

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2021-2022)
(Budget Report for Fiscal Year 2022-2023)

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.

Raymond "Chip" West III, Ph.D.
Raymond "Chip" West III, Ph.D. (Oct 4, 2022 09:08 PDT)

District Chief Business Officer

Oct 4, 2022

Date

Mike Munoz
Mike Munoz (Oct 4, 2022 09:12 PDT)

District Superintendent

Oct 4, 2022

Date

Contact: John Thompson Director of Fiscal Services

(562) 938-4102 Ext: jthompson@lbcc.edu

In accordance with the California Code of Regulations, title 5, section 58305(d): Each district shall submit a copy of its adopted annual financial and budget report to the Chancellor's Office on or before October 10th.

Please submit the report electronically to: fiscalstandards@cccco.edu

For Actual Year: 2021-2022

Budget Year: 2022-2023

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	25,690,186	25,690,186		25,690,186
Other	1300	18,405,697	18,405,697		18,405,697
Total Instructional Salaries		44,095,883	44,095,883	0	44,095,883
Non-Instructional Salaries					
Contract or Regular	1200		9,241,700	897,237	10,138,937
Other	1400		1,883,263	147,325	2,030,588
Total Non-Instructional Salaries		0	11,124,963	1,044,562	12,169,525
Total Academic Salaries		44,095,883	55,220,846	1,044,562	56,265,408
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		22,525,203	800,339	23,325,542
Other	2300		1,276,670	207,978	1,484,648
Total Non-Instructional Salaries		0	23,801,873	1,008,317	24,810,190
Instructional Aides					
Regular Status	2200	2,759,762	2,759,762		2,759,762
Other	2400	529,676	529,676		529,676
Total Instructional Aides		3,289,438	3,289,438	0	3,289,438
Total Classified Salaries		3,289,438	27,091,311	1,008,317	28,099,628
Employee Benefits	3000	23,405,179	43,581,890	964,817	44,546,707
Supplies and Materials	4000		639,307	23,077	662,384
Other Operating Expenses	5000		7,031,366	451,491	7,482,857
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		70,790,500	133,564,720	3,492,264	137,056,984

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2021-2022

Budget Year: 2022-2023

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	1,211,580	1,211,580		1,211,580
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		1,470,697		1,470,697
Objects to Exclude	Object Code				
Rents and Leases	5060		86,953		86,953
Lottery Expenditures					
Academic Salaries	1000				0
Classified Salaries	2000				0
Employee Benefits	3000				0
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300				0
Noninstructional, Supplies & Materials	4400				0
Total Supplies and Materials		0	0	0	0
Other Operating Expenses and Services	5000		3,539,453		3,539,453

For Actual Year: 2021-2022

Budget Year: 2022-2023

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		1,211,580	6,308,683	0	6,308,683
Total for ECS 84362, 50% Law		69,578,920	127,256,037	3,492,264	130,748,301
Percent of CEE (Instructional Salary Cost / Total CEE)		54.68%	100.00%		
50% of Current Expense of Education			63,628,018		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		69,578,920	127,256,037	3,492,264	130,748,301
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		70,790,500	133,564,720	3,492,264	137,056,984
Capital Expenditures	6000	46,310	1,300,236	21,052	1,321,288
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		70,836,810	134,864,956	3,513,316	138,378,272

For Year Ended June 30, 2022

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	64,133,381	12,187,896	76,321,277
Cash With Fiscal Agents	9113	144,611		144,611
Revolving Cash Accounts	9114	5,309,726	(22,517)	5,287,209
Investments (at cost)	9120			0
Accounts Receivable	9130	4,290,226	19,158,403	23,448,629
Due from Other Funds	9140	2,711,991		2,711,991
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	920,768	788,123	1,708,891
TOTAL ASSETS		77,510,703	32,111,905	109,622,608
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	7,064,125	4,485,514	11,549,639
Accrued Salaries and Wages Payable	9520	7,109,553	998,266	8,107,819
Compensated Absences Payable Current	9530	182,922		182,922
Due to Other Funds	9540	1,197,334	1,482	1,198,816
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	176,687	21,617,429	21,794,116
TOTAL LIABILITIES		15,730,621	27,102,691	42,833,312

For Year Ended June 30, 2022

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		5,009,214	5,009,214
Committed Fund Balance	9753			0
Assigned Fund Balance	9754	5,696,450		5,696,450
Total Designated Fund Balance		5,696,450	5,009,214	10,705,664
Uncommitted Fund Balance	9790	56,083,632		56,083,632
TOTAL FUND EQUITY		61,780,082	5,009,214	66,789,296
TOTAL LIABILITIES AND FUND EQUITY		77,510,703	32,111,905	109,622,608

- 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, 2022

District ID: 840

Name: LONG BEACH

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	40,120,854		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		40,120,854	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, 2022

District ID: 840

Name: LONG BEACH

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752	40,120,854		
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		40,120,854	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		40,120,854	0	0
TOTAL LIABILITIES AND FUND EQUITY		40,120,854	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, 2022

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			3,213,678			3,510,407
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114			-430			(100)
Investments (at cost)	9120						
Accounts Receivable	9130			82,838			349,595
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220			1,585			2,847
TOTAL ASSETS		0	0	3,297,671	0	0	3,862,749
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			14,519			73,319
Accrued Salaries and Wages Payable	9520			30,606			26,089
Compensated Absences Payable Current	9530						
Due to Other Funds	9540						
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			54,768			1,337,421
TOTAL LIABILITIES		0	0	99,893	0	0	1,436,829

- 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, 2022

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	1,546,360
Assigned Fund Balance	9754	0	0	3,197,778	0	0	879,560
Total Designated Fund Balance		0	0	3,197,778	0	0	2,425,920
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		0	0	3,197,778	0	0	2,425,920
TOTAL LIABILITIES AND FUND EQUITY		0	0	3,297,671	0	0	3,862,749

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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	35,097,675	140,704,425	
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	1,992,583	339,769	
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220	1,950	470,055	
TOTAL ASSETS		37,092,208	141,514,249	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	39,222	14,845,890	
Accrued Salaries and Wages Payable	9520		3,115	
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		39,222	14,849,005	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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	16,359,887	126,665,244	
Committed Fund Balance	9753	20,693,099		
Assigned Fund Balance	9754			
Total Designated Fund Balance		37,052,986	126,665,244	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		37,052,986	126,665,244	0
TOTAL LIABILITIES AND FUND EQUITY		37,092,208	141,514,249	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2022

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, 2022

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, 2022

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, 2022

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	(120)	
In County Treasury	9112	2,779,484	
Cash With Fiscal Agents	9113	1,058,054	
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	6,555	
Due from Other Funds	9140		
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220	4,298	
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		3,848,271	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 840

Name: LONG BEACH

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	5,471	
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		5,471	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	5,471	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

District ID: 840

Name: LONG BEACH

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Reserved Fund Balance		0	0
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753	3,842,800	
Assigned Fund Balance	9754		
Total Designated Fund Balance		3,842,800	0
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		3,842,800	0
TOTAL LIABILITIES AND FUND EQUITY		3,848,271	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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	2,452,243	100,903		2,335,076				6,941
In County Treasury	9112	1,296,448	390		459,742				56,023,271
Cash With Fiscal Agents	9113								9,039,664
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130	36,287			1,017,442				114,847
Due from Other Funds	9140	917,656	67,698		213,621				
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220	23,562	1,711						238
Fixed Assets	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
Total Fixed Assets		0	0	0	0	0	0	0	0
TOTAL ASSETS		4,726,196	170,702	0	4,025,881	0	0	0	65,184,961

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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	679,880	27,638		1,698,818				1,500
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	506,142	468		2,205,540				
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570	395,913	22,958						739
Total Current Liabilities and Deferred Revenue		1,581,935	51,064	0	3,904,358	0	0	0	2,239
Long-Term Liabilities	9600								
Bonds Payable	9610								
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	0	0	0	0	0	0	0
TOTAL LIABILITIES	968	1,581,935	51,064	0	3,904,358	0	0	0	2,239

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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	3,144,261	119,638		121,523				9,039,664
Committed Fund Balance	9753								30,988,074
Assigned Fund Balance	9754								25,154,984
Total Designated Fund Balance		3,144,261	119,638	0	121,523	0	0	0	65,182,722
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		3,144,261	119,638	0	121,523	0	0	0	65,182,722
TOTAL LIABILITIES AND FUND EQUITY		4,726,196	170,702	0	4,025,881	0	0	0	65,184,961

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

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		620,134	620,134
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		108,182	108,182
Student Financial Aid	8150			0
Veterans Education	8160		153,937	153,937
Vocational and Technical Education Act (VATEA)	8170		941,232	941,232
Other Federal Revenues	8190	188,844	29,769,183	29,958,027
Total Federal Revenues	8100	188,844	31,592,668	31,781,512
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	55,892,777		55,892,777
Other General Apportionment	8613	2,936,064		2,936,064
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,451,507	1,451,507
Disabled Students Programs and Services(DSPS)	8623		2,229,707	2,229,707
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		737,667	737,667
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		12,544,829	12,544,829

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

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	39,481,236		39,481,236
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		9,274,591	9,274,591
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	63,844		63,844
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	3,539,453	1,037,313	4,576,766
State Mandated Costs	8685	604,489		604,489
Other State Non-Tax Revenues	8686	753,819		753,819
Other State Revenues	8690	4,920,791	405,121	5,325,912
Total State Revenues	8600	108,192,473	27,680,735	135,873,208

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

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	13,572,640		13,572,640
Tax Allocation, Supplemental Roll	8812	435,139		435,139
Tax Allocation, Unsecured Roll	8813	212,897		212,897
Prior Years Taxes	8816	387,505		387,505
Education Revenues Augmentation Fund (ERAF)	8817	17,414,648		17,414,648
Redevelopment Agency Funds - Pass Through	8818	3,203,083		3,203,083
Redevelopment Agency Funds - Residual	8819	1,270,911		1,270,911
Redevelopment Agency Funds - Asset Liquidation	8819.1	108,789		108,789
Contributions, Gifts, Grants, and Endowments	8820		2,265,854	2,265,854
Contract Services	8830			
Contract Instructional Services	8831			0
Other Contract Services	8832			0
Sales and Commissions	8840			0
Rentals and Leases	8850	404,082		404,082
Interest and Investment Income	8860	322,132		322,132
Student Fees and Charges	8870			
Community Services Classes	8872			0
Dormitory	8873			0
Enrollment	8874	19,887,732		19,887,732
Enrollment Contra Revenue for Uncollectible Receivables	8874.1			0
Enrollment Contra Revenue for HEERF Lost Revenue	8874.3			0
Enrollment Contra Revenue for AB19 College Promise Waivers	8874.5	-13573243		-13573243
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		1,121,168	1,121,168
Instructional Materials Fees and Sales of Materials	8877	50,934		50,934
Insurance	8878			0
Student Records	8879	8,706		8,706
Nonresident Tuition	8880	1,433,145		1,433,145
Parking Services and Public Transportation	8881		207,372	207,372
Other Student Fees and Charges	8885	353,794		353,794
Other Local Revenues	8890	795,226		795,226
Total Local Revenues	8800	46,288,120	3,594,394	49,882,514
Total Revenues		154,669,437	62,867,797	217,537,234

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

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	1,262		1,262
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	5,706	995,050	1,000,756
Total Other Financing Sources	8900	6,968	995,050	1,002,018
Total Revenues and Other Financing Sources		154,676,405	63,862,847	218,539,252

For Actual Year: 2021-2022

Budget Year: 2022-2023

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	196,206	188	13,148	17,650		227,192
Architecture and Environmental Design	0200	281,895	21,033	64,767	417,621		785,316
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	3,177,637	158,660	228,404	115,405		3,680,106
Business and Management	0500	2,678,422	104,772	2,975			2,786,169
Communications	0600						0
Computer and Information Science	0700	3,216,026	142,557	64,548	109,022		3,532,153
Education	0800	3,375,426	114,139	148,719	88,830		3,727,114
Engineering and Related Industrial Technology	0900	2,897,521	104,531	456,189	1,958,395		5,416,636
Fine and Applied Arts	1000	6,270,743	249,185	217,558	672,140		7,409,626
Foreign language	1100	1,139,198	104,267	1,307			1,244,772
Health	1200	4,191,445	480,717	276,971	186,098		5,135,231
Consumer Education And Home Economics	1300	2,739,120	271,622	98,443	55,515		3,164,700
Law	1400						0
Humanities(Letters)	1500	12,260,711	647,735	23,044	8,627		12,940,117
Library Science	1600	527,534	98,426	87,972	14,568		728,500
Mathematics	1700	6,808,890	243,305	147,361	12,042		7,211,598
Military Studies	1800						0
Physical Sciences	1900	3,278,913	160,556	29,845	377		3,469,691
Psychology	2000						0
Public Affairs and Services	2100	611,567	130,782	274			742,623
Social Sciences	2200	8,546,206	268,970	41,088			8,856,264
Commercial Services	3000	1,055,816	98,187	109,681	147,444		1,411,128
Interdisciplinary Studies	4900	2,596,168	12,248	236,229	257,583		3,102,228
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	6,618,019					6,618,019
Sub-Total Instructional Activites		72,467,463	3,411,880	2,248,523	4,061,317		82,189,183
Total Expenditures for GF Activities*		72,467,463	86,588,169	29,474,299	8,747,735	6,615,004	203,892,670

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

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 840

Name: LONG BEACH

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Instructional Administration and Governance	6000						
Academic Administration	6010		6,900,110	2,336,502	411,434		9,648,046
Course and Curriculum Development	6020		427,684	8,854	2,308		438,846
Academic / Faculty Senate	6030		607,854	3,833			611,687
Other Instructional Administration & Governance	6090						0
Total Instructional Admin. & Governance		0	7,935,648	2,349,189	413,742	0	10,698,579
Instructional Support Services	6100						
Learning Center	6110		1,126,360	4,077			1,130,437
Library	6120		1,951,805	118,118	117,061		2,186,984
Media	6130		2,259,389	21,192			2,280,581
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190		232,601	1,512			234,113
Total Instructional Support Services		0	5,570,155	144,899	117,061	0	5,832,115
Admissions and Records	6200		2,731,430	92,693	802		2,824,925
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		10,894,688	372,580	169,803		11,437,071
Matriculation and Student Assessment	6320		582,306	24,270			606,576
Transfer Programs	6330		801,427	85,296	60,187		946,910
Career Guidance	6340		528,083	14,225			542,308
Other Student Counseling and Guidance	6390						0
Total Student Counseling and Guidance		0	12,806,504	496,371	229,990	0	13,532,865

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: 2021-2022

Budget Year: 2022-2023

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		565,375	122,331	791		688,497
Disabled Student Programs and Services (DSPS)	6420		2,955,905	145,534	2,953		3,104,392
Extended Opportunity Programs and Services (EOPS)	6430		2,361,250	189,154	17,199		2,567,603
Health Services	6440		1,584,554	287,948	1,298		1,873,800
Student Personnel Administration	6450		1,450,194	985,085			2,435,279
Financial Aid Administration	6460		2,897,258	135,810	23,738		3,056,806
Job Placement Services	6470						0
Veterans Services	6480		466,836	4,688	45,302		516,826
Miscellaneous Student Services	6490		480,858	30,962			511,820
Total Other Student Services		0	12,762,230	1,901,512	91,281	0	14,755,023
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		2,542,304	900,597	54,006		3,496,907
Custodial Services	6530		4,654,657	967,336	437,237		6,059,230
Grounds Maintenance and Repairs	6550		784,073	178,716	36,614		999,403
Utilities	6570			3,203,864			3,203,864
Other Operations and Maintenance of Plant	6590						0
Total Operation and Maintenance of Plant	6500	0	7,981,034	5,250,513	527,857	0	13,759,404
Planning, Policymaking and Coordinations	6600		3,637,609	(3,639,872)	45,445		43,182

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

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 840

Name: LONG BEACH

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
General Institutional Support Services	6700						
Community Relations	6710		1,607,575	401,094	9,019		2,017,688
Fiscal Operations	6720		3,355,243	1,036,756	13,952		4,405,951
Human Resources Management	6730		3,659,031	349,218	1,093		4,009,342
Noninstruct Staff Retirees' Benefits & Retirement *	6740		3,647,115				3,647,115
Staff Development	6750		103,996	5,763			109,759
Staff Diversity	6760		215,679	32,816			248,495
Logistical Services	6770		1,376,268	3,386,162	336,114		5,098,544
Management Information Systems	6780		5,618,020	1,744,998	2,846,922		10,209,940
Other General Institutional Support Services	6790		2,937,270	3,522,629	7,596		6,467,495
Total General Institutional Support Services	6700	0	22,520,197	10,479,436	3,214,696	0	36,214,329
Community Services & Economic Development	6800						
Community Recreation	6810		9,535	1,308			10,843
Community Service Classes	6820						0
Community Use of Facilities	6830						0
Economic Development	6840		4,005,914	8,891,956			12,897,870
Other Community Services & Economic Development	6890						0
Total Community Services	6800	0	4,015,449	8,893,264	0	0	12,908,713

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2021-2022

Budget Year: 2022-2023

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		17,389		13,897		31,286
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		229,623	609,065	10,595		849,283
Student and Co-Curricular Activities	6960		2,518,533	258,978	21,052		2,798,563
Student Housing	6970						0
Other Ancillary Services	6990		125,579	275,950			401,529
Total Ancillary Services	6900	0	2,891,124	1,143,993	45,544	0	4,080,661
Auxiliary Operations	7000						
Contract Education	7010						0
Other Auxiliary Operations	7090		42,931				42,931
Total Auxiliary Operations	7000	0	42,931	0	0	0	42,931

For Actual Year: 2021-2022

Budget Year: 2022-2023

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		281,978				281,978
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220			113,778			113,778
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	113,778	0	0	113,778
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					1,487,303	1,487,303
Student Aid	7320					4,282,651	4,282,651
Other Outgo	7390					845,050	845,050
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	6,615,004	6,615,004
Sub-Total Non-Instructional Activites			83,176,289	27,225,776	4,686,418	6,615,004	121,703,487
Total Expenditures General Fund: activities *		72,467,463	86,588,169	29,474,299	8,747,735	6,615,004	203,892,670

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: LONG BEACH

I.	2022-2023 Appropriations Limit:			
A.	2021-2022 Appropriations Limit:			\$169,024,856
B.	2022-2023 Price Factor:			1.0755
C.	Population factor:			
	1.	2020-2021 Second Period Actual FTES	19,178.95	
	2.	2021-2022 Second Period Actual FTES	17,635.79	
	3.	2021-2022 Population change factor (C2/C1)	0.9195	
D.	2021-2022 Limit adjusted by inflation and population factors (A * B * C.3)			\$167,152,441
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)			\$167,152,441
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.	2022-2023 Appropriations Limit (D + E.3 - F.3)			\$167,152,441
II.	2022-2023 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			112,848,963
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			70,000
C.	Local Property taxes			39,823,460
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			80,003
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			612,394
H.	2022-2023 Appropriations Subject to Limit			\$152,210,032

For Actual Year: 2021-2022

Budget Year: 2022-2023

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	188,844	140,000	31,592,668	35,631,718	31,781,512	35,771,718
State Revenues	8600	108,192,473	125,573,014	27,680,735	66,018,305	135,873,208	191,591,319
Local Revenues	8800	46,288,120	48,508,169	3,594,394	5,195,888	49,882,514	53,704,057
Total Revenues		154,669,437	174,221,183	62,867,797	106,845,911	217,537,234	281,067,094
EXPENDITURES:							
Academic Salaries	1000	56,265,408	64,096,323	7,699,307	8,131,882	63,964,715	72,228,205
Classified Salaries	2000	28,099,628	35,695,754	14,676,875	17,291,958	42,776,503	52,987,712
Employee Benefits	3000	44,546,707	51,401,224	7,767,707	9,478,312	52,314,414	60,879,536
Supplies and Materials	4000	662,384	774,714	2,763,744	5,851,314	3,426,128	6,626,028
Other Operating Expenses and Services	5000	7,482,857	12,184,232	18,565,314	42,068,002	26,048,171	54,252,234
Capital Outlay	6000	1,321,288	2,651,560	7,426,447	21,059,629	8,747,735	23,711,189
Total Expenditures		138,378,272	166,803,807	58,899,394	103,881,097	197,277,666	270,684,904
Excess /(Deficiency) of Revenues over Expenditures		16,291,165	7,417,376	3,968,403	2,964,814	20,259,568	10,382,190
Other Financing Sources	8900	6,968	0	995,050	745,000	1,002,018	745,000
Other Outgo	7000	1,487,303	1,831,000	5,127,701	4,204,649	6,615,004	6,035,649
Net Increase/(Decrease) in Fund Balance		14,810,830	5,586,376	(164,248)	(494,835)	14,646,582	5,091,541
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	46,969,252	61,780,082	5,173,462	5,009,214	52,142,714	66,789,296
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	46,969,252		5,173,462		52,142,714	
Ending Fund Balance, June 30		61,780,082	67,366,458	5,009,214	4,514,379	66,789,296	71,880,837

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

840 LONG BEACH

For Actual Year: 2021-2022

Budget Year: 2022-2023

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	220,604					
Local Revenues	8800	53,203,319	47,530,408				
Total Revenues		53,423,923	47,530,408	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	34,226,127	33,231,026				
Debt Interest and Other Service Charges	7120	17,837,078	20,117,192				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	52,063,205	53,348,218	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(52,063,205)	(53,348,218)	0	0	0	0
Net Increase/Decrease in Fund Balance		1,360,718	(5,817,810)	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	38,760,136	40,120,854		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	38,760,136		0		0	
Ending Fund Balance, June 30		40,120,854	34,303,044	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

840 LONG BEACH

For Actual Year: 2021-2022

Budget Year: 2022-2023

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					122,930	200,929
State Revenues	8600					1,068,351	1,191,976
Local Revenues	8800					1,139,750	1,044,000
Total Income		0	0	0	0	2,331,031	2,436,905
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					1,465,906	1,748,644
Employee Benefits	3000					543,181	638,074
Supplies and Materials	4000					142,083	177,830
Other Operating Expenses and Services	5000					7,390	10,341
Capital Outlay	6000					42,074	40,172
Total Expenditures		0	0	0	0	2,200,634	2,615,061
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	130,397	(178,156)
Other Financing Sources	8900					150,000	150,000
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	280,397	(28,156)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	2,917,381	3,197,778
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		2,917,381	
Ending Fund Balance, June 30		0	0	0	0	3,197,778	3,169,622

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

840 LONG BEACH

For Actual Year: 2021-2022

Budget Year: 2022-2023

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					1,754,135	3,039,922
Total Income		0	0	0	0	1,754,135	3,039,922
Expenditures							
Academic Salaries	1000					34,196	60,000
Classified Salaries	2000					534,243	671,657
Employee Benefits	3000					250,415	347,788
Supplies and Materials	4000					66,579	187,700
Other Operating Expenses and Services	5000					299,304	2,091,056
Capital Outlay	6000					2,986	117,500
Total Expenditures		0	0	0	0	1,187,723	3,475,701
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	566,412	(435,779)
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	566,412	(435,779)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	1,859,508	2,425,920
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		1,859,508	
Ending Fund Balance, June 30		0	0	0	0	2,425,920	1,990,141

For Actual Year: 2021-2022

Budget Year: 2022-2023

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	12,950,915	43,035,879				
Local Revenues	8800	1,920,856	2,980,796	671,072	1,100,000		
Total Income		14,871,771	46,016,675	671,072	1,100,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	67,327	162,538	342,368	414,177		
Employee Benefits	3000	37,030	51,641	181,740	216,192		
Supplies and Materials	4000	28,204	28,495	54,742	9,155,997		
Other Operating Expenses and Services	5000	601,507	2,586,350	9,239,476	145,488,991		
Capital Outlay	6000	11,516,379	59,765,609	35,670,983	582,160,164		
Total Expenditures		12,250,447	62,594,633	45,489,309	737,435,521	0	0
Excess /(Deficiency) of Revenues over Expenditures		2,621,324	(16,577,958)	(44,818,237)	(736,335,521)	0	0
Other Financing Sources	8900	14,515,000		150,525,000	639,622,324		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		17,136,324	(16,577,958)	105,706,763	(96,713,197)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	19,916,662	37,052,986	20,958,481	126,665,244	0	0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	19,916,662		20,958,481		0	
Ending Fund Balance, June 30		37,052,986	20,475,028	126,665,244	29,952,047	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

840 LONG BEACH

For Actual Year: 2021-2022

Budget Year: 2022-2023

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2021-2022

Budget Year: 2022-2023

Enterprise Funds

Description	Object	FUND: 59					
	Code	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: 2021-2022

Budget Year: 2022-2023

Internal Service Funds

Description	Object	FUND: 61		FUND 69			
	Code	SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	15,940	28,000				
Other Financing Sources	8900	1,186,000	1,186,000				
Total Income		1,201,940	1,214,000	0	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	25,213	33,414				
Employee Benefits	3000	13,867	18,712				
Supplies and Materials	4000	4,017	7,500				
Other Operating Expenses and Services	5000	1,135,094	1,638,975				
Capital Outlay	6000						
Total Expenditures		1,178,191	1,698,601	0	0		
Net Profit or Loss		23,749	(484,601)	0	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		23,749	(484,601)	0	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	3,819,051	3,842,800		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	3,819,051		0			
Ending Fund Balance, June 30		3,842,800	3,358,199	0	0		

For Actual Year: 2021-2022

Budget Year: 2022-2023

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	707,716	796,000	47,685	56,100		
Total Income		707,716	796,000	47,685	56,100	0	0
Expenditures							
Academic Salaries	1000	1,350	10,260				
Classified Salaries	2000	201,887	292,804				
Employee Benefits	3000	62,550	136,350				
Supplies and Materials	4000				1,100		
Other Operating Expenses and Services	5000	477,400	826,830	19,100	43,900		
Capital Outlay	6000						
Total Expenditures		743,187	1,266,244	19,100	45,000	0	0
Excess /(Deficiency) of Revenues over Expenditures		(35,471)	(470,244)	28,585	11,100	0	0
Other Financing Sources	8900						
Other Outgo	7000			23,375	29,591		
Net Increase/(Decrease) in Fund Balance		(35,471)	(470,244)	5,210	(18,491)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	3,179,732	3,144,261	114,428	119,638		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	3,179,732		114,428		0	
Ending Fund Balance, June 30		3,144,261	2,674,017	119,638	101,147	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

840 LONG BEACH

For Actual Year: 2021-2022

Budget Year: 2022-2023

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	63,626,204	45,912,999				
State Revenues	8600	9,895,846	17,031,620				
Local Revenues	8800	38,117	30,000				
Total Income		73,560,167	62,974,619	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		73,560,167	62,974,619	0	0	0	0
Other Financing Sources	8900	1,303					
Other Outgo	7000	73,561,470	62,974,619				
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: 2021-2022

Budget Year: 2022-2023

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			(1,671,097)	1,158,000
Total Income		0	0	(1,671,097)	1,158,000
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000			2,601,339	3,789,191
Supplies and Materials	4000				
Other Operating Expenses and Services	5000			5,092,925	5,048,500
Capital Outlay	6000				
Total Expenditures		0	0	7,694,264	8,837,691
Excess /(Deficiency) of Revenues over Expenditures		0	0	(9,365,361)	(7,679,691)
Other Financing Sources	8900			7,159,755	5,009,355
Other Outgo	7000			1,500	50,000
Net Increase/(Decrease) in Fund Balance		0	0	(2,207,106)	(2,720,336)
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	67,389,828	65,182,722
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		67,389,828	
Ending Fund Balance, June 30		0	0	65,182,722	62,462,386

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

District ID: 840

Name: LONG BEACH

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	150,000
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	150,000
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	1,186,000
74	STUDENT FINANCIAL AID TRUST FUND	11	UNRESTRICTED SUBFUND	1,303
11	UNRESTRICTED SUBFUND	74	STUDENT FINANCIAL AID TRUST FUND	5,706

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0			0		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		0			0		
Actual Fiscal Year Data								
State Lottery Proceeds:	8681		3,539,453			1,037,313		
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20		Total
	Object Code	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	Support Activities (AC 7320)	
Expenditures								
Academic Salaries	1000				0			0
Classified Salaries	2000				0			0
Employee Benefits	3000				0			0
Supplies & Materials								
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0			0
Instructional Supplies & Materials	4300				0	777,995		777,995
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	777,995		777,995
Other Operating Expenses and Services	5000		3,539,453		3,539,453	244,750		3,784,203
Capital Outlay								
Library Books	6300				0			0
Equipment	6400							
Equipment - Additional	6410				0	14,568		14,568
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	14,568		14,568
Other Outgo								
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	3,539,453	0	3,539,453	1,037,313		4,576,766
Ending Balance					0	0		0

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 840

Name: LONG BEACH

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0			0		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		0			0		
Budget Fiscal Year Data								
State Lottery Proceeds:	8681		3,426,010			4,632,044		
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20		Total
	Object Code	Instructional Activities	Support Activities	Support Activities	Total	Instructional	Support Activities	
		(AC 0100-5900)	(AC 6000-6700)	(AC 6800-7390)	Unrestricted	(AC 0100-4900)	(AC 7320)	
Expenditures								
Academic Salaries	1000				0			0
Classified Salaries	2000				0			0
Employee Benefits	3000				0			0
Supplies & Materials	4000							
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0			0
Instructional Supplies & Materials	4300				0	3,934,961		3,934,961
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	3,934,961		3,934,961
Other Operating Expenses and Services	5000		3,426,010		3,426,010	197,083		3,623,093
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		0
Other Outgo	7000				0			0
Direct Aid to Students	7500				0		500,000	500000
Total Other Outgo	7000	0	0	0	0		500,000	500000
Total Expenditures		0	3,426,010	0	3,426,010	4,132,044	500,000	8,058,054
Ending Balance					0	0		

Annual Financial and Budget Report

For Actual Year: 2021-2022

District ID: 840

Name: LONG BEACH

EPA Revenue	39,481,236
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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	39,481,236	0	0	39,481,236
TOTAL		39,481,236	0	0	39,481,236

Annual Financial and Budget Report

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 840

Name: LONG BEACH

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2021-22	9,569,136	9,002,343	18,571,479	N/A	N/A
2022-23	13,740,268	11,472,499	25,212,767	6,641,288	35.76%
2023-24	13,740,268	11,395,624	25,135,892	-76,875	-0.30%
2024-25	13,740,268	11,124,300	24,864,568	-271,324	-1.08%
2025-26	13,740,268	10,717,313	24,457,581	-406,987	-1.64%
2026-27	13,740,268	10,219,885	23,960,153	-497,428	-2.03%

Does the district have a plan to fund these expenses through 2026-27?
Yes
Explain Yes or No
The projected increases are a significant challenge, which may cause us to use reserves. We continue to work to mitigate projected budget increases by limiting other expenses.










840-Master-Report-20212022 10-4-2022

Final Audit Report

2022-10-04

Created:	2022-10-04
By:	Miriam Rodriguez (mrodriguez@lbcc.edu)
Status:	Signed
Transaction ID:	CBJCHBCAABAAwk7D1MA0rRfqf1KSjleG5m3h1OYT3rep

"840-Master-Report-20212022 10-4-2022" History

-  Document created by Miriam Rodriguez (mrodriguez@lbcc.edu)
2022-10-04 - 3:30:07 PM GMT
-  Document emailed to Chip West (cwest@lbcc.edu) for signature
2022-10-04 - 3:31:31 PM GMT
-  Email viewed by Chip West (cwest@lbcc.edu)
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-  Signer Chip West (cwest@lbcc.edu) entered name at signing as Raymond "Chip" West III, Ph.D.
2022-10-04 - 4:08:46 PM GMT
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