

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2011-2012)
(Budget Report for Fiscal Year 2012-2013)

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

9/5/12
Date


District Superintendent

9/5/12
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, 2012. 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: 2011-2012

Budget Year: 2012-2013

District ID: 840

Name: LONG BEACH

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	Total
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Academic Salaries		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	
Instructional Salaries					
Contract or Regular	1100	22,904,639	22,904,639		22,904,639
Other	1300	11,030,214	11,030,214		11,030,214
Total Instructional Salaries		33,934,853	33,934,853	0	33,934,853
Non-Instructional Salaries					
Contract or Regular	1200		7,738,162	361,731	8,099,893
Other	1400		1,196,586	80,780	1,277,366
Total Non-Instructional Salaries		0	8,934,748	442,511	9,377,259
Total Academic Salaries		33,934,853	42,869,601	442,511	43,312,112
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		20,321,761	446,763	20,768,524
Other	2300		745,331	190,942	936,273
Total Non-Instructional Salaries		0	21,067,092	637,705	21,704,797
Instructional Aides					
Regular Status	2200	2,764,899	2,764,899		2,764,899
Other	2400	597,976	597,976		597,976
Total Instructional Aides		3,362,875	3,362,875	0	3,362,875
Total Classified Salaries		3,362,875	24,429,967	637,705	25,067,672
Employee Benefits	3000	11,869,216	24,584,584	362,014	24,946,598
Supplies and Materials	4000		465,541	18,749	484,290
Other Operating Expenses	5000	340,559	8,803,693	321,272	9,124,965
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		49,507,503	101,153,386	1,782,251	102,935,637

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2011-2012

Budget Year: 2012-2013

District ID: 840

Name: LONG BEACH

Exclusions	TOP Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	Total
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	
Activities to Exclude	TOP Code				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	656,104	656,104		656,104
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		442,657		442,657
Objects to Exclude	Object Code				
Rents and Leases	5060		91,881	1,441	93,322
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		2,566,278		2,566,278

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2011-2012

Budget Year: 2012-2013

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		656,104	3,756,920	1,441	3,758,361
Total for ECS 84362, 50% Law		48,851,399	97,396,466	1,780,810	99,177,276
Percent of CEE (Instructional Salary Cost / Total CEE)		50.16%	100.00%		
50% of Current Expense of Education			48,698,233		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		48,851,399	97,396,466	1,780,810	99,177,276
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		49,507,503	101,153,386	1,782,251	102,935,637
Capital Expenditures	6000	299,137	811,331	14,651	825,982
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		49,806,640	101,964,717	1,796,902	103,761,619

CALIFORNIA COMMUNITY COLLEGES
 COMBINED BALANCE SHEET

Governmental Funds Group
 10 General Fund — Combined
 (Total Unrestricted and Restricted)

For Year Ended June 30, 2012

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	6,430,294	794,118	7,224,412
Cash With Fiscal Agents	9113	247,879		247,879
Revolving Cash Accounts	9114	288,380		288,380
Investments (at cost)	9120			0
Accounts Receivable	9130	31,751,735	3,978,756	35,730,491
Due from Other Funds	9140	464,377		464,377
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	864,648	79,708	944,356
TOTAL ASSETS		40,047,313	4,852,582	44,899,895
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	1,514,525	708,019	2,222,544
Accrued Salaries and Wages Payable	9520	134,490		134,490
Compensated Absences Payable Current	9530	182,922		182,922
Due to Other Funds	9540	8,001,334	42,550	8,043,884
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560	15,000,000		15,000,000
Deferred Revenues	9570	373,126	1,376,963	1,750,089
TOTAL LIABILITIES		25,206,397	2,127,532	27,333,929

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
FUND EQUITY				
Fund Balance Reserved	9710			0
NonCash Assets	9711	864,648	79,708	944,356
Amonls Restricted by Law for Specific Purposes	9712		2,645,342	2,645,342
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Total Reserved Fund Balance		864,648	2,725,050	3,589,698
Designated Fund Balance	9750			
Commitments by Contract or Other Legal Obligation	9751			0
Self Insurance Programs	9752			0
Payments Resulting from Court Orders	9753			0
Specific Future Purposes	9754	2,869,642		2,869,642
Total Designated Fund Balance		2,869,642	0	2,869,642
Uncommitted(Unrestricted) Fund Balance	9790	11,106,626		11,106,626
TOTAL FUND EQUITY		14,840,916	2,725,050	17,565,966
TOTAL LIABILITIES AND FUND EQUITY		40,047,313	4,852,582	44,899,895

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, 2012

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	3,014,837		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		3,014,837	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, 2012

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 EQUITY				
Fund Balance Reserved	9710			
NonCash Assels	9711			
Amons Restricted by Law for Specific Purposes	9712	3,014,837		
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Total Reserved Fund Balance		3,014,837	0	0
Designated Fund Balance	9750			
Commitments by Contract or Other Legal Obligation	9751			
Self Insurance Programs	9752			
Payments Resulting from Court Orders	9753			
Specific Future Purposes	9754			
Total Designated Fund Balance		0	0	0
Uncommitted(Unrestricted) Fund Balance	9790			
TOTAL FUND EQUITY		3,014,837	0	0
TOTAL LIABILITIES AND FUND EQUITY		3,014,837	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, 2012

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			307,132			2,154,924
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			23,830			184,869
Due from Other Funds	9140						1,334
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220			1,288			9,870
TOTAL ASSETS		0	0	332,250	0	0	2,350,997
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			209,159			48,437
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						310,910
TOTAL LIABILITIES		0	0	209,159	0	0	359,347

- 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, 2012

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 EQUITY							
Fund Balance Reserved	9710						
NonCash Assets	9711			1,288			9,870
Amounts Restricted by Law for Specific Purposes	9712						
Reserve for Encumbrances Credit	9713						
Reserve for Encumbrances Debit	9714						
Reserve for Debl Services	9715						
Total Reserved Fund Balance		0	0	1,288	0	0	9,870
Designated Fund Balance	9750						
Commitments by Contract or Other Legal Obligation	9751						
Self Insurance Programs	9752						
Payments Resulting from Court Orders	9753						
Specific Future Purposes	9754			121,803			1,981,780
Total Designated Fund Balance		0	0	121,803	0	0	1,981,780
Uncommitted(Unrestricted) Fund Balance	9790						
TOTAL FUND EQUITY		0	0	123,091	0	0	1,991,650
TOTAL LIABILITIES AND FUND EQUITY		0	0	332,250	0	0	2,350,997

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 840

Name: LONG BEACH

Description	CA (Object)	41	42
		Capital Outlay Projects Fund	Revenue Bond Construction Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	3,897,905	76,377,092
Cash With Fiscal Agents	9113	243,590	
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	2,423,110	155,584
Due from Other Funds	9140	3,000,000	
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		954,184
TOTAL ASSETS		9,564,605	77,486,860
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	91,183	10,637,908
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	1,647	
TOTAL LIABILITIES		92,830	10,637,908

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 840

Name: LONG BEACH

Description	CA (Object)	41	42
		Capital Outlay Projects Fund	Revenue Bond Construction Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		954,184
Amounts Restricted by Law for Specific Purposes	9712	9,471,775	65,894,768
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Total Reserved Fund Balance		9,471,775	66,848,952
Designated Fund Balance	9750		
Commitments by Contract or Other Legal Obligation	9751		
Self Insurance Programs	9752		
Payments Resulting from Court Orders	9753		
Specific Future Purposes	9754		
Total Designated Fund Balance		0	0
Uncommitted(Unrestricted) Fund Balance	9790		
TOTAL FUND EQUITY		9,471,775	66,848,952
TOTAL LIABILITIES AND FUND EQUITY		9,564,605	77,486,860

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2012

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, 2012

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

COMBINED BALANCE SHEET

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2012

District ID: 840

Name: LONG BEACH

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
FUND EQUITY					
Fund Balance Reserved	9710				
NonCash Assels	9711				
Amonts Restricted by Law for Specific Purposes	9712				
Reserve for Encumbrances Credit	9713				
Reserve for Encumbrances Debit	9714				
Reserve for Debl Services	9715				
Total Reserved Fund Balance		0	0	0	0
Designated Fund Balance	9750				
Commitments by Contract or Other Legal Obligation	9751				
Self Insurance Programs	9752				
Payments Resulting from Court Orders	9753				
Specific Future Purposes	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 Assels	9890				
TOTAL FUND EQUITY		0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	0	0

COMBINED BALANCE SHEET

61 Self-Insurance Fund

69 Other Internal Service Fund

For Year Ended June 30, 2012

District ID: 840

Name: LONG BEACH

Description	CA (Object)	61	69
		Self-Insurance Fund	Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and In Banks	9111		
In County Treasury	9112	336,521	
Cash With Fiscal Agents	9113	99,602	
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	706	
Due from Other Funds	9140		
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220	466	
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		437,295	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

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	6,381	
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		6,381	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	6,381	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 840

Name: LONG BEACH

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assels	9711	466	
Amonts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Total Reserved Fund Balance		466	0
Designated Fund Balance	9750		
Commitments by Contract or Other Legal Obligation	9751		
Self Insurance Programs	9752	430,448	
Payments Resulting from Court Orders	9753		
Specific Future Purposes	9754		
Total Designated Fund Balance		430,448	0
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assels	9890		
TOTAL FUND EQUITY		430,914	0
TOTAL LIABILITIES AND FUND EQUITY		437,295	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

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	2,191,948			343,055				1,818
In County Treasury	9112				8,554				7,910,535
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								1,315,369
Accounts Receivable	9130	116,815			268,079				17,751
Due from Other Funds	9140								5,000,000
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								33,942
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		2,308,763	0	0	619,688	0	0	0	14,279,415

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

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	470,510			76,338				
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540				421,827				
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570	60,515							
Total Current Liabilities and Deferred Revenue		531,025	0	0	498,165	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	531,025	0	0	498,165	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

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 Assels	9711								33,942
Amonts Restricted by Law for Specific Purposes	9712				121,523				1,396,707
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Total Reserved Fund Balance		0	0	0	121,523	0	0	0	1,430,649
Designated Fund Balance	9750								
Commitlments by Contract or Other Legal Obligation	9751								
Self Insurance Programs	9752								
Payments Resulting from Court Orders	9753								
Specific Future Purposes	9754	1,777,738							12,848,766
Total Designated Fund Balance		1,777,738	0	0	0	0	0	0	12,848,766
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assels	9890								
TOTAL FUND EQUITY		1,777,738	0	0	121,523	0	0	0	14,279,415
TOTAL LIABILITIES AND FUND EQUITY		2,308,763	0	0	619,688	0	0	0	14,279,415

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2011-2012

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		824,365	824,365
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		178,895	178,895
Student Financial Aid	8150			0
Veterans Education	8160	11,656	158,456	170,112
Vocational and Technical Education Act (VATEA)	8170		1,068,554	1,068,554
Other Federal Revenues	8190	134,944	5,596,355	5,731,299
Total Federal Revenues	8100	146,600	7,826,625	7,973,225
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	76,432,549		76,432,549
Other General Apportionment	8613	795,492		795,492
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		729,335	729,335
Disabled Students Programs and Services(DSPS)	8623		882,406	882,406
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		755,717	755,717
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		2,578,805	2,578,805

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2011-2012

District ID: 840

Name: LONG BEACH

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		1,539,155	1,539,155
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	84,751		84,751
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	2,566,278	607,807	3,174,085
State Mandated Costs	8685	458,810		458,810
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	616,651		616,651
Total State Revenues	8600	80,954,531	7,093,225	88,047,756

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2011-2012

District ID: 840

Name: LONG BEACH

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	9,068,337		9,068,337
Tax Allocation, Supplemental Roll	8812	102,775		102,775
Tax Allocation, Unsecured Roll	8813	250,074		250,074
Prior Years Taxes	8816	956,850		956,850
Education Revenues Augmentation Fund (ERAF)	8817	1,621,049		1,621,049
Redevelopment Agency Funds	8818	253,697		253,697
Contributions, Gifts, Grants, and Endowments	8820		1,818,125	1,818,125
Contract Services	8830			
Contract Instructional Services	8831			0
Other Contract Services	8832			0
Sales and Commissions	8840			0
Rentals and Leases	8850	388,725		388,725
Interest and Investment Income	8860	442,466		442,466
Student Fees and Charges	8870			
Community Services Classes	8872	69,826		69,826
Dormitory	8873			0
Enrollment	8874	3,635,064		3,635,064
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		863,426	863,426
Instructional Materials Fees and Sales of Materials	8877	71,507		71,507
Insurance	8878			0
Student Records	8879	74,441		74,441
Nonresident Tuition	8880	729,808		729,808
Parking Services and Public Transportation	8881		603,288	603,288
Other Student Fees and Charges	8885	1,105,771		1,105,771
Other Local Revenues	8890	562,258		562,258
Total Local Revenues	8800	19,332,648	3,284,839	22,617,487
Total Revenues		100,433,779	18,204,689	118,638,468

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2011-2012

District ID: 840

Name: LONG BEACH

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assels	8910			0
Proceeds of Long-Term Debt	8940			0
Incoming Transfers – (8981/8982/8983)	898#	1,126,264		1,126,264
Total Other Financing Sources	8900	1,126,264	0	1,126,264
Total Revenues and Other Financing Sources		101,560,043	18,204,689	119,764,732

CALIFORNIA COMMUNITY COLLEGES

Expend by Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2011-2012

Budget Year: 2012-2013

District ID: 840

Name: LONG BEACH

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natual Resources	0100	168,340	17,666	15,444	567		202,017
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	2,086,794	89,953	68,106	25,867		2,270,720
Business and Management	0500	2,532,418	126,970	22,796	72,110		2,754,294
Communications	0600						0
Computer and Information Science	0700	1,230,649	29,030	18,569	113,714		1,391,962
Education	0800	2,879,718	159,149	55,060	68,278		3,162,205
Engineering and Related Industrial Technology	0900	4,538,437	262,908	319,858	113,333		5,234,536
Fine and Applied Arts	1000	5,577,174	221,512	101,358	50,483		5,950,527
Foreign language	1100	1,550,809	53,162	4,973			1,608,944
Health	1200	3,256,542	279,983	40,576	64,523		3,641,624
Consumer Education And Home Economics	1300	2,341,126	99,201	66,969	27,808		2,535,104
Law	1400						0
Humanities(Letters)	1500	8,724,714	377,050	33,429	5,389		9,140,582
Library Science	1600	637,451	155,942	13,107	1,006		807,506
Mathematics	1700	4,245,219	66,220	24,199			4,335,638
Military Studles	1800						0
Physical Sciences	1900	1,666,403	39,182	63,062	33,771		1,802,418
Psychology	2000						0
Public Affairs and Services	2100	774,793	36,419	383,805			1,195,017
Social Sciences	2200	4,776,883	136,777	16,351			4,930,011
Commercial Services	3000	512,169	40,864	14,846			567,879
Interdisciplinary Studies	4900	1,898,156	10,363	165,943	33,936		2,108,398
Instruc Staff-Retirees' Bnfts & Retire Incentis	5900	522,433					522,433
Sub-Total Instructional Activites		49,920,228	2,202,351	1,428,451	610,785		54,161,815
Total Expenditures for GF Activlites*		51,156,382	53,012,635	15,785,652	1,281,982	2,133,960	123,370,611

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

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: 2011-2012

Budget Year: 2012-2013

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	4,212	5,233,253	153,341	12,639		5,403,445
Course and Curriculum Development	6020		905,997	10,496	886		917,379
Academic / Faculty Senate	6030		308,648	18,826	2,084		329,558
Other Instructional Administration & Governance	6090		560,837	239,865	3,519		804,221
Total Instructional Adm. & Governance		4,212	7,008,735	422,528	19,128	0	7,454,603
Instructional Support Services	6100						
Learning Center	6110		804,202	4,327	3,787		812,316
Library	6120		2,070,958	134,212	41,687		2,246,857
Media	6130		1,416,079	27,520	56,773		1,500,372
Museums and Galleries	6140		33,065	3,025			36,090
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190		88,475	6,667			95,142
Total Instructional Support Services		0	4,412,779	175,751	102,247	0	4,690,777
Admissions and Records	6200		2,792,850	49,916			2,842,766
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		3,826,659	17,125	559		3,844,343
Matriculation and Student Assessment	6320		602,614	41,708			644,322
Transfer Programs	6330		579,860	77,740	476		658,076
Career Guidance	6340		193,677	24,541	1,679		219,897
Other Student Counseling and Guidance	6390						0
Total Student Counseling and Guidance		0	5,202,810	161,114	2,714	0	5,366,638

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: 2011-2012

Budget Year: 2012-2013

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		1,062,238	13,921			1,076,159
Extended Opportunity Programs and Services (EOPS)	6430		1,037,760	10,478	1,003		1,049,241
Health Services	6440		740,327	129,995	190		870,512
Student Personnel Administration	6450		703,845	32,988			736,833
Financial Aid Administration	6460		2,530,906	98,163			2,629,069
Job Placement Services	6470		42,478	4,125			46,603
Veterans Services	6480						0
Miscellaneous Student Services	6490		458,294	90,370	9,696		558,360
Total Other Student Services		0	6,575,848	380,040	10,889	0	6,966,777
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		2,045,005	426,592	4,137		2,475,734
Custodial Services	6530		3,639,324	242,701			3,882,025
Grounds Maintenance and Repairs	6550		789,863				789,863
Utilities	6570			2,283,597			2,283,597
Other Operations and Maintenance of Plant	6590						0
Total Operation and Maintenance of Plant	6500	0	6,474,192	2,952,890	4,137	0	9,431,219
Planning, Policymaking and Coordinations	6600		2,824,091	525,849	7,448		3,357,388

* 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: 2011-2012

Budget Year: 2012-2013

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		608,723	161,113	3,597		773,433
Fiscal Operations	6720		2,737,361	739,464	7,765		3,484,590
Human Resources Management	6730		2,176,667	157,066	6,344		2,340,077
Noninstruct Staff Retirees' Benefits & Retirement *	6740	1,231,942					1,231,942
Staff Development	6750		124,265	18,597	2,377		145,239
Staff Diversity	6760		8,625	4,155			12,780
Logistical Services	6770		1,193,024	2,752,697	153,075		4,098,796
Management Information Systems	6780		3,527,808	806,216	262,959		4,596,983
Other General Institutional Support Services	6790		510,226	40,237	366		550,829
Total General Institutional Support Services	6700	1,231,942	10,886,699	4,679,545	436,483	0	17,234,669
Community Services & Economic Development	6800						
Community Recreation	6810		54,879	3,194			58,073
Community Service Classes	6820						0
Community Use of Facilities	6830						0
Economic Development	6840		3,319,473	4,212,229	72,531		7,604,233
Other Community Services & Economic Development	6880						0
Total Community Services	6800	0	3,374,352	4,215,423	72,531	0	7,662,306

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

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: 2011-2012

Budget Year: 2012-2013

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						0
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		224,828	457,675	969		683,472
Student and Co-Curricular Activities	6960		1,033,100	25,850			1,058,950
Student Housing	6970						0
Other Ancillary Services	6990			11,631			11,631
Total Ancillary Services	6900	0	1,257,928	495,156	969	0	1,754,053
Auxiliary Operations	7000						
Contract Education	7010						0
Other Auxiliary Operations	7090						0
Total Auxiliary Operations	7000	0	0	0	0	0	0

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: 2011-2012

Budget Year: 2012-2013

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				14,651		14,651
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210			298,989			298,989
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	298,989	0	0	298,989
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310						0
Student Aid	7320					376,609	376,609
Other Outgo	7390					1,757,351	1,757,351
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	2,133,960	2,133,960
Sub-Total Non-Instructional Activities		1,236,154	50,810,284	14,357,201	671,197	2,133,960	69,208,796
Total Expenditures General Fund: activities *		51,156,362	53,012,635	15,785,652	1,281,982	2,133,960	123,370,611

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: LONG BEACH

I.	2012-2013 Appropriations Limit:			
A.	2011-2012 Appropriations Limit:			\$126,486,565
B.	2012-2013 Price Factor:	1.0377		
C.	Population factor:			
	1. 2010-2011 Second Period Actual FTES	20,917.54		
	2. 2011-2012 Second Period Actual FTES	19,689.27		
	3. 2011-2012 Population change factor (C2/C1)	0.9413		
D.	2011-2012 Limit adjusted by inflation and population factors (A * B * C.3)			\$123,550,434
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)			\$123,550,434
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.	2012-2013 Appropriations Limit (D + E.3 - F.3)			\$123,550,434
II.	2012-2013 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			77,541,470
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			85,000
C.	Local Property taxes			12,252,000
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			24,424
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			2,912,018
H.	2012-2013 Appropriations Subject to Limit			\$86,990,876

For Actual Year: 2011-2012

Budget Year: 2012-2013

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	146,600	146,000	7,826,625	7,562,774	7,973,225	7,708,774
State Revenues	8600	80,954,531	81,085,692	7,093,225	7,086,482	88,047,756	88,172,174
Local Revenues	8800	19,332,648	19,096,617	3,284,839	3,753,166	22,617,487	22,849,783
Total Revenues		100,433,779	100,328,309	18,204,689	18,402,422	118,638,468	118,730,731
EXPENDITURES:							
Academic Salaries	1000	43,312,112	44,294,216	2,208,346	1,850,949	45,520,458	46,145,165
Classified Salaries	2000	25,067,672	22,297,372	6,131,518	6,461,746	31,199,190	28,759,118
Employee Benefits	3000	24,946,598	23,454,705	2,502,771	2,459,760	27,449,369	25,914,465
Supplies and Materials	4000	484,290	806,408	1,206,984	1,161,287	1,691,274	1,967,695
Other Operating Expenses and Services	5000	9,124,965	9,617,630	4,969,413	4,848,936	14,094,378	14,466,566
Capital Outlay	6000	825,982	1,092,401	456,000	592,065	1,281,982	1,684,466
Total Expenditures		103,761,619	101,562,732	17,475,032	17,374,743	121,236,651	118,937,475
Excess /(Deficiency) of Revenues over Expenditures		(3,327,840)	(1,234,423)	729,657	1,027,679	(2,588,183)	(206,744)
Other Financing Sources	8900	1,126,264	1,336,342			1,126,264	1,336,342
Other Outgo	7000	1,103,189	1,370,000	1,030,771	1,602,719	2,133,960	2,972,719
Net Increase/(Decrease) in Fund Balance		(3,304,765)	(1,268,081)	(301,114)	(575,040)	(3,605,879)	(1,843,121)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	18,145,681	14,840,916	3,026,164	2,725,050	21,171,845	17,565,966
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	18,145,681		3,026,164		21,171,845	
Ending Fund Balance, June 30		14,840,916	13,572,835	2,725,050	2,150,010	17,565,966	15,722,845

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

840 LONG BEACH

For Actual Year: 2011-2012

Budget Year: 2012-2013

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21 BOND INTEREST AND REDEMPTION FUND		Fund: 22 REVENUE BOND INTEREST AND REDEMPTION FUND		Fund: 29 OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
		REVENUES:					
Federal Revenues	8100						
State Revenues	8600	111,010					
Local Revenues	8800	12,385,720	24,332,034				
Total Revenues		12,496,730	24,332,034	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	6,706,959	7,667,698				
Debt Interest and Other Service Charges	7120	6,701,886	6,565,727				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	13,408,845	14,233,425	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(13,408,845)	(14,233,425)	0	0	0	0
Net Increase/Decrease In Fund Balance		(912,115)	10,098,609	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	3,926,952	3,014,837		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	3,926,952		0		0	
Ending Fund Balance, June 30		3,014,837	13,113,446	0	0	0	0

For Actual Year: 2011-2012

Budget Year: 2012-2013

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					61,478	56,000
State Revenues	8600					709,828	643,683
Local Revenues	8800					513,509	605,000
Total Income		0	0	0	0	1,284,815	1,304,683
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					952,119	974,914
Employee Benefits	3000					320,912	339,581
Supplies and Materials	4000					96,147	113,498
Other Operating Expenses and Services	5000					3,754	6,750
Capital Outlay	6000						
Total Expenditures		0	0	0	0	1,372,932	1,434,743
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	(88,117)	(130,060)
Other Financing Sources	8900					75,000	75,000
Other Outgo	7000						
Net Increase/(Decrease) In Fund Balance		0	0	0	0	(13,117)	(55,060)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	136,208	123,091
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		136,208	
Ending Fund Balance, June 30		0	0	0	0	123,091	68,031

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

840 LONG BEACH

For Actual Year: 2011-2012

Budget Year: 2012-2013

Special Revenue Funds

Description	Object Code	FUND: 34		FUND 35		FUND 39	
		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					1,461,875	1,499,154
Total Income		0	0	0	0	1,461,875	1,499,154
Expenditures							
Academic Salaries	1000					5,245	25,200
Classified Salaries	2000					538,982	743,068
Employee Benefits	3000					203,665	260,878
Supplies and Materials	4000					35,495	78,165
Other Operating Expenses and Services	5000					318,512	767,229
Capital Outlay	6000					64,148	61,071
Total Expenditures		0	0	0	0	1,166,047	1,935,611
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	295,828	(436,457)
Other Financing Sources	8900					36,918	143,621
Other Outgo	7000					216,536	192,656
Net Increase/(Decrease) In Fund Balance		0	0	0	0	116,210	(485,492)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	1,875,440	1,991,650
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		1,875,440	
Ending Fund Balance, June 30		0	0	0	0	1,991,650	1,506,158

For Actual Year: 2011-2012

Budget Year: 2012-2013

Capital Projects Funds

Description	Object Code	FUND: 41		FUND 42	
		CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600	6,065,818	181,000		
Local Revenues	8800	936,798	923,052	895,827	426,536
Total Income		7,002,616	1,104,052	895,827	426,536
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000			60,659	86,019
Employee Benefits	3000			25,488	28,657
Supplies and Materials	4000	20,756	69,207	18,059	259,714
Other Operating Expenses and Services	5000	316,840	455,976	22,140,824	48,296,242
Capital Outlay	6000	6,288,496	629,674	17,995,137	257,798,169
Total Expenditures		6,626,092	1,154,857	40,240,167	306,468,801
Excess /(Deficiency) of Revenues over Expenditures		376,524	(50,805)	(39,344,340)	(306,042,265)
Other Financing Sources	8900	150,000	150,000		407,390,847
Other Outgo	7000	442,484	480,000		150,000,000
Net Increase/(Decrease) in Fund Balance		84,040	(380,805)	(39,344,340)	(48,651,418)
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010	9,387,735	9,471,775	106,193,292	66,848,952
Prior Years Aduslments	9020				
Adjusted Beginning Balance	9030	9,387,735		106,193,292	
Ending Fund Balance, June 30		9,471,775	9,090,970	66,848,952	18,197,534

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

840 LONG BEACH

For Actual Year: 2011-2012

Budget Year: 2012-2013

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: 2011-2012

Budget Year: 2012-2013

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				

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

840 LONG BEACH

For Actual Year: 2011-2012

Budget Year: 2012-2013

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	3,673	3,500				
Other Financing Sources	8900	1,000,000	1,100,000				
Total Income		1,003,673	1,103,500	0	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	32,836	32,836				
Employee Benefits	3000	14,448	14,448				
Supplies and Materials	4000	401	375				
Other Operating Expenses and Services	5000	799,020	954,449				
Capital Outlay	6000						
Total Expenditures		846,705	1,002,108	0	0		
Net Profit or Loss		156,968	101,392	0	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		156,968	101,392	0	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	273,946	430,914		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	273,946		0			
Ending Fund Balance, June 30		430,914	532,306	0	0		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

840 LONG BEACH

For Actual Year: 2011-2012

Budget Year: 2012-2013

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	571,782	918,248				
Total Income		571,782	918,248	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	187,765	217,292				
Employee Benefits	3000	63,957	82,708				
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	596,274	618,248				
Capital Outlay	6000						
Total Expenditures		847,996	918,248	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		(276,214)	0	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(276,214)	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	2,053,952	1,777,738		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	2,053,952		0		0	
Ending Fund Balance, June 30		1,777,738	1,777,738	0	0	0	0

For Actual Year: 2011-2012

Budget Year: 2012-2013

Fiduciary Funds Group

Description	Object Code	FUND: 74		FUND 75		FUND 76	
		FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	58,950,044	73,120,000				
State Revenues	8600	2,564,940	2,595,988				
Local Revenues	8800						
Total Income		61,514,984	75,715,988	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		61,514,984	75,715,988	0	0	0	0
Other Financing Sources	8900	28,189	195,000				
Other Outgo	7000	61,543,173	75,910,988				
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

For Actual Year: 2011-2012

Budget Year: 2012-2013

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			146,330	145,000
Total Income		0	0	146,330	145,000
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000			2,063,129	2,415,657
Supplies and Materials	4000				
Other Operating Expenses and Services	5000			12,589	13,000
Capital Outlay	6000				
Total Expenditures		0	0	2,075,718	2,428,657
Excess /(Deficiency) of Revenues over Expenditures		0	0	(1,929,388)	(2,283,657)
Other Financing Sources	8900			3,460,567	3,116,486
Other Outgo	7000				
Net Increase/(Decrease) In Fund Balance		0	0	1,531,179	832,829
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	12,748,236	14,279,415
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		12,748,236	
Ending Fund Balance, June 30		0	0	14,279,415	15,112,244

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2011-2012

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	75,000
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	1,000,000
74	STUDENT FINANCIAL AID TRUST FUND	11	UNRESTRICTED SUBFUND	28,189
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	617,244
39	OTHER SPECIAL REVENUE FUND	12	RESTRICTED SUBFUND	36,918
11	UNRESTRICTED SUBFUND	39	OTHER SPECIAL REVENUE FUND	66,536
41	CAPITAL OUTLAY PROJECTS FUND	39	OTHER SPECIAL REVENUE FUND	150,000
11	UNRESTRICTED SUBFUND	41	CAPITAL OUTLAY PROJECTS FUND	442,484

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds

Lottery Actual Report
L10 GENERAL FUND

For Actual Year: 2011-2012

Budget Year: 2012-2013

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	2,566,278			607,807		
		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							
Software	4100				0	11,781	11,781
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	572,571	572,571
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	584,352	584,352
Other Operating Expenses and Services	5000	1,672	2,564,606		2,566,278	23,455	2,589,733
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		1,672	2,564,606	0	2,566,278	607,807	3,174,085
Ending Balance					0	0	0

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds
Lottery Budget Report
L10 GENERAL FUND

For Actual Year: 2011-2012

Budget Year: 2012-2013

District ID: 840

Name: LONG BEACH

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		Total
		Instructional & Institutional Unrestricted	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional Materials Proposition 20 Instructional (AC 0100-4900)	
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		2,348,200			472,625	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0	33,131	33,131
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	433,253	433,253
Noninstructional Supplies & Mfrs	4400				0		0
Total Supplies and Materials		0	0	0	0	466,384	466,384
Other Operating Expenses and Services	5000		2,348,200		2,348,200	6,241	2,354,441
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	2,348,200	0	2,348,200	472,625	2,820,825
Ending Balance					0	0	