

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2018-2019)
(Budget Report for Fiscal Year 2019-2020)

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

9/4/19

Date



District Superintendent

9/4/19

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, 2019. 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: 2018-2019

Budget Year: 2019-2020

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	24,458,640	24,458,640		24,458,640
Other	1300	16,739,702	16,739,702		16,739,702
Total Instructional Salaries		41,198,342	41,198,342	0	41,198,342
Non-Instructional Salaries					
Contract or Regular	1200		9,334,306	671,275	10,005,581
Other	1400		1,097,606	125,191	1,222,797
Total Non-Instructional Salaries		0	10,431,912	796,466	11,228,378
Total Academic Salaries		41,198,342	51,630,254	796,466	52,426,720
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		20,912,368	605,099	21,517,467
Other	2300		923,100	284,708	1,207,808
Total Non-Instructional Salaries		0	21,835,468	889,807	22,725,275
Instructional Aides					
Regular Status	2200	2,347,259	2,347,259		2,347,259
Other	2400	702,272	702,272		702,272
Total Instructional Aides		3,049,531	3,049,531	0	3,049,531
Total Classified Salaries		3,049,531	24,884,999	889,807	25,774,806
Employee Benefits	3000	22,478,259	39,624,155	784,825	40,408,980
Supplies and Materials	4000		615,312	20,841	636,153
Other Operating Expenses	5000		9,333,437	327,045	9,660,482
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		66,726,132	126,088,157	2,818,984	128,907,141

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2018-2019

Budget Year: 2019-2020

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	885,036	885,036		885,036
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		601,484		601,484
Objects to Exclude	Object Code				
Rents and Leases	5060		72,967	3,556	76,523
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		3,160,509		3,160,509

For Actual Year: 2018-2019

Budget Year: 2019-2020

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		885,036	4,719,996	3,556	4,723,552
Total for ECS 84362, 50% Law		65,841,096	121,368,161	2,815,428	124,183,589
Percent of CEE (Instructional Salary Cost / Total CEE)		54.25%	100.00%		
50% of Current Expense of Education			60,684,080		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		65,841,096	121,368,161	2,815,428	124,183,589
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		66,726,132	126,088,157	2,818,984	128,907,141
Capital Expenditures	6000	27,726	1,275,166	26,084	1,301,250
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		66,753,858	127,363,323	2,845,068	130,208,391

For Year Ended June 30, 2019

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	36,853,074	14,476,883	51,329,957
Cash With Fiscal Agents	9113	199,724		199,724
Revolving Cash Accounts	9114	587,060	18,647	605,707
Investments (at cost)	9120			0
Accounts Receivable	9130	7,084,940	5,385,944	12,470,884
Due from Other Funds	9140	1,182,526		1,182,526
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	1,722,630	504,608	2,227,238
TOTAL ASSETS		47,629,954	20,386,082	68,016,036
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	5,520,992	2,104,071	7,625,063
Accrued Salaries and Wages Payable	9520	3,945,744	411,257	4,357,001
Compensated Absences Payable Current	9530	182,922		182,922
Due to Other Funds	9540	580,456		580,456
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	1,187,194	12,971,702	14,158,896
TOTAL LIABILITIES		11,417,308	15,487,030	26,904,338

For Year Ended June 30, 2019

District ID: 840

Name: LONG BEACH

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712			0
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790			0
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752		4,899,052	4,899,052
Committed Fund Balance	9753			0
Assigned Fund Balance	9754	6,474,213		6,474,213
Total Designated Fund Balance		6,474,213	4,899,052	11,373,265
Uncommitted Fund Balance	9790	29,738,433		29,738,433
TOTAL FUND EQUITY		36,212,646	4,899,052	41,111,698
TOTAL LIABILITIES AND FUND EQUITY		47,629,954	20,386,082	68,016,036

- 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, 2019

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	28,004,392		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		28,004,392	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

- 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, 2019

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	28,004,392		
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		28,004,392	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		28,004,392	0	0
TOTAL LIABILITIES AND FUND EQUITY		28,004,392	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, 2019

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			1,856,651			2,064,296
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114			100			
Investments (at cost)	9120						
Accounts Receivable	9130			72,545			421,555
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220			1,371			4,313
TOTAL ASSETS		0	0	1,930,667	0	0	2,490,164
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			17,176			132,590
Accrued Salaries and Wages Payable	9520			26,111			19,173
Compensated Absences Payable Current	9530						
Due to Other Funds	9540						88,500
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			10,740			968,868
TOTAL LIABILITIES		0	0	54,027	0	0	1,209,131

- 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, 2019

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	793,369
Assigned Fund Balance	9754	0	0	1,876,640	0	0	487,664
Total Designated Fund Balance		0	0	1,876,640	0	0	1,281,033
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		0	0	1,876,640	0	0	1,281,033
TOTAL LIABILITIES AND FUND EQUITY		0	0	1,930,667	0	0	2,490,164

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 840

Name: LONG BEACH

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	15,940,014	27,997,894	
Cash With Fiscal Agents	9113	357,226		
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	3,306,392	154,438	
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220	28,107	1,913,063	
TOTAL ASSETS		19,631,739	30,065,395	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	1,082,012	7,521,927	
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		1,082,012	7,521,927	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 840

Name: LONG BEACH

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752	10,222,066	22,543,468	
Committed Fund Balance	9753	8,327,661		
Assigned Fund Balance	9754			
Total Designated Fund Balance		18,549,727	22,543,468	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		18,549,727	22,543,468	0
TOTAL LIABILITIES AND FUND EQUITY		19,631,739	30,065,395	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2019

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, 2019

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, 2019

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 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, 2019

District ID: 840

Name: LONG BEACH

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	2,708,112	
Cash With Fiscal Agents	9113	1,050,475	
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	14,662	
Due from Other Funds	9140		
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220	3,169	
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		3,776,418	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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	4,151	
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		4,151	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	4,151	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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	3,772,267	
Assigned Fund Balance	9754		
Total Designated Fund Balance		3,772,267	0
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		3,772,267	0
TOTAL LIABILITIES AND FUND EQUITY		3,776,418	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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	2,118,882	84,939		786,695				
In County Treasury	9112	1,256,599	3		21,021				22,746,417
Cash With Fiscal Agents	9113								8,623,949
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130	12,304			266,295				101,533
Due from Other Funds	9140	529,876	50,761						
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220	14,679							28,404
Fixed Assets	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
Total Fixed Assets		0	0	0	0	0	0	0	0
TOTAL ASSETS		3,932,340	135,703	0	1,074,011	0	0	0	31,500,303

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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	782,861	29,284		209,588				
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	322,021	29,286		742,900				
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570	151,938	3,710						
Total Current Liabilities and Deferred Revenue		1,256,820	62,280	0	952,488	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	1,256,820	62,280	0	952,488	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 840

Name: LONG BEACH

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712								
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
Total Reserved Fund Balance		0	0	0	0	0	0	0	0
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752	2,675,520	73,423		121,523				8,623,949
Committed Fund Balance	9753								22,876,354
Assigned Fund Balance	9754								
Total Designated Fund Balance		2,675,520	73,423	0	121,523	0	0	0	31,500,303
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		2,675,520	73,423	0	121,523	0	0	0	31,500,303
TOTAL LIABILITIES AND FUND EQUITY		3,932,340	135,703	0	1,074,011	0	0	0	31,500,303

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

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		570,193	570,193
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		110,579	110,579
Student Financial Aid	8150			0
Veterans Education	8160		201,207	201,207
Vocational and Technical Education Act (VATEA)	8170		831,764	831,764
Other Federal Revenues	8190	143,479	4,928,329	5,071,808
Total Federal Revenues	8100	143,479	6,642,072	6,785,551
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	62,763,578		62,763,578
Other General Apportionment	8613	136,047		136,047
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,226,224	1,226,224
Disabled Students Programs and Services(DSPS)	8623		1,918,553	1,918,553
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		792,339	792,339
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		12,401,435	12,401,435

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

District ID: 840

Name: LONG BEACH

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
EPA Proceeds	8630	18,261,883		18,261,883
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		3,171,900	3,171,900
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	68,362		68,362
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	3,160,509	1,045,753	4,206,262
State Mandated Costs	8685	545,693		545,693
Other State Non-Tax Revenues	8686	687,195		687,195
Other State Revenues	8690	6,568,119	900,095	7,468,214
Total State Revenues	8600	92,191,386	21,456,299	113,647,685

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

District ID: 840

Name: LONG BEACH

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	12,288,977		12,288,977
Tax Allocation, Supplemental Roll	8812	407,469		407,469
Tax Allocation, Unsecured Roll	8813	227,420		227,420
Prior Years Taxes	8816	722,755		722,755
Education Revenues Augmentation Fund (ERAF)	8817	16,532,654		16,532,654
Redevelopment Agency Funds - Pass Through	8818	2,464,091		2,464,091
Redevelopment Agency Funds - Residual	8819	953,608		953,608
Redevelopment Agency Funds - Asset Liquidation	8819.1	504,050		504,050
Contributions, Gifts, Grants, and Endowments	8820		2,177,284	2,177,284
Contract Services	8830			
Contract Instructional Services	8831			0
Other Contract Services	8832			0
Sales and Commissions	8840			0
Rentals and Leases	8850	436,662		436,662
Interest and Investment Income	8860	959,333		959,333
Student Fees and Charges	8870			
Community Services Classes	8872	61,486		61,486
Dormitory	8873			0
Enrollment	8874	22,434,365		22,434,365
Contra Revenue Account	8874.1	(15,274,017)		(15,274,017)
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		1,235,778	1,235,778
Instructional Materials Fees and Sales of Materials	8877	147,765		147,765
Insurance	8878			0
Student Records	8879	106,764		106,764
Nonresident Tuition	8880	1,124,759		1,124,759
Parking Services and Public Transportation	8881		1,181,854	1,181,854
Other Student Fees and Charges	8885	886,418		886,418
Other Local Revenues	8890	(137,986)		(137,986)
Total Local Revenues	8800	44,846,573	4,594,916	49,441,489
Total Revenues		137,181,438	32,693,287	169,874,725

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

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	29,338		29,338
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	325,708		325,708
Total Other Financing Sources	8900	355,046	0	355,046
Total Revenues and Other Financing Sources		137,536,484	32,693,287	170,229,771

For Actual Year: 2018-2019

Budget Year: 2019-2020

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	76,268		1,972			78,240
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	2,829,539	137,365	176,247	118,648		3,261,799
Business and Management	0500	2,352,438	94,655	6,821			2,453,914
Communications	0600						0
Computer and Information Science	0700	2,924,549	183,098	90,986	33,834		3,232,467
Education	0800	4,050,441	96,664	49,350	1,954		4,198,409
Engineering and Related Industrial Technology	0900	2,249,412	149,643	263,913	1,242,815		3,905,783
Fine and Applied Arts	1000	5,751,559	259,176	116,638	142,475		6,269,848
Foreign language	1100	1,434,231	93,653	7,342			1,535,226
Health	1200	4,007,431	455,007	99,187	118,285		4,679,910
Consumer Education And Home Economics	1300	2,588,262	252,940	69,950	29,349		2,940,501
Law	1400						0
Humanities(Letters)	1500	12,508,432	681,796	60,094	262,607		13,512,929
Library Science	1600	491,795	119,180	71,043			682,018
Mathematics	1700	6,612,191	213,336	134,917	186,701		7,147,145
Military Studies	1800						0
Physical Sciences	1900	3,059,542	99,321	57,248	9,220		3,225,331
Psychology	2000						0
Public Affairs and Services	2100	850,115	117,306	4,506	264		972,191
Social Sciences	2200	6,614,614	257,887	22,935			6,895,436
Commercial Services	3000	826,227	88,525	78,953			993,705
Interdisciplinary Studies	4900	2,547,652	1,938	368,670			2,918,260
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	6,780,856					6,780,856
Sub-Total Instructional Activites		68,555,554	3,301,490	1,680,772	2,146,152		75,683,968
Total Expenditures for GF Activities*		68,555,554	69,305,101	20,022,722	3,826,166	2,368,804	164,078,347

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

For Actual Year: 2018-2019

Budget Year: 2019-2020

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		6,545,724	802,027	18,714		7,366,465
Course and Curriculum Development	6020		479,891	11,267	883		492,041
Academic / Faculty Senate	6030		480,617	13,867			494,484
Other Instructional Administration & Governance	6090						0
Total Instructional Admin. & Governance		0	7,506,232	827,161	19,597	0	8,352,990
Instructional Support Services	6100						
Learning Center	6110		1,112,443	4,611			1,117,054
Library	6120		2,279,670	207,526	83,060		2,570,256
Media	6130		1,968,637	60,663	13,957		2,043,257
Museums and Galleries	6140		93,445	2,035			95,480
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190		112,078				112,078
Total Instructional Support Services		0	5,566,273	274,835	97,017	0	5,938,125
Admissions and Records	6200		2,405,482	39,102	2,455		2,447,039
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		5,841,491	454,147	7,061		6,302,699
Matriculation and Student Assessment	6320		3,033,433	58,968			3,092,401
Transfer Programs	6330		499,153	102,240	6,176		607,569
Career Guidance	6340						0
Other Student Counseling and Guidance	6390						0
Total Student Counseling and Guidance		0	9,374,077	615,355	13,237	0	10,002,669

For Actual Year: 2018-2019

Budget Year: 2019-2020

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		565,356	164,231			729,587
Disabled Student Programs and Services (DSPS)	6420		1,847,458	48,100	10,487		1,906,045
Extended Opportunity Programs and Services (EOPS)	6430		1,701,784	142,330	34,738		1,878,852
Health Services	6440		1,005,244	257,289	3,299		1,265,832
Student Personnel Administration	6450		1,099,476	118,257	10,398		1,228,131
Financial Aid Administration	6460		2,829,035	120,620	19,730		2,969,385
Job Placement Services	6470						0
Veterans Services	6480		161,815	45,349	20,373		227,537
Miscellaneous Student Services	6490		448,925	18,360	365		467,650
Total Other Student Services		0	9,659,093	914,536	99,390	0	10,673,019
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,957,173	770,155	64,612		2,791,940
Custodial Services	6530		3,873,419	199,435	1,122		4,073,976
Grounds Maintenance and Repairs	6550		945,928	174,891	35,721		1,156,540
Utilities	6570			2,442,102			2,442,102
Other Operations and Maintenance of Plant	6590						0
Total Operation and Maintenance of Plant	6500	0	6,776,520	3,586,583	101,455	0	10,464,558
Planning, Policymaking and Coordinations	6600		3,374,890	(303,003)	64,887		3,136,774

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

For Actual Year: 2018-2019

Budget Year: 2019-2020

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		1,365,773	378,986	83,800		1,828,559
Fiscal Operations	6720		3,046,312	761,040	2,627		3,809,979
Human Resources Management	6730		2,110,961	268,469	1,716		2,381,146
Noninstruct Staff Retirees' Benefits & Retirement *	6740		2,254,164				2,254,164
Staff Development	6750		159,002	22,332			181,334
Staff Diversity	6760		156,138	30,902	2,374		189,414
Logistical Services	6770		1,282,540	3,057,428	284,505		4,624,473
Management Information Systems	6780		4,475,753	1,512,755	707,068		6,695,576
Other General Institutional Support Services	6790		582,805	47,689			630,494
Total General Institutional Support Services	6700	0	15,433,448	6,079,601	1,082,090	0	22,595,139
Community Services & Economic Development	6800						
Community Recreation	6810		57,233	5,929			63,162
Community Service Classes	6820						0
Community Use of Facilities	6830						0
Economic Development	6840		3,430,719	5,353,746	1,378		8,785,843
Other Community Services & Economic Development	6890						0
Total Community Services	6800	0	3,487,952	5,359,675	1,378	0	8,849,005

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2018-2019

Budget Year: 2019-2020

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		6,831				6,831
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		228,438	592,745	170,824		992,007
Student and Co-Curricular Activities	6960		1,818,505	61,091	27,684		1,907,280
Student Housing	6970						0
Other Ancillary Services	6990		126,573	275,590			402,163
Total Ancillary Services	6900	0	2,180,347	929,426	198,508	0	3,308,281
Auxiliary Operations	7000						
Contract Education	7010						0
Other Auxiliary Operations	7090			18,679			18,679
Total Auxiliary Operations	7000	0	0	18,679	0	0	18,679

For Actual Year: 2018-2019

Budget Year: 2019-2020

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		239,297				239,297
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310						0
Student Aid	7320					1,032,804	1,032,804
Other Outgo	7390					1,336,000	1,336,000
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	2,368,804	2,368,804
Sub-Total Non-Instructional Activites			66,003,611	18,341,950	1,680,014	2,368,804	88,394,379
Total Expenditures General Fund: activities *		68,555,554	69,305,101	20,022,722	3,826,166	2,368,804	164,078,347

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: LONG BEACH

I.	2019-2020 Appropriations Limit:			
A.	2018-2019 Appropriations Limit:			\$144,560,490
B.	2019-2020 Price Factor:	1.0385		
C.	Population factor:			
	1. 2017-2018 Second Period Actual FTES	18,681.73		
	2. 2018-2019 Second Period Actual FTES	19,203.59		
	3. 2018-2019 Population change factor (C2/C1)	1.0279		
D.	2018-2019 Limit adjusted by inflation and population factors (A * B * C.3)			\$154,314,586
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)			\$154,314,586
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.	2019-2020 Appropriations Limit (D + E.3 - F.3)			\$154,314,586
II.	2019-2020 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			84,525,194
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			70,000
C.	Local Property taxes			34,091,565
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			191,377
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			3,419,807
H.	2019-2020 Appropriations Subject to Limit			\$115,458,329

For Actual Year: 2018-2019

Budget Year: 2019-2020

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	143,479	140,000	6,642,072	6,596,362	6,785,551	6,736,362
State Revenues	8600	92,191,386	93,952,953	21,456,299	35,264,339	113,647,685	129,217,292
Local Revenues	8800	44,846,573	44,855,222	4,594,916	4,365,772	49,441,489	49,220,994
Total Revenues		137,181,438	138,948,175	32,693,287	46,226,473	169,874,725	185,174,648
EXPENDITURES:							
Academic Salaries	1000	52,426,719	55,777,686	3,852,522	4,910,019	56,279,241	60,687,705
Classified Salaries	2000	25,774,806	29,029,601	10,020,992	11,653,215	35,795,798	40,682,816
Employee Benefits	3000	40,408,981	42,988,739	5,376,635	6,437,391	45,785,616	49,426,130
Supplies and Materials	4000	636,153	862,707	1,413,304	4,077,526	2,049,457	4,940,233
Other Operating Expenses and Services	5000	9,660,482	11,354,964	8,312,783	14,349,573	17,973,265	25,704,537
Capital Outlay	6000	1,301,250	1,494,213	2,524,916	2,570,588	3,826,166	4,064,801
Total Expenditures		130,208,391	141,507,910	31,501,152	43,998,312	161,709,543	185,506,222
Excess /(Deficiency) of Revenues over Expenditures		6,973,047	(2,559,735)	1,192,135	2,228,161	8,165,182	(331,574)
Other Financing Sources	8900	355,046	323,043			355,046	323,043
Other Outgo	7000	1,336,000	1,336,000	1,032,804	2,876,950	2,368,804	4,212,950
Net Increase/(Decrease) in Fund Balance		5,992,093	(3,572,692)	159,331	(648,789)	6,151,424	(4,221,481)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	30,220,553	36,212,646	4,739,721	4,899,052	34,960,274	41,111,698
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	30,220,553		4,739,721		34,960,274	
Ending Fund Balance, June 30		36,212,646	32,639,954	4,899,052	4,250,263	41,111,698	36,890,217

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

840 LONG BEACH

For Actual Year: 2018-2019

Budget Year: 2019-2020

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	243,388					
Local Revenues	8800	42,790,031	42,551,223				
Total Revenues		43,033,419	42,551,223	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
Total Other Financing Sources		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	26,764,949	26,541,392				
Debt Interest and Other Service Charges	7120	16,662,789	15,945,010				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	43,427,738	42,486,402	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(43,427,738)	(42,486,402)	0	0	0	0
Net Increase/Decrease in Fund Balance		(394,319)	64,821	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	28,398,711	28,004,392		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	28,398,711		0		0	
Ending Fund Balance, June 30		28,004,392	28,069,213	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

840 LONG BEACH

For Actual Year: 2018-2019

Budget Year: 2019-2020

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					108,040	115,654
State Revenues	8600					843,551	897,238
Local Revenues	8800					1,152,487	1,104,461
Total Income		0	0	0	0	2,104,078	2,117,353
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					1,274,105	1,406,075
Employee Benefits	3000					440,947	503,406
Supplies and Materials	4000					130,864	164,827
Other Operating Expenses and Services	5000					13,446	29,227
Capital Outlay	6000					33,322	24,270
Total Expenditures		0	0	0	0	1,892,684	2,127,805
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	211,394	(10,452)
Other Financing Sources	8900					150,000	150,000
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	361,394	139,548
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	1,515,246	1,876,640
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		1,515,246	
Ending Fund Balance, June 30		0	0	0	0	1,876,640	2,016,188

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

840 LONG BEACH

For Actual Year: 2018-2019

Budget Year: 2019-2020

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					1,721,756	2,512,573
Total Income		0	0	0	0	1,721,756	2,512,573
Expenditures							
Academic Salaries	1000					2,524	
Classified Salaries	2000					729,021	651,575
Employee Benefits	3000					321,277	305,237
Supplies and Materials	4000					56,907	100,555
Other Operating Expenses and Services	5000					325,635	1,215,572
Capital Outlay	6000					14,331	4,427
Total Expenditures		0	0	0	0	1,449,695	2,277,366
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	272,061	235,207
Other Financing Sources	8900						
Other Outgo	7000					5,708	3,043
Net Increase/(Decrease) in Fund Balance		0	0	0	0	266,353	232,164
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	1,014,680	1,281,033
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		1,014,680	
Ending Fund Balance, June 30		0	0	0	0	1,281,033	1,513,197

For Actual Year: 2018-2019

Budget Year: 2019-2020

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	2,636,557	33,710,638				
Local Revenues	8800	2,506,891	2,081,844	894,096	1,743,805		
Total Income		5,143,448	35,792,482	894,096	1,743,805	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	56,339	65,268	252,781	347,105		
Employee Benefits	3000	29,296	34,592	121,768	175,919		
Supplies and Materials	4000	46,450	140,495	49,027	9,142,417		
Other Operating Expenses and Services	5000	1,281,920	2,346,075	6,171,311	165,610,639		
Capital Outlay	6000	6,770,610	33,466,873	26,287,532	700,028,590		
Total Expenditures		8,184,615	36,053,303	32,882,419	875,304,670	0	0
Excess /(Deficiency) of Revenues over Expenditures		(3,041,167)	(260,821)	(31,988,323)	(873,560,865)	0	0
Other Financing Sources	8900				919,622,324		
Other Outgo	7000	320,000	320,000				
Net Increase/(Decrease) in Fund Balance		(3,361,167)	(580,821)	(31,988,323)	46,061,459	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	21,910,894	18,549,727	54,531,791	22,543,468	0	0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	21,910,894		54,531,791		0	
Ending Fund Balance, June 30		18,549,727	17,968,906	22,543,468	68,604,927	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

840 LONG BEACH

For Actual Year: 2018-2019

Budget Year: 2019-2020

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: 2018-2019

Budget Year: 2019-2020

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

For Actual Year: 2018-2019

Budget Year: 2019-2020

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	53,992	48,115				
Other Financing Sources	8900	1,186,000	1,186,000				
Total Income		1,239,992	1,234,115	0	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	39,111	40,257				
Employee Benefits	3000	20,338	21,336				
Supplies and Materials	4000	723	6,000				
Other Operating Expenses and Services	5000	848,752	1,290,817				
Capital Outlay	6000						
Total Expenditures		908,924	1,358,410	0	0		
Net Profit or Loss		331,068	(124,295)	0	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		331,068	(124,295)	0	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	3,441,199	3,772,267		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	3,441,199		0			
Ending Fund Balance, June 30		3,772,267	3,647,972	0	0		

For Actual Year: 2018-2019

Budget Year: 2019-2020

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND	REPRESENTATION FEE TRUST FUND	Actual	Budget	Actual	Budget
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	1,028,414	975,000	62,073	62,400		
Total Income		1,028,414	975,000	62,073	62,400	0	0
Expenditures							
Academic Salaries	1000	6,885	10,395				
Classified Salaries	2000	205,722	263,318				
Employee Benefits	3000	97,100	119,871				
Supplies and Materials	4000			62	900		
Other Operating Expenses and Services	5000	665,626	760,047	43,745	56,060		
Capital Outlay	6000						
Total Expenditures		975,333	1,153,631	43,807	56,960	0	0
Excess /(Deficiency) of Revenues over Expenditures		53,081	(178,631)	18,266	5,440	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		53,081	(178,631)	18,266	5,440	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	2,622,439	2,675,520	55,157	73,423		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	2,622,439		55,157		0	
Ending Fund Balance, June 30		2,675,520	2,496,889	73,423	78,863	0	0

For Actual Year: 2018-2019

Budget Year: 2019-2020

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	38,161,027	40,280,944				
State Revenues	8600	5,594,186	5,918,331				
Local Revenues	8800						
Total Income		43,755,213	46,199,275	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		43,755,213	46,199,275	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	43,755,213	46,199,275				
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: 2018-2019

Budget Year: 2019-2020

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			866,815	857,000
Total Income		0	0	866,815	857,000
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000			3,393,184	3,735,258
Supplies and Materials	4000				
Other Operating Expenses and Services	5000			72,661	78,000
Capital Outlay	6000				
Total Expenditures		0	0	3,465,845	3,813,258
Excess /(Deficiency) of Revenues over Expenditures		0	0	(2,599,030)	(2,956,258)
Other Financing Sources	8900			4,112,718	4,112,718
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		0	0	1,513,688	1,156,460
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	29,986,615	31,500,303
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		29,986,615	
Ending Fund Balance, June 30		0	0	31,500,303	32,656,763

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

District ID: 840

Name: LONG BEACH

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	150,000
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	1,186,000
11	UNRESTRICTED SUBFUND	39	OTHER SPECIAL REVENUE FUND	5,708
11	UNRESTRICTED SUBFUND	41	CAPITAL OUTLAY PROJECTS FUND	320,000

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 840

Name: LONG BEACH

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030			0		0	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681			3,160,509		1,045,753	
		Instructional & Institutional Unrestricted				Instructional Materials Propostition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials							
Software	4100				0	9,491	9,491
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	890,491	890,491
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	899,982	899,982
Other Operating Expenses and Services	5000		3,160,509		3,160,509	145,771	3,306,280
Capital Outlay							
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	3,160,509	0	3,160,509	1,045,753	4,206,262
Ending Balance					0	0	0

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030		0			0	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		3,032,613			3,233,640	
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0	37,590	37,590
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	3,043,745	3,043,745
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	3,081,335	3,081,335
Other Operating Expenses and Services	5000		3,032,613		3,032,613	152,305	3,184,918
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	3,032,613	0	3,032,613	3,233,640	6,266,253
Ending Balance					0	0	

Annual Financial and Budget Report

For Actual Year: 2018-2019

District ID: 840

Name: LONG BEACH

EPA Revenue	18,261,883
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
Instructional Activities	0100-5900	18,261,883	0	0	18,261,883
TOTAL		18,261,883	0	0	18,261,883

Annual Financial and Budget Report

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 840

Name: LONG BEACH

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2015-16	5,089,273	3,646,749	8,736,022	N/A	N/A
2016-17	6,359,424	4,579,905	10,939,329	2,203,307	25.22%
2017-18	7,552,499	5,419,021	12,971,520	2,032,191	18.58%
2018-19	8,387,203	6,183,589	14,570,792	1,599,272	12.33%
2019-20	8,938,882	7,150,410	16,089,292	1,518,500	10.42%
2020-21	9,618,446	8,230,531	17,848,977	1,759,685	10.94%

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