

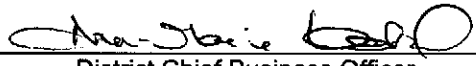

California Community Colleges

**ANNUAL FINANCIAL AND BUDGET REPORT**  
(Financial Report for Fiscal Year 2009-2010)  
(Budget Report for Fiscal Year 2010-2011)

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.

 _____	<u>9/23/10</u> _____
District Chief Business Officer	Date
 _____	<u>9/23/10</u> _____
District Superintendent	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 15, 2010. 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: 2009-2010

Budget Year: 2010-2011

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	
Academic Salaries	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
<b>Instructional Salaries</b>					
Contract or Regular	1100	23,387,075	23,387,075		23,387,075
Other	1300	12,862,228	12,862,228		12,862,228
<b>Total Instructional Salaries</b>		36,249,303	36,249,303	0	36,249,303
<b>Non-Instructional Salaries</b>					
Contract or Regular	1200		7,964,335	525,825	8,490,160
Other	1400		948,774	113,225	1,061,999
<b>Total Non-Instructional Salaries</b>		0	8,913,109	639,050	9,552,159
<b>Total Academic Salaries</b>		36,249,303	45,162,412	639,050	45,801,462
<b>Classified Salaries</b>					
<b>Non-Instructional Salaries</b>					
Regular Status	2100		21,076,947	453,844	21,530,791
Other	2300		739,746	247,666	987,412
<b>Total Non-Instructional Salaries</b>		0	21,816,693	701,510	22,518,203
<b>Instructional Aides</b>					
Regular Status	2200	3,255,475	3,255,475		3,255,475
Other	2400	100,025	100,025		100,025
<b>Total Instructional Aides</b>		3,355,500	3,355,500	0	3,355,500
<b>Total Classified Salaries</b>		3,355,500	25,172,193	701,510	25,873,703
<b>Employee Benefits</b>	3000	11,685,829	23,465,721	410,428	23,876,149
<b>Supplies and Materials</b>	4000		772,691	20,686	793,377
<b>Other Operating Expenses</b>	5000	463,094	8,585,356	17,433	8,602,789
<b>Equipment Replacement</b>	6420				0
<b>Total Expenditures Prior to Exclusions</b>		51,753,726	103,158,373	1,789,107	104,947,480

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2009-2010

Budget Year: 2010-2011

District ID: 840

Name: LONG BEACH

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Exclusions	Object	Instructional Salary Cost	Total CEE	Activities	
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
<b>Activities to Exclude</b>					
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	643,928	643,928		643,928
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		344,881		344,881
<b>Objects to Exclude</b>					
Rents and Leases	5060		129,047		129,047
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		2,440,851		2,440,851

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2009-2010

Budget Year: 2010-2011

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
<b>Total Exclusions</b>		643,928	3,558,707	0	3,558,707
<b>Total for ECS 84362, 50% Law</b>		51,109,798	99,599,666	1,789,107	101,388,773
<b>Percent of CEE (Instructional Salary Cost / Total CEE)</b>		51.32%	100.00%		
<b>50% of Current Expense of Education</b>			49,799,833		
<b>Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year</b>					
<b>Amount Required to be Expended for Salaries of Classroom Instructors</b>		51,109,798	99,599,666	1,789,107	101,388,773
<b>Reconciliation to Unrestricted General Fund Expenditures</b>					
<b>Total Expenditures Prior to Exclusions</b>		51,753,726	103,158,373	1,789,107	104,947,480
<b>Capital Expenditures</b>	6000	65,215	596,393	15	596,408
<b>Equipment Replacement (Back out)</b>	6420		0	0	0
<b>Total Unrestricted General Fund Expenditures</b>		51,818,941	103,754,766	1,789,122	105,543,888

For Year Ended June 30, 2010

District ID: 840

Name: LONG BEACH

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			0
In County Treasury	9112	4,300,505	2,837,079	7,137,584
Cash With Fiscal Agents	9113	400,884		400,884
Revolving Cash Accounts	9114	884,859		884,859
Investments (at cost)	9120			0
Accounts Receivable	9130	22,707,541	3,413,019	26,120,560
Due from Other Funds	9140	2,071,632		2,071,632
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	996,871	200,596	1,197,467
<b>TOTAL ASSETS</b>		31,362,292	6,450,694	37,812,986
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	1,978,369	1,259,021	3,237,390
Accrued Salaries and Wages Payable	9520	215,413		215,413
Compensated Absences Payable Current	9530	182,922		182,922
Due to Other Funds	9540	14,875,400		14,875,400
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	608,073	1,857,918	2,465,991
<b>TOTAL LIABILITIES</b>		17,860,177	3,116,939	20,977,116

For Year Ended June 30, 2010

District ID: 840

Name: LONG BEACH

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>FUND EQUITY</b>				
Fund Balance Reserved	9710			0
NonCash Assets	9711	996,871	200,596	1,197,467
Amounts Restricted by Law for Specific Purposes	9712		3,133,159	3,133,159
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Total Reserved Fund Balance		996,871	3,333,755	4,330,626
<b>Designated Fund Balance</b>	9750			
Commitments by Contract or Other Legal Obligation	9751	8,853,522		8,853,522
Self Insurance Programs	9752			0
Payments Resulting from Court Orders	9753			0
Specific Future Purposes	9754	3,651,722		3,651,722
Total Designated Fund Balance		12,505,244	0	12,505,244
Uncommitted(Unrestricted) Fund Balance	9790			0
<b>TOTAL FUND EQUITY</b>		13,502,115	3,333,755	16,835,870
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		31,362,292	6,450,694	37,812,986

- 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, 2010

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
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	3,709,147		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
<b>TOTAL ASSETS</b>		3,709,147	0	0
<b>LIABILITIES</b>				
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			
<b>TOTAL LIABILITIES</b>		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, 2010

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
<b>FUND EQUITY</b>				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712	3,709,147		
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Total Reserved Fund Balance		3,709,147	0	0
<b>Designated Fund Balance</b>	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			
<b>TOTAL FUND EQUITY</b>		3,709,147	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		3,709,147	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, 2010

District ID: 840

Name: LONG BEACH

Description	CA	31	32	33	34	35	39
	(Object)	Bookstore Fund	Cafeteria Fund	Child Development Fund	Farm Operation Fund	Revenue Bond Project Fund	Other Special Revenue Fund
<b>ASSETS</b>							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112			214,627			1,366,555
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						0
Investments (at cost)	9120						
Accounts Receivable	9130			43,612			219,937
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220			1,805			3,483
<b>TOTAL ASSETS</b>		0	0	260,044	0	0	1,589,975
<b>LIABILITIES</b>							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			221,899			39,507
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						49,708
<b>TOTAL LIABILITIES</b>		0	0	221,899	0	0	89,215

- 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, 2010

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
<b>FUND EQUITY</b>							
Fund Balance Reserved	9710						
NonCash Assets	9711						
Amonts Restricted by Law for Specific Purposes	9712			38,145			
Reserve for Encumbrances Credit	9713						
Reserve for Encumbrances Debit	9714						
Reserve for Debt Services	9715						
Total Reserved Fund Balance		0	0	38,145	0	0	0
<b>Designated Fund Balance</b>	9750						
Commitments by Contract or Other Legal Obligation	9751						
Self Insurance Programs	9752						
Payments Resulting from Court Orders	9753						
Specific Future Purposes	9754						1,500,760
Total Designated Fund Balance		0	0	0	0	0	1,500,760
Uncommitted(Unrestricted) Fund Balance	9790						
<b>TOTAL FUND EQUITY</b>		0	0	38,145	0	0	1,500,760
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0	260,044	0	0	1,589,975

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

District ID: 840

Name: LONG BEACH

Description	CA (Object)	41	42
		Capital Outlay Projects Fund	Revenue Bond Construction Fund
<b>ASSETS</b>			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	4,156,433	174,614,053
Cash With Fiscal Agents	9113	199,789	
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	21,015	976,009
Due from Other Funds	9140	5,500,000	
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		272,042
<b>TOTAL ASSETS</b>		9,877,237	175,862,104
<b>LIABILITIES</b>			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	4,553	14,649,548
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		29,589,807
Deferred Revenues	9570	983,532	
<b>TOTAL LIABILITIES</b>		988,085	44,239,355

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

District ID: 840

Name: LONG BEACH

Description	CA (Object)	41	42
		Capital Outlay Projects Fund	Revenue Bond Construction Fund
<b>FUND EQUITY</b>			
Fund Balance Reserved	9710		
NonCash Assets	9711		
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		0	0
<b>Designated Fund Balance</b>	9750		
Commitments by Contract or Other Legal Obligation	9751		
Self Insurance Programs	9752		
Payments Resulting from Court Orders	9753		
Specific Future Purposes	9754	8,889,152	131,622,749
Total Designated Fund Balance		8,889,152	131,622,749
Uncommitted(Unrestricted) Fund Balance	9790		
<b>TOTAL FUND EQUITY</b>		8,889,152	131,622,749
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		9,877,237	175,862,104

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2010

District ID: 840

Name: LONG BEACH

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
<b>ASSETS</b>					
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				
<b>Fixed Assets</b>	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				
<b>Total Fixed Assets</b>		0	0	0	0
<b>TOTAL ASSETS</b>		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, 2010

District ID: 840

Name: LONG BEACH

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
<b>LIABILITIES</b>					
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
<b>TOTAL LIABILITIES</b>	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, 2010

District ID: 840

Name: LONG BEACH

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
<b>FUND EQUITY</b>					
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				
Total Reserved Fund Balance		0	0	0	0
<b>Designated Fund Balance</b>	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				
<b>Other Equity</b>	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
<b>TOTAL FUND EQUITY</b>		0	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

District ID: 840

Name: LONG BEACH

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>ASSETS</b>			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	92,747	
Cash With Fiscal Agents	9113	94,666	
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	460	
Due from Other Funds	9140		
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220	231	
<b>Fixed Assets</b>	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		
<b>Total Fixed Assets</b>		0	0
<b>TOTAL ASSETS</b>		188,104	0



COMBINED BALANCE SHEET

For Year Ended June 30, 2010

District ID: 840

Name: LONG BEACH

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>LIABILITIES</b>			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	9,618	
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		9,618	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
<b>TOTAL LIABILITIES</b>	968	9,618	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

District ID: 840

Name: LONG BEACH

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>FUND EQUITY</b>			
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		
Total Reserved Fund Balance		0	0
<b>Designated Fund Balance</b>	9750		
Commitments by Contract or Other Legal Obligation	9751		
Self Insurance Programs	9752	178,486	
Payments Resulting from Court Orders	9753		
Specific Future Purposes	9754		
Total Designated Fund Balance		178,486	0
Uncommitted(Unrestricted) Fund Balance	9790		
<b>Other Equity</b>	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
<b>TOTAL FUND EQUITY</b>		178,486	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		188,104	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

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
<b>ASSETS</b>									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	2,458,029							
In County Treasury	9112				5,198				479,123
Cash With Fiscal Agents	9113				671,519				1,816
Revolving Cash Accounts	9114								
Investments (at cost)	9120								998,400
Accounts Receivable	9130	82,463			315,392				437,650
Due from Other Funds	9140				125				9,375,400
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
<b>Fixed Assets</b>	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								
<b>Total Fixed Assets</b>		0	0	0	0	0	0	0	0
<b>TOTAL ASSETS</b>		2,540,492	0	0	992,234	0	0	0	11,292,389

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

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
<b>LIABILITIES</b>									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	427,550			419,255				
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540				348,653				
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570				102,803				
Total Current Liabilities and Deferred Revenue		427,550	0	0	870,711	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
<b>TOTAL LIABILITIES</b>	968	427,550	0	0	870,711	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

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
<b>FUND EQUITY</b>									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712				121,523				998,400
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
<b>Total Reserved Fund Balance</b>		0	0	0	121,523	0	0	0	998,400
<b>Designated Fund Balance</b>	9750								
Commitments by Contract or Other Legal Obligation	9751								
Self Insurance Programs	9752								
Payments Resulting from Court Orders	9753								
Specific Future Purposes	9754	2,112,942							10,293,989
<b>Total Designated Fund Balance</b>		2,112,942	0	0	0	0	0	0	10,293,989
Uncommitted(Unrestricted) Fund Balance	9790								
<b>Other Equity</b>	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
<b>TOTAL FUND EQUITY</b>		2,112,942	0	0	121,523	0	0	0	11,292,389
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		2,540,492	0	0	992,234	0	0	0	11,292,389

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2009-2010

District ID: 840

Name: LONG BEACH

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Federal Revenues</b>	8100			
Forest Revenues	8110			0
Higher Education Act	8120		1,037,677	1,037,677
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		547,137	547,137
Student Financial Aid	8150	140,200		140,200
Veterans Education	8160		190,379	190,379
Vocational and Technical Education Act (VATEA)	8170		1,304,151	1,304,151
Other Federal Revenues	8190	517,662	4,332,566	4,850,228
<b>Total Federal Revenues</b>	8100	657,862	7,411,910	8,069,772
<b>State Revenues</b>	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	82,371,056		82,371,056
Other General Apportionment	8613	(35,196)		(35,196)
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		801,349	801,349
Disabled Students Programs and Services(DSPS)	8623		926,189	926,189
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		790,749	790,749
Telecommunications and Technology Infrastructure Program (TTIP)	8626		29,309	29,309
Other General Categorical Programs	8627		2,516,170	2,516,170

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2009-2010

District ID: 840

Name: LONG BEACH

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Reimbursable Categorical Programs</b>	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		2,925,475	2,925,475
<b>State Tax Subventions</b>	8670			
Homeowners' Property Tax Relief	8671	86,808		86,808
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
<b>State Non-Tax Revenues</b>	8680			
State Lottery Proceeds	8681	2,440,851	386,066	2,826,917
State Mandated Costs	8685	134,161		134,161
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	566,596		566,596
<b>Total State Revenues</b>	8600	85,564,276	8,375,307	93,939,583

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2009-2010

District ID: 840

Name: LONG BEACH

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Local Revenues</b>	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	9,025,550		9,025,550
Tax Allocation, Supplemental Roll	8812	106,660		106,660
Tax Allocation, Unsecured Roll	8813	274,974		274,974
Prior Years Taxes	8816	(58,634)		(58,634)
Education Revenues Augmentation Fund (ERAF)	8817	1,993,321		1,993,321
Redevelopment Agency Funds	8818	284,685		284,685
Contributions, Gifts, Grants, and Endowments	8820			0
Contract Services	8830			
Contract Instructional Services	8831		338,153	338,153
Other Contranct Services	8832		63,782	63,782
Sales and Commissions	8840			0
Rentals and Leases	8850	739,733		739,733
Interest and Investment Income	8860	220,955		220,955
Student Fees and Charges	8870			
Community Services Classes	8872	76,057		76,057
Dormitory	8873			0
Enrollment	8874	4,949,990		4,949,990
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		1,054,688	1,054,688
Instructional Materials Fees and Sales of Materials	8877	106,247		106,247
Insurance	8878			0
Student Records	8879	73,146		73,146
Nonresident Tuition	8880	1,207,245		1,207,245
Parking Services and Public Transportation	8881		731,770	731,770
Other Student Fees and Charges	8885	1,497,520		1,497,520
Other Local Revenues	8890	434,395	82,289	516,684
<b>Total Local Revenues</b>	8800	20,931,844	2,270,682	23,202,526
<b>Total Revenues</b>		107,153,982	18,057,899	125,211,881



Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2009-2010

District ID: 840

Name: LONG BEACH

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Other Financing Sources</b>	8900			
Proceeds of General Fixed Assets	8910			0
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8981/8982/8983)	898#	572,692	2,090,494	2,663,186
<b>Total Other Financing Sources</b>	8900	572,692	2,090,494	2,663,186
<b>Total Revenues and Other Financing Sources</b>		107,726,674	20,148,393	127,875,067

For Actual Year: 2009-2010

Budget Year: 2010-2011

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	233,072	25,338	20,441			278,851
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	2,046,459	95,051	88,710	38,725		2,268,945
Business and Management	0500	3,008,249	104,821	23,728	10,619		3,147,417
Communications	0600						0
Computer and Information Science	0700	1,273,149	60,762	15,432	41,988		1,391,331
Education	0800	3,324,604	193,730	70,419	29,515		3,618,268
Engineering and Related Industrial Technology	0900	4,586,403	325,268	326,096	423,422		5,661,189
Fine and Applied Arts	1000	6,120,587	291,876	114,727	99,757		6,626,947
Foreign language	1100	1,539,566	41,450	7,405			1,588,421
Health	1200	3,811,514	228,755	75,263	146,995		4,262,527
Consumer Education And Home Economics	1300	2,552,955	197,234	55,448	29,382		2,835,019
Law	1400						0
Humanities(Letters)	1500	9,303,311	351,224	41,741	3,121		9,699,397
Library Science	1600	857,522	254,611	20,165	127,499		1,259,797
Mathematics	1700	4,235,619	90,168	28,450	5,824		4,360,061
Military Studies	1800						0
Physical Sciences	1900	1,621,009	48,628	29,583	15,390		1,714,610
Psychology	2000						0
Public Affairs and Services	2100	801,814	65,080	521,128			1,388,022
Social Sciences	2200	4,869,208	161,791	28,304			5,059,303
Commercial Services	3000	576,541	30,705	17,673	29,279		654,198
Interdisciplinary Studies	4900	1,806,279		83,254	138,129		2,027,662
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	643,928					643,928
<b>Sub-Total Instructional Activites</b>		53,211,789	2,566,492	1,567,967	1,139,645		58,485,893
<b>Total Expenditures for GF Activities*</b>		53,211,789	55,183,149	14,251,081	2,026,796	4,369,251	129,042,066

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

For Actual Year: 2009-2010

Budget Year: 2010-2011

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		5,081,696	273,913	32,002		5,387,611
Course and Curriculum Development	6020		497,653	30,043			527,696
Academic / Faculty Senate	6030		226,233	4,261			230,494
Other Instructional Administration & Governance	6090		286,334	23,106	2,334		311,774
<b>Total Instructional Admin. &amp; Governance</b>		0	6,091,916	331,323	34,336	0	6,457,575
Instructional Support Services	6100						
Learning Center	6110		1,049,980	3,368	12,134		1,065,482
Library	6120		1,953,294	66,826	4,955		2,025,075
Media	6130		1,365,395	19,520	102,399		1,487,314
Museums and Galleries	6140		61,987	3,581			65,568
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190		80,842	15,938			96,780
<b>Total Instructional Support Services</b>		0	4,511,498	109,233	119,488	0	4,740,219
Admissions and Records	6200		2,783,939	67,963			2,851,902
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		3,900,114	24,158	9,345		3,933,617
Matriculation and Student Assessment	6320		779,364	65,171			844,535
Transfer Programs	6330		608,705	96,364			705,069
Career Guidance	6340		249,010	12,264	4,215		265,489
Other Student Counseling and Guidance	6390						0
<b>Total Student Counseling and Guidance</b>		0	5,537,193	197,957	13,560	0	5,748,710

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: 2009-2010

Budget Year: 2010-2011

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		1,294,612	13,945	3,697		1,312,254
Extended Opportunity Programs and Services (EOPS)	6430		1,189,333	26,109			1,215,442
Health Services	6440		821,325	163,657	5,072		990,054
Student Personnel Administration	6450		1,304,861	26,857	1,110		1,332,828
Financial Aid Administration	6460		2,700,587	99,815	5,610		2,806,012
Job Placement Services	6470		212,689	9,820			222,509
Veterans Services	6480						0
Miscellaneous Student Services	6490		835,127	425,882			1,261,009
<b>Total Other Student Services</b>		0	8,358,534	766,085	15,489	0	9,140,108
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,406,416	323,529	136,715		1,866,660
Custodial Services	6530		3,537,255	266,516	67,486		3,871,257
Grounds Maintenance and Repairs	6550		790,467				790,467
Utilities	6570			2,375,225			2,375,225
Other Operations and Maintenance of Plant	6590						0
<b>Total Operation and Maintenance of Plant</b>	6500	0	5,734,138	2,965,270	204,201	0	8,903,609
<b>Planning, Policymaking and Coordinations</b>	6600		2,606,173	703,983	6,222		3,316,378

\* California Work Opportunity and Responsibility to Kids (CalWORKS).

For Actual Year: 2009-2010

Budget Year: 2010-2011

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		749,503	229,511	2,186		981,200
Fiscal Operations	6720		2,731,246	779,015	1,014		3,511,275
Human Resources Management	6730		2,098,299	330,834	3,287		2,432,420
Noninstruct Staff Retirees' Benefits & Retirement *	6740		294,881				294,881
Staff Development	6750		122,027	22,119			144,146
Staff Diversity	6760			10,959			10,959
Logistical Services	6770		1,416,189	2,866,023	143,345		4,425,557
Management Information Systems	6780		3,510,082	504,422	119,865		4,134,369
Other General Institutional Support Services	6790		660,030	57,081			717,111
<b>Total General Institutional Support Services</b>	6700	0	11,582,257	4,799,964	269,697	0	16,651,918
Community Services & Economic Development	6800						
Community Recreation	6810		59,988	4,370			64,358
Community Service Classes	6820						0
Community Use of Facilities	6830						0
Economic Development	6840		3,003,945	2,581,986	215,673		5,801,604
Other Community Services & Economic Development	6880						0
<b>Total Community Services</b>	6800	0	3,063,933	2,586,356	215,673	0	5,865,962

\* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2009-2010

Budget Year: 2010-2011

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		174,524	363,909	8,470		546,903
Student and Co-Curricular Activities	6960		1,115,485	22,887			1,138,372
Student Housing	6970						0
Other Ancillary Services	6990		76,897	10,862	15		87,774
<b>Total Ancillary Services</b>	6900	0	1,366,906	397,658	8,485	0	1,773,049
Auxiliary Operations	7000						
Contract Education	7010						0
Other Auxiliary Operations	7090						0
<b>Total Auxiliary Operations</b>	7000	0	0	0	0	0	0

For Actual Year: 2009-2010

Budget Year: 2010-2011

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				
<b>Physical Property and Related Acquisitions</b>	7100						0
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
<b>Total Long-Term Debt and Other Financing</b>	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					3,963,411	3,963,411
Student Aid	7320					405,840	405,840
Other Outgo	7330						0
<b>Total Transfers, Student Aid and Other Outgo</b>	7300	0	0	0	0	4,369,251	4,369,251
<b>Sub-Total Non-Instructional Activites</b>			52,616,657	12,683,114	887,151	4,369,251	70,556,173
<b>Total Expenditures General Fund: activities *</b>		53,211,789	55,183,149	14,251,081	2,026,796	4,369,251	129,042,066

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: LONG BEACH

I.	2010-2011 Appropriations Limit:			
A.	2009-2010 Appropriations Limit:			\$130,308,440
B.	2010-2011 Price Factor:	0.9746		
C.	Population factor:			
	1. 2008-2009 Second Period Actual FTES	21,529.16		
	2. 2009-2010 Second Period Actual FTES	21,118.90		
	3. 2009-2010 Population change factor (C2/C1)	0.9810		
D.	2009-2010 Limit adjusted by inflation and population factors (A * B * C.3)			\$124,585,632
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)			\$124,585,632
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.	2010-2011 Appropriations Limit (D + E.3 - F.3)			\$124,585,632
II.	2010-2011 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			80,768,692
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			86,800
C.	Local Property taxes			11,626,564
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			22,589
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			2,979,937
H.	2010-2011 Appropriations Subject to Limit			\$89,524,708



For Actual Year: 2009-2010

Budget Year: 2010-2011

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100	657,862	189,970	7,411,910	6,397,968	8,069,772	6,587,938
State Revenues	8600	85,564,276	83,333,364	8,375,307	8,337,825	93,939,583	91,671,189
Local Revenues	8800	20,931,844	19,414,728	2,270,682	2,206,865	23,202,526	21,621,593
<b>Total Revenues</b>		107,153,982	102,938,062	18,057,899	16,942,658	125,211,881	119,880,720
<b>EXPENDITURES:</b>							
Academic Salaries	1000	45,801,462	45,202,629	2,869,648	2,308,482	48,671,110	47,511,111
Classified Salaries	2000	25,873,703	24,321,215	7,258,343	6,372,701	33,132,046	30,693,916
Employee Benefits	3000	23,876,149	25,517,818	2,715,633	2,483,231	26,591,782	28,001,049
Supplies and Materials	4000	793,377	640,588	1,263,743	1,207,018	2,057,120	1,847,606
Other Operating Expenses and Services	5000	8,602,789	11,010,768	3,591,172	3,643,806	12,193,961	14,654,574
Capital Outlay	6000	596,408	454,685	1,430,388	997,334	2,026,796	1,452,019
<b>Total Expenditures</b>		105,543,888	107,147,703	19,128,927	17,012,572	124,672,815	124,160,275
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		1,610,094	(4,209,641)	(1,071,028)	(69,914)	539,066	(4,279,555)
<b>Other Financing Sources</b>	8900	572,692	1,199,644	2,090,494	1,394,105	2,663,186	2,593,749
<b>Other Outgo</b>	7000	3,429,550	2,639,452	939,701	1,235,710	4,369,251	3,875,162
<b>Net Increase/(Decrease) in Fund Balance</b>		(1,246,764)	(5,649,449)	79,765	88,481	(1,166,999)	(5,560,968)
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	14,748,879	13,502,115	3,253,990	3,333,755	18,002,869	16,835,870
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	14,748,879		3,253,990		18,002,869	
<b>Ending Fund Balance, June 30</b>		13,502,115	7,852,666	3,333,755	3,422,236	16,835,870	11,274,902

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

840 LONG BEACH

For Actual Year: 2009-2010

Budget Year: 2010-2011

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
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	103,814					
Local Revenues	8800	11,637,652	12,249,496				
<b>Total Revenues</b>		11,741,466	12,249,496	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
<b>Total Other Financing Sources</b>		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	5,080,000	5,750,000				
Debt Interest and Other Service Charges	7120	7,074,958	6,881,720				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
<b>Total Other Outgo</b>	7000	12,154,958	12,631,720	0	0	0	0
<b>Net Other Financing Sources / (Other Outgo)</b>	8900 & 7000	(12,154,958)	(12,631,720)	0	0	0	0
<b>Net Increase/Decrease in Fund Balance</b>		(413,492)	(382,224)	0	0	0	0
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	4,122,639	3,709,147		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	4,122,639		0		0	
<b>Ending Fund Balance, June 30</b>		3,709,147	3,326,923	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

840 LONG BEACH

For Actual Year: 2009-2010

Budget Year: 2010-2011

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
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600					773,321	893,117
Local Revenues	8800					662,623	665,000
<b>Total Income</b>		0	0	0	0	1,435,944	1,558,117
<b>Expenditures</b>							
Academic Salaries	1000					56,280	55,190
Classified Salaries	2000					1,078,474	1,038,755
Employee Benefits	3000					348,844	353,023
Supplies and Materials	4000					97,408	139,921
Other Operating Expenses and Services	5000					3,344	11,575
Capital Outlay	6000						10,000
<b>Total Expenditures</b>		0	0	0	0	1,584,350	1,608,464
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	0	0	(148,406)	(50,347)
<b>Other Financing Sources</b>	8900					148,406	50,347
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		0	38,145	38,145
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		38,145	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	38,145	38,145

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

840 LONG BEACH

For Actual Year: 2009-2010

Budget Year: 2010-2011

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
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800					1,403,655	1,394,932
<b>Total Income</b>		0	0	0	0	1,403,655	1,394,932
<b>Expenditures</b>							
Academic Salaries	1000					3,662	7,714
Classified Salaries	2000					518,997	679,671
Employee Benefits	3000					177,542	225,905
Supplies and Materials	4000					25,305	57,990
Other Operating Expenses and Services	5000					379,637	444,596
Capital Outlay	6000					63,026	80,000
<b>Total Expenditures</b>		0	0	0	0	1,168,169	1,495,876
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	0	0	235,486	(100,944)
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000					194,001	197,993
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	41,485	(298,937)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		0	1,459,275	1,500,760
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		1,459,275	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	1,500,760	1,201,823

For Actual Year: 2009-2010

Budget Year: 2010-2011

Capital Projects Funds

Description	Object Code	FUND: 41		FUND 42	
		CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND	
		Actual	Budget	Actual	Budget
<b>REVENUES:</b>					
Federal Revenues	8100				
State Revenues	8600	1,287,696	10,571,000		
Local Revenues	8800	917,481	1,844,000	1,346,967	1,696,339
<b>Total Income</b>		2,205,177	12,415,000	1,346,967	1,696,339
<b>Expenditures</b>					
Academic Salaries	1000				
Classified Salaries	2000			85,223	108,988
Employee Benefits	3000			26,694	46,412
Supplies and Materials	4000	9,242		86,922	69,669
Other Operating Expenses and Services	5000	267,985	275,000	9,048,587	27,261,971
Capital Outlay	6000	1,507,445	10,435,674	28,953,341	295,220,474
<b>Total Expenditures</b>		1,784,672	10,710,674	38,200,767	322,707,514
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		420,505	1,704,326	(36,853,800)	(321,011,175)
<b>Other Financing Sources</b>	8900	150,000	150,000	150,890,193	392,327,321
<b>Other Outgo</b>	7000		500,000		150,000,000
<b>Net Increase/(Decrease) in Fund Balance</b>		570,505	1,354,326	114,036,393	(78,683,854)
<b>Beginning Fund Balance:</b>					
Net Beginning Balance, July 1	9010	8,318,647	8,889,152	18,754,182	131,622,749
Prior Years Adustments	9020			(1,167,826)	
Adjusted Beginning Balance	9030	8,318,647		17,586,356	
<b>Ending Fund Balance, June 30</b>		8,889,152	10,243,478	131,622,749	52,938,895

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

840 LONG BEACH

For Actual Year: 2009-2010

Budget Year: 2010-2011

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

840 LONG BEACH

For Actual Year: 2009-2010

Budget Year: 2010-2011

Enterprise Funds

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

For Actual Year: 2009-2010

Budget Year: 2010-2011

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69			
		SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
<b>REVENUES:</b>							
Local Revenues	8800	2,475	2,000				
Other Financing Sources	8900	975,000	975,000				
<b>Total Income</b>		977,475	977,000	0	0		
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	31,286	30,941				
Employee Benefits	3000	12,827	13,614				
Supplies and Materials	4000	975	1,017				
Other Operating Expenses and Services	5000	789,621	914,233				
Capital Outlay	6000						
<b>Total Expenditures</b>		834,709	959,805	0	0		
<b>Net Profit or Loss</b>		142,766	17,195	0	0		
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		142,766	17,195	0	0		
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	35,720	178,486		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	35,720		0			
<b>Ending Fund Balance, June 30</b>		178,486	195,681	0	0		



REVENUES, EXPENDITURES, AND FUND BALANCE DATA

840 LONG BEACH

For Actual Year: 2009-2010

Budget Year: 2010-2011

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
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	1,238,660	1,105,970				
<b>Total Income</b>		1,238,660	1,105,970	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	667					
Other Operating Expenses and Services	5000	881,355	1,105,970				
Capital Outlay	6000						
<b>Total Expenditures</b>		882,022	1,105,970	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		356,638	0	0	0	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		356,638	0	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		2,112,942		0		0
Prior Years Adjustments	9020	1,756,304					
Adjusted Beginning Balance	9030	1,756,304		0		0	
<b>Ending Fund Balance, June 30</b>		2,112,942	2,112,942	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

840 LONG BEACH

For Actual Year: 2009-2010

Budget Year: 2010-2011

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
<b>REVENUES:</b>							
Federal Revenues	8100	47,881,916	47,793,031				
State Revenues	8600	2,336,726	2,906,631				
Local Revenues	8800						
<b>Total Income</b>		50,218,642	50,699,662	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		50,218,642	50,699,662	0	0	0	0
<b>Other Financing Sources</b>	8900	215,650	220,000				
<b>Other Outgo</b>	7000	50,434,292	50,919,662				
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	121,523	121,523		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	121,523		0		0	
<b>Ending Fund Balance, June 30</b>		121,523	121,523	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

840 LONG BEACH

For Actual Year: 2009-2010

Budget Year: 2010-2011

Fiduciary Funds Group

Description	Object Code	FUND: 77		FUND 79	
		DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
<b>REVENUES:</b>					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			59,508	60,000
<b>Total Income</b>		0	0	59,508	60,000
<b>Expenditures</b>					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000			1,727,956	2,246,343
Supplies and Materials	4000				
Other Operating Expenses and Services	5000			9,770	10,000
Capital Outlay	6000				
<b>Total Expenditures</b>		0	0	1,737,726	2,256,343
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	(1,678,218)	(2,196,343)
<b>Other Financing Sources</b>	8900			3,460,567	3,460,567
<b>Other Outgo</b>	7000				
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	1,782,349	1,264,224
<b>Beginning Fund Balance:</b>					
Net Beginning Balance, July 1	9010		0	9,510,040	11,292,389
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		9,510,040	
<b>Ending Fund Balance, June 30</b>		0	0	11,292,389	12,556,613

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2009-2010

District ID: 840

Name: LONG BEACH

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	2,090,494
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	148,406
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	975,000
74	STUDENT FINANCIAL AID TRUST FUND	11	UNRESTRICTED SUBFUND	215,650
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	533,861
11	UNRESTRICTED SUBFUND	39	OTHER SPECIAL REVENUE FUND	38,831
41	CAPITAL OUTLAY PROJECTS FUND	39	OTHER SPECIAL REVENUE FUND	150,000

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010		465,042				
Adjustments	9020						
Adjusted Beginning Balance	9030		465,042			0	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		2,440,851			386,066	
		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)	
<b>Expenditures</b>							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
<b>Supplies &amp; Materials</b>	4000						
Software	4100				0	15,329	15,329
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	613,037	613,037
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		0	0	0	0	628,366	628,366
Other Operating Expenses and Services	5000		2,440,851		2,440,851	11,262	2,452,113
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		0	0	0	0		0
Other Outgo	7000				0		0
<b>Total Expenditures</b>		0	2,440,851	0	2,440,851	639,628	3,080,479
<b>Ending Balance</b>					465,042	(253,562)	211,480

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Budget Fiscal Year Data							
State Lottery Proceeds:	8681	2,352,555			368,226		
		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)	
<b>Expenditures</b>							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
<b>Supplies &amp; Materials</b>	4000						
Software	4100				0	51,345	51,345
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	589,732	589,732
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		0	0	0	0	641,077	641,077
Other Operating Expenses and Services	5000		2,285,544		2,285,544	5,640	2,291,184
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		0	0	0	0		0
Other Outgo	7000				0		0
<b>Total Expenditures</b>		0	2,285,544	0	2,285,544	646,717	2,932,261
<b>Ending Balance</b>					67,011	(278,491)	