

California Community Colleges

**ANNUAL FINANCIAL AND BUDGET REPORT**  
(Financial Report for Fiscal Year 2013-2014)  
(Budget Report for Fiscal Year 2014-2015)

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

8/29/14

Date

  
District Superintendent

8/29/14  
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, 2014. 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: 2013-2014

Budget Year: 2014-2015

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
<b>Instructional Salaries</b>					
Contract or Regular	1100	19,925,217	19,925,217		19,925,217
Other	1300	13,530,491	13,530,491		13,530,491
<b>Total Instructional Salaries</b>		33,455,708	33,455,708	0	33,455,708
<b>Non-Instructional Salaries</b>					
Contract or Regular	1200		6,913,435	480,976	7,394,411
Other	1400		1,033,236	13,217	1,046,453
<b>Total Non-Instructional Salaries</b>		0	7,946,671	494,193	8,440,864
<b>Total Academic Salaries</b>		33,455,708	41,402,379	494,193	41,896,572
<b>Classified Salaries</b>					
<b>Non-Instructional Salaries</b>					
Regular Status	2100		18,378,754	836,782	19,215,536
Other	2300		603,001	354,035	957,036
<b>Total Non-Instructional Salaries</b>		0	18,981,755	1,190,817	20,172,572
<b>Instructional Aides</b>					
Regular Status	2200	1,947,875	1,947,875		1,947,875
Other	2400	909,213	909,213		909,213
<b>Total Instructional Aides</b>		2,857,088	2,857,088	0	2,857,088
<b>Total Classified Salaries</b>		2,857,088	21,838,843	1,190,817	23,029,660
<b>Employee Benefits</b>	3000	10,490,865	21,868,720	576,361	22,445,081
<b>Supplies and Materials</b>	4000		605,648	20,404	626,052
<b>Other Operating Expenses</b>	5000	168,091	7,795,594	1,997,514	9,793,108
<b>Equipment Replacement</b>	6420				0
<b>Total Expenditures Prior to Exclusions</b>		46,971,752	93,511,184	4,279,289	97,790,473

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2013-2014

Budget Year: 2014-2015

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
<b>Activities to Exclude</b>	<b>TOP Code</b>				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	691,046	691,046		691,046
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		702,602		702,602
<b>Objects to Exclude</b>	<b>Object Code</b>				
Rents and Leases	5060		48,170		48,170
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		2,608,266		2,608,266

For Actual Year: 2013-2014

Budget Year: 2014-2015

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>		691,046	4,050,084	0	4,050,084
<b>Total for ECS 84362, 50% Law</b>		46,280,706	89,461,100	4,279,289	93,740,389
<b>Percent of CEE (Instructional Salary Cost / Total CEE)</b>		51.73%	100.00%		
<b>50% of Current Expense of Education</b>			44,730,550		
<b>Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year</b>					
<b>Amount Required to be Expended for Salaries of Classroom Instructors</b>		46,280,706	89,461,100	4,279,289	93,740,389
<b>Reconciliation to Unrestricted General Fund Expenditures</b>					
<b>Total Expenditures Prior to Exclusions</b>		46,971,752	93,511,184	4,279,289	97,790,473
<b>Capital Expenditures</b>	6000	85,170	2,528,324	5,800	2,534,124
<b>Equipment Replacement (Back out)</b>	6420		0	0	0
<b>Total Unrestricted General Fund Expenditures</b>		47,056,922	96,039,508	4,285,089	100,324,597

For Year Ended June 30, 2014

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	1,140,278		1,140,278
In County Treasury	9112	8,917,262	2,723,383	11,640,645
Cash With Fiscal Agents	9113	150,055		150,055
Revolving Cash Accounts	9114	149,313		149,313
Investments (at cost)	9120			0
Accounts Receivable	9130	16,907,395	3,829,372	20,736,767
Due from Other Funds	9140	1,200,239		1,200,239
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	469,878	120,298	590,176
<b>TOTAL ASSETS</b>		28,934,420	6,673,053	35,607,473
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	7,035,583	850,864	7,886,447
Accrued Salaries and Wages Payable	9520	56,415		56,415
Compensated Absences Payable Current	9530	182,922		182,922
Due to Other Funds	9540			0
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	457,757	2,938,313	3,396,070
<b>TOTAL LIABILITIES</b>		7,732,677	3,789,177	11,521,854

For Year Ended June 30, 2014

District ID: 840

Name: LONG BEACH

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>FUND BALANCE (NON-GASB 54)</b>				
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
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752		2,883,876	2,883,876
Committed Fund Balance	9753			0
Assigned Fund Balance	9754	6,568,085		6,568,085
Total Designated Fund Balance		6,568,085	2,883,876	9,451,961
Uncommitted Fund Balance	9790	14,633,658		14,633,658
<b>TOTAL FUND EQUITY</b>		21,201,743	2,883,876	24,085,619
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		28,934,420	6,673,053	35,607,473

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

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	10,903,710		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
<b>TOTAL ASSETS</b>		10,903,710	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, 2014

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 BALANCE (NON-GASB 54)</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			
Assigned/Committed	9754			
Unassigned	9790			
<b>Total Fund Balance</b>		0	0	0
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752	10,903,710		
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
<b>Total Designated Fund Balance</b>		10,903,710	0	0
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		10,903,710	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		10,903,710	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, 2014

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>ASSETS</b>							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112			422,962			2,579,723
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			22,630			176,750
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220			1,177			4,828
<b>TOTAL ASSETS</b>		0	0	446,769	0	0	2,761,301
<b>LIABILITIES</b>							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			22,392			94,620
Accrued Salaries and Wages Payable	9520						
Compensated Absences Payable Current	9530						
Due to Other Funds	9540						197,500
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						285,208
<b>TOTAL LIABILITIES</b>		0	0	22,392	0	0	577,328

- 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, 2014

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 BALANCE (NON-GASB 54)</b>							
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
<b>Fund Balance (GASB 54)</b>	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	0	0	424,377	0	0	2,183,973
Total Designated Fund Balance		0	0	424,377	0	0	2,183,973
Uncommitted Fund Balance	9790	0	0	0	0	0	0
<b>TOTAL FUND EQUITY</b>		0	0	424,377	0	0	2,183,973
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0	446,769	0	0	2,761,301

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

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	11,692,621	94,531,166
Cash With Fiscal Agents	9113	293,375	
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	320,831	375,843
Due from Other Funds	9140		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		152,043
<b>TOTAL ASSETS</b>		12,306,827	95,059,052
<b>LIABILITIES</b>			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	32,423	7,846,212
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	18,675	
<b>TOTAL LIABILITIES</b>		51,098	7,846,212

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 840

Name: LONG BEACH

Description	CA (Object)	41	42
		Capital Outlay Projects Fund	Revenue Bond Construction Fund
<b>FUND BALANCE (NON-GASB 54)</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		
Assigned/Committed	9754		
Unassigned	9790		
Total Fund Balance		0	0
<b>Fund Balance (GASB 54)</b>	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752	12,255,729	87,212,840
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		12,255,729	87,212,840
Uncommitted Fund Balance	9790		
<b>TOTAL FUND EQUITY</b>		12,255,729	87,212,840
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		12,306,827	95,059,052

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2014

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, 2014

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, 2014

District ID: 840

Name: LONG BEACH

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 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				
Assigned/Committed	9754				
Unassigned	9790				
Total Reserved Fund Balance		0	0	0	0
<b>Fund Balance (GASB 54)</b>	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				
<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, 2014

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	1,231,335	
Cash With Fiscal Agents	9113	272,614	
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	4,275	
Due from Other Funds	9140		
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220	496	
<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>		1,508,720	0



COMBINED BALANCE SHEET

For Year Ended June 30, 2014

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	6,186	
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540		
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		6,186	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	6,186	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

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		
Assigned/Committed	9754		
Unassigned	9790		
Total Reserved Fund Balance		0	0
<b>Fund Balance (GASB 54)</b>	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754	1,502,534	
Total Designated Fund Balance		1,502,534	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>		1,502,534	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		1,508,720	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

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	681,045			966,564				
In County Treasury	9112	1,002,210			4,124				15,636,183
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								1,657,400
Accounts Receivable	9130	1,075,495			324,041				41,994
Due from Other Funds	9140								
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								29,390
<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>		2,758,750	0	0	1,294,729	0	0	0	17,364,967

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

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	495,237			170,463				
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540				1,002,739				
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570	97,857			4				
Total Current Liabilities and Deferred Revenue		593,094	0	0	1,173,206	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	593,094	0	0	1,173,206	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

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								
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
<b>Fund Balance (GASB 54)</b>	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752				121,523				1,657,400
Committed Fund Balance	9753								
Assigned Fund Balance	9754	2,165,656							15,707,567
Total Designated Fund Balance		2,165,656	0	0	121,523	0	0	0	17,364,967
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>		2,165,656	0	0	121,523	0	0	0	17,364,967
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		2,758,750	0	0	1,294,729	0	0	0	17,364,967

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2013-2014

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		820,831	820,831
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		145,536	145,536
Student Financial Aid	8150			0
Veterans Education	8160		112,551	112,551
Vocational and Technical Education Act (VATEA)	8170		892,171	892,171
Other Federal Revenues	8190	119,590	5,438,451	5,558,041
<b>Total Federal Revenues</b>	8100	119,590	7,409,540	7,529,130
<b>State Revenues</b>	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	64,305,328		64,305,328
Other General Apportionment	8613			0
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		964,172	964,172
Disabled Students Programs and Services(DSPS)	8623		982,602	982,602
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		469,688	469,688
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		2,535,771	2,535,771

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2013-2014

District ID: 840

Name: LONG BEACH

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>EPA Proceeds</b>	8630	15,185,116		15,185,116
<b>Reimbursable Categorical Programs</b>	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		1,795,131	1,795,131
<b>State Tax Subventions</b>	8670			
Homeowners' Property Tax Relief	8671	77,229		77,229
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
<b>State Non-Tax Revenues</b>	8680			
State Lottery Proceeds	8681	2,608,266	438,421	3,046,687
State Mandated Costs	8685	547,775		547,775
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	775,499		775,499
<b>Total State Revenues</b>	8600	83,499,213	7,185,785	90,684,998

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2013-2014

District ID: 840

Name: LONG BEACH

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
<b>Local Revenues</b>	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	10,088,143		10,088,143
Tax Allocation, Supplemental Roll	8812	142,132		142,132
Tax Allocation, Unsecured Roll	8813	244,670		244,670
Prior Years Taxes	8816	170,572		170,572
Education Revenues Augmentation Fund (ERAF)	8817	2,395,181		2,395,181
Redevelopment Agency Funds - Pass Through	8818	1,425,949		1,425,949
Redevelopment Agency Funds - Residual	8819	538,503		538,503
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820		2,781,098	2,781,098
Contract Services	8830			
Contract Instructional Services	8831			0
Other Contract Services	8832			0
Sales and Commissions	8840			0
Rentals and Leases	8850	406,789		406,789
Interest and Investment Income	8860	456,298		456,298
Student Fees and Charges	8870			
Community Services Classes	8872	42,976		42,976
Dormitory	8873			0
Enrollment	8874	4,558,509		4,558,509
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		1,032,353	1,032,353
Instructional Materials Fees and Sales of Materials	8877	61,985		61,985
Insurance	8878			0
Student Records	8879	73,152		73,152
Nonresident Tuition	8880	812,736		812,736
Parking Services and Public Transportation	8881		663,554	663,554
Other Student Fees and Charges	8885	1,038,974		1,038,974
Other Local Revenues	8890	399,106		399,106
<b>Total Local Revenues</b>	8800	22,855,675	4,477,005	27,332,680
<b>Total Revenues</b>		106,474,478	19,072,330	125,546,808



Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2013-2014

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	23,652		23,652
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8981/8982/8983)	898#	329,264		329,264
<b>Total Other Financing Sources</b>	8900	352,916	0	352,916
<b>Total Revenues and Other Financing Sources</b>		106,827,394	19,072,330	125,899,724

For Actual Year: 2013-2014

Budget Year: 2014-2015

District ID: 840

Name: LONG BEACH

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natural Resources	0100	179,889	14,507	19,787	(122)		214,061
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	1,696,517	85,297	57,260	48,303		1,887,377
Business and Management	0500	1,521,610	46,503	5,420	771		1,574,304
Communications	0600						0
Computer and Information Science	0700	2,420,580	102,052	27,607	8,091		2,558,330
Education	0800	3,095,513	114,282	72,884	61,744		3,344,423
Engineering and Related Industrial Technology	0900	2,578,501	121,487	170,124	47,238		2,917,350
Fine and Applied Arts	1000	4,539,030	191,418	104,929	219,705		5,055,082
Foreign language	1100	1,620,669	53,267	3,915			1,677,851
Health	1200	3,123,077	297,593	41,408	70,065		3,532,143
Consumer Education And Home Economics	1300	2,011,778	128,946	32,695	52,257		2,225,676
Law	1400						0
Humanities(Letters)	1500	9,396,675	438,760	38,759			9,874,194
Library Science	1600	442,651	80,216	18,213	18,967		560,047
Mathematics	1700	4,643,422	117,281	25,382	1,087		4,787,172
Military Studies	1800						0
Physical Sciences	1900	1,741,331	60,463	23,848	22,771		1,848,413
Psychology	2000						0
Public Affairs and Services	2100	701,070	34,869	7,703	1,354		744,996
Social Sciences	2200	4,681,136	147,882	14,765			4,843,783
Commercial Services	3000	440,431	52,776	22,819	13,592		529,618
Interdisciplinary Studies	4900	1,594,055	169	80,077	151,138		1,825,439
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	691,046					691,046
<b>Sub-Total Instructional Activites</b>		47,118,981	2,087,768	767,595	716,961		50,691,305
<b>Total Expenditures for GF Activities*</b>		47,119,534	49,544,694	18,252,991	3,776,531	3,009,033	121,702,783

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

For Actual Year: 2013-2014

Budget Year: 2014-2015

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	545	3,892,116	225,862	27,027		4,145,550
Course and Curriculum Development	6020		372,696	5,283	311		378,290
Academic / Faculty Senate	6030		309,384	46,646			356,030
Other Instructional Administration & Governance	6090		521,324	409,626	6,364		937,314
<b>Total Instructional Admin. &amp; Governance</b>		545	5,095,520	687,417	33,702	0	5,817,184
Instructional Support Services	6100						
Learning Center	6110		665,592	8,564			674,156
Library	6120		1,696,540	78,023	159,253		1,933,816
Media	6130		1,319,265	22,780	516,998		1,859,043
Museums and Galleries	6140		55,264	2,932			58,196
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190		89,195	10,000			99,195
<b>Total Instructional Support Services</b>		0	3,825,856	122,299	676,251	0	4,624,406
Admissions and Records	6200		2,338,153	54,843	5,225		2,398,221
Student Counseling and Guidance	6300						
Counseling and Guidance	6310	8	3,298,406	32,592	605		3,331,611
Matriculation and Student Assessment	6320		727,511	66,570	78,658		872,739
Transfer Programs	6330		594,669	177,978	6,573		779,220
Career Guidance	6340		255,461	43,423	4,836		303,720
Other Student Counseling and Guidance	6390						0
<b>Total Student Counseling and Guidance</b>		8	4,876,047	320,563	90,672	0	5,287,290

CALIFORNIA COMMUNITY COLLEGES

Expend by Non-Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2013-2014

Budget Year: 2014-2015

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		1,408,247	114,210	13,614		1,536,071
Extended Opportunity Programs and Services (EOPS)	6430		937,748	74,143	24,843		1,036,734
Health Services	6440		681,603	201,338			882,941
Student Personnel Administration	6450		731,421	21,695			753,116
Financial Aid Administration	6460		2,714,619	68,634	7,600		2,790,853
Job Placement Services	6470		43,751	26,014			69,765
Veterans Services	6480						0
Miscellaneous Student Services	6490		319,718	43,020			362,738
<b>Total Other Student Services</b>		0	6,837,107	549,054	46,057	0	7,432,218
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,755,273	573,382	2,677		2,331,332
Custodial Services	6530		3,517,606	304,725	15,557		3,837,888
Grounds Maintenance and Repairs	6550		813,139				813,139
Utilities	6570			2,240,858			2,240,858
Other Operations and Maintenance of Plant	6590						0
<b>Total Operation and Maintenance of Plant</b>	6500	0	6,086,018	3,118,965	18,234	0	9,223,217
<b>Planning, Policymaking and Coordinations</b>	6600		2,908,880	80,754	16,590		3,006,224

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

For Actual Year: 2013-2014

Budget Year: 2014-2015

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		419,589	192,055	9,577		621,221
Fiscal Operations	6720		2,746,725	1,127,888	549		3,875,162
Human Resources Management	6730		2,174,914	286,020	2,091		2,463,025
Noninstruct Staff Retirees' Benefits & Retirement *	6740		702,602				702,602
Staff Development	6750		75,681	22,233			97,914
Staff Diversity	6760		8,290	782			9,072
Logistical Services	6770		978,555	2,639,870	124,994		3,743,419
Management Information Systems	6780		3,291,626	193,043	1,700,932		5,185,601
Other General Institutional Support Services	6790		415,209	44,011	537		459,757
<b>Total General Institutional Support Services</b>	6700	0	10,813,191	4,505,902	1,838,680	0	17,157,773
Community Services & Economic Development	6800						
Community Recreation	6810		58,168	5,570			63,738
Community Service Classes	6820						0
Community Use of Facilities	6830						0
Economic Development	6840		3,063,052	5,542,325	315,406		8,920,783
Other Community Services & Economic Development	6890						0
<b>Total Community Services</b>	6800	0	3,121,220	5,547,895	315,406	0	8,984,521

\* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2013-2014

Budget Year: 2014-2015

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		23,171				23,171
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		141,189	485,356	12,953		639,498
Student and Co-Curricular Activities	6960		948,836	23,769	5,800		978,405
Student Housing	6970						0
Other Ancillary Services	6990			979			979
<b>Total Ancillary Services</b>	6900	0	1,113,196	510,104	18,753	0	1,642,053
Auxiliary Operations	7000						
Contract Education	7010						0
Other Auxiliary Operations	7090		5,040				5,040
<b>Total Auxiliary Operations</b>	7000	0	5,040	0	0	0	5,040

For Actual Year: 2013-2014

Budget Year: 2014-2015

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		436,698				436,698
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220			259,000			259,000
Other Financing	7290			1,728,600			1,728,600
<b>Total Long-Term Debt and Other Financing</b>	7200	0	0	1,987,600	0	0	1,987,600
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310						0
Student Aid	7320					527,777	527,777
Other Outgo	7390					2,481,256	2,481,256
<b>Total Transfers, Student Aid and Other Outgo</b>	7300	0	0	0	0	3,009,033	3,009,033
<b>Sub-Total Non-Instructional Activites</b>		553	47,456,926	17,485,396	3,059,570	3,009,033	71,011,478
<b>Total Expenditures General Fund: activities *</b>		47,119,534	49,544,694	18,252,991	3,776,531	3,009,033	121,702,783

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: LONG BEACH

I.	2014-2015 Appropriations Limit:			
A.	2013-2014 Appropriations Limit:			\$130,954,189
B.	2014-2015 Price Factor:	0.9977		
C.	Population factor:			
	1. 2012-2013 Second Period Actual FTES	19,853.06		
	2. 2013-2014 Second Period Actual FTES	19,909.00		
	3. 2013-2014 Population change factor (C2/C1)	1.0028		
D.	2013-2014 Limit adjusted by inflation and population factors (A * B * C.3)			\$131,018,823
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)			\$131,018,823
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.	2014-2015 Appropriations Limit (D + E.3 - F.3)			\$131,018,823
II.	2014-2015 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			80,616,886
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			80,000
C.	Local Property taxes			15,352,009
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			35,673
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			2,662,293
H.	2014-2015 Appropriations Subject to Limit			\$93,422,275



For Actual Year: 2013-2014

Budget Year: 2014-2015

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	119,590	119,000	7,409,540	7,866,703	7,529,130	7,985,703
State Revenues	8600	83,499,213	84,414,984	7,185,785	9,180,358	90,684,998	93,595,342
Local Revenues	8800	22,855,675	23,053,233	4,477,005	6,914,017	27,332,680	29,967,250
<b>Total Revenues</b>		106,474,478	107,587,217	19,072,330	23,961,078	125,546,808	131,548,295
<b>EXPENDITURES:</b>							
Academic Salaries	1000	41,896,572	46,633,449	1,624,756	2,334,304	43,521,328	48,967,753
Classified Salaries	2000	23,029,660	25,138,248	5,391,910	6,791,185	28,421,570	31,929,433
Employee Benefits	3000	22,445,081	25,549,772	2,276,249	2,847,803	24,721,330	28,397,575
Supplies and Materials	4000	626,052	757,902	989,490	1,922,441	1,615,542	2,680,343
Other Operating Expenses and Services	5000	9,793,108	8,992,589	6,844,341	8,683,238	16,637,449	17,675,827
Capital Outlay	6000	2,534,124	2,712,584	1,242,407	1,302,102	3,776,531	4,014,686
<b>Total Expenditures</b>		100,324,597	109,784,544	18,369,153	23,881,073	118,693,750	133,665,617
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		6,149,881	(2,197,327)	703,177	80,005	6,853,058	(2,117,322)
<b>Other Financing Sources</b>	8900	352,916	332,509			352,916	332,509
<b>Other Outgo</b>	7000	2,481,756	1,493,950	527,277	366,146	3,009,033	1,860,096
<b>Net Increase/(Decrease) in Fund Balance</b>		4,021,041	(3,358,768)	175,900	(286,141)	4,196,941	(3,644,909)
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	17,180,702	21,201,743	2,707,976	2,883,876	19,888,678	24,085,619
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	17,180,702		2,707,976		19,888,678	
<b>Ending Fund Balance, June 30</b>		21,201,743	17,842,975	2,883,876	2,597,735	24,085,619	20,440,710

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

840 LONG BEACH

For Actual Year: 2013-2014

Budget Year: 2014-2015

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	262,739					
Local Revenues	8800	14,508,144	22,337,691				
<b>Total Revenues</b>		14,770,883	22,337,691	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	9,158,860	6,979,346				
Debt Interest and Other Service Charges	7120	16,681,216	17,119,055				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
<b>Total Other Outgo</b>	7000	25,840,076	24,098,401	0	0	0	0
<b>Net Other Financing Sources / (Other Outgo)</b>	8900 & 7000	(25,840,076)	(24,098,401)	0	0	0	0
<b>Net Increase/Decrease in Fund Balance</b>		(11,069,193)	(1,760,710)	0	0	0	0
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	21,972,903	10,903,710		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	21,972,903		0		0	
<b>Ending Fund Balance, June 30</b>		10,903,710	9,143,000	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

840 LONG BEACH

For Actual Year: 2013-2014

Budget Year: 2014-2015

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					64,543	60,000
State Revenues	8600					637,411	653,335
Local Revenues	8800					822,005	823,000
<b>Total Income</b>		0	0	0	0	1,523,959	1,536,335
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000					980,808	1,061,972
Employee Benefits	3000					336,121	374,130
Supplies and Materials	4000					113,005	125,000
Other Operating Expenses and Services	5000					3,584	4,100
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	0	0	1,433,518	1,565,202
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	0	0	90,441	(28,867)
<b>Other Financing Sources</b>	8900					150,000	150,000
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	240,441	121,133
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		0	183,936	424,377
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		183,936	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	424,377	545,510

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

840 LONG BEACH

For Actual Year: 2013-2014

Budget Year: 2014-2015

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					1,934,929	1,522,809
<b>Total Income</b>		0	0	0	0	1,934,929	1,522,809
<b>Expenditures</b>							
Academic Salaries	1000					6,299	9,365
Classified Salaries	2000					689,365	941,393
Employee Benefits	3000					259,309	369,536
Supplies and Materials	4000					45,501	65,485
Other Operating Expenses and Services	5000					584,137	495,524
Capital Outlay	6000					43,336	53,700
<b>Total Expenditures</b>		0	0	0	0	1,627,947	1,935,003
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	0	0	306,982	(412,194)
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000					159,264	160,809
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	147,718	(573,003)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		0	2,036,255	2,183,973
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		2,036,255	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	2,183,973	1,610,970

For Actual Year: 2013-2014

Budget Year: 2014-2015

**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	956,863	3,189,861		
Local Revenues	8800	1,778,980	1,707,000	716,087	452,239
<b>Total Income</b>		2,735,843	4,896,861	716,087	452,239
<b>Expenditures</b>					
Academic Salaries	1000				
Classified Salaries	2000	364		54,444	76,999
Employee Benefits	3000	44		22,888	28,548
Supplies and Materials	4000	28,115	40,000	14,810	96,416
Other Operating Expenses and Services	5000	189,791	1,657,198	6,783,349	19,595,238
Capital Outlay	6000	1,103,370	2,777,025	30,611,357	161,861,731
<b>Total Expenditures</b>		1,321,684	4,474,223	37,486,848	181,658,932
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		1,414,159	422,638	(36,770,761)	(181,206,693)
<b>Other Financing Sources</b>	8900	899,916	150,000		155,323,626
<b>Other Outgo</b>	7000	320,000	320,000		
<b>Net Increase/(Decrease) in Fund Balance</b>		1,994,075	252,638	(36,770,761)	(25,883,067)
<b>Beginning Fund Balance:</b>					
Net Beginning Balance, July 1	9010	10,261,654	12,255,729	123,983,601	87,212,840
Prior Years Adustments	9020				
Adjusted Beginning Balance	9030	10,261,654		123,983,601	
<b>Ending Fund Balance, June 30</b>		12,255,729	12,508,367	87,212,840	61,329,773

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

840 LONG BEACH

For Actual Year: 2013-2014

Budget Year: 2014-2015

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: 2013-2014

Budget Year: 2014-2015

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				

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

840 LONG BEACH

For Actual Year: 2013-2014

Budget Year: 2014-2015

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	6,972	6,000				
Other Financing Sources	8900	1,550,000	1,233,500				
<b>Total Income</b>		1,556,972	1,239,500	0	0		
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	32,836	34,306				
Employee Benefits	3000	14,448	15,438				
Supplies and Materials	4000	117	375				
Other Operating Expenses and Services	5000	645,613	1,402,276				
Capital Outlay	6000						
<b>Total Expenditures</b>		693,014	1,452,395	0	0		
<b>Net Profit or Loss</b>		863,958	(212,895)	0	0		
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		863,958	(212,895)	0	0		
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	638,576	1,502,534		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	638,576		0			
<b>Ending Fund Balance, June 30</b>		1,502,534	1,289,639	0	0		



For Actual Year: 2013-2014

Budget Year: 2014-2015

**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	946,550	940,000				
<b>Total Income</b>		946,550	940,000	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000	15,390	9,072				
Classified Salaries	2000	157,738	215,128				
Employee Benefits	3000	57,878	94,268				
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	564,867	671,606				
Capital Outlay	6000						
<b>Total Expenditures</b>		795,873	990,074	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		150,677	(50,074)	0	0	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		150,677	(50,074)	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	2,014,979	2,165,656		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	2,014,979		0		0	
<b>Ending Fund Balance, June 30</b>		2,165,656	2,115,582	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

840 LONG BEACH

For Actual Year: 2013-2014

Budget Year: 2014-2015

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	43,464,350	56,660,000				
State Revenues	8600	2,384,305	2,523,765				
Local Revenues	8800						
<b>Total Income</b>		45,848,655	59,183,765	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>		45,848,655	59,183,765	0	0	0	0
<b>Other Financing Sources</b>	8900	31,340	110,000				
<b>Other Outgo</b>	7000	45,879,995	59,293,765				
<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: 2013-2014

Budget Year: 2014-2015

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			186,303	180,000
<b>Total Income</b>		0	0	186,303	180,000
<b>Expenditures</b>					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000			2,331,280	2,685,268
Supplies and Materials	4000				
Other Operating Expenses and Services	5000			15,699	16,000
Capital Outlay	6000				
<b>Total Expenditures</b>		0	0	2,346,979	2,701,268
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	(2,160,676)	(2,521,268)
<b>Other Financing Sources</b>	8900			4,116,486	2,761,417
<b>Other Outgo</b>	7000				
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	1,955,810	240,149
<b>Beginning Fund Balance:</b>					
Net Beginning Balance, July 1	9010		0	15,409,157	17,364,967
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		15,409,157	
<b>Ending Fund Balance, June 30</b>		0	0	17,364,967	17,605,116

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2013-2014

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
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	749,916
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	1,550,000
74	STUDENT FINANCIAL AID TRUST FUND	11	UNRESTRICTED SUBFUND	31,340
11	UNRESTRICTED SUBFUND	39	OTHER SPECIAL REVENUE FUND	9,264
41	CAPITAL OUTLAY PROJECTS FUND	39	OTHER SPECIAL REVENUE FUND	150,000
11	UNRESTRICTED SUBFUND	41	CAPITAL OUTLAY PROJECTS FUND	320,000

For Actual Year: 2013-2014

Budget Year: 2014-2015

District ID: 840

Name: LONG BEACH

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030		0			0	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		2,608,266			438,421	
		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	19,122	19,122
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	413,435	413,435
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		0	0	0	0	432,557	432,557
Other Operating Expenses and Services	5000		2,608,266		2,608,266	5,864	2,614,130
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	2,608,266	0	2,608,266	438,421	3,046,687
<b>Ending Balance</b>					0	0	0

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030		0			0	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		2,587,520			1,164,164	
		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	40,720	40,720
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	1,114,201	1,114,201
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		0	0	0	0	1,154,921	1,154,921
Other Operating Expenses and Services	5000		2,587,520		2,587,520	9,243	2,596,763
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	2,587,520	0	2,587,520	1,164,164	3,751,684
<b>Ending Balance</b>					0	0	

Annual Financial and Budget Report

For Actual Year: 2013-2014

District ID: 840

Name: LONG BEACH

<b>EPA Revenue</b>	15,185,116
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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	15,185,116	0	0	15,185,116
<b>TOTAL</b>		15,185,116	0	0	15,185,116