

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2015-2016)
(Budget Report for Fiscal Year 2016-2017)

District: LONG BEACH

District Code: 840

This is to certify that the Annual Financial and Budget Report has been prepared and the budget adopted in accordance with the *California Code of Regulations*, beginning with Section 58300. Further, to the best of my knowledge, the data contained in this report are correct.



District Chief Business Officer

9/13/16

Date



District Superintendent

9/13/16

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, 2016. 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: 2015-2016

Budget Year: 2016-2017

District ID: 840

Name: LONG BEACH

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Academic Salaries		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	26,477,283	26,477,283		26,477,283
Other	1300	15,447,979	15,447,979		15,447,979
Total Instructional Salaries		41,925,262	41,925,262	0	41,925,262
Non-Instructional Salaries					
Contract or Regular	1200		8,065,018	589,624	8,654,642
Other	1400		1,117,705	217,421	1,335,126
Total Non-Instructional Salaries		0	9,182,723	807,045	9,989,768
Total Academic Salaries		41,925,262	51,107,985	807,045	51,915,030
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		19,976,349	753,089	20,729,438
Other	2300		999,039	190,810	1,189,849
Total Non-Instructional Salaries		0	20,975,388	943,899	21,919,287
Instructional Aides					
Regular Status	2200	2,332,267	2,332,267		2,332,267
Other	2400	552,733	552,733		552,733
Total Instructional Aides		2,885,000	2,885,000	0	2,885,000
Total Classified Salaries		2,885,000	23,860,388	943,899	24,804,287
Employee Benefits	3000	17,772,506	32,342,322	662,134	33,004,456
Supplies and Materials	4000		801,022	17,449	818,471
Other Operating Expenses	5000		8,726,351	169,535	8,895,886
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		62,582,768	116,838,068	2,600,062	119,438,130

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 840

Name: LONG BEACH

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Exclusions		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Activities to Exclude	TOP Code				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	554,484	554,484		554,484
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		387,875		387,875
Objects to Exclude	Object Code				
Rents and Leases	5060		33,203		33,203
Lottery Expenditures					
Academic Salaries	1000				0
Classified Salaries	2000				0
Employee Benefits	3000				0
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300				0
Noninstructional, Supplies & Materials	4400				0
Total Supplies and Materials		0	0	0	0
Other Operating Expenses and Services	5000		3,138,294		3,138,294

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 840

Name: LONG BEACH

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000				0
Total Exclusions		554,484	4,113,856	0	4,113,856
Total for ECS 84362, 50% Law		62,028,284	112,724,212	2,600,062	115,324,274
Percent of CEE (Instructional Salary Cost / Total CEE)		55.03%	100.00%		
50% of Current Expense of Education			56,362,106		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		62,028,284	112,724,212	2,600,062	115,324,274
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		62,582,768	116,838,068	2,600,062	119,438,130
Capital Expenditures	6000	647,952	3,752,911	106,500	3,859,411
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		63,230,720	120,590,979	2,706,562	123,297,541

For Year Ended June 30, 2016

District ID: 840

Name: LONG BEACH

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			0
In County Treasury	9112	32,936,402	18,500,190	51,436,592
Cash With Fiscal Agents	9113	206,490		206,490
Revolving Cash Accounts	9114	1,430,244		1,430,244
Investments (at cost)	9120			0
Accounts Receivable	9130	6,153,655	6,451,770	12,605,425
Due from Other Funds	9140	644,233	70,502	714,735
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	592,435	280,376	872,811
TOTAL ASSETS		41,963,459	25,302,838	67,266,297
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	8,791,846	2,812,608	11,604,454
Accrued Salaries and Wages Payable	9520	3,631,753	454,908	4,086,661
Compensated Absences Payable Current	9530	182,922		182,922
Due to Other Funds	9540		1,881	1,881
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	1,061,750	17,995,106	19,056,856
TOTAL LIABILITIES		13,668,271	21,264,503	34,932,774

For Year Ended June 30, 2016

District ID: 840

Name: LONG BEACH

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712			0
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790			0
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752		4,038,335	4,038,335
Committed Fund Balance	9753			0
Assigned Fund Balance	9754	8,903,128		8,903,128
Total Designated Fund Balance		8,903,128	4,038,335	12,941,463
Uncommitted Fund Balance	9790	19,392,060		19,392,060
TOTAL FUND EQUITY		28,295,188	4,038,335	32,333,523
TOTAL LIABILITIES AND FUND EQUITY		41,963,459	25,302,838	67,266,297

- 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, 2016

District ID: 840

Name: LONG BEACH

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	11,325,765		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		11,325,765	0	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		0	0	0

- 20 Debt Service Funds:
- 21 Bond Interest and Redemption Fund
- 22 Revenue Bond Interest and Redemption Fund
- 29 Other Debt Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 840

Name: LONG BEACH

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752	11,325,765		
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		11,325,765	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		11,325,765	0	0
TOTAL LIABILITIES AND FUND EQUITY		11,325,765	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, 2016

District ID: 840

Name: LONG BEACH

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112			953,732			2,566,826
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			29,240			462,187
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220			1,521			8,638
TOTAL ASSETS		0	0	984,493	0	0	3,037,651
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			2,993			69,263
Accrued Salaries and Wages Payable	9520			18,027			11,649
Compensated Absences Payable Current	9530						
Due to Other Funds	9540						177,500
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						786,624
TOTAL LIABILITIES		0	0	21,020	0	0	1,045,036

- 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, 2016

District ID: 840

Name: LONG BEACH

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
FUND BALANCE (NON-GASB 54)							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	0	0
Unassigned	9790	0	0	0	0	0	0
Total Fund Balance		0	0	0	0	0	0
Fund Balance (GASB 54)	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	1,233,739
Assigned Fund Balance	9754	0	0	963,473	0	0	758,876
Total Designated Fund Balance		0	0	963,473	0	0	1,992,615
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		0	0	963,473	0	0	1,992,615
TOTAL LIABILITIES AND FUND EQUITY		0	0	984,493	0	0	3,037,651

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 840

Name: LONG BEACH

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	22,699,643	22,513,040	
Cash With Fiscal Agents	9113	276,432		
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	143,808	72,223	
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220	2,631	378,594	
TOTAL ASSETS		23,122,514	22,963,857	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	319,800	2,981,528	
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		319,800	2,981,528	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 840

Name: LONG BEACH

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752	9,854,445	19,982,329	
Committed Fund Balance	9753	12,948,269		
Assigned Fund Balance	9754			
Total Designated Fund Balance		22,802,714	19,982,329	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		22,802,714	19,982,329	0
TOTAL LIABILITIES AND FUND EQUITY		23,122,514	22,963,857	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2016

District ID: 840

Name: LONG BEACH

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
ASSETS					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111				
In County Treasury	9112				
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120				
Accounts Receivable	9130				
Due from Other Funds	9140				
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210				
Prepaid Items	9220				
Fixed Assets	9300				
Sites	9310				
Site Improvements	9320				
Accumulated Depreciation Site Improvements	9321				
Buildings	9330				
Accumulated Depreciation Buildings	9331				
Library Books	9340				
Equipment	9350				
Accumulated Depreciation Equipment	9351				
Work in Progress	9360				
Total Fixed Assets		0	0	0	0
TOTAL ASSETS		0	0	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2016

District ID: 840

Name: LONG BEACH

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
LIABILITIES					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510				
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530				
Due to Other Funds	9540				
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				
Total Current Liabilities and Deferred Revenue		0	0	0	0
Long-Term Liabilities	9600				
Bonds Payable	9610				
Revenue Bonds Payable	9620				
Certificates of Participation	9630				
Lease Purchase of Capital Lease	9640				
Compensated Absences Long Term	9650				
Post-Employment Benefits Long Term	9660				
Other Long-Term Liabilities	9670				
Total Long-Term Liabilities		0	0	0	0
TOTAL LIABILITIES	968	0	0	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2016

District ID: 840

Name: LONG BEACH

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
FUND EQUITY					
Fund Balance Reserved	9710				
NonCash Assets	9711				
Amounts Restricted by Law for Specific Purposes	9712				
Reserve for Encumbrances Credit	9713				
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715				
Assigned/Committed	9754				
Unassigned	9790				
Total Reserved Fund Balance		0	0	0	0
Fund Balance (GASB 54)	9750				
Nonspendable Fund Balance	9751				
Restricted Fund Balance	9752				
Committed Fund Balance	9753				
Assigned Fund Balance	9754				
Total Designated Fund Balance		0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790				
Other Equity	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 840

Name: LONG BEACH

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	2,144,087	
Cash With Fiscal Agents	9113	586,202	
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	6,091	
Due from Other Funds	9140		
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220	1,582	
Fixed Assets	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321		
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
Total Fixed Assets		0	0
TOTAL ASSETS		2,737,962	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 840

Name: LONG BEACH

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	30,036	
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		30,036	0
Long-Term Liabilities	9600		
Bonds Payable	9610		
Revenue Bonds Payable	9620		
Certificates of Participation	9630		
Lease Purchase of Capital Lease	9640		
Compensated Absences Long Term	9650		
Post-Employment Benefits Long Term	9660		
Other Long-Term Liabilities	9670		
Total Long-Term Liabilities		0	0
TOTAL LIABILITIES	968	30,036	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 840

Name: LONG BEACH

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Reserved Fund Balance		0	0
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753	2,707,926	
Assigned Fund Balance	9754		
Total Designated Fund Balance		2,707,926	0
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		2,707,926	0
TOTAL LIABILITIES AND FUND EQUITY		2,737,962	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 840

Name: LONG BEACH

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	1,773,945							
In County Treasury	9112	1,200,860			7,249				16,899,523
Cash With Fiscal Agents	9113				336,224				7,091,117
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130	234,715			430,703				38,552
Due from Other Funds	9140				1,881				
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								32,494
Fixed Assets	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
Total Fixed Assets		0	0	0	0	0	0	0	0
TOTAL ASSETS		3,209,520	0	0	776,057	0	0	0	24,061,686

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 840

Name: LONG BEACH

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	585,162			117,299				
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540				537,235				
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570	133,671							
Total Current Liabilities and Deferred Revenue		718,833	0	0	654,534	0	0	0	0
Long-Term Liabilities	9600								
Bonds Payable	9610								
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	0	0	0	0	0	0	0
TOTAL LIABILITIES	968	718,833	0	0	654,534	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

District ID: 840

Name: LONG BEACH

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712								
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
Total Reserved Fund Balance		0	0	0	0	0	0	0	0
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752	2,471,118			121,523				7,090,847
Committed Fund Balance	9753								16,970,839
Assigned Fund Balance	9754	19,569							
Total Designated Fund Balance		2,490,687	0	0	121,523	0	0	0	24,061,686
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		2,490,687	0	0	121,523	0	0	0	24,061,686
TOTAL LIABILITIES AND FUND EQUITY		3,209,520	0	0	776,057	0	0	0	24,061,686

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

District ID: 840

Name: LONG BEACH

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Federal Revenues	8100			
Forest Revenues	8110			0
Higher Education Act	8120		708,516	708,516
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		113,428	113,428
Student Financial Aid	8150			0
Veterans Education	8160		104,674	104,674
Vocational and Technical Education Act (VATEA)	8170		852,042	852,042
Other Federal Revenues	8190	77,538	5,641,422	5,718,960
Total Federal Revenues	8100	77,538	7,420,082	7,497,620
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	61,575,953		61,575,953
Other General Apportionment	8613	1,880,931		1,880,931
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,345,319	1,345,319
Disabled Students Programs and Services(DSPS)	8623		1,642,476	1,642,476
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		670,529	670,529
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		9,074,627	9,074,627

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

District ID: 840

Name: LONG BEACH

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
EPA Proceeds	8630	17,567,521		17,567,521
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		5,045,830	5,045,830
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	74,554		74,554
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	3,138,294	651,050	3,789,344
State Mandated Costs	8685	11,865,641		11,865,641
Other State Non-Tax Revenues	8686	763,297		763,297
Other State Revenues	8690	2,564,931	97,409	2,662,340
Total State Revenues	8600	99,431,122	18,527,240	117,958,362

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

District ID: 840

Name: LONG BEACH

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	10,759,919		10,759,919
Tax Allocation, Supplemental Roll	8812	363,550		363,550
Tax Allocation, Unsecured Roll	8813	95,816		95,816
Prior Years Taxes	8816	287,539		287,539
Education Revenues Augmentation Fund (ERAF)	8817	12,192,437		12,192,437
Redevelopment Agency Funds - Pass Through	8818	2,068,184		2,068,184
Redevelopment Agency Funds - Residual	8819	771,614		771,614
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820		2,265,399	2,265,399
Contract Services	8830			
Contract Instructional Services	8831			0
Other Contract Services	8832			0
Sales and Commissions	8840			0
Rentals and Leases	8850	406,917		406,917
Interest and Investment Income	8860	313,084		313,084
Student Fees and Charges	8870			
Community Services Classes	8872	73,918		73,918
Dormitory	8873			0
Enrollment	8874	5,513,545		5,513,545
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		1,144,208	1,144,208
Instructional Materials Fees and Sales of Materials	8877	81,055		81,055
Insurance	8878			0
Student Records	8879	93,060		93,060
Nonresident Tuition	8880	868,133		868,133
Parking Services and Public Transportation	8881		1,228,518	1,228,518
Other Student Fees and Charges	8885	972,138		972,138
Other Local Revenues	8890	466,327		466,327
Total Local Revenues	8800	35,327,236	4,638,125	39,965,361
Total Revenues		134,835,896	30,585,447	165,421,343

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

District ID: 840

Name: LONG BEACH

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910	8,044		8,044
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8981/8982/8983)	898#	327,058		327,058
Total Other Financing Sources	8900	335,102	0	335,102
Total Revenues and Other Financing Sources		135,170,998	30,585,447	165,756,445

For Actual Year: 2015-2016

Budget Year: 2016-2017

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	201,502	4,551	22,190			228,243
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	2,073,140	99,073	84,826	72,494		2,329,533
Business and Management	0500	2,033,648	52,097	9,088	31,297		2,126,130
Communications	0600						0
Computer and Information Science	0700	3,057,926	125,124	89,041	175,153		3,447,244
Education	0800	4,058,339	128,535	58,911	28,746		4,274,531
Engineering and Related Industrial Technology	0900	3,249,009	131,162	223,360	453,708		4,057,239
Fine and Applied Arts	1000	5,669,166	202,333	107,466	289,324		6,268,289
Foreign language	1100	1,833,848	56,277	6,930			1,897,055
Health	1200	3,646,639	347,750	50,940	144,219		4,189,548
Consumer Education And Home Economics	1300	2,634,385	194,958	67,806	20,174		2,917,323
Law	1400						0
Humanities(Letters)	1500	12,273,315	591,641	54,987	92,160		13,012,103
Library Science	1600	493,379	97,891	19,460	439		611,169
Mathematics	1700	5,903,380	139,423	54,278	49,323		6,146,404
Military Studies	1800						0
Physical Sciences	1900	2,640,827	96,705	41,990	247,556		3,027,078
Psychology	2000						0
Public Affairs and Services	2100	1,015,713	66,068	5,149	390		1,087,320
Social Sciences	2200	6,260,150	209,652	35,488	34,868		6,540,158
Commercial Services	3000	697,755	62,039	40,527	137,569		937,890
Interdisciplinary Studies	4900	1,713,604	381,928	114,747	29,232		2,239,511
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	3,290,448	554,484				3,844,932
Sub-Total Instructional Activites		62,746,173	3,541,691	1,087,184	1,806,652		69,181,700
Total Expenditures for GF Activities*		62,746,173	60,678,024	22,099,790	5,972,552	10,880,720	162,377,259

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

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 840

Name: LONG BEACH

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Instructional Administration and Governance	6000						
Academic Administration	6010		4,507,208	248,028	46,263		4,801,499
Course and Curriculum Development	6020		1,297,528	670,738	424,728		2,392,994
Academic / Faculty Senate	6030		474,176	4,952			479,128
Other Instructional Administration & Governance	6090						0
Total Instructional Admin. & Governance		0	6,278,912	923,718	470,991	0	7,673,621
Instructional Support Services	6100						
Learning Center	6110		928,367	3,236	15,270		946,873
Library	6120		2,181,036	51,905	174,955		2,407,896
Media	6130		1,581,591	43,751	1,244,654		2,869,996
Museums and Galleries	6140		71,269	2,260			73,529
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190		100,043	15,186			115,229
Total Instructional Support Services		0	4,862,306	116,338	1,434,879	0	6,413,523
Admissions and Records	6200		2,253,172	98,695	375		2,352,242
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		3,730,906	41,273	11,090		3,783,269
Matriculation and Student Assessment	6320		3,086,000	231,142	129,106		3,446,248
Transfer Programs	6330		800,024	198,393	5,225		1,003,642
Career Guidance	6340		78,107	11,729			89,836
Other Student Counseling and Guidance	6390						0
Total Student Counseling and Guidance		0	7,695,037	482,537	145,421	0	8,322,995

For Actual Year: 2015-2016

Budget Year: 2016-2017

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		1,933,701	247,038	14,802		2,195,541
Extended Opportunity Programs and Services (EOPS)	6430		1,283,916	66,841	7,407		1,358,164
Health Services	6440		680,475	204,420			884,895
Student Personnel Administration	6450		887,105	49,185	1,437		937,727
Financial Aid Administration	6460		2,720,912	161,718	934		2,883,564
Job Placement Services	6470		93,947	60,075	1,466		155,488
Veterans Services	6480						0
Miscellaneous Student Services	6490		332,324	32,482			364,806
Total Other Student Services		0	7,932,380	821,759	26,046	0	8,780,185
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,794,028	678,873	37,860		2,510,761
Custodial Services	6530		3,690,544	188,387	8,411		3,887,342
Grounds Maintenance and Repairs	6550		801,763	123,283	8,227		933,273
Utilities	6570			2,295,418			2,295,418
Other Operations and Maintenance of Plant	6590						0
Total Operation and Maintenance of Plant	6500	0	6,286,335	3,285,961	54,498	0	9,626,794
Planning, Policymaking and Coordinations	6600		3,095,339	696,407	8,019		3,799,765

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

For Actual Year: 2015-2016

Budget Year: 2016-2017

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		525,537	328,889	5,812		860,238
Fiscal Operations	6720		2,887,436	975,849	43,834		3,907,119
Human Resources Management	6730		2,103,934	317,576	5,905		2,427,415
Noninstruct Staff Retirees' Benefits & Retirement *	6740		1,920,615				1,920,615
Staff Development	6750		185,100	35,974			221,074
Staff Diversity	6760		109,519	46,051	9,847		165,417
Logistical Services	6770		1,186,654	2,645,113	237,722		4,069,489
Management Information Systems	6780		4,017,007	927,949	1,481,498		6,426,454
Other General Institutional Support Services	6790		596,588	26,780			623,368
Total General Institutional Support Services	6700	0	13,532,390	5,304,181	1,784,618	0	20,621,189
Community Services & Economic Development	6800						
Community Recreation	6810		60,306	5,876			66,182
Community Service Classes	6820						0
Community Use of Facilities	6830						0
Economic Development	6840		3,264,311	8,528,068	84,515		11,876,894
Other Community Services & Economic Development	6890						0
Total Community Services	6800	0	3,324,617	8,533,944	84,515	0	11,943,076

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2015-2016

Budget Year: 2016-2017

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		18,332				18,332
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		166,237	578,060	50,972		795,269
Student and Co-Curricular Activities	6960		1,151,226	29,850	105,566		1,286,642
Student Housing	6970						0
Other Ancillary Services	6990		37,988				37,988
Total Ancillary Services	6900	0	1,373,783	607,910	156,538	0	2,138,231
Auxiliary Operations	7000						
Contract Education	7010						0
Other Auxiliary Operations	7090		13,175				13,175
Total Auxiliary Operations	7000	0	13,175	0	0	0	13,175

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 840

Name: LONG BEACH

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Physical Property and Related Acquisitions	7100		488,887	141,156			630,043
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310						0
Student Aid	7320					1,135,131	1,135,131
Other Outgo	7390					9,745,589	9,745,589
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	10,880,720	10,880,720
Sub-Total Non-Instructional Activites			57,136,333	21,012,606	4,165,900	10,880,720	93,195,559
Total Expenditures General Fund: activities *		62,746,173	60,678,024	22,099,790	5,972,552	10,880,720	162,377,259

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: LONG BEACH

I.	2016-2017 Appropriations Limit:			
A.	2015-2016 Appropriations Limit:			\$139,424,336
B.	2016-2017 Price Factor:	1.0537		
C.	Population factor:			
	1. 2014-2015 Second Period Actual FTES	20,407.44		
	2. 2015-2016 Second Period Actual FTES	20,775.00		
	3. 2015-2016 Population change factor (C2/C1)	1.0180		
D.	2015-2016 Limit adjusted by inflation and population factors (A * B * C.3)			\$149,555,828
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)			\$149,555,828
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.	2016-2017 Appropriations Limit (D + E.3 - F.3)			\$149,555,828
II.	2016-2017 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			83,019,883
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			80,000
C.	Local Property taxes			23,286,156
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			56,507
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			3,285,980
H.	2016-2017 Appropriations Subject to Limit			\$103,156,566

For Actual Year: 2015-2016

Budget Year: 2016-2017

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	77,538	78,000	7,420,082	7,911,846	7,497,620	7,989,846
State Revenues	8600	99,431,122	91,726,164	18,527,240	36,428,924	117,958,362	128,155,088
Local Revenues	8800	35,327,236	31,823,688	4,638,125	4,953,818	39,965,361	36,777,506
Total Revenues		134,835,896	123,627,852	30,585,447	49,294,588	165,421,343	172,922,440
EXPENDITURES:							
Academic Salaries	1000	51,915,030	51,765,066	2,797,660	2,705,189	54,712,690	54,470,255
Classified Salaries	2000	24,804,287	27,266,790	7,681,606	9,267,148	32,485,893	36,533,938
Employee Benefits	3000	33,004,456	35,042,972	3,221,158	4,088,258	36,225,614	39,131,230
Supplies and Materials	4000	818,471	929,673	1,325,339	3,632,717	2,143,810	4,562,390
Other Operating Expenses and Services	5000	8,895,886	16,085,156	11,060,094	25,435,460	19,955,980	41,520,616
Capital Outlay	6000	3,859,411	1,855,172	2,113,141	2,638,327	5,972,552	4,493,499
Total Expenditures		123,297,541	132,944,829	28,198,998	47,767,099	151,496,539	180,711,928
Excess /(Deficiency) of Revenues over Expenditures		11,538,355	(9,316,977)	2,386,449	1,527,489	13,924,804	(7,789,488)
Other Financing Sources	8900	335,102	333,439			335,102	333,439
Other Outgo	7000	9,185,065	1,446,000	1,695,655	1,477,332	10,880,720	2,923,332
Net Increase/(Decrease) in Fund Balance		2,688,392	(10,429,538)	690,794	50,157	3,379,186	(10,379,381)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	25,606,796	28,295,188	3,347,541	4,038,335	28,954,337	32,333,523
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	25,606,796		3,347,541		28,954,337	
Ending Fund Balance, June 30		28,295,188	17,865,650	4,038,335	4,088,492	32,333,523	21,954,142

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

840 LONG BEACH

For Actual Year: 2015-2016

Budget Year: 2016-2017

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND REDEMPTION FUND		REVENUE BOND INTEREST AND REDEMPTION FUND		OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	154,101					
Local Revenues	8800	22,784,351	39,529,670				
Total Revenues		22,938,452	39,529,670	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
Total Other Financing Sources		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	7,001,995	10,987,778				
Debt Interest and Other Service Charges	7120	17,036,123	17,561,067				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	24,038,118	28,548,845	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(24,038,118)	(28,548,845)	0	0	0	0
Net Increase/Decrease in Fund Balance		(1,099,666)	10,980,825	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	12,425,431	11,325,765		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	12,425,431		0		0	
Ending Fund Balance, June 30		11,325,765	22,306,590	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

840 LONG BEACH

For Actual Year: 2015-2016

Budget Year: 2016-2017

Special Revenue Funds

Description	Object Code	FUND: 31		FUND 32		FUND 33	
		BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100					69,389	60,000
State Revenues	8600					730,036	750,595
Local Revenues	8800					1,010,718	908,000
Total Income		0	0	0	0	1,810,143	1,718,595
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					1,113,510	1,181,395
Employee Benefits	3000					385,140	425,335
Supplies and Materials	4000					118,105	132,500
Other Operating Expenses and Services	5000					6,534	11,180
Capital Outlay	6000					15,052	54,000
Total Expenditures		0	0	0	0	1,638,341	1,804,410
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	171,802	(85,815)
Other Financing Sources	8900					150,000	150,000
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	321,802	64,185
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	641,671	963,473
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		641,671	
Ending Fund Balance, June 30		0	0	0	0	963,473	1,027,658

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

840 LONG BEACH

For Actual Year: 2015-2016

Budget Year: 2016-2017

Special Revenue Funds

Description	Object	FUND: 34		FUND 35		FUND 39	
	Code	FARM OPERATION FUND		REVENUE BOND PROJECT FUND		OTHER SPECIAL REVENUE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800					1,644,587	2,339,662
Total Income		0	0	0	0	1,644,587	2,339,662
Expenditures							
Academic Salaries	1000					327	
Classified Salaries	2000					829,129	936,870
Employee Benefits	3000					345,771	411,755
Supplies and Materials	4000					37,580	72,656
Other Operating Expenses and Services	5000					417,901	1,191,554
Capital Outlay	6000					102,800	978,309
Total Expenditures		0	0	0	0	1,733,508	3,591,144
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	(88,921)	(1,251,482)
Other Financing Sources	8900						
Other Outgo	7000					157,058	157,439
Net Increase/(Decrease) in Fund Balance		0	0	0	0	(245,979)	(1,408,921)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	2,238,594	1,992,615
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		2,238,594	
Ending Fund Balance, June 30		0	0	0	0	1,992,615	583,694

For Actual Year: 2015-2016

Budget Year: 2016-2017

Capital Projects Funds

Description	Object	FUND: 41		FUND 42		FUND 43	
	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	1,906,248	3,606,267				
Local Revenues	8800	2,240,535	1,730,000	254,156	559,383		
Total Income		4,146,783	5,336,267	254,156	559,383	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	28,535	28,833	153,205	146,633		
Employee Benefits	3000	13,411	13,840	67,668	70,384		
Supplies and Materials	4000	20,944	30,000	224,421	9,102,624		
Other Operating Expenses and Services	5000	417,272	754,136	6,783,577	173,213,794		
Capital Outlay	6000	3,714,686	12,505,654	13,671,842	771,854,953		
Total Expenditures		4,194,848	13,332,463	20,900,713	954,388,388	0	0
Excess /(Deficiency) of Revenues over Expenditures		(48,065)	(7,996,196)	(20,646,557)	(953,829,005)	0	0
Other Financing Sources	8900	7,357,927	150,000		1,004,622,324		
Other Outgo	7000	320,000	320,000				
Net Increase/(Decrease) in Fund Balance		6,989,862	(8,166,196)	(20,646,557)	50,793,319	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	15,812,852	22,802,714	40,628,886	19,982,329		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	15,812,852		40,628,886		0	
Ending Fund Balance, June 30		22,802,714	14,636,518	19,982,329	70,775,648	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

840 LONG BEACH

For Actual Year: 2015-2016

Budget Year: 2016-2017

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

840 LONG BEACH

For Actual Year: 2015-2016

Budget Year: 2016-2017

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

840 LONG BEACH

For Actual Year: 2015-2016

Budget Year: 2016-2017

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69			
		SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	19,741	19,000				
Other Financing Sources	8900	1,835,200	1,186,000				
Total Income		1,854,941	1,205,000	0	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	36,595	36,687				
Employee Benefits	3000	17,200	17,610				
Supplies and Materials	4000	131	375				
Other Operating Expenses and Services	5000	2,009,743	1,140,700				
Capital Outlay	6000						
Total Expenditures		2,063,669	1,195,372	0	0		
Net Profit or Loss		(208,728)	9,628	0	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(208,728)	9,628	0	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	2,916,654	2,707,926		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	2,916,654		0			
Ending Fund Balance, June 30		2,707,926	2,717,554	0	0		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

840 LONG BEACH

For Actual Year: 2015-2016

Budget Year: 2016-2017

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	998,887	1,120,099		10,000		
Total Income		998,887	1,120,099	0	10,000	0	0
Expenditures							
Academic Salaries	1000	8,526	9,526				
Classified Salaries	2000	139,858	237,716				
Employee Benefits	3000	58,145	104,995				
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	613,903	767,862		10,000		
Capital Outlay	6000						
Total Expenditures		820,432	1,120,099	0	10,000	0	0
Excess /(Deficiency) of Revenues over Expenditures		178,455	0	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		178,455	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	2,312,231	2,490,686		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	2,312,231		0		0	
Ending Fund Balance, June 30		2,490,686	2,490,686	0	0	0	0

For Actual Year: 2015-2016

Budget Year: 2016-2017

Fiduciary Funds Group

Description	Object	FUND: 74		FUND 75		FUND 76	
	Code	FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	39,361,336	49,240,651				
State Revenues	8600	2,619,388	2,838,677				
Local Revenues	8800						
Total Income		41,980,724	52,079,328	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		41,980,724	52,079,328	0	0	0	0
Other Financing Sources	8900	617,562	740,900				
Other Outgo	7000	42,598,286	52,820,228				
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	121,523	121,523		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	121,523		0		0	
Ending Fund Balance, June 30		121,523	121,523	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

840 LONG BEACH

For Actual Year: 2015-2016

Budget Year: 2016-2017

Fiduciary Funds Group

Description	Object Code	FUND: 77		FUND 79	
		DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			221,433	470,000
Total Income		0	0	221,433	470,000
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000			2,837,176	3,623,972
Supplies and Materials	4000				
Other Operating Expenses and Services	5000			20,930	21,000
Capital Outlay	6000				
Total Expenditures		0	0	2,858,106	3,644,972
Excess /(Deficiency) of Revenues over Expenditures		0	0	(2,636,673)	(3,174,972)
Other Financing Sources	8900			6,550,160	5,153,982
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		0	0	3,913,487	1,979,010
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	20,148,199	24,061,686
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		20,148,199	
Ending Fund Balance, June 30		0	0	24,061,686	26,040,696

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

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	7,142,827
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	1,835,200
74	STUDENT FINANCIAL AID TRUST FUND	11	UNRESTRICTED SUBFUND	57,038
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	560,524
11	UNRESTRICTED SUBFUND	39	OTHER SPECIAL REVENUE FUND	7,058
41	CAPITAL OUTLAY PROJECTS FUND	39	OTHER SPECIAL REVENUE FUND	150,000
11	UNRESTRICTED SUBFUND	41	CAPITAL OUTLAY PROJECTS FUND	320,000

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030		0			0	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		3,138,294			651,050	
		Instructional & Institutional Unrestricted				Instructional Materials Propostition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0	10,165	10,165
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	636,811	636,811
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	646,976	646,976
Other Operating Expenses and Services	5000		3,138,294		3,138,294	4,074	3,142,368
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0		0
Other Outgo	7000				0		0
Total Expenditures		0	3,138,294	0	3,138,294	651,050	3,789,344
Ending Balance					0	0	0

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030		0			0	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		2,789,136			2,019,181	
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0	40,220	40,220
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	1,969,718	1,969,718
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	2,009,938	2,009,938
Other Operating Expenses and Services	5000		2,789,136		2,789,136	9,243	2,798,379
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0		0
Other Outgo	7000				0		0
Total Expenditures		0	2,789,136	0	2,789,136	2,019,181	4,808,317
Ending Balance					0	0	

Annual Financial and Budget Report

For Actual Year: 2015-2016

District ID: 840

Name: LONG BEACH

EPA Revenue	17,567,521
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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	17,567,521	0	0	17,567,521
TOTAL		17,567,521	0	0	17,567,521

Annual Financial and Budget Report

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 840

Name: LONG BEACH

Fiscal Year	STRS		PERS		Total	Increase	
	Amount	Rate	Amount	Rate		Amount	Rate
2015-16	5,089,273	10.73%	3,646,749	11.85%	8,736,022	N/A	N/A
2016-17	6,365,127	12.58%	4,550,558	13.05%	10,915,685	2,179,663	24.95%
2017-18	7,301,175	14.43%	5,078,748	16.60%	12,379,923	1,464,238	13.41%
2018-19	8,237,223	16.28%	5,603,006	18.20%	13,840,229	1,460,306	11.80%
2019-20	9,173,271	18.13%	6,094,498	19.90%	15,267,769	1,427,540	10.31%
2020-21	9,664,064	19.10%	6,487,691	20.40%	16,151,755	883,986	5.79%

Does the district have a plan to fund these expenses through 2020-21?
Yes
Explain Yes or No
Depending on each fiscal year State budget, we will adjust our budget to cover projected pension costs.