

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2016-2017)
(Budget Report for Fiscal Year 2017-2018)

District: LONG BEACH

District Code: 840

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



District Chief Business Officer

9/5/17

Date



District Superintendent

9/5/17

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, 2017. 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: 2016-2017

Budget Year: 2017-2018

District ID: 840

Name: LONG BEACH

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Academic Salaries		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	24,583,252	24,583,252		24,583,252
Other	1300	15,889,627	15,889,627		15,889,627
Total Instructional Salaries		40,472,879	40,472,879	0	40,472,879
Non-Instructional Salaries					
Contract or Regular	1200		8,121,520	759,056	8,880,576
Other	1400		1,096,038	181,620	1,277,658
Total Non-Instructional Salaries		0	9,217,558	940,676	10,158,234
Total Academic Salaries		40,472,879	49,690,437	940,676	50,631,113
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		20,432,889	881,995	21,314,884
Other	2300		1,283,750	219,601	1,503,351
Total Non-Instructional Salaries		0	21,716,639	1,101,596	22,818,235
Instructional Aides					
Regular Status	2200	2,376,526	2,376,526		2,376,526
Other	2400	971,590	971,590		971,590
Total Instructional Aides		3,348,116	3,348,116	0	3,348,116
Total Classified Salaries		3,348,116	25,064,755	1,101,596	26,166,351
Employee Benefits	3000	18,345,221	33,236,863	841,609	34,078,472
Supplies and Materials	4000		787,450	23,752	811,202
Other Operating Expenses	5000		9,337,857	364,447	9,702,304
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		62,166,216	118,117,362	3,272,080	121,389,442

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2016-2017

Budget Year: 2017-2018

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	776,527	776,527		776,527
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		220,715		220,715
Objects to Exclude	Object Code				
Rents and Leases	5060		36,721	22,258	58,979
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		2,628,052		2,628,052

For Actual Year: 2016-2017

Budget Year: 2017-2018

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		776,527	3,662,015	22,258	3,684,273
Total for ECS 84362, 50% Law		61,389,689	114,455,347	3,249,822	117,705,169
Percent of CEE (Instructional Salary Cost / Total CEE)		53.64%	100.00%		
50% of Current Expense of Education			57,227,674		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		61,389,689	114,455,347	3,249,822	117,705,169
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		62,166,216	118,117,362	3,272,080	121,389,442
Capital Expenditures	6000	156,759	1,939,329	17,299	1,956,628
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		62,322,975	120,056,691	3,289,379	123,346,070

For Year Ended June 30, 2017

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	28,961,743	18,913,060	47,874,803
Cash With Fiscal Agents	9113	259,899		259,899
Revolving Cash Accounts	9114	473,541		473,541
Investments (at cost)	9120			0
Accounts Receivable	9130	5,213,894	5,379,492	10,593,386
Due from Other Funds	9140	1,053,473		1,053,473
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	1,913,469	242,542	2,156,011
TOTAL ASSETS		37,876,019	24,535,094	62,411,113
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	4,524,305	2,435,232	6,959,537
Accrued Salaries and Wages Payable	9520	1,933,643	534,627	2,468,270
Compensated Absences Payable Current	9530	182,922		182,922
Due to Other Funds	9540		94,200	94,200
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	762,449	16,991,658	17,754,107
TOTAL LIABILITIES		7,403,319	20,055,717	27,459,036

For Year Ended June 30, 2017

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		4,479,377	4,479,377
Committed Fund Balance	9753			0
Assigned Fund Balance	9754	11,484,918		11,484,918
Total Designated Fund Balance		11,484,918	4,479,377	15,964,295
Uncommitted Fund Balance	9790	18,987,782		18,987,782
TOTAL FUND EQUITY		30,472,700	4,479,377	34,952,077
TOTAL LIABILITIES AND FUND EQUITY		37,876,019	24,535,094	62,411,113

- 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, 2017

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	25,595,801		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		25,595,801	0	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

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	25,595,801		
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		25,595,801	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		25,595,801	0	0
TOTAL LIABILITIES AND FUND EQUITY		25,595,801	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, 2017

District ID: 840

Name: LONG BEACH

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112			1,315,134			1,668,002
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			22,436			308,583
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220			1,521			3,835
TOTAL ASSETS		0	0	1,339,091	0	0	1,980,420
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			20,026			136,849
Accrued Salaries and Wages Payable	9520			27,289			23,642
Compensated Absences Payable Current	9530						
Due to Other Funds	9540						167,500
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			42,800			790,009
TOTAL LIABILITIES		0	0	90,115	0	0	1,118,000

- 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, 2017

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	460,115
Assigned Fund Balance	9754	0	0	1,248,976	0	0	402,305
Total Designated Fund Balance		0	0	1,248,976	0	0	862,420
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		0	0	1,248,976	0	0	862,420
TOTAL LIABILITIES AND FUND EQUITY		0	0	1,339,091	0	0	1,980,420

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

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	23,679,367	83,781,678	
Cash With Fiscal Agents	9113	266,131		
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	164,094	432,924	
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220	21,749	280,151	
TOTAL ASSETS		24,131,341	84,494,753	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	463,144	5,619,158	
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	61,872		
TOTAL LIABILITIES		525,016	5,619,158	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

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	13,397,795	78,875,595	
Committed Fund Balance	9753	10,208,530		
Assigned Fund Balance	9754			
Total Designated Fund Balance		23,606,325	78,875,595	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		23,606,325	78,875,595	0
TOTAL LIABILITIES AND FUND EQUITY		24,131,341	84,494,753	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2017

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, 2017

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, 2017

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, 2017

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	2,398,897	
Cash With Fiscal Agents	9113	784,121	
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	11,608	
Due from Other Funds	9140		
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220	1,481	
Fixed Assets	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321		
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
Total Fixed Assets		0	0
TOTAL ASSETS		3,196,107	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

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	8,286	
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		8,286	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	8,286	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

District ID: 840

Name: LONG BEACH

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Reserved Fund Balance		0	0
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753	3,187,821	
Assigned Fund Balance	9754		
Total Designated Fund Balance		3,187,821	0
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		3,187,821	0
TOTAL LIABILITIES AND FUND EQUITY		3,196,107	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

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	1,994,155			813,158				
In County Treasury	9112	1,212,304	63,355		9,078				19,140,275
Cash With Fiscal Agents	9113								7,807,373
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130	119,971	155		760,595				69,065
Due from Other Funds	9140				94,200				
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220	5,126							62,466
Fixed Assets	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
Total Fixed Assets		0	0	0	0	0	0	0	0
TOTAL ASSETS		3,331,556	63,510	0	1,677,031	0	0	0	27,079,179

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

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	623,803	31,678		672,700				
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	3,165			882,808				
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570	128,432							
Total Current Liabilities and Deferred Revenue		755,400	31,678	0	1,555,508	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	755,400	31,678	0	1,555,508	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2017

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	2,576,156	31,832		121,523				7,807,373
Committed Fund Balance	9753								19,271,806
Assigned Fund Balance	9754								
Total Designated Fund Balance		2,576,156	31,832	0	121,523	0	0	0	27,079,179
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		2,576,156	31,832	0	121,523	0	0	0	27,079,179
TOTAL LIABILITIES AND FUND EQUITY		3,331,556	63,510	0	1,677,031	0	0	0	27,079,179

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

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		661,887	661,887
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		110,467	110,467
Student Financial Aid	8150			0
Veterans Education	8160		176,338	176,338
Vocational and Technical Education Act (VATEA)	8170		860,991	860,991
Other Federal Revenues	8190	188,374	6,607,746	6,796,120
Total Federal Revenues	8100	188,374	8,417,429	8,605,803
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	59,673,443		59,673,443
Other General Apportionment	8613	599,654		599,654
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,290,934	1,290,934
Disabled Students Programs and Services(DSPS)	8623		1,464,738	1,464,738
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		806,279	806,279
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		11,417,120	11,417,120

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

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	15,978,467		15,978,467
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		5,804,224	5,804,224
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	72,184		72,184
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	2,628,052	681,928	3,309,980
State Mandated Costs	8685	2,494,857		2,494,857
Other State Non-Tax Revenues	8686	751,401		751,401
Other State Revenues	8690	3,095,126	102,047	3,197,173
Total State Revenues	8600	85,293,184	21,567,270	106,860,454

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

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	10,866,767		10,866,767
Tax Allocation, Supplemental Roll	8812	349,730		349,730
Tax Allocation, Unsecured Roll	8813	174,771		174,771
Prior Years Taxes	8816	741,662		741,662
Education Revenues Augmentation Fund (ERAF)	8817	17,348,561		17,348,561
Redevelopment Agency Funds - Pass Through	8818	1,488,531		1,488,531
Redevelopment Agency Funds - Residual	8819	676,939		676,939
Redevelopment Agency Funds - Asset Liquidation	8819.1	67,980		67,980
Contributions, Gifts, Grants, and Endowments	8820		2,581,853	2,581,853
Contract Services	8830			
Contract Instructional Services	8831			0
Other Contract Services	8832			0
Sales and Commissions	8840			0
Rentals and Leases	8850	427,820		427,820
Interest and Investment Income	8860	477,068		477,068
Student Fees and Charges	8870			
Community Services Classes	8872	59,402		59,402
Dormitory	8873			0
Enrollment	8874	23,194,582		23,194,582
Contra Revenue Account	8874.1	(16,844,995)		(16,844,995)
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		1,195,231	1,195,231
Instructional Materials Fees and Sales of Materials	8877	143,224		143,224
Insurance	8878			0
Student Records	8879	100,862		100,862
Nonresident Tuition	8880	989,063		989,063
Parking Services and Public Transportation	8881		1,218,161	1,218,161
Other Student Fees and Charges	8885	834,078		834,078
Other Local Revenues	8890	(15,639)		(15,639)
Total Local Revenues	8800	41,080,406	4,995,245	46,075,651
Total Revenues		126,561,964	34,979,944	161,541,908

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

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	20,864		20,864
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8981/8982/8983)	898#	324,713		324,713
Total Other Financing Sources	8900	345,577	0	345,577
Total Revenues and Other Financing Sources		126,907,541	34,979,944	161,887,485

For Actual Year: 2016-2017

Budget Year: 2017-2018

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	198,883		24,357	12,168		235,408
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	2,257,074	101,428	92,342	195,306		2,646,150
Business and Management	0500	2,096,253	56,248	5,264			2,157,765
Communications	0600						0
Computer and Information Science	0700	3,005,416	159,323	139,045	214,270		3,518,054
Education	0800	3,904,171	125,700	52,382	234,762		4,317,015
Engineering and Related Industrial Technology	0900	2,401,494	257,479	272,539	1,162,708		4,094,220
Fine and Applied Arts	1000	5,613,385	206,774	148,137	845,359		6,813,655
Foreign language	1100	1,505,180	53,556	9,250			1,567,986
Health	1200	3,778,224	328,208	47,502	75,395		4,229,329
Consumer Education And Home Economics	1300	2,551,249	195,914	61,047			2,808,210
Law	1400						0
Humanities(Letters)	1500	12,305,093	524,128	69,560	3,670		12,902,451
Library Science	1600	540,262	223,068	12,642	1,140		777,112
Mathematics	1700	6,165,799	138,871	69,339	232,480		6,606,489
Military Studies	1800						0
Physical Sciences	1900	2,767,469	94,374	34,565	1,078		2,897,486
Psychology	2000						0
Public Affairs and Services	2100	866,702	50,987	13,290			930,979
Social Sciences	2200	6,142,748	237,990	26,624	84,708		6,492,070
Commercial Services	3000	719,591	84,107	95,061	84,409		983,168
Interdisciplinary Studies	4900	2,440,706	(2,805)	163,815	7,878		2,609,594
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	3,856,693					3,856,693
Sub-Total Instructional Activites		63,116,392	2,835,350	1,336,761	3,155,331		70,443,834
Total Expenditures for GF Activities*		63,116,392	63,589,308	24,091,150	5,487,203	2,984,878	159,268,931

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

For Actual Year: 2016-2017

Budget Year: 2017-2018

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		4,698,361	383,359	57,018		5,138,738
Course and Curriculum Development	6020		1,345,004	1,226,314	167,767		2,739,085
Academic / Faculty Senate	6030		422,051	16,108			438,159
Other Instructional Administration & Governance	6090		4,726				4,726
Total Instructional Admin. & Governance		0	6,470,142	1,625,781	224,785	0	8,320,708
Instructional Support Services	6100						
Learning Center	6110		994,019	5,471			999,490
Library	6120		2,035,691	60,052	164,790		2,260,533
Media	6130		1,556,265	57,012	214,002		1,827,279
Museums and Galleries	6140		78,269	3,073			81,342
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190		102,236	7,129	1,475		110,840
Total Instructional Support Services		0	4,766,480	132,737	380,267	0	5,279,484
Admissions and Records	6200		2,426,735	46,576	2,907		2,476,218
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		3,521,348	26,476			3,547,824
Matriculation and Student Assessment	6320		3,532,951	363,584	2,056		3,898,591
Transfer Programs	6330		1,276,400	3,517,270	11,358		4,805,028
Career Guidance	6340		28,818				28,818
Other Student Counseling and Guidance	6390						0
Total Student Counseling and Guidance		0	8,359,517	3,907,330	13,414	0	12,280,261

For Actual Year: 2016-2017

Budget Year: 2017-2018

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		629,491	140,338			769,829
Disabled Student Programs and Services (DSPS)	6420		1,538,763	(25,369)			1,513,394
Extended Opportunity Programs and Services (EOPS)	6430		1,350,911	80,322	13,472		1,444,705
Health Services	6440		827,552	256,571	1,300		1,085,423
Student Personnel Administration	6450		1,036,206	82,167	715		1,119,088
Financial Aid Administration	6460		2,614,296	69,381	1,422		2,685,099
Job Placement Services	6470		122,712	19,484			142,196
Veterans Services	6480		124,688	14,123	655		139,466
Miscellaneous Student Services	6490		467,623	30,293			497,916
Total Other Student Services		0	8,712,242	667,310	17,564	0	9,397,116
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,769,026	717,276	57,137		2,543,439
Custodial Services	6530		3,765,818	202,797	650		3,969,265
Grounds Maintenance and Repairs	6550		860,556	134,984	10,371		1,005,911
Utilities	6570			2,360,336			2,360,336
Other Operations and Maintenance of Plant	6590						0
Total Operation and Maintenance of Plant	6500	0	6,395,400	3,415,393	68,158	0	9,878,951
Planning, Policymaking and Coordinations	6600		3,218,104	50,159	11,494		3,279,757

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

For Actual Year: 2016-2017

Budget Year: 2017-2018

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		521,618	540,235			1,061,853
Fiscal Operations	6720		2,907,489	655,356	13,043		3,575,888
Human Resources Management	6730		2,255,375	423,121	14,079		2,692,575
Noninstruct Staff Retirees' Benefits & Retirement *	6740		1,515,639				1,515,639
Staff Development	6750		225,361	46,419			271,780
Staff Diversity	6760		147,644	46,462			194,106
Logistical Services	6770		1,216,109	2,832,018	267,111		4,315,238
Management Information Systems	6780		4,602,274	1,704,966	1,140,893		7,448,133
Other General Institutional Support Services	6790		793,374	76,436	9,743		879,553
Total General Institutional Support Services	6700	0	14,184,883	6,325,013	1,444,869	0	21,954,765
Community Services & Economic Development	6800						
Community Recreation	6810		59,041	7,847	273		67,161
Community Service Classes	6820						0
Community Use of Facilities	6830						0
Economic Development	6840		3,807,877	5,657,645	49,625		9,515,147
Other Community Services & Economic Development	6890						0
Total Community Services	6800	0	3,866,918	5,665,492	49,898	0	9,582,308

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2016-2017

Budget Year: 2017-2018

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		25,262				25,262
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		171,335	609,951	103,831		885,117
Student and Co-Curricular Activities	6960		1,565,674	55,721	14,685		1,636,080
Student Housing	6970						0
Other Ancillary Services	6990		55,621	200,000			255,621
Total Ancillary Services	6900	0	1,817,892	865,672	118,516	0	2,802,080
Auxiliary Operations	7000						
Contract Education	7010						0
Other Auxiliary Operations	7090		15,966				15,966
Total Auxiliary Operations	7000	0	15,966	0	0	0	15,966

For Actual Year: 2016-2017

Budget Year: 2017-2018

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		519,679	52,926			572,605
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					860,817	860,817
Other Outgo	7390					2,124,061	2,124,061
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	2,984,878	2,984,878
Sub-Total Non-Instructional Activites			60,753,958	22,754,389	2,331,872	2,984,878	88,825,097
Total Expenditures General Fund: activities *		63,116,392	63,589,308	24,091,150	5,487,203	2,984,878	159,268,931

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: LONG BEACH

I.	2017-2018 Appropriations Limit:			
A.	2016-2017 Appropriations Limit:			\$149,555,828
B.	2017-2018 Price Factor:	1.0369		
C.	Population factor:			
	1. 2015-2016 Second Period Actual FTES	20,775.00		
	2. 2016-2017 Second Period Actual FTES	20,775.00		
	3. 2016-2017 Population change factor (C2/C1)	1.0000		
D.	2016-2017 Limit adjusted by inflation and population factors (A * B * C.3)			\$155,074,438
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)			\$155,074,438
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.	2017-2018 Appropriations Limit (D + E.3 - F.3)			\$155,074,438
II.	2017-2018 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			80,180,302
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			75,000
C.	Local Property taxes			31,578,163
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			97,289
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			3,062,060
H.	2017-2018 Appropriations Subject to Limit			\$108,868,694

For Actual Year: 2016-2017

Budget Year: 2017-2018

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	188,374	150,000	8,417,429	9,516,513	8,605,803	9,666,513
State Revenues	8600	85,293,184	88,592,367	21,567,270	32,722,447	106,860,454	121,314,814
Local Revenues	8800	41,080,406	41,090,168	4,995,245	4,705,093	46,075,651	45,795,261
Total Revenues		126,561,964	129,832,535	34,979,944	46,944,053	161,541,908	176,776,588
EXPENDITURES:							
Academic Salaries	1000	50,631,113	53,684,974	3,058,236	3,090,627	53,689,349	56,775,601
Classified Salaries	2000	26,166,351	27,316,960	8,847,100	9,482,285	35,013,451	36,799,245
Employee Benefits	3000	34,078,472	39,088,460	3,924,428	5,090,927	38,002,900	44,179,387
Supplies and Materials	4000	811,202	956,834	1,840,887	3,544,056	2,652,089	4,500,890
Other Operating Expenses and Services	5000	9,702,304	14,469,991	11,736,757	21,945,104	21,439,061	36,415,095
Capital Outlay	6000	1,956,628	2,028,886	3,530,575	2,072,370	5,487,203	4,101,256
Total Expenditures		123,346,070	137,546,105	32,937,983	45,225,369	156,284,053	182,771,474
Excess /(Deficiency) of Revenues over Expenditures		3,215,894	(7,713,570)	2,041,961	1,718,684	5,257,855	(5,994,886)
Other Financing Sources	8900	345,577	341,591			345,577	341,591
Other Outgo	7000	1,383,959	1,381,600	1,600,919	1,761,460	2,984,878	3,143,060
Net Increase/(Decrease) in Fund Balance		2,177,512	(8,753,579)	441,042	(42,776)	2,618,554	(8,796,355)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	28,295,188	30,472,700	4,038,335	4,479,377	32,333,523	34,952,077
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	28,295,188		4,038,335		32,333,523	
Ending Fund Balance, June 30		30,472,700	21,719,121	4,479,377	4,436,601	34,952,077	26,155,722

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

840 LONG BEACH

For Actual Year: 2016-2017

Budget Year: 2017-2018

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	267,833					
Local Revenues	8800	43,625,159	40,632,094				
Total Revenues		43,892,992	40,632,094	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	10,987,778	22,696,576				
Debt Interest and Other Service Charges	7120	18,635,178	18,257,096				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	29,622,956	40,953,672	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(29,622,956)	(40,953,672)	0	0	0	0
Net Increase/Decrease in Fund Balance		14,270,036	(321,578)	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	11,325,765	25,595,801		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	11,325,765		0		0	
Ending Fund Balance, June 30		25,595,801	25,274,223	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

840 LONG BEACH

For Actual Year: 2016-2017

Budget Year: 2017-2018

Special Revenue Funds

Description	Object	FUND: 31		FUND 32		FUND 33	
	Code	BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100					63,811	60,000
State Revenues	8600					777,256	787,576
Local Revenues	8800					1,107,373	1,009,274
Total Income		0	0	0	0	1,948,440	1,856,850
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					1,199,431	1,260,917
Employee Benefits	3000					408,249	457,777
Supplies and Materials	4000					152,703	165,417
Other Operating Expenses and Services	5000					14,193	23,500
Capital Outlay	6000					38,362	23,250
Total Expenditures		0	0	0	0	1,812,938	1,930,861
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	135,502	(74,011)
Other Financing Sources	8900					150,000	150,000
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	285,502	75,989
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	963,473	1,248,975
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		963,473	
Ending Fund Balance, June 30		0	0	0	0	1,248,975	1,324,964

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

840 LONG BEACH

For Actual Year: 2016-2017

Budget Year: 2017-2018

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					1,678,229	2,144,713
Total Income		0	0	0	0	1,678,229	2,144,713
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					930,392	892,910
Employee Benefits	3000					395,473	430,244
Supplies and Materials	4000					32,490	58,011
Other Operating Expenses and Services	5000					360,142	919,913
Capital Outlay	6000					935,214	49,800
Total Expenditures		0	0	0	0	2,653,711	2,350,878
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	(975,482)	(206,165)
Other Financing Sources	8900						
Other Outgo	7000					154,713	103,591
Net Increase/(Decrease) in Fund Balance		0	0	0	0	(1,130,195)	(309,756)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	1,992,615	862,420
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		1,992,615	
Ending Fund Balance, June 30		0	0	0	0	862,420	552,664

For Actual Year: 2016-2017

Budget Year: 2017-2018

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	3,606,267	2,733,810				
Local Revenues	8800	2,128,760	2,010,000	888,673	409,912		
Total Income		5,735,027	4,743,810	888,673	409,912	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	28,833	29,333	145,526	153,035		
Employee Benefits	3000	13,840	14,960	69,473	77,321		
Supplies and Materials	4000	48,857	70,321	8,586	9,151,538		
Other Operating Expenses and Services	5000	557,859	1,851,786	7,303,063	167,112,510		
Capital Outlay	6000	4,112,027	10,865,282	20,607,286	750,898,576		
Total Expenditures		4,761,416	12,831,682	28,133,934	927,392,980	0	0
Excess /(Deficiency) of Revenues over Expenditures		973,611	(8,087,872)	(27,245,261)	(926,983,068)	0	0
Other Financing Sources	8900	150,000	100,000	86,138,527	919,622,324		
Other Outgo	7000	320,000	320,000				
Net Increase/(Decrease) in Fund Balance		803,611	(8,307,872)	58,893,266	(7,360,744)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	22,802,714	23,606,325	19,982,329	78,875,595		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	22,802,714		19,982,329		0	
Ending Fund Balance, June 30		23,606,325	15,298,453	78,875,595	71,514,851	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

840 LONG BEACH

For Actual Year: 2016-2017

Budget Year: 2017-2018

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2016-2017

Budget Year: 2017-2018

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2016-2017

Budget Year: 2017-2018

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	26,384	26,000				
Other Financing Sources	8900	1,186,000	1,186,000				
Total Income		1,212,384	1,212,000	0	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	36,687	36,687				
Employee Benefits	3000	17,610	18,710				
Supplies and Materials	4000	159	375				
Other Operating Expenses and Services	5000	678,033	1,139,700				
Capital Outlay	6000						
Total Expenditures		732,489	1,195,472	0	0		
Net Profit or Loss		479,895	16,528	0	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		479,895	16,528	0	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	2,707,926	3,187,821		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	2,707,926		0			
Ending Fund Balance, June 30		3,187,821	3,204,349	0	0		

For Actual Year: 2016-2017

Budget Year: 2017-2018

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	1,035,072	951,500	68,278	68,150		
Total Income		1,035,072	951,500	68,278	68,150	0	0
Expenditures							
Academic Salaries	1000	8,910	9,910				
Classified Salaries	2000	189,037	252,506				
Employee Benefits	3000	83,551	118,821				
Supplies and Materials	4000				1,000		
Other Operating Expenses and Services	5000	668,104	746,111	36,446	61,580		
Capital Outlay	6000						
Total Expenditures		949,602	1,127,348	36,446	62,580	0	0
Excess /(Deficiency) of Revenues over Expenditures		85,470	(175,848)	31,832	5,570	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		85,470	(175,848)	31,832	5,570	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	2,490,686	2,576,156	0	31,832		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	2,490,686		0		0	
Ending Fund Balance, June 30		2,576,156	2,400,308	31,832	37,402	0	0

For Actual Year: 2016-2017

Budget Year: 2017-2018

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	39,196,890	39,512,613				
State Revenues	8600	3,461,506	3,438,677				
Local Revenues	8800						
Total Income		42,658,396	42,951,290	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		42,658,396	42,951,290	0	0	0	0
Other Financing Sources	8900	788,061	899,751				
Other Outgo	7000	43,446,457	43,851,041				
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: 2016-2017

Budget Year: 2017-2018

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			880,854	488,695
Total Income		0	0	880,854	488,695
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000			2,952,266	3,261,911
Supplies and Materials	4000				
Other Operating Expenses and Services	5000			65,077	69,700
Capital Outlay	6000				
Total Expenditures		0	0	3,017,343	3,331,611
Excess /(Deficiency) of Revenues over Expenditures		0	0	(2,136,489)	(2,842,916)
Other Financing Sources	8900			5,153,982	5,153,982
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		0	0	3,017,493	2,311,066
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	24,061,686	27,079,179
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		24,061,686	
Ending Fund Balance, June 30		0	0	27,079,179	29,390,245

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2016-2017

District ID: 840

Name: LONG BEACH

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	150,000
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	1,186,000
74	STUDENT FINANCIAL AID TRUST FUND	11	UNRESTRICTED SUBFUND	47,959
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	645,902
11	UNRESTRICTED SUBFUND	39	OTHER SPECIAL REVENUE FUND	4,713
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			2,628,052			681,928
		Instructional & Institutional Unrestricted				Instructional Materials Propostition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials							
Software	4100				0	4,423	4,423
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	641,848	641,848
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	646,271	646,271
Other Operating Expenses and Services	5000		2,628,052		2,628,052	35,657	2,663,709
Capital Outlay							
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0		0
Other Outgo	7000				0		0
Total Expenditures		0	2,628,052	0	2,628,052	681,928	3,309,980
Ending Balance					0	0	0

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		Total
		Instructional & Institutional Unrestricted	Support Activities	Support Activities	Total Unrestricted	Instructional Materials Proposition 20	
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030		0			0	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		3,121,772			2,375,699	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials							
Software	4100				0	35,147	35,147
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	2,156,559	2,156,559
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	2,191,706	2,191,706
Other Operating Expenses and Services	5000		3,121,772		3,121,772	183,993	3,305,765
Capital Outlay							
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0		0
Other Outgo	7000				0		0
Total Expenditures		0	3,121,772	0	3,121,772	2,375,699	5,497,471
Ending Balance					0	0	

Annual Financial and Budget Report

For Actual Year: 2016-2017

District ID: 840

Name: LONG BEACH

EPA Revenue	15,978,467
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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	15,978,467	0	0	15,978,467
TOTAL		15,978,467	0	0	15,978,467

Annual Financial and Budget Report

For Actual Year: 2016-2017

Budget Year: 2017-2018

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	6,459,424	12.58%	4,579,905	13.89%	11,039,329	2,303,307	26.37%
2017-18	7,637,948	14.43%	5,250,923	15.50%	12,888,871	1,849,542	16.75%
2018-19	8,617,172	16.28%	6,119,484	17.10%	14,736,656	1,847,785	14.34%
2019-20	9,596,396	18.13%	7,032,335	18.60%	16,628,731	1,892,075	12.84%
2020-21	10,109,827	19.10%	8,046,614	19.80%	18,156,441	1,527,710	9.19%

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.