

California Community Colleges

**ANNUAL FINANCIAL AND BUDGET REPORT**  
(Financial Report for Fiscal Year 2017-2018)  
(Budget Report for Fiscal Year 2018-2019)

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

9/6/18  
\_\_\_\_\_  
Date

  
\_\_\_\_\_  
District Superintendent

9/6/18  
\_\_\_\_\_  
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, 2018. 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: 2017-2018

Budget Year: 2018-2019

District ID: 840

Name: LONG BEACH

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Academic Salaries		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
<b>Instructional Salaries</b>					
Contract or Regular	1100	26,781,495	26,781,495		26,781,495
Other	1300	16,167,823	16,167,823		16,167,823
<b>Total Instructional Salaries</b>		42,949,318	42,949,318	0	42,949,318
<b>Non-Instructional Salaries</b>					
Contract or Regular	1200		9,305,395	652,322	9,957,717
Other	1400		1,105,824	147,797	1,253,621
<b>Total Non-Instructional Salaries</b>		0	10,411,219	800,119	11,211,338
<b>Total Academic Salaries</b>		42,949,318	53,360,537	800,119	54,160,656
<b>Classified Salaries</b>					
<b>Non-Instructional Salaries</b>					
Regular Status	2100		21,648,964	830,263	22,479,227
Other	2300		1,390,507	248,538	1,639,045
<b>Total Non-Instructional Salaries</b>		0	23,039,471	1,078,801	24,118,272
<b>Instructional Aides</b>					
Regular Status	2200	2,525,679	2,525,679		2,525,679
Other	2400	836,572	836,572		836,572
<b>Total Instructional Aides</b>		3,362,251	3,362,251	0	3,362,251
<b>Total Classified Salaries</b>		3,362,251	26,401,722	1,078,801	27,480,523
<b>Employee Benefits</b>	3000	20,564,889	36,834,500	830,008	37,664,508
<b>Supplies and Materials</b>	4000		731,338	21,945	753,283
<b>Other Operating Expenses</b>	5000		8,810,691	348,710	9,159,401
<b>Equipment Replacement</b>	6420				0
<b>Total Expenditures Prior to Exclusions</b>		66,876,458	126,138,788	3,079,583	129,218,371

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 840

Name: LONG BEACH

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Exclusions		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
<b>Activities to Exclude</b>	<b>TOP Code</b>				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	558,623	558,623		558,623
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		62,518		62,518
<b>Objects to Exclude</b>	<b>Object Code</b>				
Rents and Leases	5060		70,043	8,194	78,237
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		3,336,344		3,336,344

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 840

Name: LONG BEACH

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000				0
<b>Total Exclusions</b>		558,623	4,027,528	8,194	4,035,722
<b>Total for ECS 84362, 50% Law</b>		66,317,835	122,111,260	3,071,389	125,182,649
<b>Percent of CEE (Instructional Salary Cost / Total CEE)</b>		54.31%	100.00%		
<b>50% of Current Expense of Education</b>			61,055,630		
<b>Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year</b>					
<b>Amount Required to be Expended for Salaries of Classroom Instructors</b>		66,317,835	122,111,260	3,071,389	125,182,649
<b>Reconciliation to Unrestricted General Fund Expenditures</b>					
<b>Total Expenditures Prior to Exclusions</b>		66,876,458	126,138,788	3,079,583	129,218,371
<b>Capital Expenditures</b>	6000	67,973	1,438,730	25,169	1,463,899
<b>Equipment Replacement (Back out)</b>	6420		0	0	0
<b>Total Unrestricted General Fund Expenditures</b>		66,944,431	127,577,518	3,104,752	130,682,270

For Year Ended June 30, 2018

District ID: 840

Name: LONG BEACH

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			0
In County Treasury	9112	35,105,392	14,882,915	49,988,307
Cash With Fiscal Agents	9113	214,341		214,341
Revolving Cash Accounts	9114	378,759	2,996	381,755
Investments (at cost)	9120			0
Accounts Receivable	9130	4,784,234	4,698,953	9,483,187
Due from Other Funds	9140	975,065		975,065
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	885,242	208,509	1,093,751
<b>TOTAL ASSETS</b>		42,343,033	19,793,373	62,136,406
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	7,418,088	2,911,967	10,330,055
Accrued Salaries and Wages Payable	9520	3,292,901	399,660	3,692,561
Compensated Absences Payable Current	9530	182,922		182,922
Due to Other Funds	9540	238,783		238,783
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	989,786	11,742,025	12,731,811
<b>TOTAL LIABILITIES</b>		12,122,480	15,053,652	27,176,132

For Year Ended June 30, 2018

District ID: 840

Name: LONG BEACH

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712			0
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790			0
Total Fund Balance		0	0	0
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752		4,739,721	4,739,721
Committed Fund Balance	9753			0
Assigned Fund Balance	9754	8,197,891		8,197,891
Total Designated Fund Balance		8,197,891	4,739,721	12,937,612
Uncommitted Fund Balance	9790	22,022,662		22,022,662
<b>TOTAL FUND EQUITY</b>		30,220,553	4,739,721	34,960,274
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		42,343,033	19,793,373	62,136,406

- 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, 2018

District ID: 840

Name: LONG BEACH

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	28,398,711		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
<b>TOTAL ASSETS</b>		28,398,711	0	0
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
<b>TOTAL LIABILITIES</b>		0	0	0

**CALIFORNIA COMMUNITY COLLEGES**

**Governmental Funds Group**

**Annual Financial and Budget Report**

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

**COMBINED BALANCE SHEET**

For Year Ended June 30, 2018

District ID: 840

Name: LONG BEACH

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752	28,398,711		
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		28,398,711	0	0
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		28,398,711	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		28,398,711	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, 2018

District ID: 840

Name: LONG BEACH

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
<b>ASSETS</b>							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112			1,499,935			1,780,802
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			63,096			419,536
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220			1,371			2,434
<b>TOTAL ASSETS</b>		0	0	1,564,402	0	0	2,202,772
<b>LIABILITIES</b>							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			1,833			88,741
Accrued Salaries and Wages Payable	9520			32,861			13,961
Compensated Absences Payable Current	9530						
Due to Other Funds	9540						147,500
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			14,462			937,890
<b>TOTAL LIABILITIES</b>		0	0	49,156	0	0	1,188,092

- 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, 2018

District ID: 840

Name: LONG BEACH

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
<b>FUND BALANCE (NON-GASB 54)</b>							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	0	0
Unassigned	9790	0	0	0	0	0	0
Total Fund Balance		0	0	0	0	0	0
<b>Fund Balance (GASB 54)</b>	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	654,080
Assigned Fund Balance	9754	0	0	1,515,246	0	0	360,600
Total Designated Fund Balance		0	0	1,515,246	0	0	1,014,680
Uncommitted Fund Balance	9790	0	0	0	0	0	0
<b>TOTAL FUND EQUITY</b>		0	0	1,515,246	0	0	1,014,680
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0	1,564,402	0	0	2,202,772

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 840

Name: LONG BEACH

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	21,410,495	62,282,056	
Cash With Fiscal Agents	9113	280,375		
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	674,210	425,045	
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220	14,109	543,184	
<b>TOTAL ASSETS</b>		22,379,189	63,250,285	0
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	468,295	8,717,858	
Accrued Salaries and Wages Payable	9520		636	
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
<b>TOTAL LIABILITIES</b>		468,295	8,718,494	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 840

Name: LONG BEACH

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752	12,923,482	54,531,791	1
Committed Fund Balance	9753	8,987,412		
Assigned Fund Balance	9754			
Total Designated Fund Balance		21,910,894	54,531,791	1
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		21,910,894	54,531,791	1
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		22,379,189	63,250,285	1

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2018

District ID: 840

Name: LONG BEACH

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

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2018

District ID: 840

Name: LONG BEACH

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

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2018

District ID: 840

Name: LONG BEACH

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 840

Name: LONG BEACH

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>ASSETS</b>			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	2,560,249	
Cash With Fiscal Agents	9113	883,928	
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	12,560	
Due from Other Funds	9140		
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220	3,209	
<b>Fixed Assets</b>	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321		
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
<b>Total Fixed Assets</b>		0	0
<b>TOTAL ASSETS</b>		3,459,946	0



COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 840

Name: LONG BEACH

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>LIABILITIES</b>			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	18,747	
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		18,747	0
Long-Term Liabilities	9600		
Bonds Payable	9610		
Revenue Bonds Payable	9620		
Certificates of Participation	9630		
Lease Purchase of Capital Lease	9640		
Compensated Absences Long Term	9650		
Post-Employment Benefits Long Term	9660		
Other Long-Term Liabilities	9670		
Total Long-Term Liabilities		0	0
<b>TOTAL LIABILITIES</b>	968	18,747	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 840

Name: LONG BEACH

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>FUND EQUITY</b>			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Reserved Fund Balance		0	0
<b>Fund Balance (GASB 54)</b>	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753	3,441,199	
Assigned Fund Balance	9754		
Total Designated Fund Balance		3,441,199	0
Uncommitted(Unrestricted) Fund Balance	9790		
<b>Other Equity</b>	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
<b>TOTAL FUND EQUITY</b>		3,441,199	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		3,459,946	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 840

Name: LONG BEACH

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
<b>ASSETS</b>									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	2,008,193	22,182		800,772				
In County Treasury	9112	1,230,743	618		20,015				21,705,169
Cash With Fiscal Agents	9113								8,177,646
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130	6,030			472,790				84,490
Due from Other Funds	9140	174,402	64,714						
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								19,310
<b>Fixed Assets</b>	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
<b>Total Fixed Assets</b>		0	0	0	0	0	0	0	0
<b>TOTAL ASSETS</b>		3,419,368	87,514	0	1,293,577	0	0	0	29,986,615

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 840

Name: LONG BEACH

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
<b>LIABILITIES</b>									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	648,189	31,289		347,857				
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	2,632	1,068		824,197				
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570	146,108							
Total Current Liabilities and Deferred Revenue		796,929	32,357	0	1,172,054	0	0	0	0
Long-Term Liabilities	9600								
Bonds Payable	9610								
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	0	0	0	0	0	0	0
<b>TOTAL LIABILITIES</b>	968	796,929	32,357	0	1,172,054	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 840

Name: LONG BEACH

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
<b>FUND EQUITY</b>									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712								
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
Total Reserved Fund Balance		0	0	0	0	0	0	0	0
<b>Fund Balance (GASB 54)</b>	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752	2,622,439	55,157		121,523				8,177,646
Committed Fund Balance	9753								21,808,969
Assigned Fund Balance	9754								
Total Designated Fund Balance		2,622,439	55,157	0	121,523	0	0	0	29,986,615
Uncommitted(Unrestricted) Fund Balance	9790								
<b>Other Equity</b>	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
<b>TOTAL FUND EQUITY</b>		2,622,439	55,157	0	121,523	0	0	0	29,986,615
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		3,419,368	87,514	0	1,293,577	0	0	0	29,986,615

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

District ID: 840

Name: LONG BEACH

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Federal Revenues</b>	8100			
Forest Revenues	8110			0
Higher Education Act	8120		646,949	646,949
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		110,453	110,453
Student Financial Aid	8150			0
Veterans Education	8160		204,783	204,783
Vocational and Technical Education Act (VATEA)	8170		847,129	847,129
Other Federal Revenues	8190	140,231	5,019,995	5,160,226
<b>Total Federal Revenues</b>	8100	140,231	6,829,309	6,969,540
<b>State Revenues</b>	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	60,499,758		60,499,758
Other General Apportionment	8613	(494,615)		(494,615)
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,256,065	1,256,065
Disabled Students Programs and Services(DSPS)	8623		1,644,241	1,644,241
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		777,591	777,591
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		12,964,904	12,964,904

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

District ID: 840

Name: LONG BEACH

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>EPA Proceeds</b>	8630	16,746,867		16,746,867
<b>Reimbursable Categorical Programs</b>	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		8,859,665	8,859,665
<b>State Tax Subventions</b>	8670			
Homeowners' Property Tax Relief	8671	70,808		70,808
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
<b>State Non-Tax Revenues</b>	8680			
State Lottery Proceeds	8681	3,336,344	754,562	4,090,906
State Mandated Costs	8685	1,171,083		1,171,083
Other State Non-Tax Revenues	8686	756,633		756,633
Other State Revenues	8690	3,929,041	193,084	4,122,125
<b>Total State Revenues</b>	8600	86,015,919	26,450,112	112,466,031

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

District ID: 840

Name: LONG BEACH

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
<b>Local Revenues</b>	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	11,658,697		11,658,697
Tax Allocation, Supplemental Roll	8812	324,171		324,171
Tax Allocation, Unsecured Roll	8813	191,809		191,809
Prior Years Taxes	8816	382,831		382,831
Education Revenues Augmentation Fund (ERAF)	8817	19,403,409		19,403,409
Redevelopment Agency Funds - Pass Through	8818	2,097,405		2,097,405
Redevelopment Agency Funds - Residual	8819	1,131,753		1,131,753
Redevelopment Agency Funds - Asset Liquidation	8819.1	31,944		31,944
Contributions, Gifts, Grants, and Endowments	8820		2,110,480	2,110,480
Contract Services	8830			
Contract Instructional Services	8831			0
Other Contract Services	8832			0
Sales and Commissions	8840			0
Rentals and Leases	8850	529,350		529,350
Interest and Investment Income	8860	576,163		576,163
Student Fees and Charges	8870			
Community Services Classes	8872	36,534		36,534
Dormitory	8873			0
Enrollment	8874	22,947,153		22,947,153
Contra Revenue Account	8874.1	(16,072,937)		(16,072,937)
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		1,239,559	1,239,559
Instructional Materials Fees and Sales of Materials	8877	150,697		150,697
Insurance	8878			0
Student Records	8879	96,957		96,957
Nonresident Tuition	8880	1,205,042		1,205,042
Parking Services and Public Transportation	8881		1,248,840	1,248,840
Other Student Fees and Charges	8885	840,378		840,378
Other Local Revenues	8890	(212,971)		(212,971)
<b>Total Local Revenues</b>	8800	45,318,385	4,598,879	49,917,264
<b>Total Revenues</b>		131,474,535	37,878,300	169,352,835



Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

District ID: 840

Name: LONG BEACH

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Other Financing Sources</b>	8900			
Proceeds of General Fixed Assets	8910	27,572		27,572
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	323,339		323,339
<b>Total Other Financing Sources</b>	8900	350,911	0	350,911
<b>Total Revenues and Other Financing Sources</b>		131,825,446	37,878,300	169,703,746

For Actual Year: 2017-2018

Budget Year: 2018-2019

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	138,049		17,665	1,568		157,282
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	2,449,943	108,303	96,035	20,950		2,675,231
Business and Management	0500	2,329,486	62,962	7,515			2,399,963
Communications	0600						0
Computer and Information Science	0700	3,317,342	143,396	127,864	189,652		3,778,254
Education	0800	4,236,404	103,350	49,141	4,937		4,393,832
Engineering and Related Industrial Technology	0900	2,425,721	229,165	409,998	760,724		3,825,608
Fine and Applied Arts	1000	5,792,193	269,264	121,558	110,540		6,293,555
Foreign language	1100	1,390,180	59,601	12,723			1,462,504
Health	1200	4,117,538	373,929	109,693	437,263		5,038,423
Consumer Education And Home Economics	1300	2,647,540	210,297	85,464	80,165		3,023,466
Law	1400						0
Humanities(Letters)	1500	13,173,577	462,706	75,700	19,745		13,731,728
Library Science	1600	582,449	244,839	15,709			842,997
Mathematics	1700	7,216,645	153,195	84,497	182,923		7,637,260
Military Studies	1800						0
Physical Sciences	1900	3,289,499	101,910	31,230	4,910		3,427,549
Psychology	2000						0
Public Affairs and Services	2100	924,242	85,777	4,448			1,014,467
Social Sciences	2200	6,683,196	319,342	27,588	2,135		7,032,261
Commercial Services	3000	785,285	85,369	70,846	60,890		1,002,390
Interdisciplinary Studies	4900	2,632,922	246	225,762			2,858,930
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	4,031,935					4,031,935
<b>Sub-Total Instructional Activites</b>		68,164,146	3,013,651	1,573,436	1,876,402		74,627,635
<b>Total Expenditures for GF Activities*</b>		68,164,146	68,831,930	25,289,056	3,557,970	3,852,447	169,695,549

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

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 840

Name: LONG BEACH

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Instructional Administration and Governance	6000						
Academic Administration	6010		6,215,719	617,696	119,261		6,952,676
Course and Curriculum Development	6020		1,771,288	986,134	4,243		2,761,665
Academic / Faculty Senate	6030		417,193	21,493			438,686
Other Instructional Administration & Governance	6090		3,339				3,339
<b>Total Instructional Admin. &amp; Governance</b>		0	8,407,539	1,625,323	123,504	0	10,156,366
Instructional Support Services	6100						
Learning Center	6110		1,081,069	3,557			1,084,626
Library	6120		2,264,374	101,484	99,680		2,465,538
Media	6130		1,758,365	56,650	15,887		1,830,902
Museums and Galleries	6140		86,154	2,110			88,264
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190		117,958	902			118,860
<b>Total Instructional Support Services</b>		0	5,307,920	164,703	115,567	0	5,588,190
Admissions and Records	6200		2,600,180	42,355	4,257		2,646,792
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		4,569,296	154,270	2,730		4,726,296
Matriculation and Student Assessment	6320		3,346,938	105,131			3,452,069
Transfer Programs	6330		1,236,051	5,731,035	5,322		6,972,408
Career Guidance	6340		23,582				23,582
Other Student Counseling and Guidance	6390						0
<b>Total Student Counseling and Guidance</b>		0	9,175,867	5,990,436	8,052	0	15,174,355

CALIFORNIA COMMUNITY COLLEGES

Expend by Non-Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2017-2018

Budget Year: 2018-2019

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		600,531	151,884			752,415
Disabled Student Programs and Services (DSPS)	6420		1,753,272	40,049	8,166		1,801,487
Extended Opportunity Programs and Services (EOPS)	6430		1,442,662	71,603	1,547		1,515,812
Health Services	6440		903,770	246,104	5,953		1,155,827
Student Personnel Administration	6450		1,025,707	83,538	7,749		1,116,994
Financial Aid Administration	6460		2,563,787	53,712	1,091		2,618,590
Job Placement Services	6470		189,588	9,256			198,844
Veterans Services	6480		152,166	5,265			157,431
Miscellaneous Student Services	6490		481,890	20,852	1,934		504,676
<b>Total Other Student Services</b>		0	9,113,373	682,263	26,440	0	9,822,076
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		2,033,285	801,085	76,997		2,911,367
Custodial Services	6530		3,942,012	177,292	14,166		4,133,470
Grounds Maintenance and Repairs	6550		865,917	150,001	69,036		1,084,954
Utilities	6570			2,551,084			2,551,084
Other Operations and Maintenance of Plant	6590						0
<b>Total Operation and Maintenance of Plant</b>	6500	0	6,841,214	3,679,462	160,199	0	10,680,875
<b>Planning, Policymaking and Coordinations</b>	6600		3,570,837	127,877	5,561		3,704,275

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

For Actual Year: 2017-2018

Budget Year: 2018-2019

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		810,197	398,380	23,506		1,232,083
Fiscal Operations	6720		3,054,662	695,997	2,386		3,753,045
Human Resources Management	6730		2,484,672	354,499			2,839,171
Noninstruct Staff Retirees' Benefits & Retirement *	6740		1,003,741				1,003,741
Staff Development	6750		253,376	31,643			285,019
Staff Diversity	6760		118,658	56,319	4,473		179,450
Logistical Services	6770		1,297,986	2,897,374	274,164		4,469,524
Management Information Systems	6780		5,053,441	961,354	722,558		6,737,353
Other General Institutional Support Services	6790		839,243	31,238	28,013		898,494
<b>Total General Institutional Support Services</b>	6700	0	14,915,976	5,426,804	1,055,100	0	21,397,880
Community Services & Economic Development	6800						
Community Recreation	6810		48,174	6,233	1,266		55,673
Community Service Classes	6820						0
Community Use of Facilities	6830						0
Economic Development	6840		3,218,102	4,975,418	5,115		8,198,635
Other Community Services & Economic Development	6890						0
<b>Total Community Services</b>	6800	0	3,266,276	4,981,651	6,381	0	8,254,308

\* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2017-2018

Budget Year: 2018-2019

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		27,959		5,490		33,449
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		256,414	663,210	152,604		1,072,228
Student and Co-Curricular Activities	6960		1,776,720	54,746	18,413		1,849,879
Student Housing	6970						0
Other Ancillary Services	6990		63,558	275,590			339,148
<b>Total Ancillary Services</b>	6900	0	2,124,651	993,546	176,507	0	3,294,704
Auxiliary Operations	7000						
Contract Education	7010			1,200			1,200
Other Auxiliary Operations	7090		7,571				7,571
<b>Total Auxiliary Operations</b>	7000	0	7,571	1,200	0	0	8,771

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 840

Name: LONG BEACH

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
<b>Physical Property and Related Acquisitions</b>	7100		486,875				486,875
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
<b>Total Long-Term Debt and Other Financing</b>	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310						0
Student Aid	7320					2,457,124	2,457,124
Other Outgo	7390					1,395,323	1,395,323
<b>Total Transfers, Student Aid and Other Outgo</b>	7300	0	0	0	0	3,852,447	3,852,447
<b>Sub-Total Non-Instructional Activites</b>			65,818,279	23,715,620	1,681,568	3,852,447	95,067,914
<b>Total Expenditures General Fund: activities *</b>		68,164,146	68,831,930	25,289,056	3,557,970	3,852,447	169,695,549

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: LONG BEACH

I.	2018-2019 Appropriations Limit:			
A.	2017-2018 Appropriations Limit:			\$155,074,438
B.	2018-2019 Price Factor:	1.0367		
C.	Population factor:			
	1. 2016-2017 Second Period Actual FTES	20,775.00		
	2. 2017-2018 Second Period Actual FTES	18,681.73		
	3. 2017-2018 Population change factor (C2/C1)	0.8992		
D.	2017-2018 Limit adjusted by inflation and population factors (A * B * C.3)			\$144,560,490
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)			\$144,560,490
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.	2018-2019 Appropriations Limit (D + E.3 - F.3)			\$144,560,490
II.	2018-2019 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			81,539,386
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			75,000
C.	Local Property taxes			33,215,883
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			144,528
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			3,508,536
H.	2018-2019 Appropriations Subject to Limit			\$111,466,261



For Actual Year: 2017-2018

Budget Year: 2018-2019

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100	140,231	140,000	6,829,309	6,240,397	6,969,540	6,380,397
State Revenues	8600	86,015,919	89,655,279	26,450,112	31,755,073	112,466,031	121,410,352
Local Revenues	8800	45,318,385	43,501,852	4,598,879	4,304,058	49,917,264	47,805,910
<b>Total Revenues</b>		131,474,535	133,297,131	37,878,300	42,299,528	169,352,835	175,596,659
<b>EXPENDITURES:</b>							
Academic Salaries	1000	54,160,656	54,613,455	3,405,833	3,822,844	57,566,489	58,436,299
Classified Salaries	2000	27,480,523	27,525,519	9,515,355	10,683,177	36,995,878	38,208,696
Employee Benefits	3000	37,664,508	40,131,027	4,769,201	5,646,504	42,433,709	45,777,531
Supplies and Materials	4000	753,283	870,917	1,669,394	3,725,494	2,422,677	4,596,411
Other Operating Expenses and Services	5000	9,159,401	10,819,814	13,706,978	15,217,445	22,866,379	26,037,259
Capital Outlay	6000	1,463,899	1,819,459	2,094,071	1,953,836	3,557,970	3,773,295
<b>Total Expenditures</b>		130,682,270	135,780,191	35,160,832	41,049,300	165,843,102	176,829,491
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		792,265	(2,483,060)	2,717,468	1,250,228	3,509,733	(1,232,832)
<b>Other Financing Sources</b>	8900	350,911	360,675			350,911	360,675
<b>Other Outgo</b>	7000	1,395,323	1,446,000	2,457,124	1,805,169	3,852,447	3,251,169
<b>Net Increase/(Decrease) in Fund Balance</b>		(252,147)	(3,568,385)	260,344	(554,941)	8,197	(4,123,326)
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	30,472,700	30,220,553	4,479,377	4,739,721	34,952,077	34,960,274
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	30,472,700		4,479,377		34,952,077	
<b>Ending Fund Balance, June 30</b>		30,220,553	26,652,168	4,739,721	4,184,780	34,960,274	30,836,948

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

840 LONG BEACH

For Actual Year: 2017-2018

Budget Year: 2018-2019

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND REDEMPTION FUND		REVENUE BOND INTEREST AND REDEMPTION FUND		OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	268,529					
Local Revenues	8800	41,848,590	41,234,267				
<b>Total Revenues</b>		42,117,119	41,234,267	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
<b>Total Other Financing Sources</b>		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	22,696,576	26,764,949				
Debt Interest and Other Service Charges	7120	16,617,633	16,662,789				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
<b>Total Other Outgo</b>	7000	39,314,209	43,427,738	0	0	0	0
<b>Net Other Financing Sources / (Other Outgo)</b>	8900 & 7000	(39,314,209)	(43,427,738)	0	0	0	0
<b>Net Increase/Decrease in Fund Balance</b>		2,802,910	(2,193,471)	0	0	0	0
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	25,595,801	28,398,711		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	25,595,801		0		0	
<b>Ending Fund Balance, June 30</b>		28,398,711	26,205,240	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

840 LONG BEACH

For Actual Year: 2017-2018

Budget Year: 2018-2019

Special Revenue Funds

Description	Object Code	FUND: 31		FUND 32		FUND 33	
		BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100					110,621	104,400
State Revenues	8600					786,053	840,235
Local Revenues	8800					1,111,031	1,056,011
<b>Total Income</b>		0	0	0	0	2,007,705	2,000,646
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000					1,276,586	1,336,625
Employee Benefits	3000					456,108	470,242
Supplies and Materials	4000					125,922	168,513
Other Operating Expenses and Services	5000					13,139	27,029
Capital Outlay	6000					19,679	13,000
<b>Total Expenditures</b>		0	0	0	0	1,891,434	2,015,409
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	0	0	116,271	(14,763)
<b>Other Financing Sources</b>	8900					150,000	150,000
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	266,271	135,237
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		0	1,248,975	1,515,246
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		1,248,975	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	1,515,246	1,650,483

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

840 LONG BEACH

For Actual Year: 2017-2018

Budget Year: 2018-2019

Special Revenue Funds

Description	Object	FUND: 34		FUND 35		FUND 39	
	Code	FARM OPERATION FUND		REVENUE BOND PROJECT FUND		OTHER SPECIAL REVENUE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800					1,758,411	2,552,193
<b>Total Income</b>		0	0	0	0	1,758,411	2,552,193
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000					759,179	880,589
Employee Benefits	3000					340,838	430,211
Supplies and Materials	4000					44,474	59,670
Other Operating Expenses and Services	5000					348,101	1,293,913
Capital Outlay	6000					10,220	3,000
<b>Total Expenditures</b>		0	0	0	0	1,502,812	2,667,383
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	0	0	255,599	(115,190)
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000					103,339	15,675
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	152,260	(130,865)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		0	862,420	1,014,680
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		862,420	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	1,014,680	883,815

For Actual Year: 2017-2018

Budget Year: 2018-2019

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
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	1,867,372	27,840,497				
Local Revenues	8800	2,536,204	2,119,015	1,148,236	803,173		
<b>Total Income</b>		4,403,576	29,959,512	1,148,236	803,173	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	28,165	65,696	160,916	342,315		
Employee Benefits	3000	14,364	34,162	77,665	174,029		
Supplies and Materials	4000	53,050	100,537	26,809	9,162,944		
Other Operating Expenses and Services	5000	1,124,329	1,787,675	6,811,399	165,331,577		
Capital Outlay	6000	4,659,099	32,566,681	18,415,251	728,093,989		
<b>Total Expenditures</b>		5,879,007	34,554,751	25,492,040	903,104,854	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(1,475,431)	(4,595,239)	(24,343,804)	(902,301,681)	0	0
<b>Other Financing Sources</b>	8900	100,000			919,622,324		
<b>Other Outgo</b>	7000	320,000	320,000				
<b>Net Increase/(Decrease) in Fund Balance</b>		(1,695,431)	(4,915,239)	(24,343,804)	17,320,643	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	23,606,325	21,910,894	78,875,595	54,531,791		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	23,606,325		78,875,595		0	
<b>Ending Fund Balance, June 30</b>		21,910,894	16,995,655	54,531,791	71,852,434	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

840 LONG BEACH

For Actual Year: 2017-2018

Budget Year: 2018-2019

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2017-2018

Budget Year: 2018-2019

Enterprise Funds

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

For Actual Year: 2017-2018

Budget Year: 2018-2019

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69			
		SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
<b>REVENUES:</b>							
Local Revenues	8800	35,014	41,370				
Other Financing Sources	8900	1,186,000	1,186,000				
<b>Total Income</b>		1,221,014	1,227,370	0	0		
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	37,620	38,811				
Employee Benefits	3000	19,186	20,182				
Supplies and Materials	4000	4,287	3,000				
Other Operating Expenses and Services	5000	905,764	1,135,550				
Capital Outlay	6000	779					
<b>Total Expenditures</b>		967,636	1,197,543	0	0		
<b>Net Profit or Loss</b>		253,378	29,827	0	0		
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		253,378	29,827	0	0		
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	3,187,821	3,441,199		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	3,187,821		0			
<b>Ending Fund Balance, June 30</b>		3,441,199	3,471,026	0	0		



For Actual Year: 2017-2018

Budget Year: 2018-2019

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND	REPRESENTATION FEE TRUST FUND	Actual	Budget	Actual	Budget
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	972,223	986,500	65,438	66,560		
<b>Total Income</b>		972,223	986,500	65,438	66,560	0	0
<b>Expenditures</b>							
Academic Salaries	1000	6,750	10,395				
Classified Salaries	2000	192,015	252,729				
Employee Benefits	3000	90,355	118,848				
Supplies and Materials	4000			388	800		
Other Operating Expenses and Services	5000	636,820	770,763	41,725	58,200		
Capital Outlay	6000						
<b>Total Expenditures</b>		925,940	1,152,735	42,113	59,000	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		46,283	(166,235)	23,325	7,560	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		46,283	(166,235)	23,325	7,560	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	2,576,156	2,622,439	31,832	55,157		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	2,576,156		31,832		0	
<b>Ending Fund Balance, June 30</b>		2,622,439	2,456,204	55,157	62,717	0	0

For Actual Year: 2017-2018

Budget Year: 2018-2019

**Fiduciary Funds Group**

Description	Object Code	FUND: 74		FUND 75		FUND 76	
		FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100	39,793,748	40,283,580				
State Revenues	8600	3,348,021	3,846,334				
Local Revenues	8800						
<b>Total Income</b>		43,141,769	44,129,914	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		43,141,769	44,129,914	0	0	0	0
<b>Other Financing Sources</b>	8900	1,187,452	1,321,155				
<b>Other Outgo</b>	7000	44,329,221	45,451,069				
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	121,523	121,523		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	121,523		0		0	
<b>Ending Fund Balance, June 30</b>		121,523	121,523	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

840 LONG BEACH

For Actual Year: 2017-2018

Budget Year: 2018-2019

Fiduciary Funds Group

Description	Object Code	FUND: 77		FUND 79	
		DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
<b>REVENUES:</b>					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			712,466	608,800
<b>Total Income</b>		0	0	712,466	608,800
<b>Expenditures</b>					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000			2,887,589	3,786,891
Supplies and Materials	4000				
Other Operating Expenses and Services	5000			71,423	72,000
Capital Outlay	6000				
<b>Total Expenditures</b>		0	0	2,959,012	3,858,891
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	(2,246,546)	(3,250,091)
<b>Other Financing Sources</b>	8900			5,153,982	4,112,718
<b>Other Outgo</b>	7000				
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	2,907,436	862,627
<b>Beginning Fund Balance:</b>					
Net Beginning Balance, July 1	9010		0	27,079,179	29,986,615
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		27,079,179	
<b>Ending Fund Balance, June 30</b>		0	0	29,986,615	30,849,242

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

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	58,820
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	1,128,632
11	UNRESTRICTED SUBFUND	39	OTHER SPECIAL REVENUE FUND	3,339
41	CAPITAL OUTLAY PROJECTS FUND	39	OTHER SPECIAL REVENUE FUND	100,000
11	UNRESTRICTED SUBFUND	41	CAPITAL OUTLAY PROJECTS FUND	320,000

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 840

Name: LONG BEACH

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030			0		0	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681			3,336,344		754,562	
		Instructional & Institutional Unrestricted				Instructional Materials Propostition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
<b>Expenditures</b>							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
<b>Supplies &amp; Materials</b>							
Software	4100				0	6,664	6,664
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	665,947	665,947
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		0	0	0	0	672,611	672,611
Other Operating Expenses and Services	5000		3,336,344		3,336,344	81,951	3,418,295
<b>Capital Outlay</b>							
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		0	0	0	0		0
Other Outgo	7000				0		0
<b>Total Expenditures</b>		0	3,336,344	0	3,336,344	754,562	4,090,906
<b>Ending Balance</b>					0	0	0

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030		0			0	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		2,856,165			2,871,731	
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
<b>Expenditures</b>							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
<b>Supplies &amp; Materials</b>	4000						
Software	4100				0	36,447	36,447
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	2,687,641	2,687,641
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		0	0	0	0	2,724,088	2,724,088
Other Operating Expenses and Services	5000		2,856,165		2,856,165	147,643	3,003,808
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		0	0	0	0		0
Other Outgo	7000				0		0
<b>Total Expenditures</b>		0	2,856,165	0	2,856,165	2,871,731	5,727,896
<b>Ending Balance</b>					0	0	

Annual Financial and Budget Report

For Actual Year: 2017-2018

District ID: 840

Name: LONG BEACH

<b>EPA Revenue</b>	16,746,867
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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	16,746,867	0	0	16,746,867
<b>TOTAL</b>		16,746,867	0	0	16,746,867

Annual Financial and Budget Report

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 840

Name: LONG BEACH

	STRS	PERS		Increase	
Fiscal Year	Amount	Amount	Total	Amount	Rate
2015-16	5,089,273	3,646,749	8,736,022	N/A	N/A
2016-17	6,359,424	4,579,905	10,939,329	2,203,307	25.22%
2017-18	7,552,499	5,419,021	12,971,520	2,032,191	18.58%
2018-19	9,048,766	6,404,081	15,452,847	2,481,327	19.13%
2019-20	10,003,844	7,407,826	17,411,670	1,958,823	12.68%
2020-21	10,539,075	8,369,419	18,908,494	1,496,824	8.60%

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