

California Community Colleges

**ANNUAL FINANCIAL AND BUDGET REPORT**  
(Financial Report for Fiscal Year 2020-2021)  
(Budget Report for Fiscal Year 2021-2022)

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.



Marlene Drinkwine (Oct 5, 2021 14:00 PDT)

District Chief Business Officer

Oct 5, 2021

Date



Mike Munoz (Oct 5, 2021 14:37 PDT)

District Superintendent

Oct 5, 2021

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, 2021. 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: 2020-2021

Budget Year: 2021-2022

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	27,737,842	27,737,842		27,737,842
Other	1300	16,950,249	16,950,249		16,950,249
<b>Total Instructional Salaries</b>		44,688,091	44,688,091	0	44,688,091
<b>Non-Instructional Salaries</b>					
Contract or Regular	1200		9,746,725	649,021	10,395,746
Other	1400		1,289,515	169,638	1,459,153
<b>Total Non-Instructional Salaries</b>		0	11,036,240	818,659	11,854,899
<b>Total Academic Salaries</b>		44,688,091	55,724,331	818,659	56,542,990
<b>Classified Salaries</b>					
<b>Non-Instructional Salaries</b>					
Regular Status	2100		23,090,551	706,865	23,797,416
Other	2300		1,128,091	3,198	1,131,289
<b>Total Non-Instructional Salaries</b>		0	24,218,642	710,063	24,928,705
<b>Instructional Aides</b>					
Regular Status	2200	2,673,946	2,673,946		2,673,946
Other	2400	380,187	380,187		380,187
<b>Total Instructional Aides</b>		3,054,133	3,054,133	0	3,054,133
<b>Total Classified Salaries</b>		3,054,133	27,272,775	710,063	27,982,838
<b>Employee Benefits</b>	3000	22,645,457	41,243,570	790,756	42,034,326
<b>Supplies and Materials</b>	4000		579,689	3,740	583,429
<b>Other Operating Expenses</b>	5000		7,575,692	329,454	7,905,146
<b>Equipment Replacement</b>	6420				0
<b>Total Expenditures Prior to Exclusions</b>		70,387,681	132,396,057	2,652,672	135,048,729

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2020-2021

Budget Year: 2021-2022

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	772,556	772,556		772,556
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		566,532		566,532
<b>Objects to Exclude</b>	<b>Object Code</b>				
Rents and Leases	5060		58,114		58,114
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		3,352,155		3,352,155

For Actual Year: 2020-2021

Budget Year: 2021-2022

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>		772,556	4,749,357	0	4,749,357
<b>Total for ECS 84362, 50% Law</b>		69,615,125	127,646,700	2,652,672	130,299,372
<b>Percent of CEE (Instructional Salary Cost / Total CEE)</b>		54.54%	100.00%		
<b>50% of Current Expense of Education</b>			63,823,350		
<b>Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year</b>					
<b>Amount Required to be Expended for Salaries of Classroom Instructors</b>		69,615,125	127,646,700	2,652,672	130,299,372
<b>Reconciliation to Unrestricted General Fund Expenditures</b>					
<b>Total Expenditures Prior to Exclusions</b>		70,387,681	132,396,057	2,652,672	135,048,729
<b>Capital Expenditures</b>	6000	26,117	686,664	26,087	712,751
<b>Equipment Replacement (Back out)</b>	6420		0	0	0
<b>Total Unrestricted General Fund Expenditures</b>		70,413,798	133,082,721	2,678,759	135,761,480

For Year Ended June 30, 2021

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	48,828,610	3,508,226	52,336,836
Cash With Fiscal Agents	9113	145,035		145,035
Revolving Cash Accounts	9114	574,735		574,735
Investments (at cost)	9120			0
Accounts Receivable	9130	16,879,973	19,355,281	36,235,254
Due from Other Funds	9140	573,187		573,187
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	2,317,537	603,004	2,920,541
<b>TOTAL ASSETS</b>		69,319,077	23,466,511	92,785,588
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	3,393,691	2,474,885	5,868,576
Accrued Salaries and Wages Payable	9520	8,497,206	1,821,596	10,318,802
Compensated Absences Payable Current	9530	182,922		182,922
Due to Other Funds	9540	1,048,973		1,048,973
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560	8,000,000		8,000,000
Deferred Revenues	9570	1,227,033	13,996,568	15,223,601
<b>TOTAL LIABILITIES</b>		22,349,825	18,293,049	40,642,874

For Year Ended June 30, 2021

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		5,173,462	5,173,462
Committed Fund Balance	9753			0
Assigned Fund Balance	9754	4,031,158		4,031,158
Total Designated Fund Balance		4,031,158	5,173,462	9,204,620
Uncommitted Fund Balance	9790	42,938,094		42,938,094
<b>TOTAL FUND EQUITY</b>		46,969,252	5,173,462	52,142,714
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		69,319,077	23,466,511	92,785,588

- 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, 2021

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	38,760,136		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
<b>TOTAL ASSETS</b>		38,760,136	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, 2021

District ID: 840

Name: LONG BEACH

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
<b>FUND BALANCE (NON-GASB 54)</b>				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
<b>Total Fund Balance</b>		0	0	0
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752	38,760,136		
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
<b>Total Designated Fund Balance</b>		38,760,136	0	0
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		38,760,136	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		38,760,136	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, 2021

District ID: 840

Name: LONG BEACH

Description	CA	31	32	33	34	35	39
	(Object)	Bookstore Fund	Cafeteria Fund	Child Development Fund	Farm Operation Fund	Revenue Bond Project Fund	Other Special Revenue Fund
<b>ASSETS</b>							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112			3,036,220			2,822,580
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			27,878			388,836
Due from Other Funds	9140						3,721
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220			1,371			2,633
<b>TOTAL ASSETS</b>		0	0	3,065,469	0	0	3,217,770
<b>LIABILITIES</b>							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			75,783			83,251
Accrued Salaries and Wages Payable	9520			21,282			7,650
Compensated Absences Payable Current	9530						
Due to Other Funds	9540						68,500
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			51,023			1,198,861
<b>TOTAL LIABILITIES</b>		0	0	148,088	0	0	1,358,262

- 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, 2021

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	1,122,480
Assigned Fund Balance	9754	0	0	2,917,381	0	0	737,028
Total Designated Fund Balance		0	0	2,917,381	0	0	1,859,508
Uncommitted Fund Balance	9790	0	0	0	0	0	0
<b>TOTAL FUND EQUITY</b>		0	0	2,917,381	0	0	1,859,508
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0	3,065,469	0	0	3,217,770

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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	4,988,835	37,821,223	
Cash With Fiscal Agents	9113	321,101		
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	21,978,716	116,422	
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220	1,231	1,054,214	
<b>TOTAL ASSETS</b>		27,289,883	38,991,859	0
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	7,372,789	18,032,081	
Accrued Salaries and Wages Payable	9520	432	1,297	
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>		7,373,221	18,033,378	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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	11,044,349	20,958,481	
Committed Fund Balance	9753	8,872,313		
Assigned Fund Balance	9754			
Total Designated Fund Balance		19,916,662	20,958,481	0
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		19,916,662	20,958,481	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		27,289,883	38,991,859	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2021

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, 2021

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, 2021

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, 2021

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	2,753,276	
Cash With Fiscal Agents	9113	1,057,574	
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	5,932	
Due from Other Funds	9140		
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220	4,540	
<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>		3,821,322	0



COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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	2,271	
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		2,271	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	2,271	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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	3,819,051	
Assigned Fund Balance	9754		
Total Designated Fund Balance		3,819,051	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>		3,819,051	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		3,821,322	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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	2,609,826	10,775		1,197,801				5,001,866
In County Treasury	9112	1,289,281	134,494		458,118				51,344,366
Cash With Fiscal Agents	9113								10,984,927
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130	3,063	238		424,762				58,893
Due from Other Funds	9140	506,960			538,292				
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220	6,257	3,795						119
<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>		4,415,387	149,302	0	2,618,973	0	0	0	67,390,171

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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	689,056	31,698		291,910				119
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	504,687							
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570	41,912	3,176		2,205,540				224
Total Current Liabilities and Deferred Revenue		1,235,655	34,874	0	2,497,450	0	0	0	343
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	1,235,655	34,874	0	2,497,450	0	0	0	343

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

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	3,179,732	114,428		121,523				10,984,927
Committed Fund Balance	9753								26,394,662
Assigned Fund Balance	9754								30,010,239
Total Designated Fund Balance		3,179,732	114,428	0	121,523	0	0	0	67,389,828
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>		3,179,732	114,428	0	121,523	0	0	0	67,389,828
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		4,415,387	149,302	0	2,618,973	0	0	0	67,390,171

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

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		557,375	557,375
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		108,372	108,372
Student Financial Aid	8150			0
Veterans Education	8160		168,677	168,677
Vocational and Technical Education Act (VATEA)	8170		850,631	850,631
Other Federal Revenues	8190	149,524	18,126,887	18,276,411
<b>Total Federal Revenues</b>	8100	149,524	19,811,942	19,961,466
<b>State Revenues</b>	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	53,558,567		53,558,567
Other General Apportionment	8613	2,389,287		2,389,287
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,455,415	1,455,415
Disabled Students Programs and Services(DSPS)	8623		2,157,489	2,157,489
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		747,953	747,953
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		10,606,786	10,606,786

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

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	31,628,706		31,628,706
<b>Reimbursable Categorical Programs</b>	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		4,152,452	4,152,452
<b>State Tax Subventions</b>	8670			
Homeowners' Property Tax Relief	8671	64,530		64,530
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
<b>State Non-Tax Revenues</b>	8680			
State Lottery Proceeds	8681	3,352,155	1,118,396	4,470,551
State Mandated Costs	8685	580,432		580,432
Other State Non-Tax Revenues	8686	1,562,841		1,562,841
Other State Revenues	8690	5,659,133	2,827,639	8,486,772
<b>Total State Revenues</b>	8600	98,795,651	23,066,130	121,861,781

**CALIFORNIA COMMUNITY COLLEGES**  
**Annual Financial and Budget Report**

**Details of General Fund Revenue**

**SUPPLEMENTAL DATA**

For Actual Year: 2020-2021

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	13,384,630		13,384,630
Tax Allocation, Supplemental Roll	8812	347,810		347,810
Tax Allocation, Unsecured Roll	8813	223,298		223,298
Prior Years Taxes	8816	365,599		365,599
Education Revenues Augmentation Fund (ERAF)	8817	18,283,178		18,283,178
Redevelopment Agency Funds - Pass Through	8818	3,709,602		3,709,602
Redevelopment Agency Funds - Residual	8819	1,216,109		1,216,109
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820		2,544,008	2,544,008
Contract Services	8830			
Contract Instructional Services	8831			0
Other Contract Services	8832			0
Sales and Commissions	8840			0
Rentals and Leases	8850	475,413		475,413
Interest and Investment Income	8860	342,240		342,240
Student Fees and Charges	8870			
Community Services Classes	8872			0
Dormitory	8873			0
Enrollment	8874	22,274,738		22,274,738
Enrollment Contra Revenue for Uncollectible Receivables	8874.1			0
Enrollment Contra Revenue for HEERF Lost Revenue	8874.3			0
Enrollment Contra Revenue for AB19 College Promise Waivers	8874.5	-15454685		-15454685
Enrollment Contra Revenue for COVID Refunds (Fall 2020 only)	8874.7			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		1,193,973	1,193,973
Instructional Materials Fees and Sales of Materials	8877	76,019		76,019
Insurance	8878			0
Student Records	8879	1,893		1,893
Nonresident Tuition	8880	1,343,704		1,343,704
Parking Services and Public Transportation	8881		27,003	27,003
Other Student Fees and Charges	8885	533,119		533,119
Other Local Revenues	8890	(1,183,160)		(1,183,160)
<b>Total Local Revenues</b>	8800	45,939,507	3,764,984	49,704,491
<b>Total Revenues</b>		144,884,682	46,643,056	191,527,738



Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

District ID: 840

Name: LONG BEACH

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Other Financing Sources</b>	8900			
Proceeds of General Fixed Assets	8910			0
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	1,036	1,269,595	1,270,631
<b>Total Other Financing Sources</b>	8900	1,036	1,269,595	1,270,631
<b>Total Revenues and Other Financing Sources</b>		144,885,718	47,912,651	192,798,369

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 840

Name: LONG BEACH

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natual Resources	0100	173,502	2,187	8,586	13,527		197,802
Architecture and Environmental Design	0200	217,529		27,712	114,207		359,448
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	3,302,887	148,888	185,521	8,189		3,645,485
Business and Management	0500	2,719,928	99,711	16,730	86,283		2,922,652
Communications	0600						0
Computer and Information Science	0700	3,234,208	131,923	92,011	50,754		3,508,896
Education	0800	3,590,784	107,271	29,320	33,122		3,760,497
Engineering and Related Industrial Technology	0900	2,929,062	70,461	372,100	662,681		4,034,304
Fine and Applied Arts	1000	6,075,019	222,609	167,971	162,534		6,628,133
Foreign language	1100	1,570,727	97,400	163	661		1,668,951
Health	1200	4,378,699	483,179	153,385	9,752		5,025,015
Consumer Education And Home Economics	1300	2,698,799	273,028	55,055	21,199		3,048,081
Law	1400						0
Humanities(Letters)	1500	12,841,799	760,999	16,976	862		13,620,636
Library Science	1600	449,107	98,956	77,575			625,638
Mathematics	1700	7,098,730	219,488	147,292			7,465,510
Military Studies	1800						0
Physical Sciences	1900	3,148,371	150,702	7,896			3,306,969
Psychology	2000						0
Public Affairs and Services	2100	697,183	124,857	5,715	134,144		961,899
Social Sciences	2200	7,980,946	268,785	19,800			8,269,531
Commercial Services	3000	818,149	93,368	78,709	10,925		1,001,151
Interdisciplinary Studies	4900	2,432,945	19,888	304,406	296,074		3,053,313
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	5,602,112					5,602,112
<b>Sub-Total Instructional Activites</b>		71,960,486	3,373,700	1,766,923	1,604,914		78,706,023
<b>Total Expenditures for GF Activities*</b>		71,960,486	79,337,236	25,626,644	2,887,148	4,885,204	184,696,718

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

For Actual Year: 2020-2021

Budget Year: 2021-2022

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		6,845,619	323,018	84,044		7,252,681
Course and Curriculum Development	6020		310,047	4,269			314,316
Academic / Faculty Senate	6030		560,481	1,626			562,107
Other Instructional Administration & Governance	6090						0
<b>Total Instructional Admin. &amp; Governance</b>		0	7,716,147	328,913	84,044	0	8,129,104
Instructional Support Services	6100						
Learning Center	6110		1,165,525	3			1,165,528
Library	6120		2,397,392	174,881	120,925		2,693,198
Media	6130		2,196,659	29,111			2,225,770
Museums and Galleries	6140		92,300				92,300
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190		345,560				345,560
<b>Total Instructional Support Services</b>		0	6,197,436	203,995	120,925	0	6,522,356
Admissions and Records	6200		2,633,059	48,346			2,681,405
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		10,341,163	196,565	5,888		10,543,616
Matriculation and Student Assessment	6320						0
Transfer Programs	6330		775,495	62,978	8,837		847,310
Career Guidance	6340						0
Other Student Counseling and Guidance	6390						0
<b>Total Student Counseling and Guidance</b>		0	11,116,658	259,543	14,725	0	11,390,926

For Actual Year: 2020-2021

Budget Year: 2021-2022

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		620,274	65,168			685,442
Disabled Student Programs and Services (DSPS)	6420		2,663,072	163,635	798		2,827,505
Extended Opportunity Programs and Services (EOPS)	6430		2,210,260	74,195	1,031		2,285,486
Health Services	6440		1,363,996	270,239	2,776		1,637,011
Student Personnel Administration	6450		1,538,910	560,337	135		2,099,382
Financial Aid Administration	6460		2,800,188	162,421	501		2,963,110
Job Placement Services	6470						0
Veterans Services	6480		358,100	56,053	25,844		439,997
Miscellaneous Student Services	6490		513,830	20,708	2,820		537,358
<b>Total Other Student Services</b>		0	12,068,630	1,372,756	33,905	0	13,475,291
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		2,351,825	719,623			3,071,448
Custodial Services	6530		4,099,577	197,716	25,838		4,323,131
Grounds Maintenance and Repairs	6550		1,054,389	1,308,291	219,849		2,582,529
Utilities	6570			2,232,939			2,232,939
Other Operations and Maintenance of Plant	6590						0
<b>Total Operation and Maintenance of Plant</b>	6500	0	7,505,791	4,458,569	245,687	0	12,210,047
<b>Planning, Policymaking and Coordinations</b>	6600		3,377,248	(1,454,424)	2,532		1,925,356

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

For Actual Year: 2020-2021

Budget Year: 2021-2022

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		1,404,675	300,770	106,411		1,811,856
Fiscal Operations	6720		3,284,744	968,774	2,269		4,255,787
Human Resources Management	6730		2,860,200	270,199			3,130,399
Noninstruct Staff Retirees' Benefits & Retirement *	6740		2,007,236				2,007,236
Staff Development	6750		130,239	4,748			134,987
Staff Diversity	6760		185,254	6,561			191,815
Logistical Services	6770		1,351,801	3,076,415	296,896		4,725,112
Management Information Systems	6780		5,345,489	2,102,496	328,645		7,776,630
Other General Institutional Support Services	6790		648,113	34,039	251		682,403
<b>Total General Institutional Support Services</b>	6700	0	17,217,751	6,764,002	734,472	0	24,716,225
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820						0
Community Use of Facilities	6830						0
Economic Development	6840		5,789,259	11,084,575			16,873,834
Other Community Services & Economic Development	6890						0
<b>Total Community Services</b>	6800	0	5,789,259	11,084,575	0	0	16,873,834

\* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2020-2021

Budget Year: 2021-2022

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		8,111		8,237		16,348
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		210,992	422,039	11,620		644,651
Student and Co-Curricular Activities	6960		1,749,607	68,521	26,087		1,844,215
Student Housing	6970						0
Other Ancillary Services	6990		90,290	275,526			365,816
<b>Total Ancillary Services</b>	6900	0	2,059,000	766,086	45,944	0	2,871,030
Auxiliary Operations	7000						
Contract Education	7010						0
Other Auxiliary Operations	7090						0
<b>Total Auxiliary Operations</b>	7000	0	0	0	0	0	0

For Actual Year: 2020-2021

Budget Year: 2021-2022

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		282,557				282,557
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210			27,360			27,360
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
<b>Total Long-Term Debt and Other Financing</b>	7200	0	0	27,360	0	0	27,360
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					2,805,255	2,805,255
Student Aid	7320					810,354	810,354
Other Outgo	7390					1,269,595	1,269,595
<b>Total Transfers, Student Aid and Other Outgo</b>	7300	0	0	0	0	4,885,204	4,885,204
<b>Sub-Total Non-Instructional Activites</b>			75,963,536	23,859,721	1,282,234	4,885,204	105,990,695
<b>Total Expenditures General Fund: activities *</b>		71,960,486	79,337,236	25,626,644	2,887,148	4,885,204	184,696,718

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: LONG BEACH

I.	2021-2022 Appropriations Limit:			
A.	2020-2021 Appropriations Limit:			\$164,216,347
B.	2021-2022 Price Factor:	1.0573		
C.	Population factor:			
	1. 2019-2020 Second Period Actual FTES	19,701.00		
	2. 2020-2021 Second Period Actual FTES	19,179.00		
	3. 2020-2021 Population change factor (C2/C1)	0.9735		
D.	2020-2021 Limit adjusted by inflation and population factors (A * B * C.3)			\$169,024,856
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)			\$169,024,856
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.	2021-2022 Appropriations Limit (D + E.3 - F.3)			\$169,024,856
II.	2021-2022 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			90,539,492
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			70,000
C.	Local Property taxes			39,372,095
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			98,176
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			414,355
H.	2021-2022 Appropriations Subject to Limit			\$129,665,408



For Actual Year: 2020-2021

Budget Year: 2021-2022

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	149,524	140,000	19,811,942	57,238,283	19,961,466	57,378,283
State Revenues	8600	98,795,651	100,835,649	23,066,130	42,344,693	121,861,781	143,180,342
Local Revenues	8800	45,939,507	48,434,510	3,764,984	3,966,050	49,704,491	52,400,560
<b>Total Revenues</b>		144,884,682	149,410,159	46,643,056	103,549,026	191,527,738	252,959,185
<b>EXPENDITURES:</b>							
Academic Salaries	1000	56,542,989	57,241,495	6,147,358	7,738,171	62,690,347	64,979,666
Classified Salaries	2000	27,982,839	31,086,187	11,877,540	16,198,076	39,860,379	47,284,263
Employee Benefits	3000	42,034,326	44,770,315	6,712,670	8,438,277	48,746,996	53,208,592
Supplies and Materials	4000	583,429	697,285	2,551,540	7,621,219	3,134,969	8,318,504
Other Operating Expenses and Services	5000	7,905,146	6,128,768	14,586,529	46,182,589	22,491,675	52,311,357
Capital Outlay	6000	712,751	2,037,422	2,174,397	18,274,699	2,887,148	20,312,121
<b>Total Expenditures</b>		135,761,480	141,961,472	44,050,034	104,453,031	179,811,514	246,414,503
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		9,123,202	7,448,687	2,593,022	(904,005)	11,716,224	6,544,682
<b>Other Financing Sources</b>	8900	1,036	943	1,269,595	2,946,980	1,270,631	2,947,923
<b>Other Outgo</b>	7000	1,339,189	1,486,000	3,546,015	2,324,587	4,885,204	3,810,587
<b>Net Increase/(Decrease) in Fund Balance</b>		7,785,049	5,963,630	316,602	(281,612)	8,101,651	5,682,018
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	39,184,203	46,969,252	4,856,860	5,173,462	44,041,063	52,142,714
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	39,184,203		4,856,860		44,041,063	
<b>Ending Fund Balance, June 30</b>		46,969,252	52,932,882	5,173,462	4,891,850	52,142,714	57,824,732

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

840 LONG BEACH

For Actual Year: 2020-2021

Budget Year: 2021-2022

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	233,057					
Local Revenues	8800	47,953,867	44,676,957				
<b>Total Revenues</b>		48,186,924	44,676,957	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	31,959,706	34,226,127				
Debt Interest and Other Service Charges	7120	17,912,176	16,627,742				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
<b>Total Other Outgo</b>	7000	49,871,882	50,853,869	0	0	0	0
<b>Net Other Financing Sources / (Other Outgo)</b>	8900 & 7000	(49,871,882)	(50,853,869)	0	0	0	0
<b>Net Increase/Decrease in Fund Balance</b>		(1,684,958)	(6,176,912)	0	0	0	0
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	40,445,094	38,760,136		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	40,445,094		0		0	
<b>Ending Fund Balance, June 30</b>		38,760,136	32,583,224	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2020-2021

Budget Year: 2021-2022

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
<b>REVENUES:</b>							
Federal Revenues	8100					67,323	126,445
State Revenues	8600					948,014	981,558
Local Revenues	8800					340,254	903,700
<b>Total Income</b>		0	0	0	0	1,355,591	2,011,703
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000					1,160,415	1,422,403
Employee Benefits	3000					463,113	542,444
Supplies and Materials	4000					58,557	159,239
Other Operating Expenses and Services	5000					3,810	10,270
Capital Outlay	6000					2,691	35,400
<b>Total Expenditures</b>		0	0	0	0	1,688,586	2,169,756
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	0	0	(332,995)	(158,053)
<b>Other Financing Sources</b>	8900					1,276,022	176,894
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	943,027	18,841
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		0	1,974,354	2,917,381
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		1,974,354	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	2,917,381	2,936,222

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

840 LONG BEACH

For Actual Year: 2020-2021

Budget Year: 2021-2022

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					1,473,000	2,553,936
<b>Total Income</b>		0	0	0	0	1,473,000	2,553,936
<b>Expenditures</b>							
Academic Salaries	1000					300	20,050
Classified Salaries	2000					550,307	574,890
Employee Benefits	3000					280,174	280,059
Supplies and Materials	4000					24,286	69,400
Other Operating Expenses and Services	5000					222,763	1,521,930
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	0	0	1,077,830	2,466,329
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	0	0	395,170	87,607
<b>Other Financing Sources</b>	8900					340,044	
<b>Other Outgo</b>	7000						943
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	735,214	86,664
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		0	1,124,294	1,859,508
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		1,124,294	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	1,859,508	1,946,172

For Actual Year: 2020-2021

Budget Year: 2021-2022

**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	22,038,934	48,583,707				
Local Revenues	8800	2,303,795	1,534,357	403,777	641,927		
<b>Total Income</b>		24,342,729	50,118,064	403,777	641,927	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	106,065	156,827	262,747	378,556		
Employee Benefits	3000	14,828	47,770	140,686	191,895		
Supplies and Materials	4000	11,552	85,495	7,095	9,110,739		
Other Operating Expenses and Services	5000	1,007,876	2,312,005	8,272,894	151,586,474		
Capital Outlay	6000	22,196,209	62,487,908	71,400,747	620,742,166		
<b>Total Expenditures</b>		23,336,530	65,090,005	80,084,169	782,009,830	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		1,006,199	(14,971,941)	(79,680,392)	(781,367,903)	0	0
<b>Other Financing Sources</b>	8900		14,500,000		789,622,324		
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		1,006,199	(471,941)	(79,680,392)	8,254,421	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	18,910,463	19,916,662	100,638,873	20,958,481	0	0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	18,910,463		100,638,873		0	
<b>Ending Fund Balance, June 30</b>		19,916,662	19,444,721	20,958,481	29,212,902	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2020-2021

Budget Year: 2021-2022

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: 2020-2021

Budget Year: 2021-2022

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2020-2021

Budget Year: 2021-2022

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	11,106	17,600				
Other Financing Sources	8900	1,186,000	1,186,000				
<b>Total Income</b>		1,197,106	1,203,600	0	0		
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	45,654	27,528				
Employee Benefits	3000	24,653	15,140				
Supplies and Materials	4000	457	6,000				
Other Operating Expenses and Services	5000	1,162,270	1,604,975				
Capital Outlay	6000						
<b>Total Expenditures</b>		1,233,034	1,653,643	0	0		
<b>Net Profit or Loss</b>		(35,928)	(450,043)	0	0		
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		(35,928)	(450,043)	0	0		
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	3,854,979	3,819,051		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	3,854,979		0			
<b>Ending Fund Balance, June 30</b>		3,819,051	3,369,008	0	0		



For Actual Year: 2020-2021

Budget Year: 2021-2022

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	905,026	800,400	57,734	56,800		
<b>Total Income</b>		905,026	800,400	57,734	56,800	0	0
<b>Expenditures</b>							
Academic Salaries	1000	2,025	10,260				
Classified Salaries	2000	207,837	245,185				
Employee Benefits	3000	69,262	113,670				
Supplies and Materials	4000				1,100		
Other Operating Expenses and Services	5000	300,070	786,804	1,631	23,900		
Capital Outlay	6000						
<b>Total Expenditures</b>		579,194	1,155,919	1,631	25,000	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		325,832	(355,519)	56,103	31,800	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000			27,901	28,031		
<b>Net Increase/(Decrease) in Fund Balance</b>		325,832	(355,519)	28,202	3,769	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	2,853,900	3,179,732	86,226	114,428		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	2,853,900		86,226		0	
<b>Ending Fund Balance, June 30</b>		3,179,732	2,824,213	114,428	118,197	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

840 LONG BEACH

For Actual Year: 2020-2021

Budget Year: 2021-2022

Fiduciary Funds Group

Description	Object	FUND: 74		FUND 75		FUND 76	
	Code	FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100	56,750,795	78,883,242				
State Revenues	8600	9,313,378	9,444,595				
Local Revenues	8800	45,792	23,500				
<b>Total Income</b>		66,109,965	88,351,337	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>		66,109,965	88,351,337	0	0	0	0
<b>Other Financing Sources</b>	8900	3,189					
<b>Other Outgo</b>	7000	66,113,154	88,351,337				
<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: 2020-2021

Budget Year: 2021-2022

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			32,054,299	843,000
<b>Total Income</b>		0	0	32,054,299	843,000
<b>Expenditures</b>					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000			2,404,664	3,789,191
Supplies and Materials	4000				
Other Operating Expenses and Services	5000			88,818	100,000
Capital Outlay	6000				
<b>Total Expenditures</b>		0	0	2,493,482	3,889,191
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	29,560,817	(3,046,191)
<b>Other Financing Sources</b>	8900			4,136,003	4,136,003
<b>Other Outgo</b>	7000				2,000,000
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	33,696,820	(910,188)
<b>Beginning Fund Balance:</b>					
Net Beginning Balance, July 1	9010		0	33,693,008	67,389,828
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		33,693,008	
<b>Ending Fund Balance, June 30</b>		0	0	67,389,828	66,479,640

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

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	3,189
33	CHILD DEVELOPMENT FUND	12	RESTRICTED SUBFUND	1,126,022
39	OTHER SPECIAL REVENUE FUND	12	RESTRICTED SUBFUND	340,044
11	UNRESTRICTED SUBFUND	74	STUDENT FINANCIAL AID TRUST FUND	1,036

Activity Classification	Object 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		3,352,155			1,118,396		
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20		Total
	Object Code	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	Support Activities (AC 7320)	
<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			0
Books, Magazines, & Periodicals	4200				0			0
Instructional Supplies & Materials	4300				0	700,603		700,603
Noninstructional Supplies & Mtrls	4400				0			0
<b>Total Supplies and Materials</b>		0	0	0	0	700,603		700,603
Other Operating Expenses and Services	5000		3,352,155		3,352,155	367,794		3,719,949
<b>Capital Outlay</b>								
Library Books	6300				0	49,999		49,999
Equipment	6400							
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0			0
<b>Total Capital Outlay</b>		0	0	0	0	49,999		49,999
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
<b>Total Other Outgo</b>	7000	0	0	0	0			0
<b>Total Expenditures</b>		0	3,352,155	0	3,352,155	1,118,396		4,470,551
<b>Ending Balance</b>					0	0		0

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 840

Name: LONG BEACH

Activity Classification	Object 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		3,129,111			3,931,966		
		Instructional & Institutional Unrestricted			Instructional Materials Proposition 20			Total
	Object Code	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	Support Activities (AC 7320)	
<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			0
Books, Magazines, & Periodicals	4200				0			0
Instructional Supplies & Materials	4300				0	3,235,208		3,235,208
Noninstructional Supplies & Mtrls	4400				0			0
<b>Total Supplies and Materials</b>		0	0	0	0	3,235,208		3,235,208
Other Operating Expenses and Services	5000		3,129,111		3,129,111	196,758		3,325,869
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		0
Other Outgo	7000				0			0
Direct Aid to Students	7500				0		500,000	500000
<b>Total Other Outgo</b>	7000	0	0	0	0		500,000	500000
<b>Total Expenditures</b>		0	3,129,111	0	3,129,111	3,431,966	500,000	7,061,077
<b>Ending Balance</b>					0	0		

Annual Financial and Budget Report

For Actual Year: 2020-2021

District ID: 840

Name: LONG BEACH

<b>EPA Revenue</b>	31,628,706
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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	31,628,706	0	0	31,628,706
<b>TOTAL</b>		31,628,706	0	0	31,628,706

Annual Financial and Budget Report

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 840

Name: LONG BEACH

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2020-21	9,207,603	7,834,537	17,042,140	N/A	N/A
2021-22	9,911,506	9,031,096	18,942,602	1,900,462	11.15%
2022-23	11,188,521	10,288,590	21,477,111	2,534,509	13.38%
2023-24	11,188,521	10,682,789	21,871,310	394,199	1.84%
2024-25	11,188,521	10,919,308	22,107,829	236,519	1.08%
2025-26	11,188,521	10,958,728	22,147,249	39,420	0.18%

<b>Does the district have a plan to fund these expenses through 2025-26?</b>
Yes
<b>Explain Yes or No</b>
The projected increases are a significant challenge, which may cause us to use reserves. We continue to work to mitigate projected budget deficits including cutting other expenses.










# CCFS-311 20-21 Master\_Report

Final Audit Report

2021-10-05

Created:	2021-10-01
By:	Lauren McAnelly (lmcanelly@lbcc.edu)
Status:	Signed
Transaction ID:	CBJCHBCAABAA9Js58Lxid6h1SVC8TxCrgdAL4wUXSy52

## "CCFS-311 20-21 Master\_Report" History

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