

California Community Colleges

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

District: LONG BEACH

District Code: 840

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


District Chief Business Officer

8/29/14
Date


District Superintendent

8/29/14
Date

Contact:

In accordance with the *California Code of Regulations*, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before October 10, 2014. Please submit the report to :

Chancellor's Office
California Community Colleges

1102 Q Street, Suite 300
Sacramento, CA 95814-6511

Fiscal Services Unit

		Activity (ECSA) ECS 84362 A Instructional Salary Cost AC 0100-5900 & AC 6110	Activity (ECSB) ECS 84362 B Total CEE AC 0100 - 6799	Activity (ECSX) Excluded Activities AC 6800 - 7390	Total
	Object Code				
Academic Salaries					
Instructional Salaries					
Contract or Regular	1100	19,925,217	19,925,217		19,925,217
Other	1300	13,530,491	13,530,491		13,530,491
Total Instructional Salaries		33,455,708	33,455,708	0	33,455,708
Non-Instructional Salaries					
Contract or Regular	1200		6,913,435	480,976	7,394,411
Other	1400		1,033,236	13,217	1,046,453
Total Non-Instructional Salaries		0	7,946,671	494,193	8,440,864
Total Academic Salaries		33,455,708	41,402,379	494,193	41,896,572
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		18,378,754	836,782	19,215,536
Other	2300		603,001	354,035	957,036
Total Non-Instructional Salaries		0	18,981,755	1,190,817	20,172,572
Instructional Aides					
Regular Status	2200	1,947,875	1,947,875		1,947,875
Other	2400	909,213	909,213		909,213
Total Instructional Aides		2,857,088	2,857,088	0	2,857,088
Total Classified Salaries		2,857,088	21,838,843	1,190,817	23,029,660
Employee Benefits	3000	10,490,865	21,868,720		

Activity (ECSA)

Activity (ECSA)

Activity (ECSB)

Activity (ECSX)

		11	12	10
	CA	General Fund	General Fund	General Fund
Description	(Object)	Unrestricted	Restricted	COMBINED
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712			0
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790			0
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752		2,883,876	2,883,876
Committed Fund Balance	9753			0
Assigned Fund Balance	9754	6,568,085		6,568,085
Total Designated Fund Balance		6,568,085	2,883,876	9,451,961
Uncommitted Fund Balance	9790	14,633,658		14,633,658
TOTAL FUND EQUITY		21,201,743	2,883,876	

Description	CA (Object)	21	22	29
		Bond Interest and Redemption Fund	Revenue Bond Interest and Redemption Fund	Other Debt Service Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	10,903,710		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		10,903,710	0	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			

Description	CA (Object)	21	22	29
		Bond Interest and Redemption Fund	Revenue Bond Interest and Redemption Fund	Other Debt Service Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752	10,903,710		
Committed Fund Balance				

Description	CA	31	32	33	34	35	39
(Object)	Bookstore Fund	Cafeteria Fund	Child Development Fund	Farm Operation Fund	Revenue Bond	Other Special	

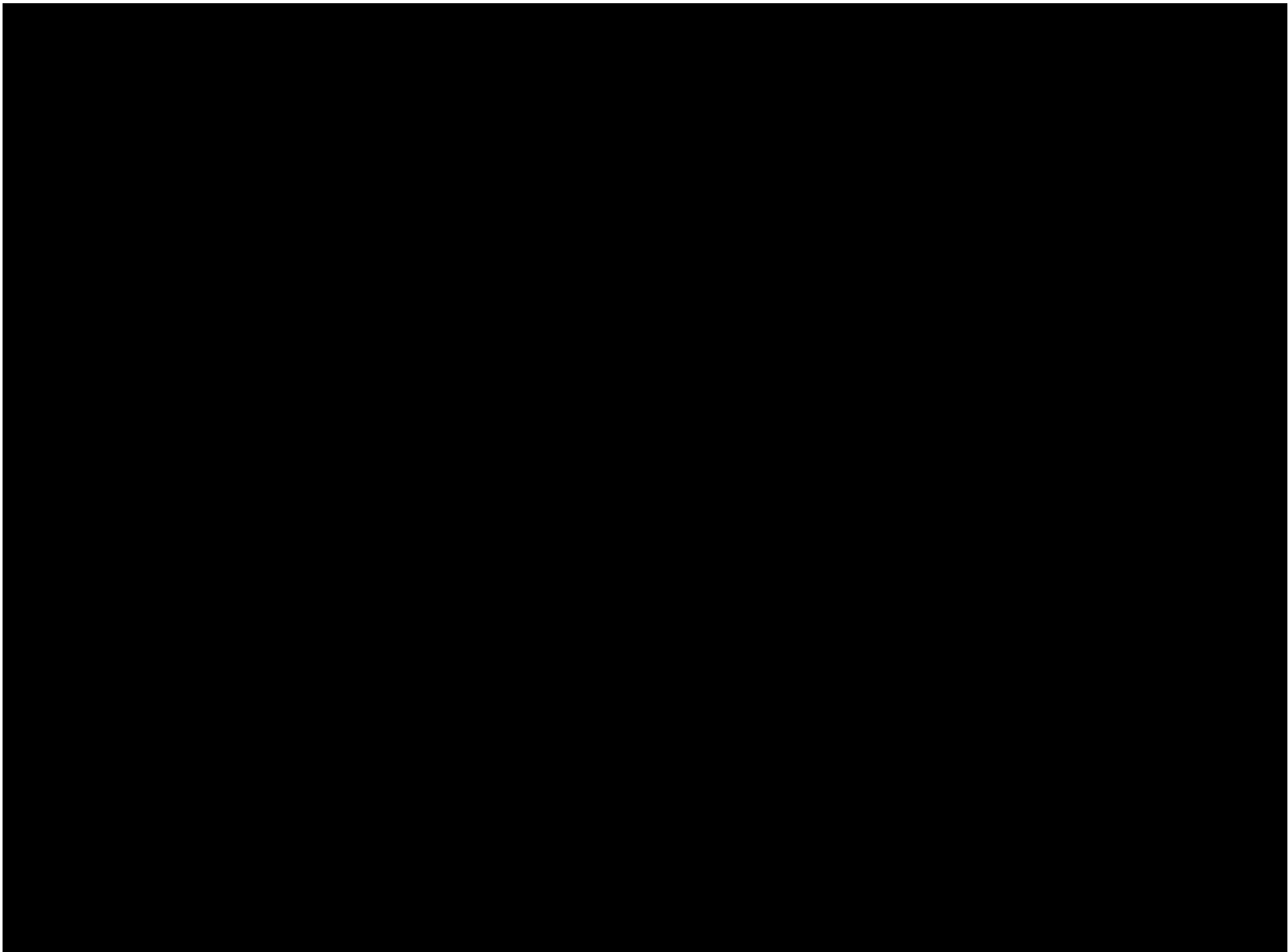
		41	42
	CA	Capital Outlay	Revenue Bond
Description	(Object)	Projects Fund	Construction Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	11,692,621	94,531,166
Cash With Fiscal Agents	9113	293,375	
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	320,831	375,843

		41	42
	CA	Capital Outlay	Revenue Bond
Description	(Object)	Projects Fund	Construction Fund
FUND BALANCE (NON-GASB 54)			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Fund Balance		0	0
Fund Balance (GASB 54)			
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752	12,255,729	87,212,840
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		12,255,729	87,212,840
Uncommitted Fund Balance	9790		
TOTAL FUND EQUITY		12,255,729	

Section 6101 of the 30, 4214

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

		61	69
	CA		Other Internal Service
Description	(Object)	Self-Insurance Fund	Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	1,231,335	
Cash With Fiscal Agents	9113	272,614	
Revolving Cash Accounts	9114		
Investments (at cost)	9120		



		61	69
	CA		Other Internal Service
Description	(Object)	Self-Insurance Fund	Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		

	71	72	73	74	75	76	77	79
CA	Associated Students	Student Representation	Student Body Center Fee	Student Financial Aid	Scholarship and Loan	Investment	Deferred Compensation	Other

	71	72	73	74	75	76	77	79
	Associated	Student	Student Body	Student	Scholarship		Deferred	
CA	Students	Representation	Center Fee	Financial Aid	and Loan	Investment	Compensation	Other
Description	(Object) Trust Fund							

	71	72	73	74	75	76	77	79
CA	Associated Students	Student Representation	Student Body Center Fee	Student Financial Aid	Scholarship and Loan	Investment	Deferred	

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Federal Revenues	8100			
Forest Revenues	8110			0
Higher Education Act	8120		820,831	820,831
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		145,536	145,536
Student Financial Aid	8150			0
Veterans Education	8160		112,551	112,551
Vocational and Technical Education Act (VATEA)	8170		892,171	892,171
Other Federal Revenues	8190	119,590	5,438,451	5,558,041
Total Federal Revenues	8100	119,590	7,409,540	7,529,130
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	64,305,328		64,305,328
Other General Apportionment	8613			0
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		964,172	964,172

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
EPA Proceeds	8630	15,185,116		15,185,116
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		1,795,131	1,795,131
State Tax Subventions	8670			
Homeowners' Property Tax Refief	8671	77,229		77,229
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	2,608,266	438,421	3,046,687
State Mandated Costs	8685	547,775		547,775
Other State Non-Tax Revnues	8686			0
Other State Revenues				

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	10,088,143		10,088,143
Tax Allocation, Supplemental Roll	8812	142,132		142,132
Tax Allocation, Unsecured Roll	8813	244,670		244,670
Prior Years Taxes	8816	170,572		170,572
Education Revenues Augmentation Fund (ERAF)	8817	2,395,181		2,395,181
Redevelopment Agency Funds - Pass Through	8818	1,425,949		1,425,949
Redevelopment Agency Funds - Residual	8819	538,503		538,503
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820		2,781,098	2,781,098
Contract Services	8830			
Contract Instructional Services	8831			0
Other Contract Services	8832			0
Sales and Commissions	8840			0
Rentals and Leases	8850	406,789		406,789
Interest and Investment Income	8860	456,298		456,298
Student Fees and Charges	8870			
Community Services Classes	8872	42,976		42,976
Dormitory	8873			0
Enrollment	8874	4,558,509		4,558,509
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		1,032,353	1,032,353
Instructional Materials Fees and Sales of Materials	8877	61,985		61,985
Insurance	8878			

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910	23,652		23,652
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8981/8982/8983)	898#	329,264		329,264
Total Other Financing Sources	8900	352,916	0	352,916
Total Revenues and Other Financing Sources		106,827,394	19,072,330	125,899,724

Salaries and Benefits

Operating

Capital

Activity Classification	Activity Code	Salaries and Benefits	Non	Operating Expenses	Capital Outlay	Other Outgo	Total
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Activity Classification	Activity Code	Salaries and Benefits		Operating	Capital	Other	Total
		Instructional	Non Instructional	Expenses (4000 - 5000)	Outlay (6000)	Outgo (7000)	
General Institutional Support Services	6700						
Community Relations	6710		419,589	192,055	9,577		621,221

Activity Classification	Activity Code	Salaries and Benefits		Operating	Capital	Other	Total
		Instructional	Non	Expenses	Outlay	Outgo	
			Instructional	(4000 - 5000)	(6000)	(7000)	
Ancillary Services	6900						
Bookstore	6910						0
Child Development Centers	6920		23,171				23,171
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		141,189	485,356	12,953		639,498
Student and Co-Curricular Activities	6960		948,836	23,769	5,800		978,405
Student Housing	6970						0
Other Ancillary Services	6990			979			979
Total Ancillary Services	6900	0	1,113,196	510,104	18,753	0	1,642,053

I.	2014-2015 Appropriations Limit:		
A.	2013-2014 Appropriations Limit:		\$130,954,189
B.	2014-2015 Price Factor:	0.9977	
C.	Population factor:		
	1. 2012-2013 Second Period Actual FTES	19,853.06	
	2. 2013-2014 Second Period Actual FTES	19,909.00	
	3. 2013-2014 Population change factor (C2/C1)	1.0028	
D.	2013-2014 Limit adjusted by inflation and population factors (A * B * C.3)		\$131,018,823
E.	Adjustments to increase limit:		
	1. Transfers in of financial responsibility		\$0
	2. Temporary voter approved increases		0
	3. Total adjustments - increase		0
	Sub-Total (D + E.3)		\$131,018,823
F.	Adjustments to decrease limit:		
	1. Transfers out of financial responsibility		\$0
	2. Lapses of voter approved increases		0
	3. Total adjustments - decrease		0
G.	2014-2015 Appropriations Limit (D + E.3 - F.3)		\$131,018,823
II.	2014-2015 Appropriations Subject to Limit:		
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)		80,616,886
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)		80,000
C.	Local Property taxes		15,352,009
D.	Estimated excess Debt Service taxes		0
E.	Estimated Parcel taxes, Square Foot taxes, etc.		0
F.			

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

Governmental Funds Group

40 Capital Projects Funds

Description	Object Code	FUND: 41		FUND 42	
		CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600	956,863	3,189,861		
Local Revenues	8800	1,778,980	1,707,000	716,087	452,239
Total Income		2,735,843	4,896,861	716,087	452,239
Expenditures					
Academic Salaries	1000				

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

Proprietary Funds Group

60 Enterprise Funds Group

Description	Object Code	FUND: 61		FUND 69	
		SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND	
		Actual	Budget	Actual	Budget
REVENUES:					
Local Revenues	8800	6,972	6,000		
Other Financing Sources	8900	1,550,000	1,233,500		
Total Income		1,556,972	1,239,500	0	0
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000	32,836	34,306		
Employee Benefits	3000	14,448	15,438		

CALIFORNIA COMMUNITY COLLEGES

Fiduciary Funds Group

Annual Financial and Budget Report

70 Fiduciary Funds Group -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	946,550	940,000				
Total Income		946,550	940,000	0	0	0	0
Expenditures							
Academic Salaries	1000	15,390	9,072				
Classified Salaries							

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

Fiduciary Funds Group

70 Fiduciary Funds Group -- Part 2

Description	Object	FUND: 74		FUND 75		FUND 76	
	Code	FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	43,464,350	56,660,000				
State Revenues	8600	2,384,305	2,523,765				
Local Revenues	8800						

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

Fiduciary Funds Group

70 Fiduciary Funds Group -- Part 3

Description	Object Code	FUND: 77		FUND 79	
		DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			186,303	180,000
Total Income		0	0	186,303	180,000
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000			2,331,280	2,685,268

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	150,000
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	749,916
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	1,550,000
74	STUDENT FINANCIAL AID TRUST FUND	11	UNRESTRICTED SUBFUND	31,340
11	UNRESTRICTED SUBFUND	39	OTHER SPECIAL REVENUE FUND	9,264
41	CAPITAL OUTLAY PROJECTS FUND	39	OTHER SPECIAL REVENUE FUND	150,000
11	UNRESTRICTED SUBFUND	41	CAPITAL OUTLAY PROJECTS FUND	320,000

Activity Classification

Activity Code

Unrestricted

Restricted Prop 20

Lottery Adjustments and Proceeds:

Activity Classification	Activity Code	Salaries and Benefits (Obj 1000-3000)	Operating Expenses (Obj 4000-5000)	Capital Outlay (Obj 6000)	Total
Instructional Activities	0100-5900	15,185,116	0	0	15,185,116
TOTAL		15,185,116	0	0	15,185,116