

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 11 11:00 PDT)

District Chief Business Officer

Oct 11 11:00

Date


Mike Munoz (Oct 11 11:00 PDT)

District Superintendent

Oct 11 11:00

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

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Academic Salaries	Object Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	27,737,842	27,737,842		27,737,842
Other	1300	16,950,249	16,950,249		16,950,249
Total Instructional Salaries		44,688,091	44,688,091	0	44,688,091
Non-Instructional Salaries					
Contract or Regular	1200		9,746,725	649,021	10,395,746
Other	1400		1,289,515	169,638	1,459,153
Total Non-Instructional Salaries		0	11,036,240	818,659	11,854,899
Total Academic Salaries		44,688,091	55,724,331	818,659	56,542,990
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		23,090,551	706,865	23,797,416
Other	2300		1,128,091	3,198	1,131,289
Total Non-Instructional Salaries		0	24,218,642	710,063	24,928,705
Instructional Aides					
Regular Status	2200	2,673,946	2,673,946		2,673,946
Other	2400	380,187	380,187		380,187
Total Instructional Aides		3,054,133	3,054,133	0	3,054,133
Total Classified Salaries		3,054,133	27,272,775	710,063	27,982,838
Employee Benefits	3000	22,645,457	41,243,570	790,756	42,034,326
Supplies and Materials	4000		579,689	3,740	583,429
Other Operating Expenses					
25 re W n BT /F5 7.999 Tf 0 0 0 rg 543.261 q					

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Exclusions		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Activities to Exclude	TOP Code				
Instructional Staff–Retirees' Benefits and Retirement Incentives	5900	772,556	772,556		772,556
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees					

		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

11

12

10

CA

		11	12	10
	CA	General Fund	General Fund	General Fund
Description	(Object)	Unrestricted	Restricted	

		21	22	29
	CA	Bond Interest and	Revenue Bond Interest and	Other Debt
Description	(Object)	Redemption Fund	Redemption Fund	Service Fund
ASSETS				
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			
TOTAL ASSETS		38,760,136	0	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		0	0	0

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

CA

31

32

33
Child

34

35

39

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
FUND BALANCE (NON-GASB 54)							
Fund Balance Reserved	9710	0	0	0	0	0	0

	41	42	43
CA	Capital Outlay	Revenue Boay	

		41	42	43
	CA	Capital Outlay	Revenue Bond	General Obligation
Description	(Object)	Projects Fund	Construction Fund	Bond Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752	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			
TOTAL FUND EQUITY		19,916,662	20,958,481	0
TOTAL LIABILITIES AND FUND EQUITY		27,289,883	38,991,859	0

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

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

		51	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		0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	0	0

Description	CA (Object)	61	69
		Self-Insurance Fund	Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	2,753,276	
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	92esat		

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
LIABILITIES			
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			

Description	CA (Object)	61	69
		Self-Insurance Fund	Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Reserved Fund Balance		0	0
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance			

[illegible]

71	72	73	74	75	76	77	79
Associated	Student	Student Body	Student	Scholarship		Deferred	

[illegible]

		Fund S11	Fund S12	Fund S10 Total
	Object	Unrestricted	Restricted	General Fund
Description	Code	Actual	Actual	Actual
Federal Revenues	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
Total Federal Revenues	8100	149,524	19,811,942	19,961,466
State Revenues	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

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
EPA Proceeds	8630	31,628,706		31,628,706
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		4,152,452	4,152,452
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	64,530		64,530
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
State Non-Tax Revenues	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 Revnues	8686	1,562,841		1,562,841
Other State Revenues	8690	5,659,133	2,827,639	8,486,772
Total State Revenues	8600	98,795,651	23,066,130	121,861,781

	Object	Fund S11	Fund S12	Fund S10 Total
Description	Code	Unrestricted Actual	Restricted Actual	General Fund Actual
Local Revenues	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 Contranct 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)
Total Local Revenues	8800	45,939,507	3,764,984	49,704,491
Total Revenues		144,884,682	46,643,056	191,527,738



Total Other Financing Sources

Total Revenues and Other Financing Sources

Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
8900			
8910			0
8940			0
898#	1,036	1,269,595	1,270,631
8900	1,036	1,269,595	1,270,631
	144,885,718	47,912,651	192,798,369

		Salaries and Benefits	Operating	Capital	Other	Total
		Non	Expenses	Outlay	Outgo	
Activity Classification	Activity Code					

		Salaries and Benefits		Operating	Capital	Other	Total
	Activity		Non	Expenses	Outlay	Outgo	
Activity Classification	Code	Instructional	Instructional	(4000 - 5000)	(6000)	(7000)	
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
Total Other Student Services		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
Total Operation and Maintenance of Plant	6500	0	7,505,791	4,458,569	245,687	0	12,210,047
Planning, Policymaking Group	0 .712	0	12,210,047				

Activity Classification	Activity Code	Salaries and Benefits		Operating	Capital	Other	Total
		Instructional	Non	Expenses	Outlay	Outgo	
			Instructional	(4000 - 5000)	(6000)	(7000)	
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			

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		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
Total Ancillary Services	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
Total Auxiliary Operations	7000	0	0	0	0	0	0

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Physical Property and Related Acquisitions	7100		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
Total Long-Term Debt and Other Financing	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
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	4,885,204	4,885,204
Sub-Total Non-Instructional Activites			75,963,536	23,859,721	1,282,234	4,885,204	105,990,695
Total Expenditures General Fund: activities *		71,960,486	79,337,236	25,626,644	2,887,148	4,885,204	184,696,718

I.	2021-2022 Appropriations Limit:		
A.	2020-2021 Appropriations Limit:		\$164,216,347
B.	2021-2022 Price Factor:	1.0573	
C.	Population factor:		

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

	Object Code						
Description							
REVENUES:							
Federal Revenues							
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
Total Revenues		144,884,682	149,410,159	46,643,056	103,549,026	191,527,738	252,959,185
EXPENDITURES:							
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
Total Expenditures		135,761,480	141,961,472	44,050,034	104,453,031	179,811,514	246,414,503
Excess /(Deficiency) of Revenues over Expenditures		9,123,202	7,448,687	2,593,022	(904,005)	11,716,224	6,544,682
Other Financing Sources	8900	1,036	943	1,269,595	2,946,980	1,270,631	2,947,923
Other Outgo	7000	1,339,189	1,486,000	3,546,015	2,324,587	4,885,204	3,810,587
Net Increase/(Decrease) in Fund Balance		7,785,049	5,963,630	316,602	(281,612)	8,101,651	5,682,018
BEGINNING FUND BALANCE:							
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	
Ending Fund Balance, June 30		46,969,252	52,932,882	5,173,462	4,891,850	52,142,714	57,824,732

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND REDEMPTION FUND		REVENUE BOND INTEREST AND REDEMPTION FUND		OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	233,057					
Local Revenues	8800	47,953,867	44,676,957				
Total Revenues		48,186,924	44,676,957	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
Total Other Financing Sources		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	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						
Total Other Outgo	7000	49,871,882	50,853,869	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(49,871,882)	(50,853,869)	0	0	0	0
Net Increase/Decrease in Fund Balance		(1,684,958)	(6,176,912)	0	0	0	0
BEGINNING FUND BALANCE:							
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	
Ending Fund Balance, June 30		38,760,136	32,583,224	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

Governmental Funds Group

30 Special Revenue Funds -- Part 1

Description	Object	FUND: 31		FUND 32		FUND 33	
	Code	BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100					67,323	126,445
State Revenues	8600					948,014	981,558
Local Revenues	8800					340,254	903,700
Total Income		0	0	0	0	1,355,591	2,011,703
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					1,160,415	1,422,403

	Object	FUND: 34		FUND 35		FUND 39	
	Code	FARM OPERATION FUND		REVENUE BOND PROJECT FUND		OTHER SPECIAL REVENUE FUND	
Description		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800					1,473,000	2,553,936
Total Income		0	0	0	0	1,473,000	2,553,936
Expenditures							
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						
Total Expenditures		0	0	0	0	1,077,830	2,466,329
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	395,170	87,607
Other Financing Sources	8900					340,044	
Other Outgo	7000						943
Net Increase/(Decrease) in Fund Balance		0	0	0	0	735,214	86,664
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	1,124,294	1,859,508
Prior Years Adjutments	9020						
Adjusted Beginning Balance	9030	0		0		1,124,294	
Ending Fund Balance, June 30		0	0	0	0	1,859,508	1,946,172

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

Governmental Funds Group

40 Capital Projects Funds

Description	Object	FUND: 41		FUND 42		FUND 43	
	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	22,038,934	48,583,707				
Local Revenues	8800	2,303,795	1,534,357	403,777	641,927		
Total Income		24,342,729					

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

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

	Object	FUND: 61		FUND 69			
Description	Code	SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	11,106	17,600				
Other Financing Sources	8900	1,186,000	1,186,000				
Total Income		1,197,106	1,203,600	0	0		
Expenditures							
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						
Total Expenditures		1,233,034	1,653,643	0	0		
Net Profit or Loss		(35,928)	(450,043)	0	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(35,928)	(450,043)	0	0		
Beginning Fund Balance:							
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			
Ending Fund Balance, June 30		3,819,051	3,369,008	0	0		

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	905,026	800,400	57,734	56,800		
Total Income		905,026	800,400	57,734	56,800	0	0
Expenditures							
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						
Total Expenditures		579,194	1,155,919	1,631	25,000	0	0
Excess /(Deficiency) of Revenues over Expenditures		325,832	(355,519)	56,103	31,800	0	0
Other Financing Sources	8900						
Other Outgo	7000			27,901	28,031		
Net Increase/(Decrease) in Fund Balance		325,832	(355,519)	28,202	3,769	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	2,853,900	3,179,732	86,226	114,428		0
Prior Years Adjutments	9020						
Adjusted Beginning Balance	9030	2,853,900		86,226		0	
Ending Fund Balance, June 30		3,179,732	2,824,213	114,428	118,197	0	0

Object

FUND: 74

FUND 75

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			32,054,299	843,000
Total Income		0	0	32,054,299	843,000
Expenditures					
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				
Total Expenditures		0	0	2,493,482	3,889,191
Excess /(Deficiency) of Revenues over Expenditures		0	0		

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

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			Instructional			
		Unrestricted			Materials			
					Proposition 20			
	Object Code	Instructional	Support	Support	Total	Instructional	Support	
		Activities	Activities	Activities			Activities	
		(AC 0100-5900)	(AC 6000-6700)	(AC 6800-7390)	Unrestricted	(AC 0100-4900)	(AC 7320)	
Expenditures								
Academic Salaries	1000				0		0	
Classified Salaries	2000				0		0	
Employee Benefits	3000				0		0	
Supplies & Materials	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
Total Supplies and Materials		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	

Activity Classification		Activity Code	Salaries and Benefits (Obj 1000-3000)	Operating Expenses (Obj 4000-5000)	Capital Outlay (Obj 6000)	Total
Instructional Activities		0100-5900	31,628,706	0	0	31,628,706
TOTAL			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

	STRS	PERS		Increase	
Fiscal Year	Amount	Amount	Total	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%

CCFS-311 20-21 Master_Report

Final Audit Report

2021-10-05

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By:	Lauren McAnelly (lmcanelly@lbcc.edu)
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