

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2022-2023)
(Budget Report for Fiscal Year 2023-2024)

District: LONG BEACH

District Code: 840

I, the District Chief Business Officer, hereby 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 and to the best of my knowledge, the data contained in this report are true and correct.

Chief Business Officer: John Thompson

Electronic Certification Date: Wednesday, February 28, 2024

Contact: John Thompson Director of Fiscal Services
(562) 938-4102 Ext: jthompson@lbcc.edu

The Chancellor's Office no longer requires a report to be submitted electronically (PDF) or by mail, as districts certify through the application. No further action is required by the district.

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 840

Name: LONG BEACH

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Academic Salaries		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	29,898,978	29,898,978		29,898,978
Other	1300	18,337,720	18,337,720		18,337,720
Total Instructional Salaries		48,236,698	48,236,698	0	48,236,698
Non-Instructional Salaries					
Contract or Regular	1200		11,414,468	1,183,011	12,597,479
Other	1400		1,843,743	116,654	1,960,397
Total Non-Instructional Salaries		0	13,258,211	1,299,665	14,557,876
Total Academic Salaries		48,236,698	61,494,909	1,299,665	62,794,574
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		25,697,449	841,702	26,539,151
Other	2300		1,622,831	306,505	1,929,336
Total Non-Instructional Salaries		0	27,320,280	1,148,207	28,468,487
Instructional Aides					
Regular Status	2200	3,201,247	3,201,247		3,201,247
Other	2400	468,044	468,044		468,044
Total Instructional Aides		3,669,291	3,669,291	0	3,669,291
Total Classified Salaries		3,669,291	30,989,571	1,148,207	32,137,778
Employee Benefits	3000	25,024,537	47,508,422	1,122,327	48,630,749
Supplies and Materials	4000		936,043	27,101	963,144
Other Operating Expenses	5000		10,368,483	542,806	10,911,289
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		76,930,526	151,297,428	4,140,106	155,437,534

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 840

Name: LONG BEACH

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Exclusions		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Activities to Exclude	TOP Code				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	802,572	802,572		802,572
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		1,221,173		1,221,173
Objects to Exclude	Object Code				
Rents and Leases	5060		79,942	399	80,341
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		4,460,406		4,460,406

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 840

Name: LONG BEACH

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000				0
Total Exclusions		802,572	6,564,093	399	6,564,492
Total for ECS 84362, 50% Law		76,127,954	144,733,335	4,139,707	148,873,042
Percent of CEE (Instructional Salary Cost / Total CEE)		52.60%	100.00%		
50% of Current Expense of Education			72,366,668		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		76,127,954	144,733,335	4,139,707	148,873,042
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		76,930,526	151,297,428	4,140,106	155,437,534
Capital Expenditures	6000	25,461	4,022,224	13,300	4,035,524
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		76,955,987	155,319,652	4,153,406	159,473,058

For Year Ended June 30, 2023

District ID: 840

Name: LONG BEACH

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	6,715,468	32	6,715,500
In County Treasury	9112	67,185,801	45,863,929	113,049,730
Cash With Fiscal Agents	9113	135,843		135,843
Revolving Cash Accounts	9114	106,325	432	106,757
Investments (at cost)	9120			0
Accounts Receivable	9130	18,428,699	18,106,557	36,535,256
Due from Other Funds	9140	2,655,813		2,655,813
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	1,950,890	1,064,305	3,015,195
TOTAL ASSETS		97,178,839	65,035,255	162,214,094
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	16,286,955	9,758,463	26,045,418
Accrued Salaries and Wages Payable	9520	7,335,977	777,924	8,113,901
Compensated Absences Payable Current	9530	182,922		182,922
Due to Other Funds	9540	905,154		905,154
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	382,864	49,592,661	49,975,525
TOTAL LIABILITIES		25,093,872	60,129,048	85,222,920

For Year Ended June 30, 2023

District ID: 840

Name: LONG BEACH

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712			0
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790			0
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752		4,906,207	4,906,207
Committed Fund Balance	9753			0
Assigned Fund Balance	9754	3,916,296		3,916,296
Total Designated Fund Balance		3,916,296	4,906,207	8,822,503
Uncommitted Fund Balance	9790	68,168,671		68,168,671
TOTAL FUND EQUITY		72,084,967	4,906,207	76,991,174
TOTAL LIABILITIES AND FUND EQUITY		97,178,839	65,035,255	162,214,094

- 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, 2023

District ID: 840

Name: LONG BEACH

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	37,060,849		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		37,060,849	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

- 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, 2023

District ID: 840

Name: LONG BEACH

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752	37,060,849		
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		37,060,849	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		37,060,849	0	0
TOTAL LIABILITIES AND FUND EQUITY		37,060,849	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, 2023

District ID: 840

Name: LONG BEACH

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112			3,740,300			3,693,392
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						(114)
Investments (at cost)	9120						
Accounts Receivable	9130			113,400			513,274
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220			1,584			2,961
TOTAL ASSETS		0	0	3,855,284	0	0	4,209,513
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			18,645			184,109
Accrued Salaries and Wages Payable	9520			29,771			21,173
Compensated Absences Payable Current	9530						
Due to Other Funds	9540						
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			304,764			1,456,855
TOTAL LIABILITIES		0	0	353,180	0	0	1,662,137

- 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, 2023

District ID: 840

Name: LONG BEACH

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
FUND BALANCE (NON-GASB 54)							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	0	0
Unassigned	9790	0	0	0	0	0	0
Total Fund Balance		0	0	0	0	0	0
Fund Balance (GASB 54)	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	1,504,134
Assigned Fund Balance	9754	0	0	3,502,104	0	0	1,043,242
Total Designated Fund Balance		0	0	3,502,104	0	0	2,547,376
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		0	0	3,502,104	0	0	2,547,376
TOTAL LIABILITIES AND FUND EQUITY		0	0	3,855,284	0	0	4,209,513

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 840

Name: LONG BEACH

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	45,386,430	118,020,268	
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	2,831,982	1,213,678	
Due from Other Funds	9140			
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220	644,337	910,068	
TOTAL ASSETS		48,862,749	120,144,014	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	6,102,048	5,038,531	
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	118,460		
TOTAL LIABILITIES		6,220,508	5,038,531	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 840

Name: LONG BEACH

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752	19,260,534	115,105,483	
Committed Fund Balance	9753	23,381,707		
Assigned Fund Balance	9754			
Total Designated Fund Balance		42,642,241	115,105,483	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		42,642,241	115,105,483	0
TOTAL LIABILITIES AND FUND EQUITY		48,862,749	120,144,014	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2023

District ID: 840

Name: LONG BEACH

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

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2023

District ID: 840

Name: LONG BEACH

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

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2023

District ID: 840

Name: LONG BEACH

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 840

Name: LONG BEACH

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	2,578,645	
Cash With Fiscal Agents	9113	1,041,716	
Revolving Cash Accounts	9114	14	
Investments (at cost)	9120		
Accounts Receivable	9130	26,037	
Due from Other Funds	9140		
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220	2,428	
Fixed Assets	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321		
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
Total Fixed Assets		0	0
TOTAL ASSETS		3,648,840	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 840

Name: LONG BEACH

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	26,019	
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		26,019	0
Long-Term Liabilities	9600		
Bonds Payable	9610		
Revenue Bonds Payable	9620		
Certificates of Participation	9630		
Lease Purchase of Capital Lease	9640		
Compensated Absences Long Term	9650		
Post-Employment Benefits Long Term	9660		
Other Long-Term Liabilities	9670		
Total Long-Term Liabilities		0	0
TOTAL LIABILITIES	968	26,019	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 840

Name: LONG BEACH

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Reserved Fund Balance		0	0
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753	3,622,821	
Assigned Fund Balance	9754		
Total Designated Fund Balance		3,622,821	0
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		3,622,821	0
TOTAL LIABILITIES AND FUND EQUITY		3,648,840	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 840

Name: LONG BEACH

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	2,304,919	56,937		2,637,645				
In County Treasury	9112	1,323,993	399		487,036				59,958,019
Cash With Fiscal Agents	9113								9,826,089
Revolving Cash Accounts	9114	2,000							
Investments (at cost)	9120								
Accounts Receivable	9130	22,190	2		748,136				513,268
Due from Other Funds	9140	790,499	114,814						
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220	4,261	1,710						
Fixed Assets	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
Total Fixed Assets		0	0	0	0	0	0	0	0
TOTAL ASSETS		4,447,862	173,862	0	3,872,817	0	0	0	70,297,376

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 840

Name: LONG BEACH

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	702,630	22,909		1,418,477				713
Accrued Salaries and Wages Payable	9520								1,755
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	322,996	159		2,332,817				
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570	470,961	28,144						
Total Current Liabilities and Deferred Revenue		1,496,587	51,212	0	3,751,294	0	0	0	2,468
Long-Term Liabilities	9600								
Bonds Payable	9610								
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	0	0	0	0	0	0	0
TOTAL LIABILITIES	968	1,496,587	51,212	0	3,751,294	0	0	0	2,468

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 840

Name: LONG BEACH

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712								
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
Total Reserved Fund Balance		0	0	0	0	0	0	0	0
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752	2,951,275	122,650		121,523				9,826,089
Committed Fund Balance	9753								34,815,000
Assigned Fund Balance	9754								25,653,819
Total Designated Fund Balance		2,951,275	122,650	0	121,523	0	0	0	70,294,908
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		2,951,275	122,650	0	121,523	0	0	0	70,294,908
TOTAL LIABILITIES AND FUND EQUITY		4,447,862	173,862	0	3,872,817	0	0	0	70,297,376

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

District ID: 840

Name: LONG BEACH

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Federal Revenues	8100			
Forest Revenues	8110			0
Higher Education Act	8120		926,062	926,062
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		117,265	117,265
Student Financial Aid	8150			0
Veterans Education	8160		175,057	175,057
Vocational and Technical Education Act (VATEA)	8170		1,171,352	1,171,352
Other Federal Revenues	8190	182,728	33,855,807	34,038,535
Total Federal Revenues	8100	182,728	36,245,543	36,428,271
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	99,806,251		99,806,251
Other General Apportionment	8613	(102,394)		(102,394)
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,828,801	1,828,801
Disabled Students Programs and Services(DSPS)	8623		2,562,956	2,562,956
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		961,340	961,340
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		16,144,013	16,144,013

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

District ID: 840

Name: LONG BEACH

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
EPA Proceeds	8630	9,826,371		9,826,371
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		8,347,528	8,347,528
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	63,195		63,195
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	4,460,406	1,521,727	5,982,133
State Mandated Costs	8685	648,243		648,243
Other State Non-Tax Revenues	8686	780,872		780,872
Other State Revenues	8690	5,437,956	603,168	6,041,124
Total State Revenues	8600	120,920,900	31,969,533	152,890,433

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

District ID: 840

Name: LONG BEACH

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	14,890,612		14,890,612
Tax Allocation, Supplemental Roll	8812	470,054		470,054
Tax Allocation, Unsecured Roll	8813	193,011		193,011
Prior Years Taxes	8816	893,856		893,856
Education Revenues Augmentation Fund (ERAF)	8817	21,028,636		21,028,636
Redevelopment Agency Funds - Pass Through	8818	3,743,027		3,743,027
Redevelopment Agency Funds - Residual	8819	1,407,184		1,407,184
Redevelopment Agency Funds - Asset Liquidation	8819.1	64,172		64,172
Contributions, Gifts, Grants, and Endowments	8820		3,059,123	3,059,123
Contract Services	8830			
Contract Instructional Services	8831			0
Other Contract Services	8832			0
Sales and Commissions	8840			0
Rentals and Leases	8850	220,137		220,137
Interest and Investment Income	8860	2,638,273		2,638,273
Student Fees and Charges	8870			
Community Services Classes	8872	105,061		105,061
Dormitory	8873			0
Enrollment	8874	6,633,377		6,633,377
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			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		1,147,417	1,147,417
Instructional Materials Fees and Sales of Materials	8877	55,187		55,187
Insurance	8878			0
Student Records	8879	14,633		14,633
Nonresident Tuition	8880	2,019,368		2,019,368
Parking Services and Public Transportation	8881		644,204	644,204
Baccalaureate Degree Program Fee	8882			0
Other Student Fees and Charges	8885	534,157		534,157
Other Local Revenues	8890	(459,812)	13,073	(446,739)
Total Local Revenues	8800	54,450,933	4,863,817	59,314,750
Total Revenues		175,554,561	73,078,893	248,633,454

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

District ID: 840

Name: LONG BEACH

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910	45,063		45,063
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	9,319	952,388	961,707
Total Other Financing Sources	8900	54,382	952,388	1,006,770
Total Revenues and Other Financing Sources		175,608,943	74,031,281	249,640,224

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 840

Name: LONG BEACH

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natural Resources	0100	223,530		15,231	88,730		327,491
Architecture and Related Technologies	0200	454,329		66,686	249,519		770,534
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	3,721,178	149,283	135,070	126,223		4,131,754
Business and Management	0500	3,029,618	109,082	2,095	24,742		3,165,537
Media and Communications	0600						0
Information Technology	0700	3,735,900	148,999	97,672	44,365		4,026,936
Education	0800	3,791,887	122,641	239,140	149,483		4,303,151
Engineering and Industrial Technologies	0900	3,624,763	169,047	362,517	4,059,417		8,215,744
Fine and Applied Arts	1000	7,240,519	304,701	252,752	600,090		8,398,062
Foreign language	1100	1,240,038	90,197	3,035			1,333,270
Health	1200	4,619,023	480,995	312,815	165,581		5,578,414
Family and Consumer Sciences	1300	3,173,231	286,451	69,782	168,663		3,698,127
Law	1400						0
Humanities(Letters)	1500	13,528,549	802,924	38,867			14,370,340
Library Science	1600	426,281	126,606	159,702	31,697		744,286
Mathematics	1700	6,706,572	317,745	79,361	31,133		7,134,811
Military Studies	1800						0
Physical Sciences	1900	3,531,067	144,127	52,421	176,091		3,903,706
Psychology	2000						0
Public and Protective Services	2100	800,254	138,196	1,086	1,745		941,281
Social Sciences	2200	9,140,378	265,569	16,687	8,503		9,431,137
Commercial Services	3000	1,170,799	102,892	99,524	506,297		1,879,512
Interdisciplinary Studies	4900	2,431,674	11,649	326,072	16,154		2,785,549
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	5,856,760					5,856,760
Sub-Total Instructional Activites		78,446,350	3,771,104	2,330,515	6,448,433		90,996,402
Total Expenditures for GF Activities*		78,446,350	95,766,740	35,568,849	19,326,695	10,329,712	239,438,346

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

For Actual Year: 2022-2023

Budget Year: 2023-2024

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		8,165,139	1,066,197	193,126		9,424,462
Course and Curriculum Development	6020		451,360	6,483	272		458,115
Academic / Faculty Senate	6030		586,139	3,504			589,643
Other Instructional Administration & Governance	6090						0
Total Instructional Admin. & Governance		0	9,202,638	1,076,184	193,398	0	10,472,220
Instructional Support Services	6100						
Learning Center	6110		1,341,629	8,764			1,350,393
Library	6120		2,491,494	277,139	153,688		2,922,321
Media	6130		2,598,550	52,165	191,810		2,842,525
Museums and Galleries	6140		152,399	13,463	1,791		167,653
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190		439,615	2,516			442,131
Total Instructional Support Services		0	7,023,687	354,047	347,289	0	7,725,023
Admissions and Records	6200		2,964,032	147,746			3,111,778
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		10,116,430	731,332	7,443		10,855,205
Matriculation and Student Assessment	6320		1,338,788	86,514			1,425,302
Transfer Programs	6330		1,116,781	211,586	34,268		1,362,635
Career Guidance	6340		969,394	163,636			1,133,030
Other Student Counseling and Guidance	6390						0
Total Student Counseling and Guidance		0	13,541,393	1,193,068	41,711	0	14,776,172

For Actual Year: 2022-2023

Budget Year: 2023-2024

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		771,737	159,166	1,194		932,097
Disabled Student Programs and Services (DSPS)	6420		3,521,776	273,739	14,397		3,809,912
Extended Opportunity Programs and Services (EOPS)	6430		2,798,600	235,591	29,407		3,063,598
Health Services	6440		1,488,134	320,531	3,380		1,812,045
Student Personnel Administration	6450		1,770,402	2,437,287	74,092		4,281,781
Financial Aid Administration	6460		2,984,230	228,399	4,987		3,217,616
Job Placement Services	6470						0
Veterans Services	6480		496,260	74,691	23,185		594,136
Miscellaneous Student Services	6490		547,237	34,805			582,042
Total Other Student Services		0	14,378,376	3,764,209	150,642	0	18,293,227
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		2,737,427	1,409,293	4,964,987		9,111,707
Custodial Services	6530		4,837,214	732,355	394,241		5,963,810
Grounds Maintenance and Repairs	6550		1,095,524	287,565	100,573		1,483,662
Utilities	6570			4,177,387			4,177,387
Other Operations and Maintenance of Plant	6590						0
Total Operation and Maintenance of Plant	6500	0	8,670,165	6,606,600	5,459,801	0	20,736,566
Planning, Policymaking and Coordinations	6600		4,950,500	(2,117,526)	15,639		2,848,613

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

For Actual Year: 2022-2023

Budget Year: 2023-2024

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		1,767,703	403,517	98,933		2,270,153
Fiscal Operations	6720		3,958,772	811,024	27,497		4,797,293
Human Resources Management	6730		4,445,467	697,028	4,190		5,146,685
Noninstruct Staff Retirees' Benefits & Retirement *	6740		2,980,406				2,980,406
Staff Development	6750		117,684	36,027			153,711
Staff Diversity	6760		266,987	175,052			442,039
Logistical Services	6770		1,648,161	3,329,282	425,339		5,402,782
Management Information Systems	6780		6,477,001	2,171,599	5,485,743		14,134,343
Other General Institutional Support Services	6790		2,016,496	2,338,611			4,355,107
Total General Institutional Support Services	6700	0	23,678,677	9,962,140	6,041,702	0	39,682,519
Community Services & Economic Development	6800						
Community Recreation	6810		51,828	10,715			62,543
Community Service Classes	6820						0
Community Use of Facilities	6830						0
Economic Development	6840		4,049,483	10,655,558	93,519		14,798,560
Other Community Services & Economic Development	6890						0
Total Community Services	6800	0	4,101,311	10,666,273	93,519	0	14,861,103

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2022-2023

Budget Year: 2023-2024

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		97,167				97,167
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		298,419	937,064	2,516		1,237,999
Student and Co-Curricular Activities	6960		2,620,744	277,099	500,317		3,398,160
Student Housing	6970						0
Other Ancillary Services	6990		206,938	350,950			557,888
Total Ancillary Services	6900	0	3,223,268	1,565,113	502,833	0	5,291,214
Auxiliary Operations	7000						
Contract Education	7010						0
Other Auxiliary Operations	7090			20,480	31,728		52,208
Total Auxiliary Operations	7000	0	0	20,480	31,728	0	52,208

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 840

Name: LONG BEACH

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Physical Property and Related Acquisitions	7100		261,589				261,589
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					5,831,000	5,831,000
Student Aid	7320					4,041,324	4,041,324
Other Outgo	7390					457,388	457,388
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	10,329,712	10,329,712
Sub-Total Non-Instructional Activites			91,995,636	33,238,334	12,878,262	10,329,712	148,441,944
Total Expenditures General Fund: activities *		78,446,350	95,766,740	35,568,849	19,326,695	10,329,712	239,438,346

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: LONG BEACH

I.	2023-2024 Appropriations Limit:			
A.	2022-2023 Appropriations Limit:			\$152,210,032
B.	2023-2024 Price Factor:	1.0444		
C.	Population factor:			
	1. 2021-2022 Second Period Actual FTES	17,635.79		
	2. 2022-2023 Second Period Actual FTES	18,169.65		
	3. 2022-2023 Population change factor (C2/C1)	1.0303		
D.	2022-2023 Limit adjusted by inflation and population factors (A * B * C.3)			\$163,784,893
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)			\$163,784,893
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.	2023-2024 Appropriations Limit (D + E.3 - F.3)			\$163,784,893
II.	2023-2024 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			123,179,373
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			70,000
C.	Local Property taxes			41,709,030
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			463,625
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			647,457
H.	2023-2024 Appropriations Subject to Limit			\$164,774,571

For Actual Year: 2022-2023

Budget Year: 2023-2024

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	182,728	140,000	36,245,543	16,418,181	36,428,271	16,558,181
State Revenues	8600	120,920,900	136,620,361	31,969,533	70,506,145	152,890,433	207,126,506
Local Revenues	8800	54,450,933	53,154,595	4,863,817	5,595,434	59,314,750	58,750,029
Total Revenues		175,554,561	189,914,956	73,078,893	92,519,760	248,633,454	282,434,716
EXPENDITURES:							
Academic Salaries	1000	62,794,574	70,540,781	7,036,150	11,753,744	69,830,724	82,294,525
Classified Salaries	2000	32,137,778	40,033,161	15,352,372	22,422,601	47,490,150	62,455,762
Employee Benefits	3000	48,630,749	55,506,141	8,261,467	12,310,094	56,892,216	67,816,235
Supplies and Materials	4000	963,144	1,142,184	3,392,232	7,206,178	4,355,376	8,348,362
Other Operating Expenses and Services	5000	10,911,289	18,690,875	20,302,184	30,975,963	31,213,473	49,666,838
Capital Outlay	6000	4,035,524	3,782,853	15,291,171	7,828,016	19,326,695	11,610,869
Total Expenditures		159,473,058	189,695,995	69,635,576	92,496,596	229,108,634	282,192,591
Excess /(Deficiency) of Revenues over Expenditures		16,081,503	218,961	3,443,317	23,164	19,524,820	242,125
Other Financing Sources	8900	54,382	30,000	952,388	600,000	1,006,770	630,000
Other Outgo	7000	5,831,000	2,061,000	4,498,712	1,327,472	10,329,712	3,388,472
Net Increase/(Decrease) in Fund Balance		10,304,885	(1,812,039)	(103,007)	(704,308)	10,201,878	(2,516,347)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	61,780,082	72,084,967	5,009,214	4,906,207	66,789,296	76,991,174
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	61,780,082		5,009,214		66,789,296	
Ending Fund Balance, June 30		72,084,967	70,272,928	4,906,207	4,201,899	76,991,174	74,474,827

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

840 LONG BEACH

For Actual Year: 2022-2023

Budget Year: 2023-2024

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND REDEMPTION FUND		REVENUE BOND INTEREST AND REDEMPTION FUND		OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	216,103					
Local Revenues	8800	50,072,110	48,698,842				
Total Revenues		50,288,213	48,698,842	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	33,231,026	33,539,611				
Debt Interest and Other Service Charges	7120	20,117,192	19,037,482				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	53,348,218	52,577,093	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(53,348,218)	(52,577,093)	0	0	0	0
Net Increase/Decrease in Fund Balance		(3,060,005)	(3,878,251)	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	40,120,854	37,060,849		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	40,120,854		0		0	
Ending Fund Balance, June 30		37,060,849	33,182,598	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2022-2023

Budget Year: 2023-2024

Special Revenue Funds

Description	Object	FUND: 31		FUND 32		FUND 33	
	Code	BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100					226,183	163,323
State Revenues	8600					1,382,407	2,045,984
Local Revenues	8800					1,070,076	1,069,085
Total Income		0	0	0	0	2,678,666	3,278,392
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					1,623,219	2,030,060
Employee Benefits	3000					607,363	871,088
Supplies and Materials	4000					254,488	396,163
Other Operating Expenses and Services	5000					7,130	14,851
Capital Outlay	6000					32,140	116,230
Total Expenditures		0	0	0	0	2,524,340	3,428,392
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	154,326	(150,000)
Other Financing Sources	8900					150,000	150,000
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	304,326	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	3,197,778	3,502,104
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		3,197,778	
Ending Fund Balance, June 30		0	0	0	0	3,502,104	3,502,104

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

840 LONG BEACH

For Actual Year: 2022-2023

Budget Year: 2023-2024

Special Revenue Funds

Description	Object	FUND: 34		FUND 35		FUND 39	
	Code	FARM OPERATION FUND		REVENUE BOND PROJECT FUND		OTHER SPECIAL REVENUE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800					2,014,366	4,165,285
Total Income		0	0	0	0	2,014,366	4,165,285
Expenditures							
Academic Salaries	1000					28,575	225,176
Classified Salaries	2000					783,831	1,114,055
Employee Benefits	3000					345,851	547,735
Supplies and Materials	4000					91,769	135,865
Other Operating Expenses and Services	5000					526,128	2,053,329
Capital Outlay	6000					116,756	50,000
Total Expenditures		0	0	0	0	1,892,910	4,126,160
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	121,456	39,125
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	121,456	39,125
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	2,425,920	2,547,376
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		2,425,920	
Ending Fund Balance, June 30		0	0	0	0	2,547,376	2,586,501

For Actual Year: 2022-2023

Budget Year: 2023-2024

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	4,878,607	33,875,025				
Local Revenues	8800	3,098,051	3,504,796	3,590,399	641,614,324		
Total Income		7,976,658	37,379,821	3,590,399	641,614,324	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	69,910	168,542	469,119	506,606		
Employee Benefits	3000	39,150	55,004	226,691	273,848		
Supplies and Materials	4000	47,364	30,000	96,079	1,108,605		
Other Operating Expenses and Services	5000	1,506,630	3,843,540	7,665,946	83,156,476		
Capital Outlay	6000	4,724,349	53,343,781	6,692,325	650,566,097		
Total Expenditures		6,387,403	57,440,867	15,150,160	735,611,632	0	0
Excess /(Deficiency) of Revenues over Expenditures		1,589,255	(20,061,046)	(11,559,761)	(93,997,308)	0	0
Other Financing Sources	8900	4,000,000					
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		5,589,255	(20,061,046)	(11,559,761)	(93,997,308)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	37,052,986	42,642,241	126,665,244	115,105,483	0	0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	37,052,986		126,665,244		0	
Ending Fund Balance, June 30		42,642,241	22,581,195	115,105,483	21,108,175	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

840 LONG BEACH

For Actual Year: 2022-2023

Budget Year: 2023-2024

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

840 LONG BEACH

For Actual Year: 2022-2023

Budget Year: 2023-2024

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

840 LONG BEACH

For Actual Year: 2022-2023

Budget Year: 2023-2024

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69			
		SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	69,578	46,000				
Other Financing Sources	8900	1,186,000	1,186,000				
Total Income		1,255,578	1,232,000	0	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	35,249	96,922				
Employee Benefits	3000	19,740	54,276				
Supplies and Materials	4000	2,792	7,500				
Other Operating Expenses and Services	5000	1,417,776	1,789,375				
Capital Outlay	6000						
Total Expenditures		1,475,557	1,948,073	0	0		
Net Profit or Loss		(219,979)	(716,073)	0	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(219,979)	(716,073)	0	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	3,842,800	3,622,821		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	3,842,800		0			
Ending Fund Balance, June 30		3,622,821	2,906,748	0	0		

For Actual Year: 2022-2023

Budget Year: 2023-2024

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	872,045	865,000	42,338	55,750		
Total Income		872,045	865,000	42,338	55,750	0	0
Expenditures							
Academic Salaries	1000	3,375	9,805				
Classified Salaries	2000	266,306	294,183				
Employee Benefits	3000	107,129	140,150				
Supplies and Materials	4000				700		
Other Operating Expenses and Services	5000	688,221	800,524	19,625	48,900		
Capital Outlay	6000						
Total Expenditures		1,065,031	1,244,662	19,625	49,600	0	0
Excess /(Deficiency) of Revenues over Expenditures		(192,986)	(379,662)	22,713	6,150	0	0
Other Financing Sources	8900						
Other Outgo	7000			19,701	20,600		
Net Increase/(Decrease) in Fund Balance		(192,986)	(379,662)	3,012	(14,450)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	3,144,261	2,951,275	119,638	122,650		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	3,144,261		119,638		0	
Ending Fund Balance, June 30		2,951,275	2,571,613	122,650	108,200	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2022-2023

Budget Year: 2023-2024

Fiduciary Funds Group

Description	Object	FUND: 74		FUND 75		FUND 76	
	Code	FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	46,351,570	50,418,621				
State Revenues	8600	14,320,605	20,478,908				
Local Revenues	8800	37,500	40,591				
Total Income		60,709,675	70,938,120	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		60,709,675	70,938,120	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	60,709,675	70,938,120				
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	121,523	121,523		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	121,523		0		0	
Ending Fund Balance, June 30		121,523	121,523	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

840 LONG BEACH

For Actual Year: 2022-2023

Budget Year: 2023-2024

Fiduciary Funds Group

Description	Object Code	FUND: 77		FUND 79	
		DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			2,196,370	1,382,000
Total Income		0	0	2,196,370	1,382,000
Expenditures					
Academic Salaries	1000			41,334	116,704
Classified Salaries	2000			33,065	49,433
Employee Benefits	3000			2,308,475	2,578,385
Supplies and Materials	4000			2,856	69,574
Other Operating Expenses and Services	5000			201,635	4,542,106
Capital Outlay	6000			4,674	
Total Expenditures		0	0	2,592,039	7,356,202
Excess /(Deficiency) of Revenues over Expenditures		0	0	(395,669)	(5,974,202)
Other Financing Sources	8900			5,509,355	5,009,355
Other Outgo	7000			1,500	202,000
Net Increase/(Decrease) in Fund Balance		0	0	5,112,186	(1,166,847)
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	65,182,722	70,294,908
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		65,182,722	
Ending Fund Balance, June 30		0	0	70,294,908	69,128,061

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

District ID: 840

Name: LONG BEACH

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	495,000
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	150,000
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	4,000,000
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	1,186,000
11	UNRESTRICTED SUBFUND	74	STUDENT FINANCIAL AID TRUST FUND	9,319

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0			0		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		0			0		
Actual Fiscal Year Data								
State Lottery Proceeds:	8681		4,460,406			1,521,727		
		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)	
Expenditures								
Academic Salaries	1000				0			0
Classified Salaries	2000				0			0
Employee Benefits	3000				0			0
Supplies & Materials								
Software	4100				0	42,764		42,764
Books, Magazines, & Periodicals	4200				0			0
Instructional Supplies & Materials	4300				0	1,274,831		1,274,831
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	1,317,595		1,317,595
Other Operating Expenses and Services	5000		4,460,406		4,460,406	204,132		4,664,538
Capital Outlay								
Library Books	6300				0			0
Equipment	6400							
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	0		0
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	4,460,406	0	4,460,406	1,521,727		5,982,133
Ending Balance					0	0		0

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 840

Name: LONG BEACH

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0			0		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		0			0		
Budget Fiscal Year Data								
State Lottery Proceeds:	8681		3,557,700			4,946,952		
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20		Total
	Object Code	Instructional Activities	Support Activities	Support Activities	Total	Instructional	Support 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	31,875		31,875
Books, Magazines, & Periodicals	4200				0			0
Instructional Supplies & Materials	4300				0	4,670,050		4,670,050
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	4,701,925		4,701,925
Other Operating Expenses and Services	5000		3,557,700		3,557,700	245,027		3,802,727
Capital Outlay	6000							
Library Books	6300				0			0
Equipment	6400							
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	0		0
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	3,557,700	0	3,557,700	4,946,952		8,504,652
Ending Balance					0	0		

Annual Financial and Budget Report

For Actual Year: 2022-2023

District ID: 840

Name: LONG BEACH

EPA Revenue	9,826,371
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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	9,826,371	0	0	9,826,371
TOTAL		9,826,371	0	0	9,826,371

Annual Financial and Budget Report

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 840

Name: LONG BEACH

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2022-2023	11,762,897	11,068,598	22,831,495	N/A	N/A
2023-2024	12,729,807	11,859,391	24,589,198	1,757,703	7.70%
2024-2025	12,729,807	12,312,786	25,042,593	453,395	1.84%
2025-2026	12,729,807	12,579,489	25,309,296	266,703	1.06%
2026-2027	12,729,807	12,757,291	25,487,098	177,802	0.70%
2027-2028	12,729,807	12,757,291	25,487,098		0.00%

Does the district have a plan to fund these expenses through 2026-27?
Yes
Explain Yes or No
The projected expenses are a significant challenge, which may cause us to use reserves. We continue to work to mitigate projected budget increases by limiting other expenses.
Does the district have an irrevocable trust?
No