

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

**Governmental Funds Group**  
**10 General Fund:**

**REVENUES, EXPENDITURES, AND FUND BALANCE DATA**  
 For Actual Year: 2007-08      Budget Year: 2008-09

**GENERAL FUND**

Description	State Use Only (EDP)	Fund: <u>11</u> UNRESTRICTED SUBFUND		Fund: <u>12</u> RESTRICTED SUBFUND		Fund: <u>10</u> TOTAL	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
		<b>REVENUES:</b>					
Federal Revenues	8100	128,173	130,000	6,897,867	7,526,760	7,026,040	7,656,760
State Revenues	8600	92,724,659	92,353,065	12,015,761	13,886,941	104,740,420	106,240,006
Local Revenues	8800	18,287,419	18,074,256	2,175,279	1,857,192	20,462,698	19,931,448
<b>TOTAL REVENUES</b>	<b>801</b>	<b>111,140,251</b>	<b>110,557,321</b>	<b>21,088,907</b>	<b>23,270,893</b>	<b>132,229,158</b>	<b>133,828,214</b>
<b>EXPENDITURES:</b>							
Academic Salaries	1000	46,965,795	49,709,460	3,727,895	3,511,390	50,693,690	53,220,850
Classified Salaries	2000	24,891,736	26,691,310	7,154,038	7,243,657	32,045,774	33,934,967
Employee Benefits	3000	23,237,382	24,439,549	2,608,246	2,911,647	25,845,628	27,351,196
Supplies and Materials	4000	1,069,717	1,245,851	1,426,393	1,708,776	2,496,110	2,954,627
Other Operating Expenses and Services	5000	8,820,825	12,115,421	4,135,213	4,063,559	12,956,038	16,178,980
Capital Outlay	6000	2,637,459	260,323	2,406,273	1,888,114	5,043,732	2,148,437
<b>TOTAL EXPENDITURES</b>	<b>501</b>	<b>107,622,914</b>	<b>114,461,914</b>	<b>21,458,058</b>	<b>21,327,143</b>	<b>129,080,972</b>	<b>135,789,057</b>
<b>EXCESS / (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>201</b>	<b>3,517,337</b>	<b>(3,904,593)</b>	<b>(369,151)</b>	<b>1,943,750</b>	<b>3,148,186</b>	<b>(1,960,843)</b>
<b>OTHER FINANCING SOURCES</b>	<b>8900</b>	<b>1,710,730</b>	<b>1,578,131</b>	<b>1,788,554</b>	<b>1,480,160</b>	<b>3,499,284</b>	<b>3,058,291</b>
<b>OTHER OUTGO</b>	<b>7000</b>	<b>3,957,274</b>	<b>3,040,328</b>	<b>996,209</b>	<b>1,015,593</b>	<b>4,953,483</b>	<b>4,055,921</b>
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>901</b>	<b>1,270,793</b>	<b>(5,366,790)</b>	<b>423,194</b>	<b>2,408,317</b>	<b>1,693,987</b>	<b>(2,958,473)</b>
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902	15,759,912	14,882,492	2,594,413	3,017,607	18,354,325	17,900,099
Prior Years Adjustments	903	(2,148,213)				(2,148,213)	
Adjusted Beginning Balance	904	13,611,699		2,594,413		16,206,112	
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>	<b>14,882,492</b>	<b>9,515,702</b>	<b>3,017,607</b>	<b>5,425,924</b>	<b>17,900,099</b>	<b>14,941,626</b>

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

**Governmental Funds Group**  
**20 Debt service Funds:**

**REVENUES, EXPENDITURES, AND FUND BALANCE DATA**  
 For Actual Year: 2007-08 Budget Year: 2008-09

**DEBT SERVICE FUNDS**

Description	State Use Only (EDP)	Fund: <u>21</u> BOND INTEREST AND REDEMPTION FUND		Fund: <u>22</u> REVENUE BOND INTEREST AND REDEMPTION FUND		Fund: <u>29</u> OTHER DEBT SERVICE FUND	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	79,351					
Local Revenues	8800	10,533,838	11,446,900			945,023	4,642
<b>TOTAL REVENUES</b>	<b>801</b>	<b>10,613,189</b>	<b>11,446,900</b>			<b>945,023</b>	<b>4,642</b>
Other Financing Sources (CA 8900):							
Interfund Transfers - In	802						30,963,318
Other Incoming Transfers	803						
<b>TOTAL - OTHER FINANCING SOURCES</b>	<b>808</b>						<b>30,963,318</b>
Other Outgo (CA 7000):							
Debt Retirement (Long Term Debt) (CA 7100):							
Debt Reduction	711	4,430,000	4,420,000			450,000	33,465,000
Debt Interest and Other Service Charges	712	5,067,978	7,063,769			1,588,880	460,869
Transfers (Outgoing) (CA 7300 and 7400)	730						7,204,054
Reserve for Contingencies	7900						
<b>TOTAL - OTHER OUTGO</b>	<b>708</b>	<b>9,497,978</b>	<b>11,483,769</b>			<b>2,038,880</b>	<b>41,129,923</b>
<b>NET OTHER FINANCING SOURCES (OTHER OUTGO) (CA 8900/7000)</b>	<b>202</b>	<b>(9,497,978)</b>	<b>(11,483,769)</b>			<b>(2,038,880)</b>	<b>(10,166,605)</b>
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>901</b>	<b>1,115,211</b>	<b>(36,869)</b>			<b>(1,093,857)</b>	<b>(10,161,963)</b>
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902	2,459,137	3,574,348			2,890,288	10,161,963
Prior Years Adjustments	903					8,365,532	
Adjusted Beginning Balance	<b>904</b>	<b>2,459,137</b>				<b>11,255,820</b>	
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>	<b>3,574,348</b>	<b>3,537,479</b>			<b>10,161,963</b>	

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

**Governmental Funds Group**  
**30 Special Revenue Funds**

**REVENUES, EXPENDITURES, AND FUND BALANCE DATA**  
 For Actual Year: 2007-08 Budget Year: 2008-09

**Special Revenue Funds**

Description	State Use Only (EDP)	FUND: 33 CHILD DEVELOPMENT FUND		FUND: 39 OTHER SPECIAL REVENUE FUND		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	119,135	107,680				
Local Revenues	8800	361,965	874,780	1,548,013	1,416,126		
<b>TOTAL REVENUES</b>	<b>801</b>	<b>481,100</b>	<b>982,460</b>	<b>1,548,013</b>	<b>1,416,126</b>		
<b>EXPENDITURES:</b>							
Academic Salaries	1000	53,670	50,557				
Classified Salaries	2000	727,142	871,504	479,215	673,607		
Employee Benefits	3000	275,676	328,104	144,153	202,073		
Supplies and Materials	4000	50,356	82,707	40,765	64,972		
Other Operating Expenses and Services	5000	5,858	16,925	446,485	419,497		
Capital Outlay	6000	6,779	5,000	80,444	35,000		
<b>TOTAL EXPENDITURES</b>	<b>501</b>	<b>1,119,481</b>	<b>1,354,797</b>	<b>1,191,062</b>	<b>1,395,149</b>		
<b>EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>201</b>	<b>(638,381)</b>	<b>(372,337)</b>	<b>356,951</b>	<b>20,977</b>		
<b>OTHER FINANCING SOURCES</b>	<b>8900</b>	<b>626,400</b>	<b>359,089</b>				
<b>OTHER OUTGO</b>	<b>7000</b>			<b>152,724</b>	<b>133,020</b>		
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>901</b>	<b>(11,981)</b>	<b>(13,248)</b>	<b>204,227</b>	<b>(112,043)</b>		
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902	50,126	38,145	990,497	1,194,724		
Prior Years Adjustments	903						
Adjusted Beginning Balance	<b>904</b>	<b>50,126</b>		<b>990,497</b>			
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>	<b>38,145</b>	<b>24,897</b>	<b>1,194,724</b>	<b>1,082,681</b>		

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

**Governmental Funds Group**  
**40 Capital Projects Funds**

**REVENUES, EXPENDITURES, AND FUND BALANCE DATA**  
 For Actual Year: 2007-08 Budget Year: 2008-09

**Capital Projects Funds**

Description	State Use Only (EDP)	FUND: 41 CAPITAL OUTLAY PROJECTS FUND		FUND: 42 REVENUE BOND CONSTRUCTION FUND		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	16,832,879	15,153,307				
Local Revenues	8800	688,580	266,000	3,511,276	2,006,262		
<b>TOTAL REVENUES</b>	<b>801</b>	<b>17,521,459</b>	<b>15,419,307</b>	<b>3,511,276</b>	<b>2,006,262</b>		
<b>EXPENDITURES:</b>							
Academic Salaries	1000						
Classified Salaries	2000			8,692	46,443		
Employee Benefits	3000			3,302	18,577		
Supplies and Materials	4000			35,225	3,200		
Other Operating Expenses and Services	5000	994,016	976,212	7,989,888	34,243,880		
Capital Outlay	6000	29,646,243	21,914,909	26,828,017	340,166,800		
<b>TOTAL EXPENDITURES</b>	<b>501</b>	<b>30,640,259</b>	<b>22,891,121</b>	<b>34,865,124</b>	<b>374,478,900</b>		
<b>EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>201</b>	<b>(13,118,800)</b>	<b>(7,471,814)</b>	<b>(31,353,848)</b>	<b>(372,472,638)</b>		
<b>OTHER FINANCING SOURCES</b>	<b>8900</b>	<b>836,315</b>	<b>24,948,796</b>	<b>70,999,987</b>	<b>440,000,000</b>		
<b>OTHER OUTGO</b>	<b>7000</b>		<b>18,151,516</b>	<b>1,209,319</b>	<b>48,373,981</b>		
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>901</b>	<b>(12,282,485)</b>	<b>(674,534)</b>	<b>38,436,820</b>	<b>19,153,381</b>		
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902	4,361,386	7,778,995	37,901,587	77,557,928		
Prior Years Adjustments	903	15,700,094		1,219,521			
Adjusted Beginning Balance	<b>904</b>	<b>20,061,480</b>		<b>39,121,108</b>			
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>	<b>7,778,995</b>	<b>7,104,461</b>	<b>77,557,928</b>	<b>96,711,309</b>		

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

**Proprietary Funds Group**  
**60 Internal Service Funds**

**REVENUES, EXPENDITURES, AND FUND BALANCE DATA**  
 For Actual Year: 2007-08      Budget Year: 2008-09

**INTERNAL SERVICE FUNDS**

Description	State Use Only (EDP)	FUND: 61 SELF-INSURANCE FUND		FUND:		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
<b>TOTAL INCOME</b>	<b>801</b>	7,438	5,000				
<b>EXPENDITURES:</b>							
Academic Salaries	1000						
Classified Salaries	2000	32,179	31,159				
Employee Benefits	3000	13,193	12,464				
Supplies and Materials	4000	739	1,400				
Other Operating Expenses and Services	5000	723,578	833,660				
Capital Outlay	6000						
<b>TOTAL EXPENDITURES</b>	<b>501</b>	769,689	878,683				
<b>NET INCOME / LOSS</b>	<b>201</b>	(762,251)	(873,683)				
<b>OTHER FINANCING SOURCES</b>	<b>8900</b>	700,000	875,000				
<b>OTHER OUTGO</b>	<b>7000</b>						
<b>NET INCREASE / (DECREASE) IN RETAINED EARNINGS</b>	<b>901</b>	(62,251)	1,317				
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902	63,860	1,609				
Prior Years Adjustments	903						
Adjusted Beginning Balance	<b>904</b>	63,860					
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>	1,609	2,926				

CALIFORNIA COMMUNITY COLLEGES  
Annual Financial and Budget Report

Fiduciary Funds Group  
**70** Fiduciary Funds Group

REVENUES, EXPENDITURES, AND FUND BALANCE DATA  
For Actual Year: 2007-08 Budget Year: 2008-09

Fiduciary Funds Group

Description	State Use Only (EDP)	FUND: 74 STUDENT FINANCIAL AID TRUST FUND		FUND: 79 OTHER TRUST FUNDS		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
<b>REVENUES:</b>							
Federal Revenues	8100	24,696,788	25,559,500				
State Revenues	8600	2,921,510	3,255,010				
Local Revenues	8800			122,313	122,000		
<b>TOTAL REVENUES</b>	<b>801</b>	<b>27,618,298</b>	<b>28,814,510</b>	<b>122,313</b>	<b>122,000</b>		
<b>EXPENDITURES:</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000			2,083,167	2,331,609		
Supplies and Materials	4000						
Other Operating Expenses and Services	5000			12,647	13,000		
Capital Outlay	6000						
<b>TOTAL EXPENDITURES</b>	<b>501</b>			<b>2,095,814</b>	<b>2,344,609</b>		
<b>EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>201</b>	<b>27,618,298</b>	<b>28,814,510</b>	<b>(1,973,501)</b>	<b>(2,222,609)</b>		
<b>OTHER FINANCING SOURCES</b>	<b>8900</b>	<b>106,005</b>	<b>92,000</b>	<b>3,657,510</b>	<b>2,303,765</b>		
<b>OTHER OUTGO</b>	<b>7000</b>	<b>27,724,303</b>	<b>28,906,510</b>				
<b>NET INCREASE/(DECREASE) IN FUND BALANCE</b>	<b>901</b>			<b>1,684,009</b>	<b>81,156</b>		
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	902	121,523	121,523	6,595,165	8,279,174		
Prior Years Adjustments	903						
Adjusted Beginning Balance	<b>904</b>	<b>121,523</b>		<b>6,595,165</b>			
<b>ENDING FUND BALANCE, JUNE 30</b>	<b>905</b>	<b>121,523</b>	<b>121,523</b>	<b>8,279,174</b>	<b>8,360,330</b>		

**SUPPLEMENTAL DATA**

**Proposition 4: Gann Appropriation Limit**

Proposition 4 (November 1979, Special Election) added Article XIII B to the State Constitution to place limitations of the expenditures of State and local governments.

SB 1352, Chapter 1205/80, provided the implementation of Article XIII B. Subsequently, that legislation was amended by SB 98 (Chapter 82/89), AB 198 (Chapter 83/89), and AB 751 (Chapter 1395/89).

Using the method prescribed by the Chancellor's Office and approved by the Department of Finance; please provide district information for the budget year, pursuant to Government Code Sections 7908(c) and 7910, as follows:

**Budget Year: 2008-09**

<b>Description</b>	<b>State Use Only (EDP)</b>	<b>S11 Amount</b>
Appropriations Limit.	11	\$130,130,130
Appropriations subject to limit.	12	\$97,410,699
Amount of State aid apportionments and subventions included within the proceeds of taxes of the district.	13	\$90,356,759
Amounts excluded from the appropriations subject to limit, such as unreimbursed federal, State, or court mandates.	14	\$2,935,277

CALIFORNIA COMMUNITY COLLEGES  
Annual Financial and Budget Report

Analysis of Net Ending Balance  
For the General Fund

SUPPLEMENTAL DATA  
For Actual Year: 2007-08

Description	State Use Only (EDP)	General Fund Total No. S10
<b>A. NET ENDING BALANCE</b>	<b>905</b>	17,900,099
Identify the following legally restricted or Board designated amounts <i>within the net ending balance</i> :		
B. Noncash Assets (items of noncash nature not readily available to meet fund expenditures)		
Investments (at cost)	611	
Student Loans Receivable	612	1,188,215
Stores, Inventories, and Prepaid Items	613	948,611
<b>Subtotal B</b>	<b>619</b>	<b>2,136,826</b>
C. Amounts restricted by law (legal requirement) includes specific tax revenues, grants, and appropriations for special purposes.)		
Federal and State	621	
Local	622	2,893,788
<b>Subtotal C</b>	<b>629</b>	<b>2,893,788</b>
<b>D. Subtotal. Reserved (B + C)</b>	<b>675</b>	<b>5,030,614</b>
E. Amounts committed by contract/other legal obligations:		
Capital Outlay and Equipment Replacement	631	
Collective Bargaining Contracts, Personal Services, and/or Consulting Contracts	632	
Other	633	
<b>Subtotal E</b>	<b>639</b>	
F. Amounts for district's self-insurance program	<b>649</b>	
G. Amounts for court order payments	<b>659</b>	
H. Amounts designated by Board action for specific future purposes excluding amounts above:		
Capital Outlay and Equipment Replacement	661	1,066,914
Personal Services and/or Consulting Contracts	662	2,435,807
General Reserve	663	5,630,143
Other	664	1,905,730
<b>Subtotal H</b>	<b>669</b>	<b>11,038,594</b>
<b>I. TOTAL, DESIGNATED AMOUNTS (D through H)</b>	<b>679</b>	<b>16,069,208</b>
<b>J. UNCOMMITTED BALANCE (A less I)</b>	<b>690</b>	<b>1,830,891</b>



**SUPPLEMENTAL DATA**

For Actual Year: 2007-08

**S11 GENERAL FUND - UNRESTRICTED SUBFUND**

<b>Object Category</b>	State Use Only (EDP)	ECS 84362(a) Instructional Salary Costs (AC 0100-5900 and AC 6110) ( 1 )	ECS 84362(b) Total (AC 0100 - 6799) ( 2 )
Academic Salaries (CA 1000):			
Instructional Salaries (CA 1100 and 1300)	407	37,368,229	37,368,229
Noninstructional Salaries (CA 1200 and 1400)	408		9,597,566
<b>Subtotal Academic Salaries</b>	<b>409</b>	<b>37,368,229</b>	<b>46,965,795</b>
Classified Salaries (CA 2000):			
Noninstructional Salaries (CA 2100 and 2300)	411		21,164,709
Instructional Aides (CA 2200 and 2400)	416	3,727,027	3,727,027
<b>Subtotal Classified Salaries</b>	<b>419</b>	<b>3,727,027</b>	<b>24,891,736</b>
Employee Benefits (CA 3000)	429	11,606,943	23,237,382
Supplies and Materials (CA 4000)	435		1,069,717
Other Operating Expenses and Services (CA 5000)	449		8,820,825
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		
<b>TOTAL (409 + 419 + 429) and (435 + 449 + 451)</b>	<b>459</b>	<b>52,702,199</b>	<b>104,985,455</b>
Less Exclusions for Current Expense of Education	469		4,814,841
<b>TOTALS for ECS 84362, 50 Percent Law (459 - 469))</b>	<b>470</b>	<b>52,702,199</b>	<b>100,170,614</b>
Percentage of CEE (EDP 470, col. 1 divided by EDP 470, col. 2)	471	<b>52.61%</b>	<b>100.00%</b>
50 Percent of Current Expense of Education (50% of EDP 470, col. 2)	472		50,085,307
Nonexempted Deficiency from second preceding fiscal year	473		
Amount Required to be Expended for Salaries of Classroom instructors (472 + 473)	474		50,085,307

District: Long Beach Community College District

CCFS-311

Preparer: Sem Chao

Analysis of Compliance With ECS 84362

	EDP #	STEP #	
1. Total General Fund Expenditures [From Page 1, EDP 501, Fund 10, Col 1.]		1	129,080,972
2. Restricted General Fund Expenditures [From Page 1, EDP 501, Fund 12, Col 1.]		2	21,458,058
3. Unrestricted General Fund [From CCFS 311 Page 1, EDP 501, Fund 11, Col 1.]		3	107,622,914
4. Excluded Activities		4	3,721,374
AC 6800 Community Services	418,894		
AC 6900 Ancillary Services	978,715		
AC 7000 Auxiliary Operations	1,100,446		
AC 7100 Physical Property & Acquisitions	1,223,319		
5. Exclude Lottery Funds Expended		5	2,178,770
6. Exclude AC 64XX Student Transportation ** & Student Health Services above Fees		6	-
7. Exclude Rents & Leases; Capital Outlay Except Equipment--Replacement ***		7	1,552,156
8. Total Exclusions	469	8	7,452,300
9. Current Expense of Education	470, Col 2	9	100,170,614
10. Exclude Non-Instructional Salaries		10	28,948,487
11. Exclude Non-Instructional Benefits		11	11,246,601
12. Exclude Supplies & Operating Expenses***		12	7,273,327
13. Exclude Equipment--Replacement		13	-
14. Subtotal nonSCI	475	14	47,468,415
15. Salaries of Classroom Instructors	470, Col 1	15	52,702,199
16. Percentage of CEE [Box 13 / Box 7].	471	16	52.61%
17. 50% of Current Expense of Education	472	17	50,085,307
18. Nonexempted Deficiency from Second Preceding FY	473	18	
19. Amount Required to Be Spent for SCI (EDP 472 + 473)	474	19	50,085,307

\*District match for Restricted and Categorical Programs and Grants is included in CEE.

\*\*Student Transportation & mandated Student Health Services are nonCEE.

\*\*\* OC 5000 Rents & Leases, and all OC 6000 except Equipment Replacement are nonCEE.

Some items may be excludable for more than one reason. Do not duplicate exclusion.

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

**Detail of General Fund Revenues**

**SUPPLEMENTAL DATA**

For Actual Year: 2007-08

Description	State Use Only (EDP)	Fund S11	Fund S12	Fund S10
		Unrestricted	Restricted	Total General Fund
		Actual (1)	Actual (1)	Actual (1)
<b>Federal Revenues (CA 8100):</b>				
Forest Reserve	8110			
Higher Education Act	8120		978,301	978,301
Workforce Investment Act	8130			
Temporary Assistance for Needy Families (TANF)	8140		237,834	237,834
Student Financial Aid	8150			
Veterans Education	8160	3,029		3,029
Vocational and Technical Education Act (VTEA)	8170		932,780	932,780
Other Federal Revenues	8190	125,144	4,748,952	4,874,096
<b>TOTAL FEDERAL REVENUES</b>	<b>8100</b>	<b>128,173</b>	<b>6,897,867</b>	<b>7,026,040</b>
<b>State Revenues (CA 8600)</b>				
General Apportionments (CA 8610)				
Apprenticeship Apportionment	121			
State General Apportionment	122	88,668,108		88,668,108
Other General Apportionments	123			
General Categorical Programs (CA 8620)				
Child Development	124			
Extended Opportunity Programs and Services (EOPS)	125		1,164,912	1,164,912
Disabled Students Programs and Services (DSPS)	126		1,310,240	1,310,240
Temporary Assistance for Needy Families (TANF)	127			
CA Work Oppor. & Responsibility to Kids (CalWORKs)	128		1,343,950	1,343,950
Telecomm. and Technology Infrastructure Program (TTIP)	129		168,937	168,937
Other General Categorical Programs	130		3,765,020	3,765,020
Reimbursable Categorical Programs (CA 8650)				
Instructional Improvement Grant	132			
Other Reimbursable Categorical Programs	133		3,538,549	3,538,549
State Tax Subventions (CA 8670):				
Homeowners' Property Tax Relief	134	88,000		88,000
Timber Yield Tax	135			
Other State Tax Subventions	136			
State Non-Tax Revenues (CA 8680):				
State Lottery Proceeds	137	2,914,896	724,153	3,639,049
State Mandated Costs	138	1,812		1,812
Other State Non-Tax Revenues	139	1,051,843		1,051,843
Other State Revenues	8690			
<b>TOTAL STATE REVENUES</b>	<b>8600</b>	<b>92,724,659</b>	<b>12,015,761</b>	<b>104,740,420</b>

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

**Detail of General Fund Revenues**

**SUPPLEMENTAL DATA**  
 For Actual Year: 2007-08

Description	State Use Only (EDP)	Fund S11	Fund S12	Fund S10
		Unrestricted	Restricted	Total General Fund
		Actual (1)	Actual (1)	Actual (1)
<b>Local Revenues (CA 8800):</b>				
Property Taxes (CA8810):				
Tax Allocation, Secured Roll	8811	8,672,295		8,672,295
Tax Allocation, Supplemental Roll	8812	383,392		383,392
Tax Allocation, Unsecured Roll	8813	180,045		180,045
Prior Years Taxes	8816	313,695		313,695
Education Revenue Augmentation Fund (ERAF)	8817	208,701		208,701
Contributions, Gifts, Grants, and Endowments	8820	700		700
Contract Services (CA 8830):				
Contract Instructional Services	140			
Other Contract Services	141		603,361	603,361
Sales and Commissions	8840	72,344		72,344
Rentals and Leases	8850	367,442		367,442
Interest and Investment Income	8860	1,051,209		1,051,209
Student Fees and Charges				
Community Services Classes	8872	63,150		63,150
Dormitory	8873			
Enrollment	8874	3,270,772		3,270,772
Field Trips and use of Nondistrict Facilities	8875			
Health Services	8876		771,683	771,683
Instructional Materials Fees and Sales of Materials	8877	93,095		93,095
Insurance	8878			
Student Records	8879	66,712		66,712
Nonresident Tuition	8880	2,616,961		2,616,961
Parking Services and Public Transportation	8881		800,235	800,235
Other Student Fees and Charges	8885	2,086		2,086
Other Local Revenues	8890	924,820		924,820
<b>TOTAL LOCAL REVENUES</b>	<b>8800</b>	<b>18,287,419</b>	<b>2,175,279</b>	<b>20,462,698</b>
<b>TOTAL REVENUES (8100 + 8600 + 8800)</b>	<b>801</b>	<b>111,140,251</b>	<b>21,088,907</b>	<b>132,229,158</b>
<b>Other Financing Sources (CA 8900):</b>				
Proceeds of General Fixed Assets	8910			
Proceeds of General Long-Term Debt	8940			
Incoming Transfer	8980	1,710,730	1,788,554	3,499,284
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>8900</b>	<b>1,710,730</b>	<b>1,788,554</b>	<b>3,499,284</b>
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES</b>	<b>899</b>	<b>112,850,981</b>	<b>22,877,461</b>	<b>135,728,442</b>

CALIFORNIA COMMUNITY COLLEGES  
Annual Financial and Budget Report

**Expenditures by Activity**  
S10 General Fund - Combined  
(Total Unrestricted and Restricted)

**SUPPLEMENTAL DATA**

For Actual Year: 2007-08

**S10 GENERAL FUND - COMBINED**

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
							397,395
Agriculture and Natural Resources	0100	304,857	65,821	24,949	1,768		
Architecture and Environmental Design	0200						
Environmental Sciences and Technologies	0300						2,272,957
Biological Sciences	0400	1,963,169	102,493	94,515	112,780		3,593,929
Business and Management	0500	3,243,525	101,322	28,239	220,843		
Communications	0600						1,880,937
Information Technology	0700	1,413,966	37,236	8,112	421,623		4,317,509
Education	0800	3,773,702	387,322	77,379	79,106		5,888,367
Engineering and Industrial Tech.	0900	4,831,266	262,095	347,595	447,411		7,065,870
Fine and Applied Arts	1000	6,396,790	239,276	119,836	309,968		1,630,334
Foreign Language	1100	1,550,823	63,612	11,345	4,554		4,266,993
Health	1200	3,910,525	223,797	53,021	79,650		3,237,274
Family and Consumer Sciences	1300	2,909,959	186,350	59,108	81,857		
Law	1400						10,333,874
Humanities (Letters)	1500	9,679,751	491,406	60,772	101,945		1,221,166
Library Science	1600	1,034,534	114,628	27,813	44,191		4,133,655
Mathematics	1700	3,934,307	106,913	21,817	70,618		
Military Studies	1800						1,891,323
Physical Sciences	1900	1,660,792	38,862	30,462	161,207		
Psychology	2000						1,538,051
Public and Protective Services	2100	780,810	74,411	678,743	4,087		5,018,604
Social Sciences	2200	4,816,912	145,531	32,003	24,158		687,597
Commercial Services	3000	635,094	25,442	21,540	5,521		1,064,103
Interdisciplinary Studies	4900	686,612		76,740	300,751		819,218
Instruct. Staff-Retir's Bnfts & Retire. Incents	5900	819,218					61,259,156
<b>Subtotal - Instructional Activities</b>	<b>599</b>	<b>54,346,612</b>	<b>2,666,517</b>	<b>1,773,989</b>	<b>2,472,038</b>		

\*\* Salaries and Benefits of staff in noninstructional assignments \* Salaries and Benefits of instructors and instructional aides in instructional assignments

Long Beach Community College District

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CALIFORNIA COMMUNITY COLLEGES  
Annual Financial and Budget Report

**Expenditures by Activity**  
S10 General Fund - Combined  
(Total Unrestricted and Restricted)

**SUPPLEMENTAL DATA**

For Actual Year: 2007-08

**S10 GENERAL FUND - COMBINED**

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
<b>Instruct. Admin. &amp; Instruct. Governance (6000)</b>							4,966,145
Academic Administration	6010		4,339,093	600,642	26,410		156,979
Course and Curriculum Development	6020		129,422	27,125	432		204,742
Academic/Faculty Senate	6030		197,607	6,724	411		466,856
Other Instruct. Admin. & Instruct. Governance	6090		351,561	113,712	1,583		5,794,722
<b>Subtotal - Instructional Administration</b>	<b>6000</b>		5,017,683	748,203	28,836		
<b>Instructional Support Services (6100)</b>							1,177,873
Learning Center	6110		1,146,354	24,037	7,482		1,942,281
Library	6120		1,899,885	33,166	9,230		1,343,464
Media	6130		1,276,429	24,075	42,960		16,936
Museums and Galleries	6140		12,079	3,323	1,534		90,281
Academic Information Systems and Tech.	6150						
Other Instructional Support Services	6190		68,446	21,835			4,570,835
<b>Subtotal - Instructional Support Services</b>	<b>6100</b>		4,403,193	106,436	61,206		2,868,788
<b>Admissions and Records</b>	<b>6200</b>		2,760,365	108,423			
<b>Student Counseling and Guidance (6300)</b>							3,940,692
Counseling and Guidance	6310		3,902,465	38,227			1,279,716
Matriculation and Student Assessment	6320		1,209,207	68,407	2,102		773,670
Transfer Programs	6330		661,114	101,191	11,365		282,782
Career Guidance	6340		271,847	10,935			
Other Student Counseling and Guidance	6390						6,276,860
<b>Subtotal - Student Counseling and Guidance</b>	<b>6300</b>		6,044,633	218,760	13,467		

\* Salaries and Benefits of instructors and instructional aides in instructional assignments

\*\* Salaries and Benefits of staff in noninstructional assignments

CALIFORNIA COMMUNITY COLLEGES  
Annual Financial and Budget Report

**Expenditures by Activity**  
S10 General Fund - Combined  
(Total Unrestricted and Restricted)

**SUPPLEMENTAL DATA**

For Actual Year: 2007-08

**S10 GENERAL FUND - COMBINED**

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
<b>Other Student Services (6400)</b>							1,377,364
Disabled Students Program & Services (DSPS)	6420		1,244,495	63,841	69,028		1,499,911
Extended Opportunity Prgms. & Services (EOPS)	6430		1,427,771	53,554	18,586		695,568
Health Services	6440		529,467	154,310	11,791		1,425,744
Student Personnel Administration	6450		1,383,080	35,616	7,048		2,768,624
Financial Aid Administration	6460		2,590,898	168,584	9,142		
Job Placement Services	6470						
Veterans Services	6480						
Miscellaneous Student Services	6490		816,405	139,149	777		956,331
<b>Subtotal - Other Student Services</b>	<b>6400</b>		7,992,116	615,054	116,372		8,723,542
<b>Operation and Maintenance of Plant (6500)</b>							3,185,545
Building Maintenance and Repairs	6510		2,440,340	461,641	283,564		3,739,153
Custodial Services	6530		3,316,493	370,606	52,054		749,000
Grounds Maintenance and Repairs	6550		749,000				2,183,162
Utilities	6570			2,183,162			
Other Operation and Maintenance of Plant	6590						9,856,860
<b>Subtotal - Operation and Maintenance of Plant</b>	<b>6500</b>		6,505,833	3,015,409	335,618		4,698,468
<b>Planning, Policymaking, and Coordination</b>	<b>6600</b>		2,474,497	2,209,339	14,632		

\* Salaries and Benefits of instructors and instructional aides in instructional assignments

\*\* Salaries and Benefits of staff in noninstructional assignments

CALIFORNIA COMMUNITY COLLEGES  
Annual Financial and Budget Report

**Expenditures by Activity**  
S10 General Fund - Combined  
(Total Unrestricted and Restricted)

**SUPPLEMENTAL DATA**  
For Actual Year: 2007-08

**S10 GENERAL FUND - COMBINED**

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
<b>General Institutional Support Services (6700)</b>							
Community Relations	6710		640,819	470,159	2,165		1,113,143
Fiscal Operations	6720		2,523,832	339,926	107		2,863,865
Human Resources Management	6730		1,899,557	321,353	22,864		2,243,774
Noninstrl. Staff Retirees' Bnfts. & Retire. Incents.	6740		546,652				546,652
Staff Development	6750		117,435	29,793			147,228
Staff Diversity	6760			24,109	1,295		25,404
Logistical Services	6770		1,335,772	660,406	133,232		2,129,410
Management Information Systems	6780		3,134,181	793,111	495,720		4,423,012
Other General Institutional Support Services	6790		761,945	157,203	23,526		942,674
<b>Subtotal - General Institutional Support Services</b>	<b>6700</b>		10,960,193	2,796,060	678,909		14,435,162
<b>Community Svcs. &amp; Economic Develop. (6800)</b>							
Community Recreation	6810		59,693	7,259			66,952
Community Service Classes	6820						
Community Use Facilities	6830						
Economic Development	6840		3,420,150	3,366,187	80,536		6,866,873
Other Community Svcs. & Economic Development	6890						
<b>Subtotal - Community Services</b>	<b>6800</b>		3,479,843	3,373,446	80,536		6,933,825

\* Salaries and Benefits of instructors and instructional aides in instructional assignments

\*\* Salaries and Benefits of staff in noninstructional assignments



CALIFORNIA COMMUNITY COLLEGES  
Annual Financial and Budget Report

**Expenditures by Activity**  
S10 General Fund - Combined  
(Total Unrestricted and Restricted)

**SUPPLEMENTAL DATA**

For Actual Year: 2007-08

**S10 GENERAL FUND - COMBINED**

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
<b>Ancillary Services (6900)</b>							10
Bookstores	6910			10			10
Child Development Centers	6920		1,188				1,188
Farm Operations	6930						
Food Services	6940						
Parking	6950			180,546	32,799		342,844
Student and Co-curricular Activities	6960		952,969	28,501			981,470
Student Housing	6970						13,477
Other Ancillary Services	6990		8,095	5,382			13,477
<b>Subtotal - Ancillary Services</b>	<b>6900</b>		1,091,751	214,439	32,799		1,338,989
<b>Auxiliary Operations (7000)</b>							
Contract Education	7010						
Other Auxiliary Operations	7090		827,856	272,590			1,100,446
<b>Subtotal - Auxiliary Operations</b>	<b>7000</b>		827,856	272,590			1,100,446
<b>Physical Property and Related Acquisitions (7100)</b>	<b>7100</b>		14,000		1,209,319		1,223,319
<b>Long-Term Debt and Other Financing (7200)</b>							
Long-Term Debt	7210						
Tax Revenue Anticipation Notes	7220						
Other Financing	7290						
<b>Subtotal - Long-Term Debt and Other Financing</b>	<b>7200</b>						
<b>Transfers, Student Aid, and Other Outgo (7300)</b>						4,427,892	4,427,892
Transfers	7310					525,591	525,591
Student Aid	7320						
Other Outgo	7330						
<b>Subtotal - Transfers, Student Aid, and Other Outgo</b>	<b>7300</b>					4,953,483	4,953,483
<b>TOTAL EXPENDITURES and OTHER OUTGO</b>	<b>391</b>	54,346,612	54,238,480	15,452,148	5,043,732	4,953,483	134,034,455

\* Salaries and Benefits of instructors and instructional aides in instructional assignments

\*\* Salaries and Benefits of staff in noninstructional assignments

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

**Receipt and Expenditures of Lottery Proceeds**

**L10 GENERAL FUND**

For Actual Year: 2007-08

Budget Year: 2008-09

Description	State Use Only (EDP)	Instructional Activities (0100 - 5900) (1)	Instructional & Institutional Support Activities (6000 - 6700) (2)	Others (3)	Total (Col. 1 thru 3) (4)
1. 06/30/07 Reported Ending Balance	902				366,478
2. Adjustments	903				
3. Adjusted Beginning Balance (lines 1 + 2)	904				366,478
<b>Part I. Actual Fiscal Year Data</b>					
4. State Lottery Proceeds:					
a) Cash Received	869A				2,741,850
b) Accrued	860A				645,030
Expenditures:					
5. Salaries and Benefits (Objects 1000 - 3000)	100A				
6. Supplies and Materials (Object 4000)					
(a) Software	210A	50,624			50,624
(b) Books, Magazines, & Periodicals	220A				
(c) Instructional Supplies & Materials	230A	672,712			672,712
(e) Noninstructional Supplies & Materials	240A				
7. Other Oper. Exp. & Services (5000)	400A	817	2,178,770		2,179,587
8. Capital Outlay:					
a) Library Books (Object 6300)	630A				
b) Equipment (Object 6400)	640A				
	650A				
9. Other					
10. Total Expenditures (add lines 5 thru 9)	501A	724,153	2,178,770		2,902,923
11. 06/30/08 Balance (lines 3 + 4 - 10)	905A				850,435
<b>Part II. Budget Fiscal Year Data</b>					
12. State Lottery Proceeds (estimated)	869B				2,964,817
Expenditures:					
13. Salaries and Benefits (Objects 1000 - 3000)	100B				
14. Supplies & Materials (Object 4000)					
(a) Software	210B	72,101			72,101
(b) Books, Magazines, & Periodicals	220B				
(c) Instructional Supplies & Materials	230B	706,232			706,232
(e) Noninstructional Supplies & Materials	240B				
15. Other Oper. Exp. & Services (Object 5000)	400B		3,036,919		3,036,919
16. Capital Outlay:					
a) Library Books (Object 6300)	630B				
b) Equipment (Object 6400)	640B				
	650B				
17. Other					
18. Total Expenditures (add lines 13 thru 17)	501B	778,333	3,036,919		3,815,252
19. 06/30/09 Projected Balance (add lines 11 + 12 - 18)	905B				

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

**Analysis of Interfund Transfers**

**SUPPLEMENTAL DATA**  
**For Actual Year: 2007-08**

Fund #	In/Out	Fund Title	Amount Transferred In	Amount Transferred Out
11	IN	Unrestricted Subfund	30,793	
39	OUT	Other Special Revenue Fund		30,793
11	IN	Unrestricted Subfund	1,209,319	
42	OUT	Revenue Bond Construction Fund		1,209,319
11	IN	Unrestricted Subfund	470,618	
12	OUT	Restricted Subfund		470,618
33	IN	Child Development Fund	626,400	
11	OUT	Unrestricted Subfund		626,400
61	IN	Self-Insurance Fund	700,000	
11	OUT	Unrestricted Subfund		700,000
74	IN	Student Financial Aid Trust Fund	106,005	
11	OUT	Unrestricted Subfund		106,005
12	IN	Restricted Subfund	1,788,554	
11	OUT	Unrestricted Subfund		1,788,554
41	IN	Capital Outlay Projects Fund	736,315	
11	OUT	Unrestricted Subfund		736,315
41	IN	Capital Outlay Projects Fund	100,000	
39	OUT	Other Special Revenue Fund		100,000

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

**\*\* Summary Page \*\***

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**Analysis of Interfund Transfers**

**SUPPLEMENTAL DATA  
For Actual Year: 2007-08**

Fund #	In/Out	Fund Title	Amount Transferred In	Amount Transferred Out
<b>Summary Totals</b>				
<b>Totals</b>			<b>5,768,004</b>	<b>5,768,004</b>
11		Unrestricted Subfund	1,710,730	
39		Other Special Revenue Fund		130,793
42		Revenue Bond Construction Fund		1,209,319
12		Restricted Subfund		470,618
33		Child Development Fund	626,400	
11		Unrestricted Subfund		3,957,274
61		Self-Insurance Fund	700,000	
74		Student Financial Aid Trust Fund	106,005	
12		Restricted Subfund	1,788,554	
41		Capital Outlay Projects Fund	836,315	

CALIFORNIA COMMUNITY COLLEGES  
Annual Financial and Budget Report

Governmental Funds Group  
10 General Fund — Combined  
(Total Unrestricted and Restricted)

COMBINED BALANCE SHEET  
For Year Ended June 30, 2008

Description	State Use Only (EDP)	11	12	10
		General Fund — Unrestricted	General Fund - Restricted	General Fund - COMBINED
<b>ASSETS</b>				
Cash, Investments, and Receivables (CA 9100):				
Cash:				
Awaiting Deposit and in Banks	911	1,916,598		1,916,598
In County Treasury	912	8,976,296	3,039,526	12,015,822
Cash With Fiscal Agents	913	639,644		639,644
Revolving Cash Accounts	914	105,668		105,668
Investments (at cost)	915			
Accounts Receivable	916	8,268,436	5,172,434	13,440,870
Due from Other Funds	917	600,735		600,735
Inventories, Stores, and Prepaid Items	9200	169,402,461	123,819	169,526,280
	909	189,909,838	8,335,779	198,245,617
<b>TOTAL ASSETS</b>				
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue (CA 9510):				
Accounts Payable	951	2,084,834	1,491,163	3,575,997
Due to Other Funds	952	3,687,384		3,687,384
Temporary Loans	954			
Current Portion of Long-Term Debt	955			
Deferred Revenues	956	677,459	3,827,009	4,504,468
	968	6,449,677	5,318,172	11,767,849
<b>TOTAL LIABILITIES</b>				
<b>FUND EQUITY</b>				
Restricted Fund Balance	9710			168,577,669
Reserved Fund Balance	9730	168,577,669		16,069,208
Designated Fund Balance	9750	13,051,601	3,017,607	1,830,891
Uncommitted Fund Balance	9790	1,830,891		186,477,768
	990	183,460,161	3,017,607	186,477,768
<b>TOTAL FUND EQUITY</b>				
<b>TOTAL LIABILITIES AND FUND EQUITY</b>				
	991	189,909,838	8,335,779	198,245,617

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**Annual Financial and Budget Report**

**Governmental Funds Group**

- 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, 2008

Description	State Use Only (EDP)	DEBT SERVICE FUNDS		
		21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
<b>ASSETS</b>				
Cash, Investments, and Receivables (CA 9100):				
Cash:				
Awaiting Deposit and in Banks	911			3,417,607
In County Treasury	912	3,574,348		6,663,038
Cash With Fiscal Agent	913			
Investments (at cost)	915			81,318
Accounts Receivable	916			
Due from Other Funds	917			
<b>TOTAL ASSETS</b>	<b>909</b>	<b>3,574,348</b>		<b>10,161,963</b>
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue (CA 9510):				
Accounts Payable	951			
Due to Other Funds	952			
Temporary Loans	954			
Current Portion of Long-Term Debt	955			
Deferred Revenues	956			
<b>TOTAL LIABILITIES</b>	<b>968</b>			
<b>FUND EQUITY</b>				
Restricted Fund Balance	9710			10,161,963
Reserved Fund Balance	9730	3,574,348		
Designated Fund Balance	9750			
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>	<b>990</b>	<b>3,574,348</b>		<b>10,161,963</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>991</b>	<b>3,574,348</b>		<b>10,161,963</b>

Long Beach Community College District

840 Code No.

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

**Governmental Funds Group**

- 30 Special Revenue Funds:
- 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, 2008

**SPECIAL REVENUE FUNDS**

Description	State Use Only (EDP)	33	39	3	3
		Child Development Fund	Other Special Revenue Fund	Fund	Fund
<b>ASSETS</b>					
Cash, Investments, and Receivables (CA 9100):					
Cash:					
Awaiting Deposit and in Banks	911				
In County Treasury	912	40,254	1,101,816		
Cash With Fiscal Agent	913				
Revolving Cash Accounts	914				
Investments (at cost)	915				
Accounts Receivable	916	2,345	222,054		
Due from Other Funds	917				
Inventories, Stores, and Prepaid Items	9200	1,133			
<b>TOTAL ASSETS</b>	<b>909</b>	<b>43,732</b>	<b>1,323,870</b>		
<b>LIABILITIES</b>					
Current Liabilities and Deferred Revenue (CA 9510):					
Accounts Payable	951	5,587	117,908		
Due to Other Funds	952				
Temporary Loans	954				
Current Portion of Long-Term Debt	955				
Deferred Revenues	956		11,238		
<b>TOTAL LIABILITIES</b>	<b>968</b>	<b>5,587</b>	<b>129,146</b>		
<b>FUND EQUITY</b>					
Restricted Fund Balance	9710				
Reserved Fund Balance	9730	38,145	1,181,484		
Designated Fund Balance	9750		13,240		
Uncommitted Fund Balance	9790				
<b>TOTAL FUND EQUITY</b>	<b>990</b>	<b>38,145</b>	<b>1,194,724</b>		
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>991</b>	<b>43,732</b>	<b>1,323,870</b>		

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

**Governmental Funds Group**  
 40 Capital Projects Funds:  
 41 Capital Outlay Projects Fund  
 42 Revenue Bond Construction Fund

COMBINED BALANCE SHEET  
 For Year Ended June 30, 2008

**CAPITAL PROJECT FUNDS**

Description	State Use Only (EDP)	41	42
		Capital Outlay Projects Fund	Revenue Bond Construction Fund
<b>ASSETS</b>			
Cash, Investments, and Receivables (CA 9100):			
Cash:			
Awaiting Deposit and in Banks	911		85,773,054
In County Treasury	912	2,050,693	
Cash With Fiscal Agent	913	4,656,076	
Revolving Cash Accounts	914		
Investments (at cost)	915		889,869
Accounts Receivable	916	4,092,312	
Due from Other Funds	917	57,349	66,528
Inventories, Stores, and Prepaid Items	9200		86,729,451
	<b>909</b>	<b>10,856,430</b>	
<b>TOTAL ASSETS</b>			
<b>LIABILITIES</b>			
Current Liabilities and Deferred Revenue (CA 9510):			
Accounts Payable	951	2,305,624	9,171,523
Due to Other Funds	952		
Temporary Loans	954		
Current Portion of Long-Term Debt	955		
Deferred Revenues	956	771,811	
	<b>968</b>	<b>3,077,435</b>	<b>9,171,523</b>
<b>TOTAL LIABILITIES</b>			
<b>FUND EQUITY</b>			
Restricted Fund Balance	9710		77,557,928
Reserved Fund Balance	9730		
Designated Fund Balance	9750	7,627,587	
Uncommitted Fund Balance	9790	151,408	
	<b>990</b>	<b>7,778,995</b>	<b>77,557,928</b>
<b>TOTAL FUND EQUITY</b>		<b>10,856,430</b>	<b>86,729,451</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>991</b>		

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

**Proprietary Funds Group**  
 60 Internal Service Funds:  
     61 Self-Insurance Fund  
     69 Other Internal Service Fund

COMBINED BALANCE SHEET  
 For Year Ended June 30, 2008

**INTERNAL SERVICE FUNDS**

Description	State Use Only (EDP)	61	69
		Self-Insurance Fund	Other Internal Service Fund
<b>ASSETS</b>			
Cash, Investments, and Receivables (CA 9100):			
Cash:			
Awaiting Deposit and in Banks	911	26,200	
In County Treasury	912		
Cash With Fiscal Agent	913		
Investments (at cost)	915	1,464	
Accounts Receivable	916		
Due from Other Funds	917	88	
Inventories, Stores, and Prepaid Items	9200		
Fixed Assets (CA 9300)	931		
Less Accumulated Depreciation	932		
<b>TOTAL ASSETS</b>	<b>909</b>	<b>27,752</b>	
<b>LIABILITIES</b>			
9510):			
Accounts Payable	951	26,143	
Due to Other Funds	952		
Temporary Loans	954		
Current Portion of Long-Term Debt	955		
Deferred Revenues	956		
<b>TOTAL LIABILITIES</b>	<b>968</b>	<b>26,143</b>	
<b>FUND EQUITY</b>			
Restricted Fund Balance	9710	1,609	
Reserved Fund Balance	9730		
Designated Fund Balance	9750		
Uncommitted Fund Balance	9790		
Investment in General Fixed Assets	9800		
<b>TOTAL FUND EQUITY</b>	<b>990</b>	<b>1,609</b>	
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>991</b>	<b>27,752</b>	

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

**Fiduciary Funds Group**

- |    |                                      |    |                                  |
|----|--------------------------------------|----|----------------------------------|
| 70 | Trust Funds                          | 75 | Scholarship and Loan Trust Fund  |
| 71 | Associated Students Trust Fund       | 76 | Investment Trust Fund            |
| 72 | Student Representation Fee Trust Fur | 77 | Deferred Compensation Trust Fund |
| 73 | Student Body Center Fee Trust Fund   | 79 | Other Trust Funds                |
| 74 | Student Financial Aid Trust Fund     |    |                                  |

COMBINED BALANCE SHEET  
 For Year Ended June 30, 2008

Description	State Use Only (EDP)	FIDUCIARY FUNDS			
		74 Student Financial Aid Trust Fund	79 Other Trust Funds	7_	7_
<b>ASSETS</b>					
Cash, Investments, and Receivables (CA 9100):					
Cash:					
Awaiting Deposit and in Banks	935	355,959	1,810		
In County Treasury	936	276,301	3,493,732		
Cash With Fiscal Agent	937		1,036,127		
Revolving Cash Accounts	938				
Investments (at cost)	939				
Accounts Receivable	940	60,731	9,657		
Due from Other Funds	941		3,657,510		
Student Loans Receivable	942				
Inventories, Stores, and Prepaid Items	943		80,338		
Fixed Assets (CA 9300)	947				
<b>TOTAL ASSETS</b>	<b>949</b>	<b>692,991</b>	<b>8,279,174</b>		
<b>LIABILITIES</b>					
Current Liabilities and Deferred Revenue (CA 9510):					
Accounts Payable	961	294,703			
Due to Other Funds	962				
Temporary Loans	963				
Current Portion of Long-Term Debt	964				
Deferred Revenues	965	276,765			
Long-Term Liabilities	956				
<b>TOTAL LIABILITIES</b>	<b>969</b>	<b>571,468</b>			
<b>FUND EQUITY</b>					
Restricted Fund Balance	9710				
Reserved Fund Balance	9730	121,523			
Designated Fund Balance	9750		8,279,174		
Uncommitted Fund Balance	9790				
Investments in General Fixed Assets	980				
<b>TOTAL FUND EQUITY</b>	<b>989</b>	<b>121,523</b>	<b>8,279,174</b>		
<b>TOTAL LIABILITIES AND FUND EQUITY</b>	<b>992</b>	<b>692,991</b>	<b>8,279,174</b>		

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2007-2008 Redevelopment Agency Revenues (RDA)

	RDA Local Property Tax Fund 01	Capital Projects RDA Local Revenue Fund 41	Total
	47.5%	52.5%	
Received in 07/08 for Redevelopment Agency Revenues	146,053	180,688	326,741

**GASB 45  
Annual Survey  
2007-08**

Long Beach

Community College District

1. Does your district have OPEB "retiree benefits" liabilities?

2. What is the date of the last actuarial study of your district's OPEB liabilities?

3. If an actuarial study has NOT been completed, when will you engage an actuary to do a study on your district's OPEB liabilities?

4. What was your district's TOTAL liability at the time of the latest study?  
\$

5. How much of the TOTAL liability has been set aside in:

- The General Fund \$
- A separate fund \$
- An irrevocable trust \$

6. What is your Annual Required Contribution (ARC)? \$

7. How much of your ARC did you expend in the current year? \$