

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2010-2011)
(Budget Report for Fiscal Year 2011-2012)


District: LONG BEACH

District Code: 840

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


District Chief Business Officer

9/2/11
Date


District Superintendent

9/6/11
Date

Contact:

In accordance with the *California Code of Regulations*, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before October 15, 2011. Please submit the report to :

Chancellor's Office
California Community Colleges
Fiscal Services Unit
1102 Q Street, Suite 300
Sacramento, CA 95814-6511

For Actual Year: 2010-2011

Budget Year: 2011-2012

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	
Academic Salaries	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	22,122,472	22,122,472		22,122,472
Other	1300	12,310,163	12,310,163		12,310,163
Total Instructional Salaries		34,432,635	34,432,635	0	34,432,635
Non-Instructional Salaries					
Contract or Regular	1200		7,582,993	536,141	8,119,134
Other	1400		1,099,943	91,434	1,191,377
Total Non-Instructional Salaries		0	8,682,936	627,575	9,310,511
Total Academic Salaries		34,432,635	43,115,571	627,575	43,743,146
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		19,207,708	413,415	19,621,123
Other	2300		573,537	209,323	782,860
Total Non-Instructional Salaries		0	19,781,245	622,738	20,403,983
Instructional Aides					
Regular Status	2200	3,043,277	3,043,277		3,043,277
Other	2400	167,170	167,170		167,170
Total Instructional Aides		3,210,447	3,210,447	0	3,210,447
Total Classified Salaries		3,210,447	22,991,692	622,738	23,614,430
Employee Benefits	3000	12,174,752	24,534,266	406,106	24,940,372
Supplies and Materials	4000		435,254	22,661	457,915
Other Operating Expenses	5000	416,064	8,758,694	24,567	8,783,261
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		50,233,898	99,835,477	1,703,647	101,539,124

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2010-2011

Budget Year: 2011-2012

District ID: 840

Name: LONG BEACH

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Exclusions	Object	Instructional Salary Cost	Total CEE	Activities	
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Activities to Exclude					
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	839,168	839,168		839,168
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		583,507		583,507
Objects to Exclude					
Rents and Leases	5060		129,439		129,439
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		2,496,676		2,496,676

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2010-2011

Budget Year: 2011-2012

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		839,168	4,048,790	0	4,048,790
Total for ECS 84362, 50% Law		49,394,730	95,786,687	1,703,647	97,490,334
Percent of CEE (Instructional Salary Cost / Total CEE)		51.57%	100.00%		
50% of Current Expense of Education			47,893,344		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		49,394,730	95,786,687	1,703,647	97,490,334
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		50,233,898	99,835,477	1,703,647	101,539,124
Capital Expenditures	6000	71,939	545,242		545,242
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		50,305,837	100,380,719	1,703,647	102,084,366

For Year Ended June 30, 2011

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			0
In County Treasury	9112	936,496	2,977,216	3,913,712
Cash With Fiscal Agents	9113	346,195		346,195
Revolving Cash Accounts	9114	2,113,845		2,113,845
Investments (at cost)	9120			0
Accounts Receivable	9130	24,574,002	3,556,052	28,130,054
Due from Other Funds	9140	1,962,282		1,962,282
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	873,858	65,263	939,121
TOTAL ASSETS		30,806,678	6,598,531	37,405,209
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	1,165,568	1,967,973	3,133,541
Accrued Salaries and Wages Payable	9520	120,214		120,214
Compensated Absences Payable Current	9530	182,922		182,922
Due to Other Funds	9540	10,960,567		10,960,567
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	231,726	1,604,394	1,836,120
TOTAL LIABILITIES		12,660,997	3,572,367	16,233,364

For Year Ended June 30, 2011

District ID: 840

Name: LONG BEACH

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
FUND EQUITY				
Fund Balance Reserved	9710			0
NonCash Assets	9711	873,858	65,263	939,121
Amounts Restricted by Law for Specific Purposes	9712		2,960,901	2,960,901
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Total Reserved Fund Balance		873,858	3,026,164	3,900,022
Designated Fund Balance	9750			
Commitments by Contract or Other Legal Obligation	9751			0
Self Insurance Programs	9752			0
Payments Resulting from Court Orders	9753			0
Specific Future Purposes	9754	2,827,764		2,827,764
Total Designated Fund Balance		2,827,764	0	2,827,764
Uncommitted(Unrestricted) Fund Balance	9790	14,444,059		14,444,059
TOTAL FUND EQUITY		18,145,681	3,026,164	21,171,845
TOTAL LIABILITIES AND FUND EQUITY		30,806,678	6,598,531	37,405,209

COMBINED BALANCE SHEET

For Year Ended June 30, 2011

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	3,926,952		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		3,926,952	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

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

- 20 Debt Service Funds:**
- 21 Bond Interest and Redemption Fund**
- 22 Revenue Bond Interest and Redemption Fund**
- 29 Other Debt Service Fund**

COMBINED BALANCE SHEET

For Year Ended June 30, 2011

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 EQUITY				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712	3,926,952		
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Total Reserved Fund Balance		3,926,952	0	0
Designated Fund Balance	9750			
Commitments by Contract or Other Legal Obligation	9751			
Self Insurance Programs	9752			
Payments Resulting from Court Orders	9753			
Specific Future Purposes	9754			
Total Designated Fund Balance		0	0	0
Uncommitted(Unrestricted) Fund Balance	9790			
TOTAL FUND EQUITY		3,926,952	0	0
TOTAL LIABILITIES AND FUND EQUITY		3,926,952	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, 2011

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			325,491			1,918,665
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			16,867			131,984
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220			1,276			
TOTAL ASSETS		0	0	343,634	0	0	2,050,649
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			207,426			82,057
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						93,152
TOTAL LIABILITIES		0	0	207,426	0	0	175,209

- 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, 2011

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 EQUITY							
Fund Balance Reserved	9710						
NonCash Assets	9711			1,276			
Amonts Restricted by Law for Specific Purposes	9712						
Reserve for Encumbrances Credit	9713						
Reserve for Encumbrances Debit	9714						
Reserve for Debt Services	9715						
Total Reserved Fund Balance		0	0	1,276	0	0	0
Designated Fund Balance	9750						
Commitments by Contract or Other Legal Obligation	9751						
Self Insurance Programs	9752						
Payments Resulting from Court Orders	9753						
Specific Future Purposes	9754			134,932			1,875,440
Total Designated Fund Balance		0	0	134,932	0	0	1,875,440
Uncommitted(Unrestricted) Fund Balance	9790						
TOTAL FUND EQUITY		0	0	136,208	0	0	1,875,440
TOTAL LIABILITIES AND FUND EQUITY		0	0	343,634	0	0	2,050,649

COMBINED BALANCE SHEET

For Year Ended June 30, 2011

District ID: 840

Name: LONG BEACH

Description	CA (Object)	41	42
		Capital Outlay Projects Fund	Revenue Bond Construction Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	8,025,204	108,423,609
Cash With Fiscal Agents	9113	213,001	
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	64,471	1,889,883
Due from Other Funds	9140	5,500,000	
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		622,869
TOTAL ASSETS		13,802,676	110,936,361
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	733,143	4,743,069
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	3,681,798	
TOTAL LIABILITIES		4,414,941	4,743,069

COMBINED BALANCE SHEET

For Year Ended June 30, 2011

District ID: 840

Name: LONG BEACH

Description	CA (Object)	41	42
		Capital Outlay Projects Fund	Revenue Bond Construction Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amonts Restricted by Law for Specific Purposes	9712	9,387,735	106,193,292
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Total Reserved Fund Balance		9,387,735	106,193,292
Designated Fund Balance	9750		
Commitments by Contract or Other Legal Obligation	9751		
Self Insurance Programs	9752		
Payments Resulting from Court Orders	9753		
Specific Future Purposes	9754		
Total Designated Fund Balance		0	0
Uncommitted(Unrestricted) Fund Balance	9790		
TOTAL FUND EQUITY		9,387,735	106,193,292
TOTAL LIABILITIES AND FUND EQUITY		13,802,676	110,936,361

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2011

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, 2011

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, 2011

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				
Total Reserved Fund Balance		0	0	0	0
Designated Fund Balance	9750				
Commitments by Contract or Other Legal Obligation	9751				
Self Insurance Programs	9752				
Payments Resulting from Court Orders	9753				
Specific Future Purposes	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, 2011

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	172,655	
Cash With Fiscal Agents	9113	102,404	
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	523	
Due from Other Funds	9140		
Student Loans Receivable	9150		
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
TOTAL ASSETS		275,582	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2011

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	1,636	
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		1,636	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	1,636	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2011

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		
Total Reserved Fund Balance		0	0
Designated Fund Balance	9750		
Commitments by Contract or Other Legal Obligation	9751		
Self Insurance Programs	9752	273,946	
Payments Resulting from Court Orders	9753		
Specific Future Purposes	9754		
Total Designated Fund Balance		273,946	0
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		273,946	0
TOTAL LIABILITIES AND FUND EQUITY		275,582	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2011

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	2,431,611			540,663				1,816
In County Treasury	9112				4,932				6,102,874
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120								1,177,895
Accounts Receivable	9130	106,292			69,793				10,816
Due from Other Funds	9140				125				5,460,567
Student Loans Receivable	9150								
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	0	0	0	0
TOTAL ASSETS		2,537,903	0	0	615,513	0	0	0	12,753,968

COMBINED BALANCE SHEET

For Year Ended June 30, 2011

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	483,951			380,934				5,732
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				113,056				
Total Current Liabilities and Deferred Revenue		483,951	0	0	493,990	0	0	0	5,732
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	483,951	0	0	493,990	0	0	0	5,732

COMBINED BALANCE SHEET

For Year Ended June 30, 2011

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				121,523				1,177,895
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Total Reserved Fund Balance		0	0	0	121,523	0	0	0	1,177,895
Designated Fund Balance	9750								
Commitments by Contract or Other Legal Obligation	9751								
Self Insurance Programs	9752								
Payments Resulting from Court Orders	9753								
Specific Future Purposes	9754	2,053,952							11,570,341
Total Designated Fund Balance		2,053,952	0	0	0	0	0	0	11,570,341
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		2,053,952	0	0	121,523	0	0	0	12,748,236
TOTAL LIABILITIES AND FUND EQUITY		2,537,903	0	0	615,513	0	0	0	12,753,968

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2010-2011

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		958,471	958,471
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		220,941	220,941
Student Financial Aid	8150	120,349		120,349
Veterans Education	8160		344,968	344,968
Vocational and Technical Education Act (VATEA)	8170		1,156,719	1,156,719
Other Federal Revenues	8190		5,437,572	5,437,572
Total Federal Revenues	8100	120,349	8,118,671	8,239,020
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	87,074,264		87,074,264
Other General Apportionment	8613	513,868		513,868
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		747,961	747,961
Disabled Students Programs and Services(DSPS)	8623		965,645	965,645
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		784,463	784,463
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		2,519,953	2,519,953

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2010-2011

District ID: 840

Name: LONG BEACH

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		4,005,651	4,005,651
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	85,485		85,485
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	2,464,397	363,756	2,828,153
State Mandated Costs	8685	893,079		893,079
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	597,657		597,657
Total State Revenues	8600	91,628,750	9,387,429	101,016,179

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2010-2011

District ID: 840

Name: LONG BEACH

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	8,943,314		8,943,314
Tax Allocation, Supplemental Roll	8812	136,335		136,335
Tax Allocation, Unsecured Roll	8813	250,195		250,195
Prior Years Taxes	8816	570,668		570,668
Education Revenues Augmentation Fund (ERAF)	8817	1,996,690		1,996,690
Redevelopment Agency Funds	8818	145,388		145,388
Contributions, Gifts, Grants, and Endowments	8820			0
Contract Services	8830			
Contract Instructional Services	8831		970,857	970,857
Other Contranct Services	8832		48,786	48,786
Sales and Commissions	8840			0
Rentals and Leases	8850	339,542		339,542
Interest and Investment Income	8860	315,075		315,075
Student Fees and Charges	8870			
Community Services Classes	8872	73,088		73,088
Dormitory	8873			0
Enrollment	8874	1,541,190		1,541,190
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876		743,901	743,901
Instructional Materials Fees and Sales of Materials	8877	68,944		68,944
Insurance	8878			0
Student Records	8879	80,103		80,103
Nonresident Tuition	8880	447,258		447,258
Parking Services and Public Transportation	8881		664,971	664,971
Other Student Fees and Charges	8885	741,051		741,051
Other Local Revenues	8890	424,347	28,573	452,920
Total Local Revenues	8800	16,073,188	2,457,088	18,530,276
Total Revenues		107,822,287	19,963,188	127,785,475

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2010-2011

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			0
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8981/8982/8983)	898#	1,322,868	1,248,524	2,571,392
Total Other Financing Sources	8900	1,322,868	1,248,524	2,571,392
Total Revenues and Other Financing Sources		109,145,155	21,211,712	130,356,867

For Actual Year: 2010-2011

Budget Year: 2011-2012

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	157,813	8,550	24,261			190,624
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	2,077,363	82,327	74,754	4,534		2,238,978
Business and Management	0500	2,799,362	98,076	29,376	7,288		2,934,102
Communications	0600						0
Computer and Information Science	0700	1,200,099	47,704	26,485	50,760		1,325,048
Education	0800	2,926,008	195,286	67,549			3,188,843
Engineering and Related Industrial Technology	0900	4,356,595	262,399	242,493	210,132		5,071,619
Fine and Applied Arts	1000	5,764,711	240,077	141,911	118,695		6,265,394
Foreign language	1100	1,487,456	55,373	4,806			1,547,635
Health	1200	3,547,490	255,139	63,837	122,579		3,989,045
Consumer Education And Home Economics	1300	2,318,540	173,843	57,318	1,637		2,551,338
Law	1400						0
Humanities(Letters)	1500	8,829,947	452,478	41,169	1,388		9,324,982
Library Science	1600	922,281	210,298	114,438	53,022		1,300,039
Mathematics	1700	4,130,804	79,714	30,084			4,240,602
Military Studies	1800						0
Physical Sciences	1900	1,614,883	39,873	26,851			1,681,607
Psychology	2000						0
Public Affairs and Services	2100	682,021	74,064	419,490			1,175,575
Social Sciences	2200	4,787,205	134,479	18,403			4,940,087
Commercial Services	3000	503,672	21,614	9,272	31,618		566,176
Interdisciplinary Studies	4900	2,017,869	9,860	119,203	21,222		2,168,154
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	643,928					643,928
Sub-Total Instructional Activites		50,768,047	2,441,154	1,511,700	622,875		55,343,776
Total Expenditures for GF Activities*		50,768,754	54,047,052	15,687,038	1,244,647	4,273,401	126,020,892

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

For Actual Year: 2010-2011

Budget Year: 2011-2012

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	707	4,948,828	183,364	15,515		5,148,414
Course and Curriculum Development	6020		580,299	19,840	933		601,072
Academic / Faculty Senate	6030		303,780	8,591			312,371
Other Instructional Administration & Governance	6090		570,246	68,894	4,673		643,813
Total Instructional Admin. & Governance		707	6,403,153	280,689	21,121	0	6,705,670
Instructional Support Services	6100						
Learning Center	6110		762,384	4,886	1,177		768,447
Library	6120		1,918,563	54,390	7,856		1,980,809
Media	6130		1,353,262	22,044	5,634		1,380,940
Museums and Galleries	6140		57,686	2,193			59,879
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190		79,155	8,917			88,072
Total Instructional Support Services		0	4,171,050	92,430	14,667	0	4,278,147
Admissions and Records	6200		2,567,357	51,312	9,663		2,628,332
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		3,641,912	31,037			3,672,949
Matriculation and Student Assessment	6320		615,257	77,656			692,913
Transfer Programs	6330		610,375	58,629			669,004
Career Guidance	6340		230,686	16,069			246,755
Other Student Counseling and Guidance	6390						0
Total Student Counseling and Guidance		0	5,098,230	183,391	0	0	5,281,621

For Actual Year: 2010-2011

Budget Year: 2011-2012

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						0
Disabled Student Programs and Services (DSPS)	6420		1,050,307	31,459	12,889		1,094,655
Extended Opportunity Programs and Services (EOPS)	6430		1,002,508	30,575	11,579		1,044,662
Health Services	6440		754,704	177,197	1,678		933,579
Student Personnel Administration	6450		715,909	23,320			739,229
Financial Aid Administration	6460		2,611,123	98,697	2,634		2,712,454
Job Placement Services	6470		260,956	21,270			282,226
Veterans Services	6480						0
Miscellaneous Student Services	6490		828,522	85,761			914,283
Total Other Student Services		0	7,224,029	468,279	28,780	0	7,721,088
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		2,034,949	424,053	1,053		2,460,055
Custodial Services	6530		3,533,150	248,503	64,586		3,846,239
Grounds Maintenance and Repairs	6550		764,432				764,432
Utilities	6570			2,289,334			2,289,334
Other Operations and Maintenance of Plant	6590						0
Total Operation and Maintenance of Plant	6500	0	6,332,531	2,961,890	65,639	0	9,360,060
Planning, Policymaking and Coordinations	6600		2,491,363	494,601	3,434		2,989,398

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

For Actual Year: 2010-2011

Budget Year: 2011-2012

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		690,835	194,094	4,366		889,295
Fiscal Operations	6720		2,612,408	997,720	7,228		3,617,356
Human Resources Management	6730		2,041,974	192,234	5,845		2,240,053
Noninstruct Staff Retirees' Benefits & Retirement *	6740		1,741,101				1,741,101
Staff Development	6750		104,362	18,487			122,849
Staff Diversity	6760		8,625	27,324			35,949
Logistical Services	6770		1,216,674	2,811,134	148,532		4,176,340
Management Information Systems	6780		3,423,497	691,323	182,568		4,297,388
Other General Institutional Support Services	6790		503,338	92,766	14,509		610,613
Total General Institutional Support Services	6700	0	12,342,814	5,025,082	363,048	0	17,730,944
Community Services & Economic Development	6800						
Community Recreation	6810		56,936	3,319			60,255
Community Service Classes	6820						0
Community Use of Facilities	6830						0
Economic Development	6840		3,588,159	4,422,260	92,928		8,103,347
Other Community Services & Economic Development	6880						0
Total Community Services	6800	0	3,645,095	4,425,579	92,928	0	8,163,602

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2010-2011

Budget Year: 2011-2012

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						0
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		204,012	375,248			579,260
Student and Co-Curricular Activities	6960		1,050,999	26,550	22,492		1,100,041
Student Housing	6970						0
Other Ancillary Services	6990		75,265	15,140			90,405
Total Ancillary Services	6900	0	1,330,276	416,938	22,492	0	1,769,706
Auxiliary Operations	7000						
Contract Education	7010						0
Other Auxiliary Operations	7090						0
Total Auxiliary Operations	7000	0	0	0	0	0	0

For Actual Year: 2010-2011

Budget Year: 2011-2012

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						0
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						0
Student Aid	7320						0
Other Outgo	7330						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	0	0
Sub-Total Non-Instructional Activites		707	51,605,898	14,175,338	621,772	4,273,401	70,677,116
Total Expenditures General Fund: activities *		50,768,754	54,047,052	15,687,038	1,244,647	4,273,401	126,020,892

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: LONG BEACH

I.	2011-2012 Appropriations Limit:			
A.	2010-2011 Appropriations Limit:			\$124,572,932
B.	2011-2012 Price Factor:	1.0251		
C.	Population factor:			
	1. 2009-2010 Second Period Actual FTES	21,118.90		
	2. 2010-2011 Second Period Actual FTES	20,917.54		
	3. 2010-2011 Population change factor (C2/C1)	0.9905		
D.	2010-2011 Limit adjusted by inflation and population factors (A * B * C.3)			\$126,486,565
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)			\$126,486,565
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.	2011-2012 Appropriations Limit (D + E.3 - F.3)			\$126,486,565
II.	2011-2012 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			81,050,356
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			85,485
C.	Local Property taxes			12,042,590
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			29,924
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			2,981,375
H.	2011-2012 Appropriations Subject to Limit			\$90,226,980

For Actual Year: 2010-2011

Budget Year: 2011-2012

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	120,349	120,000	8,118,671	7,900,973	8,239,020	8,020,973
State Revenues	8600	91,628,750	84,033,657	9,387,429	8,159,409	101,016,179	92,193,066
Local Revenues	8800	16,073,188	16,455,468	2,457,088	3,034,893	18,530,276	19,490,361
Total Revenues		107,822,287	100,609,125	19,963,188	19,095,275	127,785,475	119,704,400
EXPENDITURES:							
Academic Salaries	1000	43,743,146	44,889,737	2,611,856	2,477,316	46,355,002	47,367,053
Classified Salaries	2000	23,614,430	24,992,138	7,207,007	6,725,440	30,821,437	31,717,578
Employee Benefits	3000	24,940,372	25,680,115	2,698,995	2,637,028	27,639,367	28,317,143
Supplies and Materials	4000	457,915	603,475	1,143,732	1,277,149	1,601,647	1,880,624
Other Operating Expenses and Services	5000	8,783,261	10,625,906	5,302,130	5,565,439	14,085,391	16,191,345
Capital Outlay	6000	545,242	515,595	699,405	648,159	1,244,647	1,163,754
Total Expenditures		102,084,366	107,306,966	19,663,125	19,330,531	121,747,491	126,637,497
Excess /(Deficiency) of Revenues over Expenditures		5,737,921	(6,697,841)	300,063	(235,256)	6,037,984	(6,933,097)
Other Financing Sources	8900	1,322,868	1,083,709	1,248,524	1,257,623	2,571,392	2,341,332
Other Outgo	7000	2,417,223	2,527,623	1,856,178	1,098,160	4,273,401	3,625,783
Net Increase/(Decrease) in Fund Balance		4,643,566	(8,141,755)	(307,591)	(75,793)	4,335,975	(8,217,548)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	13,502,115	18,145,681	3,333,755	3,026,164	16,835,870	21,171,845
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	13,502,115		3,333,755		16,835,870	
Ending Fund Balance, June 30		18,145,681	10,003,926	3,026,164	2,950,371	21,171,845	12,954,297

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

840 LONG BEACH

For Actual Year: 2010-2011

Budget Year: 2011-2012

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	109,908					
Local Revenues	8800	12,739,617	12,686,106				
Total Revenues		12,849,525	12,686,106	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	5,750,000	6,706,959				
Debt Interest and Other Service Charges	7120	6,881,720	6,701,886				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	12,631,720	13,408,845	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(12,631,720)	(13,408,845)	0	0	0	0
Net Increase/Decrease in Fund Balance		217,805	(722,739)	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	3,709,147	3,926,952		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	3,709,147		0		0	
Ending Fund Balance, June 30		3,926,952	3,204,213	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

840 LONG BEACH

For Actual Year: 2010-2011

Budget Year: 2011-2012

Special Revenue Funds

Description	Object Code	FUND: 31		FUND 32		FUND 33	
		BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100					57,035	52,000
State Revenues	8600					838,473	729,465
Local Revenues	8800					560,608	656,583
Total Income		0	0	0	0	1,456,116	1,438,048
Expenditures							
Academic Salaries	1000					55,113	
Classified Salaries	2000					916,962	1,066,674
Employee Benefits	3000					305,419	355,464
Supplies and Materials	4000					115,700	139,900
Other Operating Expenses and Services	5000					8,068	10,575
Capital Outlay	6000					7,138	
Total Expenditures		0	0	0	0	1,408,400	1,572,613
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	47,716	(134,565)
Other Financing Sources	8900					50,347	50,000
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	98,063	(84,565)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	38,145	136,208
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		38,145	
Ending Fund Balance, June 30		0	0	0	0	136,208	51,643

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

840 LONG BEACH

For Actual Year: 2010-2011

Budget Year: 2011-2012

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					1,610,642	1,474,136
Total Income		0	0	0	0	1,610,642	1,474,136
Expenditures							
Academic Salaries	1000					15,535	22,571
Classified Salaries	2000					519,628	703,595
Employee Benefits	3000					169,916	264,786
Supplies and Materials	4000					57,191	73,929
Other Operating Expenses and Services	5000					325,213	546,435
Capital Outlay	6000					40,545	51,300
Total Expenditures		0	0	0	0	1,128,028	1,662,616
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	482,614	(188,480)
Other Financing Sources	8900					158,792	
Other Outgo	7000					266,726	187,377
Net Increase/(Decrease) in Fund Balance		0	0	0	0	374,680	(375,857)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	1,500,760	1,875,440
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		1,500,760	
Ending Fund Balance, June 30		0	0	0	0	1,875,440	1,499,583

For Actual Year: 2010-2011

Budget Year: 2011-2012

Capital Projects Funds

Description	Object Code	FUND: 41		FUND 42	
		CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600	4,252,602	6,318,398		
Local Revenues	8800	1,184,600	964,000	1,812,599	1,073,369
Total Income		5,437,202	7,282,398	1,812,599	1,073,369
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000			70,609	64,942
Employee Benefits	3000			25,595	24,003
Supplies and Materials	4000	87,569	207	18,303	69,443
Other Operating Expenses and Services	5000	498,993	657,968	22,242,898	40,204,266
Capital Outlay	6000	4,097,710	6,463,696	34,474,458	270,923,279
Total Expenditures		4,684,272	7,121,871	56,831,863	311,285,933
Excess /(Deficiency) of Revenues over Expenditures		752,930	160,527	(55,019,264)	(310,212,564)
Other Financing Sources	8900	150,000	150,000		392,327,321
Other Outgo	7000	404,347	480,000		150,000,000
Net Increase/(Decrease) in Fund Balance		498,583	(169,473)	(55,019,264)	(67,885,243)
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010	8,889,152	9,387,735	131,622,749	106,193,292
Prior Years Adustments	9020			29,589,807	
Adjusted Beginning Balance	9030	8,889,152		161,212,556	
Ending Fund Balance, June 30		9,387,735	9,218,262	106,193,292	38,308,049

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

840 LONG BEACH

For Actual Year: 2010-2011

Budget Year: 2011-2012

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

For Actual Year: 2010-2011

Budget Year: 2011-2012

Enterprise Funds

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

For Actual Year: 2010-2011

Budget Year: 2011-2012

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	3,512	3,500				
Other Financing Sources	8900	1,000,000	1,000,000				
Total Income		1,003,512	1,003,500	0	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	30,941	32,836				
Employee Benefits	3000	13,614	14,448				
Supplies and Materials	4000	352	706				
Other Operating Expenses and Services	5000	862,186	954,118				
Capital Outlay	6000	959					
Total Expenditures		908,052	1,002,108	0	0		
Net Profit or Loss		95,460	1,392	0	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		95,460	1,392	0	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	178,486	273,946		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	178,486		0			
Ending Fund Balance, June 30		273,946	275,338	0	0		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

840 LONG BEACH

For Actual Year: 2010-2011

Budget Year: 2011-2012

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	1,026,813	990,180				
Total Income		1,026,813	990,180	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	29					
Other Operating Expenses and Services	5000	1,049,678	990,180				
Capital Outlay	6000						
Total Expenditures		1,049,707	990,180	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		(22,894)	0	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(22,894)	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	2,112,942	2,053,952		0		0
Prior Years Adjustments	9020	(36,096)					
Adjusted Beginning Balance	9030	2,076,846		0		0	
Ending Fund Balance, June 30		2,053,952	2,053,952	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

840 LONG BEACH

For Actual Year: 2010-2011

Budget Year: 2011-2012

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	51,843,484	53,688,467				
State Revenues	8600	2,542,761	2,925,370				
Local Revenues	8800						
Total Income		54,386,245	56,613,837	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		54,386,245	56,613,837	0	0	0	0
Other Financing Sources	8900	118,352	220,000				
Other Outgo	7000	54,504,597	56,833,837				
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: 2010-2011

Budget Year: 2011-2012

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			134,506	135,000
Total Income		0	0	134,506	135,000
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000			2,127,676	2,340,443
Supplies and Materials	4000				
Other Operating Expenses and Services	5000			11,550	12,000
Capital Outlay	6000				
Total Expenditures		0	0	2,139,226	2,352,443
Excess /(Deficiency) of Revenues over Expenditures		0	0	(2,004,720)	(2,217,443)
Other Financing Sources	8900			3,460,567	3,460,567
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		0	0	1,455,847	1,243,124
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	11,292,389	12,748,236
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		11,292,389	
Ending Fund Balance, June 30		0	0	12,748,236	13,991,360

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2010-2011

District ID: 840

Name: LONG BEACH

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	1,248,524
33	CHILD DEVELOPMENT FUND	11	UNRESTRICTED SUBFUND	50,347
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	1,000,000
74	STUDENT FINANCIAL AID TRUST FUND	11	UNRESTRICTED SUBFUND	118,352
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	802,472
39	OTHER SPECIAL REVENUE FUND	12	RESTRICTED SUBFUND	158,792
11	UNRESTRICTED SUBFUND	39	OTHER SPECIAL REVENUE FUND	116,049
41	CAPITAL OUTLAY PROJECTS FUND	39	OTHER SPECIAL REVENUE FUND	150,000
11	UNRESTRICTED SUBFUND	41	CAPITAL OUTLAY PROJECTS FUND	404,347

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010		211,480				
Adjustments	9020						
Adjusted Beginning Balance	9030		211,480			0	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		2,464,397			363,756	
		Instructional & Institutional Unrestricted				Instructional Materials Propostition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0	12,600	12,600
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	522,747	522,747
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	535,347	535,347
Other Operating Expenses and Services	5000		2,496,676		2,496,676	7,610	2,504,286
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
Other Outgo	7000				0		0
Total Expenditures		0	2,496,676	0	2,496,676	542,957	3,039,633
Ending Balance					179,201	(179,201)	0

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010		179,201			(179,201)	
Adjustments	9020						
Adjusted Beginning Balance	9030		179,201			(179,201)	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		2,375,919			457,861	
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0	49,650	49,650
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	587,427	587,427
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	637,077	637,077
Other Operating Expenses and Services	5000		2,188,563		2,188,563	8,140	2,196,703
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
Other Outgo	7000				0		0
Total Expenditures		0	2,188,563	0	2,188,563	645,217	2,833,780
Ending Balance					366,557	(366,557)	