DUE OCTOBER 1

Pursuant to Public Resources Code § 6306

Granted Public Trust Lands Standardized Reporting Form



Fiscal/Calendar Year: 2015 (OCT 2014 - SEPT 2015)

Grantee Name:	CITY OF LONG BEACH
Contact Person:	STPEHEN HANNAH, CITY CONTROLLER
Contact Phone:	(562) 570-6450
Mailing Address:	CITY OF LONG BEACH
Ū	FINANCIAL MANAGEMENT, 6TH FLOOR
	333 W OCEAN BLVD, LONG BEACH, CA 90802

1. Funds

a. Is a separate fund maintained for trust assets, liabilities, revenues and expenditures? YES ☑ NO □

If "No", under what fund are they accounted for? If "Yes," please list the name(s) of the fund(s)

- b. Are separate financial statements prepared for the trust?
 - YES 🗆 NO 🗹

If "No," in which financial statements are they included? (Name of the document(s) and the applicable page number(s)) If "Yes," describe the organization of the separate financial statement. FY2015 City of Long Beach CAFR under Business-Type Activities -Enterprise Funds, under column Tidelands, Tideland Oil, and Harbor(page 35-39)

2. Revenue

- a. What was the gross revenue received or generated from trust land or trust assets during the past fiscal year? \$522,736,000
- b. Please list all sources of revenue and the amount of revenue generated from each source (e.g. permits, rentals, percentage of lease) Please see attachment.

3. Expenses

- a. What was the total expenditure of funds received or generated from trust land or assets during the past fiscal year? \$460,315,000
- b. What expenses were allocated or charged directly to the trust? Please list the source of the expenditure and the amount expended. All expenses. Please see attachment.
- c. Have there been any capital improvements over \$250,000 within the current fiscal year? Are any capital improvements over \$250,000 expected in the next fiscal year?

Yes. Tidelands and Harbor have capital projects over \$250,000 for the current year and in the next fiscal year

d. Describe any other disposition of trust funds or assets or any other disposition of the trust lands or trust assets themselves. Include any internal funds that were transferred to other grantees, to the management of another entity or under the management of another political subdivision of the grantee per an agreement, settlement, or Memorandum of Understanding.

Belmont Pool with a book value \$741,160 was retired. A temporary pool was built in FY14, and new pool is planned to be built.

4. Beginning and Ending Balance

Please list the beginning and ending balances for the tidelands trust fund(s) for this past fiscal year.

The beginning and ending fund balances were \$ 3,829,093,000 and \$3,915,936,000 respectively.

For all questions, please give the page number where the information can be found in your accompanying financial document. Please use additional pages as necessary.

Citv of Long Beach Tidelands Trust Fund Statement of Revenues. Expenses, and Changes in Fund Net Position (Deficit) For the Fiscal Year Ended September 30, 2015 (In Thousands)

Operating Revenues: Image: Second Secon		 T	idelands	197	Fideland Revenue		Harbor		Total delands ust Fund 2015
Fines and Forfeitures 204 - 204 Fees, Concessions, and Rentals 41,023 94,978 353,015 489,016 From Other Agencies 135 - - 135 Charges for Services 26,213 4,414 - 30,627 Other 129 - 2,435 2,564 Total Operating Revenues 67,894 99,392 355,450 522,736 Operating Expenses: Personnel Services 30,292 3,464 55,950 89,706 Purchases of Gas and Water - - - - - Maintenance and Other Operations 62,818 4,393 74,063 141,274 Insurance Premiums - - - - - Self-Insured Losses - - - - - Compensated Absences - - - - - Depreciation 19,869 - 137,709 157,578 Total Operating Income (Loss) (45,599) 20.292 <th>Operating Revenues:</th> <th>104 - 140</th> <th></th> <th></th> <th></th> <th>-</th> <th></th> <th></th> <th></th>	Operating Revenues:	104 - 140				-			
Fees, Concessions, and Rentals 41,023 94,978 353,015 489,016 From Other Agencies 135 - - 135 Charges for Services 26,213 4,414 - 30,627 Other 129 - 2,435 2,564 Total Operating Revenues 67,894 99,392 355,450 522,736 Operating Expenses: Personnel Services 30,292 3,464 55,950 89,706 Purchases of Gas and Water - - - - - - Maintenance Premiums -	Licenses and Permits	\$	190	\$	÷.	\$	-	\$	190
From Other Agencies 135 - 135 Charges for Services 26,213 4,414 - 30,627 Other 129 - 2,435 2,564 Total Operating Revenues 67,894 99,392 355,450 522,736 Operating Expenses: 99,392 3,464 55,950 89,706 Purchases of Cas and Water - - - - Maintenance and Other Operations 62,818 4,393 74,063 141,274 Insurance Premiums - - - - - Self-Insured Losses - - - - - Compensated Absences -	and another as she and another some		204				-		204
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Total Operating Revenues 67.894 99.392 355.450 522.736 Operating Expenses: Personnel Services 30,292 3,464 55.950 89,706 Purchases of Gas and Water - - - - - Maintenance and Other Operations 62.818 4,393 74,063 141,274 Insurance Premiums - - - - - Self-Insured Losses - - - - - Compensated Absences -					4,414		14.0		
Operating Expenses: 30,292 3,464 55,950 89,706 Purchases of Gas and Water - <td>Other</td> <td></td> <td>129</td> <td></td> <td>_</td> <td></td> <td>2,435</td> <td>4410-0-</td> <td>2,564</td>	Other		129		_		2,435	4410-0-	2,564
Personnel Services 30,292 3,464 55,950 89,706 Purchases of Gas and Water - <td>• •</td> <td></td> <td>67,894</td> <td></td> <td>99,392</td> <td></td> <td>355,450</td> <td>-</td> <td>522,736</td>	• •		67,894		99,392		355,450	-	522,736
Purchases of Gas and Water - - - Maintenance and Other Operations 62.818 4,393 74,063 141,274 Insurance Premiums - - - - - Self-Insured Losses - - - - - Compensated Absences - - - - - Payments to Other Entities - 11,243 - 71,243 - 71,243 Amortization 514 - - 514 - - 514 Depreciation 19,869 - 137,709 157,578 - 151,577 Total Operating Income (Loss) (45,599) 20,292 87,728 62,421 Non-Operating Income (Expenses); - - 35,979 35,979 Interest Expense (7,747) - (878) (8,625) Gain (Loss) on Disposition of Capital Assets - - 9 7,859 7,868 Other Income - 9 7,859 7,868 0ther Expense (1,072) - (3,488) (4,560)									
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Employee Benefits - - - Payments to Other Entities - 71,243 - 71,243 Amortization 514 - 514 - 514 Depreciation 19,869 - 137,709 157,578 Total Operating Expenses 113,493 79,100 267,722 460,315 Operating Income (Loss) (45,599) 20,292 87,728 62,421 Non-Operating Income (Expenses): - 4,036 5,393 Interest Income 1,357 - 4,036 5,393 Interest Expense (7,747) - (878) (8,625) Gain (Loss) on Disposition of Capital Assets - - 35,979 35,979 Oil Field Abandonment Costs - (2,500) - (2,500) Operating Grants 484 - - 484 Other Income - 9 7,859 7,868 Other Expense (1,072) - (3,488) (4,560) Total			-		-				-
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Change in Net Position(20,030)(224)230,713210,459Net Position (Deficit) - October 1391,388(24,504)3,462,2093,829,093Adjustments for GASB 68 Implementation(34,944)(5,568)(83,104)(123,616)	Transfers In		35,765				-		35,765
Net Position (Deficit) - October 1 391,388 (24,504) 3,462,209 3,829,093 Adjustments for GASB 68 Implementation (34,944) (5,568) (83,104) (123,616)	Transfers Out		(2.641)	-	(18,025)		(21,531)		(42,197)
Adjustments for GASB 68 Implementation (34,944) (5,568) (83,104) (123,616)	Change in Net Position		(20,030)		(224)		230,713		210,459
			391,388		(24,504)		3,462,209		3,829,093
	Adjustments for GASB 68 Implementation		(34,944)		(5,568)		(83,104)		(123,616)
	-	\$		\$	and in state of the state of th	\$	3,609,818		3,915,936

City of Long Beach

Proprietary Funds Statement of Net Position (Deficit) September 30, 2015 (In Thousands)

	Business-type Activities - Enterprise Funds			se Funds		
		Gas Utility		Tidelands		ideland Oil Revenue
ASSETS						
Current Assets:						
Pooled Cash and Cash Equivalents	\$	15,488	\$	174,087	\$	21,197
Non-Pooled Cash and Cash Equivalents		16,045		55,346		-
Non-Pooled Investments		-		-		-
Receivables:						
Interest Receivable		12		102		-
Accounts Receivable		5,012		6,454		10,925
Due from Other Governments		-		8		-
Due from Other Funds		-		20,980		-
Allowance for Receivables		(449)		(500)		-
Deposits		-		-		-
Inventory		2,066		-		-
Prepaid Gas - Current		22,939		-		-
Other Assets - Current		119		160		-
Total Current Asset		61,232		256,637		32,122
Noncurrent Assets:						
Restricted Noncurrent assets						
Non-Pooled Cash and Cash Equivalents		-		-		-
Non-Pooled Investments		20,148		20,485		-
Noncurrent Receivables:						
Other Noncurrent Receivables (net)		-		-		-
Advances to Other Funds		-		-		-
Fair Value - Commodity Swap		490,592		-		-
Capital Assets:						
Land and Other Capital Assets not being Depreciated		5,926		70,211		-
Capital Assets net of Accumulated Depreciation		132,679		288,525		12,532
Prepaid Gas - Long Term		450,292		-		-
Other Assets - Long-Term		-		-		-
Total Noncurrent Assets		1,099,637		379,221		12,532
Total Assets		1,160,869		635,858		44,654
DEFERRED OUTFLOWS OF RESOURCES						
Deferred Outflows (Note 24)		19,710		15,268		1,078

Business-type	Governmental		
Harbor	Other Proprietary Funds	Total Proprietary Funds	Activities Internal Service Funds
\$ 452,640	\$ 337,415	\$ 1,000,827	\$ 258,416
17	5,194	76,602	-
-	2,624	2,624	-
-	137	251	29
51,082	20,384	93,857	1,683
98,176	2,436	100,620	-
-	2,830	23,810	10,174
(1,119)	(1,076)	(3,144)	(119)
-	-	-	6,213
584	3,315	5,965	2,199
-	-	22,939	-
2,657	2,746	5,682	
604,037	376,005	1,330,033	278,595
127,166	-	127,166	-
88,979	21,063	150,675	-
5,667	992	6,659	224
1,300	3,114	4,414	-
-	-	490,592	-
2,390,342	60,061	2,526,540	4,262
1,706,178	552,517	2,692,431	80,615
-	-	450,292	-
51,160	144	51,304	
4,370,792	637,891	6,500,073	85,101
4,974,829	1,013,896	7,830,106	363,696
22,268	15,879	74,203	11,955
22,200	10,017	, 1,205	
			(Continued)

The notes to the basic financial statements are an integral part of this statement.

(Continued)

Business-type	Activities -	Enterprise	Funds
Dubiness type	1101111105	Lincerprise	i unus

LIABILITIES Junit Current Liabilities Payable from Current Assets: 716 8,904 5,419 Accruted Wages 358 539 75 Accrued Interest Payable 11,053 4,146 - Due to Other Funds 3,045 399 1,541 Unearned Revenues 1,057 1,586 59 Collections Held in Trust - - - Employee Benefits - - - Advances from Developers - - - Environmental Remediation - Current - - - Due to State of California - - - Due to State of California - - - Obligations Under Capital Leases - Current 1,354 32 - Total Current Liabilities 27,938 22,734 15,418 Noncurrent Liabilities - - - - Advances from Other Funds - - - - Other Long-Term Obligations -		Gas Utility	Tidelands	Tideland Oil Revenue
$\begin{array}{llllllllllllllllllllllllllllllllllll$	LIABILITIES			
Accounts Payable 716 8,904 5,419 Accrued Mages 358 539 75 Accrued Interest Payable 11,053 4,146 - Due to Other Funds 3,045 399 1,541 Unearmed Revenues 1,057 1,586 59 Collections Held in Trust - 160 1,452 Customers Deposits 3,005 - - Advances from Developers - - - - - - - - Due to State of California - - - - Due to State of California - - - - Other Long-Term Obligations - Current 1,554 32 - - Total Current Liabilities 27,938 22,734 15,418 Noncurrent Liabilities - 1,300 - - Advances from Other Funds - - - - Outer State of California - - - - <td></td> <td></td> <td></td> <td></td>				
Accrued Wages 358 539 75 Accrued Interest Payable 11,053 4,146 - Due to Other Funds 3,045 399 1,541 Unearned Revenues 1,057 1,586 59 Collections Held in Trust - - - Employee Benefits - - - Employee Benefits - - - Environmental Remediation - Current - - - Due to State of California - - - Due to State of California - - - Donds Payable Due Within One Year 7,150 6,930 - Other Long-Term Obligations - Current - 38 - Total Current Liabilities: 27,938 22,734 15,418 Noncurrent Liabilities: - - - Advances from Other Funds - - - Obligations Under Capital Leases 1,7,96 370 - Obte State of California -		716	8,904	5,419
Due to Other Funds 3,045 399 1,541 Unearned Revenues 1,057 1,586 59 Collections Held in Trust - 160 1,452 Customers Deposits 3,005 - - Advances from Developers - - - Employee Benefits - - - Due to State of California - - - Dus payable Due Within One Year 7,150 6,930 - Other Long-Term Obligations - Current - 38 - Total Current Liabilities 27,938 22,734 15,418 Noncurrent Liabilities - - - Advances from Other Funds - - - Accrued Self-Insurance Claims - - - Accrued Nevenues - 4,836 <t< td=""><td></td><td>358</td><td></td><td>,</td></t<>		358		,
Unearned Revenues 1,057 1,586 59 Collections Held in Trust - 160 1,452 Customers Deposits 3,005 - - Employee Benefits - - - Accrued Self-Insurance Claims - Current - - - Environmental Remediation - Current - - - Due to State of California - - - Obligations Under Capital Leases - Current 1,554 32 - Bonds Payable Due Within One Year 7,150 6,930 - Other Long-Term Obligations - Current - 38 - Total Current Liabilities: - 1,300 - Advances from Other Funds - 1,300 - Unearned Revenues - 4,836 - Accrued Oil Field Abandonment Costs - - - Site Restoration - - - - Obligations Under Capital Leases 17,796 370 - Other Lo	Accrued Interest Payable	11,053	4,146	-
Collections Held in Trust - 160 1,452 Customers Deposits 3,005 - - Advances from Developers - - - Employee Benefits - - - Accrued Self-Insurance Claims - Current - - - Due to State of California - - - Bonds Payable Due Within One Year 7,150 6,930 - Other Long-Term Obligations - Current - 38 - Total Current Liabilities: 27,938 22,734 15,418 Noncurrent Liabilities: - - - Advances from Other Funds - 1,300 - Unearned Revenues - 4,836 - Accrued Oil Field Abandonment Costs - - - Obligations Under Capital Leases 17,796 370 - Outer to State of California - - - - Obligations Under Capital Leases 17,796 370 - -		3,045		1,541
Customers Deposits 3,005 - - Advances from Developers - - - Employee Benefits - - - Accrued Self-Insurance Claims - Current - - - Due to State of California - - - - Due to State of California - - 6,872 - Obligations Under Capital Leases - Current 1,554 32 - - Other Long-Term Obligations - Current - 38 - - Total Current Liabilities: 27,938 22,734 15,418 - Noncurrent Liabilities: - 4,836 - - Advances from Other Funds - - - - Accrued Self-Insurance Claims - - - - Accrued Self-Insurance Claims - - - - Due to State of California - - - - - Bonds Payable 612,703 241,298 <		1,057	1,586	
Advances from Developers - - - Employee Benefits - - - Accrued Self-Insurance Claims - Current - - - Due to State of California - - - - Due to State of California - - - - - Due to State of California -		-	160	1,452
Employce Benefits - - - Accrued Self-Insurance Claims - Current - - - Due to State of California - - 6,872 Obligations Under Capital Leases - Current 1,554 32 - Bonds Payable Due Within One Year 7,150 6,930 - Other Long-Term Obligations - Current - 38 - Total Current Liabilities 27,938 22,734 15,418 Noncurrent Liabilities - - - - Advances from Other Funds - 1,300 - - Accrued Oil Field Abandonment Costs - - - - Due to State of California - - - - - Obligations Under Capital Leases 17,796 370 - - - - Obligations Under Capital Leases 17,796 370 - - - - - - - - - - - - - <t< td=""><td></td><td>3,005</td><td>-</td><td>-</td></t<>		3,005	-	-
Accrued Self-Insurance Claims - Current - - - Environmental Remediation - Current -		-	-	-
Environmental Remediation - Current - - - - - - - - - 6,872 - - 6,872 - - 6,872 - - 6,872 - - 6,872 - - 6,872 - - 6,872 - - 6,872 - - 6,872 - - 6,872 - - 6,872 - - 6,872 - - 6,872 - - 6,872 - - 6,872 -		-	-	-
Due to State of California - - 6,872 Obligations Under Capital Leases - Current 1,554 32 - Bonds Payable Due Within One Year 7,150 6,930 - Other Long-Term Obligations - Current - 38 - Total Current Liabilities 27,938 22,734 15,418 Noncurrent Liabilities: - 1,300 - Advances from Other Funds - 1,300 - Uncarned Revenues - 4,836 - Accrued Self-Insurance Claims - - 53,900 Site Restoration - - - - Due to State of California - - - - Obligations Under Capital Leases 17,796 370 - - Other Long-Term Obligations - 441 - - Bonds Payable 612,703 241,298 - - - Compensated Absences - REHIP - - - - -		-	-	-
Obligations Under Capital Leases - Current $1,554$ 32 $-$ Bonds Payable Due Within One Year $7,150$ $6,930$ $-$ Other Long-Term Obligations - Current $ 38$ $-$ Total Current Liabilities: $27,938$ $22,734$ $15,418$ Noncurrent Liabilities: $27,938$ $22,734$ $15,418$ Advances from Other Funds $ 1,300$ $-$ Uncarned Revenues $ 4,836$ $-$ Accrued Self-Insurance Claims $ -$ Accrued Oil Field Abandonment Costs $ -$ Due to State of California $ -$ Fair Value - Interest Rate Swap $15,189$ $ -$ Obligations Under Capital Leases $17,796$ 370 $-$ Other Long-Term Obligations $ -$ Net OPEB Liability $27,071$ $38,646$ $6,039$ Total Noncurrent Liabilities $672,759$ $286,891$ $59,939$ Total Noncurrent Liabilities $700,697$ $309,625$ $75,357$ DEFERRED INFLOWS OF RESOURCES $493,402$ $5,087$ 671 Net POSITION (DEFICIT)Net Investment in Capital Assets $119,255$ $180,349$ $12,531$ Restricted for: $ 8,406$ $ -$ Debt Service $ 8,406$ $ -$ Capital Projects 873 $1,959$ $ -$ Healthcare Insurance $ -$ Unrestricted $(133$			_	6 872
Bonds Payable Due Within One Year 7,150 6,930 - Other Long-Term Obligations - Current - 38 - Total Current Liabilities 27,938 22,734 15,418 Noncurrent Liabilities: - 1,300 - Advances from Other Funds - 1,300 - Accrued Self-Insurance Claims - - - Accrued Oil Field Abandonment Costs - - - Due to State of California - - - Fair Value - Interest Rate Swap 15,189 - - Obligations Under Capital Leases 17,796 370 - Other Long-Term Obligations - 441 - Bonds Payable 612,703 241,298 - Compensated Absences - REHIP - - - Net OPEB Liability 27,071 38,646 6,039 Total Noncurrent Liabilities 672,759 286,891 59,939 Total Liabilities 700,697 309,625 75,357 <tr< td=""><td></td><td>1 554</td><td>32</td><td></td></tr<>		1 554	32	
Other Long-Term Obligations - Current-38-Total Current Liabilities $27,938$ $22,734$ $15,418$ Noncurrent Liabilities:- $1,300$ -Advances from Other Funds- $4,836$ -Uncarned Revenues- $4,836$ -Accrued Self-Insurance ClaimsAccrued Oil Field Abandonment CostsDue to State of CaliforniaDue to State of CaliforniaFair Value - Interest Rate Swap $15,189$ Obligations Under Capital Leases $17,796$ 370 -Other Long-Term ObligationsNet OPEB LiabilityNet OPEB Liability27,071 $38,646$ $6,039$ Total Noncurrent Liabilities $672,759$ $286,891$ $59,939$ Total Liabilities $700,697$ $309,625$ $75,357$ DEFERRED INFLOWS OF RESOURCES $493,402$ $5,087$ 671 NET POSITION (DEFICIT)Net Investment in Capital Assets $119,255$ $180,349$ $12,531$ Restricted for:Deb Service-8,406Capital Projects873 $1,959$ Healthcare InsuranceTidelandsUnrestrictedUnrestricted<			-	-
Total Current Liabilities $27,938$ $22,734$ $15,418$ Noncurrent Liabilities: Advances from Other Funds-1,300-Unearned Revenues-4,836-Accrued Self-Insurance ClaimsAccrued Oil Field Abandonment CostsSite RestorationDue to State of CaliforniaFair Value - Interest Rate Swap15,189Obligations Under Capital Leases17,796370Other Long-Term Obligations-441Bonds Payable612,703241,298Compensated Absences - REHIPNet OPEB Liability27,07138,6466,03959,939Total Liabilities672,759286,89159,939Total Liabilities700,697309,62575,357DEFERRED INFLOWS OF RESOURCES943,4025,087671NET POSITION (DEFICIT)119,255180,34912,531Net Investment in Capital Assets119,255180,34912,531Restricted for:Debt Service-8,406Capital Projects8731,959Healthcare InsuranceTidelandsUnrestricted(133,648)135,709(42,827)<		-	· · · · · · · · · · · · · · · · · · ·	-
Noncurrent Liabilities: Advances from Other Funds-1,300Unearned Revenues-4,836Accrued Self-Insurance ClaimsAccrued Oil Field Abandonment CostsAccrued Oil Field Abandonment CostsSite RestorationDue to State of CaliforniaFair Value - Interest Rate Swap15,189-Obligations Under Capital Leases17,796370Other Long-Term Obligations-441Bonds Payable612,703241,298Compensated Absences - REHIPNet OPEB Liability27,07138,646Met Pension Liability27,07138,646Total Noncurrent Liabilities700,697309,625Deferred Inflows (Note 24)493,4025,087Met Investment in Capital Assets119,255180,349Debt Service-8,406Capital Projects8731,959Healthcare InsuranceSubsidence </td <td></td> <td>27 938</td> <td>22,734</td> <td>15 418</td>		27 938	22,734	15 418
Advances from Other Funds1,300-Unearned Revenues4,836-Accrued Self-Insurance ClaimsAccrued Oil Field Abandonment CostsSite RestorationDue to State of CaliforniaFair Value - Interest Rate Swap15,189-Obligations Under Capital Leases17,796370Other Long-Term Obligations-441Bonds Payable612,703241,298Compensated Absences - REHIPNet OPEB Liability27,07138,646Met Pension Liability27,07138,646Met Pension Liabilities700,697309,625Total Noncurrent Liabilities700,697309,625Deferred Inflows (Note 24)493,4025,087Met Investment in Capital Assets119,255180,349Debt Service-8,406Capital Projects8731,959Healthcare InsuranceTidelandsJupottUnrestricted(133,648)135,709Unrestricted(133,648)135,709			,, 。	10,110
Unearned Revenues- $4,836$ -Accrued Self-Insurance ClaimsAccrued Oil Field Abandonment CostsSite RestorationDue to State of CaliforniaFair Value - Interest Rate Swap15,189Obligations Under Capital Leases17,796370-Other Long-Term Obligations-441-Bonds Payable612,703241,298-Compensated Absences - REHIPNet OPEB Liability27,07138,6466,039Total Noncurrent Liabilities700,697309,62575,357DEFERRED INFLOWS OF RESOURCES493,4025,087671Net Investment in Capital Assets119,255180,34912,531Restricted for:Debt Service-8,406Capital Projects8731,959Healthcare InsuranceTidelandsAirportSubsidenceUnrestricted(133,648)135,709(42,827)		-	1.300	-
Accrued Self-Insurance ClaimsAccrued Oil Field Abandonment CostsSite RestorationDue to State of CaliforniaFair Value - Interest Rate Swap15,189-Obligations Under Capital Leases17,796370Other Long-Term Obligations-441Bonds Payable612,703241,298Compensated Absences - REHIPNet OPEB LiabilityNet Pension Liability27,07138,646Moncurrent Liabilities672,759286,891Sp.939Total Noncurrent Liabilities700,697JOBEFERRED INFLOWS OF RESOURCES493,4025,087Deferred Inflows (Note 24)493,4025,087NET POSITION (DEFICIT)119,255180,34912,531Restricted for:Debt Service-8,406Capital Projects8731,959Healthcare InsuranceTidelandsJuportSubsidenceUnrestricted(133,648)135,709Unrestricted		-		-
Site RestorationDue to State of CaliforniaFair Value - Interest Rate Swap15,189Obligations Under Capital Leases17,796370-Other Long-Term Obligations-441-Bonds Payable612,703241,298-Compensated Absences - REHIPNet OPEB Liability27,07138,6466,039Total Noncurrent Liabilities672,759286,89159,939Total Liabilities700,697309,62575,357DEFERRED INFLOWS OF RESOURCES493,4025,087671NET POSITION (DEFICIT)119,255180,34912,531Restricted for:Debt Service-8,406-Capital Projects8731,959-Healthcare InsuranceTidelandsJuportUnrestricted(133,648)135,709(42,827)	Accrued Self-Insurance Claims	-	-	-
Due to State of CaliforniaFair Value - Interest Rate Swap15,189-Obligations Under Capital Leases17,796370Other Long-Term Obligations-441Bonds Payable612,703241,298Compensated Absences - REHIPNet OPEB Liability27,07138,6466,039Total Noncurrent Liabilities672,759286,89159,939Total Liabilities700,697309,62575,357DEFERRED INFLOWS OF RESOURCES493,4025,087671NET POSITION (DEFICIT)119,255180,34912,531Restricted for:-8731,959-Debt Service-8,406Capital Projects8731,959Healthcare InsuranceTidelandsUnrestricted(133,648)135,709(42,827)	Accrued Oil Field Abandonment Costs	-	-	53,900
Fair Value - Interest Rate Swap $15,189$ Obligations Under Capital Leases $17,796$ 370 -Other Long-Term Obligations- 441 -Bonds Payable $612,703$ $241,298$ -Compensated Absences - REHIPNet OPEB Liability $27,071$ $38,646$ $6,039$ Total Noncurrent Liabilities $672,759$ $286,891$ $59,939$ Total Liabilities $700,697$ $309,625$ $75,357$ DEFERRED INFLOWS OF RESOURCES $493,402$ $5,087$ 671 NET POSITION (DEFICIT) $119,255$ $180,349$ $12,531$ Restricted for: 873 $1,959$ -Debt Service- $8,406$ -Capital Projects 873 $1,959$ -Healthcare InsuranceTidelands- $9,991$ -Unrestricted $(133,648)$ $135,709$ $(42,827)$		-	-	-
Obligations Under Capital Leases17,796370-Other Long-Term Obligations-441-Bonds Payable612,703241,298-Compensated Absences - REHIPNet OPEB Liability27,07138,6466,039Total Noncurrent Liabilities672,759286,89159,939Total Noncurrent Liabilities700,697309,62575,357DEFERRED INFLOWS OF RESOURCES700,697309,62575,357DEFERRED INFLOWS OF RESOURCES493,4025,087671Net Investment in Capital Assets119,255180,34912,531Restricted for:Debt Service-8,406-Capital Projects8731,959-Healthcare InsuranceTidelandsUnrestricted(133,648)135,709(42,827)		-	-	-
Other Long-Term Obligations-441-Bonds Payable612,703241,298-Compensated Absences - REHIPNet OPEB Liability27,07138,6466,039Total Noncurrent Liabilities672,759286,89159,939Total Liabilities700,697309,62575,357DEFERRED INFLOWS OF RESOURCES493,4025,087671NET POSITION (DEFICIT)493,4025,087671NET POSITION (DEFICIT)119,255180,34912,531Restricted for:Debt Service-8,406-Capital Projects8731,959-Healthcare InsuranceTidelandsSubsidenceUnrestricted(133,648)135,709(42,827)			-	-
Bonds Payable $612,703$ $241,298$ $-$ Compensated Absences - REHIP $ -$ Net OPEB Liability $27,071$ $38,646$ $6,039$ Total Noncurrent Liabilities $672,759$ $286,891$ $59,939$ Total Liabilities $700,697$ $309,625$ $75,357$ DEFERRED INFLOWS OF RESOURCES $493,402$ $5,087$ 671 NET POSITION (DEFICIT) $119,255$ $180,349$ $12,531$ Net Investment in Capital Assets $119,255$ $180,349$ $12,531$ Restricted for: $ 8,406$ $-$ Capital Projects 873 $1,959$ $-$ Healthcare Insurance $ -$ Tidelands $ -$ Subsidence $ -$ Unrestricted $(133,648)$ $135,709$ $(42,827)$		17,796		-
Compensated Absences - REHIPNet OPEB Liability $27,071$ $38,646$ $6,039$ Net Pension Liability $27,071$ $38,646$ $6,039$ Total Noncurrent Liabilities $672,759$ $286,891$ $59,939$ Total Liabilities $700,697$ $309,625$ $75,357$ DEFERRED INFLOWS OF RESOURCES $493,402$ $5,087$ 671 DEFERRED INFLOWS OF RESOURCES $493,402$ $5,087$ 671 NET POSITION (DEFICIT)Net Investment in Capital Assets $119,255$ $180,349$ $12,531$ Restricted for:- $8,406$ -Debt Service- $8,406$ -Capital Projects 873 $1,959$ -Healthcare InsuranceTidelands-9,991-AirportSubsidenceUnrestricted(133,648) $135,709$ $(42,827)$		612 703		-
Net OPEB Liability $27,071$ $38,646$ $6,039$ Net Pension Liability $27,071$ $38,646$ $6,039$ Total Noncurrent Liabilities $672,759$ $286,891$ $59,939$ Total Liabilities $700,697$ $309,625$ $75,357$ DEFERRED INFLOWS OF RESOURCES $493,402$ $5,087$ 671 Deferred Inflows (Note 24) $493,402$ $5,087$ 671 NET POSITION (DEFICIT) $119,255$ $180,349$ $12,531$ Restricted for: $ 8,406$ $-$ Debt Service $ 8,406$ $-$ Capital Projects 873 $1,959$ $-$ Healthcare Insurance $ -$ Tidelands $ -$ Subsidence $ -$ Unrestricted $(133,648)$ $135,709$ $(42,827)$				-
Net Pension Liability $27,071$ $38,646$ $6,039$ Total Noncurrent Liabilities $672,759$ $286,891$ $59,939$ Total Liabilities $700,697$ $309,625$ $75,357$ DEFERRED INFLOWS OF RESOURCES Deferred Inflows (Note 24) $493,402$ $5,087$ 671 NET POSITION (DEFICIT) Net Investment in Capital Assets $119,255$ $180,349$ $12,531$ Restricted for: Debt Service $ 8,406$ $-$ Capital Projects 873 $1,959$ $-$ Healthcare Insurance $ -$ Tidelands $ -$ Subsidence $ -$ Unrestricted $(133,648)$ $135,709$ $(42,827)$		-	-	-
Total Noncurrent Liabilities $672,759$ $286,891$ $59,939$ Total Liabilities $700,697$ $309,625$ $75,357$ DEFERRED INFLOWS OF RESOURCES Deferred Inflows (Note 24) $493,402$ $5,087$ 671 NET POSITION (DEFICIT) Net Investment in Capital Assets $119,255$ $180,349$ $12,531$ Restricted for: Debt Service- $8,406$ -Capital Projects873 $1,959$ -TidelandsSubsidenceUnrestricted(133,648) $135,709$ $(42,827)$		27,071	38,646	6.039
DEFERRED INFLOWS OF RESOURCES Deferred Inflows (Note 24)493,4025,087671NET POSITION (DEFICIT) Net Investment in Capital Assets119,255180,34912,531Debt Service Capital Projects-8,406-Capital Projects8731,959-Healthcare InsuranceTidelands-9,991-AirportSubsidenceUnrestricted(133,648)135,709(42,827)	•			
DEFERRED INFLOWS OF RESOURCES Deferred Inflows (Note 24)493,4025,087671NET POSITION (DEFICIT) Net Investment in Capital Assets119,255180,34912,531Restricted for: Debt Service-8,406-Capital Projects8731,959-Healthcare InsuranceTidelands-9,991-AirportSubsidenceUnrestricted(133,648)135,709(42,827)	Total Liabilities	700,697	309,625	75,357
Deferred Inflows (Note 24)493,4025,087671NET POSITION (DEFICIT) Net Investment in Capital Assets119,255180,34912,531Restricted for: Debt Service-8,406-Capital Projects8731,959-Healthcare InsuranceTidelands-9,991-AirportSubsidenceUnrestricted(133,648)135,709(42,827)	DEFERRED INFLOWS OF RESOURCES			
NET POSITION (DEFICIT) Net Investment in Capital Assets119,255180,34912,531Restricted for: Debt Service-8,406-Capital Projects8731,959-Healthcare InsuranceTidelands-9,991-AirportSubsidenceUnrestricted(133,648)135,709(42,827)		493,402	5,087	671
Net Investment in Capital Assets119,255180,34912,531Restricted for: Debt Service-8,406-Capital Projects8731,959-Healthcare InsuranceTidelands-9,991-AirportSubsidenceUnrestricted(133,648)135,709(42,827)				
Debt Service-8,406-Capital Projects8731,959-Healthcare InsuranceTidelands-9,991-AirportSubsidenceUnrestricted(133,648)135,709(42,827)	Net Investment in Capital Assets	119,255	180,349	12,531
Capital Projects8731,959-Healthcare InsuranceTidelands-9,991-AirportSubsidenceUnrestricted(133,648)135,709(42,827)				
Healthcare InsuranceTidelands-9,991AirportSubsidenceUnrestricted(133,648)135,709(42,827)		-		-
Tidelands - 9,991 - Airport - - - Subsidence - - - Unrestricted (133,648) 135,709 (42,827)	Capital Projects	873	1,959	-
Airport - </td <td></td> <td>-</td> <td>- 0.001</td> <td>-</td>		-	- 0.001	-
Subsidence (133,648) 135,709 (42,827)		-	9,991	-
Unrestricted (133,648) 135,709 (42,827)		-	-	-
Total Net Position (Deficit) \$ (13,520) \$ 336,414 \$ (30,296)		(133,648)	135,709	(42,827)
	Total Net Position (Deficit)	\$ (13,520)	\$ 336,414	

Adjustment to Reflect the Consolidation of Internal Service Fund Activities Related to Enterprise Funds Net Position of Business-type Activities

Business-type	Business-type Activities - Enterprise Funds			
Harbor	Other Total Proprietary Proprietary Funds Funds		Activities Internal Service Funds	
64,451 11,869 15,244 22,653	19,538 1,321 3,471 892	99,028 14,162 33,914 28,530	5,761 41,959 1,858 2,601	
38,874	5,651 6,510 1,038	47,227 8,122 4,043	6,321	
	264	264	9,057 25,671 4,537	
45,360	- 14,465	6,872 1,586 73,905	2,317 5,255	
	53,150	38 317,691	105,337	
170,431	55,150	517,091	105,557	
-	4,962	1,300 9,798	-	
-	-	53,900	104,950	
-	1,000	1,000	2,728	
-	-	15,189		
487,519 596,023	11,250 172,843	18,166 499,210 1,622,867	22,692 - 55,483	
-	-	-	129,026	
- 90,470	82,109	244,335	72,208 55,803	
1,174,012	272,164	2,465,765	442,890	
1,372,463	325,314	2,783,456	548,227	
14,816	8,778	522,754	5,930	
3,077,224	440,420	3,829,779	37,162	
13,754 251,720	2,837 22,119	24,997 276,671	-	
-	-	- 9,991	18,486	
-	7,665	7,665	-	
267,120	175,202 47,440	175,202 273,794	(234,154)	
\$ 3,609,818	\$ 695,683	4,598,099	\$ (178,506)	
		(35,986)		
		\$ 4,562,113		

City of Long Beach Proprietary Funds Statement of Revenues, Expenses, and Changes in Fund Net Position (Deficit) For the Fiscal Year Ended September 30, 2015 (In Thousands)

GasTideland Oil RevenueOperating Revenues: Licenses and Permits\$ \cdot \$190\$ \cdot Fines and Forfeitures-204204-Fees, Concessions, and Rentals7841,02394,978135From Other Agencies-135-135Charges for Services76,13326,2134,414Other887129<
Licenses and Permits $\$$ - $\$$ 190 $\$$ -Fines and Forfeitures-204-Fees, Concessions, and Rentals7841,02394,978From Other Agencies-135-Charges for Services76,13326,2134,414Other887129-Total Operating Revenues77,09867,89499,392Operating Expenses:-15,68430,2923,464Purchases of Gas and Water2,255Maintenance and Other Operations12,90662,8184,393Insurance PremiumsCompensated AbsencesEmployee BenefitsPayments to Other EntitiesPerciation5,65119,869-Total Operating Expenses36,496113,49379,100
Fines and Forfeitures-204-Fees, Concessions, and Rentals78 $41,023$ $94,978$ From Other Agencies-135-Charges for Services76,133 $26,213$ $4,414$ Other887129-Total Operating Revenues77,098 $67,894$ $99,392$ Operating Expenses:-15,684 $30,292$ $3,464$ Purchases of Gas and Water $2,255$ Maintenance and Other Operations12,906 $62,818$ $4,393$ Insurance PremiumsCompensated AbsencesEmployee BenefitsPayments to Other EntitiesPayments to Other EntitiesDepreciation $5,651$ 19,869-Total Operating Expenses $36,496$ 113,49379,100
Fees, Concessions, and Rentals78 $41,023$ $94,978$ From Other Agencies-135-Charges for Services76,133 $26,213$ $4,414$ Other887129-Total Operating Revenues77,098 $67,894$ $99,392$ Operating Expenses:77,098 $67,894$ $99,392$ Personnel Services15,684 $30,292$ $3,464$ Purchases of Gas and Water $2,255$ Maintenance and Other Operations12,906 $62,818$ $4,393$ Insurance PremiumsCompensated AbsencesEmployee BenefitsPayments to Other EntitiesAmortization- 514 -Depreciation $5,651$ $19,869$ -Total Operating Expenses $36,496$ $113,493$ $79,100$
From Other Agencies-135-Charges for Services76,13326,2134,414Other887129-Total Operating Revenues77,098 $67,894$ 99,392Operating Expenses:75,68430,2923,464Purchases of Gas and Water2,255Maintenance and Other Operations12,906 $62,818$ 4,393Insurance PremiumsSelf-Insured LossesCompensated AbsencesEmployee BenefitsPayments to Other EntitiesDepreciation5,65119,869-Total Operating Expenses36,496113,49379,100
$\begin{array}{c c} \mbox{Charges for Services} & 76,133 & 26,213 & 4,414 \\ \mbox{Other} & 887 & 129 & - \\ \mbox{Total Operating Revenues} & 77,098 & 67,894 & 99,392 \\ \hline \mbox{Operating Expenses:} & 77,098 & 67,894 & 99,392 \\ \mbox{Operating Expenses:} & 15,684 & 30,292 & 3,464 \\ \mbox{Purchases of Gas and Water} & 2,255 & - & - \\ \mbox{Maintenance and Other Operations} & 12,906 & 62,818 & 4,393 \\ \mbox{Insurance Premiums} & - & - & - \\ \mbox{Self-Insured Losses} & - & - & - \\ \mbox{Compensated Absences} & - & - & - \\ \mbox{Employee Benefits} & - & - & - \\ \mbox{Employee Benefits} & - & - & - \\ \mbox{Payments to Other Entities} & - & - & - \\ \mbox{Payments to Other Entities} & - & 514 & - \\ \mbox{Depreciation} & 5,651 & 19,869 & - \\ \mbox{Total Operating Expenses} & 36,496 & 113,493 & 79,100 \\ \end{array}$
Other 887 129 -Total Operating Revenues $77,098$ $67,894$ $99,392$ Operating Expenses:Personnel Services $15,684$ $30,292$ $3,464$ Purchases of Gas and Water $2,255$ Maintenance and Other Operations $12,906$ $62,818$ $4,393$ Insurance PremiumsSelf-Insured LossesCompensated AbsencesEmployee BenefitsPayments to Other Entities71,243Amortization- $5,651$ $19,869$ -Total Operating Expenses $36,496$ $113,493$ $79,100$
Total Operating Revenues77,09867,89499,392Operating Expenses: Personnel Services15,68430,2923,464Purchases of Gas and Water2,255Maintenance and Other Operations12,90662,8184,393Insurance PremiumsSelf-Insured LossesCompensated AbsencesEmployee BenefitsPayments to Other EntitiesDepreciation5,65119,869-Total Operating Expenses36,496113,49379,100
Operating Expenses: Personnel Services15,68430,2923,464Purchases of Gas and Water2,255Maintenance and Other Operations12,90662,8184,393Insurance PremiumsSelf-Insured LossesCompensated AbsencesEmployee BenefitsPayments to Other Entities71,243Amortization-514-Depreciation5,65119,869-Total Operating Expenses36,496113,49379,100
Personnel Services15,68430,2923,464Purchases of Gas and Water2,255Maintenance and Other Operations12,90662,8184,393Insurance PremiumsSelf-Insured LossesCompensated AbsencesEmployee BenefitsPayments to Other Entities71,243Amortization-514-Depreciation5,65119,869-Total Operating Expenses36,496113,49379,100
Purchases of Gas and Water2,255Maintenance and Other Operations12,90662,8184,393Insurance PremiumsSelf-Insured LossesCompensated AbsencesEmployee BenefitsPayments to Other EntitiesDepreciation-514-Total Operating Expenses36,496113,49379,100
Maintenance and Other Operations12,90662,8184,393Insurance PremiumsSelf-Insured LossesCompensated AbsencesEmployee BenefitsPayments to Other Entities71,243Amortization-514-Depreciation5,65119,869-Total Operating Expenses36,496113,49379,100
Insurance PremiumsSelf-Insured LossesCompensated AbsencesEmployee BenefitsPayments to Other EntitiesAmortization-514Depreciation5,65119,869Total Operating Expenses36,496113,493
Self-Insured LossesCompensated AbsencesEmployee BenefitsPayments to Other EntitiesAmortization-514Depreciation5,65119,869Total Operating Expenses36,496113,493
Compensated AbsencesEmployee BenefitsPayments to Other EntitiesAmortization-514Depreciation5,65119,869Total Operating Expenses36,496113,493
Employee BenefitsPayments to Other EntitiesAmortization-514Depreciation5,65119,869Total Operating Expenses36,496113,493
Payments to Other Entities-71,243Amortization-514-Depreciation5,65119,869-Total Operating Expenses36,496113,49379,100
Amortization - 514 - Depreciation 5,651 19,869 - Total Operating Expenses 36,496 113,493 79,100
Depreciation 5,651 19,869 - Total Operating Expenses 36,496 113,493 79,100
Total Operating Expenses 36,496 113,493 79,100
Non-Operating Income (Expenses):
Interest Income 785 1,357 -
Interest Expense (31,201) (7,747) -
Gain (Loss) on Disposition of Capital Assets (241) -
Oil Field Abandonment Costs (2,500)
Operating Grants - 484 -
Other Income 300 - 9
Other Expense (761) (1,072) -
Total Non-Operating Income (Expenses) (31,118) (6,978) (2,491)
Income (Loss) Before Contributions
and Transfers 9,484 (52,577) 17,801
Capital Grants and Contributions - (577) -
Transfers:
Transfers In - 35,765 -
Transfers Out (12,000) (2,641) (18,025)
Change in Net Position (2,516) (20,030) (224)
Net Position (Deficit) - October 1 14,085 391,388 (24,504)
Adjustments for GASB 68 Implementation (25,089) (34,944) (5,568)
Net Position (Deficit) - September 30 \$ (13,520) \$ 336,414 \$ (30,296) Change in Net Position of Business - Enterprise Funds

Change in Net Position of Business - Enterprise Funds

Adjustment to Reflect the Consolidation of Internal Service Fund Activities Related to Enterprise Funds Change in Net Position of Business-type Activities

Business-Type Activities - Enterprise Funds					vernmental
	Harbor	Other Proprietary Funds		Total Proprietary Funds	Activities Internal Service Funds
\$	-	\$ 19,39	0	\$ 19,580	\$ -
	-		-	204	-
	353,015	33,74		522,835	-
	-		50	185	-
	-	204,17	9	310,939	333,235
	2,435			3,493	 6,232
	355,450	257,40	12	857,236	 339,467
	55,950	60,44	2	165,832	38,624
	-	42,17	8	44,433	-
	74,063	121,73	5	275,915	56,378
	-		-	-	2,745
	-		-	-	17,121
	-		-	-	50,053
	-		-	- 71,243	162,480
	-	7	- 9	593	161
	137,709	27,12		190,352	11,944
	267,722	251,55		748,368	 339,506
	87,728	5,84	5	108,868	(39)
	4,036	2,70		8,887	854
	(878)	(8,81	· ·	(48,644)	(3,640)
	35,979	(32	23)	35,415	268
	-	20	-	(2,500)	-
	- 7,859	26 4,55		753 12,723	5,218
	(3,488)	(36		(5,687)	(110)
	43,508	(1,97		947	 2,590
	15,500	(1,) /	<u>.)</u>	211	 2,590
	131,236	3,87	1	109,815	2,551
	121,008	20,18	37	140,618	1,382
	_	7	5	35,840	30,904
	(21,531)	(3,30		(57,501)	(7,616)
	230,713	20,82		228,772	 27,221
	3,462,209	750,77		4,593,950	(154,267)
	(83,104)	(75,91		(224,623)	(51,460)
\$	3,609,818	\$ 695,68		4,598,099	\$ (178,506)
			=	228,772	
				2,203	
			_	\$ 230,975	
			=		