

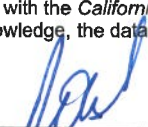

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2020-2021)
(Budget Report for Fiscal Year 2021-2022)

District: PERALTA

District Code: 340

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	<u>10/5/2021</u> _____ Date
 _____ District Superintendent	10/05/2021 _____ Date

Contact:

In accordance with the *California Code of Regulations*, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before October 10, 2021. Please submit the report to :

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

CALIFORNIA COMMUNITY COLLEGES

Analysis of compliance with the 50 Percent Law (ECS 84362)

Annual Financial and Budget Report

The Current Expense of Education

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 340

Name: PERALTA

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	Total
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Academic Salaries		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	
Instructional Salaries					
Contract or Regular	1100	22,660,509	22,660,509		22,660,509
Other	1300	16,945,967	16,945,967		16,945,967
Total Instructional Salaries		39,606,476	39,606,476	0	39,606,476
Non-Instructional Salaries					
Contract or Regular	1200		8,253,755	8,789	8,262,544
Other	1400		773,885	155,410	929,295
Total Non-Instructional Salaries		0	9,027,640	164,199	9,191,839
Total Academic Salaries		39,606,476	48,634,116	164,199	48,798,315
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		23,860,075	1,101,106	24,961,181
Other	2300		862,183	21,042	883,225
Total Non-Instructional Salaries		0	24,722,258	1,122,148	25,844,406
Instructional Aides					
Regular Status	2200	1,566,037	1,566,037		1,566,037
Other	2400	164,261	204,116		204,116
Total Instructional Aides		1,730,298	1,770,153	0	1,770,153
Total Classified Salaries		1,730,298	26,492,411	1,122,148	27,614,559
Employee Benefits	3000	17,858,128	36,080,269	626,507	36,706,776
Supplies and Materials	4000		555,785	60,753	616,538
Other Operating Expenses	5000		9,681,487	87,463	9,768,950
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		59,194,902	121,444,068	2,061,070	123,505,138

CALIFORNIA COMMUNITY COLLEGES

Analysis of compliance with the 50 Percent Law (ECS 84362)

Annual Financial and Budget Report

The Current Expense of Education

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 340

Name: PERALTA

Exclusions	TOP Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	Total
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	
Activities to Exclude	Object Code				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900				0
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740				0
Objects to Exclude	Object Code				
Rents and Leases	5060		465,509		465,509
Lottery Expenditures					
Academic Salaries	1000		278,274		278,274
Classified Salaries	2000		1,416,008		1,416,008
Employee Benefits	3000		965,273		965,273
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		21,811		21,811

CALIFORNIA COMMUNITY COLLEGES

Analysis of compliance with the 50 Percent Law (ECS 84362)

Annual Financial and Budget Report

The Current Expense of Education

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 340

Name: PERALTA

		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			100,016	100,016
Equipment	6400				
Equipment - Additional	6410			226,206	226,206
Equipment - Replacement	6420				0
Total Equipment		0	0	226,206	226,206
Total Capital Outlay		0	0	326,222	326,222
Other Outgo	7000			18,184,418	18,184,418
Total Exclusions		0	3,146,875	18,510,640	21,657,515
Total for ECS 84362, 50% Law		59,194,902	118,297,193	(16,449,570)	101,847,623
Percent of CEE (Instructional Salary Cost / Total CEE)		50.04%	100.00%		
50% of Current Expense of Education			59,148,596		
Nonexempted (Remaining) Deficiency from second preceding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		59,194,902	118,297,193	(16,449,570)	101,847,623
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		59,194,902	121,444,068	2,061,070	123,505,138
Capital Expenditures	6000	58,591	318,209	14,670	332,879
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		59,253,493	121,762,277	2,075,740	123,838,017

**CALIFORNIA COMMUNITY COLLEGES
COMBINED BALANCE SHEET**

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

For Year Ended June 30, 2021

District ID: 340

Name: PERALTA

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	(106,361,400)	102,652,542	(3,708,858)
Cash With Fiscal Agents	9113	38,706,967	(23,305,871)	15,401,096
Revolving Cash Accounts	9114			0
Investments (at cost)	9120			0
Accounts Receivable	9130	35,434,622	22,666,850	58,101,472
Due from Other Funds	9140	84,974,290	9,804,795	94,779,085
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210	322,205		322,205
Prepaid Items	9220		107,279	107,279
TOTAL ASSETS		53,076,684	111,925,595	165,002,279
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	1,736,496	807,722	2,544,218
Accrued Salaries and Wages Payable	9520	9,991,818	3,591,860	13,583,678
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	12,904,380	83,628,331	96,532,711
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	2,496,695	17,310,769	19,807,464
TOTAL LIABILITIES		27,129,389	105,338,682	132,468,071

CALIFORNIA COMMUNITY COLLEGES
COMBINED BALANCE SHEET

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

For Year Ended June 30, 2021

District ID: 340

Name: PERALTA

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712			0
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754	25,947,295	6,586,913	32,534,208
Unassigned	9790			0
Total Fund Balance		25,947,295	6,586,913	32,534,208
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752			0
Committed Fund Balance	9753			0
Assigned Fund Balance	9754			0
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			0
TOTAL FUND EQUITY		25,947,295	6,586,913	32,534,208
TOTAL LIABILITIES AND FUND EQUITY		53,076,684	111,925,595	165,002,279

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group
20 Debt Service Funds:
21 Bond Interest and Redemption Fund
22 Revenue Bond Interest and Redemption Fund
29 Other Debt Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

District ID: 340

Name: PERALTA

Description	CA (Object)	21	22	29
		Bond Interest and Redemption Fund	Revenue Bond Interest and Redemption Fund	Other Debt Service Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	50,975,619		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		50,975,619	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, 2021

District ID: 340

Name: PERALTA

Description	CA (Object)	21	22	29
		Bond Interest and Redemption Fund	Revenue Bond Interest and Redemption Fund	Other Debt Service Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754	50,975,619		
Total Designated Fund Balance		50,975,619	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		50,975,619	0	0
TOTAL LIABILITIES AND FUND EQUITY		50,975,619	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

- 31 Bookstore Fund
- 32 Cafeteria Fund
- 33 Child Development Fund
- 34 Farm Operation Fund
- 35 Revenue Bond Project Fund
- 39 Other Special Revenue Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

District ID: 340

Name: PERALTA

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			2,212,541			5,071,228
Cash With Fiscal Agents	9113						1,326,880
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			12,797			6,125,556
Due from Other Funds	9140			33,168			14,861,252
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						50,518
TOTAL ASSETS		0	0	2,258,506	0	0	27,435,434
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			104,193			1,248
Accrued Salaries and Wages Payable	9520			119,636			4,052,309
Compensated Absences Payable Current	9530						
Due to Other Funds	9540			33,168			15,417,229
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						
TOTAL LIABILITIES		0	0	256,997	0	0	19,470,786

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group

30 Special Revenue Funds:

- | | |
|---------------------------|-------------------------------|
| 31 Bookstore Fund | 34 Farm Operation Fund |
| 32 Cafeteria Fund | 35 Revenue Bond Project Fund |
| 33 Child Development Fund | 39 Other Special Revenue Fund |

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

District ID: 340

Name: PERALTA

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
FUND BALANCE (NON-GASB 54)							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	0	0
Unassigned	9790	0	0	0	0	0	0
Total Fund Balance		0	0	0	0	0	0
Fund Balance (GASB 54)	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	0	0	2,001,509	0	0	7,964,648
Total Designated Fund Balance		0	0	2,001,509	0	0	7,964,648
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		0	0	2,001,509	0	0	7,964,648
TOTAL LIABILITIES AND FUND EQUITY		0	0	2,258,506	0	0	27,435,434

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

District ID: 340

Name: PERALTA

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	12,317,500		76,641,075
Cash With Fiscal Agents	9113			4,297,380
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140	2,971,749		22,849,022
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220	202,814		102,001
TOTAL ASSETS		15,492,063	0	103,889,478
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	102,704		1,730,103
Accrued Salaries and Wages Payable	9520	84,317		3,402,027
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	7,503,632		23,090,543
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		7,690,653	0	28,222,673

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

Governmental Funds Group

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

District ID: 340

Name: PERALTA

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754	7,801,410		75,666,805
Unassigned	9790			
Total Fund Balance		7,801,410	0	75,666,805
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		7,801,410	0	75,666,805
TOTAL LIABILITIES AND FUND EQUITY		15,492,063	0	103,889,478

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2021

District ID: 340

Name: PERALTA

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

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2021

District ID: 340

Name: PERALTA

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 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

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2021

District ID: 340

Name: PERALTA

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

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

Proprietary Funds Group

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

District ID: 340

Name: PERALTA

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	1,234,740	
Cash With Fiscal Agents	9113	364,462	
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130		
Due from Other Funds	9140	4,824,361	
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		6,423,563	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

COMBINED BALANCE SHEET

69 Other Internal Service Fund

For Year Ended June 30, 2021

District ID: 340

Name: PERALTA

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	96,510	
Accrued Salaries and Wages Payable	9520	6,320,256	
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		6,416,766	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	6,416,766	0

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

District ID: 340

Name: PERALTA

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754	6,797	
Unassigned	9790		
Total Reserved Fund Balance		6,797	0
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		0	0
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		6,797	0
TOTAL LIABILITIES AND FUND EQUITY		6,423,563	0

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Fiduciary Funds Group
70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

District ID: 340

Name: PERALTA

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								
In County Treasury	9112	567,498	483,026	1,021,204	(8,581,854)				
Cash With Fiscal Agents	9113				(8,805,372)				
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130	60,366	32,804	817	2,542,129				
Due from Other Funds	9140	15,574	29,497	62,546	25,853,975				
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		643,438	545,327	1,084,567	11,008,878	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Fiduciary Funds Group
70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

District ID: 340

Name: PERALTA

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	2,626	227,068	15,809	165,550				
Accrued Salaries and Wages Payable	9520		1,600		4,120				
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	15,574	29,497	62,546	10,923,503				
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570		9,017	5,416	78,623				
Total Current Liabilities and Deferred Revenue		18,200	267,182	83,771	11,171,796	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	0	0	0	0
TOTAL LIABILITIES	968	18,200	267,182	83,771	11,171,796	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Fiduciary Funds Group
70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2021

District ID: 340

Name: PERALTA

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712								
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754	625,238	278,145	1,000,796	(162,918)				
Unassigned	9790								
Total Reserved Fund Balance		625,238	278,145	1,000,796	(162,918)	0	0	0	0
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752								
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		0	0	0	0	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		625,238	278,145	1,000,796	(162,918)	0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		643,438	545,327	1,084,567	11,008,878	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Details of General Fund Revenue

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

District ID: 340

Name: PERALTA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Federal Revenues	8100			
Forest Revenues	8110		715,128	715,128
Higher Education Act	8120			0
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140			0
Student Financial Aid	8150			0
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170			0
Other Federal Revenues	8190	21,913	14,104,544	14,126,457
Total Federal Revenues	8100	21,913	14,819,672	14,841,585
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	36,959,855		36,959,855
State General Apportionment	8612			0
Other General Apportionment	8613	220,984		220,984
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		4,306,855	4,306,855
Disabled Students Programs and Services(DSPS)	8623		2,597,628	2,597,628
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		885,288	885,288
Telecommunications and Technology Infrastructure Program (TTIP)	8626		555,047	555,047
Other General Categorical Programs	8627		1,130,005	1,130,005

CALIFORNIA COMMUNITY COLLEGES

Details of General Fund Revenue

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

District ID: 340

Name: PERALTA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
EPA Proceeds	8630	22,308,957		22,308,957
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652			0
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671			0
Timber Yield Tax	8672	171,911		171,911
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	2,681,366	1,351,267	4,032,633
State Mandated Costs	8685	507,255		507,255
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	6,022,115	16,151,073	22,173,188
Total State Revenues	8600	68,872,443	26,977,163	95,849,606

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Details of General Fund Revenue

For Actual Year: 2020-2021

District ID: 340

Name: PERALTA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	27,385,527		27,385,527
Tax Allocation, Supplemental Roll	8812	296,006		296,006
Tax Allocation, Unsecured Roll	8813	1,509,016		1,509,016
Prior Years Taxes	8816	(261,449)		(261,449)
Education Revenues Augmentation Fund (ERAF)	8817	2,574,103		2,574,103
Redevelopment Agency Funds - Pass Through	8818	23,034,971		23,034,971
Redevelopment Agency Funds - Residual	8819			0
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820			0
Contract Services	8830			
Contract Instructional Services	8831	628,209	405,546	1,033,755
Other Contract Services	8832	42,077		42,077
Sales and Commissions	8840			0
Rentals and Leases	8850			0
Interest and Investment Income	8860	11,043		11,043
Student Fees and Charges	8870			
Community Services Classes	8872	67,079		67,079
Dormitory	8873			0
Enrollment	8874	10,396,889		10,396,889
Enrollment Contra Revenue for Uncollectible Receivables	8874.1			0
Enrollment Contra Revenue for HEERF Lost Revenue	8874.3			0
Enrollment Contra Revenue for AB19 College Promise Waivers	8874.5			0
Enrollment Contra Revenue for COVID Refunds (Fall 2020 only)	8874.7			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876			0
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879	12,596		12,596
Nonresident Tuition	8880	3,513,603		3,513,603
Parking Services and Public Transportation	8881			0
Other Student Fees and Charges	8885			0
Other Local Revenues	8890	6,501,166	689,094	7,190,260
Total Local Revenues	8800	75,710,836	1,094,640	76,805,476
Total Revenues		144,605,192	42,891,475	187,496,667

CALIFORNIA COMMUNITY COLLEGES

Details of General Fund Revenue

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

District ID: 340

Name: PERALTA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910			0
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	6,515,725	9,148,940	15,664,665
Total Other Financing Sources	8900	6,515,725	9,148,940	15,664,665
Total Revenues and Other Financing Sources		151,120,917	52,040,415	203,161,332

CALIFORNIA COMMUNITY COLLEGES

Expend by Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 340

Name: PERALTA

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	729,677	236,806	46,075	22,582		1,035,140
Architecture and Environmental Design	0200	34,912		21,125			56,037
Environmental Sciences and Technologies	0300	9,933					9,933
Biological Sciences	0400	4,128,279	199,009	196,424	139,483		4,663,195
Business and Management	0500	2,166,352	35,378	52,815	27,161		2,281,706
Communications	0600	1,311,604	6,659	111,326	168,977		1,598,566
Computer and Information Science	0700	2,576,105	129,185	98,552	122,190		2,926,032
Education	0800	3,370,043	102,027	36,858	3,738		3,512,666
Engineering and Related Industrial Technology	0900	4,030,875	165,335	402,142	282,155		4,880,507
Fine and Applied Arts	1000	3,651,176	132,318	66,593	41,240		3,891,327
Foreign language	1100	1,635,471		2,287	2,454		1,640,212
Health	1200	2,258,281	24,384	108,405	60,138		2,451,208
Consumer Education And Home Economics	1300	2,068,166	260,239	173,155	38,439		2,539,999
Law	1400	299,595	4,497	13,084			317,176
Humanities(Letters)	1500	6,804,432	(983)	10,376	10,336		6,824,161
Library Science	1600	9,427					9,427
Mathematics	1700	5,523,544	61,527	12,513	4,196		5,601,780
Military Studies	1800						0
Physical Sciences	1900	3,190,147	143,021	91,847	17,558		3,442,573
Psychology	2000	1,132,023	30,995	3,846			1,166,864
Public Affairs and Services	2100	308,749	50,678	74,399	62,036		495,862
Social Sciences	2200	5,450,636	11,504	38,519			5,500,659
Commercial Services	3000	814,907	45,859	35,098			895,864
Interdisciplinary Studies	4900	6,057,240	338,757	99,754	160,080		6,655,831
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	3,586,614					3,586,614
Sub-Total Instructional Activites		61,148,188	1,977,195	1,695,193	1,162,763		65,983,339
Total Expenditures for GF Activities*		68,332,054	71,575,068	23,319,854	2,398,089	36,334,290	201,959,355

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

CALIFORNIA COMMUNITY COLLEGES

Expend by Non-Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 340

Name: PERALTA

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	2,124,362	9,418,582	548,151	92,466		12,183,561
Course and Curriculum Development	6020	130,248	351,820	184,293			666,361
Academic / Faculty Senate	6030	57,856	202,804	20,643			281,303
Other Instructional Administration & Governance	6090	8,558	62,922	56,535			128,015
Total Instructional Admin. & Governance		2,321,024	10,036,128	809,622	92,466	0	13,259,240
Instructional Support Services	6100						
Learning Center	6110	326,188	525,296	4,354	11,112		866,950
Library	6120	32,387	1,531,763	20,064	271,475		1,855,689
Media	6130		266,503	958			267,461
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150		451,087				451,087
Other Instructional Support Services	6190		150,503				150,503
Total Instructional Support Services		358,575	2,925,152	25,376	282,587	0	3,591,690
Admissions and Records	6200	41,176	2,062,707	32,389			2,136,272
Student Counseling and Guidance	6300						
Counseling and Guidance	6310	313,050	1,115,626	50,773	27,567		1,507,016
Matriculation and Student Assessment	6320	625,253	4,418,343	96,253	29,510		5,169,359
Transfer Programs	6330						0
Career Guidance	6340						0
Other Student Counseling and Guidance	6390						0
Total Student Counseling and Guidance		938,303	5,533,969	147,026	57,077	0	6,676,375

CALIFORNIA COMMUNITY COLLEGES

Expend by Non-Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 340

Name: PERALTA

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	456,788	2,323,190	15,401	12,988		2,808,367
Extended Opportunity Programs and Services (EOPS)	6430	548,416	2,812,761	82,499	7,201		3,450,877
Health Services	6440	101,003	312,100	337,156	2,925		753,184
Student Personnel Administration	6450	544,386	3,290,445	538,582	56,617		4,430,030
Financial Aid Administration	6460		4,370,240	140,983	37,894		4,549,117
Job Placement Services	6470	82,701	859,450	222,898	13,349		1,178,398
Veterans Services	6480	36,176	323,946	23,390	10,837		394,349
Miscellaneous Student Services	6490	79,843	1,826,233	444,755	113,344		2,464,175
Total Other Student Services		1,849,313	16,118,365	1,805,664	255,155	0	20,028,497
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,757,044	683,493	12,669		2,453,206
Custodial Services	6530		3,492,288	183,945	13,015		3,689,248
Grounds Maintenance and Repairs	6550		929,721	82,804	5,276		1,017,801
Utilities	6570			3,485,257			3,485,257
Other Operations and Maintenance of Plant	6590		146,786	68,252			215,038
Total Operation and Maintenance of Plant	6500	0	6,325,839	4,503,751	30,960	0	10,860,550
Planning, Policymaking and Coordinations	6600	615,420	7,044,653	2,963,633	122,853		10,746,559

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

CALIFORNIA COMMUNITY COLLEGES

Expend by Non-Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 340

Name: PERALTA

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		184,482	28,015	2,343		214,840
Fiscal Operations	6720	240,368	7,983,566	4,352,167	307,223		12,883,324
Human Resources Management	6730	42,409	2,553,841	634,984	25,810		3,257,044
Noninstruct Staff Retirees' Benefits & Retirement *	6740						0
Staff Development	6750	1,395	9,972	6,324			17,691
Staff Diversity	6760						0
Logistical Services	6770		1,533,361	3,960,154	8,812		5,502,327
Management Information Systems	6780		4,307,920	1,442,039	11,802		5,761,761
Other General Institutional Support Services	6790	628,297	555,217	471,214			1,654,728
Total General Institutional Support Services	6700	912,469	17,128,359	10,894,897	355,990	0	29,291,715
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820	36,717			1,496		38,213
Community Use of Facilities	6830	2,834	32,417	6,650			41,901
Economic Development	6840						0
Other Community Services & Economic Development	6890						0
Total Community Services	6800	39,551	32,417	6,650	1,496	0	80,114

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 340

Name: PERALTA

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		470,936	21,969			492,905
Parking	6950		22,166	12,047			34,213
Student and Co-Curricular Activities	6960	20,310	1,074,550	253,943	31,584		1,380,387
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	20,310	1,567,652	287,959	31,584	0	1,907,505
Auxiliary Operations	7000						
Contract Education	7010	87,725		10,766	5,158		103,649
Other Auxiliary Operations	7090		550,613	136,928		7,148,150	7,835,691
Total Auxiliary Operations	7000	87,725	550,613	147,694	5,158	7,148,150	7,939,340

CALIFORNIA COMMUNITY COLLEGES

Expend by Non-Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 340

Name: PERALTA

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		272,019				272,019
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210					1,401,001	1,401,001
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	1,401,001	1,401,001
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					16,785,846	16,785,846
Student Aid	7320					10,999,293	10,999,293
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	27,785,139	27,785,139
Sub-Total Non-Instructional Activities		7,183,866	69,597,873	21,624,661	1,235,326	36,334,290	135,976,016
Total Expenditures General Fund: activities *		68,332,054	71,575,068	23,319,854	2,398,089	36,334,290	201,959,355

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

CALIFORNIA COMMUNITY COLLEGES

Budget Year: 2021-2022

Gann Appropriations Limit

GANN Report

DISTRICT NAME: PERALTA

I.	2021-2022 Appropriations Limit:			
A.	2020-2021 Appropriations Limit:			\$109,568,156
B.	2021-2022 Price Factor:	1.0573		
C.	Population factor:			
	1. 2019-2020 Second Period Actual FTES	15,363.00		
	2. 2020-2021 Second Period Actual FTES	13,080.00		
	3. 2020-2021 Population change factor (C2/C1)	0.8514		
D.	2020-2021 Limit adjusted by inflation and population factors (A * B * C.3)			\$98,631,635
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)			\$98,631,635
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.	2021-2022 Appropriations Limit (D + E.3 - F.3)			\$98,631,635
II.	2021-2022 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			48,876,385
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			172,858
C.	Local Property taxes			53,216,678
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			8,000,000
F.	Interest on proceeds of taxes			0
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2021-2022 Appropriations Subject to Limit			\$110,265,921

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

10 General Fund

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

340 PERALTA

For Actual Year: 2020-2021

Budget Year: 2021-2022

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	21,913		14,819,672	63,289,946	14,841,585	63,289,946
State Revenues	8600	68,872,443	76,530,675	26,977,163	59,772,741	95,849,606	136,303,416
Local Revenues	8800	75,710,836	73,074,933	1,094,640	735,348	76,805,476	73,810,281
Total Revenues		144,605,192	149,605,608	42,891,475	123,798,035	187,496,667	273,403,643
EXPENDITURES:							
Academic Salaries	1000	49,023,201	44,035,352	9,104,465	7,242,057	58,127,666	51,277,409
Classified Salaries	2000	27,889,024	33,252,041	9,534,061	12,459,857	37,423,085	45,711,898
Employee Benefits	3000	36,860,228	43,308,940	7,496,143	9,278,352	44,356,371	52,587,292
Supplies and Materials	4000	731,632	848,251	1,697,641	1,617,728	2,429,273	2,465,979
Other Operating Expenses and Services	5000	16,239,696	23,138,937	4,650,885	64,723,208	20,890,581	87,862,145
Capital Outlay	6000	332,879	268,751	2,065,210	2,950,955	2,398,089	3,219,706
Total Expenditures		131,076,660	144,852,272	34,548,405	98,272,157	165,625,065	243,124,429
Excess /(Deficiency) of Revenues over Expenditures		13,528,532	4,753,336	8,343,070	25,525,878	21,871,602	30,279,214
Other Financing Sources	8900	6,515,725	201,718	9,148,940		15,664,665	201,718
Other Outgo	7000	18,186,847	4,786,430	18,147,443	26,334,416	36,334,290	31,120,846
Net Increase/(Decrease) in Fund Balance		1,857,410	168,624	(655,433)	(808,538)	1,201,977	(639,914)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	24,908,962	25,947,285	7,242,346	6,586,913	32,151,308	32,534,198
Prior Years Adjustments	9020	(819,087)				(819,087)	
Adjusted Beginning Balance	9030	24,089,875		7,242,346		31,332,221	
Ending Fund Balance, June 30		25,947,285	26,115,909	6,586,913	5,778,375	32,534,198	31,894,284

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

20 Debt service Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

340 PERALTA

For Actual Year: 2020-2021

Budget Year: 2021-2022

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21 BOND INTEREST AND REDEMPTION FUND		Fund: 22 REVENUE BOND INTEREST AND REDEMPTION FUND		Fund: 29 OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	287,728	288,000				
Local Revenues	8800	56,587,564	57,000,000				
Total Revenues		56,875,292	57,288,000	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	26,249,960	38,000,000				
Debt Interest and Other Service Charges	7120	18,895,205	19,200,000				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	45,145,165	57,200,000	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(45,145,165)	(57,200,000)	0	0	0	0
Net Increase/Decrease in Fund Balance		11,730,127	88,000	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	39,245,490	50,975,617	0	0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	39,245,490		0		0	
Ending Fund Balance, June 30		50,975,617	51,063,617	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds – Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

340 PERALTA

For Actual Year: 2020-2021

Budget Year: 2021-2022

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						
State Revenues	8600					1,506,353	1,510,404
Local Revenues	8800					219,458	93,380
Total Income		0	0	0	0	1,725,811	1,603,784
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					717,851	971,502
Employee Benefits	3000					573,801	747,234
Supplies and Materials	4000					13,863	105,000
Other Operating Expenses and Services	5000					51,985	59,912
Capital Outlay	6000					242,843	15,000
Total Expenditures		0	0	0	0	1,600,363	1,898,648
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	125,448	(294,864)
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	125,448	(294,864)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	1,876,062	2,001,509
Prior Years Adjustments	9020					(1)	
Adjusted Beginning Balance	9030	0		0		1,876,061	
Ending Fund Balance, June 30		0	0	0	0	2,001,509	1,706,645

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds -- Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

340 PERALTA

For Actual Year: 2020-2021

Budget Year: 2021-2022

Special Revenue Funds

Description	Object Code	FUND: 34		FUND 35		FUND 39	
		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					9,547,543	8,127,507
Total Income		0	0	0	0	9,547,543	8,127,507
Expenditures							
Academic Salaries	1000					5,177,483	6,209,433
Classified Salaries	2000					471,857	590,767
Employee Benefits	3000					2,128,959	1,215,800
Supplies and Materials	4000					10,216	
Other Operating Expenses and Services	5000					307,176	1,126,766
Capital Outlay	6000					12,640	
Total Expenditures		0	0	0	0	8,108,331	9,142,766
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	1,439,212	(1,015,259)
Other Financing Sources	8900					4,827,217	6,741,490
Other Outgo	7000					9,812,414	6,572,128
Net Increase/(Decrease) in Fund Balance		0	0	0	0	(3,545,985)	(845,897)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0	0	0	11,510,633	7,964,648
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		11,510,633	
Ending Fund Balance, June 30		0	0	0	0	7,964,648	7,118,751

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

340 PERALTA

For Actual Year: 2020-2021

Budget Year: 2021-2022

Capital Projects Funds

Description	Object Code	FUND: 41		FUND 42		FUND 43	
		CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	3,026,000					
Local Revenues	8800	2,809,384	1,200,000			955,260	41,025,000
Total Income		5,835,384	1,200,000	0	0	955,260	41,025,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					417,941	1,185,899
Employee Benefits	3000					212,911	862,570
Supplies and Materials	4000	43,244				7,766	
Other Operating Expenses and Services	5000	1,396,305	7,605,583			17,446,060	40,882,082
Capital Outlay	6000	110,181	262,443			9,662,047	51,370,789
Total Expenditures		1,549,730	7,868,026	0	0	27,746,725	94,401,340
Excess /(Deficiency) of Revenues over Expenditures		4,285,654	(6,668,026)	0	0	(26,791,465)	(53,376,340)
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		4,285,654	(6,668,026)	0	0	(26,791,465)	(53,376,340)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	3,515,755	7,801,410	0	0	101,649,328	75,666,805
Prior Years Adjustments	9020	1				808,942	
Adjusted Beginning Balance	9030	3,515,756		0		102,458,270	
Ending Fund Balance, June 30		7,801,410	1,133,384	0	0	75,666,805	22,290,465

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds Group – Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

340 PERALTA

For Actual Year: 2020-2021

Budget Year: 2021-2022

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	0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds Group – Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

340 PERALTA

For Actual Year: 2020-2021

Budget Year: 2021-2022

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				

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Proprietary Funds Group
60 Enterprise Funds Group

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

340 PERALTA

For Actual Year: 2020-2021

Budget Year: 2021-2022

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	12,244					
Other Financing Sources	8900	4,824,361	2,400,000				
Total Income		4,836,605	2,400,000	0	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000	1,431,945					
Supplies and Materials	4000	4,963					
Other Operating Expenses and Services	5000	1,451,877	2,000,000				
Capital Outlay	6000						
Total Expenditures		2,888,785	2,000,000	0	0		
Net Profit or Loss		1,947,820	400,000	0	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		1,947,820	400,000	0	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	2,010,412	6,797		0		
Prior Years Adjustments	9020	(3,951,435)					
Adjusted Beginning Balance	9030	(1,941,023)			0		
Ending Fund Balance, June 30		6,797	406,797	0	0		

CALIFORNIA COMMUNITY COLLEGES

Fiduciary Funds Group

Annual Financial and Budget Report

70 Fiduciary Funds Group -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

340 PERALTA

For Actual Year: 2020-2021

Budget Year: 2021-2022

Fiduciary Funds Group

Description	Object Code	FUND: 71		FUND 72		FUND 73	
		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		12,281				
Local Revenues	8800	46,306	136,860	79,254	30,000	159,911	71,000
Total Income		46,306	149,141	79,254	30,000	159,911	71,000
Expenditures							
Academic Salaries	1000		2,509				
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	2,641					
Other Operating Expenses and Services	5000	32,824	105,959	1,930	30,000	15,320	71,000
Capital Outlay	6000	7,518				2,780	
Total Expenditures		42,983	108,468	1,930	30,000	18,100	71,000
Excess /(Deficiency) of Revenues over Expenditures		3,323	40,673	77,324	0	141,811	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		3,323	40,673	77,324	0	141,811	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	621,915	625,238	200,821	278,145	858,985	1,000,796
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	621,915		200,821		858,985	
Ending Fund Balance, June 30		625,238	665,911	278,145	278,145	1,000,796	1,000,796

CALIFORNIA COMMUNITY COLLEGES

Fiduciary Funds Group

Annual Financial and Budget Report

70 Fiduciary Funds Group -- Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

340 PERALTA

For Actual Year: 2020-2021

Budget Year: 2021-2022

Fiduciary Funds Group

Description	Object Code	FUND: 74		FUND 75		FUND 76	
		FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	20,078,383	36,230,754				
State Revenues	8600	2,482,015	3,963,628				
Local Revenues	8800						
Total Income		22,560,398	40,194,382	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		22,560,398	40,194,382	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	22,560,398	40,194,381				
Net Increase/(Decrease) in Fund Balance		0	1	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	(162,918)	(162,918)		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	(162,918)		0		0	
Ending Fund Balance, June 30		(162,918)	(162,917)	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Fiduciary Funds Group

Annual Financial and Budget Report

70 Fiduciary Funds Group -- Part 3

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

340 PERALTA

For Actual Year: 2020-2021

Budget Year: 2021-2022

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				
Total Income		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
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0
Other Financing Sources	8900				
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		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	
Ending Fund Balance, June 30		0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Interfund Transfer Report

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2020-2021

District ID: 340

Name: PERALTA

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	947,113
11	UNRESTRICTED SUBFUND	39	OTHER SPECIAL REVENUE FUND	4,496,218
11	UNRESTRICTED SUBFUND	61	SELF-INSURANCE FUND	4,824,361

CALIFORNIA COMMUNITY COLLEGES

Receipt and Expenditures of Lottery Proceeds

Annual Financial and Budget Report

Lottery Actual Report

SUPPLEMENTAL DATA

L10 GENERAL FUND

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 340

Name: PERALTA

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010							
Adjustments	9020							
Adjusted Beginning Balance	9030		0			0		
Actual Fiscal Year Data								
State Lottery Proceeds:	8681		2,681,366			1,351,267		
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20		Total
	Object Code	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	Support Activities (AC 7320)	
Expenditures								
Academic Salaries	1000		278,274		278,274			278,274
Classified Salaries	2000		1,416,008		1,416,008			1,416,008
Employee Benefits	3000		965,273		965,273			965,273
Supplies & Materials	4000							
Software	4100				0	116,968		116,968
Books, Magazines, & Periodicals	4200				0			0
Instructional Supplies & Materials	4300				0	1,234,299		1,234,299
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	1,351,267		1,351,267
Other Operating Expenses and Services	5000		21,811		21,811			21,811
Capital Outlay	6000							
Library Books	6300				0			0
Equipment	6400							
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	0		0
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	2,681,366	0	2,681,366	1,351,267		4,032,633
Ending Balance					0	0		0

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds
Lottery Budget Report
L10 GENERAL FUND

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 340

Name: PERALTA

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010							
Adjustments	9020							
Adjusted Beginning Balance	9030	0				0		
Budget Fiscal Year Data								
State Lottery Proceeds:	8681		2,870,808			1,196,588		
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20		Total
	Object Code	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	Support Activities (AC 7320)	
Expenditures								
Academic Salaries	1000		280,000		280,000			280,000
Classified Salaries	2000		1,600,000		1,600,000			1,600,000
Employee Benefits	3000		990,808		990,808			990,808
Supplies & Materials								
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0			0
Instructional Supplies & Materials	4300				0			0
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	0		0
Other Operating Expenses and Services	5000				0			0
Capital Outlay	6000							
Library Books	6300				0			0
Equipment	6400							
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	0		0
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	2,870,808	0	2,870,808	0		2,870,808
Ending Balance					0	1,196,588		

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Details of Education Protection Account

For Actual Year: 2020-2021

District ID: 340

Name: PERALTA

EPA Revenue	22,308,957
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Activity Classification	Activity Code	Salaries and Benefits (Obj 1000-3000)	Operating Expenses (Obj 4000-5000)	Capital Outlay (Obj 6000)	Total
Instructional Activities	0100-5900	223,089,570	0	0	223,089,570
TOTAL		223,089,570	0	0	223,089,570

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Pension Costs

For Actual Year: 2020-2021

Budget Year: 2021-2022

District ID: 340

Name: PERALTA

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2020-21	11,113,266	5,673,436	16,786,702	N/A	N/A
2021-22	11,335,532	7,283,565	18,619,097	1,832,395	10.92%
2022-23	11,625,288	8,243,157	19,868,445	1,249,348	6.71%
2023-24	12,658,351	9,010,808	21,669,159	1,800,714	9.06%
2024-25	13,611,455	9,805,866	23,417,321	1,748,162	8.07%
2025-26	14,597,620	10,629,124	25,226,744	1,809,423	7.73%

Does the district have a plan to fund these expenses through 2025-26?
Yes
Explain Yes or No
District expects to address increase in PERS and STRS with reserve.