

California Community Colleges

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

District: PERALTA

District Code: 340

I, the District Chief Business Officer, hereby certify that the Annual Financial and Budget Report has been prepared and the budget adopted in accordance with the California Code of Regulations beginning with section 58300 and to the best of my knowledge, the data contained in this report are true and correct.

Chief Business Officer: Nathaniel Jones III

Electronic Certification Date: Thursday, October 26, 2023

Contact: Marla Williams- Powell (510) 587-7897	Acting Associate Vice Chancellor of Finance and Administration Ext: mwpowell@peralta.edu
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The Chancellor's Office no longer requires a report to be submitted electronically (PDF) or by mail, as districts certify through the application. No further action is required by the district.

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 340

Name: PERALTA

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Academic Salaries		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	24,817,309	24,817,309		24,817,309
Other	1300	19,260,161	19,260,494		19,260,494
Total Instructional Salaries		44,077,470	44,077,803	0	44,077,803
Non-Instructional Salaries					
Contract or Regular	1200		13,519,665	21,103	13,540,768
Other	1400		1,574,691	144,490	1,719,181
Total Non-Instructional Salaries		0	15,094,356	165,593	15,259,949
Total Academic Salaries		44,077,470	59,172,159	165,593	59,337,752
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		27,535,209	1,105,284	28,640,493
Other	2300		1,732,929	130,957	1,863,886
Total Non-Instructional Salaries		0	29,268,138	1,236,241	30,504,379
Instructional Aides					
Regular Status	2200	1,972,225	1,839,035		1,839,035
Other	2400	432,498	501,539		501,539
Total Instructional Aides		2,404,723	2,340,574	0	2,340,574
Total Classified Salaries		2,404,723	31,608,712	1,236,241	32,844,953
Employee Benefits	3000	19,440,907	42,373,424	746,944	43,120,368
Supplies and Materials	4000		536,947	53,844	590,791
Other Operating Expenses	5000		1,766,870	268,342	2,035,212
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		65,923,100	135,458,112	2,470,964	137,929,076

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 340

Name: PERALTA

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Exclusions		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Activities to Exclude	TOP Code				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900				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		709,619		709,619
Lottery Expenditures					
Academic Salaries	1000		54,650		54,650
Classified Salaries	2000		2,067,614		2,067,614
Employee Benefits	3000		1,352,098		1,352,098
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		17,549		17,549

For Actual Year: 2022-2023

Budget Year: 2023-2024

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				0
Equipment	6400				
Equipment - Additional	6410			205,130	205,130
Equipment - Replacement	6420				0
Total Equipment		0	0	205,130	205,130
Total Capital Outlay		0	0	205,130	205,130
Other Outgo	7000			26,278,890	26,278,890
Total Exclusions		0	4,201,530	26,484,020	30,685,550
Total for ECS 84362, 50% Law		65,923,100	131,256,582	(24,013,056)	107,243,526
Percent of CEE (Instructional Salary Cost / Total CEE)		50.22%	100.00%		
50% of Current Expense of Education			65,628,291		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		65,923,100	131,256,582	(24,013,056)	107,243,526
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		65,923,100	135,458,112	2,470,964	137,929,076
Capital Expenditures	6000	55,717	436,455	66,894	503,349
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		65,978,817	135,894,567	2,537,858	138,432,425

For Year Ended June 30, 2023

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	(200,077,115)	226,062,854	25,985,739
Cash With Fiscal Agents	9113	67,819,866	(19,743,636)	48,076,230
Revolving Cash Accounts	9114			0
Investments (at cost)	9120			0
Accounts Receivable	9130	40,678,457	14,598,713	55,277,170
Due from Other Funds	9140	277,049,674	95,887,901	372,937,575
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210	74,681		74,681
Prepaid Items	9220	636,074	102,393	738,467
TOTAL ASSETS		186,181,637	316,908,225	503,089,862
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	3,466,351	859,778	4,326,129
Accrued Salaries and Wages Payable	9520	14,547,236	5,467,753	20,014,989
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	126,039,337	259,994,452	386,033,789
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	8,827,336	42,438,709	51,266,045
TOTAL LIABILITIES		152,880,260	308,760,692	461,640,952

For Year Ended June 30, 2023

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	33,301,377		33,301,377
Unassigned	9790			0
Total Fund Balance		33,301,377	0	33,301,377
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752			0
Committed Fund Balance	9753			0
Assigned Fund Balance	9754		8,147,533	8,147,533
Total Designated Fund Balance		0	8,147,533	8,147,533
Uncommitted Fund Balance	9790			0
TOTAL FUND EQUITY		33,301,377	8,147,533	41,448,910
TOTAL LIABILITIES AND FUND EQUITY		186,181,637	316,908,225	503,089,862

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 340

Name: PERALTA

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	55,096,348		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		55,096,348	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, 2023

District ID: 340

Name: PERALTA

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754	55,096,348		
Total Designated Fund Balance		55,096,348	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		55,096,348	0	0
TOTAL LIABILITIES AND FUND EQUITY		55,096,348	0	0

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 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			3,210,312			1,950,804
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			12,797			7,172,983
Due from Other Funds	9140			73,135			15,144,252
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	3,296,244	0	0	24,268,039
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			108,659			111,482
Accrued Salaries and Wages Payable	9520			218,232			3,444,959
Compensated Absences Payable Current	9530						
Due to Other Funds	9540			73,135			18,444,922
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						
TOTAL LIABILITIES		0	0	400,026	0	0	22,001,363

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 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	2,896,218	0	0	2,266,676
Unassigned	9790	0	0	0	0	0	0
Total Fund Balance		0	0	2,896,218	0	0	2,266,676
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	0	0	0	0
Total Designated Fund Balance		0	0	0	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		0	0	2,896,218	0	0	2,266,676
TOTAL LIABILITIES AND FUND EQUITY		0	0	3,296,244	0	0	24,268,039

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

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	40,043,250		146,338,467
Cash With Fiscal Agents	9113	(16,230)		4,395,762
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130			217,344
Due from Other Funds	9140	3,939,460		29,690,202
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220	202,814		
TOTAL ASSETS		44,169,294	0	180,641,775
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	1,185,712		18,774,252
Accrued Salaries and Wages Payable	9520			212,458
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	12,103,414		29,903,808
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		13,289,126	0	48,890,518

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

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	30,880,168		131,751,257
Unassigned	9790			
Total Fund Balance		30,880,168	0	131,751,257
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		30,880,168	0	131,751,257
TOTAL LIABILITIES AND FUND EQUITY		44,169,294	0	180,641,775

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2023

District ID: 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

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2023

District ID: 340

Name: PERALTA

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

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2023

District ID: 340

Name: PERALTA

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 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	4,462,932	
Cash With Fiscal Agents	9113	390,027	
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130		
Due from Other Funds	9140		
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
Fixed Assets	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321		
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
Total Fixed Assets		0	0
TOTAL ASSETS		4,852,959	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

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	4,685,115	
Accrued Salaries and Wages Payable	9520	3,835	
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		4,688,950	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	4,688,950	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

District ID: 340

Name: PERALTA

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754	164,009	
Unassigned	9790		
Total Reserved Fund Balance		164,009	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		164,009	0
TOTAL LIABILITIES AND FUND EQUITY		4,852,959	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

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	622,136	654,139	1,234,740	(6,921,098)				
Cash With Fiscal Agents	9113				(36,274,875)				
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130	58,472	32,804		2,173,334				
Due from Other Funds	9140	16,340	62,987	77,896	99,046,718				
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		696,948	749,930	1,312,636	58,024,079	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

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	8,860	332,506	36,171	169,670				
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	16,340	62,987	77,896	56,216,519				
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570		21,280	42,560	3,272,383				
Total Current Liabilities and Deferred Revenue		25,200	416,773	156,627	59,658,572	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	25,200	416,773	156,627	59,658,572	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2023

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	671,748	333,157	1,156,009	(1,634,493)				
Unassigned	9790								
Total Reserved Fund Balance		671,748	333,157	1,156,009	(1,634,493)	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		671,748	333,157	1,156,009	(1,634,493)	0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		696,948	749,930	1,312,636	58,024,079	0	0	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

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			0
Higher Education Act	8120		888,370	888,370
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140			0
Student Financial Aid	8150		23,830	23,830
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170			0
Other Federal Revenues	8190	4,002,770	22,514,966	26,517,736
Total Federal Revenues	8100	4,002,770	23,427,166	27,429,936
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	43,956,540		43,956,540
State General Apportionment	8612			0
Other General Apportionment	8613	159,771		159,771
General Categorical Programs	8620			
Child Development	8621		3,722,733	3,722,733
Extended Opportunity Programs and Services(EOPS)	8622			0
Disabled Students Programs and Services(DSPS)	8623			0
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		4,744,541	4,744,541
Telecommunications and Technology Infrastructure Program (TTIP)	8626		682,881	682,881
Other General Categorical Programs	8627		830,364	830,364

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

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	21,379,038		21,379,038
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		162,614	162,614
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671			0
Timber Yield Tax	8672	173,767		173,767
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	3,491,911	2,022,491	5,514,402
State Mandated Costs	8685	507,315		507,315
Other State Non-Tax Revenues	8686	555,838		555,838
Other State Revenues	8690	6,422,573	27,494,428	33,917,001
Total State Revenues	8600	76,646,753	39,660,052	116,306,805

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

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	31,890,302		31,890,302
Tax Allocation, Supplemental Roll	8812	1,066,712		1,066,712
Tax Allocation, Unsecured Roll	8813	1,711,914		1,711,914
Prior Years Taxes	8816	(156,704)		(156,704)
Education Revenues Augmentation Fund (ERAF)	8817	3,055,015		3,055,015
Redevelopment Agency Funds - Pass Through	8818	28,265,697		28,265,697
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	516,922	412,247	929,169
Other Contract Services	8832	50,138		50,138
Sales and Commissions	8840			0
Rentals and Leases	8850	1,041,183		1,041,183
Interest and Investment Income	8860	829,157		829,157
Student Fees and Charges	8870			
Community Services Classes	8872	57,858		57,858
Dormitory	8873			0
Enrollment	8874	5,002,531		5,002,531
Enrollment Contra Revenue for Uncollectible Receivables	8874.1			0
Enrollment Contra Revenue for HEERF Lost Revenue	8874.3			0
Enrollment Contra Revenue for AB19 College Promise Waivers	8874.5			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876			0
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879	6,604		6,604
Nonresident Tuition	8880	2,647,897		2,647,897
Parking Services and Public Transportation	8881			0
Baccalaureate Degree Program Fee	8882	3,483,769		3,483,769
Other Student Fees and Charges	8885	746		746
Other Local Revenues	8890	1,656,559	1,024,418	2,680,977
Total Local Revenues	8800	81,126,300	1,436,665	82,562,965
Total Revenues		161,775,823	64,523,883	226,299,706

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

District ID: 340

Name: PERALTA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910			0
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	18,265,196	10,293,837	28,559,033
Total Other Financing Sources	8900	18,265,196	10,293,837	28,559,033
Total Revenues and Other Financing Sources		180,041,019	74,817,720	254,858,739

For Actual Year: 2022-2023

Budget Year: 2023-2024

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	877,801	194,370	24,295	1,760		1,098,226
Architecture and Related Technologies	0200	20,471		1,401			21,872
Environmental Sciences and Technologies	0300	14,145		1,152			15,297
Biological Sciences	0400	4,283,519	309,855	290,330	168,641		5,052,345
Business and Management	0500	2,398,332	54,423	495,811	13,761		2,962,327
Media and Communications	0600	1,698,980	36,165	52,473	206,276		1,993,894
Information Technology	0700	2,658,273	125,639	171,657	(1,640)		2,953,929
Education	0800	3,646,099	134,321	77,558	22,793		3,880,771
Engineering and Industrial Technologies	0900	4,500,265	127,863	438,406	530,257		5,596,791
Fine and Applied Arts	1000	3,833,838	136,888	97,025	150,334		4,218,085
Foreign language	1100	1,341,051		357	518		1,341,926
Health	1200	2,431,933	15,910	116,619	88,098		2,652,560
Family and Consumer Sciences	1300	2,321,885	325,860	66,562	5,124		2,719,431
Law	1400	237,327		29,827			267,154
Humanities(Letters)	1500	6,721,254	3,529	11,912	9,383		6,746,078
Library Science	1600	4,772	780				5,552
Mathematics	1700	4,923,332	140,817	26,245			5,090,394
Military Studies	1800						0
Physical Sciences	1900	2,487,289	150,405	121,459	11,559		2,770,712
Psychology	2000	1,200,905	45,607	1,925	673		1,249,110
Public and Protective Services	2100	443,952	71,916	90,624	18,737		625,229
Social Sciences	2200	5,641,595	15,533	22,364	5,886		5,685,378
Commercial Services	3000	724,701	53,322	41,043	14,835		833,901
Interdisciplinary Studies	4900	7,280,618	464,422	62,050	43,039		7,850,129
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	3,497,679					3,497,679
Sub-Total Instructional Activites		63,190,016	2,407,625	2,241,095	1,290,034		69,128,770
Total Expenditures for GF Activities*		71,876,989	87,306,847	36,302,411	3,884,898	53,073,295	252,444,440

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

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 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	2,464,879	10,559,517	1,085,212	636,556		14,746,164
Course and Curriculum Development	6020	69,683	263,995	157,642			491,320
Academic / Faculty Senate	6030	42,952	202,181	45,934			291,067
Other Instructional Administration & Governance	6090			25,593			25,593
Total Instructional Admin. & Governance		2,577,514	11,025,693	1,314,381	636,556	0	15,554,144
Instructional Support Services	6100						
Learning Center	6110	391,728	593,062	5,280	36,737		1,026,807
Library	6120	642,001	3,151,491	67,877	486,192		4,347,561
Media	6130		228,588	144			228,732
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150		546,870				546,870
Other Instructional Support Services	6190		110,056				110,056
Total Instructional Support Services		1,033,729	4,630,067	73,301	522,929	0	6,260,026
Admissions and Records	6200	25,907	2,361,683	89,531	5,659		2,482,780
Student Counseling and Guidance	6300						
Counseling and Guidance	6310	1,672,440	4,481,826	91,174	22,542		6,267,982
Matriculation and Student Assessment	6320	587,166	4,577,876	160,786	200		5,326,028
Transfer Programs	6330						0
Career Guidance	6340						0
Other Student Counseling and Guidance	6390	1,079	23,289				24,368
Total Student Counseling and Guidance		2,260,685	9,082,991	251,960	22,742	0	11,618,378

For Actual Year: 2022-2023

Budget Year: 2023-2024

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	527,176	2,908,920	192,826	11,393		3,640,315
Extended Opportunity Programs and Services (EOPS)	6430	567,099	3,328,000	535,919	83,796	62,928	4,577,742
Health Services	6440	190,193	467,963	346,969	59,626		1,064,751
Student Personnel Administration	6450	762,028	3,955,130	1,621,864	133,614		6,472,636
Financial Aid Administration	6460		5,520,629	88,199	18,430		5,627,258
Job Placement Services	6470	91,231	877,123	136,615	17,317		1,122,286
Veterans Services	6480	40924	280,017	42,619	13,318		376,878
Miscellaneous Student Services	6490	119,281	2,375,900	1,578,724	195,362	1,348,767	5,618,034
Total Other Student Services		2,297,932	19,713,682	4,543,735	532,856	1,411,695	28,499,900
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		2,188,884	1,048,470	55,036		3,292,390
Custodial Services	6530		4,024,983	300,462	38,675		4,364,120
Grounds Maintenance and Repairs	6550		1,137,422	156,761	39,508		1,333,691
Utilities	6570			5,234,100			5,234,100
Other Operations and Maintenance of Plant	6590		489,456	507,476			996,932
Total Operation and Maintenance of Plant	6500	0	7,840,745	7,247,269	133,219	0	15,221,233
Planning, Policymaking and Coordinations	6600	974,775	8,522,864	3,359,380	150,098		13,007,117

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

For Actual Year: 2022-2023

Budget Year: 2023-2024

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		294,783	23,882	1,543		320,208
Fiscal Operations	6720	(2,426,930)	9,808,432	8,083,967	472,359		15,937,828
Human Resources Management	6730	51,381	3,429,964	730,854	17,503		4,229,702
Noninstruct Staff Retirees' Benefits & Retirement *	6740						0
Staff Development	6750	2,733	15,831	65,438			84,002
Staff Diversity	6760						0
Logistical Services	6770		1,557,296	5,079,721	12,760		6,649,777
Management Information Systems	6780		4,547,610	1,869,687	9,207		6,426,504
Other General Institutional Support Services	6790	1,747,111	(656,263)	200,611			1,291,459
Total General Institutional Support Services	6700	(625,705)	18,997,653	16,054,160	513,372	0	34,939,480
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820	45,954		492			46,446
Community Use of Facilities	6830	8,233	123,634	161,943			293,810
Economic Development	6840		574,909	96,827			671,736
Other Community Services & Economic Development	6890						0
Total Community Services	6800	54,187	698,543	259,262	0	0	1,011,992

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2022-2023

Budget Year: 2023-2024

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		31,521	268,045			299,566
Parking	6950						0
Student and Co-Curricular Activities	6960	42,720	1,336,375	577,670	77,433		2,034,198
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	42,720	1,367,896	845,715	77,433	0	2,333,764
Auxiliary Operations	7000						
Contract Education	7010	45,229	27,770	16,359			89,358
Other Auxiliary Operations	7090		597,176	6,712		9,028,472	9,632,360
Total Auxiliary Operations	7000	45,229	624,946	23,071	0	9,028,472	9,721,718

For Actual Year: 2022-2023

Budget Year: 2023-2024

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		32,459	(449)			32,010
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210					171,100	171,100
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	171,100	171,100
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					26,043,843	26,043,843
Student Aid	7320					16,418,185	16,418,185
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	42,462,028	42,462,028
Sub-Total Non-Instructional Activites		8,686,973	84,899,222	34,061,316	2,594,864	53,073,295	183,315,670
Total Expenditures General Fund: activities *		71,876,989	87,306,847	36,302,411	3,884,898	53,073,295	252,444,440

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: PERALTA

I.	2023-2024 Appropriations Limit:			
A.	2022-2023 Appropriations Limit:			\$132,210,389
B.	2023-2024 Price Factor:	1.0444		
C.	Population factor:			
	1. 2021-2022 Second Period Actual FTES	11,840.94		
	2. 2022-2023 Second Period Actual FTES	13,273.60		
	3. 2022-2023 Population change factor (C2/C1)	1.1210		
D.	2022-2023 Limit adjusted by inflation and population factors (A * B * C.3)			\$154,788,274
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)			\$154,788,274
F.	Adjustments to decrease limit:			
	1. Transfers out of financial responsibility		\$0	
	2. Lapses of voter approved increases		0	
	3. Total adjustments - decrease			0
G.	2023-2024 Appropriations Limit (D + E.3 - F.3)			\$154,788,274
II.	2023-2024 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			44,251,857
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			204,917
C.	Local Property taxes			67,409,640
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.	2023-2024 Appropriations Subject to Limit			\$119,866,414

For Actual Year: 2022-2023

Budget Year: 2023-2024

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	4,002,770	0	23,427,166	6,947,541	27,429,936	6,947,541
State Revenues	8600	76,646,753	85,898,914	39,660,052	66,447,603	116,306,805	152,346,517
Local Revenues	8800	81,126,300	80,958,449	1,436,665	1,422,490	82,562,965	82,380,939
Total Revenues		161,775,823	166,857,363	64,523,883	74,817,634	226,299,706	241,674,997
EXPENDITURES:							
Academic Salaries	1000	53,817,354	53,973,873	9,276,173	7,451,288	63,093,527	61,425,161
Classified Salaries	2000	32,485,586	35,593,342	12,034,155	13,369,296	44,519,741	48,962,638
Employee Benefits	3000	42,077,030	49,633,824	9,493,538	10,677,330	51,570,568	60,311,154
Supplies and Materials	4000	1,142,399	1,700,716	2,288,020	7,718,640	3,430,419	9,419,356
Other Operating Expenses and Services	5000	21,085,565	34,414,551	11,786,427	28,677,841	32,871,992	63,092,392
Capital Outlay	6000	503,349	623,071	3,381,549	957,609	3,884,898	1,580,680
Total Expenditures		151,111,283	175,939,377	48,259,862	68,852,004	199,371,145	244,791,381
Excess /(Deficiency) of Revenues over Expenditures		10,664,540	(9,082,014)	16,264,021	5,965,630	26,928,561	(3,116,384)
Other Financing Sources	8900	18,265,196	10,953,554	10,293,837	8,637,569	28,559,033	19,591,123
Other Outgo	7000	26,282,335	2,356,500	26,790,960	14,603,199	53,073,295	16,959,699
Net Increase/(Decrease) in Fund Balance		2,647,401	(484,960)	(233,102)	0	2,414,299	(484,960)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	30,754,334	33,301,379	8,380,638	8,147,536	39,134,972	41,448,915
Prior Years Adjustments	9020	(100,356)				(100,356)	
Adjusted Beginning Balance	9030	30,653,978		8,380,638		39,034,616	
Ending Fund Balance, June 30		33,301,379	32,816,419	8,147,536	8,147,536	41,448,915	40,963,955

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

340 PERALTA

For Actual Year: 2022-2023

Budget Year: 2023-2024

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND REDEMPTION FUND		REVENUE BOND INTEREST AND REDEMPTION FUND		OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	261,252	261,252				
Local Revenues	8800	61,718,916	61,718,916				
Total Revenues		61,980,168	61,980,168	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	57,420,306	57,420,306				
Debt Interest and Other Service Charges	7120	8,575	8,575				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	57,428,881	57,428,881	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(57,428,881)	(57,428,881)	0	0	0	0
Net Increase/Decrease in Fund Balance		4,551,287	4,551,287	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	50,545,059	55,096,346	0	0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	50,545,059		0		0	
Ending Fund Balance, June 30		55,096,346	59,647,633	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

340 PERALTA

For Actual Year: 2022-2023

Budget Year: 2023-2024

Special Revenue Funds

Description	Object	FUND: 31		FUND 32		FUND 33	
	Code	BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600					1,296,611	1,862,370
Local Revenues	8800					720,183	
Total Income		0	0	0	0	2,016,794	1,862,370
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					787,958	1,136,039
Employee Benefits	3000					590,769	863,268
Supplies and Materials	4000					84,255	
Other Operating Expenses and Services	5000					42,719	226,463
Capital Outlay	6000					1,184	1,200
Total Expenditures		0	0	0	0	1,506,885	2,226,970
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	509,909	(364,600)
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	509,909	(364,600)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	2,386,308	2,896,217
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		2,386,308	
Ending Fund Balance, June 30		0	0	0	0	2,896,217	2,531,617

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

340 PERALTA

For Actual Year: 2022-2023

Budget Year: 2023-2024

Special Revenue Funds

Description	Object	FUND: 34		FUND 35		FUND 39	
	Code	FARM OPERATION FUND		REVENUE BOND PROJECT FUND		OTHER SPECIAL REVENUE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800					9,283,340	15,344,648
Total Income		0	0	0	0	9,283,340	15,344,648
Expenditures							
Academic Salaries	1000					5,969,659	7,077,910
Classified Salaries	2000					643,100	529,606
Employee Benefits	3000					1,256,466	392,484
Supplies and Materials	4000					38,802	
Other Operating Expenses and Services	5000					124,565	326,091
Capital Outlay	6000						
Total Expenditures		0	0	0	0	8,032,592	8,326,091
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	1,250,748	7,018,557
Other Financing Sources	8900					5,340,719	250,000
Other Outgo	7000					8,302,079	7,324,648
Net Increase/(Decrease) in Fund Balance		0	0	0	0	(1,710,612)	(56,091)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0	0	0	3,977,288	2,266,676
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		3,977,288	
Ending Fund Balance, June 30		0	0	0	0	2,266,676	2,210,585

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2022-2023

Budget Year: 2023-2024

Capital Projects Funds

Description	Object	FUND: 41		FUND 42		FUND 43	
	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	11,517,915	(6,772,203)				
Local Revenues	8800	3,520,601	2,000,000			2,222,829	825,000
Total Income		15,038,516	(4,772,203)	0	0	2,222,829	825,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					991,127	1,765,545
Employee Benefits	3000					609,126	1,074,310
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	2,895,811	9,255,792			15,660,730	40,811,362
Capital Outlay	6000	(607,063)	9,112,631			32,381,254	80,490,433
Total Expenditures		2,288,748	18,368,423	0	0	49,642,237	124,141,650
Excess /(Deficiency) of Revenues over Expenditures		12,749,768	(23,140,626)	0	0	(47,419,408)	(123,316,650)
Other Financing Sources	8900					125,153,537	
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		12,749,768	(23,140,626)	0	0	77,734,129	(123,316,650)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	18,130,401	30,880,169	0	0	54,017,129	131,751,258
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	18,130,401		0		54,017,129	
Ending Fund Balance, June 30		30,880,169	7,739,543	0	0	131,751,258	8,434,608

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2022-2023

Budget Year: 2023-2024

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

340 PERALTA

For Actual Year: 2022-2023

Budget Year: 2023-2024

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2022-2023

Budget Year: 2023-2024

Internal Service Funds

Description	Object	FUND: 61		FUND 69			
	Code	SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	83,935	1,257,511				
Other Financing Sources	8900	1,550,000	400,000				
Total Income		1,633,935	1,657,511	0	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	1,470,132	1,657,511				
Capital Outlay	6000						
Total Expenditures		1,470,132	1,657,511	0	0		
Net Profit or Loss		163,803	0	0	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		163,803	0	0	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	206	164,009		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	206		0			
Ending Fund Balance, June 30		164,009	164,009	0	0		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

340 PERALTA

For Actual Year: 2022-2023

Budget Year: 2023-2024

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND	REPRESENTATION FEE TRUST FUND	Actual	Budget	Actual	Budget
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	88,505	50,254	44,784	90,000	92,457	39,000
Total Income		88,505	50,254	44,784	90,000	92,457	39,000
Expenditures							
Academic Salaries	1000	5,290					
Classified Salaries	2000						
Employee Benefits	3000	1,205					
Supplies and Materials	4000	7,885	5,254		50,000		
Other Operating Expenses and Services	5000	52,683	45,000	39,941	40,000	11,089	39,000
Capital Outlay	6000	4,279				31,760	
Total Expenditures		71,342	50,254	39,941	90,000	42,849	39,000
Excess /(Deficiency) of Revenues over Expenditures		17,163	0	4,843	0	49,608	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		17,163	0	4,843	0	49,608	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	654,584	671,747	328,315	333,158	1,106,400	1,156,008
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	654,584		328,315		1,106,400	
Ending Fund Balance, June 30		671,747	671,747	333,158	333,158	1,156,008	1,156,008

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

340 PERALTA

For Actual Year: 2022-2023

Budget Year: 2023-2024

Fiduciary Funds Group

Description	Object	FUND: 74		FUND 75		FUND 76	
	Code	FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	21,555,878	29,530,506				
State Revenues	8600	3,079,061	5,871,165				
Local Revenues	8800						
Total Income		24,634,939	35,401,671	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		24,634,939	35,401,671	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	24,634,939	35,401,673				
Net Increase/(Decrease) in Fund Balance		0	(2)	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	(1,634,494)	(1,634,494)		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	(1,634,494)		0		0	
Ending Fund Balance, June 30		(1,634,494)	(1,634,496)	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

340 PERALTA

For Actual Year: 2022-2023

Budget Year: 2023-2024

Fiduciary Funds Group

Description	Object	FUND: 77		FUND 79	
	Code	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

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2022-2023

District ID: 340

Name: PERALTA

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
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Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0			0		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		0			0		
Actual Fiscal Year Data								
State Lottery Proceeds:	8681		3,491,911			2,022,491		
		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		1,253,319		1,253,319			1,253,319
Classified Salaries	2000		894,892		894,892			894,892
Employee Benefits	3000		1,343,700		1,343,700			1,343,700
Supplies & Materials								
Software	4100				0	8,098		8,098
Books, Magazines, & Periodicals	4200				0			0
Instructional Supplies & Materials	4300				0	351,032		351,032
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	359,130		359,130
Other Operating Expenses and Services	5000				0	25,860		25,860
Capital Outlay								
Library Books	6300				0	276,170		276,170
Equipment	6400							
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0	74,476		74,476
Total Capital Outlay		0	0	0	0	350,646		350,646
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	3,491,911	0	3,491,911	735,636		4,227,547
Ending Balance					0	1,286,855		1,286,855

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 340

Name: PERALTA

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0			1,286,855		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		0			1,286,855		
Budget Fiscal Year Data								
State Lottery Proceeds:	8681		3,491,911			2,022,491		
		Instructional & Institutional Unrestricted			Instructional Materials Proposition 20			Total
	Object Code	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	Support Activities (AC 7320)	
Expenditures								
Academic Salaries	1000				0			0
Classified Salaries	2000		2,185,388		2,185,388			2,185,388
Employee Benefits	3000		1,306,523		1,306,523			1,306,523
Supplies & Materials	4000							
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0			0
Instructional Supplies & Materials	4300				0	1,366,322		1,366,322
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	1,366,322		1,366,322
Other Operating Expenses and Services	5000				0	154,177		154,177
Capital Outlay	6000							
Library Books	6300				0	223,967		223,967
Equipment	6400							
Equipment - Additional	6410				0	12,479		12,479
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	236,446		236,446
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	3,491,911	0	3,491,911	1,756,945		5,248,856
Ending Balance					0	1,552,401		

Annual Financial and Budget Report

For Actual Year: 2022-2023

District ID: 340

Name: PERALTA

EPA Revenue	21,379,038
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
TOTAL					

Annual Financial and Budget Report

For Actual Year: 2022-2023

Budget Year: 2023-2024

District ID: 340

Name: PERALTA

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2022-2023	13,031,572	7,844,893	20,876,465	N/A	N/A
2023-2024	12,510,033	8,671,125	21,181,158	304,693	1.46%
2024-2025	12,635,133	8,757,836	21,392,969	211,811	1.00%
2025-2026	12,761,485	8,845,415	21,606,900	213,931	1.00%
2026-2027	12,889,100	8,933,869	21,822,969	216,069	1.00%
2027-2028	13,017,991	9,023,207	22,041,198	218,229	1.00%

Does the district have a plan to fund these expenses through 2026-27?
Yes
Explain Yes or No
Pension costs are budgeted through our board approved adopted budget multi-year plan.
Does the district have an irrevocable trust?
Yes