

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2021-2022)
(Budget Report for Fiscal Year 2022-2023)

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.


Dr. Nathaniel Jones III (Oct 18, 2022 16:15 PDT)

10/18/2022

District Chief Business Officer

Date


Jannett Jackson (Oct 19, 2022 14:01 CDT)

10/19/2022

District Superintendent

Date

Contact: Adil Ahmed Associate Vice Chancellor of Finance
(510) 466-7220 Ext: aahmed@peralta.edu

In accordance with the California Code of Regulations, title 5, section 58305(d): Each district shall submit a copy of its adopted annual financial and budget report to the Chancellor's Office on or before October 10th.

Please submit the report electronically to: fiscalstandards@cccco.edu

For Actual Year: 2021-2022

Budget Year: 2022-2023

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	24,407,728	24,407,728		24,407,728
Other	1300	18,416,094	18,416,094		18,416,094
Total Instructional Salaries		42,823,822	42,823,822	0	42,823,822
Non-Instructional Salaries					
Contract or Regular	1200		12,355,907	18,987	12,374,894
Other	1400		1,287,352	135,397	1,422,749
Total Non-Instructional Salaries		0	13,643,259	154,384	13,797,643
Total Academic Salaries		42,823,822	56,467,081	154,384	56,621,465
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		25,374,739	1,162,382	26,537,121
Other	2300		1,107,598	39,783	1,147,381
Total Non-Instructional Salaries		0	26,482,337	1,202,165	27,684,502
Instructional Aides					
Regular Status	2200	1,850,007	1,726,249		1,726,249
Other	2400	347,251	376,125		376,125
Total Instructional Aides		2,197,258	2,102,374	0	2,102,374
Total Classified Salaries		2,197,258	28,584,711	1,202,165	29,786,876
Employee Benefits	3000	19,989,319	41,498,258	729,957	42,228,215
Supplies and Materials	4000		649,903	35,476	685,379
Other Operating Expenses	5000		6,344,330	330,492	6,674,822
Equipment Replacement	6420			334,966	334,966
Total Expenditures Prior to Exclusions		65,010,399	133,544,283	2,787,440	136,331,723

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2021-2022

Budget Year: 2022-2023

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		991,239		991,239
Lottery Expenditures					
Academic Salaries	1000		943,658		943,658
Classified Salaries	2000		821,538		821,538
Employee Benefits	3000		1,207,966		1,207,966
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				0

For Actual Year: 2021-2022

Budget Year: 2022-2023

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				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000			17,681,156	17,681,156
Total Exclusions		0	3,964,401	17,681,156	21,645,557
Total for ECS 84362, 50% Law		65,010,399	129,579,882	(14,893,716)	114,686,166
Percent of CEE (Instructional Salary Cost / Total CEE)		50.17%	100.00%		
50% of Current Expense of Education			64,789,941		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		65,010,399	129,579,882	(14,893,716)	114,686,166
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		65,010,399	133,544,283	2,787,440	136,331,723
Capital Expenditures	6000	79,767	369,281	16,639	385,920
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		65,090,166	133,913,564	2,804,079	136,717,643

For Year Ended June 30, 2022

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	(153,785,591)	153,756,896	(28,695)
Cash With Fiscal Agents	9113	53,520,949	(3,092,768)	50,428,181
Revolving Cash Accounts	9114			0
Investments (at cost)	9120			0
Accounts Receivable	9130	38,452,696	17,605,819	56,058,515
Due from Other Funds	9140	173,023,091	27,187,405	200,210,496
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210	89,919		89,919
Prepaid Items	9220	428,094	107,028	535,122
TOTAL ASSETS		111,729,158	195,564,380	307,293,538
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	3,201,480	4,096,037	7,297,517
Accrued Salaries and Wages Payable	9520	22,729,467	3,027,263	25,756,730
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	48,457,303	159,819,423	208,276,726
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	6,586,574	20,241,019	26,827,593
TOTAL LIABILITIES		80,974,824	187,183,742	268,158,566

For Year Ended June 30, 2022

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	30,754,334		30,754,334
Unassigned	9790			0
Total Fund Balance		30,754,334	0	30,754,334
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752			0
Committed Fund Balance	9753			0
Assigned Fund Balance	9754		8,380,638	8,380,638
Total Designated Fund Balance		0	8,380,638	8,380,638
Uncommitted Fund Balance	9790			0
TOTAL FUND EQUITY		30,754,334	8,380,638	39,134,972
TOTAL LIABILITIES AND FUND EQUITY		111,729,158	195,564,380	307,293,538

- 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, 2022

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	50,545,059		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		50,545,059	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

- 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, 2022

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	50,545,059		
Total Designated Fund Balance		50,545,059	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		50,545,059	0	0
TOTAL LIABILITIES AND FUND EQUITY		50,545,059	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, 2022

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			2,657,375			(6,534,775)
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			25,823			13,164,049
Due from Other Funds	9140			34,343			14,871,112
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						780,206
TOTAL ASSETS		0	0	2,717,541	0	0	22,280,592
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			126,084			65,283
Accrued Salaries and Wages Payable	9520			170,806			3,366,909
Compensated Absences Payable Current	9530						
Due to Other Funds	9540			34,343			14,871,112
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						
TOTAL LIABILITIES		0	0	331,233	0	0	18,303,304

- 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, 2022

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	2,386,308	0	0	3,977,288
Unassigned	9790	0	0	0	0	0	0
Total Fund Balance		0	0	2,386,308	0	0	3,977,288
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	2,386,308	0	0	3,977,288
TOTAL LIABILITIES AND FUND EQUITY		0	0	2,717,541	0	0	22,280,592

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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	24,127,939		54,214,730
Cash With Fiscal Agents	9113	(16,230)		4,310,682
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130			217,344
Due from Other Funds	9140	3,007,149		26,858,970
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220	202,814		102,001
TOTAL ASSETS		27,321,672	0	85,703,727
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	187,472		4,483,983
Accrued Salaries and Wages Payable	9520			130,039
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	9,003,799		27,072,576
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		9,191,271	0	31,686,598

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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	18,130,401		54,017,129
Unassigned	9790			
Total Fund Balance		18,130,401	0	54,017,129
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		18,130,401	0	54,017,129
TOTAL LIABILITIES AND FUND EQUITY		27,321,672	0	85,703,727

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2022

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, 2022

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, 2022

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, 2022

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	5,503,984	
Cash With Fiscal Agents	9113	453,471	
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		5,957,455	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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	5,398,352	
Accrued Salaries and Wages Payable	9520	558,897	
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		5,957,249	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	5,957,249	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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	206	
Unassigned	9790		
Total Reserved Fund Balance		206	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		206	0
TOTAL LIABILITIES AND FUND EQUITY		5,957,455	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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	600,290	578,126	1,110,109	(8,581,854)				
Cash With Fiscal Agents	9113				(27,052,064)				
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130	58,531	32,804		4,087,497				
Due from Other Funds	9140	16,340	35,135	67,592	60,502,782				
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		675,161	646,065	1,177,701	28,956,361	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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	4,156	275,783	2,659	169,670				
Accrued Salaries and Wages Payable	9520	81							
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	16,340	35,135	67,592	29,289,078				
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570		6,832	1,050	1,132,107				
Total Current Liabilities and Deferred Revenue		20,577	317,750	71,301	30,590,855	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	20,577	317,750	71,301	30,590,855	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2022

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	654,584	328,315	1,106,400	(1,634,494)				
Unassigned	9790								
Total Reserved Fund Balance		654,584	328,315	1,106,400	(1,634,494)	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		654,584	328,315	1,106,400	(1,634,494)	0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		675,161	646,065	1,177,701	28,956,361	0	0	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

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		768,459	768,459
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	1,744	38,396,707	38,398,451
Total Federal Revenues	8100	1,744	39,165,166	39,166,910
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	34,858,861		34,858,861
State General Apportionment	8612			0
Other General Apportionment	8613	159,446		159,446
General Categorical Programs	8620			
Child Development	8621		2,590,251	2,590,251
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		4,632,855	4,632,855
Telecommunications and Technology Infrastructure Program (TTIP)	8626		643,540	643,540
Other General Categorical Programs	8627		1,862,619	1,862,619

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

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	30,895,493		30,895,493
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		26,274	26,274
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671			0
Timber Yield Tax	8672	173,110		173,110
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	2,973,072	771,049	3,744,121
State Mandated Costs	8685			0
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	8,758,268	21,544,063	30,302,331
Total State Revenues	8600	77,818,250	32,070,651	109,888,901

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

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	23,303,788		23,303,788
Tax Allocation, Supplemental Roll	8812	790,825		790,825
Tax Allocation, Unsecured Roll	8813	1,566,758		1,566,758
Prior Years Taxes	8816			0
Education Revenues Augmentation Fund (ERAF)	8817	8,654,871		8,654,871
Redevelopment Agency Funds - Pass Through	8818	22,974,463		22,974,463
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	421,514	312,049	733,563
Other Contract Services	8832	47,750		47,750
Sales and Commissions	8840	10,515		10,515
Rentals and Leases	8850	839,907		839,907
Interest and Investment Income	8860	128,852		128,852
Student Fees and Charges	8870			
Community Services Classes	8872	73,447		73,447
Dormitory	8873			0
Enrollment	8874	5,299,290		5,299,290
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	11,504		11,504
Nonresident Tuition	8880	2,309,475		2,309,475
Parking Services and Public Transportation	8881			0
Other Student Fees and Charges	8885	3,272,986		3,272,986
Other Local Revenues	8890	2,175,044	706,863	2,881,907
Total Local Revenues	8800	71,880,989	1,018,912	72,899,901
Total Revenues		149,700,983	72,254,729	221,955,712

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2021-2022

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#	13,021,775	9,734,001	22,755,776
Total Other Financing Sources	8900	13,021,775	9,734,001	22,755,776
Total Revenues and Other Financing Sources		162,722,758	81,988,730	244,711,488

For Actual Year: 2021-2022

Budget Year: 2022-2023

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	874,754	208,126	83,807	11,773		1,178,460
Architecture and Environmental Design	0200	19,071		2,547			21,618
Environmental Sciences and Technologies	0300	10,762					10,762
Biological Sciences	0400	3,988,940	313,749	204,710	215,568		4,722,967
Business and Management	0500	2,315,687	21,820	105,552	6,916		2,449,975
Communications	0600	1,367,985	41,007	33,523	151,922		1,594,437
Computer and Information Science	0700	2,318,742	143,980	183,777	1,706,768		4,353,267
Education	0800	3,097,276	142,060	29,673	14,878		3,283,887
Engineering and Related Industrial Technology	0900	4,297,318	205,007	440,327	808,051		5,750,703
Fine and Applied Arts	1000	3,400,542	149,431	130,408	105,110		3,785,491
Foreign language	1100	1,609,173		304			1,609,477
Health	1200	2,676,780	4,395	75,191	100,753		2,857,119
Consumer Education And Home Economics	1300	2,319,240	299,659	113,602	23,155		2,755,656
Law	1400	316,388		1,712			318,100
Humanities(Letters)	1500	6,218,025	3,203	6,355	10,500		6,238,083
Library Science	1600	9,245					9,245
Mathematics	1700	4,510,769	72,382	3,365	2,829		4,589,345
Military Studies	1800						0
Physical Sciences	1900	2,552,583	144,565	120,689	54,369		2,872,206
Psychology	2000	1,119,895	35,210	630	3,198		1,158,933
Public Affairs and Services	2100	363,011	98,988	81,280	14,760		558,039
Social Sciences	2200	5,664,021	15,647	12,208	22,934		5,714,810
Commercial Services	3000	617,988	54,732	49,090	15,032		736,842
Interdisciplinary Studies	4900	6,432,789	333,808	21,168	66,263		6,854,028
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	359,233					359,233
Sub-Total Instructional Activites		56,460,217	2,287,769	1,699,918	3,334,779		63,782,683
Total Expenditures for GF Activities*		68,752,249	83,041,941	34,653,131	5,595,552	46,066,889	238,109,762

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

For Actual Year: 2021-2022

Budget Year: 2022-2023

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	2,249,282	10,113,701	1,694,719	350,606		14,408,308
Course and Curriculum Development	6020	112,594	308,800	165,324			586,718
Academic / Faculty Senate	6030	46,311	183,624	26,118			256,053
Other Instructional Administration & Governance	6090			25,593			25,593
Total Instructional Admin. & Governance		2,408,187	10,606,125	1,911,754	350,606	0	15,276,672
Instructional Support Services	6100						
Learning Center	6110	378,342	599,512	23,201	78,059		1,079,114
Library	6120	554,240	2,742,226	74,420	479,419		3,850,305
Media	6130		257,898	153			258,051
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150		489,854				489,854
Other Instructional Support Services	6190		158,469	4,127			162,596
Total Instructional Support Services		932,582	4,247,959	101,901	557,478	0	5,839,920
Admissions and Records	6200	44,686	1,978,812	48,600			2,072,098
Student Counseling and Guidance	6300						
Counseling and Guidance	6310	1,606,910	4,263,085	55,160	23,691		5,948,846
Matriculation and Student Assessment	6320	547,839	4,260,284	60,570	16,258		4,884,951
Transfer Programs	6330						0
Career Guidance	6340						0
Other Student Counseling and Guidance	6390	4,879	37,768				42,647
Total Student Counseling and Guidance		2,159,628	8,561,137	115,730	39,949	0	10,876,444

For Actual Year: 2021-2022

Budget Year: 2022-2023

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			31,591	2,117		33,708
Disabled Student Programs and Services (DSPS)	6420	428,759	2,567,381	127,486	29,657		3,153,283
Extended Opportunity Programs and Services (EOPS)	6430	625,303	3,028,236	305,494	158,291		4,117,324
Health Services	6440	209,643	463,447	219,772	3,536		896,398
Student Personnel Administration	6450	738,090	3,441,164	3,081,882	582,152		7,843,288
Financial Aid Administration	6460		4,697,976	345,725	16,080		5,059,781
Job Placement Services	6470	91,137	925,860	203,463	4,217		1,224,677
Veterans Services	6480	39,079	255,063	2,561	742		297,445
Miscellaneous Student Services	6490	125,061	2,098,969	568,447	53,606		2,846,083
Total Other Student Services		2,257,072	17,478,096	4,886,421	850,398	0	25,471,987
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		2,084,893	863,701	21,939		2,970,533
Custodial Services	6530		3,750,380	480,606	29,939		4,260,925
Grounds Maintenance and Repairs	6550		1,065,371	127,013	6,712		1,199,096
Utilities	6570			4,360,827			4,360,827
Other Operations and Maintenance of Plant	6590		167,838	825,492			993,330
Total Operation and Maintenance of Plant	6500	0	7,068,482	6,657,639	58,590	0	13,784,711
Planning, Policymaking and Coordinations	6600	832,320	8,007,955	3,157,674	151,131		12,149,080

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

For Actual Year: 2021-2022

Budget Year: 2022-2023

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		217,092	24,434	31,008		272,534
Fiscal Operations	6720	279,831	11,666,637	5,510,701	104,031		17,561,200
Human Resources Management	6730	45,830	2,999,621	388,335	26,227		3,460,013
Noninstruct Staff Retirees' Benefits & Retirement *	6740						0
Staff Development	6750	2,101	15,049	18,655			35,805
Staff Diversity	6760						0
Logistical Services	6770		1,714,215	6,734,127	21,299		8,469,641
Management Information Systems	6780		4,380,257	1,831,217	7,641		6,219,115
Other General Institutional Support Services	6790	3,202,079	(898,334)	359,916			2,663,661
Total General Institutional Support Services	6700	3,529,841	20,094,537	14,867,385	190,206	0	38,681,969
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820	36,851	158	14,764			51,773
Community Use of Facilities	6830	10,734	152,479	35,383			198,596
Economic Development	6840						0
Other Community Services & Economic Development	6890						0
Total Community Services	6800	47,585	152,637	50,147	0	0	250,369

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2021-2022

Budget Year: 2022-2023

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		550,838	477,725	44,391		1,072,954
Parking	6950		2,298				2,298
Student and Co-Curricular Activities	6960	31,330	1,339,774	612,433	16,381		1,999,918
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	31,330	1,892,910	1,090,158	60,772	0	3,075,170
Auxiliary Operations	7000						
Contract Education	7010	48,801		19,927	1,643		70,371
Other Auxiliary Operations	7090		486,643				486,643
Total Auxiliary Operations	7000	48,801	486,643	19,927	1,643	0	557,014

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2021-2022

Budget Year: 2022-2023

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		178,879	45,877			224,756
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210					125,801	125,801
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	125,801	125,801
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					17,557,352	17,557,352
Student Aid	7320					28,383,736	28,383,736
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	45,941,088	45,941,088
Sub-Total Non-Instructional Activites		12,292,032	80,754,172	32,953,213	2,260,773	46,066,889	174,327,079
Total Expenditures General Fund: activities *		68,752,249	83,041,941	34,653,131	5,595,552	46,066,889	238,109,762

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: PERALTA

I.	2022-2023 Appropriations Limit:			
A.	2021-2022 Appropriations Limit:			\$110,265,921
B.	2022-2023 Price Factor:	1.0755		
C.	Population factor:			
	1. 2020-2021 Second Period Actual FTES	13,079.62		
	2. 2021-2022 Second Period Actual FTES	11,840.94		
	3. 2021-2022 Population change factor (C2/C1)	0.9053		
D.	2021-2022 Limit adjusted by inflation and population factors (A * B * C.3)			\$107,360,431
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)			\$107,360,431
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.	2022-2023 Appropriations Limit (D + E.3 - F.3)			\$107,360,431
II.	2022-2023 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			65,754,354
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			173,110
C.	Local Property taxes			58,204,831
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			8,078,094
F.	Interest on proceeds of taxes			0
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2022-2023 Appropriations Subject to Limit			\$132,210,389

For Actual Year: 2021-2022

Budget Year: 2022-2023

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	1,744	3,999,859	39,165,166	30,189,966	39,166,910	34,189,825
State Revenues	8600	77,818,250	87,139,189	32,070,651	86,188,339	109,888,901	173,327,528
Local Revenues	8800	71,880,989	70,777,844	1,018,912	1,289,646	72,899,901	72,067,490
Total Revenues		149,700,983	161,916,892	72,254,729	117,667,951	221,955,712	279,584,843
EXPENDITURES:							
Academic Salaries	1000	50,495,266	46,613,464	8,298,470	7,484,421	58,793,736	54,097,885
Classified Salaries	2000	29,828,046	34,811,300	13,683,456	16,082,348	43,511,502	50,893,648
Employee Benefits	3000	41,270,270	46,737,069	8,218,682	10,635,653	49,488,952	57,372,722
Supplies and Materials	4000	754,358	1,046,537	2,248,645	1,984,733	3,003,003	3,031,270
Other Operating Expenses and Services	5000	17,489,392	26,009,362	14,160,736	67,226,718	31,650,128	93,236,080
Capital Outlay	6000	385,920	343,275	5,209,632	1,722,288	5,595,552	2,065,563
Total Expenditures		140,223,252	155,561,007	51,819,621	105,136,161	192,042,873	260,697,168
Excess /(Deficiency) of Revenues over Expenditures		9,477,731	6,355,885	20,435,108	12,531,790	29,912,839	18,887,675
Other Financing Sources	8900	13,021,775	138,000	9,734,001	8,733,646	22,755,776	8,871,646
Other Outgo	7000	17,684,188	6,251,500	28,382,701	21,956,404	46,066,889	28,207,904
Net Increase/(Decrease) in Fund Balance		4,815,318	242,385	1,786,408	(690,968)	6,601,726	(448,583)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	25,947,285	30,754,334	6,586,913	8,380,638	32,534,198	39,134,972
Prior Years Adjustments	9020	(8,269)		7,317		(952)	
Adjusted Beginning Balance	9030	25,939,016		6,594,230		32,533,246	
Ending Fund Balance, June 30		30,754,334	30,996,719	8,380,638	7,689,670	39,134,972	38,686,389

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2021-2022

Budget Year: 2022-2023

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	260,520	260,520				
Local Revenues	8800	56,499,708	56,499,708				
Total Revenues		56,760,228	56,760,228	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	37,985,000	39,150,000				
Debt Interest and Other Service Charges	7120	19,199,881	17,278,000				
Transfers Outgoing	7300 & 7400	5,905					
Reserve for Contingencies	7900						
Total Other Outgo	7000	57,190,786	56,428,000	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(57,190,786)	(56,428,000)	0	0	0	0
Net Increase/Decrease in Fund Balance		(430,558)	332,228	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	50,975,617	50,545,059	0	0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	50,975,617		0		0	
Ending Fund Balance, June 30		50,545,059	50,877,287	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

340 PERALTA

For Actual Year: 2021-2022

Budget Year: 2022-2023

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					1,687,460	1,862,370
Local Revenues	8800					264,722	
Total Income		0	0	0	0	1,952,182	1,862,370
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					749,569	999,976
Employee Benefits	3000					581,568	831,060
Supplies and Materials	4000					80,110	87,045
Other Operating Expenses and Services	5000					36,082	40,618
Capital Outlay	6000					120,055	
Total Expenditures		0	0	0	0	1,567,384	1,958,699
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	384,798	(96,329)
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	384,798	(96,329)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	2,001,509	2,386,308
Prior Years Adjustments	9020					1	
Adjusted Beginning Balance	9030	0		0		2,001,510	
Ending Fund Balance, June 30		0	0	0	0	2,386,308	2,289,979

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

340 PERALTA

For Actual Year: 2021-2022

Budget Year: 2022-2023

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					9,098,361	8,030,000
Total Income		0	0	0	0	9,098,361	8,030,000
Expenditures							
Academic Salaries	1000					6,883,248	6,883,220
Classified Salaries	2000					296,573	826,520
Employee Benefits	3000					1,223,139	336,591
Supplies and Materials	4000					398	
Other Operating Expenses and Services	5000					281,105	131,598
Capital Outlay	6000						
Total Expenditures		0	0	0	0	8,684,463	8,177,929
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	413,898	(147,929)
Other Financing Sources	8900					5,078,365	6,582,128
Other Outgo	7000					8,154,106	6,572,128
Net Increase/(Decrease) in Fund Balance		0	0	0	0	(2,661,843)	(137,929)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0	0	0	7,964,648	3,977,288
Prior Years Adjustments	9020					(1,325,517)	
Adjusted Beginning Balance	9030	0		0		6,639,131	
Ending Fund Balance, June 30		0	0	0	0	3,977,288	3,839,359

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2021-2022

Budget Year: 2022-2023

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	7,020,486	11,517,915				
Local Revenues	8800	3,008,841	1,200,000			693,817	1,025,000
Total Income		10,029,327	12,717,915	0	0	693,817	1,025,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					662,611	1,138,459
Employee Benefits	3000					396,211	748,617
Supplies and Materials	4000	(43,244)				8,302	
Other Operating Expenses and Services	5000	1,281,315	16,375,554			11,764,804	33,692,756
Capital Outlay	6000	(1,537,736)	4,703,543			9,511,565	12,232,654
Total Expenditures		(299,665)	21,079,097	0	0	22,343,493	47,812,486
Excess /(Deficiency) of Revenues over Expenditures		10,328,992	(8,361,182)	0	0	(21,649,676)	(46,787,486)
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		10,328,992	(8,361,182)	0	0	(21,649,676)	(46,787,486)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	7,801,410	18,130,401	0	0	75,666,805	54,017,129
Prior Years Adustments	9020	(1)					
Adjusted Beginning Balance	9030	7,801,409		0		75,666,805	
Ending Fund Balance, June 30		18,130,401	9,769,219	0	0	54,017,129	7,229,643

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

340 PERALTA

For Actual Year: 2021-2022

Budget Year: 2022-2023

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: 2021-2022

Budget Year: 2022-2023

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

340 PERALTA

For Actual Year: 2021-2022

Budget Year: 2022-2023

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	7,200					
Other Financing Sources	8900	400,000	684,000				
Total Income		407,200	684,000	0	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	413,791	684,000				
Capital Outlay	6000						
Total Expenditures		413,791	684,000	0	0		
Net Profit or Loss		(6,591)	0	0	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(6,591)	0	0	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	6,797	206		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	6,797		0			
Ending Fund Balance, June 30		206	206	0	0		

For Actual Year: 2021-2022

Budget Year: 2022-2023

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	2,500					
Local Revenues	8800	57,659	70,107	55,684	80,623	111,632	39,000
Total Income		60,159	70,107	55,684	80,623	111,632	39,000
Expenditures							
Academic Salaries	1000	300					
Classified Salaries	2000						
Employee Benefits	3000	60					
Supplies and Materials	4000	1,986	8,500				
Other Operating Expenses and Services	5000	36,479	78,707	5,514	80,623	6,028	39,000
Capital Outlay	6000	936					
Total Expenditures		39,761	87,207	5,514	80,623	6,028	39,000
Excess /(Deficiency) of Revenues over Expenditures		20,398	(17,100)	50,170	0	105,604	0
Other Financing Sources	8900	8,948					
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		29,346	(17,100)	50,170	0	105,604	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	625,238	654,584	278,145	328,315	1,000,796	1,106,400
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	625,238		278,145		1,000,796	
Ending Fund Balance, June 30		654,584	637,484	328,315	328,315	1,106,400	1,106,400

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2021-2022

Budget Year: 2022-2023

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	18,094,271	28,705,507				
State Revenues	8600	1,747,407	5,248,543				
Local Revenues	8800						
Total Income		19,841,678	33,954,050	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000		327,909				
Capital Outlay	6000						
Total Expenditures		0	327,909	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		19,841,678	33,626,141	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	21,313,253	33,626,141				
Net Increase/(Decrease) in Fund Balance		(1,471,575)	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	(162,918)	(1,634,494)		0		0
Prior Years Adjustments	9020	(1)					
Adjusted Beginning Balance	9030	(162,919)		0		0	
Ending Fund Balance, June 30		(1,634,494)	(1,634,494)	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

340 PERALTA

For Actual Year: 2021-2022

Budget Year: 2022-2023

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: 2021-2022

District ID: 340

Name: PERALTA

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
39	OTHER SPECIAL REVENUE FUND	11	UNRESTRICTED SUBFUND	5,078,365
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	400,000
71	ASSOCIATED STUDENTS TRUST FUND	11	UNRESTRICTED SUBFUND	8,948
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	951,735

SUPPLEMENTAL DATA

L10 GENERAL FUND

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 340

Name: PERALTA

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		2,973,072			771,049		
		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		943,568		943,568			943,568
Classified Salaries	2000		821,538		821,538			821,538
Employee Benefits	3000		1,207,966		1,207,966			1,207,966
Supplies & Materials	4000							
Software	4100				0	13,414		13,414
Books, Magazines, & Periodicals	4200				0			0
Instructional Supplies & Materials	4300				0	381,554		381,554
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	394,968		394,968
Other Operating Expenses and Services	5000				0	22,516		22,516
Capital Outlay	6000							
Library Books	6300				0	294,637		294,637
Equipment	6400							
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0	58,928		58,928
Total Capital Outlay		0	0	0	0	353,565		353,565
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	2,973,072	0	2,973,072	771,049		3,744,121
Ending Balance					0	0		0

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 340

Name: PERALTA

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		
Budget Fiscal Year Data								
State Lottery Proceeds:	8681		2,699,748			686,778		
		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		1,000,000		1,000,000			1,000,000
Classified Salaries	2000		800,000		800,000			800,000
Employee Benefits	3000		899,748		899,748			899,748
Supplies & Materials	4000							
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0			0
Instructional Supplies & Materials	4300				0	397,538		397,538
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	397,538		397,538
Other Operating Expenses and Services	5000				0			0
Capital Outlay	6000							
Library Books	6300				0	289,240		289,240
Equipment	6400							
Equipment - Additional	6410				0			0
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	289,240		289,240
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	2,699,748	0	2,699,748	686,778		3,386,526
Ending Balance					0	0		

Annual Financial and Budget Report

For Actual Year: 2021-2022

District ID: 340

Name: PERALTA

EPA Revenue	30,895,493
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
Instructional Activities	0100-5900	59,539,292	0	0	59,539,292
TOTAL		59,539,292	0	0	59,539,292

Annual Financial and Budget Report

For Actual Year: 2021-2022

Budget Year: 2022-2023

District ID: 340

Name: PERALTA

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2021-22	6,880,401	6,800,744	13,681,145	N/A	N/A
2022-23	7,180,401	7,336,869	14,517,270	836,125	6.11%
2023-24	7,480,801	7,836,869	15,317,670	800,400	5.51%
2024-25	7,780,401	8,336,869	16,117,270	799,600	5.22%
2025-26	8,080,401	8,836,869	16,917,270	800,000	4.96%
2026-27	8,380,401	9,336,869	17,717,270	800,000	4.73%

Does the district have a plan to fund these expenses through 2026-27?
Yes
Explain Yes or No
The District Expects to address the increase in PERS and STRS with reserve.