

California Community Colleges

**ANNUAL FINANCIAL AND BUDGET REPORT**

(Financial Report for Fiscal Year 2013-2014)

(Budget Report for Fiscal Year 2014-2015)

District: PERALTA

District Code: 340

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

\_\_\_\_\_  
District Chief Business Officer

\_\_\_\_\_  
Date

\_\_\_\_\_  
District Superintendent

\_\_\_\_\_  
Date

Contact: Susan Rinne

(510) 466-7220

In accordance with the *California Code of Regulations*, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before October 10, 2014. Please submit the report to :

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

For Actual Year: 2013-2014

Budget Year: 2014-2015

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
<b>Instructional Salaries</b>					
Contract or Regular	1100	18,252,185	18,252,185		18,252,185
Other	1300	13,813,720	13,813,720		13,813,720
<b>Total Instructional Salaries</b>		32,065,905	32,065,905	0	32,065,905
<b>Non-Instructional Salaries</b>					
Contract or Regular	1200		6,154,090	24,676	6,178,766
Other	1400		1,094,263	110,852	1,205,115
<b>Total Non-Instructional Salaries</b>		0	7,248,353	135,528	7,383,881
<b>Total Academic Salaries</b>		32,065,905	39,314,258	135,528	39,449,786
<b>Classified Salaries</b>					
<b>Non-Instructional Salaries</b>					
Regular Status	2100		17,783,496	953,327	18,736,823
Other	2300		1,700,198	158,055	1,858,253
<b>Total Non-Instructional Salaries</b>		0	19,483,694	1,111,382	20,595,076
<b>Instructional Aides</b>					
Regular Status	2200	1,077,002	1,123,136		1,123,136
Other	2400	815,229	876,752		876,752
<b>Total Instructional Aides</b>		1,892,231	1,999,888	0	1,999,888
<b>Total Classified Salaries</b>		1,892,231	21,483,582	1,111,382	22,594,964
<b>Employee Benefits</b>	3000	19,219,825	36,310,475	565,329	36,875,804
<b>Supplies and Materials</b>	4000		679,081	37,029	716,110
<b>Other Operating Expenses</b>	5000		10,425,622	3,633,129	14,058,751
<b>Equipment Replacement</b>	6420				0
<b>Total Expenditures Prior to Exclusions</b>		53,177,961	108,213,018	5,482,397	113,695,415

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2013-2014

Budget Year: 2014-2015

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
<b>Activities to Exclude</b>	<b>TOP Code</b>				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	5,245,608	5,245,608		5,245,608
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491		513,180		513,180
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		3,510,696		3,510,696
<b>Objects to Exclude</b>	<b>Object Code</b>				
Rents and Leases	5060		623,170		623,170
Lottery Expenditures					
Academic Salaries	1000				0
Classified Salaries	2000				0
Employee Benefits	3000				0
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300				0
Noninstructional, Supplies & Materials	4400				0
Total Supplies and Materials		0	0	0	0
Other Operating Expenses and Services	5000		2,486,121		2,486,121

For Actual Year: 2013-2014

Budget Year: 2014-2015

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				0
<b>Total Exclusions</b>		5,245,608	12,378,775	0	12,378,775
<b>Total for ECS 84362, 50% Law</b>		47,932,353	95,834,243	5,482,397	101,316,640
<b>Percent of CEE (Instructional Salary Cost / Total CEE)</b>		50.02%	100.00%		
<b>50% of Current Expense of Education</b>			47,917,122		
<b>Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year</b>					
<b>Amount Required to be Expended for Salaries of Classroom Instructors</b>		47,932,353	95,834,243	5,482,397	101,316,640
<b>Reconciliation to Unrestricted General Fund Expenditures</b>					
<b>Total Expenditures Prior to Exclusions</b>		53,177,961	108,213,018	5,482,397	113,695,415
<b>Capital Expenditures</b>	6000	48,966	406,310	63,311	469,621
<b>Equipment Replacement (Back out)</b>	6420		(4,621)	0	(4,621)
<b>Total Unrestricted General Fund Expenditures</b>		53,226,927	108,614,707	5,545,708	114,160,415

For Year Ended June 30, 2014

District ID: 340

Name: PERALTA

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			0
In County Treasury	9112	(38,538,264)	8,777,236	(29,761,028)
Cash With Fiscal Agents	9113	3,364,704	185,436	3,550,140
Revolving Cash Accounts	9114	55,000		55,000
Investments (at cost)	9120			0
Accounts Receivable	9130	28,005,741	5,647,574	33,653,315
Due from Other Funds	9140	38,826,391	1,459,766	40,286,157
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210	124,763		124,763
Prepaid Items	9220	1,887,256		1,887,256
<b>TOTAL ASSETS</b>		33,725,591	16,070,012	49,795,603
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	4,305,142	1,173,126	5,478,268
Accrued Salaries and Wages Payable	9520	199,011	295,509	494,520
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	4,820,759	10,929,691	15,750,450
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	6,814,191	2,035,771	8,849,962
<b>TOTAL LIABILITIES</b>		16,139,103	14,434,097	30,573,200

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>FUND BALANCE (NON-GASB 54)</b>				
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	17,586,488	1,635,915	19,222,403
Unassigned	9790			0
<b>Total Fund Balance</b>		<b>17,586,488</b>	<b>1,635,915</b>	<b>19,222,403</b>
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752			0
Committed Fund Balance	9753			0
Assigned Fund Balance	9754			0
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			0
<b>TOTAL FUND EQUITY</b>		<b>17,586,488</b>	<b>1,635,915</b>	<b>19,222,403</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		<b>33,725,591</b>	<b>16,070,012</b>	<b>49,795,603</b>

- 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, 2014

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
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	24,446,676		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
<b>TOTAL ASSETS</b>		24,446,676	0	0
<b>LIABILITIES</b>				
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			
<b>TOTAL LIABILITIES</b>		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, 2014

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
<b>FUND BALANCE (NON-GASB 54)</b>				
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	24,446,676		
Unassigned	9790			
<b>Total Fund Balance</b>		24,446,676	0	0
<b>Fund Balance (GASB 54)</b>	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			
<b>TOTAL FUND EQUITY</b>		24,446,676	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		24,446,676	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, 2014

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
<b>ASSETS</b>							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112			2,276,556			21,280,555
Cash With Fiscal Agents	9113						2,936
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			18,120			124
Due from Other Funds	9140						5,127,472
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
<b>TOTAL ASSETS</b>		0	0	2,294,676	0	0	26,411,087
<b>LIABILITIES</b>							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			57,833			216,268
Accrued Salaries and Wages Payable	9520						93,185
Compensated Absences Payable Current	9530						
Due to Other Funds	9540			873,372			7,753,362
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						
<b>TOTAL LIABILITIES</b>		0	0	931,205	0	0	8,062,815

- 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, 2014

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
<b>FUND BALANCE (NON-GASB 54)</b>							
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	1,363,471	0	0	18,348,272
Unassigned	9790	0	0	0	0	0	0
<b>Total Fund Balance</b>		0	0	1,363,471	0	0	18,348,272
<b>Fund Balance (GASB 54)</b>	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
<b>TOTAL FUND EQUITY</b>		0	0	1,363,471	0	0	18,348,272
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0	2,294,676	0	0	26,411,087

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 340

Name: PERALTA

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	3,929,911	83,195,946	
Cash With Fiscal Agents	9113		4,007,713	
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	20,749		
Due from Other Funds	9140	2,286,376	10,874	
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
<b>TOTAL ASSETS</b>		6,237,036	87,214,533	0
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	655,674	4,538,604	
Accrued Salaries and Wages Payable	9520		11,112	
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	612,902	1,336,042	
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
<b>TOTAL LIABILITIES</b>		1,268,576	5,885,758	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 340

Name: PERALTA

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
<b>FUND BALANCE (NON-GASB 54)</b>				
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	4,968,460	81,328,775	
Unassigned	9790			
<b>Total Fund Balance</b>		4,968,460	81,328,775	0
<b>Fund Balance (GASB 54)</b>	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
<b>Total Designated Fund Balance</b>		0	0	0
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		4,968,460	81,328,775	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		6,237,036	87,214,533	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2014

District ID: 340

Name: PERALTA

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
<b>ASSETS</b>					
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				
<b>Fixed Assets</b>	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				
<b>Total Fixed Assets</b>		0	0	0	0
<b>TOTAL ASSETS</b>		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, 2014

District ID: 340

Name: PERALTA

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
<b>LIABILITIES</b>					
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
<b>TOTAL LIABILITIES</b>	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, 2014

District ID: 340

Name: PERALTA

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
<b>FUND EQUITY</b>					
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
<b>Fund Balance (GASB 54)</b>	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				
<b>Other Equity</b>	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
<b>TOTAL FUND EQUITY</b>		0	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 340

Name: PERALTA

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>ASSETS</b>			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	3,502,153	
Cash With Fiscal Agents	9113	62,133	
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130		
Due from Other Funds	9140	1,184,253	
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
<b>Fixed Assets</b>	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		
<b>Total Fixed Assets</b>		0	0
<b>TOTAL ASSETS</b>		4,748,539	0



COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 340

Name: PERALTA

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>LIABILITIES</b>			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	3,994,296	
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540	3,570,960	
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		7,565,256	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
<b>TOTAL LIABILITIES</b>	968	7,565,256	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

District ID: 340

Name: PERALTA

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>FUND EQUITY</b>			
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	(2,816,717)	
Unassigned	9790		
Total Reserved Fund Balance		(2,816,717)	0
<b>Fund Balance (GASB 54)</b>	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		
<b>Other Equity</b>	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
<b>TOTAL FUND EQUITY</b>		(2,816,717)	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		4,748,539	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

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
<b>ASSETS</b>									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111								
In County Treasury	9112			480,143	(6,405,776)				
Cash With Fiscal Agents	9113	314,607			4,638,029				
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130			1,788	1,845,199				
Due from Other Funds	9140			162,459	74,620				
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
<b>Fixed Assets</b>	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								
<b>Total Fixed Assets</b>		0	0	0	0	0	0	0	0
<b>TOTAL ASSETS</b>		314,607	0	644,390	152,072	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

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
<b>LIABILITIES</b>									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510			5,847	37,748				
Accrued Salaries and Wages Payable	9520			744					
Compensated Absences Payable Current	9530								
Due to Other Funds	9540			32,373	114,323				
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570								
Total Current Liabilities and Deferred Revenue		0	0	38,964	152,071	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
<b>TOTAL LIABILITIES</b>	968	0	0	38,964	152,071	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2014

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
<b>FUND EQUITY</b>									
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	314,607		605,426					
Unassigned	9790								
<b>Total Reserved Fund Balance</b>		314,607	0	605,426	0	0	0	0	0
<b>Fund Balance (GASB 54)</b>	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752								
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
<b>Total Designated Fund Balance</b>		0	0	0	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790								
<b>Other Equity</b>	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
<b>TOTAL FUND EQUITY</b>		314,607	0	605,426	0	0	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		314,607	0	644,390	152,071	0	0	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2013-2014

District ID: 340

Name: PERALTA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Federal Revenues</b>	8100			
Forest Revenues	8110			0
Higher Education Act	8120		1,094,611	1,094,611
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		188,621	188,621
Student Financial Aid	8150		37,373	37,373
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170		922,817	922,817
Other Federal Revenues	8190	18,916	5,294,638	5,313,554
<b>Total Federal Revenues</b>	8100	18,916	7,538,060	7,556,976
<b>State Revenues</b>	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	32,327		32,327
State General Apportionment	8612	53,065,413		53,065,413
Other General Apportionment	8613	(535,107)		(535,107)
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		2,262,342	2,262,342
Disabled Students Programs and Services(DSPS)	8623		1,957,922	1,957,922
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		750,076	750,076
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		2,977,346	2,977,346

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2013-2014

District ID: 340

Name: PERALTA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>EPA Proceeds</b>	8630	14,425,273		14,425,273
<b>Reimbursable Categorical Programs</b>	8650			
Instructional Improvement Grant	8651		59,430	59,430
Other Reimbursable Categorical Programs	8652		1,377,420	1,377,420
<b>State Tax Subventions</b>	8670			
Homeowners' Property Tax Relief	8671			0
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
<b>State Non-Tax Revenues</b>	8680			
State Lottery Proceeds	8681	2,486,121	683,117	3,169,238
State Mandated Costs	8685	510,428		510,428
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	412,918		412,918
<b>Total State Revenues</b>	8600	70,397,373	10,067,653	80,465,026

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2013-2014

District ID: 340

Name: PERALTA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
<b>Local Revenues</b>	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	16,574,105		16,574,105
Tax Allocation, Supplemental Roll	8812	346,945		346,945
Tax Allocation, Unsecured Roll	8813	1,052,466		1,052,466
Prior Years Taxes	8816	(433,462)		(433,462)
Education Revenues Augmentation Fund (ERAF)	8817	8,500,437		8,500,437
Redevelopment Agency Funds - Pass Through	8818			0
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	198,738	480,074	678,812
Other Contract Services	8832	76,923		76,923
Sales and Commissions	8840	205,127		205,127
Rentals and Leases	8850	841,787		841,787
Interest and Investment Income	8860	(37,519)	15,404	(22,115)
Student Fees and Charges	8870			
Community Services Classes	8872	125,146		125,146
Dormitory	8873			0
Enrollment	8874	6,279,473		6,279,473
Contra Revenue Account	8874.1			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	97,075		97,075
Nonresident Tuition	8880	7,010,174		7,010,174
Parking Services and Public Transportation	8881			0
Other Student Fees and Charges	8885	1,423,869		1,423,869
Other Local Revenues	8890	3,027,753	740,614	3,768,367
<b>Total Local Revenues</b>	8800	45,289,037	1,236,092	46,525,129
<b>Total Revenues</b>		115,705,326	18,841,805	134,547,131



Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2013-2014

District ID: 340

Name: PERALTA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Other Financing Sources</b>	8900			
Proceeds of General Fixed Assets	8910			0
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8981/8982/8983)	898#	11,188,145	1,157,665	12,345,810
<b>Total Other Financing Sources</b>	8900	11,188,145	1,157,665	12,345,810
<b>Total Revenues and Other Financing Sources</b>		126,893,471	19,999,470	146,892,941

For Actual Year: 2013-2014

Budget Year: 2014-2015

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	381,448	124,568	34,780	2,389		543,185
Architecture and Environmental Design	0200	51,456		3,424	1,945		56,825
Environmental Sciences and Technologies	0300	159,932	119	718	474		161,243
Biological Sciences	0400	3,001,971	196,105	99,272	153,453		3,450,801
Business and Management	0500	1,704,786	218,571	51,668	1,886		1,976,911
Communications	0600	1,040,910	30,957	94,178	54,740		1,220,785
Computer and Information Science	0700	1,575,132	331,344	39,825	29,781		1,976,082
Education	0800	2,111,005	244,538	21,557			2,377,100
Engineering and Related Industrial Technology	0900	3,403,101	288,686	515,058	176,363		4,383,208
Fine and Applied Arts	1000	3,211,610	168,502	35,421	5,990		3,421,523
Foreign language	1100	1,336,676	39,528	3,550			1,379,754
Health	1200	1,925,550	447,817	67,701	44,445		2,485,513
Consumer Education And Home Economics	1300	1,635,611	247,282	572,873	6,245		2,462,011
Law	1400	214,230		3,691			217,921
Humanities(Letters)	1500	5,031,995	256,426	8,382			5,296,803
Library Science	1600	8,927					8,927
Mathematics	1700	4,315,182	154,734	16,101			4,486,017
Military Studies	1800						0
Physical Sciences	1900	2,384,040	184,972	68,567	11,548		2,649,127
Psychology	2000	806,557	25,363	1,510			833,430
Public Affairs and Services	2100	298,702	80,483	33,256	28,043		440,484
Social Sciences	2200	3,520,021	98,698	34,317			3,653,036
Commercial Services	3000	1,038,783	50,727	10,198	5,685		1,105,393
Interdisciplinary Studies	4900	6,790,032	599,872	143,724	9,112		7,542,740
Instruc Staff-Retirees' Bnfts & Retire Incents	5900						0
<b>Sub-Total Instructional Activites</b>		45,947,657	3,789,292	1,859,771	532,099		52,128,819
<b>Total Expenditures for GF Activities*</b>		62,687,189	50,914,681	20,461,514	1,393,461	8,409,310	143,866,155

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

For Actual Year: 2013-2014

Budget Year: 2014-2015

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	380,943	4,616,601	378,531	53,525		5,429,600
Course and Curriculum Development	6020	58,652	306,222	60,042	4,612		429,528
Academic / Faculty Senate	6030	40,464	85,721	42,664			168,849
Other Instructional Administration & Governance	6090	5,605	41,260	1,302			48,167
<b>Total Instructional Admin. &amp; Governance</b>		485,664	5,049,804	482,539	58,137	0	6,076,144
Instructional Support Services	6100						
Learning Center	6110	146,128	299,288	16,893			462,309
Library	6120	371,920	1,412,211	59,298	236,784		2,080,213
Media	6130		227,288	10,997			238,285
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150		310,073				310,073
Other Instructional Support Services	6190						0
<b>Total Instructional Support Services</b>		518,048	2,248,860	87,188	236,784	0	3,090,880
Admissions and Records	6200	18,630	1,761,997	25,107	4,589		1,810,323
Student Counseling and Guidance	6300						
Counseling and Guidance	6310	1,023,017	1,147,218	53,355			2,223,590
Matriculation and Student Assessment	6320	60,283	937,944	199,530	2,314		1,200,071
Transfer Programs	6330						0
Career Guidance	6340						0
Other Student Counseling and Guidance	6390						0
<b>Total Student Counseling and Guidance</b>		1,083,300	2,085,162	252,885	2,314	0	3,423,661

For Actual Year: 2013-2014

Budget Year: 2014-2015

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	19,205	170,016	47,606		33,929	270,756
Disabled Student Programs and Services (DSPS)	6420	255,237	1,678,197	98,357	4,507		2,036,298
Extended Opportunity Programs and Services (EOPS)	6430	225,803	1,480,578	134,368	12,169		1,852,918
Health Services	6440	55,063	197,781	338,419			591,263
Student Personnel Administration	6450	184,060	2,214,565	621,514	28,421		3,048,560
Financial Aid Administration	6460		3,488,282	99,024	53,495		3,640,801
Job Placement Services	6470	56,572	899,252	214,287	35,635		1,205,746
Veterans Services	6480						0
Miscellaneous Student Services	6490	15,475	835,829	655,211	3,129		1,509,644
<b>Total Other Student Services</b>		811,415	10,964,500	2,208,786	137,356	33,929	14,155,986
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,783,700	409,956	(6,779)		2,186,877
Custodial Services	6530		3,422,060	218,349	4,503		3,644,912
Grounds Maintenance and Repairs	6550		579,304	10,782	1,900		591,986
Utilities	6570			3,383,602			3,383,602
Other Operations and Maintenance of Plant	6590		373,320	567,234			940,554
<b>Total Operation and Maintenance of Plant</b>	6500	0	6,158,384	4,589,923	(376)	0	10,747,931
<b>Planning, Policymaking and Coordinations</b>	6600	290,458	4,918,293	2,304,003	109,186		7,621,940

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

For Actual Year: 2013-2014

Budget Year: 2014-2015

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		129,496	16,037			145,533
Fiscal Operations	6720	48,811	6,075,841	2,420,624	169,549		8,714,825
Human Resources Management	6730	2,683	1,824,170	251,911	12,028		2,090,792
Noninstruct Staff Retirees' Benefits & Retirement *	6740						0
Staff Development	6750	178	5,785	9,696			15,659
Staff Diversity	6760						0
Logistical Services	6770	866	1,006,052	294,513	19,671		1,321,102
Management Information Systems	6780	13,485	2,303,520	702,155	48,813		3,067,973
Other General Institutional Support Services	6790	13,251,730	(92,229)	748,638			13,908,139
<b>Total General Institutional Support Services</b>	6700	13,317,753	11,252,635	4,443,574	250,061	0	29,264,023
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820	63,232	15,527	31,736			110,495
Community Use of Facilities	6830	6,794	155,492	23,582	155		186,023
Economic Development	6840						0
Other Community Services & Economic Development	6890						0
<b>Total Community Services</b>	6800	70,026	171,019	55,318	155	0	296,518

\* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2013-2014

Budget Year: 2014-2015

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	1,777	947,714	155,750			1,105,241
Parking	6950		366,675	3,639,509			4,006,184
Student and Co-Curricular Activities	6960	31,768	645,482	339,259	32,756		1,049,265
Student Housing	6970						0
Other Ancillary Services	6990						0
<b>Total Ancillary Services</b>	6900	33,545	1,959,871	4,134,518	32,756	0	6,160,690
Auxiliary Operations	7000						
Contract Education	7010	110,693	7,715	17,902	30,400	5,520	172,230
Other Auxiliary Operations	7090		547,149				547,149
<b>Total Auxiliary Operations</b>	7000	110,693	554,864	17,902	30,400	5,520	719,379

For Actual Year: 2013-2014

Budget Year: 2014-2015

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				
<b>Physical Property and Related Acquisitions</b>	7100						0
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210					5,895,949	5,895,949
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
<b>Total Long-Term Debt and Other Financing</b>	7200	0	0	0	0	5,895,949	5,895,949
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					1,177,192	1,177,192
Student Aid	7320					1,296,720	1,296,720
Other Outgo	7390						0
<b>Total Transfers, Student Aid and Other Outgo</b>	7300	0	0	0	0	2,473,912	2,473,912
<b>Sub-Total Non-Instructional Activites</b>		16,739,532	47,125,389	18,601,743	861,362	8,409,310	91,737,336
<b>Total Expenditures General Fund: activities *</b>		62,687,189	50,914,681	20,461,514	1,393,461	8,409,310	143,866,155

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: PERALTA

I.	2014-2015 Appropriations Limit:			
A.	2013-2014 Appropriations Limit:			\$85,703,287
B.	2014-2015 Price Factor:	0.9977		
C.	Population factor:			
	1. 2012-2013 Second Period Actual FTES	18,435.33		
	2. 2013-2014 Second Period Actual FTES	17,927.00		
	3. 2013-2014 Population change factor (C2/C1)	0.9724		
D.	2013-2014 Limit adjusted by inflation and population factors (A * B * C.3)			\$83,146,199
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)			\$83,146,199
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.	2014-2015 Appropriations Limit (D + E.3 - F.3)			\$83,146,199
II.	2014-2015 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			63,789,321
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			170,871
C.	Local Property taxes			28,474,771
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			0
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2014-2015 Appropriations Subject to Limit			\$92,434,963



For Actual Year: 2013-2014

Budget Year: 2014-2015

## General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100	18,916		7,538,060	9,163,858	7,556,976	9,163,858
State Revenues	8600	70,397,373	67,396,913	10,067,653	24,835,395	80,465,026	92,232,308
Local Revenues	8800	45,289,037	50,385,046	1,236,092	815,025	46,525,129	51,200,071
<b>Total Revenues</b>		115,705,326	117,781,959	18,841,805	34,814,278	134,547,131	152,596,237
<b>EXPENDITURES:</b>							
Academic Salaries	1000	39,636,396	40,361,030	5,154,138	5,999,169	44,790,534	46,360,199
Classified Salaries	2000	23,165,417	25,098,893	5,812,087	7,475,147	28,977,504	32,574,040
Employee Benefits	3000	37,061,495	38,759,532	2,772,337	4,969,368	39,833,832	43,728,900
Supplies and Materials	4000	1,490,690	1,573,922	1,144,924	1,208,991	2,635,614	2,782,913
Other Operating Expenses and Services	5000	14,957,742	16,981,014	2,868,158	14,835,962	17,825,900	31,816,976
Capital Outlay	6000	469,621	236,147	923,840	712,998	1,393,461	949,145
<b>Total Expenditures</b>		116,781,361	123,010,538	18,675,484	35,201,635	135,456,845	158,212,173
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(1,076,035)	(5,228,579)	166,321	(387,357)	(909,714)	(5,615,936)
<b>Other Financing Sources</b>	8900	11,188,145	13,128,094	1,157,665	1,157,665	12,345,810	14,285,759
<b>Other Outgo</b>	7000	7,080,296	7,899,515	1,329,014	770,308	8,409,310	8,669,823
<b>Net Increase/(Decrease) in Fund Balance</b>		3,031,814	0	(5,028)	0	3,026,786	0
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	15,333,744	17,586,488	1,640,945	1,635,917	16,974,689	19,222,405
Prior Years Adjustments	9020	(779,070)				(779,070)	
Adjusted Beginning Balance	9030	14,554,674		1,640,945		16,195,619	
<b>Ending Fund Balance, June 30</b>		17,586,488	17,586,488	1,635,917	1,635,917	19,222,405	19,222,405

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

340 PERALTA

For Actual Year: 2013-2014

Budget Year: 2014-2015

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
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	32,874,996	31,996,742				
<b>Total Revenues</b>		32,874,996	31,996,742	0	0	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981						
Other Incoming Transfers	8983						
<b>Total Other Financing Sources</b>		0	0	0	0	0	0
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	11,800,000	11,800,000				
Debt Interest and Other Service Charges	7120	20,540,669	20,196,742				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
<b>Total Other Outgo</b>	7000	32,340,669	31,996,742	0	0	0	0
<b>Net Other Financing Sources / (Other Outgo)</b>	8900 & 7000	(32,340,669)	(31,996,742)	0	0	0	0
<b>Net Increase/Decrease in Fund Balance</b>		534,327	0	0	0	0	0
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	24,914,072	24,446,676		0		0
Prior Years Adjustments	9020	(1,001,723)					
Adjusted Beginning Balance	9030	23,912,349		0		0	
<b>Ending Fund Balance, June 30</b>		24,446,676	24,446,676	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2013-2014

Budget Year: 2014-2015

Special Revenue Funds

Description	Object Code	FUND: 31		FUND 32		FUND 33	
		BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100					79,335	
State Revenues	8600					1,063,331	1,090,762
Local Revenues	8800					62,456	74,359
<b>Total Income</b>		0	0	0	0	1,205,122	1,165,121
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000					631,371	644,542
Employee Benefits	3000					371,099	431,983
Supplies and Materials	4000					53,010	60,996
Other Operating Expenses and Services	5000					15,124	30,100
Capital Outlay	6000					54,807	348,957
<b>Total Expenditures</b>		0	0	0	0	1,125,411	1,516,578
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	0	0	79,711	(351,457)
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	79,711	(351,457)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		0	1,283,760	1,363,471
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		1,283,760	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	1,363,471	1,012,014

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

340 PERALTA

For Actual Year: 2013-2014

Budget Year: 2014-2015

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
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800					12,881,899	14,066,964
<b>Total Income</b>		0	0	0	0	12,881,899	14,066,964
<b>Expenditures</b>							
Academic Salaries	1000					6,394,324	6,500,000
Classified Salaries	2000					410,110	369,702
Employee Benefits	3000					348,378	624,511
Supplies and Materials	4000					98,910	
Other Operating Expenses and Services	5000					312,589	3,029,000
Capital Outlay	6000					135,600	16,000
<b>Total Expenditures</b>		0	0	0	0	7,699,911	10,539,213
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	0	0	5,181,988	3,527,751
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000					752,781	6,625,245
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	4,429,207	(3,097,494)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0	0	0	15,419,066	18,348,273
Prior Years Adjustments	9020					(1,500,000)	
Adjusted Beginning Balance	9030	0		0		13,919,066	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	18,348,273	15,250,779

For Actual Year: 2013-2014

Budget Year: 2014-2015

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
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	884,111	1,480,302				
Local Revenues	8800	1,480,829	100,595	565,695	157,299		
<b>Total Income</b>		2,364,940	1,580,897	565,695	157,299	0	0
<b>Expenditures</b>							
Academic Salaries	1000			10,509			
Classified Salaries	2000			946,663	1,017,799		
Employee Benefits	3000			384,381	526,201		
Supplies and Materials	4000	25,322		14,492	4,928		
Other Operating Expenses and Services	5000	572,514	1,459,489	5,401,871	42,726,223		
Capital Outlay	6000	906,945	121,408	23,432,958	110,706,155		
<b>Total Expenditures</b>		1,504,781	1,580,897	30,190,874	154,981,306	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		860,159	0	(29,625,179)	(154,824,007)	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		860,159	0	(29,625,179)	(154,824,007)	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	5,316,459	4,968,460	112,167,480	81,328,775		0
Prior Years Adustments	9020	(1,208,158)		(1,213,526)			
Adjusted Beginning Balance	9030	4,108,301		110,953,954		0	
<b>Ending Fund Balance, June 30</b>		4,968,460	4,968,460	81,328,775	(73,495,232)	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

340 PERALTA

For Actual Year: 2013-2014

Budget Year: 2014-2015

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

340 PERALTA

For Actual Year: 2013-2014

Budget Year: 2014-2015

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2013-2014

Budget Year: 2014-2015

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69			
		SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
<b>REVENUES:</b>							
Local Revenues	8800	75,993	1,795,283				
Other Financing Sources	8900						
<b>Total Income</b>		75,993	1,795,283	0	0		
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	16,419					
Other Operating Expenses and Services	5000	1,868,660	1,795,283				
Capital Outlay	6000						
<b>Total Expenditures</b>		1,885,079	1,795,283	0	0		
<b>Net Profit or Loss</b>		(1,809,086)	0	0	0		
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		(1,809,086)	0	0	0		
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	1,492,370	(2,816,716)		0		
Prior Years Adjustments	9020	(2,500,000)					
Adjusted Beginning Balance	9030	(1,007,630)		0			
<b>Ending Fund Balance, June 30</b>		(2,816,716)	(2,816,716)	0	0		



REVENUES, EXPENDITURES, AND FUND BALANCE DATA

340 PERALTA

For Actual Year: 2013-2014

Budget Year: 2014-2015

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800		19,616			163,116	122,218
<b>Total Income</b>		0	19,616	0	0	163,116	122,218
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000					61,799	15,700
Employee Benefits	3000					5,565	120
Supplies and Materials	4000		1,000			16,919	19,167
Other Operating Expenses and Services	5000		18,616			32,384	59,431
Capital Outlay	6000					8,624	27,800
<b>Total Expenditures</b>		0	19,616	0	0	125,291	122,218
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	0	0	37,825	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	37,825	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	314,607	314,607		0	567,601	605,426
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	314,607		0		567,601	
<b>Ending Fund Balance, June 30</b>		314,607	314,607	0	0	605,426	605,426

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2013-2014

Budget Year: 2014-2015

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
<b>REVENUES:</b>							
Federal Revenues	8100	39,718,273	39,155,753				
State Revenues	8600	1,585,698	1,578,313				
Local Revenues	8800						
<b>Total Income</b>		41,303,971	40,734,066	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		41,303,971	40,734,066	0	0	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000	41,303,971	40,734,066				
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	0	0		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

340 PERALTA

For Actual Year: 2013-2014

Budget Year: 2014-2015

Fiduciary Funds Group

Description	Object	FUND: 77		FUND 79	
	Code	DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
<b>REVENUES:</b>					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800				
<b>Total Income</b>		0	0	0	0
<b>Expenditures</b>					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000				
Capital Outlay	6000				
<b>Total Expenditures</b>		0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	0	0
<b>Other Financing Sources</b>	8900				
<b>Other Outgo</b>	7000				
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0
<b>Beginning Fund Balance:</b>					
Net Beginning Balance, July 1	9010	0	0		0
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		0	
<b>Ending Fund Balance, June 30</b>		0	0	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2013-2014

District ID: 340

Name: PERALTA

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	1,157,665

For Actual Year: 2013-2014

Budget Year: 2014-2015

District ID: 340

Name: PERALTA

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					238,257	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			238,257	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		2,486,121			683,116	
		Instructional & Institutional Unrestricted				Instructional Materials Propostition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
<b>Expenditures</b>							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
<b>Supplies &amp; Materials</b>	4000						
Software	4100				0	1,134	1,134
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	321,714	321,714
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		0	0	0	0	322,848	322,848
Other Operating Expenses and Services	5000		2,486,121		2,486,121		2,486,121
Capital Outlay	6000						
Library Books	6300				0	161,902	161,902
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		0	0	0	0	161,902	161,902
Other Outgo	7000				0		0
<b>Total Expenditures</b>		0	2,486,121	0	2,486,121	484,750	2,970,871
<b>Ending Balance</b>					0	436,623	436,623

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					436,623	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			436,623	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		2,876,351			589,113	
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
<b>Expenditures</b>							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
<b>Supplies &amp; Materials</b>	4000						
Software	4100				0	7,926	7,926
Books, Magazines, & Periodicals	4200				0	387,589	387,589
Instructional Supplies & Materials	4300				0		0
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		0	0	0	0	395,515	395,515
Other Operating Expenses and Services	5000		2,876,351		2,876,351	35,582	2,911,933
Capital Outlay	6000						
Library Books	6300				0	178,000	178,000
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		0	0	0	0	178,000	178,000
Other Outgo	7000				0		0
<b>Total Expenditures</b>		0	2,876,351	0	2,876,351	609,097	3,485,448
<b>Ending Balance</b>					0	416,639	

Annual Financial and Budget Report

For Actual Year: 2013-2014

District ID: 340

Name: PERALTA

<b>EPA Revenue</b>	14,425,273
--------------------	------------

Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
Instructional Activities	0100-5900	12,188,360	0	0	12,188,360
Academic Administration	6010	288,869	0	0	288,869
Course and Curriculum Development	6020	73,709	0	0	73,709
Other Instructional Administration and Instructional Governance	6090	3,399	0	0	3,399
Library	6120	241,701	0	0	241,701
Admissions and Records	6200	124,461	0	0	124,461
Counseling and Guidance	6310	66,218	0	0	66,218
Disabled Student Programs and Services (DSPS)	6420	8,825	0	0	8,825
Extended Opportunity Programs and Services(EOPS)	6430	1,179	0	0	1,179
Health Services	6440	464	0	0	464
Student Personnel Administration	6450	51,311	0	0	51,311
Financial Aid Administration	6460	230,970	0	0	230,970
Custodial Services	6530	349,211	0	0	349,211
Planning, Policymaking and Coordination	6600	159,789	0	0	159,789
Management Information Systems	6780	258,005	0	0	258,005
Community Uses of Facilities	6830	50	0	0	50
Student and Co-Curricular Activities	6960	24,985	0	0	24,985
<b>TOTAL</b>		14,071,506	0	0	14,071,506