

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2017-2018)
(Budget Report for Fiscal Year 2018-2019)

District: PERALTA

District Code: 340

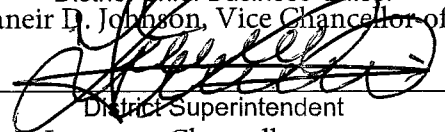
This is to certify that the Annual Financial and Budget Report has been prepared and the budget adopted in accordance with the *California Code of Regulations*, beginning with Section 58300. Further, to the best of my knowledge, the data contained in this report are correct.



District Chief Business Officer
Romaneir D. Johnson, Vice Chancellor of Finance and Administration

Date

10/10/18



District Superintendent
Jowel C. Laguerre, Chancellor

Date

10-10-18

Contact:

Adil Ahmed, Budget Director (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, 2018. Please submit the report to :

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

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

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

The Current Expense of Education

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 340

Name: PERALTA

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	Total
		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	
Instructional Salaries					
Contract or Regular	1100	23,889,852	22,709,344		22,709,344
Other	1300	16,664,831	16,569,082		16,569,082
Total Instructional Salaries		40,554,683	39,278,426	0	39,278,426
Non-Instructional Salaries					
Contract or Regular	1200		11,328,818		11,328,818
Other	1400		1,157,092	148,954	1,306,046
Total Non-Instructional Salaries		0	12,485,910	148,954	12,634,864
Total Academic Salaries		40,554,683	51,764,336	148,954	51,913,290
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		20,742,420	880,137	21,622,557
Other	2300		2,124,730	154,614	2,279,344
Total Non-Instructional Salaries		0	22,867,150	1,034,751	23,901,901
Instructional Aides					
Regular Status	2200	2,131,891	1,501,381		1,501,381
Other	2400	614,226	529,347		529,347
Total Instructional Aides		2,746,117	2,030,728	0	2,030,728
Total Classified Salaries		2,746,117	24,897,878	1,034,751	25,932,629
Employee Benefits	3000	21,968,808	46,081,265	507,821	46,589,086
Supplies and Materials	4000		986,612	55,526	1,042,138
Other Operating Expenses	5000		10,898,510	262,753	11,161,263
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		65,269,608	134,628,601	2,009,805	136,638,406

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

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

The Current Expense of Education

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 340

Name: PERALTA

Exclusions	TOP Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	Total
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	
Activities to Exclude	TOP Code				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	3,985,560	3,985,560		3,985,560
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		4,009,041		4,009,041
Objects to Exclude	Object Code				
Rents and Leases	5060		975,200		975,200
Lottery Expenditures					
Academic Salaries	1000		1,535,812		1,535,812
Classified Salaries	2000		659,500		659,500
Employee Benefits	3000		961,131		961,131
Supplies and Materials	4000				
Software	4100		5,511		5,511
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300		16,758		16,758
Noninstructional, Supplies & Materials	4400				0
Total Supplies and Materials		0	22,269	0	22,269
Other Operating Expenses and Services	5000		4,101		4,101

CALIFORNIA COMMUNITY COLLEGES

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

Annual Financial and Budget Report

The Current Expense of Education

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2017-2018

Budget Year: 2018-2019

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			461,832	461,832
Equipment - Replacement	6420				0
Total Equipment		0	0	461,832	461,832
Total Capital Outlay		0	0	461,832	461,832
Other Outgo	7000			10,045,680	10,045,680
Total Exclusions		3,985,560	12,152,614	10,507,512	22,660,126
Total for ECS 84362, 50% Law		61,284,048	122,475,987	(8,497,707)	113,978,280
Percent of CEE (Instructional Salary Cost / Total CEE)		50.04%	100.00%		
50% of Current Expense of Education			61,237,994		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		61,284,048	122,475,987	(8,497,707)	113,978,280
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		65,269,608	134,628,601	2,009,805	136,638,406
Capital Expenditures	6000	87,337	524,464	20,576	545,040
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		65,356,945	135,153,065	2,030,381	137,183,446

CALIFORNIA COMMUNITY COLLEGES
 COMBINED BALANCE SHEET

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

For Year Ended June 30, 2018

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	(30,754,866)	26,957,328	(3,797,538)
Cash With Fiscal Agents	9113	5,045,348	(306,183)	4,739,165
Revolving Cash Accounts	9114	48,217		48,217
Investments (at cost)	9120			0
Accounts Receivable	9130	11,005,669	7,311,565	18,317,234
Due from Other Funds	9140	74,787,855	4,766,141	79,553,996
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210	173,014		173,014
Prepaid Items	9220	1,050,063	47,353	1,097,416
TOTAL ASSETS		61,355,300	38,776,204	100,131,504
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	6,546,898	9,253,409	15,800,307
Accrued Salaries and Wages Payable	9520	302,234	191,513	493,747
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	36,985,127	14,137,710	51,122,837
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	2,953,322	11,365,398	14,318,720
TOTAL LIABILITIES		46,787,581	34,948,030	81,735,611

CALIFORNIA COMMUNITY COLLEGES
 COMBINED BALANCE SHEET

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

For Year Ended June 30, 2018

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	14,567,719	3,828,174	18,395,893
Unassigned	9790			0
Total Fund Balance		14,567,719	3,828,174	18,395,893
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752			0
Committed Fund Balance	9753			0
Assigned Fund Balance	9754			0
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			0
TOTAL FUND EQUITY		14,567,719	3,828,174	18,395,893
TOTAL LIABILITIES AND FUND EQUITY		61,355,300	38,776,204	100,131,504

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

Governmental Funds Group

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 340

Name: PERALTA

Description	CA (Object)	21	22	29
		Bond Interest and Redemption Fund	Revenue Bond Interest and Redemption Fund	Other Debt Service Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	25,053,727		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		25,053,727	0	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		0	0	0

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

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	25,053,727		
Unassigned	9790			
Total Fund Balance		25,053,727	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
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		25,053,727	0	0
TOTAL LIABILITIES AND FUND EQUITY		25,053,727	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 340

Name: PERALTA

Description	CA	31	32	33	34	35	39
	(Object)	Bookstore Fund	Cafeteria Fund	Child Development Fund	Farm Operation Fund	Revenue Bond Project Fund	Other Special Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112			2,600,930			17,223,133
Cash With Fiscal Agents	9113			(22,400)			(825)
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			103,135			5,568,441
Due from Other Funds	9140			165,623			7,130,187
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	2,847,288	0	0	29,920,936
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			601,113			6,019,694
Accrued Salaries and Wages Payable	9520			181			10,225
Compensated Absences Payable Current	9530						
Due to Other Funds	9540			1,384,002			26,484,028
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			10,000			
TOTAL LIABILITIES		0	0	1,995,296	0	0	32,513,947

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

District ID: 340

Name: PERALTA

Description	CA	31	32	33	34	35	39
	(Object)	Bookstore Fund	Cafeteria Fund	Child Development Fund	Farm Operation Fund	Revenue Bond Project Fund	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	851,992	0	0	(2,593,011)
Unassigned	9790	0	0	0	0	0	0
Total Fund Balance		0	0	851,992	0	0	(2,593,011)
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	851,992	0	0	(2,593,011)
TOTAL LIABILITIES AND FUND EQUITY		0	0	2,847,288	0	0	29,920,936

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

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	9,403,901	48,949,751	
Cash With Fiscal Agents	9113		4,077,714	
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140	569,036	3,703,318	
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		9,972,937	56,730,783	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	774,569	802,509	
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	1,160,197	5,079,247	
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		1,934,766	5,881,756	0

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

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	8,038,171		
Assigned/Committed	9754		50,849,027	
Unassigned	9790			
Total Fund Balance		8,038,171	50,849,027	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
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		8,038,171	50,849,027	0
TOTAL LIABILITIES AND FUND EQUITY		9,972,937	56,730,783	0

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
ASSETS					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111				
In County Treasury	9112				
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120				
Accounts Receivable	9130				
Due from Other Funds	9140				
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210				
Prepaid Items	9220				
Fixed Assets	9300				
Sites	9310				
Site Improvements	9320				
Accumulated Depreciation Site Improvements	9321				
Buildings	9330				
Accumulated Depreciation Buildings	9331				
Library Books	9340				
Equipment	9350				
Accumulated Depreciation Equipment	9351				
Work in Progress	9360				
Total Fixed Assets		0	0	0	0
TOTAL ASSETS		0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2018

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

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

COMBINED BALANCE SHEET

- 51 Bookstore Fund
- 52 Cafeteria Fund

- 53 Farm Operations Fund
- 59 Other Enterprise Fund

For Year Ended June 30, 2018

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

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

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	(522,407)	
Cash With Fiscal Agents	9113	311,185	
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130		
Due from Other Funds	9140	3,140,199	
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		2,928,977	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

Proprietary Funds Group

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

District ID: 340

Name: PERALTA

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	2,798,076	
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540	144,362	
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		2,942,438	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	2,942,438	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

Proprietary Funds Group

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

District ID: 340

Name: PERALTA

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
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	(13,461)	
Unassigned	9790		
Total Reserved Fund Balance		(13,461)	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		(13,461)	0
TOTAL LIABILITIES AND FUND EQUITY		2,928,977	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

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			758,183					
In County Treasury	9112	381,415	222,026		(1,936,679)				
Cash With Fiscal Agents	9113	3,012			4,380,918				
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130	19,871	32,809		5,346,133				
Due from Other Funds	9140	18,125	28,745	170,461	297,264				
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		422,423	283,580	928,644	8,087,636	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

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	266	149,719	469	372,079				
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	257,445	2,891	56,980	8,165,155				
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570		23,973	30,824					
Total Current Liabilities and Deferred Revenue		257,711	176,583	88,273	8,537,234	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	257,711	176,583	88,273	8,537,234	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2018

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	164,712	106,997	840,371	(449,598)				
Unassigned	9790								
Total Reserved Fund Balance		164,712	106,997	840,371	(449,598)	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		164,712	106,997	840,371	(449,598)	0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		422,423	283,580	928,644	8,087,636	0	0	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

District ID: 340

Name: PERALTA

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
Federal Revenues	8100			
Forest Revenues	8110			0
Higher Education Act	8120		800,850	800,850
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140			0
Student Financial Aid	8150		232,830	232,830
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170		912,763	912,763
Other Federal Revenues	8190	1,400	2,574,789	2,576,189
Total Federal Revenues	8100	1,400	4,521,232	4,522,632
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	46,701,935		46,701,935
State General Apportionment	8612			0
Other General Apportionment	8613	313,242		313,242
General Categorical Programs	8620			
Child Development	8621		2,754,698	2,754,698
Extended Opportunity Programs and Services(EOPS)	8622			0
Disabled Students Programs and Services(DSPS)	8623		6,010,930	6,010,930
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		4,273,119	4,273,119
Telecommunications and Technology Infrastructure Program (TTIP)	8626		629,654	629,654
Other General Categorical Programs	8627		1,801,694	1,801,694

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

District ID: 340

Name: PERALTA

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
EPA Proceeds	8630	15,671,527		15,671,527
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652			0
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671			0
Timber Yield Tax	8672	170,667		170,667
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	2,103,001		2,103,001
State Mandated Costs	8685	1,002,015		1,002,015
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	5,348,672	12,624,489	17,973,161
Total State Revenues	8600	71,311,059	28,094,584	99,405,643

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Details of General Fund Revenue

For Actual Year: 2017-2018

District ID: 340

Name: PERALTA

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	18,808,537		18,808,537
Tax Allocation, Supplemental Roll	8812	526,587		526,587
Tax Allocation, Unsecured Roll	8813	1,182,366		1,182,366
Prior Years Taxes	8816			0
Education Revenues Augmentation Fund (ERAF)	8817	4,326,645		4,326,645
Redevelopment Agency Funds - Pass Through	8818	27,066,344		27,066,344
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	274,341	381,062	655,403
Other Contract Services	8832	100,704		100,704
Sales and Commissions	8840	99,288		99,288
Rentals and Leases	8850	1,187,574		1,187,574
Interest and Investment Income	8860	49,324		49,324
Student Fees and Charges	8870			
Community Services Classes	8872	127,288		127,288
Dormitory	8873			0
Enrollment	8874	5,113,796		5,113,796
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	38,988		38,988
Nonresident Tuition	8880	3,132,286		3,132,286
Parking Services and Public Transportation	8881			0
Other Student Fees and Charges	8885			0
Other Local Revenues	8890	10,211,562	1,809,397	12,020,959
Total Local Revenues	8800	72,245,630	2,190,459	74,436,089
Total Revenues		143,558,089	34,806,275	178,364,364

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

District ID: 340

Name: PERALTA

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910			0
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	11,805,130	10,534,604	22,339,734
Total Other Financing Sources	8900	11,805,130	10,534,604	22,339,734
Total Revenues and Other Financing Sources		155,363,219	45,340,879	200,704,098

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2017-2018

Budget Year: 2018-2019

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 Natual Resources	0100	684,236	113,667	43,700	1,970		843,573
Architecture and Environmental Design	0200	47,179	4,288	3,329	22,274		77,070
Environmental Sciences and Technologies	0300	16,064	13,746				29,810
Biological Sciences	0400	3,643,059	338,761	143,472	324,132		4,449,424
Business and Management	0500	2,032,816	214,427	18,990	57,470		2,323,703
Communications	0600	1,311,849	42,374	62,648	73,867		1,490,738
Computer and Information Science	0700	2,296,234	525,749	165,635	100,230		3,087,848
Education	0800	3,157,551	289,739	48,106	12,340		3,507,736
Engineering and Related Industrial Technology	0900	4,215,583	401,733	504,051	353,295		5,474,662
Fine and Applied Arts	1000	3,589,789	195,401	61,795	25,151		3,872,136
Foreign language	1100	1,592,819		1,186			1,594,005
Health	1200	2,118,079	426,269	76,913	80,662		2,701,923
Consumer Education And Home Economics	1300	2,119,846	289,835	566,744	57,346		3,033,771
Law	1400	263,731		749			264,480
Humanities(Letters)	1500	6,381,032	500,726	6,056	25,001		6,912,815
Library Science	1600	10,982	1,683				12,665
Mathematics	1700	5,275,443	401,250	39,860	17,194		5,733,747
Military Studies	1800						0
Physical Sciences	1900	3,029,172	315,986	61,785	14,889		3,421,832
Psychology	2000	1,187,906	67,371	1,682			1,256,959
Public Affairs and Services	2100	380,749	70,015	28,046	22,917		501,727
Social Sciences	2200	5,280,011	90,183	16,401	5,366		5,391,961
Commercial Services	3000	1,160,852	40,254	24,943	21,515		1,247,564
Interdisciplinary Studies	4900	7,860,510	331,320	71,895	58,650		8,322,375
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	7,615,478					7,615,478
Sub-Total Instructional Activites		65,270,970	4,674,777	1,947,986	1,274,269		73,168,002
Total Expenditures for GF Activities*		74,547,155	77,213,938	29,252,550	2,797,415	20,005,918	203,816,976

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

CALIFORNIA COMMUNITY COLLEGES
 Annual Financial and Budget Report
 SUPPLEMENTAL DATA

Expend by Non-Instructional Activity
 S10 General Fund - Combined
 (Total Unrestricted and Restricted)

For Actual Year: 2017-2018

Budget Year: 2018-2019

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	863,962	6,544,451	853,935	424,605		8,686,953
Course and Curriculum Development	6020	116,091	408,205	420,336	23,378		968,010
Academic / Faculty Senate	6030	63,284	164,696	36,858			264,838
Other Instructional Administration & Governance	6090			25,917			25,917
Total Instructional Admin. & Governance		1,043,337	7,117,352	1,337,046	447,983	0	9,945,718
Instructional Support Services	6100						
Learning Center	6110	178,174	575,902	30,930	4,047		789,053
Library	6120	572,181	2,733,822	80,561	317,109		3,703,673
Media	6130		169,322	10,946			180,268
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150		292,825				292,825
Other Instructional Support Services	6190						0
Total Instructional Support Services		750,355	3,771,871	122,437	321,156	0	4,965,819
Admissions and Records	6200		1,646,728	46,450	10,059		1,703,237
Student Counseling and Guidance	6300						
Counseling and Guidance	6310	1,079,792	3,144,949	7,810	378		4,232,929
Matriculation and Student Assessment	6320	199	5,399,144	290,757	48,011		5,738,111
Transfer Programs	6330						0
Career Guidance	6340						0
Other Student Counseling and Guidance	6390						0
Total Student Counseling and Guidance		1,079,991	8,544,093	298,567	48,389	0	9,971,040

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Expend by Non-Instructional Activity
S10 General Fund - Combined
(Total Unrestricted and Restricted)

For Actual Year: 2017-2018

Budget Year: 2018-2019

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						0
Cal Work Opportunity and Responsibility to Kids *	6410						
Disabled Student Programs and Services (DSPTS)	6420	890	2,895,739	236,497	31,707		3,164,833
Extended Opportunity Programs and Services (EOPS)	6430	122,577	3,112,201	247,278	50,050	199,004	3,731,110
Health Services	6440	210,424	606,312	324,884	2,225		1,143,845
Student Personnel Administration	6450	289,549	2,960,668	233,760	34,249		3,518,226
Financial Aid Administration	6460		3,614,617	156,216	27,501		3,798,334
Job Placement Services	6470		1,170,489	156,517	9,570		1,336,576
Veterans Services	6480		80,491	4,905			85,396
Miscellaneous Student Services	6490		1,113,975	1,510,787	5,900	3,962,622	6,593,284
Total Other Student Services		623,440	15,554,492	2,870,844	161,202	4,161,626	23,371,604
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		2,024,439	751,519			2,775,958
Custodial Services	6530		3,230,010	300,880	21,547		3,552,437
Grounds Maintenance and Repairs	6550		926,589	31,762	20,202		978,553
Utilities	6570			3,740,188			3,740,188
Other Operations and Maintenance of Plant	6590		515,152	599,385	38,158		1,152,695
Total Operation and Maintenance of Plant	6500	0	6,696,190	5,423,734	79,907	0	12,199,831
Planning, Policymaking and Coordinations	6600	534,798	6,265,165	5,040,963	256,269		12,097,195

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

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2017-2018

Budget Year: 2018-2019

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		145,973	33,795			179,768
Fiscal Operations	6720	(1,144,876)	9,315,474	7,793,489	134,541		16,098,628
Human Resources Management	6730	10,341	2,321,456	481,602	4,586		2,817,985
Noninstruct Staff Retirees' Benefits & Retirement *	6740						0
Staff Development	6750	1,384	14,040	18,480			33,904
Staff Diversity	6760						0
Logistical Services	6770		1,243,313	618,035	21,767		1,883,115
Management Information Systems	6780		3,371,255	1,766,057	16,711		5,154,023
Other General Institutional Support Services	6790	6,262,838	3,835,956	546,655			10,645,449
Total General Institutional Support Services	6700	5,129,687	20,247,467	11,258,113	177,605	0	36,812,872
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820	62,737	3,900	7,512			74,149
Community Use of Facilities	6830	8,128	241,283	43,526	13,660		306,597
Economic Development	6840			(1,825)			(1,825)
Other Community Services & Economic Development	6890						0
Total Community Services	6800	70,865	245,183	49,213	13,660	0	378,921

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

CALIFORNIA COMMUNITY COLLEGES
 Annual Financial and Budget Report
 SUPPLEMENTAL DATA

Expend by Non-Instructional Activity
 S10 General Fund - Combined
 (Total Unrestricted and Restricted)

For Actual Year: 2017-2018

Budget Year: 2018-2019

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		596,868	158,671			755,539
Parking	6950		275,936	146,942			422,878
Student and Co-Curricular Activities	6960	23,347	1,042,881	497,691	1,478		1,565,397
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	23,347	1,915,685	803,304	1,478	0	2,743,814
Auxiliary Operations	7000						
Contract Education	7010	20,365	72,888	53,399	5,438		152,090
Other Auxiliary Operations	7090		462,047	494			462,541
Total Auxiliary Operations	7000	20,365	534,935	53,893	5,438	0	614,631

CALIFORNIA COMMUNITY COLLEGES
 Annual Financial and Budget Report
 SUPPLEMENTAL DATA

Expend by Non-Instructional Activity
 S10 General Fund - Combined
 (Total Unrestricted and Restricted)

For Actual Year: 2017-2018

Budget Year: 2018-2019

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						0
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210					4,423,159	4,423,159
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	4,423,159	4,423,159
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					1,683,144	1,683,144
Student Aid	7320						0
Other Outgo	7390					9,737,989	9,737,989
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	11,421,133	11,421,133
Sub-Total Non-Instructional Activites		9,276,185	72,539,161	27,304,564	1,523,146	20,005,918	130,648,974
Total Expenditures General Fund: activities *		74,547,155	77,213,938	29,252,550	2,797,415	20,005,918	203,816,976

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: PERALTA

I.	2018-2019 Appropriations Limit:			
A.	2017-2018 Appropriations Limit:			\$103,962,516
B.	2018-2019 Price Factor:	1.0367		
C.	Population factor:			
	1. 2016-2017 Second Period Actual FTES	17,775.73		
	2. 2017-2018 Second Period Actual FTES	18,723.00		
	3. 2017-2018 Population change factor (C2/C1)	1.0533		
D.	2017-2018 Limit adjusted by inflation and population factors (A * B * C.3)			\$113,522,505
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)			\$113,522,505
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.	2018-2019 Appropriations Limit (D + E.3 - F.3)			\$113,522,505
II.	2018-2019 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			46,880,096
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			168,278
C.	Local Property taxes			50,144,140
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.	2018-2019 Appropriations Subject to Limit			\$97,192,514

For Actual Year: 2017-2018

Budget Year: 2018-2019

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	1,400		4,521,232	4,540,357	4,522,632	4,540,357
State Revenues	8600	71,311,059	65,486,282	28,094,584	22,519,967	99,405,643	88,006,249
Local Revenues	8800	72,245,630	70,787,368	2,190,459	4,272,333	74,436,089	75,059,701
Total Revenues		143,558,089	136,273,650	34,806,275	31,332,657	178,364,364	167,606,307
EXPENDITURES:							
Academic Salaries	1000	52,209,240	46,490,721	8,230,800	6,062,843	60,440,040	52,553,564
Classified Salaries	2000	26,717,615	27,276,438	11,201,387	8,396,607	37,919,002	35,673,045
Employee Benefits	3000	47,100,868	41,944,230	6,301,183	8,003,625	53,402,051	49,947,855
Supplies and Materials	4000	1,680,317	960,482	1,514,091	1,274,006	3,194,408	2,234,488
Other Operating Expenses and Services	5000	19,957,258	19,211,096	6,100,884	5,463,236	26,058,142	24,674,332
Capital Outlay	6000	545,040	274,071	2,252,375	47,137	2,797,415	321,208
Total Expenditures		148,210,338	136,157,038	35,600,720	29,247,454	183,811,058	165,404,492
Excess /(Deficiency) of Revenues over Expenditures		(4,652,249)	116,612	(794,445)	2,085,203	(5,446,694)	2,201,815
Other Financing Sources	8900	11,805,130	9,650,000	10,534,604	1,603,609	22,339,734	11,253,609
Other Outgo	7000	10,068,925	6,309,000	9,936,993	811,095	20,005,918	7,120,095
Net Increase/(Decrease) in Fund Balance		(2,916,044)	3,457,612	(196,834)	2,877,717	(3,112,878)	6,335,329
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	7,794,604	14,567,718	3,551,019	3,828,174	11,345,623	18,395,892
Prior Years Adjustments	9020	9,689,158		473,989		10,163,147	
Adjusted Beginning Balance	9030	17,483,762		4,025,008		21,508,770	
Ending Fund Balance, June 30		14,567,718	18,025,330	3,828,174	6,705,891	18,395,892	24,731,221

For Actual Year: 2017-2018

Budget Year: 2018-2019

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21 BOND INTEREST AND REDEMPTION FUND		Fund: 22 REVENUE BOND INTEREST AND REDEMPTION FUND		Fund: 29 OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
		REVENUES:					
Federal Revenues	8100						
State Revenues	8600	200,414	200,414				
Local Revenues	8800	32,295,028	32,295,028				
Total Revenues		32,495,442	32,495,442	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	14,310,000					
Debt Interest and Other Service Charges	7120	17,757,925					
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	32,067,925	0	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(32,067,925)	0	0	0	0	0
Net Increase/Decrease in Fund Balance		427,517	32,495,442	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	24,626,209	25,053,727	0	0		0
Prior Years Adjustments	9020	1					
Adjusted Beginning Balance	9030	24,626,210		0		0	
Ending Fund Balance, June 30		25,053,727	57,549,169	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

340 PERALTA

For Actual Year: 2017-2018

Budget Year: 2018-2019

Special Revenue Funds

Description	Object Code	FUND: 31		FUND 32		FUND 33	
		BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100					116,091	100,000
State Revenues	8600					1,421,148	1,250,000
Local Revenues	8800					88,523	50,000
Total Income		0	0	0	0	1,625,762	1,400,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					791,944	756,000
Employee Benefits	3000					451,265	443,029
Supplies and Materials	4000					87,877	109,020
Other Operating Expenses and Services	5000					34,400	120,152
Capital Outlay	6000					352,885	11,000
Total Expenditures		0	0	0	0	1,718,371	1,439,201
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	(92,609)	(39,201)
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	(92,609)	(39,201)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	951,436	851,992
Prior Years Adjustments	9020					(6,835)	
Adjusted Beginning Balance	9030	0		0		944,601	
Ending Fund Balance, June 30		0	0	0	0	851,992	812,791

For Actual Year: 2017-2018

Budget Year: 2018-2019

Special Revenue Funds

Description	Object Code	FUND: 34		FUND 35		FUND 39	
		FARM OPERATION FUND		REVENUE BOND PROJECT FUND		OTHER SPECIAL REVENUE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800					13,652,167	13,964,079
Total Income		0	0	0	0	13,652,167	13,964,079
Expenditures							
Academic Salaries	1000					4,047,617	4,520,642
Classified Salaries	2000					2,959,033	1,668,177
Employee Benefits	3000					2,139,526	1,811,181
Supplies and Materials	4000					21,159	
Other Operating Expenses and Services	5000					416,975	363,650
Capital Outlay	6000					990	
Total Expenditures		0	0	0	0	9,585,300	8,363,650
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	4,066,867	5,600,429
Other Financing Sources	8900						
Other Outgo	7000					17,094,963	5,320,704
Net Increase/(Decrease) in Fund Balance		0	0	0	0	(13,028,096)	279,725
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0	0	0	10,590,912	(2,593,011)
Prior Years Adjustments	9020					(155,827)	
Adjusted Beginning Balance	9030	0		0		10,435,085	
Ending Fund Balance, June 30		0	0	0	0	(2,593,011)	(2,313,286)

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

340 PERALTA

For Actual Year: 2017-2018

Budget Year: 2018-2019

Capital Projects Funds

Description	Object Code	FUND: 41		FUND 42		FUND 43	
		CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	982,226	89,073				
Local Revenues	8800	2,140,166	1,235,000	648,359	275,000		
Total Income		3,122,392	1,324,073	648,359	275,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000			814,587	870,906		
Employee Benefits	3000			396,251	555,288		
Supplies and Materials	4000	35,670	37,796				
Other Operating Expenses and Services	5000	2,808,041	4,420,815	2,408,079	1,119,707		
Capital Outlay	6000	1,077,827	2,610,980	10,922,089	27,968,680		
Total Expenditures		3,921,538	7,069,591	14,541,006	30,514,581	0	0
Excess /(Deficiency) of Revenues over Expenditures		(799,146)	(5,745,518)	(13,892,647)	(30,239,581)	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(799,146)	(5,745,518)	(13,892,647)	(30,239,581)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	8,837,315	8,038,171	64,724,172	50,849,027		0
Prior Years Adjustments	9020	2		17,502			
Adjusted Beginning Balance	9030	8,837,317		64,741,674		0	
Ending Fund Balance, June 30		8,038,171	2,292,653	50,849,027	20,609,446	0	0

For Actual Year: 2017-2018

Budget Year: 2018-2019

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

For Actual Year: 2017-2018

Budget Year: 2018-2019

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2017-2018

Budget Year: 2018-2019

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	1,728,062	1,600,000				
Other Financing Sources	8900		400,000				
Total Income		1,728,062	2,000,000	0	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	(79,509)	5,000				
Other Operating Expenses and Services	5000	1,904,228	1,995,000				
Capital Outlay	6000						
Total Expenditures		1,824,719	2,000,000	0	0		
Net Profit or Loss		(96,657)	0	0	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(96,657)	0	0	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	83,196	(13,461)		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	83,196		0			
Ending Fund Balance, June 30		(13,461)	(13,461)	0	0		

For Actual Year: 2017-2018

Budget Year: 2018-2019

Fiduciary Funds Group

Description	Object Code	FUND: 71		FUND 72		FUND 73	
		ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	68,433	90,000	68,433	130,000	145,660	90,000
Total Income		68,433	90,000	68,433	130,000	145,660	90,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	1,793					
Employee Benefits	3000	125					
Supplies and Materials	4000	11,422				4,550	2,500
Other Operating Expenses and Services	5000	96,933	86,800	20,714	65,000	19,309	82,500
Capital Outlay	6000					64,550	5,000
Total Expenditures		110,273	86,800	20,714	65,000	88,409	90,000
Excess /(Deficiency) of Revenues over Expenditures		(41,840)	3,200	47,719	65,000	57,251	0
Other Financing Sources	8900						
Other Outgo	7000	3,179	3,200				
Net Increase/(Decrease) in Fund Balance		(45,019)	0	47,719	65,000	57,251	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	130,302	164,712	59,278	106,997	783,102	840,371
Prior Years Adjustments	9020	79,429				18	
Adjusted Beginning Balance	9030	209,731		59,278		783,120	
Ending Fund Balance, June 30		164,712	164,712	106,997	171,997	840,371	840,371

For Actual Year: 2017-2018

Budget Year: 2018-2019

Fiduciary Funds Group

Description	Object Code	FUND: 74		FUND 75		FUND 76	
		FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	34,048,898	31,812,088				
State Revenues	8600	3,322,877	3,603,296				
Local Revenues	8800	(19,257)					
Total Income		37,352,518	35,415,384	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		37,352,518	35,415,384	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	37,802,116	35,415,384				
Net Increase/(Decrease) in Fund Balance		(449,598)	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	0	(449,598)		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		(449,598)	(449,598)	0	0	0	0

For Actual Year: 2017-2018

Budget Year: 2018-2019

Fiduciary Funds Group

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

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2017-2018

District ID: 340

Name: PERALTA

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
11	UNRESTRICTED SUBFUND	39	OTHER SPECIAL REVENUE FUND	7,971,120

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds
Lottery Actual Report
L10 GENERAL FUND
District ID: 340 Name: PERALTA

For Actual Year: 2017-2018

Budget Year: 2018-2019

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030		0			0	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		2,103,001			723,338	
		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)	
Expenditures							
Academic Salaries	1000		455,999		455,999		455,999
Classified Salaries	2000		659,500		659,500		659,500
Employee Benefits	3000		961,131		961,131		961,131
Supplies & Materials							
Software	4100		5,512		5,512		5,512
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300		16,758		16,758	723,338	740,096
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	22,270	0	22,270	723,338	745,608
Other Operating Expenses and Services	5000		4,101		4,101		4,101
Capital Outlay							
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0		0
Other Outgo	7000				0		0
Total Expenditures		0	2,103,001	0	2,103,001	723,338	2,826,339
Ending Balance					0	0	0

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds
Lottery Budget Report
L10 GENERAL FUND
District ID: 340 Name: PERALTA

For Actual Year: 2017-2018

Budget Year: 2018-2019

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030		0			0	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		2,827,208			987,019	
		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)	
Expenditures							
Academic Salaries	1000		506,000		506,000		506,000
Classified Salaries	2000		660,000		660,000		660,000
Employee Benefits	3000		961,000		961,000		961,000
Supplies & Materials	4000						
Software	4100		6,000		6,000		6,000
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300		17,000		17,000	987,019	1,004,019
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	23,000	0	23,000	987,019	1,010,019
Other Operating Expenses and Services	5000		677,208		677,208		677,208
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0		0
Other Outgo	7000				0		0
Total Expenditures		0	2,827,208	0	2,827,208	987,019	3,814,227
Ending Balance					0	0	

Annual Financial and Budget Report

For Actual Year: 2017-2018

District ID: 340

Name: PERALTA

EPA Revenue	15,671,527
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Activity Classification	Activity Code	Salaries and Benefits (Obj 1000-3000)	Operating Expenses (Obj 4000-5000)	Capital Outlay (Obj 6000)	Total
TOTAL					

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Pension Costs

For Actual Year: 2017-2018

Budget Year: 2018-2019

District ID: 340

Name: PERALTA

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2015-16	4,663,650	3,868,917	8,532,567	N/A	N/A
2016-17	6,289,690	4,839,608	11,129,298	2,596,731	30.43%
2017-18	10,263,027	4,042,616	14,305,643	3,176,345	28.54%
2018-19	11,863,502	4,688,820	16,552,322	2,246,679	15.70%
2019-20	13,538,098	5,443,722	18,981,820	2,429,498	14.68%
2020-21	15,085,309	6,251,515	21,336,824	2,355,004	12.41%

Does the district have a plan to fund these expenses through 2020-21?

Yes

Explain Yes or No

District expects to address increase in PERS and STRS with reserve.