

California Community Colleges

**ANNUAL FINANCIAL AND BUDGET REPORT**

(Financial Report for Fiscal Year 2018-2019)

(Budget Report for Fiscal Year 2019-2020)

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.

*A. J. Harman, Jr.*

District Chief Business Officer

*9-25-19*

Date

*Frances L. White*

District Superintendent

*9-26-19*

Date

Contact:

In accordance with the *California Code of Regulations*, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before October 10, 2019. 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: 2018-2019

Budget Year: 2019-2020

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	
<b>Instructional Salaries</b>					
Contract or Regular	1100	22,008,148	22,008,148		22,008,148
Other	1300	18,238,275	18,238,275		18,238,275
<b>Total Instructional Salaries</b>		40,246,423	40,246,423	0	40,246,423
<b>Non-Instructional Salaries</b>					
Contract or Regular	1200		9,158,028		9,158,028
Other	1400		789,573	126,590	916,163
<b>Total Non-Instructional Salaries</b>		0	9,947,601	126,590	10,074,191
<b>Total Academic Salaries</b>		40,246,423	50,194,024	126,590	50,320,614
<b>Classified Salaries</b>					
<b>Non-Instructional Salaries</b>					
Regular Status	2100		21,479,761	964,701	22,444,462
Other	2300		1,779,894	72,664	1,852,558
<b>Total Non-Instructional Salaries</b>		0	23,259,655	1,037,365	24,297,020
<b>Instructional Aides</b>					
Regular Status	2200	1,408,551	1,408,551		1,408,551
Other	2400	347,723	347,723		347,723
<b>Total Instructional Aides</b>		1,756,274	1,756,274	0	1,756,274
<b>Total Classified Salaries</b>		1,756,274	25,015,929	1,037,365	26,053,294
<b>Employee Benefits</b>	3000	20,846,891	45,245,212	517,214	45,762,426
<b>Supplies and Materials</b>	4000		870,728	39,347	910,075
<b>Other Operating Expenses</b>	5000		10,136,162	1,252,598	11,388,760
<b>Equipment Replacement</b>	6420				0
<b>Total Expenditures Prior to Exclusions</b>		62,849,588	131,462,055	2,973,114	134,435,169

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

Budget Year: 2019-2020

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	
<b>Activities to Exclude</b>	<b>TOP Code</b>				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	3,806,464	3,806,464		3,806,464
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		5,690,159		5,690,159
<b>Objects to Exclude</b>	<b>Object Code</b>				
Rents and Leases	5060		1,017,896		1,017,896
Lottery Expenditures					
Academic Salaries	1000		2,411,086		2,411,086
Classified Salaries	2000		143,061		143,061
Employee Benefits	3000		1,192,130		1,192,130
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300		58,237		58,237
Noninstructional, Supplies & Materials	4400				0
Total Supplies and Materials		0	58,237	0	58,237
Other Operating Expenses and Services	5000		58,299		58,299

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 340

Name: PERALTA

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	Total
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	
Capital Outlay	6000				
Library Books	6300			104,267	104,267
Equipment	6400				
Equipment - Additional	6410			273,300	273,300
Equipment - Replacement	6420				0
Total Equipment		0	0	273,300	273,300
Total Capital Outlay		0	0	377,567	377,567
Other Outgo	7000			8,113,818	8,113,818
<b>Total Exclusions</b>		3,806,464	14,377,332	8,491,385	22,868,717
<b>Total for ECS 84362, 50% Law</b>		59,043,124	117,084,723	(5,518,271)	111,566,452
<b>Percent of CEE (Instructional Salary Cost / Total CEE)</b>		50.43%	100.00%		
<b>50% of Current Expense of Education</b>			58,542,362		
<b>Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year</b>					
<b>Amount Required to be Expended for Salaries of Classroom Instructors</b>		59,043,124	117,084,723	(5,518,271)	111,566,452
<b>Reconciliation to Unrestricted General Fund Expenditures</b>					
<b>Total Expenditures Prior to Exclusions</b>		62,849,588	131,462,055	2,973,114	134,435,169
Capital Expenditures	6000	105,438	450,736	38,852	489,588
Equipment Replacement (Back out)	6420		0	0	0
<b>Total Unrestricted General Fund Expenditures</b>		62,955,026	131,912,791	3,011,966	134,924,757

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	(26,842,830)	38,970,794	12,127,964
Cash With Fiscal Agents	9113	15,094,151	(8,827,475)	6,266,676
Revolving Cash Accounts	9114			0
Investments (at cost)	9120			0
Accounts Receivable	9130	11,275,560	8,403,320	19,678,880
Due from Other Funds	9140	21,494,011	705,024	22,199,035
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210	139,380		139,380
Prepaid Items	9220	1,205,249	35,172	1,240,421
<b>TOTAL ASSETS</b>		22,365,521	39,286,835	61,652,356
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	3,194,871	2,403,278	5,598,149
Accrued Salaries and Wages Payable	9520	(10,473,024)	12,754,176	2,281,152
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	5,660,637	4,906,437	10,567,074
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	4,084,477	13,712,663	17,797,140
<b>TOTAL LIABILITIES</b>		2,466,961	33,776,554	36,243,515

CALIFORNIA COMMUNITY COLLEGES  
 COMBINED BALANCE SHEET

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

For Year Ended June 30, 2019

District ID: 340

Name: PERALTA

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	19,898,560		19,898,560
Unassigned	9790			0
<b>Total Fund Balance</b>		<b>19,898,560</b>	<b>0</b>	<b>19,898,560</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		5,510,281	5,510,281
Total Designated Fund Balance		0	5,510,281	5,510,281
Uncommitted Fund Balance	9790			0
<b>TOTAL FUND EQUITY</b>		<b>19,898,560</b>	<b>5,510,281</b>	<b>25,408,841</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		<b>22,365,521</b>	<b>39,286,835</b>	<b>61,652,356</b>

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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

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	23,864,671		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
<b>TOTAL ASSETS</b>		23,864,671	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

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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

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	23,864,671		
Unassigned	9790			
<b>Total Fund Balance</b>		<b>23,864,671</b>	<b>0</b>	<b>0</b>
<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>		<b>23,864,671</b>	<b>0</b>	<b>0</b>
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		<b>23,864,671</b>	<b>0</b>	<b>0</b>



- 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, 2019

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			1,927,223			10,365,027
Cash With Fiscal Agents	9113			(22,400)			(706,957)
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			488,792			10,810,154
Due from Other Funds	9140			70,008			10,790,284
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						50,518
<b>TOTAL ASSETS</b>		0	0	2,463,623	0	0	31,309,026
<b>LIABILITIES</b>							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			434,968			2,907,681
Accrued Salaries and Wages Payable	9520			109,670			1,286,321
Compensated Absences Payable Current	9530						
Due to Other Funds	9540			31,687			6,602,791
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			10,000			
<b>TOTAL LIABILITIES</b>		0	0	586,325	0	0	10,796,793

- 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, 2019

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
<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	0	0	0	20,512,233
Unassigned	9790	0	0	0	0	0	0
<b>Total Fund Balance</b>		0	0	0	0	0	20,512,233
<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	1,877,298	0	0	0
<b>Total Designated Fund Balance</b>		0	0	1,877,298	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
<b>TOTAL FUND EQUITY</b>		0	0	1,877,298	0	0	20,512,233
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0	2,463,623	0	0	31,309,026

CALIFORNIA COMMUNITY COLLEGES  
Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

Governmental Funds Group

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

District ID: 340

Name: PERALTA

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	6,731,812		24,262,003
Cash With Fiscal Agents	9113			5,457,982
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	54,090		88
Due from Other Funds	9140	(129,202)		8,287,021
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			102,001
<b>TOTAL ASSETS</b>		6,656,700	0	38,109,095
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	560,497		3,849,824
Accrued Salaries and Wages Payable	9520			160,400
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	291,252		9,650,019
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
<b>TOTAL LIABILITIES</b>		851,749	0	13,660,243

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, 2019

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			
Unassigned	9790			
<b>Total Fund Balance</b>		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	5,804,951		24,448,852
<b>Total Designated Fund Balance</b>		5,804,951	0	24,448,852
Uncommitted Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		5,804,951	0	24,448,852
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		6,656,700	0	38,109,095

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

52 Cafeteria Fund

59 Other Enterprise Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

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

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				
<b>Total Reserved Fund Balance</b>		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, 2019

District ID: 340

Name: PERALTA

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
<b>ASSETS</b>			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	2,552,126	
Cash With Fiscal Agents	9113	363,848	
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130		
Due from Other Funds	9140	930,767	
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		
<b>Total Fixed Assets</b>		0	0
<b>TOTAL ASSETS</b>		3,846,741	0



COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 340

Name: PERALTA

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
<b>LIABILITIES</b>			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	1,043,562	
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		1,043,562	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	1,043,562	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 340

Name: PERALTA

Description	CA (Object)	61 Self-Insurance Fund	69 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	2,803,179	
Unassigned	9790		
Total Reserved Fund Balance		2,803,179	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>		2,803,179	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		3,846,741	0

CALIFORNIA COMMUNITY COLLEGES  
Annual Financial and Budget Report  
COMBINED BALANCE SHEET

Fiduciary Funds Group  
70 Trust Funds

For Year Ended June 30, 2019

District ID: 340

Name: PERALTA

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
<b>ASSETS</b>									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111								
In County Treasury	9112	154,818	219,183	753,751	(9,919,168)				
Cash With Fiscal Agents	9113	3,011			4,873,417				
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130	2,728	32,806		4,405,473				
Due from Other Funds	9140	5,363	39,705	55,239	2,084,030				
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220	418	3,596						
<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>		166,338	295,290	808,990	1,443,752	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 340

Name: PERALTA

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
<b>LIABILITIES</b>									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	1,092	124,811	11,608	169,670				
Accrued Salaries and Wages Payable	9520			482					
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	4,272	18,138	55,239	19,978				
Temporary Loans	9550			102					
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570		6,358		68,337				
Total Current Liabilities and Deferred Revenue		5,364	149,307	67,431	257,985	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	5,364	149,307	67,431	257,985	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 340

Name: PERALTA

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 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	160,974	145,983						
Unassigned	9790								
<b>Total Reserved Fund Balance</b>		160,974	145,983	0	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			741,559	1,185,767				
Total Designated Fund Balance		0	0	741,559	1,185,767	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>		160,974	145,983	741,559	1,185,767	0	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		166,338	295,290	808,990	1,443,752	0	0	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

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		899,649	899,649
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140			0
Student Financial Aid	8150		198,494	198,494
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170			0
Other Federal Revenues	8190	382	2,671,761	2,672,143
<b>Total Federal Revenues</b>	8100	382	3,769,904	3,770,286
<b>State Revenues</b>	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	38,437,639		38,437,639
State General Apportionment	8612			0
Other General Apportionment	8613	256,179		256,179
General Categorical Programs	8620			
Child Development	8621		2,614,746	2,614,746
Extended Opportunity Programs and Services(EOPS)	8622			0
Disabled Students Programs and Services(DSPS)	8623		5,035,329	5,035,329
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		3,997,680	3,997,680
Telecommunications and Technology Infrastructure Program (TTIP)	8626		586,742	586,742
Other General Categorical Programs	8627		3,882,303	3,882,303

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

District ID: 340

Name: PERALTA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
EPA Proceeds	8630	15,922,131		15,922,131
<b>Reimbursable Categorical Programs</b>	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		313,250	313,250
<b>State Tax Subventions</b>	8670			
Homeowners' Property Tax Relief	8671			0
Timber Yield Tax	8672	170,173		170,173
Other State Tax Subventions	8673			0
<b>State Non-Tax Revenues</b>	8680			
State Lottery Proceeds	8681	3,862,813	727,055	4,589,868
State Mandated Costs	8685			0
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	6,192,740	12,566,004	18,758,744
<b>Total State Revenues</b>	8600	64,841,675	29,723,109	94,564,784

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

District ID: 340

Name: PERALTA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
<b>Local Revenues</b>	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	19,954,591		19,954,591
Tax Allocation, Supplemental Roll	8812	868,303		868,303
Tax Allocation, Unsecured Roll	8813	1,267,074		1,267,074
Prior Years Taxes	8816			0
Education Revenues Augmentation Fund (ERAF)	8817	4,361,223		4,361,223
Redevelopment Agency Funds - Pass Through	8818	28,174,535		28,174,535
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	477,611	516,491	994,102
Other Contract Services	8832		717,826	717,826
Sales and Commissions	8840			0
Rentals and Leases	8850			0
Interest and Investment Income	8860			0
Student Fees and Charges	8870			
Community Services Classes	8872	138,536		138,536
Dormitory	8873			0
Enrollment	8874	6,117,916		6,117,916
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	37,965		37,965
Nonresident Tuition	8880	2,638,014		2,638,014
Parking Services and Public Transportation	8881			0
Other Student Fees and Charges	8885			0
Other Local Revenues	8890	12,714,690	1,482,054	14,196,744
<b>Total Local Revenues</b>	8800	76,750,458	2,716,371	79,466,829
<b>Total Revenues</b>		141,592,515	36,209,384	177,801,899



Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

District ID: 340

Name: PERALTA

Description	Object Code	Fund S11 Unrestricted	Fund S12 Restricted	Fund S10 Total 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 -- (8970/8981/8982/8983)	898#	9,989,588	9,269,694	19,259,282
<b>Total Other Financing Sources</b>	8900	9,989,588	9,269,694	19,259,282
<b>Total Revenues and Other Financing Sources</b>		151,582,103	45,479,078	197,061,181

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	735,998	46,975	50,189	23,258		856,420
Architecture and Environmental Design	0200	105,300		15,469			120,769
Environmental Sciences and Technologies	0300	38,067	32,250	3,754			74,071
Biological Sciences	0400	3,849,779	77,624	132,939	177,384		4,237,726
Business and Management	0500	1,991,050	35,928	12,776	2,163		2,041,917
Communications	0600	1,535,768	18,806	134,457	36,364		1,725,395
Computer and Information Science	0700	2,526,016	33,353	211,051	86,709		2,857,129
Education	0800	3,045,690	3,152	45,798	30,344		3,124,984
Engineering and Related Industrial Technology	0900	4,379,201	149,056	637,826	393,605		5,559,688
Fine and Applied Arts	1000	3,546,365	9,270	86,641	40,955		3,683,231
Foreign language	1100	1,593,349		458			1,593,807
Health	1200	1,456,976	16,202	82,681	42,152		1,598,011
Consumer Education And Home Economics	1300	2,138,798	22,945	533,304	28,000		2,723,047
Law	1400	272,240		4,319			276,559
Humanities(Letters)	1500	6,763,630	25,504	12,113			6,801,247
Library Science	1600	8,880	165				9,045
Mathematics	1700	5,557,765	41,248	20,961			5,619,974
Military Studies	1800						0
Physical Sciences	1900	3,341,081	11,219	78,157			3,430,457
Psychology	2000	1,359,706		2,941			1,362,647
Public Affairs and Services	2100	439,810	45,266	44,317	105,207		634,600
Social Sciences	2200	5,701,826	12,291	31,907			5,746,024
Commercial Services	3000	1,320,573	4,985	48,319	8,657		1,382,534
Interdisciplinary Studies	4900	7,593,285	71,765	57,858	119,009		7,841,917
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	6,812,864					6,812,864
<b>Sub-Total Instructional Activites</b>		<b>66,114,017</b>	<b>658,004</b>	<b>2,248,235</b>	<b>1,093,807</b>		<b>70,114,063</b>
<b>Total Expenditures for GF Activities*</b>		<b>66,495,489</b>	<b>81,378,598</b>	<b>19,290,483</b>	<b>2,445,038</b>	<b>19,929,131</b>	<b>189,538,739</b>

\*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: 2018-2019

Budget Year: 2019-2020

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		10,805,331	804,240	328,875		11,938,446
Course and Curriculum Development	6020		664,020	198,957			862,977
Academic / Faculty Senate	6030		220,371	33,373			253,744
Other Instructional Administration & Governance	6090			25,091			25,091
<b>Total Instructional Admin. &amp; Governance</b>		0	11,689,722	1,061,661	328,875	0	13,080,258
Instructional Support Services	6100						
Learning Center	6110	163,940	516,719	47,636	92,518		820,813
Library	6120		111,327	53,147	309,161		473,635
Media	6130		243,250	10,525			253,775
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150		439,076				439,076
Other Instructional Support Services	6190		136,124				136,124
<b>Total Instructional Support Services</b>		163,940	1,446,496	111,308	401,679	0	2,123,423
Admissions and Records	6200		1,778,254	106,202	31,306		1,915,762
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		3,027,183	16,917			3,044,100
Matriculation and Student Assessment	6320		4,987,592	159,791	176		5,147,559
Transfer Programs	6330						0
Career Guidance	6340						0
Other Student Counseling and Guidance	6390						0
<b>Total Student Counseling and Guidance</b>		0	8,014,775	176,708	176	0	8,191,659

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: 2018-2019

Budget Year: 2019-2020

District ID: 340

Name: PERALTA

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Other Student Services	6400						
Cal Work Opportunity and Responsibility to Kids *	6410						0
Disabled Student Programs and Services (DSPS)	6420		2,317,187	127,574	32,749		2,477,510
Extended Opportunity Programs and Services (EOPS)	6430		3,313,737	190,454	22,449	132,509	3,659,149
Health Services	6440		900,341	609,167	7,895		1,517,403
Student Personnel Administration	6450		3,325,722	296,096	25,229		3,647,047
Financial Aid Administration	6460		3,915,509	125,540	5,894		4,046,943
Job Placement Services	6470		1,012,296	290,408	17,877		1,320,581
Veterans Services	6480		95,604	24,123	30,674		150,401
Miscellaneous Student Services	6490		1,545,189	1,230,203	28,439	10,226,630	13,030,461
<b>Total Other Student Services</b>		0	16,425,585	2,893,565	171,206	10,359,139	29,849,495
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,966,702	332,875	5,901		2,305,478
Custodial Services	6530		3,857,892	291,156	30,033		4,179,081
Grounds Maintenance and Repairs	6550		901,700	50,199			951,899
Utilities	6570			4,653,786			4,653,786
Other Operations and Maintenance of Plant	6590		260,806	437,857			698,663
<b>Total Operation and Maintenance of Plant</b>	6500	0	6,987,100	5,765,873	35,934	0	12,788,907
Planning, Policymaking and Coordinations	6600		6,570,569	4,262,443	172,170		11,005,182

\* 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: 2018-2019

Budget Year: 2019-2020

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		242,642	69,997			312,639
Fiscal Operations	6720		9,939,269	(4,024,580)	107,098		6,021,787
Human Resources Management	6730		2,330,604	(192,223)	6,211		2,144,592
Noninstruct Staff Retirees' Benefits & Retirement *	6740						0
Staff Development	6750		14,747	22,636			37,383
Staff Diversity	6760						0
Logistical Services	6770		1,203,185	2,517,196	27,766		3,748,147
Management Information Systems	6780		3,948,544	1,917,415	18,168		5,884,127
Other General Institutional Support Services	6790		7,426,935	548,565			7,975,500
<b>Total General Institutional Support Services</b>	6700	0	25,105,926	859,006	159,243	0	26,124,175
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820	117,241	14,974	9,818	8,371		150,404
Community Use of Facilities	6830		215,075	30,533	26,451		272,059
Economic Development	6840						0
Other Community Services & Economic Development	6890						0
<b>Total Community Services</b>	6800	117,241	230,049	40,351	34,822	0	422,463

\* 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: 2018-2019

Budget Year: 2019-2020

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		515,626	138,577	300		654,503
Parking	6950		285,640	1,096,389			1,382,029
Student and Co-Curricular Activities	6960		1,149,911	485,539	11,790		1,647,240
Student Housing	6970						0
Other Ancillary Services	6990						0
<b>Total Ancillary Services</b>	6900	0	1,951,177	1,720,505	12,090	0	3,683,772
Auxiliary Operations	7000						
Contract Education	7010	100,291	110,266	44,626	3,730		258,913
Other Auxiliary Operations	7090		410,675				410,675
<b>Total Auxiliary Operations</b>	7000	100,291	520,941	44,626	3,730	0	669,588

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: 2018-2019

Budget Year: 2019-2020

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					4,899,297	4,899,297
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
<b>Total Long-Term Debt and Other Financing</b>	<b>7200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,899,297</b>	<b>4,899,297</b>
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					3,160,913	3,160,913
Student Aid	7320					1,509,782	1,509,782
Other Outgo	7390						0
<b>Total Transfers, Student Aid and Other Outgo</b>	<b>7300</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,670,695</b>	<b>4,670,695</b>
<b>Sub-Total Non-Instructional Activities</b>		<b>381,472</b>	<b>80,720,594</b>	<b>17,042,248</b>	<b>1,351,231</b>	<b>19,929,131</b>	<b>119,424,676</b>
<b>Total Expenditures General Fund: activities *</b>		<b>66,495,489</b>	<b>81,378,598</b>	<b>19,290,483</b>	<b>2,445,038</b>	<b>19,929,131</b>	<b>189,538,739</b>

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: PERALTA

I.	2019-2020 Appropriations Limit:			
A.	2018-2019 Appropriations Limit:			\$97,192,514
B.	2019-2020 Price Factor:	1.0385		
C.	Population factor:			
	1. 2017-2018 Second Period Actual FTES	18,723.00		
	2. 2018-2019 Second Period Actual FTES	16,686.00		
	3. 2018-2019 Population change factor (C2/C1)	0.8912		
D.	2018-2019 Limit adjusted by inflation and population factors (A * B * C.3)			\$89,952,760
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)			\$89,952,760
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.	2019-2020 Appropriations Limit (D + E.3 - F.3)			\$89,952,760
II.	2019-2020 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			39,732,021
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			172,858
C.	Local Property taxes			58,084,604
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			8,000,000
F.	Interest on proceeds of taxes			0
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2019-2020 Appropriations Subject to Limit			\$105,989,483



For Actual Year: 2018-2019

Budget Year: 2019-2020

General Fund

Description	Object Code	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
		<b>REVENUES:</b>					
Federal Revenues	8100	382		3,769,904	3,958,357	3,770,286	3,958,357
State Revenues	8600	64,841,675	68,077,817	29,723,109	37,010,084	94,564,784	105,087,901
Local Revenues	8800	76,750,458	75,298,147	2,716,371	1,287,320	79,466,829	76,585,467
<b>Total Revenues</b>		<b>141,592,515</b>	<b>143,375,964</b>	<b>36,209,384</b>	<b>42,255,761</b>	<b>177,801,899</b>	<b>185,631,725</b>
<b>EXPENDITURES:</b>							
Academic Salaries	1000	50,752,624	46,986,604	7,641,883	7,455,578	58,394,507	54,442,182
Classified Salaries	2000	26,846,390	29,131,772	10,401,895	10,329,128	37,248,285	39,460,900
Employee Benefits	3000	45,940,428	47,030,588	6,290,867	8,060,596	52,231,295	55,091,184
Supplies and Materials	4000	1,583,528	921,928	1,607,187	1,203,102	3,190,715	2,125,030
Other Operating Expenses and Services	5000	12,010,589	21,247,154	4,089,179	12,638,926	16,099,768	33,886,080
Capital Outlay	6000	489,588	273,267	1,955,450	694,297	2,445,038	967,564
<b>Total Expenditures</b>		<b>137,623,147</b>	<b>145,591,313</b>	<b>31,986,461</b>	<b>40,381,627</b>	<b>169,609,608</b>	<b>185,972,940</b>
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		<b>3,969,368</b>	<b>(2,215,349)</b>	<b>4,222,923</b>	<b>1,874,134</b>	<b>8,192,291</b>	<b>(341,215)</b>
Other Financing Sources	8900	9,989,588	9,650,000	9,269,694	9,026,539	19,259,282	18,676,539
Other Outgo	7000	8,118,620	9,278,805	11,810,511	10,842,122	19,929,131	20,120,927
<b>Net Increase/(Decrease) in Fund Balance</b>		<b>5,840,336</b>	<b>(1,844,154)</b>	<b>1,682,106</b>	<b>58,551</b>	<b>7,522,442</b>	<b>(1,785,603)</b>
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	14,541,916	19,898,560	4,027,178	5,510,281	18,569,094	25,408,841
Prior Years Adjustments	9020	(483,692)		(199,003)		(682,695)	
Adjusted Beginning Balance	9030	14,058,224		3,828,175		17,886,399	
<b>Ending Fund Balance, June 30</b>		<b>19,898,560</b>	<b>18,054,406</b>	<b>5,510,281</b>	<b>5,568,832</b>	<b>25,408,841</b>	<b>23,623,238</b>

For Actual Year: 2018-2019

Budget Year: 2019-2020

**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	174,307	174,307				
Local Revenues	8800	29,897,331	29,897,331				
<b>Total Revenues</b>		30,071,638	30,071,638	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	14,185,000	14,185,000				
Debt Interest and Other Service Charges	7120	17,075,694	17,075,694				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
<b>Total Other Outgo</b>	7000	31,260,694	31,260,694	0	0	0	0
<b>Net Other Financing Sources / (Other Outgo)</b>	8900 & 7000	(31,260,694)	(31,260,694)	0	0	0	0
<b>Net Increase/Decrease in Fund Balance</b>		(1,189,056)	(1,189,056)	0	0	0	0
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	25,053,727	23,864,671	0	0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	25,053,727		0		0	
<b>Ending Fund Balance, June 30</b>		23,864,671	22,675,615	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

340 PERALTA

For Actual Year: 2018-2019

Budget Year: 2019-2020

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					81,514	
State Revenues	8600					1,710,565	
Local Revenues	8800					392,102	
<b>Total Income</b>		0	0	0	0	2,184,181	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000					757,218	
Employee Benefits	3000					457,535	
Supplies and Materials	4000					93,624	
Other Operating Expenses and Services	5000					179,634	
Capital Outlay	6000					134,490	
<b>Total Expenditures</b>		0	0	0	0	1,622,501	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	0	0	561,680	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	561,680	0
<b>Begining Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		0	851,992	1,877,298
Prior Years Adustments	9020					463,626	
Adjusted Beginning Balance	9030	0		0		1,315,618	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	1,877,298	1,877,298

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

340 PERALTA

For Actual Year: 2018-2019

Budget Year: 2019-2020

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
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800					17,776,704	14,505,810
<b>Total Income</b>		0	0	0	0	17,776,704	14,505,810
<b>Expenditures</b>							
Academic Salaries	1000					4,693,294	7,037,811
Classified Salaries	2000					1,141,912	482,216
Employee Benefits	3000					2,206,738	284,806
Supplies and Materials	4000					24,295	12,000
Other Operating Expenses and Services	5000					248,831	584,426
Capital Outlay	6000					10,157	
<b>Total Expenditures</b>		0	0	0	0	8,325,227	8,401,259
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	0	0	9,451,477	6,104,551
<b>Other Financing Sources</b>	8900					1,994,247	
<b>Other Outgo</b>	7000					2,270,000	6,104,551
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	9,175,724	0
<b>Begining Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0	0	0	(2,593,011)	20,512,233
Prior Years Adjustments	9020					13,929,520	
Adjusted Beginning Balance	9030	0		0		11,336,509	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	20,512,233	20,512,233

For Actual Year: 2018-2019

Budget Year: 2019-2020

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
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600	185,612	4,915,671				
Local Revenues	8800	812,459	3,805,140			680,343	65,500,000
<b>Total Income</b>		998,071	8,720,811	0	0	680,343	65,500,000
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000					743,385	970,751
Employee Benefits	3000					383,448	552,493
Supplies and Materials	4000	18,659				137	
Other Operating Expenses and Services	5000	2,600,200	7,363,909			3,886,470	7,000,853
Capital Outlay	6000	1,109,836	1,356,902			22,518,742	45,100,079
<b>Total Expenditures</b>		3,728,695	8,720,811	0	0	27,532,182	53,624,176
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(2,730,624)	0	0	0	(26,851,839)	11,875,824
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		(2,730,624)	0	0	0	(26,851,839)	11,875,824
<b>Begining Fund Balance:</b>							
Net Beginning Balance, July 1	9010	8,038,171	5,804,951	50,849,027	0		24,448,852
Prior Years Adustments	9020	497,404		(50,849,027)		51,300,691	
Adjusted Beginning Balance	9030	8,535,575		0		51,300,691	
<b>Ending Fund Balance, June 30</b>		5,804,951	5,804,951	0	0	24,448,852	36,324,676

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2018-2019

Budget Year: 2019-2020

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>Begining Fund Balance:</b>							
Net Beginning Balance, July 1	9010	0	0	0	0		0
Prior Years Adustments	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: 2018-2019

Budget Year: 2019-2020

Enterprise Funds

Description	Object	FUND: 59					
	Code	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				

For Actual Year: 2018-2019

Budget Year: 2019-2020

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	945,066					
Other Financing Sources	8900	400,000					
<b>Total Income</b>		1,345,066	0	0	0		
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	(90)					
Other Operating Expenses and Services	5000	1,281,055					
Capital Outlay	6000						
<b>Total Expenditures</b>		1,280,965	0	0	0		
<b>Net Profit or Loss</b>		64,101	0	0	0		
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		64,101	0	0	0		
<b>Begining Fund Balance:</b>							
Net Beginning Balance, July 1	9010	(13,461)	2,803,179		0		
Prior Years Adustments	9020	2,752,539					
Adjusted Beginning Balance	9030	2,739,078		0			
<b>Ending Fund Balance, June 30</b>		2,803,179	2,803,179	0	0		



REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2018-2019

Budget Year: 2019-2020

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
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	45,745	119,500	59,288	64,000	75,580	109,000
<b>Total Income</b>		45,745	119,500	59,288	64,000	75,580	109,000
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	552	1,200			7,934	
Employee Benefits	3000					487	275
Supplies and Materials	4000	4,486	20,450			13,495	4,500
Other Operating Expenses and Services	5000	44,710	96,739	23,930	64,000	52,396	64,225
Capital Outlay	6000		1,111			99,987	17,500
<b>Total Expenditures</b>		49,748	119,500	23,930	64,000	174,299	86,500
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(4,003)	0	35,358	0	(98,719)	22,500
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		(4,003)	0	35,358	0	(98,719)	22,500
<b>Begining Fund Balance:</b>							
Net Beginning Balance, July 1	9010	164,712	160,974	106,997	145,983	840,371	741,559
Prior Years Adustments	9020	265		3,628		(93)	
Adjusted Beginning Balance	9030	164,977		110,625		840,278	
<b>Ending Fund Balance, June 30</b>		160,974	160,974	145,983	145,983	741,559	764,059

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

340 PERALTA

For Actual Year: 2018-2019

Budget Year: 2019-2020

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
<b>REVENUES:</b>							
Federal Revenues	8100	30,958,956	31,812,089				
State Revenues	8600	2,075,255	3,603,298				
Local Revenues	8800	4,578					
<b>Total Income</b>		<b>33,038,789</b>	<b>35,415,387</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	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		<b>33,038,789</b>	<b>35,415,387</b>	0	0	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000	31,775,136	31,775,136				
<b>Net Increase/(Decrease) in Fund Balance</b>		<b>1,263,653</b>	<b>3,640,251</b>	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	(449,598)	1,185,767		0		0
Prior Years Adjustments	9020	371,712					
Adjusted Beginning Balance	9030	(77,886)		0		0	
<b>Ending Fund Balance, June 30</b>		<b>1,185,767</b>	<b>4,826,018</b>	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

340 PERALTA

For Actual Year: 2018-2019

Budget Year: 2019-2020

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: 2018-2019

District ID: 340

Name: PERALTA

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	1,326,809
11	UNRESTRICTED SUBFUND	39	OTHER SPECIAL REVENUE FUND	10,240,870

CALIFORNIA COMMUNITY COLLEGES  
Annual Financial and Budget Report  
SUPPLEMENTAL DATA

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

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 340

Name: PERALTA

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		Total
		Instructional & Institutional Unrestricted	Support Activities	Support Activities	Total Unrestricted	Instructional Materials Proposition 20	
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
<b>Lottery Adjustments and Proceeds:</b>							
Net Beginning Balance, July 1	9010						
Adjustments	9020						
Adjusted Beginning Balance	9030		0			0	
<b>Actual Fiscal Year Data</b>							
State Lottery Proceeds:	8681		3,862,813			727,055	
<b>Expenditures</b>							
Academic Salaries	1000		2,411,086		2,411,086		2,411,086
Classified Salaries	2000		143,061		143,061		143,061
Employee Benefits	3000		1,192,130		1,192,130		1,192,130
<b>Supplies &amp; Materials</b>							
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300		58,237		58,237	727,055	785,292
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		0	58,237	0	58,237	727,055	785,292
Other Operating Expenses and Services	5000		58,299		58,299		58,299
<b>Capital Outlay</b>							
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		0	0	0	0		0
Other Outgo	7000				0		0
<b>Total Expenditures</b>		0	3,862,813	0	3,862,813	727,055	4,589,868
<b>Ending Balance</b>					0	0	0

CALIFORNIA COMMUNITY COLLEGES  
Annual Financial and Budget Report  
SUPPLEMENTAL DATA

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

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 340

Name: PERALTA

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		Total
		Instructional & Institutional Unrestricted	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	
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		3,798,747			767,951	
<b>Expenditures</b>							
Academic Salaries	1000		2,499,592		2,499,592		2,499,592
Classified Salaries	2000		44,744		44,744		44,744
Employee Benefits	3000		1,202,519		1,202,519		1,202,519
<b>Supplies &amp; Materials</b>	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300		500		500	767,951	768,451
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		0	500	0	500	767,951	768,451
Other Operating Expenses and Services	5000		51,392		51,392		51,392
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		0	0	0	0		0
Other Outgo	7000				0		0
<b>Total Expenditures</b>		0	3,798,747	0	3,798,747	767,951	4,566,698
<b>Ending Balance</b>					0	0	

Annual Financial and Budget Report

For Actual Year: 2018-2019

District ID: 340

Name: PERALTA

EPA Revenue	15,922,131
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
Instructional Activities	0100-5900	15,922,131	0	0	15,922,131
TOTAL		15,922,131	0	0	15,922,131

Annual Financial and Budget Report

For Actual Year: 2018-2019

Budget Year: 2019-2020

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	9,654,252	4,570,244	14,224,496	-81,147	-0.57%
2019-20	10,388,201	4,990,022	15,378,223	1,153,727	8.11%
2020-21	11,177,947	5,264,896	16,442,843	1,064,620	6.92%

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.