

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2019-2020)

(Budget Report for Fiscal Year 2020-2021)

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

12/23/2020

Date

Carla Walter
Carla Walter (Jan 13, 2021 10:16 PST)

District Superintendent

01/13/2021

Date

Contact: Adil Ahmed

(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, 2020. 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: 2019-2020

Budget Year: 2020-2021

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	23,438,020	23,438,020	158,663	23,596,683
Other	1300	18,578,881	18,578,881		18,578,881
Total Instructional Salaries		42,016,901	42,016,901	158,663	42,175,564
Non-Instructional Salaries					
Contract or Regular	1200		9,697,586		9,697,586
Other	1400		963,503		963,503
Total Non-Instructional Salaries		0	10,661,089	0	10,661,089
Total Academic Salaries		42,016,901	52,677,990	158,663	52,836,653
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		21,439,682	948,823	22,388,505
Other	2300		989,214	28,149	1,017,363
Total Non-Instructional Salaries		0	22,428,896	976,972	23,405,868
Instructional Aides					
Regular Status	2200	1,563,251	1,563,251		1,563,251
Other	2400	248,261	329,881		329,881
Total Instructional Aides		1,811,512	1,893,132	0	1,893,132
Total Classified Salaries		1,811,512	24,322,028	976,972	25,299,000
Employee Benefits	3000	20,768,971	41,056,468	563,994	41,620,462
Supplies and Materials	4000		887,815	40,869	928,684
Other Operating Expenses	5000		13,499,996	1,221,035	14,721,031
Equipment Replacement	6420			402,896	402,896
Total Expenditures Prior to Exclusions		64,597,384	132,444,297	3,364,429	135,808,726

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 340

Name: PERALTA

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Exclusions		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Activities to Exclude	TOP Code				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900				0
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740				0
Objects to Exclude	Object Code				
Rents and Leases	5060		1,152,449		1,152,449
Lottery Expenditures					
Academic Salaries	1000		1,241,390		1,241,390
Classified Salaries	2000		331,437		331,437
Employee Benefits	3000		666,444		666,444
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300		48,297		48,297
Noninstructional, Supplies & Materials	4400				0
Total Supplies and Materials		0	48,297	0	48,297
Other Operating Expenses and Services	5000		83,654		83,654

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: 2019-2020

Budget Year: 2020-2021

District ID: 340

Name: PERALTA

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000				0
Total Exclusions		0	3,523,671	0	3,523,671
Total for ECS 84362, 50% Law		64,597,384	128,920,626	3,364,429	132,285,055
Percent of CEE (Instructional Salary Cost / Total CEE)		50.11%	100.00%		
50% of Current Expense of Education			64,460,313		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		64,597,384	128,920,626	3,364,429	132,285,055
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		64,597,384	132,444,297	3,364,429	135,808,726
Capital Expenditures	6000	110,087	465,627	15,469	481,096
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		64,707,471	132,909,924	3,379,898	136,289,822

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	(74,021,410)	71,636,358	(2,385,052)
Cash With Fiscal Agents	9113	23,704,083	(19,088,990)	4,615,093
Revolving Cash Accounts	9114			0
Investments (at cost)	9120			0
Accounts Receivable	9130	40,397,255	10,940,137	51,337,392
Due from Other Funds	9140	78,509,528	3,069,581	81,579,109
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210	143,224		143,224
Prepaid Items	9220	262,667	20,607	283,274
TOTAL ASSETS		68,995,347	66,577,693	135,573,040
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	2,225,823	467,526	2,693,349
Accrued Salaries and Wages Payable	9520	6,451,363	14,528,095	20,979,458
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	32,910,639	31,828,361	64,739,000
Temporary Loans	9550	2,498,560	12,511,365	15,009,925
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570			0
TOTAL LIABILITIES		44,086,385	59,335,347	103,421,732

For Year Ended June 30, 2020

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	24,908,962	7,242,346	32,151,308
Unassigned	9790			0
Total Fund Balance		24,908,962	7,242,346	32,151,308
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		24,908,962	7,242,346	32,151,308
TOTAL LIABILITIES AND FUND EQUITY		68,995,347	66,577,693	135,573,040

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 340

Name: PERALTA

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	39,245,492		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		39,245,492	0	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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
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	39,245,492		
Unassigned	9790			
Total Fund Balance		39,245,492	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		39,245,492	0	0
TOTAL LIABILITIES AND FUND EQUITY		39,245,492	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, 2020

District ID: 340

Name: PERALTA

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112			2,745,856			12,939,084
Cash With Fiscal Agents	9113						1,209,421
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			31,841			1,876,967
Due from Other Funds	9140			33,168			12,442,156
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						50,518
TOTAL ASSETS		0	0	2,810,865	0	0	28,518,146
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			137,361			15,410
Accrued Salaries and Wages Payable	9520			764,274			4,464,816
Compensated Absences Payable Current	9530						
Due to Other Funds	9540			33,168			12,527,287
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						
TOTAL LIABILITIES		0	0	934,803	0	0	17,007,513

- 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, 2020

District ID: 340

Name: PERALTA

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
FUND BALANCE (NON-GASB 54)							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	1,876,062	0	0	0
Unassigned	9790	0	0	0	0	0	0
Total Fund Balance		0	0	1,876,062	0	0	0
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	11,510,633
Total Designated Fund Balance		0	0	0	0	0	11,510,633
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		0	0	1,876,062	0	0	11,510,633
TOTAL LIABILITIES AND FUND EQUITY		0	0	2,810,865	0	0	28,518,146

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, 2020

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	9,157,039		108,731,218
Cash With Fiscal Agents	9113			4,278,784
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			65,503,115
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			102,001
TOTAL ASSETS		9,157,039	0	178,615,118
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			1,818,728
Accrued Salaries and Wages Payable	9520	405,133		7,799,388
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	5,236,150		67,347,674
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		5,641,283	0	76,965,790

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, 2020

District ID: 340

Name: PERALTA

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			101,649,328
Unassigned	9790			
Total Fund Balance		0	0	101,649,328
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754	3,515,756		
Total Designated Fund Balance		3,515,756	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		3,515,756	0	101,649,328
TOTAL LIABILITIES AND FUND EQUITY		9,157,039	0	178,615,118

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, 2020

District ID: 340

Name: PERALTA

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

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, 2020

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:

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2020

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, 2020

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	1,911,746	
Cash With Fiscal Agents	9113	363,893	
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130		
Due from Other Funds	9140		
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
Fixed Assets	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321		
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
Total Fixed Assets		0	0
TOTAL ASSETS		2,275,639	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, 2020

District ID: 340

Name: PERALTA

Description	CA (Object)	61	69
		Self-Insurance Fund	Other Internal Service Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	35,224	
Accrued Salaries and Wages Payable	9520	230,003	
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		265,227	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	265,227	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, 2020

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	2,010,412	
Unassigned	9790		
Total Reserved Fund Balance		2,010,412	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		2,010,412	0
TOTAL LIABILITIES AND FUND EQUITY		2,275,639	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 340

Name: PERALTA

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111								
In County Treasury	9112	574,728	362,049	912,846	(9,919,168)				
Cash With Fiscal Agents	9113				390,445				
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130	58,562	39,164		1,779,711				
Due from Other Funds	9140	14,701	26,029	58,610	10,048,329				
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		647,991	427,242	971,456	2,299,317	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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		171,460	1,694	169,670				
Accrued Salaries and Wages Payable	9520	11,375		6,919					
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	14,701	26,029	58,610	2,292,565				
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570		28,932	45,248					
Total Current Liabilities and Deferred Revenue		26,076	226,421	112,471	2,462,235	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	26,076	226,421	112,471	2,462,235	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

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			858,985	(162,918)				
Unassigned	9790								
Total Reserved Fund Balance		0	0	858,985	(162,918)	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	621,915	200,821						
Total Designated Fund Balance		621,915	200,821	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		621,915	200,821	858,985	(162,918)	0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		647,991	427,242	971,456	2,299,317	0	0	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

District ID: 340

Name: PERALTA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Federal Revenues	8100			
Forest Revenues	8110			0
Higher Education Act	8120		1,193,483	1,193,483
Workforce Investment Act	8130	13,297		13,297
Temporary Assistance for Needy Families (TANF)	8140			0
Student Financial Aid	8150			0
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170			0
Other Federal Revenues	8190	4,403	3,738,094	3,742,497
Total Federal Revenues	8100	17,700	4,931,577	4,949,277
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611			0
State General Apportionment	8612	53,263,442		53,263,442
Other General Apportionment	8613	234,351		234,351
General Categorical Programs	8620			
Child Development	8621		2,615,244	2,615,244
Extended Opportunity Programs and Services(EOPS)	8622			0
Disabled Students Programs and Services(DSPS)	8623		764,209	764,209
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		4,211,461	4,211,461
Telecommunications and Technology Infrastructure Program (TTIP)	8626		688,597	688,597
Other General Categorical Programs	8627			0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

District ID: 340

Name: PERALTA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
EPA Proceeds	8630	8,757,309		8,757,309
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	171,401		171,401
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	2,371,223	836,902	3,208,125
State Mandated Costs	8685			0
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	8,005,266	17,256,059	25,261,325
Total State Revenues	8600	72,802,992	26,372,472	99,175,464

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

District ID: 340

Name: PERALTA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	21,020,778		21,020,778
Tax Allocation, Supplemental Roll	8812	586,872		586,872
Tax Allocation, Unsecured Roll	8813	1,415,179		1,415,179
Prior Years Taxes	8816			0
Education Revenues Augmentation Fund (ERAF)	8817	5,779,677		5,779,677
Redevelopment Agency Funds - Pass Through	8818	24,722,275		24,722,275
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	490,089	370,578	860,667
Other Contract Services	8832			0
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	128,882		128,882
Dormitory	8873			0
Enrollment	8874	7,103,312		7,103,312
Enrollment Contra Revenue for Uncollectible Receivables	8874.1			0
Enrollment Contra Revenue for AB19 College Promise Waivers	8874.5			0
Enrollment Contra Revenue for COVID Refunds	8874.7			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	27,644		27,644
Nonresident Tuition	8880	2,869,655		2,869,655
Parking Services and Public Transportation	8881			0
Other Student Fees and Charges	8885			0
Other Local Revenues	8890	10,188,418	1,138,492	11,326,910
Total Local Revenues	8800	74,332,781	1,509,070	75,841,851
Total Revenues		147,153,473	32,813,119	179,966,592

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

District ID: 340

Name: PERALTA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	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#	4,103,141	9,401,825	13,504,966
Total Other Financing Sources	8900	4,103,141	9,401,825	13,504,966
Total Revenues and Other Financing Sources		151,256,614	42,214,944	193,471,558

CALIFORNIA COMMUNITY COLLEGES

Expend by Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2019-2020

Budget Year: 2020-2021

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	818,556	39,153	37,307	31,459		926,475
Architecture and Environmental Design	0200	65,135		12,863	3,705		81,703
Environmental Sciences and Technologies	0300	40,116		779			40,895
Biological Sciences	0400	4,347,644	97,421	199,631	200,254		4,844,950
Business and Management	0500	2,309,658	34,961	24,208	11,360		2,380,187
Communications	0600	1,457,069	15,879	60,095	185,120		1,718,163
Computer and Information Science	0700	2,748,984	11,892	108,150	82,689		2,951,715
Education	0800	3,826,685	2,362	18,840			3,847,887
Engineering and Related Industrial Technology	0900	4,610,828	98,067	535,368	318,604		5,562,867
Fine and Applied Arts	1000	3,887,775	12,758	89,242	34,035		4,023,810
Foreign language	1100	1,726,653		509			1,727,162
Health	1200	2,283,257	59,889	112,409	73,442		2,528,997
Consumer Education And Home Economics	1300	2,479,257	35,861	483,501	25,474		3,024,093
Law	1400	312,973	5,821	1,391			320,185
Humanities(Letters)	1500	6,796,816		8,495	1,922		6,807,233
Library Science	1600	14,908	183				15,091
Mathematics	1700	5,725,344		12,403	1,059		5,738,806
Military Studies	1800						0
Physical Sciences	1900	3,483,443	11,853	66,401	9,916		3,571,613
Psychology	2000	1,250,240		2,434			1,252,674
Public Affairs and Services	2100	414,042	38,563	31,689	31,216		515,510
Social Sciences	2200	5,775,688		19,259	390		5,795,337
Commercial Services	3000	1,355,529	4,681	58,934			1,419,144
Interdisciplinary Studies	4900	7,232,158	41,426	82,705	26,083		7,382,372
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	4,240,311					4,240,311
Sub-Total Instructional Activites		67,203,069	510,770	1,966,613	1,036,728		70,717,180
Total Expenditures for GF Activities*		95,412,422	49,516,345	34,051,060	2,168,856	10,581,583	191,730,266

*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: 2019-2020

Budget Year: 2020-2021

District ID: 340

Name: PERALTA

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Instructional Administration and Governance	6000						
Academic Administration	6010	2,831,185	5,451,806	786,415	103,665		9,173,071
Course and Curriculum Development	6020	132,684	297,989	248,374	2,536		681,583
Academic / Faculty Senate	6030	107,120	227,138	27,020			361,278
Other Instructional Administration & Governance	6090	5,719	29,545	98,693			133,957
Total Instructional Admin. & Governance		3,076,708	6,006,478	1,160,502	106,201	0	10,349,889
Instructional Support Services	6100						
Learning Center	6110	514,360	266,063	8,044			788,467
Library	6120	807,822	1,606,390	51,229	305,527		2,770,968
Media	6130	95,113	163,519	7,831			266,463
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150	88,911	116,559				205,470
Other Instructional Support Services	6190	29,485	54,416				83,901
Total Instructional Support Services		1,535,691	2,206,947	67,104	305,527	0	4,115,269
Admissions and Records	6200	622,998	979,267	32,282	1,246		1,635,793
Student Counseling and Guidance	6300						
Counseling and Guidance	6310	1,361,957	2,827,338	24,859	750		4,214,904
Matriculation and Student Assessment	6320	1,543,042	3,073,029	272,594	80,636		4,969,301
Transfer Programs	6330						0
Career Guidance	6340						0
Other Student Counseling and Guidance	6390						0
Total Student Counseling and Guidance		2,904,999	5,900,367	297,453	81,386	0	9,184,205

CALIFORNIA COMMUNITY COLLEGES

Expend by Non-Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2019-2020

Budget Year: 2020-2021

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	893,606	1,776,641	77,496	61,656	3,000	2,812,399
Extended Opportunity Programs and Services (EOPS)	6430	1,001,835	2,078,463	156,498		116,781	3,353,577
Health Services	6440	251,909	566,426	991,134			1,809,469
Student Personnel Administration	6450	730,734	1,869,281	372,237	81,655		3,053,907
Financial Aid Administration	6460	1,315,041	2,978,980	566,591	21,283		4,881,895
Job Placement Services	6470	287,896	703,465	339,201	4,866		1,335,428
Veterans Services	6480	80034	141,381	14,342			235,757
Miscellaneous Student Services	6490	660,798	1,298,342	402,641	77,227	70,165	2,509,173
Total Other Student Services		5,221,853	11,412,979	2,920,140	246,687	189,946	19,991,605
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510	671,702	1,106,795	430,863	19,561		2,228,921
Custodial Services	6530	1,629,348	2,341,427	291,092	21,623		4,283,490
Grounds Maintenance and Repairs	6550	387,608	485,673	92,618	11,405		977,304
Utilities	6570			4,153,222			4,153,222
Other Operations and Maintenance of Plant	6590	107,746	150,001	332,067			589,814
Total Operation and Maintenance of Plant	6500	2,796,404	4,083,896	5,299,862	52,589	0	12,232,751
Planning, Policymaking and Coordinations	6600	2,430,850	5,239,215	2,543,686	117,500		10,331,251

* 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: 2019-2020

Budget Year: 2020-2021

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	91,696	163,967	30,532			286,195
Fiscal Operations	6720	3,542,750	6,608,608	10,881,042	156,069		21,188,469
Human Resources Management	6730	899,283	1,574,599	722,953	9,766		3,206,601
Noninstruct Staff Retirees' Benefits & Retirement *	6740						0
Staff Development	6750	1,827	10,764	6,755			19,346
Staff Diversity	6760						0
Logistical Services	6770	545,193	825,963	4,353,917	30,249		5,755,322
Management Information Systems	6780	1,444,721	2,685,959	1,582,160	9,439		5,722,279
Other General Institutional Support Services	6790	2,250,112	(414,277)	545,867			2,381,702
Total General Institutional Support Services	6700	8,775,582	11,455,583	18,123,226	205,523	0	38,559,914
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820	74,226	2,045	14,507	11,517		102,295
Community Use of Facilities	6830	27,717	171,758	32,199			231,674
Economic Development	6840						0
Other Community Services & Economic Development	6890						0
Total Community Services	6800	101,943	173,803	46,706	11,517	0	333,969

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

\$10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2019-2020

Budget Year: 2020-2021

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	183,557	326,823	42,519			552,899
Parking	6950		207,801	1,080,746			1,288,547
Student and Co-Curricular Activities	6960	297,280	751,967	378,814	1,914		1,429,975
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	480,837	1,286,591	1,502,079	1,914	0	3,271,421
Auxiliary Operations	7000						
Contract Education	7010	94,465		91,407	2,038	193	188,103
Other Auxiliary Operations	7090	167,023	260,449				427,472
Total Auxiliary Operations	7000	261,488	260,449	91,407	2,038	193	615,575

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: 2019-2020

Budget Year: 2020-2021

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						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					6,303,141	6,303,141
Student Aid	7320					4,088,303	4,088,303
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	10,391,444	10,391,444
Sub-Total Non-Instructional Activities		28,209,353	49,005,575	32,084,447	1,132,128	10,581,583	121,013,086
Total Expenditures General Fund: activities *		95,412,422	49,516,345	34,051,060	2,168,856	10,581,583	191,730,266

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: PERALTA

I.	2020-2021 Appropriations Limit:			
A.	2019-2020 Appropriations Limit:			\$102,931,706
B.	2020-2021 Price Factor:	1.0373		
C.	Population factor:			
	1. 2018-2019 Second Period Actual FTES	16,686.00		
	2. 2019-2020 Second Period Actual FTES	15,362.00		
	3. 2019-2020 Population change factor (C2/C1)	0.9207		
D.	2019-2020 Limit adjusted by inflation and population factors (A * B * C.3)			\$98,304,114
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)			\$98,304,114
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.	2020-2021 Appropriations Limit (D + E.3 - F.3)			\$98,304,114
II.	2020-2021 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			43,466,749
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			172,858
C.	Local Property taxes			57,928,549
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.	2020-2021 Appropriations Subject to Limit			\$109,568,156

For Actual Year: 2019-2020

Budget Year: 2020-2021

General Fund

Description	Object Code	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
		REVENUES:					
Federal Revenues	8100	17,700		4,931,577	17,950,879	4,949,277	17,950,879
State Revenues	8600	72,802,992	69,689,847	26,372,472	44,236,659	99,175,464	113,926,506
Local Revenues	8800	74,332,781	75,127,953	1,509,070	1,639,595	75,841,851	76,767,548
Total Revenues		147,153,473	144,817,800	32,813,119	63,827,133	179,966,592	208,644,933
EXPENDITURES:							
Academic Salaries	1000	53,133,037	46,208,974	7,046,981	6,454,020	60,180,018	52,662,994
Classified Salaries	2000	25,963,530	29,827,717	10,158,938	9,020,538	36,122,468	38,848,255
Employee Benefits	3000	41,817,759	39,892,236	6,808,522	7,805,665	48,626,281	47,697,901
Supplies and Materials	4000	1,466,223	859,650	1,471,756	1,130,674	2,937,979	1,990,324
Other Operating Expenses and Services	5000	19,400,222	22,834,188	11,712,859	35,136,833	31,113,081	57,971,021
Capital Outlay	6000	481,096	261,743	1,687,760	900,254	2,168,856	1,161,997
Total Expenditures		142,261,867	139,884,508	38,886,816	60,447,984	181,148,683	200,332,492
Excess /(Deficiency) of Revenues over Expenditures		4,891,606	4,933,292	(6,073,697)	3,379,149	(1,182,091)	8,312,441
Other Financing Sources	8900	4,103,141		9,401,825	9,259,176	13,504,966	9,259,176
Other Outgo	7000	6,305,534	4,933,292	4,276,049	12,681,005	10,581,583	17,614,297
Net Increase/(Decrease) in Fund Balance		2,689,213	0	(947,921)	(42,680)	1,741,292	(42,680)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	19,898,560	24,908,962	5,510,281	7,242,346	25,408,841	32,151,308
Prior Years Adjustments	9020	2,321,189		2,679,986		5,001,175	
Adjusted Beginning Balance	9030	22,219,749		8,190,267		30,410,016	
Ending Fund Balance, June 30		24,908,962	24,908,962	7,242,346	7,199,666	32,151,308	32,108,628

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

340 PERALTA

For Actual Year: 2019-2020

Budget Year: 2020-2021

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND REDEMPTION FUND		REVENUE BOND INTEREST AND REDEMPTION FUND		OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	166,932	200,000				
Local Revenues	8800	45,784,247	45,000,000				
Total Revenues		45,951,179	45,200,000	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						
Debt Interest and Other Service Charges	7120	30,570,360	31,000,000				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	30,570,360	31,000,000	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(30,570,360)	(31,000,000)	0	0	0	0
Net Increase/Decrease in Fund Balance		15,380,819	14,200,000	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	23,864,671	39,245,490	0	0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	23,864,671		0		0	
Ending Fund Balance, June 30		39,245,490	53,445,490	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

340 PERALTA

For Actual Year: 2019-2020

Budget Year: 2020-2021

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					19,846	50,000
State Revenues	8600					1,583,076	1,345,923
Local Revenues	8800					100,751	300,000
Total Income		0	0	0	0	1,703,673	1,695,923
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					716,643	
Employee Benefits	3000					518,538	
Supplies and Materials	4000					75,096	
Other Operating Expenses and Services	5000					27,439	
Capital Outlay	6000					67,740	
Total Expenditures		0	0	0	0	1,405,456	0
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	298,217	1,695,923
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	298,217	1,695,923
Begining Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	1,877,298	1,876,062
Prior Years Adjustments	9020					(299,453)	
Adjusted Beginning Balance	9030	0		0		1,577,845	
Ending Fund Balance, June 30		0	0	0	0	1,876,062	3,571,985

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

340 PERALTA

For Actual Year: 2019-2020

Budget Year: 2020-2021

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					3,987,282	14,679,193
Total Income		0	0	0	0	3,987,282	14,679,193
Expenditures							
Academic Salaries	1000					3,859,377	
Classified Salaries	2000					1,808,922	
Employee Benefits	3000					2,345,454	
Supplies and Materials	4000					2,566	
Other Operating Expenses and Services	5000					250,063	
Capital Outlay	6000						
Total Expenditures		0	0	0	0	8,266,382	0
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	(4,279,100)	14,679,193
Other Financing Sources	8900					5,622,910	5,700,000
Other Outgo	7000					5,975,452	
Net Increase/(Decrease) in Fund Balance		0	0	0	0	(4,631,642)	20,379,193
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0	0	0	20,512,233	11,510,633
Prior Years Adjustments	9020					(4,369,958)	
Adjusted Beginning Balance	9030	0		0		16,142,275	
Ending Fund Balance, June 30		0	0	0	0	11,510,633	31,889,826

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

340 PERALTA

For Actual Year: 2019-2020

Budget Year: 2020-2021

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	203,035	138,064				
Local Revenues	8800	2,121,752	1,200,000			906,126	
Total Income		2,324,787	1,338,064	0	0	906,126	0
Expenditures							
Academic Salaries	1000	19,600					
Classified Salaries	2000					548,103	938,808
Employee Benefits	3000	2,149				320,092	579,097
Supplies and Materials	4000	55	45				
Other Operating Expenses and Services	5000	2,995,964	3,634,548			8,766,807	36,134,141
Capital Outlay	6000	1,596,215	58,247			28,281,305	57,404,751
Total Expenditures		4,613,983	3,692,840	0	0	37,916,307	95,056,797
Excess /(Deficiency) of Revenues over Expenditures		(2,289,196)	(2,354,776)	0	0	(37,010,181)	(95,056,797)
Other Financing Sources	8900					115,000,000	
Other Outgo	7000					572,000	
Net Increase/(Decrease) in Fund Balance		(2,289,196)	(2,354,776)	0	0	77,417,819	(95,056,797)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	5,804,951	3,515,755	0	0	24,448,852	101,649,328
Prior Years Adustments	9020					(217,343)	
Adjusted Beginning Balance	9030	5,804,951		0		24,231,509	
Ending Fund Balance, June 30		3,515,755	1,160,979	0	0	101,649,328	6,592,531

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

340 PERALTA

For Actual Year: 2019-2020

Budget Year: 2020-2021

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	
Ending Fund Balance, June 30		0	0	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2019-2020

Budget Year: 2020-2021

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				
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0					
Ending Fund Balance, June 30		0	0				

For Actual Year: 2019-2020

Budget Year: 2020-2021

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	3,989,779	1,200,000				
Other Financing Sources	8900	400,000	400,000				
Total Income		4,389,779	1,600,000	0	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	4,554					
Other Operating Expenses and Services	5000	1,226,991					
Capital Outlay	6000						
Total Expenditures		1,231,545	0	0	0		
Net Profit or Loss		3,158,234	1,600,000	0	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		3,158,234	1,600,000	0	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	2,803,179	2,010,412		0		
Prior Years Adjustments	9020	(3,951,001)					
Adjusted Beginning Balance	9030	(1,147,822)			0		
Ending Fund Balance, June 30		2,010,412	3,610,412	0	0		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

340 PERALTA

For Actual Year: 2019-2020

Budget Year: 2020-2021

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	166,261	106,356	61,342	64,000	144,753	
Total Income		166,261	106,356	61,342	64,000	144,753	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	1,049				9,737	
Employee Benefits	3000					213	
Supplies and Materials	4000	27,586	19,000			1,032	
Other Operating Expenses and Services	5000	88,436	112,000	9,234	64,000	14,365	
Capital Outlay	6000	2,195	2,500			1,980	
Total Expenditures		119,266	133,500	9,234	64,000	27,327	0
Excess /(Deficiency) of Revenues over Expenditures		46,995	(27,144)	52,108	0	117,426	0
Other Financing Sources	8900	350,000					
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		396,995	(27,144)	52,108	0	117,426	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	160,974	621,915	145,983	200,821	741,559	858,985
Prior Years Adjustments	9020	63,946		2,730			
Adjusted Beginning Balance	9030	224,920		148,713		741,559	
Ending Fund Balance, June 30		621,915	594,771	200,821	200,821	858,985	858,985

For Actual Year: 2019-2020

Budget Year: 2020-2021

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	27,912,694	31,812,089				
State Revenues	8600	3,118,428	3,603,298				
Local Revenues	8800						
Total Income		31,031,122	35,415,387	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		31,031,122	35,415,387	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	31,394,421	35,415,387				
Net Increase/(Decrease) in Fund Balance		(363,299)	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	1,185,767	(162,918)		0		0
Prior Years Adjustments	9020	(985,386)					
Adjusted Beginning Balance	9030	200,381		0		0	
Ending Fund Balance, June 30		(162,918)	(162,918)	0	0	0	0

For Actual Year: 2019-2020

Budget Year: 2020-2021

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: 2019-2020

District ID: 340

Name: PERALTA

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	1,200,000
39	OTHER SPECIAL REVENUE FUND	11	UNRESTRICTED SUBFUND	250,000
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	400,000
71	ASSOCIATED STUDENTS TRUST FUND	11	UNRESTRICTED SUBFUND	350,000

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: 2019-2020

Budget Year: 2020-2021

District ID: 340

Name: PERALTA

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		2,371,223			836,902	
		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		1,241,391		1,241,391		1,241,391
Classified Salaries	2000		331,437		331,437		331,437
Employee Benefits	3000		666,444		666,444		666,444
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300		48,297		48,297	836,902	885,199
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	48,297	0	48,297	836,902	885,199
Other Operating Expenses and Services	5000		83,654		83,654		83,654
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	2,371,223	0	2,371,223	836,902	3,208,125
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

For Actual Year: 2019-2020

Budget Year: 2020-2021

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)	
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		3,769,172			810,000	
Expenditures							
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
Supplies & Materials							
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300		500		500	810,000	810,500
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	500	0	500	810,000	810,500
Other Operating Expenses and Services	5000		21,817		21,817		21,817
Capital Outlay							
Library Books	6300				0		0
Equipment	6400				0		0
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	3,769,172	0	3,769,172	810,000	4,579,172
Ending Balance					0	0	

Annual Financial and Budget Report

For Actual Year: 2019-2020

District ID: 340

Name: PERALTA

EPA Revenue	8,757,309
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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	16,295,107	0	0	16,295,107
TOTAL		16,295,107	0	0	16,295,107

Annual Financial and Budget Report

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 340

Name: PERALTA

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2015-16	4,663,650	3,888,917	8,552,567	N/A	N/A
2016-17	6,289,690	4,839,608	11,129,298	2,576,731	30.13%
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	12,883,083	4,993,330	17,876,413	3,651,917	25.67%
2020-21	12,054,868	6,401,976	18,456,844	580,431	3.25%

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.

3.3 Approve Assignment Change - ePAF # 45562 [EPAF History](#) [Print](#) [Download](#)**This Action Is More Than 30 Days Retroactive.**[Approve This ePAF](#)[Edit This ePAF](#)[Return This ePAF To Previous Approver](#)[Cancel This ePAF](#)

Position Description	Job Code	Position #	Currently Assigned To	Employee #	Assignment Ends	On Leave	Department
Librarian/Substitute	421B		POECK, MARY K.	10883341			Alameda/Instructional-VP - 251

Action For This ePAF	Change Type	Effective Date	Employee	Employee #	Change Description
Change	Combo Codes	8/24/20	POECK, MARY	10883341	Change To Combo Codes Listed Below

Budget: Location	Fund	Cost Center	Object	Program	Activity	Project	Line	Percent
2 - Alameda	11	251	1454	4	612000	1932	00	100%

ePAF Entered By	Enter Date	Enter Time	Current Status	Location	Department	Action	Action Reason	Pay Group
Caitlin Gilbert	10/29/20	10:39 AM	In Grants & Special Programs Reviewer's Inbox	Alameda	Instructional-VP - 251			PRR

Comments	Date	Time	Entered By
Updating Mary Poeck's Fall assignment with new budget code.	10/29/20	10:39 AM	Caitlin Gilbert
REASON EFFECTIVE DATE IS MORE THAN 30 DAYS RETROACTIVE: Updating salary budget codes	10/29/20	10:39 AM	Caitlin Gilbert