

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2023-2024)
(Budget Report for Fiscal Year 2024-2025)

District: PERALTA

District Code: 340

I, the District Chief Business Officer, hereby 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 and to the best of my knowledge, the data contained in this report are true and correct.

Chief Business Officer: Greg Nelson

Electronic Certification Date: Tuesday, October 22, 2024

Contact: Marla Williams-Powell (510) 466-7220	Interim Associate Vice Chancellor of Finance and Administration Ext: mwpowell@peralta.edu
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The Chancellor's Office no longer requires a report to be submitted electronically (PDF) or by mail, as districts certify through the application. No further action is required by the district.

For Actual Year: 2023-2024

Budget Year: 2024-2025

District ID: 340

Name: PERALTA

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Academic Salaries		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	28,481,700	28,481,700		28,481,700
Other	1300	20,904,042	20,904,042		20,904,042
Total Instructional Salaries		49,385,742	49,385,742	0	49,385,742
Non-Instructional Salaries					
Contract or Regular	1200		13,433,691	154,997	13,588,688
Other	1400		1,561,816	142,634	1,704,450
Total Non-Instructional Salaries		0	14,995,507	297,631	15,293,138
Total Academic Salaries		49,385,742	64,381,249	297,631	64,678,880
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		29,901,631	1,099,224	31,000,855
Other	2300		1,929,864	27,030	1,956,894
Total Non-Instructional Salaries		0	31,831,495	1,126,254	32,957,749
Instructional Aides					
Regular Status	2200	2,502,015	2,357,354		2,357,354
Other	2400	491,663	829,982		829,982
Total Instructional Aides		2,993,678	3,187,336	0	3,187,336
Total Classified Salaries		2,993,678	35,018,831	1,126,254	36,145,085
Employee Benefits	3000	22,012,764	46,227,097	870,552	47,097,649
Supplies and Materials	4000		1,062,223	74,328	1,136,551
Other Operating Expenses	5000		6,838,468	344,775	7,183,243
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		74,392,184	153,527,868	2,713,540	156,241,408

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2023-2024

Budget Year: 2024-2025

District ID: 340

Name: PERALTA

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Exclusions		Instructional Salary Cost	Total CEE	Activities	
		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		1,374,449		1,374,449
Lottery Expenditures					
Academic Salaries	1000				0
Classified Salaries	2000		2,656,664		2,656,664
Employee Benefits	3000		1,480,862		1,480,862
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300		29,544		29,544
Noninstructional, Supplies & Materials	4400				0
Total Supplies and Materials		0	29,544	0	29,544
Other Operating Expenses and Services	5000		16,279		16,279

For Actual Year: 2023-2024

Budget Year: 2024-2025

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			875	875
Equipment	6400				
Equipment - Additional	6410		511	505,315	505,826
Equipment - Replacement	6420				0
Total Equipment		0	511	505,315	505,826
Total Capital Outlay		0	511	506,190	506,701
Other Outgo	7000			22,619,481	22,619,481
Total Exclusions		0	5,558,309	23,125,671	28,683,980
Total for ECS 84362, 50% Law		74,392,184	147,969,559	(20,412,131)	127,557,428
Percent of CEE (Instructional Salary Cost / Total CEE)		50.28%	100.00%		
50% of Current Expense of Education			73,984,780		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		74,392,184	147,969,559	(20,412,131)	127,557,428
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		74,392,184	153,527,868	2,713,540	156,241,408
Capital Expenditures	6000	75,844	532,987	83,442	616,429
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		74,468,028	154,060,855	2,796,982	156,857,837

For Year Ended June 30, 2024

District ID: 340

Name: PERALTA

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			0
In County Treasury	9112	(272,865,925)	280,334,271	7,468,346
Cash With Fiscal Agents	9113	84,278,180	(29,245,913)	55,032,267
Revolving Cash Accounts	9114			0
Investments (at cost)	9120			0
Accounts Receivable	9130	49,447,391	14,517,678	63,965,069
Due from Other Funds	9140	403,113,289	135,020,033	538,133,322
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210	64,070		64,070
Prepaid Items	9220	762,566	29,043	791,609
TOTAL ASSETS		264,799,571	400,655,112	665,454,683
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	3,446,034	44,548	3,490,582
Accrued Salaries and Wages Payable	9520	27,242,449	39,773	27,282,222
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	199,347,342	346,021,263	545,368,605
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	9,344,137	45,264,713	54,608,850
TOTAL LIABILITIES		239,379,962	391,370,297	630,750,259

For Year Ended June 30, 2024

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	25,419,609	9,284,815	34,704,424
Unassigned	9790			0
Total Fund Balance		25,419,609	9,284,815	34,704,424
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		25,419,609	9,284,815	34,704,424
TOTAL LIABILITIES AND FUND EQUITY		264,799,571	400,655,112	665,454,683

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

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
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	57,214,262		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		57,214,262	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, 2024

District ID: 340

Name: PERALTA

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754	57,214,262		
Unassigned	9790			
Total Fund Balance		57,214,262	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		57,214,262	0	0
TOTAL LIABILITIES AND FUND EQUITY		57,214,262	0	0

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

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

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			4,278,404			1,874,471
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			12,797			2,994,485
Due from Other Funds	9140			74,387			15,394,625
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	4,365,588	0	0	20,263,581
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			122,199			4,624
Accrued Salaries and Wages Payable	9520			4			6,444
Compensated Absences Payable Current	9530						
Due to Other Funds	9540			74,387			15,144,625
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						
TOTAL LIABILITIES		0	0	196,590	0	0	15,155,693

- 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, 2024

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	4,168,998	0	0	5,107,888
Unassigned	9790	0	0	0	0	0	0
Total Fund Balance		0	0	4,168,998	0	0	5,107,888
Fund Balance (GASB 54)	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	0	0	0	0	0	0
Total Designated Fund Balance		0	0	0	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		0	0	4,168,998	0	0	5,107,888
TOTAL LIABILITIES AND FUND EQUITY		0	0	4,365,588	0	0	20,263,581

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

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	46,108,424		63,771,598
Cash With Fiscal Agents	9113	(16,230)		4,613,222
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	(1,032)		217,344
Due from Other Funds	9140	7,833,435		48,200,624
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220	202,814		274
TOTAL ASSETS		54,127,411	0	116,803,062
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	1,664,332		14,874,367
Accrued Salaries and Wages Payable	9520	27,364,124		
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			48,414,230
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		29,028,456	0	63,288,597

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

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	25,098,955		53,514,465
Unassigned	9790			
Total Fund Balance		25,098,955	0	53,514,465
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		25,098,955	0	53,514,465
TOTAL LIABILITIES AND FUND EQUITY		54,127,411	0	116,803,062

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2024

District ID: 340

Name: PERALTA

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

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2024

District ID: 340

Name: PERALTA

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
LIABILITIES					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510				
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530				
Due to Other Funds	9540				
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				
Total Current Liabilities and Deferred Revenue		0	0	0	0
Long-Term Liabilities	9600				
Bonds Payable	9610				
Revenue Bonds Payable	9620				
Certificates of Participation	9630				
Lease Purchase of Capital Lease	9640				
Compensated Absences Long Term	9650				
Post-Employment Benefits Long Term	9660				
Other Long-Term Liabilities	9670				
Total Long-Term Liabilities		0	0	0	0
TOTAL LIABILITIES	968	0	0	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2024

District ID: 340

Name: PERALTA

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
FUND EQUITY					
Fund Balance Reserved	9710				
NonCash Assets	9711				
Amounts Restricted by Law for Specific Purposes	9712				
Reserve for Encumbrances Credit	9713				
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715				
Assigned/Committed	9754				
Unassigned	9790				
Total Reserved Fund Balance		0	0	0	0
Fund Balance (GASB 54)	9750				
Nonspendable Fund Balance	9751				
Restricted Fund Balance	9752				
Committed Fund Balance	9753				
Assigned Fund Balance	9754				
Total Designated Fund Balance		0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790				
Other Equity	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

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	4,632,957	
Cash With Fiscal Agents	9113	431,905	
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130		
Due from Other Funds	9140	400,000	
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
Fixed Assets	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321		
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
Total Fixed Assets		0	0
TOTAL ASSETS		5,464,862	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

District ID: 340

Name: PERALTA

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	2,858,136	
Accrued Salaries and Wages Payable	9520	3,813,167	
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		6,671,303	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	6,671,303	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

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	(1,206,441)	
Unassigned	9790		
Total Reserved Fund Balance		(1,206,441)	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		(1,206,441)	0
TOTAL LIABILITIES AND FUND EQUITY		5,464,862	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

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	635,349	766,823	1,344,755	(6,921,098)				
Cash With Fiscal Agents	9113	58,472			(48,469,743)				
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130		32,804		3,819,011				
Due from Other Funds	9140	16,608	68,010	82,964	140,191,092				
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		710,429	867,637	1,427,719	88,619,262	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

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	5,256	392,696	6,334	169,670				
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	16,608	68,010	82,964	87,116,128				
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570		22,790	45,580	2,967,957				
Total Current Liabilities and Deferred Revenue		21,864	483,496	134,878	90,253,755	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	21,864	483,496	134,878	90,253,755	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2024

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	688,565		1,292,841	(1,634,493)				
Unassigned	9790								
Total Reserved Fund Balance		688,565	0	1,292,841	(1,634,493)	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		384,141						
Total Designated Fund Balance		0	384,141	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		688,565	384,141	1,292,841	(1,634,493)	0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		710,429	867,637	1,427,719	88,619,262	0	0	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2023-2024

District ID: 340

Name: PERALTA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Federal Revenues	8100			
Forest Revenues	8110			0
Higher Education Act	8120		702,016	702,016
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140			0
Student Financial Aid	8150		(27,936)	(27,936)
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170			0
Other Federal Revenues	8190	127,647	7,025,024	7,152,671
Total Federal Revenues	8100	127,647	7,699,104	7,826,751
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	46,000,335		46,000,335
State General Apportionment	8612			0
Other General Apportionment	8613			0
General Categorical Programs	8620			
Child Development	8621		3,985,744	3,985,744
Extended Opportunity Programs and Services(EOPS)	8622			0
Disabled Students Programs and Services(DSPS)	8623			0
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		4,789,964	4,789,964
Telecommunications and Technology Infrastructure Program (TTIP)	8626		688,461	688,461
Other General Categorical Programs	8627		2,224,477	2,224,477

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2023-2024

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	5,085,501		5,085,501
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	171,661		171,661
Other State Tax Subventions	8673	1,171,737		1,171,737
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	3,588,944	1,870,977	5,459,921
State Mandated Costs	8685			0
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	22,537,338	34,217,123	56,754,461
Total State Revenues	8600	78,555,516	47,776,746	126,332,262

SUPPLEMENTAL DATA

For Actual Year: 2023-2024

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	26,691,077		26,691,077
Tax Allocation, Supplemental Roll	8812	775,910		775,910
Tax Allocation, Unsecured Roll	8813	1,995,243		1,995,243
Prior Years Taxes	8816	(193,141)		(193,141)
Education Revenues Augmentation Fund (ERAF)	8817	10,784,456		10,784,456
Redevelopment Agency Funds - Pass Through	8818	30,395,203		30,395,203
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	1,413,819	650,090	2,063,909
Other Contract Services	8832	52,645		52,645
Sales and Commissions	8840	10,000		10,000
Rentals and Leases	8850	967,559		967,559
Interest and Investment Income	8860	1,649,422		1,649,422
Student Fees and Charges	8870			
Community Services Classes	8872	70,891		70,891
Dormitory	8873			0
Enrollment	8874	4,836,065		4,836,065
Enrollment Contra Revenue for Uncollectible Receivables	8874.1			0
Enrollment Contra Revenue for HEERF Lost Revenue	8874.3			0
Enrollment Contra Revenue for AB19 College Promise Waivers	8874.5			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876			0
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879	8,438		8,438
Nonresident Tuition	8880	6,329,292		6,329,292
Parking Services and Public Transportation	8881			0
Baccalaureate Degree Program Fee	8882			0
Other Student Fees and Charges	8885	2,009		2,009
Other Local Revenues	8890	1,904,243	2,006,219	3,910,462
Total Local Revenues	8800	87,693,131	2,656,309	90,349,440
Total Revenues		166,376,294	58,132,159	224,508,453

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2023-2024

District ID: 340

Name: PERALTA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910			0
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	15,903,206	11,041,355	26,944,561
Total Other Financing Sources	8900	15,903,206	11,041,355	26,944,561
Total Revenues and Other Financing Sources		182,279,500	69,173,514	251,453,014

For Actual Year: 2023-2024

Budget Year: 2024-2025

District ID: 340

Name: PERALTA

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natural Resources	0100	863,516	225,334	99,594	22,341		1,210,785
Architecture and Related Technologies	0200	63,674		1,140			64,814
Environmental Sciences and Technologies	0300	34,911					34,911
Biological Sciences	0400	4,995,381	426,455	266,763	174,156		5,862,755
Business and Management	0500	2,968,212	44,754	351,001	13,965		3,377,932
Media and Communications	0600	1,759,643	41,497	129,599	19,833		1,950,572
Information Technology	0700	3,011,299	146,196	189,005	204,958		3,551,458
Education	0800	3,820,710	258,293	39,446	441		4,118,890
Engineering and Industrial Technologies	0900	5,385,308	217,457	538,943	547,120		6,688,828
Fine and Applied Arts	1000	4,466,952	147,412	121,537	39,349		4,775,250
Foreign language	1100	1,618,703		53			1,618,756
Health	1200	2,705,734	38,351	141,064	131,514		3,016,663
Family and Consumer Sciences	1300	2,598,188	336,731	128,698	42,858		3,106,475
Law	1400	243,928					243,928
Humanities(Letters)	1500	6,831,605	8,368	9,525	220		6,849,718
Library Science	1600	29,177	155				29,332
Mathematics	1700	5,422,004	164,433	16,033	16,840		5,619,310
Military Studies	1800						0
Physical Sciences	1900	3,013,280	195,564	71,079	40,613		3,320,536
Psychology	2000	1,403,269	53,492	4,542	6,570		1,467,873
Public and Protective Services	2100	556,698	177,577	119,813	1,515		855,603
Social Sciences	2200	6,652,385	39,119	18,714	192,136		6,902,354
Commercial Services	3000	903,736	52,642	38,985	(2,368)		992,995
Interdisciplinary Studies	4900	8,278,655	340,960	35,030	28,411		8,683,056
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	3,945,421					3,945,421
Sub-Total Instructional Activites		71,572,389	2,914,790	2,320,564	1,480,472		78,288,215
Total Expenditures for GF Activities*		79,576,535	96,744,716	34,640,286	2,945,331	44,302,118	258,208,986

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

For Actual Year: 2023-2024

Budget Year: 2024-2025

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	2,170,692	10,647,148	843,301	90,664		13,751,805
Course and Curriculum Development	6020	132,277	327,659	114,132			574,068
Academic / Faculty Senate	6030	108,256	309,564	35,984			453,804
Other Instructional Administration & Governance	6090		1,257	1,375			2,632
Total Instructional Admin. & Governance		2,411,225	11,285,628	994,792	90,664	0	14,782,309
Instructional Support Services	6100						
Learning Center	6110	323,786	706,470	10,947	7,078		1,048,281
Library	6120	696,062	3,332,930	273,469	369,138		4,671,599
Media	6130		251,570	2,013			253,583
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150		606,719				606,719
Other Instructional Support Services	6190		76,351				76,351
Total Instructional Support Services		1,019,848	4,974,040	286,429	376,216	0	6,656,533
Admissions and Records	6200		2,490,837	43,090	511		2,534,438
Student Counseling and Guidance	6300						
Counseling and Guidance	6310	1,792,397	4,963,484	85,565	56,892		6,898,338
Matriculation and Student Assessment	6320	688,881	4,876,917	66,421			5,632,219
Transfer Programs	6330						0
Career Guidance	6340						0
Other Student Counseling and Guidance	6390	22,696	163,931				186,627
Total Student Counseling and Guidance		2,503,974	10,004,332	151,986	56,892	0	12,717,184

For Actual Year: 2023-2024

Budget Year: 2024-2025

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			8,972			8,972
Disabled Student Programs and Services (DSPS)	6420	641,216	3,297,952	277,144	37,310		4,253,622
Extended Opportunity Programs and Services (EOPS)	6430	590,166	3,750,070	387,968	46,904	77,033	4,852,141
Health Services	6440	146,716	437,980	531,070	976		1,116,742
Student Personnel Administration	6450	624,630	3,836,218	264,145	20,975		4,745,968
Financial Aid Administration	6460	762	5,574,181	194,168	1,609		5,770,720
Job Placement Services	6470	65,880	908,336	61,657	800		1,036,673
Veterans Services	6480	44,490	310,143	30,830	978		386,441
Miscellaneous Student Services	6490	130,717	2,682,061	1,147,275	31,570	373,695	4,365,318
Total Other Student Services		2,244,577	20,796,941	2,903,229	141,122	450,728	26,536,597
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		2,395,672	1,057,340	86,952		3,539,964
Custodial Services	6530		4,418,034	302,297	4,352		4,724,683
Grounds Maintenance and Repairs	6550		1,141,971	108,647	(3,520)		1,247,098
Utilities	6570			6,492,855			6,492,855
Other Operations and Maintenance of Plant	6590		289,744	698,047	30,012		1,017,803
Total Operation and Maintenance of Plant	6500	0	8,245,421	8,659,186	117,796	0	17,022,403
Planning, Policymaking and Coordinations	6600	881,897	9,341,661	2,876,679	178,815		13,279,052

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

For Actual Year: 2023-2024

Budget Year: 2024-2025

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		332,429	32,235			364,664
Fiscal Operations	6720	(2,524,403)	12,279,960	7,677,331	285,043		17,717,931
Human Resources Management	6730	17,634	3,694,993	851,846	8,380		4,572,853
Noninstruct Staff Retirees' Benefits & Retirement *	6740						0
Staff Development	6750	(813)	1,368	390,729			391,284
Staff Diversity	6760						0
Logistical Services	6770		2,083,531	4,123,486	108,474		6,315,491
Management Information Systems	6780		5,135,730	2,056,361	17,504		7,209,595
Other General Institutional Support Services	6790	1,264,260	14,633	110,898			1,389,791
Total General Institutional Support Services	6700	(1,243,322)	23,542,644	15,242,886	419,401	0	37,961,609
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820	39,863		6,209			46,072
Community Use of Facilities	6830	10,875	166,394	32,055	8,355		217,679
Economic Development	6840						0
Other Community Services & Economic Development	6890						0
Total Community Services	6800	50,738	166,394	38,264	8,355	0	263,751

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2023-2024

Budget Year: 2024-2025

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		682,637	367,451			1,050,088
Parking	6950			17,875			17,875
Student and Co-Curricular Activities	6960	57,286	1,288,541	722,918	71,867		2,140,612
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	57,286	1,971,178	1,108,244	71,867	0	3,208,575
Auxiliary Operations	7000						
Contract Education	7010	77,923	28,612	14,937	3,220		124,692
Other Auxiliary Operations	7090		823,655				823,655
Total Auxiliary Operations	7000	77,923	852,267	14,937	3,220	0	948,347

For Actual Year: 2023-2024

Budget Year: 2024-2025

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		158,583				158,583
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210					10,000	10,000
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	10,000	10,000
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					22,609,481	22,609,481
Student Aid	7320					11,376,984	11,376,984
Other Outgo	7390					9,854,925	9,854,925
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	43,841,390	43,841,390
Sub-Total Non-Instructional Activities		8,004,146	93,829,926	32,319,722	1,464,859	44,302,118	179,920,771
Total Expenditures General Fund: activities *		79,576,535	96,744,716	34,640,286	2,945,331	44,302,118	258,208,986

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: PERALTA

I.	2024-2025 Appropriations Limit:			
A.	2023-2024 Appropriations Limit:			\$119,866,414
B.	2024-2025 Price Factor:	1.0362		
C.	Population factor:			
	1. 2022-2023 Second Period Actual FTES	13,273.60		
	2. 2023-2024 Second Period Actual FTES	13,835.73		
	3. 2023-2024 Population change factor (C2/C1)	1.0423		
D.	2023-2024 Limit adjusted by inflation and population factors (A * B * C.3)			\$129,459,474
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)			\$129,459,474
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.	2024-2025 Appropriations Limit (D + E.3 - F.3)			\$129,459,474
II.	2024-2025 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			49,785,861
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			190,990
C.	Local Property taxes			74,515,932
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.	2024-2025 Appropriations Subject to Limit			\$132,492,783

For Actual Year: 2023-2024

Budget Year: 2024-2025

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	127,647	0	7,699,104	6,047,221	7,826,751	6,047,221
State Revenues	8600	78,555,516	79,625,589	47,776,746	77,745,428	126,332,262	157,371,017
Local Revenues	8800	87,693,131	91,915,099	2,656,309	1,976,820	90,349,440	93,891,919
Total Revenues		166,376,294	171,540,688	58,132,159	85,769,469	224,508,453	257,310,157
EXPENDITURES:							
Academic Salaries	1000	60,129,771	56,723,270	10,329,447	7,147,877	70,459,218	63,871,147
Classified Salaries	2000	35,608,203	35,868,446	13,760,436	13,648,101	49,368,639	49,516,547
Employee Benefits	3000	45,924,105	48,561,197	10,569,289	12,275,023	56,493,394	60,836,220
Supplies and Materials	4000	1,345,710	8,403,623	2,037,232	39,503,114	3,382,942	47,906,737
Other Operating Expenses and Services	5000	23,542,416	17,589,709	7,714,928	3,942,575	31,257,344	21,532,284
Capital Outlay	6000	616,429	182,443	2,328,902	482,555	2,945,331	664,998
Total Expenditures		167,166,634	167,328,688	46,740,234	76,999,245	213,906,868	244,327,933
Excess /(Deficiency) of Revenues over Expenditures		(790,340)	4,212,000	11,391,925	8,770,224	10,601,585	12,982,224
Other Financing Sources	8900	15,903,206	138,000	11,041,355	9,552,117	26,944,561	9,690,117
Other Outgo	7000	23,002,935	4,350,000	21,299,183	18,322,341	44,302,118	22,672,341
Net Increase/(Decrease) in Fund Balance		(7,890,069)	0	1,134,097	0	(6,755,972)	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	33,301,379	25,419,609	8,147,536	9,284,815	41,448,915	34,704,424
Prior Years Adjustments	9020	8,299		3,182		11,481	
Adjusted Beginning Balance	9030	33,309,678		8,150,718		41,460,396	
Ending Fund Balance, June 30		25,419,609	25,419,609	9,284,815	9,284,815	34,704,424	34,704,424

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

340 PERALTA

For Actual Year: 2023-2024

Budget Year: 2024-2025

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	263,479	250,000				
Local Revenues	8800	67,656,191	52,710,000				
Total Revenues		67,919,670	52,960,000	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	44,280,000	44,280,000				
Debt Interest and Other Service Charges	7120	21,521,755	21,521,755				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	65,801,755	65,801,755	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(65,801,755)	(65,801,755)	0	0	0	0
Net Increase/Decrease in Fund Balance		2,117,915	(12,841,755)	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	55,096,346	57,214,261	0	0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	55,096,346		0		0	
Ending Fund Balance, June 30		57,214,261	44,372,506	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2023-2024

Budget Year: 2024-2025

Special Revenue Funds

Description	Object	FUND: 31		FUND 32		FUND 33	
	Code	BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600					933,899	933,899
Local Revenues	8800					2,207,426	2,207,426
Total Income		0	0	0	0	3,141,325	3,141,325
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					947,491	1,268,176
Employee Benefits	3000					736,323	1,072,095
Supplies and Materials	4000					94,950	73,786
Other Operating Expenses and Services	5000					81,831	2,020,905
Capital Outlay	6000					7,950	
Total Expenditures		0	0	0	0	1,868,545	4,434,962
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	1,272,780	(1,293,637)
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	1,272,780	(1,293,637)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	2,896,217	4,168,997
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		2,896,217	
Ending Fund Balance, June 30		0	0	0	0	4,168,997	2,875,360

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

340 PERALTA

For Actual Year: 2023-2024

Budget Year: 2024-2025

Special Revenue Funds

Description	Object	FUND: 34		FUND 35		FUND 39	
	Code	FARM OPERATION FUND		REVENUE BOND PROJECT FUND		OTHER SPECIAL REVENUE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800					10,961,303	14,588,269
Total Income		0	0	0	0	10,961,303	14,588,269
Expenditures							
Academic Salaries	1000					5,352,923	5,507,730
Classified Salaries	2000					1,044,433	800,589
Employee Benefits	3000					1,595,442	578,759
Supplies and Materials	4000					(4,650)	8,195,741
Other Operating Expenses and Services	5000					23,589	
Capital Outlay	6000					41,111	
Total Expenditures		0	0	0	0	8,052,848	15,082,819
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	2,908,455	(494,550)
Other Financing Sources	8900					5,741,483	250,000
Other Outgo	7000					5,662,769	
Net Increase/(Decrease) in Fund Balance		0	0	0	0	2,987,169	(244,550)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0	0	0	2,266,676	5,107,888
Prior Years Adjustments	9020					(145,957)	
Adjusted Beginning Balance	9030	0		0		2,120,719	
Ending Fund Balance, June 30		0	0	0	0	5,107,888	4,863,338

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2023-2024

Budget Year: 2024-2025

Capital Projects Funds

Description	Object	FUND: 41		FUND 42		FUND 43	
	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	(6,772,203)					
Local Revenues	8800	3,875,770	1,200,000			3,492,977	1,150,000
Total Income		(2,896,433)	1,200,000	0	0	3,492,977	1,150,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					827,223	
Employee Benefits	3000					449,350	
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	8,198,386	6,753,309			18,509,853	11,235,991
Capital Outlay	6000	(5,313,605)	5,402,975			61,943,343	43,601,752
Total Expenditures		2,884,781	12,156,284	0	0	81,729,769	54,837,743
Excess /(Deficiency) of Revenues over Expenditures		(5,781,214)	(10,956,284)	0	0	(78,236,792)	(53,687,743)
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(5,781,214)	(10,956,284)	0	0	(78,236,792)	(53,687,743)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	30,880,169	25,098,955	0	0	131,751,258	53,514,466
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	30,880,169		0		131,751,258	
Ending Fund Balance, June 30		25,098,955	14,142,671	0	0	53,514,466	(173,277)

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

340 PERALTA

For Actual Year: 2023-2024

Budget Year: 2024-2025

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

340 PERALTA

For Actual Year: 2023-2024

Budget Year: 2024-2025

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2023-2024

Budget Year: 2024-2025

Internal Service Funds

Description	Object	FUND: 61		FUND 69			
	Code	SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	145,263	1,788,798				
Other Financing Sources	8900	400,000	400,000				
Total Income		545,263	2,188,798	0	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	1,915,714	1,722,788				
Capital Outlay	6000						
Total Expenditures		1,915,714	1,722,788	0	0		
Net Profit or Loss		(1,370,451)	466,010	0	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(1,370,451)	466,010	0	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	164,009	(1,206,442)		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	164,009		0			
Ending Fund Balance, June 30		(1,206,442)	(740,432)	0	0		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

340 PERALTA

For Actual Year: 2023-2024

Budget Year: 2024-2025

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND	REPRESENTATION FEE TRUST FUND	Actual	Budget	Actual	Budget
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	84,053	122,491	74,264	40,000	154,394	39,000
Total Income		84,053	122,491	74,264	40,000	154,394	39,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	476	36,896				29,000
Other Operating Expenses and Services	5000	58,380		23,280	40,000	5,451	
Capital Outlay	6000	5,330	8,104			12,111	
Total Expenditures		64,186	45,000	23,280	40,000	17,562	29,000
Excess /(Deficiency) of Revenues over Expenditures		19,867	77,491	50,984	0	136,832	10,000
Other Financing Sources	8900						
Other Outgo	7000	3,050					
Net Increase/(Decrease) in Fund Balance		16,817	77,491	50,984	0	136,832	10,000
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	671,747	688,564	333,158	384,142	1,156,008	1,292,840
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	671,747		333,158		1,156,008	
Ending Fund Balance, June 30		688,564	766,055	384,142	384,142	1,292,840	1,302,840

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

340 PERALTA

For Actual Year: 2023-2024

Budget Year: 2024-2025

Fiduciary Funds Group

Description	Object	FUND: 74		FUND 75		FUND 76	
	Code	FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	24,708,245	28,932,524				
State Revenues	8600	4,087,839	5,878,736				
Local Revenues	8800						
Total Income		28,796,084	34,811,260	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000		8,000				
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	8,000	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		28,796,084	34,803,260	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	28,796,083					
Net Increase/(Decrease) in Fund Balance		1	34,803,260	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	(1,634,494)	(1,634,493)		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	(1,634,494)		0		0	
Ending Fund Balance, June 30		(1,634,493)	33,168,767	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

340 PERALTA

For Actual Year: 2023-2024

Budget Year: 2024-2025

Fiduciary Funds Group

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

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2023-2024

District ID: 340

Name: PERALTA

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
11	UNRESTRICTED SUBFUND	12	RESTRICTED SUBFUND	1,200,000
11	UNRESTRICTED SUBFUND	39	OTHER SPECIAL REVENUE FUND	5,741,483
11	UNRESTRICTED SUBFUND	61	SELF-INSURANCE FUND	400,000

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0			1,286,855		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		0			1,286,855		
Actual Fiscal Year Data								
State Lottery Proceeds:	8681		3,588,944			1,870,977		
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20		Total
	Object Code	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	Support Activities (AC 7320)	
Expenditures								
Academic Salaries	1000		1,216,682		1,216,682			1,216,682
Classified Salaries	2000		943,265		943,265			943,265
Employee Benefits	3000		1,428,997		1,428,997			1,428,997
Supplies & Materials								
Software	4100				0	10,047		10,047
Books, Magazines, & Periodicals	4200				0			0
Instructional Supplies & Materials	4300				0	506,267		506,267
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	516,314		516,314
Other Operating Expenses and Services	5000				0	32,702		32,702
Capital Outlay								
Library Books	6300				0	207,690		207,690
Equipment	6400							
Equipment - Additional	6410				0	78,096		78,096
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	285,786		285,786
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	3,588,944	0	3,588,944	834,802		4,423,746
Ending Balance					0	2,323,030		2,323,030

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		(3,588,944)			452,053		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		(3,588,944)			452,053		
Budget Fiscal Year Data								
State Lottery Proceeds:	8681		3,588,944			1,870,977		
		Instructional & Institutional Unrestricted			Instructional Materials Proposition 20			Total
	Object Code	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	Support Activities (AC 7320)	
Expenditures								
Academic Salaries	1000				0			0
Classified Salaries	2000		2,159,947		2,159,947			2,159,947
Employee Benefits	3000		1,428,997		1,428,997			1,428,997
Supplies & Materials	4000							
Software	4100				0	10,047		10,047
Books, Magazines, & Periodicals	4200				0			0
Instructional Supplies & Materials	4300				0	506,267		506,267
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	516,314		516,314
Other Operating Expenses and Services	5000				0	32,702		32,702
Capital Outlay	6000							
Library Books	6300				0	207,690		207,690
Equipment	6400							
Equipment - Additional	6410				0	78,096		78,096
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	285,786		285,786
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	3,588,944	0	3,588,944	834,802		4,423,746
Ending Balance					(3,588,944)	1,488,228		

Annual Financial and Budget Report

For Actual Year: 2023-2024

District ID: 340

Name: PERALTA

EPA Revenue	5,085,501
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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	21,379,038	0	0	21,379,038
TOTAL		21,379,038	0	0	21,379,038

Annual Financial and Budget Report

For Actual Year: 2023-2024

Budget Year: 2024-2025

District ID: 340

Name: PERALTA

Fiscal Year	STRS	PERS	Total	Increase	
	Amount	Amount		Amount	Rate
2023-2024	14,257,826	9,081,801	23,339,627	N/A	N/A
2024-2025	12,849,424	13,682,178	26,531,602	3,191,975	13.68%
2025-2026	12,894,397	13,819,000	26,713,397	181,795	0.69%
2026-2027	12,907,291	13,957,190	26,864,481	151,084	0.57%
2027-2028	13,036,364	14,096,762	27,133,126	268,645	1.00%
2028-2029	12,997,255	14,237,729	27,234,984	101,858	0.38%

Does the district have a plan to fund these expenses through 2028-29?
Yes
Explain Yes or No
Pension costs are budgeted through our board approved adopted budget multi-year plan.
Does the district have an irrevocable trust?
Yes