

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2009-2010)

(Budget Report for Fiscal Year 2010-2011)

District: PERALTA

District Code: 340

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

District Chief Business Officer

Date

District Superintendent

Date

Contact: Ronald Gerhard

(510) 466-727

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 15, 2010. Please submit the report to :

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

CALIFORNIA COMMUNITY COLLEGES

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: 2009-2010

Budget Year: 2010-2011

District ID: 340

Name: PERALTA

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	Total
Academic Salaries		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost AC 0100-5900 & AC 6110	Total CEE AC 0100 - 6799	Activities AC 6800 - 7390	
Instructional Salaries					
Contract or Regular	1100	19,695,141	19,695,141		19,695,141
Other	1300	16,032,759	16,032,759		16,032,759
Total Instructional Salaries		35,727,900	35,727,900	0	35,727,900
Non-Instructional Salaries					
Contract or Regular	1200		9,721,325	68,984	9,790,309
Other	1400		749,521	90,823	840,344
Total Non-Instructional Salaries		0	10,470,846	159,807	10,630,653
Total Academic Salaries		35,727,900	46,198,746	159,807	46,358,553
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		17,407,748	458,241	17,865,989
Other	2300		1,129,809	180,483	1,310,292
Total Non-Instructional Salaries		0	18,537,557	638,724	19,176,281
Instructional Aides					
Regular Status	2200	3,182,483	3,182,483		3,182,483
Other	2400				0
Total Instructional Aides		3,182,483	3,182,483	0	3,182,483
Total Classified Salaries		3,182,483	21,720,040	638,724	22,358,764
Employee Benefits	3000	16,375,353	29,132,385		29,132,385
Supplies and Materials	4000		963,457	120,815	1,084,272
Other Operating Expenses	5000		13,700,938	459,776	14,160,714
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		55,285,736	111,715,566	1,379,122	116,094,686

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

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

The Current Expense of Education

S11 GENERAL FUND - UNRESTRICTED SUBFUND

SUPPLEMENTAL DATA

For Actual Year: 2009-2010

Budget Year: 2010-2011

District ID: 340

Name: PERALTA

Exclusions	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	Total
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost AC 0100-5900 & AC 6110	Total CEE AC 0100 - 6799	Activities AC 6800 - 7390	
Activities to Exclude					
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					
Rents and Leases	5060		353,682		353,682
Lottery Expenditures					
Academic Salaries	1000				0
Classified Salaries	2000				0
Employee Benefits	3000				0
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300				0
Noninstructional, Supplies & Materials	4400				0
Total Supplies and Materials		0	0	0	0
Other Operating Expenses and Services	5000				0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

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

The Current Expense of Education

S11 GENERAL FUND - UNRESTRICTED SUBFUND

SUPPLEMENTAL DATA

For Actual Year: 2009-2010

Budget Year: 2010-2011

District ID: 340

Name: PERALTA

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
		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		4,673,814		4,673,814
Total Exclusions		0	5,027,496	0	5,027,496
Total for ECS 84362, 50% Law		55,285,736	106,688,070	1,379,122	108,067,192
Percent of CEE (Instructional Salary Cost / Total CEE)		51.82%	100.00%		
50% of Current Expense of Education			53,344,035		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		55,285,736	106,688,070	1,379,122	108,067,192
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		55,285,736	111,715,566	1,379,122	118,094,688
Capital Expenditures	6000	51,026	135,981	34,473	170,454
Equipment Replacement (Back out)	6420		(76,109)	(5,609)	(81,718)
Total Unrestricted General Fund Expenditures		55,336,762	111,775,438	1,407,986	118,183,424

**CALIFORNIA COMMUNITY COLLEGES
COMBINED BALANCE SHEET**

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

For Year Ended June 30, 2010

District ID: 340

Name: PERALTA

		11	12	10
Description	CA (Object)	General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	11,092,207		11,092,207
In County Treasury	9112	11,059,891	137,060	11,196,951
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	55,000		55,000
Investments (at cost)	9120			0
Accounts Receivable	9130	36,699,743		36,699,743
Due from Other Funds	9140	6,286,309		6,286,309
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210	182,639		182,639
Prepaid Items	9220	1,827,747		1,827,747
TOTAL ASSETS		67,203,536	137,060	67,340,596
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	11,150,360	299,210	11,449,570
Accrued Salaries and Wages Payable	9520	965,572		965,572
Compensated Absences Payable Current	9530	384,000		384,000
Due to Other Funds	9540	35,000,000		35,000,000
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	10,689,268		10,689,268
TOTAL LIABILITIES		58,189,200	299,210	58,488,410

CALIFORNIA COMMUNITY COLLEGES

COMBINED BALANCE SHEET

Governmental Funds Group

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2010

District ID: 340

Name: PERALTA

		11	12	10
	CA	General Fund	General Fund	General Fund
Description	(Object)	Unrestricted	Restricted	COMBINED
FUND EQUITY				
Fund Balance Reserved	9710			0
NonCash Assets	9711	182,639		182,639
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
Total Reserved Fund Balance		182,639	0	182,639
Designated Fund Balance				
Commitments by Contract or Other Legal Obligation	9751	1,349,373		1,349,373
Self Insurance Programs	9752			0
Payments Resulting from Court Orders	9753			0
Specific Future Purposes	9754			0
Total Designated Fund Balance		1,349,373	0	1,349,373
Uncommitted(Unrestricted) Fund Balance	9790	7,320,174		7,320,174
TOTAL FUND EQUITY		8,852,186	0	8,852,186
TOTAL LIABILITIES AND FUND EQUITY				
		67,041,386	299,210	67,340,596

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

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

		21	22	29
		Bond Interest	Revenue Bond	
	CA	and	Interest and	Other Debt
Description	(Object)	Redemption Fund	Redemption Fund	Service Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	23,287,885		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		23,287,885	0	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		0	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

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

		21	22	29
		Bond Interest	Revenue Bond	
	CA	and	Interest and	Other Debt
Description	(Object)	Redemption Fund	Redemption Fund	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	23,287,885		
Total Reserved Fund Balance		23,287,885	0	0
Designated Fund Balance				
Commitments by Contract or Other Legal Obligation	9751			
Self Insurance Programs	9752			
Payments Resulting from Court Orders	9753			
Specific Future Purposes	9754			
Total Designated Fund Balance		0	0	0
Uncommitted(Unrestricted) Fund Balance	9790			
TOTAL FUND EQUITY		23,287,885	0	0
TOTAL LIABILITIES AND FUND EQUITY				
		23,287,885	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, 2010

District: D 340

Name: PERALTA

	CA	31	32	33	34	35	39
Description	(Object)	Bookstore Fund	Cafeteria Fund	Child Development Fund	Farm Operation Fund	Revenue Bond Project Fund	Other Special Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112			1,237,365		296,963	14,639,952
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			9,122			106,539
Due from Other Funds	9140						
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	1,246,487	0	296,963	14,746,491
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			1,021			
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	1,021	0	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, 2010

District ID: 340

Name: PERALTA

		31	32	33	34	35	39
	CA			Child Development	Farm Operation	Revenue Bond	Other Special
Description	(Object)	Bookstore Fund	Cafeteria Fund	Fund	Fund	Project Fund	Revenue 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						
Total Reserved Fund Balance		0	0	0	0	0	0
Designated Fund Balance	9750						
Commitments by Contract or Other Legal Obligation	9751						
Self Insurance Programs	9752						
Payments Resulting from Court Orders	9753						
Specific Future Purposes	9754						
Total Designated Fund Balance		0	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790			1,245,466		296,963	14,746,491
TOTAL FUND EQUITY		0	0	1,245,466	0	296,963	14,746,491
TOTAL LIABILITIES AND FUND EQUITY		0	0	1,245,466	0	296,963	14,746,491

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, 2010

District ID: 340

Name: PERALTA

		41	42
	CA	Capital Outlay	Revenue Bond
Description	(Object)	Projects Fund	Construction Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111	3,971,680	
In County Treasury	9112	184,806,278	
Cash With Fiscal Agents	9113	1,223,962	
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130		
Due from Other Funds	9140	35,000,000	
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
TOTAL ASSETS		225,001,920	0
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	4,629,889	
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		4,629,889	0

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, 2010

District ID: 340

Name: PERALTA

		41	42
	CA	Capital Outlay	Revenue Bond
Description	(Object)	Projects Fund	Construction 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		
Total Reserved Fund Balance		0	0
Designated Fund Balance			
Commitments by Contract or Other Legal Obligation	9751		
Self Insurance Programs	9752		
Payments Resulting from Court Orders	9753		
Specific Future Purposes	9754		
Total Designated Fund Balance		0	0
Uncommitted(Unrestricted) Fund Balance	9790	220,372,031	
TOTAL FUND EQUITY		220,372,031	0
TOTAL LIABILITIES AND FUND EQUITY		225,001,920	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

Proprietary Funds Group

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

District ID: 340

Name: PERALTA

		61	69
	CA		Other Internal Service
Description	(Object)	Self-Insurance Fund	Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	575,289	
Cash With Fiscal Agents	9113		
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		575,289	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

Proprietary Funds Group

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

District ID: 340

Name: PERALTA

		61	69
	CA		Other Internal Service
Description	(Object)	Self-Insurance Fund	Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	1,649,000	
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540		
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		1,649,000	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	1,649,000	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

Proprietary Funds Group

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

District ID: 340

Name: PERALTA

		61	69
	CA		Other Internal Service
Description	(Object)	Self-Insurance Fund	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		
Total Reserved Fund Balance		0	0
Designated Fund Balance	9750		
Commitments by Contract or Other Legal Obligation	9751		
Self Insurance Programs	9752		
Payments Resulting from Court Orders	9753		
Specific Future Purposes	9754		
Total Designated Fund Balance		0	0
Uncommitted(Unrestricted) Fund Balance	9790	(1,073,711)	
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		(1,073,711)	0
TOTAL LIABILITIES AND FUND EQUITY		675,289	0

CALIFORNIA COMMUNITY COLLEGES

Fiduciary Funds Group

Annual Financial and Budget Report

70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

District ID: 340

Name: PERALTA

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111				1,264,781			7,016,974	
In County Treasury	9112				(5,961,898)				
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114								
Investments (at cost)	9120							128,443,781	
Accounts Receivable	9130				4,617,216			401,819	
Due from Other Funds	9140				128,094				
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220							(378,252)	
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		0	0	0	48,193	0	0	135,484,322	0

CALIFORNIA COMMUNITY COLLEGES

Fiduciary Funds Group

Annual Financial and Budget Report

70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

District ID: 340

Name: PERALTA

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510				74				
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540				48,119			5,446,979	
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560							178,691,774	
Deferred Revenues	9570							(228,489)	
Total Current Liabilities and Deferred Revenue		0	0	0	48,193	0	0	183,910,264	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	0	0	0	48,193	0	0	183,910,264	0

CALIFORNIA COMMUNITY COLLEGES

Fiduciary Funds Group

Annual Financial and Budget Report

70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2010

District ID: 340

Name: PERALTA

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
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								
Total Reserved Fund Balance		0	0	0	0	0	0	0	0
Designated Fund Balance	9750								
Commitments by Contract or Other Legal Obligation	9751								
Self Insurance Programs	9752								
Payments Resulting from Court Orders	9753								
Specific Future Purposes	9754								
Total Designated Fund Balance		0	0	0	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790							(48,425,942)	
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		0	0	0	0	0	0	(48,425,942)	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	0	48,193	0	0	135,484,322	0

CALIFORNIA COMMUNITY COLLEGES

Details of General Fund Revenue

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2009-2010

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		557,873	557,873
Workforce Investment Act	8130		37,646	37,646
Temporary Assistance for Needy Families (TANF)	8140		371,668	371,668
Student Financial Aid	8150			0
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170		1,236,015	1,236,015
Other Federal Revenues	8190		3,786,661	3,786,661
Total Federal Revenues	8100	0	5,989,863	5,989,863
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	65,294,836		65,294,836
State General Apportionment	8612			0
Other General Apportionment	8613	904,569		904,569
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,943,828	1,943,828
Disabled Students Programs and Services(DSPS)	8623		1,619,084	1,619,084
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		830,571	830,571
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		4,926,032	4,926,032

CALIFORNIA COMMUNITY COLLEGES

Details of General Fund Revenue

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2009-2010

District ID: 340

Name: PERALTA

		Fund S11	Fund S12	Fund S10 Total
	Object	Unrestricted	Restricted	General Fund
Description	Code	Actual	Actual	Actual
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652			0
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	175,397		175,397
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	2,542,247	397,007	2,939,254
State Mandated Costs	8685			0
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690			0
Total State Revenues	8600	68,917,049	9,716,522	78,633,571

CALIFORNIA COMMUNITY COLLEGES

Details of General Fund Revenue

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2009-2010

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	13,508,431		13,508,431
Tax Allocation, Supplemental Roll	8812	39,845		39,845
Tax Allocation, Unsecured Roll	8813	1,072,351		1,072,351
Prior Years Taxes	8816	167,975		167,975
Education Revenues Augmentation Fund (ERAF)	8817	13,056,543		13,056,543
Redevelopment Agency Funds	8818			0
Contributions, Gifts, Grants, and Endowments	8820			0
Contract Services	8830			
Contract Instructional Services	8831		785,771	785,771
Other Contract Services	8832			0
Sales and Commissions	8840	287,553		287,553
Rentals and Leases	8850	395,980		395,980
Interest and Investment Income	8860	(53,909)		(53,909)
Student Fees and Charges	8870			
Community Services Classes	8872	92,750		92,750
Dormitory	8873			0
Enrollment	8874	5,511,516		5,511,516
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876	3,213		3,213
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879	97,019		97,019
Nonresident Tuition	8880	6,499,493		6,499,493
Parking Services and Public Transportation	8881		241,293	241,293
Other Student Fees and Charges	8885	427,650		427,650
Other Local Revenues	8890	820,557	2,082,780	2,903,337
Total Local Revenues	8800	41,926,967	3,109,844	45,036,811
Total Revenues		110,844,016	18,816,229	129,660,245

CALIFORNIA COMMUNITY COLLEGES

Details of General Fund Revenue

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2009-2010

District ID: 340

Name: PERALTA

		Fund S11	Fund S12	Fund S10 Total
	Object	Unrestricted	Restricted	General Fund
Description	Code	Actual	Actual	Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910			0
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8981/8982/8983)	898#	5,800,000	2,239,398	8,039,398
Total Other Financing Sources	8900	5,800,000	2,239,398	8,039,398
Total Revenues and Other Financing Sources		116,844,016	21,055,627	137,899,643

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2009-2010

Budget Year: 2010-2011

Expend by Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

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	713,021	107,562	33,953	12,088		866,624
Architecture and Environmental Design	0200	78,138	517	31,535	4,806		114,996
Environmental Sciences and Technologies	0300	96,659	36,732	1,178			134,569
Biological Sciences	0400	3,380,985	121,009	98,881	21,448		3,622,323
Business and Management	0500	2,313,819	75,385	42,714	16,721		2,448,639
Communications	0600	1,322,897	250,462	244,414	28,262		1,846,035
Computer and Information Science	0700	2,326,986	371,758	58,196	41,318		2,798,258
Education	0800	2,809,636	379,543	21,252	1,659		3,212,090
Engineering and Related Industrial Technology	0900	3,677,925	323,382	236,313	113,020		4,350,640
Fine and Applied Arts	1000	3,719,165	163,543	48,201	9,652		3,940,561
Foreign language	1100	1,747,791	23,847	2,431			1,774,069
Health	1200	2,438,450	343,671	104,718	171,001		3,057,840
Consumer Education And Home Economics	1300	2,121,416	181,193	412,458	22,599		2,737,666
Law	1400	195,838		2,154			197,992
Humanities(Letters)	1500	5,504,563	254,263	14,650	383		5,773,859
Library Science	1600	3,451					3,451
Mathematics	1700	4,316,766	295,281	3,397			4,615,444
Military Studies	1800						0
Physical Sciences	1900	2,351,849	376,282	38,902	14,976		2,782,009
Psychology	2000	970,050	5,288	1,604			976,942
Public Affairs and Services	2100	385,307	16,307	5,043	9,379		416,036
Social Sciences	2200	4,117,754	135,285	10,698	8,174		4,271,911
Commercial Services	3000	1,132,363	58,590	9,758	13,188		1,213,899
Interdisciplinary Studies	4900	8,047,722	736,145	369,261	13,526		9,166,654
Instruc Staff-Retirees' Bnfts & Retire Incents	5900						0
Sub-Total Instructional Activities		53,772,551	4,256,045	1,731,711	502,200		60,322,507
Total Expenditures for GF Activities*		55,877,183	54,536,538	21,763,637	974,020	7,178,863	140,330,241

*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

For Actual Year: 2009-2010

Budget Year: 2010-2011

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

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						0
Course and Curriculum Development	6020						0
Academic / Faculty Senate	6030						0
Other Instructional Administration & Governance	6090						0
Total Instructional Admin. & Governance		0	0	0	0	0	0
Instructional Support Services	6100						
Learning Center	6110	373,647	292,382	12,651	(818)		677,862
Library	6120						0
Media	6130						0
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190						0
Total Instructional Support Services		373,647	292,382	12,651	(818)	0	677,862
Admissions and Records	6200		1,776,605	96,663			1,873,268
Student Counseling and Guidance	6300						
Counseling and Guidance	6310						0
Matriculation and Student Assessment	6320						0
Transfer Programs	6330						0
Career Guidance	6340						0
Other Student Counseling and Guidance	6390						0
Total Student Counseling and Guidance		0	0	0	0	0	0

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: 2009-2010

Budget Year: 2010-2011

District ID: 340

Name: PERALTA

Activity Classification	Activity Code	Salaries and Benefits		Operating	Capital	Other	Total
		Instructional	Non Instructional	Expenses (4000 - 5000)	Outlay (6000)	Outgo (7000)	
Other Student Services	6400						
Cal Work Opportunity and Responsibility to Kids *	6410						0
Disabled Student Programs and Services (DSPS)	6420						0
Extended Opportunity Programs and Services (EOPS)	6430						0
Health Services	6440						0
Student Personnel Administration	6450						0
Financial Aid Administration	6460						0
Job Placement Services	6470						0
Veterans Services	6480						0
Miscellaneous Student Services	6490						0
Total Other Student Services		0	0	0	0	0	0
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510						0
Custodial Services	6530						0
Grounds Maintenance and Repairs	6550						0
Utilities	6570						0
Other Operations and Maintenance of Plant	6590						0
Total Operation and Maintenance of Plant	6500	0	0	0	0	0	0
Planning, Policymaking and Coordinations	6600		6,427,169	2,302,156	35,342		8,764,667

* 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: 2009-2010

Budget Year: 2010-2011

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						0
Fiscal Operations	6720						0
Human Resources Management	6730						0
Noninstruct Staff Retirees' Benefits & Retirement *	6740						0
Staff Development	6750						0
Staff Diversity	6760						0
Logistical Services	6770						0
Management Information Systems	6780						0
Other General Institutional Support Services	6790						0
Total General Institutional Support Services	6700	0	0	0	0	0	0
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820	63,158	15,947	23,106	5,609		107,820
Community Use of Facilities	6830						0
Economic Development	6840						0
Other Community Services & Economic Development	6880						0
Total Community Services	6800	63,158	15,947	23,106	5,609	0	107,820

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2009-2010

Budget Year: 2010-2011

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						0
Parking	6950						0
Student and Co-Curricular Activities	6960						0
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	0	0	0	0	0
Auxiliary Operations	7000						
Contract Education	7010	140,186	130,839	115,974	7,802	1,333	396,134
Other Auxiliary Operations	7090						0
Total Auxiliary Operations	7000	140,186	130,839	115,974	7,802	1,333	396,134

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: 2009-2010

Budget Year: 2010-2011

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					3,666,400	3,666,400
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	3,666,400	3,666,400
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					2,239,398	2,239,398
Student Aid	7320					1,271,732	1,271,732
Other Outgo	7330						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	3,511,130	3,511,130
Sub-Total Non-Instructional Activities		2,104,632	50,280,493	19,971,926	471,820	7,178,863	80,007,734
Total Expenditures General Fund activities *		55,877,183	54,536,538	21,763,637	974,020	7,178,863	140,330,241

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

CALIFORNIA COMMUNITY COLLEGES

Budget Year: 2010-2011

Gann Appropriations Limit

GANN Report

DISTRICT NAME: PERALTA

I.	2010-2011 Appropriations Limit:			
A.	2009-2010 Appropriations Limit:			\$92,208,080
B.	2010-2011 Price Factor:	0.9746		
C.	Population factor:			
	1. 2008-2009 Second Period Actual FTES	20,130.56		
	2. 2009-2010 Second Period Actual FTES	22,160.58		
	3. 2009-2010 Population change factor (C2/C1)	1.1008		
D.	2009-2010 Limit adjusted by inflation and population factors (A * B * C.3)			\$98,924,487
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)			\$98,924,487
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.	2010-2011 Appropriations Limit (D + E.3 - F.3)			\$98,924,487
II.	2010-2011 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			65,513,733
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			166,627
C.	Local Property taxes			26,441,840
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			7,176
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2010-2011 Appropriations Subject to Limit			\$92,129,376

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

10 General Fund

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

340 PERALTA

For Actual Year: 2009-2010

Budget Year: 2010-2011

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			5,989,863	6,523,886	5,989,863	6,282,836
State Revenues	8600	68,917,049	68,402,505	9,716,522	13,843,351	78,633,571	82,245,856
Local Revenues	8800	41,926,967	40,794,435	3,109,844	1,728,593	45,036,811	42,523,028
Total Revenues		110,844,016	109,196,940	18,816,229	22,095,830	128,660,246	131,051,720
EXPENDITURES:							
Academic Salaries	1000	46,629,599	41,445,514	4,846,272	4,679,022	51,475,871	46,124,536
Classified Salaries	2000	22,667,698	21,201,491	6,041,255	5,493,985	28,708,953	26,695,476
Employee Benefits	3000	27,941,355	29,790,528	2,287,542	3,250,291	30,228,897	33,040,819
Supplies and Materials	4000	1,424,105	1,184,411	1,275,198	1,823,259	2,699,303	3,007,670
Other Operating Expenses and Services	5000	14,529,956	13,107,303	4,534,378	4,480,988	19,064,334	17,588,291
Capital Outlay	6000	170,454	139,991	803,566	911,245	974,020	1,051,236
Total Expenditures		113,363,167	106,869,238	19,788,211	20,638,790	133,151,378	127,608,028
Excess /(Deficiency) of Revenues over Expenditures		(2,519,151)	2,327,702	(971,982)	1,457,040	(3,491,133)	3,543,692
Other Financing Sources	8900	5,800,000	5,800,000	2,239,398		8,039,398	5,800,000
Other Outgo	7000	5,908,795	7,806,349	1,270,068	1,215,990	7,178,863	9,022,339
Net Increase/(Decrease) in Fund Balance		(2,627,946)	32,353	(2,652)	241,050	(2,630,598)	32,353
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	12,350,584	8,854,836	(365,023)	(2,652)	11,985,561	8,852,184
Prior Years Adjustments	9020	(867,802)		365,023		(502,779)	
Adjusted Beginning Balance	9030	11,482,782		(0)		11,482,782	
Ending Fund Balance, June 30		8,854,836	9,176,189	(2,652)	238,398	8,852,184	9,173,537

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

20 Debt service Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

340 PERALTA

For Actual Year: 2009-2010

Budget Year: 2010-2011

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21		Fund: 22		Fund: 29	
		BOND INTEREST AND		REVENUE BOND INTEREST		OTHER DEBT SERVICE FUND	
		REDEMPTION FUND		AND REDEMPTION FUND			
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	282,650	313,956				
Local Revenues	8800	31,007,180	32,172,330				
Total Revenues		31,289,830	32,486,286	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	19,979,680	19,979,680				
Debt Interest and Other Service Charges	7120	6,968,333	11,487,594				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	26,948,013	31,467,274	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(26,948,013)	(31,467,274)	0	0	0	0
Net Increase/Decrease in Fund Balance		4,341,817	1,019,012	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	18,945,466	23,287,885			0	0
Prior Years Adjustments	9020	602					
Adjusted Beginning Balance	9030	18,946,068		0		0	
Ending Fund Balance, June 30		23,287,885	24,306,897	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

340 PERALTA

For Actual Year: 2009-2010

Budget Year: 2010-2011

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					96,167	85,936
State Revenues	8600					1,289,401	1,280,494
Local Revenues	8800					35,114	28,922
Total Income		0	0	0	0	1,420,682	1,395,352
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					944,535	886,980
Employee Benefits	3000					341,328	524,093
Supplies and Materials	4000					50,455	50,455
Other Operating Expenses and Services	5000					31,125	31,125
Capital Outlay	6000						
Total Expenditures		0	0	0	0	1,367,443	1,492,653
Excess/(Deficiency) of Revenues over Expenditures		0	0	0	0	53,239	(97,301)
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	53,239	(97,301)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	1,192,226	1,245,466
Prior Years Adjustments	9020					1	
Adjusted Beginning Balance	9030	0		0		1,192,227	
Ending Fund Balance, June 30		0	0	0	0	1,245,466	1,148,165

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

Governmental Funds Group

30 Special Revenue Funds -- Part 2

340 PERALTA

For Actual Year: 2009-2010

Budget Year: 2010-2011

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			2,282	56,200	305,070	782,104
Total Income		0	0	2,282	56,200	305,070	782,104
Expenditures							
Academic Salaries	1000						269,244
Classified Salaries	2000			8,910	10,000		43,163
Employee Benefits	3000				773		34,544
Supplies and Materials	4000			363	363		25,029
Other Operating Expenses and Services	5000			9,426	9,426		92,054
Capital Outlay	6000			1,234	1,234		7,802
Total Expenditures		0	0	19,933	21,796	0	471,836
Excess /(Deficiency) of Revenues over Expenditures		0	0	(17,651)	34,404	305,070	310,268
Other Financing Sources	8900						
Other Outgo	7000						47,377
Net Increase/(Decrease) in Fund Balance		0	0	(17,651)	34,404	305,070	262,891
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0	314,608	296,963	14,572,084	14,746,491
Prior Years Adjustments	9020			6		(130,663)	
Adjusted Beginning Balance	9030	0		314,614		14,441,421	
Ending Fund Balance, June 30		0	0	296,963	331,367	14,746,491	15,009,382

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

340 PERALTA

For Actual Year: 2009-2010

Budget Year: 2010-2011

Capital Projects Funds

Description	Object Code	FUND: 41		FUND 42	
		CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800	1,677,868	1,851,401		
Total Income		1,677,868	1,851,401	0	0
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000	764,607	723,416		
Employee Benefits	3000	315,775	450,585		
Supplies and Materials	4000	34,114			
Other Operating Expenses and Services	5000	7,658,257	4,827,844		
Capital Outlay	6000	25,763,518	82,585,583		
Total Expenditures		34,536,271	88,587,428	0	0
Excess /(Deficiency) of Revenues over Expenditures		(32,858,403)	(86,736,027)	0	0
Other Financing Sources	8900	103,074,087			
Other Outgo	7000	987,000			
Net Increase/(Decrease) in Fund Balance		69,228,684	(86,736,027)	0	0
Begining Fund Balance:					
Net Beginning Balance, July 1	9010	182,506,938	220,372,031		0
Prior Years Adjutments	9020	(31,363,591)			
Adjusted Beginning Balance	9030	151,143,347		0	
Ending Fund Balance, June 30		220,372,031	133,636,004	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

Proprietary Funds Group

60 Enterprise Funds Group

340 PERALTA

For Actual Year: 2009-2010

Budget Year: 2010-2011

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	4,196	1,480				
Other Financing Sources	8900						
Total Income		4,196	1,480	0	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000		578,282				
Capital Outlay	6000						
Total Expenditures		0	578,282	0	0		
Net Profit or Loss		4,196	(576,802)	0	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		4,196	(576,802)	0	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	272,093	(1,073,711)		0		
Prior Years Adjustments	9020	(1,350,000)					
Adjusted Beginning Balance	9030	(1,077,907)		0			
Ending Fund Balance, June 30		(1,073,711)	(1,650,513)	0	0		

CALIFORNIA COMMUNITY COLLEGES

Fiduciary Funds Group

Annual Financial and Budget Report

70 Fiduciary Funds Group -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

340 PERALTA

For Actual Year: 2009-2010

Budget Year: 2010-2011

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						
Total Income		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
Excess (Deficiency) of Revenues over Expenditures		0	0	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	314,607	314,607		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	314,607		0		0	
Ending Fund Balance, June 30		314,607	314,607	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Fiduciary Funds Group

Annual Financial and Budget Report

70 Fiduciary Funds Group -- Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

340 PERALTA

For Actual Year: 2009-2010

Budget Year: 2010-2011

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	27,460,623	31,077,554				
State Revenues	8600	1,155,939					
Local Revenues	8800						
Total Income		28,616,562	31,077,554	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		28,616,562	31,077,554	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	29,010,174	31,077,554				
Net Increase/(Decrease) in Fund Balance		(393,612)	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0		0
Prior Years Adjustments	9020	393,612					
Adjusted Beginning Balance	9030	393,612		0		0	
Ending Fund Balance: June 30		0	0	0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Fiduciary Funds Group

Annual Financial and Budget Report

70 Fiduciary Funds Group -- Part 3

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

340 PERALTA

For Actual Year: 2009-2010

Budget Year: 2010-2011

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	228,489			
Total Income		228,489	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		228,489	0	0	0
Other Financing Sources	8900				
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		228,489	0	0	0
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010	20,590,137	(48,425,942)		0
Prior Years Adjustments	9020	(69,244,568)			
Adjusted Beginning Balance	9030	(48,654,431)		0	
Ending Fund Balance, June 30		(48,425,942)	(48,425,942)	0	0

CALIFORNIA COMMUNITY COLLEGES

Interfund Transfer Report

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2009-2010

District ID: 340

Name: PERALTA

Fund		Fund		Amount
Number In	Fund Name	Number Out	Fund Name	Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	2,239,398
41	CAPITAL OUTLAY PROJECTS FUND	11	UNRESTRICTED SUBFUND	35,000,000
11	UNRESTRICTED SUBFUND	77	DEFERRED COMPENSATION TRUST FUND	5,800,000

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: 2009-2010

Budget Year: 2010-2011

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			2,542,247		397,007	
		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				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0		0
Noninstructional Supplies & Mtris	4400				0		0
Total Supplies and Materials		0	0	0	0	0	0
Other Operating Expenses and Services	5000		2,166,767		2,166,767		2,166,767
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	2,166,767	0	2,166,767	0	2,166,767
Ending Balance					375,480	397,007	772,487

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: 2009-2010

Budget Year: 2010-2011

District ID: 340

Name: PERALTA

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010		375,480			397,007	
Adjustments	9020						
Adjusted Beginning Balance	9030		375,480			397,007	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		2,320,352			397,007	
		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				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0		0
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	0	0
Other Operating Expenses and Services	5000		2,320,352		2,320,352		2,320,352
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	2,320,352	0	2,320,352	0	2,320,352
Ending Balance					375,480	794,014	