

**PERALTA COMMUNITY COLLEGE DISTRICT**  
**Board of Trustees Agenda Report**  
**For the Trustee Meeting Date of September 27, 2011**

ITEM # 25

**ITEM TITLE:**

Peralta Community College District 2010-11 Community College Financial Statement (CCFS) 311A

**SPECIFIC BOARD ACTION REQUESTED:**

Approve the District's fiscal year 2010-11 CCFS 311A

**ITEM SUMMARY:**

The attached annual financial report of the District is the vehicle for summarizing and communicating the results of budgetary decisions and transactions for the fiscal year 2010-11 as well as reporting to the State the District 2011-12 Final Budget.

**SOURCE OF FUNDS (AND FISCAL/BUDGETARY IMPACT):**

Not applicable.

**BACKGROUND/ANALYSIS:**

The Annual Financial and Budget Report (CCFS-311) of the District contains, as specified by the State Chancellor's Office, a statement of the actual revenues and expenditures for the fiscal year just completed, plus the estimated revenues and proposed expenditures for the succeeding fiscal year (CCR §58303). At the September 13, 2011 the Board of Trustees approved the Adopted Budget. The budget approved has been reformatted to the specifications required and inserted into the 311A. The actual revenues and expenditures are those of fiscal year 2010-11 and are subject to change as a result of any audit adjustments.

**ALTERNATIVES/OPTIONS:**

**EVALUATION AND RECOMMENDED ACTION:**

Recommend approval.

**OTHER DEPARTMENTS IMPACTED BY THIS ACTION:**

YES \_\_\_\_\_ NO \_\_\_\_\_

**COMMENTS:**

The District's 311A is attached for review and approval.

**WHO WILL BE PRESENTING THIS ITEM AT THE BOARD MEETING?**

Ronald Gerhard, Vice Chancellor for Finance and Administration

(\*\*\*\*\*Board contract approval is subject to negotiation and execution by the Chancellor.)

**DOCUMENT PREPARED BY:**

Prepared by: [Signature] Date: 9/16/14  
Tony Tortorice, Chief Administrative Officer

**DOCUMENT PRESENTED AND APPROVED BY:**

Presented and approved by: [Signature] Date: 9/16/14  
Ronald Gerhard, Vice Chancellor for Finance and Administration

**FINANCE DEPARTMENT REVIEW**

Finance review required       Finance review *not* required

If Finance review is required, determination is:       Approved       Not Approved

If not approved, please give reason: \_\_\_\_\_

Signature: [Signature] Date: 9/16/14  
Ron Gerhard, Chief Financial Officer

**GENERAL COUNSEL (Legality and Format/adherence to Education Codes):**

Legal review required       Legal review *not* required

If Legal review is required, determination is:       Approved       Not Approved

Signature: \_\_\_\_\_ Date: \_\_\_\_\_  
Thuy T. Nguyen, General Counsel

**CHANCELLOR'S OFFICE APPROVAL**

Approved, and Place on Agenda       Not Approved, but Place on Agenda

Signature: [Signature] Date: 9/19/14  
Wise E. Allen, Chancellor

For Actual Year: 2010-2011

Budget Year: 2011-2012

General Fund

Description	Object Code	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100	602		8,478,790	5,026,049	8,479,392	5,026,049
State Revenues	8600	70,314,963	66,456,104	10,585,323	8,256,487	80,900,286	74,712,591
Local Revenues	8800	40,309,085	39,121,683	2,355,029	2,859,343	42,664,114	41,981,026
<b>Total Revenues</b>		<b>110,624,650</b>	<b>105,577,787</b>	<b>21,419,142</b>	<b>16,141,879</b>	<b>132,043,792</b>	<b>121,719,666</b>
<b>EXPENDITURES:</b>							
Academic Salaries	1000	43,446,038	37,988,186	5,180,381	4,919,525	48,626,419	42,907,711
Classified Salaries	2000	21,535,488	20,314,427	6,109,419	5,364,308	27,644,907	25,678,735
Employee Benefits	3000	34,845,380	37,323,210	2,980,645	3,206,176	37,826,025	40,529,386
Supplies and Materials	4000	1,151,266	972,424	1,393,753	926,482	2,545,019	1,898,906
Other Operating Expenses and Services	5000	14,172,294	12,049,418	4,672,369	2,239,975	18,844,663	14,289,393
Capital Outlay	6000	203,873	109,995	657,428	447,222	861,301	557,217
<b>Total Expenditures</b>		<b>115,354,339</b>	<b>108,757,660</b>	<b>20,993,995</b>	<b>17,103,688</b>	<b>136,348,334</b>	<b>125,861,348</b>
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		<b>(4,729,689)</b>	<b>(3,179,873)</b>	<b>425,147</b>	<b>(961,809)</b>	<b>(4,304,542)</b>	<b>(4,141,682)</b>
Other Financing Sources	8900	10,153,021	10,000,000	1,157,655	1,157,665	11,310,676	11,157,665
Other Outgo	7000	4,544,188	6,820,127	985,826	795,122	5,530,014	7,615,249
<b>Net Increase/(Decrease) in Fund Balance</b>		<b>879,144</b>	<b>0</b>	<b>596,976</b>	<b>(599,266)</b>	<b>1,476,120</b>	<b>(599,266)</b>
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	8,854,836	9,162,671	(2,652)	596,976	8,852,184	9,759,647
Prior Years Adjustments	9020	(571,309)		2,652		(568,657)	
Adjusted Beginning Balance	9030	8,283,527		0		8,283,527	
<b>Ending Fund Balance, June 30</b>		<b>9,162,671</b>	<b>9,162,671</b>	<b>596,976</b>	<b>(2,290)</b>	<b>9,759,647</b>	<b>9,160,381</b>

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

340 PERALTA

For Actual Year: 2010-2011

Budget Year: 2011-2012

Special Revenue Funds

Description	Object Code	FUND: 31		FUND 32		FUND 33	
		BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100					164,932	150,000
State Revenues	8600					1,133,776	1,121,185
Local Revenues	8800					88,567	97,000
<b>Total Income</b>		0	0	0	0	1,387,275	1,368,185
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000					924,129	846,163
Employee Benefits	3000					608,223	442,022
Supplies and Materials	4000					58,482	60,000
Other Operating Expenses and Services	5000					12,484	20,000
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	0	0	1,603,318	1,368,185
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	0	0	(216,043)	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	(216,043)	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		0	1,245,466	1,029,423
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		1,245,466	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	1,029,423	1,029,423

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

340 PERALTA

For Actual Year: 2010-2011

Budget Year: 2011-2012

Special Revenue Funds

Description	Object Code	FUND: 34		FUND 35		FUND 39	
		FARM OPERATION FUND		REVENUE BOND PROJECT FUND		OTHER SPECIAL REVENUE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800					141,145	
<b>Total Income</b>		0	0	0	0	141,145	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000					476,936	625,000
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	0	0	476,936	625,000
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	0	0	(335,791)	(625,000)
<b>Other Financing Sources</b>	8900					7,089,660	7,150,000
<b>Other Outgo</b>	7000					5,766,811	1,328,470
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	987,058	5,196,530
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0	296,963	0	14,746,491	15,733,549
Prior Years Adjustments	9020			(296,963)			
Adjusted Beginning Balance	9030	0		0		14,746,491	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	15,733,549	20,930,079

For Actual Year: 2010-2011

Budget Year: 2011-2012

Capital Projects Funds

Description	Object Code	FUND: 41		FUND 42	
		CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND	
		Actual	Budget	Actual	Budget
<b>REVENUES:</b>					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800	1,333,028	671,087		
<b>Total Income</b>		1,333,028	671,087	0	0
<b>Expenditures</b>					
Academic Salaries	1000				
Classified Salaries	2000	672,481	605,908		
Employee Benefits	3000	351,402	465,514		
Supplies and Materials	4000	13,366	69,572		
Other Operating Expenses and Services	5000	3,391,409	6,480,165		
Capital Outlay	6000	45,015,185	72,812,597		
<b>Total Expenditures</b>		49,443,843	80,433,756	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(48,110,815)	(79,762,669)	0	0
<b>Other Financing Sources</b>	8900				
<b>Other Outgo</b>	7000				
<b>Net Increase/(Decrease) in Fund Balance</b>		(48,110,815)	(79,762,669)	0	0
<b>Begining Fund Balance:</b>					
Net Beginning Balance, July 1	9010	220,372,031	171,434,038		0
Prior Years Adjutments	9020	(827,178)			
Adjusted Beginning Balance	9030	219,544,853		0	
<b>Ending Fund Balance, June 30</b>		171,434,038	91,671,369	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2010-2011

Budget Year: 2011-2012

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69			
		SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
<b>REVENUES:</b>							
Local Revenues	8800	1,088	3,000				
Other Financing Sources	8900	353,456	1,187,655				
<b>Total Income</b>		<b>354,544</b>	<b>1,190,655</b>	<b>0</b>	<b>0</b>		
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	1,035,536	1,190,655				
Capital Outlay	6000						
<b>Total Expenditures</b>		<b>1,035,536</b>	<b>1,190,655</b>	<b>0</b>	<b>0</b>		
<b>Net Profit or Loss</b>		<b>(680,992)</b>	<b>0</b>	<b>0</b>	<b>0</b>		
Other Outgo	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		<b>(680,992)</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	(1,073,711)	(1,754,703)			0	
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	(1,073,711)		0			
<b>Ending Fund Balance, June 30</b>		<b>(1,754,703)</b>	<b>(1,754,703)</b>	<b>0</b>	<b>0</b>		

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: 2010-2011

Budget Year: 2011-2012

Fiduciary Funds Group

Description	Object Code	FUND: 71		FUND 72		FUND 73	
		ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800					163,937	65,250
<b>Total Income</b>		0	0	0	0	163,937	65,250
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000					15,037	15,000
Employee Benefits	3000					287	250
Supplies and Materials	4000					723	10,000
Other Operating Expenses and Services	5000					9,425	39,000
Capital Outlay	6000					841	1,000
<b>Total Expenditures</b>		0	0	0	0	26,313	65,250
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	0	0	137,624	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	137,624	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	314,607	314,607		0		434,587
Prior Years Adjustments	9020					296,963	
Adjusted Beginning Balance	9030	314,607			0	296,963	
<b>Ending Fund Balance, June 30</b>		314,607	314,607		0	434,587	434,587

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: 2010-2011

Budget Year: 2011-2012

Fiduciary Funds Group

Description	Object Code	FUND: 74		FUND 75		FUND 76	
		FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100	32,902,257	31,709,716				
State Revenues	8600	1,743	1,135,563				
Local Revenues	8800	(58,721)					
<b>Total Income</b>		<b>32,845,279</b>	<b>32,845,279</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
<b>Total Expenditures</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		<b>32,845,279</b>	<b>32,845,279</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000	<b>32,845,279</b>	<b>32,845,279</b>				
<b>Net Increase/(Decrease) in Fund Balance</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
<b>Ending Fund Balance, June 30</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>