

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2012-2013)

(Budget Report for Fiscal Year 2013-2014)

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:

In accordance with the *California Code of Regulations*, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before October 10, 2013. Please submit the report to :

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

For Actual Year: 2012-2013

Budget Year: 2013-2014

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	16,233,586	16,233,586		16,233,586
Other	1300	12,268,133	12,268,133		12,268,133
Total Instructional Salaries		28,501,719	28,501,719	0	28,501,719
Non-Instructional Salaries					
Contract or Regular	1200		8,054,309	34,166	8,088,475
Other	1400		1,383,058	141,428	1,524,486
Total Non-Instructional Salaries		0	9,437,367	175,594	9,612,961
Total Academic Salaries		28,501,719	37,939,086	175,594	38,114,680
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		16,431,112	418,841	16,849,953
Other	2300		1,254,646	13,071	1,267,717
Total Non-Instructional Salaries		0	17,685,758	431,912	18,117,670
Instructional Aides					
Regular Status	2200	1,220,772	1,220,772	28,118	1,248,890
Other	2400	703,759	703,759		703,759
Total Instructional Aides		1,924,531	1,924,531	28,118	1,952,649
Total Classified Salaries		1,924,531	19,610,289	460,030	20,070,319
Employee Benefits	3000	20,978,405	36,834,507	347,666	37,182,173
Supplies and Materials	4000		610,709	40,642	651,351
Other Operating Expenses	5000		8,517,270	2,834,968	11,352,238
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		51,404,655	103,511,861	3,858,900	107,370,761

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2012-2013

Budget Year: 2013-2014

District ID: 340

Name: PERALTA

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Exclusions		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Activities to Exclude	TOP Code				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	4,615,222	4,615,222		4,615,222
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491		766,001		766,001
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		3,076,814		3,076,814
Objects to Exclude	Object Code				
Rents and Leases	5060				0
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		2,316,077		2,316,077

For Actual Year: 2012-2013

Budget Year: 2013-2014

District ID: 340

Name: PERALTA

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000		293,220		293,220
Total Exclusions		4,615,222	11,067,334	0	11,067,334
Total for ECS 84362, 50% Law		46,789,433	92,444,527	3,858,900	96,303,427
Percent of CEE (Instructional Salary Cost / Total CEE)		50.61%	100.00%		
50% of Current Expense of Education			46,222,264		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		46,789,433	92,444,527	3,858,900	96,303,427
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		51,404,655	103,511,861	3,858,900	107,370,761
Capital Expenditures	6000	24,220	204,440	40,633	245,073
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		51,428,875	103,716,301	3,899,533	107,615,834

For Year Ended June 30, 2013

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	(16,418,382)	1,826,168	(14,592,214)
Cash With Fiscal Agents	9113	7,545,565	202,079	7,747,644
Revolving Cash Accounts	9114	55,000		55,000
Investments (at cost)	9120			0
Accounts Receivable	9130	35,735,101	3,549,892	39,284,993
Due from Other Funds	9140	20,319,645	952,051	21,271,696
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210	181,431		181,431
Prepaid Items	9220	5,292,921		5,292,921
TOTAL ASSETS		52,711,281	6,530,190	59,241,471
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	22,366,488	1,410,947	23,777,435
Accrued Salaries and Wages Payable	9520			0
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	7,885,012	2,002,054	9,887,066
Temporary Loans	9550	7,118,086		7,118,086
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570		1,316,982	1,316,982
TOTAL LIABILITIES		37,369,586	4,729,983	42,099,569

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	15,341,695	1,800,207	17,141,902
Unassigned	9790			0
Total Fund Balance		15,341,695	1,800,207	17,141,902
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		15,341,695	1,800,207	17,141,902
TOTAL LIABILITIES AND FUND EQUITY		52,711,281	6,530,190	59,241,471

- 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, 2013

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	23,912,349		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		23,912,349	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, 2013

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	23,912,349		
Unassigned	9790			
Total Fund Balance		23,912,349	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		23,912,349	0	0
TOTAL LIABILITIES AND FUND EQUITY		23,912,349	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, 2013

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			1,309,695			20,220,031
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			30,084			
Due from Other Funds	9140			62,746			3,560,259
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	1,402,525	0	0	23,780,290
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			1,472			481,288
Accrued Salaries and Wages Payable	9520						19,903
Compensated Absences Payable Current	9530			28,216			
Due to Other Funds	9540			89,077			7,860,033
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						
TOTAL LIABILITIES		0	0	118,765	0	0	8,361,224

- 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, 2013

District ID: 340

Name: PERALTA

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
FUND BALANCE (NON-GASB 54)							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	1,283,760	0	0	15,419,066
Unassigned	9790	0	0	0	0	0	0
Total Fund Balance		0	0	1,283,760	0	0	15,419,066
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	1,283,760	0	0	15,419,066
TOTAL LIABILITIES AND FUND EQUITY		0	0	1,402,525	0	0	23,780,290

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 340

Name: PERALTA

Description	CA (Object)	41	42
		Capital Outlay Projects Fund	Revenue Bond Construction Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	3,654,421	112,484,933
Cash With Fiscal Agents	9113		6,170,608
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	1,290,173	31,342
Due from Other Funds	9140	503,670	100,738
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
TOTAL ASSETS		5,448,264	118,787,621
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	131,763	5,918,374
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540	42	188,749
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
TOTAL LIABILITIES		131,805	6,107,123

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 340

Name: PERALTA

Description	CA (Object)	41	42
		Capital Outlay Projects Fund	Revenue Bond Construction 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	5,316,459	112,680,498
Unassigned	9790		
Total Fund Balance		5,316,459	112,680,498
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 Fund Balance	9790		
TOTAL FUND EQUITY		5,316,459	112,680,498
TOTAL LIABILITIES AND FUND EQUITY		5,448,264	118,787,621

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2013

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, 2013

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, 2013

District ID: 340

Name: PERALTA

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 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, 2013

District ID: 340

Name: PERALTA

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112	1,753,403	
Cash With Fiscal Agents	9113	62,133	
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130		
Due from Other Funds	9140	2,500,000	
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		4,315,536	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

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	28,032	
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	2,777,576	
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		2,805,608	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	2,805,608	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

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	1,509,928	
Unassigned	9790		
Total Reserved Fund Balance		1,509,928	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		1,509,928	0
TOTAL LIABILITIES AND FUND EQUITY		4,315,536	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

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			620,621	(6,503,605)				
Cash With Fiscal Agents	9113	438,022			4,805,794				
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130	3,504			1,639,372				
Due from Other Funds	9140			4,400	59,320				
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	21,719							
Accumulated Depreciation Equipment	9351	19,164							
Work in Progress	9360								
Total Fixed Assets		2,555	0	0	0	0	0	0	0
TOTAL ASSETS		444,081	0	625,021	881	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

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	725		50,142	581				
Accrued Salaries and Wages Payable	9520			8,667					
Compensated Absences Payable Current	9530								
Due to Other Funds	9540				300				
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570								
Total Current Liabilities and Deferred Revenue		725	0	58,809	881	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	725	0	58,809	881	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

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			566,212					
Unassigned	9790								
Total Reserved Fund Balance		0	0	566,212	0	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	443,356							
Total Designated Fund Balance		443,356	0	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		443,356	0	566,212	0	0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		444,081	0	625,021	881	0	0	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

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		860,717	860,717
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140			0
Student Financial Aid	8150		103,143	103,143
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170		1,007,535	1,007,535
Other Federal Revenues	8190	131,254	6,158,388	6,289,642
Total Federal Revenues	8100	131,254	8,129,783	8,261,037
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	32,327		32,327
State General Apportionment	8612	45,073,803		45,073,803
Other General Apportionment	8613	1,095,605		1,095,605
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,844,885	1,844,885
Disabled Students Programs and Services(DSPS)	8623		1,549,804	1,549,804
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		606,154	606,154
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		2,873,645	2,873,645

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

District ID: 340

Name: PERALTA

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
EPA Proceeds	8630	15,325,161		15,325,161
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		983,553	983,553
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671			0
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	2,316,077	577,983	2,894,060
State Mandated Costs	8685	503,771		503,771
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690			0
Total State Revenues	8600	64,346,744	8,436,024	72,782,768

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

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	17,417,774		17,417,774
Tax Allocation, Supplemental Roll	8812	223,939		223,939
Tax Allocation, Unsecured Roll	8813	1,118,298		1,118,298
Prior Years Taxes	8816	(37,927)		(37,927)
Education Revenues Augmentation Fund (ERAF)	8817	14,713,049		14,713,049
Redevelopment Agency Funds - Pass Through	8818			0
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	190,010	345,999	536,009
Other Contract Services	8832	63,166		63,166
Sales and Commissions	8840	210,348		210,348
Rentals and Leases	8850	977,243		977,243
Interest and Investment Income	8860	129,122	37,279	166,401
Student Fees and Charges	8870			
Community Services Classes	8872	164,582		164,582
Dormitory	8873			0
Enrollment	8874	6,807,754		6,807,754
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876	631,473		631,473
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879	106,253		106,253
Nonresident Tuition	8880	4,666,375		4,666,375
Parking Services and Public Transportation	8881		393,048	393,048
Other Student Fees and Charges	8885	1,641,573		1,641,573
Other Local Revenues	8890	374,766	1,329,666	1,704,432
Total Local Revenues	8800	49,397,798	2,105,992	51,503,790
Total Revenues		113,875,796	18,671,799	132,547,595

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

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 -- (8981/8982/8983)	898#	9,152,116	1,361,311	10,513,427
Total Other Financing Sources	8900	9,152,116	1,361,311	10,513,427
Total Revenues and Other Financing Sources		123,027,912	20,033,110	143,061,022

For Actual Year: 2012-2013

Budget Year: 2013-2014

District ID: 340

Name: PERALTA

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natual Resources	0100	463,424	156,100	14,329	7,105		640,958
Architecture and Environmental Design	0200	76,798	2,722	5,490	932		85,942
Environmental Sciences and Technologies	0300	150,771	3,488	1,449	256		155,964
Biological Sciences	0400	2,622,613	290,280	115,986	100,778		3,129,657
Business and Management	0500	1,907,356	204,315	35,816	12,324		2,159,811
Communications	0600	1,091,656	45,886	43,780	4,409		1,185,731
Computer and Information Science	0700	1,607,174	388,078	38,570	11,038		2,044,860
Education	0800	1,904,266	251,213	21,154	178		2,176,811
Engineering and Related Industrial Technology	0900	3,216,259	369,557	494,980	88,730		4,169,526
Fine and Applied Arts	1000	2,705,245	196,897	39,428	15,867		2,957,437
Foreign language	1100	1,036,526	54,952	944			1,092,422
Health	1200	1,749,035	483,928	81,228	309,026		2,623,217
Consumer Education And Home Economics	1300	2,075,723	365,794	594,089	12,738		3,048,344
Law	1400	209,803	8,410	5,008			223,221
Humanities(Letters)	1500	4,335,820	289,666	9,473			4,634,959
Library Science	1600	2,544	172				2,716
Mathematics	1700	3,493,395	165,620	10,988	3,848		3,673,851
Military Studies	1800						0
Physical Sciences	1900	2,013,181	213,588	41,414	1,655		2,269,838
Psychology	2000	674,430	29,797	2,512			706,739
Public Affairs and Services	2100	265,828	33,577	19,737	10,031		329,173
Social Sciences	2200	3,275,782	181,983	17,201	6,740		3,481,706
Commercial Services	3000	874,616	53,224	11,858	4,744		944,442
Interdisciplinary Studies	4900	10,890,399	521,281	307,054	6,655		11,725,389
Instruc Staff-Retirees' Bnfts & Retire Incents	5900						0
Sub-Total Instructional Activites		46,642,644	4,310,528	1,912,488	597,054		53,462,714
Total Expenditures for GF Activities*		58,979,457	51,512,880	17,374,578	1,375,113	10,998,270	140,240,298

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

For Actual Year: 2012-2013

Budget Year: 2013-2014

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	399,186	4,643,226	426,414	16,392		5,485,218
Course and Curriculum Development	6020	68,288	552,917	30,698	16,428		668,331
Academic / Faculty Senate	6030	57,598	179,642	25,803			263,043
Other Instructional Administration & Governance	6090			17,137			17,137
Total Instructional Admin. & Governance		525,072	5,375,785	500,052	32,820	0	6,433,729
Instructional Support Services	6100						
Learning Center	6110	177,778	312,728	11,361			501,867
Library	6120	362,799	2,124,665	54,464	155,162		2,697,090
Media	6130		268,701	9,818			278,519
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150		382,253				382,253
Other Instructional Support Services	6190						0
Total Instructional Support Services		540,577	3,088,347	75,643	155,162	0	3,859,729
Admissions and Records	6200	6,096	1,683,183	26,121	5,999		1,721,399
Student Counseling and Guidance	6300						
Counseling and Guidance	6310	896,858	3,192,709	31,264	1,849		4,122,680
Matriculation and Student Assessment	6320	30,737	879,305	48,684			958,726
Transfer Programs	6330						0
Career Guidance	6340						0
Other Student Counseling and Guidance	6390						0
Total Student Counseling and Guidance		927,595	4,072,014	79,948	1,849	0	5,081,406

For Actual Year: 2012-2013

Budget Year: 2013-2014

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	21,064	126,667	92,486	2,953	84,737	327,907
Disabled Student Programs and Services (DSPS)	6420	259,979	1,665,800	83,977	1,495		2,011,251
Extended Opportunity Programs and Services (EOPS)	6430	225,290	1,319,462	48,848	9,557		1,603,157
Health Services	6440	58,491	199,523	412,020			670,034
Student Personnel Administration	6450	135,533	1,809,032	617,600	8,908		2,571,073
Financial Aid Administration	6460	213	3,428,240	86,279	72,149		3,586,881
Job Placement Services	6470	51,403	883,609	225,640	8,612		1,169,264
Veterans Services	6480						0
Miscellaneous Student Services	6490	46,188	1,010,917	697,166	867	51,739	1,806,877
Total Other Student Services		798,161	10,443,250	2,264,016	104,541	136,476	13,746,444
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,520,025	332,876	41,490		1,894,391
Custodial Services	6530		3,244,362	209,825	5,749		3,459,936
Grounds Maintenance and Repairs	6550		500,005	28,223			528,228
Utilities	6570			3,466,621			3,466,621
Other Operations and Maintenance of Plant	6590		404,189	526,956			931,145
Total Operation and Maintenance of Plant	6500	0	5,668,581	4,564,501	47,239	0	10,280,321
Planning, Policymaking and Coordinations	6600	303,070	4,742,230	1,569,276	295,461		6,910,037

* 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: 2012-2013

Budget Year: 2013-2014

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		122,105	18,742			140,847
Fiscal Operations	6720	74,060	5,818,587	1,892,034	25,929		7,810,610
Human Resources Management	6730	4,632	1,635,730	471,912	3,096		2,115,370
Noninstruct Staff Retirees' Benefits & Retirement *	6740						0
Staff Development	6750						0
Staff Diversity	6760						0
Logistical Services	6770	745	979,230	220,719	44,974		1,245,668
Management Information Systems	6780	10,402	1,761,537	351,311	20,356		2,143,606
Other General Institutional Support Services	6790	8,907,529	(115,720)	37,958			8,829,767
Total General Institutional Support Services	6700	8,997,368	10,201,469	2,992,676	94,355	0	22,285,868
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820	80,515	18,723	34,247			133,485
Community Use of Facilities	6830	3,543	155,874	14,893	20,237		194,547
Economic Development	6840						0
Other Community Services & Economic Development	6890						0
Total Community Services	6800	84,058	174,597	49,140	20,237	0	328,032

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2012-2013

Budget Year: 2013-2014

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		530,177	120,862			651,039
Parking	6950		358,122	2,811,060			3,169,182
Student and Co-Curricular Activities	6960	25,822	311,731	369,792	5,981		713,326
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	25,822	1,200,030	3,301,714	5,981	0	4,533,547
Auxiliary Operations	7000						
Contract Education	7010	128,994	44,379	39,003	14,415	(1,000)	225,791
Other Auxiliary Operations	7090		508,487				508,487
Total Auxiliary Operations	7000	128,994	552,866	39,003	14,415	(1,000)	734,278

For Actual Year: 2012-2013

Budget Year: 2013-2014

District ID: 340

Name: PERALTA

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Physical Property and Related Acquisitions	7100						0
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210					4,428,935	4,428,935
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	4,428,935	4,428,935
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					5,387,844	5,387,844
Student Aid	7320					1,046,015	1,046,015
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	6,433,859	6,433,859
Sub-Total Non-Instructional Activites		12,336,813	47,202,352	15,462,090	778,059	10,998,270	86,777,584
Total Expenditures General Fund: activities *		58,979,457	51,512,880	17,374,578	1,375,113	10,998,270	140,240,298

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: PERALTA

I.	2013-2014 Appropriations Limit:			
A.	2012-2013 Appropriations Limit:			\$82,501,362
B.	2013-2014 Price Factor:	1.0512		
C.	Population factor:			
	1. 2011-2012 Second Period Actual FTES	18,655.20		
	2. 2012-2013 Second Period Actual FTES	18,435.33		
	3. 2012-2013 Population change factor (C2/C1)	0.9882		
D.	2012-2013 Limit adjusted by inflation and population factors (A * B * C.3)			\$85,702,072
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)			\$85,702,072
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.	2013-2014 Appropriations Limit (D + E.3 - F.3)			\$85,702,072
II.	2013-2014 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			64,992,391
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			167,521
C.	Local Property taxes			22,650,830
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			6,449
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2013-2014 Appropriations Subject to Limit			\$87,817,191

For Actual Year: 2012-2013

Budget Year: 2013-2014

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	131,254		8,129,783	7,193,079	8,261,037	7,193,079
State Revenues	8600	64,346,744	63,351,898	8,436,024	9,145,385	72,782,768	72,497,283
Local Revenues	8800	49,397,798	45,644,974	2,105,992	910,591	51,503,790	46,555,565
Total Revenues		113,875,796	108,996,872	18,671,799	17,249,055	132,547,595	126,245,927
EXPENDITURES:							
Academic Salaries	1000	38,551,473	37,410,620	5,260,418	4,979,063	43,811,891	42,389,683
Classified Salaries	2000	20,618,375	23,463,993	5,778,462	5,267,554	26,396,837	28,731,547
Employee Benefits	3000	37,294,746	38,169,963	2,988,863	3,453,475	40,283,609	41,623,438
Supplies and Materials	4000	1,360,247	1,467,459	864,904	1,149,324	2,225,151	2,616,783
Other Operating Expenses and Services	5000	12,443,992	14,734,198	2,705,435	2,121,214	15,149,427	16,855,412
Capital Outlay	6000	245,073	207,192	1,130,040	778,235	1,375,113	985,427
Total Expenditures		110,513,906	115,453,425	18,728,122	17,748,865	129,242,028	133,202,290
Excess /(Deficiency) of Revenues over Expenditures		3,361,890	(6,456,553)	(56,323)	(499,810)	3,305,567	(6,956,363)
Other Financing Sources	8900	9,152,116	12,691,939	1,361,311	1,157,665	10,513,427	13,849,604
Other Outgo	7000	9,789,346	6,242,386	1,208,924	856,626	10,998,270	7,099,012
Net Increase/(Decrease) in Fund Balance		2,724,660	(7,000)	96,064	(198,771)	2,820,724	(205,771)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	12,617,035	15,341,695	1,704,143	1,800,207	14,321,178	17,141,902
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	12,617,035		1,704,143		14,321,178	
Ending Fund Balance, June 30		15,341,695	15,334,695	1,800,207	1,601,436	17,141,902	16,936,131

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

340 PERALTA

For Actual Year: 2012-2013

Budget Year: 2013-2014

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						
Local Revenues	8800	31,315,031	31,315,031				
Total Revenues		31,315,031	31,315,031	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	11,375,000	11,375,000				
Debt Interest and Other Service Charges	7120	19,147,994	19,147,994				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	30,522,994	30,522,994	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(30,522,994)	(30,522,994)	0	0	0	0
Net Increase/Decrease in Fund Balance		792,037	792,037	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	23,120,312	23,912,349		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	23,120,312		0		0	
Ending Fund Balance, June 30		23,912,349	24,704,386	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

340 PERALTA

For Actual Year: 2012-2013

Budget Year: 2013-2014

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					81,666	63,474
State Revenues	8600					1,133,109	863,929
Local Revenues	8800					58,164	30,000
Total Income		0	0	0	0	1,272,939	957,403
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					597,516	519,142
Employee Benefits	3000					365,861	386,761
Supplies and Materials	4000					54,447	50,000
Other Operating Expenses and Services	5000					2,200	2,970
Capital Outlay	6000						
Total Expenditures		0	0	0	0	1,020,024	958,873
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	252,915	(1,470)
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	252,915	(1,470)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	1,030,845	1,283,760
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		1,030,845	
Ending Fund Balance, June 30		0	0	0	0	1,283,760	1,282,290

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

340 PERALTA

For Actual Year: 2012-2013

Budget Year: 2013-2014

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					13,733,743	14,575,154
Total Income		0	0	0	0	13,733,743	14,575,154
Expenditures							
Academic Salaries	1000					3,222,024	4,933,289
Classified Salaries	2000					247,511	777,503
Employee Benefits	3000					610,737	602,297
Supplies and Materials	4000					48,376	81,268
Other Operating Expenses and Services	5000					1,953,102	1,863,296
Capital Outlay	6000					55,165	23,500
Total Expenditures		0	0	0	0	6,136,915	8,281,153
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	7,596,828	6,294,001
Other Financing Sources	8900					1,500,000	
Other Outgo	7000					1,101,268	1,150,000
Net Increase/(Decrease) in Fund Balance		0	0	0	0	7,995,560	5,144,001
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0	0	0	7,423,506	15,419,066
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		7,423,506	
Ending Fund Balance, June 30		0	0	0	0	15,419,066	20,563,067

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2012-2013

Budget Year: 2013-2014

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		225,359		
Local Revenues	8800	3,893,826	204,263	547,311	245,000
Total Income		3,893,826	429,622	547,311	245,000
Expenditures					
Academic Salaries	1000			10,139	
Classified Salaries	2000			671,517	881,139
Employee Benefits	3000			329,510	433,146
Supplies and Materials	4000			878	26,900
Other Operating Expenses and Services	5000	324,241	413,622	3,981,784	13,702,703
Capital Outlay	6000	49,698	16,000	19,675,867	96,253,176
Total Expenditures		373,939	429,622	24,669,695	111,297,064
Excess /(Deficiency) of Revenues over Expenditures		3,519,887	0	(24,122,384)	(111,052,064)
Other Financing Sources	8900				
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		3,519,887	0	(24,122,384)	(111,052,064)
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010	1,796,572	5,316,459	136,802,882	112,680,498
Prior Years Adustments	9020				
Adjusted Beginning Balance	9030	1,796,572		136,802,882	
Ending Fund Balance, June 30		5,316,459	5,316,459	112,680,498	1,628,434

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

340 PERALTA

For Actual Year: 2012-2013

Budget Year: 2013-2014

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: 2012-2013

Budget Year: 2013-2014

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2012-2013

Budget Year: 2013-2014

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69			
		SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	1,822,986	1,477,402				
Other Financing Sources	8900	2,529,312					
Total Income		4,352,298	1,477,402	0	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	1,590,017	1,477,402				
Capital Outlay	6000	27,906					
Total Expenditures		1,617,923	1,477,402	0	0		
Net Profit or Loss		2,734,375	0	0	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		2,734,375	0	0	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	(1,224,447)	1,509,928		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	(1,224,447)		0			
Ending Fund Balance, June 30		1,509,928	1,509,928	0	0		

For Actual Year: 2012-2013

Budget Year: 2013-2014

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	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	123,122	120,000			160,688	148,349
Total Income		123,122	120,000	0	0	160,688	148,349
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					36,756	31,320
Employee Benefits	3000					1,480	2,347
Supplies and Materials	4000					10,902	52,236
Other Operating Expenses and Services	5000	101,912	100,000			8,811	50,307
Capital Outlay	6000					47,844	12,139
Total Expenditures		101,912	100,000	0	0	105,793	148,349
Excess /(Deficiency) of Revenues over Expenditures		21,210	20,000	0	0	54,895	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		21,210	20,000	0	0	54,895	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	314,607	443,356		0	511,317	566,212
Prior Years Adjustments	9020	107,539					
Adjusted Beginning Balance	9030	422,146		0		511,317	
Ending Fund Balance, June 30		443,356	463,356	0	0	566,212	566,212

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

340 PERALTA

For Actual Year: 2012-2013

Budget Year: 2013-2014

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	36,900,540	36,144,080				
State Revenues	8600	1,425,947	1,413,443				
Local Revenues	8800						
Total Income		38,326,487	37,557,523	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		38,326,487	37,557,523	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	38,326,487	37,557,523				
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
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: 2012-2013

Budget Year: 2013-2014

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: 2012-2013

District ID: 340

Name: PERALTA

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	1,361,311
39	OTHER SPECIAL REVENUE FUND	11	UNRESTRICTED SUBFUND	1,500,000
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	2,500,000

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					388,917	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			388,917	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		2,316,077			577,983	
		Instructional & Institutional Unrestricted				Instructional Materials Propostition 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	295,390	295,390
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	295,390	295,390
Other Operating Expenses and Services	5000		2,316,077		2,316,077		2,316,077
Capital Outlay	6000						
Library Books	6300				0	142,142	142,142
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	142,142	142,142
Other Outgo	7000				0		0
Total Expenditures		0	2,316,077	0	2,316,077	437,532	2,753,609
Ending Balance					0	529,368	529,368

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					529,368	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			529,368	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		2,232,446			589,113	
		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	429,113	429,113
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	429,113	429,113
Other Operating Expenses and Services	5000		2,232,446		2,232,446		2,232,446
Capital Outlay	6000						
Library Books	6300				0	160,000	160,000
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	160,000	160,000
Other Outgo	7000				0		0
Total Expenditures		0	2,232,446	0	2,232,446	589,113	2,821,559
Ending Balance					0	529,368	

Annual Financial and Budget Report

For Actual Year: 2012-2013

District ID: 340

Name: PERALTA

EPA Revenue	15,325,161
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
Instructional Activities	0100-5900	15,325,161	0	0	15,325,161
TOTAL		15,325,161	0	0	15,325,161