

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2014-2015)

(Budget Report for Fiscal Year 2015-2016)

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: Ron Little

(510) 466-7275

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, 2015. 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: 2014-2015

Budget Year: 2015-2016

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	20,254,652	20,254,652		20,254,652
Other	1300	17,730,454	17,730,454		17,730,454
Total Instructional Salaries		37,985,106	37,985,106	0	37,985,106
Non-Instructional Salaries					
Contract or Regular	1200		6,580,116		6,580,116
Other	1400		851,542	19,536	871,078
Total Non-Instructional Salaries		0	7,431,658	19,536	7,451,194
Total Academic Salaries		37,985,106	45,416,764	19,536	45,436,300
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		17,216,251	1,069,080	18,285,331
Other	2300		1,428,950	35,249	1,464,199
Total Non-Instructional Salaries		0	18,645,201	1,104,329	19,749,530
Instructional Aides					
Regular Status	2200	1,201,126	1,248,244		1,248,244
Other	2400	680,502	764,350		764,350
Total Instructional Aides		1,881,628	2,012,594	0	2,012,594
Total Classified Salaries		1,881,628	20,657,795	1,104,329	21,762,124
Employee Benefits					
	3000	20,180,078	37,037,598	610,484	37,648,082
Supplies and Materials					
	4000		900,254	48,598	948,852
Other Operating Expenses					
	5000		14,986,442	1,482,845	16,469,287
Equipment Replacement					
	6420		457,873	4,512	462,385
Total Expenditures Prior to Exclusions		60,046,812	119,456,726	3,270,304	122,727,030

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2014-2015

Budget Year: 2015-2016

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	5,292,249	5,292,249		5,292,249
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		2,268,107		2,268,107
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		2,673,205		2,673,205

For Actual Year: 2014-2015

Budget Year: 2015-2016

District ID: 340

Name: PERALTA

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000				0
Total Exclusions		5,292,249	10,233,561	0	10,233,561
Total for ECS 84362, 50% Law		54,754,563	109,223,165	3,270,304	112,493,469
Percent of CEE (Instructional Salary Cost / Total CEE)		50.13%	100.00%		
50% of Current Expense of Education			54,611,582		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		54,754,563	109,223,165	3,270,304	112,493,469
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		60,046,812	119,456,726	3,270,304	122,727,030
Capital Expenditures	6000	107,545	540,007	43,698	583,705
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		60,154,357	119,996,733	3,314,002	123,310,735

For Year Ended June 30, 2015

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	(24,028,318)	17,790,208	(6,238,110)
Cash With Fiscal Agents	9113	11,254,472	(6,124,509)	5,129,963
Revolving Cash Accounts	9114	71,140		71,140
Investments (at cost)	9120			0
Accounts Receivable	9130	11,630,155	6,494,332	18,124,487
Due from Other Funds	9140	31,356,565	1,263,207	32,619,772
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210	112,924		112,924
Prepaid Items	9220	3,475,208		3,475,208
TOTAL ASSETS		33,872,146	19,423,238	53,295,384
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	6,981,579	2,716,565	9,698,144
Accrued Salaries and Wages Payable	9520	257,149	338,007	595,156
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	7,376,800	4,903,809	12,280,609
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	407,052	9,833,573	10,240,625
TOTAL LIABILITIES		15,022,580	17,791,954	32,814,534

For Year Ended June 30, 2015

District ID: 340

Name: PERALTA

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712			0
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754	18,849,566	1,631,284	20,480,850
Unassigned	9790			0
Total Fund Balance		18,849,566	1,631,284	20,480,850
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		18,849,566	1,631,284	20,480,850
TOTAL LIABILITIES AND FUND EQUITY		33,872,146	19,423,238	53,295,384

- 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, 2015

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	27,759,481	27,759,481	
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		27,759,481	27,759,481	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

- 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, 2015

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	27,759,481		
Unassigned	9790			
Total Fund Balance		27,759,481	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		27,759,481	0	0
TOTAL LIABILITIES AND FUND EQUITY		27,759,481	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, 2015

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			1,894,300			17,846,405
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			12,698			(60)
Due from Other Funds	9140						5,592,974
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	1,906,998	0	0	23,439,319
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			80,310			96,089
Accrued Salaries and Wages Payable	9520			975			26,520
Compensated Absences Payable Current	9530						
Due to Other Funds	9540			908,022			6,549,628
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						
TOTAL LIABILITIES		0	0	989,307	0	0	6,672,237

- 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, 2015

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	917,691	0	0	16,767,082
Unassigned	9790	0	0	0	0	0	0
Total Fund Balance		0	0	917,691	0	0	16,767,082
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	917,691	0	0	16,767,082
TOTAL LIABILITIES AND FUND EQUITY		0	0	1,906,998	0	0	23,439,319

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

District ID: 340

Name: PERALTA

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	7,164,434	40,333,479	
Cash With Fiscal Agents	9113		4,013,846	
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	114,753		
Due from Other Funds	9140	93,510	2,532,168	
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		7,372,697	46,879,493	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	613,271	4,635,721	
Accrued Salaries and Wages Payable	9520		39,605	
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	2,510,744	1,063,727	
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		3,124,015	5,739,053	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

District ID: 340

Name: PERALTA

Description	CA (Object)	41	42	43
		Capital Outlay Projects Fund	Revenue Bond Construction Fund	General Obligation Bond Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754	4,248,682	41,140,440	
Unassigned	9790			
Total Fund Balance		4,248,682	41,140,440	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		4,248,682	41,140,440	0
TOTAL LIABILITIES AND FUND EQUITY		7,372,697	46,879,493	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2015

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, 2015

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, 2015

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, 2015

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	(680,823)	
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	53,267	
Due from Other Funds	9140	1,122,220	
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		494,664	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

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	4,305	
Accrued Salaries and Wages Payable	9520	2,776,669	
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		2,780,974	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	2,780,974	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

District ID: 340

Name: PERALTA

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754	(2,286,310)	
Unassigned	9790		
Total Reserved Fund Balance		(2,286,310)	0
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		0	0
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		(2,286,310)	0
TOTAL LIABILITIES AND FUND EQUITY		494,664	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

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			701,161	(5,343,141)				
Cash With Fiscal Agents	9113				3,846,367				
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130				1,514,910				
Due from Other Funds	9140			682	13,819				
Student Loans Receivable	9150								
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
Fixed Assets	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
Total Fixed Assets		0	0	0	0	0	0	0	0
TOTAL ASSETS		0	0	701,843	31,955	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

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			4,447	52,726				
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540			19,306					
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570								
Total Current Liabilities and Deferred Revenue		0	0	23,753	52,726	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	0	0	23,753	52,726	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2015

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	341,607		678,090	(20,771)				
Unassigned	9790								
Total Reserved Fund Balance		341,607	0	678,090	(20,771)	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	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		341,607	0	678,090	(20,771)	0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		341,607	0	701,843	31,955	0	0	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2014-2015

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		1,174,778	1,174,778
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		167,947	167,947
Student Financial Aid	8150		29,039	29,039
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170		910,382	910,382
Other Federal Revenues	8190	10,080	5,234,132	5,244,212
Total Federal Revenues	8100	10,080	7,516,278	7,526,358
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	(4,850)		(4,850)
State General Apportionment	8612	45,216,645		45,216,645
Other General Apportionment	8613	284,473		284,473
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		2,277,798	2,277,798
Disabled Students Programs and Services(DSPS)	8623		2,707,096	2,707,096
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		694,885	694,885
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		5,499,621	5,499,621

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2014-2015

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	18,948,957		18,948,957
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		4,119,891	4,119,891
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	168,246		168,246
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	2,673,205	766,544	3,439,749
State Mandated Costs	8685	1,293,620		1,293,620
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	448,319		448,319
Total State Revenues	8600	69,028,615	16,065,835	85,094,450

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2014-2015

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	18,117,011		18,117,011
Tax Allocation, Supplemental Roll	8812	447,550		447,550
Tax Allocation, Unsecured Roll	8813	1,104,284		1,104,284
Prior Years Taxes	8816	(472,702)		(472,702)
Education Revenues Augmentation Fund (ERAF)	8817	14,197,660		14,197,660
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	176,925	345,747	522,672
Other Contract Services	8832	37,672		37,672
Sales and Commissions	8840	101,440		101,440
Rentals and Leases	8850	1,350,853		1,350,853
Interest and Investment Income	8860	(70,289)		(70,289)
Student Fees and Charges	8870			
Community Services Classes	8872	193,372		193,372
Dormitory	8873			0
Enrollment	8874	6,804,602		6,804,602
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876	50		50
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879	97,663		97,663
Nonresident Tuition	8880	8,196,074		8,196,074
Parking Services and Public Transportation	8881			0
Other Student Fees and Charges	8885	2,615,285		2,615,285
Other Local Revenues	8890	2,977,402	528,508	3,505,910
Total Local Revenues	8800	55,874,852	874,255	56,749,107
Total Revenues		124,913,547	24,456,368	149,369,915

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2014-2015

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#	10,484,708	1,247,029	11,731,737
Total Other Financing Sources	8900	10,484,708	1,247,029	11,731,737
Total Revenues and Other Financing Sources		135,398,255	25,703,397	161,101,652

For Actual Year: 2014-2015

Budget Year: 2015-2016

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	653,230	111,340	15,665			780,235
Architecture and Environmental Design	0200	75,244		7,633	7,407		90,284
Environmental Sciences and Technologies	0300	21,083	7,952				29,035
Biological Sciences	0400	3,996,954	238,624	113,319	200,348		4,549,245
Business and Management	0500	2,203,342	182,797	16,039	11,440		2,413,618
Communications	0600	1,237,030	30,439	36,245	50,913		1,354,627
Computer and Information Science	0700	1,983,572	289,763	141,269	72,596		2,487,200
Education	0800	2,411,972	137,058	23,337	5,321		2,577,688
Engineering and Related Industrial Technology	0900	4,109,444	350,153	417,378	354,122		5,231,097
Fine and Applied Arts	1000	3,427,939	130,982	79,347	25,854		3,664,122
Foreign language	1100	1,424,642	45,797	2,212			1,472,651
Health	1200	2,232,860	240,870	73,081	22,120		2,568,931
Consumer Education And Home Economics	1300	1,899,268	161,316	590,484	16,955		2,668,023
Law	1400	236,305		6,531			242,836
Humanities(Letters)	1500	5,985,645	240,793	8,209	545		6,235,192
Library Science	1600	3,661	172				3,833
Mathematics	1700	4,835,611	92,232	8,644			4,936,487
Military Studies	1800						0
Physical Sciences	1900	2,735,487	88,809	46,998	55,285		2,926,579
Psychology	2000	894,336	20,615	1,234			916,185
Public Affairs and Services	2100	449,759	65,316	41,091	21,004		577,170
Social Sciences	2200	4,840,599	113,043	19,754	2,924		4,976,320
Commercial Services	3000	1,099,874	42,022	19,565	8,953		1,170,414
Interdisciplinary Studies	4900	6,823,001	417,649	181,092	64,763		7,486,505
Instruc Staff-Retirees' Bnfts & Retire Incents	5900						0
Sub-Total Instructional Activites		53,580,858	3,007,742	1,849,127	920,550		59,358,277
Total Expenditures for GF Activities*		60,533,909	62,225,003	25,442,563	2,281,688	9,360,044	159,843,207

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

For Actual Year: 2014-2015

Budget Year: 2015-2016

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		5,338,845	504,670	200,016		6,043,531
Course and Curriculum Development	6020		579,586	188,927	117,780		886,293
Academic / Faculty Senate	6030		107,883	41,364			149,247
Other Instructional Administration & Governance	6090		99,900	218,664	1,588		320,152
Total Instructional Admin. & Governance		0	6,126,214	953,625	319,384	0	7,399,223
Instructional Support Services	6100						
Learning Center	6110	348,135	207,199	14,436			569,770
Library	6120		1,159,059	66,433	419,369		1,644,861
Media	6130		139,642	12,341	4,678		156,661
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150		331,194	(50,292)			280,902
Other Instructional Support Services	6190		608				608
Total Instructional Support Services		348,135	1,837,702	42,918	424,047	0	2,652,802
Admissions and Records	6200		1,759,060	23,113	6,057		1,788,230
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		1,767,590	6,172			1,773,762
Matriculation and Student Assessment	6320		2,295,886	354,337	126,112		2,776,335
Transfer Programs	6330						0
Career Guidance	6340						0
Other Student Counseling and Guidance	6390						0
Total Student Counseling and Guidance		0	4,063,476	360,509	126,112	0	4,550,097

For Actual Year: 2014-2015

Budget Year: 2015-2016

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	92	182,192	52,307		30,921	265,512
Disabled Student Programs and Services (DSPS)	6420		2,216,186	113,032	28,238		2,357,456
Extended Opportunity Programs and Services (EOPS)	6430		1,895,120	95,832			1,990,952
Health Services	6440		332,234	500,610	10,240		843,084
Student Personnel Administration	6450		2,184,625	288,646	32,743		2,506,014
Financial Aid Administration	6460		3,638,669	183,862	32,086		3,854,617
Job Placement Services	6470		1,171,167	321,324	45,057		1,537,548
Veterans Services	6480		118,777	3,284			122,061
Miscellaneous Student Services	6490		856,950	880,163	5,396	198,280	1,940,789
Total Other Student Services		92	12,595,920	2,439,060	153,760	229,201	15,418,033
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,770,743	427,745	3,292		2,201,780
Custodial Services	6530		3,016,047	382,791	6,219		3,405,057
Grounds Maintenance and Repairs	6550		670,664	10,801	8,445		689,910
Utilities	6570			3,787,225			3,787,225
Other Operations and Maintenance of Plant	6590		508,501	631,379			1,139,880
Total Operation and Maintenance of Plant	6500	0	5,965,955	5,239,941	17,956	0	11,223,852
Planning, Policymaking and Coordinations	6600		5,768,659	4,539,559	125,985		10,434,203

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

For Actual Year: 2014-2015

Budget Year: 2015-2016

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		133,631	8,881			142,512
Fiscal Operations	6720		6,851,752	3,497,524	87,026		10,436,302
Human Resources Management	6730		2,074,304	444,771	3,616		2,522,691
Noninstruct Staff Retirees' Benefits & Retirement *	6740						0
Staff Development	6750		11,546	7,520			19,066
Staff Diversity	6760						0
Logistical Services	6770		1,093,558	2,596,089	29,355		3,719,002
Management Information Systems	6780		2,681,123	719,224	15,965		3,416,312
Other General Institutional Support Services	6790	6,426,270	5,360,026	686,881			12,473,177
Total General Institutional Support Services	6700	6,426,270	18,205,940	7,960,890	135,962	0	32,729,062
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820	99,583	20,282	21,636			141,501
Community Use of Facilities	6830		198,127	13,557	5,730		217,414
Economic Development	6840						0
Other Community Services & Economic Development	6890						0
Total Community Services	6800	99,583	218,409	35,193	5,730	0	358,915

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2014-2015

Budget Year: 2015-2016

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		981,445	184,845			1,166,290
Parking	6950		431,214	1,471,497	19,540		1,922,251
Student and Co-Curricular Activities	6960		736,481	314,479	11,107		1,062,067
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	2,149,140	1,970,821	30,647	0	4,150,608
Auxiliary Operations	7000						
Contract Education	7010	78,971	4,655	27,807	15,498		126,931
Other Auxiliary Operations	7090		522,131				522,131
Total Auxiliary Operations	7000	78,971	526,786	27,807	15,498	0	649,062

For Actual Year: 2014-2015

Budget Year: 2015-2016

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					6,727,392	6,727,392
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	6,727,392	6,727,392
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					1,248,523	1,248,523
Student Aid	7320					1,154,928	1,154,928
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	2,403,451	2,403,451
Sub-Total Non-Instructional Activites		6,953,051	59,217,261	23,593,436	1,361,138	9,360,044	100,484,930
Total Expenditures General Fund: activities *		60,533,909	62,225,003	25,442,563	2,281,688	9,360,044	159,843,207

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: PERALTA

I.	2015-2016 Appropriations Limit:			
A.	2014-2015 Appropriations Limit:			\$92,434,963
B.	2015-2016 Price Factor:	1.0382		
C.	Population factor:			
	1. 2013-2014 Second Period Actual FTES	17,927.00		
	2. 2014-2015 Second Period Actual FTES	19,499.76		
	3. 2014-2015 Population change factor (C2/C1)	1.0877		
D.	2014-2015 Limit adjusted by inflation and population factors (A * B * C.3)			\$104,382,195
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)			\$104,382,195
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.	2015-2016 Appropriations Limit (D + E.3 - F.3)			\$104,382,195
II.	2015-2016 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			74,277,313
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			170,871
C.	Local Property taxes			29,047,685
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			0
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2015-2016 Appropriations Subject to Limit			\$103,495,869

For Actual Year: 2014-2015

Budget Year: 2015-2016

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	10,080		7,516,278	5,900,751	7,526,358	5,900,751
State Revenues	8600	69,028,615	89,232,507	16,065,835	20,037,681	85,094,450	109,270,188
Local Revenues	8800	55,874,852	49,253,392	874,255	928,978	56,749,107	50,182,370
Total Revenues		124,913,547	138,485,899	24,456,368	26,867,410	149,369,915	165,353,309
EXPENDITURES:							
Academic Salaries	1000	45,723,680	41,456,875	5,732,581	5,818,850	51,456,261	47,275,725
Classified Salaries	2000	22,694,792	32,405,354	7,425,621	8,069,521	30,120,413	40,474,875
Employee Benefits	3000	37,741,848	40,582,312	3,440,390	5,015,736	41,182,238	45,598,048
Supplies and Materials	4000	1,686,465	1,637,461	1,238,245	1,155,331	2,924,710	2,792,792
Other Operating Expenses and Services	5000	17,499,547	22,972,348	5,018,306	6,623,849	22,517,853	29,596,197
Capital Outlay	6000	583,705	406,132	1,697,983	619,622	2,281,688	1,025,754
Total Expenditures		125,930,037	139,460,482	24,553,126	27,302,909	150,483,163	166,763,391
Excess /(Deficiency) of Revenues over Expenditures		(1,016,490)	(974,583)	(96,758)	(435,499)	(1,113,248)	(1,410,082)
Other Financing Sources	8900	10,484,708	13,000,714	1,247,029	1,157,665	11,731,737	14,158,379
Other Outgo	7000	8,205,140	12,786,245	1,154,904	1,017,575	9,360,044	13,803,820
Net Increase/(Decrease) in Fund Balance		1,263,078	(760,114)	(4,633)	(295,409)	1,258,445	(1,055,523)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	17,586,488	18,849,566	1,635,917	1,631,284	19,222,405	20,480,850
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	17,586,488		1,635,917		19,222,405	
Ending Fund Balance, June 30		18,849,566	18,089,452	1,631,284	1,335,875	20,480,850	19,425,327

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

340 PERALTA

For Actual Year: 2014-2015

Budget Year: 2015-2016

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	264,559					
Local Revenues	8800	33,969,461	32,340,669				
Total Revenues		34,234,020	32,340,669	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	11,615,000	11,800,000				
Debt Interest and Other Service Charges	7120	19,306,216	20,540,669				
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	30,921,216	32,340,669	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(30,921,216)	(32,340,669)	0	0	0	0
Net Increase/Decrease in Fund Balance		3,312,804	0	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	24,446,676	27,759,480		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	24,446,676		0		0	
Ending Fund Balance, June 30		27,759,480	27,759,480	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

340 PERALTA

For Actual Year: 2014-2015

Budget Year: 2015-2016

Special Revenue Funds

Description	Object	FUND: 31		FUND 32		FUND 33	
	Code	BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100					73,360	39,063
State Revenues	8600					1,065,400	1,080,586
Local Revenues	8800					74,423	121,503
Total Income		0	0	0	0	1,213,183	1,241,152
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					680,344	703,842
Employee Benefits	3000					414,645	448,964
Supplies and Materials	4000					60,988	57,661
Other Operating Expenses and Services	5000					31,508	24,600
Capital Outlay	6000					471,478	6,085
Total Expenditures		0	0	0	0	1,658,963	1,241,152
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	(445,780)	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	(445,780)	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	1,363,471	917,691
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		1,363,471	
Ending Fund Balance, June 30		0	0	0	0	917,691	917,691

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2014-2015

Budget Year: 2015-2016

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					13,696,007	14,093,246
Total Income		0	0	0	0	13,696,007	14,093,246
Expenditures							
Academic Salaries	1000					4,157,952	6,622,508
Classified Salaries	2000					3,092,329	579,220
Employee Benefits	3000					646,132	709,145
Supplies and Materials	4000					112,150	3,500
Other Operating Expenses and Services	5000					607,112	503,941
Capital Outlay	6000					221,974	1,500
Total Expenditures		0	0	0	0	8,837,649	8,419,814
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	4,858,358	5,673,432
Other Financing Sources	8900						
Other Outgo	7000					6,439,549	8,797,389
Net Increase/(Decrease) in Fund Balance		0	0	0	0	(1,581,191)	(3,123,957)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0	0	0	18,348,273	16,767,082
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		18,348,273	
Ending Fund Balance, June 30		0	0	0	0	16,767,082	13,643,125

For Actual Year: 2014-2015

Budget Year: 2015-2016

Capital Projects Funds

Description	Object	FUND: 41		FUND 42		FUND 43	
	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	2,472,302	2,527,152				
Local Revenues	8800	1,331,655	575,829	219,862	100,000		
Total Income		3,803,957	3,102,981	219,862	100,000	0	0
Expenditures							
Academic Salaries	1000			(10,509)			
Classified Salaries	2000			854,699	1,098,074		
Employee Benefits	3000			367,431	525,161		
Supplies and Materials	4000	118,399	118,758	17,845	5,373		
Other Operating Expenses and Services	5000	482,822	2,983,803	1,484,905	34,028,931		
Capital Outlay	6000	3,922,514	52,955	37,693,826	80,435,034		
Total Expenditures		4,523,735	3,155,516	40,408,197	116,092,573	0	0
Excess /(Deficiency) of Revenues over Expenditures		(719,778)	(52,535)	(40,188,335)	(115,992,573)	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(719,778)	(52,535)	(40,188,335)	(115,992,573)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	4,968,460	4,248,682	81,328,775	41,140,440		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	4,968,460		81,328,775		0	
Ending Fund Balance, June 30		4,248,682	4,196,147	41,140,440	(74,852,133)	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

340 PERALTA

For Actual Year: 2014-2015

Budget Year: 2015-2016

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: 2014-2015

Budget Year: 2015-2016

Enterprise Funds

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

For Actual Year: 2014-2015

Budget Year: 2015-2016

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	2,369,025	1,724,670				
Other Financing Sources	8900		2,350,000				
Total Income		2,369,025	4,074,670	0	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	12,489					
Other Operating Expenses and Services	5000	1,824,761	1,788,894				
Capital Outlay	6000	1,369					
Total Expenditures		1,838,619	1,788,894	0	0		
Net Profit or Loss		530,406	2,285,776	0	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		530,406	2,285,776	0	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	(2,816,716)	(2,286,310)		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	(2,816,716)		0			
Ending Fund Balance, June 30		(2,286,310)	(534)	0	0		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

340 PERALTA

For Actual Year: 2014-2015

Budget Year: 2015-2016

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND	REPRESENTATION FEE TRUST FUND	Actual	Budget	Actual	Budget
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800		141,245			159,070	125,539
Total Income		0	141,245	0	0	159,070	125,539
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					22,191	25,000
Employee Benefits	3000					26	120
Supplies and Materials	4000		7,301			8,073	22,377
Other Operating Expenses and Services	5000		199,802			43,291	398,638
Capital Outlay	6000					12,825	20,000
Total Expenditures		0	207,103	0	0	86,406	466,135
Excess /(Deficiency) of Revenues over Expenditures		0	(65,858)	0	0	72,664	(340,596)
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	(65,858)	0	0	72,664	(340,596)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	314,607	314,607		0	605,426	678,090
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	314,607		0		605,426	
Ending Fund Balance, June 30		314,607	248,749	0	0	678,090	337,494

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2014-2015

Budget Year: 2015-2016

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	41,508,597	34,871,550				
State Revenues	8600	1,991,321	1,309,789				
Local Revenues	8800	(20,771)					
Total Income		43,479,147	36,181,339	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		43,479,147	36,181,339	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	43,499,918	36,181,339				
Net Increase/(Decrease) in Fund Balance		(20,771)	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	0	(20,771)		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		(20,771)	(20,771)	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

340 PERALTA

For Actual Year: 2014-2015

Budget Year: 2015-2016

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: 2014-2015

District ID: 340

Name: PERALTA

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	1,248,523

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					416,639	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			416,639	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		2,673,205			766,544	
		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							
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	356,154	356,154
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	356,154	356,154
Other Operating Expenses and Services	5000		2,673,205		2,673,205	46,657	2,719,862
Capital Outlay							
Library Books	6300				0	211,445	211,445
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	211,445	211,445
Other Outgo	7000				0		0
Total Expenditures		0	2,673,205	0	2,673,205	614,256	3,287,461
Ending Balance					0	568,927	568,927

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					568,927	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			568,927	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		2,510,189			662,992	
		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	500,807	500,807
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	500,807	500,807
Other Operating Expenses and Services	5000		2,577,930		2,577,930		2,577,930
Capital Outlay	6000						
Library Books	6300				0	210,365	210,365
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	210,365	210,365
Other Outgo	7000				0		0
Total Expenditures		0	2,577,930	0	2,577,930	711,172	3,289,102
Ending Balance					(67,741)	520,747	

Annual Financial and Budget Report

For Actual Year: 2014-2015

District ID: 340

Name: PERALTA

EPA Revenue	18,948,957
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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	18,940,304	0	0	18,940,304
TOTAL		18,940,304	0	0	18,940,304

Annual Financial and Budget Report

For Actual Year: 2014-2015

Budget Year: 2015-2016

District ID: 340

Name: PERALTA

Fiscal Year	STRS		PERS		Other	Total	Increase	
	Amount	Rate	Amount	Rate			Amount	Rate
2013-14	3,086,263	8.25%	3,050,297	11.44%		6,136,560	N/A	N/A
2014-15	3,364,027	8.88%	3,172,309	11.77%		6,536,336	399,776	6.51%
2015-16	4,125,838	10.73%	3,240,683	11.85%		7,366,521	830,185	12.70%
2016-17	4,909,748	12.58%	3,623,303	13.05%		8,533,051	1,166,530	15.84%
2017-18	5,716,246	14.43%	4,678,087	16.60%		10,394,333	1,861,282	21.81%
2018-19	6,545,834	16.28%	5,205,921	18.20%		11,751,755	1,357,422	13.06%
2019-20	7,399,024	18.13%	5,777,572	19.90%		13,176,596	1,424,841	12.12%
2020-21	7,911,814	19.10%	6,008,675	20.40%		13,920,489	743,893	5.65%

Does the district have a plan to fund these expenses through 2020-21?
Yes
Explain Yes or No
An additional \$1 million has been set aside in 2015-16 to fund increases in pension contribution costs. We continue to work with constituent groups to formulate a long-term plan.