

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT
(Financial Report for Fiscal Year 2015-2016)
(Budget Report for Fiscal Year 2016-2017)

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, 2016. 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: 2015-2016

Budget Year: 2016-2017

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	22,637,268	22,637,268		22,637,268
Other	1300	19,348,338	19,353,031		19,353,031
Total Instructional Salaries		41,985,606	41,990,299	0	41,990,299
Non-Instructional Salaries					
Contract or Regular	1200		10,088,288		10,088,288
Other	1400		1,086,558	141,181	1,227,739
Total Non-Instructional Salaries		0	11,174,846	141,181	11,316,027
Total Academic Salaries		41,985,606	53,165,145	141,181	53,306,326
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		16,893,058	792,650	17,685,708
Other	2300		2,084,183	150,616	2,234,799
Total Non-Instructional Salaries		0	18,977,241	943,266	19,920,507
Instructional Aides					
Regular Status	2200	1,441,228	1,441,228		1,441,228
Other	2400	842,817	842,817		842,817
Total Instructional Aides		2,284,045	2,284,045	0	2,284,045
Total Classified Salaries		2,284,045	21,261,286	943,266	22,204,552
Employee Benefits	3000	23,541,420	39,345,797	428,805	39,774,602
Supplies and Materials	4000		1,259,155	79,297	1,338,452
Other Operating Expenses	5000		17,480,375	1,500,700	18,981,075
Equipment Replacement	6420		824,063	9,478	833,541
Total Expenditures Prior to Exclusions		67,811,071	133,335,821	3,102,727	136,438,548

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2015-2016

Budget Year: 2016-2017

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	5,003,794	5,003,794		5,003,794
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		2,144,483		2,144,483
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		3,301,622		3,301,622

For Actual Year: 2015-2016

Budget Year: 2016-2017

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		5,003,794	10,449,899	0	10,449,899
Total for ECS 84362, 50% Law		62,807,277	122,885,922	3,102,727	125,988,649
Percent of CEE (Instructional Salary Cost / Total CEE)		51.11%	100.00%		
50% of Current Expense of Education			61,442,961		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		62,807,277	122,885,922	3,102,727	125,988,649
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		67,811,071	133,335,821	3,102,727	136,438,548
Capital Expenditures	6000	135,128	1,033,587	34,227	1,067,814
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		67,946,199	134,369,408	3,136,954	137,506,362

For Year Ended June 30, 2016

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	(31,888,498)	32,599,301	710,803
Cash With Fiscal Agents	9113	21,907,270	(14,523,019)	7,384,251
Revolving Cash Accounts	9114	55,000		55,000
Investments (at cost)	9120			0
Accounts Receivable	9130	12,158,895	5,399,654	17,558,549
Due from Other Funds	9140	35,694,374	2,142,612	37,836,986
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210	109,889		109,889
Prepaid Items	9220	2,364,135		2,364,135
TOTAL ASSETS		40,401,065	25,618,548	66,019,613
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	11,210,441	5,698,542	16,908,983
Accrued Salaries and Wages Payable	9520	108,738	253,840	362,578
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	8,824,403	5,844,319	14,668,722
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	1,173,896	12,026,923	13,200,819
TOTAL LIABILITIES		21,317,478	23,823,624	45,141,102

For Year Ended June 30, 2016

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	19,083,587	1,794,924	20,878,511
Unassigned	9790			0
Total Fund Balance		19,083,587	1,794,924	20,878,511
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		19,083,587	1,794,924	20,878,511
TOTAL LIABILITIES AND FUND EQUITY		40,401,065	25,618,548	66,019,613

- 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, 2016

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	31,191,143		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		31,191,143	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, 2016

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	31,191,143		
Unassigned	9790			
Total Fund Balance		31,191,143	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		31,191,143	0	0
TOTAL LIABILITIES AND FUND EQUITY		31,191,143	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, 2016

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			1,920,195			15,840,619
Cash With Fiscal Agents	9113			(487,794)			(2,190,102)
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			33,418			109
Due from Other Funds	9140						5,535,175
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	1,465,819	0	0	19,185,801
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			224,963			854,877
Accrued Salaries and Wages Payable	9520			1,390			(14,757)
Compensated Absences Payable Current	9530						
Due to Other Funds	9540			345,326			2,990,661
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			10,000			
TOTAL LIABILITIES		0	0	581,679	0	0	3,830,781

- 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, 2016

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	884,140	0	0	15,355,020
Unassigned	9790	0	0	0	0	0	0
Total Fund Balance		0	0	884,140	0	0	15,355,020
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	884,140	0	0	15,355,020
TOTAL LIABILITIES AND FUND EQUITY		0	0	1,465,819	0	0	19,185,801

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

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	7,706,618	75,631,768	
Cash With Fiscal Agents	9113		4,717,880	
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	42,452	28,220	
Due from Other Funds	9140		21,231	
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		7,749,070	80,399,099	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	71,435	845,932	
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	843,071	2,135,256	
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		914,506	2,981,188	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

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	6,834,564	77,417,911	
Unassigned	9790			
Total Fund Balance		6,834,564	77,417,911	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		6,834,564	77,417,911	0
TOTAL LIABILITIES AND FUND EQUITY		7,749,070	80,399,099	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2016

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, 2016

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, 2016

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, 2016

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	(1,309,832)	
Cash With Fiscal Agents	9113	53,267	
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130		
Due from Other Funds	9140	4,243,127	
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		2,986,562	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

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	1,543,839	
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540	1,240,767	
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		2,784,606	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	2,784,606	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

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	201,956	
Unassigned	9790		
Total Reserved Fund Balance		201,956	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		201,956	0
TOTAL LIABILITIES AND FUND EQUITY		2,986,562	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

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	412,196		583,658	(4,397,562)				
Cash With Fiscal Agents	9113	(297)			(2,667,149)				
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130	17,163		2,749	8,184,984				
Due from Other Funds	9140	738		168,108	2,432,858				
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		429,800	0	754,515	3,553,131	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

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	2,942		1,747	111,697				
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	15,934		11,652	3,441,434				
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570								
Total Current Liabilities and Deferred Revenue		18,876	0	13,399	3,553,131	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	18,876	0	13,399	3,553,131	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2016

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	410,924		741,116					
Unassigned	9790								
Total Reserved Fund Balance		410,924	0	741,116	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								
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		410,924	0	741,116	0	0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		429,800	0	754,515	3,553,131	0	0	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

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		947,390	947,390
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140			0
Student Financial Aid	8150		35,501	35,501
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170		865,263	865,263
Other Federal Revenues	8190	4,722	3,466,416	3,471,138
Total Federal Revenues	8100	4,722	5,314,570	5,319,292
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	51,117,178		51,117,178
State General Apportionment	8612			0
Other General Apportionment	8613	927,549		927,549
General Categorical Programs	8620			
Child Development	8621		2,962,976	2,962,976
Extended Opportunity Programs and Services(EOPS)	8622		3,454,853	3,454,853
Disabled Students Programs and Services(DSPS)	8623		5,485,942	5,485,942
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		639,090	639,090
Telecommunications and Technology Infrastructure Program (TTIP)	8626		592,420	592,420
Other General Categorical Programs	8627			0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

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	17,088,412		17,088,412
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651		616,494	616,494
Other Reimbursable Categorical Programs	8652		745	745
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671			0
Timber Yield Tax	8672	170,290		170,290
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	3,301,622	575,333	3,876,955
State Mandated Costs	8685			0
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	13,954,493	12,095,989	26,050,482
Total State Revenues	8600	86,559,544	26,423,842	112,983,386

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

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	16,672,130		16,672,130
Tax Allocation, Supplemental Roll	8812	462,086		462,086
Tax Allocation, Unsecured Roll	8813	1,180,877		1,180,877
Prior Years Taxes	8816	(295,833)		(295,833)
Education Revenues Augmentation Fund (ERAF)	8817	3,171,631		3,171,631
Redevelopment Agency Funds - Pass Through	8818	15,022,761		15,022,761
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	79,267	425,888	505,155
Other Contract Services	8832	85,275		85,275
Sales and Commissions	8840	104,967		104,967
Rentals and Leases	8850	1,730,812		1,730,812
Interest and Investment Income	8860	(127,569)	125,244	(2,325)
Student Fees and Charges	8870			
Community Services Classes	8872	238,918		238,918
Dormitory	8873			0
Enrollment	8874	6,271,490		6,271,490
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875			0
Health Services	8876			0
Instructional Materials Fees and Sales of Materials	8877			0
Insurance	8878			0
Student Records	8879	80,202		80,202
Nonresident Tuition	8880	3,145,182		3,145,182
Parking Services and Public Transportation	8881			0
Other Student Fees and Charges	8885	6,363,453		6,363,453
Other Local Revenues	8890	3,387,207	696,056	4,083,263
Total Local Revenues	8800	57,572,856	1,247,188	58,820,044
Total Revenues		144,137,122	32,985,600	177,122,722

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2015-2016

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#	8,400,897	970,617	9,371,514
Total Other Financing Sources	8900	8,400,897	970,617	9,371,514
Total Revenues and Other Financing Sources		152,538,019	33,956,217	186,494,236

For Actual Year: 2015-2016

Budget Year: 2016-2017

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	690,946	125,178	29,705	6,713		852,542
Architecture and Environmental Design	0200	79,850		6,946	2,026		88,822
Environmental Sciences and Technologies	0300	25,678	13,197	2,144	858		41,877
Biological Sciences	0400	3,531,006	464,231	124,996	96,330		4,216,563
Business and Management	0500	2,238,885	365,506	18,108	16,350		2,638,849
Communications	0600	1,276,821	96,596	84,789	61,492		1,519,698
Computer and Information Science	0700	2,504,878	333,851	345,943	420,288		3,604,960
Education	0800	3,703,064	132,539	26,395	91,513		3,953,511
Engineering and Related Industrial Technology	0900	4,249,502	313,079	480,621	389,551		5,432,753
Fine and Applied Arts	1000	3,896,500	200,784	97,501	106,845		4,301,630
Foreign language	1100	1,512,999	209,272	2,713			1,724,984
Health	1200	1,898,268	599,675	101,980	35,879		2,635,802
Consumer Education And Home Economics	1300	2,199,259	374,683	535,121	23,676		3,132,739
Law	1400	269,139	3,729	2,077			274,945
Humanities(Letters)	1500	6,562,219	142,608	8,440	843		6,714,110
Library Science	1600	16,676	190				16,866
Mathematics	1700	5,096,076	366,360	11,022	7,473		5,480,931
Military Studies	1800						0
Physical Sciences	1900	3,119,740	180,529	50,116	53,944		3,404,329
Psychology	2000	1,119,277	87,955	1,971			1,209,203
Public Affairs and Services	2100	490,611	62,849	67,316	54,547		675,323
Social Sciences	2200	5,302,737	436,836	23,346	1,325		5,764,244
Commercial Services	3000	1,195,833	100,447	16,162	11,268		1,323,710
Interdisciplinary Studies	4900	7,320,199	475,050	160,573	53,748		8,009,570
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	1,795,705					1,795,705
Sub-Total Instructional Activites		60,095,868	5,085,144	2,197,985	1,434,669		68,813,666
Total Expenditures for GF Activities*		60,697,510	75,891,320	31,481,313	3,446,476	13,742,687	185,259,306

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

For Actual Year: 2015-2016

Budget Year: 2016-2017

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		5,788,237	715,223	300,323		6,803,783
Course and Curriculum Development	6020		607,372	35,475	1,398		644,245
Academic / Faculty Senate	6030		190,257	41,019			231,276
Other Instructional Administration & Governance	6090			22,810			22,810
Total Instructional Admin. & Governance		0	6,585,866	814,527	301,721	0	7,702,114
Instructional Support Services	6100						
Learning Center	6110	384,273	349,584	16,669	25,646		776,172
Library	6120		2,074,099	59,770	313,247		2,447,116
Media	6130		126,693	14,867	11,653		153,213
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150		234,759				234,759
Other Instructional Support Services	6190		568				568
Total Instructional Support Services		384,273	2,785,703	91,306	350,546	0	3,611,828
Admissions and Records	6200		1,457,049	33,907	7,219		1,498,175
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		3,023,408	2,795			3,026,203
Matriculation and Student Assessment	6320		4,157,559	478,004	208,121		4,843,684
Transfer Programs	6330						0
Career Guidance	6340						0
Other Student Counseling and Guidance	6390						0
Total Student Counseling and Guidance		0	7,180,967	480,799	208,121	0	7,869,887

For Actual Year: 2015-2016

Budget Year: 2016-2017

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						0
Disabled Student Programs and Services (DSPS)	6420		2,402,224	64,909	10,198		2,477,331
Extended Opportunity Programs and Services (EOPS)	6430		2,348,455	220,455	148,271	16,652	2,733,833
Health Services	6440		599,229	302,163	8,082		909,474
Student Personnel Administration	6450		2,166,099	226,519	49,522		2,442,140
Financial Aid Administration	6460		3,292,434	243,678	35,593		3,571,705
Job Placement Services	6470		1,087,071	279,890	27,694		1,394,655
Veterans Services	6480		66,453	4,945	3,862		75,260
Miscellaneous Student Services	6490		1,121,623	1,270,298	15,382	314,401	2,721,704
Total Other Student Services		0	13,083,588	2,612,857	298,604	331,053	16,326,102
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		1,595,502	727,203	9,617		2,332,322
Custodial Services	6530		2,744,852	283,640	35,178		3,063,670
Grounds Maintenance and Repairs	6550		693,089	63,965			757,054
Utilities	6570			3,719,199			3,719,199
Other Operations and Maintenance of Plant	6590		526,750	608,870			1,135,620
Total Operation and Maintenance of Plant	6500	0	5,560,193	5,402,877	44,795	0	11,007,865
Planning, Policymaking and Coordinations	6600		7,158,206	7,837,241	357,511		15,352,958

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

For Actual Year: 2015-2016

Budget Year: 2016-2017

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		116,450	58,365			174,815
Fiscal Operations	6720	68	6,693,645	4,181,052	119,432		10,994,197
Human Resources Management	6730		2,080,077	529,603	1,089		2,610,769
Noninstruct Staff Retirees' Benefits & Retirement *	6740						0
Staff Development	6750		12,413	33,290			45,703
Staff Diversity	6760						0
Logistical Services	6770		1,125,375	3,040,437	46,987		4,212,799
Management Information Systems	6780		2,581,865	1,324,102	241,555		4,147,522
Other General Institutional Support Services	6790		11,679,842	663,646			12,343,488
Total General Institutional Support Services	6700	68	24,289,667	9,830,495	409,063	0	34,529,293
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820	159,418	5,843	16,188	6,944		188,393
Community Use of Facilities	6830		193,610	78,226	16,765		288,601
Economic Development	6840						0
Other Community Services & Economic Development	6890						0
Total Community Services	6800	159,418	199,453	94,414	23,709	0	476,994

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2015-2016

Budget Year: 2016-2017

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		723,507	129,418			852,925
Parking	6950		432,391	1,371,645			1,804,036
Student and Co-Curricular Activities	6960		840,074	469,382	9,478		1,318,934
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	1,995,972	1,970,445	9,478	0	3,975,895
Auxiliary Operations	7000						
Contract Education	7010	57,883	29,292	68,420	1,040	3,197	159,832
Other Auxiliary Operations	7090		480,220	41,487			521,707
Total Auxiliary Operations	7000	57,883	509,512	109,907	1,040	3,197	681,539

For Actual Year: 2015-2016

Budget Year: 2016-2017

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			4,553			4,553
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210					7,686,796	7,686,796
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	7,686,796	7,686,796
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					3,907,878	3,907,878
Student Aid	7320					1,813,763	1,813,763
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	5,721,641	5,721,641
Sub-Total Non-Instructional Activites		601,642	70,806,176	29,283,328	2,011,807	13,742,687	116,445,640
Total Expenditures General Fund: activities *		60,697,510	75,891,320	31,481,313	3,446,476	13,742,687	185,259,306

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: PERALTA

I.	2016-2017 Appropriations Limit:			
A.	2015-2016 Appropriations Limit:			\$104,382,195
B.	2016-2017 Price Factor:	1.0537		
C.	Population factor:			
	1. 2014-2015 Second Period Actual FTES	19,499.76		
	2. 2015-2016 Second Period Actual FTES	19,504.36		
	3. 2015-2016 Population change factor (C2/C1)	1.0002		
D.	2015-2016 Limit adjusted by inflation and population factors (A * B * C.3)			\$110,009,516
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)			\$110,009,516
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.	2016-2017 Appropriations Limit (D + E.3 - F.3)			\$110,009,516
II.	2016-2017 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			74,460,670
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			170,871
C.	Local Property taxes			30,064,354
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.	2016-2017 Appropriations Subject to Limit			\$104,695,895

For Actual Year: 2015-2016

Budget Year: 2016-2017

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	4,722		5,314,570	4,953,699	5,319,292	4,953,699
State Revenues	8600	86,559,544	79,898,326	26,423,842	28,334,318	112,983,386	108,232,644
Local Revenues	8800	57,572,856	53,049,806	1,247,188	1,768,464	58,820,044	54,818,270
Total Revenues		144,137,122	132,948,132	32,985,600	35,056,481	177,122,722	168,004,613
EXPENDITURES:							
Academic Salaries	1000	53,647,945	45,461,985	6,572,561	7,362,982	60,220,506	52,824,967
Classified Salaries	2000	23,193,299	28,311,893	8,878,987	10,223,323	32,072,286	38,535,216
Employee Benefits	3000	39,905,529	42,691,200	4,390,509	5,696,710	44,296,038	48,387,910
Supplies and Materials	4000	1,889,755	1,432,227	1,766,215	1,435,895	3,655,970	2,868,122
Other Operating Expenses and Services	5000	19,903,594	18,888,495	7,921,749	11,991,268	27,825,343	30,879,763
Capital Outlay	6000	1,067,814	339,307	2,378,662	1,507,457	3,446,476	1,846,764
Total Expenditures		139,607,936	137,125,107	31,908,683	38,217,635	171,516,619	175,342,742
Excess /(Deficiency) of Revenues over Expenditures		4,529,186	(4,176,975)	1,076,917	(3,161,154)	5,606,103	(7,338,129)
Other Financing Sources	8900	8,400,897	11,519,863	970,617	1,124,786	9,371,514	12,644,649
Other Outgo	7000	11,756,639	6,708,318	1,986,048	1,153,566	13,742,687	7,861,884
Net Increase/(Decrease) in Fund Balance		1,173,444	634,570	61,486	(3,189,934)	1,234,930	(2,555,364)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	18,849,566	20,962,431	1,631,284	1,590,624	20,480,850	22,553,055
Prior Years Adjustments	9020	939,421		(102,146)		837,275	
Adjusted Beginning Balance	9030	19,788,987		1,529,138		21,318,125	
Ending Fund Balance, June 30		20,962,431	21,597,001	1,590,624	(1,599,310)	22,553,055	19,997,691

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

340 PERALTA

For Actual Year: 2015-2016

Budget Year: 2016-2017

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	218,278					
Local Revenues	8800	30,618,597					
Total Revenues		30,836,875	0	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	15,110,000					
Debt Interest and Other Service Charges	7120	17,972,361					
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	33,082,361	0	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(33,082,361)	0	0	0	0	0
Net Increase/Decrease in Fund Balance		(2,245,486)	0	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	27,759,480	25,513,994	0	0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	27,759,480		0		0	
Ending Fund Balance, June 30		25,513,994	25,513,994	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

340 PERALTA

For Actual Year: 2015-2016

Budget Year: 2016-2017

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					67,172	35,000
State Revenues	8600					1,136,673	1,129,900
Local Revenues	8800					54,443	100,000
Total Income		0	0	0	0	1,258,288	1,264,900
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					723,786	720,428
Employee Benefits	3000					437,295	464,388
Supplies and Materials	4000					65,157	63,758
Other Operating Expenses and Services	5000					16,435	27,153
Capital Outlay	6000					49,164	91,978
Total Expenditures		0	0	0	0	1,291,837	1,367,705
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	(33,549)	(102,805)
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	(33,549)	(102,805)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	917,691	884,142
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		917,691	
Ending Fund Balance, June 30		0	0	0	0	884,142	781,337

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

340 PERALTA

For Actual Year: 2015-2016

Budget Year: 2016-2017

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					181,238	
Local Revenues	8800					13,620,219	14,248,750
Total Income		0	0	0	0	13,801,457	14,248,750
Expenditures							
Academic Salaries	1000					1,429,961	6,570,000
Classified Salaries	2000					4,020,067	345,017
Employee Benefits	3000					2,728,612	643,439
Supplies and Materials	4000					84,334	
Other Operating Expenses and Services	5000					605,366	626,544
Capital Outlay	6000					70,599	
Total Expenditures		0	0	0	0	8,938,939	8,185,000
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	4,862,518	6,063,750
Other Financing Sources	8900						6,875,000
Other Outgo	7000					6,274,577	9,706,204
Net Increase/(Decrease) in Fund Balance		0	0	0	0	(1,412,059)	3,232,546
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0	0	0	16,767,082	15,355,023
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		16,767,082	
Ending Fund Balance, June 30		0	0	0	0	15,355,023	18,587,569

For Actual Year: 2015-2016

Budget Year: 2016-2017

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	2,434,457	1,971,881	724			
Local Revenues	8800	1,464,835	598,176	163,122	372,000		
Total Income		3,899,292	2,570,057	163,846	372,000	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000			1,002,149	679,882		
Employee Benefits	3000			392,226	345,819		
Supplies and Materials	4000	119,503	57,500		628		
Other Operating Expenses and Services	5000	674,450	365,676	1,082,071	34,531,635		
Capital Outlay	6000	519,459	4,646,881	11,209,696	97,042,061		
Total Expenditures		1,313,412	5,070,057	13,686,142	132,600,025	0	0
Excess /(Deficiency) of Revenues over Expenditures		2,585,880	(2,500,000)	(13,522,296)	(132,228,025)	0	0
Other Financing Sources	8900			49,799,770			
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		2,585,880	(2,500,000)	36,277,474	(132,228,025)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	4,248,682	6,834,562	41,140,440	77,417,914		0
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	4,248,682		41,140,440		0	
Ending Fund Balance, June 30		6,834,562	4,334,562	77,417,914	(54,810,111)	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2015-2016

Budget Year: 2016-2017

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

For Actual Year: 2015-2016

Budget Year: 2016-2017

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

340 PERALTA

For Actual Year: 2015-2016

Budget Year: 2016-2017

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	1,444,380	1,500,000				
Other Financing Sources	8900	2,850,000	600,000				
Total Income		4,294,380	2,100,000	0	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	313					
Other Operating Expenses and Services	5000	1,805,800	1,795,667				
Capital Outlay	6000						
Total Expenditures		1,806,113	1,795,667	0	0		
Net Profit or Loss		2,488,267	304,333	0	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		2,488,267	304,333	0	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	(2,286,310)	201,957		0		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	(2,286,310)		0			
Ending Fund Balance, June 30		201,957	506,290	0	0		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2015-2016

Budget Year: 2016-2017

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	291,242	256,648			171,203	125,539
Total Income		291,242	256,648	0	0	171,203	125,539
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000	489				10,952	22,500
Employee Benefits	3000	38				46	75
Supplies and Materials	4000	24,573	33,618			4,268	5,759
Other Operating Expenses and Services	5000	144,649	210,955			18,485	82,104
Capital Outlay	6000	7,239	12,075			74,428	15,101
Total Expenditures		176,988	256,648	0	0	108,179	125,539
Excess /(Deficiency) of Revenues over Expenditures		114,254	0	0	0	63,024	0
Other Financing Sources	8900	5,000					
Other Outgo	7000	6,100					
Net Increase/(Decrease) in Fund Balance		113,154	0	0	0	63,024	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	314,607	410,923		0	678,090	741,114
Prior Years Adjustments	9020	(16,838)					
Adjusted Beginning Balance	9030	297,769			0	678,090	
Ending Fund Balance, June 30		410,923	410,923	0	0	741,114	741,114

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

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For Actual Year: 2015-2016

Budget Year: 2016-2017

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	38,474,362	32,353,719				
State Revenues	8600	2,562,517	1,642,671				
Local Revenues	8800	(22,317)					
Total Income		41,014,562	33,996,390	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		41,014,562	33,996,390	0	0	0	0
Other Financing Sources	8900	43,088					
Other Outgo	7000	41,036,879	33,996,389				
Net Increase/(Decrease) in Fund Balance		20,771	1	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	(20,771)	0		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	(20,771)		0		0	
Ending Fund Balance, June 30		0	1	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

340 PERALTA

For Actual Year: 2015-2016

Budget Year: 2016-2017

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: 2015-2016

District ID: 340

Name: PERALTA

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	2,850,000
71	ASSOCIATED STUDENTS TRUST FUND	11	UNRESTRICTED SUBFUND	5,000
74	STUDENT FINANCIAL AID TRUST FUND	11	UNRESTRICTED SUBFUND	43,088

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 340

Name: PERALTA

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					520,747	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			520,747	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		3,301,622			575,333	
		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	44,013	44,013
Books, Magazines, & Periodicals	4200				0	321,587	321,587
Instructional Supplies & Materials	4300				0		0
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	365,600	365,600
Other Operating Expenses and Services	5000	6,260	3,293,845	1,517	3,301,622		3,301,622
Capital Outlay	6000						
Library Books	6300				0	209,733	209,733
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	209,733	209,733
Other Outgo	7000				0		0
Total Expenditures		6,260	3,293,845	1,517	3,301,622	575,333	3,876,955
Ending Balance					0	520,747	520,747

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010					520,747	
Adjustments	9020						
Adjusted Beginning Balance	9030		0			520,747	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		2,590,000			832,500	
		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	2,590,000			2,590,000		2,590,000
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0	50,533	50,533
Books, Magazines, & Periodicals	4200				0	5,000	5,000
Instructional Supplies & Materials	4300				0	641,842	641,842
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	697,375	697,375
Other Operating Expenses and Services	5000				0		0
Capital Outlay	6000						
Library Books	6300				0	147,900	147,900
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	147,900	147,900
Other Outgo	7000				0		0
Total Expenditures		2,590,000	0	0	2,590,000	845,275	3,435,275
Ending Balance					0	507,972	

Annual Financial and Budget Report

For Actual Year: 2015-2016

District ID: 340

Name: PERALTA

EPA Revenue	17,088,412
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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	17,450,832	0	0	17,450,832
TOTAL		17,450,832	0	0	17,450,832

Annual Financial and Budget Report

For Actual Year: 2015-2016

Budget Year: 2016-2017

District ID: 340

Name: PERALTA

Fiscal Year	STRS		PERS		Total	Increase	
	Amount	Rate	Amount	Rate		Amount	Rate
2015-16	4,663,650	10.73%	3,868,917	11.85%	8,532,567	N/A	N/A
2016-17	5,467,728	12.58%	4,534,958	13.89%	10,002,686	1,470,119	17.23%
2017-18	6,271,805	14.43%	5,060,608	15.50%	11,332,413	1,329,727	13.29%
2018-19	7,075,883	16.28%	5,582,994	17.10%	12,658,877	1,326,464	11.71%
2019-20	7,879,961	18.13%	6,072,730	18.60%	13,952,691	1,293,814	10.22%
2020-21	8,301,558	19.10%	6,464,519	19.80%	14,766,077	813,386	5.83%

Does the district have a plan to fund these expenses through 2020-21?
Yes
Explain Yes or No
The District has identified alternative liquidity sources. We continue to work with constituent groups to formulate a long-term plan.