

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2024-2025)

(Budget Report for Fiscal Year 2025-2026)

District: PERALTA

District Code: 340

I, the District Chief Business Officer, hereby 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 and to the best of my knowledge, the data contained in this report are true and correct.

Chief Business Officer:

Greg Nelson

Electronic Certification Date:

Monday, October 13, 2025

Contact: Marla Williams-Powell (510) 466-7220	Interim Associate Vice Chancellor of Finance and Administration Ext: mwpowell@peralta.edu
--	--

The Chancellor's Office no longer requires a report to be submitted electronically (PDF) or by mail, as districts certify through the application. No further action is required by the district.
--

For Actual Year: 2024-2025

Budget Year: 2025-2026

District ID: 340

Name: PERALTA

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Academic Salaries		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	29,069,180	29,069,180		29,069,180
Other	1300	20,738,803	20,738,803		20,738,803
Total Instructional Salaries		49,807,983	49,807,983	0	49,807,983
Non-Instructional Salaries					
Contract or Regular	1200		12,896,461	5,252	12,901,713
Other	1400		2,193,736	188,972	2,382,708
Total Non-Instructional Salaries		0	15,090,197	194,224	15,284,421
Total Academic Salaries		49,807,983	64,898,180	194,224	65,092,404
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		30,422,863	1,167,105	31,589,968
Other	2300		1,415,958	7,787	1,423,745
Total Non-Instructional Salaries		0	31,838,821	1,174,892	33,013,713
Instructional Aides					
Regular Status	2200	2,734,551	2,730,179		2,730,179
Other	2400	187,344	520,126		520,126
Total Instructional Aides		2,921,895	3,250,305	0	3,250,305
Total Classified Salaries		2,921,895	35,089,126	1,174,892	36,264,018
Employee Benefits	3000	23,347,753	47,674,071	846,314	48,520,385
Supplies and Materials	4000		1,094,734	60,323	1,155,057
Other Operating Expenses	5000		5,825,221	248,362	6,073,583
Equipment Replacement	6420		331,187		331,187
Total Expenditures Prior to Exclusions		76,077,631	154,912,519	2,524,115	157,436,634

For Actual Year: 2024-2025

Budget Year: 2025-2026

District ID: 340

Name: PERALTA

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Exclusions		Instructional Salary Cost	Total CEE	Activities	
		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				0
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees’ Benefits and Retirement Incentives	6740				0
Objects to Exclude	Object Code				
Rents and Leases	5060		1,038,414		1,038,414
Lottery Expenditures					
Academic Salaries	1000				0
Classified Salaries	2000		1,384,508		1,384,508
Employee Benefits	3000		799,656		799,656
Supplies and Materials	4000				
Software	4100		147,283		147,283
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300				0
Noninstructional, Supplies & Materials	4400				0
Total Supplies and Materials		0	147,283	0	147,283
Other Operating Expenses and Services	5000				0

For Actual Year: 2024-2025

Budget Year: 2025-2026

District ID: 340

Name: PERALTA

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000				0
Total Exclusions		0	3,369,861	0	3,369,861
Total for ECS 84362, 50% Law		76,077,631	151,542,658	2,524,115	154,066,773
Percent of CEE (Instructional Salary Cost / Total CEE)		50.20%	100.00%		
50% of Current Expense of Education			75,771,329		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		76,077,631	151,542,658	2,524,115	154,066,773
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		76,077,631	154,912,519	2,524,115	157,436,634
Capital Expenditures	6000	33,242	334,251	16,364	350,615
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		76,110,873	155,246,770	2,540,479	157,787,249

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2025

District ID: 340

Name: PERALTA

		11	12	10
	CA	General Fund	General Fund	General Fund
Description	(Object)	Unrestricted	Restricted	COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			0
In County Treasury	9112	(342,398,538)	338,530,031	(3,868,507)
Cash With Fiscal Agents	9113	4,734,343	62,820,182	67,554,525
Revolving Cash Accounts	9114			0
Investments (at cost)	9120			0
Accounts Receivable	9130	61,296,535	16,386,471	77,683,006
Due from Other Funds	9140	612,201,816	168,885,217	781,087,033
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	918,205	103,252	1,021,457
TOTAL ASSETS		336,752,361	586,725,153	923,477,514
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	4,577,381	790,504	5,367,885
Accrued Salaries and Wages Payable	9520	33,933,012		33,933,012
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	258,454,352	530,699,226	789,153,578
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	9,699,156	46,720,248	56,419,404
TOTAL LIABILITIES		306,663,901	578,209,978	884,873,879

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2025

District ID: 340

Name: PERALTA

		11	12	10
	CA	General Fund	General Fund	General Fund
Description	(Object)	Unrestricted	Restricted	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	30,088,460	8,515,175	38,603,635
Unassigned	9790			0
Total Fund Balance		30,088,460	8,515,175	38,603,635
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		30,088,460	8,515,175	38,603,635
TOTAL LIABILITIES AND FUND EQUITY		336,752,361	586,725,153	923,477,514

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

Governmental Funds Group

20 Debt Service Funds:

21 Bond Interest and Redemption Fund

22 Revenue Bond Interest and Redemption Fund

29 Other Debt Service Fund

District ID: 340

Name: PERALTA

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	36,769,070		
Cash With Fiscal Agents	9113			
Investments (at cost)	9120			
Accounts Receivable	9130			
Due from Other Funds	9140			
TOTAL ASSETS		36,769,070	0	0
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		0	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

Governmental Funds Group

20 Debt Service Funds:

21 Bond Interest and Redemption Fund

22 Revenue Bond Interest and Redemption Fund

29 Other Debt Service Fund

District ID: 340

Name: PERALTA

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	36,769,070		
Unassigned	9790			
Total Fund Balance		36,769,070	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		36,769,070	0	0
TOTAL LIABILITIES AND FUND EQUITY		36,769,070	0	0

Annual Financial and Budget Report

30 Special Revenue Funds:

31 Bookstore Fund

34 Farm Operation Fund

32 Cafeteria Fund

35 Revenue Bond Project Fund

33 Child Development Fund

39 Other Special Revenue Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

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			5,497,945			(2,203,034)
Cash With Fiscal Agents	9113			34,816			1,578,286
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			17,624			3,392,913
Due from Other Funds	9140			74,739			15,394,663
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	5,625,124	0	0	18,162,828
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			119,278			15,456
Accrued Salaries and Wages Payable	9520			47,872			2,732
Compensated Absences Payable Current	9530						
Due to Other Funds	9540			74,739			15,144,663
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						
TOTAL LIABILITIES		0	0	241,889	0	0	15,162,851

Annual Financial and Budget Report

30 Special Revenue Funds:

31 Bookstore Fund

34 Farm Operation Fund

32 Cafeteria Fund

35 Revenue Bond Project Fund

33 Child Development Fund

39 Other Special Revenue Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

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	5,383,235	0	0	2,999,977
Unassigned	9790	0	0	0	0	0	0
Total Fund Balance		0	0	5,383,235	0	0	2,999,977
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	5,383,235	0	0	2,999,977
TOTAL LIABILITIES AND FUND EQUITY		0	0	5,625,124	0	0	18,162,828

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

District ID: 340

Name: PERALTA

		41	42	43
	CA	Capital Outlay	Revenue Bond	General Obligation
Description	(Object)	Projects Fund	Construction Fund	Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			140,642,139
In County Treasury	9112	69,778,598		
Cash With Fiscal Agents	9113			4,822,464
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130			217,344
Due from Other Funds	9140	12,251,110		67,093,414
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220			
TOTAL ASSETS		82,029,708	0	212,775,361
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	5,840,135		14,932,667
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	47,943,399		67,307,020
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		53,783,534	0	82,239,687

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

District ID: 340

Name: PERALTA

		41	42	43
Description	CA (Object)	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	28,246,174		130,535,674
Unassigned	9790			
Total Fund Balance		28,246,174	0	130,535,674
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		28,246,174	0	130,535,674
TOTAL LIABILITIES AND FUND EQUITY		82,029,708	0	212,775,361

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2025

District ID: 340

Name: PERALTA

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 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, 2025

District ID: 340

Name: PERALTA

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 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, 2025

District ID: 340

Name: PERALTA

		51	52	53	59
	CA	Bookstore	Cafeteria	Farm	Other
Description	(Object)	Fund	Fund	Operations	Enterprise
		Fund	Fund	Fund	Fund
FUND EQUITY					
Fund Balance Reserved	9710				
NonCash Assets	9711				
Amounts Restricted by Law for Specific Purposes	9712				
Reserve for Encumbrances Credit	9713				
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715				
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, 2025

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	4,349,047	
Cash With Fiscal Agents	9113	405,462	
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	3,935	
Due from Other Funds	9140	400,000	
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
Fixed Assets	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321		
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
Total Fixed Assets		0	0
TOTAL ASSETS		5,158,444	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

District ID: 340

Name: PERALTA

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	18,906	
Accrued Salaries and Wages Payable	9520	8,167,015	
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		8,185,921	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	8,185,921	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

District ID: 340

Name: PERALTA

Description	CA (Object)	61 Self-Insurance Fund	69 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	(3,027,477)	
Unassigned	9790		
Total Reserved Fund Balance		(3,027,477)	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		(3,027,477)	0
TOTAL LIABILITIES AND FUND EQUITY		5,158,444	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

District ID: 340

Name: PERALTA

		71	72	73	74	75	76	77	79
	CA	Associated	Student	Student Body	Student	Scholarship	Investment	Deferred	Other
Description	(Object)	Students	Representation	Center Fee	Financial Aid	and Loan	Trust Fund	Compensation	Trust Fund
		Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111								
In County Treasury	9112	1,211,221	846,499	1,494,910	(6,959,572)				
Cash With Fiscal Agents	9113				(57,137,764)				
Revolving Cash Accounts	9114								
Investments (at cost)	9120								
Accounts Receivable	9130	58,472	32,799	816	2,142,801				
Due from Other Funds	9140	18,724	73,320	85,780	185,552,595				
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		1,288,417	952,618	1,581,506	123,598,060	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

District ID: 340

Name: PERALTA

		71	72	73	74	75	76	77	79
	CA	Associated	Student	Student Body	Student	Scholarship	Investment	Deferred	Other
Description	(Object)	Students	Representation	Center Fee	Financial Aid	and Loan	Trust Fund	Compensation	Trust Fund
		Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	34,398	489,310	3,908	169,670				
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540	18,724	73,320	85,780	123,312,815				
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570		24,297	48,594	1,750,068				
Total Current Liabilities and Deferred Revenue		53,122	586,927	138,282	125,232,553	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	53,122	586,927	138,282	125,232,553	0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2025

District ID: 340

Name: PERALTA

		71	72	73	74	75	76	77	79
	CA	Associated	Student	Student Body	Student	Scholarship	Investment	Deferred	Other
Description	(Object)	Students	Representation	Center Fee	Financial Aid	and Loan	Trust Fund	Compensation	Trust Fund
		Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	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	1,235,295	365,691	1,443,224	(1,634,493)				
Unassigned	9790								
Total Reserved Fund Balance		1,235,295	365,691	1,443,224	(1,634,493)	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		1,235,295	365,691	1,443,224	(1,634,493)	0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		1,288,417	952,618	1,581,506	123,598,060	0	0	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2024-2025

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		1,260,385	1,260,385
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140			0
Student Financial Aid	8150		32,430	32,430
Veterans Education	8160			0
Vocational and Technical Education Act (VATEA)	8170		818,991	818,991
Other Federal Revenues	8190	1,248	3,097,910	3,099,158
Total Federal Revenues	8100	1,248	5,209,716	5,210,964
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	44,199,811		44,199,811
State General Apportionment	8612			0
Other General Apportionment	8613	3,379,134		3,379,134
General Categorical Programs	8620			
Child Development	8621		5,878,298	5,878,298
Extended Opportunity Programs and Services(EOPS)	8622			0
Disabled Students Programs and Services(DSPS)	8623			0
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		4,752,745	4,752,745
Telecommunications and Technology Infrastructure Program (TTIP)	8626		670,048	670,048
Other General Categorical Programs	8627		830,005	830,005

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2024-2025

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	17,917,861		17,917,861
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652			0
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671			0
Timber Yield Tax	8672	169,785		169,785
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	2,331,447	1,120,306	3,451,753
State Mandated Costs	8685			0
Other State Non-Tax Revnues	8686			0
Other State Revenues	8690	21,433,466	34,687,842	56,121,308
Total State Revenues	8600	89,431,504	47,939,244	137,370,748

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Details of General Fund Revenue

SUPPLEMENTAL DATA

For Actual Year: 2024-2025

District ID: 340

Name: PERALTA

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	35,735,392		35,735,392
Tax Allocation, Supplemental Roll	8812	729,333		729,333
Tax Allocation, Unsecured Roll	8813	2,091,855		2,091,855
Prior Years Taxes	8816	(386,676)		(386,676)
Education Revenues Augmentation Fund (ERAF)	8817	3,391,497		3,391,497
Redevelopment Agency Funds - Pass Through	8818	30,492,983		30,492,983
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	234,727		234,727
Other Contranct Services	8832	55,277		55,277
Sales and Commissions	8840	456,482		456,482
Rentals and Leases	8850	1,074,314		1,074,314
Interest and Investment Income	8860	2,268,050		2,268,050
Student Fees and Charges	8870			
Community Services Classes	8872	57,175		57,175
Dormitory	8873			0
Enrollment	8874	5,496,750		5,496,750
Enrollment Contra Revenue for Uncollectible Receivables	8874.1			0
Enrollment Contra Revenue for HEERF Lost Revenue	8874.3			0
Enrollment Contra Revenue for California College Promise	8874.5			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	4,190		4,190
Nonresident Tuition	8880	2,167,050		2,167,050
Parking Services and Public Transportation	8881			0
Baccalaureate Degree Program Fee	8882	3,831,243		3,831,243
Other Student Fees and Charges	8885	(504)		(504)
Other Local Revenues	8890	2,755,356	1,409,101	4,164,457
Total Local Revenues	8800	90,454,494	1,409,101	91,863,595
Total Revenues		179,887,246	54,558,061	234,445,307

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2024-2025 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 -- (8970/8981/8982/8983)	898#	14,992,588	11,146,664	26,139,252
Total Other Financing Sources	8900	14,992,588	11,146,664	26,139,252
Total Revenues and Other Financing Sources		194,879,834	65,704,725	260,584,559

CALIFORNIA COMMUNITY COLLEGES

Expend by Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2024-2025

Budget Year: 2025-2026

District ID: 340

Name: PERALTA

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natual Resources	0100	857,632	223,938	46,853	13,981		1,142,404
Architecture and Related Technologies	0200	83,290		19,030	5,918		108,238
Environmental Sciences and Technologies	0300	19,675					19,675
Biological Sciences	0400	4,315,767	354,967	206,119	57,241		4,934,094
Business and Management	0500	2,819,965	15,740	113,721	9,481		2,958,907
Media and Communications	0600	1,895,397	63,331	85,070	22,581		2,066,379
Information Technology	0700	3,120,631	223,513	71,272	70,308		3,485,724
Education	0800	4,023,809	331,950	56,758	300		4,412,817
Engineering and Industrial Technologies	0900	5,485,590	406,672	328,516	310,936		6,531,714
Fine and Applied Arts	1000	4,476,336	127,566	100,327	10,318		4,714,547
Foreign language	1100	1,408,045	598	346			1,408,989
Health	1200	2,971,776	44,053	172,579	121,861		3,310,269
Family and Consumer Sciences	1300	2,840,579	386,039	69,288	23,416		3,319,322
Law	1400	258,076		19,926			278,002
Humanities(Letters)	1500	7,126,881	35,493	9,062	10,019		7,181,455
Library Science	1600	29,401	165				29,566
Mathematics	1700	5,383,094	99,771	15,069			5,497,934
Military Studies	1800						0
Physical Sciences	1900	3,001,795	207,728	77,664	19,034		3,306,221
Psychology	2000	1,604,618	68,760	3,240	528		1,677,146
Public and Protective Services	2100	649,958	132,040	145,517	79,226		1,006,741
Social Sciences	2200	7,022,161	61,484	11,957	16,918		7,112,520
Commercial Services	3000	801,813	56,434	41,172	174,966		1,074,385
Interdisciplinary Studies	4900	8,445,096	348,724	31,485	5,108		8,830,413
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	4,127,622					4,127,622
Sub-Total Instructional Activites		72,769,007	3,188,966	1,624,971	952,140		78,535,084
Total Expenditures for GF Activities*		80,562,359	93,480,611	27,683,493	1,973,662	52,984,289	256,684,414

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

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2024-2025

Budget Year: 2025-2026

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	2,010,316	11,225,468	532,598	94,366		13,862,748
Course and Curriculum Development	6020	52,318	173,747	1,475			227,540
Academic / Faculty Senate	6030	82,747	202,175	34,853			319,775
Other Instructional Administration & Governance	6090		330				330
Total Instructional Admin. & Governance		2,145,381	11,601,720	568,926	94,366	0	14,410,393
Instructional Support Services	6100						
Learning Center	6110	663,012	781,127	5,562	6,080		1,455,781
Library	6120	700,689	3,216,426	150,105	328,702		4,395,922
Media	6130		133,922	10,300			144,222
Museums and Galleries	6140						0
Academic Information Systems and Technology	6150		779,407				779,407
Other Instructional Support Services	6190		115,220		17,275		132,495
Total Instructional Support Services		1,363,701	5,026,102	165,967	352,057	0	6,907,827
Admissions and Records	6200		2,734,758	33,291	271		2,768,320
Student Counseling and Guidance	6300						
Counseling and Guidance	6310	1,924,407	5,187,162	137,493	(18,401)		7,230,661
Matriculation and Student Assessment	6320	680,628	4,651,377	27,379			5,359,384
Transfer Programs	6330						0
Career Guidance	6340						0
Other Student Counseling and Guidance	6390	18,375	179,567		3,547		201,489
Total Student Counseling and Guidance		2,623,410	10,018,106	164,872	(14,854)	0	12,791,534

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2024-2025

Budget Year: 2025-2026

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		3,113				3,113
Disabled Student Programs and Services (DSPS)	6420	649,354	3,854,511	232,758	80,173		4,816,796
Extended Opportunity Programs and Services (EOPS)	6430	601,821	4,113,844	255,278	85,755	46,941	5,103,639
Health Services	6440	156,356	513,330	45,977	6,203		721,866
Student Personnel Administration	6450	573,380	3,711,010	392,904	63,687		4,740,981
Financial Aid Administration	6460	15,487	6,379,145	159,429	14,590		6,568,651
Job Placement Services	6470	63,607	777,165	12,960			853,732
Veterans Services	6480	59,269	434,629	47,115	3,582		544,595
Miscellaneous Student Services	6490	222,624	2,503,164	509,492	27,406	62,000	3,324,686
Total Other Student Services		2,341,898	22,289,911	1,655,913	281,396	108,941	26,678,059
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		2,582,150	927,710	67,693		3,577,553
Custodial Services	6530		4,547,030	256,853	34,296		4,838,179
Grounds Maintenance and Repairs	6550		1,135,564	16,538			1,152,102
Utilities	6570			5,825,973			5,825,973
Other Operations and Maintenance of Plant	6590		289,309	463,334			752,643
Total Operation and Maintenance of Plant	6500	0	8,554,053	7,490,408	101,989	0	16,146,450
Planning, Policymaking and Coordinations	6600	763,579	9,337,235	1,359,330	95,259		11,555,403

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

CALIFORNIA COMMUNITY COLLEGES

Expend by Non-Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2024-2025

Budget Year: 2025-2026

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		158,227	18,215			176,442
Fiscal Operations	6720	(2,842,876)	6,622,763	12,360,976	45,978		16,186,841
Human Resources Management	6730	18,154	3,624,965	283,389	3,569		3,930,077
Noninstruct Staff Retirees' Benefits & Retirement *	6740						0
Staff Development	6750	13,077	7,990	142,962			164,029
Staff Diversity	6760						0
Logistical Services	6770		1,890,691	280,111			2,170,802
Management Information Systems	6780		5,363,746	509,304	33,746		5,906,796
Other General Institutional Support Services	6790	1,140,100	(81,679)	14,605			1,073,026
Total General Institutional Support Services	6700	(1,671,545)	17,586,703	13,609,562	83,293	0	29,608,013
Community Services & Economic Development	6800						
Community Recreation	6810						0
Community Service Classes	6820	36,894		1,323			38,217
Community Use of Facilities	6830	7,706	108,383	23,774			139,863
Economic Development	6840						0
Other Community Services & Economic Development	6890						0
Total Community Services	6800	44,600	108,383	25,097	0	0	178,080

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2024-2025 Budget Year: 2025-2026 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		754,602	609,563	6,444		1,370,609
Parking	6950						0
Student and Co-Curricular Activities	6960	45,928	1,347,256	363,114	21,301		1,777,599
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	45,928	2,101,858	972,677	27,745	0	3,148,208
Auxiliary Operations	7000						
Contract Education	7010	136,400	76,435	12,479			225,314
Other Auxiliary Operations	7090		842,933				842,933
Total Auxiliary Operations	7000	136,400	919,368	12,479	0	0	1,068,247

For Actual Year: 2024-2025 Budget Year: 2025-2026 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		13,448				13,448
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210					11,000	11,000
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	11,000	11,000
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					22,399,204	22,399,204
Student Aid	7320					10,846,935	10,846,935
Other Outgo	7390					19,618,209	19,618,209
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	52,864,348	52,864,348
Sub-Total Non-Instructional Activites		7,793,352	90,291,645	26,058,522	1,021,522	52,984,289	178,149,330
Total Expenditures General Fund: activities *		80,562,359	93,480,611	27,683,493	1,973,662	52,984,289	256,684,414

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: PERALTA

I.	2025-2026 Appropriations Limit:			
A.	2024-2025 Appropriations Limit:			\$132,492,783
B.	2025-2026 Price Factor:	1.0644		
C.	Population factor:			
	1. 2023-2024 Second Period Actual FTES	13,835.73		
	2. 2024-2025 Second Period Actual FTES	12,844.73		
	3. 2024-2025 Population change factor (C2/C1)	0.9284		
D.	2024-2025 Limit adjusted by inflation and population factors (A * B * C.3)			\$130,927,905
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)			\$130,927,905
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.	2025-2026 Appropriations Limit (D + E.3 - F.3)			\$130,927,905
II.	2025-2026 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			60,566,544
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			0
C.	Local Property taxes			70,448,746
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			8,000,000
F.	Interest on proceeds of taxes			0
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2025-2026 Appropriations Subject to Limit			\$139,015,290

For Actual Year: 2024-2025

Budget Year: 2025-2026

General Fund

Description	Object Code	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	1,248	0	5,209,716	4,594,411	5,210,964	4,594,411
State Revenues	8600	89,431,504	80,395,118	47,939,244	67,510,360	137,370,748	147,905,478
Local Revenues	8800	90,454,494	87,003,781	1,409,101	965,120	91,863,595	87,968,901
Total Revenues		179,887,246	167,398,899	54,558,061	73,069,891	234,445,307	240,468,790
EXPENDITURES:							
Academic Salaries	1000	60,247,000	57,304,785	9,266,811	7,523,303	69,513,811	64,828,088
Classified Salaries	2000	36,626,434	27,901,746	11,538,846	12,962,851	48,165,280	40,864,597
Employee Benefits	3000	47,141,843	47,269,189	9,222,036	11,110,998	56,363,879	58,380,187
Supplies and Materials	4000	1,789,466	4,596,016	1,502,974	32,690,903	3,292,440	37,286,919
Other Operating Expenses and Services	5000	21,510,285	24,224,763	2,880,768	2,795,886	24,391,053	27,020,649
Capital Outlay	6000	350,615	293,324	1,623,047	357,121	1,973,662	650,445
Total Expenditures		167,665,643	161,589,823	36,034,482	67,441,062	203,700,125	229,030,885
Excess /(Deficiency) of Revenues over Expenditures		12,221,603	5,809,076	18,523,579	5,628,829	30,745,182	11,437,905
Other Financing Sources	8900	14,992,588	140,000	11,146,664	9,552,116	26,139,252	9,692,116
Other Outgo	7000	22,544,411	6,619,015	30,439,878	13,858,425	52,984,289	20,477,440
Net Increase/(Decrease) in Fund Balance		4,669,780	(669,939)	(769,635)	1,322,520	3,900,145	652,581
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	25,419,609	30,089,389	9,284,815	8,515,180	34,704,424	38,604,569
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	25,419,609		9,284,815		34,704,424	
Ending Fund Balance, June 30		30,089,389	29,419,450	8,515,180	9,837,700	38,604,569	39,257,150

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	247,045					
Local Revenues	8800	66,194,729					
Total Revenues		66,441,774	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	74,140,000					
Debt Interest and Other Service Charges	7120	19,595,847					
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	93,735,847	0	0	0	0	0
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(93,735,847)	0	0	0	0	0
Net Increase/Decrease in Fund Balance		(27,294,073)	0	0	0	0	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	57,214,261	29,920,188	0	0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	57,214,261		0		0	
Ending Fund Balance, June 30		29,920,188	29,920,188	0	0	0	0

For Actual Year: 2024-2025

Budget Year: 2025-2026

Special Revenue Funds

	Object	FUND: 31		FUND 32		FUND 33	
Description	Code	BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600					2,634,648	1,335,879
Local Revenues	8800					613,366	1,556,574
Total Income		0	0	0	0	3,248,014	2,892,453
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					1,037,709	1,271,936
Employee Benefits	3000					831,015	1,169,616
Supplies and Materials	4000					60,301	78,675
Other Operating Expenses and Services	5000					85,093	204,630
Capital Outlay	6000					19,658	26,211
Total Expenditures		0	0	0	0	2,033,776	2,751,068
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	1,214,238	141,385
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	1,214,238	141,385
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	4,168,997	5,383,235
Prior Years Adjutments	9020						
Adjusted Beginning Balance	9030	0		0		4,168,997	
Ending Fund Balance, June 30		0	0	0	0	5,383,235	5,524,620

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

340 PERALTA

For Actual Year: 2024-2025

Budget Year: 2025-2026

Special Revenue Funds

	Object	FUND: 34		FUND 35		FUND 39	
	Code	FARM OPERATION FUND		REVENUE BOND PROJECT FUND		OTHER SPECIAL REVENUE FUND	
Description		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800					10,728,975	14,769,975
Total Income		0	0	0	0	10,728,975	14,769,975
Expenditures							
Academic Salaries	1000					5,552,701	
Classified Salaries	2000					872,788	752,512
Employee Benefits	3000					1,750,482	437,768
Supplies and Materials	4000						6,659,766
Other Operating Expenses and Services	5000					17,588	21,025
Capital Outlay	6000						9,738,950
Total Expenditures		0	0	0	0	8,193,559	17,610,021
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	2,535,416	(2,840,046)
Other Financing Sources	8900					5,767,189	3,000,000
Other Outgo	7000					11,814,742	
Net Increase/(Decrease) in Fund Balance		0	0	0	0	(3,512,137)	159,954
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0	0	0	5,107,888	1,595,751
Prior Years Adjutments	9020						
Adjusted Beginning Balance	9030	0		0		5,107,888	
Ending Fund Balance, June 30		0	0	0	0	1,595,751	1,755,705

For Actual Year: 2024-2025

Budget Year: 2025-2026

Capital Projects Funds

	Object	FUND: 41		FUND 42		FUND 43	
Description	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	23,669,384	24,785,500				
Local Revenues	8800	3,928,065	2,400,000			2,325,949	1,150,000
Total Income		27,597,449	27,185,500	0	0	2,325,949	1,150,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					55,133	748,344
Employee Benefits	3000					31,744	251,163
Supplies and Materials	4000					202,814	
Other Operating Expenses and Services	5000	4,618,667	13,701,009			(9,142,075)	9,108,370
Capital Outlay	6000	19,831,563	39,040,704			82,827,443	548,362,303
Total Expenditures		24,450,230	52,741,713	0	0	73,975,059	558,470,180
Excess /(Deficiency) of Revenues over Expenditures		3,147,219	(25,556,213)	0	0	(71,649,110)	(557,320,180)
Other Financing Sources	8900					150,000,000	
Other Outgo	7000					1,329,682	635,223
Net Increase/(Decrease) in Fund Balance		3,147,219	(25,556,213)	0	0	77,021,208	(557,955,403)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	25,098,955	28,246,174	0	0	53,514,466	130,535,674
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	25,098,955		0		53,514,466	
Ending Fund Balance, June 30		28,246,174	2,689,961	0	0	130,535,674	(427,419,729)

For Actual Year: 2024-2025

Budget Year: 2025-2026

Enterprise Funds

	Object	FUND: 51		FUND 52		FUND 53	
	Code	BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
Description		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 Adjutments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	0

For Actual Year: 2024-2025

Budget Year: 2025-2026

Enterprise Funds

	Object	FUND: 59					
Description	Code	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 Adjutments	9020						
Adjusted Beginning Balance	9030	0					
Ending Fund Balance, June 30		0	0				

For Actual Year: 2024-2025

Budget Year: 2025-2026

Internal Service Funds

	Object	FUND: 61		FUND 69			
	Code	SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
Description		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800	182,129	160,936				
Other Financing Sources	8900	400,000	3,504,679				
Total Income		582,129	3,665,615	0	0		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000	2,403,164	3,665,615				
Capital Outlay	6000						
Total Expenditures		2,403,164	3,665,615	0	0		
Net Profit or Loss		(1,821,035)	0	0	0		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		(1,821,035)	0	0	0		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	(1,206,442)	(3,027,477)		0		
Prior Years Adjutments	9020						
Adjusted Beginning Balance	9030	(1,206,442)		0			
Ending Fund Balance, June 30		(3,027,477)	(3,027,477)	0	0		

For Actual Year: 2024-2025

Budget Year: 2025-2026

Fiduciary Funds Group

	Object	FUND: 71		FUND 72		FUND 73	
Description	Code	ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	1,648					
State Revenues	8600						
Local Revenues	8800	755,714	361,718	81,508	56,606	165,760	41,000
Total Income		757,362	361,718	81,508	56,606	165,760	41,000
Expenditures							
Academic Salaries	1000	13,610					
Classified Salaries	2000						
Employee Benefits	3000	17,309					
Supplies and Materials	4000	31,649	315,015	2,723	36,606		21,000
Other Operating Expenses and Services	5000	147,515	26,703	92,678	10,000	3,401	5,360
Capital Outlay	6000	548	20,000	2,935	10,000	11,975	14,640
Total Expenditures		210,631	361,718	98,336	56,606	15,376	41,000
Excess /(Deficiency) of Revenues over Expenditures		546,731	0	(16,828)	0	150,384	0
Other Financing Sources	8900						
Other Outgo	7000			1,623			
Net Increase/(Decrease) in Fund Balance		546,731	0	(18,451)	0	150,384	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	688,564	1,235,295	384,142	365,691	1,292,840	1,443,224
Prior Years Adjutments	9020						
Adjusted Beginning Balance	9030	688,564		384,142		1,292,840	
Ending Fund Balance, June 30		1,235,295	1,235,295	365,691	365,691	1,443,224	1,443,224

For Actual Year: 2024-2025

Budget Year: 2025-2026

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	32,337,196	38,593,313				
State Revenues	8600	6,027,669	7,542,752				
Local Revenues	8800						
Total Income		38,364,865	46,136,065	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		38,364,865	46,136,065	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000	38,364,865	46,136,065				
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	(1,634,493)	(1,634,493)		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	(1,634,493)		0		0	
Ending Fund Balance, June 30		(1,634,493)	(1,634,493)	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

340 PERALTA

For Actual Year: 2024-2025

Budget Year: 2025-2026

Fiduciary Funds Group

	Object	FUND: 77		FUND 79	
Description	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 Adjutments	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: 2024-2025

District ID: 340

Name: PERALTA

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	1,239,427
39	OTHER SPECIAL REVENUE FUND	11	UNRESTRICTED SUBFUND	5,767,189
61	SELF-INSURANCE FUND	11	UNRESTRICTED SUBFUND	400,000

CALIFORNIA COMMUNITY COLLEGES

Receipt and Expenditures of Lottery Proceeds

Annual Financial and Budget Report

Lottery Actual Report

SUPPLEMENTAL DATA

L10 GENERAL FUND

For Actual Year: 2024-2025

Budget Year: 2025-2026

District ID: 340

Name: PERALTA

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0		2,323,030			
Adjustments	9020		0		0			
Adjusted Beginning Balance	9030		0		2,323,030			
Actual Fiscal Year Data								
State Lottery Proceeds:	8681		2,331,447		1,120,306			
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20		Total
	Object Code	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	Support Activities (AC 7320)	
Expenditures								
Academic Salaries	1000		1,384,508		1,384,508			1,384,508
Classified Salaries	2000		799,656		799,656			799,656
Employee Benefits	3000		147,283		147,283			147,283
Supplies & Materials	4000							
Software	4100				0	5,398		5,398
Books, Magazines, & Periodicals	4200				0			0
Instructional Supplies & Materials	4300				0	521,575		521,575
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	526,973		526,973
Other Operating Expenses and Services	5000				0	107,360		107,360
Capital Outlay	6000							
Library Books	6300				0	284,767		284,767
Equipment	6400							
Equipment - Additional	6410				0	100,092		100,092
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	384,859		384,859
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	2,331,447	0	2,331,447	1,019,192		3,350,639
Ending Balance					0	2,424,144		2,424,144

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds
Lottery Budget Report
L10 GENERAL FUND

For Actual Year: 2024-2025 Budget Year: 2025-2026 District ID: 340 Name: PERALTA

Activity Classification	Object Code	Unrestricted			Restricted Prop 20			
Lottery Adjustments and Proceeds:								
Net Beginning Balance, July 1	9010		0			2,424,144		
Adjustments	9020		0			0		
Adjusted Beginning Balance	9030		0			2,424,144		
Budget Fiscal Year Data								
State Lottery Proceeds:	8681		2,331,447			1,019,192		
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20		Total
	Object Code	Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	Support Activities (AC 7320)	
Expenditures								
Academic Salaries	1000		1,384,508		1,384,508			1,384,508
Classified Salaries	2000		799,656		799,656			799,656
Employee Benefits	3000		147,283		147,283			147,283
Supplies & Materials	4000							
Software	4100				0			0
Books, Magazines, & Periodicals	4200				0			0
Instructional Supplies & Materials	4300				0	526,973		526,973
Noninstructional Supplies & Mtrls	4400				0			0
Total Supplies and Materials		0	0	0	0	526,973		526,973
Other Operating Expenses and Services	5000				0	107,360		107,360
Capital Outlay	6000							
Library Books	6300				0	284,767		284,767
Equipment	6400							
Equipment - Additional	6410				0	100,092		100,092
Equipment - Replacement	6420				0			0
Total Capital Outlay		0	0	0	0	384,859		384,859
Other Outgo	7000				0			0
Direct Aid to Students	7500				0			0
Total Other Outgo	7000	0	0	0	0			0
Total Expenditures		0	2,331,447	0	2,331,447	1,019,192		3,350,639
Ending Balance					0	2,424,144		

Annual Financial and Budget Report

For Actual Year: 2024-2025

District ID: 340

Name: PERALTA

EPA Revenue	17,917,861
-------------	------------

Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
Instructional Activities	0100-5900	67,650,683	0	0	67,650,683
TOTAL		67,650,683	0	0	67,650,683

Annual Financial and Budget Report

For Actual Year: 2024-2025

Budget Year: 2025-2026

District ID: 340

Name: PERALTA

	STRS	PERS		Increase	
Fiscal Year	Amount	Amount	Total	Amount	Rate
2024-2025	14,575,606	9,279,672	23,855,278	N/A	N/A
2025-2026	14,067,336	8,764,373	22,831,709	-1,023,569	-4.29%
2026-2027	14,208,009	8,773,137	22,981,146	149,437	0.65%
2027-2028	14,350,089	8,860,869	23,210,958	229,812	1.00%
2028-2029	14,493,590	8,834,286	23,327,876	116,918	0.50%
2029-2030	14,638,526	8,798,949	23,437,475	109,599	0.47%

Does the district have a plan to fund these expenses through 2029-30?
Yes
Explain Yes or No
Pension costs are budgeted through our board approved adopted budget multi-year plan.
Does the district have an irrevocable trust?
Yes