#### Perez, Ron

From:

Brady, Diane <dbrady@CCCCO.EDU>

Sent:

Wednesday, February 24, 2016 11:43 AM

To:

SO2CBO@LISTSERV.CCCNEXT.NET

Subject:

Apportionment reports will be posted today

#### Colleagues,

The Recalculation for 2014-15 and the First Principal Apportionment for 2015-16 will be posted on our website today at this link:

http://extranet.cccco.edu/Divisions/FinanceFacilities/FiscalServicesUnit/Reports/ApportionmentReports.aspx

We are happy to report that the 2014-15 year ended with no deficit. All the growth funds were expended, and there were still more than 2,300 unfunded FTES in the system. During the 2014-15 year, 22 districts received stabilization funding.

For 2015-16, you will see that there is a deficit of approximately 1.3% shown on Exhibit C. It is not unusual for us to experience deficits earlier in the fiscal year, and then see them diminish throughout the year as we get updated property tax reports from the counties. During the 2014-15 year, for example, the deficit went from 1.6% at P1 to 0.3% at P2, and then was entirely eliminated at Recal.

We expect a similar reduction in the deficit over the course of the 2015-16 year; however, there are a few unusual factors in the current apportionment cycle. There will be a revision of the P1 in March, and it will reflect a higher deficit than is shown in the reports being posted today. We are confident, however, that the deficit will come down at P2, in part due to the end of the Triple Flip, which will free up more property tax revenue over the next few months. More detail about this will be presented in the Background Memo posted on the 2015-16 P1 page.

As the 2016-17 budget cycle is ramping up, remember that it is always helpful to advocate with your locally-elected state officials!

Regards,

Diane Brady
Director, Fiscal Policy
California Community Colleges
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dbrady@cccco.edu

\*

# CALIFORNIA COMMUNITY COLLEGES 2014-15 SECOND PRINCIPAL APPORTIONMENT PALOMAR COMMUNITY COLLEGE DISTRICT

**EXHIBIT C** 

					1-12						
				Wor	kload				Total		
	Base	Marginal	Base	Rest	oration	Growth	Restored	Stability	Funded	Unfunded	Actual
Workload measures:	Funding	Funding	FTES	F	TES	FTES	FTES	FTES	FTES	FTES	FTES
Credit FTES	4,636 492879	4,875 903043	17,940 300	59	7 830	0.000	0.000	0.000	16,537,930	0.000	18,537,930
Noncredit FTES	2,768.053637	2,811.752093	331.440		0 070	0.000	0.000	0.000	281.370	0.000	281.370
Noncredit - CDCP FTES	3,282 511081	3,310,714955	530 630	-2	9 520	0.000	0.000	0.000	501.110	0.000	501.110
Total FTES:		_	18,802.370	51	a 040	0.000	0.000	0.000	19,320.410	D.000	19,320.410
Base Revenues +/- Rest	ore or Decline				v	Other Rays	nues Adjustr	nents			
A Basic Allocation				\$6,747,388		Revenue Ar	•				\$0
B Basic FTES Revenue Befo	m Workload Reduction	n	\$85,848,103				•				\$0
C Workload Reduction			\$0.00			Total Rave	nue Adjustmen	bn .			90
D Revised Base FTES Reve	ou co			\$65,646,103	va	Stability A	divetment				\$0
	1100			403,040,100	**	Stability A	ojusament				40
1 Credii Base Revenue			\$83,180,073		VI	L Total Com	pulational Re	TVPD116			\$95,936,480
2 Noncredit Base Revenue 3 Career Development Col			\$924,072		**		II, IV, V, & VI)	avenue.			00+,064,064
E Current Year Decline	iogo nonci		\$1,741,955	\$0		,					
		_			_						
Total Base Revenus Less Do	ectine			\$92,593,491	VI	II District R	evenue Soun	Ce			
II Inflation Adjustment					A	1 Property T	EXES				\$59,255,672
A Statewide Inflation Adjustr	nent		0.85%				orty Taxes Exce	19			\$0
B Inflation Adjustment			\$787,045		8	Sludent Enr	oliment Fees				\$9,123,449
Total Inflation Adjustment		_			_		al Apportionme	nd.			\$10,552,118
Total Sombon Adjustment				\$787,045		Estimated E	PA				\$16,700,255
III Basic Allocation & Res	toration					Available Re					\$95,631,494
A Basic Allocation Adjustm	ent		\$0		E	Revenue St	ortfæll		0.99682095	90	\$304,986
B Basic Allocation Adjustm	ent COLA		\$0			Total Reve	nue Plus Shord	벨			\$95,936,480
C Stability Restoration			\$0								
D Restoration of 11-12 Wo	kload Reduction		\$2,555,944		DC	Other Allo	wances and I	otal Apportio	nments		
					A	State Gener	al Apportionmen	nt			\$10,552,118
Total Basic Allocation & Res	toration	-		\$2,555,944	— в	Statewide A	verage Replace	ment Cost	\$73,0	57	
IV Growth				,-,,,			Faculty Not Him		0.0	0	
			0.00%				ecuity Adjustme				\$10,552,11B
A Unadjusted Growth Rate  B Constrained Growth Rate			0.00%			Mari Gallas A	eneral Apportio	nenore			\$10,552,11B
C Constrained Growth Cap			\$0		¥	Unrestored	Decline as o	fully 1st of C	Surrent Year		
D Adual Growth			\$0						Juliotik Toak		
E Funded Credit Growth Rev			\$0 \$0			A 1st Year					\$0
			<del>-</del> -			B 2nd Year C 3rd Year					\$0
F Funded Noncredit Growth			\$0			Total					\$0 \$0
G Funded Noncredit CDCP	SOWIT REVENUE		\$0			10-00.					<b>4</b> 2
Total Growth Revenue				\$0							

Regular Growth Caps adjusted by a factor of 0,00990000 to match funding.

					ore Current Year COLA			
		Col	lege/Center Base Fu	inding Rates (Cu	rrent Year FTES Thresh	iolds):		
Single College Distric	t Funding Rates: Total F	TE8	Mutt-Co	illege District Fundi:	ng Rate: Total FTES			
> 19,293	> 9,647	<= 9,647		Rumi	> 19,293	> 9,647	CE 9,647	
\$5,022,023	\$4,498,268	\$3,373,694		\$562,282	\$4,498,258	\$3,838,976	\$3,373,694	
FTE6:								Total Colleges
1	0	0		0	0	0	0	1
Revenue:								Total Colleges Rev.
35,622,823	\$0	\$0		\$0	\$0	\$0	\$0	\$5,622,823
State Approved Centa	r: Funding Rates		Total Stata Approved	l Centers	Total Stata Approved Co Revenue	erita ru		
1	\$1,124,845		1		\$1,124,565			
Grandfathered or Prev	riously Approved Center	: Funding Rates @ FTES	Lovels					
> 965	> 724	> 482	> 241	<= 100				
81,124,568	\$843,423	\$582,282	\$281,141	\$140,571	Total Grandfathered or Previo	univ	Total	
Number of Grandfathe	red or Previously Appro	ved Centers: @ Total FT	E8		Approved Centers	,	Basic Allocation Revenue	1
0	0	0	0	0	0	•	\$6,747,388	<del></del>
Grandfathered or Pro	rviously Approved Cents	or Revenue:			Total Grandfathered Approved Center	or		
\$0	\$0	\$0	50	30	50			

## CALIFORNIA COMMUNITY COLLEGES 2014-15 RECALCULATION APPORTIONMENT PALOMAR COMMUNITY COLLEGE DISTRICT

11-12

**EXHIBIT E** 

				***	-					
	_	M11	_	World				Total		
MII-I	Base	Marginal	Base	Restor		Restored	Stability	Funded	Unfunded	Actual
Workload massures:	Funding	Funding	FTES	FTE	S FTES	FTES	FTES	FTES	FTES	FTES
Credit FTES	4,636.492879	4,675.900000	17,940.300	915.	000 0 000	0.000	0.000	18,855.390	0.000	18,855 390
Noncredit FTES	2,788.053637	2,811.752093	331.440	- <u>52</u> .	880 0.000	0.000	0.000	278.780	0.000	278 786
Noncredit - CDCP FTES	3,282.811081	3,310,714955	530.630	-35.2	240 0.000	0.000	0.000	495.390	0.000	495 390
Total FTES:			18,802.370	627.	190 0.000	0.000	0 000	19,629.560	0.000	19,829.560
I Base Revenues +/- Res	tore or Decline				V. Other Revi	enues Adjustr	nents			
A Basic Allocation				\$6,747,388	A Revenue A	•				\$0
B Basic FTES Revenue Ber	ors Minddood Darksetin		\$85,846,103	4-,- 17,1		Unfunded FTES				\$0
C Workload Reduction	THE STOCKHOILD PROGRAM		\$0.00		_	nue Adjustmen	-		-	\$0
			\$0.00	005 0 40 400	TO LED THE FI	ine relesation				-
D Revised Base FTES Revi	BUrie			\$85,648,103						
1 Credit Base Revenue			\$83,180,073		VI Stability A	.djustment				\$0
2 Noncredit Base Revenue	-		3924,072							
3 Career Development Co	llege NonCr		\$1,741,958		VII Total Con	nputational Re	ovenue			\$97,394,671
E Current Year Decline				\$0	(sum of II,	III, IV, V, & VI)				
Total Base Revenue Less D	ecline			\$92,593,491	VIII District F	levenue Sour	ce			
li Inflation Adjustment					A1 Property T	exes				\$59,311,549
A Statewide Inflation Adjust	ment		0.85%		A2 Less Prop	erty Taxon Exce	LS.			\$0
B Inflation Adjustment			\$787,045		B Student En	rollment Fees				\$9,104,748
		_	47-7,-10		C State Gene	ra! Apportionme	nd.			\$12,049,227
Total Inflation Adjustment				3767,045	D Estimated I	EPA .				\$18,929,147
III Basic Allocation & Res	storation				Available Re	PVEITURE				\$97,394,671
A Basic Allocation Adjustm	nent		\$0		E Revenue S	nortfell		1.000000000	0	\$0
B Basic Allocation Adjustm	rent COLA		\$0		Total Reve	nus Plus Shorti	ali			\$97,394,671
C Stability Restoration			\$0							**
D Restoration of 11-12 Wo	rkload Reduction		\$4,014,135		DC Other Allo	wances and 1	otal Apportic	nments		
					A State Gene	ral Apportionme	rd.			\$12,049,227
T-1-1 D-1-1-10-1-1-1-1	-441	-		\$4,014,135	B Statewide A	verage Replace	ment Cost	\$73,05	7	
Total Basic Allocation & Ra	STOPHOST			34,014,133	Number o	Faculty Not Him	nd	0.00	)	
IV Growth					Full-time f	eculty Adjustme	nt			\$0
A Unadjusted Growth Rate			0.00%		Net State G	eneral Apportio	nment			\$12,049,227
B Constrained Growth Rate			0.00%							
C Constrained Growth Cap			\$0		X Unrestore	Decline as o	r July 1st of C	Jurrent Year		
D Actual Growth			\$0		A 1st Year					\$0
E Funded Credit Growth Re	venue		\$0		B 2nd Year					\$0
F Funded Noncredit Growth	Revenue		\$0		C 3rd Year					\$0
G Funded Noncredit CDCP	Growth Revenue		\$0		Total					\$0
Total Growth Revenue				\$0						

#### Regular Growth Caps adjusted by a factor of $\underline{\textbf{0.00000000}}$ to match funding.

#### Basic Allocation Calculation Before Current Year COLA College/Center Base Funding Rates (Current Year FTES Thresholds): Single College District Funding Rates: Total FTES > 19,288 > 9,644 Mult-College District Funding Rate: Total FTES > 19,288 <= 9.644 Rural > 19,288 > 0,644 <= 9,844 \$4,498,258 \$3,373,694 \$562,282 \$4,498,268 \$5,622,623 \$3,936,976 \$3,373,694 **Total Colleges** FTE6: 0 0 0 0 0 0 Revenue: Total Colleges Rev. \$0 \$0 \$0 \$5,622,823 \$0 \$5,622,823 Total Total State Approved Centure State Approved Center: Funding Rates State Approved Centers Revenue \$1,124,585 \$1,124,568 Grandfathered or Previously Approved Center: Funding Rates @ FTES Levels > 964 > 723 > 482 > 241 <= 100 Total \$562,282 \$281,141 \$140,871 6843,423 61,124,565 Total Grandfathered or Previously Approved Centers Number of Grandfathered or Praviously Approved Centers: @ Total FTES Revenue \$8,747,388 0 ٥ 0 ٥ 0 Grandfathered or Previously Approved Center Revenue: Total Grandfathered or Approved Center \$0 \$0 80 \$0 \$0 50

# CALIFORNIA COMMUNITY COLLEGES 2015-16 FIRST PRINCIPAL APPORTIONMENT PALOMAR COMMUNITY COLLEGE DISTRICT

**EXHIBIT C** 

Workload measures: Credit FTES Noncredit FTES Noncredit - CDCP FTES	Sasa Funding 4,675,903035 2,811,752093 4,675,903043	Marginal Funding 4,723.597254 2,840.431965 4,723.597254	Base FTES 18,855.390 278.780 495.390		Growth FTES 0.000 0.000 0.000	Restored FTES 0.000 0.000 0.000	Stability FTES -3,013.100 -22.250 28,110	Total Funded FTES 15,842.290 258.530 523.500	Unfunded FTES 0.000 0.000 0.000	Actual FTES 15,842.290 256.530 523.500
Total FTES:			19,629,560		0.000	0.000	-3,007.240	16,622 320	0.000	16,622,320
I Base Revenues +/- Res	tom or Doeline									
	fold of Decilia				V O	ther Revenu	s Adjustments			
A Basic Allocation				\$6,804,740		Visc Revenue	•			\$0
B Basic FTES Revenue Ber	ore Worldoad Reductio	n	\$91,266,231			full-Time Facult	ly Hiring			\$904,264
C Workload Reduction			\$0.00		C. I	Base Increase				\$4,625,554
D Revised Base FTES Revi	enue			<b>\$91,266,23</b> 1	T	otal Revenue A	djustments			\$5,529,618
1 Credit Base Revenue			\$88,185,975							
2 Noncredit Basa Revenue	9		\$763,860		VI St	ability Adjust	lment			\$14,183,091
3 Career Development Co	Bege NonCr		\$2,315,398							
E Current Year Declins				\$-14,020,088			itional Revenu	ie.		\$104,601,113
Total Bass Revenue Less (	Decline	_		\$84,050,885	(1	rum of II, III, IV,	V. & VI)			
I Inflation Adjustment					VIII D	District Rever	ue Source			
A Statewide Inflation Adjust	ment		1.02%		41.5	Property Taxas				\$62,759,938
B Inflation Adjustment			\$657,319				F			
C. Current Year Base Rever	um + Inflation Adjusts	iont -		\$64,908,204	_	,ess Property T: udent Enrollme				\$0 \$8,891,712
				304,800,204		ate General Ap				\$15,827,046
II Basic Allocation & Res	storation					Himated EPA	portionalitatic			\$15,781,358
A Basic Allocation Adjustm				\$0						\$103,260,054
B Basic Allocation Adjustm	ient COLA			\$0		zilzbie Revenu Ivenus Shorifal			9871793047	
C Stability Restoration				\$0				U.	8611183041	\$1,341,059
D Restoration of 11-12 Wo	rkioed Reduction			\$0	7	otal Revenue P	'kus 8hortfall			\$104,801,113
Total Basic Allocation & F	2		_	\$0	IX OI	her Allowand	es and Total /	Apportionment	3	
	(aetotamon			au.	A St	ate General Ap	portionment			\$15,627,048
V Growth					B SI	atewide Averag	e Replacement (	Cost		\$73,057
A Unconstrained Growth Re	ite		1.86%			lumber of Fecu	-			0.00
B Constrained Growth Rate			1.83%			full-time Faculty	•			\$0
C Constrained Growth Cap			\$1,622,114		Ne	it State Genera	l Apportionment			\$15,827,048
D Actual Growth			\$0		Y He	metorad Dec	line on of lub	1st of Current	Vanz	
E Funded Credit Growth Re			\$0		× 011	issintan hac	mind as or July	ist of Current	1641	
F Funded Noncredit Growth	Revenue		\$0		A 1	ist Year				\$0
G Funded Noncredit CDCP	Growth Revenue		\$0			and Year				\$0
					C:	ard Year				\$0

			Basic Atlocation	Calculation Befo	re Current Year COLA			
		Coll	lege/Center Base Fu	nding Rates (Cu	vent Year FTES Thresh	iolds):		
Single College Distric	t Funding Rates; Total FT	E6	Mult-Col	Dogo District Fundi	ng Rata: Total FTES			
> 19,880	> 9,940	<= 9,840		Rumi	> 19,680	> 0,940	<= 0,940	
68,670,617	\$4,636,493	\$3,402,370		\$587,062	\$4,638,493	\$3,969,432	\$3,402,370	
TE8:								Total Colleges
1	0	0		0	0	0	0	1
Revenue;								Total Colleges Rev.
\$5,670,617	\$0	\$0		\$0	\$0	\$0	\$0	\$5,670,817
Itala Approved Cente	er: Funding Rates		Total State Approved	Centers	Total State Approved Co Revenue	enters		
1	\$1,134,123		1		\$1,134,123			
Frandfathered or Pres	viously Approved Center;	Funding Rates @ FTE8	Levels					
> 994	> 748	> 497	> 249	<= 100	*****			
\$1,134,123	\$850,592	\$547,042	\$283,531	\$141,765	Total Grandfathered or Previo	emby	Total	
lumber of Grandfathe	ered or Previously Approv	ed Centern: @ Total FT	E8		Approved Centura	_,	Basic Allocatio Revenue	n
0	0	0	٥	0	0		\$8,804,740	
Grandfathered or Pro	eviously Approved Center	Revenue:			Total Grandfathered Approved Centur	or		
50	\$0	\$0	\$0	\$0	\$0			

# CALIFORNIA COMMUNITY COLLEGES 2015-16 ADVANCE PRINCIPAL APPORTIONMENT PALOMAR COMMUNITY COLLEGE DISTRICT

September Revision **EXHIBIT C** 

Workload measures:	Base Funding	Marginal Funding	Base FTES		Growth FTES	Restored FTES	Stability FTES	Total Funded FTES	Unfunded FTES	Actual FTES
Credit FTES	4,875 903034	4,723.597254	18,537.930		328,628	0.000	0 000	18,868 558	0.000	18,866.558
Noncredit FTES	2,811.752093	2,840.431965	281.370		4.988	0.000	0.000	286 358	0.000	288.358
Noncredit - CDCP FTES	4,875,903043	4,723.597254	501.110		6.290	0.000	0 000	507,400	0.000	507.400
Total FTES:			19,320.410		339.908	0.000	0 000	19,660.318	0.000	19,660.318
I Base Revenues +/- Res	store or Decline				v c	Other Revenue	Adiustments			
A Basic Allocation				\$6,804,740		Misc Revenue /	•			30
B Basic FTES Revenue Bef	fore Workland Reductio	en.	\$89,815,848			Full-Time Facult	•			\$1,031,576
C Workload Reduction		•••	\$0.00			Base Increase	2 . mary			\$4,585,058
D Revised Base FTES Rev			40,00	600 045 540						\$5,616,934
	renige			\$89,815,848	1	Total Revenus A	djustments			\$0,010,504
1 Credit Base Revenue			\$88,881,563		VI S	tability Adjust	mard			\$0
2 Noncredit Base Revenu			\$791,143		*1.0	abbuy Aujust	,,,,,,,,,			**
3 Career Development Co	ollege NonCr		\$2,343,142		VIII	otal Computa	tional Revenu			2104 840 227
E Current Year Decline		_		\$0		eum of II, III, IV,		,e		\$104,819,237
Total Base Revenus Lags	Decline	_		\$96,620,588	\		*, = **,			
il Inflation Adjustment					VIII	District Reven	ue Source			
A Statewide Inflation Adjust	tment		1 02%		A4	Property Taxes				\$67,480,498
B Inflation Adjustment			\$985,530				F			30
C Current Year Base Reve	num + Inflation Adjusts	nent -		\$97,606,118		Less Property Ta tudent Enrollmer				\$9,334,410
				\$87,000,110		tate General Ap				\$11,845,032
III Basic Allocation & Re	storation					stimated EPA	DOLUM BINGIN			\$15,542,474
A Basic Allocation Adjustn	neni			\$0						
B Basic Allocation Adjustn	nent COLA			\$0		Allabia Revenus		_		\$104,202,414
C Stability Restoration				\$0		evenue Shortfall		0.	9941153645	\$516,823
D Restoration of 11-12 W	orldoed Reduction			\$0	,	Total Revenue P	tus Shortfall			\$104,819,237
Total Basic Allocation &	Desta-mil		_	\$0	_ DX O	ther Allowanc	es and Total	Apportionmen	te	
	KARMANIUN			20	Aδ	tate General App	portionment			\$11,845,032
IV Growth					BS	tstewide Averag	e Replacement (	Cost		\$73,057
A Unconstrained Growth Ru			1.85%			Number of Facul				0.00
B Constrained Growth Rate			1.81%			Full-time Feculty	-			\$0
C Constrained Growth Cap			\$1,598,185		N	el Stata General	Apportionment	l		\$11,645,032
D Actual Growth			\$1,598,185		V 11-	material Pari	One on of list	det of Cur-	. Vaar	
E Funded Credit Growth Re	IVENUE		\$1,552,307		A UI	itestoled Nec	une as or July	1st of Current	THE	
F Funded Nancredit Growth	Revenue		\$14,168		A	isi Year				\$0
G Funded Noncredit CDCP	Growth Revenue		\$29,710			2nd Year				\$0
Total Growth Revenue		-		84 500 405	с	3rd Year				\$0
				\$1,596,185		Total				\$0

		Col			re Current Year COLA Front Year FTES Thresh	nolds):		
Single College District	l Funding Rates: Total FI	rea	Mult-Co	Dege District Fundi	ng Rate: Total FTES			
> 19,880	> 9,940	<= 9,940		Rural	> 19,880	> 9,940	<= 9,840	
\$5,670,617	\$4,530,493	\$3,402,370		\$567,062	\$4,538,493	\$3,969,432	\$3,402,370	
FTE6:								Total Colleges
1 Revenue:	0	0		0	0	0	0	1
	<del></del>							Total Colleges Rev
\$5,670,617	\$0	\$0		\$0	\$0	\$0	\$0	\$5,670,817
State Approved Cente	r: Funding Rates		Total Stata Approved	Centuru	Total Statu Approved Co Revenue	entars		
1	\$1,134,123		1		\$1,134,123			
Grandfathered or Prev	riously Approved Center:	Funding Rates @ FTE8	Levels					
> 994	> 748	> 497	> 249	<= 100	Total			
\$1,134,123	\$850,502	\$567,062	\$283,631	\$141,765	Grandfathered or Pravio	univ	Total	
Number of Grandfathe	red or Previously Appro	ved Centars: @ Total FT	E6		Approved Centers	()	Basic Allocation Revenue	1
0	0	0	0	0	0	-	\$8,804,740	
Grandfathered or Pre	rviously Approved Cente	r Revenue:			Total Grandfathered Approved Center	or		
\$0	\$0	\$0	\$0	\$0	\$0			

Community College San Francisco	Workload Measure	Rate/FTES	Total Funded FTES	Stability FTES	Stability Adjustment
	Credit FTES	4,723.60	14,562.38	(7,180.31)	
	Noncredit FTES	2,840.43	1,707.28	(820.05)	
	Noncredit - CDCP FTES Total FTES	4,723.60	5,021.82 21,291.48	(1,698.40) (9,698.76)	\$ (44,268,718.00
South Orange	TOTALLES	BASIC	AID	(3,038.70)	\$ (44,206,716.00
South Orange	Credit FTES	4,723.60	22,211.67	(3,657.86)	
	Noncredit FTES	2,840.43	2,050.54	283.91	
	Noncredit - CDCP FTES	4,723.60	153.74	(8.93)	
	Total FTES		24,415.95	(3,382.88)	\$ (16,514,012.00
Palomar	Credit FTES	4,723.60	15,842.29	(3,013.10)	
	Noncredit FTES	2,840.43	256.53	(22.25)	
	Noncredit - CDCP FTES	4,723.60	523.50	28.11	
	Total FTES		16,622.32	(3,007.24)	\$ (14,163,091.0
Glendale	Credit FTES	4,723.60	11 622 01	(907.56)	
	Noncredit FTES	2,840.43	11,633.91 321.47	50.08	
	Noncredit - CDCP FTES	4,723.60	2,442.31	(206.70)	
	Total FTES		14,397.69	(1,064.18)	\$ (5,121,067.0
Santa Barbara	Credit FTES	4 722 60	12 962 91	/710 F2\	
	Noncredit FTES	4,723.60 2,840.43	12,862.81 185.24	(710.53) (142.46)	
	Noncredit - CDCP FTES	4,723.60	246.85	(197.94)	
	Total FTES		13,294.90	(1,050.93)	\$ (4,695,894.0
San Mateo				/	
	Credit FTES	4,723.60	16,944.03	(904.85)	
	Noncredit FTES  Noncredit - CDCP FTES	2,840.43 4,723.60	75.48 -	(50.51)	
	Total FTES	4,723.00	- 17,019.51	- (955.36)	\$ (4,417,617.0
Cabrillo			,,	()	, , ,==.10
	Credit FTES	4,723.60	9,836.54	(878.75)	
	Noncredit FTES	2,840.43	185.96	5.10	
	Noncredit - CDCP FTES	4,723.60	- 10 022 50	- (072 6E)	\$ [A 126 275 0
Redwoods	Total FTES		10,022.50	(873.65)	\$ (4,136,375.0
	Credit FTES	4,723.60	3,374.13	(515.83)	
	Noncredit FTES	2,840.43	19.82	(50.25)	
	Noncredit - CDCP FTES	4,723.60	26.97	26.97	
	Total FTES		3,420.92	(539.11)	\$ (2,451,910.0
Mendocino-Lake	Credit FTES	4,723.60	2,565.93	(396 17)	
	Noncredit FTES	2,840.43	2,303.93 37.24	(386.17)	
	Noncredit - CDCP FTES	4,723.60	43.36	(7.34)	
	Total FTES	,	2,646.53	(399.35)	\$ (1,875,371.0
San Jose-Evergreen					
	Credit FTES	4,723.60	11,935.31	(324.12)	
	Noncredit FTES  Noncredit - CDCP FTES	2,840.43	96.26	(15.55)	
	Total FTES	4,723.60	- 12,031.57	(339.67)	\$ (1,575,181.0
Allan Hancock	101011120		12,001.07	(333.07)	(1)575)15116
	Credit FTES	4,723.60	8,263.00	(285.66)	
	Noncredit FTES	2,840.43	585.90	32.46	
	Noncredit - CDCP FTES	4,723.60	345.87	(27.18)	ć /1.20F.F20.0
Foothill-De Anza	Total FTES		9,194.77	(280.38)	\$ (1,385,529.0
Toothiii Be Allea	Credit FTES	4,723.60	26,757.52	(241.10)	
	Noncredit FTES	2,840.43	177.89	(21.46)	
	Noncredit - CDCP FTES	4,723.60	171.04	16.05	
	Total FTES		27,106.45	(246.51)	\$ (1,124,001.0
Shasta-Tehama-Trinity	Cradit FTFC	4 722 60	6 574 56	(105.63)	
	Credit FTES Noncredit FTES	4,723.60 2,840.43	6,574.56 186.76	(195.62) 36.76	
	Noncredit - CDCP FTES	4,723.60	13.48	(29.74)	
	Total FTES	.,. 25.00	6,774.80	(188.60)	\$ (960,096.0
Lassen					
	Credit FTES	4,723.60	1,527.95	(185.82)	
	Noncredit FTES  Noncredit - CDCP FTES	2,840.43 4,723.60	22.46	(24.69)	
	Total FTES	4,723.00	- 1,550.41	(210.51)	\$ (947,869.0
Marin	1 <del></del>		2,000.71	(=20.51)	(5.7,005.0
	Credit FTES	4,723.60	3,432.51	(150.73)	
	Noncredit FTES	2,840.43	220.87	(4.35)	
	Noncredit - CDCP FTES	4,723.60	- 2 652 29	- /455.00°	6 /301011
Ohlone	Total FTES		3,653.38	(155.08)	\$ (724,344.0
Onlone	Credit FTES	4,723.60	8,105.56	(27.20)	
	Noncredit FTES	2,840.43	-	-	
	Noncredit - CDCP FTES	4,723.60	-	-	
	Total FTES		8,105.56	(27.20)	\$ (128,482.0
Monterey Peninsula	o 11. 5750	4 700 60		(40.00)	
	Credit FTES Noncredit FTES	4,723.60 2,840.43	5,972.98 385.56	(10.89)	
	Noncredit FTES  Noncredit - CDCP FTES	2,840.43 4,723.60	385.56 120.24	(11.22) (7.90)	
	Total FTES	7,723.00	6,478.78	(30.01)	\$ (120,626.0
Napa Valley				(2002)	, ,,==3.0
	Credit FTES	4,723.60	5,142.10	(15.88)	
	Noncredit FTES	2,840.43	509.86	35.22	
	Noncredit - CDCP FTES	4,723.60	- 5 651 96	(18.94)	¢ /64.435.0
	Total FTES		5,651.96	0.40	\$ (64,435.0
Chahot-Las Positas				()	
Chabot-Las Positas	Credit FTES	4,723.60	17,071.39	(3.39)	
Chabot-Las Positas	Credit FTES Noncredit FTES	4,723.60 2,840.43	17,071.39 119.49	(3.39) (2.27)	
Chabot-Las Positas					

# Loss of FTES Impact to Apportionment Revenue

<b>Estimated Loss</b>	Credit	Credit	FY 16-17	FY 15-16
Apport. Revenue	Rate	Rate	Budget	Base FTES
(10,057,912)	4,723	(2,130)	17,500	19,630
(8,641,012)	4,723	(1,830)	17,800	
(7,696,412)	4,723	(1,630)	18,000	
(6,751,812)	4,723	(1,430)	18,200	

La	un Mar 04, 2016 ayout: ECAP_INTERIM_YEA  BALANCE  7,726.00 7,264.75 84,617.80 99,608.55  319,180.95 190,792.84 124,094.61 405,979.88 1,040,048.28	AR
La RE UMBERED  - 200.00 73,864.00 74,064.00	BALANCE  7,726.00 7,264.75 84,617.80 99,608.55  319,180.95 190,792.84 124,094.61 405,979.88	AR
La RE UMBERED  - 200.00 73,864.00 74,064.00	BALANCE  7,726.00 7,264.75 84,617.80 99,608.55  319,180.95 190,792.84 124,094.61 405,979.88	AR
La RE UMBERED  - 200.00 73,864.00 74,064.00	BALANCE  7,726.00 7,264.75 84,617.80 99,608.55  319,180.95 190,792.84 124,094.61 405,979.88	AR
200.00 73,864.00 74,064.00 - - - - 4,610.19	BALANCE  7,726.00 7,264.75 84,617.80 99,608.55  319,180.95 190,792.84 124,094.61 405,979.88	AR
200.00 73,864.00 74,064.00 - - - - 4,610.19	BALANCE  7,726.00 7,264.75 84,617.80 99,608.55  319,180.95 190,792.84 124,094.61 405,979.88	AR
- 200.00 73,864.00 74,064.00 - - - - 4,610.19	7,726.00 7,264.75 84,617.80 99,608.55 319,180.95 190,792.84 124,094.61 405,979.88	
- 200.00 73,864.00 74,064.00 - - - - 4,610.19	7,726.00 7,264.75 84,617.80 99,608.55 319,180.95 190,792.84 124,094.61 405,979.88	
73,864.00 74,064.00 - - - - 4,610.19	7,264.75 84,617.80 99,608.55 319,180.95 190,792.84 124,094.61 405,979.88	
73,864.00 74,064.00 - - - - 4,610.19	7,264.75 84,617.80 99,608.55 319,180.95 190,792.84 124,094.61 405,979.88	
73,864.00 74,064.00 - - - - 4,610.19	84,617.80 99,608.55 319,180.95 190,792.84 124,094.61 405,979.88	
74,064.00 - - - - 4,610.19	99,608.55 319,180.95 190,792.84 124,094.61 405,979.88	
- - - 4,610.19	319,180.95 190,792.84 124,094.61 405,979.88	
- - 4,610.19	190,792.84 124,094.61 405,979.88	
- - 4,610.19	190,792.84 124,094.61 405,979.88	
- 4,610.19	190,792.84 124,094.61 405,979.88	
4,610.19	124,094.61 405,979.88	
	405,979.88	
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	404 000 05	
-	101,239.25	
-	15,004.59	
-	43,479.53	
9,319.56	133,460.85	
9,319.56	293,184.22	
-	168,365.37	
-	92,141.69	
122.40	371,604.19	
-	28,395.89	
-	2,213.85	
-	528.69	
-	31,138.43	
-	624.907.46	
- 1		
	735,684.35	
200.00	1,835,583.67	
		122.40 371,604.19  - 28,395.89 - 2,213.85 - 528.69 - 31,138.43  - 624,907.46 - 205,797.43 200.00 269,194.43

### FISCAL YEAR 2014-15 DISCRETIONARY BUDGETS (RECAP)

	BUDGET	EXPENDED	BALANCE
<u>PRESIDENT</u>			
2300	6,270	6,269	1
4000	12,511	8,981	3,530
5000	592,477	575,819	16,658
TOTAL	611,258	591,069	20,189
			_
INSTRUCTION			
2300	610,973	608,765	2,208
2400	457,762	457,662	100
4000	198,883	178,391	20,492
5000	1,388,715	1,294,469	94,246
TOTAL			
IOIAL	2,656,333	2,539,287	117,046
STUDENT SERVICES			
2300	341,052	340,698	354
2400	47,000	47,000	0
4000	119,589	119,589	0
5000	335,368	327,415	7,953
TOTAL	843,009	834,702	8,307
FINANCE & ADMINIST	RATIVE SERVICE	: <u>S</u>	
2300	407,283	393,180	14,103
4000	245,399	237,605	7,794
5000	722,351	682,771	39,580
TOTAL	1,375,033	1,313,556	61,477
HUMAN RESOURCES	40.254	40.042	0.200
2300	49,351	40,043	9,308
4000	24,470	24,469	1 12 160
5000	70,839	58,379	12,460
TOTAL	144,660	122,891	21,769
SUMMARY			
2300	1,414,929	1,388,955	25,974
2400	504,762	504,662	100
4000	600,852	569,035	31,817
5000	3,109,750	2,938,853	170,897
<b>GRAND TOTAL</b>	5,630,293	5,401,505	228,788
			-

						Palomar	College						
						PRJ/GRT I	BY FUND						
						Period Ending	2016-03-31						
						Beginning Balances and	d Year-to-Date Activit	ty					
						Project Gr	ant View					Run Mar 04, 2016	
												PROJ_GRANT_REPORT	
												Scope: BYTFND11	
Fund Code:	11										Expenditure Budget	Total Sources	Revenue Budget
		Beginning	Current Year	Revenue	Rev Budget less	Total Sources	Expenditure	Expenditures	Encumbrances	Pre-encumb	less	less	less
Project/Grant	Description	Balance	Revenue Budget	Year to Date	Revenue YTD	(Beg Bal + YTD Rev)	Budget	Year to Date	Year to Date	Year to Date	YTD Exp and Enc	YTD Exp and Enc	Expenditure Budget
0000000	UNRESTRICTED	7,350,682.00	93,241,067.00	55,584,708.83	37,656,358.17	62,935,390.83	100,591,749.00	51,351,375.14	2,201,251.58	134,829.13	46,904,293.15	9,247,934.98	-
Unrestricted Sul	ototal:	7,350,682.00	93,241,067.00	55,584,708.83	37,656,358.17	62,935,390.83	100,591,749.00	51,351,375.14	2,201,251.58	134,829.13	46,904,293.15	9,247,934.98	-
0611025	LOTTERY (NON-PROP 20)	383,525,00	2.400.000.00	944,383.57	1,455,616,43	1.327.908.57	2,783,525.00	_	_		2,783,525.00	1.327.908.57	
0611800	EDUCATION PROTECTION ACT (EPA)	303,323.00	14.226.442.00	7.771.236.00	6.455.206.00	7,771,236.00	14.226.442.00	-	-	-	14,226,442.00	7,771,236.00	-
	d General Fund Subtotal:	383,525.00	16,626,442.00	8,715,619.57	7,910,822.43	9,099,144.57	17,009,967.00	-	-	-	17,009,967.00	9,099,144.57	-
0811020	PARKING PENALTIES	34,297.00	196,509.00	105,871.76	90,637.24	140,168.76	230,806.00	104,154.81	24,207.53	-	102,443.66	11,806.42	-
0811021 0811050	PARKING PENALTY SURCHARGE STU HLTH SVCS STUDENT CLINIC	(621.00)	15.000.00	4.78 13.165.00	(4.78) 1.835.00	4.78 12.544.00	14.379.00	9.374.86	-	-	5.004.14	4.78 3.169.14	-
0811050 0811100	SOUTH EDUCATION CENTER	500,000,00	15,000.00 500.000.00	13,165.00	1,835.00 500.000.00	12,544.00 500.000.00	1.000.000.00	9,374.86	-		1.000.000.00	3,169.14 500.000.00	-
	Designated Gnrl Subtotal:	533,676.00	711,509.00	119,041.54	592,467.46	652,717.54	1,245,185.00	113,529.67	24,207.53	-	1,107,447.80	514,980.34	-
				-,			,=.:,.::.	,	,		,,		
0811203	FACILITIES WORK ORDERS	(700.00)	700.00	-	700.00	(700.00)	-	-	-	-	-	(700.00)	-
0811212	CO-CURRICULAR ACTIVITIES	1,152.00	28,000.00	-	28,000.00	1,152.00	29,152.00	9,689.24	-	-	19,462.76	(8,537.24)	-
0811260 0811272	CATALOG SALES COURSE FEE PUB SAFTY ADMN JUST	100.00 6.471.00	15,000.00	1,490.00	13,510.00	100.00 7,961.00	100.00 21,471.00	5,258.64	-	-	100.00 16,212.36	100.00 2,702.36	-
0811273	COURSE FEE PUBLIC SAFETY FIRE	10,787.00	80,000.00	88,429.84	(8,429.84)	99,216.84	90,787.00	69,945.21	4,272.00	-	16,569.79	24,999.63	-
0811343	FIELD COURSE EARTH SCIENCE	-	2,500.00	-	2,500.00	-	2,500.00	-	4,272.00	-	2,500.00	24,000.00	-
0811344	FIELD COURSE CATALINA	10.00	5,000.00	5,225.00	(225.00)	5,235.00	5,010.00	328.00	-	-	4,682.00	4,907.00	-
0811350	FIELD TRIP EARTH SCIENCES	1,273.00	8,600.00	4,761.00	3,839.00	6,034.00	9,873.00	4,830.00	-	-	5,043.00	1,204.00	-
0811352	FIELD TRIP LIFE SCIENCES	-	270.00	180.00	90.00	180.00	270.00	160.00	-	-	110.00	20.00	-
0811380 0811400	GATE RECEIPTS ATHLETICS INTERNATIONAL EDUCATION	-	24,000.00 2,900.00	23,127.47 1.321.00	872.53 1,579.00	23,127.47 1,321.00	24,000.00 2,900.00	23,528.01	-		471.99 2,900.00	(400.54) 1,321.00	-
0811410	INTERNATIONAL EDUCATION	41.734.00	1.050.00	1,321.00	1,050.00	41.734.00	42.784.00	2.003.25	-	-	40.780.75	39.730.75	
0811420	LIBRARY COPIER	(3,302.00)	10,090.00	8,774.30	1,315.70	5,472.30	6,788.00	2,137.13	-	-	4,650.87	3,335.17	-
0811421	MAT FEE AUTOMOTIVE TECHNOLOGY	(2,623.00)	3,623.00	2,250.00	1,373.00	(373.00)	1,000.00	749.27	-	-	250.73	(1,122.27)	-
0811434	BUSINESS SUPPORT SERVICES	711,788.00	44,095.00	29,855.97	14,239.03	741,643.97	755,883.00	(88,095.67)	339,144.81	4,142.92	500,690.94	486,451.91	-
0811437 0811438	MAT FEE COMMUNICATIONS - FILM MAT FEE COMMUNICATIONS - JOUR	(81.00) (51.00)	1,604.00 650.00	1,725.00 700.00	(121.00) (50.00)	1,644.00 649.00	1,523.00 599.00	407.50 514.24	-	-	1,115.50 84.76	1,236.50 134.76	-
0811439	MATERIAL FEE DENTAL ASSISTING	538.00	2,292.00	2,417.50	(125.50)	2,955.50	2,830.00	551.79	-	-	2,278.21	2,403.71	-
0811456	MATERIAL FEE CAREER CENTR	1,890.00	7,500.00	6,093.90	1,406.10	7,983.90	9,390.00	5,141.38	-	-	4,248.62	2,842.52	
0811457	MAT FEE COMMUNICATIONS - RTV	(1,768.00)	2,668.00	849.90	1,818.10	(918.10)	900.00	900.00	-	-		(1,818.10)	-
0811460	MATERIAL FEE COUNSELING	6.00	*	-	*	6.00	6.00	-	*	-	6.00	6.00	*
0811462	MATERIAL FEE DRAFTING	10,410.00 4,562.00	240.00 6,506.00	5,220.00	(4,980.00) (133.00)	15,630.00 11,201.00	10,650.00 11,068.00	4,109.58	-	-	6,540.42	11,520.42	-
0811467 0811470	MATERIAL FEE FASHION MATERIAL FEE GRAPHIC COMM	4,562.00	7,800.00	6,639.00 6,684.20	1,115.80	10,850.20	11,068.00	5,619.92 1,700.12	-	-	5,448.08 10,265.88	5,581.08 9,150.08	
0811470	MATERIAL FEE GRAFFIIC COMM	9,581.00	10,000.00	11,250.00	(1,250.00)	20,831.00	19,581.00	15,751.31	1,041.23		2,788.46	4,038.46	-
0811483	MATERIAL FEE FOUNDRY (BRONZE)	545.00	75.00	486.16	(411.16)	1,031.16	620.00	-	-	-	620.00	1,031.16	-
0811484	INSTRUCTIONAL MAT READING LAB	1,750.00	9,000.00	4,830.30	4,169.70	6,580.30	10,750.00	4,324.67	-		6,425.33	2,255.63	-
0811486	FAMILY AND CONSUMER SCIENCE	- F0 47F 00	10.00	380.00	(370.00)	380.00	10.00	2.056.66	-	-	10.00	380.00	-
0811490 0811491	GO-PRINT - ACADEMIC COMPUT GO-PRINT - ENGLISH DEPT	50,475.00 1,373.00	11,400.00	-	11,400.00	50,475.00 1,373.00	61,875.00 1,373.00	3,056.66	-	-	58,818.34 1,373.00	47,418.34 1.373.00	-
0811491	GO-PRINT - BUSINESS EDUCAT	551.00	50.00	-	50.00	551.00	601.00	-	-	-	601.00	551.00	
0811494	GO-PRINT - ESCONDIDO CENTER	1,314.00	-	-	-	1,314.00	1,314.00	179.41	-	-	1,134.59	1,134.59	-
0811495	GO-PRINT - CAREER CENTER	324.00	-	-		324.00	324.00	-	-	-	324.00	324.00	-
0811497	GO-PRINT - ESL	813.00	-	-	-	813.00	813.00	184.94	-	-	628.06	628.06	-
0811502 0811504	GO-PRINT - MATH GO-PRINT (INSTITUTIONAL)	1,082.00 16.338.00	178.00	20.339.00	(20.161.00)	1,082.00 36.677.00	1,082.00 16.516.00	-	-	-	1,082.00 16.516.00	1,082.00 36.677.00	-
0811504 0811507	GO-PRINT (INSTITUTIONAL)	8,805.00	1,500.00	20,339.00	1,500.00	36,677.00 8,805.00	16,516.00	150.00	-		16,516.00	36,677.00 8,655.00	
0811507	GO-PRINT - DRAFTING TECHNOLOGY	1,829.00	1,500.00	-	1,500.00	1,829.00	1,829.00	150.00	-		1,829.00	1,829.00	
0811509	MATERIAL FEE UPHOLSTERY	630.00	3,000.00	1,950.00	1,050.00	2,580.00	3,630.00	1,254.60	-	-	2,375.40	1,325.40	
0811512	GO-PRINT - ESCONDIDO TLC	7,669.00	1,000.00	-	1,000.00	7,669.00	8,669.00	-	-	-	8,669.00	7,669.00	-
0811513	GO-PRINT - PHYSICS	746.00	-	-	-	746.00	746.00	-	-	-	746.00	746.00	-
0811514 0811515	GO-PRINT - VISUAL MEDIA (ART) GO-PRINT - STEM	838.00 1.464.00	-	-	-	838.00 1.464.00	838.00 1.464.00	-		-	838.00 1.464.00	838.00 1.464.00	-
0811515 0811516	GO-PRINT - STEM GO-PRINT - READING SERVICES	1,464.00	-	-		1,464.00	1,464.00	-	-		1,464.00	1,464.00	
0011010	OO I MINI - MENDINO SERVICES	09.00	-			69.00	09.00	-	-	•	09.00	09.00	

FY15-16 FUND 11 AS OF 3-4-16.xls 1 3/7/2016 12:41 PM

						Project Gr	ant Miaur					D Mar. 04, 0040	
						Project Gr	ant view					Run Mar 04, 2016 PROJ GRANT REPORT	
	+											Scope: BYTFND11	
Fund Code:	11											осоре. В ГП МВ П	
r una codo.											Expenditure Budget	Total Sources	Revenue Budget
		Beginning	Current Year	Revenue	Rev Budget less	Total Sources	Expenditure	Expenditures	Encumbrances	Pre-encumb	less	less	less
Project/Grant	Description	Balance	Revenue Budget	Year to Date	Revenue YTD	(Beg Bal + YTD Rev)	Budget	Year to Date	Year to Date	Year to Date	YTD Exp and Enc	YTD Exp and Enc	Expenditure Budget
0811517	GO-PRINT - WORLD LANGUAGES	427.00	-	-		427.00	427.00	-	-	-	427.00	427.00	-
0811519	GRAPHICS EQUIPMENT MAINTENANCE	1,610.00				1,610.00	1,610.00		-		1,610.00	1,610.00	-
0811521	MATERIAL FEE CERAMICS	7,150.00	12,000.00	11,731.25	268.75	18,881.25	19,150.00	9,496.43	411.39	2,798.78	6,443.40	6,174.65	-
0811522 0811523	MATERIAL FEE GLASS BLOWING MATERAL FEE CBNT & FURNTR TECH	5,583.00 24,237.00	8,000.00 27.000.00	9,400.00 15.435.00	(1,400.00) 11,565.00	14,983.00 39.672.00	13,583.00 51,237.00	12,552.40 22,430.64	-	2.482.21	1,030.60 26.324.15	2,430.60 14,759.15	•
0811524	MATERIAL FEE CHDV 197A	(108.00)	108.00	108.00	11,505.00	39,672.00	51,237.00	22,430.04	-	2,402.21	26,324.15	14,759.15	
0811525	MATERIAL FEE CHOV 197A  MATERIAL FEE ARCHITECTURE	195.00	300.00	685.00	(385.00)	880.00	495.00	0.16			494.84	879.84	
0811526	GO-PRINT PSYC/SOC 205	257.00	-	-	(000.00)	257.00	257.00		_	-	257.00	257.00	
0811540	PLANETARIUM	43,099,00	45,000.00	35,158.00	9,842.00	78,257.00	88,099.00	17.487.78	-		70,611.22	60,769.22	
0811550	PRODUCTION, ED TELEVISION	8.00	13,662.00	13,950.97	(288.97)	13,958.97	13,670.00	10,783.51	-	-	2,886.49	3,175.46	-
0811555	TELESCOPE/AD SALES	10,804.00	15,000.00	5,761.50	9,238.50	16,565.50	25,804.00	7,171.00	6,829.00	-	11,804.00	2,565.50	-
0811556	RTV VIDEO PRODUCTION	1,490.00		-		1,490.00	1,490.00	969.84	-	-	520.16	520.16	
0811557	SCREEN PRINTING	228.00	-	-		228.00	228.00	-	-	-	228.00	228.00	-
0811560	RECYCLE PROJECTS	664.00	897.00	4,273.43	(3,376.43)	4,937.43	1,561.00	1,559.75	-	-	1.25	3,377.68	-
0811572	RENTAL FACILITY SAN MARCOS	174,557.00	200.00	510.00	(510.00)	175,067.00	174,557.00	9,853.83	-	-	164,703.17	165,213.17	-
0811580 0811601	REPAY/REPLACE LIBRARY BOOKS	(260.00) 1.078.00	390.00 1.000.00	778.40	(388.40) 15.00	518.40	130.00	130.00 300.00	-	-	1.778.00	388.40 1,763.00	-
0811601	STU HLTH SVCS EMPLOYEE CLINIC TESTING FEES BUSINESSEDUCATION	1,078.00	1,000.00	985.00 890.00	(840.00)	2,063.00 1,750.00	2,078.00 910.00	300.00	-	-	1,778.00 910.00	1,763.00	-
0811644	TESTING FEES BUSINESSEDUCATION TESTING FEES/MOUS	1,110.00	100.00	410.00	(310.00)	1,520.00	1,210.00		-	-	1,210.00	1,520.00	-
0811650	TRANSCRIPTS 2/3	39,006.00	155,000.00	108,883.15	46,116.85	147,889.15	194,006.00	83.713.35	_	-	110,292.65	64,175.80	
0811663	VENDING, PRESIDENT'S OFFICE	6,804.00	35.000.00	25,596,84	9,403,16	32,400,84	41.804.00	15.123.38	-	-	26,680,62	17,277,46	-
0811665	VENDING/DISTRICT	89,959.00	65,000.00		65,000.00	89,959.00	154,959.00	1,808.34	186.00	-	152,964.66	87,964.66	
0811673	VEHICLE ABATEMENT	65,390.00	10,000.00	-	10,000.00	65,390.00	75,390.00	12,041.96	7,170.25	-	56,177.79	46,177.79	-
0811900	SPPF 13-14	50,800.00				50,800.00	50,800.00		-	-	50,800.00	50,800.00	
0811901	SPPF 14-15	15,000.00	-	-		15,000.00	15,000.00	-	-	-	15,000.00	15,000.00	-
0811902	14-15 SPPF LOBBY LINE MGMT SYS	30,000.00	-			30,000.00	30,000.00	-	-	-	30,000.00	30,000.00	-
0811903	14-15 SPPF FYE VILLAGE MNTORNG 14-15 SPPF ILO ASSESSMENT PROJ	1,000.00	-	-		1,000.00	1,000.00	4.065.65	-	-	1,000.00	1,000.00	-
0811904 0811905	14-15 SPPF ILO ASSESSMENT PROJ	32,179.00 34.000.00	-	-		32,179.00 34.000.00	32,179.00 34.000.00	4,065.65	-	-	28,113.35 34,000.00	28,113.35 34,000.00	-
0811906	14-15 SPPF STUDENT TECH UPDATE	3,600.00			-	3,600.00	3,600.00	3.545.11	-		54.89	54,000.00	
0811907	SPPF 15-16		200.000.00		200.000.00	-	200,000.00	- 0,040.11	-	-	200.000.00		
0811909	14-15 SPPF IPC PRP PRIORITIES	21,383.00	-	-	-	21,383.00	21,383.00	7,522.97	-	-	13,860.03	13,860.03	-
0811910	14-15 SPPF SSPC PRP PRIORITIES	9,388.00	-	-		9,388.00	9,388.00	7,892.44	-	-	1,495.56	1,495.56	-
0811911	14-15 SPPF FASPC PRP PRIORITIS	14,940.00				14,940.00	14,940.00	74.45	5,064.57	-	9,800.98	9,800.98	-
0811913	14-15 SPPF BANNERS & BROCHURES	5,573.00	-	-	-	5,573.00	5,573.00	3,952.44	-	-	1,620.56	1,620.56	-
0811914	14-15 SPPF STU CONDUCT SOFTWRE		15,000.00	-	15,000.00	-	15,000.00	14,000.00	1,000.00	-		(15,000.00)	-
0811931	13-14 SPPF GE/ILO	1,373.00	-	-	•	1,373.00	1,373.00	-	-	-	1,373.00	1,373.00	-
0811932 0811933	13-14 SPPF WORLD LANG OPEN HSE 13-14 SPPF DASHBORD (PHASE II)	33.00 651.00	-		-	33.00 651.00	33.00 651.00		-	-	33.00 651.00	33.00 651.00	-
0811936	13-14 SPPF DASHBORD (PHASE II)	586.00	-	-	-	586.00	586.00		-		586.00	586.00	-
0811939	13-14 SPPF CCTV CAMERA MONITRG	1,179.00	-	-	-	1,179.00	1,179.00		-	-	1,179.00	1,179.00	-
0811940	PERFORMING ARTS PRODUCTIONS	100,031.00	40,000.00	29,416.50	10,583.50	129,447.50	140,031.00	23,621.59	-	-	116,409.41	105,825.91	
0811944	13-14 SPPF PRIORITY REG APPTS	2,400.00	-		-	2,400.00	2,400.00	-	-	-	2,400.00	2,400.00	-
0811945	SPPF 13-14 IPC PRP PRIORITIES	596.00	-	-		596.00	596.00	504.00	-	-	92.00	92.00	-
0811947	SPPF 13-14 FASPC PRP PRIORITIS	3,970.00	-	-		3,970.00	3,970.00	-	3,970.00	-	-	-	-
0811948	SPPF 13-14 HRSPC PRP PRIORITIS	496.00			•	496.00	496.00	496.00	-	-	-	-	-
0811949	13-14 SPPF RED NPAY STU DROPS	2,500.00	-	-	-	2,500.00	2,500.00	-		-	2,500.00	2,500.00	-
0811950	RISK MANAGEMENT	30,000.00	-	-	-	30,000.00	30,000.00	23,571.42	6,428.58	-	-	-	-
0811951 0811952	SPPF12-13 FASPC PRP PRIORITIES SPPF12-13 HRSPC PRP PRIORITIES	4,582.00 573.00	-	-	-	4,582.00 573.00	4,582.00 573.00	2,987.93	1,594.07	-	573.00	573.00	-
0811952 0811955	13-14 SPPF UNIVERSITY TOURS	3,415.00	-	-	-	3,415.00	3,415.00	1,608.58	-	-	1,806.42	1.806.42	-
0811970	IPC PRP 10-11 ALLOCATION	14.00	-	-	-	14.00	14.00	1,000.36	-	-	14.00	14.00	-
0811971	IPC PRP 11-12 ALLOCATION	3.00	-	-		3.00	3.00	-	-	-	3.00	3.00	-
0811977	EMERGENCY COMMUNICATION EQPMNT	372.00	-	-	-	372.00	372.00	-	-	-	372.00	372.00	-
0811978	SPPF 11-12 IPC PRP PRIORITIES	5,650.00	-	-	٠	5,650.00	5,650.00		-	-	5,650.00	5,650.00	-
0811979	SPPF 12-13 SSPC PRP PRIORITIES	3,437.00			٠	3,437.00	3,437.00	-	-	-	3,437.00	3,437.00	-
0811980	FASPC PRP 11-12 ALLOCATION	21,708.00			•	21,708.00	21,708.00		-	-	21,708.00	21,708.00	
0811981	ESL ON COURSE CUR INTEGRT PRJS	1,338.00				1,338.00	1,338.00	-	-	-	1,338.00	1,338.00	
0811982	SUMMER BRIDGE & 1ST YR EXP STU	10,771.00	-	-	-	10,771.00	10,771.00	-	-	-	10,771.00	10,771.00	-
0811983	ASG GRAD CAMPAIGN	5,144.00	-	-	-	5,144.00	5,144.00	5,142.91	-	-	1.09	1.09	-
0811985 0811986	GRAD/ON COURSE PROJECT GE/ILO ASSESSMENTS	8,075.00 160.00	-			8,075.00 160.00	8,075.00 160.00		-	-	8,075.00 160.00	8,075.00 160.00	-
0011300	OL/ILO MOSESSIVIEIVI S	100.00	-	-	<u> </u>	100.00	00.001		- 1	-	100.00	1 100.00	

						Project G	rant View					Run Mar 04, 2016	
						·						PROJ_GRANT_REPOR	ſ
												Scope: BYTFND11	
Fund Code:	11												
											Expenditure Budget	Total Sources	Revenue Budget
		Beginning	Current Year	Revenue	Rev Budget less	Total Sources	Expenditure	Expenditures	Encumbrances	Pre-encumb	less	less	less
Project/Grant	Description	Balance	Revenue Budget	Year to Date	Revenue YTD	(Beg Bal + YTD Rev)	Budget	Year to Date	Year to Date	Year to Date	YTD Exp and Enc	YTD Exp and Enc	Expenditure Budget
0811989	BALLISTIC HELMETS SPPF 12-13	378.00	-	-	-	378.00	378.00		-	-	378.00	378.00	-
0811993	EDUCATIONAL PLANS - SPPF 12-13	55.00	-	-	-	55.00	55.00		-	-	55.00	55.00	-
0811994	COMET SELF-HELP STN SPPF 12-13	3,000.00	-	-	-	3,000.00	3,000.00		-	-	3,000.00	3,000.00	-
0811995	LEAPstart SPPF 12-13	4,506.00	-	-	-	4,506.00	4,506.00	-	-	-	4,506.00	4,506.00	-
0811997	EMBEDDED TUTORS MATH #2	3,259.00	-	-	-	3,259.00	3,259.00		-	-	3,259.00	3,259.00	-
0811998	EMBEDDED TUTORS READING	9,476.00	-	-	-	9,476.00	9,476.00			-	9,476.00	9,476.00	
Local Internal D	Designtd Genrl Subtotal:	1,814,320.00	934,808.00	498,952.58	435,855.42	2,313,272.58	2,749,128.00	378,787.06	377,111.90	9,423.91	1,983,805.13	1,547,949.71	-
Grand Total:		10,082,203.00	111,513,826.00	64,918,322.52	46,595,503.48	75,000,525.52	121,596,029.00	51,843,691.87	2,602,571.01	144,253.04	67,005,513.08	20,410,009.60	-

FY15-16 FUND 11 AS OF 3-4-16.xls 3/7/2016 12:41 PM

						Palomar (	College						
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						Period Ending							
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												PROJ_GRANT_REPORT	
												Scope: BYTFND12	
Fund Code:	12										- E	T.110	
		Beginning	Current Year	Revenue	Rev Budget less	Total Sources	Expenditure	Expenditures	Encumbrances	Pre-encumb	Expenditure Budget	Total Sources less	Revenue Budget less
Project/Grant	Description	Balance	Revenue Budget	Year to Date	Revenue YTD	(Beg Bal + YTD Rev)	Budget	Year to Date	Year to Date	Year to Date	YTD Exp and Enc	YTD Exp and Enc	Expenditure Budget
						` •					•	•	
1112000	ADMIN ALLOW 5% SEOG & FWS	85,037.00	14,000.00	-	14,000.00	85,037.00	99,037.00	27,550.99	1,048.47	-	70,437.54	56,437.54	-
1112010 1112100	ADMIN ALLOWANCE PELL GRNT CHILD DEVELOP TRAIN CONSORTIUM	70,340.00 161.00	20,000.00 27,200.00	1,630.00 14.337.50	18,370.00 12,862.50	71,970.00 14,498.50	90,340.00 27,361.00	3,306.00 49.86	-	-	87,034.00 27,311.14	68,664.00 14,448.64	-
1112200	HEA FED WORK STUDY (Federal)	-	325,011.00	91,411.49	233,599.51	91,411.49	325,011.00	93,124.53	-	-	231,886.47	(1,713.04)	-
1112220	HEA AMERICA READS FWS	-	12,225.00	3,423.00	8,802.00	3,423.00	12,225.00	3,487.15	-	-	8,737.85	(64.15)	-
1112300	HEA TRIO/SSS SAN MARCOS	-	399,706.00	213,462.48	186,243.52	213,462.48	399,706.00	213,781.30	8,410.28	-	177,514.42	(8,729.10)	-
1112301 1112304	HEA TRIO/SSS ESCONDIDO HEA ED OPPORTUNITY CENTERS	-	220,000.00 323,307.00	6,573.32 123,543.23	213,426.68 199,763.77	6,573.32 123,543.23	220,000.00 323,307.00	6,573.32 125,827.51	5,572.96 24.081.44	4,819.45 4,500.87	203,034.27 168,897.18	(10,392.41) (30,866.59)	-
1112304	HEA TRIO UPWARD BOUND	-	323,307.00	123,543.23	216,277.64	123,543.23	323,307.00	130,396.85	6.494.84	1,286.00	206,046.31	(10,231.33)	-
1112313	HEA TRIO UPWARD BOUND RURAL	-	318,981.00	132,247.42	186,733.58	132,247.42	318,981.00	133,110.38	6,494.83	1,286.00	178,089.79	(8,643.79)	-
1112315	TRIO TALENT SEARCH GRANT	-	298,992.00	181,443.42	117,548.58	181,443.42	298,992.00	190,808.04	9,252.14	940.98	97,990.84	(19,557.74)	-
1112321	HEA GEAR-UP SAN MARCS/ESCNDIDO	-	4,092,969.00	1,220,803.14	2,872,165.86	1,220,803.14	4,092,969.00	1,248,053.84	162,760.31	1,650.00	2,680,504.85	(191,661.01)	-
1112500	SMALL BUSINESS RESOURCE CENTER	11.00		18 004 00	- F0F 227 00	11.00	11.00	- 225 620 62		10 001 70	11.00	11.00	-
1112600 1112645	PERKINS IIC CTE TRANSITIONS	-	604,221.00 45,119.00	18,994.00 3,434.00	585,227.00 41.685.00	18,994.00 3,434.00	604,221.00 45.119.00	325,639.62 22,678.28	20,706.18	12,261.72	245,613.48 22,440.72	(339,613.52) (19,244.28)	-
1112700	VETERANS EDUCATION	20,427.00	11,000.00	3,434.00	11,000.00	20,427.00	31,427.00	9,973.21	-	-	21,453.79	10,453.79	=
1112985	TITLE V HSI STEM	-	317,027.00	317,025.02	1.98	317,025.02	317,027.00	307,826.49	6,095.00	-	3,105.51	3,103.53	-
1112987	TITLE III-HSI STEM & ARTICULTN	-	2,062,877.00	438,848.53	1,624,028.47	438,848.53	2,062,877.00	552,435.16	107,727.94	15,393.89	1,387,320.01	(236,708.46)	
1112993 1112995	NSF GEO TECH CENTER NSF STEP	-	29,681.00 65,881.00	359.66	29,321.34 65.881.00	359.66	29,681.00 65,881.00	20,837.18	-	-	8,843.82 41,533.39	(20,477.52)	
	ted Gen Fund Subtotal:	175.976.00	9.532.421.00	2.895.482.57	6,636,938.43	3,071,458.57	9,708,397.00	3,439,807.32	358.644.39	42.138.91	5.867.806.38	(769,132.05)	-
		110,010.00	0,002,121100	2,000, 102.01	0,000,000.10	3,011,100.01	0,1.00,001.100	0,100,001102	000,01.1100	12,100101	0,001,000.00	(1.00,102.00)	
1612000	BFAP, BRD FINANCIAL ASIST PROG	-	182,583.00	110,119.00	72,464.00	110,119.00	182,583.00	80,415.22	-	-	102,167.78	29,703.78	-
1612002	STATE BFAP AUGMENTATION	-	455,496.00	273,260.00	182,236.00	273,260.00	455,496.00	231,477.70	-	-	224,018.30	41,782.30	-
1612004 1612006	FTSSG ONE-TIME IMPLEMENTATION BLK GRT INSTR MTRL & EQP FY09	2.00	41,667.00	24,469.00	17,198.00	24,469.00 2.00	41,667.00 2.00	2,384.58	-	-	39,282.42 2.00	22,084.42 2.00	-
1612007	BL GRNT INSTR MTRL & EQ FY07	1.411.00	-	-	-	1.411.00	1,411.00	-	-	-	1.411.00	1.411.00	-
1612014	BLOCK GRANT, INSTR EQUIP FY04	1,127.00	-	-	•	1,127.00	1,127.00	-	-	-	1,127.00	1,127.00	-
1612016	BL GRNT INSTR MTRL & EQ FY06	864.00	-	-	•	864.00	864.00	•	-	-	864.00	864.00	-
1612020 1612022	CALWORKS FULL-TIME STU SUCCESS GRANT	-	211,812.00	129,561.00 337,200.00	82,251.00	129,561.00	211,812.00	86,568.46 314,791.00	-	-	125,243.54	42,992.54 22,409.00	-
1612022	LOTTERY (PROP 20)	1,075,102.00	337,200.00 367.484.00	66.494.54	300,989.46	337,200.00 1,141,596.54	337,200.00 1,442,586.00	437,421.23	35,049.87	10,745.01	22,409.00 959,369.89	658,380.43	-
1612030	DSPS, DISABLED STU PROG & SVC	1,073,102.00	1.081.776.00	541.398.00	540,378.00	541.398.00	1,081,776.00	505,646.38	8.561.00	10,745.01	567.568.62	27,190.62	-
1612050	EOPS, CARE	-	131,805.00	44,917.00	86,888.00	44,917.00	131,805.00	60,284.46	-	-	71,520.54	(15,367.46)	
1612060	EOPS, EXTEND OPPORTUNITY PROG	-	1,321,518.00	555,200.00	766,318.00	555,200.00	1,321,518.00	594,871.87	-	-	726,646.13	(39,671.87)	-
1612080 1612085	FACULTY & STAFF DIVERSITY STAFF DEVELOPMENT & TRAINING	31,934.00 7.407.00	8,232.00	4,939.00	3,293.00	36,873.00 7.407.00	40,166.00 7.407.00	1,426.69	-	129.89	38,609.42 7.407.00	35,316.42 7,407.00	-
1612085	STUDENT SUCCESS & SUPPORT PROG	7,407.00	3,480,182.00	1,670,191.00	1.809.991.00	1,670,191.00	3.480.182.00	927,011.48	5,166.61	9,500.00	2,538,503.91	7,407.00	-
1612122	MATRICULATION, NONCREDIT		324,330.00	77,104.00	247,226.00	77,104.00	324,330.00	138,021.71	-	-	186,308.29	(60,917.71)	
1612125	SSSP CARRYOVER FUNDS	774,689.00	-	-		774,689.00	774,689.00	774,248.30	-	-	440.70	440.70	=
1612135	STUDENT EQUITY FUNDS		1,919,900.00	476,706.00	1,443,194.00	476,706.00	1,919,900.00	24,602.04	-	9,500.00	1,885,797.96	442,603.96	-
1612136 1612150	STUDENT EQUITY CARRYOVER FUNDS TANE	760,185.00	50.967.00	30,200.00	20.767.00	760,185.00	760,185.00	757,790.19	-	-	2,394.81	2,394.81	-
1612150 1612180	CA ARTICULATION NUMBER SYSTEM	863.00	50,967.00	30,200.00	20,767.00 5.000.00	30,200.00 863.00	50,967.00 5,863.00	1,151.61 707.16	-	-	49,815.39 5,155.84	29,048.39 155.84	-
1612186	ASSOCIATE NURSING DEGREE GRANT	-	75,437.00	-	75,437.00	-	75,437.00	25,900.54	332.73	-	49,203.73	(26,233.27)	=
1612187	ASSOC NRSG DEGREE GRT PRIOR YR	71,683.00	-	-	٠	71,683.00	71,683.00	71,682.47	-	-	0.53	0.53	-
1612188	ASSESSMT,REMDTN,RETNT NRSG GRT	-	79,800.00	-	79,800.00	-	79,800.00	39,592.35	1,508.00	-	38,699.65	(41,100.35)	-
1612198 1612199	TTIP SOUTH CARRYOVER TTIP SOUTH	-	724,956.00	-	724,956.00 3,929,029.00	-	724,956.00 3,929,029.00	697,073.00 1,928,868.87	626,318.75	1,500.69	27,883.00 1,372,340.69	(697,073.00) (2,556,688.31)	-
1612199 1612301	FY14-15 BASIC SKILLS	131,644.00	3,929,029.00	-	3,929,029.00	131,644.00	131,644.00	1,928,868.87	626,318.75	1,500.69	1,372,340.69 31,429.57	(2,556,688.31)	-
1612302	FY15-16 BASIC SKILLS	-	174,068.00	103,402.00	70,666.00	103,402.00	174,068.00	100,214.45	-	-	174,068.00	103,402.00	-
1612750	FY06-07 CAREER TCH ED EQP (1X)	44.00	-	-		44.00	44.00	-	-	-	44.00	44.00	-
1612780	FY13-14 SCHEDULED MAINTENANCE	123,983.00	-	-	-	123,983.00	123,983.00	122,209.17	1,728.01		45.82	45.82	-
1612786	C-BLDG INTERIOR 14-15 SCH MNT	17,044.00	-	-	-	17,044.00	17,044.00	14,683.72	-	1,138.42	1,221.86	1,221.86	-
1612787 1612788	C-BLDG ROOF REPL 14-15 SCH MNT C-BLDG ROOF SYS 14-15 SCH MNT	39,727.00 570.00	-	-	-	39,727.00 570.00	39,727.00 570.00	39,727.00 570.00	-	-	-	-	-
1612790	D-BLDG ROOF STS 14-15 SCH MNT	56,301.00	-	-	-	56,301.00	56,301.00	56,300.98	-	-	0.02	0.02	-
1612792	ESC DOOR/LOCK HWR 14-15 SC MNT	3,333.00	-	-	-	3,333.00	3,333.00	3,333.00	-	-	-	-	-
1612794	ESCONDIDO ROOF RPL 14-15 SC MT	262,898.00	-	-	-	262,898.00	262,898.00	262,898.00	-	-	-	-	-
1612795	SM DOORS;SANTAR PL 14-15 SC MT	177,836.00	-	-	-	177,836.00	177,836.00	177,836.00	-	-	-	-	-

FY15-16 FUND 12 AS OF 3-4-16.xls 1 3/7/2016 12:41 PM

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<del></del>			<del></del>			Period Ending							
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<b></b>			+			Project Gr	ant View					Run Mar 04, 2016	
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Fund Code:	12											Scope: BYTFND12	
Fund Code.	12										Expenditure Budget	Total Sources	Revenue Budget
(		Beginning	Current Year	Revenue	Rev Budget less	Total Sources	Expenditure	Expenditures	Encumbrances	Pre-encumb	less	less	less
Project/Grant	Description	Balance	Revenue Budget	Year to Date	Revenue YTD	(Beg Bal + YTD Rev)	Budget	Year to Date	Year to Date	Year to Date	YTD Exp and Enc	YTD Exp and Enc	Expenditure Budget
1612796	EMS/CMPS UTIL UPGD 14-15 SC MT	75,976.00	-	-	-	75,976.00	75,976.00	75,975.70	-	-	0.30	0.30	•
1612800	FY07-08 1X SCH MAIN/INST EQUIP	11,388.00	-	-	-	11,388.00	11,388.00	7,976.11	0.01	-	3,411.88	3,411.88	
1612814 1612815	FY13-14 INSTR EQUIP & LIBRARY	25,307.00	-	-	-	25,307.00	25,307.00 131,117.00	3,285.00 85,934.82	86.80 3,675.23	-	21,935.20 41,506.95	21,935.20 41,506.95	-
1612816	FY14-15 INSTR EQUIP & LIBRARY FY15-16 INSTR EQUIP & LIBRARY	131,117.00	503,909.00	-	503,909.00	131,117.00	503,909.00	36,857.27	4,334.37	-	462,717.36	(41,191.64)	-
1612900	WESTED EARLY START PROJECT	153.00	503,909.00	-	303,909.00	153.00	153.00	- 30,037.27	4,334.37	-	153.00	153.00	-
1612910	FY15-16 SCHEDULED MAINTENANCEE	-	2,000,000.00	1,502,345.00	497,655.00	1,502,345.00	2,000,000.00	-	-	-	2,000,000.00	1,502,345.00	-
1612911	SU ROOF REPL NORTH 15-16 SM	-	100,000.00	-	100,000.00	-	100,000.00	-	-	-	100,000.00	-	-
1612912	ROOF REPL ART AREA 15-16 SM	-	150,000.00	-	150,000.00	-	150,000.00	-	-	-	150,000.00	-	•
1612913	ROOF REPL MUSIC AREA 15-16 SM	-	303,306.00	-	303,306.00	-	303,306.00	62,686.62	167,292.15	8,482.00	64,845.23	(238,460.77)	-
1612914	SU ROOF REPL SOUTH 15-16 SM	-	174,090.00	-	174,090.00	-	174,090.00	-	-	-	174,090.00	-	-
1612915 1612917	GYM ROOF REPAIR 15-16 SCH MNT IRRIGATION WELLS 15-16 SCH MNT	-	190,000.00	-	190,000.00	-	190,000.00 250,000.00	-	-	-	190,000.00 250,000.00	-	-
1612917 1612918	NS BLDG BOILERS 15-16 SCH MNT	-	250,000.00 150,000.00	-	250,000.00 150,000.00	-	250,000.00 150,000.00		-	149,339.00	250,000.00	(149,339.00)	-
1612919	EXTERIOR PAINTNG 15-16 SCH MNT	-	350,000.00	-	350,000.00	-	350,000.00	2,562.30	_	-	347,437.70	(2,562.30)	-
1612920	CAB SHOP DUST COLCTN 15-16 SM	-	130,000.00	-	130,000.00	-	130,000.00	-	-	-	130,000.00	-	-
1612922	ROOF ACCESS PROJ 15-16 SCH MN	-	32,000.00	-	32,000.00	-	32,000.00	21,615.10	-	-	10,384.90	(21,615.10)	1
1612923	GYM HVAC 15-16 SCH MNT	-	125,000.00	-	125,000.00	-	125,000.00	-	-	-	125,000.00	-	•
1612924	ESC CNTR HVAC CURBS 15-16 SM	-	12,604.00	-	12,604.00	-	12,604.00	10,588.83	2,015.00	-	0.17	(12,603.83)	
1612925	AUTO SHOP AIR COMPRSR 15-16 SM d General Fund Subtotal:	3,782,588.00	33,000.00	5,947,505.54	33,000.00	9,730,093.54	33,000.00	27,307.03	5,692.97 <b>861,761.50</b>	190,335.01	13,323,144.10	(33,000.00)	-
State Restricted	d General Fund Subtotal:	3,782,588.00	19,407,151.00	5,947,505.54	13,459,645.46	9,730,093.54	23,189,739.00	8,814,498.39	861,761.50	190,335.01	13,323,144.10	(136,501.36)	-
1812001	WORKFORCE & COMMUNITY DEVLPMT	1,225,00	1,858.00	3,530.85	(1,672.85)	4,755.85	3,083.00	1,534.01	-	-	1,548.99	3,221.84	-
1812005	YMCA SD CARES (CRS)	4,664.00	-	-	-	4,664.00	4,664.00	961.90	-	-	3,702.10	3,702.10	-
1812030	DSPS TOMLINSON GIFT	14,100.00	-	-	-	14,100.00	14,100.00	-	-	-	14,100.00	14,100.00	•
1812040	FOUNDATION GRANTS	69,744.00	122,255.00	102,409.89	19,845.11	172,153.89	191,999.00	61,798.32	547.59	1,862.00	127,791.09	107,945.98	-
1812042	ADVANCEMENT OFFICE	-	138,060.00	68,825.41	69,234.59	68,825.41	138,060.00	69,437.86	-	-	68,622.14	(612.45)	
1812045	NATNL CAMPUS SAFETY AWARENESS	457.00 41.972.00	-	-	-	457.00 41.972.00	457.00 41.972.00	0.050.00	-	-	457.00	457.00 39.113.97	•
1812050 1812060	CALIFORNIA ENGLISH SCHOOL  NONRESIDENT CAPITAL OUTLAY	163.816.00	30.000.00	31,203,00	(1,203,00)	195.019.00	193.816.00	2,858.03	-	3.966.48	39,113.97 189.849.52	39,113.97 191.052.52	-
1812070	PARKING FEES MAIN CAMPUS	-	2,245,200.00	991.694.60	1,253,505.40	991,694.60	2,245,200.00	1,027,299.00	45.651.04	3,300.40	1,172,249.96	(81,255.44)	
1812071	PARKING FEES ESCONDIDO	9,858.00	25,000.00	14,893.30	10,106.70	24,751.30	34,858.00	16,275.43	18,437.70	-	144.87	(9,961.83)	-
1812081	NEW MEDIA CENTER/SDCCD	125.00	-	-	-	125.00	125.00	-	-	-	125.00	125.00	-
1812089	TTIP SOUTH-FOOTHILL-DE ANZA	97,306.00	178,087.00	100,000.00	78,087.00	197,306.00	275,393.00	88,685.00	20,000.00	-	166,708.00	88,621.00	
1812090	STUDENT HEALTH SERVICES	2,818,949.00	900,000.00	605,554.00	294,446.00	3,424,503.00	3,718,949.00	594,979.66	5,092.13	8,558.80	3,110,318.41	2,815,872.41	-
1812101	REGION #10 CNSRT/CUYAMACA TRAV	3,254.00	-	-	-	3,254.00	3,254.00	•	-	-	3,254.00	3,254.00	
1812103 1812104	RGN 10 CNSRT CUYAMACA ADA&EME REGION 10 CNSRT/CUST SERV ACAD	208.00 53.00	-	-	-	208.00 53.00	208.00 53.00		-	-	208.00 53.00	208.00 53.00	-
1812104	RGN 10 CNSRT/COST SERV ACAD	428.00		-	<u> </u>	428.00	428.00	-	-	-	428.00	428.00	-
1812121	MIRAMAR ENERGY PATHWAYS	6,186.00		-	-	6,186.00	6,186.00	-	-	-	6,186.00	6,186.00	-
1812122	PROP 39 CLEAN ENERGY CUYAMACA	-	9,148.00	121,466.15	(112,318.15)	121,466.15	9,148.00	7,564.72	-	-	1,583.28	113,901.43	-
1812180	NSF/SD BIODIVERSITY PROJECT	-	20,754.00	-	20,754.00	-	20,754.00	2,339.07	-	2,545.00	15,869.93	(4,884.07)	٠
1812191	BITCENTRAL SCHOLARSHIPS CCCSAT	161.00	-	-		161.00	161.00		-	-	161.00	161.00	
1812225	NRTH SD CNTY BRIDGES TO FUTURE	-	15,781.00	-	15,781.00	-	15,781.00	9,887.44	-	-	5,893.56	(9,887.44)	-
1812303 1812304	HEALTH SERVICES DEFRIBILLATORS  MATHLETICS CONTEST AT CSUMB	206.00 321.00	-	-	-	206.00 321.00	206.00 321.00	-	-	-	206.00 321.00	206.00 321.00	-
1812304 1812310	CTE ENHANCEMENT FUNDS GROSSMNT	321.00 256.797.00	251.756.00	183,102,00	68.654.00	321.00 439.899.00	508.553.00	199,010.37	133.136.13	4.213.14	321.00 172.193.36	103.539.36	-
1812311	AB86 SDNAEP VISTA UNIFIED	230,797.00	31.434.00	31,433,30	0.70	31.433.30	31.434.00	133,010.37	- 133,130.13	4,213.14	31.434.00	31.433.30	-
	Rstrctd Gen Fnd Subtotal:	3,489,830.00	3,969,333.00	2,254,112.50	1,715,220.50	5,743,942.50	7,459,163.00	2,082,630.81	222,864.59	21,145.42	5,132,522.18	3,417,301.68	-
			,		,				,	,			
1812420	CONTRACT ED MELROE CORP	2,603.00	-	-	-	2,603.00	2,603.00	2,517.74	-	-	85.26	85.26	
1812440	PUBLIC SAFETY TEST	26,033.00	30,000.00	30,000.00		56,033.00	56,033.00	14,789.35	4,693.10	2,661.20	33,889.35	33,889.35	-
1812450 1812460	ITFS-LEASE/MCI WORLDCOM EMERGENCY MEDICAL EDUCATION	371,931.00	200,000.00 81,748.00	140,232.00 74.137.00	59,768.00 7.611.00	512,163.00 55,468.00	571,931.00 63.079.00	302,549.39	32,709.20	-	236,672.41 11.908.87	176,904.41 4.297.87	-
1812460 1812480	KKSM RADIO STATION	(18,669.00) 819.00	81,748.00 1.100.00	74,137.00 3.825.00	(2,725.00)	55,468.00 4.644.00	63,079.00 1,919.00	51,170.13 781.80	-	-	11,908.87 1.137.20	4,297.87 3,862.20	-
1812500		- 019.00	198.079.00	23.031.98	175.047.02	23.031.98	198.079.00	74.265.94	-	-	123.813.06	(51.233.96)	-
	IWELLNESS FIINESS CENTER I I			_0,001.00									
1812600	WELLNESS FITNESS CENTER STUDENT ACTIVITY FEE	(15.929.00)	165.000.00	120,406,00	44.594.00	104.477.00	149.071.00	74.859.83	-	-	74.211.17	29.617 17 1	-
1812600 1812700		(15,929.00) 1,765.00	165,000.00	120,406.00	44,594.00	104,477.00 1,765.00	149,071.00 1,765.00	74,859.83 734.40	-		74,211.17 1,030.60	29,617.17 1,030.60	-
1812700	STUDENT ACTIVITY FEE		165,000.00 - 675,927.00	120,406.00 - 391,631.98	44,594.00 - 284,295.02					- - 2,661.20			
1812700	STUDENT ACTIVITY FEE FACULTY ON LOAN	1,765.00	675,927.00	-	-	1,765.00 <b>760,184.98</b>	1,765.00	734.40	37,402.30	-	1,030.60	1,030.60 198,452.90	•

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						Palomar							
						PRJ/GRT	BY FUND						
						Period Endin	g 2016-03-31						
						Beginning Balances ar	nd Year-to-Date Activi	ty					
							Grant View	-)				Run Mar 07, 2016	
						1 10,000	Julie view					PROJ GRANT REPOR	
												Scope: BYTFND41	
Fund Code:	41											CCCPC. 21111211	
											Expenditure Budget	Total Sources	Revenue Budget
		Beginning	Current Year	Revenue	Rev Budget less	Total Sources	Expenditure	Expenditures	Encumbrances	Pre-encumb	less	less	less
Project/Grant	Description	Balance	Revenue Budget	Year to Date	Revenue YTD	(Beg Bal + YTD Rev)	Budget	Year to Date	Year to Date	Year to Date	YTD Exp and Enc	YTD Exp and Enc	Expenditure Budget
0000000	UNRESTRICTED	63,016.00	40,000.00	26,675.77	13,324.23	89,691.77	103,016.00	-	-	-	103,016.00	89,691.77	-
Unrestricted Su	ibtotal:	63,016.00	40,000.00	26,675.77	13,324.23	89,691.77	103,016.00	•	-	-	103,016.00	89,691.77	-
0044400	ODDINIT OF LUI AD COMMITCHIED	40.050.00	45.040.00	7.040.50	7.000.40	10.571.50	00.400.00	1 000 10	4 700 00		40.505.00	44.075.40	
0841120	SPRINT CELLULAR COMM TOWER	10,952.00	15,240.00	7,619.58	7,620.42	18,571.58	26,192.00	1,802.49	4,793.63	-	19,595.88	11,975.46	-
0841131	NEXTEL CELLULAR SITE LEASING  Des Cap Outlay Subtotal:	12,804.00 <b>23,756.00</b>	15,240.00	7,619.58	7,620.42	12,804.00 <b>31,375.58</b>	12,804.00 <b>38,996.00</b>	1,802.49	4.793.63	-	12,804.00 <b>32.399.88</b>	12,804.00 <b>24,779.46</b>	-
LOCAI EXCEINAL	Des Cap Cuttay Subtotal.	23,130.00	10,240.00	1,019.30	1,020.42	31,373.30	30,330.00	1,002.49	4,133.03	-	32,399.00	24,119.40	-
0841401	SAFETY ISSUES	55,222.00	25,000.00	-	25,000.00	55,222.00	80,222.00	23,096.40	16,018.69	-	41,106.91	16,106.91	-
0841930	EMERGENCY RESPONSE	99,881.00	11,137,00		11,137.00	99,881.00	111,018.00	46,330.70	1,118.57	-	63,568.73	52,431.73	-
0841980	E-AUCTION SURPLUS EQPMT SALES	(1,362.00)	11,500.00	28,697.57	(17,197.57)	27,335.57	10,138.00	1,595.29	2,735.20	197.84	5,609.67	22,807.24	-
Local Internal D	Des Cap Outlay Subtotal:	153,741.00	47,637.00	28,697.57	18,939.43	182,438.57	201,378.00	71,022.39	19,872.46	197.84	110,285.31	91,345.88	-
1641439	PROP 39 FUNDS	-	552,755.00	-	552,755.00	-	552,755.00	5,311.00	-	-	547,444.00	(5,311.00)	-
1641440	STATE MANDATE BLOCK GRANT	-	10,692,772.00	8,708,357.00	1,984,415.00	8,708,357.00	10,692,772.00		-	-	10,692,772.00	8,708,357.00	-
State Restricted	d Capitl Outlay Subtotal:	-	11,245,527.00	8,708,357.00	2,537,170.00	8,708,357.00	11,245,527.00	5,311.00	-	-	11,240,216.00	8,703,046.00	-
1011001	2000ED FIELD	4.540.00				1.510.00	4.540.00		4.450.00		20.04	20.04	
1841001	SOCCER FIELD	4,543.00	-	-	-	4,543.00	4,543.00		4,452.96	-	90.04	90.04 485.00	-
1841002 1841003	FOOTBALL FIELD LAWN RENOVATION FIELD & TENNIS COURT REPAIR SM	485.00 2.000.00	-	-	-	485.00 2.000.00	485.00 2.000.00	-	-	-	485.00 2.000.00	2.000.00	-
1841100	REDEVELOPMENT ESCONDIDO	2,000.00	-	146,313.00	(146,313.00)	146.313.00	2,000.00		-	-	2,000.00	146,313.00	-
1841200	REDEVELOPMENT POWAY	1.054.385.00	930.000.00	515.102.00	414.898.00	1.569.487.00	1.984.385.00	3.416.00	-	-	1.980.969.00	1.566.071.00	-
1841201	SOUTH EDUCATION CENTER	11.608.00	300.000.00	515,102.00	300,000.00	11,608.00	311.608.00	162.968.47	140,653.00	-	7,986.53	(292,013.47)	-
1841205	POWAY RDA RESTRICTED FUNDS	5,257,000.00	-		-	5,257,000.00	5,257,000.00	102,000.47	-		5,257,000.00	5,257,000.00	-
1841210	TECHNOLOGY EQUIPMENT	421,249.00	_	-	_	421.249.00	421,249.00	199.421.32		-	221.827.68	221,827.68	-
1841215	INSTRUCTIONAL EQUIPMENT	85,100.00	-	-	-	85,100.00	85,100.00	62,573.36	16.388.30	-	6,138.34	6,138.34	-
1841220	ADMINISTRATION EQUIPMENT	38,857.00			-	38,857.00	38,857.00	2,222.09	-	-	36,634.91	36.634.91	-
1841225	STUDENT SERVICES EQUIPMENT	498.00	-	-	-	498.00	498.00		-	-	498.00	498.00	-
1841230	HUMAN RESOURCES EQUIPMENT	12,660.00	-	-	-	12,660.00	12,660.00		-	-	12,660.00	12,660.00	-
1841235	FACILITY UPGRADES/REMODELS	290,000.00	-	-	-	290,000.00	290,000.00	-	-	20,354.86	269,645.14	269,645.14	-
1841300	REDEVELOPMENT SAN MARCOS	524,025.00	950,000.00	529,634.97	420,365.03	1,053,659.97	1,474,025.00	16,542.98	3,466.87	-	1,454,015.15	1,033,650.12	-
1841301	SMRDA SANTAR PLACE RENT	-	185,000.00	-	185,000.00	-	185,000.00	141,235.54	5,629.44	-	38,135.02	(146,864.98)	-
1841311	SMRDA ADA LOT 1 B/S-BALL FLDS	12,150.00	-		-	12,150.00	12,150.00	-	-	-	12,150.00	12,150.00	-
1841313	SMRDA CONSTRCTN RELATED ITEMS	59,196.00	25,000.00	-	25,000.00	59,196.00	84,196.00	6,732.33	13,420.81	8,979.00	55,063.86	30,063.86	-
1841315	SMRDA PARKING LOTS 9 & 12	14,531.00	-	-	-	14,531.00	14,531.00	-	-	-	14,531.00	14,531.00	-
1841316	SMRDA LIBRARY CHILLERS	16,220.00	-	-	-	16,220.00	16,220.00	-	-	-	16,220.00	16,220.00	-
1841317	SMRDA STUDENT SERVICES REMODEL	408.00	-	-	-	408.00	408.00	-	-	-	408.00	408.00	-
1841318	SMRDA MT. CARMEL	13,967.00	-	-	-	13,967.00	13,967.00		-	-	13,967.00	13,967.00	-
1841319	SMRDA LIGHTING RETROFIT	282.00	-	-	-	282.00	282.00	- FFF 749 00	282.00	-	-	-	-
1841320	SMRDA SAN MARCOS UTILITY UPGRD SMRDA NEW TEMPORARY PARKNG LOT	555,748.00	- 44,000,00	- 14,000,00	- 20,000,00	555,748.00 120.898.00	555,748.00	555,748.00	- 92.294.60	-	1 044 00		-
1841321 1841322	SMRDA NEW TEMPORARY PARKING LOT SMRDA PRIDE CENTER FURNITURE	106,898.00	44,000.00	14,000.00	30,000.00 11,692.00	120,898.00	150,898.00 11,692.00	66,799.38	82,284.60	-	1,814.02 32.62	(28,185.98) (11,659.38)	-
1841322 1841400	REDEVELOPMENT VISTA	63,238.00	11,692.00 599.731.00	37.194.73	11,692.00 562.536.27	100.432.73	11,692.00	11,659.38	-	-	662,969,00	(11,659.38)	-
1841400	NORTH EDUCATION CENTER	33,643.00	27,000.00	31,194.13	27,000.00	33,643.00	60,643.00	41,484.45	17,329.40	-	1,829.15	(25,170.85)	-
1841402	VSTARDA ESCONDIDO POLICE ACDMY	555,276.00	27,000.00		21,000.00	555,276.00	555.276.00	15.544.29	17,329.40	-	539.731.71	539.731.71	-
	Capital Outlay Subtotal:	9,133,967.00	3,072,423.00	1,242,244.70	1,830,178.30	10,376,211.70	12,206,390.00	1,286,347.59	283,907.38	29,333.86	10,606,801.17	8,776,622.87	-
		0,.00,00.100	5,5. 2, .20.00	.,= .=,= . 4.10	.,000,	.0,0.0,211.10	12,200,000.00	.,200,0.1100	200,007.00	20,000.00	10,000,001111	5,1.5,522.01	

FY15-16 FUND 41 AS OF 3-7-16.xls 1 3/7/2016 12:41 PM

						Palomar	College						
						PRJ/GRT	BY FUND						
						Period Ending	2016-03-31						
						Beginning Balances an	d Year-to-Date Activi	ty					
						Project G	rant View					Run Mar 04, 2016	
												PROJ_GRANT_REPORT	
												Scope: BYTFND69	
Fund Code:	69												
											Expenditure Budget	Total Sources	Revenue Budget
		Beginning	Current Year	Revenue	Rev Budget less	Total Sources	Expenditure	Expenditures	Encumbrances	Pre-encumb	less	less	less
Project/Grant	Description	Balance	Revenue Budget	Year to Date	Revenue YTD	(Beg Bal + YTD Rev)	Budget	Year to Date	Year to Date	Year to Date	YTD Exp and Enc	YTD Exp and Enc	Expenditure Budget
0000000	UNRESTRICTED	15,235,391.00	6,920,182.00	2,101.12	6,918,080.88	15,237,492.12	22,155,573.00	4,030,706.41	-	-	18,124,866.59	11,206,785.71	-
Unrestricted St	Unrestricted Subtotal:		6,920,182.00	2,101.12	6,918,080.88	15,237,492.12	22,155,573.00	4,030,706.41	•	•	18,124,866.59	11,206,785.71	
Grand Total:		15,235,391.00	6,920,182.00	2,101.12	6,918,080.88	15,237,492.12	22,155,573.00	4,030,706.41			18,124,866.59	11,206,785.71	-

FY15-16 FUND 69 AS OF 3-4-16.xls 1 3/7/2016 12:41 PM

INDEPENDENT AUDITOR'S REPORTS

# INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Board of Trustees Palomar Community College District San Marcos, California

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the basic financial statements of the business-type activities, and the aggregate remaining fund information of Palomar Community College District (the District) as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the District's basic financial statements and have issued our report thereon dated December 18, 2015.

#### Emphasis of Matter - Change in Accounting Principles

As discussed in Note 2 and Note 15 to the financial statements, in 2015, the District adopted new accounting guidance, GASB Statement No. 68, Accounting and Financial Reporting for Pensions, and GASB Statement No. 71, Pension Transition for Contributions Made Subsequent to the Measurement Date. Our opinion is not modified with respect to this matter.

#### **Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the District's financial statements will not be prevented, or detected and corrected, on a timely basis. A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control, described in the accompany Schedule of Findings and Questioned Costs, that we consider to be a significant deficiency as item 2015-001.

#### **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to management of the District in a separate letter dated December 18, 2015.

#### Palomar Community College District's Response to the Finding

The District's response to the finding identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs. The District's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

#### **Purpose of This Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the District's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the District's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

San Diego, California December 18, 2015

Vaurunik Sine Day! Co. LLP



# INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

Board of Trustees Palomar Community College District San Marcos, California

#### Report on Compliance for Each Major Federal Program

We have audited Palomar Community College District's (the District) compliance with the types of compliance requirements described in the OMB Circular A-133 Compliance Supplement that could have a direct and material effect on each of the District's major Federal programs for the year ended June 30, 2015. The District's major Federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs.

#### Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its Federal programs.

#### Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the District's major Federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of State, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major Federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we consider necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major Federal program. However, our audit does not provide a legal determination of the District's compliance.

#### Opinion on Each Major Federal Program

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major Federal programs for the year ended June 30, 2015.

#### Report on Internal Control Over Compliance

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on each major Federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major Federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a Federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a Federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a Federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

San Diego, California December 18, 2015

Vourunik Sine Day! Co. LLP

#### INDEPENDENT AUDITOR'S REPORT ON STATE COMPLIANCE

Board of Trustees Palomar Community College District San Marcos, California

#### Report on State Compliance

We have audited Palomar Community College District's (the District) compliance with the types of compliance requirements as identified in the California Community Colleges Chancellor's Office *District Audit Manual* issued in August 2014 that could have a direct and material effect on each of the District's programs as noted below for the year ended June 30, 2015.

#### Management's Responsibility

Management is responsible for compliance with the requirements identified in the California Community Colleges Chancellor's Office *District Audit Manual* issued in August 2014.

#### Auditor's Responsibility

Our responsibility is to express an opinion on compliance of each of the District's State programs based on our audit of the types of compliance requirements referred to above. We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States; and the standards and procedures identified in the California Community Colleges Chancellor's Office District Audit Manual. These standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above could have a material effect on the applicable programs noted below. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such procedures as we consider necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the District's compliance with those requirements.

### **Unmodified Opinion for Each of the Programs**

In our opinion, the District complied, in all material respects, with the compliance requirements referred to above that are applicable to the programs noted below that were audited for the year ended June 30, 2015.

In connection with the audit referred to above, we selected and tested transactions and records to determine the District's compliance with State laws and regulations applicable to the following:

Section 421	Salaries of Classroom Instructors (50 Percent Law)
Section 423	Apportionment for Instructional Service Agreements/Contracts
Section 424	State General Apportionment Funding System
Section 425	Residency Determination for Credit Courses
Section 426	Students Actively Enrolled
Section 427	Concurrent Enrollment of K-12 Students in Community College Credit Courses
Section 430	Schedule Maintenance Program
Section 431	Gann Limit Calculation
Section 435	Open Enrollment
Section 438	Student Fees - Health Fees and Use of Health Fee Funds
Section 439	Proposition 39 Clean Energy
Section 440	Intersession Extension Programs
Section 474	Extended Opportunity Programs and Services (EOPS) and Cooperative Agencies Resources
	for Education (CARE)
Section 475	Disabled Student Programs and Services (DSPS)
Section 479	To Be Arranged (TBA) Hours
Section 490	Proposition 1D State Bond Funded Projects
Section 491	Proposition 30 Education Protection Account Funds

The District reports no Instructional Service Agreements/Contracts for Apportionment Funding; therefore, the compliance tests within this section were not applicable.

The District does not offer an Intersession Extension Program; therefore, compliance tests within this section were not applicable.

San Diego, California December 18, 2015

Vauruik Sine, Day! Co. LiP

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

## SUMMARY OF AUDITOR'S RESULTS FOR THE YEAR ENDED JUNE 30, 2015

FINANCIAL STATEMENTS							
Type of auditor's report issued:		Unmodified					
Internal control over financial reporting:							
Material weaknesses identified?		No					
Significant deficiencies identified?		Yes					
Noncompliance material to financial sta	tements noted?	No					
FEDERAL AWARDS							
Internal control over major Federal prog	rams:						
Material weaknesses identified?		No					
Significant deficiencies identified?		None reported					
Type of auditor's report issued on compl	liance for major Federal programs:	Unmodified					
Any audit findings disclosed that are rec							
Section .510(a) of OMB Circular A-133	No						
Identification of major Federal programs	S:						
CITE LAY 1	N CP-11 December Charter						
CFDA Numbers	Name of Federal Program or Cluster						
84.063, 84.033, 84.007, 84.268	Student Financial Assistance Cluster	_					
04.0015	Strengthening the Palomar to CSUSM STEM						
84.031S	Transfer Pathway  Determined to Achieve: Successful Pathways	_					
04.0216	· · · · · · · · · · · · · · · · · · ·						
84.031C	to a STEM Degree  Career and Technical Education Act (CTEA)	_					
84.048	CTE-Transitions	_					
84.048A	CTE-Transitions	_					
Dollar threshold used to distinguish bety	usen Type A and Type B programs:	\$ 300,000					
Auditee qualified as low-risk auditee?	Yes						
Addition des tow-tisk addition:							
STATE AWARDS							
Type of auditor's report issued on comp	Unmodified						

### FINANCIAL STATEMENT FINDINGS AND RECOMMENDATIONS FOR THE YEAR ENDED JUNE 30, 2015

The following finding represents a significant deficiency related to the financial statements that are required to be reported in accordance with *Government Auditing Standards*.

#### 2015-001 Financial Reconciliation Process

#### Criteria or Specific Requirement

The accounting system used to record the financial affairs of any community college district shall be in accordance with the definitions, instructions, and procedures published in the California Community Colleges *Budget and Accounting Manual* (BAM). Colleges are also required to present their financial statements in accordance with generally accepted accounting principles (GAAP).

#### Condition

Significant Deficiency - Errors were made within the closing process of the District's financial records during the current fiscal year. Material adjustments and reclassifications were required to conform to the BAM. Errors and/or insufficient reconciliations were found in various accounts including, but not limited to:

#### Federal and State Categorical Programs

End of the year accrual entries to close Federal and State programs were not properly made. Adjustments were made to reflect deferred revenues and receivables related to the programs.

#### Accounts Payable

The District is not reconciling their accounts payable accounts including their payroll related liability accounts in a timely manner. Reconciliations were not prepared during the current fiscal year.

#### Long-Term Obligations

The District incorrectly recorded long-term obligations within their individual governmental funds. Only based on District analysis and estimation of the vacation used in the next fiscal year can the current portion of these liabilities be included in the governmental funds.

#### Inter-Fund Activity

Amounts owing between funds of the District were not appropriately monitored during the year and reconciled at year end.

#### **Effect**

Material adjustments to the general ledger were proposed as a result of the audit procedures. These adjustments were accepted by management to ensure the financial statements were presented fairly.

### FINANCIAL STATEMENT FINDINGS AND RECOMMENDATIONS FOR THE YEAR ENDED JUNE 30, 2015

#### Cause

The oversight controls over the closing process were not operating effectively, resulting in adjustments and a material weakness.

#### Recommendation

The District needs to develop a closing procedure calendar at year end to ensure that all information is prepared, reviewed, and reconciled prior to the closing of the general ledger. All inter-fund activity accounts should be examined and investigated to determine the purpose of the inter-fund borrowings and the true amount owed to various funds.

#### Management's Response and Corrective Action Plan

The District had a closing procedure calendar at year end; however, due to the Supplemental Early Retirement Program (SERP), the Fiscal Department lost key positions, including the Director of Fiscal Services, Accounting Manager, and Internal Auditor at the most crucial time of the fiscal year. The CalPERS regulations do not allow the District to re-hire SERP retirees to assist with the year-end close. The District has replaced the Director position and is in the process of hiring replacements for the Accounting Manager and Internal Auditor positions with an anticipated start date of February 2016. The District will address the 2015-001 financial reconciliation finding by ensuring that the year-end closing calendar and procedures are established, adhered to, and reviewed prior to closing the general ledger next fiscal year.

# FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED JUNE 30, 2015

None reported.

# STATE AWARDS FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED JUNE 30, 2015

None reported.

## SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE YEAR ENDED JUNE 30, 2015

None reported.



### Vavrinek, Trine, Day & Co., LLP Certified Public Accountants

VALUE THE DIFFERENCE

To the Board of Trustees Palomar Community College District San Marcos, California

In planning and performing our audit of the financial statements of the business-type activities of the Palomar Community College District (the District) as of and for the year ended June 30, 2015, in accordance with auditing standards generally accepted in the United States of America, we considered the District's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, we do not express an opinion on the effectiveness of the District's internal control.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that may exist that were not identified.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. We did not identify any deficiencies in internal control that we consider to be material weaknesses.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the following deficiencies in the District's internal control to be control deficiencies:

#### Observation

It was recognized that the District has an excessive amount of Cal-Cards issued to its staff. As a result of the amount of issued Cal-Cards, there is also a significant amount of available credit for the employees and staff to use. With this amount of available credit, the District is susceptible to unexpectedly exceeding any established budgets of supplies expenses for the fiscal year. The large amount of issued Cal-Cards also increases the likelihood that a card will be lost or stolen.

Cal-Cards are issued to "effectively control and monitor small purchases and reduce time and paperwork". It was found that, due to the vast number of cards that have been issued, the amount of time and paperwork has actually hindered the payable process and made monitoring card activity virtually unattainable. Combining this type of environment in the payment review process, along with the ability of the card holders to circumvent the purchasing controls when using the Cal-Cards, exposes the District to the risk of having unallowable purchases overlooked.

To the Board of Trustees Palomar Community College District Page 2

#### Recommendation

We recommend that the District reevaluate the necessity of each employee who has been issued a Cal-Card and the amount of credit that is available on those cards. The card issuance should initially be measured on a department basis. Only those who have the ability to review and approve department purchases should be card holders. Department heads should have the ability to temporarily issue the cards out to other members within their department for those "small" or "emergency" purchases that the card was intended for. This will limit the amount of card access that is available to bypass the conventional purchasing process and force all other purchases to abide by the regular controls that are already enforced by the District Office. It is also recommended that the District closely monitor the amount of available credit on each individual card.

#### District Response

The District recognizes the large number of Cal-Cards issued to employees. Management will review the Cal-Card issuance guidelines, purpose of Cal-Cards, credit limits, and at what level Cal-Cards are granted.

#### Observation

There appears to be a lack of segregation of duties in the Payroll Department. Hourly timesheets are being input into the system manually without an independent management level review.

#### Recommendation

Someone independent of the payroll technician that inputs the timesheet should review the hours to ensure that the payroll is accurate and complete.

#### District Response

The District has implemented an internal control process where the Manager of Budget and Payroll will review the work of payroll technicians.

#### Observation

A physical inventory of capital assets has not been performed in the past three years.

#### Recommendation

A full physical inventory should be conducted once every three years to ensure that the District's capital assets are properly accounted for.

#### District Response

The District will establish an inventory control system that involves asset tagging, monitoring, and physical inventory of capital assets.

#### Observation

One of the revenue sources for the Associated Student Government (ASG) is the purchase and resale to students of movie tickets during the year. The (ASG) has not been provided receipts for the purchase of movie tickets. Also, there is no tracking of the inventory of tickets held for future sale.

To the Board of Trustees Palomar Community College District Page 3

#### Recommendation

A three part receipt of sale (part one given to the purchaser of the tickets, part two is attached to the daily deposit sent to the Cashier's Office, and part three remains in the ASG Office for proof of sale and review) should be used as a control and reconciliation of the ticket sales. Also, an inventory of tickets remaining on hand should be maintained and reconciled to the daily activity to ensure all tickets are accounted for.

#### District Response

The District will establish a procedure for the Associated Student Government (ASG) to ensure adequate internal controls are followed for the sale of movie tickets to students.

#### Observation

The transfer fund bank account reconciliation is not being prepared in a timely manner or reviewed by someone independent of the preparer.

#### Recommendation

The bank account reconciliation should be prepared on a monthly basis, and an individual independent of the preparer should review and approve the transfer fund bank reconciliation to ensure the accuracy.

#### District Response

The District will ensure timely reconciliation and appropriate level of independent review of monthly bank reconciliations.

We appreciate the time and assistance of the District staff, both in the Business Office and throughout the campus, provided in conducting our audit.

This information is intended solely for the use of the Board of Trustees and management of Palomar Community College District, and is not intended to be and should not be used by anyone other than these specified parties.

San Diego, California December 18, 2015

Vaurunek Drine, Day! Co. LLP