



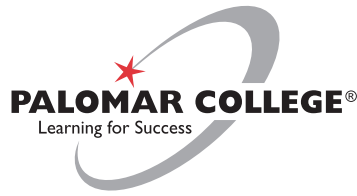
ADOPTED BUDGET

FISCAL YEAR 2020-21

SUBMITTED FOR APPROVAL
AT THE OCTOBER 13, 2020
GOVERNING BOARD MEETING



PALOMAR COMMUNITY COLLEGE DISTRICT
1140 WEST MISSION ROAD, SAN MARCOS, CALIFORNIA 92069



OUR VISION

Learning for Success

OUR MISSION

Our mission is to provide an engaging teaching and learning environment for students of diverse origins, experiences, needs, abilities, and goals. As a comprehensive community college, we support and encourage students who are pursuing transfer-readiness, general education, basic skills, career and technical training, aesthetic and cultural enrichment, and lifelong education. We are committed to helping our students achieve the learning outcomes necessary to contribute as individuals and global citizens living responsibly, effectively, and creatively in an interdependent and ever-changing world.

OUR VALUES

Palomar College is dedicated to empowering students to succeed and cultivating an appreciation of learning. Through ongoing planning and self-evaluation we strive for continual improvement in our endeavors. In creating the learning and cultural experiences that fulfill our mission and ensure the public's trust, we are guided by our core values of:

- ★ Excellence in teaching, learning, and service
- ★ Integrity as the foundation for all we do
- ★ Access to our programs and services
- ★ Equity and the fair treatment of all in our policies and procedures
- ★ Diversity in learning environments, philosophies cultures, beliefs, and people
- ★ Inclusiveness of individual and collective viewpoints in collegial decision-making processes
- ★ Mutual respect and trust through transparency, civility, and open communications
- ★ Creativity and innovation in engaging students, faculty, staff, and administrators
- ★ Physical presence and participation in the community

PALOMAR COMMUNITY COLLEGE DISTRICT GOVERNING BOARD

The Palomar Community College District is governed by a five-member Governing Board elected to a four-year term by voters in the District. A student executive officer of the Associated Student Government also serves as student trustee.



Nancy Ann Hensch
Board President



Nina Deerfield
Board Vice President



Norma Miyamoto
Board Secretary



John J. Halcón, Ph.D.
Board Trustee



Mark R. Evilsizer
Board Trustee



Rachel Alazar
Student Trustee

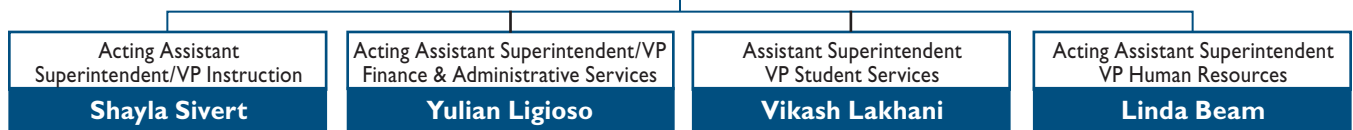
GOVERNING BOARD GOALS

- ★ **Goal #1** Maintain an exceptional learning environment for students by ensuring that appropriate plans and policies are in place to sustain and improve the Colleges institutional effectiveness
- ★ **Goal #2** Ensure that the College strengthens, promotes, and supports the college's diverse workforce through strategies focused on recruitment, hiring, and retention
- ★ **Goal #3** Ensure the college implements programs and services that improve student access, progress, learning, and achievement of our diverse student population
- ★ **Goal #4** Actively participate in legislative advocacy for community college issues
- ★ **Goal #5** Advance the college by strengthening business and community partnerships
- ★ **Goal #6** Engage in Professional Development Activities to strengthen the Board's effectiveness as a policy making board

PALOMAR COMMUNITY COLLEGE DISTRICT EXECUTIVE ADMINISTRATION



Interim
Superintendent/President
Jack Kahn, Ph.D.



FISCAL SERVICES LEADERSHIP TEAM

Carmen M. Coniglio	Senior Director, Fiscal Services
Brandi Y. Taveuveu	Manager, Budget and Payroll
Steven Carkey	Manager, Accounting
Cassandra Stone	Manager, Student Accounts and Cashiering
Robert Threatt	Internal Auditor/Analyst
Amber Cross	Acting Purchasing Supervisor

BUDGET COMMITTEE

Yulian Ligioso	Chair/Acting Vice President, Finance and Administrative Services
Teresa Laughlin, Barbara Baer, Joel Glassman	Palomar Faculty Federation
Rocco Versaci, Jenny Fererro, Molly Faulkner, Craig Thompson	Faculty Senate
Anel Gonzalez, Tricia Frady, George Frederick, Carmelino Cruz	Council of Classified Employees
Cassandra Collier	Associated Student Government
Carmen Coniglio	Administrative Association
Dayna Schwab	Confidential and Supervisory Team
Kendyl Magnuson	Senior Director, Enrollment Services
Shayla Sivert	Acting Vice President, Instruction
Vikash Lakhani	Vice President, Student Services
Linda Beam	Acting Vice President, Human Resource Services
Heather Sutton	Recorder

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Jack S. Kahn, Ph.D.

Interim Superintendent/President

Governing Board

Nina Deerfield

Mark R. Evilsizer

John J. Halcón, Ph.D.

Nancy Ann Hensch

Norma Miyamoto

Student Trustee:

ASG President

Office of the President

October 13, 2020

TO: Governing Board of the Palomar Community College District

FROM: *Jack Kahn, Ph.D., Interim Superintendent/President*

PRESENTED BY: *Yulian Ligioso, Acting Assistant Superintendent/ Vice President, Finance and Administrative Services and Carmen Coniglio, Senior Director, Fiscal Services*

Due to the great uncertainty of the California state budget situation, brought on by the public health emergency associated with the coronavirus disease 2019 (COVID-19) pandemic, strict compliance with the regulations governing financial reporting requirements were thought to impede the continuity of education during the COVID-19 pandemic. To counter this, the Chancellor's Office introduced the "Novel Coronavirus (COVID-19) Guidance – Extension of Fiscal Reporting Due Dates", operationalized through Executive Order 2020-06, which was presented at the May 26, 2020 Governing Board meeting. Executive Order 2020-06 temporarily suspended California Code of Regulations, title 5, sections 58300, 58301, 58305(a), 58305(c), 58305(d), and 59106. (5 Cal. Code Regs. 52020) and allowed colleges to postpone fiscal reporting to August 1 for the Tentative Budget and October 31 for the Adopted Budget. It is under this Executive Order that Palomar College is presenting the fiscal year 2020-21 Adopted Budget. The Adopted Budget reflects the most recent enacted fiscal year 2020-21 State budget.

There were a number of factors considered in developing the fiscal year 2020-21 Palomar Community College District's Adopted Budget. We utilized the knowledge gained through cost savings initiatives completed in fiscal year 2019-20, including the confirmed and expected retirements of faculty and staff, negotiations with all represented employees to amend our benefit program costs and our recent dependent audit, which is projected to further reduce our expenses. Combined, these accomplishments resulted in an overall reduction of expenses. All of these reductions informed the 2020-21 budget. We also took into consideration the expenses related to the COVID-19 pandemic and the recently passed State of California 2020-21 budget.

The initiatives associated with our response to the eight recommendations prescribed in the Fiscal Health Risk Analysis report from the Fiscal Crisis Management Assessment Team (FCMAT) also impacted the design of the fiscal year 2020-21 Adopted Budget. Specifically, the work in progress to improve our audit processes and position control both provide better insight into our fiscal future.

In addition, this budget is the first of its kind as we launch our initiative to eliminate the practice of roll-over budgeting. Lastly, the diligent work led by Executive Administrators, in collaboration with all participatory governance groups, and non-represented staff, to conduct an in-depth analysis of revenue and expenses for the current fiscal year, and an unexpected financial reward for our sustainability practices, has resulted in a surplus of \$126,493 for the 2019-20 fiscal year. This figure includes the amount borrowed from the other post-employment benefit (OPEB) fund.

The fiscal year 2020-21 Adopted Budget is \$600.7 million. It consists of \$207.7 million in general unrestricted and restricted funds and \$392.9 million in other governmental, proprietary, and fiduciary funds. The general unrestricted fund is the operational money for the District and the only funds that are discretionary. The Chancellor's Office updated deferral methodologies, coupled with tightened internal cash flow management, will avert the need for the district to borrow external funds in 2020-21.

A frequent evaluation of expense reducing initiatives and continual negotiations with all represented groups continues to be our focus, so that we may address our structural deficit for the long-term. This practice will aid in the discussion we aim to have with the Board of Governors in November, regarding the funding status of the Fallbrook and Rancho Bernardo Education Centers. If center status is approved, the District will earn an additional \$2.7 million in revenue.

During the fiscal year 2019-20, the College reported 17,558 FTES (at Period 2), which represents a decline of 1,590 FTES, or 8.3%, over 2017-18 FTES of 19,148, the base year for the Student-Centered Funding Formula. The pandemic has impacted our enrollment in a multitude of ways. In addition to the reduced number of courses offered onsite and the inability to convert all courses to remote delivery, we also understand that the COVID-19 pandemic has impacted our students in numerous ways. Many students are now having to support families, which has depleted their ability to dedicate time to their educational plans. The planned course schedule for spring 2021 provides for more onsite courses, and will positively impact declining enrollment for this academic year.

The Enrollment Management Task Force has shared the 2020-2023 Strategic Enrollment Management Plan with constituency groups. The plan is reliant upon data and inclusive of Student-Centered Funding Formula modeling, to inform scheduling, outreach and retention. This plan along with the completion of the position control initiative and the more comprehensive and transparent budget development strategy, may impact the last half of the 2020-21 fiscal year.

Finally, we are committed to making certain that programming and initiatives that impact student success will continue to be our top priority. It is a huge undertaking to review all of our cost savings and vacant positions to re-organize our team of professionals. We will do so in order to support our mission, student achievement and our long-term fiscal health. The Executive Cabinet has informed the campus of the process that will be utilized during the re-organization initiative. In alignment with our commitment for improved communication, employees and the Board will be informed as this initiative unfolds.

I would like to thank the campus community for all of their support, words of appreciation and commitment while we continue to work through our response to the FCMAT report and continue to re-build our College. I am in deep gratitude to our faculty, staff, and administrators for their unrelenting focus on student success, particularly as we proceed through this pandemic. I appreciate the opportunity afforded to me by the Governing Board as the current leader of the District and their commitment to the continued success of our students.

STATE BUDGET OVERVIEW

2020-21 Enacted Budget

On June 29, 2020, Governor Newsom signed into law the \$202.1 billion spending plan for the 2020-21 fiscal year, including components of the May Revision and the agreement reached between the Newsom Administration and the Legislature. The Budget Act reflects the impact of the global health crisis associated with the coronavirus disease 2019 (COVID-19) pandemic, which has resulted in seismic shifts in the state's economic conditions. The state's economy entered a deep and unexpected recession in the fourth quarter of 2019-20, worsened by the added spending related to the state's COVID-19 response. The enacted budget includes the following components:

- Rejects the May Revision proposal to reduce apportionment funding in the Student Centered Funding Formula (SCFF)
- Approves the May Revision proposal to extend the Hold Harmless provisions under the SCFF by an additional two years, through 2023-24
- The language in SB 116/AB 94 stipulates that for 2020-21, the SCFF maintains the 70/20/10 split between base, supplemental, and student success allocations
- No Cost-of-Living Adjustment
- No enrollment growth
- Instead of imposing cuts to the SCFF, lawmakers rely on community college deferrals totaling \$1.45 billion. The budget agreement requires the following deferred payments:
 - \$300 million from June 2021 to July 2021
 - \$300 million from May 2021 to August 2021
 - \$300 million from April 2021 to September 2021
 - \$300 million from March 2021 to October 2021
 - \$253 million from February 2021 to November 2021
- If the federal government enacts legislation to provide additional funding by October 15, 2020, up to \$791.1 million of deferrals will be reduced.
- Incorporates the May Revision proposal to redirect funds to reduce employer pension contributions. Specifically, this action reduces CalPERS estimated employer contributions from 22.67% to 20.70% and Cal-STRS estimated employer contributions from 18.41% to 16.15% in 2020-21
- Creates a \$120 million one-time COVID-19 Response Block Grant to be allocated to districts based on enrollment.

State Requirements Related to Expenditures

Full-Time Faculty Obligation: For Fall 2020, Chancellor Oakley issued [Executive Order 2020-05](#) temporarily deferring all penalties related to FON Obligations for the Fall 2020 report until further notice. While penalties are deferred and not waived, districts are required to continue to report actual full-time and part-time faculty data to the Chancellor's Office.

Fifty Percent Law: A second requirement related to budgetary levels is a statutory requirement that each district spend at least 50% of its Current Expense of Education each fiscal year for salaries and benefits of classroom instructors. Under existing law, a district may apply for an exemption under limited circumstances. The 2020 Budget Act includes a trailer bill language that exempts COVID-19 related expenditures from the Fifty Percent Law through June 30, 2021.

Fiscal Reporting Due Dates

On March 4, 2020, Governor Newsom signed Executive Order N-25-20 acknowledging the impact of COVID-19 on Californians and temporarily extended tax filing deadlines by 60 days. Furthermore, the Franchise Tax Board postponed tax filing and payment deadlines to July 15, 2020 for 2019 tax returns. Due to the extension in filing and payment of certain taxes, the Department of Finance will not have accurate revenue projections until August. On May 13, 2020, Chancellor Oakley issued [Executive Order 2020-06](#) temporarily suspending regulations related to community college districts' fiscal reporting due dates given the uncertainty in state budget approval timelines and state revenues. Due to the existing state of emergency, the Chancellor has granted temporary extensions on financial reporting deadlines as follows:

Financial Reporting Requirement	Regulatory Due Date	New Due Date	CCR Title 5 Section
Tentative Budget	July 1	August 1	58305(a)
Adopted Budget	September 15	October 31	58300
Complete Annual Financial and Budget Report	September 30	November 15	58305(d)
Submit CCFS-311 to Chancellor's Office	October 10	November 30	58305(d)
Annual Audit Report	December 31	February 28	59106

FUNDS AT PALOMAR COLLEGE

Following is a list and description of all of the current Palomar College funds.

10	GENERAL FUND The General Fund is maintained to account for those transactions that in general cover the full scope of operations of the District – instruction, administration, student services, maintenance and operations, etc. (Fund 10 = Fund 11 Unrestricted + Fund 11 Designated + Fund 12 Restricted)
11	The General Fund is divided into three sub funds: Unrestricted, Designated, and Restricted. Fund 11 UNRESTRICTED (DISTRICT OPERATING BUDGET) is used to account for resources available for the general purposes of the District's operation and support of its educational program. Fund 11 DESIGNATED is used to account for unrestricted monies for specific operation purposes, such as field trips, planetarium, material fees, etc.
12	Fund 12 RESTRICTED is used to account for resources available for the operation and support of the educational programs that are specifically restricted by laws, regulations, donors, or other outside agencies as to their expenditure.
22	PROP M BOND INTEREST AND REDEMPTION FUND – SERIES A The Prop M Bond Interest and Redemption Fund is the fund used to account for the accumulation of resources from property taxes and the payment of Prop M General Obligation Bond principal and interest.
23	PROP M BOND INTEREST AND REDEMPTION FUND – SERIES B The Prop M Bond Interest and Redemption Fund is the fund used to account for the accumulation of resources from property taxes levied for the payment of Prop M General Obligation Bond principal and interest.
24	PROP M BOND INTEREST AND REDEMPTION FUND – SERIES C The Prop M Bond Interest and Redemption Fund is the fund used to account for the accumulation of resources from property taxes levied for the payment of Prop M General Obligation Bond principal and interest.
25	PROP M BOND INTEREST AND REDEMPTION FUND – SERIES D The Prop M Bond Interest and Redemption Fund is the fund used to account for the accumulation of resources from property taxes levied for the payment of Prop M General Obligation Bond principal and interest.
29	DEBT SERVICE FUND The debt service fund is the fund used to account for the accumulation of resources for the debt service payment of Lease Revenue Bonds or other types of general long-term debt principal and interest.
33	CHILD DEVELOPMENT FUND The Child Development Fund is the fund designated to account for all revenues for, and from the operation of, childcare and development services, including student fees for child development services. Costs incurred in the operation and maintenance of the childcare and development services are paid from this fund.

FUNDS AT PALOMAR COLLEGE

41	CAPITAL OUTLAY PROJECTS FUND The capital outlay projects fund is used to account for the accumulation of monies for the acquisition or construction of capital outlay items, including scheduled maintenance projects. General-purpose monies of the district are used to support capital outlay projects inter-fund transfer from the general fund into the capital outlay projects fund.
42	MEASURE M (2006) BOND CONSTRUCTION FUND The Measure M (2006) Bond Construction Fund is used to account for monies received from the issuance of Prop M bonds and the construction projects for which that money is used.
43	ENERGY CONSERVATION PROJECTS FUND The Energy Conservation Projects Fund is used to account for energy saving projects with the goal of reducing energy costs while maintaining and improving the comfort of occupied spaces.
69	OTHER POST-EMPLOYMENT BENEFITS (OPEB) FUND This fund was established during the 1997-98 fiscal year to receive the amounts set aside for medical and dental insurance paid for employees of the District who have retired or will retire and covered under the provisions of the benefit plan.
71	ASSOCIATED STUDENTS TRUST FUND The District, for organized student body associations, designates the Associated Students Fund to account for monies held in trust. This fund also accounts for monies of student clubs and organizations formed through the District.
72	STUDENT REPRESENTATION FEE TRUST FUND Education Code Section 76070.5 provides for a student representation fee of one dollar per semester if approved by two-thirds of the students voting in the election. In the fall of 1990, Palomar College established this fee. Monies collected are to be expended to provide for the support of governmental affairs representatives who may be stating their positions and viewpoints before the city, county, and district governments and before offices and agencies of the state government.
73	STUDENT CENTER FEE FUND The fund is to account for monies collected for the addition to the Student Center facility. The funds are used for the debt services of lease revenue bonds.
74	STUDENT FINANCIAL AID TRUST FUND The Student Financial Aid Trust Fund is the fund designated to account for the deposit and the direct payments of government-funded student financial aid, including grants and loans or other monies intended for similar purposes and the required district-matching share of payments to students.
75	SCHOLARSHIP AND LOAN TRUST FUND The Scholarship and Loan Trust Fund is the fund designated to account for such gifts, donations, bequests, and devises (subject to donor restrictions) which are to be used for scholarships or for grants in aid and loans to students. This fund is used to account for the expendable trusts, where both principal and interest may be expended or disbursed. During the fiscal year 1997-98, and 2019-20 the majority of these scholarship accounts were transferred to the Palomar Community College Foundation.
79	OTHER TRUST FUND This Fund is used to account for assets invested in an irrevocable trust.

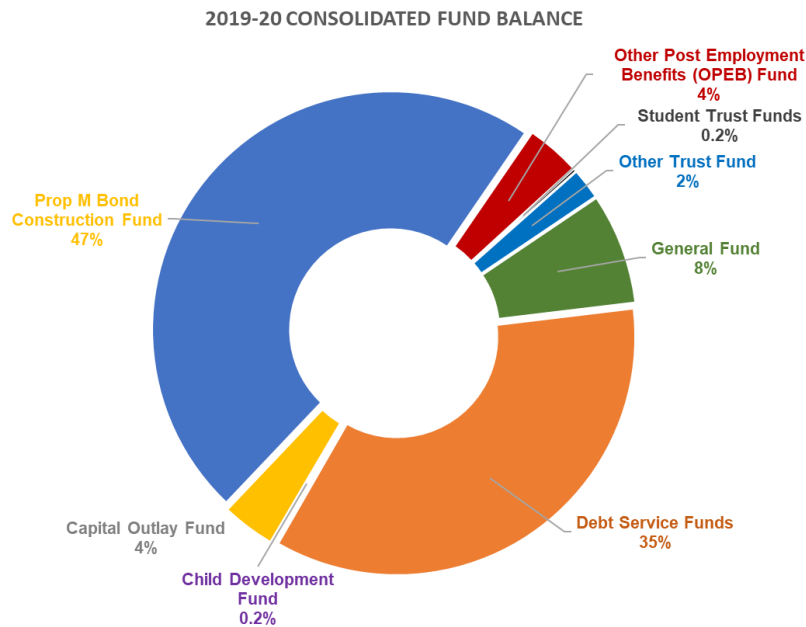
FY 2019-20

UNAUDITED ACTUALS



2019-20 SUMMARY OF ALL FUNDS

FISCAL YEAR 2019-20 SUMMARY OF ALL FUNDS		BEGINNING FUND BALANCE	REVENUES	EXPENDITURES	ENDING FUND BALANCE
GENERAL FUND					
11	General Fund - Unrestricted and Designated	20,685,860	142,500,800	142,374,307	20,812,353
12	General Fund - Restricted	5,891,381	41,872,386	42,171,864	5,591,903
10	GENERAL FUND TOTAL	26,577,241	184,373,186	184,546,171	26,404,256
OTHER FUNDS					
22	Prop M Series A Bond Interest and Redemption Fund	4,565,379	9,845,779	10,012,750	4,398,408
23	Prop M Series B Bond Interest and Redemption Fund	5,645,399	7,788,992	7,584,990	5,849,401
24	Prop M Series C Bond Interest and Redemption Fund	6,094,844	10,325,707	9,687,800	6,732,751
25	Prop M Series D Bond Interest and Redemption Fund	5,702,895	6,095,827	8,141,475	3,657,247
29	Debt Service Fund	105,272,818	2,725,324	5,394,892	102,603,250
33	Child Development Fund	558,753	1,577,749	1,575,661	560,841
41	Capital Outlay Fund	11,123,794	8,909,283	8,015,025	12,018,052
42	Prop M Bond Construction Fund	179,055,017	3,444,509	16,281,954	166,217,572
43	Energy Conservation Construction Fund	1,101,905	169,110	590,000	681,015
69	Other Post Employment Benefits (OPEB) Fund	16,814,670	6,415,128	10,476,573	12,753,225
71	Associated Student Government Fund	158,812	42,105	19,991	180,926
72	Student Representation Fee Fund	344,474	88,008	20,203	412,279
73	Student Body Center Fund	124,848	169,566	217,605	76,809
74	Student Financial Aid Trust Fund	3,786	23,179,640	23,179,340	4,086
75	Scholarships and Loans Trust Fund	1,313,131	684,949	1,848,447	149,633
79	Other Trust Fund	7,089,273	318,246	14,617	7,392,902
OTHER FUNDS TOTAL		344,969,798	81,779,922	103,061,323	323,688,397
TOTAL FOR ALL FUNDS		371,547,039	266,153,108	287,607,494	350,092,654

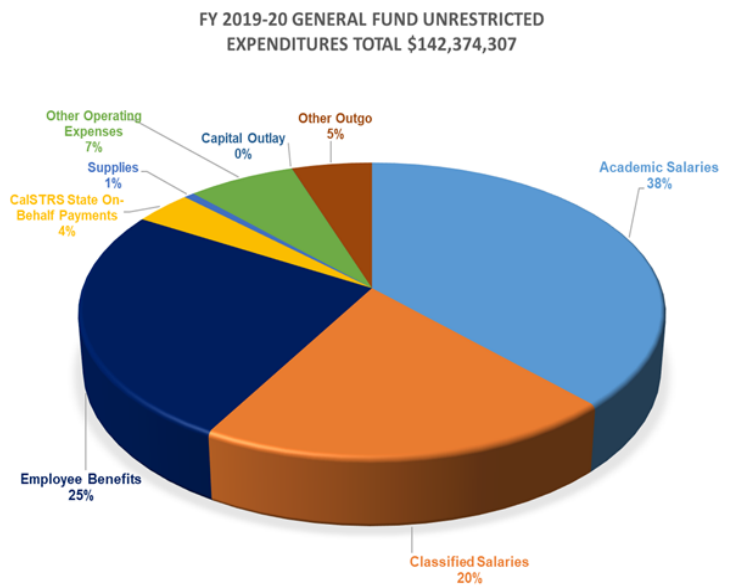
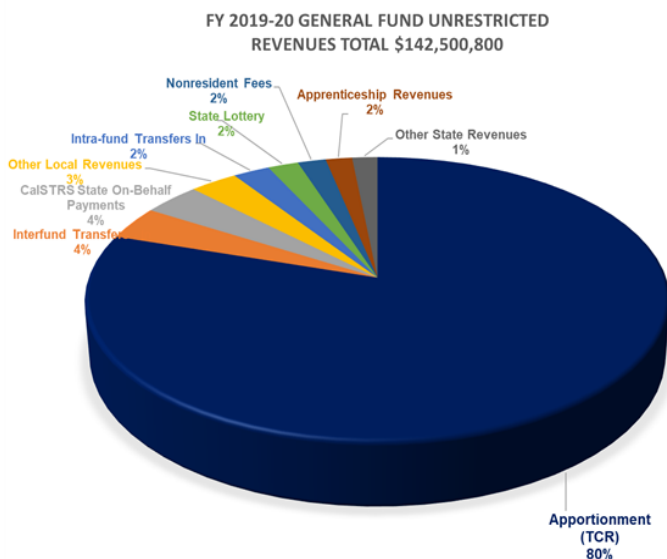


2019-20 FUND 10 GENERAL FUND

FY 2019-20 Unaudited Actuals	Unrestricted Subfund 11	Designated Subfund 11	Unrestricted Fund 11	Restricted Fund 12	General Fund Fund 10
Beginning Balance, July 1, 2019					
81 Federal	\$ -	\$ -	\$ -	\$ 213,486	\$ 213,486
86 State	-	436,511	436,511	4,278,486	4,714,997
88 Local	16,685,402	3,563,947	20,249,349	1,399,409	21,648,758
Total Beginning Balance	\$ 16,685,402	\$ 4,000,458	\$ 20,685,860	\$ 5,891,381	\$ 26,577,241
Revenues					
81 Federal	\$ -	\$ -	\$ -	\$ 6,990,694	\$ 6,990,694
86 State	22,787,566	12,204,848	34,992,414	22,389,591	57,382,005
88 Local	97,746,953	1,012,474	98,759,427	4,272,248	103,031,675
89 Other Sources-Transfers In	8,706,031	42,928	8,748,959	8,219,854	16,968,813
Total Revenues	\$ 129,240,550	\$ 13,260,250	\$ 142,500,800	\$41,872,386	\$ 184,373,186
Expenditures					
10 Academic Salaries	\$ 44,778,366	\$ 9,244,413	\$ 54,022,778	\$ 4,538,539	\$ 58,561,318
20 Classified Salaries	28,568,485	255,915	28,824,400	10,153,475	38,977,875
30 Benefits	41,356,352	92,460	41,448,812	6,331,833	47,780,645
40 Supplies	515,208	448,390	963,598	1,490,247	2,453,845
50 Other Operating	6,501,978	3,298,674	9,800,652	5,192,783	14,993,435
60 Capital Outlay	-	11,511	11,511	4,022,534	4,034,045
Expenses 10's-60's	\$ 121,720,388	\$ 13,351,363	\$ 135,071,752	\$31,729,410	\$ 166,801,162
70 Transfers Out and Other Outgo	4,973,559	2,328,996	7,302,555	10,442,454	17,745,008
Total Expenditures	\$ 126,693,947	\$ 15,680,359	\$ 142,374,307	\$42,171,864	\$ 184,546,171
Surplus (Deficit) of Revenues over Expenditures	2,546,603	(2,420,110)	126,493	(299,478)	(172,985)
Ending Fund Balance, June 30, 2020	\$ 19,232,005	\$ 1,580,348	\$ 20,812,353	\$ 5,591,903	\$ 26,404,256

FUND II GENERAL FUND UNRESTRICTED MULTI-YEAR SUMMARY

Fund 11 General Fund Unrestricted	Audited Actuals			Unaudited Actuals	Adopted Budget
Revenues, Expenditures, and Fund balance	2016-17	2017-18	2018-19	2019-20	2020-21
Revenues					
Federal	\$ -	\$ -	\$ -	\$ -	\$ -
State	27,307,905	33,460,735	38,431,524	34,992,414	31,057,299
Local	87,039,957	90,390,556	95,542,899	98,759,427	100,627,593
Other Sources	10,367,225	2,293,599	6,748,113	8,748,959	146,993
Total Revenues	\$ 124,715,087	\$ 126,144,890	\$ 140,722,536	\$ 142,500,800	\$ 131,831,885
Expenditures					
Academic Salaries	\$ 47,760,159	\$ 49,191,472	\$ 51,253,580	\$ 54,022,778	\$ 51,541,975
Classified Salaries	25,331,097	25,282,119	27,893,950	28,824,400	27,386,335
Employee Benefits	31,931,964	34,465,275	42,778,695	41,448,812	38,440,602
Supplies & Materials	892,233	633,720	1,016,723	963,598	1,174,762
Other Operating Expenses	11,172,082	8,717,941	11,344,926	9,800,652	10,721,120
Capital Outlay	31,942	241,770	33,072	11,511	195,957
Other Outgo (net)	7,594,375	7,575,903	7,606,200	7,302,555	2,035,445
Total Expenditures	\$ 124,713,851	\$ 126,108,200	\$ 141,927,146	\$ 142,374,307	\$ 131,496,196
Surplus (Deficit) of Revenue over Expenditure	1,236	36,690	(1,204,610)	126,493	335,689
Beginning Fund Balance	21,852,545	21,853,781	21,890,470	20,685,860	20,812,353
Ending Fund Balance	\$ 21,853,781	\$ 21,890,470	\$ 20,685,860	\$ 20,812,353	\$ 21,148,042
Ending Fund Balance as % of Expenditure	17.5%	17.4%	14.6%	14.6%	16.1%



2020-21 ADOPTED BUDGET



2020-21 ADOPTED BUDGET ASSUMPTIONS

FUND II GENERAL FUND UNRESTRICTED

PLANNING FACTOR	REVENUE ASSUMPTIONS								
Apportionment (TCR)	This Budget uses the District's 2020-21 Total Computational Revenue (TCR) based upon the minimum revenue provision of the Student Centered Funding Formula (SCFF), which is calculated \$115,124,684. The District is under the Hold Harmless provision, which guarantees that the District would receive its 2017-18 TCR adjusted by the 2018-19 COLA of 2.71% and the 2019-20 COLA of 3.26%, compounded.								
Deficit Factor	The 2020-21 Adopted Budget includes a 0.85% reduction to the TCR. The estimate of (\$983,066) is the District's proportional reduction to general apportionments to align with available state general fund.								
Cost-of-Living Adjustment (COLA)	No COLA funding is provided								
Growth	No enrollment growth funding is provided								
FTES Target	18,459								
Enrollment Fees	No change to the \$46 per unit; Estimated at \$8,227,314								
Property Taxes	Based on the 2020-21 Advance (September Revision); Estimated at \$87,665,265								
Education Protection Account	Based on the 2020-21 Advance (September Revision); Estimated at \$17,224,174								
Apprenticeship	Based on the 2020-21 Advance (September Revision); Certified at \$2,406,636								
Non-Resident Tuition	Non-resident tuition for FY 2020-21 was approved by the Governing Board on February 11, 2020 at \$290/unit consistent with the Statewide average rate for Nonresident tuition. The new rate is effective Fall 2020; Estimated at \$2,678,991								
Full-Time Faculty Apportionment	Based on the 2020-21 Advance (September Revision); Certified at \$850,561								
Part-Time Faculty Compensation	Based on the 2020-21 Advance (September Revision); Certified at \$383,722								
State Lottery per FTES	Lottery revenues are estimated at \$150 per FTES x 17,558 FTES at P2								
Mandated Block Grant	\$30.16 per FTES x 17,558 FTES at P2; Estimated at \$529,549								
Contract Services	Based on contractual agreement with Follett, projected at \$273,000; No vending revenue is budgeted.								
Equal Employment Opportunity	Based on the 2020-21 Advance (September Revision); Certified at \$50,000								
2% College Promise (BOG Fee Waivers Administration)	Based on the 2020-21 Advance (September Revision); Certified at \$205,136								
State CalSTRS On-Behalf Contributions	Based on prior year data; Estimated at \$5,248,956								
Other Local Revenues	Based on historical trends and department budget submittals								
Intra-fund Transfers In	Transfers to offset Intra-fund Transfers Out within Fund 11 to support certain designated projects:								
	<table> <tr> <td>F11 0811170 Commencement</td><td>\$ 40,000</td></tr> <tr> <td>F11 0811650 Transcripts Office</td><td>87,993</td></tr> <tr> <td>F11 0811212 Co-Curricular Activities</td><td>19,000</td></tr> <tr> <td>Total Intra-fund Transfers In</td><td>\$ 146,993</td></tr> </table>	F11 0811170 Commencement	\$ 40,000	F11 0811650 Transcripts Office	87,993	F11 0811212 Co-Curricular Activities	19,000	Total Intra-fund Transfers In	\$ 146,993
F11 0811170 Commencement	\$ 40,000								
F11 0811650 Transcripts Office	87,993								
F11 0811212 Co-Curricular Activities	19,000								
Total Intra-fund Transfers In	\$ 146,993								

2020-21 ADOPTED BUDGET ASSUMPTIONS

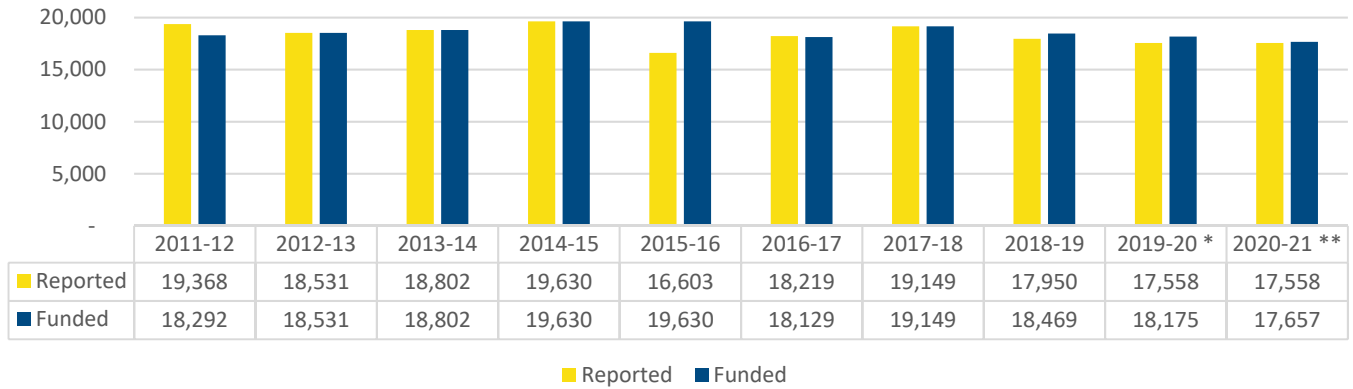
FUND II GENERAL FUND UNRESTRICTED

PLANNING FACTOR	EXPENDITURE ASSUMPTIONS																		
Salaries	Salaries include all active faculty, administrators, and classified employees, including step and column movement based on their respective bargaining agreements. The 2020-21 Adopted Budget includes 12 vacant positions totaling \$1,006,159; Additional \$527,000 has been budgeted for positions yet to be approved and prioritized for HR recruitment																		
Benefits	Benefits include health and welfare renewal costs, statutory benefits, and future retiree benefit premiums (OPEB). Rates for medical premiums vary by plan and are budgeted based upon active employee enrollment information. Medical premium rates are based on SISC renewal plans and costs as of April 2020; Medical premiums range from \$8,415 to \$26,457/year per employee. Nine months of estimated savings in the amount of (\$1,000,000) resulting from the redesign of the Health & Welfare benefit plans have been incorporated into the budget. This will be trued-up at the conclusion of open enrollment periods. Additionally, \$223,000 has been budgeted for positions yet to be approved and prioritized for HR recruitment. Statutory rates include: · CalSTRS Employer Rate: 16.15%, decreased by .95% from 2019-20 · CalPERS Employer Rate: 20.70%, increased by .98% from 2019-20 · Medicare 1.45% · Unemployment Insurance 0.05% · APPLE Retirement 2.5% · Workers Compensation 1.565% · OPEB Future Retiree Costs: \$4,676K per active contract employee · State Cal-STRS On-behalf Payment: Estimated at \$5,248,956																		
Supplies, Other Operating, and Capital Outlay	Major expenditure classifications categorized as discretionary budgets include supplies, other operating, and capital outlay. All institutional costs (e.g. utilities, insurance, contractual agreements, etc.) have been projected and budgeted accordingly.																		
Intra-fund Transfers Out	Transfers within Funds 11 and 12 to support certain designated/restricted programs: <table> <tr> <td>F12 1812070 College Police/Parking Services</td><td>\$1,471,519</td></tr> <tr> <td>F12 1812500 Wellness Center</td><td>239,029</td></tr> <tr> <td>F12 1812090 Health Services</td><td>139,304</td></tr> <tr> <td>F11 0811650 Transcripts Office</td><td>87,993</td></tr> <tr> <td>F11 0811170 Commencement</td><td>40,000</td></tr> <tr> <td>F11 0811212 Co-curricular Activities</td><td>19,000</td></tr> <tr> <td>F12 1612180 Articulation</td><td>5,000</td></tr> <tr> <td>F12 1112200 Work Study Benefits</td><td>3,600</td></tr> <tr> <td>Total Intra-fund Transfers Out</td><td>\$2,005,445</td></tr> </table>	F12 1812070 College Police/Parking Services	\$1,471,519	F12 1812500 Wellness Center	239,029	F12 1812090 Health Services	139,304	F11 0811650 Transcripts Office	87,993	F11 0811170 Commencement	40,000	F11 0811212 Co-curricular Activities	19,000	F12 1612180 Articulation	5,000	F12 1112200 Work Study Benefits	3,600	Total Intra-fund Transfers Out	\$2,005,445
F12 1812070 College Police/Parking Services	\$1,471,519																		
F12 1812500 Wellness Center	239,029																		
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F12 1612180 Articulation	5,000																		
F12 1112200 Work Study Benefits	3,600																		
Total Intra-fund Transfers Out	\$2,005,445																		
Inter-fund Transfer Out	<table> <tr> <td>Associated Students Government</td><td>\$ 30,000</td></tr> <tr> <td>Total Inter-fund Transfers Out</td><td>\$ 30,000</td></tr> </table>	Associated Students Government	\$ 30,000	Total Inter-fund Transfers Out	\$ 30,000														
Associated Students Government	\$ 30,000																		
Total Inter-fund Transfers Out	\$ 30,000																		
Governing Board Reserve	Governing Board Reserve as defined in BP 6250 is intended to protect the District against economic uncertainties. The Reserve is funded at 7% of the unrestricted expenditure budget or \$9.2 million																		
Contingency Reserve, Stability	Contingency Reserve represents funds to cover general and other unanticipated needs; Funded at \$9.2 million																		
Other Reserve	Other Reserve represents amounts transferred from vacated classified positions that are no longer budgeted for the entire fiscal year per Board actions; Funded at \$1.5 million as of September 2020																		
Contingency Holding Accounts	Contingency Holding Accounts represent funds in Designated projects; funded at \$1.2 million																		

STUDENT CENTERED FUNDING FORMULA CALCULATION

FY 2020-21 ADVANCE APPORTIONMENT REVENUE UNDER THE STUDENT CENTERED FUNDING FORMULA								
Estimated Base Allocation								
Basic Allocation	Funded		% Applicable	Funding Rate			2020-21 Revenue	
Single College District	10k > FTES < 20K		1	100%	\$ 5,394,006		\$ 5,394,006	
State Approved Center - Escondido	< 1,000 FTES		1	100%	\$ 1,348,501		1,348,501	
							\$ 6,742,507	
FTES Data and Calculations	2020-21 Reported*	3-Year Avg	2020-21 Funded					
3-Year Average Credit FTES	16,373.40	16,472.47	16,472.47	100%	\$ 4,009		\$ 66,038,132	
Incarcerated Credit FTES	15.26		15.26	100%	\$ 5,622		85,791	
Special Admit Credit FTES	584.46		584.46	100%	\$ 5,622		3,285,799	
CDCP FTES	371.66		371.66	100%	\$ 5,622		2,089,450	
Noncredit FTES	213.34		213.34	100%	\$ 3,381		721,224	
Total FTES	17,558.12		17,657.19				\$ 72,220,396	
<i>*Values from 19-20 P2 Apportionment Report were carried forward to 2020-21</i>							Total Funding From Base Allocation	\$ 78,962,903
Estimated Supplemental Allocation								
	2019-20* Headcount	2020-21 Rate					2020-21 Revenue	
AB 540 Students	5,217	\$ 948					\$ 4,945,716	
Pell Grant Recipients	671	\$ 948					\$ 636,108	
California Promise Grant Recipients	14,253	\$ 948					\$ 13,511,844	
<i>*Values from 2019-20 Apportionment Report were carried forward to 2020-21</i>							Total Funding From Supplemental Allocation	\$ 19,093,668
Estimated Student Success Allocation								
Award Type	3-Yr Average* All Students	Rate					2020-21 Revenue	
Associate Degrees for Transfer	539	\$ 2,236					\$ 1,204,459	
Associate Degrees	983	\$ 1,677					1,649,050	
Credit Certificates (18 or more units)	503	\$ 1,118					562,354	
Transfer Level Math and English	519	\$ 1,118					580,242	
Transfer to a 4-year University	1,144	\$ 838					959,522	
Completion of 9+ CTE units	3,370	\$ 559					1,883,832	
Attainment of Regional Living Wage	2,355	\$ 559					1,316,260	
Total	9,413						\$ 8,155,719	
<i>*Values from 2019-20 Apportionment Report were carried forward to 2020-21</i>								
Equity	3-Yr Avg Pell Headcount*	Pell Rate	Pell Revenue	3-Yr Avg Promise Headcount*	Promise Rate	Promise Revenue	2020-21 Revenue	
Associate Degrees for Transfer	217	\$ 846	\$ 183,300	355	\$ 564	\$ 200,408	\$ 383,708	
Associate Degrees	405	\$ 635	257,184	658	\$ 423	278,475	535,659	
Credit Certificates (18 or more units)	137	\$ 423	57,810	254	\$ 282	71,722	129,532	
Transfer Level Math and English	151	\$ 423	63,732	260	\$ 282	73,414	137,146	
Transfer to a 4-year University	390	\$ 317	123,622	636	\$ 212	134,514	258,136	
Completion of 9+ CTE units	993	\$ 212	210,020	1,778	\$ 141	250,698	460,718	
Attainment of Regional Living Wage	406	\$ 212	85,799	977	\$ 141	137,804	223,603	
Total	2,698		\$ 981,466	4,920		\$ 1,147,035	2,128,501	
Total Funding From Student Success Allocation							\$ 10,284,220	
STUDENT CENTERED FUNDING FORMULA (SCFF) Calculated Revenue for FY 2020-21							108,340,790	
FY 2020-21 Hold Harmless Protection Adjustment							\$ 6,783,894	
FY 2020-21 Total Computational Revenue							115,124,684	

FULL-TIME EQUIVALENT STUDENTS (FTES)



* FTES reported at P2 Second Principal Apportionment

** 2019-20 P2 FTES carried forward to 2020-21 Advance Apportionment Calculation

2020-2023 Strategic Enrollment Management Plan Focus, Goals, and Objectives

★ Focus Area: ACCESS

Re-evaluate locations, partnerships, and programs to increase completions and decrease equity gaps

Maintain a stable FTES College-wide

Expand Concurrent/Dual Enrollment programs

Expand Distance Education programs and offerings

Partner with local business and industry to provide service and internship opportunities for students

Increase international student enrollment and education partnerships

Raise the College profile through strategic marketing, outreach, and communications

Develop and implement integrated marketing, outreach, and communication plans connected to targeted student groups

Develop and implement integrated technology tools that support the marketing, outreach, and communication plans

Simplify enrollment and registration processes

Develop and implement technology-based solutions to simplify student application, registration, and enrollment for classes

Examine and modify registration processes and timelines to accommodate student needs more effectively

Streamline and improve financial aid services to ensure students receive timely access and support

★ Focus Area: RETENTION AND COMPLETION

Improve student success, retention, and timely completion

Create a retention and completion plan

Establish Career Continuum

Establish Credit for Prior Learning

Implement AB 705

Utilize systems and/or technology tools to operationalize retention and completion plans

★ Focus Area: CONTINUED COMMUNITY INVOLVEMENT

Strengthen Palomar's presence in the community

Develop short-term and long-term community engagement activities to reinforce the presence of Palomar's campus and centers

Develop a seamless pathway for K-16 partnerships to create an educational pathway for our community

Develop structure to facilitate K-16 partnerships

Strengthen job placements in our community

★ Focus Area: IMPROVED INFRASTRUCTURE AND FISCAL STABILITY

Ensure enrollment management plan that supports fiscal stability

Align expenditure plans associated with enrollment management with revenue projections

Implement models that integrate enrollment forecasting, scheduling, and budget

Evaluate facilities utilization across the district to ensure efficient and effective use of classrooms

Implement approaches that facilitate the use of data to make informed decisions

Conduct Community College Survey of Student Engagement as part of the ongoing environmental scan of the College's community

Develop a report (scorecard) to track progress on enrollments, persistence, and completion in a simple-to-use format

Develop and align facilities to meet the needs of students and our community

Ensure new facilities provide for student needs

Implement universal design principles in facilities projects

GENERAL FUND UNRESTRICTED

2019-20 UNAUDITED ACTUALS vs 2020-21 ADOPTED BUDGET

FUND 11 GENERAL FUND UNRESTRICTED	2019-20		2020-21	
	Unaudited Actuals		Adopted Budget	
Revenues				
A. Total Computational Revenue				
State General Apportionment	13,620,226		2,007,931	
Deficit Factor	(1,093,864)		(983,066)	
Property Taxes	83,987,747		87,665,265	
Education Protection Account	9,302,031		17,224,174	
Enrollment Fee	8,214,680		8,227,314	
Total Computational Revenue	114,030,820	80%	114,141,618	87%
B. Current Revenues				
Apprenticeship Revenues	2,412,012		2,406,636	
State Lottery	2,793,659		2,633,700	
CalSTRS State On-Behalf Payments	5,248,956		5,248,956	
Other State Revenues	2,309,872		2,018,968	
Nonresident Fees	2,573,202		2,678,991	
Other Local Revenues	4,383,320		2,556,023	
Other Financing Sources: Intra-fund Transfers In	3,356,878		146,993	
Current Revenues	23,077,899	16%	17,690,267	13%
C. Other Financing Sources: Interfund Transfers-In				
Other Financing Sources: Interfund Transfers - In	5,392,081		-	
Inter-fund Transfers In	5,392,081	4%	-	0%
Total Unrestricted Fund Revenues (A + B + C)	142,500,800	100%	131,831,885	100%
Expenditures				
D. Current Expenditures				
1000 Academic Salaries	54,022,778	38%	51,541,975	39%
2000 Classified Salaries	28,824,400	20%	27,386,335	21%
3000 Employee Benefits	36,199,856	25%	33,191,646	25%
3000 CalSTRS State On-Behalf Payments	5,248,956	4%	5,248,956	4%
4000 Supplies	963,598	1%	1,174,762	1%
5000 Other Operating Expenses	9,800,652	7%	10,721,120	8%
6000 Capital Outlay	11,511	0%	195,957	0%
7000 Other Outgo: Intra-fund Transfers Out	4,606,024	3%	2,005,445	2%
Current Expenditures	139,677,776	98%	131,466,196	100%
E. Other Outgo: Interfund Transfers-Out				
Contributions to Fund 71 ASG	30,000		30,000	
Contributions to Fund 69 OPEB	2,666,531		-	
Interfund Transfers Out	2,696,531	2%	30,000	0%
Total Unrestricted Fund Expenditures (D + E)	142,374,307	100%	131,496,196	100%
F. Surplus (Deficit) In Fund Balance	126,493		335,689	
2019-20 ADOPTED BUDGET FUND BALANCE				
Beginning Fund Balance, July 1	20,685,860		20,812,353	
Projected Ending Fund Balance, June 30	20,812,353		21,148,042	
COMPONENTS OF THE ENDING FUND BALANCE				
7% Board Reserve			9,201,234	
Other Reserve			1,498,802	
Contingency Reserve, Stability			9,240,874	
Designated Funds Contingency Holding Account			1,207,132	
Projected Ending Fund Balance, June 30			21,148,042	

GENERAL FUND UNRESTRICTED

MULTI-YEAR BUDGET PROJECTIONS

Fund 11 Revenues, Expenditures, and Fund Balance	2020-21	2021-22	2022-23	2023-24	2024-25
Revenues					
SCFF (Apportionment, EPA, Property Taxes, Enrollment Fees)	115,124,684	115,124,684	115,700,308	116,277,372	116,857,322
Deficit	(983,066)				
Net SCFF (Total Computational Revenue)	114,141,618	115,124,684	115,700,308	116,277,372	116,857,322
State/Local	17,543,274	18,601,151	18,771,031	19,216,359	19,429,440
Transfers	146,993	146,993	146,993	146,993	146,993
Total Revenues	131,831,885	133,872,828	134,618,332	135,640,724	136,433,755
Expenditures					
Salaries	78,928,310	79,263,093	79,904,232	77,818,449	76,739,142
Benefits	38,440,602	40,773,891	42,502,346	43,470,679	44,408,211
Supplies, Other	12,091,839	12,011,839	13,501,839	13,591,839	14,081,839
Other Outgo	2,035,445	1,785,445	2,785,445	3,285,445	3,285,445
Total Expenditures	131,496,196	133,834,268	138,693,862	138,166,412	138,514,637
Surplus/Deficit before reductions	335,689	38,560	(4,075,530)	(2,525,687)	(2,080,882)
REDUCTIONS NEEDED	-	-	(4,100,000)	(2,600,000)	(2,100,000)
Surplus	335,689	38,560	24,470	74,313	19,118
Beginning Fund Balance	20,812,353	21,148,042	21,186,602	21,211,072	21,285,385
Ending Fund Balance	21,148,042	21,186,602	21,211,072	21,285,385	21,304,503
% Fund Balance over expenditures	16.1%	15.8%	15.3%	15.4%	15.4%

ASSUMPTIONS

BASIC AID Status expected by 2024-25 (5.63% annual Property Taxes increase based on 20 year average San Diego County AV growth)

Property Tax, Enrollment Fees	95,892,579	100,828,133	106,041,560	111,548,502	117,365,484
REVENUES					
SCFF Hold Harmless	6,783,893	5,200,827	2,776,702	-	-
(a) SCFF Revenue Shortfall/Deficit	(983,066)	983,066	-	-	-
ON-GOING					
(b) COLA	-	-	287,812	288,532	289,975
	0.00%	0.00%	0.25%	0.25%	0.50%
(c) Growth	-	-	287,812	288,532	289,975
	0.00%	0.00%	0.25%	0.25%	0.50%
(d) Progress on SCFF goals	700,000	600,000	500,000	350,000	-
(e) Center status FB			1,348,501	1,351,872	1,358,631
(f) Center status RB				1,351,872	1,358,631
(g) Fallbrook signage		200,000	250,000	300,000	-
(h) Longer-term rentals (TTIP South, CSUSM, SDSU, ASU etc.)		100,000			
(i) Non-Resident Fees	(900,000)	(250,000)	(125,000)	100,000	200,000
(J) CARES Act					
(k) Prop 15	-	-	-	-	-
EXPENDITURES					
(a) Vacancies/Replacements/Re-org	750,000	300,000	100,000	100,000	100,000
(b) Reductions - Re-org/hourly					
(c) Faculty FON obligation					
(d) Retirements/		(750,000)	(250,000)	(250,000)	(250,000)
(e) Step & Column	-	784,783	791,138.80	797,550	804,026
	1%	1%	1%	1%	1%
(f) Health & Welfare	(1,000,000)	778,676	817,610	858,490	901,415
		5%	5%	5%	5%
(g) PERS	-	624,300	814,674	279,949	85,677
	20.70%	22.84%	25.50%	26.20%	26.20%
(h) STRS	-	(77,564)	51,291	1,151,232	59,189
	16.15%	16.00%	16.00%	18.10%	18.10%
(i) STRS on behalf	5,248,956	(78,019)	32,057	32,378	-
(j) PERS on behalf	-	1,085,897	12,823	12,951	13,081
(k) Deferrals & Interest cost for borrowing	-	110,000	55,000	-	-
(l) Issuance Costs for borrowing	-	50,000	25,000	-	-
(m) Energy increases/decreases	-	-	-	-	-
(n) Election costs	240,000	(240,000)	160,000	(160,000)	240,000
(o) Increases/decreases in discretionary accounts	-	-	500,000	250,000	250,000
(p) Fund 69 OPEB repayment	-	-	750,000	-	-
(q) Fund 69 OPEB contribution				500,000	
(r) CARES Act	(750,000)	(250,000)	250,000	-	-

BUDGET TABLES



2020-21 ADOPTED BUDGET

EXECUTIVE SUMMARY

The Palomar Community College District's 2020-21 Adopted Budget of \$600,680,529 consist of the following major budgets:

Fund	Fund Description	2019-20 Adopted Budget	2020-21 Adopted Budget
General Fund			
11	General Fund Unrestricted (including Designated)	163,348,843	152,644,238
12	General Fund Restricted	51,144,425	55,091,455
10	Total General Fund	214,493,268	207,735,693
Other Funds			
22	Prop M Bond Interest & Redemption Fund Series A	14,520,379	13,850,009
23	Prop M Bond Interest & Redemption Fund Series B	13,217,494	12,695,603
24	Prop M Bond Interest & Redemption Fund Series C	15,874,844	17,123,751
25	Prop M Bond Interest & Redemption Fund Series D	11,002,895	9,742,247
29	Other Debt Service Fund	105,245,622	102,807,350
33	Child Development Fund	2,217,974	2,413,217
41	Capital Outlay Projects Fund	19,431,655	17,834,092
42	Prop M Bond Construction Fund	183,055,017	166,217,572
43	Energy Conservation Fund	1,104,905	681,015
69	Other Post-Employment Benefits Fund	22,914,670	16,269,694
71	Associated Students Trust Fund	202,712	222,825
72	Student Representation Fee Trust Fund	397,637	500,953
73	Student Center Fee Fund	301,658	245,224
74	Student Financial Aid Trust Fund	20,004,242	23,123,249
75	Scholarship Loan and Trust Fund	2,130,911	825,133
79	Other Trust Funds	9,089,273	8,392,902
	Total Other Funds	420,711,888	392,944,836
	Total Budget For All Funds	635,205,156	600,680,529

2020-21 ADOPTED BUDGET

GENERAL FUND

2020-21 ADOPTED BUDGET	Unrestricted Subfund 11	Designated Subfund 11	Subtotal Unrestricted Fund 11	Restricted Fund 12	Total General Fund 10
Beginning Balance, July 1, 2020					
819999 Federal	-	-	-	231,352	231,352
869999 State	-	163,480	163,480	4,454,166	4,617,646
889999 Local	19,230,002	1,418,871	20,648,873	904,817	21,553,690
Total Beginning Balance	19,230,002	1,582,351	20,812,353	5,590,335	26,402,688
Revenues					
81's Federal	-	-	-	11,645,056	11,645,056
86's State	11,149,425	19,907,874	31,057,299	25,758,402	56,815,701
88's Local	99,972,570	655,023	100,627,593	3,452,812	104,080,405
89's Other Sources-Transfers In	-	146,993	146,993	8,644,850	8,791,843
Total Current Revenues	111,121,995	20,709,890	131,831,885	49,501,120	181,333,005
Total Revenue Budget	130,351,997	22,292,241	152,644,238	55,091,455	207,735,693
Expenses					
10's Academic Salaries	34,311,551	17,230,424	51,541,975	3,846,382	55,388,357
20's Classified Salaries	27,139,122	247,213	27,386,335	10,299,867	37,686,202
30's Benefits	38,351,959	88,643	38,440,602	6,150,884	44,591,486
40's Supplies	537,083	637,679	1,174,762	2,447,842	3,622,604
50's Other Operating	7,648,972	3,072,148	10,721,120	6,647,630	17,368,750
60's Capital Outlay	185,649	10,308	195,957	2,155,260	2,351,217
Expenses 1000's-6000's	108,174,336	21,286,415	129,460,751	31,547,865	161,008,616
70's Transfers Out and Other Outgo	2,035,445	-	2,035,445	9,605,484	11,640,929
Total Current Expenditures	110,209,781	21,286,415	131,496,196	41,153,349	172,649,545
Total Reserves/Fund Balance	20,142,216	1,005,826	21,148,042	13,938,106	35,086,148
Total Expenditure Budget	130,351,997	22,292,241	152,644,238	55,091,455	207,735,693

2020-21 ADOPTED BUDGET

DEBT SERVICE FUNDS

2020-21 ADOPTED BUDGET	Bond Series A Debt Service 22	Bond Series B Debt Service 23	Bond Series C Debt Service 24	Bond Series D Debt Service 25	Lease Rev Debt Service 29
Beginning Balance, July 1, 2020					
819999 Federal	-	-	-	-	-
869999 State	-	-	-	-	-
889999 Local	4,398,409	5,849,401	6,732,751	3,657,247	102,603,250
Total Beginning Balance	4,398,409	5,849,401	6,732,751	3,657,247	102,603,250
Revenues					
81's Federal	-	989,202	-	-	-
86's State	-	-	-	-	-
88's Local	9,451,600	5,857,000	10,391,000	6,085,000	-
89's Other Sources-Transfers In	-	-	-	-	204,100
Total Current Revenues	9,451,600	6,846,202	10,391,000	6,085,000	204,100
Total Revenue Budget	13,850,009	12,695,603	17,123,751	9,742,247	102,807,350
Expenses					
10's Academic Salaries	-	-	-	-	-
20's Classified Salaries	-	-	-	-	-
30's Benefits	-	-	-	-	-
40's Supplies	-	-	-	-	-
50's Other Operating	1,500	3,000	1,500	1,500	-
60's Capital Outlay	-	-	-	-	-
Expenses 1000's-6000's	1,500	3,000	1,500	1,500	-
70's Transfers Out and Other Outgo	10,230,600	10,005,190	10,223,000	6,033,675	204,100
Total Current Expenditures	10,232,100	10,008,190	10,224,500	6,035,175	204,100
Total Reserves/Fund Balance	3,617,909	2,687,413	6,899,251	3,707,072	102,603,250
Total Expenditure Budget	13,850,009	12,695,603	17,123,751	9,742,247	102,807,350

2020-21 ADOPTED BUDGET

SPECIAL REVENUE/ CAPITAL PROJECTS FUNDS

2020-21 ADOPTED BUDGET		Child DeV 33	Cap Outlay Project Fund 41	Prop M GO Bond 42	Energy Consrvt'n 43
Beginning Balance, July 1, 2020					
819999	Federal	-	-	-	
869999	State	21,324	158,282	-	
889999	Local	519,518	11,859,770	166,217,572	
Total Beginning Balance		540,842	12,018,052	166,217,572	-
Revenues					
81's	Federal	55,000	-	-	-
86's	State	672,375	-	-	-
88's	Local	1,145,000	3,389,000	-	681,015
89's	Other Sources-Transfers In	-	2,427,040	-	-
Total Current Revenues		1,872,375	5,816,040	-	681,015
Total Revenue Budget		2,413,217	17,834,092	166,217,572	681,015
Expenses					
10's	Academic Salaries	1,010,235	-	-	-
20's	Classified Salaries	280,500	-	375,019	-
30's	Benefits	500,959	-	264,798	-
40's	Supplies	93,000	66,000	-	-
50's	Other Operating	21,000	1,743,793	165,577,755	681,015
60's	Capital Outlay	-	2,090,365	-	-
	Expenses 1000's-6000's	1,905,694	3,900,158	166,217,572	681,015
70's	Transfers Out and Other Outgo		2,427,040	-	-
Total Current Expenditures		1,905,694	6,327,198	166,217,572	681,015
Total Reserves/Fund Balance		507,523	11,506,894	-	-
Total Expenditure Budget		2,413,217	17,834,092	166,217,572	681,015

2020-21 ADOPTED BUDGET

STUDENT TRUST FUNDS

2020-21 ADOPTED BUDGET	Assoc. Student Gov 71	Student Rep Fee 72	Student Body Center Fee 73	Student Fin Aid 74	Scholarship & Loan Trust 75	Other Trust Fund 79
Beginning Balance, July 1, 2020						
819999 Federal	-	-	-	4,086	-	-
869999 State	-	-	-	-	-	-
889999 Local	180,925	412,279	76,809	-	149,633	7,392,902
Total Beginning Balance	180,925	412,279	76,809	4,086	149,633	7,392,902
Revenues						
81's Federal	-	-	-	20,879,792	-	-
86's State	-	-	-	2,237,176	-	-
88's Local	7,900	88,674	168,415	2,195	675,500	-
89's Other Sources-Transfers In	34,000	-	-	-	-	1,000,000
Total Current Revenues	41,900	88,674	168,415	23,119,163	675,500	1,000,000
Total Revenue Budget	222,825	500,953	245,224	23,123,249	825,133	8,392,902
Expenses						
10's Academic Salaries	-	-	-	-	-	-
20's Classified Salaries	-	-	-	-	-	-
30's Benefits	-	-	-	-	-	-
40's Supplies	148,940	-	6,300	3,286	-	-
50's Other Operating	72,385	34,000	18,000	2,195	-	-
60's Capital Outlay	-	-	16,824	-	-	-
Expenses 1000's-6000's	221,325	34,000	41,124	5,481	-	-
70's Transfers Out and Other Outgo	1,500	-	204,100	23,117,768	825,133	-
Total Current Expenditures	222,825	34,000	245,224	23,123,249	825,133	-
Total Reserves/Fund Balance	-	466,953	-	-	-	8,392,902
Total Expenditure Budget	222,825	500,953	245,224	23,123,249	825,133	8,392,902

2020-21 ADOPTED BUDGET

OTHER POST EMPLOYMENT (OPEB)/

OTHER TRUST FUNDS

2020-21 ADOPTED BUDGET	OPEB Fund 69	Other Trust Fund 79
Beginning Balance, July 1, 2020		
819999 Federal	-	-
869999 State	-	-
889999 Local	12,753,225	7,392,902
Total Beginning Balance	12,753,225	7,392,902
Revenues		
81's Federal	-	-
86's State	-	-
88's Local	3,516,469	-
89's Other Sources-Transfers In	-	1,000,000
Total Current Revenues	3,516,469	1,000,000
Total Revenue Budget	16,269,694	8,392,902
Expenses		
10's Academic Salaries	-	-
20's Classified Salaries	-	-
30's Benefits	6,190,337	-
40's Supplies	-	-
50's Other Operating	-	-
60's Capital Outlay	-	-
Expenses 1000's-6000's	6,190,337	-
70's Transfers Out and Other Outgo	1,000,000	-
Total Current Expenditures	7,190,337	-
Total Reserves/Fund Balance	9,079,357	8,392,902
Total Expenditure Budget	16,269,694	8,392,902

2020-21 ADOPTED BUDGET

SUMMARY OF ALL FUNDS

2020-21 ADOPTED BUDGET	Unrestricted Subfund 11	Designated Subfund 11	Subtotal Unrestricted Fund 11	Restricted Fund 12	Total General Fund 10	Bond Series A Debt Service 22	Bond Series B Debt Service 23	Bond Series C Debt Service 24	Bond Series D Debt Service 25	Lease Rev Debt Service 29	Child DeV 33
Beginning Balance, July 1, 2020											
819999 Federal	-	-	-	231,352	231,352	-	-	-	-	-	-
869999 State	-	163,480	163,480	4,454,166	4,617,646	-	-	-	-	-	21,324
889999 Local	19,230,002	1,418,871	20,648,873	904,817	21,553,690	4,398,409	5,849,401	6,732,751	3,657,247	102,603,250	519,518
Total Beginning Balance	19,230,002	1,582,351	20,812,353	5,590,335	26,402,688	4,398,409	5,849,401	6,732,751	3,657,247	102,603,250	540,842
Revenues											
81's Federal	-	-	-	11,645,056	11,645,056	-	989,202	-	-	-	55,000
86's State	11,149,425	19,907,874	31,057,299	25,758,402	56,815,701	-	-	-	-	-	672,375
88's Local	99,972,570	655,023	100,627,593	3,452,812	104,080,405	9,451,600	5,857,000	10,391,000	6,085,000	-	1,145,000
89's Other Sources-Transfers In	-	146,993	146,993	8,644,850	8,791,843	-	-	-	-	204,100	-
Total Current Revenues	111,121,995	20,709,890	131,831,885	49,501,120	181,333,005	9,451,600	6,846,202	10,391,000	6,085,000	204,100	1,872,375
Total Revenue Budget	130,351,997	22,292,241	152,644,238	55,091,455	207,735,693	13,850,009	12,695,603	17,123,751	9,742,247	102,807,350	2,413,217
Expenses											
10's Academic Salaries	34,311,551	17,230,424	51,541,975	3,846,382	55,388,357	-	-	-	-	-	1,010,235
20's Classified Salaries	27,139,122	247,213	27,386,335	10,299,867	37,686,202	-	-	-	-	-	280,500
30's Benefits	38,351,959	88,643	38,440,602	6,150,884	44,591,486	-	-	-	-	-	500,959
40's Supplies	537,083	637,679	1,174,762	2,447,842	3,622,604	-	-	-	-	-	93,000
50's Other Operating	7,648,972	3,072,148	10,721,120	6,647,630	17,368,750	1,500	3,000	1,500	1,500	-	21,000
60's Capital Outlay	185,649	10,308	195,957	2,155,260	2,351,217	-	-	-	-	-	-
Expenses 1000's-6000's	108,174,336	21,286,415	129,460,751	31,547,865	161,008,616	1,500	3,000	1,500	1,500	-	1,905,694
70's Transfers Out and Other Outgo	2,035,445	-	2,035,445	9,605,484	11,640,929	10,230,600	10,005,190	10,223,000	6,033,675	204,100	-
Total Current Expenditures	110,209,781	21,286,415	131,496,196	41,153,349	172,649,545	10,232,100	10,008,190	10,224,500	6,035,175	204,100	1,905,694
Total Reserves/Fund Balance	20,142,216	1,005,826	21,148,042	13,938,106	35,086,148	3,617,909	2,687,413	6,899,251	3,707,072	102,603,250	507,523
Total Expenditure Budget	130,351,997	22,292,241	152,644,238	55,091,455	207,735,693	13,850,009	12,695,603	17,123,751	9,742,247	102,807,350	2,413,217

2020-21 ADOPTED BUDGET	Cap Outlay Project Fund 41	Prop M GO Bond 42	Energy Conservtn 43	OPEB Fund 69	Assoc. Student Gov 71	Student Rep Fee 72	Student Body Center Fee 73	Student Fin Aid 74	Scholarship & Loan Trust 75	Other Trust Fund 79	2020-21 Projected Ending Balance
Beginning Balance, July 1, 2020											
819999 Federal	-	-	-	-	-	-	-	4,086	-	-	235,438
869999 State	158,282	-	-	-	-	-	-	-	-	-	4,797,252
889999 Local	11,859,770	166,217,572	-	12,753,225	180,925	412,279	76,809	-	149,633	7,392,902	344,357,381
Total Beginning Balance	12,018,052	166,217,572	-	12,753,225	180,925	412,279	76,809	4,086	149,633	7,392,902	349,390,071
Revenues											
81's Federal	-	-	-	-	-	-	-	20,879,792	-	-	33,569,050
86's State	-	-	-	-	-	-	-	2,237,176	-	-	59,725,252
88's Local	3,389,000	-	681,015	3,516,469	7,900	88,674	168,415	2,195	675,500	-	145,539,173
89's Other Sources-Transfers In	2,427,040	-	-	-	34,000	-	-	-	-	1,000,000	12,456,983
Total Current Revenues	5,816,040	-	681,015	3,516,469	41,900	88,674	168,415	23,119,163	675,500	1,000,000	251,290,458
Total Revenue Budget	17,834,092	166,217,572	681,015	16,269,694	222,825	500,953	245,224	23,123,249	825,133	8,392,902	600,680,529
Expenses											
10's Academic Salaries	-	-	-	-	-	-	-	-	-	-	56,398,592
20's Classified Salaries	-	375,019	-	-	-	-	-	-	-	-	38,341,721
30's Benefits	-	264,798	-	6,190,337	-	-	-	-	-	-	51,547,580
40's Supplies	66,000	-	-	-	148,940	-	6,300	3,286	-	-	3,940,130
50's Other Operating	1,743,793	165,577,755	681,015	-	72,385	34,000	18,000	2,195	-	-	185,526,393
60's Capital Outlay	2,090,365	-	-	-	-	-	16,824	-	-	-	4,458,406
Expenses 1000's-6000's	3,900,158	166,217,572	681,015	6,190,337	221,325	34,000	41,124	5,481	-	-	340,212,822
70's Transfers Out and Other Outgo	2,427,040	-	-	1,000,000	1,500	-	204,100	23,117,768	825,133	-	75,913,035
Total Current Expenditures	6,327,198	166,217,572	681,015	7,190,337	222,825	34,000	245,224	23,123,249	825,133	-	416,125,857
Total Reserves/Fund Balance	11,506,894	-	-	9,079,357	-	466,953	-	-	-	8,392,902	184,554,672
Total Expenditure Budget	17,834,092	166,217,572	681,015	16,269,694	222,825	500,953	245,224	23,123,249	825,133	8,392,902	600,680,529

FUND 10 GENERAL FUND

UNRESTRICTED, DESIGNATED, RESTRICTED COMBINED



		Palomar College		
		BUDGET REPORT		
		Comparing Fiscal Years		
		2020 and 2021		
		FUND 10		
		COMBINED FUNDS 11 AND 12		Run Oct 01, 2020
		FY 2019-2020	FY 2019-2020	FY 2020-2021
		Budget	Expended/Received	Budget
			Year to Date	
Account	Description			
111000	INSTRUCTIONAL SAL, CONTRACT	-	26,734,212.80	-
111010	INSTRUCTIONAL SALARY, CONTRACT	27,113,110.28	-	24,170,777.00
119010	ACADEMIC SALARIES, VACANT	-	-	347,000.00
11's	Instr Salaries - Contract	27,113,110.28	26,734,212.80	24,517,777.00
121000	ED ADMINISTRATOR, CONTRACT	-	753,902.54	-
121010	ED ADMINISTRATOR, CONTRACT	753,904.00	-	812,073.00
121100	SUPRT/PRESIDENT, CONTRACT	-	932,832.38	-
121110	SUPRT/PRESIDENT, CONTRACT	932,833.00	-	252,721.00
121200	EXECUTIVE EXPENSE ALLOWNC	-	3,579.23	-
121210	EXECUTIVE EXPENSE ALLOWANCE	3,580.00	-	12,000.00
122100	COUNSELORS, CONTRACT	-	3,252,199.50	-
122110	COUNSELORS, CONTRACT	3,477,267.80	-	3,268,789.00
123100	DEAN, ACADEMIC CONTRACT	-	923,331.10	-
123110	DEAN, ACADEMIC CONTRACT	923,335.00	-	958,111.00
123200	DEPARTMENT CHAIR, CONTRACT	-	2,244,157.02	-
123210	DEPARTMENT CHAIR, CONTRACT	2,244,434.54	-	2,123,704.00
123400	DIRECTR/COORDINAT, ACA CONT	-	840,264.37	-
123410	DIRECTOR/COORDINATOR, ACA CONT	1,064,859.00	-	814,360.00
123500	PALOMAR FACULTY FEDERATION	-	109,322.09	-
123510	PALOMAR FACULTY FEDERATION	134,473.00	-	91,756.00
123600	DIRECTOR/COORDINATOR, AA CONT	-	1,919,919.24	-
123610	DIRECTOR/COORDINATOR, AA CONT	1,987,415.00	-	1,924,502.00
125000	LIBRARIANS, CONTRACT	-	842,101.60	-
125010	LIBRARIANS, CONTRACT	842,103.00	-	863,489.00
12's	Non-Instr Salaries - Contract	12,364,204.34	11,821,609.07	11,121,505.00
130010	INSTR SALARIES - OTHER	18,510,176.63	-	16,735,468.00
131100	ASSIGN TIME HRLY REPLACEMT	-	1,083,952.57	-
133100	INSTRUCTIONL ACADEMIC, HRLY	-	10,042,328.90	-
133200	INST ACA HOURLY SUBSTITUTE	-	182,962.76	-
133300	INSTR ACADEMIC, HRLY SUMMR	-	1,447,219.05	-
135200	OVERLOAD, ASSIGNTM RE HRLY	-	301.08	-
135300	OVERLOAD, CONTRACT INSTRUCT	-	2,169,541.74	-
135600	OVERLOAD, SUBSTITUTE HRLY	-	33,675.04	-
135700	OVERLOAD, SUMMER ACA HRLY	-	1,034,114.34	-
136200	REPLACE SABBATICL, ACAHRLY	-	231,186.60	-
136400	LOADBANK REPL, ADJUNCT	-	92,673.42	-
138100	STIPEND, CONTRACT INSTRUCT	-	26,560.71	-
138200	STIPEND, HOURLY ACADEMIC	-	179,918.95	-
139000	INSTRUCTIONAL SALARY, OTHER	-	536,846.56	-
139100	INSTRCTNL SAL, CANCELLED CLASS	-	61,783.76	-
13's	Instr Salaries - Other	18,510,176.63	17,123,065.48	16,735,468.00
140010	NON-INSTR SALARIES - OTHER	3,508,317.37	-	3,013,607.00
141100	COUNSELOR, HOURLY	-	676,824.43	-
143100	LIBRARIANS, HOURLY	-	229,213.85	-
144100	NON-INSTRUCT ACADEMIC, HRLY	-	1,447,674.81	-
145100	OVERLOAD, SUMMER NON-INST	-	209,843.87	-
146600	REPLC COUNSLR SUMMR HRLY	-	213,520.35	-
148000	NONINSTR ACA HOURLY, OTHER	-	105,352.90	-
14's	Non-Instr Salaries - Other	3,508,317.37	2,882,430.21	3,013,607.00
	Academic Salaries Subtotal	61,495,808.62	58,561,317.55	55,388,357.00
211000	EXCUTIVE ADMIN SUPPORT, CAST	-	629,154.06	-
211010	EXCUTIVE ADMIN SUPPORT, CAST	654,606.00	-	475,149.00
212100	SUPERVISOR, CAST	-	2,690,099.52	-
212110	SUPERVISOR, CAST	3,122,350.00	-	2,563,060.00
212200	CLASSIFIED REGULAR SALARY	-	24,782,146.28	-
212210	CLASSIFIED REGULAR SALARY	25,594,500.36	-	23,813,344.00
212300	CLASSIFIED HEALTH PROFESSL	-	220,284.83	-
212310	CLASSIFIED HEALTH PROFESSIONAL	239,745.00	-	201,710.00
212400	GOVERNING BOARD	-	32,640.00	-
212410	GOVERNING BOARD	32,640.00	-	32,640.00
212600	NON-INSTRUCTNL ADMINISTRATORS	-	4,274,094.17	-

		Palomar College		
		BUDGET REPORT		
		Comparing Fiscal Years		
		2020 and 2021		
		FUND 10		
	COMBINED FUNDS 11 AND 12			Run Oct 01, 2020
		FY 2019-2020	FY 2019-2020	FY 2020-2021
		Budget	Expended/Received	Budget
			Year to Date	
Account	Description			
212610	NON-INSTRUCTNL ADMINISTRATORS	4,903,645.53	-	4,810,810.00
219010	CLASSIFIED SALARIES, VACANT	-	-	180,000.00
21's	Non-Instr Salaries - Reg	34,547,486.89	32,628,418.86	32,076,713.00
221000	INST AIDE CONTRACT,DIRECT INST	-	1,239,770.26	-
221010	INST AIDE CONTRACT,DIRECT INST	1,239,779.00	-	946,726.00
222000	INST AIDE CONTRACT, NOT DIRECT	-	706,916.76	-
222010	INST AIDE CONTRACT, NOT DIRECT	755,434.00	-	718,563.00
22's	Instr Aides - Reg	1,995,213.00	1,946,687.02	1,665,289.00
230010	NON ACADEMIC SALARIES - OTHER	5,557,155.85	-	3,476,046.00
231100	HOURLY CLASSIFIED, TEMP	-	2,601,459.48	-
231200	HOURLY INTERPRETERS	-	405.01	-
231300	HOURLY TUTORS	-	334,605.70	-
231400	HRLY ADMINISTRATOR NON INST	-	1,521.24	-
231500	HRLY HEALTH PROFESSIONAL	-	100,251.00	-
232100	OVERTIME CLASSIFID SALARIED	-	200,785.69	-
232200	OVERTIME SUPERVISR SALRIED	-	9,337.40	-
234100	SERVICE PROVIDER CLASSIFIED	-	3,000.00	-
235100	STUDENT EMPLOYEE	-	173,290.95	-
235200	STUDENT TUTORS	-	42,589.04	-
235400	STUDENT WORK STUDY	-	493,023.52	-
23's	Non-Academic Salaries - Other	5,557,155.85	3,960,269.03	3,476,046.00
240010	INSTR AIDES - OTHER	582,478.00	-	468,154.00
241100	HRLY INSTR AIDE,DIRECT INSTR	-	404,807.40	-
242100	HRLY INSTAIDE,NOT DIRECTINST	-	34,838.00	-
245100	STUDENT INSTR AIDE, DIRECT	-	2,854.50	-
24's	Instr Aides - Other	582,478.00	442,499.90	468,154.00
	Non Acad Salaries Subtotal	42,682,333.74	38,977,874.81	37,686,202.00
310010	STRS	14,166,030.13	-	13,103,975.00
311101	STRS ACADEMIC INSTRUCTORS	-	6,116,408.80	-
311201	STRS EDUCATIONAL ADMIN/SUP	-	314,637.51	-
311301	STRS OTHERACA NONINSTRUCT	-	1,581,572.95	-
312102	STRS CLASSIFIED	-	(125.74)	-
312202	STRS NON-INSTR ADMIN/SUPR	-	62,654.36	-
314101	STRS, ON-BEHALF, INSTR	-	4,300,242.26	-
314102	STRS, ON-BEHALF, NONINSTR	-	1,380,475.32	-
31's	STRS	14,166,030.13	13,755,865.46	13,103,975.00
320010	PERS	7,696,810.13	-	7,391,492.00
321101	PERS ACADEMIC INSTRUCTORS	-	184,842.31	-
321201	PERS EDUCATIONAL ADMIN/SUP	-	294,198.86	-
321301	PERS OTHERACA NONINSTRUCT	-	61,414.72	-
322102	PERS CLASSIFIED	-	5,045,238.10	-
322202	PERS NON-INSTR ADMIN/SUPR	-	1,407,719.49	-
322302	PERS INSTR AIDE DIRECT INSTR	-	233,967.64	-
322402	PERS INST AIDE NOTDIRECT INS	-	134,609.61	-
32's	PERS	7,696,810.13	7,361,990.73	7,391,492.00
330010	FICA & MEDICARE (OASDI)	3,910,211.37	-	3,631,275.00
331101	FICA ACADEMIC INSTRUCTORS	-	85,355.16	-
331201	FICA EDUCATIONAL ADMIN/SUP	-	121,885.37	-
331301	FICA OTHERACA NONINSTRUCT	-	22,300.57	-
332102	FICA CLASSIFIED	-	1,619,275.47	-
332202	FICA NON-INSTR ADMIN/SUPR	-	438,975.76	-
332302	FICA INSTR AIDE DIRECT INSTR	-	83,084.70	-
332402	FICA INSTR AIDE NOTDIRECT INS	-	42,456.98	-
335101	MEDCA ACADEM INSTRUCTORS	-	629,048.03	-
335201	MEDCA EDUCATNL ADMIN/SUPV	-	65,665.20	-
335301	MEDCA OTH ACA NONINSTRUCT	-	143,305.84	-
336102	MEDCA CLASSIFIED	-	408,658.32	-
336202	MEDCA NON-INSTR ADMIN/SUP	-	110,891.21	-
336302	MEDCA INST AIDE DIRECT INSTR	-	23,609.77	-
336402	MEDCA INST AIDE NOTDIRCT INS	-	10,765.76	-
33's	FICA & Medicare (OASDI)	3,910,211.37	3,805,278.14	3,631,275.00

		Palomar College		
		BUDGET REPORT		
		Comparing Fiscal Years		
		2020 and 2021		
		FUND 10		
		COMBINED FUNDS 11 AND 12		Run Oct 01, 2020
		FY 2019-2020	FY 2019-2020	FY 2020-2021
		Budget	Expended/Received	Budget
			Year to Date	
Account	Description			
340010	HEALTH & WELFARE	4,835.00	-	-
340101	MEDIC ACADEMIC INSTRUCTORS	-	4,703,292.88	-
340110	MEDIC ACA	7,184,462.39	-	4,935,661.00
340120	MEDIC ACADEMIC ADJUNCT	-	179,510.81	-
340125	MEDIC NON-ACADEMIC ADJUNCT	-	8,528.28	-
340151	MEDIC EDUCATIONL ADMIN/SUP	-	426,242.66	-
340201	MEDIC OTHER ACA NONINSTRUC	-	1,333,490.22	-
340210	MEDIC CLS	7,398,159.89	-	6,500,901.00
340252	MEDIC CLASSIFIED	-	6,071,906.72	-
340302	MEDIC NON-INSTR ADMIN/SUPR	-	1,504,515.58	-
340310	MEDIC AA/CAST	2,505,653.50	-	2,097,968.00
340352	MEDIC INSTR AIDE DIRECT INST	-	256,015.42	-
340402	MEDIC INSTAIDE NOTDIRECTINST	-	178,226.55	-
341101	DENT ACADEMIC INSTRUCTORS	-	213,819.57	-
341110	DENT ACA	301,454.13	-	246,112.00
341151	DENT EDUCATIONAL ADMIN/SUP	-	18,642.36	-
341201	DENT OTHER ACA NONINSTRUC	-	54,724.19	-
341210	DENT CLS	370,855.90	-	305,538.00
341252	DENT CLASSIFIED	-	302,839.37	-
341302	DENT NON-INSTR ADMIN/SUPR	-	68,041.00	-
341310	DENT AA/CAST	129,488.70	-	89,567.00
341352	DENT INSTR AIDE DIRECT INSTR	-	14,503.92	-
341402	DENT INSTAIDE NOT DIRECTINST	-	8,907.84	-
342101	VISION ACADEMIC INSTRUCTOR	-	42,599.01	-
342110	VISION ACA	57,089.42	-	49,815.00
342151	VISION EDUCATIONL ADMIN/SUP	-	3,688.73	-
342201	VISION OTHR ACA NONINSTRUC	-	10,617.20	-
342210	VISION CLS	72,634.36	-	62,517.00
342252	VISION CLASSIFIED	-	61,407.66	-
342302	VISION NON-INSTR ADMIN/SUP	-	13,679.27	-
342310	VISION AA/CAST	21,138.40	-	17,971.00
342352	VISION INSTR AIDE DIRECT INST	-	2,962.59	-
342402	VISION INSTAIDE NOT DIRECTINS	-	1,728.00	-
343101	LIFE ACADEMIC INSTRUCTORS	-	27,483.54	-
343110	LIFE ACA	37,370.28	-	32,565.00
343151	LIFE EDUCATIONAL ADMIN/SUPR	-	3,122.85	-
343201	LIFE OTHER ACA NONINSTRUCT	-	6,861.60	-
343210	LIFE CLS	46,989.58	-	40,623.00
343252	LIFE CLASSIFIED	-	38,615.90	-
343302	LIFE NON-INSTR ADMIN/SUPR	-	8,540.14	-
343310	LIFE AA/CAST	14,927.36	-	11,795.00
343352	LIFE INSTR AIDE DIRECT INSTR	-	1,914.72	-
343402	LIFE INST AIDE NOT DIRECT INS	-	1,116.84	-
344101	LTD ACADEMIC INSTRUCTORS	-	47,647.42	-
344110	LTD ACA	58,216.82	-	57,148.00
344151	LTD EDUCATIONAL ADMIN/SUPR	-	4,511.29	-
344201	LTD OTHER ACA NONINSTRUCT	-	12,622.65	-
344210	LTD CLS	47,970.85	-	45,818.00
344252	LTD CLASSIFIED	-	43,104.31	-
344302	LTD NON-INSTR ADMIN/SUPR	-	12,516.78	-
344310	LTD AA/CAST	23,190.13	-	20,683.00
344352	LTD INSTR AIDE DIRECT INSTR	-	2,001.55	-
344402	LTD INST AIDE NOT DIRECT INST	-	1,233.12	-
345000	EMPLOYER-PAID COBRA	-	3,876.00	-
345101	LTC ACADEMIC INSTRUCTORS	-	10,203.82	-
345110	LTC ACA	13,372.25	-	11,960.00
345151	LTC EDUCATIONAL ADMIN/SUPR	-	897.46	-
345201	LTC OTHER ACA NONINSTRUCT	-	2,522.87	-
345210	LTC CLS	16,642.52	-	14,839.00
345252	LTC CLASSIFIED	-	14,585.60	-
345302	LTC NON-INSTR ADMIN/SUPR	-	3,297.70	-
345310	LTC AA/CAST	5,139.90	-	4,308.00

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345352	LTC INSTR AIDE DIRECT INSTR	-	703.98	-
345402	LTC INST AIDE NOT DIRECT INST	-	410.64	-
348010	FUTURE RETIREE HEALTH ACA	-	1,406,770.01	-
348020	FUTURE RETIREE HEALTH CLS	-	1,683,142.76	-
348030	FUTURE RETIREE HEALTH AA/CAST	-	423,961.74	-
348110	FUTURE RETIREE HEALTH ACA	1,485,219.46	-	1,324,094.00
348210	FUTURE RETIREE HEALTH CLS	1,811,080.29	-	1,594,722.00
348310	FUTURE RETIREE HEALTH AA/CAST	514,798.00	-	437,168.00
349101	FSA ER ACADEMIC INSTRUCTOR	-	2,061.29	-
349102	FSA ER OTHER ACA NONINSTRUCTOR	-	1,013.70	-
349110	FSA ER ACA	3,790.00	-	2,900.00
349201	FSA ER CLASSIFIED	-	3,700.00	-
349202	FSA ER INSTR AIDE DIRECT INST	-	1,100.00	-
349210	FSA ER CLS	5,800.00	-	4,700.00
349302	FSA ER NON-INSTR ADMIN/SUPR	-	500.00	-
349310	FSA ER AA/CAST	1,000.00	-	500.00
349401	HSA ER ACADEMIC INSTRUCTOR	-	291,006.52	-
349402	HSA ER OTHER ACA NONINSTRUCTOR	-	71,733.90	-
349410	HSA ER ACA	366,698.67	-	348,000.00
349501	HSA ER CLASSIFIED	-	158,920.00	-
349502	HSA ER INSTR AIDE DIRECT INST	-	30.00	-
349503	HSA ER INSTR AIDE NOT DIR INST	-	6,000.00	-
349510	HSA ER CLS	173,251.50	-	153,000.00
349601	HSA ER EDUCATIONAL ADMIN/SUPR	-	30,000.00	-
349602	HSA ER NON-INSTR ADMIN/SUPR	-	51,583.33	-
349610	HSA ER AA/CAST	91,385.00	-	87,000.00
34's	Health & Welfare	22,762,614.30	19,859,203.86	18,497,873.00
350010	STATE UNEMP INSURANCE	154,134.93	-	122,981.00
351101	UNEMP ACADEMIC INSTRUCTOR	-	22,230.05	-
351201	UNEMP EDUCATIONL ADMN/SUP	-	2,179.85	-
351301	UNEMP OTH ACA NONINSTRUCT	-	5,087.23	-
352102	UNEMPLOYMENT CLASSIFIED	-	14,036.40	-
352202	UNEMP NON-INSTR ADMN/SUP	-	3,803.87	-
352302	UNEMP INSTR AIDE DIRECT INST	-	801.27	-
352402	UNEMP INST AIDE NOTDIRECT INS	-	368.78	-
353102	UNEMP STUDENT	-	6.70	-
359900	SUSPENSE UNEMPLOYMENT	-	67,853.60	-
35's	State Unempl Insurance	154,134.93	116,367.75	122,981.00
360010	WORKER'S COMP	1,506,247.39	-	1,449,223.00
361101	WC ACADEMIC INSTRUCTORS	-	649,969.26	-
361201	WC EDUCATIONAL ADMIN/SUPR	-	67,142.41	-
361301	WC OTHER ACA NON INSTRUCT	-	150,114.24	-
362102	WC CLASSIFIED	-	419,060.39	-
362202	WC NON-INSTR ADMIN/SUPERV	-	113,839.18	-
362302	WC INSTR AIDE DIRECT INSTR	-	24,085.82	-
362402	WC INSTR AIDE NOTDIRECT INST	-	10,985.47	-
363102	WC STUDENT	-	10,541.03	-
36's	Workers' Comp	1,506,247.39	1,445,737.80	1,449,223.00
370010	APPLE	193,038.49	-	167,667.00
371101	APPLE ACADEMIC INSTRUCTOR	-	71,980.74	-
371301	APPLE OTH ACA NONINSTRUCT	-	6,985.04	-
372102	APPLE CLASSIFIED	-	47,688.41	-
372202	APPLE NON-INSTR ADMN/SUPR	-	38.03	-
372302	APPLE INST AIDE DIRECT INSTR	-	7,041.96	-
372402	APPLE INS AIDE NOTDIRECT INS	-	1,441.84	-
37's	APPLE	193,038.49	135,176.02	167,667.00
390010	OTHER BENEFITS	1,273,102.00	-	4,000.00
391101	GOLDEN HANDSHAKE ACADMIC	-	461,582.18	-
391201	GOLDEN HANDSHAKE ED ADMIN	-	226,100.15	-
392102	RETIR INCENT CLASS ADMIN SUP	-	122,890.95	-
392202	RETIREMNT INCENT CLASSIFIED	-	458,552.73	-
393200	FEDERAL INCOME TAX	-	12.12	-

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394101	ACA BENEFITS TO SPREAD	-	30,266.94	-
398000	TB TESTS FOR EMPLOYEES	-	1,560.00	-
398100	EMPLOYEE COSTS/HEALTH SERVICES	-	60.00	-
399910	BENEFITS, VACANT	-	-	223,000.00
39's	Other Benefits	1,273,102.00	1,301,025.07	227,000.00
	Employee Benefits Subtotal	51,662,188.74	47,780,644.83	44,591,486.00
400010	SUPPLIES & MATERIALS	3,361,425.97	-	3,622,604.00
411000	SOFTWARE LESS THAN \$5,000	-	21,530.78	-
421000	BOOKS,MAGAZINES,PERIODCLS	-	1,974.99	-
422000	SUBSCRIPTIONS, PERIODICALS	-	39,952.66	-
423000	BOOKSTORE TEXTBOOKS	-	428,033.76	-
424000	INSTR MAT - PRINTING/ELECTRNC	-	145,932.80	-
431000	SUPPLIES&MATERIAL,INSTRUCT	-	1,077,525.95	-
431100	SUPPLIES, INSTRUCTIONL FOOD	-	1,224.19	-
432000	INSTRUCTIONAL TESTS	-	59,989.35	-
441000	SUPPLIES&MATERIAL,NONINSTR	-	650,470.07	-
441100	SUPPLIES, INSTITUTIONAL	-	12,347.20	-
441200	SUPPLIES, BOOKSTORE	-	5,021.33	-
441300	SUPPLIES, FOOD SERVICES	-	2,945.41	-
442000	COST OF FOOD, FOOD SERVICE	-	6,632.74	-
444000	GRADUATION GOWNS	-	215.50	-
446000	SHIPPING/HANDLING CHARGES	-	48.40	-
	Supplies & Materials Subtotal	3,361,425.97	2,453,845.13	3,622,604.00
500010	OTHER OPER EXP	18,551,819.83	-	17,931,856.00
511000	AUDIT	-	55,300.00	-
515100	INTERNET ACCESS	-	48,602.97	-
515200	JPA SELF-INSURANCE ADMIN	-	8,613.81	-
515300	SOFTWARE LICENSING FEES	-	860,489.51	-
525100	MEMBERSHIP, DISTRICT	-	213,543.11	-
525200	MEMBERSHIP, EMPLOYEE	-	21,746.10	-
535200	INS, FIRE, CASUALTY, LIABILITY	-	810,912.02	-
535500	STUDENT ACCIDENT&HOSPITAL	-	263,220.00	-
535600	STUDENT MALPRACTICE INSUR	-	54,066.40	-
545100	ADVERTISEMENTS REQ BY LAW	-	14,415.00	-
545200	LAWYERS' FEES	-	319,873.41	-
545300	LEGAL JUDGEMENTS	-	19,719.89	-
551100	ATHLETIC OFFICIALS FEES	-	42,646.00	-
551200	CLASSROOM SPEAKERS	-	1,230.46	-
551300	INDEPENDENT CONTRACTOR	-	1,862,074.61	-
551400	MANAGEMENT FEES	-	7,917.00	-
551500	SECURITY GUARD SERVICES	-	687.16	-
551600	WARRANT RECONCILIATION	-	23,413.03	-
551900	OTH PERSONAL&CONSULT SVC	-	1,384,832.90	-
555100	POSTAGE	-	310,068.83	-
560900	DISTRICT VEHICLE USE	-	30,078.56	-
561000	RENT & LEASE, EQUIPMENT	-	70,432.78	-
562000	RENTS & LEASES, LAND/BLDGS	-	225,504.67	-
562100	RENTAL OF FIELDS	-	19,112.50	-
563000	RENTAL OF TRANSPORTATION	-	65,839.90	-
564000	RENTAL OF FILMS	-	18,169.91	-
565100	MAINTENANCE AGREEMT,EQUIP	-	573,593.33	-
565200	MAINTENCE AGREE,SOFTWARE	-	962,388.07	-
565300	REPAIRS&MAINT NONINST EQUIP	-	281,676.11	-
565400	REPAIRS&MAINT INSTR EQUIPMT	-	30,205.76	-
565500	REPAIRS&MAINTENANCE BLDGS	-	84,064.26	-
565550	MAINTENANCE, GROUNDS	-	75,042.20	-
565600	TENANT IMPROVEMENTS	-	14,516.22	-
575100	TRAVEL, ACADEMIC ADMIN	-	64,906.57	-
575120	TRAVEL, ACADEMIC EMPLOYEE	-	78,882.77	-
575200	TRAVEL, CLASSIFIED ADMINSTR	-	41,442.15	-

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575210	TRAVEL, CLASSIFIED EMPLOYEE	-	75,088.77	-
575300	TRAVEL, STUDENT	-	19,256.37	-
575310	TRAVEL WITH STUDENT	-	144,415.95	-
575400	TRAVEL, NON EMPLOYEE	-	5,162.74	-
575500	ATHLETIC ENTRY FEES	-	19,005.00	-
575600	ORIENTATION EXPENSES	-	2,326.71	-
575700	TRAINING/PROFESSIONAL DEVELPMT	-	26,573.93	-
575710	APPRENTICESHIP TRAINING	-	1,354,260.21	-
575800	FOOD FOR MEETINGS	-	96,720.65	-
580100	ELECTRICITY	-	1,595,167.15	-
580150	FUEL, GAS	-	96,866.65	-
580200	GASOLINE AND OIL	-	47.00	-
580250	JANITORIAL SERVICES	-	73,362.49	-
580300	LAUNDRY/DRY CLEANING	-	21,687.36	-
580350	PEST CONTROL	-	5,285.61	-
580450	TELEPHONE	-	632.00	-
580500	TELEPHONE CONNECTIONS	-	122,094.06	-
580550	WASTE DISPOSAL	-	98,368.67	-
580600	WASTE DISPOSAL,HAZARDOUS	-	24.08	-
580650	WATER	-	441,022.86	-
585100	ADMINISTRATIVE EXPENSE	-	375,058.46	-
585110	GFSP STUDENT EXPENSE	-	29,814.84	-
585150	ADVERTISE NOT REQ BY LAW	-	637,468.75	-
585200	BAD DEBT EXPENSE	-	227,065.90	-
585250	BANK CHARGES	-	5,392.11	-
585260	BANK CREDIT CARD EXPENSE	-	307,765.52	-
585300	COST OF SALES	-	2,874.27	-
585400	DISALLOWED FIN AID GRANTS	-	20,207.29	-
585450	FILM PROCESSING	-	2,428.39	-
585500	FINGERPRINTING	-	11,617.67	-
585510	TB TESTS	-	75.00	-
585700	PAYMENT IN LIEU OF TRANSPRT	-	103.50	-
585750	PRINTING	-	496,909.89	-
585850	PUBLISHING EXPENSE	-	13,854.00	-
585900	ROYALTY EXPENSE	-	18,926.35	-
585910	LICENSING FEE	-	24,593.87	-
585950	PHYSICAL EXAMINATIONS	-	32,173.00	-
585990	SPECIAL ACTIVITIES	-	147,371.50	-
590010	ABATEMENT BUDGET POOL	(685,000.00)	-	(535,758.00)
590100	FACILITIES SERVICES ABATEMENT	-	(30,587.54)	-
590600	BUSINESS SUPPORT SVCS ABATEMT	-	(484,839.32)	-
590700	LIVE SCAN (CP) ABATEMENT	-	(1,457.00)	-
	Other Oper Exp Subtotal	17,866,819.83	14,993,412.68	17,396,098.00
580010	INDIRECT COSTS BUDGET POOL	148,370.34	-	(27,348.00)
585550	INDIRECT COSTS	-	22.33	-
	Indirect Costs Subtotal	148,370.34	22.33	(27,348.00)
600010	CAPITAL OUTLAY	4,678,866.57	-	2,351,217.00
612000	SITE IMPROVEMENT	-	5,212.53	-
621000	BUILDING ADDITIONS	-	394.62	-
622000	BUILDING BUILT IN FIXTURES	-	3,986.10	-
623000	BUILDING CONSTRUCTION	-	1,824,772.65	-
623100	ARCHITECTURL&ENGINEER FEE	-	132,579.43	-
623200	BLUEPRINTS&INSPECTION SVCS	-	39,576.74	-
623300	PERMITS AND FEES	-	8,400.96	-
631000	LIBRARY BOOKS	-	35,010.04	-
631100	LIBRARY BOOK REPLACEMENT	-	394.20	-
632000	LIBRARY MAGAZINE&PERIODICL	-	27,933.22	-
633000	LIBRARY NONPRINT MEDIA	-	198,997.92	-
641100	EQUIP INST REPL INVTOR>\$1000	-	65,491.41	-
641200	EQUIP INST, REPLACE>\$200-999	-	311.21	-

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641300	EQUIP INSTR,ADDITNL >\$200-999	-	651.61	-
641400	EQUIP INSTR,ADDITNL>1000	-	104,547.37	-
643000	LEASE PURCHASE EQUIPMENT	-	35,223.28	-
644100	EQUIP INSTR ADDTL \$500 - \$4999	-	121,966.44	-
644200	EQUIP INSTR REPL \$500 - \$4999	-	459,708.64	-
644300	EQUIPMENT INSTRUCTIONL >\$4,999	-	377,821.19	-
644400	EQUIP NONINS ADDL \$500 - \$4999	-	12,596.71	-
644500	EQUIP NONINS REPL \$500 - \$4999	-	7,177.09	-
644600	EQUIPMENT NONINSTRUCTL >\$4,999	-	151,716.15	-
644700	EQUIP TECHNOLOGY INSTR >\$4,999	-	272,842.07	-
644750	EQUIP TECHNOLOGY INSTR <\$4,999	-	136,108.30	-
644800	EQUIP TECHNOLOGY NONINS>\$4,999	-	3,237.13	-
644850	EQUIP TECHNOLOGY NONINS<\$4,999	-	7,387.84	-
	Capital Outlay Subtotal	4,678,866.57	4,034,044.85	2,351,217.00
721000	INTRAFUND TRANS OUT WITHIN	-	11,576,731.25	-
721010	INTRAFUND TRANS OUT WITHIN	11,820,814.00	-	8,791,843.00
731000	INTERFUND TRANS OUT BETWEEN	-	2,696,531.00	-
731010	INTERFUND TRANS OUT BETWEEN	2,700,531.00	-	34,000.00
741010	OTHER TRANSFERS/OUTGOES	700,000.00	-	-
751000	STUDENT GRANTS	-	2,088,166.69	-
751010	STUDENT GRANTS	3,455,882.96	-	1,823,548.00
762000	STUDT BOOK&SUPLY PAYMENTS	-	343,705.86	-
762010	STUDT BOOK&SUPLY PAYMENTS	343,706.76	-	145,264.00
763000	STUDENT TRANSPORTATION	-	66,356.33	-
763010	STUDENT TRANSPORTATION	67,925.45	-	1,200.00
766000	STU MEAL TICKET/FOOD SVCS	-	1,459.81	-
766010	STU MEAL TICKET-FOOD SVCS	1,460.60	-	3,000.00
767000	STUDENT PIC CARD	-	20,100.00	-
767010	STUDENT PIC CARD	20,100.00	-	5,000.00
769000	STUDENT OTHER EXPENSES	-	951,957.42	-
769010	STUDENT OTHER EXPENSES	983,741.48	-	837,074.00
791010	RESERVE FOR CONTINGENCIES	9,558,285.00	-	9,201,234.00
791510	OTHER RESERVES	10,451.00	-	1,498,802.00
792010	CONTINGENCY,BUDGET STABILITY	3,484,577.00	-	9,240,874.00
793010	CONTINGENCY, COLA	488,470.00	-	-
799010	CONTINGENCY HOLDING ACCOUNT	8,003,621.94	-	15,145,238.00
	Other Outgoing Subtotal	41,639,567.19	17,745,008.36	46,727,077.00
Expense Grand Total		223,535,381.00	184,546,170.54	207,735,693.00
812130	HEA FED WORK STUDY	506,239.00	493,023.52	475,000.00
812220	HEA TRIO	595,617.00	444,453.86	670,598.00
812221	HEA TRIO/SSS PRIOR YEAR	291,600.00	291,600.00	151,164.00
812225	HEA TRIO EDUC OPPORTUNITY CNTR	264,534.00	177,054.43	242,823.00
812226	HEA TRIO EOC PRIOR YEAR	71,308.00	71,308.00	87,480.00
812240	HEA TRIO UPWARD BOUND	590,010.00	176,513.82	768,665.00
812241	HEA TRIO/UPWARD BOUND PR YEAR	449,084.00	449,084.00	413,497.00
812250	HEA GEAR UP	1,190,400.00	-	1,190,400.00
812251	HEA GEAR UP PRIOR YEAR	1,220,908.00	1,220,192.66	1,191,115.00
812260	TRIO TALENT SEARCH GRANT	535,990.00	334,413.56	480,000.00
812261	TRIO TALENT SEARCH PRIOR YEAR	262,883.00	262,883.00	201,577.00
812290	HEA TITLE V HISPANIC SRVG INST	648,358.00	140,772.63	648,137.00
812291	HEA TITLE V HSI PRIOR YEAR	415,716.00	415,716.00	507,586.00
814100	TANF (FEDERAL)	58,875.00	58,875.00	60,892.00
815190	PELL GRANT ADMIN ALLOWANC	20,000.00	29,920.00	30,000.00
815500	FEDERAL ADMIN ALLOWANCE	9,500.00	82,528.18	21,500.00
816100	VETERAN'S EDUCATION	9,000.00	21,120.00	5,000.00
817100	VOCTNL/APPLIED TECH ED ACT	792,765.00	788,159.22	822,846.00
819400	NATIONAL SCIENCE FOUN GRNT	260,728.00	119,369.62	9,566.00
819401	NATIONL SCIENCE FOUN GRT PR YR	179,534.00	179,534.00	141,359.00
819800	OTHER FEDERAL REVENUES	3,882,681.00	1,234,172.44	3,525,851.00

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		FY 2019-2020	FY 2019-2020	FY 2020-2021
		Budget	Expended/Received	Budget
			Year to Date	
Account	Description			
819999	BEGINNING BALANCE, FEDERAL	213,486.00	-	231,352.00
	81's Federal Revenues Subtotal	12,469,216.00	6,990,693.94	11,876,408.00
861100	APPRENTICESHIP APPORTIONM	2,543,961.00	2,470,922.92	2,479,675.00
861200	STATE GENERAL APPORTIONMT	12,971,785.00	13,620,226.42	2,007,931.00
861210	GENEAL APPORTNMT PRIOR YR	-	109,076.68	-
861230	DEFICIT FACTOR	(1,093,864.00)	(1,093,864.00)	(983,066.00)
861430	FT FACULTY HIRING	850,561.00	850,561.00	850,561.00
861450	PART TIME FACULTY APPORT	381,034.00	379,656.00	383,722.00
861500	2% BFAP ADMIN	204,949.00	204,949.00	205,136.00
862150	EOPS	1,205,420.00	1,200,226.66	1,145,149.00
862151	EOPS PRIOR YEAR	-	-	5,194.00
862200	DSPS	1,341,456.00	1,322,781.79	1,209,911.00
862210	DSPS PRIOR YEAR	-	4,169.00	18,675.00
862211	DEAF & HARD OF HEARNG PRIOR YR	-	-	828.00
862212	DEAF & HARD OF HEARING (DHH)	104,480.00	103,652.74	98,237.00
862213	ACCESS T/PRINT & ELECTRNC INFO	11,629.00	11,056.44	11,064.00
862214	ACCESS T/PRT & ELE IN PRIOR YR	-	-	573.00
862250	CALWORKS	336,621.00	319,906.44	350,080.00
862251	CALWORKS PRIOR YEAR	-	-	16,715.00
862400	OTH GEN CATEGORICL PROGMS	3,473,136.00	2,429,821.86	3,259,923.00
862410	OTHER GEN CATEGORICAL PROG PY	(150,831.00)	(150,831.00)	-
862445	STRONG WORKFORCE PROGRAM	4,413,803.00	2,907,534.54	3,473,015.00
862450	BFAP	687,399.00	668,497.81	683,270.00
862451	BFAP CARRYOVER	-	-	18,902.00
862500	CARE	125,247.00	125,247.00	138,033.00
862650	FACULTY/STAFF DIVERSITY	8,422.00	1,430.00	-
862754	STUDENT EQUITY & ACHIEVEMENT	5,767,785.00	5,767,785.00	5,479,398.00
862760	INNOVATION IN HIGHER EDUCATION	1,325,572.00	165,648.70	1,159,924.00
863100	EDUCATION PROTECTION ACCOUNT	9,302,031.00	9,302,031.00	17,224,174.00
863101	ED PROTECTION ACCT PRIOR YEAR	-	(77,006.00)	-
865300	OTH SPECL CATAGORL PRGRM	3,750,000.00	3,093,146.54	3,750,000.00
865310	ASSOCIATE DEGREE NURSING GRANT	210,300.00	210,300.00	210,300.00
865392	TTIP SOUTH PRIOR YEAR	835,670.00	835,670.00	656,854.00
867100	HOMEOWNER PROPTAX RELIEF	500,000.00	399,521.31	500,000.00
868100	STATE LOTTERY PROCEEDS	3,811,284.00	3,646,876.69	3,494,042.00
868150	STATE LOTTRY PROCEEDS PRIOR YR	-	53,937.52	-
868200	STATE MANDATED COSTS	555,010.00	555,010.00	529,549.00
868400	RETURN TO TITLE IV FROM STATE	-	5,595.00	-
869800	OTHER MISC STATE REVENUES	8,576,988.00	7,938,468.02	8,437,932.00
869999	BEGINNING BALANCE, STATE	4,714,997.00	-	4,617,646.00
	86's State Revenues Subtotal	66,764,845.00	57,382,005.08	61,433,347.00
881100	TAX ALLOCATION SECURD ROLL	74,194,502.00	74,679,739.65	76,504,393.00
881200	TAX ALLOC SUPPLEMENT ROLL	1,819,223.00	958,696.38	1,884,613.00
881300	TAX ALLOCN UNSECURED ROLL	2,296,385.00	2,230,235.99	2,378,926.00
881600	PRIOR YEARS TAXES	-	1,114,778.11	-
881700	ERAF ED REVENUE AUG FUND	(361,922.00)	138,135.20	-
881800	PROP TAXES RFNDS/ADJS	-	(560,125.41)	-
881900	RDA RESIDUAL PAYMENTS	6,175,366.00	6,141,543.49	6,397,333.00
882100	CONTRB,GIFTS,GRANTS,ENDOW	329,652.00	176,002.91	38,427.00
883100	CONTRACT INSTRUCTIONL SVC	1,260,033.00	659,902.29	558,388.00
883300	CONT INSTR SVC CONTRACT ED	770,063.00	544,088.39	785,625.00
883600	FOLLETT	500,000.00	235,668.91	273,000.00
884150	HLTH SVCS SALE TO EMPLOYEE	2,000.00	2,230.00	2,385.00
884170	KKSM ADVERTISING SALES	1,100.00	1,080.00	1,000.00
884210	PLANETARIUM SALES	53,000.00	35,762.39	56,636.00
884215	BUSINESS SERVICES CHARGES	50,500.00	30,266.41	50,000.00
884290	TICKET/GATE/PROGRAM SALES	17,210.00	17,210.25	16,800.00
884300	VENDING COMMISSIONS	175,000.00	140,039.77	35,000.00
884320	WELLNESS CENTER FEES	35,000.00	31,188.69	35,000.00
884330	WELLNESS CENTER PARKING	1,500.00	2,180.00	-

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884340	WELLNESS CNTR PROCES FEE	-	77.00	-
884350	MISC SALES AND COMMISSION	68,352.00	51,367.99	48,000.00
885300	FACILITIES RENTAL AND LEASE	125,000.00	185,869.25	17,000.00
886100	INTEREST BANK ACCOUNTS	-	14,677.51	-
886200	INTEREST COUNTY TREASURY	800,000.00	591,038.19	600,000.00
886500	OTH INTEREST & INVEST INCOM	-	500.00	-
887400	ENROLLMENT FEE	8,227,314.00	8,406,154.50	8,227,314.00
887450	ENROLL FEE REFUND NON-CARES	-	(23,828.00)	-
887500	FIELD TRP;USEOF NONDIST FAC	5,445.00	5,445.00	-
887600	HEALTH SERVICE FEE STUDENT	982,155.00	788,338.00	835,851.00
887610	HLTH SERVICE INSURANCE PAY	-	(4.00)	-
887620	HLTH SERVICE PHYSICAL EXAM	15,000.00	18,034.00	16,000.00
887700	INSTR MAT FEES;SALE MATERL	293,612.00	253,173.78	307,702.00
887910	TRANSCRIPT INCOME	150,378.00	144,815.65	115,000.00
888010	NON RESIDENT TUITION USA	1,700,000.00	1,243,690.00	1,178,991.00
888011	NON RES USA RFD NONCARES	-	(2,120.00)	-
888012	NON RES USA RFD CARES	-	(77,380.00)	-
888020	NONRESIDENT TUITON FOREIGN	2,000,000.00	1,458,832.00	1,500,000.00
888022	NON RES FRN RFD CARES	-	(49,820.00)	-
888030	NONRESIDENT CAPITAL OUTLAY	-	28,722.50	-
888032	NON RES CAP RFD CARES	-	(940.00)	-
888100	PARKING STICKER FEES	200.00	(210,557.00)	-
888101	PARK STICKER FEE SPRING	400,000.00	340,788.30	973.00
888102	PARK STICKER FEE SUMMER	129,000.00	78,522.50	-
888103	PARK STICKER FEE FALL	415,000.00	448,922.80	-
888104	CAMPUS POLICE MISCLLNEOUS FEES	11,000.00	2,612.00	-
888110	ONE-DAY PERMIT MACHINES	188,802.00	162,847.77	178.00
888112	PARKING METERS	25,000.00	12,164.17	-
888115	NCTD PASSES	-	6,526.00	-
888900	OTH STUDENT FEES&CHARGES	112,243.00	85,860.00	100,000.00
888920	COURSE TESTING FEE	150,000.00	116,489.80	150,000.00
889030	COBRA ADMIN FEE	-	73.29	-
889300	CASH OVER/SHORT	-	(93.65)	-
889600	LIBRARY FINES	700.00	291.00	-
889650	PARKING FINES	140,000.00	158,003.18	-
889675	LIVE SCAN REVENUE	-	1,482.00	348.00
889830	RETURNED CHECK FEE	-	502.00	-
889850	STUDNT REFND WRITE-OFF TO DIST	-	(493.59)	-
889880	STALE DATED/VOID WARRANTS	-	76,994.53	-
889900	OTHER LOCAL REVENUES	2,395,277.00	2,135,472.62	1,965,522.00
889999	BEGINNING BALANCE, LOCAL	21,648,758.00	-	21,553,690.00
88's	Local Revenues Subtotal	127,301,848.00	103,031,674.51	125,634,095.00
898100	INTERFUND TRANSER IN,BETWN	5,392,082.00	5,392,081.27	-
898200	INTRAFUND TRANSFR IN,WITHIN	11,607,390.00	11,576,731.25	8,791,843.00
89's	Other Sources Subtotal	16,999,472.00	16,968,812.52	8,791,843.00
Revenue Grand Total		223,535,381.00	184,373,186.05	207,735,693.00

FUND II

GENERAL FUND UNRESTRICTED AND DESIGNATED



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Account	Description		Year to Date	
111000	INSTRUCTIONAL SAL, CONTRACT	-	26,453,779.83	-
111010	INSTRUCTIONAL SALARY, CONTRACT	26,812,743.00	-	23,971,694.00
119010	ACADEMIC SALARIES, VACANT	-	-	347,000.00
11's	Instr Salaries - Contract	26,812,743.00	26,453,779.83	24,318,694.00
121000	ED ADMINISTRATOR, CONTRACT	-	753,902.54	-
121010	ED ADMINISTRATOR, CONTRACT	753,904.00	-	812,073.00
121100	SUPRT/PRESIDENT, CONTRACT	-	932,832.38	-
121110	SUPRT/PRESIDENT, CONTRACT	932,833.00	-	252,721.00
121200	EXECUTIVE EXPENSE ALLOWNC	-	3,579.23	-
121210	EXECUTIVE EXPENSE ALLOWANCE	3,580.00	-	12,000.00
122100	COUNSELORS, CONTRACT	-	2,122,618.60	-
122110	COUNSELORS, CONTRACT	2,186,629.00	-	2,220,204.00
123100	DEAN, ACADEMIC CONTRACT	-	911,555.90	-
123110	DEAN, ACADEMIC CONTRACT	911,559.00	-	958,111.00
123200	DEPARTMENT CHAIR, CONTRACT	-	2,237,622.48	-
123210	DEPARTMENT CHAIR, CONTRACT	2,237,639.00	-	2,123,704.00
123400	DIRECTR/COORDINAT, ACA CONT	-	774,213.88	-
123410	DIRECTOR/COORDINATOR, ACA CONT	967,782.00	-	745,274.00
123500	PALOMAR FACULTY FEDERATION	-	109,322.09	-
123510	PALOMAR FACULTY FEDERATION	134,473.00	-	91,756.00
123600	DIRECTOR/COORDINATOR, AA CONT	-	1,287,064.92	-
123610	DIRECTOR/COORDINATOR, AA CONT	1,300,991.00	-	1,496,721.00
125000	LIBRARIANS, CONTRACT	-	842,101.60	-
125010	LIBRARIANS, CONTRACT	842,103.00	-	863,489.00
12's	Non-Instr Salaries - Contract	10,271,493.00	9,974,813.62	9,576,053.00
130010	INSTR SALARIES - OTHER	18,165,896.00	-	16,623,130.00
131100	ASSIGN TIME HRLY REPLACMT	-	969,272.95	-
133100	INSTRUCTIONL ACADEMIC, HRLY	-	9,909,965.85	-
133200	INST ACA HOURLY SUBSTITUTE	-	182,962.76	-
133300	INSTR ACADEMIC, HRLY SUMMR	-	1,441,180.31	-
135200	OVERLOAD, ASSIGNTM RE HRLY	-	301.08	-
135300	OVERLOAD, CONTRACT INSTRUC	-	2,143,585.96	-
135600	OVERLOAD, SUBSTITUTE HRLY	-	33,675.04	-
135700	OVERLOAD, SUMMER ACA HRLY	-	1,031,533.77	-
136200	REPLACE SABBATICL, ACAHRLY	-	231,186.60	-
136400	LOADBANK REPL, ADJUNCT	-	92,673.42	-
138100	STIPEND, CONTRACT INSTRUCT	-	26,560.71	-
138200	STIPEND, HOURLY ACADEMIC	-	179,918.95	-
139000	INSTRUCTIONAL SALARY, OTHER	-	536,846.56	-
139100	INSTRCTNL SAL, CANCELLED CLASS	-	61,114.41	-
13's	Instr Salaries - Other	18,165,896.00	16,840,778.37	16,623,130.00
140010	NON-INSTR SALARIES - OTHER	1,058,824.00	-	1,024,098.00
141100	COUNSELOR, HOURLY	-	38,982.70	-
143100	LIBRARIANS, HOURLY	-	229,213.85	-
144100	NON-INSTRUCT ACADEMIC, HRLY	-	329,739.58	-
145100	OVERLOAD, SUMMER NON-INST	-	58,097.58	-
146600	REPLC COUNSLR SUMMR HRLY	-	9,550.32	-
148000	NONINSTR ACA HOURLY, OTHER	-	87,822.43	-
14's	Non-Instr Salaries - Other	1,058,824.00	753,406.46	1,024,098.00
	Academic Salaries Subtotal	56,308,956.00	54,022,778.28	51,541,975.00
211000	EXCUTIVE ADMIN SUPPORT, CAST	-	629,154.06	-
211010	EXCUTIVE ADMIN SUPPORT, CAST	654,606.00	-	475,149.00
212100	SUPERVISOR, CAST	-	1,989,435.26	-
212110	SUPERVISOR, CAST	2,330,051.00	-	1,894,448.00
212200	CLASSIFIED REGULAR SALARY	-	19,636,768.64	-
212210	CLASSIFIED REGULAR SALARY	19,233,023.00	-	18,342,388.00
212400	GOVERNING BOARD	-	32,640.00	-
212410	GOVERNING BOARD	32,640.00	-	32,640.00
212600	NON-INSTRUCTNL ADMINISTRATORS	-	3,152,493.69	-
212610	NON-INSTRUCTNL ADMINISTRATORS	3,384,144.00	-	3,425,606.00
219010	CLASSIFIED SALARIES, VACANT	-	-	180,000.00

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Account	Description			
21's	Non-Instr Salaries - Reg	25,634,464.00	25,440,491.65	24,350,231.00
221000	INST AIDE CONTRACT, DIRECT INST	-	1,239,770.26	-
221010	INST AIDE CONTRACT, DIRECT INST	1,239,779.00	-	946,726.00
222000	INST AIDE CONTRACT, NOT DIRECT	-	706,916.76	-
222010	INST AIDE CONTRACT, NOT DIRECT	706,921.00	-	718,563.00
22's	Instr Aides - Reg	1,946,700.00	1,946,687.02	1,665,289.00
230010	NON ACADEMIC SALARIES - OTHER	1,421,487.97	-	971,060.00
231100	HOURLY CLASSIFIED, TEMP	-	738,217.81	-
231200	HOURLY INTERPRETERS	-	405.01	-
231300	HOURLY TUTORS	-	120,213.15	-
231400	HRLY ADMINISTRATOR NON INST	-	1,521.24	-
232100	OVERTIME CLASSIFIED SALARIED	-	102,116.41	-
232200	OVERTIME SUPERVISOR SALARIED	-	2,593.08	-
234100	SERVICE PROVIDER CLASSIFIED	-	3,000.00	-
235100	STUDENT EMPLOYEE	-	60,198.12	-
235200	STUDENT TUTORS	-	12,037.99	-
23's	Non-Academic Salaries - Other	1,421,487.97	1,040,302.81	971,060.00
240010	INSTR AIDES - OTHER	530,837.00	-	399,755.00
241100	HRLY INSTR AIDE, DIRECT INSTR	-	359,226.18	-
242100	HRLY INSTAIDE, NOT DIRECT INSTR	-	34,838.00	-
245100	STUDENT INSTR AIDE, DIRECT	-	2,854.50	-
24's	Instr Aides - Other	530,837.00	399,918.68	399,755.00
	Non Acad Salaries Subtotal	29,533,488.97	28,824,400.16	27,386,335.00
310010	STRS	13,467,193.00	-	12,552,429.00
311101	STRS ACADEMIC INSTRUCTORS	-	6,027,932.73	-
311201	STRS EDUCATIONAL ADMIN/SUP	-	281,106.67	-
311301	STRS OTHERACA NONINSTRUCT	-	1,084,817.19	-
312102	STRS CLASSIFIED	-	(125.74)	-
312202	STRS NON-INSTR ADMIN/SUPR	-	40,423.23	-
314101	STRS, ON-BEHALF, INSTR	-	4,249,768.16	-
314102	STRS, ON-BEHALF, NONINSTR	-	999,187.98	-
31's	STRS	13,467,193.00	12,683,110.22	12,552,429.00
320010	PERS	5,700,898.00	-	5,743,278.00
321101	PERS ACADEMIC INSTRUCTORS	-	184,842.31	-
321201	PERS EDUCATIONAL ADMIN/SUP	-	207,701.31	-
321301	PERS OTHERACA NONINSTRUCT	-	37,969.78	-
322102	PERS CLASSIFIED	-	3,832,381.92	-
322202	PERS NON-INSTR ADMIN/SUPR	-	1,091,353.97	-
322302	PERS INSTR AIDE DIRECT INSTR	-	233,224.22	-
322402	PERS INST AIDE NOTDIRECT INS	-	134,609.61	-
32's	PERS	5,700,898.00	5,722,083.12	5,743,278.00
330010	FICA & MEDICARE (OASDI)	3,022,164.00	-	2,898,256.00
331101	FICA ACADEMIC INSTRUCTORS	-	85,355.16	-
331201	FICA EDUCATIONAL ADMIN/SUP	-	94,908.64	-
331301	FICA OTHERACA NONINSTRUCT	-	13,911.37	-
332102	FICA CLASSIFIED	-	1,232,110.56	-
332202	FICA NON-INSTR ADMIN/SUPR	-	335,729.94	-
332302	FICA INSTR AIDE DIRECT INSTR	-	82,030.55	-
332402	FICA INSTR AIDE NOTDIRECT INS	-	42,456.98	-
335101	MEDCA ACADEM INSTRUCTORS	-	620,386.26	-
335201	MEDCA EDUCATNL ADMIN/SUPV	-	56,345.05	-
335301	MEDCA OTH ACA NONINSTRUCT	-	95,786.63	-
336102	MEDCA CLASSIFIED	-	298,049.40	-
336202	MEDCA NON-INSTR ADMIN/SUP	-	84,625.73	-
336302	MEDCA INST AIDE DIRECT INSTR	-	22,948.85	-
336402	MEDCA INST AIDE NOTDIRCT INS	-	10,765.76	-
33's	FICA & Medicare (OASDI)	3,022,164.00	3,075,410.88	2,898,256.00
340010	HEALTH & WELFARE	4,835.00	-	-
340101	MEDIC ACADEMIC INSTRUCTORS	-	4,667,396.96	-
340110	MEDIC ACA	6,907,712.00	-	4,658,303.00
340120	MEDIC ACADEMIC ADJUNCT	-	177,330.08	-

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340125	MEDIC NON-ACADEMIC ADJUNCT	-	8,528.28	-
340151	MEDIC EDUCATIONL ADMIN/SUP	-	349,381.72	-
340201	MEDIC OTHER ACA NONINSTRUC	-	1,129,811.35	-
340210	MEDIC CLS	5,513,451.00	-	5,003,415.00
340252	MEDIC CLASSIFIED	-	4,747,562.11	-
340302	MEDIC NON-INSTR ADMIN/SUPR	-	1,160,046.19	-
340310	MEDIC AA/CAST	1,918,913.00	-	1,603,001.00
340352	MEDIC INSTR AIDE DIRECT INST	-	256,015.42	-
340402	MEDIC INSTAIDE NOTDIRECTINST	-	178,226.55	-
341101	DENT ACADEMIC INSTRUCTORS	-	211,618.13	-
341110	DENT ACA	289,191.00	-	235,522.00
341151	DENT EDUCATIONAL ADMIN/SUP	-	15,464.98	-
341201	DENT OTHER ACA NONINSTRUC	-	45,719.91	-
341210	DENT CLS	277,449.00	-	236,343.00
341252	DENT CLASSIFIED	-	237,519.84	-
341302	DENT NON-INSTR ADMIN/SUPR	-	51,091.81	-
341310	DENT AA/CAST	101,861.00	-	67,717.00
341352	DENT INSTR AIDE DIRECT INSTR	-	14,503.92	-
341402	DENT INSTAIDE NOT DIRECTINST	-	8,907.84	-
342101	VISION ACADEMIC INSTRUCTOR	-	42,152.90	-
342110	VISION ACA	54,664.00	-	47,718.00
342151	VISION EDUCATIONL ADMIN/SUP	-	2,947.39	-
342201	VISION OTHR ACA NONINSTRUC	-	8,856.21	-
342210	VISION CLS	55,001.00	-	48,499.00
342252	VISION CLASSIFIED	-	48,198.30	-
342302	VISION NON-INSTR ADMIN/SUP	-	10,388.09	-
342310	VISION AA/CAST	15,819.00	-	13,752.00
342352	VISION INSTR AIDE DIRECT INST	-	2,962.59	-
342402	VISION INSTAIDE NOT DIRECTINS	-	1,728.00	-
343101	LIFE ACADEMIC INSTRUCTORS	-	27,195.36	-
343110	LIFE ACA	35,789.00	-	31,205.00
343151	LIFE EDUCATIONAL ADMIN/SUPR	-	2,586.61	-
343201	LIFE OTHER ACA NONINSTRUCT	-	5,723.70	-
343210	LIFE CLS	35,828.00	-	31,515.00
343252	LIFE CLASSIFIED	-	30,492.66	-
343302	LIFE NON-INSTR ADMIN/SUPR	-	6,545.05	-
343310	LIFE AA/CAST	11,517.00	-	9,051.00
343352	LIFE INSTR AIDE DIRECT INSTR	-	1,914.72	-
343402	LIFE INST AIDE NOT DIRECT INS	-	1,116.84	-
344101	LTD ACADEMIC INSTRUCTORS	-	47,152.44	-
344110	LTD ACA	55,403.00	-	54,757.00
344151	LTD EDUCATIONAL ADMIN/SUPR	-	3,691.87	-
344201	LTD OTHER ACA NONINSTRUCT	-	10,517.12	-
344210	LTD CLS	35,958.00	-	35,585.00
344252	LTD CLASSIFIED	-	33,941.17	-
344302	LTD NON-INSTR ADMIN/SUPR	-	9,615.75	-
344310	LTD AA/CAST	18,019.00	-	16,120.00
344352	LTD INSTR AIDE DIRECT INSTR	-	2,001.55	-
344402	LTD INST AIDE NOT DIRECT INST	-	1,233.12	-
345000	EMPLOYER-PAID COBRA	-	3,876.00	-
345101	LTC ACADEMIC INSTRUCTORS	-	10,097.88	-
345110	LTC ACA	12,791.00	-	11,458.00
345151	LTC EDUCATIONAL ADMIN/SUPR	-	700.31	-
345201	LTC OTHER ACA NONINSTRUCT	-	2,103.95	-
345210	LTC CLS	12,815.00	-	11,512.00
345252	LTC CLASSIFIED	-	11,452.11	-
345302	LTC NON-INSTR ADMIN/SUPR	-	2,510.45	-
345310	LTC AA/CAST	3,731.00	-	3,307.00
345352	LTC INSTR AIDE DIRECT INSTR	-	703.98	-
345402	LTC INST AIDE NOT DIRECT INST	-	410.64	-
348010	FUTURE RETIREE HEALTH ACA	-	1,348,430.96	-
348020	FUTURE RETIREE HEALTH CLS	-	1,386,649.67	-

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Account	Description		Year to Date	
348030	FUTURE RETIREE HEALTH AA/CAST	-	334,279.69	-
348110	FUTURE RETIREE HEALTH ACA	1,418,226.00	-	1,268,913.00
348210	FUTURE RETIREE HEALTH CLS	1,422,917.00	-	1,280,594.00
348310	FUTURE RETIREE HEALTH AA/CAST	390,977.00	-	344,451.00
349101	FSA ER ACADEMIC INSTRUCTOR	-	2,061.29	-
349102	FSA ER OTHER ACA NONINSTRUCTOR	-	700.00	-
349110	FSA ER ACA	3,476.00	-	2,600.00
349201	FSA ER CLASSIFIED	-	2,100.00	-
349202	FSA ER INSTR AIDE DIRECT INST	-	1,100.00	-
349210	FSA ER CLS	4,200.00	-	3,100.00
349302	FSA ER NON-INSTR ADMIN/SUPR	-	500.00	-
349310	FSA ER AA/CAST	1,000.00	-	500.00
349401	HSA ER ACADEMIC INSTRUCTOR	-	286,320.52	-
349402	HSA ER OTHER ACA NONINSTRUCTOR	-	71,495.23	-
349410	HSA ER ACA	361,519.00	-	346,200.00
349501	HSA ER CLASSIFIED	-	129,474.70	-
349502	HSA ER INSTR AIDE DIRECT INST	-	30.00	-
349503	HSA ER INSTR AIDE NOT DIR INST	-	6,000.00	-
349510	HSA ER CLS	136,305.00	-	127,380.00
349601	HSA ER EDUCATIONAL ADMIN/SUPR	-	24,000.00	-
349602	HSA ER NON-INSTR ADMIN/SUPR	-	48,583.33	-
349610	HSA ER AA/CAST	79,085.00	-	81,000.00
34's	Health & Welfare	19,178,452.00	17,233,667.24	15,573,518.00
350010	STATE UNEMP INSURANCE	144,942.00	-	109,731.00
351101	UNEMP ACADEMIC INSTRUCTOR	-	21,913.95	-
351201	UNEMP EDUCATIONL ADMN/SUP	-	1,856.75	-
351301	UNEMP OTH ACA NONINSTRUCT	-	3,446.96	-
352102	UNEMPLOYMENT CLASSIFIED	-	10,222.15	-
352202	UNEMP NON-INSTR ADMN/SUP	-	2,912.00	-
352302	UNEMP INSTR AIDE DIRECT INST	-	778.45	-
352402	UNEMP INST AIDE NOTDIRCT INS	-	368.78	-
353102	UNEMP STUDENT	-	1.67	-
359900	SUSPENSE UNEMPLOYMENT	-	67,853.60	-
35's	State Unempl Insurance	144,942.00	109,354.31	109,731.00
360010	WORKER'S COMP	1,239,563.00	-	1,225,758.00
361101	WC ACADEMIC INSTRUCTORS	-	641,075.71	-
361201	WC EDUCATIONAL ADMIN/SUPR	-	58,187.56	-
361301	WC OTHER ACA NON INSTRUCT	-	101,523.09	-
362102	WC CLASSIFIED	-	305,736.57	-
362202	WC NON-INSTR ADMIN/SUPERV	-	86,675.34	-
362302	WC INSTR AIDE DIRECT INSTR	-	23,410.77	-
362402	WC INSTR AIDE NOTDIRECT INST	-	10,985.47	-
363102	WC STUDENT	-	1,103.75	-
36's	Workers' Comp	1,239,563.00	1,228,698.26	1,225,758.00
370010	APPLE	121,665.00	-	110,632.00
371101	APPLE ACADEMIC INSTRUCTOR	-	70,572.50	-
371301	APPLE OTH ACA NONINSTRUCT	-	2,286.22	-
372102	APPLE CLASSIFIED	-	14,789.04	-
372202	APPLE NON-INSTR ADMN/SUPR	-	38.03	-
372302	APPLE INST AIDE DIRECT INSTR	-	6,334.79	-
372402	APPLE INS AIDE NOTDIRECT INS	-	1,441.84	-
37's	APPLE	121,665.00	95,462.42	110,632.00
390010	OTHER BENEFITS	1,273,102.00	-	4,000.00
391101	GOLDEN HANDSHAKE ACADMIC	-	461,582.18	-
391201	GOLDEN HANDSHAKE ED ADMIN	-	226,100.15	-
392102	RETIR INCENT CLASS ADMIN SUP	-	122,890.95	-
392202	RETIREMNT INCENT CLASSIFIED	-	458,552.73	-
393200	FEDERAL INCOME TAX	-	12.12	-
394101	ACA BENEFITS TO SPREAD	-	30,266.94	-
398000	TB TESTS FOR EMPLOYEES	-	1,560.00	-
398100	EMPLOYEE COSTS/HEALTH SERVICES	-	60.00	-
399910	BENEFITS, VACANT	-	-	223,000.00

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Account	Description		Year to Date	
39's	Other Benefits	1,273,102.00	1,301,025.07	227,000.00
	Employee Benefits Subtotal	44,147,979.00	41,448,811.51	38,440,602.00
400010	SUPPLIES & MATERIALS	1,117,797.00	-	1,174,762.00
411000	SOFTWARE LESS THAN \$5,000	-	6,160.68	-
421000	BOOKS,MAGAZINES,PERIODCLS	-	36.67	-
422000	SUBSCRIPTIONS, PERIODICALS	-	3,389.08	-
423000	BOOKSTORE TEXTBOOKS	-	954.01	-
424000	INSTR MAT - PRINTING/ELECTRNC	-	27,802.09	-
431000	SUPPLIES&MATERIAL,INSTRUCT	-	452,805.85	-
431100	SUPPLIES, INSTRUCTIONL FOOD	-	161.63	-
432000	INSTRUCTIONAL TESTS	-	1,524.00	-
441000	SUPPLIES&MATERIAL,NONINSTR	-	459,804.18	-
441100	SUPPLIES, INSTITUTIONAL	-	10,117.94	-
441200	SUPPLIES, BOOKSTORE	-	27.15	-
441300	SUPPLIES, FOOD SERVICES	-	115.02	-
442000	COST OF FOOD, FOOD SERVICE	-	484.56	-
444000	GRADUATION GOWNS	-	215.50	-
	Supplies & Materials Subtotal	1,117,797.00	963,598.36	1,174,762.00
500010	OTHER OPER EXP	11,977,529.00	-	11,856,120.00
511000	AUDIT	-	55,300.00	-
515100	INTERNET ACCESS	-	1,343.77	-
515200	JPA SELF-INSURANCE ADMIN	-	8,613.81	-
515300	SOFTWARE LICENSING FEES	-	563,091.85	-
525100	MEMBERSHIP, DISTRICT	-	204,054.11	-
525200	MEMBERSHIP, EMPLOYEE	-	9,719.50	-
535200	INS, FIRE, CASUALTY, LIABILITY	-	809,643.00	-
535500	STUDENT ACCIDENT&HOSPITAL	-	229,173.00	-
535600	STUDENT MALPRACTICE INSUR	-	54,066.40	-
545100	ADVERTISEMENTS REQ BY LAW	-	14,235.00	-
545200	LAWYERS' FEES	-	319,873.41	-
545300	LEGAL JUDGEMENTS	-	19,719.89	-
551100	ATHLETIC OFFICIALS FEES	-	42,646.00	-
551200	CLASSROOM SPEAKERS	-	300.00	-
551300	INDEPENDENT CONTRACTOR	-	224,486.17	-
551400	MANAGEMENT FEES	-	7,917.00	-
551500	SECURITY GUARD SERVICES	-	687.16	-
551600	WARRANT RECONCILIATION	-	23,413.03	-
551900	OTH PERSONAL&CONSULT SVC	-	514,990.97	-
555100	POSTAGE	-	280,081.33	-
560900	DISTRICT VEHICLE USE	-	27,557.72	-
561000	RENT & LEASE, EQUIPMENT	-	65,257.78	-
562000	RENTS & LEASES, LAND/BLDGS	-	35,963.03	-
562100	RENTAL OF FIELDS	-	19,112.50	-
563000	RENTAL OF TRANSPORTATION	-	28,914.82	-
564000	RENTAL OF FILMS	-	16,669.91	-
565100	MAINTENANCE AGREEMT,EQUIP	-	513,635.93	-
565200	MAINTENCE AGREE,SOFTWARE	-	710,043.68	-
565300	REPAIRS&MAINT NONINST EQUIP	-	258,795.52	-
565400	REPAIRS&MAINT INSTR EQUIPMT	-	25,354.65	-
565500	REPAIRS&MAINTENANCE BLDGS	-	72,829.37	-
565550	MAINTENANCE, GROUNDS	-	43,691.48	-
565600	TENANT IMPROVEMENTS	-	8,664.22	-
575100	TRAVEL, ACADEMIC ADMIN	-	23,366.06	-
575120	TRAVEL, ACADEMIC EMPLOYEE	-	10,566.46	-
575200	TRAVEL, CLASSIFIED ADMINISTR	-	20,282.68	-
575210	TRAVEL, CLASSIFIED EMPLOYEE	-	19,598.45	-
575300	TRAVEL, STUDENT	-	11,145.00	-
575310	TRAVEL WITH STUDENT	-	17,410.53	-
575400	TRAVEL, NON EMPLOYEE	-	5,162.74	-
575500	ATHLETIC ENTRY FEES	-	18,465.00	-

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Account	Description		Year to Date	
575600	ORIENTATION EXPENSES	-	2,047.71	-
575700	TRAINING/PROFESSIONAL DEVELPMT	-	5,134.93	-
575710	APPRENTICESHIP TRAINING	-	1,341,319.52	-
575800	FOOD FOR MEETINGS	-	57,924.88	-
580100	ELECTRICITY	-	1,578,125.85	-
580150	FUEL, GAS	-	72,770.23	-
580200	GASOLINE AND OIL	-	47.00	-
580250	JANITORIAL SERVICES	-	73,362.49	-
580300	LAUNDRY/DRY CLEANING	-	16,735.52	-
580350	PEST CONTROL	-	5,285.61	-
580500	TELEPHONE CONNECTIONS	-	122,094.06	-
580550	WASTE DISPOSAL	-	97,284.43	-
580600	WASTE DISPOSAL,HAZARDOUS	-	24.08	-
580650	WATER	-	440,853.42	-
585100	ADMINISTRATIVE EXPENSE	-	363,275.60	-
585150	ADVERTISE NOT REQ BY LAW	-	403,846.78	-
585200	BAD DEBT EXPENSE	-	227,065.90	-
585250	BANK CHARGES	-	5,392.11	-
585260	BANK CREDIT CARD EXPENSE	-	282,228.16	-
585300	COST OF SALES	-	2,874.27	-
585400	DISALLOWED FIN AID GRANTS	-	(993.71)	-
585450	FILM PROCESSING	-	1,000.00	-
585500	FINGERPRINTING	-	6,599.67	-
585510	TB TESTS	-	25.00	-
585700	PAYMENT IN LIEU OF TRANSPRT	-	103.50	-
585750	PRINTING	-	400,088.34	-
585850	PUBLISHING EXPENSE	-	13,854.00	-
585900	ROYALTY EXPENSE	-	18,426.35	-
585910	LICENSING FEE	-	23,705.88	-
585950	PHYSICAL EXAMINATIONS	-	32,173.00	-
585990	SPECIAL ACTIVITIES	-	2,536.05	-
590010	ABATEMENT BUDGET POOL	(680,000.00)	-	(535,000.00)
590100	FACILITIES SERVICES ABATEMENT	-	(30,587.54)	-
590600	BUSINESS SUPPORT SVCS ABATEMT	-	(484,839.32)	-
	Other Oper Exp Subtotal	11,297,529.00	10,415,626.70	11,321,120.00
580010	INDIRECT COSTS BUDGET POOL	(700,000.00)	-	(600,000.00)
585550	INDIRECT COSTS	-	(614,974.36)	-
	Indirect Costs Subtotal	(700,000.00)	(614,974.36)	(600,000.00)
600010	CAPITAL OUTLAY	18,242.03	-	195,957.00
641400	EQUIP INSTR,ADDITNL>1000	-	4,454.07	-
644400	EQUIP NONINS ADDL \$500 - \$4999	-	6,463.35	-
644750	EQUIP TECHNOLOGY INSTR <\$4,999	-	593.79	-
	Capital Outlay Subtotal	18,242.03	11,511.21	195,957.00
721000	INTRAFUND TRANS OUT WITHIN	-	4,606,023.81	-
721010	INTRAFUND TRANS OUT WITHIN	4,850,105.00	-	2,005,445.00
731000	INTERFUND TRANS OUT BETWEEN	-	2,696,531.00	-
731010	INTERFUND TRANS OUT BETWEEN	2,696,531.00	-	30,000.00
791010	RESERVE FOR CONTINGENCIES	9,558,285.00	-	9,201,234.00
791510	OTHER RESERVES	10,451.00	-	1,498,802.00
792010	CONTINGENCY,BUDGET STABILITY	3,484,577.00	-	9,240,874.00
793010	CONTINGENCY, COLA	488,470.00	-	-
799010	CONTINGENCY HOLDING ACCOUNT	863,973.00	-	1,207,132.00
	Other Outgoing Subtotal	21,952,392.00	7,302,554.81	23,183,487.00
Expense Grand Total		163,676,384.00	142,374,306.66	152,644,238.00
861100	APPRENTICESHIP APPORTIONM	2,412,012.00	2,412,012.00	2,406,636.00
861200	STATE GENERAL APPORTIONMT	12,971,785.00	13,620,226.42	2,007,931.00
861210	GENEAL APPORTNMT PRIOR YR	-	109,076.68	-

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Account	Description		Year to Date	
861230	DEFICIT FACTOR	(1,093,864.00)	(1,093,864.00)	(983,066.00)
861430	FT FACULTY HIRING	850,561.00	850,561.00	850,561.00
861450	PART TIME FACULTY APPORT	381,034.00	379,656.00	383,722.00
861500	2% BFAP ADMIN	204,949.00	204,949.00	205,136.00
863100	EDUCATION PROTECTION ACCOUNT	9,302,031.00	9,302,031.00	17,224,174.00
863101	ED PROTECTION ACCT PRIOR YEAR	-	(77,006.00)	-
867100	HOMEOWNER PROPTAX RELIEF	500,000.00	399,521.31	500,000.00
868100	STATE LOTTERY PROCEEDS	2,817,036.00	2,793,659.14	2,633,700.00
868150	STATE LOTTRY PROCEEDS PRIOR YR	-	(63,835.99)	-
868200	STATE MANDATED COSTS	555,010.00	555,010.00	529,549.00
868400	RETURN TO TITLE IV FROM STATE	-	5,595.00	-
869800	OTHER MISC STATE REVENUES	5,901,888.00	5,594,822.54	5,298,956.00
869999	BEGINNING BALANCE, STATE	436,511.00	-	163,480.00
86's	State Revenues Subtotal	35,238,953.00	34,992,414.10	31,220,779.00
881100	TAX ALLOCATION SECURD ROLL	74,194,502.00	74,679,739.65	76,504,393.00
881200	TAX ALLOC SUPPLEMENT ROLL	1,819,223.00	958,696.38	1,884,613.00
881300	TAX ALLOCN UNSECURED ROLL	2,296,385.00	2,230,235.99	2,378,926.00
881600	PRIOR YEARS TAXES	-	1,114,778.11	-
881700	ERAF ED REVENUE AUG FUND	(361,922.00)	138,135.20	-
881800	PROP TAXES RFNDS/ADJS	-	(560,125.41)	-
881900	RDA RESIDUAL PAYMENTS	6,175,366.00	6,141,543.49	6,397,333.00
883600	FOLLETT	500,000.00	235,668.91	273,000.00
884150	HLTH SVCS SALE TO EMPLOYEE	2,000.00	2,230.00	2,385.00
884210	PLANETARIUM SALES	53,000.00	35,762.39	56,636.00
884215	BUSINESS SERVICES CHARGES	50,500.00	30,266.41	50,000.00
884290	TICKET/GATE/PROGRAM SALES	17,210.00	17,210.25	16,800.00
884300	VENDING COMMISSIONS	175,000.00	140,039.77	35,000.00
884350	MISC SALES AND COMMISSION	68,352.00	51,367.99	48,000.00
885300	FACILITIES RENTAL AND LEASE	125,000.00	185,869.25	17,000.00
886100	INTEREST BANK ACCOUNTS	-	14,677.51	-
886200	INTEREST COUNTY TREASURY	800,000.00	591,038.19	600,000.00
886500	OTH INTEREST & INVEST INCOM	-	500.00	-
887400	ENROLLMENT FEE	8,227,314.00	8,406,154.50	8,227,314.00
887450	ENROLL FEE REFUND NON-CARES	-	(23,828.00)	-
887500	FIELD TRP;USEOF NONDIST FAC	5,445.00	5,445.00	-
887620	HLTH SERVICE PHYSICAL EXAM	15,000.00	18,034.00	16,000.00
887700	INSTR MAT FEES;SALE MATERL	263,612.00	226,173.78	277,702.00
887910	TRANSCRIPT INCOME	150,378.00	144,815.65	115,000.00
888010	NON RESIDENT TUITION USA	1,700,000.00	1,243,690.00	1,178,991.00
888011	NON RES USA RFD NONCARES	-	(2,120.00)	-
888012	NON RES USA RFD CARES	-	(77,380.00)	-
888020	NONRESIDENT TUITON FOREIGN	2,000,000.00	1,458,832.00	1,500,000.00
888022	NON RES FRN RFD CARES	-	(49,820.00)	-
888115	NCTD PASSES	-	6,526.00	-
888920	COURSE TESTING FEE	-	1,165.00	-
889030	COBRA ADMIN FEE	-	73.29	-
889300	CASH OVER/SHORT	-	(93.65)	-
889600	LIBRARY FINES	700.00	291.00	-
889830	RETURNED CHECK FEE	-	502.00	-
889850	STUDNT REFND WRITE-OFF TO DIST	-	(493.59)	-
889880	STALE DATED/VOID WARRANTS	-	76,994.53	-
889900	OTHER LOCAL REVENUES	1,162,057.00	1,316,831.23	1,048,500.00
889999	BEGINNING BALANCE, LOCAL	20,249,349.00	-	20,648,873.00
88's	Local Revenues Subtotal	119,688,471.00	98,759,426.82	121,276,466.00
898100	INTERFUND TRANSER IN,BETWN	5,392,082.00	5,392,081.27	-
898200	INTRAFUND TRANSFR IN,WITHIN	3,356,878.00	3,356,877.50	146,993.00
89's	Other Sources Subtotal	8,748,960.00	8,748,958.77	146,993.00
Revenue Grand Total		163,676,384.00	142,500,799.69	152,644,238.00

FUND 12

GENERAL FUND RESTRICTED



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Account	Description		Year to Date	
312202	STRS NON-INSTR ADMIN/SUPR	-	22,231.13	-
314101	STRS, ON-BEHALF, INSTR	-	50,474.10	-
314102	STRS, ON-BEHALF, NONINSTR	-	381,287.34	-
31's	STRS	698,837.13	1,072,755.24	551,546.00
320010	PERS	1,995,912.13	-	1,648,214.00
321201	PERS EDUCATIONAL ADMIN/SUP	-	86,497.55	-
321301	PERS OTHERACA NONINSTRUCT	-	23,444.94	-
322102	PERS CLASSIFIED	-	1,212,856.18	-
322202	PERS NON-INSTR ADMIN/SUPR	-	316,365.52	-
322302	PERS INSTR AIDE DIRECT INSTR	-	743.42	-
32's	PERS	1,995,912.13	1,639,907.61	1,648,214.00
330010	FICA & MEDICARE (OASDI)	888,047.37	-	733,019.00
331201	FICA EDUCATIONAL ADMIN/SUP	-	26,976.73	-
331301	FICA OTHERACA NONINSTRUCT	-	8,389.20	-
332102	FICA CLASSIFIED	-	387,164.91	-
332202	FICA NON-INSTR ADMIN/SUPR	-	103,245.82	-
332302	FICA INSTR AIDE DIRECT INSTR	-	1,054.15	-
335101	MEDCA ACADEM INSTRUCTORS	-	8,661.78	-
335201	MEDCA EDUCATNL ADMIN/SUPV	-	9,320.15	-
335301	MEDCA OTH ACA NONINSTRUCT	-	47,519.21	-
336102	MEDCA CLASSIFIED	-	110,608.92	-
336202	MEDCA NON-INSTR ADMIN/SUP	-	26,265.48	-
336302	MEDCA INST AIDE DIRECT INSTR	-	660.92	-
33's	FICA & Medicare (OASDI)	888,047.37	729,867.27	733,019.00
340101	MEDIC ACADEMIC INSTRUCTORS	-	35,895.92	-
340110	MEDIC ACA	276,750.39	-	277,358.00
340120	MEDIC ACADEMIC ADJUNCT	-	2,180.73	-
340151	MEDIC EDUCATIONL ADMIN/SUP	-	76,860.94	-
340201	MEDIC OTHER ACA NONINSTRUC	-	203,678.87	-
340210	MEDIC CLS	1,884,708.89	-	1,497,486.00
340252	MEDIC CLASSIFIED	-	1,324,344.61	-
340302	MEDIC NON-INSTR ADMIN/SUPR	-	344,469.39	-
340310	MEDIC AA/CAST	586,740.50	-	494,967.00
341101	DENT ACADEMIC INSTRUCTORS	-	2,201.44	-
341110	DENT ACA	12,263.13	-	10,590.00
341151	DENT EDUCATIONAL ADMIN/SUP	-	3,177.38	-
341201	DENT OTHER ACA NONINSTRUC	-	9,004.28	-
341210	DENT CLS	93,406.90	-	69,195.00
341252	DENT CLASSIFIED	-	65,319.53	-
341302	DENT NON-INSTR ADMIN/SUPR	-	16,949.19	-
341310	DENT AA/CAST	27,627.70	-	21,850.00
342101	VISION ACADEMIC INSTRUCTOR	-	446.11	-
342110	VISION ACA	2,425.42	-	2,097.00
342151	VISION EDUCATIONL ADMIN/SUP	-	741.34	-
342201	VISION OTHR ACA NONINSTRUC	-	1,760.99	-
342210	VISION CLS	17,633.36	-	14,018.00
342252	VISION CLASSIFIED	-	13,209.36	-
342302	VISION NON-INSTR ADMIN/SUP	-	3,291.18	-
342310	VISION AA/CAST	5,319.40	-	4,219.00
343101	LIFE ACADEMIC INSTRUCTORS	-	288.18	-
343110	LIFE ACA	1,581.28	-	1,360.00
343151	LIFE EDUCATIONAL ADMIN/SUPR	-	536.24	-
343201	LIFE OTHER ACA NONINSTRUCT	-	1,137.90	-
343210	LIFE CLS	11,161.58	-	9,108.00
343252	LIFE CLASSIFIED	-	8,123.24	-
343302	LIFE NON-INSTR ADMIN/SUPR	-	1,995.09	-
343310	LIFE AA/CAST	3,410.36	-	2,744.00
344101	LTD ACADEMIC INSTRUCTORS	-	494.98	-
344110	LTD ACA	2,813.82	-	2,391.00
344151	LTD EDUCATIONAL ADMIN/SUPR	-	819.42	-
344201	LTD OTHER ACA NONINSTRUCT	-	2,105.53	-

		Palomar College		
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		2020 and 2021		
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		FY 2019-2020	FY 2019-2020	FY 2020-2021
		Budget	Expended/Received	Budget
			Year to Date	
Account	Description			
344210	LTD CLS	12,012.85	-	10,233.00
344252	LTD CLASSIFIED	-	9,163.14	-
344302	LTD NON-INSTR ADMIN/SUPR	-	2,901.03	-
344310	LTD AA/CAST	5,171.13	-	4,563.00
345101	LTC ACADEMIC INSTRUCTORS	-	105.94	-
345110	LTC ACA	581.25	-	502.00
345151	LTC EDUCATIONAL ADMIN/SUPR	-	197.15	-
345201	LTC OTHER ACA NONINSTRUCT	-	418.92	-
345210	LTC CLS	3,827.52	-	3,327.00
345252	LTC CLASSIFIED	-	3,133.49	-
345302	LTC NON-INSTR ADMIN/SUPR	-	787.25	-
345310	LTC AA/CAST	1,408.90	-	1,001.00
348010	FUTURE RETIREE HEALTH ACA	-	58,339.05	-
348020	FUTURE RETIREE HEALTH CLS	-	296,493.09	-
348030	FUTURE RETIREE HEALTH AA/CAST	-	89,682.05	-
348110	FUTURE RETIREE HEALTH ACA	66,993.46	-	55,181.00
348210	FUTURE RETIREE HEALTH CLS	388,163.29	-	314,128.00
348310	FUTURE RETIREE HEALTH AA/CAST	123,821.00	-	92,717.00
349102	FSA ER OTHER ACA NONINSTRUCTOR	-	313.70	-
349110	FSA ER ACA	314.00	-	300.00
349201	FSA ER CLASSIFIED	-	1,600.00	-
349210	FSA ER CLS	1,600.00	-	1,600.00
349401	HSA ER ACADEMIC INSTRUCTOR	-	4,686.00	-
349402	HSA ER OTHER ACA NONINSTRUCTOR	-	238.67	-
349410	HSA ER ACA	5,179.67	-	1,800.00
349501	HSA ER CLASSIFIED	-	29,445.30	-
349510	HSA ER CLS	36,946.50	-	25,620.00
349601	HSA ER EDUCATIONAL ADMIN/SUPR	-	6,000.00	-
349602	HSA ER NON-INSTR ADMIN/SUPR	-	3,000.00	-
349610	HSA ER AA/CAST	12,300.00	-	6,000.00
34's	Health & Welfare	3,584,162.30	2,625,536.62	2,924,355.00
350010	STATE UNEMP INSURANCE	9,192.93	-	13,250.00
351101	UNEMP ACADEMIC INSTRUCTOR	-	316.11	-
351201	UNEMP EDUCATIONL ADMN/SUP	-	323.10	-
351301	UNEMP OTH ACA NONINSTRUCT	-	1,640.27	-
352102	UNEMPLOYMENT CLASSIFIED	-	3,814.25	-
352202	UNEMP NON-INSTR ADMN/SUP	-	891.87	-
352302	UNEMP INSTR AIDE DIRECT INST	-	22.82	-
353102	UNEMP STUDENT	-	5.03	-
35's	State Unempl Insurance	9,192.93	7,013.45	13,250.00
360010	WORKER'S COMP	266,684.39	-	223,465.00
361101	WC ACADEMIC INSTRUCTORS	-	8,893.56	-
361201	WC EDUCATIONAL ADMIN/SUPR	-	8,954.85	-
361301	WC OTHER ACA NON INSTRUCT	-	48,591.15	-
362102	WC CLASSIFIED	-	113,323.82	-
362202	WC NON-INSTR ADMIN/SUPERV	-	27,163.84	-
362302	WC INSTR AIDE DIRECT INSTR	-	675.05	-
363102	WC STUDENT	-	9,437.28	-
36's	Workers' Comp	266,684.39	217,039.55	223,465.00
370010	APPLE	71,373.49	-	57,035.00
371101	APPLE ACADEMIC INSTRUCTOR	-	1,408.24	-
371301	APPLE OTH ACA NONINSTRUCT	-	4,698.82	-
372102	APPLE CLASSIFIED	-	32,899.37	-
372302	APPLE INST AIDE DIRECT INSTR	-	707.17	-
37's	APPLE	71,373.49	39,713.60	57,035.00
39's	Other Benefits	-	-	-
	Employee Benefits Subtotal	7,514,209.74	6,331,833.33	6,150,884.00
400010	SUPPLIES & MATERIALS	2,243,628.97	-	2,447,842.00
411000	SOFTWARE LESS THAN \$5,000	-	15,370.10	-
421000	BOOKS,MAGAZINES,PERIODCLS	-	1,938.32	-

	Palomar College			
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	Comparing Fiscal Years			
		2020 and 2021		
		FUND 12		
	GENERAL RESTRICTED FUND			Run Oct 01, 2020
		FY 2019-2020	FY 2019-2020	FY 2020-2021
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
422000	SUBSCRIPTIONS, PERIODICALS	-	36,563.58	-
423000	BOOKSTORE TEXTBOOKS	-	427,079.75	-
424000	INSTRL MAT - PRINTING/ELECTRNC	-	118,130.71	-
431000	SUPPLIES&MATERIAL,INSTRUCT	-	624,720.10	-
431100	SUPPLIES, INSTRUCTIONL FOOD	-	1,062.56	-
432000	INSTRUCTIONAL TESTS	-	58,465.35	-
441000	SUPPLIES&MATERIAL,NONINSTR	-	190,665.89	-
441100	SUPPLIES, INSTITUTIONAL	-	2,229.26	-
441200	SUPPLIES, BOOKSTORE	-	4,994.18	-
441300	SUPPLIES, FOOD SERVICES	-	2,830.39	-
442000	COST OF FOOD, FOOD SERVICE	-	6,148.18	-
446000	SHIPPING/HANDLING CHARGES	-	48.40	-
	Supplies & Materials Subtotal	2,243,628.97	1,490,246.77	2,447,842.00
500010	OTHER OPER EXP	6,574,290.83	-	6,075,736.00
515100	INTERNET ACCESS	-	47,259.20	-
515300	SOFTWARE LICENSING FEES	-	297,397.66	-
525100	MEMBERSHIP, DISTRICT	-	9,489.00	-
525200	MEMBERSHIP, EMPLOYEE	-	12,026.60	-
535200	INS, FIRE, CASUALTY, LIABILITY	-	1,269.02	-
535500	STUDENT ACCIDENT&HOSPITAL	-	34,047.00	-
545100	ADVERTISEMENTS REQ BY LAW	-	180.00	-
551200	CLASSROOM SPEAKERS	-	930.46	-
551300	INDEPENDENT CONTRACTOR	-	1,637,588.44	-
551900	OTH PERSONAL&CONSULT SVC	-	869,841.93	-
555100	POSTAGE	-	29,987.50	-
560900	DISTRICT VEHICLE USE	-	2,520.84	-
561000	RENT & LEASE, EQUIPMENT	-	5,175.00	-
562000	RENTS & LEASES, LAND/BLDGS	-	189,541.64	-
563000	RENTAL OF TRANSPORTATION	-	36,925.08	-
564000	RENTAL OF FILMS	-	1,500.00	-
565100	MAINTENANCE AGREEMT,EQUIP	-	59,957.40	-
565200	MAINTENCE AGREE,SOFTWARE	-	252,344.39	-
565300	REPAIRS&MAINT NONINST EQUIP	-	22,880.59	-
565400	REPAIRS&MAINT INSTR EQUIPMT	-	4,851.11	-
565500	REPAIRS&MAINTENANCE BLDGS	-	11,234.89	-
565550	MAINTENANCE, GROUNDS	-	31,350.72	-
565600	TENANT IMPROVEMENTS	-	5,852.00	-
575100	TRAVEL, ACADEMIC ADMIN	-	41,540.51	-
575120	TRAVEL, ACADEMIC EMPLOYEE	-	68,316.31	-
575200	TRAVEL, CLASSIFIED ADMINISTR	-	21,159.47	-
575210	TRAVEL, CLASSIFIED EMPLOYEE	-	55,490.32	-
575300	TRAVEL, STUDENT	-	8,111.37	-
575310	TRAVEL WITH STUDENT	-	127,005.42	-
575500	ATHLETIC ENTRY FEES	-	540.00	-
575600	ORIENTATION EXPENSES	-	279.00	-
575700	TRAINING/PROFESSIONAL DEVELPMT	-	21,439.00	-
575710	APPRENTICESHIP TRAINING	-	12,940.69	-
575800	FOOD FOR MEETINGS	-	38,795.77	-
580100	ELECTRICITY	-	17,041.30	-
580150	FUEL, GAS	-	24,096.42	-
580300	LAUNDRY/DRY CLEANING	-	4,951.84	-
580450	TELEPHONE	-	632.00	-
580550	WASTE DISPOSAL	-	1,084.24	-
580650	WATER	-	169.44	-
585100	ADMINISTRATIVE EXPENSE	-	11,782.86	-
585110	GFSP STUDENT EXPENSE	-	29,814.84	-
585150	ADVERTISE NOT REQ BY LAW	-	233,621.97	-
585260	BANK CREDIT CARD EXPENSE	-	25,537.36	-
585400	DISALLOWED FIN AID GRANTS	-	21,201.00	-
585450	FILM PROCESSING	-	1,428.39	-

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	Comparing Fiscal Years			
	2020 and 2021			
	FUND 12			
	GENERAL RESTRICTED FUND			Run Oct 01, 2020
		FY 2019-2020	FY 2019-2020	FY 2020-2021
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
884330	WELLNESS CENTER PARKING	1,500.00	2,180.00	-
884340	WELLNESS CNTR PROCES FEE	-	77.00	-
887600	HEALTH SERVICE FEE STUDENT	982,155.00	788,338.00	835,851.00
887610	HLTH SERVICE INSURANCE PAY	-	(4.00)	-
887700	INSTR MAT FEES;SALE MATERL	30,000.00	27,000.00	30,000.00
888030	NONRESIDENT CAPITAL OUTLAY	-	28,722.50	-
888032	NON RES CAP RFD CARES	-	(940.00)	-
888100	PARKING STICKER FEES	200.00	(210,557.00)	-
888101	PARK STICKER FEE SPRING	400,000.00	340,788.30	973.00
888102	PARK STICKER FEE SUMMER	129,000.00	78,522.50	-
888103	PARK STICKER FEE FALL	415,000.00	448,922.80	-
888104	CAMPUS POLICE MISCLLNEOUS FEES	11,000.00	2,612.00	-
888110	ONE-DAY PERMIT MACHINES	188,802.00	162,847.77	178.00
888112	PARKING METERS	25,000.00	12,164.17	-
888900	OTH STUDENT FEES&CHARGES	112,243.00	85,860.00	100,000.00
888920	COURSE TESTING FEE	150,000.00	115,324.80	150,000.00
889650	PARKING FINES	140,000.00	158,003.18	-
889675	LIVE SCAN REVENUE	-	1,482.00	348.00
889900	OTHER LOCAL REVENUES	1,233,220.00	818,641.39	917,022.00
889999	BEGINNING BALANCE, LOCAL	1,399,409.00	-	904,817.00
88's	Local Revenues Subtotal	7,613,377.00	4,272,247.69	4,357,629.00
898200	INTRAFUND TRANSFR IN,WITHIN	8,250,512.00	8,219,853.75	8,644,850.00
89's	Other Sources Subtotal	8,250,512.00	8,219,853.75	8,644,850.00
Revenue Grand Total		59,858,997.00	41,872,386.36	55,091,455.00

FUND 22 - FUND 29

BOND INTEREST AND OTHER DEBT SERVICE FUNDS



	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
	2020 and 2021			
	FUND 22			
	PROP M BOND			Run Oct 01, 2020
	DEBT SERVICE - SERIES A			
		FY 2019-2020	FY 2019-2020	FY 2020-2021
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
500010	OTHER OPER EXP	1,500.00	-	1,500.00
585250	BANK CHARGES	-	1,500.00	-
	Other Oper Exp Subtotal	1,500.00	1,500.00	1,500.00
	Indirect Costs Subtotal	-	-	-
	Capital Outlay Subtotal	-	-	-
712000	DEBT REDEMPTION PRINCIPAL	-	4,715,000.00	-
712010	DEBT REDEMPTION PRINCIPAL	4,715,000.00	-	5,170,000.00
713000	DEBT INTEREST/SERVICE CHGS	-	5,296,250.00	-
713010	DEBT INTEREST, SERVICE CHGS	5,296,250.00	-	5,060,600.00
799010	CONTINGENCY HOLDING ACCOUNT	4,507,629.00	-	3,617,909.00
	Other Outgoing Subtotal	14,518,879.00	10,011,250.00	13,848,509.00
Expense Grand Total		14,520,379.00	10,012,750.00	13,850,009.00
867100	HOMEOWNER PROPTAX RELIEF	70,000.00	-	-
86's State Revenues Subtotal		70,000.00	-	-
881400	VOTED INDEBT SECURED ROLL	9,300,000.00	9,377,806.81	9,022,300.00
881450	VOTED INDEBT SUPPLEMENT ROLL	95,000.00	92,422.27	48,000.00
881500	VOTED INDEBT UNSECURDROLL	250,000.00	215,235.41	215,700.00
881600	PRIOR YEARS TAXES	90,000.00	90,160.36	72,800.00
881800	PROP TAXES RFNDS/ADJS	-	(50,785.97)	-
886200	INTEREST COUNTY TREASURY	135,000.00	120,940.33	92,800.00
889900	OTHER LOCAL REVENUES	15,000.00	-	-
889999	BEGINNING BALANCE, LOCAL	4,565,379.00	-	4,398,409.00
88's Local Revenues Subtotal		14,450,379.00	9,845,779.21	13,850,009.00
Revenue Grand Total		14,520,379.00	9,845,779.21	13,850,009.00

	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
	2020 and 2021			
	FUND 23			
	PROP M BOND			Run Oct 01, 2020
	DEBT SERVICE - SERIES B			
		FY 2019-2020	FY 2019-2020	FY 2020-2021
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
500010	OTHER OPER EXP	3,000.00	-	3,000.00
585250	BANK CHARGES	-	3,000.00	-
	Other Oper Exp Subtotal	3,000.00	3,000.00	3,000.00
712000	DEBT REDEMPTION PRINCIPAL	-	1,100,862.00	-
712010	DEBT REDEMPTION PRINCIPAL	1,100,862.00	-	1,149,507.00
713000	DEBT INTEREST/SERVICE CHGS	-	6,481,128.00	-
713010	DEBT INTEREST, SERVICE CHGS	6,481,128.00	-	8,855,683.00
799010	CONTINGENCY HOLDING ACCOUNT	5,632,504.00	-	2,687,413.00
	Other Outgoing Subtotal	13,214,494.00	7,581,990.00	12,692,603.00
Expense Grand Total		13,217,494.00	7,584,990.00	12,695,603.00
819800	OTHER FEDERAL REVENUES	1,972,095.00	1,974,542.53	989,202.00
81's	Federal Revenues Subtotal	1,972,095.00	1,974,542.53	989,202.00
867100	HOMEOWNER PROPTAX RELIEF	50,000.00	-	-
86's	State Revenues Subtotal	50,000.00	-	-
881400	VOTED INDEBT SECURED ROLL	5,170,000.00	5,549,731.55	5,550,000.00
881450	VOTED INDEBT SUPPLEMENT ROLL	65,000.00	62,437.31	65,000.00
881500	VOTED INDEBT UNSECURDROLL	150,000.00	112,192.49	112,000.00
881600	PRIOR YEARS TAXES	60,000.00	49,736.70	50,000.00
881800	PROP TAXES RFNDS/ADJS	-	(53,983.07)	-
886200	INTEREST COUNTY TREASURY	100,000.00	80,224.51	80,000.00
889900	OTHER LOCAL REVENUES	5,000.00	14,110.58	-
889999	BEGINNING BALANCE, LOCAL	5,645,399.00	-	5,849,401.00
88's	Local Revenues Subtotal	11,195,399.00	5,814,450.07	11,706,401.00
Revenue Grand Total		13,217,494.00	7,788,992.60	12,695,603.00

	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
	2020 and 2021			
	FUND 24			
	PROP M BOND			Run Oct 01, 2020
	DEBT SERVICE - SERIES C			
		FY 2019-2020	FY 2019-2020	FY 2020-2021
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
500010	OTHER OPER EXP	1,500.00	-	1,500.00
585250	BANK CHARGES	-	1,500.00	-
	Other Oper Exp Subtotal	1,500.00	1,500.00	1,500.00
712000	DEBT REDEMPTION PRINCIPAL	-	180,000.00	-
712010	DEBT REDEMPTION PRINCIPAL	180,000.00	-	735,000.00
713000	DEBT INTEREST/SERVICE CHGS	-	9,506,300.00	-
713010	DEBT INTEREST, SERVICE CHGS	9,506,300.00	-	9,488,000.00
799010	CONTINGENCY HOLDING ACCOUNT	6,187,044.00	-	6,899,251.00
	Other Outgoing Subtotal	15,873,344.00	9,686,300.00	17,122,251.00
Expense Grand Total		15,874,844.00	9,687,800.00	17,123,751.00
867100	HOMEOWNER PROPTAX RELIEF	80,000.00	-	-
	86's State Revenues Subtotal	80,000.00	-	-
881400	VOTED INDEBT SECURED ROLL	9,150,000.00	9,851,474.21	9,851,000.00
881450	VOTED INDEBT SUPPLEMENT ROLL	95,000.00	114,464.84	115,000.00
881500	VOTED INDEBT UNSECURDROLL	250,000.00	238,743.99	240,000.00
881600	PRIOR YEARS TAXES	90,000.00	99,990.72	100,000.00
881800	PROP TAXES RFNDS/ADJS	-	(64,128.25)	-
886200	INTEREST COUNTY TREASURY	100,000.00	85,161.06	85,000.00
889900	OTHER LOCAL REVENUES	15,000.00	-	-
889999	BEGINNING BALANCE, LOCAL	6,094,844.00	-	6,732,751.00
	88's Local Revenues Subtotal	15,794,844.00	10,325,706.57	17,123,751.00
Revenue Grand Total		15,874,844.00	10,325,706.57	17,123,751.00

	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
	2020 and 2021			
	FUND 25			
	PROP M BOND			Run Oct 01, 2020
	DEBT SERVICE - SERIES D			
		FY 2019-2020	FY 2019-2020	FY 2020-2021
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
500010	OTHER OPER EXP	1,500.00	-	1,500.00
585250	BANK CHARGES	-	1,500.00	-
	Other Oper Exp Subtotal	1,500.00	1,500.00	1,500.00
712000	DEBT REDEMPTION PRINCIPAL	-	2,065,000.00	-
712010	DEBT REDEMPTION PRINCIPAL	2,065,000.00	-	-
713000	DEBT INTEREST/SERVICE CHGS	-	6,074,975.00	-
713010	DEBT INTEREST, SERVICE CHGS	6,074,975.00	-	6,033,675.00
799010	CONTINGENCY HOLDING ACCOUNT	2,861,420.00	-	3,707,072.00
	Other Outgoing Subtotal	11,001,395.00	8,139,975.00	9,740,747.00
Expense Grand Total		11,002,895.00	8,141,475.00	9,742,247.00
867100	HOMEOWNER PROPTAX RELIEF	50,000.00	-	-
	86's State Revenues Subtotal	50,000.00	-	-
881400	VOTED INDEBT SECURED ROLL	4,870,000.00	5,837,086.21	5,800,000.00
881450	VOTED INDEBT SUPPLEMENT ROLL	65,000.00	69,244.21	70,000.00
881500	VOTED INDEBT UNSECURDROLL	150,000.00	122,391.81	123,000.00
881600	PRIOR YEARS TAXES	60,000.00	51,259.90	42,000.00
881800	PROP TAXES RFNDS/ADJS	-	(34,937.85)	-
886200	INTEREST COUNTY TREASURY	100,000.00	50,783.41	50,000.00
889900	OTHER LOCAL REVENUES	5,000.00	-	-
889999	BEGINNING BALANCE, LOCAL	5,702,895.00	-	3,657,247.00
	88's Local Revenues Subtotal	10,952,895.00	6,095,827.69	9,742,247.00
Revenue Grand Total		11,002,895.00	6,095,827.69	9,742,247.00

	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
	2020 and 2021			
	FUND 29			
	DEBT SERVICE			Run Oct 01, 2020
		FY 2019-2020	FY 2019-2020	FY 2020-2021
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
712000	DEBT REDEMPTION PRINCIPAL	-	4,902,600.00	-
712010	DEBT REDEMPTION PRINCIPAL	4,902,600.00	-	115,000.00
713000	DEBT INTEREST/SERVICE CHGS	-	88,536.56	-
713010	DEBT INTEREST, SERVICE CHGS	99,925.00	-	89,100.00
731000	INTERFUND TRANS OUT BETWEEN	-	392,081.27	-
731010	INTERFUND TRANS OUT BETWEEN	392,082.00	-	-
741000	OTHER TRANSFERS/OUTGOES	-	11,674.23	-
741010	OTHER TRANSFERS/OUTGOES	11,675.00	-	-
799010	CONTINGENCY HOLDING ACCOUNT	102,603,250.00	-	102,603,250.00
	Other Outgoing Subtotal	108,009,532.00	5,394,892.06	102,807,350.00
Expense Grand Total		108,009,532.00	5,394,892.06	102,807,350.00
886440	UNREALIZED GAIN/LOSS ON FMV	481,476.00	481,475.87	-
886500	OTH INTEREST & INVEST INCOM	1,690,313.00	1,690,312.05	-
889999	BEGINNING BALANCE, LOCAL	105,272,818.00	-	102,603,250.00
88's	Local Revenues Subtotal	107,444,607.00	2,171,787.92	102,603,250.00
898100	INTERFUND TRANSER IN,BETWN	564,925.00	553,536.56	204,100.00
89's	Other Sources Subtotal	564,925.00	553,536.56	204,100.00
Revenue Grand Total		108,009,532.00	2,725,324.48	102,807,350.00

FUND 33

CHILD DEVELOPMENT FUND



Palomar College				
BUDGET REPORT				
Comparing Fiscal Years				
2020 and 2021				
FUND 33				
CHILD DEVELOPMENT FUND				Run Oct 01, 2020
		FY 2019-2020	FY 2019-2020	FY 2020-2021
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
111000	INSTRUCTIONAL SAL, CONTRACT	-	606,244.87	-
111010	INSTRUCTIONAL SALARY, CONTRACT	735,508.00	-	670,235.00
	11's Instr Salaries - Contract	735,508.00	606,244.87	670,235.00
	12's Non-Instr Salaries - Contract	-	-	-
130010	INSTR SALARIES - OTHER	242,123.00	-	340,000.00
139000	INSTRUCTIONAL SALARY, OTHER	-	223,224.35	-
	13's Instr Salaries - Other	242,123.00	223,224.35	340,000.00
	14's Non-Instr Salaries - Other	-	-	-
	Academic Salaries Subtotal	977,631.00	829,469.22	1,010,235.00
	21's Non-Instr Salaries - Reg	-	-	-
	22's Instr Aides - Reg	-	-	-
230010	NON ACADEMIC SALARIES - OTHER	1,000.00	-	500.00
	23's Non-Academic Salaries - Other	1,000.00	-	500.00
240010	INSTR AIDES - OTHER	249,822.00	-	280,000.00
241100	HRLY INSTR AIDE, DIRECT INSTR	-	227,162.40	-
	24's Instr Aides - Other	249,822.00	227,162.40	280,000.00
	Non Acad Salaries Subtotal	250,822.00	227,162.40	280,500.00
310010	STRS	121,711.00	-	137,763.00
311101	STRS ACADEMIC INSTRUCTORS	-	97,721.46	-
314102	STRS, ON-BEHALF, NONINSTR	-	68,747.98	-
	31's STRS	121,711.00	166,469.44	137,763.00
320010	PERS	33,873.00	-	13,819.00
321101	PERS ACADEMIC INSTRUCTORS	-	14,298.95	-
322302	PERS INSTR AIDE DIRECT INSTR	-	11,606.62	-
	32's PERS	33,873.00	25,905.57	13,819.00
330010	FICA & MEDICARE (OASDI)	26,954.00	-	23,145.00
331101	FICA ACADEMIC INSTRUCTORS	-	4,567.39	-
332302	FICA INSTR AIDE DIRECT INSTR	-	3,594.30	-
335101	MEDCA ACADEM INSTRUCTORS	-	12,038.95	-
336302	MEDCA INST AIDE DIRECT INSTR	-	3,293.90	-
	33's FICA & Medicare (OASDI)	26,954.00	23,494.54	23,145.00
340101	MEDIC ACADEMIC INSTRUCTORS	-	166,058.00	-
340110	MEDIC ACA	234,567.00	-	232,554.00
341101	DENT ACADEMIC INSTRUCTORS	-	7,633.92	-
341110	DENT ACA	12,001.00	-	8,591.00
342101	VISION ACADEMIC INSTRUCTOR	-	1,752.87	-
342110	VISION ACA	2,171.00	-	1,949.00
343101	LIFE ACADEMIC INSTRUCTORS	-	1,132.88	-
343110	LIFE ACA	1,411.00	-	1,265.00
344101	LTD ACADEMIC INSTRUCTORS	-	954.74	-
344110	LTD ACA	1,344.00	-	1,189.00
345101	LTC ACADEMIC INSTRUCTORS	-	416.62	-
345110	LTC ACA	506.00	-	464.00
348010	FUTURE RETIREE HEALTH ACA	-	32,328.51	-
348110	FUTURE RETIREE HEALTH ACA	56,113.00	-	51,437.00
349410	HSA ER ACA	3,500.00	-	-
	34's Health & Welfare	311,613.00	210,277.54	297,449.00
350010	STATE UNEMP INSURANCE	597.00	-	651.00
351101	UNEMP ACADEMIC INSTRUCTOR	-	414.02	-
352302	UNEMP INSTR AIDE DIRECT INST	-	113.57	-
	35's State Unempl Insurance	597.00	527.59	651.00
360010	WORKER'S COMP	17,417.00	-	19,685.00
361101	WC ACADEMIC INSTRUCTORS	-	12,284.47	-
362302	WC INSTR AIDE DIRECT INSTR	-	3,364.21	-
	36's Workers' Comp	17,417.00	15,648.68	19,685.00
370010	APPLE	12,203.00	-	8,447.00
371101	APPLE ACADEMIC INSTRUCTOR	-	4,459.60	-

Palomar College				
BUDGET REPORT				
Comparing Fiscal Years				
2020 and 2021				
FUND 33				
CHILD DEVELOPMENT FUND				Run Oct 01, 2020
		FY 2019-2020	FY 2019-2020	FY 2020-2021
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
372302	APPLE INST AIDE DIRECT INSTR	-	4,208.14	-
37's	APPLE	12,203.00	8,667.74	8,447.00
39's	Other Benefits	-	-	-
	Employee Benefits Subtotal	524,368.00	450,991.10	500,959.00
400010	SUPPLIES & MATERIALS	77,152.00	-	93,000.00
411000	SOFTWARE LESS THAN \$5,000	-	1,359.00	-
431000	SUPPLIES&MATERIAL,INSTRUCT	-	14,068.98	-
431100	SUPPLIES, INSTRUCTIONL FOOD	-	37,604.08	-
441000	SUPPLIES&MATERIAL,NONINSTR	-	13,923.53	-
441300	SUPPLIES, FOOD SERVICES	-	5,711.76	-
	Supplies & Materials Subtotal	77,152.00	72,667.35	93,000.00
500010	OTHER OPER EXP	27,000.00	-	21,000.00
555100	POSTAGE	-	75.70	-
565100	MAINTENANCE AGREEMT,EQUIP	-	1,702.96	-
565300	REPAIRS&MAINT NONINST EQUIP	-	1,518.70	-
565500	REPAIRS&MAINTENANCE BLDGS	-	219.53	-
575120	TRAVEL, ACADEMIC EMPLOYEE	-	33.12	-
575710	APPRENTICESHIP TRAINING	-	2,040.00	-
575800	FOOD FOR MEETINGS	-	263.05	-
580350	PEST CONTROL	-	1,260.00	-
580650	WATER	-	2,071.72	-
585750	PRINTING	-	2,054.81	-
585910	LICENSING FEE	-	1,694.00	-
	Other Oper Exp Subtotal	27,000.00	12,933.59	21,000.00
600010	CAPITAL OUTLAY	3,000.00	-	-
644750	EQUIP TECHNOLOGY INSTR <\$4,999	-	2,437.04	-
	Capital Outlay Subtotal	3,000.00	2,437.04	-
799010	CONTINGENCY HOLDING ACCOUNT	358,001.00	-	507,523.00
	Other Outgoing Subtotal	358,001.00	-	507,523.00
Expense Grand Total		2,217,974.00	1,595,660.70	2,413,217.00
819100	CHILDCARE FOOD REIMB FEDRL	50,000.00	39,497.12	55,000.00
81's	Federal Revenues Subtotal	50,000.00	39,497.12	55,000.00
862100	CHILD DEVELOPMNT APPORT - CSPP	541,632.00	451,055.63	564,875.00
862550	CHILDCARE TAX BAILOUT	98,500.00	103,244.00	105,000.00
869100	CHILDCARE FOOD REIMB STATE	2,000.00	16,734.28	2,500.00
869800	OTHER MISC STATE REVENUES	-	68,747.98	-
869999	BEGINNING BALANCE, STATE	21,324.00	-	21,324.00
86's	State Revenues Subtotal	663,456.00	639,781.89	693,699.00
886200	INTEREST COUNTY TREASURY	2,000.00	13,784.33	12,000.00
887100	CHDV F/P PARENT FEES PRESCHOOL	960,089.00	878,993.03	1,127,000.00
887110	CHDV SUB P-SCHOOL FEES F/T	5,000.00	5,693.00	6,000.00
889999	BEGINNING BALANCE, LOCAL	537,429.00	-	519,518.00
88's	Local Revenues Subtotal	1,504,518.00	898,470.36	1,664,518.00
Revenue Grand Total		2,217,974.00	1,577,749.37	2,413,217.00



FUND 4I

CAPITAL OUTLAY PROJECTS FUND



		Palomar College		
		BUDGET REPORT		
		Comparing Fiscal Years		
		2020 and 2021		
		FUND 41		
		CAPITAL OUTLAY		Run Oct 01, 2020
		FY 2019-2020	FY 2019-2020	FY 2020-2021
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
400010	SUPPLIES & MATERIALS	74,100.00	-	66,000.00
431000	SUPPLIES&MATERIAL,INSTRUCT	-	6,725.55	-
441000	SUPPLIES&MATERIAL,NONINSTR	-	9,544.03	-
441100	SUPPLIES, INSTITUTIONAL	-	25,209.28	-
	Supplies & Materials Subtotal	74,100.00	41,478.86	66,000.00
500010	OTHER OPER EXP	2,499,493.00	-	1,743,793.00
515300	SOFTWARE LICENSING FEES	-	1,000.00	-
551400	MANAGEMENT FEES	-	46,219.22	-
551900	OTH PERSONAL&CONSULT SVC	-	2,640.00	-
561000	RENT & LEASE, EQUIPMENT	-	3,668.14	-
562000	RENTS & LEASES, LAND/BLDGS	-	173,431.83	-
565100	MAINTENANCE AGREEMT,EQUIP	-	290,768.62	-
565200	MAINTENCE AGREE,SOFTWARE	-	31,613.40	-
565300	REPAIRS&MAINT NONINST EQUIP	-	109,277.31	-
565400	REPAIRS&MAINT INSTR EQUIPMT	-	456.36	-
565500	REPAIRS&MAINTENANCE BLDGS	-	1,350.00	-
565550	MAINTENANCE, GROUNDS	-	217,130.00	-
575700	TRAINING/PROFESSIONAL DEVELPMT	-	15,955.00	-
580100	ELECTRICITY	-	21,000.00	-
580150	FUEL, GAS	-	6,791.43	-
580250	JANITORIAL SERVICES	-	15,201.03	-
580300	LAUNDRY/DRY CLEANING	-	51.00	-
580400	SEWAGE	-	1,149.00	-
580500	TELEPHONE CONNECTIONS	-	29,362.41	-
580550	WASTE DISPOSAL	-	1,065.00	-
580600	WASTE DISPOSAL,HAZARDOUS	-	116,882.72	-
580650	WATER	-	3,000.00	-
585750	PRINTING	-	1,918.75	-
	Other Oper Exp Subtotal	2,499,493.00	1,089,931.22	1,743,793.00
600010	CAPITAL OUTLAY	3,746,699.00	-	2,090,365.00
612000	SITE IMPROVEMENT	-	12,900.00	-
612200	PARKING IMPROVEMENT	-	31,600.00	-
622000	BUILDING BUILT IN FIXTURES	-	10,833.61	-
623000	BUILDING CONSTRUCTION	-	345,308.30	-
623200	BLUEPRINTS&INSPECTION SVCS	-	350.00	-
623300	PERMITS AND FEES	-	494.50	-
632000	LIBRARY MAGAZINE&PERIODICL	-	19.96	-
642300	EQUIP NONINS,ADTNL.>\$200-999	-	18,383.37	-
644100	EQUIP INSTR ADDTL \$500 - \$4999	-	4,055.77	-
644200	EQUIP INSTR REPL \$500 - \$4999	-	11,744.59	-
644400	EQUIP NONINS ADDL \$500 - \$4999	-	23,577.99	-
644500	EQUIP NONINS REPL \$500 - \$4999	-	13,782.76	-
644600	EQUIPMENT NONINSTRUCTL >\$4,999	-	36,118.28	-
644700	EQUIP TECHNOLOGY INSTR >\$4,999	-	186,517.02	-
644750	EQUIP TECHNOLOGY INSTR <\$4,999	-	22,521.84	-
644800	EQUIP TECHNOLOGY NONINS>\$4,999	-	1,428,092.91	-
644850	EQUIP TECHNOLOGY NONINS<\$4,999	-	73,070.48	-
644950	SOFTWARE NONINSTRNL >\$4,999	-	71,300.00	-
	Capital Outlay Subtotal	3,746,699.00	2,290,671.38	2,090,365.00
721000	INTRAFUND TRANS OUT WITHIN	-	4,232,618.74	-
721010	INTRAFUND TRANS OUT WITHIN	5,570,740.00	-	2,427,040.00
731000	INTERFUND TRANS OUT BETWEEN	-	360,325.00	-
731010	INTERFUND TRANS OUT BETWEEN	360,325.00	-	-
799010	CONTINGENCY HOLDING ACCOUNT	7,675,083.00	-	11,506,894.00

FUND 42

MEASURE M BOND CONSTRUCTION FUND



		Palomar College		
		M BUDGET REPORT		
		Comparing Fiscal Years		
		2020 and 2021		
		FUND 42		Run Oct 01, 2020
		PROP M BOND		
		CONSTRUCTION		
		FY 2019-2020	FY 2019-2020	FY 2020-2021
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
212100	SUPERVISOR, CAST	-	93,315.12	93,440.00
212200	CLASSIFIED REGULAR SALARY	-	140,701.44	144,312.00
212600	NON-INSTRUCTNL ADMINISTRATORS	-	136,754.26	137,267.00
21's	Non-Instr Salaries - Reg		370,770.82	375,019.00
232200	OVERTIME SUPERVISR SALRIED	-	221.42	-
23's	Non-Academic Salaries - Other		221.42	-
	Non Acad Salaries Subtotal		370,992.24	375,019.00
322102	PERS CLASSIFIED	-	27,747.72	-
322202	PERS NON-INSTR ADMIN/SUPR	-	45,043.92	-
32's	PERS		72,791.64	77,631.00
332102	FICA CLASSIFIED	-	8,737.33	-
332202	FICA NON-INSTR ADMIN/SUPR	-	14,228.62	-
336102	MEDCA CLASSIFIED	-	2,043.42	-
336202	MEDCA NON-INSTR ADMIN/SUP	-	3,344.39	-
33's	FICA & Medicare (OASDI)		28,353.76	28,692.00
340252	MEDIC CLASSIFIED	-	31,680.00	-
340302	MEDIC NON-INSTR ADMIN/SUPR	-	45,957.00	-
341252	DENT CLASSIFIED	-	1,756.80	-
341302	DENT NON-INSTR ADMIN/SUPR	-	1,756.80	-
342252	VISION CLASSIFIED	-	353.52	-
342302	VISION NON-INSTR ADMIN/SUP	-	353.52	-
343252	LIFE CLASSIFIED	-	228.48	-
343302	LIFE NON-INSTR ADMIN/SUPR	-	228.48	-
344252	LTD CLASSIFIED	-	256.08	-
344302	LTD NON-INSTR ADMIN/SUPR	-	414.00	-
345252	LTC CLASSIFIED	-	84.00	-
345302	LTC NON-INSTR ADMIN/SUPR	-	84.00	-
348020	FUTURE RETIREE HEALTH CLS	-	9,348.00	-
348030	FUTURE RETIREE HEALTH AA/CAST	-	9,348.00	-
349602	HSA ER NON-INSTR ADMIN/SUPR	-	6,000.00	-
34's	Health & Welfare		107,848.68	152,731.00
352102	UNEMPLOYMENT CLASSIFIED	-	70.47	-
352202	UNEMP NON-INSTR ADMN/SUP	-	118.33	-
35's	State Unempl Insurance		188.80	189.00
362102	WC CLASSIFIED	-	2,083.80	-
362202	WC NON-INSTR ADMIN/SUPERV	-	3,410.59	-
36's	Workers' Comp		5,494.39	5,555.00
37's	APPLE		-	-
	Employee Benefits Subtotal		214,677.27	264,798.00
515300	SOFTWARE LICENSING FEES	-	23,934.20	-
545100	ADVERTISEMENTS REQ BY LAW	-	163.80	-
545200	LAWYERS' FEES	-	248,910.59	-
551900	OTH PERSONAL&CONSULT SVC	-	889,350.06	-
562000	RENTS & LEASES, LAND/BLDGS	-	631,839.44	-
565100	MAINTENANCE AGREEMT,EQUIP	-	19,199.00	-
585100	ADMINISTRATIVE EXPENSE	-	4,750.00	-
	Other Oper Exp Subtotal		1,818,147.09	-
623000	BUILDING CONSTRUCTION	-	8,008,264.32	-
623100	ARCHITECTURL&ENGINEER FEE	-	4,081,309.76	-
623200	BLUEPRINTS&INSPECTION SVCS	-	350,047.22	-
623300	PERMITS AND FEES	-	594,163.94	-
644100	EQUIP INSTR ADDTL \$500 - \$4999	-	6,073.08	-
644400	EQUIP NONINS ADDL \$500 - \$4999	-	233,014.56	-
644600	EQUIPMENT NONINSTRUCTL >\$4,999	-	206,948.68	-
644800	EQUIP TECHNOLOGY NONINS>\$4,999	-	63,265.35	-
644950	SOFTWARE NONINSTRNL >\$4,999	-	335,050.00	-
	Capital Outlay Subtotal		13,878,136.91	165,577,755.00
Expense Grand Total		183,055,017.00	16,281,953.51	166,217,572.00

		Palomar College		
		M BUDGET REPORT		
		Comparing Fiscal Years		
		2020 and 2021		
		FUND 42		Run Oct 01, 2020
		PROP M BOND		
		CONSTRUCTION		
		FY 2019-2020	FY 2019-2020	FY 2020-2021
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
886200	INTEREST COUNTY TREASURY	4,000,000.00	3,444,508.61	-
889999	BEGINNING BALANCE, LOCAL	179,055,017.00	-	166,217,572.00
88's	Local Revenues Subtotal	183,055,017.00	3,444,508.61	166,217,572.00
Revenue Grand Total		183,055,017.00	3,444,508.61	166,217,572.00

FUND 43

ENERGY CONSERVATION FUND



	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
		2020 and 2021		
		FUND 43		
	ENERGY CONSERVATION			Run Oct 01, 2020
		FY 2019-2020	FY 2019-2020	FY 2020-2021
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
500010	OTHER OPER EXP	590,000.00	-	681,015.00
580100	ELECTRICITY	-	589,999.79	-
	Other Oper Exp Subtotal	590,000.00	589,999.79	681,015.00
799010	CONTINGENCY HOLDING ACCOUNT	514,905.00	-	-
	Other Outgoing Subtotal	514,905.00	-	-
Expense Grand Total		1,104,905.00	589,999.79	681,015.00
886200	INTEREST COUNTY TREASURY	3,000.00	169,109.99	-
889999	BEGINNING BALANCE, LOCAL	1,101,905.00	-	681,015.00
88's	Local Revenues Subtotal	1,104,905.00	169,109.99	681,015.00
Revenue Grand Total		1,104,905.00	169,109.99	681,015.00



FUND 69

INTERNAL SERVICE FUND (OPEB)

OPEB
Fund 69



college

	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
	2020 and 2021			
	FUND 69			
	POST RETIREMENT BENEFITS			Run Oct 01, 2020
		FY 2019-2020	FY 2019-2020	FY 2020-2021
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
330010	FICA & MEDICARE (OASDI)	8,674.00	-	20,000.00
337102	IRMAA MEDI-PART D INSTR RET	-	7,023.20	-
337202	IRMAA MEDI-PART D NONINSTR RET	-	1,102.50	-
33's	FICA & Medicare (OASDI)	8,674.00	8,125.70	20,000.00
340010	HEALTH & WELFARE	106,016.00	-	88,050.00
340410	MEDICAL RETIREE	5,413,689.00	-	5,434,166.00
340453	MEDIC ACADEMIC INST RETIREE	-	2,453,758.00	-
340503	MEDIC EDU ADMIN/SUP RETIREE	-	318,735.00	-
340604	MEDIC CLASSIFIED RETIREES	-	1,524,792.00	-
340654	MEDIC CLASS ADMNSUP RETIRE	-	513,008.00	-
341410	DENTAL RETIREE	607,962.00	-	639,121.00
341453	DENT ACADEMIC INSTR RETIREE	-	262,539.90	-
341503	DENT EDU ADMIN/SUP RETIREE	-	28,095.00	-
341604	DENT CLASSIFIED RETIREES	-	253,142.70	-
341654	DENT CLASS ADMN/SUP RETIRE	-	57,425.70	-
346000	RETIREE SPOUSAL BENEFITS	-	50,950.80	-
349701	HSA ER RETIREE	-	6,000.00	-
349710	HSA ER RETIREE	6,000.00	-	9,000.00
34's	Health & Welfare	6,133,667.00	5,468,447.10	6,170,337.00
	Employee Benefits Subtotal	6,142,341.00	5,476,572.80	6,190,337.00
731000	INTERFUND TRANS OUT BETWEEN	-	5,000,000.00	-
731010	INTERFUND TRANS OUT BETWEEN	7,000,000.00	-	1,000,000.00
799010	CONTINGENCY HOLDING ACCOUNT	9,772,329.00	-	9,079,357.00
	Other Outgoing Subtotal	16,772,329.00	5,000,000.00	10,079,357.00
Expense Grand Total		22,914,670.00	10,476,572.80	16,269,694.00
886200	INTEREST COUNTY TREASURY	100,000.00	183,308.06	183,000.00
889010	FUTURE RETIREE HEALTH PREMIUM	3,333,469.00	3,565,288.52	3,333,469.00
889999	BEGINNING BALANCE, LOCAL	16,814,670.00	-	12,753,225.00
88's	Local Revenues Subtotal	20,248,139.00	3,748,596.58	16,269,694.00
898100	INTERFUND TRANSER IN,BETWN	2,666,531.00	2,666,531.00	-
89's	Other Sources Subtotal	2,666,531.00	2,666,531.00	-
Revenue Grand Total		22,914,670.00	6,415,127.58	16,269,694.00

FUND 71 - FUND 73

STUDENT TRUST FUNDS



Palomar College				
ASG BUDGET REPORT				
Comparing Fiscal Years				
2020 and 2021				
FUND 71				
ASSOCIATED STUDENTS TRUST				Run Oct 01, 2020
		FY 2019-2020	FY 2019-2020	FY 2020-2021
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
400010	Supplies & Materials	117,622.00	-	148,940.40
441000	SUPPLIES&MATERIAL NONINSTR	-	9,999.46	-
	Supplies & Materials Subtotal	117,622.00	9,999.46	148,940.40
500010	Other Oper Exp	65,278.00	-	72,384.60
562000	RENTS AND LEASES, LAND + BLDGS	-	548.32	-
575300	TRAVEL, STUDENT	-	520.86	-
575800	FOOD FOR MEETINGS	-	2,398.32	-
585260	BANK CREDIT CARD EXPENSE	-	75.53	-
585750	PRINTING	-	449.00	-
	Other Oper Exp Subtotal	65,278.00	3,992.03	72,384.60
741000	OTHER TRANSFERS/OUTGOES	-	5,000.00	-
741010	OTHER TRANSFERS/OUTGOES	5,000.00	-	-
752000	STUDENT SCHOLARSHIPS	-	1,000.00	-
752010	STUDENT SCHOLARSHIPS	15,200.00	-	1,500.00
	Other Outgoing Subtotal	20,200.00	6,000.00	1,500.00
Expense Grand Total		203,100.00	19,991.49	222,825.00
882100	CONTRB,GIFTS,GRANTS,ENDOW	-	230.00	-
884350	MISC SALES AND COMMISSION	-	2,606.97	-
886100	INTEREST BANK ACCOUNTS	100.00	266.95	100.00
888950	POSTING FEES INCOME ASG	5,000.00	3,835.00	3,000.00
889100	ASG INCOME	1,800.00	36.00	1,800.00
889160	ASG MOVIE PASSES INCOME	3,000.00	5,130.00	3,000.00
889999	BEGINNING BALANCE, LOCAL	158,812.00	-	180,925.00
	88's Local Revenues Subtotal	168,712.00	12,104.92	188,825.00
898100	INTERFUND TRANSER IN,BETWN	34,000.00	30,000.00	34,000.00
898200	INTRAFUND TRANSFR IN,WITHIN	388.00	-	-
	89's Other Sources Subtotal	34,388.00	30,000.00	34,000.00
Revenue Grand Total		203,100.00	42,104.92	222,825.00

	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
		2020 and 2021		
		FUND 72		
	STUDENT REPRESENTATION			Run Oct 01, 2020
		FEE TRUST		
		FY 2019-2020	FY 2019-2020	FY 2020-2021
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
400010	SUPPLIES & MATERIALS	7,000.00	-	-
441000	SUPPLIES&MATERIAL, NONINSTR	-	143.61	-
442000	COST OF FOOD, FOOD SERVICE	-	914.47	-
	Supplies & Materials Subtotal	7,000.00	1,058.08	-
500010	OTHER OPER EXP	40,000.00	-	34,000.00
525100	MEMBERSHIP, DISTRICT	-	325.00	-
525200	MEMBERSHIP, EMPLOYEE	-	250.00	-
555100	POSTAGE	-	31.42	-
575200	TRAVEL, CLASSIFIED ADMINISTR	-	44.06	-
575210	TRAVEL, CLASSIFIED EMPLOYEE	-	278.56	-
575300	TRAVEL, STUDENT	-	13,655.58	-
575310	TRAVEL WITH STUDENT	-	4,215.58	-
575800	FOOD FOR MEETINGS	-	344.52	-
	Other Oper Exp Subtotal	40,000.00	19,144.72	34,000.00
799010	CONTINGENCY HOLDING ACCOUNT	350,637.00	-	466,953.00
	Other Outgoing Subtotal	350,637.00	-	466,953.00
Expense Grand Total		397,637.00	20,202.80	500,953.00
886200	INTEREST COUNTY TREASURY	7,958.00	14,781.08	17,561.00
888400	STUDENT REPRESENTATION FEE	45,205.00	73,227.00	71,113.00
889999	BEGINNING BALANCE, LOCAL	344,474.00	-	412,279.00
	88's Local Revenues Subtotal	397,637.00	88,008.08	500,953.00
Revenue Grand Total		397,637.00	88,008.08	500,953.00

	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
	2020 and 2021			
	FUND 73			
	STUDENT BODY CENTER FEE			Run Oct 01, 2020
		FY 2019-2020	FY 2019-2020	FY 2020-2021
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
400010	SUPPLIES & MATERIALS	7,000.00	-	6,300.00
441000	SUPPLIES&MATERIAL, NONINSTR	-	6,181.50	-
	Supplies & Materials Subtotal	7,000.00	6,181.50	6,300.00
500010	OTHER OPER EXP	20,000.00	-	18,000.00
565300	REPAIRS&MAINT NONINST EQUIP	-	259.62	-
565500	REPAIRS&MAINTENANCE BLDGS	-	13,187.45	-
	Other Oper Exp Subtotal	20,000.00	13,447.07	18,000.00
	Indirect Costs Subtotal	-	-	-
600010	CAPITAL OUTLAY	26,000.00	-	16,824.00
644500	EQUIP NONINS REPL \$500 - \$4999	-	409.43	-
644850	EQUIP TECHNOLOGY NONINS<\$4,999	-	4,355.50	-
	Capital Outlay Subtotal	26,000.00	4,764.93	16,824.00
731000	INTERFUND TRANS OUT BETWEEN	-	193,211.56	-
731010	INTERFUND TRANS OUT BETWEEN	204,600.00	-	204,100.00
799010	CONTINGENCY HOLDING ACCOUNT	44,058.00	-	-
	Other Outgoing Subtotal	248,658.00	193,211.56	204,100.00
Expense Grand Total		301,658.00	217,605.06	245,224.00
886200	INTEREST COUNTY TREASURY	4,751.00	7,239.63	9,016.00
888300	STUDENT CENTER FEE	172,059.00	162,326.00	159,399.00
889999	BEGINNING BALANCE, LOCAL	124,848.00	-	76,809.00
88's	Local Revenues Subtotal	301,658.00	169,565.63	245,224.00
89's	Other Sources Subtotal	-	-	-
Revenue Grand Total		301,658.00	169,565.63	245,224.00

FUND 74

STUDENT FINANCIAL AID TRUST FUND



	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
	2020 and 2021			
	FUND 74			
	STUDENT FINANCIAL AID TRUST			Run Oct 01, 2020
		FY 2019-2020	FY 2019-2020	FY 2020-2021
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
400010	SUPPLIES & MATERIALS	3,286.00	-	3,286.00
	Supplies & Materials Subtotal	3,286.00	-	3,286.00
500010	OTHER OPER EXP	2,194.75	-	2,195.00
541000	FEDRL INTEREST EARND,REPAY	-	1,775.28	-
541100	STATE INTEREST EARND,REPAY	-	419.47	-
	Other Oper Exp Subtotal	2,194.75	2,194.75	2,195.00
751000	STUDENT GRANTS	-	22,456,013.25	-
751010	STUDENT GRANTS	22,467,913.25	-	22,392,015.00
761000	DIRECT LOANS	-	721,132.00	-
761010	DIRECT LOANS	721,132.00	-	725,753.00
	Other Outgoing Subtotal	23,189,045.25	23,177,145.25	23,117,768.00
Expense Grand Total		23,194,526.00	23,179,340.00	23,123,249.00
815130	PELL GRANTS	18,352,144.25	18,352,144.25	16,951,477.00
815230	SEOG	601,500.00	590,400.00	640,381.00
815300	DIRECT LOANS	721,132.00	721,132.00	725,753.00
819800	OTHER FEDERAL REVENUES	1,289,250.00	1,289,250.00	2,562,181.00
819999	BEGINNING BALANCE, FEDERAL	3,786.00	-	4,086.00
81's	Federal Revenues Subtotal	20,967,812.25	20,952,926.25	20,883,878.00
865350	CAL GRANTS FOR STUDENTS	2,224,519.00	2,224,519.00	2,237,176.00
86's	State Revenues Subtotal	2,224,519.00	2,224,519.00	2,237,176.00
886100	INTEREST BANK ACCOUNTS	419.47	419.47	420.00
886300	INTREST EARNED ON FEDERL \$	1,775.28	1,775.28	1,775.00
88's	Local Revenues Subtotal	2,194.75	2,194.75	2,195.00
Revenue Grand Total		23,194,526.00	23,179,640.00	23,123,249.00

FUND 75

SCHOLARSHIP AND LOAN TRUST FUND



	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
		2020 and 2021		
		FUND 75		
	SCHOLARSHIP AND LOAN TRUST			Run Oct 01, 2020
		FY 2019-2020	FY 2019-2020	FY 2020-2021
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
741000	OTHER TRANSFERS/OUTGOES	-	1,154,761.76	-
741010	OTHER TRANSFERS/OUTGOES	1,156,699.00	-	1,936.00
751000	STUDENT GRANTS	-	9,324.00	-
751010	STUDENT GRANTS	9,324.00	-	950.00
752000	STUDENT SCHOLARSHIPS	-	680,372.79	-
752010	STUDENT SCHOLARSHIPS	736,143.88	-	729,672.00
765000	STUDENT LOANS	-	3,988.55	-
765010	STUDENT LOANS	95,914.78	-	92,575.00
	Other Outgoing Subtotal	1,998,081.66	1,848,447.10	825,133.00
Expense Grand Total		1,998,081.66	1,848,447.10	825,133.00
882100	CONTRB,GIFTS,GRANTS,ENDOW	2,013.19	2,013.19	-
882200	SCHOLRSHP/GRANT/LOAN REV	671,594.70	671,594.70	674,850.00
882300	STUDENT LOAN REPAYMENTS	3,988.55	3,988.55	650.00
886200	INTEREST COUNTY TREASURY	7,354.22	7,352.98	-
889999	BEGINNING BALANCE, LOCAL	1,313,131.00	-	149,633.00
	88's Local Revenues Subtotal	1,998,081.66	684,949.42	825,133.00
Revenue Grand Total		1,998,081.66	684,949.42	825,133.00

FUND 79

OTHER TRUST FUND



APPENDIX A

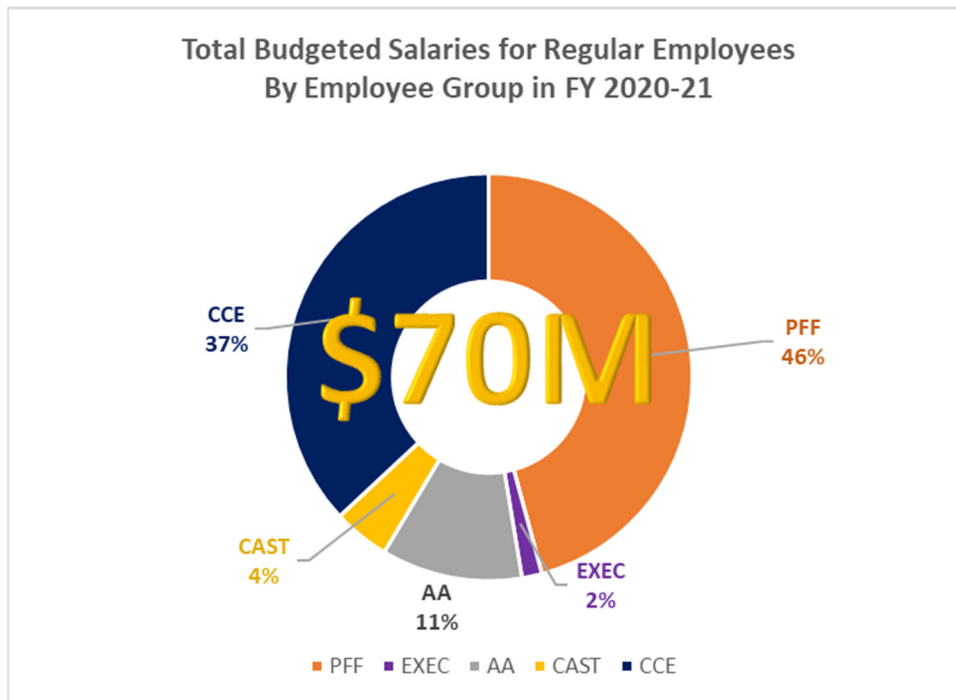
SUMMARY OF FUNDED POSITIONS



APPENDIX A

SUMMARY OF FUNDED POSITIONS

Regular Positions By Employee Group	FUND 11		FUND 12		FUND 33		FUND 42		Total All Funds	
	FTE	Budget	FTE	Budget	FTE	Budget	FTE	Budget	FTE	Budget
Palomar Faculty Federation	271.20	\$ 30,016,121	11.80	\$ 1,316,754	11.00	\$ 670,235	0.00	\$ -	294.00	\$ 32,003,110
Executive Administrators	5.00	1,109,434	0.00	-	0.00	-	0.00	-	5.00	1,109,434
Administrative Association	44.00	5,880,438	17.00	1,812,985	0.00	-	1.00	137,267	62.00	7,830,690
Confidential and Supervisory Unit	30.50	2,369,597	8.50	668,612	0.00	-	1.00	93,440	40.00	3,131,649
Council of Classified Employees	283.78	20,007,677	81.22	5,672,666	0.00	-	2.00	144,312	367.00	25,824,655
Total Regular Positions	634.48	59,383,267	118.52	9,471,017	11.00	670,235	4.00	375,019	768.00	69,899,538
Staffing Priorities		527,000		-		-		-		527,000
TOTAL	634.48	\$ 59,910,267	118.52	\$ 9,471,017	11.00	\$ 670,235	4.00	\$ 375,019	768.00	\$ 70,426,538



FUND 11 REGULAR POSITIONS

ACCOUNT	FUND	DEPT	PROGRAM	CLS	PROJECT	AMOUNT	LNAME	POSITION
Palomar Faculty Federation								
111010	11	367300	12700	10	0000000	89,911	AEGERTER	Instructor
111010	11	431200	08350	10	0000000	22,478	AEGERTER	Instructor
111010	11	366300	22030	10	0000000	85,869	AGUILAR	Instructor
122110	11	462100	63100	10	0000000	101,340	AHMADI	Counselor
111010	11	346200	04100	10	0000000	117,131	ALBSTGUI-DU	Instructor
122110	11	462100	63100	30	0000000	94,456	ALEXANDER	Counselor
111010	11	347200	17010	10	0000000	121,283	ALIDAE	Instructor
111010	11	338300	09520	10	0000000	81,212	ANDERSON	Instructor
111010	11	338300	09520	10	0000000	20,303	ANDERSON	Instructor
123210	11	364100	60100	10	0000000	47,479	ANDERSON	Department Chair
123210	11	364100	60100	10	0000000	7,591	ANDERSON	Department Chair
111010	11	364200	13050	10	0000000	71,218	ANDERSON	Instructor
111010	11	342200	19050	10	0000000	95,255	ANDREWS	Instructor
111010	11	347200	17010	10	0000000	119,141	ANFINSON	Instructor
122110	11	462100	63100	10	0000000	133,411	ANTONECCHIA	Counselor
111010	11	365300	22050	10	0000000	130,393	ARGUELLO	Instructor
111010	11	324200	15010	10	0000000	116,349	BACKMAN	Instructor
111010	11	324200	15010	10	0000000	96,793	BACKMAN	Instructor
111010	11	324200	15010	10	0000000	103,052	BAGAGLIO	Instructor
111010	11	336200	21050	10	0000000	116,339	BARRETT	Instructor
111010	11	348200	12300	10	0000000	80,123	BASINSKI	Instructor
111010	11	311100	49350	10	0000000	42,486	BEALO	Instructor
111010	11	355200	06140	10	0000000	63,729	BEALO	Instructor
111010	11	338200	09480	10	0000000	118,481	BERTRAM	Instructor
111010	11	346200	04010	10	0000000	117,912	BLKSHP-WLMS	Instructor
111010	11	461100	4930E	10	0000000	5,389	BONGOLAN	Instructor
122110	11	462100	63100	10	0000000	21,556	BONGOLAN	Counselor
123210	11	462100	63100	10	0000000	107,776	BONGOLAN	Department Chair
123210	11	462100	63100	10	0000000	9,155	BONGOLAN	Department Chair
111010	11	365400	22070	10	0000000	110,125	BOWMAN	Instructor
111010	11	334200	12500	10	0000000	85,869	BOYLE	Instructor
111010	11	342200	19050	10	0000000	117,162	BRANDON	Instructor
111010	11	363700	22080	10	0000000	107,772	BRICENO	Instructor
111010	11	358100	07020	10	0000000	41,818	BURGHER	Instructor
111010	11	358100	07070	10	0000000	41,820	BURGHER	Instructor
111010	11	358100	07071	10	0000000	41,818	BURGHER	Instructor
111010	11	327100	10040	10	0000000	123,394	BYRNE	Instructor
123210	11	335100	60100	10	0000000	30,455	CAMPO	Department Chair
123210	11	335100	60100	10	0000000	4,141	CAMPO	Department Chair
111010	11	335300	13030	10	0000000	71,062	CAMPO	Instructor
111010	11	358100	07020	10	0000000	39,549	CANON	Instructor
111010	11	358100	07070	10	0000000	39,550	CANON	Instructor
111010	11	358100	07071	10	0000000	39,549	CANON	Instructor
111010	11	359100	06040	10	0000000	105,431	CARMICHAEL	Instructor
111010	11	346200	04100	10	0000000	127,924	CARPENTER	Instructor
111010	11	326300	11020	10	0000000	49,960	CARRASCO	Instructor
111010	11	326900	11050	10	0000000	49,960	CARRASCO	Instructor
111010	11	342200	19050	10	0000000	90,536	CARRILLO	Instructor
111010	11	357100	05010	10	0000000	113,253	CASSONI	Instructor
111010	11	359100	10120	10	0000000	104,643	CATERINA	Instructor
111010	11	359100	06120	10	0000000	111,895	CECERE	Instructor
111010	11	311100	49360	10	0000000	49,698	CHAKKANAKUZ	Instructor
111010	11	347200	17010	10	0000000	74,547	CHAKKANAKUZ	Instructor
123210	11	347100	60100	10	0000000	94,983	CHAMBERLIN	Department Chair
123210	11	347100	60100	10	0000000	9,155	CHAMBERLIN	Department Chair
111010	11	347200	17010	10	0000000	23,746	CHAMBERLIN	Instructor
111010	11	345500	22060	10	0000000	116,349	CHEUNG	Instructor
111010	11	347200	17010	10	0000000	111,683	CHRISTENSEN	Instructor
111010	11	365300	22050	10	0000000	112,437	CHRISTENSEN	Instructor
111010	11	334200	12500	10	0000000	85,869	CLARK	Instructor

ACCOUNT	FUND	DEPT	PROGRAM	CLS	PROJECT	AMOUNT	LNAME	POSITION
111010	11	347200	17010	10	0000000	115,022	CLARK	Instructor
111010	11	347200	17010	10	0000000	121,775	CLEGG	Instructor
111010	11	363700	22080	10	0000000	88,998	COLBERT	Instructor
111010	11	329300	15060	10	0000000	85,869	COOK-WHEARTY	Instructor
122110	11	462100	63100	10	0000000	97,898	CORDOVA	Counselor
111010	11	324200	15010	10	0000000	119,479	CORY	Instructor
111010	11	367300	12700	10	0000000	77,310	CRAFT	Instructor
111010	11	431200	08350	10	0000000	25,770	CRAFT	Instructor
111010	11	345500	22060	10	0000000	85,869	CROOK	Instructor
123210	11	317100	61200	10	0000000	35,140	CUNNINGHAM	Department Chair
123210	11	317100	61200	10	0000000	4,141	CUNNINGHAM	Department Chair
125010	11	317100	61200	10	0000000	81,992	CUNNINGHAM	Librarian
123410	11	334100	60100	10	0000000	90,710	DE	Director/Coordinator
123410	11	334100	60100	10	0000000	9,155	DE	Director/Coordinator
111010	11	334200	12500	10	0000000	22,678	DE	Instructor
111010	11	346200	04010	10	0000000	117,131	DEAL	Instructor
122110	11	462100	63100	10	0000000	56,189	DeMARIS	Counselor
123410	11	464100	63300	10	0000000	84,283	DeMARIS	Director/Coordinator
123210	11	362100	60100	10	0000000	49,830	DIXON	Department Chair
123210	11	362100	60100	10	0000000	7,591	DIXON	Department Chair
111010	11	362200	22010	10	0000000	74,745	DIXON	Instructor
111010	11	355200	09360	10	0000000	103,864	DODSON	Instructor
111010	11	346200	04010	10	0000000	98,382	DOHERTY	Instructor
122110	11	462100	63100	40	0000000	104,781	DOMINGUEZ	Counselor
111010	11	348200	12300	10	0000000	109,339	DONOVAN	Instructor
125010	11	317100	61200	11	0000000	85,869	DOYLE	Librarian
111010	11	363500	20010	10	0000000	109,310	DUDLEY	Instructor
111010	11	367200	08370	10	0000000	10,910	EARLY	Instructor
111010	11	367300	08350	10	0000000	26,944	EARLY	Instructor
111010	11	367300	12700	10	0000000	53,888	EARLY	Instructor
111010	11	367300	12700	10	0000000	73,012	EARLY	Instructor
111010	11	431200	08350	10	0000000	26,944	EARLY	Instructor
111010	11	431200	08350	10	0000000	27,974	EARLY	Instructor
111010	11	363200	22020	10	0000000	109,336	EIGHMEY	Instructor
111010	11	347200	17010	10	0000000	117,944	ELLIS	Instructor
111010	11	363400	15090	10	0000000	121,047	EMERICK	Instructor
123210	11	363100	60100	10	0000000	41,220	EPSTEIN	Department Chair
123210	11	363100	60100	10	0000000	4,578	EPSTEIN	Department Chair
111010	11	363400	15090	10	0000000	61,832	EPSTEIN	Instructor
111010	11	363400	15090	10	0000000	2,400	EPSTEIN	Instructor
123210	11	365100	60100	10	0000000	43,736	ESTES	Department Chair
111010	11	365300	22050	10	0000000	65,605	ESTES	Instructor
123410	11	312100	60200	10	0000000	96,212	FALCONE	Director/Coordinator
123410	11	312100	60200	10	0000000	24,053	FALCONE	Director/Coordinator
111010	11	311100	49350	10	0000000	48,430	FARRELL	Instructor
111010	11	328200	15200	10	0000000	72,645	FARRELL	Instructor
111010	11	327100	10080	10	0000000	125,455	FAULKNER	Instructor
123210	11	338100	60100	10	0000000	59,970	FEDON	Department Chair
123210	11	338100	60100	10	0000000	8,282	FEDON	Department Chair
111010	11	338200	09480	10	0000000	39,980	FEDON	Instructor
111010	11	328200	15200	10	0000000	113,248	FELD	Instructor
111010	11	363800	21040	10	0000000	21,242	FENT	Instructor
111010	11	363800	21040	10	0000000	84,966	FENT	Instructor
111010	11	364200	13050	10	0000000	114,031	FERERRO	Instructor
111010	11	345600	19140	10	0000000	98,382	FIGG	Instructor
123210	11	349100	60100	10	0000000	51,170	FINKENTHAL	Department Chair
123210	11	349100	60100	10	0000000	7,591	FINKENTHAL	Department Chair
111010	11	349400	19020	10	0000000	76,755	FINKENTHAL	Instructor
111010	11	334200	12500	10	0000000	109,754	FINTON	Instructor
122110	11	462100	63100	10	0000000	115,108	FLORES	Counselor
123210	11	317100	61200	10	0000000	33,037	FORNEY	Department Chair
123210	11	317100	61200	10	0000000	4,141	FORNEY	Department Chair
125010	11	317100	61200	10	0000000	77,085	FORNEY	Librarian

ACCOUNT	FUND	DEPT	PROGRAM	CLS	PROJECT	AMOUNT	LNAME	POSITION
111010	11	363600	15100	10	0000000	121,828	FORNEY	Instructor
123210	11	325100	60100	10	0000000	62,788	FUNG	Department Chair
123210	11	325100	60100	10	0000000	8,282	FUNG	Department Chair
111010	11	325200	4930V	10	0000000	17,790	FUNG	Instructor
111010	11	325200	493AC	10	0000000	12,035	FUNG	Instructor
111010	11	325200	493AD	10	0000000	12,035	FUNG	Instructor
111010	11	349400	19020	10	0000000	88,998	GARCIA	Instructor
111010	11	342200	19050	10	0000000	128,414	GEETHA	Instructor
111010	11	347200	17010	10	0000000	95,609	GELLMAN	Instructor
123410	11	711400	60300	10	0000000	23,903	GELLMAN	Director/Coordinator
111010	11	338500	09530	10	0000000	101,517	GERWIG	Instructor
111010	11	346200	04010	10	0000000	107,772	GIDEON	Instructor
123210	11	346100	60100	10	0000000	76,126	GILARDI	Department Chair
123210	11	346100	60100	10	0000000	8,282	GILARDI	Department Chair
111010	11	346200	04010	10	0000000	50,751	GILARDI	Instructor
111010	11	357100	05010	10	0000000	108,558	GILKEY	Instructor
111010	11	322200	10130	10	0000000	108,272	GLASS	Instructor
111010	11	357100	05020	10	0000000	104,646	GLASSMAN	Instructor
111010	11	366300	22030	10	0000000	92,127	GOMEZ	Instructor
111010	11	358100	06143	10	0000000	34,361	GREEN	Instructor
111010	11	358100	07020	10	0000000	34,361	GREEN	Instructor
111010	11	358100	07080	10	0000000	34,362	GREEN	Instructor
111010	11	363700	22080	10	0000000	123,394	GROVE	Instructor
111010	11	347200	17010	10	0000000	101,515	GUERRERO	Instructor
111010	11	326900	11050	10	0000000	84,280	GUILLEN	Instructor
111010	11	346200	04010	10	0000000	110,121	GUSHANSKY	Instructor
111010	11	347200	17010	10	0000000	118,696	HARLAND	Instructor
111010	11	347200	17010	10	0000000	2,400	HARLAND	Instructor
111010	11	322200	10020	10	0000000	106,207	HERNANDEZ	Instructor
111010	11	338400	09470	10	0000000	103,864	HERNANDEZ	Instructor
111010	11	348200	12300	10	0000000	95,255	HERNANDEZ	Instructor
122110	11	462100	63100	10	0000000	132,867	HERNANDEZ	Counselor
111010	11	344200	12400	10	0000000	107,778	HERNDZ	Instructor
111010	11	365300	22050	10	0000000	74,378	HERRERA	Instructor
111010	11	359100	06020	10	0000000	86,221	HIRO	Instructor
123410	11	711400	60300	10	0000000	21,556	HIRO	Director/Coordinator
111010	11	324200	15010	10	0000000	122,612	HISHMEH	Instructor
111010	11	329300	15060	10	0000000	110,125	HOKETT	Instructor
123210	11	336100	60100	10	0000000	39,980	HOOPER	Department Chair
123210	11	336100	60100	10	0000000	7,591	HOOPER	Department Chair
111010	11	336300	21330	10	0000000	59,970	HOOPER	Instructor
111010	11	357100	05020	10	0000000	82,999	HOOVER	Instructor
111010	11	325200	493AA	10	0000000	98,382	HOSAKA	Instructor
111010	11	322200	10020	10	0000000	47,261	HUDELSON	Instructor
123210	11	322200	60100	10	0000000	70,892	HUDELSON	Department Chair
123210	11	322200	60100	10	0000000	8,282	HUDELSON	Department Chair
122110	11	462100	63100	10	0000000	130,602	HUSKEY	Counselor
111010	11	326600	11080	10	0000000	118,696	IKENUSHI	Instructor
111010	11	342200	19050	10	0000000	93,664	ISSAIAN	Instructor
123210	11	366100	60100	10	0000000	47,792	JACOBO	Department Chair
123210	11	366100	60100	10	0000000	7,591	JACOBO	Department Chair
111010	11	366300	22030	10	0000000	71,688	JACOBO	Instructor
123210	11	365100	60100	10	0000000	24,257	JAHNEL	Department Chair
111010	11	365300	22050	10	0000000	72,769	JAHNEL	Instructor
123410	11	711400	60300	10	0000000	24,257	JAHNEL	Director/Coordinator
123210	11	345100	60100	10	0000000	66,543	JAIN	Department Chair
123210	11	345100	60100	10	0000000	8,282	JAIN	Department Chair
111010	11	345500	22060	10	0000000	44,362	JAIN	Instructor
111010	11	324200	15010	10	0000000	124,177	JAPTOK	Instructor
123210	11	333100	60100	10	0000000	38,102	JARVINEN	Department Chair
123210	11	333100	60100	10	0000000	7,591	JARVINEN	Department Chair
111010	11	324200	15010	10	0000000	122,612	JENKINS	Instructor
111010	11	347200	17010	10	0000000	114,813	JOHNSTON	Instructor

ACCOUNT	FUND	DEPT	PROGRAM	CLS	PROJECT	AMOUNT	LNAME	POSITION
111010	11	347200	17010	10	0000000	119,635	JONES	Instructor
111010	11	322200	10020	10	0000000	109,339	JONESTEIN	Instructor
111010	11	345300	19110	10	0000000	81,212	KARDEL	Instructor
123410	11	345800	60100	10	0000000	20,303	KARDEL	Director/Coordinator
111010	11	324200	15010	10	0000000	103,052	KEARNEY	Instructor
111010	11	363400	15090	10	0000000	125,947	KERCKHOVE	Instructor
111010	11	322200	10020	10	0000000	101,515	KIM	Instructor
111010	11	359100	10120	10	0000000	98,382	KLINGER	Instructor
111010	11	346200	04010	10	0000000	112,437	KRAUSE	Instructor
111010	11	327100	10040	10	0000000	107,774	KUROKAWA	Instructor
111010	11	345300	19110	10	0000000	66,841	LANE	Instructor
123410	11	345800	60100	10	0000000	44,561	LANE	Director/Coordinator
111010	11	347200	17010	10	0000000	114,032	LARSON	Instructor
111010	11	324200	15010	10	0000000	87,407	LASATER	Instructor
123510	11	311100	61950	10	0000000	48,447	LAUGHLIN	PFF
111010	11	365200	22040	10	0000000	72,670	LAUGHLIN	Instructor
123410	11	314100	60120	10	0000000	85,593	LAWSON	Director/Coordinator
111010	11	325200	493AA	10	0000000	10,700	LAWSON	Instructor
111010	11	325200	493AD	10	0000000	10,700	LAWSON	Instructor
111010	11	362200	22010	10	0000000	119,479	LECHUSZA	Instructor
111010	11	347200	17010	10	0000000	82,999	LEE	Instructor
111010	11	363700	22080	10	0000000	121,283	LESYNA	Instructor
111010	11	365400	22070	10	0000000	117,131	LIMER	Instructor
111010	11	346200	04010	10	0000000	80,123	LINDGREN	Instructor
111010	11	346200	04010	10	0000000	109,310	LINDSAY	Instructor
111010	11	348200	12300	10	0000000	109,310	LINEBACK	Instructor
111010	11	363500	20010	10	0000000	103,052	LITTLE	Instructor
122110	11	462100	63100	10	0000000	123,713	LOMELI-HIXON	Counselor
125010	11	317100	61200	10	0000000	82,999	LOPEZ	Librarian
122110	11	462100	63100	10	0000000	121,989	LOVELACE	Counselor
111010	11	347200	17010	10	0000000	123,091	LOWENKRON	Instructor
123210	11	329100	60100	10	0000000	44,363	LOWRY	Department Chair
123210	11	329100	60100	10	0000000	7,591	LOWRY	Department Chair
111010	11	329300	15060	10	0000000	66,544	LOWRY	Instructor
111010	11	335600	02010	10	0000000	92,127	LUCIDO	Instructor
111010	11	324200	15010	10	0000000	93,664	LUNDELL	Instructor
111010	11	325200	4930V	10	0000000	12,013	MADAN	Instructor
111010	11	325200	493AA	10	0000000	54,058	MADAN	Instructor
111010	11	325200	493AD	10	0000000	54,058	MADAN	Instructor
111010	11	367300	12700	10	0000000	83,921	MANCAO	Instructor
111010	11	431200	08350	10	0000000	27,974	MANCAO	Instructor
123210	11	326100	60100	10	0000000	65,916	MANNEH	Department Chair
123210	11	326100	60100	10	0000000	8,282	MANNEH	Department Chair
111010	11	326400	11030	10	0000000	32,467	MANNEH	Instructor
111010	11	365300	22050	10	0000000	85,869	MARJANOVIC	Instructor
111010	11	367300	08350	10	0000000	66,749	MARSHALL	Instructor
111010	11	431200	08350	10	0000000	22,250	MARSHALL	Instructor
125010	11	317100	61200	30	0000000	92,127	MARTIN	Librarian
111010	11	347200	17010	10	0000000	110,907	MARTINEZ	Instructor
111010	11	357100	05140	10	0000000	45,549	MARTIN-KLMT	Instructor
123210	11	357100	60100	10	0000000	68,323	MARTIN-KLMT	Department Chair
123210	11	357100	60100	10	0000000	8,282	MARTIN-KLMT	Department Chair
111010	11	348200	12300	10	0000000	92,127	MATTSON	Instructor
123210	11	324100	60100	10	0000000	99,970	MAUNU	Department Chair
123210	11	324100	60100	10	0000000	9,155	MAUNU	Department Chair
111010	11	324200	15010	10	0000000	24,993	MAUNU	Instructor
111010	11	347200	17010	10	0000000	107,772	MAYO	Instructor
122110	11	475100	64600	10	0000000	128,878	MCDONALD	Counselor
111010	11	329200	08500	10	0000000	114,693	McLELLAN	Instructor
111010	11	359100	06120	10	0000000	106,181	McMURRIA	Instructor
111010	11	327100	10080	10	0000000	47,854	MEAD	Instructor
123210	11	327100	60100	10	0000000	71,781	MEAD	Department Chair
123210	11	327100	60100	10	0000000	8,282	MEAD	Department Chair

ACCOUNT	FUND	DEPT	PROGRAM	CLS	PROJECT	AMOUNT	LNAME	POSITION
111010	11	324200	15010	10	0000000	106,181	MEEHAN	Instructor
111010	11	325200	493AA	10	0000000	98,382	MELLOS	Instructor
111010	11	329200	08500	10	0000000	112,437	MENDOZA	Instructor
111010	11	358100	07010	10	0000000	109,310	MESKE	Instructor
111010	11	347200	17010	10	0000000	129,842	METZGER	Instructor
111010	11	347200	17010	10	0000000	124,410	MIFFLIN	Instructor
111010	11	336300	21330	10	0000000	40,536	MILLER	Instructor
111010	11	363700	22080	10	0000000	122,612	MILLER	Instructor
111010	11	363200	22020	10	0000000	113,253	MOBILIA	Instructor
122110	11	462100	63100	10	0000000	122,851	MORRIS	Counselor
125010	11	317100	61200	10	0000000	121,856	MORROW	Librarian
111010	11	363500	20010	10	0000000	125,947	MORRSSTTE	Instructor
122110	11	311100	63100	10	0000000	111,666	MUDGETT	Counselor
111010	11	327100	10070	10	0000000	124,244	MUFSON	Instructor
111010	11	347200	17010	10	0000000	125,729	MUMFORD	Instructor
111010	11	329300	15060	10	0000000	88,998	NAVARRO	Instructor
111010	11	324200	15010	10	0000000	67,730	NELSON	Instructor
111010	11	326500	11040	10	0000000	51,526	NELSON	Instructor
111010	11	326900	11050	10	0000000	51,526	NELSON	Instructor
123210	11	359100	60100	10	0000000	45,154	NELSON	Department Chair
123210	11	359100	60100	10	0000000	7,591	NELSON	Department Chair
111010	11	335500	13020	10	0000000	98,382	NEWMAN	Instructor
111010	11	349200	09010	10	0000000	44,499	NGUYEN	Instructor
111010	11	349400	19020	10	0000000	44,499	NGUYEN	Instructor
111010	11	358100	07060	10	0000000	106,181	NGUYEN	Instructor
122110	11	473100	64300	10	0000000	129,738	NGUYEN	Counselor
111010	11	322200	10020	10	0000000	110,121	OBEN	Instructor
111010	11	461100	4930E	10	0000000	25,432	OBRIEN	Instructor
122110	11	462100	63100	10	0000000	101,727	OBRIEN	Counselor
111010	11	363500	20010	10	0000000	109,310	O'BRIEN	Instructor
111010	11	324200	15010	10	0000000	127,430	O'DOHERTY	Instructor
111010	11	329200	08500	10	0000000	77,250	O'LOUGHLIN	Instructor
111010	11	334200	12500	10	0000000	88,998	PAGE	Instructor
111010	11	363200	22020	10	0000000	98,382	PAIN	Instructor
111010	11	324200	15010	10	0000000	124,177	PANISH	Instructor
111010	11	357100	05110	10	0000000	65,586	PARANTHMN	Instructor
111010	11	357100	14010	10	0000000	43,724	PARANTHMN	Instructor
111010	11	325200	493AA	10	0000000	71,199	PARKER	Instructor
111010	11	348200	12300	10	0000000	92,127	PATRICK	Instructor
123210	11	355100	60100	10	0000000	51,170	PAYN	Department Chair
123210	11	355100	60100	10	0000000	7,591	PAYN	Department Chair
111010	11	355200	06140	10	0000000	76,755	PAYN	Instructor
111010	11	346200	04010	10	0000000	118,647	PEARSON	Instructor
111010	11	326900	11050	10	0000000	112,470	PEDROZA	Instructor
123410	11	315100	61150	10	0000000	69,013	PERRY	Director/Coordinator
111010	11	358100	06143	10	0000000	23,005	PERRY	Instructor
111010	11	358100	07072	10	0000000	23,005	PERRY	Instructor
111010	11	336200	21050	10	0000000	129,405	PETERSON	Instructor
111010	11	348200	12300	10	0000000	104,643	POPE	Instructor
111010	11	338800	09565	10	0000000	98,382	POWERS	Instructor
111010	11	342200	19050	10	0000000	85,869	RAYMUNDO	Instructor
111010	11	359100	06040	10	0000000	88,998	RICHISON	Instructor
111010	11	365300	22050	10	0000000	112,437	RITT	Instructor
111010	11	342200	19050	10	0000000	103,052	RIVERA	Instructor
123210	11	348100	60100	10	0000000	96,837	ROBINSON	Department Chair
123210	11	348100	60100	10	0000000	9,155	ROBINSON	Department Chair
111010	11	348200	12300	10	0000000	24,210	ROBINSON	Instructor
111010	11	324200	15010	10	0000000	93,664	ROLENS	Instructor
111010	11	355200	09360	10	0000000	112,883	ROLLINS	Instructor
122110	11	462100	63100	10	0000000	138,388	ROMAIN	Counselor
111010	11	359100	06120	10	0000000	81,837	ROSE	Instructor
111010	11	363500	20010	10	0000000	124,177	ROSE	Instructor
123410	11	711400	60300	10	0000000	20,460	ROSE	Director/Coordinator

ACCOUNT	FUND	DEPT	PROGRAM	CLS	PROJECT	AMOUNT	LNAME	POSITION
111010	11	348200	12300	10	0000000	104,646	ROSS	Instructor
111010	11	348200	12300	10	0000000	88,998	ROWLAND	Instructor
123410	11	344100	60100	10	0000000	43,309	RUDY	Director/Coordinator
123410	11	344100	60100	10	0000000	7,591	RUDY	Director/Coordinator
111010	11	344200	12400	10	0000000	64,963	RUDY	Instructor
111010	11	327300	10040	10	0000000	112,437	RUSSELL	Instructor
111010	11	346200	04010	10	0000000	116,349	RYPIEN	Instructor
111010	11	346200	04010	10	0000000	2,400	RYPIEN	Instructor
122110	11	462100	63100	10	0000000	115,108	SADAT	Counselor
111010	11	362200	22020	10	0000000	110,899	SAN	Instructor
123410	11	311100	61900	10	0000000	80,315	SANCHEZ	Director/Coordinator
111010	11	347200	17010	10	0000000	101,515	SANDERS	Instructor
123210	11	363100	60100	10	0000000	46,539	SCHROER	Department Chair
123210	11	363100	60100	10	0000000	4,577	SCHROER	Department Chair
111010	11	363500	20010	10	0000000	69,810	SCHROER	Instructor
123210	11	367100	60100	10	0000000	66,075	SEILER	Department Chair
123210	11	367100	60100	10	0000000	8,282	SEILER	Department Chair
111010	11	367300	12700	10	0000000	16,519	SEILER	Instructor
111010	11	431200	08350	10	0000000	27,532	SEILER	Instructor
111010	11	326900	11050	10	0000000	125,455	SHEAHAN	Instructor
111010	11	338950	09580	10	0000000	74,378	SHIBA	Instructor
111010	11	325200	493AA	10	0000000	85,869	SIMINSKI	Instructor
111010	11	327100	10070	10	0000000	20,303	SINNOTT	Instructor
111010	11	327100	10070	10	0000000	81,212	SINNOTT	Instructor
111010	11	329200	08500	10	0000000	63,962	SMITH	Instructor
111010	11	358100	07060	10	0000000	76,458	SMITH	Instructor
123210	11	358100	60100	10	0000000	50,972	SMITH	Department Chair
123210	11	358100	60100	10	0000000	7,591	SMITH	Department Chair
111010	11	363700	22080	10	0000000	117,131	SMITH	Instructor
111010	11	365200	22040	10	0000000	114,813	SMITH	Instructor
123510	11	311100	61950	10	0000000	43,309	SNOW	PFF
111010	11	347200	17010	10	0000000	64,963	SNOW	Instructor
111010	11	325200	493AD	10	0000000	116,382	SOSA	Instructor
111010	11	342200	19050	10	0000000	99,920	SPERLING	Instructor
111010	11	336300	21330	10	0000000	98,382	SPRAGUE	Instructor
111010	11	336300	21330	10	0000000	2,400	SPRAGUE	Instructor
111010	11	347200	17010	10	0000000	117,164	SQUIRES	Instructor
123210	11	364100	60100	10	0000000	47,459	STUDINKA	Department Chair
111010	11	364200	13050	10	0000000	71,188	STUDINKA	Instructor
123210	11	335100	60100	10	0000000	34,209	TALONE	Department Chair
123210	11	335100	60100	10	0000000	4,141	TALONE	Department Chair
111010	11	338500	09530	10	0000000	79,821	TALONE	Instructor
111010	11	349400	19020	10	0000000	98,382	TAVAKKOLY	Instructor
125010	11	317100	61200	40	0000000	106,181	TEMPLO-CAPULE	Librarian
111010	11	324200	15010	10	0000000	125,455	THOMPSON	Instructor
111010	11	347200	17010	10	0000000	119,511	TIAN	Instructor
111010	11	347200	17010	10	0000000	122,640	TORGISON	Instructor
111010	11	311100	49360	10	0000000	24,895	TOWFIQ	Instructor
111010	11	347200	17010	10	0000000	50,292	TOWFIQ	Instructor
111010	11	347200	17010	10	0000000	50,543	TOWFIQ	Instructor
111010	11	324200	15010	10	0000000	93,664	TRUJILLO	Instructor
111010	11	338900	09460	10	0000000	85,869	VALENTINE	Instructor
123210	11	348100	60100	10	0000000	21,399	VAN	Department Chair
123210	11	348100	60100	10	0000000	7,591	VAN	Department Chair
111010	11	348200	12300	10	0000000	85,594	VAN	Instructor
111010	11	472200	4930I	10	0000000	109,336	VAN	Instructor
111010	11	472200	4930I	10	0000000	2,400	VAN	Instructor
111010	11	346200	04010	10	0000000	110,905	VELAZQUEZ	Instructor
122110	11	462100	63100	10	0000000	137,938	VENTIMIGLIA	Counselor
111010	11	324200	15010	10	0000000	125,455	VERSACI	Instructor
111010	11	326900	11050	10	0000000	109,310	VILLA	Instructor
111010	11	347200	17010	10	0000000	124,244	VOTH	Instructor
111010	11	335200	13010	10	0000000	114,030	WASEF	Instructor

ACCOUNT	FUND	DEPT	PROGRAM	CLS	PROJECT	AMOUNT	LNAME	POSITION
125010	11	317100	61200	40	0000000	116,998	WEINTRAUB	Librarian
111010	11	327100	10040	10	0000000	123,394	WELLER	Instructor
111010	11	329300	15060	10	0000000	103,862	WHEARTY	Instructor
111010	11	363200	22020	10	0000000	103,052	WILLOWS	Instructor
111010	11	322200	10020	10	0000000	71,507	WILSON	Instructor
111010	11	364200	13050	10	0000000	92,127	WILSON	Instructor
111010	11	338800	09565	10	0000000	95,255	WOLTERS	Instructor
111010	11	357100	05060	10	0000000	103,052	WRATHALL	Instructor
111010	11	338200	09480	10	0000000	101,517	WRIGHT	Instructor
111010	11	338700	09560	10	0000000	85,869	WRIGHT	Instructor
111010	11	366300	22030	10	0000000	96,793	YANEZ	Instructor
111010	11	366300	22030	10	0000000	2,400	YANEZ	Instructor
111010	11	345500	22060	10	0000000	31,981	YON	Instructor
111010	11	345700	19190	10	0000000	95,943	YON	Instructor
111010	11	363500	20010	10	0000000	124,177	YOUNG	Instructor
123210	11	342100	60100	10	0000000	48,419	ZABZDYR	Department Chair
123210	11	342100	60100	10	0000000	7,591	ZABZDYR	Department Chair
111010	11	342200	19050	10	0000000	72,628	ZABZDYR	Instructor
111010	11	347200	17010	10	0000000	103,052	ZIADE	Instructor
111010	11	324200	15010	10	0000000	111,895	ZOLLIKER	Instructor
125010	11	317100	61200	10	0000000	98,382	ZOU	Librarian
PALOMAR FACULTY FEDERATION						30,016,121		

Executive Adm/Governing Board								
121010	11	611100	67300	10	0000000	230,908	BEAM	Asst.Superintendent/VP
121110	11	211100	66200	10	0000000	250,000	KAHN	Superintendent/President
121110	11	211100	66200	10	0000000	1,521	KAHN	Superintendent/President
121110	11	211100	66200	10	0000000	1,200	KAHN	Superintendent/President
121210	11	211100	66200	10	0000000	6,000	KAHN	Superintendent/President
121010	11	411100	66400	10	0000000	1,521	LAKHANI	Asst.Superintendent/VP
121010	11	411100	66400	10	0000000	1,200	LAKHANI	Asst.Superintendent/VP
121010	11	411100	66400	10	0000000	181,832	LAKHANI	Asst.Superintendent/VP
121210	11	411100	66400	10	0000000	6,000	LAKHANI	Asst.Superintendent/VP
121010	11	511100	66500	10	0000000	211,117	LIGIOSO	Asst.Superintendent/VP
121010	11	311100	60100	10	0000000	185,495	SIVERT	Asst.Superintendent/VP
212410	11	111100	66100	10	0000000	5,040	DEERFIELD	Trustee
212410	11	111100	66100	10	0000000	5,040	EVILSIZER	Trustee
212410	11	111100	66100	10	0000000	5,040	HALCON	Trustee
212410	11	111100	66100	10	0000000	2,400	HALCON	Trustee
212410	11	111100	66100	10	0000000	5,040	HENSCH	Trustee
212410	11	111100	66100	10	0000000	5,040	MIYAMOTO	Trustee
212410	11	111100	66100	10	0000000	5,040	STU	Student Trustee
EXECUTIVE ADM/GOVERNING BOARD						1,109,434		

Administrative Association								
123610	11	336100	60100	10	0000000	130,611	ANDREWS	Director PublicSafetyPrograms
123610	11	336100	60100	10	0000000	1,200	ANDREWS	Director PublicSafetyPrograms
212610	11	321110	61100	10	0000000	96,210	AVILA	Manager Teaching&LearningCtr
123610	11	477100	61110	10	0000000	110,618	BARNABA	Manager Tutoring Services
123610	11	336100	60100	10	0000000	112,651	BARNES	Police Academy Coordinator
123610	11	313100	66310	10	0000000	187,483	BARTON	Sr. Dir. Plan/Res/InstEff/Grnt
212610	11	551100	67200	10	0000000	112,651	CARKEY	Manager Accounting
123110	11	321100	60110	10	0000000	164,743	CHAUDERLOT	Dean Instructional
212610	11	611100	66600	10	0000000	126,925	COHEN	Manager EEO and Compliance
212610	11	551100	67200	10	0000000	176,627	CONIGLIO	Senior Director FiscalServices
212610	11	551100	67200	10	0000000	600	CONIGLIO	Senior Director FiscalServices
123110	11	461100	63100	10	0000000	32,464	DIAZ	Director StudentSuccess&Equ
212610	11	561100	67800	10	0000000	168,228	DIMMICK	Info Svcs Mngr Network & Tech
212610	11	561100	67800	10	0000000	600	DIMMICK	Info Svcs Mngr Network & Tech
123110	11	331100	60110	10	0000000	178,391	FRITCH	Dean Instructional
212610	11	545100	67740	10	0000000	120,782	JOHNSON	Manager EnvHealth&SafRisk
212610	11	545100	67740	10	0000000	600	JOHNSON	Manager EnvHealth&SafRisk
212610	11	212200	67120	10	0000000	137,938	LANTHIER	Director Comm Mktg & PubAffrs

ACCOUNT	FUND	DEPT	PROGRAM	CLS	PROJECT	AMOUNT	LNAME	POSITION
212610	11	313100	66310	10	0000000	120,782	LARGE	Principal InstResearchAnalyst
212610	11	313100	66310	10	0000000	1,521	LARGE	Principal InstResearchAnalyst
212610	11	561100	67800	10	0000000	146,359	LOCHUNGVU	Info Svcs Mgr Systems & Prog
212610	11	311100	60100	10	0000000	121,586	LOUCKS	Manager Instruction Office
123110	11	361100	60110	10	0000000	1,521	LY	Dean Instructional
123110	11	361100	60110	10	0000000	168,049	LY	Dean Instructional
123610	11	431100	60100	10	0000000	121,318	LYNDS	Director Athletics
123610	11	421100	62100	10	0000000	1,521	MAGNUSON	Senior Director EnrollmentSvcs
123610	11	421100	62100	10	0000000	174,885	MAGNUSON	Senior Director EnrollmentSvcs
212610	11	315100	61150	10	0000000	114,929	MANEA	Manager Academic Technology
212610	11	315100	61150	10	0000000	1,521	MANEA	Manager Academic Technology
212610	11	311100	60900	40	0000000	154,557	MEDEL	Director Education Center
212610	11	311100	60900	40	0000000	600	MEDEL	Director Education Center
123110	11	341100	60110	10	0000000	142,413	MENCHACA	Dean Instructional
212610	11	541100	65110	10	0000000	174,885	MILLER	Director Facilities
212610	11	541100	65110	10	0000000	1,200	MILLER	Director Facilities
212610	11	541100	65110	10	0000000	501	MILLER	Director Facilities
212610	11	561100	67800	10	0000000	62,717	MOISE	Director Information Services
212610	11	561100	67800	10	0000000	135	MOISE	Director Information Services
212610	11	561100	67800	10	0000000	85,711	MOISE	Director Information Services
212610	11	561100	67800	10	0000000	22,994	MOISE	Director Information Services
212610	11	561100	67800	10	0000000	465	MOISE	Director Information Services
212610	11	422100	62100	10	0000000	80,191	MOSS	Manager AdmissionsRec&Evaluat
212610	11	475100	64600	10	0000000	39,497	MOSS	Manager AdmissionsRec&Evaluat
212610	11	421100	62100	10	0000000	104,252	O'NEILL	Coordinator International Edu
212610	11	421100	62100	10	0000000	600	O'NEILL	Coordinator International Edu
212610	11	421100	62100	10	0000000	501	O'NEILL	Coordinator International Edu
212610	11	313100	66310	10	0000000	108,854	ROBERTSON	Senior Instit Research Analyst
212610	11	313100	66310	10	0000000	2,400	ROBERTSON	Senior Instit Research Analyst
212610	11	212100	67110	10	0000000	152,971	RUNGAITIS	Dir Develpmnt/Exec Dir Found
123110	11	461100	63100	10	0000000	115,303	SALAS	Dean Counseling Services
123610	11	473100	64300	10	0000000	118,370	SALTER	Director Ext Opp Progs & Svcs
123610	11	339100	60100	10	0000000	1,001	SEBRING	Director of OCC&NOCR
123610	11	339100	60100	10	0000000	130,611	SEBRING	Director of OCC&NOCR
212610	11	422100	62100	10	0000000	94,334	SHOOP	Manager Outreach Services
123110	11	351100	60110	10	0000000	155,227	SMILEY	Dean Instructional
212610	11	317100	61200	10	0000000	95,250	STERLING	Manager Library
212610	11	317100	61200	10	0000000	2,400	STERLING	Manager Library
212610	11	551100	67200	10	0000000	102,063	STONE	Manager Stdnt Accts & Cashier
212610	11	551100	67200	10	0000000	140,082	TAVEUVEU	Manager Budget and Payroll
212610	11	511100	66500	10	0000000	103,604	THREATT	Internal Auditor/Analyst
212610	11	511100	66500	10	0000000	2,400	THREATT	Internal Auditor/Analyst
123610	11	451100	64910	10	0000000	161,705	TITUS	Director Student Affairs
123610	11	471100	64990	10	0000000	103,938	VACANT	Director Grants Funded Student Pgrms
123610	11	475100	64600	10	0000000	140,809	VACANT	Director of Financial Aid
212610	11	531100	67760	10	0000000	15,000	VACANT	Mgr of Business Svcs
212610	11	561100	67800	10	0000000	164,922	VARGAS	Info Svcs Mgr Network & Tech
212610	11	311100	60900	30	0000000	137,223	WILLIAMS	Director Education Center
212610	11	611100	66600	10	0000000	127,438	WINTERLE	Director HumanResources
ADMINISTRATIVE ASSOCIATION						5,880,438		

Confidential and Supervisory Unit

212110	11	542100	65100	10	0000000	95,317	BENNETT	Supervisor II Building Servcs
212110	11	542100	65100	10	0000000	1,001	BENNETT	Supervisor II Building Servcs
212110	11	611100	66600	10	0000000	86,337	CORBIN	Supervisor Benefits
212110	11	531100	67760	10	0000000	15,000	CROSS	Supervisor Acting Purchasing
212110	11	542200	65300	30	0000000	63,865	CROSS	Supervisor II Custodial Serv
212110	11	542200	65300	30	0000000	912	CROSS	Supervisor II Custodial Serv
212110	11	542200	65300	30	0000000	684	CROSS	Supervisor II Custodial Serv
212110	11	542200	65300	30	0000000	75,570	DEL VAL	Supervisor Facilities
211010	11	411100	66400	10	0000000	79,747	D'ERRICO	Executive Assist(to Vice Pres)
212110	11	542100	65100	11	0000000	85,108	DIAZ	Supervisor of Facilities
211010	11	211100	66200	10	0000000	97,171	DOERFLER	Sr. ExecutiveAsst to SupGovBrd

ACCOUNT	FUND	DEPT	PROGRAM	CLS	PROJECT	AMOUNT	LNAME	POSITION
211010	11	211100	66200	10	0000000	501	DOERFLER	Sr. ExecutiveAsst to SupGovBrd
212110	11	611100	66600	10	0000000	90,737	DUMBRIQUE	Supervisor Human Resources
212110	11	542200	65300	10	0000000	73,358	EDWARDS	Supervisor II Custodial Serv
212110	11	542200	65300	10	0000000	1,090	EDWARDS	Supervisor II Custodial Serv
212110	11	542200	65300	10	0000000	818	EDWARDS	Supervisor II Custodial Serv
212110	11	422100	62100	10	0000000	79,747	FINN	Supervisor EnrollmentServices
212110	11	339150	60910	10	0000000	77,424	GONZALEZ	Administrative Coordinator Wkf
212110	11	339150	60910	10	0000000	600	GONZALEZ	Administrative Coordinator Wkf
212110	11	339150	60910	10	0000000	500	GONZALEZ	Administrative Coordinator Wkf
212110	11	312100	60200	10	0000000	62,301	GRILLS	Program Coordinator Instructi
212110	11	311100	60910	10	0000000	81,758	GUTIERRZ-AGURO	Supervisor STEM Center
212110	11	354150	60100	17	0000000	79,747	HAYNES	Supervisor EnrollmentServices
212110	11	542200	65300	40	0000000	70,499	HEATH	Supervisor Facilities
212110	11	423100	64800	10	0000000	83,790	HORN	Supervisor Veterans' Services
211010	11	311100	60100	10	0000000	87,186	LAVIGUEUR	Executive Assist(to Vice Pres)
211010	11	311100	60100	10	0000000	1,001	LAVIGUEUR	Executive Assist(to Vice Pres)
211010	11	311100	60100	10	0000000	500	LAVIGUEUR	Executive Assist(to Vice Pres)
212110	11	543100	67720	10	0000000	39,874	LYNCH	Police Sergeant
212110	11	367100	60910	10	0000000	67,774	McCOY	Supervisor Pool Operations
212110	11	367100	60910	10	0000000	1,000	McCOY	Supervisor Pool Operations
212110	11	359100	60910	10	0000000	73,403	NAVARRO	Manager Radio Station
212110	11	542200	65300	10	0000000	63,865	NEGRETE	Supervisor II Custodial Serv
212110	11	542200	65300	10	0000000	183	NEGRETE	Supervisor II Custodial Serv
212110	11	542200	65300	10	0000000	3,055	NEGRETE	Supervisor II Custodial Serv
212110	11	451100	64910	10	0000000	78,586	PIERCE	Supervisor Student Affairs
212110	11	542300	65500	10	0000000	85,063	RANGEL	Supervisor Grounds Services
212110	11	541100	65110	10	0000000	79,769	SCHWAB	Administrative Coordinator
212110	11	711700	60900	10	0000000	79,747	SNYDER	Accreditation Coordinator
211010	11	411100	66400	10	0000000	126,795	TAYLOR	Executive Assist (to VicePres)
211010	11	411100	66400	10	0000000	2,501	TAYLOR	Executive Assist (to VicePres)
212110	11	531100	67700	10	0000000	15,000	VACANT	Supervisor Bus Support Services
212110	11	472100	64200	10	0000000	110,708	VANDER STOEL	Supervisor-Deaf&HardofHearing
212110	11	542200	65300	40	0000000	67,081	VASQUEZ	Supervisor II Custodial Serv
212110	11	542200	65300	40	0000000	958	VASQUEZ	Supervisor II Custodial Serv
212110	11	542200	65300	40	0000000	719	VASQUEZ	Supervisor II Custodial Serv
211010	11	611100	66600	10	0000000	79,747	ZAPIEN	Executive Assist(to Vice Pres)
CONFIDENTIAL AND SUPERVISORY UNIT						2,369,597		

Council of Classified Employees								
212210	11	331100	60910	10	0000000	71,599	ADAN	Division Administrative Asst.
212210	11	531100	67780	10	0000000	85,928	ADCOCK	Lead Graphics Specialist
212210	11	531100	67780	10	0000000	1,001	ADCOCK	Lead Graphics Specialist
212210	11	314100	60910	10	0000000	55,451	AGUILAR	Outreach Specialist
212210	11	543100	67720	10	0000000	26,084	AGUILAR	Dispatcher
212210	11	561100	67800	10	0000000	138,452	AKERS	Infrastructure SystemsEngineer
212210	11	321110	61100	10	0000000	7,989	ALEX	Teaching/Learning Cntrs Specialist
212210	11	321110	61100	10	0000000	8,992	ALEX	Teaching/Learning Cntrs Specialist
212210	11	421100	62100	10	0000000	66,652	Alfaro-Molina	Admissions/FinAidSpecialist II
212210	11	421100	62100	10	0000000	600	Alfaro-Molina	Admissions/FinAidSpecialist II
212210	11	542200	65300	11	0000000	45,081	ALLEN	Custodian II
212210	11	542200	65300	11	0000000	81	ALLEN	Custodian II
212210	11	542200	65300	11	0000000	2,415	ALLEN	Custodian II
212210	11	561100	67800	10	0000000	65,026	ALMARAZ	TechnicalSupport Specialist
212210	11	561100	67800	10	0000000	600	ALMARAZ	TechnicalSupport Specialist
212210	11	325100	60910	10	0000000	47,745	ALVARADO	Student Support Specialist II
212210	11	325100	60910	10	0000000	438	ALVARADO	Student Support Specialist II
212210	11	542100	65100	10	0000000	61,951	ALVARADO	Assistant Electrician
212210	11	531100	67760	10	0000000	79,109	AMAVISCA	Senior Buyer
212210	11	317100	61200	40	0000000	60,346	AMEN	Senior Library Technician
212210	11	317100	61200	40	0000000	576	AMEN	Senior Library Technician
212210	11	542200	65300	10	0000000	46,151	ANGULO	Custodian I
212210	11	542200	65300	10	0000000	2,400	ANGULO	Custodian I
212210	11	542200	65300	10	0000000	136	ANGULO	Custodian I

ACCOUNT	FUND	DEPT	PROGRAM	CLS	PROJECT	AMOUNT	LNAME	POSITION
212210	11	542200	65300	10	0000000	2,266	ANGULO	Custodian I
212210	11	462100	63100	40	0000000	54,797	ARELLANO	Assessment Specialist
212210	11	462100	63100	40	0000000	600	ARELLANO	Assessment Specialist
212210	11	551100	67200	10	0000000	70,663	ARELLANO	Senior Accounting Technician
212210	11	551100	67200	10	0000000	600	ARELLANO	Senior Accounting Technician
212210	11	561100	67800	10	0000000	150,596	AREVALO	Senior Programmer Analyst
212210	11	421100	62100	10	0000000	72,446	ARMENTA	Admissions/FinAidSpecialist II
212210	11	421100	62100	10	0000000	600	ARMENTA	Admissions/FinAidSpecialist II
212210	11	421100	62100	10	0000000	108	ARMENTA	Admissions/FinAidSpecialist II
212210	11	475100	64600	10	0000000	105,984	ARZATE	Business Systems Analyst
212210	11	475100	64600	10	0000000	600	ARZATE	Business Systems Analyst
212210	11	561100	67800	10	0000000	123,209	AVILES	Sr Infrastructure Systems Adm
221010	11	342200	19050	30	0000000	63,421	AVILES	Instructional Support Asst IV
221010	11	342200	19050	30	0000000	417	AVILES	Instructional Support Asst IV
221010	11	359100	06040	10	0000000	88,067	BAKER	BroadcastProductionCoordinator
212210	11	333100	60910	10	0000000	73,493	BALOUCH	Academic Department Assistant
212210	11	333100	60910	10	0000000	600	BALOUCH	Academic Department Assistant
212210	11	551100	67200	10	0000000	78,284	BATTAGLIA	Payroll Technician
212210	11	542100	65100	10	0000000	92,457	BEACH	Lead Electrician
212210	11	561100	67800	10	0000000	144,023	BERGKNOFF	Oracle Database Administrator
212210	11	359300	61320	10	0000000	33,393	BIRMINGHM	Educ TV Broadcast Assistant
212210	11	359300	61320	10	0000000	441	BIRMINGHM	Educ TV Broadcast Assistant
212210	11	359300	61320	10	0000000	423	BIRMINGHM	Educ TV Broadcast Assistant
212210	11	359300	61320	10	0000000	77,950	BISAGNA	Educ TV Broadcast Specialist
212210	11	359300	61320	10	0000000	2,001	BISAGNA	Educ TV Broadcast Specialist
212210	11	421100	62100	10	0000000	32,992	BLACK	Admissions/FinAidSpecialist II
212210	11	421100	62100	10	0000000	50	BLACK	Admissions/FinAidSpecialist II
212210	11	475100	64600	10	0000000	32,992	BLACK	Admissions/FinAidSpecialist II
212210	11	475100	64600	10	0000000	50	BLACK	Admissions/FinAidSpecialist II
212210	11	611100	66600	10	0000000	67,120	BRAVO	Recruitment Technician
212210	11	421100	62100	30	0000000	29,494	BRIGGS	Admissions/FinAidSpecialist II
212210	11	475100	64600	30	0000000	29,494	BRIGGS	Admissions/FinAidSpecialist II
212210	11	338100	60910	10	0000000	72,067	CARDONA	Academic Department Assistant
212210	11	542200	65300	10	0000000	49,003	CARTER	Custodian I
212210	11	462100	63100	10	0000000	67,009	CASTILLO	Assessment Specialist
212210	11	462100	63100	10	0000000	600	CASTILLO	Assessment Specialist
212210	11	462100	63100	10	0000000	1,001	CASTILLO	Assessment Specialist
212210	11	542200	65300	10	0000000	40,892	CEASAR	Custodian I
212210	11	542200	65300	10	0000000	103	CEASAR	Custodian I
212210	11	542200	65300	10	0000000	1,957	CEASAR	Custodian I
212210	11	315100	61150	10	0000000	81,382	CHAN	Instruct Comp Lab/HelpDsk Spec
212210	11	315100	61150	10	0000000	786	CHAN	Instruct Comp Lab/HelpDsk Spec
212210	11	561100	67800	10	0000000	91,454	CHEN	Application Developer
212210	11	561100	67800	40	0000000	77,104	CHOW	Network/Systems Technician
212210	11	542300	65500	10	0000000	80,246	CISNEROS ZAVALA	Senior Irrigation Specialist
212210	11	561100	67800	10	0000000	101,371	CLAYTON	Sr Network/Systems Technician
212210	11	531100	67760	10	0000000	98,964	CLAYPOOL	Senior Contracts Administrator
212210	11	561100	67800	10	0000000	1,205	CLAYTON	Sr Network/Systems Technician
212210	11	542200	65300	11	0000000	55,421	COATES	Custodian I
212210	11	542200	65300	11	0000000	104	COATES	Custodian I
212210	11	542200	65300	11	0000000	3,118	COATES	Custodian I
212210	11	542200	65300	10	0000000	42,920	COLEMAN	Custodian I
212210	11	542200	65300	10	0000000	123	COLEMAN	Custodian I
212210	11	542200	65300	10	0000000	2,055	COLEMAN	Custodian I
212210	11	342100	60910	10	0000000	67,408	CORONA	Academic Department Assistant
212210	11	342100	60910	10	0000000	1,800	CORONA	Academic Department Assistant
212210	11	349100	60910	10	0000000	7,490	CORONA	Academic Department Assistant
212210	11	349100	60910	10	0000000	201	CORONA	Academic Department Assistant
212210	11	561100	67800	10	0000000	73,427	COSSIO	Network/Systems Technician
212210	11	561100	67800	30	0000000	69,906	COSTELLA	Network/Systems Technician
212210	11	541100	65110	11	0000000	42,920	CRAIG	Custodian I
212210	11	541100	65110	11	0000000	123	CRAIG	Custodian I
212210	11	541100	65110	11	0000000	2,055	CRAIG	Custodian I

ACCOUNT	FUND	DEPT	PROGRAM	CLS	PROJECT	AMOUNT	LNAME	POSITION
212210	11	531100	67760	10	0000000	68,168	CROSS	Senior Buyer
212210	11	531100	67760	10	0000000	1,500	CROSS	Senior Buyer
212210	11	327100	69670	10	0000000	33,304	CUCUZZELLA	Performing Arts Technical Dire
222010	11	327100	10060	10	0000000	33,304	CUCUZZELLA	Performing Arts Technical Dire
212210	11	317100	61200	10	0000000	69,036	CUIBUS	Senior Library Technician
212210	11	317100	61200	10	0000000	1,000	CUIBUS	Senior Library Technician
221010	11	327100	10040	10	0000000	60,858	DAILY	Instructional Support Asst I
221010	11	327100	10040	10	0000000	2,400	DAILY	Instructional Support Asst I
212210	11	561100	67800	10	0000000	98,496	DAUGHERTY	Sr Network/Systems Technician
212210	11	542200	65300	10	0000000	47,666	DAVALOS	Custodian I
212210	11	542200	65300	10	0000000	71	DAVALOS	Custodian I
212210	11	542200	65300	10	0000000	54,262	DAVIS	Custodian III
212210	11	542200	65300	10	0000000	647	DAVIS	Custodian III
212210	11	561100	67800	10	0000000	71,666	DAVIS	Audio Visual Technician
212210	11	542100	65100	10	0000000	80,602	DAVIS, JR	Ventilation&Welding Technician
212210	11	311100	60910	10	0000000	54,797	DeFREITAS	Tutoring Center Coordinator
212210	11	311100	60910	10	0000000	98	DeFREITAS	Tutoring Center Coordinator
212210	11	542300	65500	10	0000000	57,471	DELAHUNT	Sr Grounds Maintenance Tech
212210	11	611100	66600	10	0000000	74,942	DELATORRE	Senior Recruitment Specialist
212210	11	611100	66600	10	0000000	600	DELATORRE	Senior Recruitment Specialist
212210	11	351100	60910	10	0000000	76,814	DELGADO	Division Administrative Asst.
222010	11	477100	4930A	10	0000000	24,510	DENNY	Tutor
212210	11	542100	65100	10	0000000	79,421	DEYOUNG	Locksmith/Carpenter
212210	11	311100	60910	10	0000000	84,234	DIAZ	Sr Class Schedule Technician
212210	11	311100	60910	10	0000000	1,500	DIAZ	Sr Class Schedule Technician
212210	11	317100	61200	30	0000000	53,460	DIEGO SCHMIDT	Senior Library Technician
212210	11	334100	60910	10	0000000	65,984	DO	CareerTechnical Prg Specialist
212210	11	324100	60910	10	0000000	65,984	DRAKE	Academic Department Assistant
212210	11	542100	65100	10	0000000	56,179	DRAKE	Painter
212210	11	354200	60910	11	0000000	79,867	DRATLER	Senior Educ Center Coordinator
212210	11	354200	60910	11	0000000	501	DRATLER	Senior Educ Center Coordinator
212210	11	354200	60910	11	0000000	950	DRATLER	Senior Educ Center Coordinator
212210	11	472100	64200	10	0000000	53,429	DRYDEN	Administrative Specialist II
212210	11	311100	60910	40	0000000	60,435	DUMBRIQUE	Education Center Coordinator
212210	11	311100	60910	40	0000000	346	DUMBRIQUE	Education Center Coordinator
212210	11	561100	67800	10	0000000	80,959	ESCAMILLA	Senior Network/Systems Technic
212210	11	561100	67800	10	0000000	694	ESCAMILLA	Senior Network/Systems Technic
212210	11	462100	63100	10	0000000	73,093	ESPINOZA-VILL	Counseling Svcs Program Coordi
212210	11	462100	63100	10	0000000	501	ESPINOZA-VILL	Counseling Svcs Program Coordi
212210	11	542100	65100	10	0000000	58,385	EVEN	Facilities Maintenance Tech
212210	11	421100	62100	10	0000000	28,090	FARRIS	Admissions/FinAidSpecialist II
212210	11	421100	62100	10	0000000	41	FARRIS	Admissions/FinAidSpecialist II
212210	11	475100	64600	10	0000000	28,090	FARRIS	Admissions/FinAidSpecialist II
212210	11	475100	64600	10	0000000	41	FARRIS	Admissions/FinAidSpecialist II
212210	11	542200	65300	10	0000000	40,892	FERNANDEZ	Custodian I
212210	11	542200	65300	10	0000000	103	FERNANDEZ	Custodian I
212210	11	542200	65300	10	0000000	1,957	FERNANDEZ	Custodian I
212210	11	611100	66600	10	0000000	68,234	FERNANDEZ	Human Resources Specialist
212210	11	551100	67200	10	0000000	62,351	FLORES	Accounting Technician
212210	11	475100	64600	10	0000000	107,989	FRADY	Business Systems Analyst
212210	11	542100	65100	10	0000000	92,457	FRANCO	Lead Carpenter
212210	11	363100	60910	10	0000000	77,950	FRANKFURTH	Academic Department Assistant
212210	11	317100	61200	10	0000000	65,404	FRANSON	Senior Library Technician
212210	11	317100	61200	10	0000000	501	FRANSON	Senior Library Technician
212210	11	561100	67800	10	0000000	68,234	FREDERICK	TechnicalSupport Specialist
212210	11	561100	67800	10	0000000	391	FREDERICK	TechnicalSupport Specialist
221010	11	322200	10020	10	0000000	72,134	FRENCH	Instructional Support Asst IV
221010	11	322200	10020	10	0000000	752	FRENCH	Instructional Support Asst IV
212210	11	421100	62100	10	0000000	38,040	FUGATE	Admissions/FinAidSpecialist II
212210	11	475100	64600	10	0000000	38,040	FUGATE	Admissions/FinAidSpecialist II
222010	11	346200	04070	30	0000000	63,421	FULLER	Instructional Support Asst IV
212210	11	561100	67800	10	0000000	79,020	FULMER	Audio Visual Technician
212210	11	551100	67200	10	0000000	92,457	GAINES	Accountant

ACCOUNT	FUND	DEPT	PROGRAM	CLS	PROJECT	AMOUNT	LNAME	POSITION
212210	11	325100	60910	10	0000000	70,374	GALINDO	Academic Department Assistant
212210	11	325100	60910	10	0000000	600	GALINDO	Academic Department Assistant
221010	11	324200	15010	10	0000000	61,951	GARCEAU	Instructional Support Asst III
212210	11	311100	60910	30	0000000	14,215	GARCIA	Education Center Specialist
212210	11	311100	60910	30	0000000	300	GARCIA	Education Center Specialist
212210	11	311100	60910	30	0000000	376	GARCIA	Education Center Specialist
212210	11	311100	60910	40	0000000	14,215	GARCIA	Education Center Specialist
212210	11	311100	60910	40	0000000	300	GARCIA	Education Center Specialist
212210	11	311100	60910	40	0000000	376	GARCIA	Education Center Specialist
212210	11	561100	67800	10	0000000	99,477	GARCIA	Senior Network/Systems Tech
212210	11	355100	67750	10	0000000	74,897	GAU	Academic Department Assistant
212210	11	355100	67750	10	0000000	2,001	GAU	Academic Department Assistant
212210	11	424100	62100	10	0000000	69,616	GERVASIO	Admissions/FinAidSpecialist II
212210	11	424100	62100	10	0000000	600	GERVASIO	Admissions/FinAidSpecialist II
221010	11	328200	4930T	10	0000000	66,409	GIBSON	Instructional Support Asst II
221010	11	328200	4930T	10	0000000	501	GIBSON	Instructional Support Asst II
221010	11	328200	4930T	10	0000000	381	GIBSON	Instructional Support Asst II
212210	11	334100	60910	10	0000000	9,013	GLEASON	Academic Department Assistant
212210	11	334100	60910	10	0000000	664	GLEASON	Academic Department Assistant
212210	11	367100	60910	10	0000000	74,897	GRANT	Academic Department Assistant
212210	11	315100	61150	10	0000000	122,697	GRAY	AcadTech Systems Administrator
212210	11	315100	61150	10	0000000	501	GRAY	AcadTech Systems Administrator
212210	11	315100	61150	10	0000000	1,094	GRAY	AcadTech Systems Administrator
212210	11	421100	62100	30	0000000	28,090	GREEN	Admissions/FinAidSpecialist II
212210	11	421100	62100	30	0000000	250	GREEN	Admissions/FinAidSpecialist II
212210	11	475100	64600	30	0000000	28,090	GREEN	Admissions/FinAidSpecialist II
212210	11	475100	64600	30	0000000	250	GREEN	Admissions/FinAidSpecialist II
212210	11	531100	67730	10	0000000	58,741	GREENE	Warehouse Technician
212210	11	431200	60910	10	0000000	69,583	GREENHILL	Athletic Trainer - Certified
212210	11	561100	67800	10	0000000	109,237	GUNAWAN	Sr Infrastructure Systems Adm
212210	11	561100	67800	10	0000000	2,001	GUNAWAN	Sr Infrastructure Systems Adm
212210	11	462100	63100	10	0000000	69,036	HAAS	Student Support Specialist I
212210	11	462100	63100	10	0000000	600	HAAS	Student Support Specialist I
212210	11	462100	63100	10	0000000	103	HAAS	Student Support Specialist I
212210	11	327100	69670	10	0000000	66,608	HARVEY	Technical Theatre Coordinator
212210	11	431100	69630	10	0000000	97,093	HEISE	Lead AthleticTrainer Certified
212210	11	322100	60910	10	0000000	74,897	HELLING	Academic Department Assistant
212210	11	315100	61150	10	0000000	98,318	HELMING	Web Coordinator
212210	11	431100	69630	10	0000000	50,073	HENNESSEY	Athletic Equipment Assistant
212210	11	325100	60910	10	0000000	28,090	HERNANDEZ	Student Support Specialist I
212210	11	325100	60910	10	0000000	300	HERNANDEZ	Student Support Specialist I
212210	11	325100	60910	10	0000000	81	HERNANDEZ	Student Support Specialist I
212210	11	542100	65100	40	0000000	50,942	HERNANDEZ	Outreach Specialist
212210	11	542100	65100	40	0000000	728	HERNANDEZ	Outreach Specialist
212210	11	421100	62100	10	0000000	85,928	HERREN	Lead Academic Records Analyst
212210	11	542100	65100	10	0000000	73,338	HICKOK	Plumber
212210	11	542200	65300	10	0000000	38,931	HIDALGO	Custodian I
212210	11	542200	65300	10	0000000	98	HIDALGO	Custodian I
212210	11	542200	65300	10	0000000	1,864	HIDALGO	Custodian I
212210	11	542300	65500	10	0000000	57,471	HILL	Sr Grounds Maintenance Tech
212210	11	321100	60910	10	0000000	77,571	HILTON	Division Administrative Asst.
212210	11	321100	60910	10	0000000	600	HILTON	Division Administrative Asst.
212210	11	348100	60910	10	0000000	64,937	HINCHMAN	Academic Department Assistant
212210	11	561100	67800	10	0000000	150,596	HOPKINS	Senior Application Developer
212210	11	422200	62100	10	0811650	58,987	HORN	Academic Records Analyst
212210	11	358100	60910	10	0000000	101,328	HUDSON	CSIT Systems Administrator
212210	11	358100	60910	10	0000000	1,980	HUDSON	CSIT Systems Administrator
221010	11	358100	07070	10	0000000	1,024	HUDSON	CSIT Systems Administrator
221010	11	358100	07070	10	0000000	21	HUDSON	CSIT Systems Administrator
212210	11	561100	67800	10	0000000	120,870	IBARRA	Sr Infrastructure Systems Adm
212210	11	561100	67800	10	0000000	1,500	IBARRA	Sr Infrastructure Systems Adm
212210	11	542200	65300	10	0000000	53,215	IZUMARU	Custodian I
212210	11	542200	65300	10	0000000	139	IZUMARU	Custodian I

ACCOUNT	FUND	DEPT	PROGRAM	CLS	PROJECT	AMOUNT	LNAME	POSITION
212210	11	542200	65300	10	0000000	2,650	IZUMARU	Custodian I
212210	11	542200	65300	40	0000000	51,298	JACKSON	Custodian II
212210	11	542200	65300	40	0000000	134	JACKSON	Custodian II
212210	11	542200	65300	40	0000000	2,557	JACKSON	Custodian II
212210	11	359300	61320	10	0000000	79,421	JANAK	Educational TelevisionEngineer
212210	11	313100	66310	10	0000000	12,988	JOHNSON	Administrative Specialist II
212210	11	421100	62100	10	0000000	32,179	JOHNSON	Admissions/FinAidSpecialist II
212210	11	421100	62100	10	0000000	300	JOHNSON	Admissions/FinAidSpecialist II
212210	11	421100	62100	10	0000000	48	JOHNSON	Admissions/FinAidSpecialist II
212210	11	441100	63200	10	0000000	38,962	JOHNSON	Administrative Specialist II
212210	11	711100	60910	10	0000000	12,988	JOHNSON	Administrative Specialist II
212210	11	475100	64600	10	0000000	76,079	JOHNSTON	Financial Assistance Analyst
212210	11	542300	65500	10	0000000	68,301	JONES	Lead Grounds Maintenance Tech
212210	11	542300	65500	10	0000000	1,500	JONES	Lead Grounds Maintenance Tech
221010	11	338300	09520	10	0000000	54,188	KAST	Instructional Support Asst III
221010	11	338300	09520	10	0000000	2,400	KAST	Instructional Support Asst III
212210	11	311100	60910	10	0000000	92,457	KEARSE	Curriculum Specialist
212210	11	311100	60910	10	0000000	1,001	KEARSE	Curriculum Specialist
222010	11	346200	04070	10	0000000	85,928	KING	Instructional Support Asst IV
221010	11	345400	19010	10	0000000	38,407	KOPEC	Instructional Support Asst IV
222010	11	349400	19020	10	0000000	38,407	KOPEC	Instructional Support Asst IV
212210	11	317100	61200	10	0000000	58,987	KOSS	Senior Library Technician
212210	11	212100	67110	10	0000000	95,599	KRESS-HARTWELL	Development Officer
212210	11	212100	67110	10	0000000	2,000	KRESS-HARTWELL	Development Officer
212210	11	541100	65110	10	0000000	76,769	LAMBERT	Facilities Specialist
212210	11	348100	60910	10	0000000	57,538	LANSFORD	Career Tech Program Specialist
212210	11	422100	62100	10	0000000	63,421	LAUCHMEN	Admiss/Enrollment Coordinator
212210	11	422100	62100	10	0000000	91	LAUCHMEN	Admiss/Enrollment Coordinator
212210	11	477100	61110	30	0000000	57,538	LECCA	Tutoring Center Coordinator
212210	11	477100	61110	30	0000000	600	LECCA	Tutoring Center Coordinator
212210	11	542200	65300	10	0000000	46,151	LEDESMA	Service/Maintenance-Classified
212210	11	542200	65300	10	0000000	592	LEDESMA	Service/Maintenance-Classified
212210	11	542200	65300	10	0000000	947	LEDESMA	Service/Maintenance-Classified
212210	11	551100	67200	10	0000000	86,775	LEE	Accountant
212210	11	542200	65300	40	0000000	40,892	LEGASPI	Custodian I
212210	11	542200	65300	40	0000000	73	LEGASPI	Custodian I
212210	11	542200	65300	40	0000000	2,190	LEGASPI	Custodian I
212210	11	422200	62100	10	0811650	65,026	LEPPERT	Academic Records Analyst
212210	11	477100	61100	11	0000000	65,739	LEW	Administrative Specialist I
212210	11	421100	62100	10	0000000	91,454	LEWIS	Business Systems Analyst
212210	11	431100	69630	10	0000000	50,231	LITTLETON	Academic Department Assistant
212210	11	311100	60910	10	0000000	31,067	LLAMAS	Administrative Specialist I
212210	11	311100	60910	10	0000000	829	LLAMAS	Administrative Specialist I
221010	11	342200	19050	40	0000000	57,538	LOCKNER	Instructional Support Asst IV
212210	11	321110	61100	10	0000000	72,446	LOPEZ	TLC Assistant
212210	11	321110	61100	10	0000000	550	LOPEZ	TLC Assistant
212210	11	421100	62100	40	0000000	30,976	LOPEZ	Admissions/FinAidSpecialist II
212210	11	421100	62100	40	0000000	300	LOPEZ	Admissions/FinAidSpecialist II
212210	11	475100	64600	40	0000000	30,976	LOPEZ	Admissions/FinAidSpecialist II
212210	11	475100	64600	40	0000000	300	LOPEZ	Admissions/FinAidSpecialist II
212210	11	542100	65100	10	0000000	92,457	LOPEZ	Lead Plumber
212210	11	542100	65100	10	0000000	600	LOPEZ	Lead Plumber
212210	11	542200	65300	11	0000000	46,530	LOPEZ	Custodian I
212210	11	542200	65300	11	0000000	693	LOPEZ	Custodian I
212210	11	542300	65500	10	0000000	90,630	LOPEZ	Lead Irrigation Specialist
212210	11	542300	65500	10	0000000	501	LOPEZ	Lead Irrigation Specialist
212210	11	311100	60910	10	0000000	79,020	LOUGH	Business Systems Analyst
212210	11	423100	64800	10	0000000	54,797	LYBARGER	Veterans Services Specialist
212210	11	551100	67200	10	0000000	74,942	MACABITAS	Payroll Technician
212210	11	542200	65300	10	0000000	38,931	MACIAS	Custodian I
212210	11	542200	65300	10	0000000	98	MACIAS	Custodian I
212210	11	542200	65300	10	0000000	1,864	MACIAS	Custodian I
212210	11	475100	64600	10	0000000	71,399	MALDONADO	Financial Assistance Analyst

ACCOUNT	FUND	DEPT	PROGRAM	CLS	PROJECT	AMOUNT	LNAME	POSITION
212210	11	475100	64600	10	0000000	600	MALDONADO	Financial Assistance Analyst
212210	11	462100	63100	10	0000000	56,179	MARKHAM	Student Support Specialist I
222010	11	326100	11011	10	0000000	73,093	MARQUEZ	Instructional Support Asst III
222010	11	326100	11011	10	0000000	600	MARQUEZ	Instructional Support Asst III
212210	11	561100	67800	10	0000000	96,045	MARSH	Application Developer
212210	11	462100	63100	30	0000000	50,942	MARTINEZ	Student Support Specialist I
212210	11	462100	63100	30	0000000	600	MARTINEZ	Student Support Specialist I
212210	11	477100	61100	11	0000000	65,449	MARTINEZ	Tutoring Center Coordinator
212210	11	477100	61100	11	0000000	600	MARTINEZ	Tutoring Center Coordinator
212210	11	477100	61100	11	0000000	378	MARTINEZ	Tutoring Center Coordinator
212210	11	542200	65300	10	0000000	47,666	MARTINEZ	Custodian I
212210	11	542200	65300	10	0000000	621	MARTINEZ	Custodian I
212210	11	542200	65300	10	0000000	1,241	MARTINEZ	Custodian I
212210	11	421100	62100	10	0000000	36,547	MARTINEZ-HEF	Admissions/FinAidSpecialist II
212210	11	421100	62100	10	0000000	251	MARTINEZ-HEF	Admissions/FinAidSpecialist II
212210	11	475100	64600	10	0000000	36,547	MARTINEZ-HEF	Admissions/FinAidSpecialist II
212210	11	475100	64600	10	0000000	251	MARTINEZ-HEF	Admissions/FinAidSpecialist II
212210	11	543100	67720	10	0000000	26,084	MATZ	Dispatcher
212210	11	543100	67720	10	0000000	299	MATZ	Dispatcher
212210	11	543100	67720	10	0000000	299	MATZ	Dispatcher
212210	11	329100	60910	10	0000000	64,937	MAUE	Academic Department Assistant
212210	11	311100	60910	30	0000000	65,984	MAYNARD	Education Center Coordinator
212210	11	311100	60910	30	0000000	786	MAYNARD	Education Center Coordinator
212210	11	531100	67780	10	0000000	76,079	MAZARAKES	Graphics Specialist
212210	11	531100	67760	10	0000000	68,947	McCANN	Administrative Specialist II
212210	11	322400	61400	10	0000000	26,037	McDOWELL	Art Gallery Coordinator
212210	11	322400	61400	10	0000000	194	McDOWELL	Art Gallery Coordinator
212210	11	542300	65500	10	0000000	80,602	McGURN	Arborist
221010	11	322200	10020	10	0000000	21,802	McNAMARA	Instructional Support Asst II
221010	11	322200	10020	10	0000000	501	McNAMARA	Instructional Support Asst II
221010	11	322200	10020	10	0000000	195	McNAMARA	Instructional Support Asst II
212210	11	542200	65300	10	0000000	40,892	MEDINA	Custodian I
212210	11	542200	65300	10	0000000	45,081	MEDINA	Custodian II
212210	11	542200	65300	10	0000000	103	MEDINA	Custodian I
212210	11	542200	65300	10	0000000	113	MEDINA	Custodian II
212210	11	542200	65300	10	0000000	1,957	MEDINA	Custodian I
212210	11	542200	65300	10	0000000	2,157	MEDINA	Custodian II
212210	11	326100	60910	10	0000000	65,449	MEZA	Academic Department Assistant
212210	11	347100	60910	10	0000000	74,206	MILLER	Academic Department Assistant
212210	11	551100	67200	10	0000000	68,725	MILLER	Senior Accounting Technician
212210	11	317100	61200	10	0000000	58,987	MOLEK	Senior Library Technician
212210	11	317100	61200	10	0000000	501	MOLEK	Senior Library Technician
212210	11	542200	65300	10	0000000	38,931	MONROY	Custodian I
212210	11	542200	65300	10	0000000	98	MONROY	Custodian I
212210	11	542200	65300	10	0000000	1,864	MONROY	Custodian I
212210	11	421100	62100	10	0000000	56,179	MOORE	Admissions/FinAidSpecialist II
212210	11	421100	62100	10	0000000	81	MOORE	Admissions/FinAidSpecialist II
212210	11	531100	67790	10	0000000	52,908	MORRISON	Print Services Technician
212210	11	531100	67790	10	0811434	16,708	MORRISON	Print Services Technician
212210	11	212100	67110	10	0000000	80,959	MOYNAN	Development Officer
221010	11	322200	10020	10	0000000	72,134	MURDOCH	Instructional Support Asst IV
222010	11	477100	4930A	10	0000000	66,340	MURILLO	Tutoring/Proctoring Assistant
222010	11	477100	4930A	10	0000000	600	MURILLO	Tutoring/Proctoring Assistant
222010	11	477100	4930A	10	0000000	50	MURILLO	Tutoring/Proctoring Assistant
212210	11	327100	69670	10	0000000	69,304	MURRAY	Patron Services Coordinator
212210	11	327100	69670	10	0000000	206	MURRAY	Patron Services Coordinator
212210	11	327100	69670	10	0000000	52	MURRAY	Patron Services Coordinator
212210	11	336100	60910	10	0000000	14,972	MUSGROVE	Career Technical Program Spec
212210	11	421100	62100	10	0000000	34,808	NAVA	Admissions/FinAidSpecialist II
212210	11	421100	62100	10	0000000	300	NAVA	Admissions/FinAidSpecialist II
212210	11	475100	64600	10	0000000	34,808	NAVA	Admissions/FinAidSpecialist II
212210	11	475100	64600	10	0000000	300	NAVA	Admissions/FinAidSpecialist II
212210	11	317100	61200	10	0000000	77,950	NEIDIFFER	Academic Department Assistant

ACCOUNT	FUND	DEPT	PROGRAM	CLS	PROJECT	AMOUNT	LNAME	POSITION
212210	11	315100	61150	10	0000000	119,087	NORCROSS	AcadTech Systems Administrator
212210	11	542200	65300	10	0000000	38,931	NUNEZ	Custodian I
212210	11	542200	65300	10	0000000	98	NUNEZ	Custodian I
212210	11	542200	65300	10	0000000	1,864	NUNEZ	Custodian I
212210	11	542100	65100	11	0000000	63,154	OREA-OREA	Facilities Maintenance Tech
212210	11	542200	65300	10	0000000	46,151	OROZCO JR	Custodian I
212210	11	542200	65300	10	0000000	119	OROZCO JR	Custodian I
212210	11	542200	65300	10	0000000	2,266	OROZCO JR	Custodian I
221010	11	324200	15010	10	0000000	25,039	PARRSH-MCCANN	Instructional Support Asst I
221010	11	324200	15010	10	0000000	1,500	PARRSH-MCCANN	Instructional Support Asst I
212210	11	542200	65300	10	0000000	49,494	PAVILANDO	Custodian I
212210	11	421100	62100	40	0000000	28,090	PAVLOVICS	Admissions/FinAidSpecialist II
212210	11	475100	64600	40	0000000	28,090	PAVLOVICS	Admissions/FinAidSpecialist II
212210	11	531100	67730	10	0000000	65,739	PAYTON	Warehouse Technician
212210	11	421100	62100	10	0000000	36,547	PELL	Admissions/FinAidSpecialist II
212210	11	421100	62100	10	0000000	115	PELL	Admissions/FinAidSpecialist II
212210	11	475100	64600	10	0000000	36,547	PELL	Admissions/FinAidSpecialist II
212210	11	475100	64600	10	0000000	115	PELL	Admissions/FinAidSpecialist II
212210	11	542200	65300	10	0000000	47,265	PEREZ	Custodian I
212210	11	542200	65300	10	0000000	616	PEREZ	Custodian I
212210	11	542200	65300	10	0000000	985	PEREZ	Custodian I
212210	11	472100	64200	10	0000000	79,347	PETERSEN	AsstPrgCoord-InterpretingSrvcs
212210	11	472100	64200	10	0000000	1,661	PETERSEN	AsstPrgCoord-InterpretingSrvcs
212210	11	561100	67800	10	0000000	116,881	PETERSON	Infrastructure Systems Admin
212210	11	315100	61150	10	0000000	119,087	PHILLIPS	AcadTech Systems Administrator
212210	11	315100	61150	10	0000000	501	PHILLIPS	AcadTech Systems Administrator
212210	11	462100	63100	10	0000000	58,875	PINA-BAYACA	Student Support Specialist I
212210	11	462100	63100	10	0000000	44	PINA-BAYACA	Student Support Specialist I
212210	11	542200	65300	40	0000000	40,892	PRAY	Custodian I
212210	11	541100	65110	11	0000000	53,460	PRICE	Facilities Maintenance Technic
212210	11	541100	65110	11	0000000	765	PRICE	Facilities Maintenance Technic
212210	11	354200	60910	11	0000000	69,861	PUCCIO	Senior Ed Center Coordinator
212210	11	542100	65100	10	0000000	84,658	PURINTON	BAS Controls Specialist
212210	11	362100	60910	10	0000000	71,310	QUAINOO	Academic Department Assistant
212210	11	362100	60910	10	0000000	600	QUAINOO	Academic Department Assistant
212210	11	477100	61110	40	0000000	57,538	QUINTANA	Tutoring Center Coordinator
212210	11	477100	61110	40	0000000	600	QUINTANA	Tutoring Center Coordinator
212210	11	422100	62100	10	0000000	57,538	QUIROZ	Outreach Specialist
212210	11	422100	62100	10	0000000	600	QUIROZ	Outreach Specialist
212210	11	542200	65300	30	0000000	52,569	REBAR	Custodian II
212210	11	542200	65300	30	0000000	98	REBAR	Custodian II
212210	11	542200	65300	30	0000000	2,932	REBAR	Custodian II
212210	11	541100	65110	10	0000000	72,780	REYES	Events Scheduling Specialist
212210	11	561100	67800	10	0000000	99,142	REYES	Application Developer
212210	11	551100	67200	10	0000000	99,454	RICE	Business Systems Analyst
212210	11	311100	60910	10	0000000	57,530	RICHTMYER	Administrative Specialist I
212210	11	311100	60910	10	0000000	501	RICHTMYER	Administrative Specialist I
212210	11	212100	67110	10	0000000	88,870	RILEY	Accountant
212210	11	421100	62100	10	0000000	28,090	RIOS-SCELSO	Admissions/FinAidSpecialist II
212210	11	421100	62100	10	0000000	41	RIOS-SCELSO	Admissions/FinAidSpecialist II
212210	11	475100	64600	10	0000000	28,090	RIOS-SCELSO	Admissions/FinAidSpecialist II
212210	11	475100	64600	10	0000000	41	RIOS-SCELSO	Admissions/FinAidSpecialist II
212210	11	477100	61110	10	0000000	24,059	ROBINSON	Tutor
212210	11	477100	61110	10	0000000	501	ROBINSON	Tutor
212210	11	451100	64910	10	0000000	64,937	ROCCA	Administrative Specialist II
212210	11	325100	60910	10	0000000	25,471	RODRIGUEZ	Student Support Specialist I
212210	11	325100	60910	10	0000000	600	RODRIGUEZ	Student Support Specialist I
212210	11	325100	60910	10	0000000	364	RODRIGUEZ	Student Support Specialist I
212210	11	462100	63900	10	0000000	70,686	ROGERS	Assessment Specialist
212210	11	462100	63900	10	0000000	501	ROGERS	Assessment Specialist
212210	11	462100	63900	10	0000000	210	ROGERS	Assessment Specialist
212210	11	542200	65300	40	0000000	42,920	ROMAN	Custodian I
212210	11	542200	65300	40	0000000	77	ROMAN	Custodian I

ACCOUNT	FUND	DEPT	PROGRAM	CLS	PROJECT	AMOUNT	LNAME	POSITION
212210	11	542200	65300	40	0000000	2,301	ROMAN	Custodian I
212210	11	422200	62100	10	0000000	97,494	ROMERO	Business Systems Analyst
212210	11	542200	65300	10	0000000	46,151	ROSS JR	Custodian I
212210	11	542200	65300	10	0000000	119	ROSS JR	Custodian I
212210	11	542200	65300	10	0000000	2,266	ROSS JR	Custodian I
212210	11	561100	67800	10	0000000	127,466	ROWLAND	Senior Programmer Analyst
212210	11	542100	65100	10	0000000	78,284	RUIZ-GARCIA	Painter
221010	11	357100	05020	10	0000000	72,090	RUNK	Instructional Support Asst III
221010	11	357100	05020	10	0000000	600	RUNK	Instructional Support Asst III
212210	11	611100	66600	10	0000000	58,987	SADOWSKI	Benefits Technician
212210	11	421100	62100	10	0000000	76,079	SALTZ	Academic Records Specialist
212210	11	421100	62100	10	0000000	600	SALTZ	Academic Records Specialist
212210	11	421100	62100	10	0000000	1,001	SALTZ	Academic Records Specialist
212210	11	477100	61100	40	0000000	50,942	SALVATIERRA	Administrative Specialist I
212210	11	475100	64600	10	0000000	71,399	SANCHEZ	Financial Assistance Analyst
212210	11	475100	64600	10	0000000	600	SANCHEZ	Financial Assistance Analyst
212210	11	542200	65300	10	0000000	50,697	SANCHEZ	Custodian I
212210	11	542200	65300	10	0000000	501	SANCHEZ	Custodian I
221010	11	328200	4930T	10	0000000	65,026	SANGRET	Instructional Support Asst III
221010	11	328200	4930T	10	0000000	558	SANGRET	Instructional Support Asst III
212210	11	542200	65300	10	0000000	61,059	SARASUA	Custodian II
212210	11	542200	65300	10	0000000	344	SARASUA	Custodian II
222010	11	477100	4930A	10	0000000	43,574	SAUERHEBER	Tutor
212210	11	611100	66600	10	0000000	101,460	SAYRE	Business Systems Analyst
212210	11	542300	65500	40	0000000	50,942	SCHMEISER	Sr Grounds Maintenance Tech
212210	11	561100	67800	10	0000000	63,154	SCHONEMAN	Administrative Specialist I
212210	11	561100	67800	10	0000000	600	SCHONEMAN	Administrative Specialist I
212210	11	561100	67800	10	0000000	1,001	SCHONEMAN	Administrative Specialist I
212210	11	561100	67800	10	0000000	94	SCHONEMAN	Administrative Specialist I
212210	11	542100	65100	10	0000000	76,769	SCHROEDER	Vehicle and Equipment Mechanic
212210	11	542100	65100	10	0000000	75,744	SECKENDORF	Carpenter
212210	11	561100	67800	10	0000000	99,878	SEDILLO	Infrastructure Systems Admin
212210	11	561100	67800	10	0000000	501	SEDILLO	Infrastructure Systems Admin
212210	11	475100	64600	10	0000000	70,663	SERAFIN	Financial Assistance Analyst
212210	11	421100	62100	10	0000000	76,079	SHAND	Academic Records Specialist
212210	11	354150	60910	17	0000000	53,460	SIFFERMAN	Camp Pendleton Site Specialist
212210	11	611100	66600	10	0000000	72,134	SILVA	Human Resources Specialist
212210	11	542100	65100	10	0000000	83,878	SMITH	Electrician
212210	11	542200	65300	10	0000000	47,666	SPRINGER	Custodian I
212210	11	542200	65300	10	0000000	2,659	SPRINGER	Custodian I
212210	11	317100	61200	10	0000000	69,036	STEPHAN	Senior Library Technician
212210	11	317100	61200	10	0000000	2,000	STEPHAN	Senior Library Technician
212210	11	317100	61200	10	0000000	641	STEPHAN	Senior Library Technician
212210	11	551100	67200	10	0000000	97,093	STOJANOVICH	Accountant
212210	11	551100	67200	10	0000000	1,001	STOJANOVICH	Accountant
212210	11	551100	67200	10	0000000	54,797	SUTTON	Administrative Specialist II
212210	11	542100	65100	10	0000000	90,630	TACTAY	Lead HVAC/Energy Technician
212210	11	542100	65100	10	0000000	600	TACTAY	Lead HVAC/Energy Technician
212210	11	542200	65300	10	0000000	42,920	TAYLOR	Custodian I
212210	11	542200	65300	10	0000000	108	TAYLOR	Custodian I
212210	11	542200	65300	10	0000000	2,055	TAYLOR	Custodian I
212210	11	561100	67800	10	0000000	100,346	THOMAS	Senior Network/Systems Tech
212210	11	561100	67800	10	0000000	2,001	THOMAS	Senior Network/Systems Tech
212210	11	327100	60910	10	0000000	57,538	THOMPSON	PerfrmngArts Mrktng/ProgCoord
212210	11	358100	60910	10	0000000	71,310	THURSTON-DONAGHY	Academic Department Assistant
212210	11	542200	65300	30	0000000	40,892	TIRADO	Custodian I
212210	11	475100	64600	10	0000000	68,725	TOMESCH	Financial Assistance Analyst
212210	11	475100	64600	10	0000000	501	TOMESCH	Financial Assistance Analyst
212210	11	321110	61100	10	0000000	70,975	TOVAR	TLC Coordinator
212210	11	321110	61100	10	0000000	600	TOVAR	TLC Coordinator
212210	11	561100	67800	10	0000000	112,401	TRAN	Technical Svcs Systems Admin
212210	11	212200	67120	10	0000000	66,340	TRUJILO-HRNDZ	Social Media Specialist
212210	11	212200	67120	10	0000000	600	TRUJILO-HRNDZ	Social Media Specialist

ACCOUNT	FUND	DEPT	PROGRAM	CLS	PROJECT	AMOUNT	LNAME	POSITION
212210	11	344100	60910	10	0000000	74,206	TUCKER	Academic Department Assistant
212210	11	551100	67200	10	0000000	87,154	TULLER	Business Systems Analyst
212210	11	361100	60910	10	0000000	72,134	TYRA	Division Administrative Asst.
212210	11	542200	65300	10	0000000	45,081	UPSON	Custodian II
212210	11	542200	65300	10	0000000	113	UPSON	Custodian II
212210	11	542200	65300	10	0000000	2,157	UPSON	Custodian II
212210	11	551100	67200	10	0000000	68,590	VACANT	Business Systems Analyst
212210	11	551100	67200	10	0000000	51,175	VACANT	Accountant
212210	11	561100	67800	10	0000000	91,905	VACANT	Senior Programmer Analyst
212210	11	315100	60910	10	0000000	17,614	VALENCIA	Instruct Comp Lab/HelpDsk Spec
212210	11	315100	60910	10	0000000	120	VALENCIA	Instruct Comp Lab/HelpDsk Spec
212210	11	315100	60910	10	0000000	501	VALENCIA	Instruct Comp Lab/HelpDsk Spec
222010	11	315100	07990	10	0000000	70,454	VALENCIA	Instruct Comp Lab/HelpDsk Spec
222010	11	315100	07990	10	0000000	480	VALENCIA	Instruct Comp Lab/HelpDsk Spec
222010	11	315100	07990	10	0000000	2,001	VALENCIA	Instruct Comp Lab/HelpDsk Spec
212210	11	561100	67800	10	0000000	89,226	VanVOORHIES	Sr Infrastructure Systems Adm
212210	11	542200	65300	10	0000000	38,931	VEGA	Custodian I
212210	11	542200	65300	10	0000000	98	VEGA	Custodian I
212210	11	542200	65300	10	0000000	1,864	VEGA	Custodian I
222010	11	346200	04010	10	0000000	80,246	VEGA-GAL	Instructional Support Asst IV
212210	11	462100	63100	40	0000000	50,942	VELAZCO	Student Support Specialist I
212210	11	542100	65100	40	0000000	48,513	VIGIL	Facilities Maintenance Tech
212210	11	339150	60910	10	0000000	52,168	VILLA-CORTEZ	CareerTechnical Prg Specialist
222010	11	346200	04010	10	0000000	72,134	VU	Instructional Support Asst IV
212210	11	531100	67760	10	0000000	68,725	WACKER	Senior Buyer
212210	11	542300	65500	40	0000000	48,513	WALKER	Grounds Maintenance Technician
212210	11	551100	67200	10	0000000	78,284	WALLER	Payroll Technician
212210	11	359100	60910	10	0000000	65,984	WALTHER	Academic Department Assistant
212210	11	551100	67200	10	0000000	84,234	WANG-SMITH	Accountant
212210	11	317100	61200	10	0000000	56,067	WANTA	Library Technician II
221010	11	322200	10020	10	0000000	17,435	WARNER	Instructional Support Asst II
221010	11	322200	10020	10	0000000	11,580	WARNER	Instructional Support Asst II
221010	11	322200	10020	10	0000000	750	WARNER	Instructional Support Asst II
212210	11	545100	67740	10	0000000	68,234	WILLIAMS	EnvironmentalHealth&SafetyTech
222010	11	346200	04070	40	0000000	63,421	WILLIAMS	Instructional Support Asst IV
221010	11	325200	4930V	10	0000000	78,284	WILSON	Instructional Support Asst III
221010	11	325200	4930V	10	0000000	600	WILSON	Instructional Support Asst III
221010	11	325200	4930V	10	0000000	2,001	WILSON	Instructional Support Asst III
212210	11	359300	61320	10	0000000	90,251	WISNESKI	Educational TelevisionProducer
212210	11	611100	66600	10	0000000	67,120	YBARRA	Recruitment Technician
212210	11	423100	64800	10	0000000	60,435	YOUNG	Veterans Services Specialist
212210	11	531100	67760	10	0000000	68,234	YOUNG	Contracts Administrator
212210	11	542200	65300	10	0000000	46,886	ZALE	Custodian I
212210	11	325100	60910	10	0000000	24,057	ZAPATA	Student Support Specialist I
212210	11	325100	60910	10	0000000	383	ZAPATA	Student Support Specialist I
212210	11	335100	60910	10	0000000	69,661	ZERMENO-GAMBLE	Academic Department Assistant
212210	11	335100	60910	10	0000000	600	ZERMENO-GAMBLE	Academic Department Assistant
212210	11	542200	65300	10	0000000	38,931	ZIMBARDO	Custodian I
212210	11	542200	65300	10	0000000	98	ZIMBARDO	Custodian I
212210	11	542200	65300	10	0000000	1,864	ZIMBARDO	Custodian I
COUNCIL OF CLASSIFIED EMPLOYEES						20,007,677		
Staffing Priorities						527,000		
TOTAL REGULAR POSITIONS - FUND 11						59,910,267		

FUND 12 REGULAR POSITIONS

ACCOUNT	FUND	DEPT	PROGRAM	CLS	PROJECT	AMOUNT	LNAME	POSITION
Palomar Faculty Federation								
122110	12	473100	64300	10	1612050	31,359	AGUILERA	Professor/EOPS&CARE Counselor
122110	12	473100	64300	10	1612060	94,076	AGUILERA	Professor/EOPS&CARE Counselor
122110	12	441100	63200	10	1612120	59,275	AGUIRRE	AssocProf/Counselor-StudntEq
122110	12	411100	66400	10	1612135	59,275	AGUIRRE	AssocProf/Counselor-StudntEq
122110	12	441100	63200	10	1612120	48,949	BARLOLONG	AssocProf/Counselor-Veterans
122110	12	411100	66400	10	1612135	48,949	BARLOLONG	AssocProf/Counselor-Veterans
122110	12	331200	63100	10	1612020	120,087	DAWBER	Assoc Prof/CalWORKs Counselor
111010	12	472200	4930I	10	1612030	85,869	GOLDSMTH	INSTRUCTION
111010	12	333200	49991	10	1612147	57,153	JARVINEN	Assistant Professor/WorkExpCor
122110	12	472100	64200	10	1612030	90,850	MEYERS	DRC/EOP&S Counselor/Assoc Prof
122110	12	473100	64300	10	1612060	30,284	MEYERS	DRC/EOP&S Counselor/Assoc Prof
123410	12	336300	60100	10	1612147	60,804	MILLER	DIRECTOR/COORDINATOR
123410	12	336300	60100	10	1612147	8,282	MILLER	DIRECTOR/COORDINATOR
122110	12	339800	63100	10	1812319	104,781	MOYANO	Counselor/Assistant Professor
111010	12	441100	4930E	10	1612120	27,552	NUNEZ	Professor/Counselor
122110	12	441100	63200	10	1612120	110,205	NUNEZ	Professor/Counselor
122110	12	441100	63200	10	1612120	113,204	O'CALLAGHAN	Associate Professor/Counselor
111010	12	325200	4930V	10	1812329	17,800	PARKER	Assistant Professor ESL
111010	12	441100	4930E	10	1612120	10,709	SANCHEZ	Professor/Counselor
122110	12	441100	63200	10	1612120	42,835	SANCHEZ	Professor/Counselor
122110	12	472100	64200	10	1612030	94,456	WAITE	COUNSELOR
PALOMAR FACULTY FEDERATION						1,316,754		
Administrative Association								
212610	12	318100	61320	10	1612199	600	BIANCHI	Dir CCC Confer/3C Media Solut
212610	12	318100	61320	10	1612199	160,030	BIANCHI	Dir CCC Confer/3C Media Solut
212610	12	441100	63200	10	1612120	47,167	BROWNE	Mgr -Student Success & Engage
212610	12	411100	66400	10	1612135	47,167	BROWNE	Mgr -Student Success & Engage
212610	12	318100	61320	10	1612199	600	CERDA	Manager Broadcast Operations
212610	12	318100	61320	10	1612199	118,503	CERDA	Manager Broadcast Operations
212610	12	318100	61320	10	1612199	501	CERDA	Manager Broadcast Operations
123610	12	331400	61900	10	1812335	127,438	CHOW	Deputy Sector Navigator
123610	12	331400	61900	10	1812335	-95,578	CHOW	Deputy Sector Navigator
212610	12	441100	63200	10	1612120	57,465	DIAZ	Director StudentSuccess&Equ
212610	12	411100	66400	10	1612135	57,465	DIAZ	Director StudentSuccess&Equ
123610	12	474100	64400	10	1812090	130,611	HARRIS	DIRECTOR/COORDINATOR
123610	12	474100	64400	10	1812090	-30,611	HARRIS	DIRECTOR/COORDINATOR
212610	12	471200	64990	10	1112322	88,012	LeDESMA	Project Director - Gear Up
212610	12	313100	66310	10	1612120	47,391	MILLER	Institutional Research Analyst
212610	12	313100	66310	10	1612120	761	MILLER	Institutional Research Analyst
212610	12	313100	66310	10	1612135	47,391	MILLER	Institutional Research Analyst
212610	12	313100	66310	10	1612135	761	MILLER	Institutional Research Analyst
212610	12	543100	69500	10	1812070	1,200	MOORE	Chief of Police
212610	12	543100	69500	10	1812070	133,872	MOORE	Chief of Police
123610	12	472100	64200	10	1612030	118,370	MORIARTY	Director Disability Resources
123610	12	472100	64200	10	1612030	1,521	MORIARTY	Director Disability Resources
212610	12	359300	61320	10	1812450	108,340	ODOM	Manager EdTV & KKSM Radio Ops
212610	12	359300	61320	10	1812450	2,400	ODOM	Manager EdTV & KKSM Radio Ops
123610	12	331400	61900	10	1812336	127,438	RINEHART	Deputy Sector Navigator
123610	12	331400	61900	10	1812336	-95,578	RINEHART	Deputy Sector Navigator
212610	12	318100	61320	10	1612199	89,107	ROBERTSON	Mgr CCC TechConnect Operations
123610	12	331400	60110	10	1612147	144,170	ROE	Associate Dean Workfc Dev Ext
212610	12	474100	64400	10	1612197	67,368	SAVAIANO	AsstDirectorBehavioralHealth
212610	12	474100	64400	10	1612197	112,651	SAVAIANO	AsstDirectorBehavioralHealth
212610	12	474100	64400	10	1612197	600	SAVAIANO	AsstDirectorBehavioralHealth
212610	12	474100	64400	10	1612197	1,521	SAVAIANO	AsstDirectorBehavioralHealth
212610	12	318100	61320	10	1612199	97,149	SCHMIDT	Manager Client Svcs & Mkting
212610	12	313100	66310	10	1612120	47,391	VAZQUEZ	Institutional Research Analyst
212610	12	313100	66310	10	1612120	1,200	VAZQUEZ	Institutional Research Analyst

ACCOUNT	FUND	DEPT	PROGRAM	CLS	PROJECT	AMOUNT	LNAME	POSITION
212610	12	313100	66310	10	1612135	47,391	VAZQUEZ	Institutional Research Analyst
212610	12	313100	66310	10	1612135	1,200	VAZQUEZ	Institutional Research Analyst
ADMINISTRATIVE ASSOCIATION						1,812,985		
Confidential and Supervisory Unit								
212110	12	471400	64300	10	1112310	300	LAZCANO	Project Director
212110	12	471400	64300	10	1112313	300	LAZCANO	Project Director
212110	12	441100	63200	10	1612120	600	RAMIREZ	Assesmnt/School RelationsCoord
212110	12	523100	68100	10	1812500	822	FIFIELD	Supervisor Wellness/FitnessCr
212110	12	473100	64300	10	1612060	1,001	LOPEZ	Supervisor of EOP&S
212110	12	331500	63900	10	1112304	25,935	HERRERA-MARTINEZ	Project Director
212110	12	471300	64990	11	1112315	25,935	HERRERA-MARTINEZ	Project Director
212110	12	471300	64990	10	1112316	25,935	HERRERA-MARTINEZ	Project Director
212110	12	471300	64300	10	1112300	38,902	MATHIEU	Project Director
212110	12	471300	64300	11	1112301	38,902	MATHIEU	Project Director
212110	12	471400	64300	10	1112310	38,902	LAZCANO	Project Director
212110	12	471400	64300	10	1112313	38,902	LAZCANO	Project Director
212110	12	543100	69500	10	1812070	39,874	LYNCH	Police Sergeant
212110	12	339900	60910	10	1612044	62,301	KENNEY-WHITLEY	Program Coordinator, Instructional Services
212110	12	441100	63200	10	1612120	74,073	SOLIS	Supervisor Counseling Servcs
212110	12	441100	63200	10	1612120	83,410	RAMIREZ	Assesmnt/School RelationsCoord
212110	12	523100	68100	10	1812500	88,526	FIFIELD	Supervisor Wellness/FitnessCr
212110	12	473100	64300	10	1612060	92,100	LOPEZ	Supervisor of EOP&S
CONFIDENTIAL AND SUPERVISORY UNIT						668,612		
Council of Classified Employees								
212310	12	474100	64400	10	1812090	119,577	ADAMS	Nurse Practitioner - Certified
212310	12	474100	64400	10	1812090	342	ADAMS	Nurse Practitioner - Certified
212210	12	473100	64300	10	1612060	54,797	AGUILAR	Outreach Specialist
212210	12	543100	69500	10	1812070	26,084	AGUILAR	Dispatcher
212210	12	318100	61320	10	1612199	87,221	AGUON	Senior Grants Admin Specialist
212210	12	474100	64400	10	1812090	63,421	AHINGER	Student Health AdminSpecialist
212210	12	471200	64990	10	1112322	70,463	ALVARADO	GEAR UP Site Coordinator
212210	12	325100	63210	10	1612120	17,660	ALVARADO	Student Support Specialist II
212210	12	325100	63210	10	1612120	162	ALVARADO	Student Support Specialist II
212210	12	471300	64990	11	1112315	52,168	AVALOS	Outreach Specialist TRIO/ETS
212210	12	471300	64990	11	1112315	600	AVALOS	Outreach Specialist TRIO/ETS
212210	12	441100	63200	10	1612120	91,454	BEACH	Business Systems Analyst
212210	12	523100	68100	10	1812500	57,471	BOLEY	Administrative Specialist I
212210	12	473100	64300	10	1612060	72,067	BROWN	Administrative Specialist II
212210	12	473100	64300	10	1612060	600	BROWN	Administrative Specialist II
212210	12	318100	61320	10	1612199	90,251	BROWN	Media Producer
212210	12	474100	64400	10	1812090	52,743	CARRANZA	Administrative Specialist II
212210	12	474100	64400	10	1812090	600	CARRANZA	Administrative Specialist II
212210	12	543100	69500	10	1812070	80,870	CASTRO	Police Officer
212210	12	543100	69500	10	1812070	600	CASTRO	Police Officer
212210	12	441100	63200	10	1612120	79,020	CONTRERAS	Business Systems Anlayst
212210	12	472100	64200	10	1612030	65,984	CORDOVA	DRC Testing Coordinator
212210	12	472100	64200	10	1612030	600	CORDOVA	DRC Testing Coordinator
212210	12	341100	60910	10	1612940	9,683	CROCKER	Outreach Specialist
212210	12	341100	60910	10	1612940	3,690	CROCKER	Outreach Specialist
212210	12	341100	60910	10	1612940	0	CROCKER	Outreach Specialist
212210	12	341100	60910	10	1612940	38,795	CROCKER - REPL	Outreach Specialist
212210	12	325100	63210	10	1612120	74,185	CRUZ	ESL Matriculation Coordinator
212210	12	325100	63210	10	1612120	600	CRUZ	ESL Matriculation Coordinator
212210	12	543100	69500	10	1812070	86,775	DILLARD	Police Officer
212210	12	543100	69500	10	1812070	1,031	DILLARD	Police Officer
212210	12	543100	69500	10	1812070	516	DILLARD	Police Officer
212210	12	451100	64910	10	1812600	69,861	DONAGHY	Student Activities Coordinator
212210	12	451100	64910	10	1812600	501	DONAGHY	Student Activities Coordinator
212210	12	472100	64200	10	1612030	20,778	DRYDEN	Administrative Specialist II
212210	12	341100	60910	10	1612940	18,478	EHLE	Student Support Specialist I

ACCOUNT	FUND	DEPT	PROGRAM	CLS	PROJECT	AMOUNT	LNAME	POSITION
212210	12	543100	69500	10	1812070	132	FOREST	Police Officer
212210	12	543100	69500	10	1812070	21,900	FOREST	Police Officer
212210	12	543100	69500	10	1812070	16,173	FOREST	Police Officer
212210	12	543100	69500	10	1812070	49,526	FOREST - REPL	Police Officer
212210	12	543100	69500	10	1812070	389	FOREST - REPL	Police Officer
212210	12	471200	64990	10	1112322	70,463	FRAGA	GEAR UP Site Coordinator
212210	12	318100	61320	10	1612199	112,401	GARCIA	Database Analyst
212210	12	331300	60910	10	1112600	42,307	GARLAND	Senior Grants Admin Specialist
212210	12	331400	60910	10	1612147	42,307	GARLAND	Senior Grants Admin Specialist
212210	12	411100	66400	10	1612123	69,950	GOMEZ	ESL Student Advisor
212210	12	411100	66400	10	1612123	600	GOMEZ	ESL Student Advisor
212210	12	411100	66400	10	1612123	2,501	GOMEZ	ESL Student Advisor
212210	12	325200	60910	11	1812319	8,426	GONZALEZ	Student Support Specialist I
212210	12	325200	60910	11	1812329	8,426	GONZALEZ	Student Support Specialist I
212210	12	411100	66400	10	1612123	58,136	GRIGGS	Tutoring Center Coordinator
212210	12	411100	66400	10	1612123	600	GRIGGS	Tutoring Center Coordinator
212210	12	543100	69500	10	1812070	83,544	GUERRA	Police Officer
212210	12	543100	69500	10	1812070	497	GUERRA	Police Officer
212210	12	471400	64300	10	1112310	26,084	GUERRERO	Outreach Specialist TRIO/Upwar
212210	12	471400	64300	10	1112310	300	GUERRERO	Outreach Specialist TRIO/Upwar
212210	12	471400	64300	10	1112313	26,084	GUERRERO	Outreach Specialist TRIO/Upwar
212210	12	471400	64300	10	1112313	300	GUERRERO	Outreach Specialist TRIO/Upwar
212210	12	318100	61320	10	1612199	83,031	GUSTAFSON	SeniorMedia/HelpdeskSpecialist
212210	12	475100	64600	10	1612000	36,045	HARMS	Financial Assistance Analyst
212210	12	475100	64600	10	1612002	36,045	HARMS	Financial Assistance Analyst
212210	12	471400	64300	11	1112310	26,084	HERNANDEZ	Outreach Specialist
212210	12	471400	64300	11	1112310	300	HERNANDEZ	Outreach Specialist
212210	12	471400	64300	11	1112313	26,084	HERNANDEZ	Outreach Specialist
212210	12	471400	64300	11	1112313	300	HERNANDEZ	Outreach Specialist
212210	12	411100	66400	10	1612123	28,090	HERNANDEZ	Student Support Specialist I
212210	12	411100	66400	10	1612123	300	HERNANDEZ	Student Support Specialist I
212210	12	411100	66400	10	1612123	81	HERNANDEZ	Student Support Specialist I
212210	12	331500	63900	10	1112304	57,538	HERNANDEZ-LOPEZ	Outreach Specialist
212210	12	331500	63900	10	1112304	600	HERNANDEZ-LOPEZ	Outreach Specialist
212210	12	318100	61320	10	1612199	120,870	HICKEY	Web Analyst
212210	12	475100	64600	10	1612002	19,393	HICKS	Financial Aid Serv Coordinatr
212210	12	475100	64600	10	1612002	12,388	HICKS	Financial Aid Serv Coordinatr
212210	12	441100	63200	10	1612120	32,513	HICKS	Grants Admin Specialist
212210	12	411100	66400	10	1612135	32,513	HICKS	Grants Admin Specialist
212210	12	475100	64600	10	1612002	45,790	HICKS - REPL	Financial Aid Serv Coordinatr
212210	12	318100	61320	10	1612199	83,031	HILTON	Sr Media/Helpdesk Specialist
212210	12	318100	61320	10	1612199	1,001	HILTON	Sr Media/Helpdesk Specialist
212210	12	318100	61320	10	1612199	83,031	JAMES-BOATNER	SeniorMedia/BroadcastAssistant
212210	12	475100	64600	10	1612000	32,179	JOHNSON	Admissions/FinAidSpecialist II
212210	12	475100	64600	10	1612000	300	JOHNSON	Admissions/FinAidSpecialist II
212210	12	475100	64600	10	1612000	48	JOHNSON	Admissions/FinAidSpecialist II
212210	12	543100	69500	10	1812070	80,870	JOHNSON	Police Officer
212210	12	543100	69500	10	1812070	949	JOHNSON	Police Officer
212210	12	543100	69500	10	1812070	949	JOHNSON	Police Officer
212210	12	411100	66400	10	1612135	68,234	KONG	Service Learning Coordinator
212210	12	543100	69500	10	1812070	52,168	LaPORTA	Community Service Officer
212210	12	543100	69500	10	1812070	746	LaPORTA	Community Service Officer
212210	12	471200	64990	10	1112322	56,179	LAZCANO - REPL	GEAR UP Site Coordinator
212210	12	318100	61320	10	1612199	59,706	LIDOT	Sr. Media/Helpdesk Specialist
212210	12	475100	64600	10	1612002	76,769	LIMON DE GONZALEZ	Financial Assistance Analyst
212210	12	475100	64600	10	1612002	600	LIMON DE GONZALEZ	Financial Assistance Analyst
212210	12	475100	64600	10	1612002	2,500	LIMON DE GONZALEZ	Financial Assistance Analyst
212210	12	543100	69500	10	1812070	71,666	LOPEZ	Police Officer
212210	12	543100	69500	10	1812070	600	LOPEZ	Police Officer
212210	12	475100	64600	10	1612002	93,794	LUTHER	Asst Business Systems Analyst
212210	12	543100	69500	10	1812070	45,081	MAFNAS - REPL	Community Service Officer
212210	12	318100	61320	10	1612199	57,961	MAPUSUA	Administrative Specialist I

ACCOUNT	FUND	DEPT	PROGRAM	CLS	PROJECT	AMOUNT	LNAME	POSITION
212210	12	471200	64990	10	1112322	56,179	MATHIEU - REPL	GEAR UP Site Coordinator
212210	12	543100	69500	10	1812070	26,084	MATZ	Dispatcher
212210	12	543100	69500	10	1812070	299	MATZ	Dispatcher
212210	12	543100	69500	10	1812070	299	MATZ	Dispatcher
212210	12	543100	69500	10	1812070	60,346	MONTES	Lead Community Service Officer
212210	12	543100	69500	10	1812070	600	MONTES	Lead Community Service Officer
212210	12	543100	69500	10	1812070	1,000	MONTES	Lead Community Service Officer
212210	12	543100	69500	10	1812070	360	MONTES	Lead Community Service Officer
212210	12	336100	60100	10	1812440	14,972	MUSGROVE	Career Technical Program Spec
212210	12	318100	61320	10	1612199	119,755	OROPILLA	Web Analyst
212210	12	318100	61320	10	1612199	1,500	OROPILLA	Web Analyst
212210	12	441100	63200	10	1612120	65,672	PARSHALLE	Assessment Specialist
212210	12	543100	69500	10	1812070	94,262	PEREZ	Police Officer
212210	12	543100	69500	10	1812070	600	PEREZ	Police Officer
212210	12	543100	69500	10	1812070	560	PEREZ	Police Officer
212210	12	472100	64200	10	1612030	16,252	PETERSEN	AsstPrgCoord-InterpretingSrvcs
212210	12	472100	64200	10	1612030	340	PETERSEN	AsstPrgCoord-InterpretingSrvcs
212210	12	472100	64200	10	1612030	57,961	PETERSEN	Student Support Specialist I
212210	12	472100	64200	10	1612030	345	PETERSEN	Student Support Specialist I
212210	12	423100	64800	10	1612948	54,797	PIPITONE	Veterans Services Specialist
212210	12	543100	69500	30	1812070	71,666	RABIDOU	Technical - Classified
212210	12	543100	69500	30	1812070	819	RABIDOU	Technical - Classified
212210	12	543100	69500	30	1812070	819	RABIDOU	Technical - Classified
212210	12	331200	64920	10	1612020	67,120	RAMIREZ	Administrative Specialist II
212210	12	331400	60900	10	1812125	61,951	REAVES	Job Developer
212210	12	543100	69500	10	1812070	58,875	REZA	Community Service Officer
212210	12	543100	69500	10	1812070	600	REZA	Community Service Officer
212210	12	543100	69500	10	1812070	691	REZA	Community Service Officer
212210	12	543100	69500	10	1812070	346	REZA	Community Service Officer
212210	12	441100	63200	10	1612120	87,154	RIOS	Business Systems Analyst
212210	12	339800	60910	10	1812319	52,168	RIVEROS ALVARADO	Administrative Specialist II
212210	12	325100	63210	10	1612120	25,471	RODRIGUEZ	Student Support Specialist I
212310	12	474100	64400	10	1812090	81,791	RULL	College Health Nurse - RN
212210	12	471300	64300	10	1112300	57,538	SANCHEZ	CLASSIFIED
212210	12	474100	64400	10	1812090	63,488	SCHALKLE	Health Services Specialist
212210	12	474100	64400	10	1812090	207	SCHALKLE	Health Services Specialist
212210	12	441100	63200	10	1612120	78,641	SHAFER	Lead Academic Records Analyst
212210	12	441100	63200	10	1612120	2,001	SHAFER	Lead Academic Records Analyst
212210	12	542100	65100	10	1812070	57,471	SHIFFLET	Facilities Maintenance Tech
212210	12	473100	64300	10	1612060	69,036	STANLEY	Student Support Specialist II
212210	12	543100	69500	10	1812070	68,725	SUAREZ	Police Dispatch Center Coord
212210	12	543100	69500	10	1812070	600	SUAREZ	Police Dispatch Center Coord
212210	12	472100	64200	10	1612030	57,466	TENNEY	ASL/English Interpreter
212210	12	471300	64990	10	1112316	57,538	TORRES	Outreach Specialist
212210	12	471300	64990	10	1112316	600	TORRES	Outreach Specialist
212210	12	318100	61320	10	1612199	81,382	TORRISI	SeniorMedia/HelpdeskSpecialist
212210	12	472100	64200	10	1612030	68,234	VACANT	Alternate Media Specialist
212210	12	543100	69500	40	1812070	65,026	VACANT	Police Officer
212210	12	471200	64990	10	1112322	65,739	VASQUEZ	Administrative Specialist I
212210	12	341100	60910	10	1112986	46,030	WERNER	Administrative Specialist II
212210	12	341100	60910	10	1112990	11,508	WERNER	Administrative Specialist II
212210	12	543100	69500	10	1812070	87,599	WILSON	Police Officer
212210	12	543100	69500	10	1812070	1,042	WILSON	Police Officer
212210	12	543100	69500	10	1812070	999	WILSON	Police Officer
212210	12	441100	63200	10	1612120	65,449	WONG	Administrative Specialist II
212210	12	441100	63200	10	1612120	56,179	ZAMORA	Student Support Specialist I
212210	12	474100	64400	10	1812090	48,513	ZEPEDA	Administrative Specialist I
212210	12	474100	64400	10	1812090	600	ZEPEDA	Administrative Specialist I
212210	12	474100	64400	10	1812090	70	ZEPEDA	Administrative Specialist I
COUNCIL OF CLASSIFIED EMPLOYEES						5,672,666		
TOTAL REGULAR POSITIONS - FUND 12						9,471,017		

FUND 33 REGULAR POSITIONS

ACCOUNT	FUND	DEPT	PROGRAM	CLS	PROJECT	AMOUNT	LNAME	POSITION
Palomar Faculty Federation								
111010	33	364300	69200	11	0000000	65,148	ADAMS	Master Teacher I
111010	33	364300	69200	10	0000000	53,404	CASAS	Site Supervisor - Leadership
111010	33	364300	69200	11	0000000	13,351	CASAS	Site Supervisor - Leadership
111010	33	364300	69200	10	0000000	3,934	CORTES-RODRIGUEZ	Master Teacher
111010	33	364300	69200	10	0000000	76,638	HOLTHAUS	Coordinator
111010	33	364300	69200	10	0000000	48,526	McCANN	Master Teacher I
111010	33	364300	69200	11	0000000	16,176	McCANN	Master Teacher I
111010	33	364300	69200	10	0000000	53,892	MORALES	Master Teacher
111010	33	364300	69200	10	0000000	55,872	MORRIS	Master Teacher I
111010	33	364300	69200	10	0000000	67,730	ROBELIN	Site Supervisor - Leadership
111010	33	364300	69200	10	0000000	53,892	THOMPSON	Master Teacher
111010	33	364300	69200	10	0000000	47,976	VACANT	Master Teacher
111010	33	364300	69200	10	0000000	47,976	VACANT	Master Teacher
111010	33	364300	69200	11	0000000	61,786	VACANT	Site Supervisor - Leadership
111010	33	364300	69200	10	0000000	3,934	YAKZAN	Master Teacher I
PALOMAR FACULTY FEDERATION						670,235		
TOTAL REGULAR POSITIONS - FUND 33						670,235		

FUND 42 REGULAR POSITIONS

ACCOUNT	FUND	DEPT	PROGRAM	CLS	PROJECT	AMOUNT	LNAME	POSITION
Administrative Association								
212610	42	711910	M0000	01	2153000	137,267	ASTL	Manager Const&Facilities Plan
212110	42	711910	M0000	01	2153000	93,440	PHILIPPS	Construction Proj Magr Prop M
ADMINISTRATIVE ASSOCIATION						230,707		
Council of Classified Employees								
212210	42	711910	M0000	01	2153000	57,537	CARTER	Buyer
212210	42	711910	M0000	01	2153000	86,775	CHMURA	Accountant
COUNCIL OF CLASSIFIED EMPLOYEES						144,312		
	TOTAL REGULAR POSITIONS - FUND 42					375,019		

APPENDIX B

GLOSSARY OF FINANCE TERMS



APPENDIX B

GLOSSARY OF FINANCE TERMS

Abatement – The return of an item of income or expenditure to its source.

Account Code – A sequence of numbers and/or letters assigned to ledger accounts for ease of reference.

Accounting – The process of identifying, measuring, and communicating financial information to permit informed judgements and decisions by users of the information.

Accounts Payable – Amounts due and owed from others for goods and services provided prior to the end of the fiscal year (includes amounts billed but not received and amounts advanced but not paid).

Accounts Receivable – Amounts due and owed from others for goods and services provided prior to the end of the fiscal year (includes amounts billed but not received and amounts advanced by not repaid).

Accrual Basis – The method of accounting which calls for recording income when earned (even though not collected) and expenditures when liability is incurred (even though not paid). Contrasts with Cash Basis.

Activity – A set of institutional functions or operations related to an academic discipline or a grouping of service.

Allocation – Division or distribution resources according to a predetermined plan.

Apportionment – Allocation of State of Federal Aid, district taxes, or other money to community college districts or other government units.

Appropriation – An allocation of funds made by a legislative or governing body for a specified time and purpose.

Appropriation for Contingencies – (formerly termed Undistributed Reserve).

Appropriation Limitation
See Gann Limitation

Assessed Valuation A value of land, residential for business property, set by the County Assessor for property tax purposes. The value is the cost of any newly built or purchased property, or the value on March 1, 1975, or continuously owned property plus an annual increase of 2% (see Proposition 13). The assessed value is not equivalent to the market value, due to limitations of annual increase.

Associated Students Fund – The fund designated to account for money held in trust by the district for student body associations.

Audit – An examination of documents, records and accounts for the purpose of determining (1) that all present fairly the financial position of the district (2) that they are in conformity with prescribed accounting procedures and (3) that they are consistent with the preceding year.

Auxiliary Operations – Supportive services and/or specialized programs for the general benefits of the college(s). Food service and dormitories are examples of auxiliary operations.

Balance Sheet – A statement that shows assets, liabilities, reserves and fund balance or fund deficit of the community college district as of a specified date. It exhibits the financial condition of a district. Balance sheets are provided in the District's external auditor's report.

Base Year – A year to which reference is made when projecting a current condition.

Base Revenue – The districts' total prior year revenue from state general apportionment's, local property tax revenue, and student enrollment fees, adjusted when applicable for projected deficits.

Block Grant – A fixed sum of money, not linked to enrollment/FTES measures.

Board Financial Assistance Program (BFAP)
– The purpose of BFAP is to offset the impact of the mandatory community college enrollment fee on low-income students who cannot afford to pay. ABIXX (Chapter 1, Statutes of 1984, Second Extraordinary Session) imposed a mandatory fee for community college credit courses.

Board of Governors – The Statewide Governing Board of the Community Colleges. The Governor appoints the members. The Board hires the Chancellor of the California Community Colleges and makes policy decisions that affect all districts. The Board may be directed by the Legislature to regulate certain matters and it may choose to regulate others.

Board of Trustees – The local governing board of each community college district. Its members are elected from the service area. The board hires the chief administrator of the district and directs the operations of the district. It makes policy decisions that are permitted or mandated at the local level.

Bookstore Fund – The fund designated to account for (operation of the community college store (Restricted).

Budget – A plan of financial operation for a given period for specified purposes consisting of an estimate of income and expenditures.

Budget Document – The instrument used by the budget-making authority to present a California Community Colleges, this is Form CCFS-II). Included is a balanced statement of revenues and expenditures (both actual and budgeted), as well as other exhibits.

Budgetary Control – The management of business affairs in accordance with and approved plan or estimated income and expenditures.

Budgeting – The process of allocating available resources among potential activities to achieve the objectives of an organization.

Cafeteria Fund – The fund designated to account for food services.

Capital Outlay – The acquisition of fixed assets or additions to fixed assets, including land or existing building, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings or equipment.

Capital Outlay Projects Fund – The fund designated to account for the accumulation of receipts and disbursements for the acquisition or construction or capital outlay items. A fund established under Capital Projects Funds.

Cash – An asset account reflecting currency, checks, money orders, bank deposits, and banker's drafts either on hand or on deposit with an official or agent designed as custodian of cash. Any restrictions or limitations as to the use of cash must be indicated.

Cash Basis – Method of accounting in which income and expenditures are recorded only when cash is actually received or disbursed.

Categorical Funds – Funds received by a district for a certain purpose, which can only be spent for that purpose. Example: Funding for the disabled, EOPS, deferred maintenance and matriculation.

Chart of Accounts – A systematic list of accounts applicable to a specific entity.

Child Development Fund – The fund designated to account for child development services.

Consumer Price Index (CPI) – A measure of the cost of living compiled by the United States Bureau of Labor Statistics. These indices of inflation are calculated regularly for the United States, California, some regions within California, and selected cities. The CPI is one of several measures of economic change.

COP – Certificates of Participation are used to finance the lease/purchase of capital projects. Essentially, they are the issuance of shares in the lease for a specified term.

Costs – The California Community College Accounting Manual gives specific guidelines as to what costs shall be considered direct, direct support or indirect support, and how they shall be accounted for.

Costs, Direct – Costs charged to a program most clearly identified with the program.

Costs, Direct Support – Charges that constitute a reallocation of portions of the direct costs accumulated in support programs for services rendered directly to other programs. Examples might be for maintenance or printing service costs charged back to a college or department.

Costs, Indirect Support – Those costs of support programs remaining after the direct and direct support costs have been identified.

Costs of Living Adjustments (COLA) – An increase in funding for revenue limits or categorical programs. Current law ties COLAs to indices of inflation, although different amounts are appropriated in some years.

Current Expense of Education – Usually regarded as expenses other than capital outlay, community services, transportation (buses) and selected categorical funds.

Current Liabilities – Amount due and payable for goods and services received prior to the end of the fiscal year. Current liabilities are paid within a relatively short period of time, usually within a year.

Debt Service Funds – Funds used to account for the accumulation of resources for and the payment of general long-term debt principal and interest.

Decline - when a college has fewer FTES than the previous year; there may be three years of Decline, the oldest Decline is restored first.

Deferred Maintenance – Major repairs of buildings and equipment, which have been postponed by college districts. Some matching state funds are available to districts, which establish a deferred maintenance program (50/50 match).

Deficit – Excess of liabilities over assets.

Delinquent Taxes – Taxes remaining unpaid on or after the date on which a penalty for nonpayment is attached (see also prior years' taxes).

Designated Income – Income received for a specific purpose.

Disabled Student Programs and Services (DSP&S) – The purpose of these special programs and services is to integrate the disabled student into the general college program to provide educational intervention leading to vocational preparation, transfer to general education; and to increase independence or to refer students to the community resources most appropriate to their needs.

Drug-Free Workplace – All institutions receiving grants from any federal agency must certify that they will provide a drug-free workplace.

Employee Benefits – Amounts paid by the school district on behalf of employees. These amounts are not included in the gross salary, but are over and above. They are fringe benefit payments and, while not paid directly to employees, they are nevertheless a part of the employee cost. Examples are (1) group health or life insurance payments; (2) contributions to employee retirement (STRS – State Teachers' Retirement Systems); (3) O.A.S.D.I. (Social Security) and Medicare taxes; (4) workers' compensation payments and (5) unemployment insurance.

Encumbrances – Obligations in the form of purchase orders, contracts, salaries, and other commitments for which part of an appropriation is reserved.

Enrollment/FTES Cap – A limit on the number of students (FTES) for which the state will provide funding.

Enterprise Funds – A subgroup of the Proprietary Funds Group used to account for operations when the governing board has decided either that the total cost of providing goods and services on a continuing basis (expenses including depreciations) be financed or recovered primarily through use charges, or that the periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

EOPS – Extended Opportunity Programs and Services. Amounts apportioned for the purpose of providing allowable supplemental services through EOPS to encourage enrollment of students handicapped by language, social and/or economic disadvantages.

Equalization – Funds allocated by the legislature to raise districts with lower revenue limits toward the statewide average.

Expenditures – Amounts disbursed for all purposes. Accounts kept on an accrual basis include all charges whether cash has been paid or not. Accounts kept on a cash basis include only actual cash disbursements.

Expenses – Expenditures made or liabilities incurred for goods and services used in the current year.

Fees – Amounts collected from or paid to individuals or groups for services or for use of facilities.

Fiduciary Funds Group – A group of funds used to account for assets held by the district in a trustee or agent capacity on behalf of individuals, private organizations, student organizations, other governmental units, and/or other funds.

Fifty-Percent Law – Requires that fifty percent of district expenditures in certain categories must be spent for salaries and benefits of classroom instructors and some instructional aids. Salaries of counselors and librarians are not included in this classification.

Fiscal Year – For governmental entities in the State of California, the period beginning July 1 and ending June 30. Otherwise, it is usually a period of one year, which can, by agreement begin at any time and end one year later.

Fixed Costs – Those costs that remain relatively constant regardless of enrollment or volume of business. Examples include interest, insurance, and contributions to retirement systems.

Full-Time Equivalent Employees (FTE) – Ratio of the hours worked based upon the standard work hours of one full-time employee. For example, classified employees may have a standard workload of 40 hours per week, if several classified employees worked 380 hours in one week, the FTE conversion would be 380/40 or 9.5 FTE.

Full-Time Equivalent Students (FTES) – An FTES represents 525 class (contact) hours of student instruction/activity in credit and non-credit courses. Full-time equivalent students (FTES) is one of the workload measures used in the computation of state support for California Community Colleges (see form CCFS-320 “Apportionment Attendance Report”).

Fund – An independent fiscal and accounting entity with a self-balancing set of accounts for recording cash and other financial resources, together with all related liabilities and residual equities or balances and changes therein.

Fund Balance – The fund equity of governmental funds and Trust Funds, the difference between assets and liabilities within a fund.

Gann Amendment – An initiative passed in November 1979 adding Article XIIIB to the California Constitution. It establishes limits on annual appropriations from the proceeds of taxes by the State, cities, counties, school districts and most special districts. Implementing legislation, SBI352 (Marks), was passed in 1980. Proposition 98 approved by the voters in November 1988 made modifications to the Gann Amendment.

General Fund – The fund used to account for the ordinary operations of the district. It is available for any legally authorized purpose not specified for payment by other funds.

General Ledger – A basic group of accounts in which all transactions of a fund are recorded.

Generally Accepted Accounting Principles (GAAP) – Uniform minimum standards of and guidelines to financial accounting and reporting.

Growth—occurs after a college is fully restored or if there has been no decline.

Growth Funding - Potential for the District to earn Growth FTES or associated ongoing dollars; Palomar is not eligible until all lost FTES has been restored.

Income – (1) Revenues; (2) The excess of revenues over expenditures.

Inflation Factor – Adjustments for inflation, which are prescribed by law for school, district apportionments. The factor is more commonly referred to as the COLA (Cost-of-Living Adjustment).

Inter-fund Transfers – Money that is taken from one fund and added to another fund without an expectation of repayment.

Internal Control – A plan or organization in which employees' duties are so arranged. Records and procedures so designated as to provide a system of self-checking, thereby enhancing accounting control over assets, liabilities, income, and expenditures. Under such a system the employee's work is subdivided so that no one employee performs a complete cycle of operation; such procedures call for proper delegation by designated officials.

Intrafund Transfer – The transfer of monies within a fund of the district.

Invoice – An itemized statement of charges from the vendor to the purchaser for merchandise sold or services rendered.

Liabilities – Debt or other legal obligations (exclusive of encumbrances) arising out of transactions in the past, which must be liquidated, renewed, or refunded at some future date.

Lottery – Approved by voters in November 1984, lottery games began in October 1985. Of the total lottery revenues generated, a minimum of 34% must be distributed to public schools and colleges for “education of pupils.” Legislated changes require 50% of all new lottery funds to be expended for instructional materials and supplies.

Mandated Costs – College district expenditures, which occur as a result of federal or state law, court decisions, administrative regulations, or initiative measures.

Matriculation – The Seymour-Campbell Matriculation Act of 1986 was enacted through Chapter 1468 of the California Statutes of 1986. The purpose of matriculation is to promote and sustain the effort of students to reach their educational goals through a program of support services tailored to the needs of the individual students. Students are obligated to express at least a broad educational extent at entrance, and to declare a specific educational objective within a reasonable time after enrolling.

Non-Resident Tuition – A student who is not a resident of California is required, under the uniform student residency requirements to pay a tuition fee as prescribed by ECS 76140. The fee shall not be less than average statewide cost per student.

Object – Expenditure classification category of an item or a service purchased.

PERS – Public Employees' Retirement System. State employees, school districts and the law requires school district classified State to contribute to the fund for full-time classified employees.

Prepaid Expenses – Goods or services for which payment has been made, but for which benefits have not been realized as of a certain date; e.g., prepaid rent, prepaid interest, and premiums on unexpired insurance. Benefits and corresponding charges to expenses will be borne in future accounting periods.

Prior Years' Taxes – Taxes received in the current fiscal year for delinquencies or impounds in previous fiscal years.

Program Accounting – A system of accounting in which records are maintained to accumulate income and expenditure data by program rather than by organization or by fund.

Program-Based Funding – A system whereby a program or activity generates revenue based on a formula or allocation without specifying where and how the funds must be spent.

Proposition 13 (1978) – An initiative amendment passed in June 1978, which added Article XIII A to the California Constitution. Tax rates on second property are restricted to no more than 1% of full cash value. The measure also defines assessed value and the voting requirements to levy new taxes.

Proposition 98 (1988) – An amendment to the California constitution establishing minimum funding levels for K-14 education and changing some of the provisions of Proposition 4 (Gann limit). When the proposition was first implemented community colleges got about 11% of the funds. This has steadily been reduced, and now the community colleges get about 10% and K-12 gets the remaining amount. In May 1996, community colleges and K-12 forged an agreement on the position 98 split. The essence of this agreements contained in Assembly Bill 445.

Proposition III (1990) – A Senate Constitutional Amendment which modified Proposition 98 and made numerous changes to the way the appropriations limit is calculated and how the minimum funding guarantee for public schools and community colleges is determined; this includes the appropriations limit formula, the K-14 education funding guarantee and the allocation of excess revenues.

Proprietary Funds Group – A group of funds used to account for those ongoing government activities that, because of their income-producing character, are similar to those found in the private sector.

Purchase Order – A document issued to a vendor to authorize the delivery of specified merchandise or the performance of certain services and the cost of the same.

Reimbursement – Cash or other assets received as a repayment of the cost of work or services performed; or repayment of other expenditures made for or on behalf of another governmental unit, fund, or department.

Requisition – A document submitted initialing a purchase order to secure specified articles or services.

Reserve – An amount set aside to provide for estimated future expenditures or losses, for working capital, or for other specified purposes. The Chancellor's Office mandated a minimum reserve of 3% with a Board reserve of 7%. Currently, Palomar's unrestricted reserve is \$8M.

Restoration - brings the college back to previous year's FTES level. Three years to restore the FTES.

Restricted Accounts – Cash and/or other assets, which are limited as to use or disposition by their source. Their identity is therefore maintained and their expenditure or use is also recorded separately.

Revenue – Increase in assets without a corresponding increase in liabilities and does not represent exchange of property for cash.

Revolving Cash Account – A stated amount of money authorized by the district governing board to be used primarily for emergency or small sundry disbursements. The funds are reimbursed periodically through properly documented expenditures, which are summarized and charged to proper account classifications.

Scholarship and Loan Fund – The fund designated to account for monies received and disbursed for scholarships, grants-in-aid, and loans to students.

Shortfall – An insufficient allocation of money, requiring an additional appropriation or resulting in deficits.

Stability – Title 5 Section 58776—Declines in college FTES that result in a reduction of calculated basic allocation will not cause a reduction in basic allocation base revenue until the third year after the year of the FTES decline, and the basic allocation will not be reduced if the FTES is restored back to or above the preDecline base.

Stability Funding – Funding a college gets during the first year of Decline, funded at the same FTES as the previous year.

State Apportionment – An allocation of state money to a district based on total available general revenues less property taxes and enrollment fees.

STRS – State Teachers' Retirement System. State law requires that school district employees, school districts, and the State contribute to their fund for full-time certificated employees.

Student Body Fund – A fund to control the receipts and disbursements for student association activities.

Student Financial Aid Fund – The fund designated to account for the deposit and payment of student financial aid including grants and loans or other monies intended for similar purposes and excluding administrative costs.

Summer Shift (Borrowing) – Title 5 Section 58010-refers to rules related to courses that overlap fiscal years; Summer FTES may be reported in the fiscal year in which census occurs or when the course ends; Borrowing should be done at P2 to maximize cash flow.

Supplanting – To use one type of funds to provide goods and services previously paid for with another type of funds. Generally this practice is prohibited when State or Federal funds are used to replace local funds.

TRANS – Tax Revenue Anticipation Notes. These are issued to finance short-term cash flow needs. The notes are paid off within a 13-month period using the proceeds of current fiscal year taxes.

Trust Fund – A fund consisting of resources received and held by an entity as trustee to be expended or invested in accordance with the conditions of the trust.

Unencumbered Balance – The portion of an appropriation or allotment not yet expended or obligated.

Unfunded FTES – FTES that are generated in excess of the enrollment/FTES cap.

Warrant – A written order drawn by the governing board or its authorized officer(s) or employee(s) and allowed by the county auditor, directing the county treasurer to pay a specified amount to a designated payee. A warrant may or may not be payable on demand and may not be negotiable.



GOVERNING BOARD MEETING: OCTOBER 13, 2020

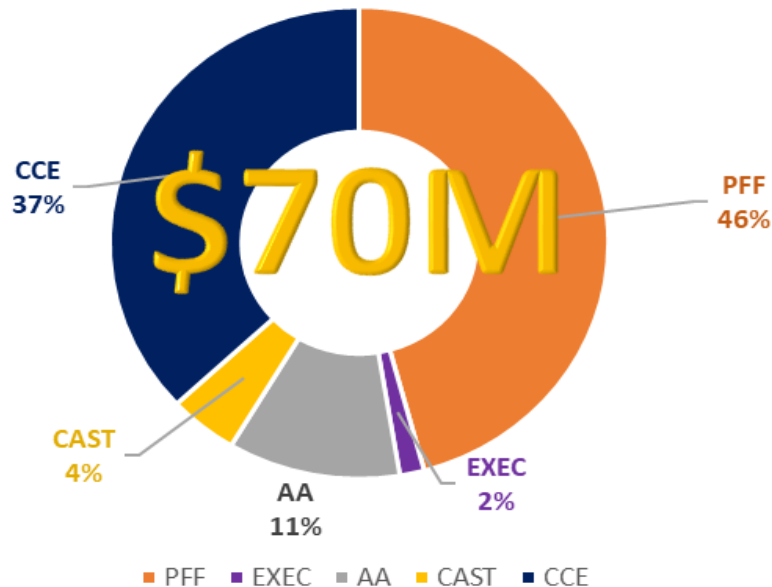
Presented by: Yulian Ligioso, Acting VP Finance
Carmen Coniglio, Senior Director, Fiscal Services

2020-21 Adopted Budget

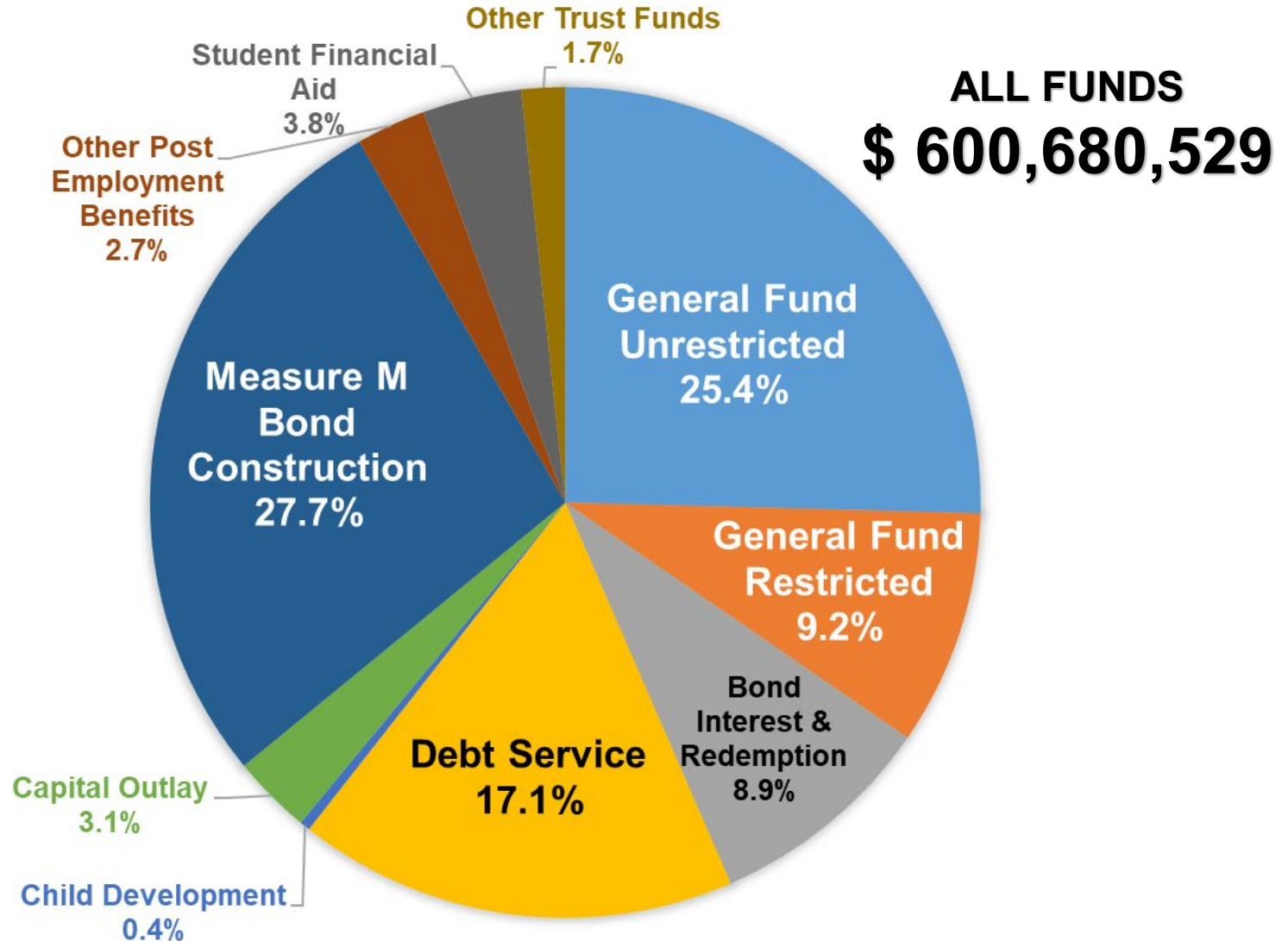
**Palomar Community College District
1140 W. Mission Rd, San Marcos, CA 92069**

Regular Positions By Employee Group

Position FTE	Fund 11		Fund 12		Fund 33		Fund 42		Total	
	Unrestricted		Restricted		Child Dev		Prop M		All Funds	
	FTE	Budget	FTE	Budget	FTE	Budget	FTE	Budget	FTE	Budget
Palomar Faculty Federation	271.20	\$30,016,121	11.80	\$ 1,316,754	11.00	\$ 670,235	-	\$ -	294.00	\$ 32,003,110
Executive Administrators	5.00	1,109,434	-	-	-	-	-	-	5.00	1,109,434
Administrative Association	44.00	5,880,438	17.00	1,812,985	-	-	1.00	137,267	62.00	7,830,690
Confidential and Supervisory Unit	30.50	2,369,597	8.50	668,612	-	-	1.00	93,440	40.00	3,131,649
Council of Classified Employees	283.78	20,007,677	81.22	5,672,666	-	-	2.00	144,312	367.00	25,824,655
SUBTOTAL	634.48	\$ 59,383,267	118.52	\$ 9,471,017	11.00	\$ 670,235	4.00	\$ 375,019	768.00	\$ 69,899,538
Staffing Priorities		527,000		-		-		-		527,000
TOTAL	634.48	\$ 59,910,267	118.52	\$ 9,471,017	11.00	\$ 670,235	4.00	\$ 375,019	768.00	\$ 70,426,538



FY 2020-21 ADOPTED BUDGET



FY 2020-21 Adopted Budget Executive Summary



Fund Description		2019-20 Unaudited Fund Balances	2020-21 Adopted Budget
General Fund Unrestricted (Unrestricted and Designated)	Fund 11	20,812,353	152,644,238
General Fund Restricted	Fund 12	5,591,903	55,091,455
Prop M Bond Interest & Redemption Fund Series A	Fund 22	4,398,408	13,850,009
Prop M Bond Interest & Redemption Fund Series B	Fund 23	5,849,401	12,695,603
Prop M Bond Interest & Redemption Fund Series C	Fund 24	6,732,751	17,123,751
Prop M Bond Interest & Redemption Fund Series D	Fund 25	3,657,247	9,742,247
Other Debt Service Fund	Fund 29	102,603,250	102,807,350
Child Development Fund	Fund 33	560,841	2,413,217
Capital Outlay Projects Fund	Fund 41	12,018,052	17,834,092
Prop M Bond Construction Fund	Fund 42	166,217,572	166,217,572
Energy Conservation Fund	Fund 43	681,015	681,015
Other Post-Employment Benefits Fund	Fund 69	12,753,225	16,269,694
Associated Students Trust Fund	Fund 71	180,926	222,825
Student Representation Fee Trust Fund	Fund 72	412,279	500,953
Student Center Fee Fund	Fund 73	76,809	245,224
Student Financial Aid Trust Fund	Fund 74	4,086	23,123,249
Scholarship Loan and Trust Fund	Fund 75	149,633	825,133
Other Trust Funds	Fund 79	7,392,902	8,392,902
Total Budget For All Funds		350,092,654	600,680,529

FY 2019-20 from **RED** into the **BLACK**



- ★ Salary savings from budgeted but not filled vacancies
- ★ Associated H&W, statutory, retirement benefits
- ★ Benefits budgeted conservative
- ★ STRS/PERS buy-down
- ★ Reductions in supplies, other operating
- ★ Return of premiums/former Health JPA
- ★ PY property tax receipts
- ★ CARES offset
- ★ SDG&E PV true up credit

FY 2020-21 Revenue/Expenditure Assumptions



SCFF	\$115 million, in Hold Harmless
- Deficit Factor of 0.85%	(\$983,000)
- FTES Target	18,459
Non-Resident Tuition	\$2.78 mil
Follett	\$273,000
CARES	\$1.3 million
Return of premiums	\$1 million
12 vacancies	\$1 million
Step/Column	\$750,000
New position budget set aside	\$527,000
Associated benefits set aside	\$223,000
Health benefits plan change	(\$1 million)
STRS	0.95% decrease
PERS	0.98% increase
STRS on behalf	\$5.2 million
Board Reserve of 7%	\$9.2 million



FUND 11 GENERAL FUND UNRESTRICTED



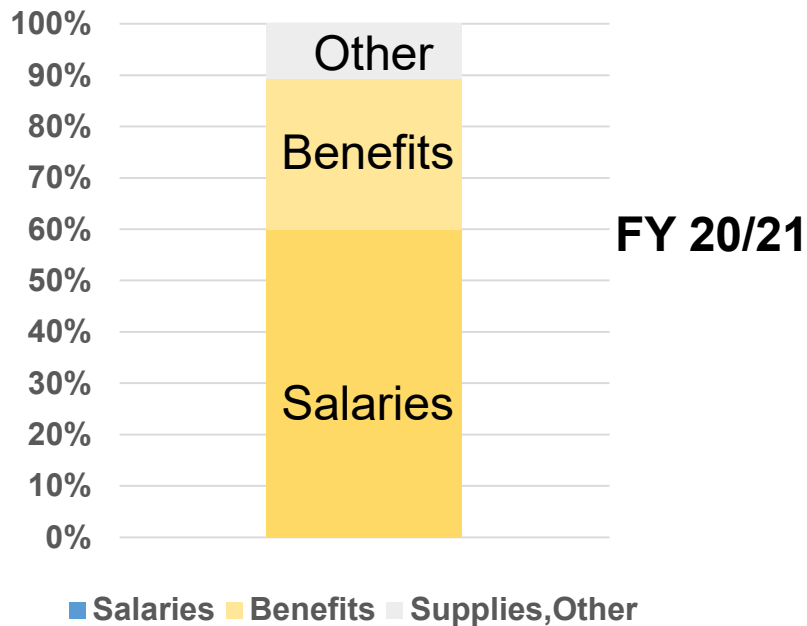
Revenues, Expenditures, and Fund Balance	2019-20 Unaudited Actuals	2020-21 Adopted Budget
Revenues		
State	34,992,414	31,057,299
Local	98,759,427	100,627,593
Other Sources	8,748,959	146,993
Total Revenues	142,500,800	131,831,885
Expenditures		
Academic Salaries	54,022,778	51,541,975
Classified Salaries	28,824,400	27,386,335
Employee Benefits	41,448,812	38,440,602
Supplies & Materials	963,598	1,174,762
Other Operating Expenses	9,800,652	10,721,120
Capital Outlay	11,511	195,957
Other Outgo (net)	7,302,555	2,035,445
Total Expenditures	142,374,307	131,496,196
Net Change in Fund Balance	126,493	335,689
Beginning Fund Balance	20,685,860	20,812,353
Ending Fund Balance	20,812,353	21,148,042
Ending Fund Balance as % of Expenditure	14.6%	16.1%

Multi-year Budget Projections



	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25
Revenues					
SCFF	115,124,684	115,124,684	115,700,308	116,277,372	116,857,322
Deficit	(983,066)				
Net SCFF	114,141,618	115,124,684	115,700,308	116,277,372	116,857,322
State/Local	17,543,274	18,601,151	18,771,031	19,216,359	19,429,440
Transfers	<u>146,993</u>	<u>146,993</u>	<u>146,993</u>	<u>146,993</u>	<u>146,993</u>
Total	<u>131,831,885</u>	<u>133,872,828</u>	<u>134,618,332</u>	<u>135,640,724</u>	<u>136,433,755</u>
Expenditures					
Salaries	78,928,310	79,263,093	79,904,232	77,818,449	76,739,142
Benefits	38,440,602	40,773,891	42,502,346	43,470,679	44,408,211
Supplies	12,091,839	12,011,839	13,501,839	13,591,839	14,081,839
Other Outgo	<u>2,035,445</u>	<u>1,785,445</u>	<u>2,785,445</u>	<u>3,285,445</u>	<u>3,285,445</u>
Total	<u>131,496,196</u>	<u>133,834,268</u>	<u>138,693,862</u>	<u>138,166,412</u>	<u>138,514,637</u>
Surplus/Deficit before reductions	335,689	38,560	(4,075,530)	(2,525,687)	(2,080,882)
REDUCTIONS NEEDED	<u>-</u>	<u>-</u>	<u>(4,100,000)</u>	<u>(2,600,000)</u>	<u>(2,100,000)</u>
Surplus	335,689	38,560	24,470	74,313	19,118
Beg Fund Balance	20,812,353	21,148,042	21,186,602	21,211,072	21,285,385
End Fund Balance	21,148,042	21,186,602	21,211,072	21,285,385	21,304,503
% Fund Balance	16.08%	15.83%	15.29%	15.41%	15.38%

Compensation As Percent Of Expenditures



	FY 19/20		FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25
	Adopted	Close					
Revenues with F69 Borrowing	96.5%	90.4%					
Net Revenues	93.1%	87.2%	89.0%	89.2%	90.6%	88.9%	89.4%
Expenditures	88.9%	90.2%	89.3%	89.7%	88.7%	88.6%	88.4%

Multi-year Projections Revenue Assumptions



FY 20/21

FY 21/22

FY 22/23

FY 23/24

FY 24/25

BASIC AID STATUS – Expected by FY 2024-25

(5.63% annual Property Taxes increase based on 20yr Average San Diego County AV growth)

Property Tax, Enrollment Fees	95,892,579	100,828,133	106,041,560	111,548,502	117,365,484
SCFF Hold Harmless	6,783,893	5,200,827	2,776,702	-	-
(a) SCFF Revenue Shortfall/Deficit	(983,066)	983,066	-	-	-
(b) COLA	-	-	287,812	288,532	289,975
	0.00%	0.00%	0.25%	0.25%	0.50%
(c) Growth	-	-	287,812	288,532	289,975
	0.00%	0.00%	0.25%	0.25%	0.50%
(d) Progress on SCFF goals	700,000	600,000	500,000	350,000	-
(e) Center status FB			1,348,501	1,351,872	1,358,631
(f) Center status RB				1,351,872	1,358,631
(g) Fallbrook signage		200,000	250,000	300,000	-
Longer-term rentals (TTIP					
(h) South, CSUSM, SDSU, ASU etc.)		100,000			
(i) Non-Resident Fees	(900,000)	(250,000)	(125,000)	100,000	200,000
(j) CARES Act					
(k) Prop 15	-	-	-	-	-

Multi-Year Projections Expenditure Assumptions



	FY 20/21	FY 21/22	FY 22/23	FY 23/24	FY 24/25
(a) Vacancies/Replacements/Re-org	750,000	300,000	100,000	100,000	100,000
(b) Reductions - Re-org/hourly					
(c) Faculty FON obligation					
(d) Retirements		-750,000	-250,000	-250,000	-250,000
(e) Step & Column	- 1%	784,783 1%	791,138 1%	797,550 1%	804,026 1%
(f) Health & Welfare	-1,000,000	778,676 5%	817,610 5%	858,490 5%	901,415 5%
(g) PERS	- 20.70%	624,300 22.84%	814,674 25.50%	279,949 26.20%	85,677 26.20%
(h) STRS	- 16.15%	-77,564 16.00%	51,291 16.00%	1,151,232 18.10%	59,189 18.10%
(i) STRS on behalf	5,248,956	-78,019	32,057	32,378	-
(j) PERS on behalf	-	1,085,897	12,823	12,951	13,081
(k) Deferrals & Interest cost for borrowing	-	110,000	55,000	-	-
(l) Issuance Costs for borrowing	-	50,000	25,000	-	-
(m) Energy increases/decreases	-	-	-	-	-
(n) Election costs	240,000	-240,000	160,000	-160,000	240,000
(o) Increases/decreases in discretionary accounts	-	-	500,000	250,000	250,000
(p) OPEB repayment	-	-	750,000	-	-
(q) OPEB contribution to Fund 69				500,000	
(r) CARES Act	-750,000	-250,000	250,000	-	-



THANK YOU!