

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2012-2013)

(Budget Report for Fiscal Year 2013-2014)

District: PALOMAR

District Code: 060

This is to certify that the Annual Financial and Budget Report has been prepared and the budget adopted in accordance with the *California Code of Regulations*, beginning with Section 58300. Further, to the best of my knowledge, the data contained in this report are correct.



District Chief Business Officer



Date



District Superintendent



Date

Contact:

In accordance with the *California Code of Regulations*, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before October 10, 2013. Please submit the report to :

Chancellor's Office
California Community Colleges
Fiscal Services Unit
1102 Q Street, Suite 300
Sacramento, CA 95814-6511

For Actual Year: 2012-2013

Budget Year: 2013-2014

District ID: 060

Name: PALOMAR

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
Academic Salaries		Instructional Salary Cost	Total CEE	Activities	
		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	19,108,932	19,108,932		19,108,932
Other	1300	13,790,008	13,790,008		13,790,008
Total Instructional Salaries		32,898,940	32,898,940	0	32,898,940
Non-Instructional Salaries					
Contract or Regular	1200		7,899,968		7,899,968
Other	1400		1,409,343		1,409,343
Total Non-Instructional Salaries		0	9,309,311	0	9,309,311
Total Academic Salaries		32,898,940	42,208,251	0	42,208,251
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		18,902,215	372,751	19,274,966
Other	2300		1,058,928	64,152	1,123,080
Total Non-Instructional Salaries		0	19,961,143	436,903	20,398,046
Instructional Aides					
Regular Status	2200	1,451,374	1,451,374		1,451,374
Other	2400	416,347	416,347		416,347
Total Instructional Aides		1,867,721	1,867,721	0	1,867,721
Total Classified Salaries		1,867,721	21,828,864	436,903	22,265,767
Employee Benefits	3000	10,395,393	23,798,346	222,617	24,020,963
Supplies and Materials	4000		769,158	23,242	792,400
Other Operating Expenses	5000		7,227,790	265,006	7,492,796
Equipment Replacement	6420		10,612		10,612
Total Expenditures Prior to Exclusions		45,162,054	95,843,021	947,768	96,790,789

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2012-2013

Budget Year: 2013-2014

District ID: 060

Name: PALOMAR

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Exclusions		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Activities to Exclude	TOP Code				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900				0
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491		288,485		288,485
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740				0
Objects to Exclude	Object Code				
Rents and Leases	5060		390,486		390,486
Lottery Expenditures					
Academic Salaries	1000				0
Classified Salaries	2000				0
Employee Benefits	3000				0
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300				0
Noninstructional, Supplies & Materials	4400				0
Total Supplies and Materials		0	0	0	0
Other Operating Expenses and Services	5000		4,933,788		4,933,788

For Actual Year: 2012-2013

Budget Year: 2013-2014

District ID: 060

Name: PALOMAR

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000				0
Total Exclusions		0	5,612,759	0	5,612,759
Total for ECS 84362, 50% Law		45,162,054	90,230,262	947,768	91,178,030
Percent of CEE (Instructional Salary Cost / Total CEE)		50.05%	100.00%		
50% of Current Expense of Education			45,115,131		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		45,162,054	90,230,262	947,768	91,178,030
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		45,162,054	95,843,021	947,768	96,790,789
Capital Expenditures	6000	175,493	539,096	15,295	554,391
Equipment Replacement (Back out)	6420		(10,612)	0	(10,612)
Total Unrestricted General Fund Expenditures		45,337,547	96,371,505	963,063	97,334,568

For Year Ended June 30, 2013

District ID: 060

Name: PALOMAR

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	546,290	382,343	928,633
In County Treasury	9112	26,358,224	3,701,495	30,059,719
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	24,901	2,154	27,055
Investments (at cost)	9120			0
Accounts Receivable	9130	5,843,591	1,568,431	7,412,022
Due from Other Funds	9140	73,527		73,527
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	207,529	8,666	216,195
TOTAL ASSETS		33,054,062	5,663,089	38,717,151
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	3,541,621	286,134	3,827,755
Accrued Salaries and Wages Payable	9520	6,129,772	312,977	6,442,749
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	8,716,897	374,133	9,091,030
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	1,018,215		1,018,215
TOTAL LIABILITIES		19,406,505	973,244	20,379,749

For Year Ended June 30, 2013

District ID: 060

Name: PALOMAR

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712		4,689,845	4,689,845
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754	4,902,291		4,902,291
Unassigned	9790	8,584,429		8,584,429
Total Fund Balance		13,486,720	4,689,845	18,176,565
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752			0
Committed Fund Balance	9753	160,837		160,837
Assigned Fund Balance	9754			0
Total Designated Fund Balance		160,837	0	160,837
Uncommitted Fund Balance	9790			0
TOTAL FUND EQUITY		13,647,557	4,689,845	18,337,402
TOTAL LIABILITIES AND FUND EQUITY		33,054,062	5,663,089	38,717,151

- 20 Debt Service Funds:
- 21 Bond Interest and Redemption Fund
- 22 Revenue Bond Interest and Redemption Fund
- 29 Other Debt Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 060

Name: PALOMAR

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112		8,571,008	
Cash With Fiscal Agents	9113			586,037
Investments (at cost)	9120			
Accounts Receivable	9130		20,667	
Due from Other Funds	9140			
TOTAL ASSETS		0	8,591,675	586,037
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		0	0	0

- 20 Debt Service Funds:
- 21 Bond Interest and Redemption Fund
- 22 Revenue Bond Interest and Redemption Fund
- 29 Other Debt Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 060

Name: PALOMAR

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715		8,591,675	586,037
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	8,591,675	586,037
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752			
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		0	0	0
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		0	8,591,675	586,037
TOTAL LIABILITIES AND FUND EQUITY		0	8,591,675	586,037

- 31 Bookstore Fund
- 32 Cafeteria Fund
- 33 Child Development Fund
- 34 Farm Operation Fund
- 35 Revenue Bond Project Fund
- 39 Other Special Revenue Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 060

Name: PALOMAR

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111			5,531			
In County Treasury	9112			614,735			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			4,530			
Due from Other Funds	9140			551			
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	625,347	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			7,787			
Accrued Salaries and Wages Payable	9520			54,428			
Compensated Absences Payable Current	9530						
Due to Other Funds	9540			27,633			
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						
TOTAL LIABILITIES		0	0	89,848	0	0	0

- 31 Bookstore Fund
- 32 Cafeteria Fund
- 33 Child Development Fund
- 34 Farm Operation Fund
- 35 Revenue Bond Project Fund
- 39 Other Special Revenue Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 060

Name: PALOMAR

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
FUND BALANCE (NON-GASB 54)							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	535,499	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	0	0
Unassigned	9790	0	0	0	0	0	0
Total Fund Balance		0	0	535,499	0	0	0
Fund Balance (GASB 54)	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	0	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	0	0	0	0	0	0
Total Designated Fund Balance		0	0	0	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		0	0	535,499	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	625,347	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 060

Name: PALOMAR

Description	CA (Object)	41	42
		Capital Outlay Projects Fund	Revenue Bond Construction Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111	1,104	
In County Treasury	9112	13,221,439	110,215,228
Cash With Fiscal Agents	9113	359,130	
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	12,919	98,752
Due from Other Funds	9140	1,669,045	3,138
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
TOTAL ASSETS		15,263,637	110,317,118
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	1,902,605	8,265,642
Accrued Salaries and Wages Payable	9520	2,597	37,245
Compensated Absences Payable Current	9530		
Due to Other Funds	9540	34,569	32,074
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
TOTAL LIABILITIES		1,939,771	8,334,961

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 060

Name: PALOMAR

Description	CA (Object)	41	42
		Capital Outlay Projects Fund	Revenue Bond Construction Fund
FUND BALANCE (NON-GASB 54)			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		101,982,157
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754	13,323,866	
Unassigned	9790		
Total Fund Balance		13,323,866	101,982,157
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		0	0
Uncommitted Fund Balance	9790		
TOTAL FUND EQUITY		13,323,866	101,982,157
TOTAL LIABILITIES AND FUND EQUITY		15,263,637	110,317,118

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2013

District ID: 060

Name: PALOMAR

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
ASSETS					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111				
In County Treasury	9112				
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120				
Accounts Receivable	9130				
Due from Other Funds	9140				
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210				
Prepaid Items	9220				
Fixed Assets	9300				
Sites	9310				
Site Improvements	9320				
Accumulated Depreciation Site Improvements	9321				
Buildings	9330				
Accumulated Depreciation Buildings	9331				
Library Books	9340				
Equipment	9350				
Accumulated Depreciation Equipment	9351				
Work in Progress	9360				
Total Fixed Assets		0	0	0	0
TOTAL ASSETS		0	0	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2013

District ID: 060

Name: PALOMAR

Description	CA (Object)	51	52	53	59
		Bookstore Fund	Cafeteria Fund	Farm Operations Fund	Other Enterprise Fund
LIABILITIES					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510				
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530				
Due to Other Funds	9540				
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				
Total Current Liabilities and Deferred Revenue		0	0	0	0
Long-Term Liabilities	9600				
Bonds Payable	9610				
Revenue Bonds Payable	9620				
Certificates of Participation	9630				
Lease Purchase of Capital Lease	9640				
Compensated Absences Long Term	9650				
Post-Employment Benefits Long Term	9660				
Other Long-Term Liabilities	9670				
Total Long-Term Liabilities		0	0	0	0
TOTAL LIABILITIES	968	0	0	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2013

District ID: 060

Name: PALOMAR

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
FUND EQUITY					
Fund Balance Reserved	9710				
NonCash Assets	9711				
Amounts Restricted by Law for Specific Purposes	9712				
Reserve for Encumbrances Credit	9713				
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715				
Assigned/Committed	9754				
Unassigned	9790				
Total Reserved Fund Balance		0	0	0	0
Fund Balance (GASB 54)	9750				
Nonspendable Fund Balance	9751				
Restricted Fund Balance	9752				
Committed Fund Balance	9753				
Assigned Fund Balance	9754				
Total Designated Fund Balance		0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790				
Other Equity	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 060

Name: PALOMAR

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112		1,659,138
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		3,601,486
Accounts Receivable	9130		1,367
Due from Other Funds	9140		7,448,452
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
Fixed Assets	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321		
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
Total Fixed Assets		0	0
TOTAL ASSETS		0	12,710,443

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 060

Name: PALOMAR

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510		
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540		
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		0	0
Long-Term Liabilities	9600		
Bonds Payable	9610		
Revenue Bonds Payable	9620		
Certificates of Participation	9630		
Lease Purchase of Capital Lease	9640		
Compensated Absences Long Term	9650		
Post-Employment Benefits Long Term	9660		
Other Long-Term Liabilities	9670		
Total Long-Term Liabilities		0	0
TOTAL LIABILITIES	968	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 060

Name: PALOMAR

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		12,710,443
Unassigned	9790		
Total Reserved Fund Balance		0	12,710,443
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754		
Total Designated Fund Balance		0	0
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		0	12,710,443
TOTAL LIABILITIES AND FUND EQUITY		0	12,710,443

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 060

Name: PALOMAR

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	119,571	15	(137)	14,302	(552)			
In County Treasury	9112		182,434	148,899		1,222,868			
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114					1,845			
Investments (at cost)	9120								
Accounts Receivable	9130		7,987	(3,631)	(116)	1,008			
Due from Other Funds	9140					70			
Student Loans Receivable	9150					5,325			
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
Fixed Assets	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
Total Fixed Assets		0	0	0	0	0	0	0	0
TOTAL ASSETS		119,571	190,436	145,131	14,186	1,230,564	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 060

Name: PALOMAR

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	1,399			123	2,055			
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540			4	9,471				
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570			37,234					
Total Current Liabilities and Deferred Revenue		1,399	0	37,238	9,594	2,055	0	0	0
Long-Term Liabilities	9600								
Bonds Payable	9610								
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	0	0	0	0	0	0	0
TOTAL LIABILITIES	968	1,399	0	37,238	9,594	2,055	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2013

District ID: 060

Name: PALOMAR

Description	CA (Object)	71	72	73	74	75	76	77	79
		Associated Students Trust Fund	Student Representation Fee Trust Fund	Student Body Center Fee Trust Fund	Student Financial Aid Trust Fund	Scholarship and Loan Trust Fund	Investment Trust Fund	Deferred Compensation Trust Fund	Other Trust Fund
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712	118,172	190,436	107,893	4,592	1,228,509			
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
Total Reserved Fund Balance		118,172	190,436	107,893	4,592	1,228,509	0	0	0
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752								
Committed Fund Balance	9753								
Assigned Fund Balance	9754								
Total Designated Fund Balance		0	0	0	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		118,172	190,436	107,893	4,592	1,228,509	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		119,571	190,436	145,131	14,186	1,230,564	0	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

District ID: 060

Name: PALOMAR

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Federal Revenues	8100			
Forest Revenues	8110			0
Higher Education Act	8120		6,027,324	6,027,324
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		57,334	57,334
Student Financial Aid	8150		55,189	55,189
Veterans Education	8160		10,656	10,656
Vocational and Technical Education Act (VATEA)	8170		666,825	666,825
Other Federal Revenues	8190		252,510	252,510
Total Federal Revenues	8100	0	7,069,838	7,069,838
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	645,236		645,236
State General Apportionment	8612	10,981,016		10,981,016
Other General Apportionment	8613	611,987		611,987
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		789,517	789,517
Disabled Students Programs and Services(DSPS)	8623		692,659	692,659
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		163,542	163,542
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		1,623,673	1,623,673

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

District ID: 060

Name: PALOMAR

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
EPA Proceeds	8630	13,733,451		13,733,451
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		3,435,072	3,435,072
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	492,422		492,422
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	1,765,538	536,439	2,301,977
State Mandated Costs	8685	547,639		547,639
Other State Non-Tax Revenues	8686	3,325		3,325
Other State Revenues	8690	2,278		2,278
Total State Revenues	8600	28,782,892	7,240,902	36,023,794

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

District ID: 060

Name: PALOMAR

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted Actual	Restricted Actual	General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	52,899,468		52,899,468
Tax Allocation, Supplemental Roll	8812	724,645		724,645
Tax Allocation, Unsecured Roll	8813	1,740,481		1,740,481
Prior Years Taxes	8816	(593)		(593)
Education Revenues Augmentation Fund (ERAF)	8817	(5,719,610)		(5,719,610)
Redevelopment Agency Funds - Pass Through	8818			0
Redevelopment Agency Funds - Residual	8819	1,996,040		1,996,040
Redevelopment Agency Funds - Asset Liquidation	8819.1	2,202,146		2,202,146
Contributions, Gifts, Grants, and Endowments	8820		200,130	200,130
Contract Services	8830			
Contract Instructional Services	8831		704,510	704,510
Other Contract Services	8832	489,571		489,571
Sales and Commissions	8840	369,182	39,884	409,066
Rentals and Leases	8850	125,260		125,260
Interest and Investment Income	8860	40,094		40,094
Student Fees and Charges	8870			
Community Services Classes	8872			0
Dormitory	8873			0
Enrollment	8874	9,580,510		9,580,510
Contra Revenue Account	8874.1			0
Field Trips and Use of Nondistrict Facilities	8875	11,469		11,469
Health Services	8876	21,161	998,995	1,020,156
Instructional Materials Fees and Sales of Materials	8877	192,991	36,522	229,513
Insurance	8878	647		647
Student Records	8879	167,636		167,636
Nonresident Tuition	8880	1,862,437	41,995	1,904,432
Parking Services and Public Transportation	8881		1,259,180	1,259,180
Other Student Fees and Charges	8885	11,489	244,806	256,295
Other Local Revenues	8890	325,349		325,349
Total Local Revenues	8800	67,040,373	3,526,022	70,566,395
Total Revenues		95,823,265	17,836,762	113,660,027

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

District ID: 060

Name: PALOMAR

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910			0
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8981/8982/8983)	898#	1,104,260	877,542	1,981,802
Total Other Financing Sources	8900	1,104,260	877,542	1,981,802
Total Revenues and Other Financing Sources		96,927,525	18,714,304	115,641,829

For Actual Year: 2012-2013

Budget Year: 2013-2014

District ID: 060

Name: PALOMAR

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natual Resources	0100						0
Architecture and Environmental Design	0200						0
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	1,515,962	112,765	68,431	7,647		1,704,805
Business and Management	0500	1,766,847	15,812	2,102			1,784,761
Communications	0600	1,292,854	8,994	64,299	23,238		1,389,385
Computer and Information Science	0700	1,417,984	34,691	21,396	70,053		1,544,124
Education	0800	1,881,287	14,572	105,914	13,729		2,015,502
Engineering and Related Industrial Technology	0900	2,366,501	10,961	104,788	40,851		2,523,101
Fine and Applied Arts	1000	3,573,059	36,660	171,306	43,605		3,824,630
Foreign language	1100	1,480,961	41,884	3,735			1,526,580
Health	1200	3,746,964	1,839	132,377	60,633		3,941,813
Consumer Education And Home Economics	1300	1,530,076	3,469	35,721	1,953		1,571,219
Law	1400	76,673		330			77,003
Humanities(Letters)	1500	6,156,987	36,536	27,323			6,220,846
Library Science	1600	23,230		7,177	3,888		34,295
Mathematics	1700	4,410,378	11,185	11,402	5,286		4,438,251
Military Studies	1800						0
Physical Sciences	1900	2,136,607	34,835	70,411			2,241,853
Psychology	2000	1,116,655	13,052	7,526	1,000		1,138,233
Public Affairs and Services	2100	1,240,800		273,989			1,514,789
Social Sciences	2200	4,604,099	15,111	93,722	22,435		4,735,367
Commercial Services	3000	18,918		741			19,659
Interdisciplinary Studies	4900	4,270,227	219,318	588,894	226,349		5,304,788
Instruc Staff-Retirees' Bnfts & Retire Incents	5900		15,240				15,240
Sub-Total Instructional Activites		44,627,069	626,924	1,791,584	520,667		47,566,244
Total Expenditures for GF Activities*		44,880,650	55,716,690	13,549,316	1,595,012	4,695,249	120,436,917

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

For Actual Year: 2012-2013

Budget Year: 2013-2014

District ID: 060

Name: PALOMAR

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Instructional Administration and Governance	6000						
Academic Administration	6010	77,536	4,714,623	1,006,818	8,002		5,806,979
Course and Curriculum Development	6020	4,052	201,300	176,686	363,065		745,103
Academic / Faculty Senate	6030	5,185	255,274	3,523			263,982
Other Instructional Administration & Governance	6090	2,026	6,651,494	41,494	22,839		6,717,853
Total Instructional Admin. & Governance		88,799	11,822,691	1,228,521	393,906	0	13,533,917
Instructional Support Services	6100						
Learning Center	6110	3,377	1,416,502	4,049			1,423,928
Library	6120	26,464	2,465,093	66,436	234,459		2,792,452
Media	6130		2,274,270	1,628,953	156,664		4,059,887
Museums and Galleries	6140		53,427	7,309			60,736
Academic Information Systems and Technology	6150			10,556	3,395		13,951
Other Instructional Support Services	6190	25,212	816,133	223			841,568
Total Instructional Support Services		55,053	7,025,425	1,717,526	394,518	0	9,192,522
Admissions and Records	6200		2,660,436	135,761	38,545		2,834,742
Student Counseling and Guidance	6300						
Counseling and Guidance	6310	74,206	4,103,043	23,156			4,200,405
Matriculation and Student Assessment	6320	8,079	1,011,786	69,784	9,444		1,099,093
Transfer Programs	6330	3,039	179,023	9,717			191,779
Career Guidance	6340		22,160	5,059			27,219
Other Student Counseling and Guidance	6390		317,021	44,580	4,493		366,094
Total Student Counseling and Guidance		85,324	5,633,033	152,296	13,937	0	5,884,590

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2012-2013

Budget Year: 2013-2014

District ID: 060

Name: PALOMAR

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Other Student Services	6400						
Cal Work Opportunity and Responsibility to Kids *	6410		83,641	9,482			93,123
Disabled Student Programs and Services (DSPS)	6420	3,799	1,314,155	35,829	531		1,354,314
Extended Opportunity Programs and Services (EOPS)	6430	11,396	1,110,985	342,321		46,008	1,510,710
Health Services	6440		732,244	126,198	12,769		871,211
Student Personnel Administration	6450		25,272				25,272
Financial Aid Administration	6460	5,065	1,785,565	103,741	54		1,894,425
Job Placement Services	6470						0
Veterans Services	6480		104,366	11,456	3,996		119,818
Miscellaneous Student Services	6490		2,240,936	1,166,083	84,095	3,800	3,494,914
Total Other Student Services		20,260	7,397,164	1,795,110	101,445	49,808	9,363,787
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		2,589,308	363,644	48,047		3,000,999
Custodial Services	6530		1,901,512	140,260			2,041,772
Grounds Maintenance and Repairs	6550		749,206	52,041			801,247
Utilities	6570			2,490,014			2,490,014
Other Operations and Maintenance of Plant	6590			(6,243)			(6,243)
Total Operation and Maintenance of Plant	6500	0	5,240,026	3,039,716	48,047	0	8,327,789
Planning, Policymaking and Coordinations	6600		3,413,922	910,597	27,345		4,351,864

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

CALIFORNIA COMMUNITY COLLEGES

Expend by Non-Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2012-2013

Budget Year: 2013-2014

District ID: 060

Name: PALOMAR

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
General Institutional Support Services	6700						
Community Relations	6710		973,619	349,164	5,826		1,328,609
Fiscal Operations	6720		2,529,452	(84,469)	8,312		2,453,295
Human Resources Management	6730		225,467	109			225,576
Noninstruct Staff Retirees' Benefits & Retirement *	6740		32,741				32,741
Staff Development	6750		912	39,364			40,276
Staff Diversity	6760			17,939	690		18,629
Logistical Services	6770		1,373,076	695,814	22,644		2,091,534
Management Information Systems	6780	(5)	3,601,961	1,074,896	3,835		4,680,687
Other General Institutional Support Services	6790		455,447				455,447
Total General Institutional Support Services	6700	(5)	9,192,675	2,092,817	41,307	0	11,326,794
Community Services & Economic Development	6800						
Community Recreation	6810		160,682	7,775			168,457
Community Service Classes	6820			1,459			1,459
Community Use of Facilities	6830		10,260	31			10,291
Economic Development	6840						0
Other Community Services & Economic Development	6890						0
Total Community Services	6800	0	170,942	9,265	0	0	180,207

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

For Actual Year: 2012-2013

Budget Year: 2013-2014

District ID: 060

Name: PALOMAR

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Ancillary Services	6900						
Bookstore	6910			9,481			9,481
Child Development Centers	6920						0
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		1,855,604	167,672	14,628		2,037,904
Student and Co-Curricular Activities	6960		537,124	210,715	667		748,506
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	2,392,728	387,868	15,295	0	2,795,891
Auxiliary Operations	7000						
Contract Education	7010	4,150	140,724	287,902			432,776
Other Auxiliary Operations	7090						0
Total Auxiliary Operations	7000	4,150	140,724	287,902	0	0	432,776

For Actual Year: 2012-2013

Budget Year: 2013-2014

District ID: 060

Name: PALOMAR

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Physical Property and Related Acquisitions	7100			353			353
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210					493,458	493,458
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	493,458	493,458
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					3,769,044	3,769,044
Student Aid	7320					382,939	382,939
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	4,151,983	4,151,983
Sub-Total Non-Instructional Activites		253,581	55,089,766	11,757,732	1,074,345	4,695,249	72,870,673
Total Expenditures General Fund: activities *		44,880,650	55,716,690	13,549,316	1,595,012	4,695,249	120,436,917

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: PALOMAR

I.	2013-2014 Appropriations Limit:			
A.	2012-2013 Appropriations Limit:			\$120,290,918
B.	2013-2014 Price Factor:	1.0512		
C.	Population factor:			
	1. 2011-2012 Second Period Actual FTES	18,930.00		
	2. 2012-2013 Second Period Actual FTES	18,412.00		
	3. 2012-2013 Population change factor (C2/C1)	0.9726		
D.	2012-2013 Limit adjusted by inflation and population factors (A * B * C.3)			\$122,985,088
E.	Adjustments to increase limit:			
	1. Transfers in of financial responsibility		\$0	
	2. Temporary voter approved increases		0	
	3. Total adjustments - increase			0
	Sub-Total (D + E.3)			\$122,985,088
F.	Adjustments to decrease limit:			
	1. Transfers out of financial responsibility		\$0	
	2. Lapses of voter approved increases		0	
	3. Total adjustments - decrease			0
G.	2013-2014 Appropriations Limit (D + E.3 - F.3)			\$122,985,088
II.	2013-2014 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			31,827,623
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			600,000
C.	Local Property taxes			52,048,588
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			0
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2013-2014 Appropriations Subject to Limit			\$84,476,211

For Actual Year: 2012-2013

Budget Year: 2013-2014

General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100			7,069,838	9,114,052	7,069,838	9,114,052
State Revenues	8600	28,782,892	29,688,819	7,240,902	7,094,850	36,023,794	36,783,669
Local Revenues	8800	67,040,373	71,883,470	3,526,022	3,075,270	70,566,395	74,958,740
Total Revenues		95,823,265	101,572,289	17,836,762	19,284,172	113,660,027	120,856,461
EXPENDITURES:							
Academic Salaries	1000	42,208,254	43,367,330	1,396,527	1,602,230	43,604,781	44,969,560
Classified Salaries	2000	22,265,775	22,096,993	7,463,531	7,979,953	29,729,306	30,076,946
Employee Benefits	3000	24,020,963	24,307,752	3,242,290	4,086,205	27,263,253	28,393,957
Supplies and Materials	4000	938,730	905,791	817,368	901,726	1,756,098	1,807,517
Other Operating Expenses and Services	5000	7,514,978	7,779,943	4,278,240	3,140,901	11,793,218	10,920,844
Capital Outlay	6000	554,391	121,466	1,040,621	695,373	1,595,012	816,839
Total Expenditures		97,503,091	98,579,275	18,238,577	18,406,388	115,741,668	116,985,663
Excess /(Deficiency) of Revenues over Expenditures		(1,679,826)	2,993,014	(401,815)	877,784	(2,081,641)	3,870,798
Other Financing Sources	8900	1,104,260	228,000	877,542	1,705,185	1,981,802	1,933,185
Other Outgo	7000	4,260,998	6,270,038	434,251	311,496	4,695,249	6,581,534
Net Increase/(Decrease) in Fund Balance		(4,836,564)	(3,049,024)	41,476	2,271,473	(4,795,088)	(777,551)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	18,484,120	13,647,556	4,648,361	4,689,837	23,132,481	18,337,393
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	18,484,120		4,648,361		23,132,481	
Ending Fund Balance, June 30		13,647,556	10,598,532	4,689,837	6,961,310	18,337,393	17,559,842

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

060 PALOMAR

For Actual Year: 2012-2013

Budget Year: 2013-2014

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21 BOND INTEREST AND REDEMPTION FUND		Fund: 22 REVENUE BOND INTEREST AND REDEMPTION FUND		Fund: 29 OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
		REVENUES:					
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800			14,252,387	13,930,000		
Total Revenues		0	0	14,252,387	13,930,000	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981					687,702	700,155
Other Incoming Transfers	8983						
Total Other Financing Sources		0	0	0	0	687,702	700,155
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110			2,745,000	3,060,000	475,000	490,000
Debt Interest and Other Service Charges	7120			10,838,619	10,715,094	214,669	210,155
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
Total Other Outgo	7000	0	0	13,583,619	13,775,094	689,669	700,155
Net Other Financing Sources / (Other Outgo)	8900 & 7000	0	0	(13,583,619)	(13,775,094)	(1,967)	0
Net Increase/Decrease in Fund Balance		0	0	668,768	154,906	(1,967)	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010		0	7,922,906	8,591,674	588,004	586,037
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		7,922,906		588,004	
Ending Fund Balance, June 30		0	0	8,591,674	8,746,580	586,037	586,037

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

060 PALOMAR

For Actual Year: 2012-2013

Budget Year: 2013-2014

Special Revenue Funds

Description	Object	FUND: 31		FUND 32		FUND 33	
	Code	BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100					42,508	22,000
State Revenues	8600					388,029	420,405
Local Revenues	8800					625,276	604,200
Total Income		0	0	0	0	1,055,813	1,046,605
Expenditures							
Academic Salaries	1000					719,605	655,996
Classified Salaries	2000					156,831	159,806
Employee Benefits	3000					253,464	260,171
Supplies and Materials	4000					75,844	81,196
Other Operating Expenses and Services	5000					26,038	30,000
Capital Outlay	6000					1,541	21,305
Total Expenditures		0	0	0	0	1,233,323	1,208,474
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	(177,510)	(161,869)
Other Financing Sources	8900					1,541	
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	(175,969)	(161,869)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	711,467	535,498
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		711,467	
Ending Fund Balance, June 30		0	0	0	0	535,498	373,629

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

060 PALOMAR

For Actual Year: 2012-2013

Budget Year: 2013-2014

Special Revenue Funds

Description	Object	FUND: 34		FUND 35		FUND 39	
	Code	FARM OPERATION FUND		REVENUE BOND PROJECT FUND		OTHER SPECIAL REVENUE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800						
Total Income		0	0	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	0

For Actual Year: 2012-2013

Budget Year: 2013-2014

Capital Projects Funds

Description	Object Code	FUND: 41		FUND 42	
		CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600	98,221	464,434		
Local Revenues	8800	2,482,215	2,017,325	(81,892)	500,000
Total Income		2,580,436	2,481,759	(81,892)	500,000
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000	35,914	32,000	288,773	318,108
Employee Benefits	3000	2,903	1,879	156,150	190,565
Supplies and Materials	4000	35,318	46,674		
Other Operating Expenses and Services	5000	630,392	558,068	2,956,435	
Capital Outlay	6000	2,054,869	5,657,150	52,816,625	101,973,482
Total Expenditures		2,759,396	6,295,771	56,217,983	102,482,155
Excess /(Deficiency) of Revenues over Expenditures		(178,960)	(3,814,012)	(56,299,875)	(101,982,155)
Other Financing Sources	8900	9,617,641	2,289,622		
Other Outgo	7000	9,617,943	2,289,622		
Net Increase/(Decrease) in Fund Balance		(179,262)	(3,814,012)	(56,299,875)	(101,982,155)
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010	13,503,126	13,323,864	158,282,030	101,982,155
Prior Years Adustments	9020				
Adjusted Beginning Balance	9030	13,503,126		158,282,030	
Ending Fund Balance, June 30		13,323,864	9,509,852	101,982,155	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

060 PALOMAR

For Actual Year: 2012-2013

Budget Year: 2013-2014

Enterprise Funds

Description	Object Code	FUND: 51		FUND 52		FUND 53	
		BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Local Revenues	8800						
Other Financing Sources	8900						
Total Income		0	0	0	0	0	0
Cost of Sales	5890						
Gross Profit or Loss		0	0	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0	0	0
Net Profit or Loss		0	0	0	0	0	0
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

060 PALOMAR

For Actual Year: 2012-2013

Budget Year: 2013-2014

Enterprise Funds

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

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

060 PALOMAR

For Actual Year: 2012-2013

Budget Year: 2013-2014

Internal Service Funds

Description	Object Code	FUND: 61		FUND 69			
		SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800			4,071,020	3,980,505		
Other Financing Sources	8900			1,751,694	1,751,694		
Total Income		0	0	5,822,714	5,732,199		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000			5,644,972	5,600,326		
Supplies and Materials	4000						
Other Operating Expenses and Services	5000			18,750			
Capital Outlay	6000						
Total Expenditures		0	0	5,663,722	5,600,326		
Net Profit or Loss		0	0	158,992	131,873		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	158,992	131,873		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0	12,551,452	12,710,444		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		12,551,452			
Ending Fund Balance, June 30		0	0	12,710,444	12,842,317		

For Actual Year: 2012-2013

Budget Year: 2013-2014

Fiduciary Funds Group

Description	Object Code	FUND: 71		FUND 72		FUND 73	
		ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	38,591	29,200	52,170	36,244	223,419	223,543
Total Income		38,591	29,200	52,170	36,244	223,419	223,543
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000		1,500				
Employee Benefits	3000						
Supplies and Materials	4000	32,317	91,942	893	2,000	830	2,500
Other Operating Expenses and Services	5000	31,884	84,931	16,241	40,000	9,848	20,000
Capital Outlay	6000				3,000	12,460	41,000
Total Expenditures		64,201	178,373	17,134	45,000	23,138	63,500
Excess /(Deficiency) of Revenues over Expenditures		(25,610)	(149,173)	35,036	(8,756)	200,281	160,043
Other Financing Sources	8900	35,850	34,000				
Other Outgo	7000	2,192	3,000			194,244	201,805
Net Increase/(Decrease) in Fund Balance		8,048	(118,173)	35,036	(8,756)	6,037	(41,762)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	110,122	118,170	155,400	190,436	101,855	107,892
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	110,122		155,400		101,855	
Ending Fund Balance, June 30		118,170	(3)	190,436	181,680	107,892	66,130

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

060 PALOMAR

For Actual Year: 2012-2013

Budget Year: 2013-2014

Fiduciary Funds Group

Description	Object	FUND: 74		FUND 75		FUND 76	
	Code	FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	17,826,640	18,157,228				
State Revenues	8600	792,778	818,526				
Local Revenues	8800	124	125	514,456	498,312		
Total Income		18,619,542	18,975,879	514,456	498,312	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000		3,286				
Other Operating Expenses and Services	5000	124	125				
Capital Outlay	6000						
Total Expenditures		124	3,411	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		18,619,418	18,972,468	514,456	498,312	0	0
Other Financing Sources	8900						
Other Outgo	7000	18,618,612	18,977,060	504,311	1,726,821		
Net Increase/(Decrease) in Fund Balance		806	(4,592)	10,145	(1,228,509)	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	3,786	4,592	1,218,364	1,228,509		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	3,786		1,218,364		0	
Ending Fund Balance, June 30		4,592	0	1,228,509	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

060 PALOMAR

For Actual Year: 2012-2013

Budget Year: 2013-2014

Fiduciary Funds Group

Description	Object	FUND: 77		FUND 79	
	Code	DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800				
Total Income		0	0	0	0
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000				
Capital Outlay	6000				
Total Expenditures		0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0
Other Financing Sources	8900				
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		0	0	0	0
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0		0
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		0	
Ending Fund Balance, June 30		0	0	0	0

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2012-2013

District ID: 060

Name: PALOMAR

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	877,240
29	OTHER DEBT SERVICE FUND	11	UNRESTRICTED SUBFUND	493,458
69	OTHER INTERNAL SERVICES FUND	11	UNRESTRICTED SUBFUND	1,751,694
71	ASSOCIATED STUDENTS TRUST FUND	11	UNRESTRICTED SUBFUND	30,000
71	ASSOCIATED STUDENTS TRUST FUND	12	RESTRICTED SUBFUND	5,850
12	RESTRICTED SUBFUND	41	CAPITAL OUTLAY PROJECTS FUND	302
29	OTHER DEBT SERVICE FUND	73	STUDENT BODY CENTER FEE TRUST FUND	194,244

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010		4,550,754			706,787	
Adjustments	9020						
Adjusted Beginning Balance	9030		4,550,754			706,787	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		1,765,538			536,439	
		Instructional & Institutional Unrestricted				Instructional Materials Propostition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0	10,458	10,458
Books, Magazines, & Periodicals	4200				0	3,721	3,721
Instructional Supplies & Materials	4300				0	218,614	218,614
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	232,793	232,793
Other Operating Expenses and Services	5000		4,933,788		4,933,788	47,289	4,981,077
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0		0
Other Outgo	7000				0		0
Total Expenditures		0	4,933,788	0	4,933,788	280,082	5,213,870
Ending Balance					1,382,504	963,144	2,345,648

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010		1,382,504			963,144	
Adjustments	9020						
Adjusted Beginning Balance	9030		1,382,504			963,144	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		2,200,000			525,000	
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	270,211	270,211
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	270,211	270,211
Other Operating Expenses and Services	5000		3,582,504		3,582,504	53,773	3,636,277
Capital Outlay	6000						
Library Books	6300				0		0
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0		0
Other Outgo	7000				0		0
Total Expenditures		0	3,582,504	0	3,582,504	323,984	3,906,488
Ending Balance					0	1,164,160	

Annual Financial and Budget Report

For Actual Year: 2012-2013

District ID: 060

Name: PALOMAR

Activity Classification	Activity Code	Salaries and Benefits (Obj 1000-3000)	Operating Expenses (Obj 4000-5000)	Capital Outlay (Obj 6000)	Total
Instructional Activities	0100-5900	13,733,451	0	0	13,733,451
TOTAL		13733451	0	0	13733451