

California Community Colleges

**ANNUAL FINANCIAL AND BUDGET REPORT**

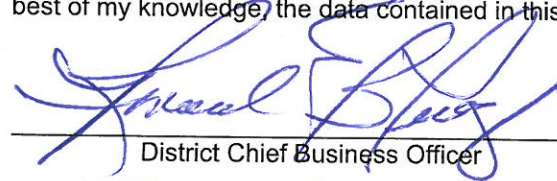
(Financial Report for Fiscal Year 2011-2012)

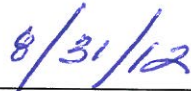
(Budget Report for Fiscal Year 2012-2013)

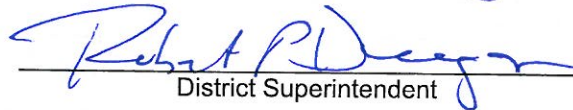
District: PALOMAR


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, 2012. Please submit the report to :

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

CALIFORNIA COMMUNITY COLLEGES

Analysis of compliance with the 50 Percent Law (ECS 84362)

Annual Financial and Budget Report

The Current Expense of Education

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2011-2012

Budget Year: 2012-2013

District ID: 060

Name: PALOMAR

		Activity (ECSA) ECS 84362 A	Activity (ECSB) ECS 84362 B	Activity (ECSX) Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
Academic Salaries	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	19,968,723	19,968,723		19,968,723
Other	1300	13,998,431	13,998,431		13,998,431
<b>Total Instructional Salaries</b>		33,967,154	33,967,154	0	33,967,154
Non-Instructional Salaries					
Contract or Regular	1200		7,741,484		7,741,484
Other	1400		1,512,373		1,512,373
<b>Total Non-Instructional Salaries</b>		0	9,253,857	0	9,253,857
<b>Total Academic Salaries</b>		33,967,154	43,221,011	0	43,221,011
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		19,466,235	324,118	19,790,353
Other	2300		1,250,079	100,018	1,350,097
<b>Total Non-Instructional Salaries</b>		0	20,716,314	424,136	21,140,450
Instructional Aides					
Regular Status	2200	1,472,484	1,472,484		1,472,484
Other	2400	402,632	402,632		402,632
<b>Total Instructional Aides</b>		1,875,116	1,875,116	0	1,875,116
<b>Total Classified Salaries</b>		1,875,116	22,591,430	424,136	23,015,566
Employee Benefits	3000	10,302,949	23,247,794	187,614	23,435,408
Supplies and Materials	4000		852,929	33,680	886,609
Other Operating Expenses	5000		7,048,591	219,519	7,268,110
Equipment Replacement	6420		7,778		7,778
<b>Total Expenditures Prior to Exclusions</b>		46,145,219	96,969,533	864,949	97,834,482

## SUPPLEMENTAL DATA

## S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2011-2012

Budget Year: 2012-2013

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		246,909		246,909
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	246,909	0	246,909
Other Outgo	7000				0
<b>Total Exclusions</b>		29,015	5,220,504	0	5,220,504
<b>Total for ECS 84362, 50% Law</b>		46,116,204	91,749,029	864,949	92,613,978
<b>Percent of CEE (Instructional Salary Cost / Total CEE)</b>		50.26%	100.00%		
<b>50% of Current Expense of Education</b>			45,874,514		
<b>Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year</b>					
<b>Amount Required to be Expended for Salaries of Classroom Instructors</b>		46,116,204	91,749,029	864,949	92,613,978
<b>Reconciliation to Unrestricted General Fund Expenditures</b>					
<b>Total Expenditures Prior to Exclusions</b>		46,145,219	96,969,533	864,949	97,834,482
<b>Capital Expenditures</b>	6000	153,399	744,394	111,975	856,369
<b>Equipment Replacement (Back out)</b>	6420		(7,778)	0	(7,778)
<b>Total Unrestricted General Fund Expenditures</b>		46,298,618	97,706,149	976,924	98,683,073

## SUPPLEMENTAL DATA

## S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2011-2012

Budget Year: 2012-2013

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
<b>Activities to Exclude</b>	<b>TOP Code</b>				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	29,015	29,015		29,015
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491		275,501		275,501
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		47,878		47,878
<b>Objects to Exclude</b>	<b>Object Code</b>				
Rents and Leases	5060		308,527		308,527
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		4,312,674		4,312,674



## CALIFORNIA COMMUNITY COLLEGES

## COMBINED BALANCE SHEET

## Governmental Funds Group

## 10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2012

District ID: 060

Name: PALOMAR

Description	CA (Object)	11	12	10
		General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	793,663	685,083	1,478,746
In County Treasury	9112	24,113,744	3,107,467	27,221,211
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	24,897	2,154	27,051
Investments (at cost)	9120			0
Accounts Receivable	9130	13,195,390	2,363,161	15,558,551
Due from Other Funds	9140	2,207,238	837	2,208,075
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	140,916	5,223	146,139
<b>TOTAL ASSETS</b>		40,475,848	6,163,925	46,639,773
<b>LIABILITIES</b>				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	3,167,611	453,627	3,621,238
Accrued Salaries and Wages Payable	9520	6,462,595	317,194	6,779,789
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	10,634,080	714,739	11,348,819
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	1,727,440	30,000	1,757,440
<b>TOTAL LIABILITIES</b>		21,991,726	1,515,560	23,507,286

## CALIFORNIA COMMUNITY COLLEGES

## Governmental Funds Group

## COMBINED BALANCE SHEET

## 10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2012

District ID: 060

Name: PALOMAR

		11	12	10
	CA	General Fund	General Fund	General Fund
Description	(Object)	Unrestricted	Restricted	COMBINED
<b>FUND EQUITY</b>				
Fund Balance Reserved	9710			0
NonCash Assets	9711	15,543,544		15,543,544
Amounts Restricted by Law for Specific Purposes	9712		4,648,365	4,648,365
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Total Reserved Fund Balance		15,543,544	4,648,365	20,191,909
<b>Designated Fund Balance</b>	9750			
Commitments by Contract or Other Legal Obligation	9751	104,396		104,396
Self Insurance Programs	9752			0
Payments Resulting from Court Orders	9753			0
Specific Future Purposes	9754	1,773,443		1,773,443
Total Designated Fund Balance		1,877,839	0	1,877,839
Uncommitted(Unrestricted) Fund Balance	9790	1,062,739		1,062,739
<b>TOTAL FUND EQUITY</b>		18,484,122	4,648,365	23,132,487
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		40,475,848	6,163,925	46,639,773

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

Governmental Funds Group

20 Debt Service Funds:

21 Bond Interest and Redemption Fund

22 Revenue Bond Interest and Redemption Fund

29 Other Debt Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

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
<b>ASSETS</b>				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112		7,896,674	
Cash With Fiscal Agents	9113			588,004
Investments (at cost)	9120			
Accounts Receivable	9130		26,233	
Due from Other Funds	9140			
<b>TOTAL ASSETS</b>		0	7,922,907	588,004
<b>LIABILITIES</b>				
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			
<b>TOTAL LIABILITIES</b>		0	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

Governmental Funds Group

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

District ID: 060

Name: PALOMAR

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
<b>FUND EQUITY</b>				
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		7,922,907	588,004
Total Reserved Fund Balance		0	7,922,907	588,004
<b>Designated Fund Balance</b>	9750			
Commitments by Contract or Other Legal Obligation	9751			
Self Insurance Programs	9752			
Payments Resulting from Court Orders	9753			
Specific Future Purposes	9754			
Total Designated Fund Balance		0	0	0
Uncommitted(Unrestricted) Fund Balance	9790			
<b>TOTAL FUND EQUITY</b>		0	7,922,907	588,004
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	7,922,907	588,004

## COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 060

Name: PALOMAR

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

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
<b>ASSETS</b>							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111						
In County Treasury	9112			861,253			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			8,626			
Due from Other Funds	9140			5,332			
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
<b>TOTAL ASSETS</b>		0	0	875,211	0	0	0
<b>LIABILITIES</b>							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			4,219			
Accrued Salaries and Wages Payable	9520			70,164			
Compensated Absences Payable Current	9530						
Due to Other Funds	9540			89,360			
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570						
<b>TOTAL LIABILITIES</b>		0	0	163,743	0	0	0

## CALIFORNIA COMMUNITY COLLEGES

## Governmental Funds Group

## Annual Financial and Budget Report

## 30 Special Revenue Funds:

31 Bookstore Fund

34 Farm Operation Fund

32 Cafeteria Fund

35 Revenue Bond Project Fund

33 Child Development Fund

39 Other Special Revenue Fund

## COMBINED BALANCE SHEET

For Year Ended June 30, 2012

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
<b>FUND EQUITY</b>							
Fund Balance Reserved	9710						
NonCash Assets	9711						
Amounts Restricted by Law for Specific Purposes	9712			711,468			
Reserve for Encumbrances Credit	9713						
Reserve for Encumbrances Debit	9714						
Reserve for Debt Services	9715						
Total Reserved Fund Balance		0	0	711,468	0	0	0
<b>Designated Fund Balance</b>	9750						
Commitments by Contract or Other Legal Obligation	9751						
Self Insurance Programs	9752						
Payments Resulting from Court Orders	9753						
Specific Future Purposes	9754						
Total Designated Fund Balance		0	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790						
<b>TOTAL FUND EQUITY</b>		0	0	711,468	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0	875,211	0	0	0

## COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 060

Name: PALOMAR

Description	CA (Object)	41	42
		Capital Outlay Projects Fund	Revenue Bond Construction Fund
<b>ASSETS</b>			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111	1,374	386,638
In County Treasury	9112	13,425,288	161,840,056
Cash With Fiscal Agents	9113	410,725	
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130	148,292	152,933
Due from Other Funds	9140	2,374,131	47,491
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
<b>TOTAL ASSETS</b>		16,359,810	162,427,118
<b>LIABILITIES</b>			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510	719,709	4,039,022
Accrued Salaries and Wages Payable	9520		35,559
Compensated Absences Payable Current	9530		
Due to Other Funds	9540	2,136,974	70,506
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
<b>TOTAL LIABILITIES</b>		2,856,683	4,145,087



## CALIFORNIA COMMUNITY COLLEGES

## Governmental Funds Group

## Annual Financial and Budget Report

## 40 Capital Projects Funds:

## 41 Capital Outlay Projects Fund

## 42 Revenue Bond Construction Fund

## COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 060

Name: PALOMAR

Description	CA (Object)	41	42
		Capital Outlay Projects Fund	Revenue Bond Construction Fund
<b>FUND EQUITY</b>			
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		
Total Reserved Fund Balance		0	0
<b>Designated Fund Balance</b>	9750		
Commitments by Contract or Other Legal Obligation	9751		158,282,031
Self Insurance Programs	9752		
Payments Resulting from Court Orders	9753		
Specific Future Purposes	9754	13,503,127	
Total Designated Fund Balance		13,503,127	158,282,031
Uncommitted(Unrestricted) Fund Balance	9790		
<b>TOTAL FUND EQUITY</b>		13,503,127	158,282,031
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		16,359,810	162,427,118

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

COMBINED BALANCE SHEET

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2012

District ID: 060

Name: PALOMAR

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
<b>ASSETS</b>					
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				
<b>Fixed Assets</b>	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				
<b>Total Fixed Assets</b>		0	0	0	0
<b>TOTAL ASSETS</b>		0	0	0	0

## CALIFORNIA COMMUNITY COLLEGES

## Proprietary Funds Group

## Annual Financial and Budget Report

## 50 Enterprise Funds:

## COMBINED BALANCE SHEET

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2012

District ID: 060

Name: PALOMAR

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
<b>LIABILITIES</b>					
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
<b>TOTAL LIABILITIES</b>	968	0	0	0	0

## CALIFORNIA COMMUNITY COLLEGES

## Proprietary Funds Group

## Annual Financial and Budget Report

## 50 Enterprise Funds:

## COMBINED BALANCE SHEET

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2012

District ID: 060

Name: PALOMAR

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
<b>FUND EQUITY</b>					
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				
Total Reserved Fund Balance		0	0	0	0
<b>Designated Fund Balance</b>	9750				
Commitments by Contract or Other Legal Obligation	9751				
Self Insurance Programs	9752				
Payments Resulting from Court Orders	9753				
Specific Future Purposes	9754				
Total Designated Fund Balance		0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790				
<b>Other Equity</b>	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
<b>TOTAL FUND EQUITY</b>		0	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	0	0	0

## CALIFORNIA COMMUNITY COLLEGES

## Proprietary Funds Group

## Annual Financial and Budget Report

## 60 Internal Service Funds:

## 61 Self-Insurance Fund

## 69 Other Internal Service Fund

## COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 060

Name: PALOMAR

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
<b>ASSETS</b>			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112		3,521,392
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130		3,723
Due from Other Funds	9140		9,020,087
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		6,250
<b>Fixed Assets</b>	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		
<b>Total Fixed Assets</b>		0	0
<b>TOTAL ASSETS</b>		0	12,551,452

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2012

Proprietary Funds Group

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

District ID: 060

Name: PALOMAR

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
<b>LIABILITIES</b>			
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
<b>TOTAL LIABILITIES</b>	968	0	0

## CALIFORNIA COMMUNITY COLLEGES

## Proprietary Funds Group

## Annual Financial and Budget Report

## 60 Internal Service Funds:

## 61 Self-Insurance Fund

## 69 Other Internal Service Fund

## COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 060

Name: PALOMAR

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
<b>FUND EQUITY</b>			
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		
Total Reserved Fund Balance		0	0
<b>Designated Fund Balance</b>	9750		
Commitments by Contract or Other Legal Obligation	9751		
Self Insurance Programs	9752		
Payments Resulting from Court Orders	9753		
Specific Future Purposes	9754		12,551,452
Total Designated Fund Balance		0	12,551,452
Uncommitted(Unrestricted) Fund Balance	9790		
<b>Other Equity</b>	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
<b>TOTAL FUND EQUITY</b>		0	12,551,452
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		0	12,551,452



## COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 060

Name: PALOMAR

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
<b>ASSETS</b>									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	112,370	204	1,142	96,848				
In County Treasury	9112		145,754	149,613		1,209,950			
Cash With Fiscal Agents	9113								
Revolving Cash Accounts	9114					1,825			
Investments (at cost)	9120								
Accounts Receivable	9130		9,441	6,157	1,599	1,142			
Due from Other Funds	9140								
Student Loans Receivable	9150					5,820			
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
<b>Fixed Assets</b>	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								
<b>Total Fixed Assets</b>		0	0	0	0	0	0	0	0
<b>TOTAL ASSETS</b>		112,370	155,399	156,912	98,447	1,218,737	0	0	0

## COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 060

Name: PALOMAR

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
<b>LIABILITIES</b>									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	2,247		10	87,001	373			
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540			1,798	7,660				
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570			53,249					
Total Current Liabilities and Deferred Revenue		2,247	0	55,057	94,661	373	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
<b>TOTAL LIABILITIES</b>	968	2,247	0	55,057	94,661	373	0	0	0

## COMBINED BALANCE SHEET

For Year Ended June 30, 2012

District ID: 060

Name: PALOMAR

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
<b>FUND EQUITY</b>									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712	110,123	155,399	101,855	3,786	1,218,364			
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Total Reserved Fund Balance		110,123	155,399	101,855	3,786	1,218,364	0	0	0
<b>Designated Fund Balance</b>	9750								
Commitments by Contract or Other Legal Obligation	9751								
Self Insurance Programs	9752								
Payments Resulting from Court Orders	9753								
Specific Future Purposes	9754								
Total Designated Fund Balance		0	0	0	0	0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790								
<b>Other Equity</b>	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
<b>TOTAL FUND EQUITY</b>		110,123	155,399	101,855	3,786	1,218,364	0	0	0
<b>TOTAL LIABILITIES AND FUND EQUITY</b>		112,370	155,399	156,912	98,447	1,218,737	0	0	0

## Annual Financial and Budget Report

## SUPPLEMENTAL DATA

For Actual Year: 2011-2012

District ID: 060

Name: PALOMAR

Description	Object Code	Fund S11 Unrestricted	Fund S12 Restricted	Fund S10 Total General Fund
		Actual	Actual	Actual
<b>Federal Revenues</b>	8100			
Forest Revenues	8110			0
Higher Education Act	8120		5,005,236	5,005,236
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		51,640	51,640
Student Financial Aid	8150		52,371	52,371
Veterans Education	8160		21,448	21,448
Vocational and Technical Education Act (VATEA)	8170		635,859	635,859
Other Federal Revenues	8190		164,007	164,007
<b>Total Federal Revenues</b>	8100	0	5,930,561	5,930,561
<b>State Revenues</b>	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	645,236		645,236
State General Apportionment	8612	27,209,545		27,209,545
Other General Apportionment	8613	495,760		495,760
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		798,367	798,367
Disabled Students Programs and Services(DSPS)	8623		732,996	732,996
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		107,524	107,524
Telecommunications and Technology Infrastructure Program (TTIP)	8626			0
Other General Categorical Programs	8627		1,561,317	1,561,317

## Annual Financial and Budget Report

## SUPPLEMENTAL DATA

For Actual Year: 2011-2012

District ID: 060

Name: PALOMAR

Description	Object Code	Fund S11 Unrestricted	Fund S12 Restricted	Fund S10 Total General Fund
		Actual	Actual	Actual
<b>Reimbursable Categorical Programs</b>	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652		4,182,381	4,182,381
<b>State Tax Subventions</b>	8670			
Homeowners' Property Tax Relief	8671	508,197		508,197
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
<b>State Non-Tax Revenues</b>	8680			
State Lottery Proceeds	8681	2,999,240	624,253	3,623,493
State Mandated Costs	8685	(4,423)		(4,423)
Other State Non-Tax Revenues	8686			0
Other State Revenues	8690	13,196		13,196
<b>Total State Revenues</b>	8600	31,866,751	8,006,838	39,873,589

## Annual Financial and Budget Report

## SUPPLEMENTAL DATA

For Actual Year: 2011-2012

District ID: 060

Name: PALOMAR

Description	Object Code	Fund S11 Unrestricted	Fund S12 Restricted	Fund S10 Total General Fund
		Actual	Actual	Actual
<b>Local Revenues</b>	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	52,533,525		52,533,525
Tax Allocation, Supplemental Roll	8812	609,662		609,662
Tax Allocation, Unsecured Roll	8813	1,735,669		1,735,669
Prior Years Taxes	8816	6,416		6,416
Education Revenues Augmentation Fund (ERAF)	8817	(5,703,466)		(5,703,466)
Redevelopment Agency Funds	8818	2,802,495		2,802,495
Contributions, Gifts, Grants, and Endowments	8820		254,362	254,362
Contract Services	8830			
Contract Instructional Services	8831		1,289,209	1,289,209
Other Contranct Services	8832	525,000		525,000
Sales and Commissions	8840	293,643	32,983	326,626
Rentals and Leases	8850	44,291		44,291
Interest and Investment Income	8860	115,679		115,679
Student Fees and Charges	8870			
Community Services Classes	8872			0
Dormitory	8873			0
Enrollment	8874	8,251,421		8,251,421
Field Trips and Use of Nondistrict Facilities	8875	9,610		9,610
Health Services	8876	20,945	998,195	1,019,140
Instructional Materials Fees and Sales of Materials	8877	181,368	37,649	219,017
Insurance	8878	3,105		3,105
Student Records	8879	172,746		172,746
Nonresident Tuition	8880	1,712,764	39,493	1,752,257
Parking Services and Public Transportation	8881		1,245,997	1,245,997
Other Student Fees and Charges	8885	7,310	237,987	245,297
Other Local Revenues	8890	318,862		318,862
<b>Total Local Revenues</b>	8800	63,641,045	4,135,875	67,776,920
<b>Total Revenues</b>		95,507,796	18,073,274	113,581,070

## Annual Financial and Budget Report

## SUPPLEMENTAL DATA

For Actual Year: 2011-2012

District ID: 060

Name: PALOMAR

Description	Object Code	Fund S11 Unrestricted	Fund S12 Restricted	Fund S10 Total General Fund
		Actual	Actual	Actual
<b>Other Financing Sources</b>	8900			
Proceeds of General Fixed Assets	8910			0
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8981/8982/8983)	898#	6,353,712	874,628	7,228,340
<b>Total Other Financing Sources</b>	8900	6,353,712	874,628	7,228,340
<b>Total Revenues and Other Financing Sources</b>		101,861,508	18,947,902	120,809,410



CALIFORNIA COMMUNITY COLLEGES

Expend by Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2011-2012

Budget Year: 2012-2013

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	1,592,278	93,463	72,250	1,865		1,759,856
Business and Management	0500	1,805,932	4,032	2,024			1,811,988
Communications	0600	1,431,193	3,713	65,928	27,525		1,528,359
Computer and Information Science	0700	1,458,131	23,610	41,320	31,482		1,554,543
Education	0800	3,208,636	10,217	130,847			3,349,700
Engineering and Related Industrial Technology	0900	2,515,004	6,696	144,236	22,874		2,688,810
Fine and Applied Arts	1000	3,935,645	22,555	208,648	8,388		4,175,236
Foreign language	1100	1,558,848	30,346	14,426			1,603,620
Health	1200	2,516,102		101,699	92,596		2,710,397
Consumer Education And Home Economics	1300	1,565,011	3,641	43,815	7,810		1,620,277
Law	1400	77,687		425			78,112
Humanities(Letters)	1500	6,519,078	32,322	34,501			6,585,901
Library Science	1600	27,552		8,364	5,261		41,177
Mathematics	1700	4,505,102	6,159	10,609			4,521,870
Military Studies	1800						0
Physical Sciences	1900	2,157,327	23,184	70,678	15,070		2,266,259
Psychology	2000	995,543	12,671	4,787			1,013,001
Public Affairs and Services	2100	1,202,349		249,873	23,994		1,476,216
Social Sciences	2200	4,585,201	14,826	98,037	13,216		4,711,280
Commercial Services	3000	22,423		286			22,709
Interdisciplinary Studies	4900	4,262,629	126,610	722,298	314,758		5,426,295
Instruc Staff-Retirees' Bnfts & Retire Incents	5900		29,015				29,015
<b>Sub-Total Instructional Activites</b>		45,941,671	443,060	2,025,051	564,839		48,974,621
<b>Total Expenditures for GF Activities*</b>		45,957,830	55,090,480	14,197,619	2,084,803	7,664,276	124,995,008

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

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2011-2012

Budget Year: 2012-2013

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		4,779,211	1,062,557	20,189		5,861,957
Course and Curriculum Development	6020		175,111	147,804	288,411		611,326
Academic / Faculty Senate	6030		247,493	5,427			252,920
Other Instructional Administration & Governance	6090		6,544,874	36,772	19,729		6,601,375
<b>Total Instructional Admin. &amp; Governance</b>		0	11,746,689	1,252,560	328,329	0	13,327,578
Instructional Support Services	6100						
Learning Center	6110		1,256,668	4,657			1,261,325
Library	6120		2,636,590	76,601	282,302		2,995,493
Media	6130		2,322,495	2,210,173	126,056		4,658,724
Museums and Galleries	6140		56,488	8,350			64,838
Academic Information Systems and Technology	6150			6,784			6,784
Other Instructional Support Services	6190		723,697	505			724,202
<b>Total Instructional Support Services</b>		0	6,995,938	2,307,070	408,358	0	9,711,366
Admissions and Records	6200		2,652,871	110,542	136,880		2,900,293
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		4,282,348	26,685	2,837		4,311,870
Matriculation and Student Assessment	6320		1,083,789	92,637	75,569		1,251,995
Transfer Programs	6330		164,046	10,655			174,701
Career Guidance	6340		28,859	838			29,697
Other Student Counseling and Guidance	6390		322,206	78,757	5,170		406,133
<b>Total Student Counseling and Guidance</b>		0	5,881,248	209,572	83,576	0	6,174,396

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: 2011-2012

Budget Year: 2012-2013

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		65,108	5,477			70,585
Disabled Student Programs and Services (DSPS)	6420		1,426,391	71,909	35,362		1,533,662
Extended Opportunity Programs and Services (EOPS)	6430		1,203,277	229,842		47,383	1,480,502
Health Services	6440		765,558	95,955	119,885		981,398
Student Personnel Administration	6450		25,574				25,574
Financial Aid Administration	6460		1,691,399	94,962	687		1,787,048
Job Placement Services	6470						0
Veterans Services	6480		99,489	7,368			106,857
Miscellaneous Student Services	6490		1,711,040	1,071,465	86,329		2,868,834
<b>Total Other Student Services</b>		0	6,987,836	1,576,978	242,263	47,383	8,854,460
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		2,451,293	406,887	25,346		2,883,526
Custodial Services	6530		1,762,420	175,498			1,937,918
Grounds Maintenance and Repairs	6550		735,852	52,057	8,938		796,847
Utilities	6570			2,485,619			2,485,619
Other Operations and Maintenance of Plant	6590			(37,670)	67,485		29,815
<b>Total Operation and Maintenance of Plant</b>	6500	0	4,949,565	3,082,391	101,769	0	8,133,725
<b>Planning, Policymaking and Coordinations</b>	6600		3,404,450	652,242	8,281		4,064,973

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

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: 2011-2012

Budget Year: 2012-2013

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		945,880	327,583	5,159		1,278,622
Fiscal Operations	6720		2,453,289	(43,471)	2,636		2,412,454
Human Resources Management	6730		221,602	244			221,846
Noninstruct Staff Retirees' Benefits & Retirement *	6740		47,878				47,878
Staff Development	6750		1,346	51,585			52,931
Staff Diversity	6760			8,663	1,679		10,342
Logistical Services	6770		1,550,734	488,632	72,870		2,112,236
Management Information Systems	6780		3,642,060	1,112,705	12,257		4,767,022
Other General Institutional Support Services	6790		321,217				321,217
<b>Total General Institutional Support Services</b>	6700	0	9,184,006	1,945,941	94,601	0	11,224,548
Community Services & Economic Development	6800						
Community Recreation	6810		182,317	7,114			189,431
Community Service Classes	6820						0
Community Use of Facilities	6830		3,011	1,010			4,021
Economic Development	6840						0
Other Community Services & Economic Development	6880						0
<b>Total Community Services</b>	6800	0	185,328	8,124	0	0	193,452

\* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

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: 2011-2012

Budget Year: 2012-2013

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			8,321			8,321
Child Development Centers	6920		1,902				1,902
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		1,833,805	156,564	111,975		2,102,344
Student and Co-Curricular Activities	6960		497,433	173,042	3,932		674,407
Student Housing	6970						0
Other Ancillary Services	6990						0
<b>Total Ancillary Services</b>	6900	0	2,333,140	337,927	115,907	0	2,786,974
Auxiliary Operations	7000						
Contract Education	7010	16,159	326,349	689,221			1,031,729
Other Auxiliary Operations	7090						0
<b>Total Auxiliary Operations</b>	7000	16,159	326,349	689,221	0	0	1,031,729

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: 2011-2012

Budget Year: 2012-2013

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						0
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210					492,050	492,050
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
<b>Total Long-Term Debt and Other Financing</b>	<b>7200</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>492,050</b>	<b>492,050</b>
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					6,843,489	6,843,489
Student Aid	7320					277,354	277,354
Other Outgo	7390					4,000	4,000
<b>Total Transfers, Student Aid and Other Outgo</b>	<b>7300</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,124,843</b>	<b>7,124,843</b>
<b>Sub-Total Non-Instructional Activites</b>		<b>16,159</b>	<b>54,647,420</b>	<b>12,172,568</b>	<b>1,519,964</b>	<b>7,664,276</b>	<b>76,020,387</b>
<b>Total Expenditures General Fund: activities *</b>		<b>45,957,830</b>	<b>55,090,480</b>	<b>14,197,619</b>	<b>2,084,803</b>	<b>7,664,276</b>	<b>124,995,008</b>

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

## Gann Appropriations Limit

## GANN Report

DISTRICT NAME: PALOMAR

I.	2012-2013 Appropriations Limit:			
A.	2011-2012 Appropriations Limit:			\$124,418,490
B.	2012-2013 Price Factor:	1.0377		
C.	Population factor:			
	1. 2010-2011 Second Period Actual FTES	20,317.00		
	2. 2011-2012 Second Period Actual FTES	18,930.00		
	3. 2011-2012 Population change factor (C2/C1)	0.9317		
D.	2011-2012 Limit adjusted by inflation and population factors (A * B * C.3)			\$120,290,918
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)			\$120,290,918
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.	2012-2013 Appropriations Limit (D + E.3 - F.3)			\$120,290,918
II.	2012-2013 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			31,689,719
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			600,000
C.	Local Property taxes			49,265,701
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.	2012-2013 Appropriations Subject to Limit			\$81,555,420



For Actual Year: 2011-2012

Budget Year: 2012-2013

## General Fund

Description	Object Code	Fund: 11		Fund: 12		Fund: 10	
		UNRESTRICTED SUBFUND		RESTRICTED SUBFUND		TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100			5,930,561	8,084,108	5,930,561	8,084,108
State Revenues	8600	31,866,751	36,081,460	8,006,838	7,223,060	39,873,589	43,304,520
Local Revenues	8800	63,641,045	60,365,305	4,135,875	4,173,635	67,776,920	64,538,940
<b>Total Revenues</b>		95,507,796	96,446,765	18,073,274	19,480,803	113,581,070	115,927,568
<b>EXPENDITURES:</b>							
Academic Salaries	1000	43,221,011	43,441,123	1,754,696	1,603,647	44,975,707	45,044,770
Classified Salaries	2000	23,015,566	22,726,332	6,490,631	7,458,256	29,506,197	30,184,588
Employee Benefits	3000	23,435,408	24,501,589	3,130,998	3,952,799	26,566,406	28,454,388
Supplies and Materials	4000	1,066,394	1,033,183	1,052,011	1,070,832	2,118,405	2,104,015
Other Operating Expenses and Services	5000	7,284,770	7,813,681	4,794,444	4,379,100	12,079,214	12,192,781
Capital Outlay	6000	856,369	532,335	1,228,434	1,167,375	2,084,803	1,699,710
<b>Total Expenditures</b>		98,879,518	100,048,243	18,451,214	19,632,009	117,330,732	119,680,252
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(3,371,722)	(3,601,478)	(377,940)	(151,206)	(3,749,662)	(3,752,684)
<b>Other Financing Sources</b>	8900	6,353,712	228,000	874,628	1,656,910	7,228,340	1,884,910
<b>Other Outgo</b>	7000	7,330,338	4,062,783	333,938	268,275	7,664,276	4,331,058
<b>Net Increase/(Decrease) in Fund Balance</b>		(4,348,348)	(7,436,261)	162,750	1,237,429	(4,185,598)	(6,198,832)
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010	22,832,468	18,484,120	4,485,611	4,648,361	27,318,079	23,132,481
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	22,832,468		4,485,611		27,318,079	
<b>Ending Fund Balance, June 30</b>		18,484,120	11,047,859	4,648,361	5,885,790	23,132,481	16,933,649

## REVENUES, EXPENDITURES, AND FUND BALANCE DATA

060 PALOMAR

For Actual Year: 2011-2012

Budget Year: 2012-2013

## 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
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800			13,823,048	13,579,119		
<b>Total Revenues</b>		0	0	13,823,048	13,579,119	0	0
Other Financing Sources	8900						
Interfund Transfers In	8981					684,519	700,790
Other Incoming Transfers	8983						
<b>Total Other Financing Sources</b>		0	0	0	0	684,519	700,790
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110			3,955,000	2,745,000	455,000	475,000
Debt Interest and Other Service Charges	7120			11,826,024	10,834,119	229,519	225,790
Transfers Outgoing	7300 & 7400						
Reserve for Contingencies	7900						
<b>Total Other Outgo</b>	7000	0	0	15,781,024	13,579,119	684,519	700,790
<b>Net Other Financing Sources / (Other Outgo)</b>	8900 & 7000	0	0	(15,781,024)	(13,579,119)	0	0
<b>Net Increase/Decrease in Fund Balance</b>		0	0	(1,957,976)	0	0	0
<b>BEGINNING FUND BALANCE:</b>							
Net Beginning Balance, July 1	9010		0	9,880,882	7,922,906	588,004	588,004
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		9,880,882		588,004	
<b>Ending Fund Balance, June 30</b>		0	0	7,922,906	7,922,906	588,004	588,004

## REVENUES, EXPENDITURES, AND FUND BALANCE DATA

060 PALOMAR

For Actual Year: 2011-2012

Budget Year: 2012-2013

## 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
<b>REVENUES:</b>							
Federal Revenues	8100					48,864	30,000
State Revenues	8600					519,766	545,223
Local Revenues	8800					502,232	548,178
<b>Total Income</b>		0	0	0	0	1,070,862	1,123,401
<b>Expenditures</b>							
Academic Salaries	1000					671,951	658,216
Classified Salaries	2000					203,176	150,666
Employee Benefits	3000					248,618	247,062
Supplies and Materials	4000					70,319	95,665
Other Operating Expenses and Services	5000					23,663	24,000
Capital Outlay	6000					7,595	
<b>Total Expenditures</b>		0	0	0	0	1,225,322	1,175,609
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	0	0	(154,460)	(52,208)
<b>Other Financing Sources</b>	8900					10,961	
<b>Other Outgo</b>	7000					10,961	
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	(154,460)	(52,208)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		0	865,927	711,467
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		865,927	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	711,467	659,259

## REVENUES, EXPENDITURES, AND FUND BALANCE DATA

060 PALOMAR

For Actual Year: 2011-2012

Budget Year: 2012-2013

## 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
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800						
<b>Total Income</b>		0	0	0	0	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
<b>Total Expenditures</b>		0	0	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		0	0	0	0	0	0
<b>Other Financing Sources</b>	8900						
<b>Other Outgo</b>	7000						
<b>Net Increase/(Decrease) in Fund Balance</b>		0	0	0	0	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010		0		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
<b>Ending Fund Balance, June 30</b>		0	0	0	0	0	0

## REVENUES, EXPENDITURES, AND FUND BALANCE DATA

060 PALOMAR

For Actual Year: 2011-2012

Budget Year: 2012-2013

## Capital Projects Funds

Description	Object	FUND: 41		FUND 42	
	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND	
		Actual	Budget	Actual	Budget
<b>REVENUES:</b>					
Federal Revenues	8100	759,170	133,307		
State Revenues	8600	2,305,563	2,037,079		
Local Revenues	8800			1,058,115	500,000
<b>Total Income</b>		3,064,733	2,170,386	1,058,115	500,000
<b>Expenditures</b>					
Academic Salaries	1000				
Classified Salaries	2000	14,999	20,000	285,582	335,987
Employee Benefits	3000	577	1,356	153,683	203,487
Supplies and Materials	4000	56,927	33,468		
Other Operating Expenses and Services	5000	556,028	808,004	3,944,371	
Capital Outlay	6000	1,044,627	2,159,786	41,761,352	157,767,487
<b>Total Expenditures</b>		1,673,158	3,022,614	46,144,988	158,306,961
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		1,391,575	(852,228)	(45,086,873)	(157,806,961)
<b>Other Financing Sources</b>	8900	925,933	1,045,000		
<b>Other Outgo</b>	7000	2,994,933	1,045,000		
<b>Net Increase/(Decrease) in Fund Balance</b>		(677,425)	(852,228)	(45,086,873)	(157,806,961)
<b>Beginning Fund Balance:</b>					
Net Beginning Balance, July 1	9010	14,180,551	13,503,126	203,368,903	158,282,030
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	14,180,551		203,368,903	
<b>Ending Fund Balance, June 30</b>		13,503,126	12,650,898	158,282,030	475,069

## REVENUES, EXPENDITURES, AND FUND BALANCE DATA

060 PALOMAR

For Actual Year: 2011-2012

Budget Year: 2012-2013

## Enterprise Funds

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

## REVENUES, EXPENDITURES, AND FUND BALANCE DATA

060 PALOMAR

For Actual Year: 2011-2012

Budget Year: 2012-2013

## Enterprise Funds

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

## REVENUES, EXPENDITURES, AND FUND BALANCE DATA

060 PALOMAR

For Actual Year: 2011-2012

Budget Year: 2012-2013

## Internal Service Funds

	Object	FUND: 61		FUND 69			
Description	Code	SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800			3,909,145	3,960,000		
Other Financing Sources	8900			1,648,948	1,648,948		
Total Income		0	0	5,558,093	5,608,948		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000			5,661,587	5,658,000		
Supplies and Materials	4000						
Other Operating Expenses and Services	5000			24,875	9,250		
Capital Outlay	6000						
Total Expenditures		0	0	5,686,462	5,667,250		
Net Profit or Loss		0	0	(128,369)	(58,302)		
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	(128,369)	(58,302)		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0	12,679,821	12,551,452		
Prior Years Adujstments	9020						
Adjusted Beginning Balance	9030	0		12,679,821			
Ending Fund Balance, June 30		0	0	12,551,452	12,493,150		



## REVENUES, EXPENDITURES, AND FUND BALANCE DATA

060 PALOMAR

For Actual Year: 2011-2012

Budget Year: 2012-2013

## Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
<b>REVENUES:</b>							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	21,681	25,800	55,405	40,251	228,038	227,748
<b>Total Income</b>		21,681	25,800	55,405	40,251	228,038	227,748
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000	455	1,500				
Employee Benefits	3000						
Supplies and Materials	4000	16,582	80,796	64	5,000	5,902	2,500
Other Operating Expenses and Services	5000	44,444	84,626	23,544	50,000	2,304	40,000
Capital Outlay	6000			3,330		319,084	30,000
<b>Total Expenditures</b>		61,481	166,922	26,938	55,000	327,290	72,500
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		(39,800)	(141,122)	28,467	(14,749)	(99,252)	155,248
<b>Other Financing Sources</b>	8900	35,200	34,000				
<b>Other Outgo</b>	7000	4,484	3,000			192,469	205,365
<b>Net Increase/(Decrease) in Fund Balance</b>		(9,084)	(110,122)	28,467	(14,749)	(291,721)	(50,117)
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	119,206	110,122	126,933	155,400	393,576	101,855
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	119,206		126,933		393,576	
<b>Ending Fund Balance, June 30</b>		110,122	0	155,400	140,651	101,855	51,738

## REVENUES, EXPENDITURES, AND FUND BALANCE DATA

060 PALOMAR

For Actual Year: 2011-2012

Budget Year: 2012-2013

## 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
<b>REVENUES:</b>							
Federal Revenues	8100	17,003,385	16,962,000				
State Revenues	8600	627,271	628,000				
Local Revenues	8800	129	300	507,177	506,958		
<b>Total Income</b>		17,630,785	17,590,300	507,177	506,958	0	0
<b>Expenditures</b>							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000		3,286				
Other Operating Expenses and Services	5000	129	300				
Capital Outlay	6000						
<b>Total Expenditures</b>		129	3,586	0	0	0	0
<b>Excess /(Deficiency) of Revenues over Expenditures</b>		17,630,656	17,586,714	507,177	506,958	0	0
<b>Other Financing Sources</b>	8900	22,119	20,800				
<b>Other Outgo</b>	7000	17,652,775	17,611,300	507,519	1,725,322		
<b>Net Increase/(Decrease) in Fund Balance</b>		0	(3,786)	(342)	(1,218,364)	0	0
<b>Beginning Fund Balance:</b>							
Net Beginning Balance, July 1	9010	3,786	3,786	1,218,706	1,218,364		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	3,786		1,218,706		0	
<b>Ending Fund Balance, June 30</b>		3,786	0	1,218,364	0	0	0

## REVENUES, EXPENDITURES, AND FUND BALANCE DATA

060 PALOMAR

For Actual Year: 2011-2012

Budget Year: 2012-2013

## Fiduciary Funds Group

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

## Annual Financial and Budget Report

## SUPPLEMENTAL DATA

For Actual Year: 2011-2012

District ID: 060

Name: PALOMAR

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	874,627
29	OTHER DEBT SERVICE FUND	11	UNRESTRICTED SUBFUND	492,050
69	OTHER INTERNAL SERVICES FUND	11	UNRESTRICTED SUBFUND	1,648,948
71	ASSOCIATED STUDENTS TRUST FUND	11	UNRESTRICTED SUBFUND	30,000
71	ASSOCIATED STUDENTS TRUST FUND	12	RESTRICTED SUBFUND	5,200
11	UNRESTRICTED SUBFUND	41	CAPITAL OUTLAY PROJECTS FUND	2,069,000
29	OTHER DEBT SERVICE FUND	73	STUDENT BODY CENTER FEE TRUST FUND	192,469

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds

Lottery Actual Report

L10 GENERAL FUND

For Actual Year: 2011-2012

Budget Year: 2012-2013

District ID: 060

Name: PALOMAR

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010		6,109,744			343,397	
Adjustments	9020						
Adjusted Beginning Balance	9030		6,109,744			343,397	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		2,999,240			624,253	
		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)	
<b>Expenditures</b>							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
<b>Supplies &amp; Materials</b>	4000						
Software	4100				0	423	423
Books, Magazines, & Periodicals	4200				0	2,869	2,869
Instructional Supplies & Materials	4300				0	215,396	215,396
Noninstructional Supplies & Mtrls	4400		(1,354)		(1,354)		(1,354)
<b>Total Supplies and Materials</b>		0	(1,354)	0	(1,354)	218,688	217,334
Other Operating Expenses and Services	5000		4,312,674		4,312,674	42,175	4,354,849
Capital Outlay	6000						
Library Books	6300	4,357	242,552		246,909		246,909
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		4,357	242,552	0	246,909		246,909
Other Outgo	7000				0		0
<b>Total Expenditures</b>		4,357	4,553,872	0	4,558,229	260,863	4,819,092
<b>Ending Balance</b>					4,550,755	706,787	5,257,542

CALIFORNIA COMMUNITY COLLEGES  
Annual Financial and Budget Report  
SUPPLEMENTAL DATA

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

For Actual Year: 2011-2012

Budget Year: 2012-2013

District ID: 060

Name: PALOMAR

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010		4,550,755			706,787	
Adjustments	9020						
Adjusted Beginning Balance	9030		4,550,755			706,787	
Budget Fiscal Year Data							
State Lottery Proceeds:	8681		2,800,000			300,000	
		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)	
<b>Expenditures</b>							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
<b>Supplies &amp; Materials</b>	4000						
Software	4100				0		0
Books, Magazines, & Periodicals	4200				0		0
Instructional Supplies & Materials	4300				0	267,949	267,949
Noninstructional Supplies & Mtrls	4400				0		0
<b>Total Supplies and Materials</b>		0	0	0	0	267,949	267,949
Other Operating Expenses and Services	5000		4,270,000		4,270,000	35,868	4,305,868
Capital Outlay	6000						
Library Books	6300				0	4,491	4,491
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
<b>Total Capital Outlay</b>		0	0	0	0	4,491	4,491
Other Outgo	7000				0		0
<b>Total Expenditures</b>		0	4,270,000	0	4,270,000	308,308	4,578,308
<b>Ending Balance</b>					3,080,755	698,479	