

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2008-09)

(Budget Report for Fiscal Year 2009-10)

District: **Palomar Community College District**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:

Phyllis Laderman

Name

Director, Fiscal Services

Title

(760) 744-1150

2119

pladerman@palomar.edu

*Phone Number**Extension**E-Mail*

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, 2009**. 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
Annual Financial and Budget Report

Governmental Funds Group
10 General Fund:

EXHIBIT N-3

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2008-09

Budget Year: 2009-10

GENERAL FUND

Description	State Use Only (EDP)	Fund: <u>11</u> UNRESTRICTED SUBFUND		Fund: <u>12</u> RESTRICTED SUBFUND		Fund: <u>10</u> TOTAL	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
		REVENUES:					
Federal Revenues	8100			3,607,979	5,676,112	3,607,979	5,676,112
State Revenues	8600	40,684,194	35,028,500	14,198,242	12,614,899	54,882,436	47,643,399
Local Revenues	8800	63,946,333	63,928,908	6,860,771	5,008,567	70,807,104	68,937,475
TOTAL REVENUES	801	104,630,527	98,957,408	24,666,992	23,299,578	129,297,519	122,256,986
EXPENDITURES:							
Academic Salaries	1000	46,454,525	46,899,739	2,845,406	2,247,990	49,299,931	49,147,729
Classified Salaries	2000	23,350,177	23,714,406	6,910,245	7,603,691	30,260,422	31,318,097
Employee Benefits	3000	20,128,570	21,530,264	2,928,490	3,183,716	23,057,060	24,713,980
Supplies and Materials	4000	1,084,477	1,484,932	572,579	888,189	1,657,056	2,373,121
Other Operating Expenses and Services	5000	7,462,558	7,933,216	8,080,453	6,584,793	15,543,011	14,518,009
Capital Outlay	6000	109,034	109,796	1,535,294	1,826,140	1,644,328	1,935,936
TOTAL EXPENDITURES	501	98,589,341	101,672,353	22,872,467	22,334,519	121,461,808	124,006,872
EXCESS / (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	6,041,186	(2,714,945)	1,794,525	965,059	7,835,711	(1,749,886)
OTHER FINANCING SOURCES	8900	265,573	1,335,000	932,498	932,845	1,198,071	2,267,845
OTHER OUTGO	7000	1,631,537	4,249,724	592,683	1,911,058	2,224,220	6,160,782
NET INCREASE/(DECREASE) IN FUND BALANCE	901	4,675,222	(5,629,669)	2,134,340	(13,154)	6,809,562	(5,642,823)
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	7,297,498	11,972,720	7,198,795	9,333,135	14,496,293	21,305,855
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	7,297,498		7,198,795		14,496,293	
ENDING FUND BALANCE, JUNE 30	905	11,972,720	6,343,051	9,333,135	9,319,981	21,305,855	15,663,032

REVENUES, EXPENDITURES, AND FUND BALANCE DATA
For Actual Year: 2008-09 Budget Year: 2009-10

DEBT SERVICE FUNDS

Description	State Use Only (EDP)	Fund: <u>21</u>		Fund: <u>22</u>		Fund: <u>29</u>	
		BOND INTEREST AND REDEMPTION FUND		REVENUE BOND INTEREST AND REDEMPTION FUND		OTHER DEBT SERVICE FUND	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800			13,784,206	3,955,883		
TOTAL REVENUES	801			13,784,206	3,955,883		
Other Financing Sources (CA 8900):							
Interfund Transfers - In	802						
Other Incoming Transfers	803					798,397	749,226
TOTAL - OTHER FINANCING SOURCES	808					798,397	749,226
Other Outgo (CA 7000):							
Debt Retirement (Long Term Debt) (CA 7100):							
Debt Reduction	711			6,250,000	1,905,000	462,496	410,000
Debt Interest and Other Service Charges	712			7,484,088	7,201,338	335,901	339,226
Transfers (Outgoing) (CA 7300 and 7400)	730			1,285			
Reserve for Contingencies	7900						
TOTAL - OTHER OUTGO	708			13,735,373	9,106,338	798,397	749,226
NET OTHER FINANCING SOURCES (OTHER OUTGO) (CA 8900/7000)	202			(13,735,373)	(9,106,338)		
NET INCREASE/(DECREASE) IN FUND BALANCE	901			48,833	(5,150,455)		
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902			5,101,622	5,150,455	721,993	721,993
Prior Years Adjustments	903						
Adjusted Beginning Balance	904			5,101,622		721,993	
ENDING FUND BALANCE, JUNE 30	905			5,150,455		721,993	721,993

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group
30 Special Revenue Funds

EXHIBIT N-3

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2008-09 Budget Year: 2009-10

Special Revenue Funds

Description	State Use Only (EDP)	FUND: 33 CHILD DEVELOPMENT FUND		FUND:		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100	50,660	42,000				
State Revenues	8600	782,003	800,191				
Local Revenues	8800	416,730	309,110				
TOTAL REVENUES	801	1,249,393	1,151,301				
EXPENDITURES:							
Academic Salaries	1000	564,580	562,785				
Classified Salaries	2000	279,080	211,299				
Employee Benefits	3000	205,568	202,866				
Supplies and Materials	4000	91,163	75,395				
Other Operating Expenses and Services	5000	60,167	162,156				
Capital Outlay	6000	7,831	24,800				
TOTAL EXPENDITURES	501	1,208,389	1,239,301				
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	41,004	(88,000)				
OTHER FINANCING SOURCES	8900	70,000					
OTHER OUTGO	7000	70,000					
NET INCREASE/(DECREASE) IN FUND BALANCE	901	41,004	(88,000)				
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	1,076,627	1,117,631				
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	1,076,627					
ENDING FUND BALANCE, JUNE 30	905	1,117,631	1,029,631				

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2008-09 Budget Year: 2009-10

Capital Projects Funds

Description	State Use Only (EDP)	FUND: 41 CAPITAL OUTLAY PROJECTS FUND		FUND: 42 REVENUE BOND CONSTRUCTION FUND		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	8,583,946	30,609,748				
Local Revenues	8800	1,245,084	17,848	2,674,676	3,000,000		
TOTAL REVENUES	801	9,829,030	30,627,596	2,674,676	3,000,000		
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000	12,575	20,000	165,778			
Employee Benefits	3000	181	456	77,367			
Supplies and Materials	4000	2,251					
Other Operating Expenses and Services	5000	179,105	179,264	1,610,355			
Capital Outlay	6000	9,172,617	32,224,879	11,300,696			
TOTAL EXPENDITURES	501	9,366,729	32,424,599	13,154,196			
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	462,301	(1,797,003)	(10,479,520)	3,000,000		
OTHER FINANCING SOURCES	8900	452,540	520,000	1,285			
OTHER OUTGO	7000	597,016	520,000				
NET INCREASE/(DECREASE) IN FUND BALANCE	901	317,825	(1,797,003)	(10,478,235)	3,000,000		
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	10,755,978	11,073,803	117,485,726	107,007,491		
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	10,755,978		117,485,726			
ENDING FUND BALANCE, JUNE 30	905	11,073,803	9,276,800	107,007,491	110,007,491		

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Proprietary Funds Group
50 Enterprise Funds

EXHIBIT N-3

REVENUES, EXPENDITURES, AND FUND BALANCE DATA
For Actual Year: 2008-09 Budget Year: 2009-10

ENTERPRISE FUNDS

Description	State Use Only (EDP)	FUND: <u>59</u> OTHER ENTERPRISE FUND		FUND:		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
TOTAL INCOME	801						
COST of SALES	510						
GROSS PROFIT or (LOSS)	520						
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	501						
NET PROFIT OR LOSS	201						
OTHER FINANCING SOURCES	8900						
OTHER OUTGO	7000						
NET INCREASE/(DECREASE) IN RETAINED EARNINGS	901						
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902						
Prior Years Adjustments	903						
Adjusted Beginning Balance	904						
ENDING FUND BALANCE, JUNE 30	905						

REVENUES, EXPENDITURES, AND FUND BALANCE DATA
For Actual Year: 2008-09 Budget Year: 2009-10

INTERNAL SERVICE FUNDS

Description	State Use Only (EDP)	FUND: 69		FUND: 69 OTHER INTERNAL SERVICES FUND		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
TOTAL INCOME	801			3,684,464	3,820,029		
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000			3,790,796	3,903,955		
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
TOTAL EXPENDITURES	501			3,790,796	3,903,955		
NET INCOME / LOSS	201			(106,332)	(83,926)		
OTHER FINANCING SOURCES	8900						
OTHER OUTGO	7000						
NET INCREASE / (DECREASE) IN RETAINED EARNINGS	901			(106,332)	(83,926)		
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902			14,876,491	14,770,159		
Prior Years Adjustments	903						
Adjusted Beginning Balance	904			14,876,491			
ENDING FUND BALANCE, JUNE 30	905			14,770,159	14,686,233		

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Fiduciary Funds Group
70 Fiduciary Funds Group

EXHIBIT N-3

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

For Actual Year: 2008-09 Budget Year: 2009-10

Fiduciary Funds Group

Description	State Use Only (EDP)	FUND: 71 ASSOCIATED STUDENTS TRUST FUND		FUND: 72 STUDENT REPRESENTATION FEE TRUST FUND		FUND: 73 STUDENT BODY CENTER FEE TRUST FUND	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	105,436	257,965	18,149	25,959	238,843	242,858
TOTAL REVENUES	801	105,436	257,965	18,149	25,959	238,843	242,858
EXPENDITURES:							
Academic Salaries	1000	450					
Classified Salaries	2000	1,530	4,000				
Employee Benefits	3000						
Supplies and Materials	4000	33,677	99,221	255	4,000	10,042	20,000
Other Operating Expenses and Services	5000	51,620	185,244	22,189	40,000	930	5,000
Capital Outlay	6000	868			10,000	6,878	
TOTAL EXPENDITURES	501	88,145	288,465	22,444	54,000	17,850	25,000
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	17,291	(30,500)	(4,295)	(28,041)	220,993	217,858
OTHER FINANCING SOURCES	8900	34,000	34,000				
OTHER OUTGO	7000	2,925	3,500			190,817	204,484
NET INCREASE/(DECREASE) IN FUND BALANCE	901	48,366		(4,295)	(28,041)	30,176	13,374
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	134,259	182,625	70,260	65,965	357,803	387,979
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	134,259		70,260		357,803	
ENDING FUND BALANCE, JUNE 30	905	182,625	182,625	65,965	37,924	387,979	401,353

REVENUES, EXPENDITURES, AND FUND BALANCE DATA
For Actual Year: 2008-09 Budget Year: 2009-10

Fiduciary Funds Group

Description	State Use Only (EDP)	FUND: <u>74</u> STUDENT FINANCIAL AID TRUST FUND		FUND: <u>75</u> SCHOLARSHIP AND LOAN TRUST FUND		FUND:	
		Actual (1)	Budget (2)	Actual (1)	Budget (2)	Actual (1)	Budget (2)
REVENUES:							
Federal Revenues	8100	6,598,761	7,003,842				
State Revenues	8600	428,584	425,500				
Local Revenues	8800	(30,989)	900	493,854	515,936		
TOTAL REVENUES	801	6,996,356	7,430,242	493,854	515,936		
EXPENDITURES:							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000		3,286				
Other Operating Expenses and Services	5000	802	900				
Capital Outlay	6000						
TOTAL EXPENDITURES	501	802	4,186				
EXCESS/ (DEFICIENCY) OF REVENUES OVER EXPENDITURES	201	6,995,554	7,426,056	493,854	515,936		
OTHER FINANCING SOURCES	8900	1,130,823	31,732				
OTHER OUTGO	7000	8,153,768	7,467,331	469,381	1,725,015		
NET INCREASE/(DECREASE) IN FUND BALANCE	901	(27,391)	(9,543)	24,473	(1,209,079)		
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	902	36,934	9,543	1,188,606	1,213,079		
Prior Years Adjustments	903						
Adjusted Beginning Balance	904	36,934		1,188,606			
ENDING FUND BALANCE, JUNE 30	905	9,543		1,213,079	4,000		

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Gann Appropriation Limit

SUPPLEMENTAL DATA

Proposition 4: Gann Appropriation Limit

Proposition 4 (November 1979, Special Election) added Article XIII B to the State Constitution to place limitations of the expenditures of State and local governments.

SB 1352, Chapter 1205/80, provided the implementation of Article XIII B. Subsequently, that legislation was amended by SB 98 (Chapter 82/89), AB 198 (Chapter 83/89), and AB 751 (Chapter 1395/89).

Using the method prescribed by the Chancellor's Office and approved by the Department of Finance; please provide district information for the budget year, pursuant to Government Code Sections 7908(c) and 7910, as follows:

Budget Year: 2009-10

Description	State Use Only (EDP)	S11 Amount
Appropriations Limit.	11	\$123,946,678
Appropriations subject to limit.	12	\$88,363,050
Amount of State aid apportionments and subventions included within the proceeds of taxes of the district	13	\$33,699,597
Amounts excluded from the appropriations subject to limit, such as unreimbursed federal, State, or court mandates.	14	\$0

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Analysis of Net Ending Balance
For the General Fund

SUPPLEMENTAL DATA

For Actual Year: 2008-09

Description	State Use Only (EDP)	General Fund Total No. S10
A. NET ENDING BALANCE	905	21,305,855
Identify the following legally restricted or Board designated amounts within the net ending balance:		
B. Noncash Assets (items of noncash nature not readily available to meet fund expenditures)		
Investments (at cost)	611	
Student Loans Receivable	612	1,074,463
Stores, Inventories, and Prepaid Items	613	104,907
Subtotal B	619	1,179,370
C. Amounts restricted by law (legal requirement) includes specific tax revenues, grants, and appropriations for special purposes)		
Federal and State	621	2,889,693
Local	622	2,521,053
Subtotal C	629	5,410,746
D. Subtotal Reserved (B + C)	675	6,590,116
E. Amounts committed by contract/other legal obligations:		
Capital Outlay and Equipment Replacement	631	476,851
Collective Bargaining Contracts, Personal Services, and/or Consulting Contracts	632	329,114
Other	633	165,513
Subtotal E	639	971,478
F. Amounts for district's self-insurance program	649	
G. Amounts for court order payments	659	
H. Amounts designated by Board action for specific future purposes excluding amounts above:		
Capital Outlay and Equipment Replacement	661	
Personal Services and/or Consulting Contracts	662	
General Reserve	663	5,000,000
Other	664	2,081,934
Subtotal H	669	7,081,934
I. TOTAL, DESIGNATED AMOUNTS (D through H)	679	14,643,528
J. UNCOMMITTED BALANCE (A less I)	690	6,662,327

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Analysis of compliance with the 50 Percent Law (ECS 84362)
The Current Expense of Education

SUPPLEMENTAL DATA

For Actual Year: 2008-09

S11 GENERAL FUND - UNRESTRICTED SUBFUND

Object Category	State Use Only (EDP)	ECS 84362(a) Instructional Salary Costs (AC 0100-5900 and AC 6110) (1)	ECS 84362(b) Total (AC 0100 - 6799) (2)
Academic Salaries (CA 1000):			
Instructional Salaries (CA 1100 and 1300)	407	37,382,586	37,382,586
Noninstructional Salaries (CA 1200 and 1400)	408		9,071,938
Subtotal Academic Salaries	409	37,382,586	46,454,524
Classified Salaries (CA 2000):			
Noninstructional Salaries (CA 2100 and 2300)	411		20,725,530
Instructional Aides (CA 2200 and 2400)	416	2,094,950	2,094,950
Subtotal Classified Salaries	419	2,094,950	22,820,480
Employee Benefits (CA 3000)	429	9,221,004	19,927,863
Supplies and Materials (CA 4000)	435		875,162
Other Operating Expenses and Services (CA 5000)	449		7,112,404
Equipment Replacement (CA 6400 Equipment, subsidiary "Replacement")	451		2,716
TOTAL (409 + 419 + 429) and (435 + 449 + 451)	459	48,698,540	97,193,149
Less Exclusions for Current Expense of Education	469		1,045,602
TOTALS for ECS 84362, 50 Percent Law (459 - 469)	470	48,698,540	96,147,547
Percentage of CEE (EDP 470, col. 1 divided by EDP 470, col. 2)	471	50.65%	100.00%
50 Percent of Current Expense of Education (50% of EDP 470, col. 2)	472		48,073,773
Nonexempted Deficiency from second preceding fiscal year	473		
Amount Required to be Expended for Salaries of Classroom instructors (472 + 473)	474		48,073,773

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Detail of General Fund Revenues

SUPPLEMENTAL DATA

For Actual Year: 2008-09

Description	State Use Only (EDP)	Fund S11	Fund S12	Fund S10
		Unrestricted	Restricted	Total General Fund
		Actual (1)	Actual (1)	Actual (1)
Federal Revenues (CA 8100):				
Forest Reserve	8110			
Higher Education Act	8120		2,731,068	2,731,068
Workforce Investment Act	8130			
Temporary Assistance for Needy Families (TANF)	8140		48,398	48,398
Student Financial Aid	8150		35,713	35,713
Veterans Education	8160		6,880	6,880
Vocational and Technical Education Act (VTEA)	8170		755,959	755,959
Other Federal Revenues	8190		29,961	29,961
TOTAL FEDERAL REVENUES	8100		3,607,979	3,607,979
State Revenues (CA 8600)				
General Apportionments (CA 8610)				
Apprenticeship Apportionment	121	1,203,217		1,203,217
State General Apportionment	122	37,771,766		37,771,766
Other General Apportionments	123	901,987		901,987
General Categorical Programs (CA 8620)				
Child Development	124			
Extended Opportunity Programs and Services (EOPS)	125		1,306,209	1,306,209
Disabled Students Programs and Services (DSPS)	126		1,351,079	1,351,079
Temporary Assistance for Needy Families (TANF)	127			
CA Work Oppor. & Responsibility to Kids (CalWORKs)	128		245,078	245,078
Telecomm. and Technology Infrastructure Program (TTIP)	129		36,036	36,036
Other General Categorical Programs	130		2,963,970	2,963,970
Reimbursable Categorical Programs (CA 8650)				
Instructional Improvement Grant	132			
Other Reimbursable Categorical Programs	133		5,991,587	5,991,587
State Tax Subventions (CA 8670):				
Homeowners' Property Tax Relief	134	530,349		530,349
Timber Yield Tax	135			
Other State Tax Subventions	136			
State Non-Tax Revenues (CA 8680):				
State Lottery Proceeds	137	276,701	2,304,283	2,580,984
State Mandated Costs	138			
Other State Non-Tax Revenues	139	174		174
Other State Revenues	8690			
TOTAL STATE REVENUES	8600	40,684,194	14,198,242	54,882,436

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
Detail of General Fund Revenues
SUPPLEMENTAL DATA

For Actual Year: 2008-09

Description	State Use Only (EDP)	Fund S11	Fund S12	Fund S10
		Unrestricted	Restricted	Total General Fund
		Actual (1)	Actual (1)	Actual (1)
Local Revenues (CA 8800):				
Property Taxes (CA8810):				
Tax Allocation, Secured Roll	8811	50,125,861		50,125,861
Tax Allocation, Supplemental Roll	8812	1,008,242		1,008,242
Tax Allocation, Unsecured Roll	8813	1,830,686		1,830,686
Prior Years Taxes	8816	2,234		2,234
Education Revenue Augmentation Fund (ERAF)	8817			
Contributions, Gifts, Grants, and Endowments	8820		347,262	347,262
Contract Services (CA 8830):				
Contract Instructional Services	140		3,631,365	3,631,365
Other Contract Services	141	496,513		496,513
Sales and Commissions	8840	290,024	57,735	347,759
Rentals and Leases	8850	47,007		47,007
Interest and Investment Income	8860	348,311		348,311
Student Fees and Charges				
Community Services Classes	8872			
Dormitory	8873			
Enrollment	8874	6,411,192		6,411,192
Field Trips and use of Nondistrict Facilities	8875	98,159		98,159
Health Services	8876	30,910	1,112,507	1,143,417
Instructional Materials Fees and Sales of Materials	8877	292,482	33,305	325,787
Insurance	8878	4,812		4,812
Student Records	8879	141,267		141,267
Nonresident Tuition	8880	2,403,473	63,262	2,466,735
Parking Services and Public Transportation	8881		1,401,879	1,401,879
Other Student Fees and Charges	8885	9,147	211,070	220,217
Other Local Revenues	8890	406,013	2,386	408,399
TOTAL LOCAL REVENUES	8800	63,946,333	6,860,771	70,807,104
TOTAL REVENUES (8100 + 8600 + 8800)	801	104,630,527	24,666,992	129,297,519
Other Financing Sources (CA 8900):				
Proceeds of General Fixed Assets	8910			
Proceeds of General Long-Term Debt	8940			
Incoming Transfer	8980	265,573	932,498	1,198,071
TOTAL OTHER FINANCING SOURCES	8900	265,573	932,498	1,198,071
TOTAL REVENUES AND OTHER FINANCING SOURCES	899	104,896,100	25,599,490	130,495,590

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Expenditures by Activity
S10 General Fund - Combined
(Total Unrestricted and Restricted)

SUPPLEMENTAL DATA

For Actual Year: 2008-09

S10 GENERAL FUND - COMBINED

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
Agriculture and Natural Resources	0100						
Architecture and Environmental Design	0200						
Environmental Sciences and Technologies	0300						
Biological Sciences	0400	1,929,351	1,069	73,310	9,234		2,012,964
Business and Management	0500	1,840,402	713	2,177			1,843,292
Communications	0600	1,755,695	5,182	72,614			1,833,491
Information Technology	0700	1,973,006	83,628	60,190	15,331		2,132,155
Education	0800	4,117,095	289	85,518	5,133		4,208,035
Engineering and Industrial Tech.	0900	2,732,947	1,608	167,586	101,276		3,003,417
Fine and Applied Arts	1000	4,133,616	1,247	110,599	1,050		4,246,512
Foreign Language	1100	1,771,181	535	93,874			1,865,590
Health	1200	2,650,111	55	131,872	66,592		2,848,630
Family and Consumer Sciences	1300	1,514,178		147,227			1,661,405
Law	1400	78,846		1,262			80,108
Humanities (Letters)	1500	5,983,014	5,745	29,187			6,017,946
Library Science	1600	30,922		8,127	4,318		43,367
Mathematics	1700	4,281,514	280	10,864			4,292,658
Military Studies	1800						
Physical Sciences	1900	2,257,638	15,149	67,342			2,340,129
Psychology	2000	1,318,631		7,211			1,325,842
Public and Protective Services	2100	1,278,003		145,463	12,600		1,436,066
Social Sciences	2200	4,833,776	8,772	304,135	633		5,147,316
Commercial Services	3000	150,602		210,518			361,120
Interdisciplinary Studies	4900	5,346,468	22,161	304,121	482,137		6,154,887
Instruct. Staff-Retir's Bnfts & Retire. Incent	5900	32,784					32,784
Subtotal - Instructional Activities	599	50,009,780	146,433	2,033,197	698,304		52,887,714

** Salaries and Benefits of staff in noninstructional assignments * Salaries and Benefits of instructors and instructional aides in instructional assignments

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Expenditures by Activity
 S10 General Fund - Combined
 (Total Unrestricted and Restricted)

SUPPLEMENTAL DATA
 For Actual Year: 2008-09

S10 GENERAL FUND - COMBINED

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
Instruct. Admin. & Instruct. Governance (6000)							
Academic Administration	6010		4,898,714	1,879,218	18,886		6,796,818
Course and Curriculum Development	6020		232,958	220,424	148,372		601,754
Academic/Faculty Senate	6030		222,743	5,739			228,482
Other Instruct. Admin. & Instruct. Governance	6090		6,109,214	54,811			6,164,025
Subtotal - Instructional Administration	6000		11,463,629	2,160,192	167,258		13,791,079
Instructional Support Services (6100)							
Learning Center	6110	2,637	1,114,492	2,515			1,119,644
Library	6120		2,566,774	37,912	232,925		2,837,611
Media	6130		2,588,075	3,582,702	256,603		6,427,380
Museums and Galleries	6140		49,165	11,179			60,344
Academic Information Systems and Tech.	6150						
Other Instructional Support Services	6190		523,028				523,028
Subtotal - Instructional Support Services	6100	2,637	6,841,534	3,634,308	489,528		10,968,007
Admissions and Records	6200		2,543,962	203,996	88,293		2,836,251
Student Counseling and Guidance (6300)							
Counseling and Guidance	6310		4,142,215	25,375	853		4,168,443
Matriculation and Student Assessment	6320		1,239,661	59,680	24,567		1,323,908
Transfer Programs	6330		174,121	7,638			181,759
Career Guidance	6340		51,455	11,988			63,443
Other Student Counseling and Guidance	6390		317,842	57,899	2,660		378,401
Subtotal - Student Counseling and Guidance	6300		5,925,294	162,580	28,080		6,115,954

* Salaries and Benefits of instructors and instructional aides in instructional assignments

** Salaries and Benefits of staff in noninstructional assignments

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Expenditures by Activity
 S10 General Fund - Combined
 (Total Unrestricted and Restricted)

SUPPLEMENTAL DATA

For Actual Year: 2008-09

S10 GENERAL FUND - COMBINED

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
Other Student Services (6400)							
Disabled Students Program & Services (DSPS)	6420		1,315,338	53,732	7,691		1,376,761
Extended Opportunity Prgms. & Services (EOPS)	6430		1,450,423	199,330		88,136	1,737,889
Health Services	6440		702,552	59,606	14,803		776,961
Student Personnel Administration	6450		21,177				21,177
Financial Aid Administration	6460		1,696,909	105,092			1,802,001
Job Placement Services	6470						
Veterans Services	6480		112,914	6,917			119,831
Miscellaneous Student Services	6490		1,421,861	792,172	3,517		2,217,550
Subtotal - Other Student Services	6400		6,721,174	1,216,849	26,011	88,136	8,052,170
Operation and Maintenance of Plant (6500)							
Building Maintenance and Repairs	6510		2,254,230	361,351	52,432		2,668,013
Custodial Services	6530		1,603,309	143,465			1,746,774
Grounds Maintenance and Repairs	6550		870,058	43,335	306		913,699
Utilities	6570			2,341,576			2,341,576
Other Operation and Maintenance of Plant	6590			(13,245)	7,718		(5,527)
Subtotal - Operation and Maintenance of Plant	6500		4,727,597	2,876,482	60,456		7,664,535
Planning, Policymaking, and Coordination	6600		3,179,962	807,384	17,594		4,004,940

* Salaries and Benefits of instructors and instructional aides in instructional assignments

** Salaries and Benefits of staff in noninstructional assignments

Expenditures by Activity
S10 General Fund - Combined
(Total Unrestricted and Restricted)

SUPPLEMENTAL DATA

For Actual Year: 2008-09

S10 GENERAL FUND - COMBINED

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
General Institutional Support Services (6700)							
Community Relations	6710		833,198	569,445			1,402,643
Fiscal Operations	6720		1,526,327	360,982	1,501		1,888,810
Human Resources Management	6730		723,025	19,033			742,058
Noninstrl. Staff Retirees' Bnfts. & Retire. Incents.	6740		53,956				53,956
Staff Development	6750			37,127			37,127
Staff Diversity	6760		778	4,336			5,114
Logistical Services	6770		2,117,875	658,437	5,596		2,781,908
Management Information Systems	6780		2,793,933	1,242,637	8,838		4,045,408
Other General Institutional Support Services	6790			(530,222)			(530,222)
Subtotal - General Institutional Support Services	6700		8,049,092	2,361,775	15,935		10,426,802
Community Svcs. & Economic Develop. (6800)							
Community Recreation	6810		169,904	2,616			172,520
Community Service Classes	6820						
Community Use Facilities	6830			1,216			1,216
Economic Development	6840						
Other Community Svcs. & Economic Development	6890						
Subtotal - Community Services	6800		169,904	3,832			173,736

* Salaries and Benefits of instructors and instructional aides in instructional assignments

** Salaries and Benefits of staff in noninstructional assignments

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Expenditures by Activity
 S10 General Fund - Combined
 (Total Unrestricted and Restricted)

SUPPLEMENTAL DATA
 For Actual Year: 2008-09

S10 GENERAL FUND - COMBINED

Activity Classification	State Use Only (EDP)	SALARIES and BENEFITS		Operating Expenses (4000 - 5000) (3)	Capital Outlay (6000) (4)	Other Outgo (7000) (5)	Total (1000 - 7000) (6)
		Instructional* (1)	Noninstructional** (2)				
Ancillary Services (6900)							
Bookstores	6910			6,730			6,730
Child Development Centers	6920						
Farm Operations	6930						
Food Services	6940						
Parking	6950		1,787,661	158,940	31,261		1,977,862
Student and Co-curricular Activities	6960		561,431	122,431	8,874		692,736
Student Housing	6970						
Other Ancillary Services	6990						
Subtotal - Ancillary Services	6900		2,349,092	288,101	40,135		2,677,328
Auxiliary Operations (7000)							
Contract Education	7010	21,589	465,734	1,451,371	12,734		1,951,428
Other Auxiliary Operations	7090						
Subtotal - Auxiliary Operations	7000	21,589	465,734	1,451,371	12,734		1,951,428
Physical Property and Related Acquisitions (7100)	7100						
Long-Term Debt and Other Financing (7200)							
Long-Term Debt	7210					532,925	532,925
Tax Revenue Anticipation Notes	7220						
Other Financing	7290						
Subtotal - Long-Term Debt and Other Financing	7200					532,925	532,925
Transfers, Student Aid, and Other Outgo (7300)							
Transfers	7310					1,162,249	1,162,249
Student Aid	7320					440,910	440,910
Other Outgo	7330						
Subtotal - Transfers, Student Aid, and Other Outgo	7300					1,603,159	1,603,159
TOTAL EXPENDITURES and OTHER OUTGO	391	50,034,006	52,583,407	17,200,067	1,644,328	2,224,220	123,686,028

* Salaries and Benefits of instructors and instructional aides in instructional assignments

** Salaries and Benefits of staff in noninstructional assignments

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report
SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds

L10 GENERAL FUND

For Actual Year: 2008-09

Budget Year: 2009-10

Description	State Use Only (EDP)	Instructional Activities (0100 - 5900) (1)	Instructional & Institutional Support Activities (6000 - 6700) (2)	Others (3)	Total (Col 1 thru 3) (4)
1. 06/30/08 Reported Ending Balance	902				2,942,983
2. Adjustments	903				
3. Adjusted Beginning Balance (lines 1 + 2)	904				2,942,983
Part I. Actual Fiscal Year Data					
4. State Lottery Proceeds:					
a) Cash Received	869A				1,302,354
b) Accrued	860A				1,278,630
Expenditures:					
5. Salaries and Benefits (Objects 1000 - 3000)	100A				
6. Supplies and Materials (Object 4000)					
(a) Software	210A	584			584
(b) Books, Magazines, & Periodicals	220A	5,893			5,893
(c) Instructional Supplies & Materials	230A	203,610			203,610
(e) Noninstructional Supplies & Materials	240A				
7. Other Oper. Exp & Services (5000)	400A	47,874	1,000,000		1,047,874
8. Capital Outlay:					
a) Library Books (Object 6300)	630A	220,949			220,949
b) Equipment (Object 6400)	640A	8,758	673		9,431
9. Other	650A				
10. Total Expenditures (add lines 5 thru 9)	501A	487,668	1,000,673		1,488,341
11. 06/30/09 Balance (lines 3 + 4 - 10)	905A				4,035,626
Part II. Budget Fiscal Year Data					
12. State Lottery Proceeds (estimated)	869B				2,578,250
Expenditures:					
13. Salaries and Benefits (Objects 1000 - 3000)	100B				
14. Supplies & Materials (Object 4000)					
(a) Software	210B				
(b) Books, Magazines, & Periodicals	220B				
(c) Instructional Supplies & Materials	230B	278,153			278,153
(e) Noninstructional Supplies & Materials	240B				
15. Other Oper. Exp & Services (Object 5000)	400B	28,307		2,270,000	2,298,307
16. Capital Outlay:					
a) Library Books (Object 6300)	630B	232,349			232,349
b) Equipment (Object 6400)	640B	1,874			1,874
17. Other	650B			1,300,000	1,300,000
18. Total Expenditures (add lines 13 thru 17)	501B	540,683		3,570,000	4,110,683
19. 06/30/10 Projected Balance (add lines 11 + 12 - 18)	905B				2,503,193

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Analysis of Interfund Transfers

SUPPLEMENTAL DATA

For Actual Year: 2008-09

Fund #	In/Out	Fund Title	Amount Transferred In	Amount Transferred Out
29	IN	Other Debt Service Fund	532,925	
11	OUT	Unrestricted Subfund		532,925
29	IN	Other Debt Service Fund	190,817	
73	OUT	Student Body Center Fee Trust Fund		190,817
29	IN	Other Debt Service Fund	74,655	
41	OUT	Capital Outlay Projects Fund		74,655
12	IN	Restricted Subfund	69,822	
41	OUT	Capital Outlay Projects Fund		69,822
42	IN	Revenue Bond Construction Fund	1,285	
22	OUT	Revenue Bond Interest and Redemption Fund		1,285
33	IN	Child Development Fund	70,000	
33	OUT	Child Development Fund		70,000
41	IN	Capital Outlay Projects Fund	10,000	
41	OUT	Capital Outlay Projects Fund		10,000
74	IN	Student Financial Aid Trust Fund	1,130,823	
74	OUT	Student Financial Aid Trust Fund		1,130,823
41	IN	Capital Outlay Projects Fund	442,540	
41	OUT	Capital Outlay Projects Fund		442,540
11	IN	Unrestricted Subfund	206,319	
11	OUT	Unrestricted Subfund		206,319
12	IN	Restricted Subfund	862,676	
11	OUT	Unrestricted Subfund		862,676

**CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report**

Analysis of Interfund Transfers

SUPPLEMENTAL DATA

For Actual Year: 2008-09

Fund #	In/Out	Fund Title	Amount Transferred In	Amount Transferred Out
11	IN	Unrestricted Subfund	59,254	
12	OUT	Restricted Subfund		59,254
71	IN	Associated Students Trust Fund	30,000	
11	OUT	Unrestricted Subfund		30,000
71	IN	Associated Students Trust Fund	4,000	
12	OUT	Restricted Subfund		4,000

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

** Summary Page **

Page: 3

SUPPLEMENTAL DATA

Analysis of Interfund Transfers

For Actual Year: 2008-09

Fund #	In/Out	Fund Title	Amount Transferred In	Amount Transferred Out
Summary Totals				
Totals			3,685,116	3,685,116
29		Other Debt Service Fund	798,397	
11		Unrestricted Subfund		1,631,920
73		Student Body Center Fee Trust Fund		190,817
41		Capital Outlay Projects Fund		597,017
12		Restricted Subfund	932,498	
42		Revenue Bond Construction Fund	1,285	
22		Revenue Bond Interest and Redemption Fund		1,285
33		Child Development Fund	70,000	
33		Child Development Fund		70,000
41		Capital Outlay Projects Fund	452,540	
74		Student Financial Aid Trust Fund	1,130,823	
74		Student Financial Aid Trust Fund		1,130,823
11		Unrestricted Subfund	265,573	
12		Restricted Subfund		63,254
71		Associated Students Trust Fund	34,000	

CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report

Governmental Funds Group
 10 General Fund — Combined
 (Total Unrestricted and Restricted)

COMBINED BALANCE SHEET
 For Year Ended June 30, 20xx

Description	State Use Only (EDP)	11	12	10
		General Fund — Unrestricted	General Fund - Restricted	General Fund - COMBINED
ASSETS				
Cash, Investments, and Receivables (CA 9100):				
Cash:				
Awaiting Deposit and in Banks	911	581,722	108,711	690,433
In County Treasury	912	19,750,108	7,765,330	27,515,438
Cash With Fiscal Agents	913			
Revolving Cash Accounts	914	25,025	2,154	27,179
Investments (at cost)	915			
Accounts Receivable	916	7,936,018	2,591,902	10,527,920
Due from Other Funds	917	47,833		47,833
Inventories, Stores, and Prepaid Items	9200	197,147	24,759	221,906
TOTAL ASSETS	909	28,537,853	10,492,856	39,030,709
LIABILITIES				
Current Liabilities and Deferred Revenue (CA 9510):				
Accounts Payable	951	9,237,673	801,646	10,039,319
Due to Other Funds	952	6,141,855	354,958	6,496,813
Temporary Loans	954			
Current Portion of Long-Term Debt	955			
Deferred Revenues	956	1,185,605	3,117	1,188,722
TOTAL LIABILITIES	968	16,565,133	1,159,721	17,724,854
FUND EQUITY				
Restricted Fund Balance	9710			
Reserved Fund Balance	9730	5,000,000	9,333,135	14,333,135
Designated Fund Balance	9750	2,260,589		2,260,589
Uncommitted Fund Balance	9790	4,712,131		4,712,131
TOTAL FUND EQUITY	990	11,972,720	9,333,135	21,305,855
TOTAL LIABILITIES AND FUND EQUITY	991	28,537,853	10,492,856	39,030,709

**CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report**

For Year Ended June 30, 20xx
COMBINED BALANCE SHEET
For Year Ended June 30, 2009

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

DEBT SERVICE FUNDS

Description	State Use Only (EDP)	DEBT SERVICE FUNDS		
		21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
ASSETS				
Cash, Investments, and Receivables (CA 9100):				
Cash:				
Awaiting Deposit and in Banks	911			
In County Treasury	912		4,863,284	
Cash With Fiscal Agent	913			721,993
Investments (at cost)	915			
Accounts Receivable	916		287,171	
Due from Other Funds	917			
TOTAL ASSETS	909		5,150,455	721,993
LIABILITIES				
Current Liabilities and Deferred Revenue (CA 9510):				
Accounts Payable	951			
Due to Other Funds	952			
Temporary Loans	954			
Current Portion of Long-Term Debt	955			
Deferred Revenues	956			
TOTAL LIABILITIES	968			
FUND EQUITY				
Restricted Fund Balance	9710		5,150,455	721,993
Reserved Fund Balance	9730			
Designated Fund Balance	9750			
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY	990		5,150,455	721,993
TOTAL LIABILITIES AND FUND EQUITY	991		5,150,455	721,993

**CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report**

Governmental Funds Group

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

For Year Ended June 30, 20xx
COMBINED BALANCE SHEET
For Year Ended June 30, 2009

SPECIAL REVENUE FUNDS

Description	State Use Only (EDP)	33 Child Development Fund	3 Fund	3 Fund	3 Fund
ASSETS					
Cash, Investments, and Receivables (CA 9100):					
Cash:					
Awaiting Deposit and in Banks	911	1,075			
In County Treasury	912	1,089,555			
Cash With Fiscal Agent	913				
Revolving Cash Accounts	914				
Investments (at cost)	915				
Accounts Receivable	916	118,591			
Due from Other Funds	917	282			
Inventories, Stores, and Prepaid Items	9200				
TOTAL ASSETS	909	1,209,503			
LIABILITIES					
Current Liabilities and Deferred Revenue (CA 9510):					
Accounts Payable	951	66,408			
Due to Other Funds	952	25,464			
Temporary Loans	954				
Current Portion of Long-Term Debt	955				
Deferred Revenues	956				
TOTAL LIABILITIES	968	91,872			
FUND EQUITY					
Restricted Fund Balance	9710	1,117,631			
Reserved Fund Balance	9730				
Designated Fund Balance	9750				
Uncommitted Fund Balance	9790				
TOTAL FUND EQUITY	990	1,117,631			
TOTAL LIABILITIES AND FUND EQUITY	991	1,209,503			

Make additional pages if there are more than four funds.

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Palomar Community College District
060 Code No.

_____ District

_____ Code No.

**CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report**

Governmental Funds Group

- 40 Capital Projects Funds:
 - 41 Capital Outlay Projects Fund
 - 42 Revenue Bond Construction Fund

For Year Ended June 30, 20xx
For Year Ended June 30, 2009

CAPITAL PROJECT FUNDS

Description	State Use Only (EDP)	41	42
		Capital Outlay Projects Fund	Revenue Bond Construction Fund
ASSETS			
Cash, Investments, and Receivables (CA 9100):			
Cash:			
Awaiting Deposit and in Banks	911		
In County Treasury	912	2,851,480	107,215,510
Cash With Fiscal Agent	913	2,292,964	
Revolving Cash Accounts	914		
Investments (at cost)	915		
Accounts Receivable	916	8,372,903	396,004
Due from Other Funds	917	31	
Inventories, Stores, and Prepaid Items	9200		356,320
TOTAL ASSETS	909	13,517,378	107,967,834
LIABILITIES			
Current Liabilities and Deferred Revenue (CA 9510):			
Accounts Payable	951	2,442,847	946,613
Due to Other Funds	952	728	13,730
Temporary Loans	954		
Current Portion of Long-Term Debt	955		
Deferred Revenues	956		
TOTAL LIABILITIES	968	2,443,575	960,343
FUND EQUITY			
Restricted Fund Balance	9710	11,073,803	107,007,491
Reserved Fund Balance	9730		
Designated Fund Balance	9750		
Uncommitted Fund Balance	9790		
TOTAL FUND EQUITY	990	11,073,803	107,007,491
TOTAL LIABILITIES AND FUND EQUITY	991	13,517,378	107,967,834

**CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report**

Proprietary Funds Group
50 Enterprise Funds:
51 Bookstore Fund
52 Cafeteria Fund

53 Farm Operations Fund
59 Other Enterprise Fund

For Year Ended June 30, 20xx
For Year Ended June 30, 2009

Description	State Use Only (EDP)	ENTERPRISE FUNDS			
		51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
ASSETS					
Cash, Investments, and Receivables (CA 9100):					
Cash:					
Awaiting Deposit and in Banks	911				
in County Treasury	912				
Cash With Fiscal Agent	913				
Revolving Cash Accounts	914				
Investments (at cost)	915				
Accounts Receivable	916				
Due from Other Funds	917				
Inventories, Stores, and Prepaid Items	9200				
Fixed Assets (CA 9300)	931				
Less Accumulated Depreciation	932				
TOTAL ASSETS	909				
LIABILITIES					
Current Liabilities and Deferred Revenue (CA 9510):					
Accounts Payable	951				
Due to Other Funds	952				
Temporary Loans	954				
Current Portion of Long-Term Debt	955				
Deferred Revenues	956				
Long-Term Liabilities	9560				
TOTAL LIABILITIES	968				
FUND EQUITY					
Restricted Fund Balance	9710				
Reserved Fund Balance	9730				
Designated Fund Balance	9750				
Uncommitted Fund Balance	9790				
Investment in General Fixed Assets	9800				
TOTAL FUND EQUITY	990				
TOTAL LIABILITIES AND FUND EQUITY	991				

**CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report**

Proprietary Funds Group

- 60 Internal Service Funds:
- 61 Self-Insurance Fund
- 69 Other Internal Service Fund

For Year Ended June 30, 20xx
For Year Ended June 30, 2009

INTERNAL SERVICE FUNDS

Description	State Use Only (EDP)	61	69
		Self-Insurance Fund	Other Internal Service Fund
ASSETS			
Cash, investments, and Receivables (CA 9100):			
Cash:			
Awaiting Deposit and in Banks	911	-----	-----
In County Treasury	912	-----	8,218,726
Cash With Fiscal Agent	913	-----	-----
Investments (at cost)	915	-----	-----
Accounts Receivable	916	-----	30,641
Due from Other Funds	917	-----	6,520,792
Inventories, Stores, and Prepaid Items	9200	-----	-----
Fixed Assets (CA 9300)	931	-----	-----
Less Accumulated Depreciation	932	-----	-----
TOTAL ASSETS	909		14,770,159
LIABILITIES			
Current Liabilities and Deferred Revenue (CA			
Accounts Payable	951	-----	-----
Due to Other Funds	952	-----	-----
Temporary Loans	954	-----	-----
Current Portion of Long-Term Debt	955	-----	-----
Deferred Revenues	956	-----	-----
TOTAL LIABILITIES	968		
FUND EQUITY			
Restricted Fund Balance	9710	-----	14,770,159
Reserved Fund Balance	9730	-----	-----
Designated Fund Balance	9750	-----	-----
Uncommitted Fund Balance	9790	-----	-----
Investment in General Fixed Assets	9800	-----	-----
TOTAL FUND EQUITY	990		14,770,159
TOTAL LIABILITIES AND FUND EQUITY	991		14,770,159

**CALIFORNIA COMMUNITY COLLEGES
Annual Financial and Budget Report**

Fiduciary Funds Group

For Year Ended June 30, 20xx

- 70 Trust Funds
- 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 Funds

COMBINED BALANCE SHEET
For Year Ended June 30, 2009

Description	State Use Only (EDP)	FIDUCIARY FUNDS				
		71 Associated Students Trust Fund	72 Student Rep Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund
ASSETS						
Cash, Investments, and Receivables (CA 9100):						
Cash:						
Awaiting Deposit and in Banks	935	186,599	394	2,192	9,622	6,739
In County Treasury	936		57,238	425,183		1,238,197
Cash With Fiscal Agent	937					
Revolving Cash Accounts	938					
Investments (at cost)	939					1,043
Accounts Receivable	940		9,351	22,663		10,262
Due from Other Funds	941					
Student Loans Receivable	942					
Inventories, Stores, and Prepaid Items	943					
Fixed Assets (CA 9300)	947					
TOTAL ASSETS	949	186,599	66,983	450,038	9,622	1,256,241
LIABILITIES						
Current Liabilities and Deferred Revenue (CA 9510):						
Accounts Payable	961	3,674	1,017			10,960
Due to Other Funds	962		1		79	32,202
Temporary Loans	963					
Current Portion of Long-Term Debt	964					
Deferred Revenues	965					
Long-Term Liabilities	956			62,059		
TOTAL LIABILITIES	969	3,674	1,018	62,059	79	43,162
FUND EQUITY						
Restricted Fund Balance	9710	182,925	65,965	387,979	9,543	1,213,079
Reserved Fund Balance	9730					
Designated Fund Balance	9750					
Uncommitted Fund Balance	9790					
Investments in General Fixed Assets	980					
TOTAL FUND EQUITY	989	182,925	65,965	387,979	9,543	1,213,079
TOTAL LIABILITIES AND FUND EQUITY	992	186,599	66,983	450,038	9,622	1,256,241

If there are more than five funds, make another page.

Palomar Community College District
060 Code No.

_____ District
_____ Code No.

CCFS-311 Appendix Worksheet B

Date: 10/5/09

District: Palomar Community College

CCFS-311

Analysis of Compliance With ECS 84362

Preparer: Phyllis Laderman

	EDP #	STEP #	
1. Total General Fund Expenditures [From Page 1, EDP 501, Fund 10, Col 1.]		1	121,461,808
2. Restricted General Fund Expenditures [From Page 1, EDP 501, Fund 12, Col 1.]		2	22,872,467
3. Unrestricted General Fund [From CCFS 311 Page 1, EDP 501, Fund 11, Col 1.]		3	98,589,341
4. Excluded Activities		4	
AC 6800 Community Services			1,289,874
AC 6900 Ancillary Services	2,897		
AC 7000 Auxiliary Operations	930,615		
AC 7100 Physical Property & Acquisitions	4,397		
Material Fee Expense			
	351,965		
5. Exclude Lottery Funds Expended		5	257,958
6. Exclude AC 64XX Student Transportation ** & Student Health Services above Fees		6	352,214
7. Exclude Rents & Leases; Capital Outlay Except Equipment--Replacement ***		7	541,748
8. Total Exclusions	469	8	2,441,794
9. Current Expense of Education	470, Col 2	9	96,147,547
10. Exclude Non-Instructional Salaries		10	29,797,468
11. Exclude Non-Instructional Benefits		11	10,706,859
12. Exclude Supplies & Operating Expenses***		12	6,941,964
13. Exclude Equipment--Replacement		13	2,716
14. Subtotal nonSCI	475	14	47,449,007
15. Salaries of Classroom Instructors	470, Col 1	15	48,698,540
16. Percentage of CEE [Box 13 / Box 7]	471	16	50.65%
17. 50% of Current Expense of Education	472	17	48,073,774
18. Nonexempted Deficiency from Second Preceding FY	473	18	
19. Amount Required to Be Spent for SCI (EDP 472 + 473)	474	19	

*District match for Restricted and Categorical Programs and Grants is included in CEE.

**Student Transportation & mandated Student Health Services are nonCEE

*** OC 5000 Rents & Leases, and all OC 6000 except Equipment Replacement are nonCEE

Some items may be excludable for more than one reason. Do not duplicate exclusion.