

# **PALOMAR COLLEGE**

## **TENTATIVE BUDGET FY2013-2014**

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## **THE 2013-2014 STATE BUDGET**

On January 10, 2013, Governor Jerry Brown presented his proposed 2013-14 State Budget with the declaration that the state no longer faced a structural shortfall as a result of the passage of Proposition 30. The budget proposes an increase of \$196.7 million in apportionment to community colleges, to be allocated between increasing access and a cost-of-living adjustment.

The budget committees of both the Assembly and Senate are in the process of reviewing the budget in an effort to recommend a final budget to the Governor. It is expected that a final budget will be presented by June 15.

As of this date some of the Budget proposals are highlighted below and are subject to change:

- \$196.7 million – Apportionment Increase
  - To be allocated between increasing access and a cost-of-living adjustment.
- \$179 million – Deferral Buy-Down.
  - The current deferral amount is \$801 million and it would be reduced to \$622 million.
- \$49.5 million – Energy Efficiency Projects
  - To develop and expand clean energy and energy-efficiencies
- \$16.9 million – Online Course
  - Creation of a centralized virtual campus

## **THE 2013-2014 PALOMAR COLLEGE TENTATIVE BUDGET**

The Tentative Budget for Palomar College assumes an increase of class offerings over FY2012-13. Previous reductions to “discretionary” expenditure budgets have been maintained at the FY2012-13 Adopted Budget level. Budgeted savings, as a result of the modified hiring freeze instituted in March 2008, have continued to be included in the FY2013-14 Tentative Budget.

### **Revenue and Beginning Fund Balance Assumptions:**

Apportionment is the revenue received for generating the enrollment of students and is comprised of three primary components: state apportionment, local property taxes, and student enrollment fees. While the amount of each component may change, the total will equal the Base Revenue calculations reported on the apportionment reports. The Chancellor’s Office recalculates the Base Revenue twice during the year and retroactively for each fiscal year. Districts do not know the final revenue for the prior year until the following February. This causes difficulty in planning, in accurately building the budget, and in calculating the ending fund balances and reserves. If the property tax and/or the enrollment fee do not materialize as projected, then a deficit is applied to the apportionment corresponding to the shortfall. A deficit has been applied in three of the last five years and, at this point, there is a projected 1% deficit factor for 2012-13. The revenue apportionment in the Tentative Budget has been projected to increase \$3.2 million with no deficit.

FTES and Apportionment:

The chart below shows the apportionment and FTES for the last few years. As shown the revenue has gone down dramatically since 2008-09. The District's FTES reached its peak at 20,958 during 2009-10. Since then the FTES has gone down steadily and the funded level for 2013-14 will be at 18,883. This represents a decrease of still over 2,075 FTES.

**APPORTIONMENT REVENUE AND FTES**

	<b>COMPUTATIONAL REVENUE</b>	<b>DEFICIT</b>	<b>ACTUAL REVENUE</b>	<b>FUNDED FTES</b>	<b>ACTUAL FTES</b>
2008-09	\$96,678,572	\$1,150,358	\$95,528,214	20,183	20,461
2009-10	\$93,423,344	\$0	\$93,423,344	19,438	20,958
2010-11	\$95,695,172	\$309,250	\$95,385,922	19,797	20,251
2011-12	\$88,886,902	\$1,722,877	\$87,164,025	18,292	19,368
2012-13*	\$89,870,302	\$898,703	\$88,971,599	18,529	18,709
2013-14**	\$93,070,302	\$0	\$93,070,302	18,883	

\*As projected by the Chancellor's Office

\*\*As projected by Governor's proposed budget

Ending Balance

The 2012-13 ending fund balance is currently projected to be \$13,403,037. This reflects a reduction of \$5,081,087 from the beginning balance for the same year. The ending fund balance for 2012-13 becomes the beginning balance for 2013-14.

The Fund 11 Unrestricted Budget includes Designated Projects earmarked by the Board for various programs and projects required for instructional and operational purposes. The Designated Projects budget consists of 2013-14 projected revenue and expenditures, received to date by Fiscal Services, plus the projected beginning fund balance. The remainder of the designated projects will be recorded upon receipt by Fiscal Services during the 2012-13 year-end closing process and will be included in the final 2013-14 Adopted Budget.

**2012-13 Adopted Budget versus 2013-14 Tentative Budget Revenue:**

Following is a comparison of revenue by source in the Unrestricted General Fund, including Designated Project accounts, for the 2012-13 Adopted Budget as compared to the 2013-14 Tentative Budget:

	<b>ADOPTED 2012-13</b>	<b>TENTATIVE 2013-14</b>
Apportionment	\$88,886,902	\$93,070,302
Mandated Claims	512,064	512,064
Apprenticeship Program	645,236	645,236
Part-Time Faculty	421,311	421,311
Non-Resident Tuition	1,475,000	1,765,000
Lottery	2,800,000	2,600,000
Interest	100,000	100,000
Contract Services (Follett)	525,000	525,000
Non-Lottery Designated	1,059,333	976,354
Miscellaneous	249,919	384,234
<b>Unrestricted General Fund Revenue</b>	<b>\$96,674,765</b>	<b>\$100,999,501</b>

Expenditure (Unrestricted and Designated) Assumptions:

In accordance with the RAM, budget development for 2013-14 continues to be tied to the Master and Strategic Planning process. The Baseline Budget incorporates the following:

Non-Discretionary Budget:

- Institutional costs were identified and budgeted, primarily consisting of utility costs, debt service, maintenance agreements, insurance, audit and bank costs, credit card fees and inter/intrafund transfers.
- Salary, statutory and fringe benefits for all currently employed faculty and staff, including step increases, were calculated and budgeted. Stipends and negotiated items were also included.
- Set-aside of \$200,000 to support the goals and objectives of the master plans and 3 year strategic plan.
- 5% Governing Board required reserve.

Discretionary Budget:

- Expenses were built from the scheduled class offerings to achieve the total FTES as projected.
- Discretionary expenses have been maintained at FY12-13 Adopted Budget level.
- Apprenticeship Program expenses were built based on State funding projections.

Additionally, the Tentative Budget has been developed based upon employee negotiations and salary agreements. Included in the salary expenditure budgets are the step and column advances on all salary schedules for 2013-14. As in recent years, an estimated salary savings has been reflected in the annual budget as a result of vacant salaried positions being budgeted for one full-year though not all are filled on the first day of the fiscal year. As previously mentioned, the district is continuing to operate under a modified hiring freeze, which has resulted in many vacancies. A projected salary and benefits savings of \$7.9 million as a result of anticipated vacancies due to the continuation of the modified hiring freeze have been reflected in the Academic and Non-Academic salary and benefit budget projections.

Benefits include expenses for pensions, social security taxes, workers' compensation, and unemployment insurance, as well as for health and welfare benefits. Premiums for health and welfare plans are somewhat complicated because health-plan policies and premiums run from calendar year to calendar year. A 10% increase has been included in the above referenced Benefits for the JPA Health plan and for the Kaiser Health plan, 10% for Dental and no increase for Vision in the Tentative Budget.

After all of the above had been entered into the PeopleSoft data base, Fiscal Services ran the budget reports and began an extensive review process, which will continue until the 2013-14 Final Budget is adopted.

Included in this budget is an allocation to the Retiree Medical Fund which is consistent with the amount recommended by the Actuary.

**2012-13 Adopted Budget versus 2013-14 Tentative Budget Expenditures:**

Following is a comparison of expenditures by category in the Unrestricted General Fund, including Designated Accounts, for the 2012-13 Adopted Budget as compared to projected for the 2013-14 Tentative Budget:

	<b>Adopted 2012-13</b>	<b>Tentative 2013-14</b>
1000 Academic Salaries	\$43,356,590	\$44,405,885
2000 Classified Salaries	22,390,429	22,596,585
3000 Benefits	24,368,423	25,069,791
4000 Supplies & Materials	608,943	609,084
5000 Other Operating Expenses	7,324,497	7,358,369
6000 Capital Outlay	292,568	281,600
Non-Lottery Designated	1,706,793	818,710
7000 Other Outgoing	4,062,783	5,786,916
<b>Total Expenditures</b>	<b>\$104,111,026</b>	<b>\$106,926,940</b>

The Tentative Budget that is presented to the Governing Board provides a balanced budget as required by law by using the projected beginning fund balance to provide a spending plan until the 2013-14 Final Budget is adopted by the Governing Board in the fall 2013.

The ‘Other Outgoing’ expenditures included in 2013-14 consist of the following:

- \$860,254 for Categorical assistance
- \$674,030 for Police Department
- \$498,350 for debt payment for Escondido Center
- \$138,734 for Wellness Center
- \$30,000 for the Associated Student Government
- \$3,600 for Work Study benefits
- \$28,000 for Instructional co-curricular activities
- \$200,000 transfers to Reserve for District-wide priorities and operational uncertainties
- \$1,648,948 to Fund 69 per recommendation of actuary
- \$550,000 Reserve for TLC
- \$1,155,000 Reserve for COLA

The projected “Reserves” for 2013-14 consists of the following:

- \$5,221,761 towards the 5% District Required Reserve
- \$1,283,627 to Designated projects entered into the system as of the Tentative Budget
- \$970,210 other reserves

## **FUNDS AT PALOMAR COLLEGE**

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

### **The General Fund (10)**

The General Fund is maintained to account for those transactions that in general cover the full scope of operations of the District—instruction, administration, and student services maintenance and operations, etc. (Note: Fund 10 = Fund 11 Unrestricted + Fund 11 Designated + Fund 12)

The Palomar College General Fund is divided into three sub funds: unrestricted, designated and restricted.

- Unrestricted is used to account for resources available for the general purposes of the District’s operation and support of its educational program. (Fund 11 )
- Designated is used to account for unrestricted monies for specific operation purposes, such as field trips, planetarium, etc. (Fund 11)
- Restricted is used to account for resources available for the operation and support of the educational programs that are specifically restricted by laws, regulations, donors or other outside agencies as to their expenditure. (Fund 12)

**The Prop M Bond Interest and Redemption Fund (22)**

The Prop M Bond Interest and Redemption Fund is the fund used to account for the accumulation of resources from property tax and the payment of Prop M General Obligation Bond principal and interest.

**The Debt Service Fund (29)**

The Debt Service Fund is the fund used to account for the accumulation of resources for and the payment of general long-term debt principal and interest.

**The Child Development Fund (33)**

The Child Development Fund is the fund designated to account for all revenues for, or from the operation of, childcare and development services, including student fees for child development services. Costs incurred in the operation and maintenance of the childcare and development services are paid from this fund.

**Capital Outlay Projects Fund (41)**

The Capital Outlay Projects Fund is used to account for the accumulation of monies for the acquisition or construction of capital outlay items, including scheduled maintenance projects. General-purpose monies of the District are used to support capital outlay projects inter-fund transfer from the General Fund into the Capital Outlay Projects Fund.

**The Prop M Bond Construction Fund (42)**

The Prop M Bond Construction Fund is used to account for the monies received from issuance of the Prop M bonds and the construction projects for which that money is used.

**Energy Conservation Projects Fund (43)**

The Energy Conservation Projects Fund is involved in a number of major energy saving projects with the goal of reducing energy costs while maintaining and improving the comfort of occupied spaces.

**Post Retirement Benefits Fund (69)**

This fund was established during the 1997-98 fiscal year to receive the amounts set aside for medical and dental insurance paid for employees of the District who have retired or will retire and covered under provisions of the benefits plan.

**Associated Students Trust Fund (71)**

The District, for organized student body associations, designates the Associated Students Fund to account for monies held in trust. This fund also accounts for monies of student clubs formed through the District.

**Student Representation Fee Trust Fund (72)**

Education Code Section 76060.5 provides for a student representation fee of one dollar per semester if approved by two-thirds of the students voting in the election. In the fall of 1990, Palomar College established this fee. Monies collected are to be expended to provide for the support of governmental affairs representatives who may be stating their positions and viewpoints before city, county and district governments and before offices and agencies of the state government.

**Student Center Fee Fund (73)**

This fund is to account for monies collected for the addition to the Student Center facility. The funds are used for the debt service of lease revenue bonds issued to finance the addition.

**Student Financial Aid Trust Fund (74)**

The Student Financial Aid Trust Fund is the fund designated to account for the deposit and the direct payments of government-funded student financial aid, including grant and loans or other monies intended for similar purposes and the required district-matching share of payments to students.

**Scholarship and Loan Trust Fund (75)**

The Scholarship and Loan Trust Fund is the fund designated to account for such gifts, donations, bequests and devises (subject to donor restrictions) which are to be used for scholarships or for grants in aid and loans to students. This fund is used to account for the expendable trusts, where both principal and interest may be expended or disbursed. During fiscal year 1997-98, the majority of these scholarship accounts were transferred to the Palomar Community College Foundation.



	A	B	C	D	E	F	G	H	I	L	M	N	O	P
1	<b>Palomar Community College District</b>													
2	General Fund 10 Combined (Unrestricted and Restricted)													
3	6/11/2013			<b>Projected</b>		<b>As of 6/11/13</b>		<b>Projected</b>		<b>As of 6/11/13</b>		<b>As of 6/11/13</b>		<b>As of 6/11/13</b>
4				<b>2012-2013</b>		<b>2012-2013</b>		<b>2012-2013</b>		<b>2013-2014</b>		<b>2013-2014</b>		<b>2013-2014</b>
5				<b>Fund 11 Unrestricted</b>		<b>Fund 12 Restricted</b>		<b>Total Fund 10 (11 &amp; 12)</b>		<b>Fund 11 Unrestricted</b>		<b>Fund 12 Restricted</b>		<b>Total Fund 10 (11 &amp; 12)</b>
6	<b>Account</b>	<b>Description</b>		<b>Actuals</b>		<b>Actuals</b>		<b>Actuals</b>		<b>Budget</b>		<b>Budget</b>		<b>Budget</b>
7	<b>Beginning Fund Balance</b>			<b>18,484,124</b>		<b>4,648,364</b>		<b>23,132,488</b>		<b>13,403,037</b>		<b>2,233,534</b>		<b>15,636,571</b>
8														
9	<b>REVENUE</b>													
10	<b>810000</b>	<b>Federal Revenues</b>		-		8,418,280		8,418,280		-		5,900,542		5,900,542
11	<b>860000</b>	<b>State Revenues</b>		35,952,635		7,221,008		43,173,643		36,151,674		5,452,634		41,604,308
12	<b>880000</b>	<b>Local Revenues</b>		60,679,304		3,740,583		64,419,887		64,619,827		2,983,320		67,603,147
13	<b>890000</b>	<b>Other Sources</b>		228,000		5,000		233,000		228,000		1,676,618		1,904,618
14														
15	<b>Revenue Grand Total</b>			<b>96,859,939</b>		<b>19,384,871</b>		<b>116,244,810</b>		<b>100,999,501</b>		<b>16,013,114</b>		<b>117,012,615</b>
16														
17	<b>EXPENSE</b>													
18	<b>100000</b>	<b>Academic Salaries</b>		42,238,929		1,862,311		44,101,240		44,405,885		1,214,910		45,620,795
19	<b>200000</b>	<b>Non Acad Salaries</b>		22,486,781		8,870,023		31,356,804		22,844,049		7,498,408		30,342,457
20	<b>300000</b>	<b>Employee Benefits</b>		24,014,343		4,071,897		28,086,240		25,182,598		3,909,585		29,092,183
21	<b>400000</b>	<b>Supplies &amp; Materials</b>		988,012		1,461,727		2,449,739		856,708		645,100		1,501,808
22	<b>500000</b>	<b>Other Oper Exp</b>		7,549,462		3,795,003		11,344,465		7,503,972		966,612		8,470,584
23	<b>600000</b>	<b>Capital Outlay</b>		428,858		1,287,752		1,716,610		346,812		301,255		648,067
24	<b>700000</b>	<b>Other Outgoing</b>		4,234,641		450,988		4,685,629		5,786,916		293,251		6,080,167
25	<b>Expense Grand Total</b>			<b>101,941,026</b>		<b>21,799,701</b>		<b>123,740,727</b>		<b>106,926,940</b>		<b>14,829,121</b>		<b>121,756,061</b>
26														
27	<b>Net Change to Fund Balance (Revenue less Expense)</b>			<b>(5,081,087)</b>		<b>(2,414,830)</b>		<b>(7,495,917)</b>		<b>(5,927,439)</b>		<b>1,183,993</b>		<b>(4,743,446)</b>
28														
29	<b>Ending Fund Balance</b>			<b>13,403,037</b>		<b>2,233,534</b>		<b>15,636,571</b>		<b>7,475,598</b>		<b>3,417,527</b>		<b>10,893,125</b>
30														
31	<b>Components of Ending Fund Balance</b>													
32	5% General Fund Reserve			4,930,046		-		4,930,046		5,221,761		-		5,221,761
33	Designated/Restricted Accounts			1,125,983		2,233,534		3,359,517		1,283,627		3,417,527		4,701,154
34	Other Reserves			7,347,008		-		7,347,008		970,210		-		970,210
35	<b>Ending Fund Balance</b>			<b>13,403,037</b>		<b>2,233,534</b>		<b>15,636,571</b>		<b>7,475,598</b>		<b>3,417,527</b>		<b>10,893,125</b>







































<b>Palomar College</b>				
BUDGET REPORT				
Comparing Fiscal Years				
2013 and 2014				
<b>FUND 11</b>				
<b>DESIGNATED</b>				
				Run May 29, 2013
		FY 2012-2013	FY 2012-2013	FY 2013-2014
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
	<b>11's Instr Salaries - Contract</b>	-	-	-
	<b>12's Non-Instr Salaries - Contract</b>	-	-	-
130010	INSTR SALARIES - OTHER	18,568.00	-	-
133100	INSTRUCTIONL ACADEMIC,HRLY	-	5,022.83	-
135100	OVERLOAD,ACA INSTR, HOURLY	-	4,045.20	-
135700	OVERLOAD,SUMMER ACA HRLY	-	7,197.16	-
	<b>13's Instr Salaries - Other</b>	<b>18,568.00</b>	<b>16,265.19</b>	-
140010	NON-INSTR SALARIES - OTHER	130,720.31	-	-
143100	LIBRARIANS, HOURLY	-	9,690.83	-
144100	NON-INSTRUCT ACADEMIC,HRLY	-	46,871.49	-
148000	NONINSTR ACA HOURLY, OTHER	-	5,178.21	-
	<b>14's Non-Instr Salaries - Other</b>	<b>130,720.31</b>	<b>61,740.53</b>	-
	<b>Academic Salaries Subtotal</b>	<b>149,288.31</b>	<b>78,005.72</b>	-
212200	CLASSIFIED REGULAR SALARY	-	146,661.80	-
212210	CLASSIFIED REGULAR SALARY	182,339.00	-	187,714.00
	<b>21's Non-Instr Salaries - Reg</b>	<b>182,339.00</b>	<b>146,661.80</b>	<b>187,714.00</b>
	<b>22's Instr Aides - Reg</b>	-	-	-
230010	NON ACADEMIC SALARIES - OTHER	207,320.00	-	59,750.00
231100	HOURLY CLASSIFIED, TEMP	-	55,859.32	-
231300	HOURLY TUTORS	-	13,547.38	-
231500	HRLY HEALTH PROFESSIONAL	-	26,671.88	-
232100	OVERTIME CLASSIFID SALARIED	-	7,216.99	-
232200	OVERTIME SUPERVISR SALRIED	-	1,071.05	-
234100	SERVICE PROVIDER CLASSIFIED	-	8,152.67	-
235100	STUDENT EMPLOYEE	-	16,017.50	-
	<b>23's Non-Academic Salaries - Other</b>	<b>207,320.00</b>	<b>128,536.79</b>	<b>59,750.00</b>
240010	INSTR AIDES - OTHER	23,220.00	-	-
241100	HRLY INSTR AIDE,DIRECT INSTR	-	15,272.76	-
	<b>24's Instr Aides - Other</b>	<b>23,220.00</b>	<b>15,272.76</b>	-
	<b>Non Acad Salaries Subtotal</b>	<b>412,879.00</b>	<b>290,471.35</b>	<b>247,464.00</b>
310010	STRS	10,606.72	-	-
311101	STRS ACADEMIC INSTRUCTORS	-	1,341.87	-
311301	STRS OTHERACA NONINSTRUCT	-	3,573.40	-
	<b>31's STRS</b>	<b>10,606.72</b>	<b>4,915.27</b>	-
320010	PERS	21,447.00	-	22,579.00
322102	PERS CLASSIFIED	-	16,951.57	-
322302	PERS INSTR AIDE DIRECT INSTR	-	32.73	-
	<b>32's PERS</b>	<b>21,447.00</b>	<b>16,984.30</b>	<b>22,579.00</b>
330010	FICA & MEDICARE (OASDI)	21,087.34	-	15,232.00
331301	FICA OTHERACA NONINSTRUCT	-	136.92	-
332102	FICA CLASSIFIED	-	9,685.57	-
332202	FICA NON-INSTR ADMIN/SUPR	-	65.69	-
332302	FICA INSTR AIDE DIRECT INSTR	-	668.05	-
335101	MEDCA ACADEM INSTRUCTORS	-	217.55	-
335301	MEDCA OTH ACA NONINSTRUCT	-	829.41	-
336102	MEDCA CLASSIFIED	-	3,740.52	-
336202	MEDCA NON-INSTR ADMIN/SUP	-	15.36	-
336302	MEDCA INST AIDE DIRECT INSTR	-	221.46	-
	<b>33's FICA &amp; Medicare (OASDI)</b>	<b>21,087.34</b>	<b>15,580.53</b>	<b>15,232.00</b>
340110	MEDIC ACA	213.00	-	-
340125	MEDIC NON-ACADEMIC ADJUNCT	-	212.10	-
340210	MEDIC CLS	45,258.00	-	42,391.00
340252	MEDIC CLASSIFIED	-	35,128.97	-
341210	DENT CLS	5,324.00	-	5,324.00
341252	DENT CLASSIFIED	-	2,995.31	-

<b>Palomar College</b>				
BUDGET REPORT				
Comparing Fiscal Years				
2013 and 2014				
<b>FUND 11</b>				
<b>DESIGNATED</b>				
				Run May 29, 2013
		FY 2012-2013	FY 2012-2013	FY 2013-2014
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
342210	VISION CLS	1,012.00	-	965.00
342252	VISION CLASSIFIED	-	757.12	-
343210	LIFE CLS	344.00	-	345.00
343252	LIFE CLASSIFIED	-	267.10	-
344210	LTD CLS	603.00	-	614.00
344252	LTD CLASSIFIED	-	341.90	-
345210	LTC CLS	159.00	-	160.00
345252	LTC CLASSIFIED	-	124.03	-
348020	FUTURE RETIREE HEALTH CLS	-	12,827.69	-
348210	FUTURE RETIREE HEALTH CLS	18,947.00	-	18,947.00
	<b>34's Health &amp; Welfare</b>	<b>71,860.00</b>	<b>52,654.22</b>	<b>68,746.00</b>
350010	STATE UNEMP INSURANCE	7,280.75	-	516.00
351101	UNEMP ACADEMIC INSTRUCTOR	-	200.06	-
351301	UNEMP OTH ACA NONINSTRUCT	-	715.05	-
352102	UNEMPLOYMENT CLASSIFIED	-	3,173.05	-
352202	UNEMP NON-INSTR ADMN/SUP	-	13.03	-
352302	UNEMP INSTR AIDE DIRECT INST	-	187.85	-
	<b>35's State Unempl Insurance</b>	<b>7,280.75</b>	<b>4,289.04</b>	<b>516.00</b>
360010	WORKER'S COMP	9,273.88	-	4,240.00
361101	WC ACADEMIC INSTRUCTORS	-	259.91	-
361301	WC OTHER ACA NON INSTRUCT	-	929.39	-
362102	WC CLASSIFIED	-	4,124.73	-
362202	WC NON-INSTR ADMIN/SUPERV	-	17.12	-
362302	WC INSTR AIDE DIRECT INSTR	-	244.08	-
363102	WC STUDENT	-	255.96	-
	<b>36's Workers' Comp</b>	<b>9,273.88</b>	<b>5,831.19</b>	<b>4,240.00</b>
370010	APPLE	5,616.00	-	1,494.00
372102	APPLE CLASSIFIED	-	2,543.66	-
372302	APPLE INST AIDE DIRECT INSTR	-	112.45	-
	<b>37's APPLE</b>	<b>5,616.00</b>	<b>2,656.11</b>	<b>1,494.00</b>
	<b>39's Other Benefits</b>	-	-	-
	<b>Employee Benefits Subtotal</b>	<b>147,171.69</b>	<b>102,910.66</b>	<b>112,807.00</b>
400010	SUPPLIES & MATERIALS	559,255.00	-	247,624.00
411000	SOFTWARE LESS THAN \$5,000	-	983.06	-
421000	BOOKS,MAGAZINES,PERIODCLS	-	1,799.60	-
422000	SUBSCRIPTIONS, PERIODICALS	-	290.95	-
423000	BOOKSTORE TEXTBOOKS	-	990.37	-
431000	SUPPLIES&MATERIAL,INSTRUCT	-	210,984.42	-
441000	SUPPLIES&MATERIAL,NONINSTR	-	117,116.17	-
	<b>Supplies &amp; Materials Subtotal</b>	<b>559,255.00</b>	<b>332,164.57</b>	<b>247,624.00</b>
500010	OTHER OPER EXP	5,523,728.00	-	5,305,603.00
515100	INTERNET ACCESS	-	1,305.00	-
515300	SOFTWARE LICENSING FEES	-	8,557.48	-
525100	MEMBERSHIP, DISTRICT	-	2,234.00	-
525200	MEMBERSHIP, EMPLOYEE	-	1,130.00	-
535500	STUDENT ACCIDENT&HOSPITAL	-	647.00	-
545100	ADVERTISEMENTS REQ BY LAW	-	249.28	-
551100	ATHLETIC OFFICIALS FEES	-	20,063.00	-
551200	CLASSROOM SPEAKERS	-	505.95	-
551300	INDEPENDENT CONTRACTOR	-	23,350.50	-
551900	OTH PERSONAL&CONSULT SVC	-	64,407.06	-
555100	POSTAGE	-	198,807.26	-
560900	DISTRICT VEHICLE USE	-	3,660.80	-
561000	RENT & LEASE, EQUIPMENT	-	19,304.62	-
562000	RENTS & LEASES, LAND/BLDGS	-	200.00	-

<b>Palomar College</b>				
BUDGET REPORT				
Comparing Fiscal Years				
2013 and 2014				
<b>FUND 11</b>				
<b>DESIGNATED</b>				
				Run May 29, 2013
		FY 2012-2013	FY 2012-2013	FY 2013-2014
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
563000	RENTAL OF TRANSPORTATION	-	87.51	-
565100	MAINTENANCE AGREEMT,EQUIP	-	72,152.49	-
565200	MAINTENCE AGREE,SOFTWARE	-	11,692.76	-
565300	REPAIRS&MAINT NONINST EQUIP	-	15,413.15	-
565400	REPAIRS&MAINT INSTR EQUIPMT	-	12,917.32	-
565500	REPAIRS&MAINTENANCE BLDGS	-	40,076.89	-
565550	MAINTENANCE, GROUNDS	-	50.68	-
575120	TRAVEL, ACADEMIC EMPLOYEE	-	8,326.60	-
575200	TRAVEL, CLASSIFIED ADMINISTR	-	101.97	-
575210	TRAVEL, CLASSIFIED EMPLOYEE	-	1,637.82	-
575300	TRAVEL, STUDENT	-	8,523.78	-
575310	TRAVEL WITH STUDENT	-	14,855.51	-
575500	ATHLETIC ENTRY FEES	-	1,330.00	-
575700	STAFF DEVLOPMNT AT PALOMR	-	(1,525.48)	-
575800	FOOD FOR MEETINGS	-	22,235.86	-
580150	FUEL, GAS	-	9,135.27	-
580300	LAUNDRY/DRY CLEANING	-	3,335.15	-
580500	TELEPHONE CONNECTIONS	-	300.00	-
585150	ADVERTISE NOT REQ BY LAW	-	750.00	-
585260	BANK CREDIT CARD EXPENSE	-	2,192.82	-
585450	FILM PROCESSING	-	360.12	-
585500	FINGERPRINTING	-	352.00	-
585700	PAYMENT IN LIEU OF TRANSPRT	-	164.00	-
585750	PRINTING	-	60,529.91	-
585850	PUBLISHING EXPENSE	-	12,124.00	-
585900	ROYALTY EXPENSE	-	6,192.35	-
585910	LICENSING FEE	-	9,009.00	-
590010	ABATEMENT BUDGET POOL	(587,000.00)	-	(560,000.00)
590100	FACILITIES SERVICES ABATEMENT	-	(44,330.54)	-
590600	BUSINESS SUPPORT SVCS ABATEMT	-	(446,169.25)	-
	<b>Other Oper Exp Subtotal</b>	<b>4,936,728.00</b>	<b>166,243.64</b>	<b>4,745,603.00</b>
600010	CAPITAL OUTLAY	288,779.00	-	65,212.00
623000	BUILDING CONSTRUCTION	-	4,765.68	-
631000	LIBRARY BOOKS	-	310.33	-
644100	EQUIP INSTR ADDTL \$500 - \$4999	-	44,064.74	-
644300	EQUIPMENT INSTRUCTIONL >\$4,999	-	75,906.59	-
644400	EQUIP NONINS ADDL \$500 - \$4999	-	7,264.42	-
644500	EQUIP NONINS REPL \$500 - \$4999	-	2,738.88	-
644800	EQUIP TECHNOLOGY NONINS >4,999	-	8,403.42	-
	<b>Capital Outlay Subtotal</b>	<b>288,779.00</b>	<b>143,454.06</b>	<b>65,212.00</b>
721000	INTRAFUND TRANS OUT WITHIN	-	191,408.00	-
721010	INTRAFUND TRANS OUT WITHIN	283,902.00	-	-
752010	STUDENT SCHOLARSHIPS	4,500.00	-	-
762000	STUDT BOOK&SUPLY PAYMENTS	-	546.58	-
762010	STUDT BOOK&SUPLY PAYMENTS	547.00	-	-
799010	CONTINGENCY HOLDING ACCOUNT	3,762,415.00	-	1,283,627.00
	<b>Other Outgoing Subtotal</b>	<b>4,051,364.00</b>	<b>191,954.58</b>	<b>1,283,627.00</b>
	<b>Expense Grand Total</b>	<b>10,545,465.00</b>	<b>1,305,204.58</b>	<b>6,702,337.00</b>
868100	STATE LOTTERY PROCEEDS	2,800,000.00	1,248,171.30	2,600,000.00
868150	STATE LOTTRY PROCEEDS PRIOR YR	-	(428,333.28)	-
869999	BEGINNING BALANCE, STATE	4,550,754.00	-	2,000,000.00
	<b>86's State Revenues Subtotal</b>	<b>7,350,754.00</b>	<b>819,838.02</b>	<b>4,600,000.00</b>

<b>Palomar College</b>				
<b>BUDGET REPORT</b>				
Comparing Fiscal Years				
2013 and 2014				
<b>FUND 11</b>				
<b>DESIGNATED</b>				
				Run May 29, 2013
		<b>FY 2012-2013</b>	<b>FY 2012-2013</b>	<b>FY 2013-2014</b>
		<b>Budget</b>	<b>Expended/Received</b>	<b>Budget</b>
<b>Account</b>	<b>Description</b>		<b>Year to Date</b>	
884120	CATALOG SALES	70.00	-	-
884150	HLTH SVCS SALE TO EMPLOYEE	4,000.00	3,227.00	3,061.00
884180	LIBRARY COPIER SALES	22,385.00	24,374.50	20,000.00
884210	PLANETARIUM SALES	34,744.00	56,162.00	38,000.00
884215	BUSINESS SERVICES CHARGES	26,500.00	31,921.99	30,093.00
884230	PRINTING CHARGES	18,436.00	10,168.66	15,200.00
884260	RECYCLING COMMISSION	6,721.00	5,618.21	5,000.00
884290	TICKET/GATE/PROGRAM SALES	21,520.00	21,520.09	17,000.00
884300	VENDING COMMISSIONS	25,500.00	13,833.21	-
884350	MISC SALES AND COMMISSION	82,220.00	73,647.36	55,222.00
885300	FACILITIES RENTAL AND LEASE	20,000.00	25,828.42	-
887500	FIELD TRP;USEOF NONDIST FAC	12,963.00	11,469.00	-
887620	HLTH SERVICE PHYSICAL EXAM	28,094.00	20,453.00	20,295.00
887700	INSTR MAT FEES;SALE MATERL	185,193.00	189,179.81	151,193.00
887800	STUDNT INSURANCE PAYMNTS	4,000.00	647.00	2,000.00
887910	TRANSCRIPT INCOME	152,382.00	150,130.75	156,474.00
888900	OTH STUDENT FEES&CHARGES	200.00	1,475.00	-
888920	COURSE TESTING FEE	4,430.00	4,985.00	4,440.00
889600	LIBRARY FINES	1,500.00	1,488.50	1,000.00
889650	PARKING FINES	232,268.00	185,305.55	209,376.00
889900	OTHER LOCAL REVENUES	26,241.00	16,401.57	20,000.00
889999	BEGINNING BALANCE, LOCAL	1,773,442.00	-	1,125,983.00
	<b>88's Local Revenues Subtotal</b>	<b>2,682,809.00</b>	<b>847,836.62</b>	<b>1,874,337.00</b>
898200	INTRAFUND TRANSFR IN,WITHIN	511,902.00	419,408.00	228,000.00
	<b>89's Other Sources Subtotal</b>	<b>511,902.00</b>	<b>419,408.00</b>	<b>228,000.00</b>
	<b>Revenue Grand Total</b>	<b>10,545,465.00</b>	<b>2,087,082.64</b>	<b>6,702,337.00</b>

































		<b>Palomar College</b>		
		BUDGET REPORT		
		Comparing Fiscal Years		
		2013 and 2014		
		<b>FUND 22</b>		
		<b>PROP M BOND</b>		
		<b>DEBT SERVICE - SERIES A</b>		
		Run May 29, 2013		
		FY 2012-2013	FY 2012-2013	FY 2013-2014
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
712010	DEBT REDEMPTION PRINCIPAL	2,745,000.00	-	3,060,000.00
713000	DEBT INTEREST/SERVICE CHGS	-	3,464,787.50	-
713010	DEBT INTEREST, SERVICE CHGS	6,929,575.00	-	6,806,050.00
799010	CONTINGENCY HOLDING ACCOUNT	4,560,601.00	-	5,053,950.00
	<b>Other Outgoing Subtotal</b>	<b>14,235,176.00</b>	<b>3,464,787.50</b>	<b>14,920,000.00</b>
<b>Expense Grand Total</b>		<b>14,235,176.00</b>	<b>3,464,787.50</b>	<b>14,920,000.00</b>
881400	VOTED INDEBT SECURED ROLL	9,384,575.00	9,655,723.43	9,000,000.00
881500	VOTED INDEBT UNSECURDROLL	250,000.00	251,342.73	500,000.00
886200	INTEREST COUNTY TREASURY	40,000.00	15,705.94	20,000.00
889999	BEGINNING BALANCE, LOCAL	4,560,601.00	-	5,400,000.00
	<b>88's Local Revenues Subtotal</b>	<b>14,235,176.00</b>	<b>9,922,772.10</b>	<b>14,920,000.00</b>
<b>Revenue Grand Total</b>		<b>14,235,176.00</b>	<b>9,922,772.10</b>	<b>14,920,000.00</b>

<b>Palomar College</b>				
<b>BUDGET REPORT</b>				
Comparing Fiscal Years				
		2013 and 2014		
		<b>FUND 23</b>		
<b>PROP M BOND</b>				Run May 29, 2013
<b>DEBT SERVICE - SERIES B</b>				
		FY 2012-2013	FY 2012-2013	FY 2013-2014
		Budget	Expended/Received	Budget
		Year to Date		
<b>Account</b>	<b>Description</b>			
713000	DEBT INTEREST/SERVICE CHGS	-	3,904,543.50	-
713010	DEBT INTEREST, SERVICE CHGS	3,904,544.00	-	3,904,544.00
799010	CONTINGENCY HOLDING ACCOUNT	3,362,306.00	-	4,505,456.00
	<b>Other Outgoing Subtotal</b>	<b>7,266,850.00</b>	<b>3,904,543.50</b>	<b>8,410,000.00</b>
	<b>Expense Grand Total</b>	<b>7,266,850.00</b>	<b>3,904,543.50</b>	<b>8,410,000.00</b>
881400	VOTED INDEBT SECURED ROLL	3,689,544.00	3,875,913.75	4,200,000.00
881500	VOTED INDEBT UNSECURDROLL	200,000.00	111,383.69	200,000.00
886200	INTEREST COUNTY TREASURY	15,000.00	6,865.20	10,000.00
889999	BEGINNING BALANCE, LOCAL	3,362,306.00	-	4,000,000.00
	<b>88's Local Revenues Subtotal</b>	<b>7,266,850.00</b>	<b>3,994,162.64</b>	<b>8,410,000.00</b>
	<b>Revenue Grand Total</b>	<b>7,266,850.00</b>	<b>3,994,162.64</b>	<b>8,410,000.00</b>

<b>Palomar College</b>				
<b>BUDGET REPORT</b>				
Comparing Fiscal Years				
		2013 and 2014		
		<b>FUND 29</b>		
<b>DEBT SERVICE</b>				Run May 29, 2013
		<b>FY 2012-2013</b>	<b>FY 2012-2013</b>	<b>FY 2013-2014</b>
		<b>Budget</b>	<b>Expended/Received</b>	<b>Budget</b>
			<b>Year to Date</b>	
<b>Account</b>	<b>Description</b>			
712000	DEBT REDEMPTION PRINCIPAL	-	475,000.00	-
712010	DEBT REDEMPTION PRINCIPAL	475,000.00	-	490,000.00
713000	DEBT INTEREST/SERVICE CHGS	-	212,701.85	-
713010	DEBT INTEREST, SERVICE CHGS	225,790.00	-	210,155.00
	<b>Other Outgoing Subtotal</b>	<b>700,790.00</b>	<b>687,701.85</b>	<b>700,155.00</b>
<b>Expense Grand Total</b>		<b>700,790.00</b>	<b>687,701.85</b>	<b>700,155.00</b>
898100	INTERFUND TRANSER IN,BETWN	700,790.00	687,701.85	700,155.00
	<b>89's Other Sources Subtotal</b>	<b>700,790.00</b>	<b>687,701.85</b>	<b>700,155.00</b>
<b>Revenue Grand Total</b>		<b>700,790.00</b>	<b>687,701.85</b>	<b>700,155.00</b>

<b>Palomar College</b>				
<b>BUDGET REPORT</b>				
Comparing Fiscal Years				
		2013 and 2014		
		<b>FUND 33</b>		
<b>CHILD DEVELOPMENT</b>				Run May 29, 2013
		FY 2012-2013	FY 2012-2013	FY 2013-2014
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
111000	INSTRUCTIONAL SAL, CONTRACT	-	376,313.47	-
111010	INSTRUCTIONAL SALARY, CONTRACT	448,216.00	-	450,996.00
	<b>11's Instr Salaries - Contract</b>	<b>448,216.00</b>	<b>376,313.47</b>	<b>450,996.00</b>
	<b>12's Non-Instr Salaries - Contract</b>	-	-	-
130010	INSTR SALARIES - OTHER	228,505.00	-	205,000.00
131100	ASSIGN TIME HRLY REPLACEMT	-	5,348.76	-
139000	INSTRUCTIONAL SALARY,OTHER	-	188,024.46	-
	<b>13's Instr Salaries - Other</b>	<b>228,505.00</b>	<b>193,373.22</b>	<b>205,000.00</b>
	<b>14's Non-Instr Salaries - Other</b>	-	-	-
	<b>Academic Salaries Subtotal</b>	<b>676,721.00</b>	<b>569,686.69</b>	<b>655,996.00</b>
212200	CLASSIFIED REGULAR SALARY	-	41,162.00	-
212210	CLASSIFIED REGULAR SALARY	47,666.00	-	49,806.00
	<b>21's Non-Instr Salaries - Reg</b>	<b>47,666.00</b>	<b>41,162.00</b>	<b>49,806.00</b>
	<b>22's Instr Aides - Reg</b>	-	-	-
230010	NON ACADEMIC SALARIES - OTHER	34,000.00	-	20,000.00
235100	STUDENT EMPLOYEE	-	12,425.03	-
	<b>23's Non-Academic Salaries - Other</b>	<b>34,000.00</b>	<b>12,425.03</b>	<b>20,000.00</b>
240010	INSTR AIDES - OTHER	83,476.00	-	90,000.00
241100	HRLY INSTR AIDE,DIRECT INSTR	-	80,975.75	-
	<b>24's Instr Aides - Other</b>	<b>83,476.00</b>	<b>80,975.75</b>	<b>90,000.00</b>
	<b>Non Acad Salaries Subtotal</b>	<b>165,142.00</b>	<b>134,562.78</b>	<b>159,806.00</b>
310010	STRS	47,441.00	-	48,689.00
311101	STRS ACADEMIC INSTRUCTORS	-	37,734.41	-
	<b>31's STRS</b>	<b>47,441.00</b>	<b>37,734.41</b>	<b>48,689.00</b>
320010	PERS	5,444.00	-	5,992.00
322102	PERS CLASSIFIED	-	4,699.60	-
322302	PERS INSTR AIDE DIRECT INSTR	-	105.38	-
	<b>32's PERS</b>	<b>5,444.00</b>	<b>4,804.98</b>	<b>5,992.00</b>
330010	FICA & MEDICARE (OASDI)	15,039.00	-	15,354.00
332102	FICA CLASSIFIED	-	2,516.60	-
332302	FICA INSTR AIDE DIRECT INSTR	-	57.23	-
335101	MEDCA ACADEM INSTRUCTORS	-	7,553.79	-
336102	MEDCA CLASSIFIED	-	588.62	-
336302	MEDCA INST AIDE DIRECT INSTR	-	1,174.17	-
	<b>33's FICA &amp; Medicare (OASDI)</b>	<b>15,039.00</b>	<b>11,890.41</b>	<b>15,354.00</b>
340101	MEDIC ACADEMIC INSTRUCTORS	-	87,785.56	-
340110	MEDIC ACA	101,532.00	-	114,847.00
340120	MEDIC ACADEMIC ADJUNCT	-	5,075.84	-
340210	MEDIC CLS	21,622.00	-	29,310.00
340252	MEDIC CLASSIFIED	-	17,816.72	-
341101	DENT ACADEMIC INSTRUCTORS	-	7,053.20	-
341110	DENT ACA	11,388.00	-	11,385.00
341210	DENT CLS	1,424.00	-	1,424.00
341252	DENT CLASSIFIED	-	846.40	-
342101	VISION ACADEMIC INSTRUCTOR	-	1,711.30	-
342110	VISION ACA	2,161.00	-	2,057.00
342210	VISION CLS	270.00	-	258.00
342252	VISION CLASSIFIED	-	214.00	-
343101	LIFE ACADEMIC INSTRUCTORS	-	608.00	-
343110	LIFE ACA	739.00	-	736.00
343210	LIFE CLS	92.00	-	92.00
343252	LIFE CLASSIFIED	-	76.00	-
344101	LTD ACADEMIC INSTRUCTORS	-	172.10	-
344110	LTD ACA	208.00	-	173.00
344210	LTD CLS	158.00	-	150.00





Palomar College				
BUDGET REPORT				
Comparing Fiscal Years				
2013 and 2014				
FUND 33				
CHILD DEVELOPMENT				Run May 29, 2013
		FY 2012-2013	FY 2012-2013	FY 2013-2014
		Budget	Expended/Received	Budget
			Year to Date	
Account	Description			
<b>Expense Grand Total</b>		<b>1,771,529.00</b>	<b>1,002,522.83</b>	<b>1,191,613.00</b>
819100	CHILDCARE FOOD REIMB FEDRL	30,000.00	34,737.58	22,000.00
<b>81's</b>	<b>Federal Revenues Subtotal</b>	<b>30,000.00</b>	<b>34,737.58</b>	<b>22,000.00</b>
862100	CHILD DEVELOPMNT APPORT - CSPP	361,751.00	232,664.00	314,000.00
862110	CHILD DEVELOPMNT APPORT - CCTR	29,093.00	19,390.00	-
862550	CHILDCARE TAX BAILOUT	91,039.00	91,039.00	91,000.00
869100	CHILDCARE FOOD REIMB STATE	-	1,969.92	3,000.00
869999	BEGINNING BALANCE, STATE	20,679.00	-	-
<b>86's</b>	<b>State Revenues Subtotal</b>	<b>502,562.00</b>	<b>345,062.92</b>	<b>408,000.00</b>
886200	INTEREST COUNTY TREASURY	3,000.00	2,026.98	1,600.00
887100	CHDV FULL PAY PARENT FEES	530,000.00	552,653.21	600,000.00
887110	CHDV SUBSIDIZED PRESCHOOL FEES	15,000.00	16,987.83	2,500.00
887120	CHDV SUBSIDIZED TODDLER FEES	178.00	-	100.00
889999	BEGINNING BALANCE, LOCAL	690,789.00	-	157,413.00
<b>88's</b>	<b>Local Revenues Subtotal</b>	<b>1,238,967.00</b>	<b>571,668.02</b>	<b>761,613.00</b>
<b>Revenue Grand Total</b>		<b>1,771,529.00</b>	<b>951,468.52</b>	<b>1,191,613.00</b>









<b>Palomar College</b>				
BUDGET REPORT				
Comparing Fiscal Years				
		2013 and 2014		
		<b>FUND 43</b>		
<b>ENERGY CONSERVATION</b>				Run May 29, 2013
		FY 2012-2013	FY 2012-2013	FY 2013-2014
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
500010	OTHER OPER EXP	285,129.00	-	-
565500	REPAIRS&MAINTENANCE BLDGS	-	133,090.33	-
	<b>Other Oper Exp Subtotal</b>	<b>285,129.00</b>	<b>133,090.33</b>	<b>-</b>
799010	CONTINGENCY HOLDING ACCOUNT	-	-	35,000.00
	<b>Other Outgoing Subtotal</b>	<b>-</b>	<b>-</b>	<b>35,000.00</b>
<b>Expense Grand Total</b>		<b>285,129.00</b>	<b>133,090.33</b>	<b>35,000.00</b>
886200	INTEREST COUNTY TREASURY	3,000.00	11,703.05	-
889900	OTHER LOCAL REVENUES	-	25,726.40	-
889999	BEGINNING BALANCE, LOCAL	282,129.00	-	35,000.00
	<b>88's Local Revenues Subtotal</b>	<b>285,129.00</b>	<b>37,429.45</b>	<b>35,000.00</b>
<b>Revenue Grand Total</b>		<b>285,129.00</b>	<b>37,429.45</b>	<b>35,000.00</b>







<b>Palomar College</b>				
<b>BUDGET REPORT</b>				
Comparing Fiscal Years				
		2013 and 2014		
		<b>FUND 72</b>		
<b>STUDENT REPRESENTATION</b>				Run May 29, 2013
		<b>FEE TRUST</b>		
		FY 2012-2013	FY 2012-2013	FY 2013-2014
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
400010	SUPPLIES & MATERIALS	5,000.00	-	2,000.00
441000	SUPPLIES&MATERIAL,NONINSTR	-	892.59	-
	<b>Supplies &amp; Materials Subtotal</b>	<b>5,000.00</b>	<b>892.59</b>	<b>2,000.00</b>
500010	OTHER OPER EXP	50,000.00	-	40,000.00
525200	MEMBERSHIP, EMPLOYEE	-	475.00	-
555100	POSTAGE	-	1.90	-
575300	TRAVEL, STUDENT	-	11,607.39	-
575310	TRAVEL WITH STUDENT	-	3,641.89	-
575800	FOOD FOR MEETINGS	-	514.78	-
	<b>Other Oper Exp Subtotal</b>	<b>50,000.00</b>	<b>16,240.96</b>	<b>40,000.00</b>
600010	CAPITAL OUTLAY	-	-	3,000.00
	<b>Capital Outlay Subtotal</b>	-	-	<b>3,000.00</b>
799010	CONTINGENCY HOLDING ACCOUNT	140,650.00	-	173,075.00
	<b>Other Outgoing Subtotal</b>	<b>140,650.00</b>	-	<b>173,075.00</b>
<b>Expense Grand Total</b>		<b>195,650.00</b>	<b>17,133.55</b>	<b>218,075.00</b>
886200	INTEREST COUNTY TREASURY	764.00	476.00	635.00
888400	STUDENT REPRESENTATIN FEE	39,487.00	50,748.00	35,609.00
889999	BEGINNING BALANCE, LOCAL	155,399.00	-	181,831.00
	<b>88's Local Revenues Subtotal</b>	<b>195,650.00</b>	<b>51,224.00</b>	<b>218,075.00</b>
<b>Revenue Grand Total</b>		<b>195,650.00</b>	<b>51,224.00</b>	<b>218,075.00</b>

<b>Palomar College</b>				
<b>BUDGET REPORT</b>				
Comparing Fiscal Years				
		2013 and 2014		
		<b>FUND 73</b>		
<b>STUDENT BODY CENTER FEE</b>				Run May 29, 2013
		FY 2012-2013	FY 2012-2013	FY 2013-2014
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
400010	SUPPLIES & MATERIALS	2,500.00	-	2,500.00
441000	SUPPLIES&MATERIAL,NONINSTR	-	829.88	-
	<b>Supplies &amp; Materials Subtotal</b>	<b>2,500.00</b>	<b>829.88</b>	<b>2,500.00</b>
500010	OTHER OPER EXP	29,000.00	-	20,000.00
565300	REPAIRS&MAINT NONINST EQUIP	-	5,272.00	-
565500	REPAIRS&MAINTENANCE BLDGS	-	4,576.14	-
	<b>Other Oper Exp Subtotal</b>	<b>29,000.00</b>	<b>9,848.14</b>	<b>20,000.00</b>
600010	CAPITAL OUTLAY	41,000.00	-	41,000.00
644400	EQUIP NONINS ADDL \$500 - \$4999	-	12,459.75	-
	<b>Capital Outlay Subtotal</b>	<b>41,000.00</b>	<b>12,459.75</b>	<b>41,000.00</b>
731000	INTERFUND TRANS OUT BETWEEN	-	194,243.52	-
731010	INTERFUND TRANS OUT BETWEEN	205,365.00	-	201,805.00
799010	CONTINGENCY HOLDING ACCOUNT	51,738.00	-	66,939.00
	<b>Other Outgoing Subtotal</b>	<b>257,103.00</b>	<b>194,243.52</b>	<b>268,744.00</b>
	<b>Expense Grand Total</b>	<b>329,603.00</b>	<b>217,381.29</b>	<b>332,244.00</b>
886200	INTEREST COUNTY TREASURY	938.00	586.56	782.00
888300	STUDENT CENTER FEE	226,810.00	222,736.50	222,761.00
889999	BEGINNING BALANCE, LOCAL	101,855.00	-	108,701.00
	<b>88's Local Revenues Subtotal</b>	<b>329,603.00</b>	<b>223,323.06</b>	<b>332,244.00</b>
	<b>Revenue Grand Total</b>	<b>329,603.00</b>	<b>223,323.06</b>	<b>332,244.00</b>



		<b>Palomar College</b>		
		<b>BUDGET REPORT</b>		
		Comparing Fiscal Years		
		2013 and 2014		
		<b>FUND 75</b>		
		<b>SCHOLARSHIP AND LOAN TRUST</b>		
		Run May 29, 2013		
		FY 2012-2013	FY 2012-2013	FY 2013-2014
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
751000	STUDENT GRANTS	-	4,474.00	-
751010	STUDENT GRANTS	42,870.82	-	42,062.54
752000	STUDENT SCHOLARSHIPS	-	474,841.40	-
752010	STUDENT SCHOLARSHIPS	810,750.11	-	752,278.96
765000	STUDENT LOANS	-	12,115.01	-
765010	STUDENT LOANS	929,076.48	-	924,691.00
	<b>Other Outgoing Subtotal</b>	<b>1,782,697.41</b>	<b>491,430.41</b>	<b>1,719,032.50</b>
<b>Expense Grand Total</b>		<b>1,782,697.41</b>	<b>491,430.41</b>	<b>1,719,032.50</b>
882200	SCHOLRSHP/GRANT/LOAN REV	537,863.25	528,317.21	478,000.00
882300	STUDENT LOAN REPAYMENTS	20,675.00	12,552.12	13,500.00
886200	INTEREST COUNTY TREASURY	5,795.00	3,454.53	4,666.54
889999	BEGINNING BALANCE, LOCAL	1,218,364.16	-	1,222,865.96
	<b>88's Local Revenues Subtotal</b>	<b>1,782,697.41</b>	<b>544,323.86</b>	<b>1,719,032.50</b>
<b>Revenue Grand Total</b>		<b>1,782,697.41</b>	<b>544,323.86</b>	<b>1,719,032.50</b>