

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

	COMPUTATIONAL REVENUE	DEFICIT	ACTUAL REVENUE	FUNDED FTES	ACTUAL FTES
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:

	ADOPTED 2012-13	TENTATIVE 2013-14
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	<u>249,919</u>	<u>384,234</u>
Unrestricted General Fund Revenue	\$96,674,765	\$100,999,501

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:

	Adopted 2012-13	Tentative 2013-14
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	<u>4,062,783</u>	<u>5,786,916</u>
 Total Expenditures	 \$104,111,026	 \$106,926,940

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

Palomar College				
BUDGET REPORT				
Comparing Fiscal Years				
2013 and 2014				
FUND 10				
COMBINED FUNDS 11 AND 12				
Run May 29, 2013				
		FY 2012-2013	FY 2012-2013	FY 2013-2014
		Budget	Expended/Received	Budget
Account		Year to Date		
111000	INSTRUCTIONAL SAL, CONTRACT	-	15,090,335.09	-
111010	INSTRUCTIONAL SALARY, CONTRACT	19,889,855.00	-	19,985,436.00
11's Instr Salaries - Contract		19,889,855.00	15,090,335.09	19,985,436.00
121000	ED ADMINISTRATOR, CONTRACT	-	540,637.09	-
121010	ED ADMINISTRATOR, CONTRACT	653,463.00	-	653,425.00
121100	SUPRT/PRESIDENT, CONTRACT	-	217,998.40	-
121110	SUPRT/PRESIDENT, CONTRACT	261,416.00	-	270,556.00
121300	PRESIDENT'S AUTO ALLOWANCE	-	8,264.48	-
121310	PRESIDENT'S AUTO ALLOWANCE	8,971.00	-	9,038.00
122100	COUNSELORS, CONTRACT	-	1,691,874.44	-
122110	COUNSELORS, CONTRACT	2,062,733.00	-	2,246,018.00
123100	DEAN, ACADEMIC CONTRACT	-	634,015.33	-
123110	DEAN, ACADEMIC CONTRACT	808,396.00	-	830,213.00
123200	DEPARTMENT CHAIR, CONTRACT	-	1,298,172.93	-
123210	DEPARTMENT CHAIR, CONTRACT	1,661,566.00	-	1,674,700.00
123400	DIRECTR/COORDINAT,ACA CONT	-	769,472.29	-
123410	DIRECTOR/COORDINATOR, ACA CONT	950,541.00	-	979,018.00
123500	PALOMAR FACULTY FEDERATION	-	132,291.44	-
123510	PALOMAR FACULTY FEDERATION	184,770.00	-	196,140.00
123600	DIRECTOR/COORDINATOR, AA CONT	-	1,299,163.96	-
123610	DIRECTOR/COORDINATOR, AA CONT	1,741,148.00	-	1,741,733.00
123700	DIRECTOR/COORDINATOR, CAST	-	30,897.60	-
123710	DIRECTOR/COORDINATOR, CAST	37,078.00	-	37,451.00
125000	LIBRARIANS, CONTRACT	-	340,137.20	-
125010	LIBRARIANS, CONTRACT	576,312.00	-	540,124.00
126010	NONINST ACA CONTRCT, OTHER	29,174.00	-	(270,826.00)
12's Non-Instr Salaries - Contract		8,975,568.00	6,962,925.16	8,907,590.00
130010	INSTR SALARIES - OTHER	14,605,554.00	-	15,201,827.00
131100	ASSIGN TIME HRLY REPLACEMT	-	804,291.55	-
133100	INSTRUCTIONL ACADEMIC,HRLY	-	7,800,528.49	-
133110	OFFICE HOURS ADJUNCT FACULTY	-	(4,078.00)	-
133200	INST ACA HOURLY SUBSTITUTE	-	180,319.52	-
133300	INSTR ACADEMIC, HRLY SUMMR	-	767,640.24	-
135100	OVERLOAD,ACA INSTR, HOURLY	-	4,045.20	-
135300	OVERLOAD,CONTRACT INSTRUC	-	1,403,952.04	-
135600	OVERLOAD,SUBSTITUTE HRLY	-	21,125.09	-
135700	OVERLOAD,SUMMER ACA HRLY	-	656,064.58	-
136200	REPLACE SABBATICL,ACAHRLY	-	253,185.45	-
136400	LOADBANK REPL, ADJUNCT	-	60,308.79	-
137200	SERVICE PROVIDER ACA INSTR	-	4,350.03	-
137400	SERVICE PROVIDER ED SERVIC	-	430.35	-
138100	STIPEND, CONTRACT INSTRUCT	-	16,631.64	-
138200	STIPEND, HOURLY ACADEMIC	-	203,019.56	-
13's Instr Salaries - Other		14,605,554.00	12,171,814.53	15,201,827.00
140010	NON-INSTN SALARIES - OTHER	2,262,728.31	-	1,525,942.00
141100	COUNSELOR, HOURLY	-	269,134.68	-
142100	EDUCATIONL ADMNISTRTR HRLY	-	1,401.06	-
143100	LIBRARIANS, HOURLY	-	304,389.07	-
144100	NON-INSTRUCT ACADEMIC,HRLY	-	693,435.23	-
145100	OVERLOAD,SUMMER NON-INST	-	25,579.83	-
146600	REPLC COUNSLR SUMMR HRLY	-	52,207.29	-
147100	SERVIC PROVIDR NONINST ACA	-	1,361.34	-
148000	NONINSTR ACA HOURLY, OTHER	-	73,143.65	-
14's Non-Instr Salaries - Other		2,262,728.31	1,420,652.15	1,525,942.00
Academic Salaries Subtotal		45,733,705.31	35,645,726.93	45,620,795.00
211000	EXCUTIVE ADMIN SUPPORT, CAST	-	273,144.66	-

Palomar College				
BUDGET REPORT				
Comparing Fiscal Years				
2013 and 2014				
FUND 10				
COMBINED FUNDS 11 AND 12				
Run May 29, 2013				
Account	Description	FY 2012-2013	FY 2012-2013	FY 2013-2014
		Budget	Expended/Received	Budget
		Year to Date		
211010	EXECUTIVE ADMIN SUPPORT, CAST	379,824.00	-	425,311.00
212100	SUPERVISOR, CAST	-	1,454,142.90	-
212110	SUPERVISOR, CAST	1,986,193.00	-	1,922,629.00
212200	CLASSIFIED REGULAR SALARY	-	15,825,693.80	-
212210	CLASSIFIED REGULAR SALARY	18,603,402.00	-	19,138,498.00
212300	CLASSIFIED HEALTH PROFESSL	-	81,214.95	-
212310	CLASSIFIED HEALTH PROFESSIONAL	261,084.00	-	266,033.00
212400	GOVERNING BOARD	-	24,960.00	-
212410	GOVERNING BOARD	30,000.00	-	30,240.00
212600	NON-INSTRUCTNL ADMINISTRATORS	-	2,071,440.20	-
212610	NON-INSTRUCTNL ADMINISTRATORS	2,967,039.00	-	3,061,398.00
219900	CONTRACT NEGOTIATIONS NON-INST	-	205,918.67	-
219910	CONTRACT NEGOTIATIONS NON-INST	249,359.00	-	257,785.00
21's Non-Instr Salaries - Reg		24,476,901.00	19,936,515.18	25,101,894.00
221000	INST AIDE CONTRACT,DIRECT INST	-	846,634.74	-
221010	INST AIDE CONTRACT,DIRECT INST	1,265,414.00	-	1,263,446.00
222000	INST AIDE CONTRACT, NOT DIRECT	-	442,667.42	-
222010	INST AIDE CONTRACT, NOT DIRECT	552,631.00	-	560,259.00
22's Instr Aides - Reg		1,818,045.00	1,289,302.16	1,823,705.00
230010	NON ACADEMIC SALARIES - OTHER	4,606,412.00	-	2,870,427.00
231100	HOURLY CLASSIFIED, TEMP	-	1,967,435.84	-
231300	HOURLY TUTORS	-	270,918.15	-
231400	HRLY ADMINISTRATOR NON INST	-	12,321.35	-
231500	HRLY HEALTH PROFESSIONAL	-	121,726.48	-
231600	HRLY SUPERVISOR, TEMP	-	16,624.73	-
232100	OVERTIME CLASSIFID SALARIED	-	100,192.32	-
232200	OVERTIME SUPERVISR SALRIED	-	10,424.41	-
233100	REPLACE CLASSIFIED SALARYD	-	13,981.59	-
234100	SERVICE PROVIDER CLASSIFIED	-	159,269.71	-
234300	SERVICE PROVIDER CONTR ED	-	84,471.17	-
234400	SERVICE PROVIDER STUDENT	-	600.00	-
235100	STUDENT EMPLOYEE	-	350,756.52	-
235200	STUDENT TUTORS	-	23,929.15	-
235400	STUDENT WORK STUDY	-	155,166.22	-
23's Non-Academic Salaries - Other		4,606,412.00	3,287,817.64	2,870,427.00
240010	INSTR AIDES - OTHER	602,332.00	-	546,431.00
241100	HRLY INSTR AIDE,DIRECT INSTR	-	319,108.30	-
242100	HRLY INSTAIDE,NOT DIRECTINST	-	29,074.52	-
245100	STUDENT INSTR AIDE, DIRECT	-	17,462.00	-
24's Instr Aides - Other		602,332.00	365,644.82	546,431.00
Non Acad Salaries Subtotal		31,503,690.00	24,879,279.80	30,342,457.00
310010	STRS	3,208,573.72	-	3,197,939.00
311101	STRS ACADEMIC INSTRUCTORS	-	2,089,689.25	-
311201	STRS EDUCATIONAL ADMIN/SUP	-	131,624.84	-
311301	STRS OTHERACA NONINSTRUCT	-	461,087.14	-
312102	STRS CLASSIFIED	-	4,492.80	-
312202	STRS NON-INST ADMIN/SUPR	-	3,930.10	-
312402	STRS INST AIDE NOTDIRECT INST	-	429.66	-
31's STRS		3,208,573.72	2,691,253.79	3,197,939.00
320010	PERS	3,120,817.95	-	3,307,562.00
321101	PERS ACADEMIC INSTRUCTORS	-	25,952.77	-
321201	PERS EDUCATIONAL ADMIN/SUP	-	120,644.96	-
321301	PERS OTHERACA NONINSTRUCT	-	20,219.33	-
322102	PERS CLASSIFIED	-	1,846,559.43	-
322202	PERS NON-INST ADMIN/SUPR	-	416,854.88	-
322302	PERS INSTR AIDE DIRECT INSTR	-	86,526.88	-

Palomar College BUDGET REPORT Comparing Fiscal Years 2013 and 2014 FUND 10 COMBINED FUNDS 11 AND 12				
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322402	PERS INST AIDE NOTDIRECT INS	-	47,539.56	-
32's PERS		3,120,817.95	2,564,297.81	3,307,562.00
330010	FICA & MEDICARE (OASDI)	2,854,388.03	-	2,835,486.00
331101	FICA ACADEMIC INSTRUCTORS	-	38,399.16	-
331201	FICA EDUCATIONAL ADMIN/SUP	-	49,885.90	-
331301	FICA OTHERACA NONINSTRUCT	-	10,169.71	-
332102	FICA CLASSIFIED	-	1,010,364.34	-
332202	FICA NON-INSTR ADMIN/SUPR	-	225,772.70	-
332302	FICA INSTR AIDE DIRECT INSTR	-	55,995.28	-
332402	FICA INSTR AIDE NOTDIRECT INS	-	26,080.63	-
335101	MEDCA ACADEM INSTRUCTORS	-	366,645.58	-
335201	MEDCA EDUCATNL ADMIN/SUPV	-	33,356.64	-
335301	MEDCA OTH ACA NONINSTRUCT	-	77,139.77	-
336102	MEDCA CLASSIFIED	-	270,266.62	-
336202	MEDCA NON-INSTR ADMIN/SUP	-	55,874.91	-
336302	MEDCA INST AIDE DIRECT INSTR	-	16,919.78	-
336402	MEDCA INST AIDE NOTDIRCT INS	-	6,902.16	-
33's FICA & Medicare (OASDI)		2,854,388.03	2,243,773.18	2,835,486.00
340101	MEDIC ACADEMIC INSTRUCTORS	-	2,563,792.12	-
340110	MEDIC ACA	4,457,986.00	-	5,475,101.00
340120	MEDIC ACADEMIC ADJUNCT	-	131,332.09	-
340125	MEDIC NON-ACADEMIC ADJUNCT	-	13,602.24	-
340151	MEDIC EDUCATIONL ADMIN/SUP	-	317,317.20	-
340201	MEDIC OTHER ACA NONINSTRU	-	701,745.89	-
340210	MEDIC CLS	5,204,235.00	-	5,975,393.00
340252	MEDIC CLASSIFIED	-	3,917,084.59	-
340302	MEDIC NON-INSTR ADMIN/SUPR	-	755,773.46	-
340310	MEDIC AA/CAST	1,591,734.00	-	1,112,186.00
340352	MEDIC INSTR AIDE DIRECT INST	-	202,829.71	-
340402	MEDIC INSTAIDE NOTDIRECTINST	-	121,207.28	-
341101	DENT ACADEMIC INSTRUCTORS	-	171,156.66	-
341110	DENT ACA	426,996.00	-	428,421.00
341151	DENT EDUCATIONAL ADMIN/SUP	-	22,744.91	-
341201	DENT OTHER ACA NONINSTRU	-	45,175.44	-
341210	DENT CLS	567,404.00	-	576,345.00
341252	DENT CLASSIFIED	-	287,646.57	-
341302	DENT NON-INSTR ADMIN/SUPR	-	50,664.95	-
341310	DENT AA/CAST	127,740.00	-	130,916.00
341352	DENT INSTR AIDE DIRECT INSTR	-	14,596.60	-
341402	DENT INSTAIDE NOT DIRECTINST	-	9,000.50	-
342101	VISION ACADEMIC INSTRUCTOR	-	38,989.49	-
342110	VISION ACA	80,944.00	-	77,261.00
342151	VISION EDUCATIONL ADMIN/SUP	-	4,855.68	-
342201	VISION OTHR ACA NONINSTRU	-	10,272.86	-
342210	VISION CLS	107,542.00	-	104,117.00
342252	VISION CLASSIFIED	-	68,922.48	-
342302	VISION NON-INSTR ADMIN/SUP	-	11,862.33	-
342310	VISION AA/CAST	24,625.00	-	23,646.00
342352	VISION INSTR AIDE DIRECT INST	-	3,274.82	-
342402	VISION INSTAIDE NOT DIRECTINS	-	2,096.30	-
343101	LIFE ACADEMIC INSTRUCTORS	-	13,883.18	-
343110	LIFE ACA	27,773.00	-	27,775.00
343151	LIFE EDUCATIONAL ADMIN/SUPR	-	1,816.40	-
343201	LIFE OTHER ACA NONINSTRUCT	-	3,657.62	-
343210	LIFE CLS	36,666.00	-	37,277.00
343252	LIFE CLASSIFIED	-	24,397.17	-
343302	LIFE NON-INSTR ADMIN/SUPR	-	4,184.32	-

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343310	LIFE AA/CAST	8,419.00	-	8,556.00
343352	LIFE INSTR AIDE DIRECT INSTR	-	1,163.60	-
343402	LIFE INST AIDE NOT DIRECT INS	-	729.60	-
344101	LTD ACADEMIC INSTRUCTORS	-	51,692.18	-
344110	LTD ACA	85,573.00	-	84,241.00
344151	LTD EDUCATIONAL ADMIN/SUPR	-	7,624.96	-
344201	LTD OTHER ACA NONINSTRUCT	-	15,066.17	-
344210	LTD CLS	66,095.00	-	65,884.00
344252	LTD CLASSIFIED	-	49,870.44	-
344302	LTD NON-INSTR ADMIN/SUPR	-	11,504.61	-
344310	LTD AA/CAST	28,943.00	-	28,031.00
344352	LTD INSTR AIDE DIRECT INSTR	-	2,464.60	-
344402	LTD INST AIDE NOT DIRECT INST	-	1,300.38	-
345101	LTC ACADEMIC INSTRUCTORS	-	6,394.57	-
345110	LTC ACA	12,734.00	-	12,736.00
345151	LTC EDUCATIONAL ADMIN/SUPR	-	794.56	-
345201	LTC OTHER ACA NONINSTRUCT	-	1,684.52	-
345210	LTC CLS	16,760.00	-	17,033.00
345252	LTC CLASSIFIED	-	11,278.61	-
345302	LTC NON-INSTR ADMIN/SUPR	-	1,951.51	-
345310	LTC AA/CAST	3,847.00	-	3,906.00
345352	LTC INSTR AIDE DIRECT INSTR	-	535.90	-
345402	LTC INST AIDE NOT DIRECT INST	-	343.00	-
348010	FUTURE RETIREE HEALTH ACA	-	972,265.74	-
348020	FUTURE RETIREE HEALTH CLS	-	1,414,622.97	-
348030	FUTURE RETIREE HEALTH AA/CAST	-	283,962.10	-
348110	FUTURE RETIREE HEALTH ACA	1,529,667.00	-	1,529,670.00
348210	FUTURE RETIREE HEALTH CLS	1,925,845.00	-	1,960,179.00
348310	FUTURE RETIREE HEALTH AA/CAST	426,944.00	-	435,590.00
34's	Health & Welfare	16,758,472.00	12,349,132.88	18,114,264.00
350010	STATE UNEMP INSURANCE	1,012,986.72	-	156,026.00
351101	UNEMP ACADEMIC INSTRUCTOR	-	334,808.35	-
351201	UNEMP EDUCATIONL ADMN/SUP	-	32,839.21	-
351301	UNEMP OTH ACA NONINSTRUCT	-	69,225.04	-
352102	UNEMPLOYMENT CLASSIFIED	-	227,386.48	-
352202	UNEMP NON-INSTR ADMN/SUP	-	45,915.07	-
352302	UNEMP INSTR AIDE DIRECT INST	-	14,300.28	-
352402	UNEMP INST AIDE NOTDIRCT INS	-	5,751.67	-
353102	UNEMP STUDENT	-	16.72	-
35's	State Unempl Insurance	1,012,986.72	730,242.82	156,026.00
360010	WORKER'S COMP	1,231,966.01	-	1,295,544.00
361101	WC ACADEMIC INSTRUCTORS	-	435,775.25	-
361201	WC EDUCATIONAL ADMIN/SUPR	-	43,640.85	-
361301	WC OTHER ACA NON INSTRUCT	-	90,328.95	-
362102	WC CLASSIFIED	-	298,916.46	-
362202	WC NON-INSTR ADMIN/SUPERV	-	61,783.51	-
362302	WC INSTR AIDE DIRECT INSTR	-	18,628.58	-
362402	WC INSTR AIDE NOTDIRECT INST	-	7,538.25	-
363102	WC STUDENT	-	8,755.53	-
36's	Workers' Comp	1,231,966.01	965,367.38	1,295,544.00
370010	APPLE	205,368.00	-	181,862.00
371101	APPLE ACADEMIC INSTRUCTOR	-	59,925.90	-
371301	APPLE OTH ACA NONINSTRUCT	-	3,813.50	-
372102	APPLE CLASSIFIED	-	53,377.61	-
372302	APPLE INST AIDE DIRECT INSTR	-	6,513.80	-
372402	APPLE INS AIDE NOTDIRECT INS	-	1,002.96	-
37's	APPLE	205,368.00	124,633.77	181,862.00

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390010	OTHER BENEFITS	57,692.00	-	3,500.00
391400	SUPPLEMNT EARLY RETIRE PR	-	47,980.71	-
394101	ACA BENEFITS TO SPREAD	-	4,814.74	-
398000	TB TESTS FOR EMPLOYEES	-	1,000.00	-
398100	EMPLOYEE COSTS/HEALTH SERVICES	-	710.00	-
39's	Other Benefits	57,692.00	54,505.45	3,500.00
	Employee Benefits Subtotal	28,450,264.43	21,723,207.08	29,092,183.00
400010	SUPPLIES & MATERIALS	2,647,572.00	-	1,501,808.00
411000	SOFTWARE LESS THAN \$5,000	-	22,629.31	-
421000	BOOKS,MAGAZINES,PERIODCLS	-	12,302.42	-
422000	SUBSCRIPTIONS, PERIODICALS	-	11,114.34	-
423000	BOOKSTORE TEXTBOOKS	-	3,236.68	-
431000	SUPPLIES&MATERIAL,INSTRUCT	-	644,403.03	-
431100	SUPPLIES, INSTRUCTIONL FOOD	-	425.06	-
432000	INSTRUCTIONAL TESTS	-	2,501.70	-
441000	SUPPLIES&MATERIAL,NONINSTR	-	648,107.14	-
441100	SUPPLIES, INSTITUTIONAL	-	5,577.28	-
441300	SUPPLIES, FOOD SERVICES	-	139.94	-
442000	COST OF FOOD, FOOD SERVICE	-	797.33	-
443100	FREIGHT IN	-	74.38	-
444000	GRADUATION GOWNS	-	(2,579.03)	-
445000	SALES AND USE TAX	-	140.20	-
446000	SHIPPING/HANDLING CHARGES	-	99.62	-
	Supplies & Materials Subtotal	2,647,572.00	1,348,969.40	1,501,808.00
500010	OTHER OPER EXP	13,772,176.26	-	9,304,501.00
511000	AUDIT	-	71,079.60	-
515100	INTERNET ACCESS	-	4,668.31	-
515200	JPA SELF-INSURANCE ADMIN	-	71.04	-
515300	SOFTWARE LICENSING FEES	-	448,905.50	-
525100	MEMBERSHIP, DISTRICT	-	156,295.16	-
525200	MEMBERSHIP, EMPLOYEE	-	12,262.94	-
531000	COUNTY ELECTION SERVICES	-	227,637.00	-
535200	INS, FIRE, CASUALTY, LIABILITY	-	617,664.07	-
535400	INS,INTERCOLLEGIATE ATHLETIC	-	17,517.00	-
535500	STUDENT ACCIDENT&HOSPITAL	-	222,868.00	-
545100	ADVERTISEMENTS REQ BY LAW	-	19,063.92	-
545200	LAWYERS' FEES	-	355,411.83	-
545300	LEGAL JUDGEMENTS	-	3,600.00	-
551100	ATHLETIC OFFICIALS FEES	-	36,845.00	-
551200	CLASSROOM SPEAKERS	-	2,186.93	-
551300	INDEPENDENT CONTRACTOR	-	1,201,907.55	-
551400	MANAGEMENT FEES	-	3,264.86	-
551600	WARRANT RECONCILIATION	-	5,130.64	-
551900	OTH PERSONAL&CONSULT SVC	-	1,297,277.47	-
555100	POSTAGE	-	323,459.15	-
560900	DISTRICT VEHICLE USE	-	40,893.26	-
561000	RENT & LEASE, EQUIPMENT	-	35,475.86	-
562000	RENTS & LEASES, LAND/BLDGSS	-	327,822.86	-
562100	RENTAL OF FIELDS	-	13,058.66	-
563000	RENTAL OF TRANSPORTATION	-	67,283.81	-
564000	RENTAL OF FILMS	-	19,079.50	-
565100	MAINTENANCE AGREEMT,EQUIP	-	340,918.28	-
565200	MAINTENCE AGREE,SOFTWARE	-	473,326.37	-
565300	REPAIRS&MAINT NONINST EQUIP	-	44,105.59	-
565400	REPAIRS&MAINT INSTR EQUIPMT	-	27,366.17	-

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565500	REPAIRS&MAINTENANCE BLDGS	-	324,293.50	-
565550	MAINTENANCE, GROUNDS	-	58.73	-
575100	TRAVEL, ACADEMIC ADMIN	-	54,814.21	-
575120	TRAVEL, ACADEMIC EMPLOYEE	-	74,289.10	-
575200	TRAVEL, CLASSIFIED ADMINISTR	-	57,147.86	-
575210	TRAVEL, CLASSIFIED EMPLOYEE	-	101,566.78	-
575300	TRAVEL, STUDENT	-	46,170.08	-
575310	TRAVEL WITH STUDENT	-	126,894.49	-
575400	TRAVEL, NON EMPL0YEE	-	75,684.28	-
575500	ATHLETIC ENTRY FEES	-	25,937.64	-
575700	STAFF DEVELOPMNT AT PALOMR	-	5,134.48	-
575710	TRAINING	-	11,637.22	-
575800	FOOD FOR MEETINGS	-	201,535.56	-
580100	ELECTRICITY	-	1,431,050.80	-
580150	FUEL, GAS	-	172,828.11	-
580200	GASOLINE AND OIL	-	36,638.91	-
580250	JANITORIAL SERVICES	-	231.42	-
580300	LAUNDRY/DRY CLEANING	-	15,905.92	-
580350	PEST CONTROL	-	1,160.44	-
580400	SEWAGE	-	97,004.80	-
580450	TELEPHONE	-	41,064.79	-
580500	TELEPHONE CONNECTIONS	-	42,659.18	-
580550	WASTE DISPOSAL	-	70,669.74	-
580600	WASTE DISPOSAL,HAZARDOUS	-	79,450.63	-
580650	WATER	-	159,346.21	-
585100	ADMINISTRATIVE EXPENSE	-	10,925.89	-
585110	UPWARD BOUND STUDENT EXPENSES	-	1,030.68	-
585150	ADVERTISE NOT REQ BY LAW	-	95,921.57	-
585250	BANK CHARGES	-	2,682.50	-
585260	BANK CREDIT CARD EXPENSE	-	227,489.65	-
585300	COST OF SALES	-	4,058.60	-
585400	DISALLOWED FIN AID GRANTS	-	8,340.54	-
585450	FILM PROCESSING	-	1,715.97	-
585500	FINGERPRINTING	-	15,823.82	-
585700	PAYMENT IN LIEU OF TRANSPRT	-	164.00	-
585750	PRINTING	-	453,056.39	-
585850	PUBLISHING EXPENSE	-	16,985.19	-
585900	ROYALTY EXPENSE	-	8,642.35	-
585910	LICENSING FEE	-	32,983.18	-
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)	-
	Other Oper Exp Subtotal	13,185,176.26	10,058,941.75	8,744,501.00
580010	INDIRECT COSTS BUDGET POOL	208,789.00	-	(273,917.00)
	Indirect Costs Subtotal	208,789.00	-	(273,917.00)
600010	CAPITAL OUTLAY	1,916,132.00	-	648,067.00
612200	PARKING IMPROVEMENT	-	16,297.05	-
622000	BUILDING BUILT IN FIXTURES	-	603.00	-
623000	BUILDING CONSTRUCTION	-	133,397.77	-
623100	ARCHITECTURL&ENGINEER FEE	-	20,676.02	-
631000	LIBRARY BOOKS	-	40,496.32	-
632000	LIBRARY MAGAZINE&PERIODICL	-	42,038.18	-
633000	LIBRARY NONPRINT MEDIA	-	136,395.48	-
642300	EQUIP NONINS,ADTNL.>\$200-999	-	1,555.68	-
643000	LEASE PURCHASE EQUIPMENT	-	3,611.95	-

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644100	EQUIP INSTR ADDTL \$500 - \$4999	-	235,161.08	-
644200	EQUIP INSTR REPL \$500 - \$4999	-	209,533.08	-
644300	EQUIPMENT INSTRUCTIONL >\$4,999	-	217,144.58	-
644400	EQUIP NONINS ADDL \$500 - \$4999	-	99,524.67	-
644500	EQUIP NONINS REPL \$500 - \$4999	-	13,231.80	-
644600	EQUIPMENT NONINSTRUCTL >\$4,999	-	30,603.76	-
644700	EQUIP TECHNOLOGY INSTR >\$4,999	-	13,485.87	-
644800	EQUIP TECHNOLOGY NONINS >4,999	-	40,690.87	-
644900	SOFTWARE INSTRUCTNL >\$4,999.	-	15,400.05	-
644950	SOFTWARE NONINSTRNL >\$4,999	-	30,883.72	-
Capital Outlay Subtotal		1,916,132.00	1,300,730.93	648,067.00
721000	INTRAFUND TRANS OUT WITHIN	-	419,409.00	-
721010	INTRAFUND TRANS OUT WITHIN	2,168,813.00	-	1,904,618.00
731000	INTERFUND TRANS OUT BETWEEN	-	2,178,256.33	-
731010	INTERFUND TRANS OUT BETWEEN	2,180,223.00	-	2,181,298.00
751000	STUDENT GRANTS	-	73,281.66	-
751010	STUDENT GRANTS	99,151.00	-	52,116.00
752010	STUDENT SCHOLARSHIPS	4,500.00	-	-
762000	STUDT BOOK&SUPLY PAYMENTS	-	239,698.68	-
762010	STUDT BOOK&SUPLY PAYMENTS	243,239.00	-	188,910.00
763000	STUDENT TRANSPORTATION	-	3,752.00	-
763010	STUDENT TRANSPORTATION	5,200.00	-	32,985.00
767000	STUDENT PIC CARD	-	225.00	-
767010	STUDENT PIC CARD	240.00	-	240.00
769000	STUDENT OTHER EXPENSES	-	82,723.50	-
769010	STUDENT OTHER EXPENSES	112,336.00	-	15,000.00
791010	RESERVE FOR CONTINGENCIES	4,902,291.00	-	5,221,761.00
791510	OTHER RESERVES	1,672,876.00	-	970,210.00
792410	RESERVE FOR TLC	-	-	550,000.00
793010	CONTINGENCY, COLA	-	-	1,155,000.00
799010	CONTINGENCY HOLDING ACCOUNT	8,516,004.00	-	4,701,154.00
Other Outgoing Subtotal		19,904,873.00	2,997,346.17	16,973,292.00
Expense Grand Total		143,550,202.00	97,954,202.06	132,649,186.00
812130	HEA FED WORK STUDY	259,428.00	155,166.22	273,541.00
812220	HEA TRIO	297,862.00	175,086.67	245,000.00
812221	HEA TRIO/SSS PRIOR YEAR	19,991.00	19,991.00	56,196.00
812225	HEA TRIO EDUC OPPORTUNITY CNTR	230,000.00	158,774.35	184,000.00
812226	HEA TRIO EOC PRIOR YEAR	25,133.00	25,133.00	44,665.00
812240	HEA TRIO UPWARD BOUND	512,500.00	72,429.55	65,526.00
812241	HEA TRIO/UPWARD BOUND PR YEAR	49,750.00	49,748.24	50,000.00
812250	HEA GEAR UP	2,524,920.00	759,564.08	2,019,936.00
812251	HEA GEAR UP PRIOR YEAR	1,244,253.00	1,244,252.37	1,000,000.00
812260	TRIO TALENT SEARCH GRANT	230,000.00	80,798.66	184,000.00
812261	TRIO TALENT SEARCH PRIOR YEAR	119,273.00	119,273.00	50,000.00
812290	HEA TITLE V HISPANIC SRVG INST	2,219,655.00	345,272.51	-
812291	HEA TITLE V HSI PRIOR YEAR	1,609,863.00	1,400,839.15	1,037,513.00
814100	TANF (FEDERAL)	57,384.00	48,204.47	54,515.00
815190	PELL GRANT ADMIN ALLOWANC	7,000.00	23,015.00	7,000.00
815500	FEDERAL ADMIN ALLOWANCE	8,000.00	-	8,000.00
816100	VETERAN'S EDUCATION	7,500.00	10,656.00	7,500.00
817100	VOCTNL/APPLIED TECH ED ACT	677,508.00	409,563.00	607,683.00
819400	NATIONAL SCIENCE FOUN GRNT	182,741.00	54,836.06	-
819401	NATIONAL SCIENCE FOUN GRT PR YR	108,319.00	85,213.00	5,467.00
819800	OTHER FEDERAL REVENUES	27,200.00	23,600.00	-

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819999	BEGINNING BALANCE, FEDERAL	173,721.00	-	4,500.00
81's	Federal Revenues Subtotal	10,592,001.00	5,261,416.33	5,905,042.00
861100	APPRENTICESHIP APPORTIONM	645,236.00	541,998.00	645,236.00
861200	STATE GENERAL APPORTIONMT	31,028,400.00	7,379,690.00	31,182,387.00
861210	GENE RL APPORTNMT PRIOR YR	-	365,468.00	-
861450	PART TIME FACULTY APPOINT	421,311.00	353,901.00	421,311.00
861500	2% BFAP ADMIN	74,449.00	160,168.00	190,676.00
861600	BASIC SKILLS	181,402.00	152,378.00	-
862150	EOPS	789,517.00	663,194.00	789,517.00
862200	DSPS	768,522.00	581,834.00	768,522.00
862250	CALWORKS	164,813.00	158,184.51	178,313.00
862450	BFAP	574,143.00	494,327.00	574,143.00
862500	CARE	78,801.00	66,193.00	74,861.00
862650	FACULTY/STAFF DIVERSITY	9,016.00	7,573.00	9,016.00
862750	MATRICULATION	806,563.00	677,513.00	806,563.00
865300	OTH SPECL CATAGORL PRGRM	3,275,000.00	2,947,500.00	1,626,699.00
865310	ASSOCIATE DEGREE NURSING GRANT	152,387.00	115,813.92	-
865392	TTIP SOUTH PRIOR YEAR	120,844.00	120,843.78	100,000.00
867100	HOMEOWNER PROPTAX RELIEF	600,000.00	418,553.11	600,000.00
868100	STATE LOTTERY PROCEEDS	3,100,000.00	1,248,171.30	3,125,000.00
868150	STATE LOTTRY PROCEEDS PRIOR YR	-	(352,519.57)	-
868200	STATE MANDATED COSTS	512,064.00	546,639.00	512,064.00
868400	RETURN TO TITLE IV FROM STATE	-	3,325.00	-
869800	OTHER MISC STATE REVENUES	-	2,278.00	-
869999	BEGINNING BALANCE, STATE	5,785,192.00	-	3,261,332.00
86's	State Revenues Subtotal	49,087,660.00	16,653,026.05	44,865,640.00
881100	TAX ALLOCATION SECURD ROLL	46,550,504.00	51,810,784.08	49,448,588.00
881200	TAX ALLOC SUPPLEMENT ROLL	600,000.00	543,838.89	600,000.00
881300	TAX ALLOCN UNSECURED ROLL	2,000,000.00	1,737,790.31	2,000,000.00
881600	PRIOR YEARS TAXES	-	3,051.27	-
881700	ERAF ED REVENUE AUG FUND	-	(6,588,292.00)	-
881900	RDA TRUE UP	-	771,728.52	-
881910	ASSET LIQUIDATION (RDA)	-	1,199,436.27	-
882100	CONTRB,GIFTS,GRANTS,ENDOW	280,962.00	103,625.09	-
883100	CONTRACT INSTRUCTIONL SVC	235,000.00	294,503.66	214,910.00
883300	CONT INSTR SVC CONTRACT ED	1,241,108.00	351,034.86	197,790.00
883600	FOLLETT	525,000.00	446,153.08	525,000.00
884120	CATALOG SALES	2,702.00	2,702.00	-
884150	HLTH SVCS SALE TO EMPLOYEE	4,000.00	3,227.00	3,061.00
884170	KKSM ADVERTISING SALES	3,100.00	940.00	3,100.00
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	42,186.25	-
884320	WELLNESS CENTER FEES	35,000.00	32,286.51	35,000.00
884330	WELLNESS CENTER PARKING	3,500.00	1,622.00	3,500.00
884340	WELLNESS CNTR PROCES FEE	-	80.00	-
884350	MISC SALES AND COMMISSION	82,220.00	73,647.36	55,222.00
885300	FACILITIES RENTAL AND LEASE	20,000.00	30,053.88	-
886100	INTEREST BANK ACCOUNTS	-	210.80	-
886200	INTEREST COUNTY TREASURY	100,000.00	47,990.55	100,000.00
887400	ENROLLMENT FEE	8,273,467.00	9,583,072.77	9,427,885.00

Palomar College BUDGET REPORT Comparing Fiscal Years 2013 and 2014 FUND 10 COMBINED FUNDS 11 AND 12				
				Run May 29, 2013
Account	Description	FY 2012-2013	FY 2012-2013	FY 2013-2014
		Budget	Expended/Received	Budget
887500	FIELD TRP;USEOF NONDIST FAC	12,963.00	11,469.00	-
887600	HEALTH SERVICE FEE STUDENT	809,654.00	979,883.00	810,000.00
887610	HLTH SERVICE INSURANCE PAY	-	(10.00)	-
887620	HLTH SERVICE PHYSICAL EXAM	28,094.00	20,453.00	20,295.00
887700	INSTR MAT FEES;SALE MATERL	218,193.00	223,179.81	184,193.00
887705	CPR MATERIALS FEE	205.00	2,522.00	1,000.00
887800	STUDNT INSURANCE PAYMNTS	4,000.00	647.00	2,000.00
887910	TRANSCRIPT INCOME	162,382.00	154,821.25	161,474.00
888010	NON RESIDENT TUITION USA	475,000.00	663,385.50	565,000.00
888020	NONRESIDENT TUITON FOREIGN	1,000,000.00	1,303,140.50	1,200,000.00
888030	NONRESIDENT CAPITAL OUTLAY	35,000.00	44,220.50	30,000.00
888100	PARKING STICKER FEES	2,000.00	470.00	2,000.00
888101	PARK STICKER FEE SPRING	500,000.00	941,060.00	500,000.00
888102	PARK STICKER FEE SUMMER	254,000.00	-	254,000.00
888103	PARK STICKER FEE FALL	515,000.00	100.00	515,000.00
888104	CAMPUS POLICE MISCLLNIOUS FEES	500.00	7,480.00	500.00
888110	PARKING METERS	170,000.00	179,602.25	170,000.00
888115	NCTD PASSES	-	376.00	-
888900	OTH STUDENT FEES&CHARGES	151,781.00	158,020.00	158,520.00
888920	COURSE TESTING FEE	59,565.00	66,696.00	59,440.00
888940	PALOMR IDENTIFICATION CARD	-	15.00	-
889030	COBRA ADMIN FEE	-	306.20	-
889300	CASH OVER/SHORT	-	(235.80)	-
889600	LIBRARY FINES	1,500.00	5,890.05	1,000.00
889650	PARKING FINES	232,268.00	185,305.55	209,376.00
889830	RETURNED CHECK FEE	-	492.00	-
889850	STUDNT REFND WRITE-OFF TO DIST	-	(437.65)	-
889880	STALE DATED/VOID WARRANTS	-	33,450.64	-
889900	OTHER LOCAL REVENUES	26,241.00	31,500.63	20,000.00
889999	BEGINNING BALANCE, LOCAL	16,930,711.00	-	12,370,739.00
88's	Local Revenues Subtotal	81,701,426.00	65,655,241.03	79,973,886.00
898100	INTERFUND TRANSER IN,BETWN	302.00	302.00	-
898200	INTRAFUND TRANSFR IN,WITHIN	2,168,813.00	419,409.00	1,904,618.00
89's	Other Sources Subtotal	2,169,115.00	419,711.00	1,904,618.00
Revenue Grand Total		143,550,202.00	87,989,394.41	132,649,186.00

Palomar College				
BUDGET REPORT				
Comparing Fiscal Years				
2013 and 2014				
TOTAL FUND 11				
GENERAL UNRESTRICTED FUND				
Run May 29, 2013				
		FY 2012-2013	FY 2012-2013	FY 2013-2014
		Budget	Expended/Received	Budget
Account		Year to Date		
111000	INSTRUCTIONAL SAL, CONTRACT	-	14,994,093.63	-
111010	INSTRUCTIONAL SALARY, CONTRACT	19,766,533.00	-	19,860,420.00
11's Instr Salaries - Contract		19,766,533.00	14,994,093.63	19,860,420.00
121000	ED ADMINISTRATOR, CONTRACT	-	540,637.09	-
121010	ED ADMINISTRATOR, CONTRACT	653,463.00	-	653,425.00
121100	SUPRT/PRESIDENT, CONTRACT	-	217,998.40	-
121110	SUPRT/PRESIDENT, CONTRACT	261,416.00	-	270,556.00
121300	PRESIDENT'S AUTO ALLOWANCE	-	8,264.48	-
121310	PRESIDENT'S AUTO ALLOWANCE	8,971.00	-	9,038.00
122100	COUNSELORS, CONTRACT	-	1,391,292.78	-
122110	COUNSELORS, CONTRACT	1,662,563.00	-	1,807,727.00
123100	DEAN, ACADEMIC CONTRACT	-	634,015.33	-
123110	DEAN, ACADEMIC CONTRACT	808,396.00	-	830,213.00
123200	DEPARTMENT CHAIR, CONTRACT	-	1,298,172.93	-
123210	DEPARTMENT CHAIR, CONTRACT	1,661,566.00	-	1,674,700.00
123400	DIRECTR/COORDINAT,ACA CONT	-	769,472.29	-
123410	DIRECTOR/COORDINATOR, ACA CONT	950,541.00	-	979,018.00
123500	PALOMAR FACULTY FEDERATION	-	132,291.44	-
123510	PALOMAR FACULTY FEDERATION	184,770.00	-	196,140.00
123600	DIRECTOR/COORDINATOR, AA CONT	-	961,903.20	-
123610	DIRECTOR/COORDINATOR, AA CONT	1,339,018.00	-	1,334,670.00
123700	DIRECTOR/COORDINATOR, CAST	-	30,897.60	-
123710	DIRECTOR/COORDINATOR, CAST	37,078.00	-	37,451.00
125000	LIBRARIANS, CONTRACT	-	340,137.20	-
125010	LIBRARIANS, CONTRACT	576,312.00	-	540,124.00
126010	NONINST ACA CONTRCT, OTHER	29,174.00	-	(270,826.00)
12's Non-Instr Salaries - Contract		8,173,268.00	6,325,082.74	8,062,236.00
130010	INSTR SALARIES - OTHER	14,330,925.00	-	15,155,110.00
131100	ASSIGN TIME HRLY REPLACEMT	-	662,922.67	-
133100	INSTRUCTIONL ACADEMIC,HRLY	-	7,757,258.67	-
133110	OFFICE HOURS ADJUNCT FACULTY	-	(4,078.00)	-
133200	INST ACA HOURLY SUBSTITUTE	-	179,269.25	-
133300	INSTR ACADEMIC, HRLY SUMMR	-	767,298.50	-
135100	OVERLOAD,ACA INSTR, HOURLY	-	4,045.20	-
135300	OVERLOAD,CONTRACT INSTRUC	-	1,389,285.11	-
135600	OVERLOAD,SUBSTITUTE HRLY	-	20,978.76	-
135700	OVERLOAD,SUMMER ACA HRLY	-	650,677.92	-
136200	REPLACE SABBATICL,ACAHRLY	-	253,185.45	-
136400	LOADBANK REPL, ADJUNCT	-	60,308.79	-
137200	SERVICE PROVIDER ACA INSTR	-	4,100.08	-
138100	STIPEND, CONTRACT INSTRUCT	-	16,631.64	-
138200	STIPEND, HOURLY ACADEMIC	-	203,019.56	-
13's Instr Salaries - Other		14,330,925.00	11,964,903.60	15,155,110.00
140010	NON-INSTN SALARIES - OTHER	1,580,446.31	-	1,328,119.00
141100	COUNSELOR, HOURLY	-	217,225.52	-
142100	EDUCATIONL ADMINISTRTRR HRLY	-	1,401.06	-
143100	LIBRARIANS, HOURLY	-	304,389.07	-
144100	NON-INSTRUCT ACADEMIC,HRLY	-	376,500.23	-
145100	OVERLOAD,SUMMER NON-INST	-	22,637.19	-
146600	REPLC COUNSLR SUMMR HRLY	-	52,207.29	-
148000	NONINSTR ACA HOURLY, OTHER	-	56,784.03	-
14's Non-Instr Salaries - Other		1,580,446.31	1,031,144.39	1,328,119.00
	Academic Salaries Subtotal	43,851,172.31	34,315,224.36	44,405,885.00
211000	EXCUTIVE ADMIN SUPPORT, CAST	-	273,144.66	-
211010	EXCUTIVE ADMIN SUPPORT, CAST	379,824.00	-	425,311.00
212100	SUPERVISOR, CAST	-	1,073,350.42	-

Palomar College				
BUDGET REPORT				
Comparing Fiscal Years				
2013 and 2014				
TOTAL FUND 11				
GENERAL UNRESTRICTED FUND				
Run May 29, 2013				
		FY 2012-2013	FY 2012-2013	FY 2013-2014
		Budget	Expended/Received	Budget
Account		Year to Date		
212110	SUPERVISOR, CAST	1,519,285.00	-	1,452,757.00
212200	CLASSIFIED REGULAR SALARY	-	12,913,538.29	-
212210	CLASSIFIED REGULAR SALARY	14,487,151.00	-	14,843,950.00
212400	GOVERNING BOARD	-	24,960.00	-
212410	GOVERNING BOARD	30,000.00	-	30,240.00
212600	NON-INSTRUCTNL ADMINISTRATORS	-	1,491,951.15	-
212610	NON-INSTRUCTNL ADMINISTRATORS	2,185,398.00	-	2,294,099.00
219900	CONTRACT NEGOTIATIONS NON-INST	-	205,918.67	-
219910	CONTRACT NEGOTIATIONS NON-INST	249,359.00	-	257,785.00
21's Non-Instr Salaries - Reg		18,851,017.00	15,982,863.19	19,304,142.00
221000	INST AIDE CONTRACT,DIRECT INST	-	846,634.74	-
221010	INST AIDE CONTRACT,DIRECT INST	1,265,414.00	-	1,263,446.00
222000	INST AIDE CONTRACT, NOT DIRECT	-	377,133.07	-
222010	INST AIDE CONTRACT, NOT DIRECT	473,932.00	-	479,383.00
22's Instr Aides - Reg		1,739,346.00	1,223,767.81	1,742,829.00
230010	NON ACADEMIC SALARIES - OTHER	1,507,329.00	-	1,260,647.00
231100	HOURLY CLASSIFIED, TEMP	-	509,563.04	-
231300	HOURLY TUTORS	-	98,957.38	-
231400	HRLY ADMINISTRATOR NON INST	-	12,321.35	-
231500	HRLY HEALTH PROFESSIONAL	-	26,671.88	-
231600	HRLY SUPERVISOR, TEMP	-	16,624.73	-
232100	OVERTIME CLASSIFID SALARIED	-	42,372.08	-
232200	OVERTIME SUPERVISR SALRIED	-	9,759.64	-
233100	REPLACE CLASSIFIED SALARYD	-	13,981.59	-
234100	SERVICE PROVIDER CLASSIFIED	-	10,331.95	-
234400	SERVICE PROVIDER STUDENT	-	500.00	-
235100	STUDENT EMPLOYEE	-	155,749.21	-
235200	STUDENT TUTORS	-	3,318.76	-
23's Non-Academic Salaries - Other		1,507,329.00	900,151.61	1,260,647.00
240010	INSTR AIDES - OTHER	534,171.00	-	536,431.00
241100	HRLY INSTR AIDE,DIRECT INSTR	-	294,184.82	-
242100	HRLY INSTAIDE,NOT DIRECTINST	-	29,074.52	-
245100	STUDENT INSTR AIDE, DIRECT	-	17,462.00	-
24's Instr Aides - Other		534,171.00	340,721.34	536,431.00
Non Acad Salaries Subtotal		22,631,863.00	18,447,503.95	22,844,049.00
310010	STRS	3,074,478.72	-	3,104,177.00
311101	STRS ACADEMIC INSTRUCTORS	-	2,066,117.50	-
311201	STRS EDUCATIONAL ADMIN/SUP	-	103,800.77	-
311301	STRS OTHERACA NONINSTRUCT	-	407,182.74	-
312102	STRS CLASSIFIED	-	4,492.80	-
312202	STRS NON-INSTR ADMIN/SUPR	-	3,930.10	-
312402	STRS INST AIDE NOTDIRECT INST	-	429.66	-
31's STRS		3,074,478.72	2,585,953.57	3,104,177.00
320010	PERS	2,437,549.00	-	2,612,184.00
321101	PERS ACADEMIC INSTRUCTORS	-	25,952.77	-
321201	PERS EDUCATIONAL ADMIN/SUP	-	120,644.96	-
321301	PERS OTHERACA NONINSTRUCT	-	17,966.08	-
322102	PERS CLASSIFIED	-	1,455,702.01	-
322202	PERS NON-INSTR ADMIN/SUPR	-	310,183.51	-
322302	PERS INSTR AIDE DIRECT INSTR	-	86,526.88	-
322402	PERS INST AIDE NOTDIRECT INS	-	40,057.46	-
32's PERS		2,437,549.00	2,057,033.67	2,612,184.00
330010	FICA & MEDICARE (OASDI)	2,332,555.34	-	2,355,359.00
331101	FICA ACADEMIC INSTRUCTORS	-	38,399.16	-
331201	FICA EDUCATIONAL ADMIN/SUP	-	49,885.90	-
331301	FICA OTHERACA NONINSTRUCT	-	8,702.95	-

Palomar College				
BUDGET REPORT				
Comparing Fiscal Years				
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TOTAL FUND 11				
GENERAL UNRESTRICTED FUND				
Run May 29, 2013				
		FY 2012-2013	FY 2012-2013	FY 2013-2014
		Budget	Expended/Received	Budget
Account		Year to Date		
332102	FICA CLASSIFIED	-	792,558.86	-
332202	FICA NON-INSTR ADMIN/SUPR	-	168,119.98	-
332302	FICA INSTR AIDE DIRECT INSTR	-	55,791.06	-
332402	FICA INSTR AIDE NOTDIRECT INS	-	22,014.29	-
335101	MEDCA ACADEM INSTRUCTORS	-	362,273.91	-
335201	MEDCA EDUCATNL ADMIN/SUPV	-	30,281.83	-
335301	MEDCA OTH ACA NONINSTRUCT	-	67,238.54	-
336102	MEDCA CLASSIFIED	-	197,284.23	-
336202	MEDCA NON-INSTR ADMIN/SUP	-	41,947.19	-
336302	MEDCA INST AIDE DIRECT INSTR	-	16,558.38	-
336402	MEDCA INST AIDE NOTDIRCT INS	-	5,951.17	-
33's	FICA & Medicare (OASDI)	2,332,555.34	1,857,007.45	2,355,359.00
340101	MEDIC ACADEMIC INSTRUCTORS	-	2,549,334.37	-
340110	MEDIC ACA	4,357,381.00	-	5,349,320.00
340120	MEDIC ACADEMIC ADJUNCT	-	131,332.09	-
340125	MEDIC NON-ACADEMIC ADJUNCT	-	13,602.24	-
340151	MEDIC EDUCATIONL ADMIN/SUP	-	269,930.76	-
340201	MEDIC OTHER ACA NONINSTRU	-	643,751.90	-
340210	MEDIC CLS	3,895,654.00	-	4,660,931.00
340252	MEDIC CLASSIFIED	-	3,183,479.73	-
340302	MEDIC NON-INSTR ADMIN/SUPR	-	580,926.19	-
340310	MEDIC AA/CAST	1,279,411.00	-	775,380.00
340352	MEDIC INSTR AIDE DIRECT INST	-	202,829.71	-
340402	MEDIC INSTAIDE NOTDIRECTINST	-	102,537.32	-
341101	DENT ACADEMIC INSTRUCTORS	-	170,130.47	-
341110	DENT ACA	418,629.00	-	420,049.00
341151	DENT EDUCATIONAL ADMIN/SUP	-	19,640.51	-
341201	DENT OTHER ACA NONINSTRU	-	42,043.26	-
341210	DENT CLS	448,930.00	-	455,778.00
341252	DENT CLASSIFIED	-	233,724.99	-
341302	DENT NON-INSTR ADMIN/SUPR	-	38,595.25	-
341310	DENT AA/CAST	102,837.00	-	105,302.00
341352	DENT INSTR AIDE DIRECT INSTR	-	14,596.60	-
341402	DENT INSTAIDE NOT DIRECTINST	-	7,307.90	-
342101	VISION ACADEMIC INSTRUCTOR	-	38,735.84	-
342110	VISION ACA	79,356.00	-	75,745.00
342151	VISION EDUCATIONL ADMIN/SUP	-	4,213.98	-
342201	VISION OTHR ACA NONINSTRU	-	9,504.10	-
342210	VISION CLS	85,175.00	-	82,335.00
342252	VISION CLASSIFIED	-	55,565.27	-
342302	VISION NON-INSTR ADMIN/SUP	-	8,983.23	-
342310	VISION AA/CAST	19,754.00	-	19,018.00
342352	VISION INSTR AIDE DIRECT INST	-	3,274.82	-
342402	VISION INSTAIDE NOT DIRECTINS	-	1,668.50	-
343101	LIFE ACADEMIC INSTRUCTORS	-	13,793.04	-
343110	LIFE ACA	27,232.00	-	27,231.00
343151	LIFE EDUCATIONAL ADMIN/SUPR	-	1,588.40	-
343201	LIFE OTHER ACA NONINSTRUCT	-	3,384.46	-
343210	LIFE CLS	29,052.00	-	29,480.00
343252	LIFE CLASSIFIED	-	19,679.95	-
343302	LIFE NON-INSTR ADMIN/SUPR	-	3,176.56	-
343310	LIFE AA/CAST	6,749.00	-	6,900.00
343352	LIFE INSTR AIDE DIRECT INSTR	-	1,163.60	-
343402	LIFE INST AIDE NOT DIRECT INS	-	585.20	-
344101	LTD ACADEMIC INSTRUCTORS	-	51,370.91	-
344110	LTD ACA	83,744.00	-	82,379.00
344151	LTD EDUCATIONAL ADMIN/SUPR	-	6,546.90	-

Palomar College							
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2013 and 2014							
TOTAL FUND 11							
GENERAL UNRESTRICTED FUND							
Run May 29, 2013							
		FY 2012-2013	FY 2012-2013	FY 2013-2014			
		Budget	Expended/Received	Budget			
Account		Year to Date					
344201	LTD OTHER ACA NONINSTRUCT	-	14,058.79	-			
344210	LTD CLS	51,266.00	-	51,249.00			
344252	LTD CLASSIFIED	-	40,765.88	-			
344302	LTD NON-INSTR ADMIN/SUPR	-	8,745.04	-			
344310	LTD AA/CAST	23,649.00	-	22,804.00			
344352	LTD INSTR AIDE DIRECT INSTR	-	2,464.60	-			
344402	LTD INST AIDE NOT DIRECT INST	-	1,112.63	-			
345101	LTC ACADEMIC INSTRUCTORS	-	6,353.07	-			
345110	LTC ACA	12,488.00	-	12,484.00			
345151	LTC EDUCATIONAL ADMIN/SUPR	-	689.50	-			
345201	LTC OTHER ACA NONINSTRUCT	-	1,558.52	-			
345210	LTC CLS	13,275.00	-	13,467.00			
345252	LTC CLASSIFIED	-	9,092.68	-			
345302	LTC NON-INSTR ADMIN/SUPR	-	1,480.41	-			
345310	LTC AA/CAST	3,084.00	-	3,150.00			
345352	LTC INSTR AIDE DIRECT INSTR	-	535.90	-			
345402	LTC INST AIDE NOT DIRECT INST	-	273.00	-			
348010	FUTURE RETIREE HEALTH ACA	-	952,090.22	-			
348020	FUTURE RETIREE HEALTH CLS	-	1,174,691.36	-			
348030	FUTURE RETIREE HEALTH AA/CAST	-	231,792.89	-			
348110	FUTURE RETIREE HEALTH ACA	1,499,885.00	-	1,499,884.00			
348210	FUTURE RETIREE HEALTH CLS	1,598,359.00	-	1,622,236.00			
348310	FUTURE RETIREE HEALTH AA/CAST	351,179.00	-	359,615.00			
34's Health & Welfare		14,387,089.00	10,872,702.54	15,674,737.00			
350010	STATE UNEMP INSURANCE	884,611.75	-	138,712.00			
351101	UNEMP ACADEMIC INSTRUCTOR	-	331,086.00	-			
351201	UNEMP EDUCATIONL ADMN/SUP	-	28,750.86	-			
351301	UNEMP OTH ACA NONINSTRUCT	-	60,759.14	-			
352102	UNEMPLOYMENT CLASSIFIED	-	166,151.88	-			
352202	UNEMP NON-INSTR ADMN/SUP	-	34,448.44	-			
352302	UNEMP INSTR AIDE DIRECT INST	-	13,993.70	-			
352402	UNEMP INST AIDE NOTDIRCT INS	-	4,944.98	-			
353102	UNEMP STUDENT	-	13.91	-			
35's State Unempl Insurance		884,611.75	640,148.91	138,712.00			
360010	WORKER'S COMP	1,059,308.88	-	1,147,209.00			
361101	WC ACADEMIC INSTRUCTORS	-	430,931.00	-			
361201	WC EDUCATIONAL ADMIN/SUPR	-	38,251.36	-			
361301	WC OTHER ACA NON INSTRUCT	-	79,302.01	-			
362102	WC CLASSIFIED	-	218,967.17	-			
362202	WC NON-INSTR ADMIN/SUPERV	-	46,427.59	-			
362302	WC INSTR AIDE DIRECT INSTR	-	18,230.31	-			
362402	WC INSTR AIDE NOTDIRECT INST	-	6,491.04	-			
363102	WC STUDENT	-	2,828.88	-			
36's Workers' Comp		1,059,308.88	841,429.36	1,147,209.00			
370010	APPLE	138,659.00	-	146,720.00			
371101	APPLE ACADEMIC INSTRUCTOR	-	59,264.43	-			
371301	APPLE OTH ACA NONINSTRUCT	-	3,610.47	-			
372102	APPLE CLASSIFIED	-	16,762.24	-			
372302	APPLE INST AIDE DIRECT INSTR	-	5,973.06	-			
372402	APPLE INS AIDE NOTDIRECT INS	-	1,002.96	-			
37's APPLE		138,659.00	86,613.16	146,720.00			
390010	OTHER BENEFITS	57,692.00	-	3,500.00			
391400	SUPPLEMNT EARLY RETIRE PR	-	47,980.71	-			
394101	ACA BENEFITS TO SPREAD	-	4,814.74	-			
398000	TB TESTS FOR EMPLOYEES	-	1,000.00	-			
398100	EMPLOYEE COSTS/HEALTH SERVICES	-	710.00	-			
39's Other Benefits		57,692.00	54,505.45	3,500.00			

Palomar College							
BUDGET REPORT							
Comparing Fiscal Years							
2013 and 2014							
TOTAL FUND 11							
GENERAL UNRESTRICTED FUND							
Run May 29, 2013							
		FY 2012-2013	FY 2012-2013	FY 2013-2014			
		Budget	Expended/Received	Budget			
Account	Description		Year to Date				
	Employee Benefits Subtotal	24,371,943.69	18,995,394.11	25,182,598.00			
400010	SUPPLIES & MATERIALS	1,199,294.00	-	856,708.00			
411000	SOFTWARE LESS THAN \$5,000	-	16,144.72	-			
421000	BOOKS,MAGAZINES,PERIODCLS	-	2,673.47	-			
422000	SUBSCRIPTIONS, PERIODICALS	-	2,583.04	-			
423000	BOOKSTORE TEXTBOOKS	-	990.37	-			
431000	SUPPLIES&MATERIAL,INSTRUCT	-	333,858.04	-			
432000	INSTRUCTIONAL TESTS	-	81.08	-			
441000	SUPPLIES&MATERIAL,NONINSTR	-	386,692.84	-			
441100	SUPPLIES, INSTITUTIONAL	-	4,714.78	-			
441300	SUPPLIES, FOOD SERVICES	-	110.23	-			
442000	COST OF FOOD, FOOD SERVICE	-	797.33	-			
444000	GRADUATION GOWNS	-	(2,579.03)	-			
446000	SHIPPING/HANDLING CHARGES	-	99.62	-			
	Supplies & Materials Subtotal	1,199,294.00	746,166.49	856,708.00			
500010	OTHER OPER EXP	9,170,517.00	-	8,513,972.00			
511000	AUDIT	-	71,079.60	-			
515100	INTERNET ACCESS	-	1,602.39	-			
515200	JPA SELF-INSURANCE ADMIN	-	71.04	-			
515300	SOFTWARE LICENSING FEES	-	395,117.02	-			
525100	MEMBERSHIP, DISTRICT	-	152,245.65	-			
525200	MEMBERSHIP, EMPLOYEE	-	7,834.00	-			
531000	COUNTY ELECTION SERVICES	-	227,637.00	-			
535200	INS, FIRE, CASUALTY, LIABILITY	-	600,231.00	-			
535400	INS,INTERCOLLEGIATE ATHLETIC	-	17,517.00	-			
535500	STUDENT ACCIDENT&HOSPITAL	-	174,295.25	-			
545100	ADVERTISEMENTS REQ BY LAW	-	11,278.92	-			
545200	LAWYERS' FEES	-	355,411.83	-			
545300	LEGAL JUDGEMENTS	-	3,600.00	-			
551100	ATHLETIC OFFICIALS FEES	-	36,845.00	-			
551200	CLASSROOM SPEAKERS	-	1,005.95	-			
551300	INDEPENDENT CONTRACTOR	-	106,232.10	-			
551600	WARRANT RECONCILIATION	-	5,130.64	-			
551900	OTH PERSONAL&CONSULT SVC	-	594,749.13	-			
555100	POSTAGE	-	285,799.34	-			
560900	DISTRICT VEHICLE USE	-	35,528.11	-			
561000	RENT & LEASE, EQUIPMENT	-	32,824.84	-			
562000	RENTS & LEASES, LAND/BLDG	-	198,386.72	-			
562100	RENTAL OF FIELDS	-	13,058.66	-			
563000	RENTAL OF TRANSPORTATION	-	36,483.33	-			
564000	RENTAL OF FILMS	-	16,586.50	-			
565100	MAINTENANCE AGREEMT,EQUIP	-	320,731.37	-			
565200	MAINTENCE AGREE,SOFTWARE	-	452,954.91	-			
565300	REPAIRS&MAINT NONINST EQUIP	-	29,988.57	-			
565400	REPAIRS&MAINT INSTR EQUIPM	-	21,506.09	-			
565500	REPAIRS&MAINTENANCE BLDGS	-	192,312.02	-			
565550	MAINTENANCE, GROUNDS	-	50.68	-			
575100	TRAVEL, ACADEMIC ADMIN	-	12,843.08	-			
575120	TRAVEL, ACADEMIC EMPLOYEE	-	25,390.32	-			
575200	TRAVEL, CLASSIFIED ADMINISTR	-	35,297.77	-			
575210	TRAVEL, CLASSIFIED EMPLOYEE	-	19,342.03	-			
575300	TRAVEL, STUDENT	-	40,168.96	-			
575310	TRAVEL WITH STUDENT	-	33,717.47	-			
575500	ATHLETIC ENTRY FEES	-	22,771.00	-			
575700	STAFF DEVLOPMNT AT PALOMR	-	428.52	-			

Palomar College							
BUDGET REPORT							
Comparing Fiscal Years							
2013 and 2014							
TOTAL FUND 11							
GENERAL UNRESTRICTED FUND							
Run May 29, 2013							
		FY 2012-2013	FY 2012-2013	FY 2013-2014			
		Budget	Expended/Received	Budget			
Account		Year to Date					
575710	TRAINING	-	7,855.92	-			
575800	FOOD FOR MEETINGS	-	41,056.59	-			
580100	ELECTRICITY	-	1,420,840.03	-			
580150	FUEL, GAS	-	165,261.34	-			
580200	GASOLINE AND OIL	-	36,638.91	-			
580250	JANITORIAL SERVICES	-	25.00	-			
580300	LAUNDRY/DRY CLEANING	-	15,648.05	-			
580350	PEST CONTROL	-	1,160.44	-			
580400	SEWAGE	-	97,004.80	-			
580450	TELEPHONE	-	36,615.49	-			
580500	TELEPHONE CONNECTIONS	-	37,276.06	-			
580550	WASTE DISPOSAL	-	70,669.74	-			
580600	WASTE DISPOSAL,HAZARDOUS	-	79,450.63	-			
580650	WATER	-	159,346.21	-			
585100	ADMINISTRATIVE EXPENSE	-	3,687.24	-			
585150	ADVERTISE NOT REQ BY LAW	-	73,774.48	-			
585250	BANK CHARGES	-	2,682.50	-			
585260	BANK CREDIT CARD EXPENSE	-	221,218.78	-			
585400	DISALLOWED FIN AID GRANTS	-	(6,422.03)	-			
585450	FILM PROCESSING	-	364.69	-			
585500	FINGERPRINTING	-	12,736.82	-			
585700	PAYMENT IN LIEU OF TRANSPRT	-	164.00	-			
585750	PRINTING	-	319,313.16	-			
585850	PUBLISHING EXPENSE	-	16,774.00	-			
585900	ROYALTY EXPENSE	-	8,642.35	-			
585910	LICENSING FEE	-	29,169.16	-			
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)	-			
	Other Oper Exp Subtotal	8,583,517.00	6,948,508.38	7,953,972.00			
580010	INDIRECT COSTS BUDGET POOL	(450,000.00)	-	(450,000.00)			
585550	INDIRECT COSTS	-	(358,180.75)	-			
	Indirect Costs Subtotal	(450,000.00)	(358,180.75)	(450,000.00)			
600010	CAPITAL OUTLAY	628,180.00	-	346,812.00			
623000	BUILDING CONSTRUCTION	-	4,765.68	-			
631000	LIBRARY BOOKS	-	40,496.32	-			
632000	LIBRARY MAGAZINE&PERIODICL	-	42,038.18	-			
633000	LIBRARY NONPRINT MEDIA	-	133,507.97	-			
643000	LEASE PURCHASE EQUIPMENT	-	3,611.95	-			
644100	EQUIP INSTR ADDTL \$500 - \$4999	-	58,903.57	-			
644300	EQUIPMENT INSTRUCTIONL >\$4,999	-	76,506.13	-			
644400	EQUIP NONINS ADDL \$500 - \$4999	-	31,155.97	-			
644500	EQUIP NONINS REPL \$500 - \$4999	-	6,774.31	-			
644600	EQUIPMENT NONINSTRUCTL >\$4,999	-	5,101.98	-			
644800	EQUIP TECHNOLOGY NONINS >4,999	-	8,403.42	-			
644950	SOFTWARE NONINSTRNL >\$4,999	-	15,084.45	-			
	Capital Outlay Subtotal	628,180.00	426,349.93	346,812.00			
721000	INTRAFUND TRANS OUT WITHIN	-	419,408.00	-			
721010	INTRAFUND TRANS OUT WITHIN	2,168,812.00	-	1,904,618.00			
731000	INTERFUND TRANS OUT BETWEEN	-	2,172,406.33	-			
731010	INTERFUND TRANS OUT BETWEEN	2,174,373.00	-	2,177,298.00			
752010	STUDENT SCHOLARSHIPS	4,500.00	-	-			
762000	STUDT BOOK&SUPLY PAYMENTS	-	546.58	-			
762010	STUDT BOOK&SUPLY PAYMENTS	547.00	-	-			

Palomar College				
BUDGET REPORT				
Comparing Fiscal Years				
2013 and 2014				
TOTAL FUND 11				
GENERAL UNRESTRICTED FUND				
Run May 29, 2013				
		FY 2012-2013	FY 2012-2013	FY 2013-2014
		Budget	Expended/Received	Budget
Account		Year to Date		
791010	RESERVE FOR CONTINGENCIES	4,902,291.00	-	5,221,761.00
791510	OTHER RESERVES	1,672,876.00	-	970,210.00
792410	RESERVE FOR TLC	-	-	550,000.00
793010	CONTINGENCY, COLA	-	-	1,155,000.00
799010	CONTINGENCY HOLDING ACCOUNT	3,784,086.00	-	1,283,627.00
	Other Outgoing Subtotal	14,707,485.00	2,592,360.91	13,262,514.00
	Expense Grand Total	115,523,455.00	82,113,327.38	114,402,538.00
861100	APPRENTICESHIP APPORTIONM	645,236.00	541,998.00	645,236.00
861200	STATE GENERAL APPORTIONMT	31,028,400.00	7,379,690.00	31,182,387.00
861210	GENE RL APPORTNMT PRIOR YR	-	365,468.00	-
861450	PART TIME FACULTY APPORT	421,311.00	353,901.00	421,311.00
861500	2% BFAP ADMIN	74,449.00	160,168.00	190,676.00
867100	HOMEOWNER PROPTAX RELIEF	600,000.00	418,553.11	600,000.00
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)	-
868200	STATE MANDATED COSTS	512,064.00	546,639.00	512,064.00
868400	RETURN TO TITLE IV FROM STATE	-	3,325.00	-
869800	OTHER MISC STATE REVENUES	-	2,278.00	-
869999	BEGINNING BALANCE, STATE	4,550,754.00	-	2,000,000.00
	86's State Revenues Subtotal	40,632,214.00	10,591,858.13	38,151,674.00
881100	TAX ALLOCATION SECURD ROLL	46,550,504.00	51,810,784.08	49,448,588.00
881200	TAX ALLOC SUPPLEMENT ROLL	600,000.00	543,838.89	600,000.00
881300	TAX ALLOCN UNSECURED ROLL	2,000,000.00	1,737,790.31	2,000,000.00
881600	PRIOR YEARS TAXES	-	3,051.27	-
881700	ERAF ED REVENUE AUG FUND	-	(6,588,292.00)	-
881900	RDA TRUE UP	-	771,728.52	-
881910	ASSET LIQUIDATION (RDA)	-	1,199,436.27	-
883600	FOLLETT	525,000.00	446,153.08	525,000.00
884120	CATALOG SALES	2,702.00	2,702.00	-
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	42,186.25	-
884350	MISC SALES AND COMMISSION	82,220.00	73,647.36	55,222.00
885300	FACILITIES RENTAL AND LEASE	20,000.00	30,053.88	-
886100	INTEREST BANK ACCOUNTS	-	210.80	-
886200	INTEREST COUNTY TREASURY	100,000.00	47,990.55	100,000.00
887400	ENROLLMENT FEE	8,273,467.00	9,583,072.77	9,427,885.00
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	162,382.00	154,821.25	161,474.00
888010	NON RESIDENT TUITION USA	475,000.00	663,385.50	565,000.00
888020	NONRESIDENT TUITON FOREIGN	1,000,000.00	1,303,140.50	1,200,000.00
888115	NCTD PASSES	-	376.00	-
888900	OTH STUDENT FEES&CHARGES	200.00	1,475.00	-
888920	COURSE TESTING FEE	4,430.00	4,985.00	4,440.00
889030	COBRA ADMIN FEE	-	306.20	-
889300	CASH OVER/SHORT	-	(235.80)	-

	Palomar College BUDGET REPORT Comparing Fiscal Years 2013 and 2014			
	TOTAL FUND 11			
	GENERAL UNRESTRICTED FUND			Run May 29, 2013
Account	Description	FY 2012-2013 Budget	FY 2012-2013 Expended/Received	FY 2013-2014 Budget
889600	LIBRARY FINES	1,500.00	5,890.05	1,000.00
889650	PARKING FINES	232,268.00	185,305.55	209,376.00
889830	RETURNED CHECK FEE	-	492.00	-
889850	STUDNT REFND WRITE-OFF TO DIST	-	(437.65)	-
889880	STALE DATED/VOID WARRANTS	-	33,450.64	-
889900	OTHER LOCAL REVENUES	26,241.00	31,500.63	20,000.00
889999	BEGINNING BALANCE, LOCAL	13,933,369.00	-	11,403,037.00
88's	Local Revenues Subtotal	74,379,339.00	62,463,550.16	76,022,864.00
898200	INTRAFUND TRANSFR IN,WITHIN	511,902.00	419,408.00	228,000.00
89's	Other Sources Subtotal	511,902.00	419,408.00	228,000.00
Revenue Grand Total		115,523,455.00	73,474,816.29	114,402,538.00

		Palomar College			
		BUDGET REPORT			
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		2013 and 2014			
		FUND 11			
		DESIGNATED			Run May 29, 2013
		FY 2012-2013		FY 2012-2013	FY 2013-2014
		Budget		Expended/Received	Budget
Account	Description			Year to Date	
	11's Instr Salaries - Contract	-		-	-
	12's Non-Instr Salaries - Contract	-		-	-
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	-
	13's Instr Salaries - Other	18,568.00		16,265.19	-
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	-
	14's Non-Instr Salaries - Other	130,720.31		61,740.53	-
	Academic Salaries Subtotal	149,288.31		78,005.72	-
212200	CLASSIFIED REGULAR SALARY	-		146,661.80	-
212210	CLASSIFIED REGULAR SALARY	182,339.00		-	187,714.00
	21's Non-Instr Salaries - Reg	182,339.00		146,661.80	187,714.00
	22's Instr Aides - Reg	-		-	-
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	-
	23's Non-Academic Salaries - Other	207,320.00		128,536.79	59,750.00
240010	INSTR AIDES - OTHER	23,220.00		-	-
241100	HRLY INSTR AIDE,DIRECT INSTR	-		15,272.76	-
	24's Instr Aides - Other	23,220.00		15,272.76	-
	Non Acad Salaries Subtotal	412,879.00		290,471.35	247,464.00
310010	STRS	10,606.72		-	-
311101	STRS ACADEMIC INSTRUCTORS	-		1,341.87	-
311301	STRS OTHERACA NONINSTRUCT	-		3,573.40	-
	31's STRS	10,606.72		4,915.27	-
320010	PERS	21,447.00		-	22,579.00
322102	PERS CLASSIFIED	-		16,951.57	-
322302	PERS INSTR AIDE DIRECT INSTR	-		32.73	-
	32's PERS	21,447.00		16,984.30	22,579.00
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	-
	33's FICA & Medicare (OASDI)	21,087.34		15,580.53	15,232.00
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	-

Palomar College				
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FUND 11				
DESIGNATED				
				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
34's	Health & Welfare	71,860.00	52,654.22	68,746.00
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	-
35's	State Unempl Insurance	7,280.75	4,289.04	516.00
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	-
36's	Workers' Comp	9,273.88	5,831.19	4,240.00
370010	APPLE	5,616.00	-	1,494.00
372102	APPLE CLASSIFIED	-	2,543.66	-
372302	APPLE INST AIDE DIRECT INSTR	-	112.45	-
37's	APPLE	5,616.00	2,656.11	1,494.00
39's	Other Benefits	-	-	-
	Employee Benefits Subtotal	147,171.69	102,910.66	112,807.00
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	-
	Supplies & Materials Subtotal	559,255.00	332,164.57	247,624.00
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	-

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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 DEVELOPMNT 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)	-
	Other Oper Exp Subtotal	4,936,728.00	166,243.64	4,745,603.00
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	-
	Capital Outlay Subtotal	288,779.00	143,454.06	65,212.00
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&SUPPLY PAYMENTS	-	546.58	-
762010	STUDT BOOK&SUPPLY PAYMENTS	547.00	-	-
799010	CONTINGENCY HOLDING ACCOUNT	3,762,415.00	-	1,283,627.00
	Other Outgoing Subtotal	4,051,364.00	191,954.58	1,283,627.00
	Expense Grand Total	10,545,465.00	1,305,204.58	6,702,337.00
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
	86's State Revenues Subtotal	7,350,754.00	819,838.02	4,600,000.00

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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
88's Local Revenues Subtotal		2,682,809.00	847,836.62	1,874,337.00
898200	INTRAFUND TRANSFR IN,WITHIN	511,902.00	419,408.00	228,000.00
89's Other Sources Subtotal		511,902.00	419,408.00	228,000.00
Revenue Grand Total		10,545,465.00	2,087,082.64	6,702,337.00

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111000	INSTRUCTIONAL SAL, CONTRACT	-	14,994,093.63	-
111010	INSTRUCTIONAL SALARY, CONTRACT	19,766,533.00	-	19,860,420.00
11's Instr Salaries - Contract		19,766,533.00	14,994,093.63	19,860,420.00
121000	ED ADMINISTRATOR, CONTRACT	-	540,637.09	-
121010	ED ADMINISTRATOR, CONTRACT	653,463.00	-	653,425.00
121100	SUPRT/PRESIDENT, CONTRACT	-	217,998.40	-
121110	SUPRT/PRESIDENT, CONTRACT	261,416.00	-	270,556.00
121300	PRESIDENT'S AUTO ALLOWANCE	-	8,264.48	-
121310	PRESIDENT'S AUTO ALLOWANCE	8,971.00	-	9,038.00
122100	COUNSELORS, CONTRACT	-	1,391,292.78	-
122110	COUNSELORS, CONTRACT	1,662,563.00	-	1,807,727.00
123100	DEAN, ACADEMIC CONTRACT	-	634,015.33	-
123110	DEAN, ACADEMIC CONTRACT	808,396.00	-	830,213.00
123200	DEPARTMENT CHAIR, CONTRACT	-	1,298,172.93	-
123210	DEPARTMENT CHAIR, CONTRACT	1,661,566.00	-	1,674,700.00
123400	DIRECTR/COORDINAT,ACA CONT	-	769,472.29	-
123410	DIRECTOR/COORDINATOR, ACA CONT	950,541.00	-	979,018.00
123500	PALOMAR FACULTY FEDERATION	-	132,291.44	-
123510	PALOMAR FACULTY FEDERATION	184,770.00	-	196,140.00
123600	DIRECTOR/COORDINATOR, AA CONT	-	961,903.20	-
123610	DIRECTOR/COORDINATOR, AA CONT	1,339,018.00	-	1,334,670.00
123700	DIRECTOR/COORDINATOR, CAST	-	30,897.60	-
123710	DIRECTOR/COORDINATOR, CAST	37,078.00	-	37,451.00
125000	LIBRARIANS, CONTRACT	-	340,137.20	-
125010	LIBRARIANS, CONTRACT	576,312.00	-	540,124.00
126010	NONINST ACA CONTRCT, OTHER	29,174.00	-	(270,826.00)
12's Non-Instr Salaries - Contract		8,173,268.00	6,325,082.74	8,062,236.00
130010	INSTR SALARIES - OTHER	14,312,357.00	-	15,155,110.00
131100	ASSIGN TIME HRLY REPLACEMT	-	662,922.67	-
133100	INSTRUCTIONL ACADEMIC,HRLY	-	7,752,235.84	-
133110	OFFICE HOURS ADJUNCT FACULTY	-	(4,078.00)	-
133200	INST ACA HOURLY SUBSTITUTE	-	179,269.25	-
133300	INSTR ACADEMIC, HRLY SUMMR	-	767,298.50	-
135300	OVERLOAD, CONTRACT INSTRUC	-	1,389,285.11	-
135600	OVERLOAD,SUBSTITUTE HRLY	-	20,978.76	-
135700	OVERLOAD,SUMMER ACA HRLY	-	643,480.76	-
136200	REPLACE SABBATICL,ACAHRLY	-	253,185.45	-
136400	LOADBANK REPL, ADJUNCT	-	60,308.79	-
137200	SERVICE PROVIDER ACA INSTR	-	4,100.08	-
138100	STIPEND, CONTRACT INSTRUCT	-	16,631.64	-
138200	STIPEND, HOURLY ACADEMIC	-	203,019.56	-
13's Instr Salaries - Other		14,312,357.00	11,948,638.41	15,155,110.00
140010	NON-INSTR SALARIES - OTHER	1,449,726.00	-	1,328,119.00
141100	COUNSELOR, HOURLY	-	217,225.52	-
142100	EDUCATIONL ADMNISTRTR HRLY	-	1,401.06	-
143100	LIBRARIANS, HOURLY	-	294,698.24	-
144100	NON-INSTRUCT ACADEMIC,HRLY	-	329,628.74	-
145100	OVERLOAD,SUMMER NON-INST	-	22,637.19	-
146600	REPLC COUNSLR SUMMR HRLY	-	52,207.29	-
148000	NONINSTR ACA HOURLY, OTHER	-	51,605.82	-
14's Non-Instr Salaries - Other		1,449,726.00	969,403.86	1,328,119.00
	Academic Salaries Subtotal	43,701,884.00	34,237,218.64	44,405,885.00
211000	EXCUTIVE ADMIN SUPPORT, CAST	-	273,144.66	-
211010	EXCUTIVE ADMIN SUPPORT, CAST	379,824.00	-	425,311.00
212100	SUPERVISOR, CAST	-	1,073,350.42	-
212110	SUPERVISOR, CAST	1,519,285.00	-	1,452,757.00

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212200	CLASSIFIED REGULAR SALARY	-	12,766,876.49	-
212210	CLASSIFIED REGULAR SALARY	14,304,812.00	-	14,656,236.00
212400	GOVERNING BOARD	-	24,960.00	-
212410	GOVERNING BOARD	30,000.00	-	30,240.00
212600	NON-INSTRUCTNL ADMINISTRATORS	-	1,491,951.15	-
212610	NON-INSTRUCTNL ADMINISTRATORS	2,185,398.00	-	2,294,099.00
219900	CONTRACT NEGOTIATIONS NON-INST	-	205,918.67	-
219910	CONTRACT NEGOTIATIONS NON-INST	249,359.00	-	257,785.00
21's Non-Instr Salaries - Reg		18,668,678.00	15,836,201.39	19,116,428.00
221000	INST AIDE CONTRACT,DIRECT INST	-	846,634.74	-
221010	INST AIDE CONTRACT,DIRECT INST	1,265,414.00	-	1,263,446.00
222000	INST AIDE CONTRACT, NOT DIRECT	-	377,133.07	-
222010	INST AIDE CONTRACT, NOT DIRECT	473,932.00	-	479,383.00
22's Instr Aides - Reg		1,739,346.00	1,223,767.81	1,742,829.00
230010	NON ACADEMIC SALARIES - OTHER	1,300,009.00	-	1,200,897.00
231100	HOURLY CLASSIFIED, TEMP	-	453,703.72	-
231300	HOURLY TUTORS	-	85,410.00	-
231400	HRLY ADMINISTRATOR NON INST	-	12,321.35	-
231600	HRLY SUPERVISOR, TEMP	-	16,624.73	-
232100	OVERTIME CLASSIFID SALARIED	-	35,155.09	-
232200	OVERTIME SUPERVISR SALRIED	-	8,688.59	-
233100	REPLACE CLASSIFIED SALARYD	-	13,981.59	-
234100	SERVICE PROVIDER CLASSIFIED	-	2,179.28	-
234400	SERVICE PROVIDER STUDENT	-	500.00	-
235100	STUDENT EMPLOYEE	-	139,731.71	-
235200	STUDENT TUTORS	-	3,318.76	-
23's Non-Academic Salaries - Other		1,300,009.00	771,614.82	1,200,897.00
240010	INSTR AIDES - OTHER	510,951.00	-	536,431.00
241100	HRLY INSTR AIDE,DIRECT INSTR	-	278,912.06	-
242100	HRLY INSTAIDE,NOT DIRECTINST	-	29,074.52	-
245100	STUDENT INSTR AIDE, DIRECT	-	17,462.00	-
24's Instr Aides - Other		510,951.00	325,448.58	536,431.00
Non Acad Salaries Subtotal		22,218,984.00	18,157,032.60	22,596,585.00
310010	STRS	3,063,872.00	-	3,104,177.00
311101	STRS ACADEMIC INSTRUCTORS	-	2,064,775.63	-
311201	STRS EDUCATIONAL ADMIN/SUP	-	103,800.77	-
311301	STRS OTHERACA NONINSTRUCT	-	403,609.34	-
312102	STRS CLASSIFIED	-	4,492.80	-
312202	STRS NON-INSTR ADMIN/SUPR	-	3,930.10	-
312402	STRS INST AIDE NOTDIRECT INST	-	429.66	-
31's STRS		3,063,872.00	2,581,038.30	3,104,177.00
320010	PERS	2,416,102.00	-	2,589,605.00
321101	PERS ACADEMIC INSTRUCTORS	-	25,952.77	-
321201	PERS EDUCATIONAL ADMIN/SUP	-	120,644.96	-
321301	PERS OTHERACA NONINSTRUCT	-	17,966.08	-
322102	PERS CLASSIFIED	-	1,438,750.44	-
322202	PERS NON-INSTR ADMIN/SUPR	-	310,183.51	-
322302	PERS INSTR AIDE DIRECT INSTR	-	86,494.15	-
322402	PERS INST AIDE NOTDIRECT INS	-	40,057.46	-
32's PERS		2,416,102.00	2,040,049.37	2,589,605.00
330010	FICA & MEDICARE (OASDI)	2,311,468.00	-	2,340,127.00
331101	FICA ACADEMIC INSTRUCTORS	-	38,399.16	-
331201	FICA EDUCATIONAL ADMIN/SUP	-	49,885.90	-
331301	FICA OTHERACA NONINSTRUCT	-	8,566.03	-
332102	FICA CLASSIFIED	-	782,873.29	-
332202	FICA NON-INSTR ADMIN/SUPR	-	168,054.29	-

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332302	FICA INSTR AIDE DIRECT INSTR	-	55,123.01	-
332402	FICA INSTR AIDE NOTDIRECT INS	-	22,014.29	-
335101	MEDCA ACADEM INSTRUCTORS	-	362,056.36	-
335201	MEDCA EDUCATNL ADMIN/SUPV	-	30,281.83	-
335301	MEDCA OTH ACA NONINSTRUCT	-	66,409.13	-
336102	MEDCA CLASSIFIED	-	193,543.71	-
336202	MEDCA NON-INSTR ADMIN/SUP	-	41,931.83	-
336302	MEDCA INST AIDE DIRECT INSTR	-	16,336.92	-
336402	MEDCA INST AIDE NOTDIRCT INS	-	5,951.17	-
33's	FICA & Medicare (OASDI)	2,311,468.00	1,841,426.92	2,340,127.00
340101	MEDIC ACADEMIC INSTRUCTORS	-	2,549,334.37	-
340110	MEDIC ACA	4,357,168.00	-	5,349,320.00
340120	MEDIC ACADEMIC ADJUNCT	-	131,332.09	-
340125	MEDIC NON-ACADEMIC ADJUNCT	-	13,390.14	-
340151	MEDIC EDUCATIONAL ADMIN/SUP	-	269,930.76	-
340201	MEDIC OTHER ACA NONINSTRU	-	643,751.90	-
340210	MEDIC CLS	3,850,396.00	-	4,618,540.00
340252	MEDIC CLASSIFIED	-	3,148,350.76	-
340302	MEDIC NON-INSTR ADMIN/SUPR	-	580,926.19	-
340310	MEDIC AA/CAST	1,279,411.00	-	775,380.00
340352	MEDIC INSTR AIDE DIRECT INST	-	202,829.71	-
340402	MEDIC INSTAIDE NOTDIRECTINST	-	102,537.32	-
341101	DENT ACADEMIC INSTRUCTORS	-	170,130.47	-
341110	DENT ACA	418,629.00	-	420,049.00
341151	DENT EDUCATIONAL ADMIN/SUP	-	19,640.51	-
341201	DENT OTHER ACA NONINSTRU	-	42,043.26	-
341210	DENT CLS	443,606.00	-	450,454.00
341252	DENT CLASSIFIED	-	230,729.68	-
341302	DENT NON-INSTR ADMIN/SUPR	-	38,595.25	-
341310	DENT AA/CAST	102,837.00	-	105,302.00
341352	DENT INSTR AIDE DIRECT INSTR	-	14,596.60	-
341402	DENT INSTAIDE NOT DIRECTINST	-	7,307.90	-
342101	VISION ACADEMIC INSTRUCTOR	-	38,735.84	-
342110	VISION ACA	79,356.00	-	75,745.00
342151	VISION EDUCATIONAL ADMIN/SUP	-	4,213.98	-
342201	VISION OTHR ACA NONINSTRU	-	9,504.10	-
342210	VISION CLS	84,163.00	-	81,370.00
342252	VISION CLASSIFIED	-	54,808.15	-
342302	VISION NON-INSTR ADMIN/SUP	-	8,983.23	-
342310	VISION AA/CAST	19,754.00	-	19,018.00
342352	VISION INSTR AIDE DIRECT INST	-	3,274.82	-
342402	VISION INSTAIDE NOT DIRECTINS	-	1,668.50	-
343101	LIFE ACADEMIC INSTRUCTORS	-	13,793.04	-
343110	LIFE ACA	27,232.00	-	27,231.00
343151	LIFE EDUCATIONAL ADMIN/SUPR	-	1,588.40	-
343201	LIFE OTHER ACA NONINSTRUCT	-	3,384.46	-
343210	LIFE CLS	28,708.00	-	29,135.00
343252	LIFE CLASSIFIED	-	19,412.85	-
343302	LIFE NON-INSTR ADMIN/SUPR	-	3,176.56	-
343310	LIFE AA/CAST	6,749.00	-	6,900.00
343352	LIFE INSTR AIDE DIRECT INSTR	-	1,163.60	-
343402	LIFE INST AIDE NOT DIRECT INS	-	585.20	-
344101	LTD ACADEMIC INSTRUCTORS	-	51,370.91	-
344110	LTD ACA	83,744.00	-	82,379.00
344151	LTD EDUCATIONAL ADMIN/SUPR	-	6,546.90	-
344201	LTD OTHER ACA NONINSTRUCT	-	14,058.79	-
344210	LTD CLS	50,663.00	-	50,635.00

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344252	LTD CLASSIFIED	-	40,423.98	-
344302	LTD NON-INSTR ADMIN/SUPR	-	8,745.04	-
344310	LTD AA/CAST	23,649.00	-	22,804.00
344352	LTD INSTR AIDE DIRECT INSTR	-	2,464.60	-
344402	LTD INST AIDE NOT DIRECT INST	-	1,112.63	-
345101	LTC ACADEMIC INSTRUCTORS	-	6,353.07	-
345110	LTC ACA	12,488.00	-	12,484.00
345151	LTC EDUCATIONAL ADMIN/SUPR	-	689.50	-
345201	LTC OTHER ACA NONINSTRUCT	-	1,558.52	-
345210	LTC CLS	13,116.00	-	13,307.00
345252	LTC CLASSIFIED	-	8,968.65	-
345302	LTC NON-INSTR ADMIN/SUPR	-	1,480.41	-
345310	LTC AA/CAST	3,084.00	-	3,150.00
345352	LTC INSTR AIDE DIRECT INSTR	-	535.90	-
345402	LTC INST AIDE NOT DIRECT INST	-	273.00	-
348010	FUTURE RETIREE HEALTH ACA	-	952,090.22	-
348020	FUTURE RETIREE HEALTH CLS	-	1,161,863.67	-
348030	FUTURE RETIREE HEALTH AA/CAST	-	231,792.89	-
348110	FUTURE RETIREE HEALTH ACA	1,499,885.00	-	1,499,884.00
348210	FUTURE RETIREE HEALTH CLS	1,579,412.00	-	1,603,289.00
348310	FUTURE RETIREE HEALTH AA/CAST	351,179.00	-	359,615.00
34's Health & Welfare		14,315,229.00	10,820,048.32	15,605,991.00
350010	STATE UNEMP INSURANCE	877,331.00	-	138,196.00
351101	UNEMP ACADEMIC INSTRUCTOR	-	330,885.94	-
351201	UNEMP EDUCATIONL ADMN/SUP	-	28,750.86	-
351301	UNEMP OTH ACA NONINSTRUCT	-	60,044.09	-
352102	UNEMPLOYMENT CLASSIFIED	-	162,978.83	-
352202	UNEMP NON-INSTR ADMN/SUP	-	34,435.41	-
352302	UNEMP INSTR AIDE DIRECT INSTR	-	13,805.85	-
352402	UNEMP INST AIDE NOTDIRCT INS	-	4,944.98	-
353102	UNEMP STUDENT	-	13.91	-
35's State Unempl Insurance		877,331.00	635,859.87	138,196.00
360010	WORKER'S COMP	1,050,035.00	-	1,142,969.00
361101	WC ACADEMIC INSTRUCTORS	-	430,671.09	-
361201	WC EDUCATIONAL ADMIN/SUPR	-	38,251.36	-
361301	WC OTHER ACA NON INSTRUCT	-	78,372.62	-
362102	WC CLASSIFIED	-	214,842.44	-
362202	WC NON-INSTR ADMIN/SUPERV	-	46,410.47	-
362302	WC INSTR AIDE DIRECT INSTR	-	17,986.23	-
362402	WC INSTR AIDE NOTDIRECT INST	-	6,491.04	-
363102	WC STUDENT	-	2,572.92	-
36's Workers' Comp		1,050,035.00	835,598.17	1,142,969.00
370010	APPLE	133,043.00	-	145,226.00
371101	APPLE ACADEMIC INSTRUCTOR	-	59,264.43	-
371301	APPLE OTH ACA NONINSTRUCT	-	3,610.47	-
372102	APPLE CLASSIFIED	-	14,218.58	-
372302	APPLE INST AIDE DIRECT INSTR	-	5,860.61	-
372402	APPLE INS AIDE NOTDIRECT INS	-	1,002.96	-
37's APPLE		133,043.00	83,957.05	145,226.00
390010	OTHER BENEFITS	57,692.00	-	3,500.00
391400	SUPPLEMNT EARLY RETIRE PR	-	47,980.71	-
394101	ACA BENEFITS TO SPREAD	-	4,814.74	-
398000	TB TESTS FOR EMPLOYEES	-	1,000.00	-
398100	EMPLOYEE COSTS/HEALTH SERVICES	-	710.00	-
39's Other Benefits		57,692.00	54,505.45	3,500.00
Employee Benefits Subtotal		24,224,772.00	18,892,483.45	25,069,791.00

Palomar College				
BUDGET REPORT				
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2013 and 2014				
FUND 11				
UNRESTRICTED				
				Run May 29, 2013
		FY 2012-2013	FY 2012-2013	FY 2013-2014
		Budget	Expended/Received	Budget
Account		Year to Date		
400010	SUPPLIES & MATERIALS	640,039.00	-	609,084.00
411000	SOFTWARE LESS THAN \$5,000	-	15,161.66	-
421000	BOOKS,MAGAZINES,PERIODCLS	-	873.87	-
422000	SUBSCRIPTIONS, PERIODICALS	-	2,292.09	-
431000	SUPPLIES&MATERIAL,INSTRUCT	-	122,873.62	-
432000	INSTRUCTIONAL TESTS	-	81.08	-
441000	SUPPLIES&MATERIAL,NONINSTR	-	269,576.67	-
441100	SUPPLIES, INSTITUTIONAL	-	4,714.78	-
441300	SUPPLIES, FOOD SERVICES	-	110.23	-
442000	COST OF FOOD, FOOD SERVICE	-	797.33	-
444000	GRADUATION GOWNS	-	(2,579.03)	-
446000	SHIPPING/HANDLING CHARGES	-	99.62	-
Supplies & Materials Subtotal		640,039.00	414,001.92	609,084.00
500010	OTHER OPER EXP	3,646,789.00	-	3,208,369.00
511000	AUDIT	-	71,079.60	-
515100	INTERNET ACCESS	-	297.39	-
515200	JPA SELF-INSURANCE ADMIN	-	71.04	-
515300	SOFTWARE LICENSING FEES	-	386,559.54	-
525100	MEMBERSHIP, DISTRICT	-	150,011.65	-
525200	MEMBERSHIP, EMPLOYEE	-	6,704.00	-
531000	COUNTY ELECTION SERVICES	-	227,637.00	-
535200	INS, FIRE, CASUALTY, LIABILITY	-	600,231.00	-
535400	INS,INTERCOLLEGIATE ATHLETIC	-	17,517.00	-
535500	STUDENT ACCIDENT&HOSPITAL	-	173,648.25	-
545100	ADVERTISEMENTS REQ BY LAW	-	11,029.64	-
545200	LAWYERS' FEES	-	355,411.83	-
545300	LEGAL JUDGEMENTS	-	3,600.00	-
551100	ATHLETIC OFFICIALS FEES	-	16,782.00	-
551200	CLASSROOM SPEAKERS	-	500.00	-
551300	INDEPENDENT CONTRACTOR	-	82,881.60	-
551600	WARRANT RECONCILIATION	-	5,130.64	-
551900	OTH PERSONAL&CONSULT SVC	-	530,342.07	-
555100	POSTAGE	-	86,992.08	-
560900	DISTRICT VEHICLE USE	-	31,867.31	-
561000	RENT & LEASE, EQUIPMENT	-	13,520.22	-
562000	RENTS & LEASES, LAND/BLDG	-	198,186.72	-
562100	RENTAL OF FIELDS	-	13,058.66	-
563000	RENTAL OF TRANSPORTATION	-	36,395.82	-
564000	RENTAL OF FILMS	-	16,586.50	-
565100	MAINTENANCE AGREEMT,EQUIP	-	248,578.88	-
565200	MAINTENCE AGREE,SOFTWARE	-	441,262.15	-
565300	REPAIRS&MAINT NONINST EQUIP	-	14,575.42	-
565400	REPAIRS&MAINT INSTR EQUIPM	-	8,588.77	-
565500	REPAIRS&MAINTENANCE BLDGS	-	152,235.13	-
575100	TRAVEL, ACADEMIC ADMIN	-	12,843.08	-
575120	TRAVEL, ACADEMIC EMPLOYEE	-	17,063.72	-
575200	TRAVEL, CLASSIFIED ADMINISTR	-	35,195.80	-
575210	TRAVEL, CLASSIFIED EMPLOYEE	-	17,704.21	-
575300	TRAVEL, STUDENT	-	31,645.18	-
575310	TRAVEL WITH STUDENT	-	18,861.96	-
575500	ATHLETIC ENTRY FEES	-	21,441.00	-
575700	STAFF DEVLOPMNT AT PALOMR	-	1,954.00	-
575710	TRAINING	-	7,855.92	-
575800	FOOD FOR MEETINGS	-	18,820.73	-
580100	ELECTRICITY	-	1,420,840.03	-
580150	FUEL, GAS	-	156,126.07	-

Palomar College				
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FUND 11				
UNRESTRICTED				
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		FY 2012-2013	FY 2012-2013	FY 2013-2014
		Budget	Expended/Received	Budget
Account		Year to Date		
580200	GASOLINE AND OIL	-	36,638.91	-
580250	JANITORIAL SERVICES	-	25.00	-
580300	LAUNDRY/DRY CLEANING	-	12,312.90	-
580350	PEST CONTROL	-	1,160.44	-
580400	SEWAGE	-	97,004.80	-
580450	TELEPHONE	-	36,615.49	-
580500	TELEPHONE CONNECTIONS	-	36,976.06	-
580550	WASTE DISPOSAL	-	70,669.74	-
580600	WASTE DISPOSAL,HAZARDOUS	-	79,450.63	-
580650	WATER	-	159,346.21	-
585100	ADMINISTRATIVE EXPENSE	-	3,687.24	-
585150	ADVERTISE NOT REQ BY LAW	-	73,024.48	-
585250	BANK CHARGES	-	2,682.50	-
585260	BANK CREDIT CARD EXPENSE	-	219,025.96	-
585400	DISALLOWED FIN AID GRANTS	-	(6,422.03)	-
585450	FILM PROCESSING	-	4.57	-
585500	FINGERPRINTING	-	12,384.82	-
585750	PRINTING	-	258,783.25	-
585850	PUBLISHING EXPENSE	-	4,650.00	-
585900	ROYALTY EXPENSE	-	2,450.00	-
585910	LICENSING FEE	-	20,160.16	-
Other Oper Exp Subtotal		3,646,789.00	6,782,264.74	3,208,369.00
580010	INDIRECT COSTS BUDGET POOL	(450,000.00)	-	(450,000.00)
585550	INDIRECT COSTS	-	(358,180.75)	-
Indirect Costs Subtotal		(450,000.00)	(358,180.75)	(450,000.00)
600010	CAPITAL OUTLAY	339,401.00	-	281,600.00
631000	LIBRARY BOOKS	-	40,185.99	-
632000	LIBRARY MAGAZINE&PERIODICL	-	42,038.18	-
633000	LIBRARY NONPRINT MEDIA	-	133,507.97	-
643000	LEASE PURCHASE EQUIPMENT	-	3,611.95	-
644100	EQUIP INSTR ADDTL \$500 - \$4999	-	14,838.83	-
644300	EQUIPMENT INSTRUCTIONL >\$4,999	-	599.54	-
644400	EQUIP NONINS ADDL \$500 - \$4999	-	23,891.55	-
644500	EQUIP NONINS REPL \$500 - \$4999	-	4,035.43	-
644600	EQUIPMENT NONINSTRUCTL >\$4,999	-	5,101.98	-
644950	SOFTWARE NONINSTRNL >\$4,999	-	15,084.45	-
Capital Outlay Subtotal		339,401.00	282,895.87	281,600.00
721000	INTRAFUND TRANS OUT WITHIN	-	228,000.00	-
721010	INTRAFUND TRANS OUT WITHIN	1,884,910.00	-	1,904,618.00
731000	INTERFUND TRANS OUT BETWEEN	-	2,172,406.33	-
731010	INTERFUND TRANS OUT BETWEEN	2,174,373.00	-	2,177,298.00
791010	RESERVE FOR CONTINGENCIES	4,902,291.00	-	5,221,761.00
791510	OTHER RESERVES	1,672,876.00	-	970,210.00
792410	RESERVE FOR TLC	-	-	550,000.00
793010	CONTINGENCY, COLA	-	-	1,155,000.00
799010	CONTINGENCY HOLDING ACCOUNT	21,671.00	-	-
Other Outgoing Subtotal		10,656,121.00	2,400,406.33	11,978,887.00
Expense Grand Total		104,977,990.00	80,808,122.80	107,700,201.00
861100	APPRENTICESHIP APPORTIONM	645,236.00	541,998.00	645,236.00
861200	STATE GENERAL APPORTIONMT	31,028,400.00	7,379,690.00	31,182,387.00
861210	GENRL APPORTNMT PRIOR YR	-	365,468.00	-
861450	PART TIME FACULTY APPORT	421,311.00	353,901.00	421,311.00

Palomar College				
BUDGET REPORT				
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FUND 11				
UNRESTRICTED				
Run May 29, 2013				
		FY 2012-2013	FY 2012-2013	FY 2013-2014
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
861500	2% BFAP ADMIN	74,449.00	160,168.00	190,676.00
867100	HOMEOWNER PROPTAX RELIEF	600,000.00	418,553.11	600,000.00
868200	STATE MANDATED COSTS	512,064.00	546,639.00	512,064.00
868400	RETURN TO TITLE IV FROM STATE	-	3,325.00	-
869800	OTHER MISC STATE REVENUES	-	2,278.00	-
86's	State Revenues Subtotal	33,281,460.00	9,772,020.11	33,551,674.00
881100	TAX ALLOCATION SECURD ROLL	46,550,504.00	51,810,784.08	49,448,588.00
881200	TAX ALLOC SUPPLEMENT ROLL	600,000.00	543,838.89	600,000.00
881300	TAX ALLOCN UNSECURED ROLL	2,000,000.00	1,737,790.31	2,000,000.00
881600	PRIOR YEARS TAXES	-	3,051.27	-
881700	ERAF ED REVENUE AUG FUND	-	(6,588,292.00)	-
881900	RDA TRUE UP	-	771,728.52	-
881910	ASSET LIQUIDATION (RDA)	-	1,199,436.27	-
883600	FOLLETT	525,000.00	446,153.08	525,000.00
884120	CATALOG SALES	2,632.00	2,702.00	-
884300	VENDING COMMISSIONS	-	28,353.04	-
885300	FACILITIES RENTAL AND LEASE	-	4,225.46	-
886100	INTEREST BANK ACCOUNTS	-	210.80	-
886200	INTEREST COUNTY TREASURY	100,000.00	47,990.55	100,000.00
887400	ENROLLMENT FEE	8,273,467.00	9,583,072.77	9,427,885.00
887910	TRANSCRIPT INCOME	10,000.00	4,690.50	5,000.00
888010	NON RESIDENT TUITION USA	475,000.00	663,385.50	565,000.00
888020	NONRESIDENT TUITON FOREIGN	1,000,000.00	1,303,140.50	1,200,000.00
888115	NCTD PASSES	-	376.00	-
889030	COBRA ADMIN FEE	-	306.20	-
889300	CASH OVER/SHORT	-	(235.80)	-
889600	LIBRARY FINES	-	4,401.55	-
889830	RETURNED CHECK FEE	-	492.00	-
889850	STUDNT REFND WRITE-OFF TO DIST	-	(437.65)	-
889880	STALE DATED/VOID WARRANTS	-	33,450.64	-
889900	OTHER LOCAL REVENUES	-	15,099.06	-
889999	BEGINNING BALANCE, LOCAL	12,159,927.00	-	10,277,054.00
88's	Local Revenues Subtotal	71,696,530.00	61,615,713.54	74,148,527.00
Revenue Grand Total		104,977,990.00	71,387,733.65	107,700,201.00

Palomar College BUDGET REPORT Comparing Fiscal Years 2013 and 2014				
FUND 12				
GENERAL RESTRICTED FUND				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	-	96,241.46	-
111010	INSTRUCTIONAL SALARY, CONTRACT	123,322.00	-	125,016.00
11's Instr Salaries - Contract		123,322.00	96,241.46	125,016.00
122100	COUNSELORS, CONTRACT	-	300,581.66	-
122110	COUNSELORS, CONTRACT	400,170.00	-	438,291.00
123600	DIRECTOR/COORDINATOR, AA CONT	-	337,260.76	-
123610	DIRECTOR/COORDINATOR, AA CONT	402,130.00	-	407,063.00
12's Non-Instr Salaries - Contract		802,300.00	637,842.42	845,354.00
130010	INSTR SALARIES - OTHER	274,629.00	-	46,717.00
131100	ASSIGN TIME HRLY REPLACEMT	-	141,368.88	-
133100	INSTRUCTIONL ACADEMIC,HRLY	-	43,269.82	-
133200	INST ACA HOURLY SUBSTITUTE	-	1,050.27	-
133300	INSTR ACADEMIC, HRLY SUMMR	-	341.74	-
135300	OVERLOAD,CONTRACT INSTRUC	-	14,666.93	-
135600	OVERLOAD,SUBSTITUTE HRLY	-	146.33	-
135700	OVERLOAD,SUMMER ACA HRLY	-	5,386.66	-
137200	SERVICE PROVIDER ACA INSTR	-	249.95	-
137400	SERVICE PROVIDER ED SERVIC	-	430.35	-
13's Instr Salaries - Other		274,629.00	206,910.93	46,717.00
140010	NON-INSTR SALARIES - OTHER	682,282.00	-	197,823.00
141100	COUNSELOR, HOURLY	-	51,909.16	-
144100	NON-INSTRUCT ACADEMIC,HRLY	-	316,935.00	-
145100	OVERLOAD,SUMMER NON-INST	-	2,942.64	-
147100	SERVIC PROVIDR NONINST ACA	-	1,361.34	-
148000	NONINSTR ACA HOURLY, OTHER	-	16,359.62	-
14's Non-Instr Salaries - Other		682,282.00	389,507.76	197,823.00
	Academic Salaries Subtotal	1,882,533.00	1,330,502.57	1,214,910.00
212100	SUPERVISOR, CAST	-	380,792.48	-
212110	SUPERVISOR, CAST	466,908.00	-	469,872.00
212200	CLASSIFIED REGULAR SALARY	-	2,912,155.51	-
212210	CLASSIFIED REGULAR SALARY	4,116,251.00	-	4,294,548.00
212300	CLASSIFIED HEALTH PROFESSL	-	81,214.95	-
212310	CLASSIFIED HEALTH PROFESSIONAL	261,084.00	-	266,033.00
212600	NON-INSTRUCTNL ADMINISTRATORS	-	579,489.05	-
212610	NON-INSTRUCTNL ADMINISTRATORS	781,641.00	-	767,299.00
21's Non-Instr Salaries - Reg		5,625,884.00	3,953,651.99	5,797,752.00
222000	INST AIDE CONTRACT, NOT DIRECT	-	65,534.35	-
222010	INST AIDE CONTRACT, NOT DIRECT	78,699.00	-	80,876.00
22's Instr Aides - Reg		78,699.00	65,534.35	80,876.00
230010	NON ACADEMIC SALARIES - OTHER	3,099,083.00	-	1,609,780.00
231100	HOURLY CLASSIFIED, TEMP	-	1,457,872.80	-
231300	HOURLY TUTORS	-	171,960.77	-
231500	HRLY HEALTH PROFESSIONAL	-	95,054.60	-
232100	OVERTIME CLASSIFID SALARIED	-	57,820.24	-
232200	OVERTIME SUPERVISR SALRIED	-	664.77	-
234100	SERVICE PROVIDER CLASSIFIED	-	148,937.76	-
234300	SERVICE PROVIDER CONTR ED	-	84,471.17	-
234400	SERVICE PROVIDER STUDENT	-	100.00	-
235100	STUDENT EMPLOYEE	-	195,007.31	-
235200	STUDENT TUTORS	-	20,610.39	-
235400	STUDENT WORK STUDY	-	155,166.22	-
23's Non-Academic Salaries - Other		3,099,083.00	2,387,666.03	1,609,780.00
240010	INSTR AIDES - OTHER	68,161.00	-	10,000.00
241100	HRLY INSTR AIDE,DIRECT INSTR	-	24,923.48	-
24's Instr Aides - Other		68,161.00	24,923.48	10,000.00
	Non Acad Salaries Subtotal	8,871,827.00	6,431,775.85	7,498,408.00

Palomar College BUDGET REPORT Comparing Fiscal Years 2013 and 2014 FUND 12 GENERAL RESTRICTED FUND				
				Run May 29, 2013
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Account	Description	Budget	Expended/Received	Budget
			Year to Date	
310010	STRS	134,095.00	-	93,762.00
311101	STRS ACADEMIC INSTRUCTORS	-	23,571.75	-
311201	STRS EDUCATIONAL ADMIN/SUP	-	27,824.07	-
311301	STRS OTHERACA NONINSTRUCT	-	53,904.40	-
31's	STRS	134,095.00	105,300.22	93,762.00
320010	PERS	683,268.95	-	695,378.00
321301	PERS OTHERACA NONINSTRUCT	-	2,253.25	-
322102	PERS CLASSIFIED	-	390,857.42	-
322202	PERS NON-INSTR ADMIN/SUPR	-	106,671.37	-
322402	PERS INST AIDE NOTDIRECT INS	-	7,482.10	-
32's	PERS	683,268.95	507,264.14	695,378.00
330010	FICA & MEDICARE (OASDI)	521,832.69	-	480,127.00
331301	FICA OTHERACA NONINSTRUCT	-	1,466.76	-
332102	FICA CLASSIFIED	-	217,805.48	-
332202	FICA NON-INSTR ADMIN/SUPR	-	57,652.72	-
332302	FICA INSTR AIDE DIRECT INSTR	-	204.22	-
332402	FICA INSTR AIDE NOTDIRECT INS	-	4,066.34	-
335101	MEDCA ACADEM INSTRUCTORS	-	4,371.67	-
335201	MEDCA EDUCATNL ADMIN/SUPV	-	3,074.81	-
335301	MEDCA OTH ACA NONINSTRUCT	-	9,901.23	-
336102	MEDCA CLASSIFIED	-	72,982.39	-
336202	MEDCA NON-INSTR ADMIN/SUP	-	13,927.72	-
336302	MEDCA INST AIDE DIRECT INSTR	-	361.40	-
336402	MEDCA INST AIDE NOTDIRCT INS	-	950.99	-
33's	FICA & Medicare (OASDI)	521,832.69	386,765.73	480,127.00
340101	MEDIC ACADEMIC INSTRUCTORS	-	14,457.75	-
340110	MEDIC ACA	100,605.00	-	125,781.00
340151	MEDIC EDUCATIONL ADMIN/SUP	-	47,386.44	-
340201	MEDIC OTHER ACA NONINSTRU	-	57,993.99	-
340210	MEDIC CLS	1,308,581.00	-	1,314,462.00
340252	MEDIC CLASSIFIED	-	733,604.86	-
340302	MEDIC NON-INSTR ADMIN/SUPR	-	174,847.27	-
340310	MEDIC AA/CAST	312,323.00	-	336,806.00
340402	MEDIC INSTAIDE NOTDIRECTINST	-	18,669.96	-
341101	DENT ACADEMIC INSTRUCTORS	-	1,026.19	-
341110	DENT ACA	8,367.00	-	8,372.00
341151	DENT EDUCATIONAL ADMIN/SUP	-	3,104.40	-
341201	DENT OTHER ACA NONINSTRU	-	3,132.18	-
341210	DENT CLS	118,474.00	-	120,567.00
341252	DENT CLASSIFIED	-	53,921.58	-
341302	DENT NON-INSTR ADMIN/SUPR	-	12,069.70	-
341310	DENT AA/CAST	24,903.00	-	25,614.00
341402	DENT INSTAIDE NOT DIRECTINST	-	1,692.60	-
342101	VISION ACADEMIC INSTRUCTOR	-	253.65	-
342110	VISION ACA	1,588.00	-	1,516.00
342151	VISION EDUCATIONL ADMIN/SUP	-	641.70	-
342201	VISION OTHR ACA NONINSTRU	-	768.76	-
342210	VISION CLS	22,367.00	-	21,782.00
342252	VISION CLASSIFIED	-	13,357.21	-
342302	VISION NON-INSTR ADMIN/SUP	-	2,879.10	-
342310	VISION AA/CAST	4,871.00	-	4,628.00
342402	VISION INSTAIDE NOT DIRECTINS	-	427.80	-
343101	LIFE ACADEMIC INSTRUCTORS	-	90.14	-
343110	LIFE ACA	541.00	-	544.00
343151	LIFE EDUCATIONAL ADMIN/SUPR	-	228.00	-
343201	LIFE OTHER ACA NONINSTRUCT	-	273.16	-

Palomar College				
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FUND 12				
GENERAL RESTRICTED FUND				
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		Budget	Expended/Received	Budget
Account		Year to Date		
343210	LIFE CLS	7,614.00	-	7,797.00
343252	LIFE CLASSIFIED	-	4,717.22	-
343302	LIFE NON-INSTR ADMIN/SUPR	-	1,007.76	-
343310	LIFE AA/CAST	1,670.00	-	1,656.00
343402	LIFE INST AIDE NOT DIRECT INS	-	144.40	-
344101	LTD ACADEMIC INSTRUCTORS	-	321.27	-
344110	LTD ACA	1,829.00	-	1,862.00
344151	LTD EDUCATIONAL ADMIN/SUPR	-	1,078.06	-
344201	LTD OTHER ACA NONINSTRUCT	-	1,007.38	-
344210	LTD CLS	14,829.00	-	14,635.00
344252	LTD CLASSIFIED	-	9,104.56	-
344302	LTD NON-INSTR ADMIN/SUPR	-	2,759.57	-
344310	LTD AA/CAST	5,294.00	-	5,227.00
344402	LTD INST AIDE NOT DIRECT INST	-	187.75	-
345101	LTC ACADEMIC INSTRUCTORS	-	41.50	-
345110	LTC ACA	246.00	-	252.00
345151	LTC EDUCATIONAL ADMIN/SUPR	-	105.06	-
345201	LTC OTHER ACA NONINSTRUCT	-	126.00	-
345210	LTC CLS	3,485.00	-	3,566.00
345252	LTC CLASSIFIED	-	2,185.93	-
345302	LTC NON-INSTR ADMIN/SUPR	-	471.10	-
345310	LTC AA/CAST	763.00	-	756.00
345402	LTC INST AIDE NOT DIRECT INST	-	70.00	-
348010	FUTURE RETIREE HEALTH ACA	-	20,175.52	-
348020	FUTURE RETIREE HEALTH CLS	-	239,931.61	-
348030	FUTURE RETIREE HEALTH AA/CAST	-	52,169.21	-
348110	FUTURE RETIREE HEALTH ACA	29,782.00	-	29,786.00
348210	FUTURE RETIREE HEALTH CLS	327,486.00	-	337,943.00
348310	FUTURE RETIREE HEALTH AA/CAST	75,765.00	-	75,975.00
34's	Health & Welfare	2,371,383.00	1,476,430.34	2,439,527.00
350010	STATE UNEMP INSURANCE	128,374.97	-	17,314.00
351101	UNEMP ACADEMIC INSTRUCTOR	-	3,722.35	-
351201	UNEMP EDUCATIONL ADMN/SUP	-	4,088.35	-
351301	UNEMP OTH ACA NONINSTRUCT	-	8,465.90	-
352102	UNEMPLOYMENT CLASSIFIED	-	61,234.60	-
352202	UNEMP NON-INSTR ADMN/SUP	-	11,466.63	-
352302	UNEMP INSTR AIDE DIRECT INST	-	306.58	-
352402	UNEMP INST AIDE NOTDIRCT INS	-	806.69	-
353102	UNEMP STUDENT	-	2.81	-
35's	State Unempl Insurance	128,374.97	90,093.91	17,314.00
360010	WORKER'S COMP	172,657.13	-	148,335.00
361101	WC ACADEMIC INSTRUCTORS	-	4,844.25	-
361201	WC EDUCATIONAL ADMIN/SUPR	-	5,389.49	-
361301	WC OTHER ACA NON INSTRUCT	-	11,026.94	-
362102	WC CLASSIFIED	-	79,949.29	-
362202	WC NON-INSTR ADMIN/SUPERV	-	15,355.92	-
362302	WC INSTR AIDE DIRECT INSTR	-	398.27	-
362402	WC INSTR AIDE NOTDIRECT INST	-	1,047.21	-
363102	WC STUDENT	-	5,926.65	-
36's	Workers' Comp	172,657.13	123,938.02	148,335.00
370010	APPLE	66,709.00	-	35,142.00
371101	APPLE ACADEMIC INSTRUCTOR	-	661.47	-
371301	APPLE OTH ACA NONINSTRUCT	-	203.03	-
372102	APPLE CLASSIFIED	-	36,615.37	-
372302	APPLE INST AIDE DIRECT INSTR	-	540.74	-
37's	APPLE	66,709.00	38,020.61	35,142.00
39's	Other Benefits	-	-	-

Palomar College				
BUDGET REPORT				
Comparing Fiscal Years				
2013 and 2014				
FUND 12				
GENERAL RESTRICTED FUND				Run May 29, 2013
		FY 2012-2013	FY 2012-2013	FY 2013-2014
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
	Employee Benefits Subtotal	4,078,320.74	2,727,812.97	3,909,585.00
400010	SUPPLIES & MATERIALS	1,448,278.00	-	645,100.00
411000	SOFTWARE LESS THAN \$5,000	-	6,484.59	-
421000	BOOKS,MAGAZINES,PERIODCLS	-	9,628.95	-
422000	SUBSCRIPTIONS, PERIODICALS	-	8,531.30	-
423000	BOOKSTORE TEXTBOOKS	-	2,246.31	-
431000	SUPPLIES&MATERIAL,INSTRUCT	-	310,544.99	-
431100	SUPPLIES, INSTRUCTIONL FOOD	-	425.06	-
432000	INSTRUCTIONAL TESTS	-	2,420.62	-
441000	SUPPLIES&MATERIAL,NONINSTR	-	261,414.30	-
441100	SUPPLIES, INSTITUTIONAL	-	862.50	-
441300	SUPPLIES, FOOD SERVICES	-	29.71	-
443100	FREIGHT IN	-	74.38	-
445000	SALES AND USE TAX	-	140.20	-
	Supplies & Materials Subtotal	1,448,278.00	602,802.91	645,100.00
500010	OTHER OPER EXP	4,601,659.26	-	790,529.00
515100	INTERNET ACCESS	-	3,065.92	-
515300	SOFTWARE LICENSING FEES	-	53,788.48	-
525100	MEMBERSHIP, DISTRICT	-	4,049.51	-
525200	MEMBERSHIP, EMPLOYEE	-	4,428.94	-
535200	INS, FIRE, CASUALTY, LIABILITY	-	17,433.07	-
535500	STUDENT ACCIDENT&HOSPITAL	-	48,572.75	-
545100	ADVERTISEMENTS REQ BY LAW	-	7,785.00	-
551200	CLASSROOM SPEAKERS	-	1,180.98	-
551300	INDEPENDENT CONTRACTOR	-	1,095,675.45	-
551400	MANAGEMENT FEES	-	3,264.86	-
551900	OTH PERSONAL&CONSULT SVC	-	702,528.34	-
555100	POSTAGE	-	37,659.81	-
560900	DISTRICT VEHICLE USE	-	5,365.15	-
561000	RENT & LEASE, EQUIPMENT	-	2,651.02	-
562000	RENTS & LEASES, LAND/BLDGS	-	129,436.14	-
563000	RENTAL OF TRANSPORTATION	-	30,800.48	-
564000	RENTAL OF FILMS	-	2,493.00	-
565100	MAINTENANCE AGREEMT,EQUIP	-	20,186.91	-
565200	MAINTENCE AGREE,SOFTWARE	-	20,371.46	-
565300	REPAIRS&MAINT NONINST EQUIP	-	14,117.02	-
565400	REPAIRS&MAINT INSTR EQUIPMT	-	5,860.08	-
565500	REPAIRS&MAINTENANCE BLDGS	-	131,981.48	-
565550	MAINTENANCE, GROUNDS	-	8.05	-
575100	TRAVEL, ACADEMIC ADMIN	-	41,971.13	-
575120	TRAVEL, ACADEMIC EMPLOYEE	-	48,898.78	-
575200	TRAVEL, CLASSIFIED ADMINISTR	-	21,850.09	-
575210	TRAVEL, CLASSIFIED EMPLOYEE	-	82,224.75	-
575300	TRAVEL, STUDENT	-	6,001.12	-
575310	TRAVEL WITH STUDENT	-	93,177.02	-
575400	TRAVEL, NON EMPLOYEE	-	75,684.28	-
575500	ATHLETIC ENTRY FEES	-	3,166.64	-
575700	STAFF DEVLOPMNT AT PALOMR	-	4,705.96	-
575710	TRAINING	-	3,781.30	-
575800	FOOD FOR MEETINGS	-	160,478.97	-
580100	ELECTRICITY	-	10,210.77	-
580150	FUEL, GAS	-	7,566.77	-
580250	JANITORIAL SERVICES	-	206.42	-
580300	LAUNDRY/DRY CLEANING	-	257.87	-
580450	TELEPHONE	-	4,449.30	-

Palomar College				
BUDGET REPORT				
Comparing Fiscal Years				
2013 and 2014				
FUND 12				
GENERAL RESTRICTED FUND				
				Run May 29, 2013
		FY 2012-2013	FY 2012-2013	FY 2013-2014
		Budget	Expended/Received	Budget
Account	Description	Year to Date		
812220	HEA TRIO	297,862.00	175,086.67	245,000.00
812221	HEA TRIO/SSS PRIOR YEAR	19,991.00	19,991.00	56,196.00
812225	HEA TRIO EDUC OPPORTUNITY CNTR	230,000.00	158,774.35	184,000.00
812226	HEA TRIO EOC PRIOR YEAR	25,133.00	25,133.00	44,665.00
812240	HEA TRIO UPWARD BOUND	512,500.00	72,429.55	65,526.00
812241	HEA TRIO/UPWARD BOUND PR YEAR	49,750.00	49,748.24	50,000.00
812250	HEA GEAR UP	2,524,920.00	759,564.08	2,019,936.00
812251	HEA GEAR UP PRIOR YEAR	1,244,253.00	1,244,252.37	1,000,000.00
812260	TRIO TALENT SEARCH GRANT	230,000.00	80,798.66	184,000.00
812261	TRIO TALENT SEARCH PRIOR YEAR	119,273.00	119,273.00	50,000.00
812290	HEA TITLE V HISPANIC SRVG INST	2,219,655.00	345,272.51	-
812291	HEA TITLE V HSI PRIOR YEAR	1,609,863.00	1,400,839.15	1,037,513.00
814100	TANF (FEDERAL)	57,384.00	48,204.47	54,515.00
815190	PELL GRANT ADMIN ALLOWANC	7,000.00	23,015.00	7,000.00
815500	FEDERAL ADMIN ALLOWANCE	8,000.00	-	8,000.00
816100	VETERAN'S EDUCATION	7,500.00	10,656.00	7,500.00
817100	VOCTNL/APPLIED TECH ED ACT	677,508.00	409,563.00	607,683.00
819400	NATIONAL SCIENCE FOUN GRNT	182,741.00	54,836.06	-
819401	NATIONL SCIENCE FOUN GRT PR YR	108,319.00	85,213.00	5,467.00
819800	OTHER FEDERAL REVENUES	27,200.00	23,600.00	-
819999	BEGINNING BALANCE, FEDERAL	173,721.00	-	4,500.00
81's Federal Revenues Subtotal		10,592,001.00	5,261,416.33	5,905,042.00
861600	BASIC SKILLS	181,402.00	152,378.00	-
862150	EOPS	789,517.00	663,194.00	789,517.00
862200	DSPS	768,522.00	581,834.00	768,522.00
862250	CALWORKS	164,813.00	158,184.51	178,313.00
862450	BFAP	574,143.00	494,327.00	574,143.00
862500	CARE	78,801.00	66,193.00	74,861.00
862650	FACULTY/STAFF DIVERSITY	9,016.00	7,573.00	9,016.00
862750	MATRICULATION	806,563.00	677,513.00	806,563.00
865300	OTH SPECL CATAGORL PRGRM	3,275,000.00	2,947,500.00	1,626,699.00
865310	ASSOCIATE DEGREE NURSING GRANT	152,387.00	115,813.92	-
865392	TTIP SOUTH PRIOR YEAR	120,844.00	120,843.78	100,000.00
868100	STATE LOTTERY PROCEEDS	300,000.00	-	525,000.00
868150	STATE LOTTRY PROCEEDS PRIOR YR	-	75,813.71	-
869999	BEGINNING BALANCE, STATE	1,234,438.00	-	1,261,332.00
86's State Revenues Subtotal		8,455,446.00	6,061,167.92	6,713,966.00
882100	CONTRB,GIFTS,GRANTS,ENDOW	280,962.00	103,625.09	-
883100	CONTRACT INSTRUCTIONL SVC	235,000.00	294,503.66	214,910.00
883300	CONT INSTR SVC CONTRACT ED	1,241,108.00	351,034.86	197,790.00
884170	KKSM ADVERTISING SALES	3,100.00	940.00	3,100.00
884320	WELLNESS CENTER FEES	35,000.00	32,286.51	35,000.00
884330	WELLNESS CENTER PARKING	3,500.00	1,622.00	3,500.00
884340	WELLNESS CNTR PROCES FEE	-	80.00	-
887600	HEALTH SERVICE FEE STUDENT	809,654.00	979,883.00	810,000.00
887610	HLTH SERVICE INSURANCE PAY	-	(10.00)	-
887700	INSTR MAT FEES;SALE MATERL	33,000.00	34,000.00	33,000.00
887705	CPR MATERIALS FEE	205.00	2,522.00	1,000.00
888030	NONRESIDENT CAPITAL OUTLAY	35,000.00	44,220.50	30,000.00
888100	PARKING STICKER FEES	2,000.00	470.00	2,000.00
888101	PARK STICKER FEE SPRING	500,000.00	941,060.00	500,000.00
888102	PARK STICKER FEE SUMMER	254,000.00	-	254,000.00
888103	PARK STICKER FEE FALL	515,000.00	100.00	515,000.00
888104	CAMPUS POLICE MISCLLNEOUS FEES	500.00	7,480.00	500.00
888110	PARKING METERS	170,000.00	179,602.25	170,000.00

	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
	2013 and 2014			
	FUND 12			
	GENERAL RESTRICTED FUND			Run May 29, 2013
Account	Description	FY 2012-2013 Budget	FY 2012-2013 Expended/Received	FY 2013-2014 Budget
888900	OTH STUDENT FEES&CHARGES	151,581.00	156,545.00	158,520.00
888920	COURSE TESTING FEE	55,135.00	61,711.00	55,000.00
888940	PALOMR IDENTIFICATION CARD	-	15.00	-
889999	BEGINNING BALANCE, LOCAL	2,997,342.00	-	967,702.00
88's	Local Revenues Subtotal	7,322,087.00	3,191,690.87	3,951,022.00
898100	INTERFUND TRANSER IN,BETWN	302.00	302.00	-
898200	INTRAFUND TRANSFR IN,WITHIN	1,656,911.00	1.00	1,676,618.00
89's	Other Sources Subtotal	1,657,213.00	303.00	1,676,618.00
Revenue Grand Total		28,026,747.00	14,514,578.12	18,246,648.00

	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
	2013 and 2014			
	FUND 22			
	PROP M BOND			Run May 29, 2013
	DEBT SERVICE - SERIES A			
Account	Description	FY 2012-2013 Budget	FY 2012-2013 Expended/Received	FY 2013-2014 Budget
		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
	Other Outgoing Subtotal	14,235,176.00	3,464,787.50	14,920,000.00
	Expense Grand Total	14,235,176.00	3,464,787.50	14,920,000.00
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
88's	Local Revenues Subtotal	14,235,176.00	9,922,772.10	14,920,000.00
	Revenue Grand Total	14,235,176.00	9,922,772.10	14,920,000.00

	Palomar College BUDGET REPORT Comparing Fiscal Years 2013 and 2014			
	FUND 23			
	PROP M BOND			Run May 29, 2013
	DEBT SERVICE - SERIES B			
		FY 2012-2013	FY 2012-2013	FY 2013-2014
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
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
	Other Outgoing Subtotal	7,266,850.00	3,904,543.50	8,410,000.00
Expense Grand Total		7,266,850.00	3,904,543.50	8,410,000.00
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
88's Local Revenues Subtotal		7,266,850.00	3,994,162.64	8,410,000.00
Revenue Grand Total		7,266,850.00	3,994,162.64	8,410,000.00

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
Account	Description	Year to Date		
111000	INSTRUCTIONAL SAL, CONTRACT	-	376,313.47	-
111010	INSTRUCTIONAL SALARY, CONTRACT	448,216.00	-	450,996.00
11's Instr Salaries - Contract		448,216.00	376,313.47	450,996.00
12's Non-Instr Salaries - Contract		-	-	-
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	-
13's Instr Salaries - Other		228,505.00	193,373.22	205,000.00
14's Non-Instr Salaries - Other		-	-	-
	Academic Salaries Subtotal	676,721.00	569,686.69	655,996.00
212200	CLASSIFIED REGULAR SALARY	-	41,162.00	-
212210	CLASSIFIED REGULAR SALARY	47,666.00	-	49,806.00
21's Non-Instr Salaries - Reg		47,666.00	41,162.00	49,806.00
22's Instr Aides - Reg		-	-	-
230010	NON ACADEMIC SALARIES - OTHER	34,000.00	-	20,000.00
235100	STUDENT EMPLOYEE	-	12,425.03	-
23's Non-Academic Salaries - Other		34,000.00	12,425.03	20,000.00
240010	INSTR AIDES - OTHER	83,476.00	-	90,000.00
241100	HRLY INSTR AIDE,DIRECT INSTR	-	80,975.75	-
24's Instr Aides - Other		83,476.00	80,975.75	90,000.00
	Non Acad Salaries Subtotal	165,142.00	134,562.78	159,806.00
310010	STRS	47,441.00	-	48,689.00
311101	STRS ACADEMIC INSTRUCTORS	-	37,734.41	-
31's STRS		47,441.00	37,734.41	48,689.00
320010	PERS	5,444.00	-	5,992.00
322102	PERS CLASSIFIED	-	4,699.60	-
322302	PERS INSTR AIDE DIRECT INSTR	-	105.38	-
32's PERS		5,444.00	4,804.98	5,992.00
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	-
33's FICA & Medicare (OASDI)		15,039.00	11,890.41	15,354.00
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
Account		Year to Date		
344252	LTD CLASSIFIED	-	122.80	-
345101	LTC ACADEMIC INSTRUCTORS	-	280.01	-
345110	LTC ACA	339.00	-	336.00
345210	LTC CLS	42.00	-	42.00
345252	LTC CLASSIFIED	-	35.00	-
348010	FUTURE RETIREE HEALTH ACA	-	4,220.80	-
348020	FUTURE RETIREE HEALTH CLS	-	4,220.80	-
348110	FUTURE RETIREE HEALTH ACA	5,066.00	-	5,065.00
348210	FUTURE RETIREE HEALTH CLS	5,066.00	-	5,066.00
34's	Health & Welfare	150,107.00	130,238.53	170,941.00
350010	STATE UNEMP INSURANCE	10,908.00	-	1,690.00
351101	UNEMP ACADEMIC INSTRUCTOR	-	7,002.78	-
352102	UNEMPLOYMENT CLASSIFIED	-	499.28	-
352302	UNEMP INSTR AIDE DIRECT INST	-	996.00	-
35's	State Unempl Insurance	10,908.00	8,498.06	1,690.00
360010	WORKER'S COMP	12,938.00	-	13,960.00
361101	WC ACADEMIC INSTRUCTORS	-	9,103.61	-
362102	WC CLASSIFIED	-	657.80	-
362302	WC INSTR AIDE DIRECT INSTR	-	1,293.96	-
363102	WC STUDENT	-	198.57	-
36's	Workers' Comp	12,938.00	11,253.94	13,960.00
370010	APPLE	5,185.00	-	3,837.00
371101	APPLE ACADEMIC INSTRUCTOR	-	2,736.13	-
372302	APPLE INST AIDE DIRECT INSTR	-	2,001.41	-
37's	APPLE	5,185.00	4,737.54	3,837.00
39's	Other Benefits	-	-	-
	Employee Benefits Subtotal	247,062.00	209,157.87	260,463.00
400010	SUPPLIES & MATERIALS	107,665.00	-	81,000.00
431000	SUPPLIES&MATERIAL,INSTRUCT	-	4,756.32	-
441000	SUPPLIES&MATERIAL,NONINSTR	-	3,996.92	-
441300	SUPPLIES, FOOD SERVICES	-	11,487.34	-
442000	COST OF FOOD, FOOD SERVICE	-	46,446.32	-
	Supplies & Materials Subtotal	107,665.00	66,686.90	81,000.00
500010	OTHER OPER EXP	26,417.00	-	26,000.00
555100	POSTAGE	-	71.34	-
565100	MAINTENANCE AGREEMT,EQUIP	-	592.80	-
565200	MAINTENCE AGREE,SOFTWARE	-	420.00	-
565400	REPAIRS&MAINT INSTR EQUIPMT	-	1,234.51	-
565500	REPAIRS&MAINTENANCE BLDGS	-	4,666.78	-
580100	ELECTRICITY	-	5,037.27	-
580350	PEST CONTROL	-	1,200.00	-
580400	SEWAGE	-	1,745.35	-
580500	TELEPHONE CONNECTIONS	-	129.98	-
580650	WATER	-	1,652.80	-
585100	ADMINISTRATIVE EXPENSE	-	417.00	-
585500	FINGERPRINTING	-	328.00	-
585750	PRINTING	-	2,292.76	-
585910	LICENSING FEE	-	2,640.00	-
	Other Oper Exp Subtotal	26,417.00	22,428.59	26,000.00
600010	CAPITAL OUTLAY	18,405.00	-	-
	Capital Outlay Subtotal	18,405.00	-	-
799010	CONTINGENCY HOLDING ACCOUNT	530,117.00	-	8,348.00
	Other Outgoing Subtotal	530,117.00	-	8,348.00

Palomar College				
BUDGET REPORT				
Comparing Fiscal Years				
2013 and 2014				
FUND 41				
CAPITAL OUTLAY				
Run May 29, 2013				
		FY 2012-2013	FY 2012-2013	FY 2013-2014
		Budget	Expended/Received	Budget
Account		Year to Date		
230010	NON ACADEMIC SALARIES - OTHER	35,333.00	-	32,000.00
231100	HOURLY CLASSIFIED, TEMP	-	29,802.89	-
23's	Non-Academic Salaries - Other	35,333.00	29,802.89	32,000.00
24's	Instr Aides - Other	-	-	-
	Non Acad Salaries Subtotal	35,333.00	29,802.89	32,000.00
330010	FICA & MEDICARE (OASDI)	433.00	-	464.00
336102	MEDCA CLASSIFIED	-	432.14	-
33's	FICA & Medicare (OASDI)	433.00	432.14	464.00
34's	Health & Welfare	-	-	-
350010	STATE UNEMP INSURANCE	367.00	-	67.00
352102	UNEMPLOYMENT CLASSIFIED	-	366.59	-
35's	State Unempl Insurance	367.00	366.59	67.00
360010	WORKER'S COMP	477.00	-	548.00
362102	WC CLASSIFIED	-	476.24	-
36's	Workers' Comp	477.00	476.24	548.00
370010	APPLE	746.00	-	800.00
372102	APPLE CLASSIFIED	-	745.13	-
37's	APPLE	746.00	745.13	800.00
	Employee Benefits Subtotal	2,023.00	2,020.10	1,879.00
400010	SUPPLIES & MATERIALS	35,468.00	-	55,140.00
431000	SUPPLIES&MATERIAL,INSTRUCT	-	3,537.44	-
441000	SUPPLIES&MATERIAL,NONINSTR	-	12,874.29	-
	Supplies & Materials Subtotal	35,468.00	16,411.73	55,140.00
500010	OTHER OPER EXP	637,213.00	-	2,367,000.00
545100	ADVERTISEMENTS REQ BY LAW	-	167.00	-
551400	MANAGEMENT FEES	-	42,264.13	-
560900	DISTRICT VEHICLE USE	-	379.30	-
562000	RENTS & LEASES, LAND/BLDGs	-	133,613.94	-
565100	MAINTENANCE AGREEMT,EQUIP	-	89,425.18	-
565300	REPAIRS&MAINT NONINST EQUIP	-	1,260.70	-
565500	REPAIRS&MAINTENANCE BLDGS	-	98,189.64	-
580100	ELECTRICITY	-	39,653.96	-
580150	FUEL, GAS	-	1,183.40	-
580500	TELEPHONE CONNECTIONS	-	2,881.84	-
580650	WATER	-	21,521.27	-
585100	ADMINISTRATIVE EXPENSE	-	9,240.00	-
585750	PRINTING	-	1,024.04	-
585800	PROPERTY TAX EXPENSE	-	4,287.62	-
585910	LICENSING FEE	-	(25.00)	-
	Other Oper Exp Subtotal	637,213.00	445,067.02	2,367,000.00
600010	CAPITAL OUTLAY	5,346,354.00	-	1,538,481.00
612100	GROUNDS IMPROVEMENT	-	275,880.74	-
612200	PARKING IMPROVEMENT	-	299,223.91	-
623000	BUILDING CONSTRUCTION	-	538,904.56	-
623100	ARCHITECTURL&ENGINEER FEE	-	1,780.00	-
623200	BLUEPRINTS&INSPECTION SVCS	-	471.00	-
644100	EQUIP INSTR ADDTL \$500 - \$4999	-	23,048.99	-
644200	EQUIP INSTR REPL \$500 - \$4999	-	560.52	-
644300	EQUIPMENT INSTRUCTIONL >\$4,999	-	59,226.50	-
644400	EQUIP NONINS ADDL \$500 - \$4999	-	16,023.29	-
644600	EQUIPMENT NONINSTRUCTL >\$4,999	-	25,531.58	-
	Capital Outlay Subtotal	5,346,354.00	1,240,651.09	1,538,481.00

Palomar College				
BUDGET REPORT				
Comparing Fiscal Years				
2013 and 2014				
FUND 41				
CAPITAL OUTLAY				Run May 29, 2013
		FY 2012-2013	FY 2012-2013	FY 2013-2014
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
721000	INTRAFUND TRANS OUT WITHIN	-	9,435,712.72	-
721010	INTRAFUND TRANS OUT WITHIN	9,559,541.00	-	445,000.00
731000	INTERFUND TRANS OUT BETWEEN	-	302.00	-
731010	INTERFUND TRANS OUT BETWEEN	302.00	-	-
799010	CONTINGENCY HOLDING ACCOUNT	9,296,633.00	-	10,809,497.00
	Other Outgoing Subtotal	18,856,476.00	9,436,014.72	11,254,497.00
	Expense Grand Total	24,912,867.00	11,169,967.55	15,248,997.00
865100	COMM COLLEGE CONSTR ACT	98,247.00	-	-
869999	BEGINNING BALANCE, STATE	132,659.00	-	-
	86's State Revenues Subtotal	230,906.00	-	-
881100	TAX ALLOCATION SECURD ROLL	60,000.00	31,169.00	60,000.00
884360	SURPLUS SALES	23,356.00	23,612.63	25,325.00
885300	FACILITIES RENTAL AND LEASE	28,723.00	21,808.91	-
886200	INTEREST COUNTY TREASURY	30,000.00	36,389.08	40,000.00
886500	OTH INTEREST & INVEST INCOM	-	242.87	-
889700	SAN MARCOS REDEVELOPMNT TAX RE	950,000.00	467,974.31	950,000.00
889701	POWAY REDEVELOPMENT TAX REV	930,000.00	463,717.00	930,000.00
889900	OTHER LOCAL REVENUES	12,000.00	11,042.90	12,000.00
889999	BEGINNING BALANCE, LOCAL	13,088,341.00	-	12,786,672.00
	88's Local Revenues Subtotal	15,122,420.00	1,055,956.70	14,803,997.00
898200	INTRAFUND TRANSFR IN,WITHIN	9,559,541.00	9,435,712.72	445,000.00
	89's Other Sources Subtotal	9,559,541.00	9,435,712.72	445,000.00
	Revenue Grand Total	24,912,867.00	10,491,669.42	15,248,997.00

Palomar College				
BUDGET REPORT				
Comparing Fiscal Years				
2013 and 2014				
FUND 42				
PROP M BOND CONSTRUCTION				
		FY012-013	FY012-013	FY013-14
		Budget	Expended/Received	Budget
Account		Year to Date		
212100	SUPERVISOR, CAST	-	130,767.92	145,664.00
212200	CLASSIFIED REGULAR SALARY	-	111,782.71	178,075.00
21's	Non-Instr Salaries - Reg		242,550.63	323,739.00
23's	Non-Academic Salaries - Other		-	-
	Non Acad Salaries Subtotal		242,550.63	323,739.00
322102	PERS CLASSIFIED	-	12,762.29	-
322202	PERS NON-INSTR ADMIN/SUPR	-	14,541.04	-
32's	PERS		27,303.33	38,937.00
332102	FICA CLASSIFIED	-	6,944.22	-
332202	FICA NON-INSTR ADMIN/SUPR	-	8,122.51	-
336102	MEDCA CLASSIFIED	-	1,624.05	-
336202	MEDCA NON-INSTR ADMIN/SUP	-	1,899.60	-
33's	FICA & Medicare (OASDI)		18,590.38	24,767.00
340210	MEDIC CLS	-	-	52,938.00
340252	MEDIC CLASSIFIED	-	22,200.21	-
340302	MEDIC NON-INSTR ADMIN/SUPR	-	30,444.96	-
340310	MEDIC AA/CAST	-	-	35,292.00
341210	DENT CLS	-	-	4,269.00
341252	DENT CLASSIFIED	-	1,661.87	-
341302	DENT NON-INSTR ADMIN/SUPR	-	1,737.68	-
341310	DENT AA/CAST	-	-	2,846.00
342210	VISION CLS	-	-	771.00
342252	VISION CLASSIFIED	-	420.02	-
342302	VISION NON-INSTR ADMIN/SUP	-	439.16	-
342310	VISION AA/CAST	-	-	514.00
343210	LIFE CLS	-	-	276.00
343252	LIFE CLASSIFIED	-	149.25	-
343302	LIFE NON-INSTR ADMIN/SUPR	-	156.06	-
343310	LIFE AA/CAST	-	-	184.00
344210	LTD CLS	-	-	588.00
344252	LTD CLASSIFIED	-	360.96	-
344302	LTD NON-INSTR ADMIN/SUPR	-	403.27	-
344310	LTD AA/CAST	-	-	481.00
345210	LTC CLS	-	-	126.00
345252	LTC CLASSIFIED	-	68.72	-
345302	LTC NON-INSTR ADMIN/SUPR	-	71.89	-
345310	LTC AA/CAST	-	-	84.00
348020	FUTURE RETIREE HEALTH CLS	-	9,216.50	-
348030	FUTURE RETIREE HEALTH AA/CAST	-	7,738.42	-
348210	FUTURE RETIREE HEALTH CLS	-	-	15,195.00
348310	FUTURE RETIREE HEALTH AA/CAST	-	-	10,130.00
34's	Health & Welfare		75,068.97	123,694.00
352102	UNEMPLOYMENT CLASSIFIED	-	1,377.64	-
352202	UNEMP NON-INSTR ADMN/SUP	-	1,611.38	-
35's	State Unempl Insurance		2,989.02	671.00
362102	WC CLASSIFIED	-	1,786.21	-
362202	WC NON-INSTR ADMIN/SUPERV	-	2,089.70	-
36's	Workers' Comp		3,875.91	5,540.00
37's	APPLE		-	-
	Employee Benefits Subtotal		127,827.61	193,609.00
515300	SOFTWARE LICENSING FEES	-	106,482.21	-
535200	INS, FIRE, CASUALTY, LIABILITY	-	2,653.00	-
545100	ADVERTISEMENTS REQ BY LAW	-	3,293.60	-
545200	LAWYERS' FEES	-	254,114.48	-
551400	MANAGEMENT FEES	-	1,781,780.85	-
551900	OTH PERSONAL&CONSULT SVC	-	434,865.68	-
562000	RENTS & LEASES, LAND/BLDG	-	13,288.00	-
565100	MAINTENANCE AGREEMT,EQUIP	-	8,054.23	-

Palomar College BUDGET REPORT Comparing Fiscal Years 2013 and 2014 FUND 69 POST RETIREMENT BENEFITS				
				Run May 29, 2013
		FY 2012-2013	FY 2012-2013	FY 2013-2014
Account	Description	Budget	Expended/Received	Budget
			Year to Date	
340010	HEALTH & WELFARE	130,385.00	-	85,707.00
340410	MEDICAL RETIREE	5,303,106.00	-	4,926,069.00
340453	MEDIC ACADEMIC INST RETIREE	-	2,452,097.19	-
340503	MEDIC EDU ADMIN/SUP RETIREE	-	199,626.71	-
340604	MEDIC CLASSIFIED RETIREES	-	1,566,444.31	-
340654	MEDIC CLASS ADMNSUP RETIRE	-	371,675.95	-
341410	DENTAL RETIREE	541,909.00	-	588,550.00
341453	DENT ACADEMIC INSTR RETIREE	-	238,018.95	-
341503	DENT EDU ADMIN/SUP RETIREE	-	41,263.96	-
341604	DENT CLASSIFIED RETIREES	-	185,345.07	-
341654	DENT CLASS ADMN/SUP RETIRE	-	40,360.58	-
346000	RETIREE SPOUSAL BENEFITS	-	100,277.74	-
34's	Health & Welfare	5,975,400.00	5,195,110.46	5,600,326.00
	Employee Benefits Subtotal	5,975,400.00	5,195,110.46	5,600,326.00
500010	OTHER OPER EXP	18,750.00	-	-
551300	INDEPENDENT CONTRACTOR	-	18,750.00	-
	Other Oper Exp Subtotal	18,750.00	18,750.00	-
799010	CONTINGENCY HOLDING ACCOUNT	12,166,250.00	-	12,522,277.00
	Other Outgoing Subtotal	12,166,250.00	-	12,522,277.00
Expense Grand Total		18,160,400.00	5,213,860.46	18,122,603.00
886200	INTEREST COUNTY TREASURY	50,000.00	23,628.98	50,000.00
889010	FUTURE RETIREE HEALTH PREMIUM	3,910,000.00	-	3,930,505.00
889999	BEGINNING BALANCE, LOCAL	12,551,452.00	-	12,493,150.00
88's	Local Revenues Subtotal	16,511,452.00	23,628.98	16,473,655.00
898200	INTRAFUND TRANSFR IN,WITHIN	1,648,948.00	1,648,948.00	1,648,948.00
	89's Other Sources Subtotal	1,648,948.00	1,648,948.00	1,648,948.00
Revenue Grand Total		18,160,400.00	1,672,576.98	18,122,603.00

	Palomar College ASG BUDGET REPORT Comparing Fiscal Years 2013 and 2014 FUND 71 ASSOCIATED STUDENTS TRUST			
				Run May 29, 2013
		FY012-013	FY012-013	FY013-14
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
230010	Non-Academic Salaries - Other	1,500.00	-	1,500.00
23's Non-Academic Salaries - Other		1,500.00	-	1,500.00
24's Instr Aides - Other		-	-	-
	Non Acad Salaries Subtotal	1,500.00	-	1,500.00
400010	Supplies & Materials	84,823.21	-	110,368.58
441000	SUPPLIES&MATERIAL NONINSTR	-	28,839.84	-
	Supplies & Materials Subtotal	84,823.21	28,839.84	110,368.58
500010	Other Oper Exp	86,509.14	-	86,796.03
551300	INDEPENDENT CONTRACTOR	-	640.00	-
555100	POSTAGE	-	28.81	-
562000	RENTS AND LEASES, LAND + BLDGS	-	46.16	-
565300	REPAIR&MAINT NONINST EQUIP	-	800.00	-
575300	TRAVEL, STUDENT	-	2,396.58	-
575800	FOOD FOR MEETINGS	-	8,674.63	-
585260	BANK CREDIT CARD EXPENSE	-	232.23	-
585750	PRINTING	-	211.32	-
	Other Oper Exp Subtotal	86,509.14	13,029.73	86,796.03
752000	STUDENT SCHOLARSHIPS	-	1,877.00	-
752010	STUDENT SCHOLARSHIPS	3,675.00	-	3,000.00
	Other Outgoing Subtotal	3,675.00	1,877.00	3,000.00
Expense Grand Total		176,507.35	43,746.57	201,664.61
882100	CONTRB,GIFTS,GRANTS,ENDOW	11,439.00	13,381.13	9,000.00
884350	MISC SALES AND COMMISSION	10,045.00	10,939.07	10,300.00
886100	INTEREST BANK ACCOUNTS	100.00	34.81	100.00
888950	POSTING FEES INCOME ASG	6,000.00	5,066.66	5,000.00
889100	ASG INCOME	1,800.00	619.99	1,800.00
889160	ASG MOVIE PASSES INCOME	3,000.00	2,863.50	3,000.00
889999	BEGINNING BALANCE, LOCAL	110,123.35	-	138,464.61
88's Local Revenues Subtotal		142,507.35	32,905.16	167,664.61
898100	INTERFUND TRANSER IN,BETWN	34,000.00	35,850.00	34,000.00
89's Other Sources Subtotal		34,000.00	35,850.00	34,000.00
Revenue Grand Total		176,507.35	68,755.16	201,664.61

		Palomar College BUDGET REPORT Comparing Fiscal Years 2013 and 2014 FUND 72 STUDENT REPRESENTATION FEE TRUST	
			Run May 29, 2013
		FY 2012-2013 Budget	FY 2012-2013 Expended/Received
Account	Description		FY 2013-2014 Budget
			Year to Date
400010	SUPPLIES & MATERIALS	5,000.00	-
441000	SUPPLIES&MATERIAL,NONINSTR	-	892.59
	Supplies & Materials Subtotal	5,000.00	892.59
			2,000.00
500010	OTHER OPER EXP	50,000.00	-
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
	Other Oper Exp Subtotal	50,000.00	16,240.96
			40,000.00
600010	CAPITAL OUTLAY	-	-
	Capital Outlay Subtotal	-	3,000.00
			3,000.00
799010	CONTINGENCY HOLDING ACCOUNT	140,650.00	-
	Other Outgoing Subtotal	140,650.00	-
			173,075.00
			173,075.00
Expense Grand Total		195,650.00	17,133.55
			218,075.00
886200	INTEREST COUNTY TREASURY	764.00	476.00
888400	STUDENT REPRESENTATIN FEE	39,487.00	50,748.00
889999	BEGINNING BALANCE, LOCAL	155,399.00	-
	88's Local Revenues Subtotal	195,650.00	51,224.00
			218,075.00
Revenue Grand Total		195,650.00	51,224.00
			218,075.00

<p style="text-align: center;">Palomar College BUDGET REPORT Comparing Fiscal Years 2013 and 2014 FUND 73 STUDENT BODY CENTER FEE</p>				
				Run May 29, 2013
Account	Description	FY 2012-2013	FY 2012-2013	FY 2013-2014
		Budget	Expended/Received	Budget
400010	SUPPLIES & MATERIALS	2,500.00	-	2,500.00
441000	SUPPLIES&MATERIAL,NONINSTR	-	829.88	-
	Supplies & Materials Subtotal	2,500.00	829.88	2,500.00
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	-
	Other Oper Exp Subtotal	29,000.00	9,848.14	20,000.00
600010	CAPITAL OUTLAY	41,000.00	-	41,000.00
644400	EQUIP NONINS ADDL \$500 - \$4999	-	12,459.75	-
	Capital Outlay Subtotal	41,000.00	12,459.75	41,000.00
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
	Other Outgoing Subtotal	257,103.00	194,243.52	268,744.00
Expense Grand Total		329,603.00	217,381.29	332,244.00
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
	88's Local Revenues Subtotal	329,603.00	223,323.06	332,244.00
Revenue Grand Total		329,603.00	223,323.06	332,244.00

Palomar College BUDGET REPORT Comparing Fiscal Years 2013 and 2014 FUND 74 STUDENT FINANCIAL AID TRUST				
				Run May 29, 2013
		FY 2012-2013	FY 2012-2013	FY 2013-2014
Account	Description	Budget	Expended/Received	Budget
			Year to Date	
400010	SUPPLIES & MATERIALS	3,286.38	-	3,286.38
	Supplies & Materials Subtotal	3,286.38	-	3,286.38
500010	OTHER OPER EXP	300.00	-	300.00
541100	STATE INTEREST EARND,REPAY	-	16.10	-
	Other Oper Exp Subtotal	300.00	16.10	300.00
731010	INTERFUND TRANS OUT BETWEEN	20,800.00	-	-
751000	STUDENT GRANTS	-	15,637,773.91	-
751010	STUDENT GRANTS	15,945,018.00	-	16,270,928.00
761000	DIRECT LOANS	-	2,705,090.01	-
761010	DIRECT LOANS	2,709,584.00	-	2,500,000.00
	Other Outgoing Subtotal	18,675,402.00	18,342,863.92	18,770,928.00
Expense Grand Total		18,678,988.38	18,342,880.02	18,774,514.38
815130	PELL GRANTS	14,764,950.00	14,540,228.37	15,130,000.00
815230	SEOG	312,000.00	306,300.00	340,428.00
815300	DIRECT LOANS	2,709,584.00	2,705,090.01	2,500,000.00
819999	BEGINNING BALANCE, FEDERAL	3,786.38	-	3,786.38
	81's Federal Revenues Subtotal	17,790,320.38	17,551,618.38	17,974,214.38
865350	CAL GRANTS FOR STUDENTS	867,568.00	783,790.00	800,000.00
	86's State Revenues Subtotal	867,568.00	783,790.00	800,000.00
886100	INTEREST BANK ACCOUNTS	50.00	21.97	50.00
886300	INTREST EARNED ON FEDERL \$	250.00	89.12	250.00
	88's Local Revenues Subtotal	300.00	111.09	300.00
898200	INTRAFUND TRANSFR IN,WITHIN	20,800.00	-	-
	89's Other Sources Subtotal	20,800.00	-	-
Revenue Grand Total		18,678,988.38	18,335,519.47	18,774,514.38

Palomar College				
BUDGET REPORT				
Comparing Fiscal Years				
2013 and 2014				
FUND 75				
SCHOLARSHIP AND LOAN TRUST				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
Other Outgoing Subtotal		1,782,697.41	491,430.41	1,719,032.50
Expense Grand Total		1,782,697.41	491,430.41	1,719,032.50
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
88's Local Revenues Subtotal		1,782,697.41	544,323.86	1,719,032.50
Revenue Grand Total		1,782,697.41	544,323.86	1,719,032.50