

PALOMAR COLLEGE

TENTATIVE BUDGET FY2014-2015

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THE 2014-2015 STATE BUDGET

On January 9, 2014, Governor Jerry Brown presented his proposed 2014-15 State Budget with the declaration that “we must live within our means.” He also stressed the need for the “wise allocation of public funds.” He also indicated that he would not pursue an extension of the higher tax rates enacted under Proposition 30.

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.

The budget proposes contains some significant fiscal adjustments to California Community Colleges. As of this date some of the Budget proposals are highlighted below and are subject to change:

- \$140.4 million – Apportionment Increase
 - o 2.75% enrollment growth/workload restoration
- \$148 million – One-time Increase
 - o Equally split between deferred maintenance and instructional equipment
- \$200 million – Student Success & Support Program
- \$592.4 million – Deferral Buy-Down
 - o Completely eliminate all remaining outstanding deferral debt
- \$37.5 million – Energy Efficiency Grants – Proposition 39
 - o To develop and expand clean energy and energy-efficiencies
- \$47.3 million – Statutory Cost of Living Adjustment
 - o .85%

THE 2014-2015 PALOMAR COLLEGE TENTATIVE BUDGET

The Tentative Budget for Palomar College assumes an increase of class offerings over 2013-14. Reductions to “discretionary” expenditure budgets and the continuation of the modified hiring freeze, instituted in March 2008, are in place in order to provide a balanced 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. No deficit factor has been applied for the

estimated revenue for 2013-14. The revenue apportionment in the Tentative Budget has been projected to increase approximately \$800,000 with no deficits.

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 2014-15 will be at 18,803. This represents a decrease of 2,155 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	\$89,920,152	\$201,783	\$89,718,369	18,531	18,531
2013-14*	\$92,595,064	\$0	\$92,595,064	18,803	18,803
2014-15**	\$93,391,382	\$0	\$93,391,382	18,803	

*As projected by the Chancellor's Office

**As projected by Governor's proposed budget

Ending Balance

The 2013-14 ending fund balance is currently projected to be \$11,042,188. This reflects a reduction of \$3,851,611 from the beginning balance for the same year. The ending fund balance for 2013-14 becomes the beginning balance for 2014-15.

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 2014-15 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 2013-14 year-end closing process and will be included in the final 2014-15 Adopted Budget.

2013-14 Adopted Budget versus 2014-15 Tentative Budget Revenue:

Following is a comparison of revenue by source in the Unrestricted General Fund, including Designated Project accounts, for the 2013-14 Adopted Budget as compared to the 2014-15 Tentative Budget:

	ADOPTED 2013-14	TENTATIVE 2014-15
Apportionment	\$93,070,302	\$93,391,382
Prior Year Apportionment	1,000,000	1,500,000
Mandated Claims	512,064	517,815
Apprenticeship Program	645,236	645,236
Part-Time Faculty	421,311	421,311
Non-Resident Tuition	1,865,000	2,200,000
Lottery	2,200,000	2,400,000
Interest	50,000	50,000
Contract Services (Follett)	525,000	525,000
Non-Lottery Designated	1,058,307	1,013,666
Miscellaneous	453,069	453,511
Unrestricted General Fund Revenue	\$101,800,289	\$103,117,921

Expenditure (Unrestricted and Designated) Assumptions:

In accordance with the RAM, budget development for 2014-15 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 Year 5 of the 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 FY13-14 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 2014-15. Vacant positions are no longer budgeted for an entire year. Only currently filled positions and open recruitments are included in the budget. When a position becomes vacant the remaining budgeted salary for that position is transferred to a reserve that is utilized to fill positions according to a prioritization list. A projected salary and benefits savings of \$4.3 million has been budgeted to anticipate vacancies and the delay in hiring any replacements.

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 7% increase has been included in the above referenced Benefits for the JPA Health plan and for the Kaiser Health plan, and no increase for Dental nor 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 2014-15 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.

2013-14 Adopted Budget versus 2014-15 Tentative Budget Expenditures:

Following is a comparison of expenditures by category in the Unrestricted General Fund, including Designated Accounts, for the 2013-14 Adopted Budget as compared to projected for the 2014-15 Tentative Budget:

	Adopted 2013-14	Tentative 2014-15
1000 Academic Salaries	\$43,343,710	\$45,876,653
2000 Classified Salaries	21,795,515	22,872,200
3000 Benefits	24,189,407	23,906,470
4000 Supplies & Materials	560,676	559,175
5000 Other Operating Expenses	7,521,919	7,375,478
6000 Capital Outlay	0	0
Non-Lottery Designated	1,168,748	958,436
7000 Other Outgoing	6,269,338	5,421,120
Total Expenditures	\$104,849,313	\$106,969,532

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 2014-15 Final Budget is adopted by the Governing Board in the fall 2014.

The 'Other Outgoing' expenditures included in 2014-15 consist of the following:

- \$110,590 for Categorical assistance
- \$657,801 for Police Department
- \$495,900 for debt payment for Escondido Center
- \$94,257 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
- \$2,751,694 to Fund 69 per recommendation of actuary
- \$549,278 Reserve for Staffing Priorities
- \$500,000 Reserve for COLA

The projected “Reserves” for 2014-15 consist of the following:

- \$5,204,958 towards the 5% District Required Reserve
- \$1,448,021 to Designated projects entered into the system as of the Tentative Budget
- \$537,599 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.

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	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
		2014 and 2015		
		TOTAL FUND 11		
	GENERAL UNRESTRICTED FUND			Run May 28, 2014
		FY 2013-2014	FY 2013-2014	FY 2014-2015
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
111000	INSTRUCTIONAL SAL, CONTRACT	-	15,540,711.24	-
111010	INSTRUCTIONAL SALARY, CONTRACT	19,901,677.00	-	19,953,154.00
	11's Instr Salaries - Contract	19,901,677.00	15,540,711.24	19,953,154.00
121000	ED ADMINISTRATOR, CONTRACT	-	582,000.92	-
121010	ED ADMINISTRATOR, CONTRACT	698,669.00	-	679,648.00
121100	SUPRT/PRESIDENT, CONTRACT	-	250,329.09	-
121110	SUPRT/PRESIDENT, CONTRACT	305,427.00	-	293,758.00
121300	PRESIDENT'S AUTO ALLOWANCE	-	8,275.05	-
121310	PRESIDENT'S AUTO ALLOWANCE	9,038.00	-	10,158.00
122100	COUNSELORS, CONTRACT	-	1,534,485.00	-
122110	COUNSELORS, CONTRACT	1,834,202.00	-	1,946,421.00
123100	DEAN, ACADEMIC CONTRACT	-	659,876.34	-
123110	DEAN, ACADEMIC CONTRACT	804,393.00	-	881,812.00
123200	DEPARTMENT CHAIR, CONTRACT	-	1,397,657.48	-
123210	DEPARTMENT CHAIR, CONTRACT	1,765,520.00	-	1,688,487.00
123400	DIRECTR/COORDINAT,ACA CONT	-	852,945.87	-
123410	DIRECTOR/COORDINATOR, ACA CONT	1,041,235.00	-	1,050,727.00
123500	PALOMAR FACULTY FEDERATION	-	135,230.86	-
123510	PALOMAR FACULTY FEDERATION	184,795.00	-	199,190.00
123600	DIRECTOR/COORDINATOR, AA CONT	-	973,795.46	-
123610	DIRECTOR/COORDINATOR, AA CONT	1,247,345.00	-	1,403,251.00
123700	DIRECTOR/COORDINATOR, CAST	-	34,560.75	-
123710	DIRECTOR/COORDINATOR, CAST	34,561.00	-	3,085.00
125000	LIBRARIANS, CONTRACT	-	370,532.60	-
125010	LIBRARIANS, CONTRACT	499,514.00	-	596,536.00
126010	NONINST ACA CONTRCT,OTHER	(94,124.00)	-	(300,000.00)
	12's Non-Instr Salaries - Contract	8,330,575.00	6,799,689.42	8,453,073.00
130010	INSTR SALARIES - OTHER	14,456,910.00	-	16,262,215.00
131100	ASSIGN TIME HRLY REPLACEMT	-	732,303.27	-
133100	INSTRUCTIONL ACADEMIC,HRLY	-	9,054,061.62	-
133110	OFFICE HOURS ADJUNCT FACULTY	-	(3,690.00)	-
133200	INST ACA HOURLY SUBSTITUTE	-	131,743.60	-
133300	INSTR ACADEMIC, HRLY SUMMR	-	1,092,389.10	-
135300	OVERLOAD,CONTRACT INSTRUC	-	1,561,918.64	-
135600	OVERLOAD,SUBSTITUTE HRLY	-	49,467.06	-
135700	OVERLOAD,SUMMER ACA HRLY	-	710,068.91	-
136100	REPLACE ACA INSTR CONTRACT	-	7,725.11	-
136200	REPLACE SABBATICL,ACAHRLY	-	129,639.62	-
136400	LOADBANK REPL, ADJUNCT	-	78,354.51	-
137200	SERVICE PROVIDER ACA INSTR	-	1,999.94	-
138100	STIPEND, CONTRACT INSTRUCT	-	17,721.55	-
138200	STIPEND, HOURLY ACADEMIC	-	212,671.46	-
	13's Instr Salaries - Other	14,456,910.00	13,776,374.39	16,262,215.00
140010	NON-INSTR SALARIES - OTHER	1,535,217.00	-	1,208,211.00
141100	COUNSELOR, HOURLY	-	179,471.57	-
142100	EDUCATIONL ADMNISTRTR HRLY	-	1,403.36	-
143100	LIBRARIANS, HOURLY	-	300,045.64	-
144100	NON-INSTRUCT ACADEMIC,HRLY	-	440,649.37	-
145100	OVERLOAD,SUMMER NON-INST	-	40,309.96	-
146100	REPL SABBATICL,HRLYNONINST	-	3,019.70	-
146600	REPLC COUNSLR SUMMR HRLY	-	57,305.14	-
148000	NONINSTR ACA HOURLY, OTHER	-	48,467.54	-
	14's Non-Instr Salaries - Other	1,535,217.00	1,070,672.28	1,208,211.00
	Academic Salaries Subtotal	44,224,379.00	37,187,447.33	45,876,653.00
211000	EXCUTIVE ADMIN SUPPORT, CAST	-	299,520.59	-
211010	EXCUTIVE ADMIN SUPPORT, CAST	361,964.00	-	361,512.00
212100	SUPERVISOR, CAST	-	1,114,457.04	-
212110	SUPERVISOR, CAST	1,432,532.00	-	1,323,555.00
212200	CLASSIFIED REGULAR SALARY	-	12,831,564.24	-
212210	CLASSIFIED REGULAR SALARY	15,551,849.00	-	15,641,366.00
212400	GOVERNING BOARD	-	26,237.39	-

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		TOTAL FUND 11		
	GENERAL UNRESTRICTED FUND			Run May 28, 2014
		FY 2013-2014	FY 2013-2014	FY 2014-2015
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
551200	CLASSROOM SPEAKERS	-	1,775.00	-
551300	INDEPENDENT CONTRACTOR	-	238,784.97	-
551500	SECURITY GUARD SERVICES	-	1,316.40	-
551600	WARRANT RECONCILIATION	-	2,877.01	-
551900	OTH PERSONAL&CONSULT SVC	-	650,183.11	-
555100	POSTAGE	-	262,407.49	-
560900	DISTRICT VEHICLE USE	-	31,363.84	-
561000	RENT & LEASE, EQUIPMENT	-	56,779.51	-
562000	RENTS & LEASES, LAND/BLDGS	-	143,598.00	-
562100	RENTAL OF FIELDS	-	16,087.30	-
563000	RENTAL OF TRANSPORTATION	-	38,528.85	-
564000	RENTAL OF FILMS	-	17,873.03	-
565100	MAINTENANCE AGREEMT,EQUIP	-	1,043,349.40	-
565200	MAINTENCE AGREE,SOFTWARE	-	402,976.96	-
565300	REPAIRS&MAINT NONINST EQUIP	-	59,263.51	-
565400	REPAIRS&MAINT INSTR EQUIPMT	-	30,699.43	-
565500	REPAIRS&MAINTENANCE BLDGS	-	222,948.21	-
565600	TENANT IMPROVEMENTS	-	6,216.40	-
571000	SELF-INS FUND PAYMNT/CLAIM	-	20,000.00	-
575100	TRAVEL, ACADEMIC ADMIN	-	25,857.11	-
575120	TRAVEL, ACADEMIC EMPLOYEE	-	29,830.61	-
575200	TRAVEL, CLASSIFIED ADMINISTR	-	34,012.32	-
575210	TRAVEL, CLASSIFIED EMPLOYEE	-	25,476.75	-
575300	TRAVEL, STUDENT	-	38,966.60	-
575310	TRAVEL WITH STUDENT	-	42,750.91	-
575400	TRAVEL, NON EMPLOYEE	-	414.82	-
575500	ATHLETIC ENTRY FEES	-	24,247.90	-
575600	ORIENTATION EXPENSES	-	31.47	-
575700	STAFF DEVELOPMNT AT PALOMR	-	2,216.69	-
575710	TRAINING	-	1,038.86	-
575800	FOOD FOR MEETINGS	-	40,216.35	-
580100	ELECTRICITY	-	916,946.78	-
580150	FUEL, GAS	-	15,953.85	-
580200	GASOLINE AND OIL	-	29,071.97	-
580300	LAUNDRY/DRY CLEANING	-	15,380.30	-
580350	PEST CONTROL	-	9,387.44	-
580400	SEWAGE	-	9,662.92	-
580450	TELEPHONE	-	40,818.31	-
580500	TELEPHONE CONNECTIONS	-	34,138.83	-
580550	WASTE DISPOSAL	-	64,251.54	-
580600	WASTE DISPOSAL,HAZARDOUS	-	28,922.93	-
580650	WATER	-	266,896.04	-
585100	ADMINISTRATIVE EXPENSE	-	876.89	-
585150	ADVERTISE NOT REQ BY LAW	-	266,012.66	-
585250	BANK CHARGES	-	2,677.00	-
585260	BANK CREDIT CARD EXPENSE	-	247,693.25	-
585400	DISALLOWED FIN AID GRANTS	-	(148.86)	-
585450	FILM PROCESSING	-	267.70	-
585500	FINGERPRINTING	-	7,228.00	-
585510	TB TESTS	-	35.00	-
585750	PRINTING	-	304,507.61	-
585800	PROPERTY TAX EXPENSE	-	715.52	-
585850	PUBLISHING EXPENSE	-	16,449.00	-
585900	ROYALTY EXPENSE	-	7,399.00	-
585910	LICENSING FEE	-	44,307.08	-
585950	PHYSICAL EXAMINATIONS	-	254.92	-
590010	ABATEMENT BUDGET POOL	(561,000.00)	-	(651,000.00)
590100	FACILITIES SERVICES ABATEMENT	-	(38,768.86)	-
590600	BUSINESS SUPPORT SVCS ABATEMT	-	(572,220.73)	-
	Other Oper Exp Subtotal	8,819,074.00	6,977,130.72	8,037,884.00
580010	INDIRECT COSTS BUDGET POOL	(450,000.00)	-	(450,000.00)

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		Budget	Expended/Received	Budget
Account	Description		Year to Date	
884215	BUSINESS SERVICES CHARGES	30,093.00	34,765.31	30,000.00
884230	PRINTING CHARGES	15,416.00	12,887.93	9,700.00
884260	RECYCLING COMMISSION	5,000.00	6,762.84	5,000.00
884290	TICKET/GATE/PROGRAM SALES	16,749.00	22,459.79	17,000.00
884300	VENDING COMMISSIONS	80,000.00	90,818.74	80,000.00
884350	MISC SALES AND COMMISSION	72,022.00	80,563.67	65,000.00
885300	FACILITIES RENTAL AND LEASE	-	(19,762.32)	-
886100	INTEREST BANK ACCOUNTS	-	170.53	-
886200	INTEREST COUNTY TREASURY	50,000.00	44,507.32	50,000.00
887400	ENROLLMENT FEE	9,427,900.00	9,417,025.00	9,450,000.00
887500	FIELD TRP;USEOF NONDIST FAC	12,213.00	12,048.00	-
887620	HLTH SERVICE PHYSICAL EXAM	20,295.00	14,013.00	20,000.00
887700	INSTR MAT FEES;SALE MATERL	196,082.00	189,015.78	121,916.00
887710	COURSE RELATED FEES	6,750.00	6,750.00	-
887800	STUDNT INSURANCE PAYMNTS	2,000.00	1,924.00	2,000.00
887910	TRANSCRIPT INCOME	161,474.00	145,641.60	160,000.00
888010	NON RESIDENT TUITION USA	565,000.00	796,396.00	700,000.00
888020	NONRESIDENT TUITON FOREIGN	1,300,000.00	1,600,448.00	1,500,000.00
888104	CAMPUS POLICE MISCLLNEOUS FEES	504.00	503.87	-
888115	NCTD PASSES	-	(2,730.00)	-
888900	OTH STUDENT FEES&CHARGES	100.00	1,050.00	-
888920	COURSE TESTING FEE	4,120.00	1,580.00	4,040.00
889030	COBRA ADMIN FEE	-	257.00	-
889300	CASH OVER/SHORT	-	(271.25)	-
889600	LIBRARY FINES	1,000.00	2,358.80	1,000.00
889650	PARKING FINES	209,376.00	175,410.34	204,010.00
889670	PARKING AMNESTY	-	580.00	-
889830	RETURNED CHECK FEE	-	480.00	-
889850	STUDNT REFND WRITE-OFF TO DIST	-	(200.91)	-
889880	STALE DATED/VOID WARRANTS	-	16,006.72	-
889900	OTHER LOCAL REVENUES	97,381.00	7,346.70	86,000.00
889999	BEGINNING BALANCE, LOCAL	12,265,056.00	-	10,587,188.00
88's	Local Revenues Subtotal	84,228,355.00	63,900,787.14	82,962,854.00
898200	INTRAFUND TRANSFR IN,WITHIN	309,440.00	228,000.00	228,000.00
89's	Other Sources Subtotal	309,440.00	228,000.00	228,000.00
Revenue Grand Total		115,609,118.00	86,732,860.45	114,160,109.00

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Palomar College				
BUDGET REPORT				
Comparing Fiscal Years				
2014 and 2015				
FUND 12				
GENERAL RESTRICTED FUND				Run May 28, 2014
		FY 2013-2014	FY 2013-2014	FY 2014-2015
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
819401	NATIONL SCIENCE FOUN GRT PR YR	65,752.00	23,839.86	19,000.00
819800	OTHER FEDERAL REVENUES	27,200.00	23,600.00	-
819999	BEGINNING BALANCE, FEDERAL	175,260.00	-	100,000.00
81's	Federal Revenues Subtotal	9,934,391.00	4,193,807.88	4,121,202.00
861600	BASIC SKILLS	193,105.00	192,154.00	-
862150	EOPS	974,035.00	740,267.00	925,333.00
862200	DSPS	811,463.00	616,738.00	770,890.00
862210	DSPS PRIOR YEAR	-	997.00	-
862250	CALWORKS	176,169.00	177,859.39	134,259.00
862450	BFAP	596,175.00	456,893.00	547,554.00
862500	CARE	72,301.00	59,889.57	74,861.00
862650	FACULTY/STAFF DIVERSITY	9,016.00	6,554.00	-
862750	MATRICULATION	1,356,350.00	1,030,826.00	1,236,123.00
865300	OTH SPECL CATAGORL PRGRM	3,729,029.00	3,356,126.00	3,356,127.00
865310	ASSOCIATE DEGREE NURSING GRAN	141,200.00	96,015.92	-
865392	TTIP SOUTH PRIOR YEAR	113,159.00	113,158.77	250,000.00
868100	STATE LOTTERY PROCEEDS	525,000.00	-	341,684.00
868150	STATE LOTTRY PROCEEDS PRIOR YR	-	5,269.48	-
869999	BEGINNING BALANCE, STATE	1,439,181.00	-	1,261,208.00
86's	State Revenues Subtotal	10,136,183.00	6,852,748.13	8,898,039.00
882100	CONTRB,GIFTS,GRANTS,ENDOW	342,014.00	231,323.01	136,488.00
883100	CONTRACT INSTRUCTIONL SVC	154,910.00	188,256.00	200,000.00
883300	CONT INSTR SVC CONTRACT ED	21,259.00	16,225.52	-
884170	KKSM ADVERTISING SALES	800.00	835.00	800.00
884320	WELLNESS CENTER FEES	35,000.00	60,532.51	35,000.00
884330	WELLNESS CENTER PARKING	3,500.00	1,635.00	2,000.00
887600	HEALTH SERVICE FEE STUDENT	810,000.00	1,081,302.00	850,000.00
887610	HLTH SERVICE INSURANCE PAY	-	(8.00)	-
887700	INSTR MAT FEES;SALE MATERL	33,000.00	30,000.00	33,000.00
887705	CPR MATERIALS FEE	1,000.00	410.00	500.00
888030	NONRESIDENT CAPITAL OUTLAY	30,000.00	51,599.50	30,000.00
888100	PARKING STICKER FEES	2,000.00	485.00	1,000.00
888101	PARK STICKER FEE SPRING	500,000.00	553,840.00	528,000.00
888102	PARK STICKER FEE SUMMER	254,000.00	58,500.00	205,000.00
888103	PARK STICKER FEE FALL	515,000.00	351,855.00	525,000.00
888104	CAMPUS POLICE MISCLLNEOUS FEES	500.00	6,655.00	4,000.00
888110	PARKING METERS	170,000.00	215,667.46	180,000.00
888900	OTH STUDENT FEES&CHARGES	165,000.00	151,424.00	165,000.00
888920	COURSE TESTING FEE	79,222.00	95,653.30	66,262.00
889900	OTHER LOCAL REVENUES	15,781.00	-	-
889999	BEGINNING BALANCE, LOCAL	2,931,042.00	-	1,903,203.00
88's	Local Revenues Subtotal	6,064,028.00	3,096,190.30	4,865,253.00
898100	INTERFUND TRANSER IN,BETWN	20,000.00	-	-
898200	INTRAFUND TRANSFR IN,WITHIN	1,211,358.00	5,000.00	1,266,248.00
89's	Other Sources Subtotal	1,231,358.00	5,000.00	1,266,248.00
Revenue Grand Total		27,365,960.00	14,147,746.31	19,150,742.00

	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
		2014 and 2015		
		FUND 22		
		PROP M BOND		Run May 28, 2014
	DEBT SERVICES - SERIES A			
		FY 2013-2014	FY 2013-2014	FY 2014-2015
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
500010	OTHER OPER EXP	1,500.00	-	-
	Other Oper Exp Subtotal	1,500.00	-	-
712010	DEBT REDEMPTION PRINCIPAL	3,060,000.00	-	3,395,000.00
713000	DEBT INTEREST/SERVICE CHGS	-	3,403,025.00	-
713010	DEBT INTEREST, SERVICE CHGS	6,806,050.00	-	6,668,350.00
799010	CONTINGENCY HOLDING ACCOUNT	4,696,298.00	-	4,153,650.00
	Other Outgoing Subtotal	14,562,348.00	3,403,025.00	14,217,000.00
Expense Grand Total		14,563,848.00	3,403,025.00	14,217,000.00
881400	VOTED INDEBT SECURED ROLL	9,000,000.00	9,112,296.11	9,000,000.00
881500	VOTED INDEBT UNSECURDROLL	500,000.00	273,911.56	500,000.00
886200	INTEREST COUNTY TREASURY	20,000.00	15,015.96	20,000.00
889999	BEGINNING BALANCE, LOCAL	5,043,848.00	-	4,697,000.00
88's	Local Revenues Subtotal	14,563,848.00	9,401,223.63	14,217,000.00
Revenue Grand Total		14,563,848.00	9,401,223.63	14,217,000.00

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Palomar College				
BUDGET REPORT				
Comparing Fiscal Years				
2014 and 2015				
FUND 33				
CHILD DEVELOPMENT				Run May 28, 2014
		FY 2013-2014	FY 2013-2014	FY 2014-2015
		Budget	Expended/Received	Budget
Account	Description	Year to Date		
819100	CHILDCARE FOOD REIMB FEDRL	22,000.00	24,841.51	40,000.00
81's	Federal Revenues Subtotal	22,000.00	24,841.51	40,000.00
862100	CHILD DEVELOPMNT APPORT - CSPP	326,405.00	183,026.00	287,500.00
862110	CHILD DEVELOPMNT APPORT - CCTR	29,093.00	90,989.00	29,000.00
862550	CHILDCARE TAX BAILOUT	91,039.00	91,039.00	91,000.00
869100	CHILDCARE FOOD REIMB STATE	3,000.00	1,411.32	1,000.00
869999	BEGINNING BALANCE, STATE	19,221.00	-	15,000.00
86's	State Revenues Subtotal	468,758.00	366,465.32	423,500.00
886200	INTEREST COUNTY TREASURY	1,600.00	1,320.46	1,000.00
887100	CHDV FULL PAY PARENT FEES	600,000.00	420,881.41	576,800.00
887110	CHDV SUB P-SCHOOL FEES F/T	2,500.00	10,381.50	2,500.00
887115	CHDV SUB P-SCHOOL FEES P/T	-	12,490.00	-
887120	CHDV SUBSIDIZED TODDLER FEES	100.00	1,360.60	100.00
889880	STALE DATED/VOID WARRANTS	-	(439.64)	-
889999	BEGINNING BALANCE, LOCAL	516,278.00	-	200,158.00
88's	Local Revenues Subtotal	1,120,478.00	445,994.33	780,558.00
898200	INTRAFUND TRANSFR IN,WITHIN	300.00	300.00	-
89's	Other Sources Subtotal	300.00	300.00	-
Revenue Grand Total		1,611,536.00	837,601.16	1,244,058.00

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		Palomar College		
		BUDGET REPORT		
		Comparing Fiscal Years		
		2014 and 2015		
		FUND 42		Run May 28, 2014
		PROP M BOND CONSTRUCTION		
		FY013-014	FY013-014	FY014-15
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
212100	SUPERVISOR, CAST	145,664.00	125,071.49	155,538.00
212200	CLASSIFIED REGULAR SALARY	178,075.00	116,221.08	185,926.00
21's	Non-Instr Salaries - Reg	323,739.00	241,292.57	341,464.00
23's	Non-Academic Salaries - Other		-	-
	Non Acad Salaries Subtotal	323,739.00	241,292.57	341,464.00
322102	PERS CLASSIFIED	-	13,297.94	-
322202	PERS NON-INSTR ADMIN/SUPR	-	14,145.12	-
32's	PERS	38,937.00	27,443.06	40,196.00
332102	FICA CLASSIFIED	-	7,219.11	-
332202	FICA NON-INSTR ADMIN/SUPR	-	7,771.70	-
336102	MEDCA CLASSIFIED	-	1,688.32	-
336202	MEDCA NON-INSTR ADMIN/SUP	-	1,816.85	-
33's	FICA & Medicare (OASDI)	24,767.00	18,495.98	26,127.00
340252	MEDIC CLASSIFIED	-	25,809.22	-
340302	MEDIC NON-INSTR ADMIN/SUPR	-	36,539.20	-
341252	DENT CLASSIFIED	-	1,566.24	-
341302	DENT NON-INSTR ADMIN/SUPR	-	1,515.44	-
342252	VISION CLASSIFIED	-	416.42	-
342302	VISION NON-INSTR ADMIN/SUP	-	403.62	-
343252	LIFE CLASSIFIED	-	160.77	-
343302	LIFE NON-INSTR ADMIN/SUPR	-	156.16	-
344252	LTD CLASSIFIED	-	371.35	-
344302	LTD NON-INSTR ADMIN/SUPR	-	380.93	-
345252	LTC CLASSIFIED	-	68.16	-
345302	LTC NON-INSTR ADMIN/SUPR	-	66.04	-
348020	FUTURE RETIREE HEALTH CLS	-	8,216.85	-
348030	FUTURE RETIREE HEALTH AA/CAST	-	7,963.46	-
34's	Health & Welfare	123,694.00	83,633.86	134,066.00
352102	UNEMPLOYMENT CLASSIFIED	-	241.02	-
352202	UNEMP NON-INSTR ADMN/SUP	-	257.18	-
35's	State Unempl Insurance	671.00	498.20	634.00
362102	WC CLASSIFIED	-	1,988.54	-
362202	WC NON-INSTR ADMIN/SUPERV	-	2,138.20	-
36's	Workers' Comp	5,540.00	4,126.74	5,844.00
37's	APPLE		-	-
	Employee Benefits Subtotal	193,609.00	134,197.84	206,867.00
515300	SOFTWARE LICENSING FEES	-	153,401.28	-
535200	INS, FIRE, CASUALTY, LIABILITY	-	204,833.88	-
545100	ADVERTISEMENTS REQ BY LAW	-	7,512.30	-
545200	LAWYERS' FEES	-	67,435.77	-
551400	MANAGEMENT FEES	-	943,294.55	-
551900	OTH PERSONAL&CONSULT SVC	-	238,585.57	-
565100	MAINTENANCE AGREEMT,EQUIP	-	31,565.25	-
565200	MAINTENANCE AGREE,SOFTWARE	-	46,432.17	-
	Other Oper Exp Subtotal	1,695,000.00	1,693,060.77	-
612000	SITE IMPROVEMENT	-	42,946.80	-
623000	BUILDING CONSTRUCTION	-	15,680,681.36	-
623100	ARCHITECTURL&ENGINEER FEE	-	1,961,327.75	-
623200	BLUEPRINTS&INSPECTION SVCS	-	893,203.85	-
623300	PERMITS AND FEES	-	40,813.92	-
644100	EQUIP INSTR ADDTL \$500 - \$4999	-	910,203.02	-
644300	EQUIPMENT INSTRUCTIONL >\$4,999	-	224,235.90	-
644400	EQUIP NONINS ADDL \$500 - \$4999	-	2,481,807.29	-
644600	EQUIPMENT NONINSTRUCTL >\$4,999	-	466,786.74	-
644700	EQUIP TECHNOLOGY INSTR >\$4,999	-	151,915.72	-
644800	EQUIP TECHNOLOGY NONINS >4,999	-	1,055,067.23	-
	Capital Outlay Subtotal	100,374,686.00	23,908,989.58	57,481,669.00
Expense Grand Total		102,587,034.00	25,977,540.76	58,030,000.00

		Palomar College		
		BUDGET REPORT		
		Comparing Fiscal Years		
		2014 and 2015		
		FUND 42		Run May 28, 2014
		PROP M BOND CONSTRUCTION		
		FY013-014	FY013-014	FY014-15
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
886200	INTEREST COUNTY TREASURY	500,000.00	226,542.80	400,000.00
889999	BEGINNING BALANCE, LOCAL	102,087,034.00	-	57,630,000.00
88's	Local Revenues Subtotal	102,587,034.00	226,542.80	58,030,000.00
Revenue Grand Total		102,587,034.00	226,542.80	58,030,000.00

Palomar College				
BUDGET REPORT				
Comparing Fiscal Years				
2014 and 2015				
FUND 43				
ENERGY CONSERVATION				Run May 28, 2014
		FY 2013-2014	FY 2013-2014	FY 2014-2015
		Budget	Expended/Received	Budget
			Year to Date	
Account	Description			
500010	OTHER OPER EXP	26,862.00	-	-
565500	REPAIRS&MAINTENANCE BLDGS	-	19,061.74	-
	Other Oper Exp Subtotal	26,862.00	19,061.74	-
799010	CONTINGENCY HOLDING ACCOUNT	196,615.00	-	300,000.00
	Other Outgoing Subtotal	196,615.00	-	300,000.00
Expense Grand Total		223,477.00	19,061.74	300,000.00
886200	INTEREST COUNTY TREASURY	-	9,327.56	-
889900	OTHER LOCAL REVENUES	-	164,984.00	-
889999	BEGINNING BALANCE, LOCAL	223,477.00	-	300,000.00
88's	Local Revenues Subtotal	223,477.00	174,311.56	300,000.00
Revenue Grand Total		223,477.00	174,311.56	300,000.00

Palomar College				
BUDGET REPORT				
Comparing Fiscal Years				
2014 and 2015				
FUND 69				
POST RETIREMENT BENEFITS				Run May 28, 2014
		FY 2013-2014	FY 2013-2014	FY 2014-2015
		Budget	Expended/Received	Budget
			Year to Date	
Account	Description			
340010	HEALTH & WELFARE	85,707.00	-	84,917.00
340410	MEDICAL RETIREE	4,926,069.00	-	4,841,729.00
340453	MEDIC ACADEMIC INST RETIREE	-	2,115,320.66	-
340503	MEDIC EDU ADMIN/SUP RETIREE	-	207,908.08	-
340604	MEDIC CLASSIFIED RETIREES	-	1,297,747.81	-
340654	MEDIC CLASS ADMNSUP RETIRE	-	332,602.63	-
341410	DENTAL RETIREE	588,550.00	-	524,117.00
341453	DENT ACADEMIC INSTR RETIREE	-	209,524.72	-
341503	DENT EDU ADMIN/SUP RETIREE	-	59,958.04	-
341604	DENT CLASSIFIED RETIREES	-	152,789.96	-
341654	DENT CLASS ADMN/SUP RETIRE	-	32,617.73	-
346000	RETIREE SPOUSAL BENEFITS	-	67,538.27	-
Employee Benefits Subtotal		5,600,326.00	4,476,007.90	5,450,763.00
799010	CONTINGENCY HOLDING ACCOUNT	12,842,316.00	-	13,333,300.00
Other Outgoing Subtotal		12,842,316.00	-	13,333,300.00
Expense Grand Total		18,442,642.00	4,476,007.90	18,784,063.00
886200	INTEREST COUNTY TREASURY	50,000.00	2,681.89	50,000.00
889010	FUTURE RETIREE HEALTH PREMIUM	3,930,505.00	-	3,182,369.00
889999	BEGINNING BALANCE, LOCAL	12,710,443.00	-	12,800,000.00
88's	Local Revenues Subtotal	16,690,948.00	2,681.89	16,032,369.00
898200	INTRAFUND TRANSFR IN, WITHIN	1,751,694.00	-	2,751,694.00
89's	Other Sources Subtotal	1,751,694.00	-	2,751,694.00
Revenue Grand Total		18,442,642.00	2,681.89	18,784,063.00

	Palomar College			
	ASG BUDGET REPORT			
	Comparing Fiscal Years			
		2014 and 2015		
		FUND 71		
	ASSOCIATED STUDENTS TRUST			Run May 28, 2014
		FY013-014	FY013-014	FY014-15
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
21's	Non-Instr Salaries - Reg	-	-	-
22's	Instr Aides - Reg	-	-	-
230010	Non-Academic Salaries - Other	1,500.00	-	2,000.00
235100	STUDENT EMPLOYEE	-	481.50	-
23's	Non-Academic Salaries - Other	1,500.00	481.50	2,000.00
24's	Instr Aides - Other	-	-	-
	Non Acad Salaries Subtotal	1,500.00	481.50	2,000.00
400010	Supplies & Materials	92,576.60	-	105,060.65
441000	SUPPLIES&MATERIAL NONINSTR	-	16,098.63	-
	Supplies & Materials Subtotal	92,576.60	16,098.63	105,060.65
500010	Other Oper Exp	84,945.69	-	82,930.36
551300	INDEPENDENT CONTRACTOR	-	100.00	-
575300	TRAVEL, STUDENT	-	5,622.10	-
575800	FOOD FOR MEETINGS	-	8,547.51	-
585260	BANK CREDIT CARD EXPENSE	-	405.21	-
585750	PRINTING	-	525.40	-
	Other Oper Exp Subtotal	84,945.69	15,200.22	82,930.36
752000	STUDENT SCHOLARSHIPS	-	400.00	-
752010	STUDENT SCHOLARSHIPS	3,000.00	-	3,000.00
	Other Outgoing Subtotal	3,000.00	400.00	3,000.00
Expense Grand Total		182,022.29	32,180.35	192,991.01
882100	CONTRB,GIFTS,GRANTS,ENDOW	9,650.00	6,622.19	5,200.00
884350	MISC SALES AND COMMISSION	10,300.00	3,372.78	700.00
886100	INTEREST BANK ACCOUNTS	100.00	18.80	100.00
888950	POSTING FEES INCOME ASG	5,000.00	6,438.50	6,000.00
889100	ASG INCOME	1,800.00	446.60	1,800.00
889160	ASG MOVIE PASSES INCOME	3,000.00	2,653.50	3,000.00
889999	BEGINNING BALANCE, LOCAL	118,172.29	-	142,191.01
88's	Local Revenues Subtotal	148,022.29	19,552.37	158,991.01
898100	INTERFUND TRANSER IN,BETWN	34,000.00	34,000.00	34,000.00
89's	Other Sources Subtotal	34,000.00	34,000.00	34,000.00
Revenue Grand Total		182,022.29	53,552.37	192,991.01

Palomar College				
BUDGET REPORT				
Comparing Fiscal Years				
2014 and 2015				
FUND 72				
STUDENT REPRESENTATION				Run May 28, 2014
FEE TRUST				
		FY 2013-2014	FY 2013-2014	FY 2014-2015
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
400010	SUPPLIES & MATERIALS	2,000.00	-	2,000.00
441000	SUPPLIES&MATERIAL,NONINSTR	-	508.04	-
	Supplies & Materials Subtotal	2,000.00	508.04	2,000.00
500010	OTHER OPER EXP	40,000.00	-	40,000.00
525100	MEMBERSHIP, DISTRICT	-	250.00	-
575300	TRAVEL, STUDENT	-	21,102.46	-
575310	TRAVEL WITH STUDENT	-	4,630.26	-
575800	FOOD FOR MEETINGS	-	2,460.26	-
	Other Oper Exp Subtotal	40,000.00	28,442.98	40,000.00
600010	CAPITAL OUTLAY	3,000.00	-	3,000.00
	Capital Outlay Subtotal	3,000.00	-	3,000.00
799010	CONTINGENCY HOLDING ACCOUNT	181,680.00	-	211,295.00
	Other Outgoing Subtotal	181,680.00	-	211,295.00
Expense Grand Total		226,680.00	28,951.02	256,295.00
886200	INTEREST COUNTY TREASURY	635.00	510.88	681.00
888400	STUDENT REPRESENTATIN FEE	35,609.00	57,683.36	41,672.00
889999	BEGINNING BALANCE, LOCAL	190,436.00	-	213,942.00
	88's Local Revenues Subtotal	226,680.00	58,194.24	256,295.00
Revenue Grand Total		226,680.00	58,194.24	256,295.00

	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
		2014 and 2015		
		FUND 73		
	STUDENT BODY CENTER FEE			Run May 28, 2014
		FY 2013-2014	FY 2013-2014	FY 2014-2015
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
400010	SUPPLIES & MATERIALS	2,500.00	-	3,000.00
441000	SUPPLIES&MATERIAL,NONINSTR	-	1,756.96	-
	Supplies & Materials Subtotal	2,500.00	1,756.96	3,000.00
500010	OTHER OPER EXP	20,000.00	-	20,000.00
565300	REPAIRS&MAINT NONINST EQUIP	-	3,169.42	-
565500	REPAIRS&MAINTENANCE BLDGS	-	12.95	-
585750	PRINTING	-	225.83	-
	Other Oper Exp Subtotal	20,000.00	3,408.20	20,000.00
600010	CAPITAL OUTLAY	41,000.00	-	41,000.00
623300	PERMITS AND FEES	-	289.00	-
644400	EQUIP NONINS ADDL \$500 - \$4999	-	12,765.60	-
	Capital Outlay Subtotal	41,000.00	13,054.60	41,000.00
731000	INTERFUND TRANS OUT BETWEEN	-	190,652.52	-
731010	INTERFUND TRANS OUT BETWEEN	221,805.00	-	203,125.00
799010	CONTINGENCY HOLDING ACCOUNT	46,131.00	-	89,541.00
	Other Outgoing Subtotal	267,936.00	190,652.52	292,666.00
Expense Grand Total		331,436.00	208,872.28	356,666.00
886200	INTEREST COUNTY TREASURY	782.00	604.82	806.00
888300	STUDENT CENTER FEE	222,761.00	227,100.50	227,198.00
889999	BEGINNING BALANCE, LOCAL	107,893.00	-	128,662.00
88's	Local Revenues Subtotal	331,436.00	227,705.32	356,666.00
Revenue Grand Total		331,436.00	227,705.32	356,666.00

	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
	2014 and 2015			
	FUND 74			
STUDENT FINANCIAL AID TRUST				Run May 28, 2014
		FY 2013-2014	FY 2013-2014	FY 2014-2015
		Budget	Expended/Received	Budget
			Year to Date	
Account	Description			
400010	SUPPLIES & MATERIALS	3,286.38	-	3,286.38
	Supplies & Materials Subtotal	3,286.38	-	3,286.38
500010	OTHER OPER EXP	125.00	-	160.00
541100	STATE INTEREST EARND,REPAY	-	8.85	-
	Other Oper Exp Subtotal	125.00	8.85	160.00
751000	STUDENT GRANTS	-	18,069,813.37	-
751010	STUDENT GRANTS	18,494,253.00	-	18,424,213.00
761000	DIRECT LOANS	-	1,275,131.00	-
761010	DIRECT LOANS	2,500,000.00	-	1,425,000.00
	Other Outgoing Subtotal	20,994,253.00	19,344,944.37	19,849,213.00
Expense Grand Total		20,997,664.38	19,344,953.22	19,852,659.38
815130	PELL GRANTS	16,958,500.00	16,578,200.00	16,950,000.00
815230	SEOG	400,800.00	373,428.00	394,713.00
815300	DIRECT LOANS	2,500,000.00	1,280,327.00	1,425,000.00
815700	IRAQ/AFG SVS GRANT	25,000.00	1,905.00	2,000.00
819999	BEGINNING BALANCE, FEDERAL	3,786.38	-	3,786.38
81's	Federal Revenues Subtotal	19,888,086.38	18,233,860.00	18,775,499.38
865350	CAL GRANTS FOR STUDENTS	1,108,647.00	1,125,677.00	1,077,000.00
869999	BEGINNING BALANCE, STATE	806.00	-	-
86's	State Revenues Subtotal	1,109,453.00	1,125,677.00	1,077,000.00
886100	INTEREST BANK ACCOUNTS	20.00	21.43	30.00
886300	INTREST EARNED ON FEDERL \$	105.00	104.49	130.00
88's	Local Revenues Subtotal	125.00	125.92	160.00
Revenue Grand Total		20,997,664.38	19,359,662.92	19,852,659.38

	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
		2014 and 2015		
		FUND 75		
	SCHOLARSHIP AND LOAN TRUST			Run May 28, 2014
		FY 2013-2014	FY 2013-2014	FY 2014-2015
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
751000	STUDENT GRANTS	-	7,053.50	-
751010	STUDENT GRANTS	89,888.84	-	79,892.00
752000	STUDENT SCHOLARSHIPS	-	503,133.29	-
752010	STUDENT SCHOLARSHIPS	806,917.29	-	804,640.00
765000	STUDENT LOANS	-	22,516.02	-
765010	STUDENT LOANS	875,937.92	-	893,370.00
	Other Outgoing Subtotal	1,772,744.05	532,702.81	1,777,902.00
Expense Grand Total		1,772,744.05	532,702.81	1,777,902.00
882200	SCHOLRSHP/GRANT/LOAN REV	525,923.00	548,646.08	522,500.00
882300	STUDENT LOAN REPAYMENTS	16,000.00	23,269.92	24,000.00
886200	INTEREST COUNTY TREASURY	2,312.00	3,052.57	4,082.00
889999	BEGINNING BALANCE, LOCAL	1,228,509.05	-	1,227,320.00
88's	Local Revenues Subtotal	1,772,744.05	574,968.57	1,777,902.00
Revenue Grand Total		1,772,744.05	574,968.57	1,777,902.00