

PALOMAR COLLEGE

TENTATIVE BUDGET FY2015-2016

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THE 2015-2016 STATE BUDGET

On January 9, 2015, Governor Jerry Brown presented his proposed 2015-16 State Budget with the declaration that “after a decade of fiscal turbulence, the budget is finally balanced.” He also noted that over the next four years and beyond, the State must dedicate themselves to adhering to the funding changes in education, health care, public safety and the environment. He went on to remind everyone 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 approved and signed by the Governor prior to July 1, 2015.

The budget 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:

- \$156.5 million – 3% Enrollment Growth
- \$266.7 million – Base Allocation Funding
- \$215 million – Student Success & Support and Student Equity Programs
- \$626.4 million – Pay-Down prior mandated obligations (one-time)
- \$38.7 million – Energy Efficiency Grants – Proposition 39
- 1.02% – Statutory Cost of Living Adjustment
- \$75 million – Support Full-Time Faculty Hiring

THE 2015-2016 PALOMAR COLLEGE TENTATIVE BUDGET

The Tentative Budget for Palomar College assumes class offerings to achieve 19,320 FTES and saving from the Supplemental Retirement Program.

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 2014-15. The revenue apportionment in the Tentative Budget has been projected to increase approximately \$6.3 million with no deficits.

FTES and Apportionment:

The chart below shows the apportionment and FTES for the last few years. For FY 2015-16 the Funded FTES is being projected at the same level as FY 2014-15.

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	\$92,593,490	\$420,160	\$92,173,330	18,803	18,803
2014-15*	\$95,831,090	\$0	\$95,831,090	19,320	19,320
2015-16**	\$102,086,351	\$0	\$102,086,351	19,320	

*As projected by the Chancellor's Office

**As projected by Governor's proposed budget

Ending Balance

The 2014-15 ending fund balance is currently projected to be \$8,726,746. This reflects a reduction of \$1,821,668 from the beginning balance for the same year. The ending fund balance for 2014-15 becomes the beginning balance for 2015-16.

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 2015-16 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 2014-15 year-end closing process and will be included in the final 2015-16 Adopted Budget.

2014-15 Adopted Budget versus 2015-16 Tentative Budget Revenue:

Following is a comparison of revenue by source in the Unrestricted General Fund, including Designated Project accounts, for the 2014-15 Adopted Budget as compared to the 2015-16 Tentative Budget:

	ADOPTED 2014-15	TENTATIVE 2015-16
Apportionment	\$95,803,098	\$102,086,351
Prior Year Apportionment	600,000	500,000
Mandated Claims	517,815	517,815
Apprenticeship Program	645,235	645,235
Part-Time Faculty	421,311	421,311
Non-Resident Tuition	2,250,000	2,300,000
Lottery	2,400,000	2,400,000
Interest	50,000	25,000
Contract Services (Follett)	525,000	525,000
Non-Lottery Designated	1,566,443	1,609,831
Miscellaneous	432,610	423,783
Unrestricted General Fund Revenue	\$105,211,512	\$111,454,326

Expenditure (Unrestricted and Designated) Assumptions:

In accordance with the RAM, budget development for 2015-16 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 FY14-15 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 2015-16. 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, due to the Supplemental Early Retirement Program (SERP), is also included.

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 Kaiser Health plan only and no increase for Dental or Vision in the Tentative Budget. Savings of \$300,000 has been budgeted for the JPA health care plan in anticipation of decreased costs after a review by an outside agency.

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 2015-16 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.

2014-15 Adopted Budget versus 2015-16 Tentative Budget Expenditures:

Following is a comparison of expenditures by category in the Unrestricted General Fund, including Designated Accounts, for the 2014-15 Adopted Budget as compared to projected for the 2015-16 Tentative Budget:

	Adopted 2014-15	Tentative 2015-16
1000 Academic Salaries	\$45,642,316	\$47,274,488
2000 Classified Salaries	22,660,416	22,516,491
3000 Benefits	23,909,392	26,772,457
4000 Supplies & Materials	604,038	603,743
5000 Other Operating Expenses	7,284,043	8,748,345
6000 Capital Outlay	0	0
Non-Lottery Designated	1,231,883	1,131,994
7000 Other Outgoing	6,251,459	2,551,542
Total Expenditures	\$107,583,547	\$109,599,060

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 2015-16 Final Budget is adopted by the Governing Board in the fall 2015.

The 'Other Outgoing' expenditures included in 2015-16 consist of the following:

- \$(4,569,189) for savings from the Supplemental Early Retirement Program (this amount reflects savings before annuity payment)
- \$250,000 for part time and out of class assistance due to the Supplemental Early Retirement Program
- \$800,000 for Police Department
- \$495,900 for debt payment for Escondido Center
- \$163,079 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
- \$3,066,344 to Fund 69 per recommendation of actuary
- \$360,000 Reserve for Staffing Priorities
- \$500,000 Reserve for South Center
- \$1,218,808 Reserve for COLA (both 14-15 and 15-16)
- \$5,000 for Articulation

The projected “Reserves” for 2015-16 consist of the following:

- \$5,423,353 towards the 5% District Required Reserve
- \$2,411,319 to Designated projects entered into the system as of the Tentative Budget
- \$2,747,341 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 – Series A (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 Prop M Bond Interest and Redemption Fund – Series B (23)

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 Prop M Bond Interest and Redemption Fund – Series C (24)

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.

		Palomar College		
		BUDGET REPORT		
		Comparing Fiscal Years		
		2015 and 2016		
		FUND 10		
		COMBINED FUNDS 11 AND 12		Run Jun 03, 2015
		FY 2014-2015	FY 2014-2015	FY 2015-2016
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
111000	INSTRUCTIONAL SAL, CONTRACT	-	15,929,827.69	-
111010	INSTRUCTIONAL SALARY, CONTRACT	20,296,468.00	-	21,531,207.00
	11's Instr Salaries - Contract	20,296,468.00	15,929,827.69	21,531,207.00
121000	ED ADMINISTRATOR, CONTRACT	-	568,395.82	-
121010	ED ADMINISTRATOR, CONTRACT	679,648.00	-	646,888.00
121100	SUPRT/PRESIDENT, CONTRACT	-	244,723.81	-
121110	SUPRT/PRESIDENT, CONTRACT	293,758.00	-	202,000.00
121300	PRESIDENT'S AUTO ALLOWANCE	-	8,213.70	-
121310	PRESIDENT'S AUTO ALLOWANCE	10,158.00	-	10,000.00
122100	COUNSELORS, CONTRACT	-	2,078,253.61	-
122110	COUNSELORS, CONTRACT	2,476,084.00	-	2,503,605.00
123100	DEAN, ACADEMIC CONTRACT	-	734,841.10	-
123110	DEAN, ACADEMIC CONTRACT	881,812.00	-	876,477.00
123200	DEPARTMENT CHAIR, CONTRACT	-	1,384,730.74	-
123210	DEPARTMENT CHAIR, CONTRACT	1,735,721.00	-	1,750,069.00
123400	DIRECTR/COORDINAT, ACA CONT	-	828,938.28	-
123410	DIRECTOR/COORDINATOR, ACA CONT	1,057,038.00	-	1,019,462.00
123500	PALOMAR FACULTY FEDERATION	-	134,143.65	-
123510	PALOMAR FACULTY FEDERATION	178,857.00	-	179,633.00
123600	DIRECTOR/COORDINATOR, AA CONT	-	1,300,377.76	-
123610	DIRECTOR/COORDINATOR, AA CONT	1,555,574.00	-	1,546,355.00
123700	DIRECTOR/COORDINATOR, CAST	-	2,612.81	-
123710	DIRECTOR/COORDINATOR, CAST	3,085.00	-	-
125000	LIBRARIANS, CONTRACT	-	447,283.42	-
125010	LIBRARIANS, CONTRACT	594,243.00	-	604,401.00
	12's Non-Instr Salaries - Contract	9,465,978.00	7,732,514.70	9,338,890.00
130010	INSTR SALARIES - OTHER	16,537,482.84	-	16,719,957.00
131100	ASSIGN TIME HRLY REPLACEMT	-	849,225.95	-
133100	INSTRUCTIONL ACADEMIC, HRLY	-	9,088,283.26	-
133110	OFFICE HOURS ADJUNCT FACULTY	-	(4,078.00)	-
133200	INST ACA HOURLY SUBSTITUTE	-	132,983.58	-
133300	INSTR ACADEMIC, HRLY SUMMR	-	1,526,065.91	-
135300	OVERLOAD, CONTRACT INSTRUC	-	1,564,184.38	-
135400	LOADBANK REPL, OVERLOAD	-	8,752.20	-
135600	OVERLOAD, SUBSTITUTE HRLY	-	28,368.74	-
135700	OVERLOAD, SUMMER ACA HRLY	-	922,160.01	-
136100	REPLACE ACA INSTR CONTRACT	-	15,363.90	-
136200	REPLACE SABBATICL, ACA HRLY	-	170,329.29	-
136400	LOADBANK REPL, ADJUNCT	-	73,798.25	-
138100	STIPEND, CONTRACT INSTRUCT	-	22,903.08	-
138200	STIPEND, HOURLY ACADEMIC	-	195,261.29	-
	13's Instr Salaries - Other	16,537,482.84	14,593,601.84	16,719,957.00
140010	NON-INSTR SALARIES - OTHER	2,139,088.30	-	1,088,399.00
141100	COUNSELOR, HOURLY	-	255,530.32	-
142100	EDUCATIONL ADMNISTRTR HRLY	-	1,206.30	-
143100	LIBRARIANS, HOURLY	-	238,191.74	-
144100	NON-INSTRUCT ACADEMIC, HRLY	-	815,871.83	-
145100	OVERLOAD, SUMMER NON-INSTR	-	109,445.59	-
148000	NONINSTR ACA HOURLY, OTHER	-	60,615.31	-
	14's Non-Instr Salaries - Other	2,139,088.30	1,480,861.09	1,088,399.00
	Academic Salaries Subtotal	48,439,017.14	39,736,805.32	48,678,453.00
211000	EXCUTIVE ADMIN SUPPORT, CAST	-	369,592.04	-
211010	EXCUTIVE ADMIN SUPPORT, CAST	483,982.00	-	456,193.00
212100	SUPERVISOR, CAST	-	1,437,938.35	-
212110	SUPERVISOR, CAST	1,753,435.00	-	1,823,531.00
212200	CLASSIFIED REGULAR SALARY	-	16,438,051.59	-
212210	CLASSIFIED REGULAR SALARY	20,387,458.00	-	20,279,125.00
212300	CLASSIFIED HEALTH PROFESSL	-	65,031.20	-
212310	CLASSIFIED HEALTH PROFESSIONAL	276,512.00	-	227,837.00
212400	GOVERNING BOARD	-	27,200.00	-

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		2015 and 2016		
		FUND 10		
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		Budget	Expended/Received	Budget
Account	Description		Year to Date	
212410	GOVERNING BOARD	30,240.00	-	32,640.00
212600	NON-INSTRUCTNL ADMINISTRATORS	-	2,403,547.07	-
212610	NON-INSTRUCTNL ADMINISTRATORS	3,086,182.00	-	3,335,550.00
21's	Non-Instr Salaries - Reg	26,017,809.00	20,741,360.25	26,154,876.00
221000	INST AIDE CONTRACT,DIRECT INST	-	797,866.30	-
221010	INST AIDE CONTRACT,DIRECT INST	963,695.00	-	1,011,539.00
222000	INST AIDE CONTRACT, NOT DIRECT	-	379,664.85	-
222010	INST AIDE CONTRACT, NOT DIRECT	479,325.00	-	449,649.00
22's	Instr Aides - Reg	1,443,020.00	1,177,531.15	1,461,188.00
230010	NON ACADEMIC SALARIES - OTHER	4,590,552.46	-	2,887,697.00
231100	HOURLY CLASSIFIED, TEMP	-	1,946,310.47	-
231300	HOURLY TUTORS	-	366,991.19	-
231500	HRLY HEALTH PROFESSIONAL	-	92,996.00	-
232100	OVERTIME CLASSIFID SALARIED	-	161,270.59	-
232200	OVERTIME SUPERVISR SALRIED	-	37,597.86	-
235100	STUDENT EMPLOYEE	-	369,957.47	-
235200	STUDENT TUTORS	-	50,118.55	-
235300	STUDENT WORK EXPERIENCE	-	459.98	-
235400	STUDENT WORK STUDY	-	222,685.51	-
23's	Non-Academic Salaries - Other	4,590,552.46	3,248,387.62	2,887,697.00
240010	INSTR AIDES - OTHER	546,378.00	-	509,474.00
241100	HRLY INSTR AIDE,DIRECT INSTR	-	359,184.36	-
242100	HRLY INSTAIDE,NOT DIRECTINST	-	53,378.00	-
245100	STUDENT INSTR AIDE, DIRECT	-	4,741.99	-
24's	Instr Aides - Other	546,378.00	417,304.35	509,474.00
	Non Acad Salaries Subtotal	32,597,759.46	25,584,583.37	31,013,235.00
310010	STRS	3,531,624.95	-	4,298,406.00
311101	STRS ACADEMIC INSTRUCTORS	-	2,513,752.18	-
311201	STRS EDUCATIONAL ADMIN/SUP	-	160,730.43	-
311301	STRS OTHERACA NONINSTRUCT	-	564,501.15	-
312102	STRS CLASSIFIED	-	5,211.09	-
312202	STRS NON-INSTR ADMIN/SUPR	-	14,115.10	-
31's	STRS	3,531,624.95	3,258,309.95	4,298,406.00
320010	PERS	3,391,093.03	-	3,367,109.00
321101	PERS ACADEMIC INSTRUCTORS	-	25,541.84	-
321201	PERS EDUCATIONAL ADMIN/SUP	-	122,202.93	-
321301	PERS OTHERACA NONINSTRUCT	-	22,851.74	-
322102	PERS CLASSIFIED	-	1,981,303.47	-
322202	PERS NON-INSTR ADMIN/SUPR	-	475,775.25	-
322302	PERS INSTR AIDE DIRECT INSTR	-	88,211.31	-
322402	PERS INST AIDE NOTDIRECT INS	-	41,997.69	-
32's	PERS	3,391,093.03	2,757,884.23	3,367,109.00
330010	FICA & MEDICARE (OASDI)	2,974,839.10	-	2,945,471.00
331101	FICA ACADEMIC INSTRUCTORS	-	32,483.26	-
331201	FICA EDUCATIONAL ADMIN/SUP	-	45,789.99	-
331301	FICA OTHERACA NONINSTRUCT	-	11,527.43	-
332102	FICA CLASSIFIED	-	1,056,691.72	-
332202	FICA NON-INSTR ADMIN/SUPR	-	246,427.55	-
332302	FICA INSTR AIDE DIRECT INSTR	-	54,555.90	-
332402	FICA INSTR AIDE NOTDIRECT INS	-	22,783.37	-
335101	MEDCA ACADEM INSTRUCTORS	-	424,183.93	-
335201	MEDCA EDUCATNL ADMIN/SUPV	-	39,460.96	-
335301	MEDCA OTH ACA NONINSTRUCT	-	88,255.65	-
336102	MEDCA CLASSIFIED	-	276,065.93	-
336202	MEDCA NON-INSTR ADMIN/SUP	-	62,329.75	-
336302	MEDCA INST AIDE DIRECT INSTR	-	16,827.42	-
336402	MEDCA INST AIDE NOTDIRCT INS	-	6,324.51	-
33's	FICA & Medicare (OASDI)	2,974,839.10	2,383,707.37	2,945,471.00
340101	MEDIC ACADEMIC INSTRUCTORS	-	2,815,570.72	-
340110	MEDIC ACA	4,746,840.00	-	5,253,497.00

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Account	Description		Year to Date	
340120	MEDIC ACADEMIC ADJUNCT	-	163,911.70	-
340125	MEDIC NON-ACADEMIC ADJUNCT	-	19,901.69	-
340151	MEDIC EDUCATIONL ADMIN/SUP	-	356,423.98	-
340201	MEDIC OTHER ACA NONINSTRUC	-	881,974.57	-
340210	MEDIC CLS	5,144,410.00	-	5,420,579.00
340252	MEDIC CLASSIFIED	-	4,001,303.44	-
340302	MEDIC NON-INSTR ADMIN/SUPR	-	912,372.79	-
340310	MEDIC AA/CAST	1,654,823.00	-	1,660,112.00
340352	MEDIC INSTR AIDE DIRECT INST	-	184,195.62	-
340402	MEDIC INSTAIDE NOTDIRECTINST	-	77,330.93	-
341101	DENT ACADEMIC INSTRUCTORS	-	151,762.43	-
341110	DENT ACA	325,131.00	-	275,960.00
341151	DENT EDUCATIONAL ADMIN/SUP	-	19,300.11	-
341201	DENT OTHER ACA NONINSTRUC	-	43,651.51	-
341210	DENT CLS	341,452.00	-	343,735.00
341252	DENT CLASSIFIED	-	246,766.63	-
341302	DENT NON-INSTR ADMIN/SUPR	-	47,300.71	-
341310	DENT AA/CAST	86,986.00	-	86,822.00
341352	DENT INSTR AIDE DIRECT INSTR	-	11,694.27	-
341402	DENT INSTAIDE NOT DIRECTINST	-	5,620.14	-
342101	VISION ACADEMIC INSTRUCTOR	-	39,843.31	-
342110	VISION ACA	68,236.00	-	71,969.00
342151	VISION EDUCATIONL ADMIN/SUP	-	4,834.29	-
342201	VISION OTHR ACA NONINSTRUC	-	11,344.33	-
342210	VISION CLS	91,347.00	-	92,677.00
342252	VISION CLASSIFIED	-	67,579.28	-
342302	VISION NON-INSTR ADMIN/SUP	-	12,733.41	-
342310	VISION AA/CAST	22,258.00	-	23,005.00
342352	VISION INSTR AIDE DIRECT INST	-	3,125.09	-
342402	VISION INSTAIDE NOT DIRECTINS	-	1,497.38	-
343101	LIFE ACADEMIC INSTRUCTORS	-	14,921.95	-
343110	LIFE ACA	29,560.00	-	31,088.00
343151	LIFE EDUCATIONAL ADMIN/SUPR	-	2,307.86	-
343201	LIFE OTHER ACA NONINSTRUCT	-	4,298.24	-
343210	LIFE CLS	39,451.00	-	40,044.00
343252	LIFE CLASSIFIED	-	25,684.79	-
343302	LIFE NON-INSTR ADMIN/SUPR	-	4,969.79	-
343310	LIFE AA/CAST	10,411.00	-	9,993.00
343352	LIFE INSTR AIDE DIRECT INSTR	-	1,161.94	-
343402	LIFE INST AIDE NOT DIRECT INS	-	565.64	-
344101	LTD ACADEMIC INSTRUCTORS	-	47,196.40	-
344110	LTD ACA	86,108.00	-	90,382.00
344151	LTD EDUCATIONAL ADMIN/SUPR	-	7,694.27	-
344201	LTD OTHER ACA NONINSTRUCT	-	14,483.07	-
344210	LTD CLS	70,596.00	-	69,994.00
344252	LTD CLASSIFIED	-	48,028.54	-
344302	LTD NON-INSTR ADMIN/SUPR	-	12,625.99	-
344310	LTD AA/CAST	29,322.00	-	29,258.00
344352	LTD INSTR AIDE DIRECT INSTR	-	2,088.33	-
344402	LTD INST AIDE NOT DIRECT INST	-	998.65	-
345101	LTC ACADEMIC INSTRUCTORS	-	6,579.68	-
345110	LTC ACA	11,194.00	-	11,760.00
345151	LTC EDUCATIONAL ADMIN/SUPR	-	791.00	-
345201	LTC OTHER ACA NONINSTRUCT	-	1,870.50	-
345210	LTC CLS	15,033.00	-	15,120.00
345252	LTC CLASSIFIED	-	11,082.99	-
345302	LTC NON-INSTR ADMIN/SUPR	-	2,153.53	-
345310	LTC AA/CAST	3,724.00	-	3,780.00
345352	LTC INSTR AIDE DIRECT INSTR	-	511.40	-
345402	LTC INST AIDE NOT DIRECT INST	-	245.00	-
348010	FUTURE RETIREE HEALTH ACA	-	1,047,378.24	-

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348020	FUTURE RETIREE HEALTH CLS	-	1,395,111.56	-
348030	FUTURE RETIREE HEALTH AA/CAST	-	341,125.31	-
348110	FUTURE RETIREE HEALTH ACA	1,393,038.00	-	1,553,747.00
348210	FUTURE RETIREE HEALTH CLS	1,770,942.00	-	1,900,535.00
348310	FUTURE RETIREE HEALTH AA/CAST	437,354.00	-	460,567.00
34's	Health & Welfare	16,378,216.00	13,073,913.00	17,444,624.00
350010	STATE UNEMP INSURANCE	150,763.26	-	147,568.00
351101	UNEMP ACADEMIC INSTRUCTOR	-	56,412.74	-
351201	UNEMP EDUCATIONL ADMN/SUP	-	5,270.31	-
351301	UNEMP OTH ACA NONINSTRUCT	-	11,709.58	-
352102	UNEMPLOYMENT CLASSIFIED	-	35,007.59	-
352202	UNEMP NON-INSTR ADMN/SUP	-	7,834.05	-
352302	UNEMP INSTR AIDE DIRECT INST	-	2,130.60	-
352402	UNEMP INST AIDE NOTDIRCT INS	-	789.41	-
353102	UNEMP STUDENT	-	2.78	-
35's	State Unempl Insurance	150,763.26	119,157.06	147,568.00
360010	WORKER'S COMP	1,380,020.07	-	1,497,998.00
361101	WC ACADEMIC INSTRUCTORS	-	572,083.50	-
361201	WC EDUCATIONAL ADMIN/SUPR	-	53,580.69	-
361301	WC OTHER ACA NON INSTRUCT	-	119,105.94	-
362102	WC CLASSIFIED	-	357,077.53	-
362202	WC NON-INSTR ADMIN/SUPERV	-	80,809.05	-
362302	WC INSTR AIDE DIRECT INSTR	-	21,682.57	-
362402	WC INSTR AIDE NOTDIRECT INST	-	8,115.24	-
363102	WC STUDENT	-	12,164.86	-
36's	Workers' Comp	1,380,020.07	1,224,619.38	1,497,998.00
370010	APPLE	200,055.93	-	177,318.00
371101	APPLE ACADEMIC INSTRUCTOR	-	74,765.84	-
371301	APPLE OTH ACA NONINSTRUCT	-	2,991.03	-
372102	APPLE CLASSIFIED	-	45,454.73	-
372302	APPLE INST AIDE DIRECT INSTR	-	6,903.62	-
372402	APPLE INS AIDE NOTDIRECT INS	-	1,518.85	-
37's	APPLE	200,055.93	131,634.07	177,318.00
390010	OTHER BENEFITS	4,000.00	-	1,263,141.00
394101	ACA BENEFITS TO SPREAD	-	(8,367.34)	-
398000	TB TESTS FOR EMPLOYEES	-	470.00	-
398100	EMPLOYEE COSTS/HEALTH SERVICES	-	330.00	-
39's	Other Benefits	4,000.00	(7,567.34)	1,263,141.00
	Employee Benefits Subtotal	28,010,612.34	22,941,657.72	31,141,635.00
400010	SUPPLIES & MATERIALS	2,725,862.41	-	2,257,192.00
411000	SOFTWARE LESS THAN \$5,000	-	13,091.45	-
421000	BOOKS,MAGAZINES,PERIODCLS	-	5,993.63	-
422000	SUBSCRIPTIONS, PERIODICALS	-	14,511.03	-
423000	BOOKSTORE TEXTBOOKS	-	2,799.60	-
431000	SUPPLIES&MATERIAL,INSTRUCT	-	619,888.85	-
431100	SUPPLIES, INSTRUCTIONL FOOD	-	1,637.27	-
432000	INSTRUCTIONAL TESTS	-	3,705.31	-
441000	SUPPLIES&MATERIAL,NONINSTR	-	589,328.20	-
441100	SUPPLIES, INSTITUTIONAL	-	14,125.37	-
441300	SUPPLIES, FOOD SERVICES	-	129.60	-
442000	COST OF FOOD, FOOD SERVICE	-	1,453.45	-
443100	FREIGHT IN	-	671.35	-
444000	GRADUATION GOWNS	-	(740.47)	-
445000	SALES AND USE TAX	-	358.46	-
446000	SHIPPING/HANDLING CHARGES	-	667.64	-
	Supplies & Materials Subtotal	2,725,862.41	1,267,620.74	2,257,192.00
500010	OTHER OPER EXP	17,139,847.90	-	13,671,968.00
511000	AUDIT	-	45,630.00	-
515100	INTERNET ACCESS	-	8,139.84	-

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515300	SOFTWARE LICENSING FEES	-	711,977.09	-
525100	MEMBERSHIP, DISTRICT	-	167,608.75	-
525200	MEMBERSHIP, EMPLOYEE	-	11,854.34	-
531000	COUNTY ELECTION SERVICES	-	184.08	-
535200	INS, FIRE, CASUALTY, LIABILITY	-	6,838.00	-
535500	STUDENT ACCIDENT&HOSPITAL	-	224,181.66	-
545100	ADVERTISEMENTS REQ BY LAW	-	28,857.93	-
545200	LAWYERS' FEES	-	903,302.73	-
551100	ATHLETIC OFFICIALS FEES	-	49,073.00	-
551200	CLASSROOM SPEAKERS	-	1,600.00	-
551300	INDEPENDENT CONTRACTOR	-	2,807,114.75	-
551600	WARRANT RECONCILIATION	-	3,403.75	-
551900	OTH PERSONAL&CONSULT SVC	-	1,495,751.09	-
555100	POSTAGE	-	298,305.27	-
560900	DISTRICT VEHICLE USE	-	37,579.51	-
561000	RENT & LEASE, EQUIPMENT	-	48,037.27	-
562000	RENTS & LEASES, LAND/BLDGS	-	320,292.94	-
562100	RENTAL OF FIELDS	-	19,020.00	-
563000	RENTAL OF TRANSPORTATION	-	71,973.95	-
564000	RENTAL OF FILMS	-	8,040.90	-
565100	MAINTENANCE AGREEMT,EQUIP	-	1,083,721.92	-
565200	MAINTENCE AGREE,SOFTWARE	-	519,387.73	-
565300	REPAIRS&MAINT NONINST EQUIP	-	135,422.83	-
565400	REPAIRS&MAINT INSTR EQUIPMT	-	25,474.92	-
565500	REPAIRS&MAINTENANCE BLDGS	-	365,302.89	-
565550	MAINTENANCE, GROUNDS	-	1,288.44	-
571000	SELF-INS FUND PAYMNT/CLAIM	-	6,700.00	-
575100	TRAVEL, ACADEMIC ADMIN	-	36,752.74	-
575120	TRAVEL, ACADEMIC EMPLOYEE	-	89,870.01	-
575200	TRAVEL, CLASSIFIED ADMINISTR	-	96,780.64	-
575210	TRAVEL, CLASSIFIED EMPLOYEE	-	110,933.73	-
575300	TRAVEL, STUDENT	-	39,625.67	-
575310	TRAVEL WITH STUDENT	-	92,835.30	-
575400	TRAVEL, NON EMPLOYEE	-	22,580.13	-
575500	ATHLETIC ENTRY FEES	-	27,508.67	-
575600	ORIENTATION EXPENSES	-	1,932.78	-
575700	STAFF DEVELOPMNT AT PALOMR	-	5,315.04	-
575710	TRAINING	-	1,478.11	-
575800	FOOD FOR MEETINGS	-	130,018.44	-
580100	ELECTRICITY	-	1,085,751.20	-
580150	FUEL, GAS	-	14,082.23	-
580200	GASOLINE AND OIL	-	24,076.42	-
580250	JANITORIAL SERVICES	-	451.12	-
580300	LAUNDRY/DRY CLEANING	-	13,210.54	-
580350	PEST CONTROL	-	1,992.94	-
580400	SEWAGE	-	(1,244.88)	-
580450	TELEPHONE	-	49,516.53	-
580500	TELEPHONE CONNECTIONS	-	32,387.93	-
580550	WASTE DISPOSAL	-	67,066.15	-
580600	WASTE DISPOSAL,HAZARDOUS	-	71,923.55	-
580650	WATER	-	294,391.91	-
585100	ADMINISTRATIVE EXPENSE	-	5,387.32	-
585110	UPWARD BOUND STUDENT EXPENSES	-	58,680.33	-
585150	ADVERTISE NOT REQ BY LAW	-	152,550.78	-
585250	BANK CHARGES	-	3,440.00	-
585260	BANK CREDIT CARD EXPENSE	-	251,519.60	-
585300	COST OF SALES	-	146.68	-
585400	DISALLOWED FIN AID GRANTS	-	(809.63)	-
585450	FILM PROCESSING	-	612.22	-
585500	FINGERPRINTING	-	14,052.00	-
585750	PRINTING	-	520,000.42	-

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585800	PROPERTY TAX EXPENSE	-	904.45	-
585850	PUBLISHING EXPENSE	-	12,884.94	-
585900	ROYALTY EXPENSE	-	13,149.29	-
585910	LICENSING FEE	-	40,616.58	-
590010	ABATEMENT BUDGET POOL	(651,000.00)	-	(650,000.00)
590100	FACILITIES SERVICES ABATEMENT	-	(38,397.63)	-
590600	BUSINESS SUPPORT SVCS ABATEMT	-	(495,373.24)	-
	Other Oper Exp Subtotal	16,488,847.90	12,254,666.59	13,021,968.00
580010	INDIRECT COSTS BUDGET POOL	125,928.00	-	(166,915.00)
	Indirect Costs Subtotal	125,928.00	-	(166,915.00)
600010	CAPITAL OUTLAY	5,482,874.56	-	1,285,786.00
612000	SITE IMPROVEMENT	-	785.00	-
612100	GROUNDS IMPROVEMENT	-	3,750.00	-
612200	PARKING IMPROVEMENT	-	46,039.50	-
621000	BUILDING ADDITIONS	-	16,560.13	-
623000	BUILDING CONSTRUCTION	-	265,056.23	-
631000	LIBRARY BOOKS	-	36,383.43	-
632000	LIBRARY MAGAZINE&PERIODICL	-	37,961.96	-
633000	LIBRARY NONPRINT MEDIA	-	128,991.37	-
641100	EQUIP INST REPL INVTOR>\$1000	-	48,597.69	-
641300	EQUIP INSTR,ADDITNL >\$200-999	-	3,218.78	-
641400	EQUIP INSTR,ADDITNL>1000	-	6,035.09	-
642300	EQUIP NONINS,ADTNL.>\$200-999	-	734.27	-
643000	LEASE PURCHASE EQUIPMENT	-	3,274.96	-
644100	EQUIP INSTR ADDTL \$500 - \$4999	-	235,513.18	-
644200	EQUIP INSTR REPL \$500 - \$4999	-	35,784.54	-
644300	EQUIPMENT INSTRUCTIONL >\$4,999	-	518,053.07	-
644400	EQUIP NONINS ADDL \$500 - \$4999	-	205,365.77	-
644500	EQUIP NONINS REPL \$500 - \$4999	-	13,184.62	-
644600	EQUIPMENT NONINSTRUCTL >\$4,999	-	136,241.20	-
644700	EQUIP TECHNOLOGY INSTR >\$4,999	-	13,985.14	-
644750	EQUIP TECHNOLOGY INSTR <\$4,999	-	2,208.76	-
644800	EQUIP TECHNOLOGY NONINS>\$4,999	-	60,215.89	-
644850	EQUIP TECHNOLOGY NONINS<\$4,999	-	210,707.92	-
644900	SOFTWARE INSTRUCTNL >\$4,999.	-	117,744.48	-
644950	SOFTWARE NONINSTRNL >\$4,999	-	3,285.00	-
	Capital Outlay Subtotal	5,482,874.56	2,149,677.98	1,285,786.00
721000	INTRAFUND TRANS OUT WITHIN	-	2,832,072.23	-
721010	INTRAFUND TRANS OUT WITHIN	3,605,895.23	-	1,699,679.00
731000	INTERFUND TRANS OUT BETWEEN	-	3,275,761.00	-
731010	INTERFUND TRANS OUT BETWEEN	3,275,761.00	-	3,596,244.00
751000	STUDENT GRANTS	-	90,662.34	-
751010	STUDENT GRANTS	101,239.00	-	-
752010	STUDENT SCHOLARSHIPS	700.00	-	-
762000	STUDT BOOK&SUPPLY PAYMENTS	-	356,592.77	-
762010	STUDT BOOK&SUPPLY PAYMENTS	365,203.00	-	-
763000	STUDENT TRANSPORTATION	-	60.00	-
763010	STUDENT TRANSPORTATION	80.00	-	-
767000	STUDENT PIC CARD	-	45.00	-
767010	STUDENT PIC CARD	62.00	-	-
769000	STUDENT OTHER EXPENSES	-	49,998.00	-
769010	STUDENT OTHER EXPENSES	70,562.00	-	-
791010	RESERVE FOR CONTINGENCIES	5,179,998.00	-	8,170,693.00
791610	RESERVE FOR STAFFNG PRIORITIES	250,615.23	-	360,000.00
793010	CONTINGENCY, COLA	335,485.00	-	708,808.00
793410	CONTINGENCY, COLA PRIOR YEAR	-	-	510,000.00
797110	SRP SAVINGS	-	-	(4,569,189.00)
797210	P/T & O/C ASSISTANCE SRP	-	-	250,000.00

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799010	CONTINGENCY HOLDING ACCOUNT	8,342,323.96	-	4,518,995.00
	Other Outgoing Subtotal	21,527,924.42	6,605,191.34	15,245,230.00
Expense Grand Total		155,398,826.23	110,540,203.06	142,476,584.00
812130	HEA FED WORK STUDY	327,804.00	222,685.51	333,636.00
812220	HEA TRIO	297,862.00	114,905.77	20,815.00
812221	HEA TRIO/SSS PRIOR YEAR	35,428.00	35,428.00	82,473.00
812225	HEA TRIO EDUC OPPORTUNITY CNTR	230,000.00	74,069.04	91,968.00
812226	HEA TRIO EOC PRIOR YEAR	57,109.00	57,109.00	67,202.00
812240	HEA TRIO UPWARD BOUND	512,500.00	86,571.44	123,977.00
812241	HEA TRIO/UPWARD BOUND PR YEAR	197,267.00	197,267.00	153,904.00
812250	HEA GEAR UP	2,524,920.00	129,495.81	1,173,024.00
812251	HEA GEAR UP PRIOR YEAR	1,420,659.00	1,420,659.00	1,176,872.00
812260	TRIO TALENT SEARCH GRANT	230,000.00	16,578.00	70,859.00
812261	TRIO TALENT SEARCH PRIOR YEAR	106,259.00	106,259.00	149,404.00
812290	HEA TITLE V HISPANIC SRVG INST	1,595,594.00	273,567.24	-
812291	HEA TITLE V HSI PRIOR YEAR	1,570,941.00	1,147,742.42	1,036,975.00
814100	TANF (FEDERAL)	42,982.00	44,505.00	-
814110	TANF FEDERAL SHARE PRIOR YEAR	-	2.19	-
815190	PELL GRANT ADMIN ALLOWANC	10,000.00	26,640.00	20,000.00
815500	FEDERAL ADMIN ALLOWANCE	15,000.00	-	14,000.00
816100	VETERAN'S EDUCATION	7,500.00	17,745.00	11,000.00
817100	VOCTNL/APPLIED TECH ED ACT	643,770.00	160,968.23	683,936.00
819400	NATIONAL SCIENCE FOUN GRNT	92,837.00	13,881.20	-
819401	NATIONL SCIENCE FOUN GRT PR YR	28,224.00	626.70	-
819800	OTHER FEDERAL REVENUES	27,200.00	23,600.00	-
819999	BEGINNING BALANCE, FEDERAL	165,836.00	-	85,000.00
	81's Federal Revenues Subtotal	10,139,692.00	4,170,305.55	5,295,045.00
861100	APPRENTICESHIP APPORTIONM	645,235.00	541,997.00	645,235.00
861110	APPRENTICESHIP PRIOR YEAR	77,046.00	77,046.00	-
861200	STATE GENERAL APPORTIONMT	13,493,099.00	13,437,985.00	23,819,006.00
861210	GENERL APPORTNMT PRIOR YR	733,000.00	1,209,703.00	500,000.00
861450	PART TIME FACULTY APPORT	421,311.00	353,901.00	421,311.00
861500	2% BFAP ADMIN	215,489.00	181,011.00	215,489.00
861600	BASIC SKILLS	231,193.00	156,071.00	-
862150	EOPS	974,035.00	818,188.22	512,426.00
862200	DSPS	1,121,536.00	943,125.00	1,041,876.00
862210	DSPS PRIOR YEAR	-	20,774.00	-
862250	CALWORKS	192,300.00	190,932.00	103,388.00
862251	CALWORKS PRIOR YEAR	-	1.57	-
862400	OTH GEN CATEGORICL PROGMS	1,744,174.00	1,345,106.00	-
862450	BFAP	628,338.00	527,804.00	596,922.00
862500	CARE	78,801.00	63,464.00	47,863.00
862510	CARE PRIOR YEAR	-	0.28	-
862650	FACULTY/STAFF DIVERSITY	8,232.00	6,915.00	-
862700	INSTR EQUIP/LIBRY MATERIALS	750,000.00	750,000.00	-
862750	MATRICULATION	2,918,920.00	2,452,058.20	3,074,380.00
862755	STUDENT EQUITY FUNDS	836,326.00	702,514.00	794,510.00
863100	EDUCATION PROTECTION ACCOUNT	14,337,931.00	10,641,167.00	14,226,442.00
863101	ED PROTECTION ACCT PRIOR YEAR	-	4.00	-
865300	OTH SPECL CATAGORL PRGRM	3,929,029.00	-	3,732,578.00
865310	ASSOCIATE DEGREE NURSING GRANT	230,237.00	117,979.92	155,237.00
865392	TTIP SOUTH PRIOR YEAR	232,368.00	-	126,213.00
867100	HOMEOWNER PROPTAX RELIEF	500,000.00	242,496.12	500,000.00
868100	STATE LOTTERY PROCEEDS	2,741,684.00	1,471,573.76	2,741,684.00
868150	STATE LOTTRY PROCEEDS PRIOR YR	-	162,619.52	-
868200	STATE MANDATED COSTS	517,815.00	1,363,126.00	517,815.00
868400	RETURN TO TITLE IV FROM STATE	-	2,944.00	-
869999	BEGINNING BALANCE, STATE	3,394,492.00	-	1,426,249.00

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86's	State Revenues Subtotal	50,952,591.00	37,780,506.59	55,198,624.00
881100	TAX ALLOCATION SECURD ROLL	54,958,161.00	49,576,746.36	51,459,473.00
881200	TAX ALLOC SUPPLEMENT ROLL	1,100,000.00	842,492.81	1,100,000.00
881300	TAX ALLOCN UNSECURED ROLL	2,000,000.00	1,891,599.45	2,000,000.00
881600	PRIOR YEARS TAXES	-	(20,359.53)	-
881700	ERAF ED REVENUE AUG FUND	-	(5,481,480.01)	-
881900	RDA RESIDUAL PAYMENTS	-	1,005,993.99	-
882100	CONTRB,GIFTS,GRANTS,ENDOW	358,443.00	181,785.29	138,060.00
883100	CONTRACT INSTRUCTIONL SVC	3,157,141.00	2,632,901.77	200,000.00
883300	CONT INSTR SVC CONTRACT ED	7,269.00	7,267.53	-
883600	FOLLETT	525,000.00	487,793.32	525,000.00
884120	CATALOG SALES	1,904.00	1,904.00	-
884150	HLTH SVCS SALE TO EMPLOYEE	1,000.00	1,088.00	1,000.00
884170	KKSM ADVERTISING SALES	1,155.00	1,765.00	1,100.00
884180	LIBRARY COPIER SALES	14,000.00	9,983.00	10,090.00
884210	PLANETARIUM SALES	45,000.00	55,421.50	45,000.00
884215	BUSINESS SERVICES CHARGES	30,000.00	39,002.07	44,095.00
884230	PRINTING CHARGES	12,758.00	21,772.58	13,950.00
884260	RECYCLING COMMISSION	5,000.00	7,325.95	-
884290	TICKET/GATE/PROGRAM SALES	36,316.00	36,316.91	24,000.00
884300	VENDING COMMISSIONS	100,000.00	43,993.57	100,000.00
884320	WELLNESS CENTER FEES	35,000.00	30,514.60	35,000.00
884330	WELLNESS CENTER PARKING	2,000.00	1,554.00	1,700.00
884340	WELLNESS CNTR PROCES FEE	-	20.00	-
884350	MISC SALES AND COMMISSION	69,062.00	74,975.03	66,150.00
885300	FACILITIES RENTAL AND LEASE	-	38,924.24	-
886100	INTEREST BANK ACCOUNTS	-	88.94	-
886200	INTEREST COUNTY TREASURY	50,000.00	33,171.95	25,000.00
887400	ENROLLMENT FEE	9,606,028.00	9,291,602.00	9,164,724.00
887500	FIELD TRP;USEOF NONDIST FAC	9,615.00	10,888.00	-
887600	HEALTH SERVICE FEE STUDENT	850,000.00	1,168,768.00	900,000.00
887620	HLTH SERVICE PHYSICAL EXAM	20,000.00	12,627.50	15,000.00
887700	INSTR MAT FEES;SALE MATERL	271,256.00	243,744.27	221,730.00
887705	CPR MATERIALS FEE	500.00	355.00	200.00
887710	COURSE RELATED FEES	5,500.00	5,500.00	5,000.00
887800	STUDNT INSURANCE PAYMNTS	2,917.00	2,916.66	2,900.00
887910	TRANSCRIPT INCOME	160,000.00	139,969.00	160,000.00
888010	NON RESIDENT TUITION USA	700,000.00	1,088,003.63	750,000.00
888020	NONRESIDENT TUITON FOREIGN	1,550,000.00	1,914,018.00	1,550,000.00
888030	NONRESIDENT CAPITAL OUTLAY	30,000.00	75,091.50	30,000.00
888100	PARKING STICKER FEES	1,000.00	395.00	500.00
888101	PARK STICKER FEE SPRING	528,000.00	422,900.00	528,000.00
888102	PARK STICKER FEE SUMMER	205,000.00	74,420.00	205,000.00
888103	PARK STICKER FEE FALL	525,000.00	490,320.00	525,000.00
888104	CAMPUS POLICE MISCLLNEOUS FEES	4,000.00	6,345.00	5,000.00
888110	PARKING METERS	180,000.00	224,351.06	200,000.00
888115	NCTD PASSES	-	(980.00)	-
888900	OTH STUDENT FEES&CHARGES	165,050.00	139,430.00	165,050.00
888920	COURSE TESTING FEE	115,402.00	116,634.36	82,648.00
889030	COBRA ADMIN FEE	-	484.16	-
889300	CASH OVER/SHORT	-	(85.00)	-
889600	LIBRARY FINES	1,000.00	2,336.30	257.00
889650	PARKING FINES	204,010.00	188,500.83	196,509.00
889670	PARKING AMNESTY	-	1,057.50	-
889800	RETURNED CHECKS	-	(200.00)	-
889830	RETURNED CHECK FEE	-	460.00	-
889880	STALE DATED/VOID WARRANTS	-	13,213.96	-
889900	OTHER LOCAL REVENUES	173,886.00	49,065.29	30,000.00
889999	BEGINNING BALANCE, LOCAL	12,733,275.00	-	9,567,039.00
88's	Local Revenues Subtotal	90,550,648.00	67,204,694.34	80,094,175.00

		Palomar College		
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		FUND 10		
	COMBINED FUNDS 11 AND 12			Run Jun 03, 2015
		FY 2014-2015	FY 2014-2015	FY 2015-2016
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
898200	INTRAFUND TRANSFR IN,WITHIN	3,755,895.23	2,832,072.23	1,888,740.00
89's	Other Sources Subtotal	3,755,895.23	2,832,072.23	1,888,740.00
Revenue Grand Total		155,398,826.23	111,987,578.71	142,476,584.00

	Palomar College			
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	FUND 11			
	GENERAL FUND			Run Jun 03, 2015
	TOTAL UNRESTRICTED			
		FY 2014-2015	FY 2014-2015	FY 2015-2016
		Budget	Expended/Received	Budget
			Year to Date	
Account	Description			
111000	INSTRUCTIONAL SAL, CONTRACT	-	15,829,938.44	-
111010	INSTRUCTIONAL SALARY, CONTRACT	20,166,828.00	-	21,400,693.00
	11's Instr Salaries - Contract	20,166,828.00	15,829,938.44	21,400,693.00
121000	ED ADMINISTRATOR, CONTRACT	-	568,395.82	-
121010	ED ADMINISTRATOR, CONTRACT	679,648.00	-	646,888.00
121100	SUPRT/PRESIDENT, CONTRACT	-	244,723.81	-
121110	SUPRT/PRESIDENT, CONTRACT	293,758.00	-	202,000.00
121300	PRESIDENT'S AUTO ALLOWANCE	-	8,213.70	-
121310	PRESIDENT'S AUTO ALLOWANCE	10,158.00	-	10,000.00
122100	COUNSELORS, CONTRACT	-	1,610,307.95	-
122110	COUNSELORS, CONTRACT	1,914,126.00	-	1,933,208.00
123100	DEAN, ACADEMIC CONTRACT	-	734,841.10	-
123110	DEAN, ACADEMIC CONTRACT	881,812.00	-	876,477.00
123200	DEPARTMENT CHAIR, CONTRACT	-	1,384,730.74	-
123210	DEPARTMENT CHAIR, CONTRACT	1,735,721.00	-	1,750,069.00
123400	DIRECTR/COORDINAT, ACA CONT	-	828,938.28	-
123410	DIRECTOR/COORDINATOR, ACA CONT	1,012,393.00	-	1,019,462.00
123500	PALOMAR FACULTY FEDERATION	-	134,143.65	-
123510	PALOMAR FACULTY FEDERATION	178,857.00	-	179,633.00
123600	DIRECTOR/COORDINATOR, AA CONT	-	1,057,278.66	-
123610	DIRECTOR/COORDINATOR, AA CONT	1,264,399.00	-	1,252,248.00
123700	DIRECTOR/COORDINATOR, CAST	-	2,612.81	-
123710	DIRECTOR/COORDINATOR, CAST	3,085.00	-	-
125000	LIBRARIANS, CONTRACT	-	447,283.42	-
125010	LIBRARIANS, CONTRACT	594,243.00	-	604,401.00
	12's Non-Instr Salaries - Contract	8,568,200.00	7,021,469.94	8,474,386.00
130010	INSTR SALARIES - OTHER	16,262,215.00	-	16,676,010.00
131100	ASSIGN TIME HRLY REPLACMT	-	708,531.92	-
133100	INSTRUCTIONL ACADEMIC, HRLY	-	9,039,715.33	-
133110	OFFICE HOURS ADJUNCT FACULTY	-	(4,078.00)	-
133200	INST ACA HOURLY SUBSTITUTE	-	132,983.58	-
133300	INSTR ACADEMIC, HRLY SUMMR	-	1,525,941.67	-
135300	OVERLOAD, CONTRACT INSTRUC	-	1,548,403.63	-
135400	LOADBANK REPL, OVERLOAD	-	8,752.20	-
135600	OVERLOAD, SUBSTITUTE HRLY	-	28,368.74	-
135700	OVERLOAD, SUMMER ACA HRLY	-	921,880.06	-
136100	REPLACE ACA INSTR CONTRACT	-	15,363.90	-
136200	REPLACE SABBATICL, ACAHRLY	-	170,329.29	-
136400	LOADBANK REPL, ADJUNCT	-	73,798.25	-
138100	STIPEND, CONTRACT INSTRUCT	-	22,903.08	-
138200	STIPEND, HOURLY ACADEMIC	-	195,261.29	-
	13's Instr Salaries - Other	16,262,215.00	14,388,154.94	16,676,010.00
140010	NON-INSTR SALARIES - OTHER	1,254,177.00	-	723,399.00
141100	COUNSELOR, HOURLY	-	161,642.96	-
142100	EDUCATIONL ADMNISTRTR HRLY	-	1,206.30	-
143100	LIBRARIANS, HOURLY	-	238,191.74	-
144100	NON-INSTRUCT ACADEMIC, HRLY	-	474,514.81	-
145100	OVERLOAD, SUMMER NON-INST	-	69,907.25	-
148000	NONINSTR ACA HOURLY, OTHER	-	49,890.06	-
	14's Non-Instr Salaries - Other	1,254,177.00	995,353.12	723,399.00
	Academic Salaries Subtotal	46,251,420.00	38,234,916.44	47,274,488.00
211000	EXCUTIVE ADMIN SUPPORT, CAST	-	369,592.04	-
211010	EXCUTIVE ADMIN SUPPORT, CAST	443,539.00	-	456,193.00
212100	SUPERVISOR, CAST	-	1,073,094.47	-
212110	SUPERVISOR, CAST	1,304,577.00	-	1,258,012.00
212200	CLASSIFIED REGULAR SALARY	-	13,247,963.73	-
212210	CLASSIFIED REGULAR SALARY	16,053,862.00	-	15,474,860.00
212400	GOVERNING BOARD	-	27,200.00	-
212410	GOVERNING BOARD	30,240.00	-	32,640.00
212600	NON-INSTRUCTNL ADMINISTRATORS	-	1,838,963.79	-

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		Budget	Expended/Received	Budget
		Year to Date		
Account	Description			
212610	NON-INSTRUCTNL ADMINISTRATORS	2,156,504.00	-	2,293,729.00
21's	Non-Instr Salaries - Reg	19,988,722.00	16,556,814.03	19,515,434.00
221000	INST AIDE CONTRACT,DIRECT INST	-	797,866.30	-
221010	INST AIDE CONTRACT,DIRECT INST	963,695.00	-	1,011,539.00
222000	INST AIDE CONTRACT, NOT DIRECT	-	370,470.52	-
222010	INST AIDE CONTRACT, NOT DIRECT	440,420.00	-	449,649.00
22's	Instr Aides - Reg	1,404,115.00	1,168,336.82	1,461,188.00
230010	NON ACADEMIC SALARIES - OTHER	1,565,552.00	-	1,356,782.00
231100	HOURLY CLASSIFIED, TEMP	-	747,116.54	-
231300	HOURLY TUTORS	-	106,169.96	-
232100	OVERTIME CLASSIFID SALARIED	-	117,427.20	-
232200	OVERTIME SUPERVISR SALRIED	-	28,329.75	-
235100	STUDENT EMPLOYEE	-	204,217.83	-
235200	STUDENT TUTORS	-	6,755.02	-
23's	Non-Academic Salaries - Other	1,565,552.00	1,210,016.30	1,356,782.00
240010	INSTR AIDES - OTHER	506,877.00	-	478,555.00
241100	HRLY INSTR AIDE,DIRECT INSTR	-	333,619.88	-
242100	HRLY INSTAIDE,NOT DIRECTINST	-	53,378.00	-
245100	STUDENT INSTR AIDE, DIRECT	-	4,045.99	-
24's	Instr Aides - Other	506,877.00	391,043.87	478,555.00
	Non Acad Salaries Subtotal	23,465,266.00	19,326,211.02	22,811,959.00
310010	STRS	3,371,156.00	-	4,166,035.00
311101	STRS ACADEMIC INSTRUCTORS	-	2,490,392.09	-
311201	STRS EDUCATIONAL ADMIN/SUP	-	138,969.72	-
311301	STRS OTHERACA NONINSTRUCT	-	484,377.30	-
312102	STRS CLASSIFIED	-	5,211.09	-
312202	STRS NON-INSTR ADMIN/SUPR	-	8,770.20	-
31's	STRS	3,371,156.00	3,127,720.40	4,166,035.00
320010	PERS	2,669,237.00	-	2,580,645.00
321101	PERS ACADEMIC INSTRUCTORS	-	25,541.84	-
321201	PERS EDUCATIONAL ADMIN/SUP	-	122,202.93	-
321301	PERS OTHERACA NONINSTRUCT	-	20,869.34	-
322102	PERS CLASSIFIED	-	1,559,538.08	-
322202	PERS NON-INSTR ADMIN/SUPR	-	369,486.54	-
322302	PERS INSTR AIDE DIRECT INSTR	-	87,996.59	-
322402	PERS INST AIDE NOTDIRECT INS	-	41,374.51	-
32's	PERS	2,669,237.00	2,227,009.83	2,580,645.00
330010	FICA & MEDICARE (OASDI)	2,441,991.00	-	2,398,615.00
331101	FICA ACADEMIC INSTRUCTORS	-	32,483.26	-
331201	FICA EDUCATIONAL ADMIN/SUP	-	45,789.99	-
331301	FICA OTHERACA NONINSTRUCT	-	10,207.84	-
332102	FICA CLASSIFIED	-	829,714.09	-
332202	FICA NON-INSTR ADMIN/SUPR	-	192,746.21	-
332302	FICA INSTR AIDE DIRECT INSTR	-	54,215.79	-
332402	FICA INSTR AIDE NOTDIRECT INS	-	22,213.02	-
335101	MEDCA ACADEM INSTRUCTORS	-	419,763.12	-
335201	MEDCA EDUCATNL ADMIN/SUPV	-	37,622.65	-
335301	MEDCA OTH ACA NONINSTRUCT	-	74,613.38	-
336102	MEDCA CLASSIFIED	-	206,077.21	-
336202	MEDCA NON-INSTR ADMIN/SUP	-	48,190.35	-
336302	MEDCA INST AIDE DIRECT INSTR	-	16,476.16	-
336402	MEDCA INST AIDE NOTDIRCT INS	-	6,191.12	-
33's	FICA & Medicare (OASDI)	2,441,991.00	1,996,304.19	2,398,615.00
340101	MEDIC ACADEMIC INSTRUCTORS	-	2,800,161.14	-
340110	MEDIC ACA	4,622,379.00	-	5,137,163.00
340120	MEDIC ACADEMIC ADJUNCT	-	163,911.70	-
340125	MEDIC NON-ACADEMIC ADJUNCT	-	19,901.69	-
340151	MEDIC EDUCATIONL ADMIN/SUP	-	323,599.58	-
340201	MEDIC OTHER ACA NONINSTRUC	-	797,861.81	-
340210	MEDIC CLS	3,905,026.00	-	4,073,444.00

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		Budget	Expended/Received	Budget
Account	Description		Year to Date	
340252	MEDIC CLASSIFIED	-	3,230,367.22	-
340302	MEDIC NON-INSTR ADMIN/SUPR	-	711,127.06	-
340310	MEDIC AA/CAST	1,293,115.00	-	1,280,161.00
340352	MEDIC INSTR AIDE DIRECT INST	-	184,195.62	-
340402	MEDIC INSTAIDE NOTDIRECTINST	-	76,205.93	-
341101	DENT ACADEMIC INSTRUCTORS	-	150,862.00	-
341110	DENT ACA	316,713.00	-	269,658.00
341151	DENT EDUCATIONAL ADMIN/SUP	-	17,227.14	-
341201	DENT OTHER ACA NONINSTRUC	-	39,380.80	-
341210	DENT CLS	262,177.00	-	259,297.00
341252	DENT CLASSIFIED	-	198,244.17	-
341302	DENT NON-INSTR ADMIN/SUPR	-	36,406.61	-
341310	DENT AA/CAST	65,296.00	-	65,114.00
341352	DENT INSTR AIDE DIRECT INSTR	-	11,694.27	-
341402	DENT INSTAIDE NOT DIRECTINST	-	5,471.20	-
342101	VISION ACADEMIC INSTRUCTOR	-	39,590.90	-
342110	VISION ACA	66,462.00	-	70,195.00
342151	VISION EDUCATIONL ADMIN/SUP	-	4,394.78	-
342201	VISION OTHR ACA NONINSTRUC	-	10,142.66	-
342210	VISION CLS	70,300.00	-	70,317.00
342252	VISION CLASSIFIED	-	53,875.96	-
342302	VISION NON-INSTR ADMIN/SUP	-	9,760.21	-
342310	VISION AA/CAST	17,020.00	-	17,221.00
342352	VISION INSTR AIDE DIRECT INST	-	3,125.09	-
342402	VISION INSTAIDE NOT DIRECTINS	-	1,454.60	-
343101	LIFE ACADEMIC INSTRUCTORS	-	14,826.91	-
343110	LIFE ACA	28,795.00	-	30,322.00
343151	LIFE EDUCATIONAL ADMIN/SUPR	-	2,139.94	-
343201	LIFE OTHER ACA NONINSTRUCT	-	3,849.94	-
343210	LIFE CLS	30,425.00	-	30,380.00
343252	LIFE CLASSIFIED	-	20,552.03	-
343302	LIFE NON-INSTR ADMIN/SUPR	-	3,842.75	-
343310	LIFE AA/CAST	8,203.00	-	7,661.00
343352	LIFE INSTR AIDE DIRECT INSTR	-	1,161.94	-
343402	LIFE INST AIDE NOT DIRECT INS	-	547.24	-
344101	LTD ACADEMIC INSTRUCTORS	-	46,887.97	-
344110	LTD ACA	83,824.00	-	88,067.00
344151	LTD EDUCATIONAL ADMIN/SUPR	-	6,975.79	-
344201	LTD OTHER ACA NONINSTRUCT	-	13,097.28	-
344210	LTD CLS	55,632.00	-	53,619.00
344252	LTD CLASSIFIED	-	38,942.14	-
344302	LTD NON-INSTR ADMIN/SUPR	-	9,592.65	-
344310	LTD AA/CAST	23,125.00	-	23,000.00
344352	LTD INSTR AIDE DIRECT INSTR	-	2,088.33	-
344402	LTD INST AIDE NOT DIRECT INST	-	986.98	-
345101	LTC ACADEMIC INSTRUCTORS	-	6,538.38	-
345110	LTC ACA	10,904.00	-	11,471.00
345151	LTC EDUCATIONAL ADMIN/SUPR	-	719.08	-
345201	LTC OTHER ACA NONINSTRUCT	-	1,673.67	-
345210	LTC CLS	11,604.00	-	11,503.00
345252	LTC CLASSIFIED	-	8,840.56	-
345302	LTC NON-INSTR ADMIN/SUPR	-	1,667.03	-
345310	LTC AA/CAST	2,867.00	-	2,898.00
345352	LTC INSTR AIDE DIRECT INSTR	-	511.40	-
345402	LTC INST AIDE NOT DIRECT INST	-	238.00	-
348010	FUTURE RETIREE HEALTH ACA	-	1,017,772.75	-
348020	FUTURE RETIREE HEALTH CLS	-	1,163,347.36	-
348030	FUTURE RETIREE HEALTH AA/CAST	-	275,800.48	-
348110	FUTURE RETIREE HEALTH ACA	1,356,974.00	-	1,515,459.00
348210	FUTURE RETIREE HEALTH CLS	1,433,011.00	-	1,517,820.00
348310	FUTURE RETIREE HEALTH AA/CAST	335,773.00	-	349,587.00

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			Year to Date	
Account	Description			
34's	Health & Welfare	13,999,625.00	11,531,562.74	14,884,357.00
350010	STATE UNEMP INSURANCE	130,082.00	-	130,396.00
351101	UNEMP ACADEMIC INSTRUCTOR	-	55,848.66	-
351201	UNEMP EDUCATIONL ADMN/SUP	-	4,800.14	-
351301	UNEMP OTH ACA NONINSTRUCT	-	9,945.40	-
352102	UNEMPLOYMENT CLASSIFIED	-	26,149.31	-
352202	UNEMP NON-INSTR ADMN/SUP	-	6,040.89	-
352302	UNEMP INSTR AIDE DIRECT INST	-	2,085.78	-
352402	UNEMP INST AIDE NOTDIRCT INS	-	779.61	-
353102	UNEMP STUDENT	-	2.41	-
35's	State Unempl Insurance	130,082.00	105,652.20	130,396.00
360010	WORKER'S COMP	1,185,942.00	-	1,319,388.00
361101	WC ACADEMIC INSTRUCTORS	-	566,361.35	-
361201	WC EDUCATIONAL ADMIN/SUPR	-	48,811.53	-
361301	WC OTHER ACA NON INSTRUCT	-	101,210.44	-
362102	WC CLASSIFIED	-	266,866.28	-
362202	WC NON-INSTR ADMIN/SUPERV	-	62,538.37	-
362302	WC INSTR AIDE DIRECT INSTR	-	21,228.59	-
362402	WC INSTR AIDE NOTDIRECT INST	-	7,942.94	-
363102	WC STUDENT	-	4,029.36	-
36's	Workers' Comp	1,185,942.00	1,078,988.86	1,319,388.00
370010	APPLE	140,133.00	-	143,609.00
371101	APPLE ACADEMIC INSTRUCTOR	-	73,622.88	-
371301	APPLE OTH ACA NONINSTRUCT	-	2,352.45	-
372102	APPLE CLASSIFIED	-	16,409.97	-
372302	APPLE INST AIDE DIRECT INSTR	-	6,440.99	-
372402	APPLE INS AIDE NOTDIRECT INS	-	1,518.85	-
37's	APPLE	140,133.00	100,345.14	143,609.00
390010	OTHER BENEFITS	4,000.00	-	1,263,141.00
394101	ACA BENEFITS TO SPREAD	-	(8,367.34)	-
398000	TB TESTS FOR EMPLOYEES	-	470.00	-
398100	EMPLOYEE COSTS/HEALTH SERVICES	-	330.00	-
39's	Other Benefits	4,000.00	(7,567.34)	1,263,141.00
	Employee Benefits Subtotal	23,942,166.00	20,160,016.02	26,886,186.00
400010	SUPPLIES & MATERIALS	1,034,207.00	-	964,800.00
411000	SOFTWARE LESS THAN \$5,000	-	8,117.24	-
421000	BOOKS,MAGAZINES,PERIODCLS	-	707.87	-
422000	SUBSCRIPTIONS, PERIODICALS	-	2,056.41	-
423000	BOOKSTORE TEXTBOOKS	-	32.51	-
431000	SUPPLIES&MATERIAL,INSTRUCT	-	235,070.46	-
431100	SUPPLIES, INSTRUCTIONL FOOD	-	278.06	-
441000	SUPPLIES&MATERIAL,NONINSTR	-	350,174.85	-
441100	SUPPLIES, INSTITUTIONAL	-	11,786.36	-
441300	SUPPLIES, FOOD SERVICES	-	129.60	-
442000	COST OF FOOD, FOOD SERVICE	-	1,281.87	-
443100	FREIGHT IN	-	671.35	-
444000	GRADUATION GOWNS	-	(765.00)	-
445000	SALES AND USE TAX	-	358.46	-
446000	SHIPPING/HANDLING CHARGES	-	667.64	-
	Supplies & Materials Subtotal	1,034,207.00	610,567.68	964,800.00
500010	OTHER OPER EXP	9,438,169.25	-	10,097,828.00
511000	AUDIT	-	45,630.00	-
515100	INTERNET ACCESS	-	254.51	-
515300	SOFTWARE LICENSING FEES	-	508,240.53	-
525100	MEMBERSHIP, DISTRICT	-	161,074.25	-
525200	MEMBERSHIP, EMPLOYEE	-	8,311.84	-
531000	COUNTY ELECTION SERVICES	-	184.08	-
535500	STUDENT ACCIDENT&HOSPITAL	-	168,857.91	-
545100	ADVERTISEMENTS REQ BY LAW	-	23,993.13	-

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Account	Description		Year to Date	
545200	LAWYERS' FEES	-	903,302.73	-
551100	ATHLETIC OFFICIALS FEES	-	49,073.00	-
551200	CLASSROOM SPEAKERS	-	850.00	-
551300	INDEPENDENT CONTRACTOR	-	159,910.69	-
551600	WARRANT RECONCILIATION	-	3,403.75	-
551900	OTH PERSONAL&CONSULT SVC	-	886,294.09	-
555100	POSTAGE	-	272,136.19	-
560900	DISTRICT VEHICLE USE	-	33,106.21	-
561000	RENT & LEASE, EQUIPMENT	-	44,756.85	-
562000	RENTS & LEASES, LAND/BLDGS	-	205,012.14	-
562100	RENTAL OF FIELDS	-	19,020.00	-
563000	RENTAL OF TRANSPORTATION	-	40,328.12	-
564000	RENTAL OF FILMS	-	8,040.90	-
565100	MAINTENANCE AGREEMT,EQUIP	-	975,839.38	-
565200	MAINTENCE AGREE,SOFTWARE	-	423,287.99	-
565300	REPAIRS&MAINT NONINST EQUIP	-	59,119.66	-
565400	REPAIRS&MAINT INSTR EQUIPMT	-	14,222.38	-
565500	REPAIRS&MAINTENANCE BLDGS	-	317,582.85	-
565550	MAINTENANCE, GROUNDS	-	1,288.44	-
571000	SELF-INS FUND PAYMNT/CLAIM	-	6,700.00	-
575100	TRAVEL, ACADEMIC ADMIN	-	11,599.84	-
575120	TRAVEL, ACADEMIC EMPLOYEE	-	26,593.34	-
575200	TRAVEL, CLASSIFIED ADMINISTR	-	31,448.89	-
575210	TRAVEL, CLASSIFIED EMPLOYEE	-	39,916.61	-
575300	TRAVEL, STUDENT	-	31,568.56	-
575310	TRAVEL WITH STUDENT	-	26,591.65	-
575400	TRAVEL, NON EMPLOYEE	-	390.00	-
575500	ATHLETIC ENTRY FEES	-	26,188.67	-
575600	ORIENTATION EXPENSES	-	1,932.78	-
575700	STAFF DEVLOPMNT AT PALOMR	-	2,228.76	-
575710	TRAINING	-	560.00	-
575800	FOOD FOR MEETINGS	-	46,341.89	-
580100	ELECTRICITY	-	1,072,454.83	-
580150	FUEL, GAS	-	7,531.25	-
580200	GASOLINE AND OIL	-	24,076.42	-
580300	LAUNDRY/DRY CLEANING	-	10,639.28	-
580350	PEST CONTROL	-	1,992.94	-
580400	SEWAGE	-	(1,244.88)	-
580450	TELEPHONE	-	48,573.01	-
580500	TELEPHONE CONNECTIONS	-	25,292.24	-
580550	WASTE DISPOSAL	-	67,062.15	-
580600	WASTE DISPOSAL,HAZARDOUS	-	71,923.55	-
580650	WATER	-	294,391.91	-
585100	ADMINISTRATIVE EXPENSE	-	4,495.00	-
585150	ADVERTISE NOT REQ BY LAW	-	140,613.00	-
585250	BANK CHARGES	-	3,440.00	-
585260	BANK CREDIT CARD EXPENSE	-	246,795.89	-
585300	COST OF SALES	-	146.68	-
585400	DISALLOWED FIN AID GRANTS	-	(6,719.63)	-
585500	FINGERPRINTING	-	7,259.00	-
585750	PRINTING	-	359,978.10	-
585800	PROPERTY TAX EXPENSE	-	715.52	-
585850	PUBLISHING EXPENSE	-	12,854.94	-
585900	ROYALTY EXPENSE	-	13,149.29	-
585910	LICENSING FEE	-	29,961.73	-
590010	ABATEMENT BUDGET POOL	(651,000.00)	-	(650,000.00)
590100	FACILITIES SERVICES ABATEMENT	-	(38,397.63)	-
590600	BUSINESS SUPPORT SVCS ABATEMT	-	(495,373.24)	-
	Other Oper Exp Subtotal	8,787,169.25	7,486,793.96	9,447,828.00
580010	INDIRECT COSTS BUDGET POOL	(450,000.00)	-	(450,000.00)

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585550	INDIRECT COSTS	-	(185,564.07)	-
	Indirect Costs Subtotal	(450,000.00)	(185,564.07)	(450,000.00)
600010	CAPITAL OUTLAY	153,768.56	-	112,257.00
623000	BUILDING CONSTRUCTION	-	1,370.04	-
631000	LIBRARY BOOKS	-	36,189.03	-
632000	LIBRARY MAGAZINE&PERIODICL	-	37,961.96	-
633000	LIBRARY NONPRINT MEDIA	-	124,991.37	-
641100	EQUIP INST REPL INVTOR>\$1000	-	2,673.81	-
641300	EQUIP INSTR,ADDITNL >\$200-999	-	255.96	-
642300	EQUIP NONINS,ADTNL.>\$200-999	-	734.27	-
643000	LEASE PURCHASE EQUIPMENT	-	3,274.96	-
644100	EQUIP INSTR ADDTL \$500 - \$4999	-	6,069.87	-
644200	EQUIP INSTR REPL \$500 - \$4999	-	741.00	-
644300	EQUIPMENT INSTRUCTIONL >\$4,999	-	3,625.40	-
644400	EQUIP NONINS ADDL \$500 - \$4999	-	69,592.76	-
644500	EQUIP NONINS REPL \$500 - \$4999	-	5,853.38	-
644600	EQUIPMENT NONINSTRUCTL >\$4,999	-	18,473.24	-
644750	EQUIP TECHNOLOGY INSTR <\$4,999	-	2,208.76	-
644800	EQUIP TECHNOLOGY NONINS>\$4,999	-	67.37	-
644900	SOFTWARE INSTRUCTNL >\$4,999.	-	99.00	-
644950	SOFTWARE NONINSTRNL >\$4,999	-	3,285.00	-
	Capital Outlay Subtotal	153,768.56	317,467.18	112,257.00
721000	INTRAFUND TRANS OUT WITHIN	-	1,087,898.23	-
721010	INTRAFUND TRANS OUT WITHIN	1,861,721.23	-	1,699,679.00
731000	INTERFUND TRANS OUT BETWEEN	-	3,271,761.00	-
731010	INTERFUND TRANS OUT BETWEEN	3,271,761.00	-	3,592,244.00
752010	STUDENT SCHOLARSHIPS	700.00	-	-
791010	RESERVE FOR CONTINGENCIES	5,179,998.00	-	8,170,693.00
791610	RESERVE FOR STAFFNG PRIORITIES	250,615.23	-	360,000.00
793010	CONTINGENCY, COLA	335,485.00	-	708,808.00
793410	CONTINGENCY, COLA PRIOR YEAR	-	-	510,000.00
797110	SRP SAVINGS	-	-	(4,569,189.00)
797210	P/T & O/C ASSISTANCE SRP	-	-	250,000.00
799010	CONTINGENCY HOLDING ACCOUNT	2,369,628.96	-	2,411,319.00
	Other Outgoing Subtotal	13,269,909.42	4,359,659.23	13,133,554.00
Expense Grand Total		116,453,906.23	90,310,067.46	120,181,072.00
861100	APPRENTICESHIP APPORTIONM	645,235.00	541,997.00	645,235.00
861110	APPRENTICESHIP PRIOR YEAR	77,046.00	77,046.00	-
861200	STATE GENERAL APPORTIONMT	13,493,099.00	13,437,985.00	23,819,006.00
861210	GENERL APPORTNMT PRIOR YR	733,000.00	1,209,703.00	500,000.00
861450	PART TIME FACULTY APPORT	421,311.00	353,901.00	421,311.00
861500	2% BFAP ADMIN	215,489.00	181,011.00	215,489.00
863100	EDUCATION PROTECTION ACCOUNT	14,337,931.00	10,641,167.00	14,226,442.00
863101	ED PROTECTION ACCT PRIOR YEAR	-	4.00	-
867100	HOMEOWNER PROPTAX RELIEF	500,000.00	242,496.12	500,000.00
868100	STATE LOTTERY PROCEEDS	2,400,000.00	1,471,573.76	2,400,000.00
868150	STATE LOTTRY PROCEEDS PRIOR YR	-	82,901.24	-
868200	STATE MANDATED COSTS	517,815.00	1,363,126.00	517,815.00
868400	RETURN TO TITLE IV FROM STATE	-	2,944.00	-
869999	BEGINNING BALANCE, STATE	840,613.00	-	-
86's	State Revenues Subtotal	34,181,539.00	29,605,855.12	43,245,298.00
881100	TAX ALLOCATION SECURD ROLL	54,958,161.00	49,576,746.36	51,459,473.00
881200	TAX ALLOC SUPPLEMENT ROLL	1,100,000.00	842,492.81	1,100,000.00
881300	TAX ALLOCN UNSECURED ROLL	2,000,000.00	1,891,599.45	2,000,000.00
881600	PRIOR YEARS TAXES	-	(20,359.53)	-
881700	ERAF ED REVENUE AUG FUND	-	(5,481,480.01)	-

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881900	RDA RESIDUAL PAYMENTS	-	1,005,993.99	-
883600	FOLLETT	525,000.00	487,793.32	525,000.00
884120	CATALOG SALES	1,904.00	1,904.00	-
884150	HLTH SVCS SALE TO EMPLOYEE	1,000.00	1,088.00	1,000.00
884180	LIBRARY COPIER SALES	14,000.00	9,983.00	10,090.00
884210	PLANETARIUM SALES	45,000.00	55,421.50	45,000.00
884215	BUSINESS SERVICES CHARGES	30,000.00	39,002.07	44,095.00
884230	PRINTING CHARGES	12,758.00	21,772.58	13,950.00
884260	RECYCLING COMMISSION	5,000.00	7,325.95	-
884290	TICKET/GATE/PROGRAM SALES	36,316.00	36,316.91	24,000.00
884300	VENDING COMMISSIONS	100,000.00	43,993.57	100,000.00
884350	MISC SALES AND COMMISSION	69,062.00	74,975.03	66,150.00
885300	FACILITIES RENTAL AND LEASE	-	38,924.24	-
886100	INTEREST BANK ACCOUNTS	-	88.94	-
886200	INTEREST COUNTY TREASURY	50,000.00	33,171.95	25,000.00
887400	ENROLLMENT FEE	9,606,028.00	9,291,602.00	9,164,724.00
887500	FIELD TRP;USEOF NONDIST FAC	9,615.00	10,888.00	-
887620	HLTH SERVICE PHYSICAL EXAM	20,000.00	12,627.50	15,000.00
887700	INSTR MAT FEES;SALE MATERL	238,256.00	243,744.27	191,730.00
887710	COURSE RELATED FEES	5,500.00	5,500.00	5,000.00
887800	STUDNT INSURANCE PAYMNTS	2,917.00	2,916.66	2,900.00
887910	TRANSCRIPT INCOME	160,000.00	139,969.00	160,000.00
888010	NON RESIDENT TUITION USA	700,000.00	1,088,003.63	750,000.00
888020	NONRESIDENT TUITON FOREIGN	1,550,000.00	1,914,018.00	1,550,000.00
888115	NCTD PASSES	-	(980.00)	-
888900	OTH STUDENT FEES&CHARGES	50.00	50.00	50.00
888920	COURSE TESTING FEE	4,040.00	2,640.00	1,100.00
889030	COBRA ADMIN FEE	-	484.16	-
889300	CASH OVER/SHORT	-	(85.00)	-
889600	LIBRARY FINES	1,000.00	2,336.30	257.00
889650	PARKING FINES	204,010.00	188,500.83	196,509.00
889670	PARKING AMNESTY	-	1,057.50	-
889800	RETURNED CHECKS	-	(200.00)	-
889830	RETURNED CHECK FEE	-	460.00	-
889880	STALE DATED/VOID WARRANTS	-	13,213.96	-
889900	OTHER LOCAL REVENUES	32,051.00	46,128.92	30,000.00
889999	BEGINNING BALANCE, LOCAL	9,707,801.00	-	8,726,746.00
88's	Local Revenues Subtotal	81,189,469.00	61,629,629.86	76,207,774.00
898200	INTRAFUND TRANSFR IN,WITHIN	1,082,898.23	1,082,898.23	728,000.00
89's	Other Sources Subtotal	1,082,898.23	1,082,898.23	728,000.00
Revenue Grand Total		116,453,906.23	92,318,383.21	120,181,072.00

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111000	INSTRUCTIONAL SAL, CONTRACT	-	15,829,938.44	-
111010	INSTRUCTIONAL SALARY, CONTRACT	20,166,828.00	-	21,400,693.00
11's	Instr Salaries - Contract	20,166,828.00	15,829,938.44	21,400,693.00
121000	ED ADMINISTRATOR, CONTRACT	-	568,395.82	-
121010	ED ADMINISTRATOR, CONTRACT	679,648.00	-	646,888.00
121100	SUPRT/PRESIDENT, CONTRACT	-	244,723.81	-
121110	SUPRT/PRESIDENT, CONTRACT	293,758.00	-	202,000.00
121300	PRESIDENT'S AUTO ALLOWANCE	-	8,213.70	-
121310	PRESIDENT'S AUTO ALLOWANCE	10,158.00	-	10,000.00
122100	COUNSELORS, CONTRACT	-	1,610,307.95	-
122110	COUNSELORS, CONTRACT	1,914,126.00	-	1,933,208.00
123100	DEAN, ACADEMIC CONTRACT	-	734,841.10	-
123110	DEAN, ACADEMIC CONTRACT	881,812.00	-	876,477.00
123200	DEPARTMENT CHAIR, CONTRACT	-	1,384,730.74	-
123210	DEPARTMENT CHAIR, CONTRACT	1,735,721.00	-	1,750,069.00
123400	DIRECTR/COORDINAT,ACA CONT	-	828,938.28	-
123410	DIRECTOR/COORDINATOR, ACA CONT	1,012,393.00	-	1,019,462.00
123500	PALOMAR FACULTY FEDERATION	-	134,143.65	-
123510	PALOMAR FACULTY FEDERATION	178,857.00	-	179,633.00
123600	DIRECTOR/COORDINATOR, AA CONT	-	1,057,278.66	-
123610	DIRECTOR/COORDINATOR, AA CONT	1,264,399.00	-	1,252,248.00
123700	DIRECTOR/COORDINATOR, CAST	-	2,612.81	-
123710	DIRECTOR/COORDINATOR, CAST	3,085.00	-	-
125000	LIBRARIANS, CONTRACT	-	447,283.42	-
125010	LIBRARIANS, CONTRACT	594,243.00	-	604,401.00
12's	Non-Instr Salaries - Contract	8,568,200.00	7,021,469.94	8,474,386.00
130010	INSTR SALARIES - OTHER	1,924,284.00	-	2,449,568.00
131100	ASSIGN TIME HRLY REPLACMT	-	708,531.92	-
133100	INSTRUCTIONL ACADEMIC,HRLY	-	9,039,715.33	-
133110	OFFICE HOURS ADJUNCT FACULTY	-	(4,078.00)	-
133200	INST ACA HOURLY SUBSTITUTE	-	132,983.58	-
133300	INSTR ACADEMIC, HRLY SUMMR	-	1,525,941.67	-
135300	OVERLOAD,CONTRACT INSTRUC	-	1,548,403.63	-
135400	LOADBANK REPL, OVERLOAD	-	8,752.20	-
135600	OVERLOAD,SUBSTITUTE HRLY	-	28,368.74	-
135700	OVERLOAD,SUMMER ACA HRLY	-	921,880.06	-
136100	REPLACE ACA INSTR CONTRACT	-	15,363.90	-
136200	REPLACE SABBATICL,ACAHRLY	-	170,329.29	-
136400	LOADBANK REPL, ADJUNCT	-	73,798.25	-
138100	STIPEND, CONTRACT INSTRUCT	-	22,903.08	-
138200	STIPEND, HOURLY ACADEMIC	-	195,261.29	-
13's	Instr Salaries - Other	1,924,284.00	14,388,154.94	2,449,568.00
140010	NON-INSTR SALARIES - OTHER	1,172,381.00	-	723,399.00
141100	COUNSELOR, HOURLY	-	161,642.96	-
142100	EDUCATIONL ADMNISTRTR HRLY	-	1,206.30	-
143100	LIBRARIANS, HOURLY	-	238,191.74	-
144100	NON-INSTRUCT ACADEMIC,HRLY	-	451,302.49	-
145100	OVERLOAD,SUMMER NON-INST	-	69,907.25	-
148000	NONINSTR ACA HOURLY, OTHER	-	49,890.06	-
14's	Non-Instr Salaries - Other	1,172,381.00	972,140.80	723,399.00
	Academic Salaries Subtotal	31,831,693.00	38,211,704.12	33,048,046.00
211000	EXCUTIVE ADMIN SUPPORT, CAST	-	369,592.04	-
211010	EXCUTIVE ADMIN SUPPORT, CAST	443,539.00	-	456,193.00
212100	SUPERVISOR, CAST	-	1,073,094.47	-
212110	SUPERVISOR, CAST	1,304,577.00	-	1,258,012.00
212200	CLASSIFIED REGULAR SALARY	-	13,081,938.18	-
212210	CLASSIFIED REGULAR SALARY	15,857,072.00	-	15,281,477.00
212400	GOVERNING BOARD	-	27,200.00	-
212410	GOVERNING BOARD	30,240.00	-	32,640.00
212600	NON-INSTRUCTNL ADMINISTRATORS	-	1,838,963.79	-

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212610	NON-INSTRUCTNL ADMINISTRATORS	2,156,504.00	-	2,293,729.00
21's	Non-Instr Salaries - Reg	19,791,932.00	16,390,788.48	19,322,051.00
221000	INST AIDE CONTRACT,DIRECT INST	-	797,866.30	-
221010	INST AIDE CONTRACT,DIRECT INST	963,695.00	-	1,011,539.00
222000	INST AIDE CONTRACT, NOT DIRECT	-	370,470.52	-
222010	INST AIDE CONTRACT, NOT DIRECT	440,420.00	-	449,649.00
22's	Instr Aides - Reg	1,404,115.00	1,168,336.82	1,461,188.00
230010	NON ACADEMIC SALARIES - OTHER	1,434,114.00	-	1,254,697.00
231100	HOURLY CLASSIFIED, TEMP	-	701,277.36	-
231300	HOURLY TUTORS	-	106,169.96	-
232100	OVERTIME CLASSIFID SALARIED	-	106,266.09	-
232200	OVERTIME SUPERVISR SALRIED	-	28,329.75	-
235100	STUDENT EMPLOYEE	-	185,414.80	-
235200	STUDENT TUTORS	-	6,755.02	-
23's	Non-Academic Salaries - Other	1,434,114.00	1,134,212.98	1,254,697.00
240010	INSTR AIDES - OTHER	502,515.00	-	478,555.00
241100	HRLY INSTR AIDE,DIRECT INSTR	-	332,719.88	-
242100	HRLY INSTAIDE,NOT DIRECTINST	-	53,378.00	-
245100	STUDENT INSTR AIDE, DIRECT	-	4,045.99	-
24's	Instr Aides - Other	502,515.00	390,143.87	478,555.00
	Non Acad Salaries Subtotal	23,132,676.00	19,083,482.15	22,516,491.00
310010	STRS	3,364,217.00	-	4,166,035.00
311101	STRS ACADEMIC INSTRUCTORS	-	2,490,392.09	-
311201	STRS EDUCATIONAL ADMIN/SUP	-	138,969.72	-
311301	STRS OTHERACA NONINSTRUCT	-	482,475.89	-
312102	STRS CLASSIFIED	-	5,211.09	-
312202	STRS NON-INSTR ADMIN/SUPR	-	8,770.20	-
31's	STRS	3,364,217.00	3,125,818.99	4,166,035.00
320010	PERS	2,643,881.00	-	2,557,733.00
321101	PERS ACADEMIC INSTRUCTORS	-	25,541.84	-
321201	PERS EDUCATIONAL ADMIN/SUP	-	122,202.93	-
321301	PERS OTHERACA NONINSTRUCT	-	20,869.34	-
322102	PERS CLASSIFIED	-	1,538,092.89	-
322202	PERS NON-INSTR ADMIN/SUPR	-	369,486.54	-
322302	PERS INSTR AIDE DIRECT INSTR	-	87,996.59	-
322402	PERS INST AIDE NOTDIRECT INS	-	41,374.51	-
32's	PERS	2,643,881.00	2,205,564.64	2,557,733.00
330010	FICA & MEDICARE (OASDI)	2,422,747.00	-	2,382,628.00
331101	FICA ACADEMIC INSTRUCTORS	-	32,483.26	-
331201	FICA EDUCATIONAL ADMIN/SUP	-	45,789.99	-
331301	FICA OTHERACA NONINSTRUCT	-	10,192.34	-
332102	FICA CLASSIFIED	-	817,587.59	-
332202	FICA NON-INSTR ADMIN/SUPR	-	192,746.21	-
332302	FICA INSTR AIDE DIRECT INSTR	-	54,215.79	-
332402	FICA INSTR AIDE NOTDIRECT INS	-	22,213.02	-
335101	MEDCA ACADEM INSTRUCTORS	-	419,763.12	-
335201	MEDCA EDUCATNL ADMIN/SUPV	-	37,622.65	-
335301	MEDCA OTH ACA NONINSTRUCT	-	74,281.02	-
336102	MEDCA CLASSIFIED	-	202,851.99	-
336202	MEDCA NON-INSTR ADMIN/SUP	-	48,190.35	-
336302	MEDCA INST AIDE DIRECT INSTR	-	16,463.11	-
336402	MEDCA INST AIDE NOTDIRCT INS	-	6,191.12	-
33's	FICA & Medicare (OASDI)	2,422,747.00	1,980,591.56	2,382,628.00
340101	MEDIC ACADEMIC INSTRUCTORS	-	2,800,161.14	-
340110	MEDIC ACA	4,622,379.00	-	5,137,163.00
340120	MEDIC ACADEMIC ADJUNCT	-	163,911.70	-
340125	MEDIC NON-ACADEMIC ADJUNCT	-	19,901.69	-
340151	MEDIC EDUCATIONL ADMIN/SUP	-	323,599.58	-
340201	MEDIC OTHER ACA NONINSTRUC	-	797,861.81	-
340210	MEDIC CLS	3,849,143.00	-	4,031,276.00

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340252	MEDIC CLASSIFIED	-	3,194,217.93	-
340302	MEDIC NON-INSTR ADMIN/SUPR	-	711,127.06	-
340310	MEDIC AA/CAST	1,293,115.00	-	1,280,161.00
340352	MEDIC INSTR AIDE DIRECT INST	-	184,195.62	-
340402	MEDIC INSTAIDE NOTDIRECTINST	-	76,205.93	-
341101	DENT ACADEMIC INSTRUCTORS	-	150,862.00	-
341110	DENT ACA	316,713.00	-	269,658.00
341151	DENT EDUCATIONAL ADMIN/SUP	-	17,227.14	-
341201	DENT OTHER ACA NONINSTRUC	-	39,380.80	-
341210	DENT CLS	258,486.00	-	256,175.00
341252	DENT CLASSIFIED	-	195,430.59	-
341302	DENT NON-INSTR ADMIN/SUPR	-	36,406.61	-
341310	DENT AA/CAST	65,296.00	-	65,114.00
341352	DENT INSTR AIDE DIRECT INSTR	-	11,694.27	-
341402	DENT INSTAIDE NOT DIRECTINST	-	5,471.20	-
342101	VISION ACADEMIC INSTRUCTOR	-	39,590.90	-
342110	VISION ACA	66,462.00	-	70,195.00
342151	VISION EDUCATIONL ADMIN/SUP	-	4,394.78	-
342201	VISION OTHR ACA NONINSTRUC	-	10,142.66	-
342210	VISION CLS	69,335.00	-	69,417.00
342252	VISION CLASSIFIED	-	53,067.73	-
342302	VISION NON-INSTR ADMIN/SUP	-	9,760.21	-
342310	VISION AA/CAST	17,020.00	-	17,221.00
342352	VISION INSTR AIDE DIRECT INST	-	3,125.09	-
342402	VISION INSTAIDE NOT DIRECTINS	-	1,454.60	-
343101	LIFE ACADEMIC INSTRUCTORS	-	14,826.91	-
343110	LIFE ACA	28,795.00	-	30,322.00
343151	LIFE EDUCATIONAL ADMIN/SUPR	-	2,139.94	-
343201	LIFE OTHER ACA NONINSTRUCT	-	3,849.94	-
343210	LIFE CLS	30,008.00	-	29,991.00
343252	LIFE CLASSIFIED	-	20,245.15	-
343302	LIFE NON-INSTR ADMIN/SUPR	-	3,842.75	-
343310	LIFE AA/CAST	8,203.00	-	7,661.00
343352	LIFE INSTR AIDE DIRECT INSTR	-	1,161.94	-
343402	LIFE INST AIDE NOT DIRECT INS	-	547.24	-
344101	LTD ACADEMIC INSTRUCTORS	-	46,887.97	-
344110	LTD ACA	83,824.00	-	88,067.00
344151	LTD EDUCATIONAL ADMIN/SUPR	-	6,975.79	-
344201	LTD OTHER ACA NONINSTRUCT	-	13,097.28	-
344210	LTD CLS	54,981.00	-	52,983.00
344252	LTD CLASSIFIED	-	38,610.12	-
344302	LTD NON-INSTR ADMIN/SUPR	-	9,592.65	-
344310	LTD AA/CAST	23,125.00	-	23,000.00
344352	LTD INSTR AIDE DIRECT INSTR	-	2,088.33	-
344402	LTD INST AIDE NOT DIRECT INST	-	986.98	-
345101	LTC ACADEMIC INSTRUCTORS	-	6,538.38	-
345110	LTC ACA	10,904.00	-	11,471.00
345151	LTC EDUCATIONAL ADMIN/SUPR	-	719.08	-
345201	LTC OTHER ACA NONINSTRUCT	-	1,673.67	-
345210	LTC CLS	11,444.00	-	11,354.00
345252	LTC CLASSIFIED	-	8,708.17	-
345302	LTC NON-INSTR ADMIN/SUPR	-	1,667.03	-
345310	LTC AA/CAST	2,867.00	-	2,898.00
345352	LTC INSTR AIDE DIRECT INSTR	-	511.40	-
345402	LTC INST AIDE NOT DIRECT INST	-	238.00	-
348010	FUTURE RETIREE HEALTH ACA	-	1,017,772.75	-
348020	FUTURE RETIREE HEALTH CLS	-	1,149,041.94	-
348030	FUTURE RETIREE HEALTH AA/CAST	-	275,800.48	-
348110	FUTURE RETIREE HEALTH ACA	1,356,974.00	-	1,515,459.00
348210	FUTURE RETIREE HEALTH CLS	1,413,463.00	-	1,498,455.00
348310	FUTURE RETIREE HEALTH AA/CAST	335,773.00	-	349,587.00

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Account	Description		Year to Date	
34's	Health & Welfare	13,918,310.00	11,476,714.93	14,817,628.00
350010	STATE UNEMP INSURANCE	129,309.00	-	129,887.00
351101	UNEMP ACADEMIC INSTRUCTOR	-	55,848.66	-
351201	UNEMP EDUCATIONL ADMN/SUP	-	4,800.14	-
351301	UNEMP OTH ACA NONINSTRUCT	-	9,902.46	-
352102	UNEMPLOYMENT CLASSIFIED	-	25,743.72	-
352202	UNEMP NON-INSTR ADMN/SUP	-	6,040.89	-
352302	UNEMP INSTR AIDE DIRECT INST	-	2,084.11	-
352402	UNEMP INST AIDE NOTDIRCT INS	-	779.61	-
353102	UNEMP STUDENT	-	2.41	-
35's	State Unempl Insurance	129,309.00	105,202.00	129,887.00
360010	WORKER'S COMP	1,179,166.00	-	1,313,849.00
361101	WC ACADEMIC INSTRUCTORS	-	566,361.35	-
361201	WC EDUCATIONAL ADMIN/SUPR	-	48,811.53	-
361301	WC OTHER ACA NON INSTRUCT	-	100,775.37	-
362102	WC CLASSIFIED	-	262,686.67	-
362202	WC NON-INSTR ADMIN/SUPERV	-	62,538.37	-
362302	WC INSTR AIDE DIRECT INSTR	-	21,211.72	-
362402	WC INSTR AIDE NOTDIRECT INST	-	7,942.94	-
363102	WC STUDENT	-	3,677.00	-
36's	Workers' Comp	1,179,166.00	1,074,004.95	1,313,849.00
370010	APPLE	138,856.00	-	141,556.00
371101	APPLE ACADEMIC INSTRUCTOR	-	73,622.88	-
371301	APPLE OTH ACA NONINSTRUCT	-	2,327.45	-
372102	APPLE CLASSIFIED	-	15,739.13	-
372302	APPLE INST AIDE DIRECT INSTR	-	6,418.49	-
372402	APPLE INS AIDE NOTDIRECT INS	-	1,518.85	-
37's	APPLE	138,856.00	99,626.80	141,556.00
390010	OTHER BENEFITS	4,000.00	-	1,263,141.00
394101	ACA BENEFITS TO SPREAD	-	(8,367.34)	-
398000	TB TESTS FOR EMPLOYEES	-	470.00	-
398100	EMPLOYEE COSTS/HEALTH SERVICES	-	330.00	-
39's	Other Benefits	4,000.00	(7,567.34)	1,263,141.00
	Employee Benefits Subtotal	23,800,486.00	20,059,956.53	26,772,457.00
400010	SUPPLIES & MATERIALS	563,417.00	-	603,743.00
411000	SOFTWARE LESS THAN \$5,000	-	559.92	-
421000	BOOKS,MAGAZINES,PERIODCLS	-	409.42	-
422000	SUBSCRIPTIONS, PERIODICALS	-	1,255.90	-
423000	BOOKSTORE TEXTBOOKS	-	32.51	-
431000	SUPPLIES&MATERIAL,INSTRUCT	-	80,289.90	-
441000	SUPPLIES&MATERIAL,NONINSTR	-	245,978.79	-
441100	SUPPLIES, INSTITUTIONAL	-	10,485.38	-
443100	FREIGHT IN	-	671.35	-
444000	GRADUATION GOWNS	-	(765.00)	-
446000	SHIPPING/HANDLING CHARGES	-	367.64	-
	Supplies & Materials Subtotal	563,417.00	339,285.81	603,743.00
500010	OTHER OPER EXP	5,906,740.00	-	6,798,345.00
511000	AUDIT	-	45,630.00	-
515100	INTERNET ACCESS	-	254.51	-
515300	SOFTWARE LICENSING FEES	-	501,489.03	-
525100	MEMBERSHIP, DISTRICT	-	160,279.25	-
525200	MEMBERSHIP, EMPLOYEE	-	6,275.84	-
531000	COUNTY ELECTION SERVICES	-	184.08	-
535500	STUDENT ACCIDENT&HOSPITAL	-	165,941.25	-
545100	ADVERTISEMENTS REQ BY LAW	-	21,073.93	-
545200	LAWYERS' FEES	-	903,302.73	-
551100	ATHLETIC OFFICIALS FEES	-	19,626.00	-
551200	CLASSROOM SPEAKERS	-	850.00	-
551300	INDEPENDENT CONTRACTOR	-	109,425.68	-

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Account	Description		Year to Date	
551600	WARRANT RECONCILIATION	-	3,403.75	-
551900	OTH PERSONAL&CONSULT SVC	-	762,141.55	-
555100	POSTAGE	-	95,431.38	-
560900	DISTRICT VEHICLE USE	-	32,914.56	-
561000	RENT & LEASE, EQUIPMENT	-	11,038.73	-
562000	RENTS & LEASES, LAND/BLDGS	-	203,854.00	-
562100	RENTAL OF FIELDS	-	19,020.00	-
563000	RENTAL OF TRANSPORTATION	-	40,193.12	-
564000	RENTAL OF FILMS	-	8,040.90	-
565100	MAINTENANCE AGREEMT,EQUIP	-	891,864.51	-
565200	MAINTENCE AGREE,SOFTWARE	-	413,339.99	-
565300	REPAIRS&MAINT NONINST EQUIP	-	43,633.46	-
565400	REPAIRS&MAINT INSTR EQUIPMT	-	13,150.89	-
565500	REPAIRS&MAINTENANCE BLDGS	-	316,106.77	-
565550	MAINTENANCE, GROUNDS	-	1,288.44	-
571000	SELF-INS FUND PAYMNT/CLAIM	-	6,700.00	-
575100	TRAVEL, ACADEMIC ADMIN	-	11,599.84	-
575120	TRAVEL, ACADEMIC EMPLOYEE	-	18,514.76	-
575200	TRAVEL, CLASSIFIED ADMINSTR	-	31,342.14	-
575210	TRAVEL, CLASSIFIED EMPLOYEE	-	36,541.08	-
575300	TRAVEL, STUDENT	-	23,284.86	-
575310	TRAVEL WITH STUDENT	-	15,461.11	-
575400	TRAVEL, NON EMPLOYEE	-	390.00	-
575500	ATHLETIC ENTRY FEES	-	25,166.67	-
575600	ORIENTATION EXPENSES	-	1,932.78	-
575700	STAFF DEVLOPMNT AT PALOMR	-	1,939.36	-
575710	TRAINING	-	560.00	-
575800	FOOD FOR MEETINGS	-	11,593.62	-
580100	ELECTRICITY	-	1,072,454.83	-
580150	FUEL, GAS	-	980.26	-
580200	GASOLINE AND OIL	-	24,076.42	-
580300	LAUNDRY/DRY CLEANING	-	9,692.04	-
580350	PEST CONTROL	-	1,992.94	-
580400	SEWAGE	-	(1,244.88)	-
580450	TELEPHONE	-	48,573.01	-
580500	TELEPHONE CONNECTIONS	-	25,292.24	-
580550	WASTE DISPOSAL	-	67,062.15	-
580600	WASTE DISPOSAL,HAZARDOUS	-	71,923.55	-
580650	WATER	-	294,391.91	-
585100	ADMINISTRATIVE EXPENSE	-	4,495.00	-
585150	ADVERTISE NOT REQ BY LAW	-	140,434.50	-
585250	BANK CHARGES	-	3,440.00	-
585260	BANK CREDIT CARD EXPENSE	-	243,846.65	-
585300	COST OF SALES	-	146.68	-
585400	DISALLOWED FIN AID GRANTS	-	(6,719.63)	-
585500	FINGERPRINTING	-	7,259.00	-
585750	PRINTING	-	318,439.06	-
585800	PROPERTY TAX EXPENSE	-	715.52	-
585850	PUBLISHING EXPENSE	-	3,932.94	-
585900	ROYALTY EXPENSE	-	5,834.43	-
585910	LICENSING FEE	-	23,193.73	-
	Other Oper Exp Subtotal	5,906,740.00	7,334,992.92	6,798,345.00
580010	INDIRECT COSTS BUDGET POOL	(450,000.00)	-	(450,000.00)
585550	INDIRECT COSTS	-	(185,564.07)	-
	Indirect Costs Subtotal	(450,000.00)	(185,564.07)	(450,000.00)
600010	CAPITAL OUTLAY	6,512.00	-	-
631000	LIBRARY BOOKS	-	36,189.03	-
632000	LIBRARY MAGAZINE&PERIODICL	-	37,961.96	-
633000	LIBRARY NONPRINT MEDIA	-	124,991.37	-

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Account	Description		Year to Date	
641100	EQUIP INST REPL INVTOR>\$1000	-	(85.32)	-
641300	EQUIP INSTR,ADDITNL >\$200-999	-	255.96	-
642300	EQUIP NONINS,ADTNL.>\$200-999	-	734.27	-
643000	LEASE PURCHASE EQUIPMENT	-	3,274.96	-
644100	EQUIP INSTR ADDTL \$500 - \$4999	-	1,672.70	-
644200	EQUIP INSTR REPL \$500 - \$4999	-	741.00	-
644300	EQUIPMENT INSTRUCTIONL >\$4,999	-	3,625.40	-
644400	EQUIP NONINS ADDL \$500 - \$4999	-	22,178.70	-
644500	EQUIP NONINS REPL \$500 - \$4999	-	5,853.38	-
644600	EQUIPMENT NONINSTRUCTL >\$4,999	-	13,037.25	-
644750	EQUIP TECHNOLOGY INSTR <\$4,999	-	2,208.76	-
644800	EQUIP TECHNOLOGY NONINS>\$4,999	-	67.37	-
644900	SOFTWARE INSTRUCTNL >\$4,999.	-	99.00	-
644950	SOFTWARE NONINSTRNL >\$4,999	-	3,285.00	-
	Capital Outlay Subtotal	6,512.00	256,090.79	-
721000	INTRAFUND TRANS OUT WITHIN	-	733,000.00	-
721010	INTRAFUND TRANS OUT WITHIN	1,506,823.00	-	1,699,679.00
731000	INTERFUND TRANS OUT BETWEEN	-	3,271,761.00	-
731010	INTERFUND TRANS OUT BETWEEN	3,271,761.00	-	3,592,244.00
791010	RESERVE FOR CONTINGENCIES	5,179,998.00	-	8,170,693.00
791610	RESERVE FOR STAFFNG PRIORITIES	250,615.23	-	360,000.00
793010	CONTINGENCY, COLA	335,485.00	-	708,808.00
793410	CONTINGENCY, COLA PRIOR YEAR	-	-	510,000.00
797110	SRP SAVINGS	-	-	(4,569,189.00)
797210	P/T & O/C ASSISTANCE SRP	-	-	250,000.00
	Other Outgoing Subtotal	10,544,682.23	4,004,761.00	10,722,235.00
Expense Grand Total		95,336,206.23	89,104,709.25	100,011,317.00
861100	APPRENTICESHIP APPORTIONM	645,235.00	541,997.00	645,235.00
861110	APPRENTICESHIP PRIOR YEAR	77,046.00	77,046.00	-
861200	STATE GENERAL APPORTIONMT	13,493,099.00	13,437,985.00	23,819,006.00
861210	GENERL APPORTNMT PRIOR YR	733,000.00	1,209,703.00	500,000.00
861450	PART TIME FACULTY APPORT	421,311.00	353,901.00	421,311.00
861500	2% BFAP ADMIN	215,489.00	181,011.00	215,489.00
867100	HOMEOWNER PROPTAX RELIEF	500,000.00	242,496.12	500,000.00
868200	STATE MANDATED COSTS	517,815.00	1,363,126.00	517,815.00
868400	RETURN TO TITLE IV FROM STATE	-	2,944.00	-
86's	State Revenues Subtotal	16,602,995.00	17,410,209.12	26,618,856.00
881100	TAX ALLOCATION SECURD ROLL	54,958,161.00	49,576,746.36	51,459,473.00
881200	TAX ALLOC SUPPLEMENT ROLL	1,100,000.00	842,492.81	1,100,000.00
881300	TAX ALLOCN UNSECURED ROLL	2,000,000.00	1,891,599.45	2,000,000.00
881600	PRIOR YEARS TAXES	-	(20,359.53)	-
881700	ERAF ED REVENUE AUG FUND	-	(5,481,480.01)	-
881900	RDA RESIDUAL PAYMENTS	-	1,005,993.99	-
883600	FOLLETT	525,000.00	487,793.32	525,000.00
886100	INTEREST BANK ACCOUNTS	-	88.94	-
886200	INTEREST COUNTY TREASURY	50,000.00	33,171.95	25,000.00
887400	ENROLLMENT FEE	9,606,028.00	9,291,602.00	9,164,724.00
887910	TRANSCRIPT INCOME	5,000.00	3,409.00	5,000.00
888010	NON RESIDENT TUITION USA	700,000.00	1,088,003.63	750,000.00
888020	NONRESIDENT TUITON FOREIGN	1,550,000.00	1,914,018.00	1,550,000.00
888115	NCTD PASSES	-	(980.00)	-
889030	COBRA ADMIN FEE	-	484.16	-
889300	CASH OVER/SHORT	-	(85.00)	-
889600	LIBRARY FINES	-	1,821.50	-
889800	RETURNED CHECKS	-	(200.00)	-
889830	RETURNED CHECK FEE	-	460.00	-
889880	STALE DATED/VOID WARRANTS	-	13,213.96	-

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889900	OTHER LOCAL REVENUES	20,000.00	32,068.26	20,000.00
889999	BEGINNING BALANCE, LOCAL	8,108,884.00	-	6,793,264.00
88's	Local Revenues Subtotal	78,623,073.00	60,679,862.79	73,392,461.00
898200	INTRAFUND TRANSFR IN,WITHIN	110,138.23	110,138.23	-
89's	Other Sources Subtotal	110,138.23	110,138.23	-
Revenue Grand Total		95,336,206.23	78,200,210.14	100,011,317.00

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Account	Description		Year to Date	
11's	Instr Salaries - Contract	-	-	-
12's	Non-Instr Salaries - Contract	-	-	-
130010	INSTR SALARIES - OTHER	14,337,931.00	-	14,226,442.00
13's	Instr Salaries - Other	14,337,931.00	-	14,226,442.00
140010	NON-INSTR SALARIES - OTHER	81,796.00	-	-
144100	NON-INSTRUCT ACADEMIC,HRLY	-	23,212.32	-
14's	Non-Instr Salaries - Other	81,796.00	23,212.32	-
	Academic Salaries Subtotal	14,419,727.00	23,212.32	14,226,442.00
212200	CLASSIFIED REGULAR SALARY	-	166,025.55	-
212210	CLASSIFIED REGULAR SALARY	196,790.00	-	193,383.00
21's	Non-Instr Salaries - Reg	196,790.00	166,025.55	193,383.00
22's	Instr Aides - Reg	-	-	-
230010	NON ACADEMIC SALARIES - OTHER	131,438.00	-	102,085.00
231100	HOURLY CLASSIFIED, TEMP	-	45,839.18	-
232100	OVERTIME CLASSIFID SALARIED	-	11,161.11	-
235100	STUDENT EMPLOYEE	-	18,803.03	-
23's	Non-Academic Salaries - Other	131,438.00	75,803.32	102,085.00
240010	INSTR AIDES - OTHER	4,362.00	-	-
241100	HRLY INSTR AIDE,DIRECT INSTR	-	900.00	-
24's	Instr Aides - Other	4,362.00	900.00	-
	Non Acad Salaries Subtotal	332,590.00	242,728.87	295,468.00
310010	STRS	6,939.00	-	-
311301	STRS OTHERACA NONINSTRUCT	-	1,901.41	-
31's	STRS	6,939.00	1,901.41	-
320010	PERS	25,356.00	-	22,912.00
322102	PERS CLASSIFIED	-	21,445.19	-
32's	PERS	25,356.00	21,445.19	22,912.00
330010	FICA & MEDICARE (OASDI)	19,244.00	-	15,987.00
331301	FICA OTHERACA NONINSTRUCT	-	15.50	-
332102	FICA CLASSIFIED	-	12,126.50	-
335301	MEDCA OTH ACA NONINSTRUCT	-	332.36	-
336102	MEDCA CLASSIFIED	-	3,225.22	-
336302	MEDCA INST AIDE DIRECT INSTR	-	13.05	-
33's	FICA & Medicare (OASDI)	19,244.00	15,712.63	15,987.00
340210	MEDIC CLS	55,883.00	-	42,168.00
340252	MEDIC CLASSIFIED	-	36,149.29	-
341210	DENT CLS	3,691.00	-	3,122.00
341252	DENT CLASSIFIED	-	2,813.58	-
342210	VISION CLS	965.00	-	900.00
342252	VISION CLASSIFIED	-	808.23	-
343210	LIFE CLS	417.00	-	389.00
343252	LIFE CLASSIFIED	-	306.88	-
344210	LTD CLS	651.00	-	636.00
344252	LTD CLASSIFIED	-	332.02	-
345210	LTC CLS	160.00	-	149.00
345252	LTC CLASSIFIED	-	132.39	-
348020	FUTURE RETIREE HEALTH CLS	-	14,305.42	-
348210	FUTURE RETIREE HEALTH CLS	19,548.00	-	19,365.00
34's	Health & Welfare	81,315.00	54,847.81	66,729.00
350010	STATE UNEMP INSURANCE	773.00	-	509.00
351301	UNEMP OTH ACA NONINSTRUCT	-	42.94	-
352102	UNEMPLOYMENT CLASSIFIED	-	405.59	-
352302	UNEMP INSTR AIDE DIRECT INST	-	1.67	-
35's	State Unempl Insurance	773.00	450.20	509.00
360010	WORKER'S COMP	6,776.00	-	5,539.00
361301	WC OTHER ACA NON INSTRUCT	-	435.07	-
362102	WC CLASSIFIED	-	4,179.61	-

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Account	Description		Year to Date	
362302	WC INSTR AIDE DIRECT INSTR	-	16.87	-
363102	WC STUDENT	-	352.36	-
36's	Workers' Comp	6,776.00	4,983.91	5,539.00
370010	APPLE	1,277.00	-	2,053.00
371301	APPLE OTH ACA NONINSTRUCT	-	25.00	-
372102	APPLE CLASSIFIED	-	670.84	-
372302	APPLE INST AIDE DIRECT INSTR	-	22.50	-
37's	APPLE	1,277.00	718.34	2,053.00
39's	Other Benefits	-	-	-
	Employee Benefits Subtotal	141,680.00	100,059.49	113,729.00
400010	SUPPLIES & MATERIALS	470,790.00	-	361,057.00
411000	SOFTWARE LESS THAN \$5,000	-	7,557.32	-
421000	BOOKS,MAGAZINES,PERIODCLS	-	298.45	-
422000	SUBSCRIPTIONS, PERIODICALS	-	800.51	-
431000	SUPPLIES&MATERIAL,INSTRUCT	-	154,780.56	-
431100	SUPPLIES, INSTRUCTIONL FOOD	-	278.06	-
441000	SUPPLIES&MATERIAL,NONINSTR	-	104,196.06	-
441100	SUPPLIES, INSTITUTIONAL	-	1,300.98	-
441300	SUPPLIES, FOOD SERVICES	-	129.60	-
442000	COST OF FOOD, FOOD SERVICE	-	1,281.87	-
445000	SALES AND USE TAX	-	358.46	-
446000	SHIPPING/HANDLING CHARGES	-	300.00	-
	Supplies & Materials Subtotal	470,790.00	271,281.87	361,057.00
500010	OTHER OPER EXP	3,531,429.25	-	3,299,483.00
515300	SOFTWARE LICENSING FEES	-	6,751.50	-
525100	MEMBERSHIP, DISTRICT	-	795.00	-
525200	MEMBERSHIP, EMPLOYEE	-	2,036.00	-
535500	STUDENT ACCIDENT&HOSPITAL	-	2,916.66	-
545100	ADVERTISEMENTS REQ BY LAW	-	2,919.20	-
551100	ATHLETIC OFFICIALS FEES	-	29,447.00	-
551300	INDEPENDENT CONTRACTOR	-	50,485.01	-
551900	OTH PERSONAL&CONSULT SVC	-	124,152.54	-
555100	POSTAGE	-	176,704.81	-
560900	DISTRICT VEHICLE USE	-	191.65	-
561000	RENT & LEASE, EQUIPMENT	-	33,718.12	-
562000	RENTS & LEASES, LAND/BLDGS	-	1,158.14	-
563000	RENTAL OF TRANSPORTATION	-	135.00	-
565100	MAINTENANCE AGREEMT,EQUIP	-	83,974.87	-
565200	MAINTENCE AGREE,SOFTWARE	-	9,948.00	-
565300	REPAIRS&MAINT NONINST EQUIP	-	15,486.20	-
565400	REPAIRS&MAINT INSTR EQUIPMT	-	1,071.49	-
565500	REPAIRS&MAINTENANCE BLDGS	-	1,476.08	-
575120	TRAVEL, ACADEMIC EMPLOYEE	-	8,078.58	-
575200	TRAVEL, CLASSIFIED ADMINISTR	-	106.75	-
575210	TRAVEL, CLASSIFIED EMPLOYEE	-	3,375.53	-
575300	TRAVEL, STUDENT	-	8,283.70	-
575310	TRAVEL WITH STUDENT	-	11,130.54	-
575500	ATHLETIC ENTRY FEES	-	1,022.00	-
575700	STAFF DEVLOPMNT AT PALOMR	-	289.40	-
575800	FOOD FOR MEETINGS	-	34,748.27	-
580150	FUEL, GAS	-	6,550.99	-
580300	LAUNDRY/DRY CLEANING	-	947.24	-
585150	ADVERTISE NOT REQ BY LAW	-	178.50	-
585260	BANK CREDIT CARD EXPENSE	-	2,949.24	-
585750	PRINTING	-	41,539.04	-
585850	PUBLISHING EXPENSE	-	8,922.00	-
585900	ROYALTY EXPENSE	-	7,314.86	-

	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
		2015 and 2016		
		FUND 11		
		DESIGNATED		Run Jun 03, 2015
		FY 2014-2015	FY 2014-2015	FY 2015-2016
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
585910	LICENSING FEE	-	6,768.00	-
590010	ABATEMENT BUDGET POOL	(651,000.00)	-	(650,000.00)
590100	FACILITIES SERVICES ABATEMENT	-	(38,397.63)	-
590600	BUSINESS SUPPORT SVCS ABATEMT	-	(495,373.24)	-
	Other Oper Exp Subtotal	2,880,429.25	151,801.04	2,649,483.00
600010	CAPITAL OUTLAY	147,256.56	-	112,257.00
623000	BUILDING CONSTRUCTION	-	1,370.04	-
641100	EQUIP INST REPL INVTOR>\$1000	-	2,759.13	-
644100	EQUIP INSTR ADDTL \$500 - \$4999	-	4,397.17	-
644400	EQUIP NONINS ADDL \$500 - \$4999	-	47,414.06	-
644600	EQUIPMENT NONINSTRUCTL >\$4,999	-	5,435.99	-
	Capital Outlay Subtotal	147,256.56	61,376.39	112,257.00
721000	INTRAFUND TRANS OUT WITHIN	-	354,898.23	-
721010	INTRAFUND TRANS OUT WITHIN	354,898.23	-	-
752010	STUDENT SCHOLARSHIPS	700.00	-	-
799010	CONTINGENCY HOLDING ACCOUNT	2,369,628.96	-	2,411,319.00
	Other Outgoing Subtotal	2,725,227.19	354,898.23	2,411,319.00
Expense Grand Total		21,117,700.00	1,205,358.21	20,169,755.00
863100	EDUCATION PROTECTION ACCOUNT	14,337,931.00	10,641,167.00	14,226,442.00
863101	ED PROTECTION ACCT PRIOR YEAR	-	4.00	-
868100	STATE LOTTERY PROCEEDS	2,400,000.00	1,471,573.76	2,400,000.00
868150	STATE LOTTRY PROCEEDS PRIOR YR	-	82,901.24	-
869999	BEGINNING BALANCE, STATE	840,613.00	-	-
86's	State Revenues Subtotal	17,578,544.00	12,195,646.00	16,626,442.00
884120	CATALOG SALES	1,904.00	1,904.00	-
884150	HLTH SVCS SALE TO EMPLOYEE	1,000.00	1,088.00	1,000.00
884180	LIBRARY COPIER SALES	14,000.00	9,983.00	10,090.00
884210	PLANETARIUM SALES	45,000.00	55,421.50	45,000.00
884215	BUSINESS SERVICES CHARGES	30,000.00	39,002.07	44,095.00
884230	PRINTING CHARGES	12,758.00	21,772.58	13,950.00
884260	RECYCLING COMMISSION	5,000.00	7,325.95	-
884290	TICKET/GATE/PROGRAM SALES	36,316.00	36,316.91	24,000.00
884300	VENDING COMMISSIONS	100,000.00	43,993.57	100,000.00
884350	MISC SALES AND COMMISSION	69,062.00	74,975.03	66,150.00
885300	FACILITIES RENTAL AND LEASE	-	38,924.24	-
887500	FIELD TRP;USEOF NONDIST FAC	9,615.00	10,888.00	-
887620	HLTH SERVICE PHYSICAL EXAM	20,000.00	12,627.50	15,000.00
887700	INSTR MAT FEES;SALE MATERL	238,256.00	243,744.27	191,730.00
887710	COURSE RELATED FEES	5,500.00	5,500.00	5,000.00
887800	STUDNT INSURANCE PAYMNTS	2,917.00	2,916.66	2,900.00
887910	TRANSCRIPT INCOME	155,000.00	136,560.00	155,000.00
888900	OTH STUDENT FEES&CHARGES	50.00	50.00	50.00
888920	COURSE TESTING FEE	4,040.00	2,640.00	1,100.00
889600	LIBRARY FINES	1,000.00	514.80	257.00
889650	PARKING FINES	204,010.00	188,500.83	196,509.00
889670	PARKING AMNESTY	-	1,057.50	-
889900	OTHER LOCAL REVENUES	12,051.00	14,060.66	10,000.00
889999	BEGINNING BALANCE, LOCAL	1,598,917.00	-	1,933,482.00
88's	Local Revenues Subtotal	2,566,396.00	949,767.07	2,815,313.00
898200	INTRAFUND TRANSFR IN,WITHIN	972,760.00	972,760.00	728,000.00
89's	Other Sources Subtotal	972,760.00	972,760.00	728,000.00
Revenue Grand Total		21,117,700.00	14,118,173.07	20,169,755.00

	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
	2015 and 2016			
	FUND 12			
	RESTRICTED FUND			Run Jun 03, 2015
		FY 2014-2015	FY 2014-2015	FY 2015-2016
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
111000	INSTRUCTIONAL SAL, CONTRACT	-	99,889.25	-
111010	INSTRUCTIONAL SALARY, CONTRACT	129,640.00	-	130,514.00
11's	Instr Salaries - Contract	129,640.00	99,889.25	130,514.00
122100	COUNSELORS, CONTRACT	-	467,945.66	-
122110	COUNSELORS, CONTRACT	561,958.00	-	570,397.00
123410	DIRECTOR/COORDINATOR, ACA CONT	44,645.00	-	-
123600	DIRECTOR/COORDINATOR, AA CONT	-	243,099.10	-
123610	DIRECTOR/COORDINATOR, AA CONT	291,175.00	-	294,107.00
12's	Non-Instr Salaries - Contract	897,778.00	711,044.76	864,504.00
130010	INSTR SALARIES - OTHER	275,267.84	-	43,947.00
131100	ASSIGN TIME HRLY REPLACMT	-	140,694.03	-
133100	INSTRUCTIONL ACADEMIC,HRLY	-	48,567.93	-
133300	INSTR ACADEMIC, HRLY SUMMR	-	124.24	-
135300	OVERLOAD,CONTRACT INSTRUC	-	15,780.75	-
135700	OVERLOAD,SUMMER ACA HRLY	-	279.95	-
13's	Instr Salaries - Other	275,267.84	205,446.90	43,947.00
140010	NON-INSTR SALARIES - OTHER	884,911.30	-	365,000.00
141100	COUNSELOR, HOURLY	-	93,887.36	-
144100	NON-INSTRUCT ACADEMIC,HRLY	-	341,357.02	-
145100	OVERLOAD,SUMMER NON-INST	-	39,538.34	-
148000	NONINSTR ACA HOURLY, OTHER	-	10,725.25	-
14's	Non-Instr Salaries - Other	884,911.30	485,507.97	365,000.00
	Academic Salaries Subtotal	2,187,597.14	1,501,888.88	1,403,965.00
211010	EXCUTIVE ADMIN SUPPORT, CAST	40,443.00	-	-
212100	SUPERVISOR, CAST	-	364,843.88	-
212110	SUPERVISOR, CAST	448,858.00	-	565,519.00
212200	CLASSIFIED REGULAR SALARY	-	3,190,087.86	-
212210	CLASSIFIED REGULAR SALARY	4,333,596.00	-	4,804,265.00
212300	CLASSIFIED HEALTH PROFESSL	-	65,031.20	-
212310	CLASSIFIED HEALTH PROFESSIONAL	276,512.00	-	227,837.00
212600	NON-INSTRUCTNL ADMINISTRATORS	-	564,583.28	-
212610	NON-INSTRUCTNL ADMINISTRATORS	929,678.00	-	1,041,821.00
21's	Non-Instr Salaries - Reg	6,029,087.00	4,184,546.22	6,639,442.00
222000	INST AIDE CONTRACT, NOT DIRECT	-	9,194.33	-
222010	INST AIDE CONTRACT, NOT DIRECT	38,905.00	-	-
22's	Instr Aides - Reg	38,905.00	9,194.33	-
230010	NON ACADEMIC SALARIES - OTHER	3,025,000.46	-	1,530,915.00
231100	HOURLY CLASSIFIED, TEMP	-	1,199,193.93	-
231300	HOURLY TUTORS	-	260,821.23	-
231500	HRLY HEALTH PROFESSIONAL	-	92,996.00	-
232100	OVERTIME CLASSIFID SALARIED	-	43,843.39	-
232200	OVERTIME SUPERVISR SALRIED	-	9,268.11	-
235100	STUDENT EMPLOYEE	-	165,739.64	-
235200	STUDENT TUTORS	-	43,363.53	-
235300	STUDENT WORK EXPERIENCE	-	459.98	-
235400	STUDENT WORK STUDY	-	222,685.51	-
23's	Non-Academic Salaries - Other	3,025,000.46	2,038,371.32	1,530,915.00
240010	INSTR AIDES - OTHER	39,501.00	-	30,919.00
241100	HRLY INSTR AIDE,DIRECT INSTR	-	25,564.48	-
245100	STUDENT INSTR AIDE, DIRECT	-	696.00	-
24's	Instr Aides - Other	39,501.00	26,260.48	30,919.00
	Non Acad Salaries Subtotal	9,132,493.46	6,258,372.35	8,201,276.00
310010	STRS	160,468.95	-	132,371.00
311101	STRS ACADEMIC INSTRUCTORS	-	23,360.09	-
311201	STRS EDUCATIONAL ADMIN/SUP	-	21,760.71	-
311301	STRS OTHERACA NONINSTRUCT	-	80,123.85	-
312202	STRS NON-INSTR ADMIN/SUPR	-	5,344.90	-
31's	STRS	160,468.95	130,589.55	132,371.00
320010	PERS	721,856.03	-	786,464.00

	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
	2015 and 2016			
	FUND 12			
	RESTRICTED FUND			Run Jun 03, 2015
		FY 2014-2015	FY 2014-2015	FY 2015-2016
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
321301	PERS OTHERACA NONINSTRUCT	-	1,982.40	-
322102	PERS CLASSIFIED	-	421,765.39	-
322202	PERS NON-INSTR ADMIN/SUPR	-	106,288.71	-
322302	PERS INSTR AIDE DIRECT INSTR	-	214.72	-
322402	PERS INST AIDE NOTDIRECT INS	-	623.18	-
32's	PERS	721,856.03	530,874.40	786,464.00
330010	FICA & MEDICARE (OASDI)	532,848.10	-	546,856.00
331301	FICA OTHERACA NONINSTRUCT	-	1,319.59	-
332102	FICA CLASSIFIED	-	226,977.63	-
332202	FICA NON-INSTR ADMIN/SUPR	-	53,681.34	-
332302	FICA INSTR AIDE DIRECT INSTR	-	340.11	-
332402	FICA INSTR AIDE NOTDIRECT INS	-	570.35	-
335101	MEDCA ACADEM INSTRUCTORS	-	4,420.81	-
335201	MEDCA EDUCATNL ADMIN/SUPV	-	1,838.31	-
335301	MEDCA OTH ACA NONINSTRUCT	-	13,642.27	-
336102	MEDCA CLASSIFIED	-	69,988.72	-
336202	MEDCA NON-INSTR ADMIN/SUP	-	14,139.40	-
336302	MEDCA INST AIDE DIRECT INSTR	-	351.26	-
336402	MEDCA INST AIDE NOTDIRCT INS	-	133.39	-
33's	FICA & Medicare (OASDI)	532,848.10	387,403.18	546,856.00
340101	MEDIC ACADEMIC INSTRUCTORS	-	15,409.58	-
340110	MEDIC ACA	124,461.00	-	116,334.00
340151	MEDIC EDUCATIONL ADMIN/SUP	-	32,824.40	-
340201	MEDIC OTHER ACA NONINSTRUC	-	84,112.76	-
340210	MEDIC CLS	1,239,384.00	-	1,347,135.00
340252	MEDIC CLASSIFIED	-	770,936.22	-
340302	MEDIC NON-INSTR ADMIN/SUPR	-	201,245.73	-
340310	MEDIC AA/CAST	361,708.00	-	379,951.00
340402	MEDIC INSTAIDE NOTDIRECTINST	-	1,125.00	-
341101	DENT ACADEMIC INSTRUCTORS	-	900.43	-
341110	DENT ACA	8,418.00	-	6,302.00
341151	DENT EDUCATIONAL ADMIN/SUP	-	2,072.97	-
341201	DENT OTHER ACA NONINSTRUC	-	4,270.71	-
341210	DENT CLS	79,275.00	-	84,438.00
341252	DENT CLASSIFIED	-	48,522.46	-
341302	DENT NON-INSTR ADMIN/SUPR	-	10,894.10	-
341310	DENT AA/CAST	21,690.00	-	21,708.00
341402	DENT INSTAIDE NOT DIRECTINST	-	148.94	-
342101	VISION ACADEMIC INSTRUCTOR	-	252.41	-
342110	VISION ACA	1,774.00	-	1,774.00
342151	VISION EDUCATIONL ADMIN/SUP	-	439.51	-
342201	VISION OTHR ACA NONINSTRUC	-	1,201.67	-
342210	VISION CLS	21,047.00	-	22,360.00
342252	VISION CLASSIFIED	-	13,703.32	-
342302	VISION NON-INSTR ADMIN/SUP	-	2,973.20	-
342310	VISION AA/CAST	5,238.00	-	5,784.00
342402	VISION INSTAIDE NOT DIRECTINS	-	42.78	-
343101	LIFE ACADEMIC INSTRUCTORS	-	95.04	-
343110	LIFE ACA	765.00	-	766.00
343151	LIFE EDUCATIONAL ADMIN/SUPR	-	167.92	-
343201	LIFE OTHER ACA NONINSTRUCT	-	448.30	-
343210	LIFE CLS	9,026.00	-	9,664.00
343252	LIFE CLASSIFIED	-	5,132.76	-
343302	LIFE NON-INSTR ADMIN/SUPR	-	1,127.04	-
343310	LIFE AA/CAST	2,208.00	-	2,332.00
343402	LIFE INST AIDE NOT DIRECT INS	-	18.40	-
344101	LTD ACADEMIC INSTRUCTORS	-	308.43	-
344110	LTD ACA	2,284.00	-	2,315.00
344151	LTD EDUCATIONAL ADMIN/SUPR	-	718.48	-
344201	LTD OTHER ACA NONINSTRUCT	-	1,385.79	-
344210	LTD CLS	14,964.00	-	16,375.00

	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
	2015 and 2016			
	FUND 12			
	RESTRICTED FUND			Run Jun 03, 2015
		FY 2014-2015	FY 2014-2015	FY 2015-2016
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
344252	LTD CLASSIFIED	-	9,086.40	-
344302	LTD NON-INSTR ADMIN/SUPR	-	3,033.34	-
344310	LTD AA/CAST	6,197.00	-	6,258.00
344402	LTD INST AIDE NOT DIRECT INST	-	11.67	-
345101	LTC ACADEMIC INSTRUCTORS	-	41.30	-
345110	LTC ACA	290.00	-	289.00
345151	LTC EDUCATIONAL ADMIN/SUPR	-	71.92	-
345201	LTC OTHER ACA NONINSTRUCT	-	196.83	-
345210	LTC CLS	3,429.00	-	3,617.00
345252	LTC CLASSIFIED	-	2,242.43	-
345302	LTC NON-INSTR ADMIN/SUPR	-	486.50	-
345310	LTC AA/CAST	857.00	-	882.00
345402	LTC INST AIDE NOT DIRECT INST	-	7.00	-
348010	FUTURE RETIREE HEALTH ACA	-	29,605.49	-
348020	FUTURE RETIREE HEALTH CLS	-	231,764.20	-
348030	FUTURE RETIREE HEALTH AA/CAST	-	65,324.83	-
348110	FUTURE RETIREE HEALTH ACA	36,064.00	-	38,288.00
348210	FUTURE RETIREE HEALTH CLS	337,931.00	-	382,715.00
348310	FUTURE RETIREE HEALTH AA/CAST	101,581.00	-	110,980.00
34's	Health & Welfare	2,378,591.00	1,542,350.26	2,560,267.00
350010	STATE UNEMP INSURANCE	20,681.26	-	17,172.00
351101	UNEMP ACADEMIC INSTRUCTOR	-	564.08	-
351201	UNEMP EDUCATIONL ADMN/SUP	-	470.17	-
351301	UNEMP OTH ACA NONINSTRUCT	-	1,764.18	-
352102	UNEMPLOYMENT CLASSIFIED	-	8,858.28	-
352202	UNEMP NON-INSTR ADMN/SUP	-	1,793.16	-
352302	UNEMP INSTR AIDE DIRECT INST	-	44.82	-
352402	UNEMP INST AIDE NOTDIRECT INS	-	9.80	-
353102	UNEMP STUDENT	-	0.37	-
35's	State Unempl Insurance	20,681.26	13,504.86	17,172.00
360010	WORKER'S COMP	194,078.07	-	178,610.00
361101	WC ACADEMIC INSTRUCTORS	-	5,722.15	-
361201	WC EDUCATIONAL ADMIN/SUPR	-	4,769.16	-
361301	WC OTHER ACA NON INSTRUCT	-	17,895.50	-
362102	WC CLASSIFIED	-	90,211.25	-
362202	WC NON-INSTR ADMIN/SUPERV	-	18,270.68	-
362302	WC INSTR AIDE DIRECT INSTR	-	453.98	-
362402	WC INSTR AIDE NOTDIRECT INST	-	172.30	-
363102	WC STUDENT	-	8,135.50	-
36's	Workers' Comp	194,078.07	145,630.52	178,610.00
370010	APPLE	59,922.93	-	33,709.00
371101	APPLE ACADEMIC INSTRUCTOR	-	1,142.96	-
371301	APPLE OTH ACA NONINSTRUCT	-	638.58	-
372102	APPLE CLASSIFIED	-	29,044.76	-
372302	APPLE INST AIDE DIRECT INSTR	-	462.63	-
37's	APPLE	59,922.93	31,288.93	33,709.00
39's	Other Benefits	-	-	-
	Employee Benefits Subtotal	4,068,446.34	2,781,641.70	4,255,449.00
400010	SUPPLIES & MATERIALS	1,691,655.41	-	1,292,392.00
411000	SOFTWARE LESS THAN \$5,000	-	4,974.21	-
421000	BOOKS,MAGAZINES,PERIODCLS	-	5,285.76	-
422000	SUBSCRIPTIONS, PERIODICALS	-	12,454.62	-
423000	BOOKSTORE TEXTBOOKS	-	2,767.09	-
431000	SUPPLIES&MATERIAL,INSTRUCT	-	384,818.39	-
431100	SUPPLIES, INSTRUCTIONL FOOD	-	1,359.21	-
432000	INSTRUCTIONAL TESTS	-	3,705.31	-
441000	SUPPLIES&MATERIAL,NONINSTR	-	239,153.35	-
441100	SUPPLIES, INSTITUTIONAL	-	2,339.01	-
442000	COST OF FOOD, FOOD SERVICE	-	171.58	-
444000	GRADUATION GOWNS	-	24.53	-

	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
	2015 and 2016			
	FUND 12			
	RESTRICTED FUND			Run Jun 03, 2015
		FY 2014-2015	FY 2014-2015	FY 2015-2016
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
	Supplies & Materials Subtotal	1,691,655.41	657,053.06	1,292,392.00
500010	OTHER OPER EXP	7,701,678.65	-	3,574,140.00
515100	INTERNET ACCESS	-	7,885.33	-
515300	SOFTWARE LICENSING FEES	-	203,736.56	-
525100	MEMBERSHIP, DISTRICT	-	6,534.50	-
525200	MEMBERSHIP, EMPLOYEE	-	3,542.50	-
535200	INS, FIRE, CASUALTY, LIABILITY	-	6,838.00	-
535500	STUDENT ACCIDENT&HOSPITAL	-	55,323.75	-
545100	ADVERTISEMENTS REQ BY LAW	-	4,864.80	-
551200	CLASSROOM SPEAKERS	-	750.00	-
551300	INDEPENDENT CONTRACTOR	-	2,647,204.06	-
551900	OTH PERSONAL&CONSULT SVC	-	609,457.00	-
555100	POSTAGE	-	26,169.08	-
560900	DISTRICT VEHICLE USE	-	4,473.30	-
561000	RENT & LEASE, EQUIPMENT	-	3,280.42	-
562000	RENTS & LEASES, LAND/BLDGS	-	115,280.80	-
563000	RENTAL OF TRANSPORTATION	-	31,645.83	-
565100	MAINTENANCE AGREEMENT,EQUIP	-	107,882.54	-
565200	MAINTENANCE AGREE,SOFTWARE	-	96,099.74	-
565300	REPAIRS&MAINT NONINST EQUIP	-	76,303.17	-
565400	REPAIRS&MAINT INSTR EQUIPMT	-	11,252.54	-
565500	REPAIRS&MAINTENANCE BLDGS	-	47,720.04	-
575100	TRAVEL, ACADEMIC ADMIN	-	25,152.90	-
575120	TRAVEL, ACADEMIC EMPLOYEE	-	63,276.67	-
575200	TRAVEL, CLASSIFIED ADMINISTR	-	65,331.75	-
575210	TRAVEL, CLASSIFIED EMPLOYEE	-	71,017.12	-
575300	TRAVEL, STUDENT	-	8,057.11	-
575310	TRAVEL WITH STUDENT	-	66,243.65	-
575400	TRAVEL, NON EMPLOYEE	-	22,190.13	-
575500	ATHLETIC ENTRY FEES	-	1,320.00	-
575700	STAFF DEVELOPMENT AT PALOMR	-	3,086.28	-
575710	TRAINING	-	918.11	-
575800	FOOD FOR MEETINGS	-	83,676.55	-
580100	ELECTRICITY	-	13,296.37	-
580150	FUEL, GAS	-	6,550.98	-
580250	JANITORIAL SERVICES	-	451.12	-
580300	LAUNDRY/DRY CLEANING	-	2,571.26	-
580450	TELEPHONE	-	943.52	-
580500	TELEPHONE CONNECTIONS	-	7,095.69	-
580550	WASTE DISPOSAL	-	4.00	-
585100	ADMINISTRATIVE EXPENSE	-	892.32	-
585110	UPWARD BOUND STUDENT EXPENSES	-	58,680.33	-
585150	ADVERTISE NOT REQ BY LAW	-	11,937.78	-
585260	BANK CREDIT CARD EXPENSE	-	4,723.71	-
585400	DISALLOWED FIN AID GRANTS	-	5,910.00	-
585450	FILM PROCESSING	-	612.22	-
585500	FINGERPRINTING	-	6,793.00	-
585750	PRINTING	-	160,022.32	-
585800	PROPERTY TAX EXPENSE	-	188.93	-
585850	PUBLISHING EXPENSE	-	30.00	-
585910	LICENSING FEE	-	10,654.85	-
	Other Oper Exp Subtotal	7,701,678.65	4,767,872.63	3,574,140.00
580010	INDIRECT COSTS BUDGET POOL	575,928.00	-	283,085.00
585550	INDIRECT COSTS	-	185,564.07	-
	Indirect Costs Subtotal	575,928.00	185,564.07	283,085.00
600010	CAPITAL OUTLAY	5,329,106.00	-	1,173,529.00
612000	SITE IMPROVEMENT	-	785.00	-
612100	GROUNDS IMPROVEMENT	-	3,750.00	-

	Palomar College			
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	Comparing Fiscal Years			
	2015 and 2016			
	FUND 12			
	RESTRICTED FUND			Run Jun 03, 2015
		FY 2014-2015	FY 2014-2015	FY 2015-2016
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
612200	PARKING IMPROVEMENT	-	46,039.50	-
621000	BUILDING ADDITIONS	-	16,560.13	-
623000	BUILDING CONSTRUCTION	-	263,686.19	-
631000	LIBRARY BOOKS	-	194.40	-
633000	LIBRARY NONPRINT MEDIA	-	4,000.00	-
641100	EQUIP INST REPL INVTOR>\$1000	-	45,923.88	-
641300	EQUIP INSTR,ADDITNL >\$200-999	-	2,962.82	-
641400	EQUIP INSTR,ADDITNL>1000	-	6,035.09	-
644100	EQUIP INSTR ADDTL \$500 - \$4999	-	229,443.31	-
644200	EQUIP INSTR REPL \$500 - \$4999	-	35,043.54	-
644300	EQUIPMENT INSTRUCTIONL >\$4,999	-	514,427.67	-
644400	EQUIP NONINS ADDL \$500 - \$4999	-	135,773.01	-
644500	EQUIP NONINS REPL \$500 - \$4999	-	7,331.24	-
644600	EQUIPMENT NONINSTRUCTL >\$4,999	-	117,767.96	-
644700	EQUIP TECHNOLOGY INSTR >\$4,999	-	13,985.14	-
644800	EQUIP TECHNOLOGY NONINS>\$4,999	-	60,148.52	-
644850	EQUIP TECHNOLOGY NONINS<\$4,999	-	210,707.92	-
644900	SOFTWARE INSTRUCTNL >\$4,999.	-	117,645.48	-
	Capital Outlay Subtotal	5,329,106.00	1,832,210.80	1,173,529.00
721000	INTRAFUND TRANS OUT WITHIN	-	1,744,174.00	-
721010	INTRAFUND TRANS OUT WITHIN	1,744,174.00	-	-
731000	INTERFUND TRANS OUT BETWEEN	-	4,000.00	-
731010	INTERFUND TRANS OUT BETWEEN	4,000.00	-	4,000.00
751000	STUDENT GRANTS	-	90,662.34	-
751010	STUDENT GRANTS	101,239.00	-	-
762000	STUDT BOOK&SUPPLY PAYMENTS	-	356,592.77	-
762010	STUDT BOOK&SUPPLY PAYMENTS	365,203.00	-	-
763000	STUDENT TRANSPORTATION	-	60.00	-
763010	STUDENT TRANSPORTATION	80.00	-	-
767000	STUDENT PIC CARD	-	45.00	-
767010	STUDENT PIC CARD	62.00	-	-
769000	STUDENT OTHER EXPENSES	-	49,998.00	-
769010	STUDENT OTHER EXPENSES	70,562.00	-	-
799010	CONTINGENCY HOLDING ACCOUNT	5,972,695.00	-	2,107,676.00
	Other Outgoing Subtotal	8,258,015.00	2,245,532.11	2,111,676.00
Expense Grand Total		38,944,920.00	20,230,135.60	22,295,512.00
812130	HEA FED WORK STUDY	327,804.00	222,685.51	333,636.00
812220	HEA TRIO	297,862.00	114,905.77	20,815.00
812221	HEA TRIO/SSS PRIOR YEAR	35,428.00	35,428.00	82,473.00
812225	HEA TRIO EDUC OPPORTUNITY CNTR	230,000.00	74,069.04	91,968.00
812226	HEA TRIO EOC PRIOR YEAR	57,109.00	57,109.00	67,202.00
812240	HEA TRIO UPWARD BOUND	512,500.00	86,571.44	123,977.00
812241	HEA TRIO/UPWARD BOUND PR YEAR	197,267.00	197,267.00	153,904.00
812250	HEA GEAR UP	2,524,920.00	129,495.81	1,173,024.00
812251	HEA GEAR UP PRIOR YEAR	1,420,659.00	1,420,659.00	1,176,872.00
812260	TRIO TALENT SEARCH GRANT	230,000.00	16,578.00	70,859.00
812261	TRIO TALENT SEARCH PRIOR YEAR	106,259.00	106,259.00	149,404.00
812290	HEA TITLE V HISPANIC SRVG INST	1,595,594.00	273,567.24	-
812291	HEA TITLE V HSI PRIOR YEAR	1,570,941.00	1,147,742.42	1,036,975.00
814100	TANF (FEDERAL)	42,982.00	44,505.00	-
814110	TANF FEDERAL SHARE PRIOR YEAR	-	2.19	-
815190	PELL GRANT ADMIN ALLOWANC	10,000.00	26,640.00	20,000.00
815500	FEDERAL ADMIN ALLOWANCE	15,000.00	-	14,000.00
816100	VETERAN'S EDUCATION	7,500.00	17,745.00	11,000.00
817100	VOCTNL/APPLIED TECH ED ACT	643,770.00	160,968.23	683,936.00
819400	NATIONAL SCIENCE FOUN GRNT	92,837.00	13,881.20	-
819401	NATIONL SCIENCE FOUN GRT PR YR	28,224.00	626.70	-
819800	OTHER FEDERAL REVENUES	27,200.00	23,600.00	-

	Palomar College			
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	Comparing Fiscal Years			
	2015 and 2016			
	FUND 12			
	RESTRICTED FUND			Run Jun 03, 2015
		FY 2014-2015	FY 2014-2015	FY 2015-2016
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
819999	BEGINNING BALANCE, FEDERAL	165,836.00	-	85,000.00
	81's Federal Revenues Subtotal	10,139,692.00	4,170,305.55	5,295,045.00
861600	BASIC SKILLS	231,193.00	156,071.00	-
862150	EOPS	974,035.00	818,188.22	512,426.00
862200	DSPS	1,121,536.00	943,125.00	1,041,876.00
862210	DSPS PRIOR YEAR	-	20,774.00	-
862250	CALWORKS	192,300.00	190,932.00	103,388.00
862251	CALWORKS PRIOR YEAR	-	1.57	-
862400	OTH GEN CATEGORICL PROGMS	1,744,174.00	1,345,106.00	-
862450	BFAP	628,338.00	527,804.00	596,922.00
862500	CARE	78,801.00	63,464.00	47,863.00
862510	CARE PRIOR YEAR	-	0.28	-
862650	FACULTY/STAFF DIVERSITY	8,232.00	6,915.00	-
862700	INSTR EQUIP/LIBRY MATERIALS	750,000.00	750,000.00	-
862750	MATRICULATION	2,918,920.00	2,452,058.20	3,074,380.00
862755	STUDENT EQUITY FUNDS	836,326.00	702,514.00	794,510.00
865300	OTH SPECL CATAGORL PRGRM	3,929,029.00	-	3,732,578.00
865310	ASSOCIATE DEGREE NURSING GRANT	230,237.00	117,979.92	155,237.00
865392	TTIP SOUTH PRIOR YEAR	232,368.00	-	126,213.00
868100	STATE LOTTERY PROCEEDS	341,684.00	-	341,684.00
868150	STATE LOTTRY PROCEEDS PRIOR YR	-	79,718.28	-
869999	BEGINNING BALANCE, STATE	2,553,879.00	-	1,426,249.00
	86's State Revenues Subtotal	16,771,052.00	8,174,651.47	11,953,326.00
882100	CONTRB,GIFTS,GRANTS,ENDOW	358,443.00	181,785.29	138,060.00
883100	CONTRACT INSTRUCTIONL SVC	3,157,141.00	2,632,901.77	200,000.00
883300	CONT INSTR SVC CONTRACT ED	7,269.00	7,267.53	-
884170	KKSM ADVERTISING SALES	1,155.00	1,765.00	1,100.00
884320	WELLNESS CENTER FEES	35,000.00	30,514.60	35,000.00
884330	WELLNESS CENTER PARKING	2,000.00	1,554.00	1,700.00
884340	WELLNESS CNTR PROCES FEE	-	20.00	-
887600	HEALTH SERVICE FEE STUDENT	850,000.00	1,168,768.00	900,000.00
887700	INSTR MAT FEES;SALE MATERL	33,000.00	-	30,000.00
887705	CPR MATERIALS FEE	500.00	355.00	200.00
888030	NONRESIDENT CAPITAL OUTLAY	30,000.00	75,091.50	30,000.00
888100	PARKING STICKER FEES	1,000.00	395.00	500.00
888101	PARK STICKER FEE SPRING	528,000.00	422,900.00	528,000.00
888102	PARK STICKER FEE SUMMER	205,000.00	74,420.00	205,000.00
888103	PARK STICKER FEE FALL	525,000.00	490,320.00	525,000.00
888104	CAMPUS POLICE MISCLLNEOUS FEES	4,000.00	6,345.00	5,000.00
888110	PARKING METERS	180,000.00	224,351.06	200,000.00
888900	OTH STUDENT FEES&CHARGES	165,000.00	139,380.00	165,000.00
888920	COURSE TESTING FEE	111,362.00	113,994.36	81,548.00
889900	OTHER LOCAL REVENUES	141,835.00	2,936.37	-
889999	BEGINNING BALANCE, LOCAL	3,025,474.00	-	840,293.00
	88's Local Revenues Subtotal	9,361,179.00	5,575,064.48	3,886,401.00
898200	INTRAFUND TRANSFR IN,WITHIN	2,672,997.00	1,749,174.00	1,160,740.00
	89's Other Sources Subtotal	2,672,997.00	1,749,174.00	1,160,740.00
Revenue Grand Total		38,944,920.00	19,669,195.50	22,295,512.00

	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
		2015 and 2016		
		FUND 22		
		PROP M BOND		Run Jun 03, 2015
	DEBT SERVICE - SERIES A			
		FY 2014-2015	FY 2014-2015	FY 2015-2016
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
500010	OTHER OPER EXP	-	-	1,600.00
	Other Oper Exp Subtotal	-	-	1,600.00
712010	DEBT REDEMPTION PRINCIPAL	3,395,000.00	-	3,765,000.00
713000	DEBT INTEREST/SERVICE CHGS	-	3,334,175.00	-
713010	DEBT INTEREST, SERVICE CHGS	6,668,350.00	-	6,062,150.00
799010	CONTINGENCY HOLDING ACCOUNT	4,262,964.00	-	6,958,550.00
	Other Outgoing Subtotal	14,326,314.00	3,334,175.00	16,785,700.00
Expense Grand Total		14,326,314.00	3,334,175.00	16,787,300.00
881400	VOTED INDEBT SECURED ROLL	9,000,000.00	8,322,978.56	10,500,000.00
881500	VOTED INDEBT UNSECURDROLL	500,000.00	258,851.93	500,000.00
886200	INTEREST COUNTY TREASURY	20,000.00	18,266.02	20,000.00
889999	BEGINNING BALANCE, LOCAL	4,806,314.00	-	5,767,300.00
88's	Local Revenues Subtotal	14,326,314.00	8,600,096.51	16,787,300.00
Revenue Grand Total		14,326,314.00	8,600,096.51	16,787,300.00

	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
		2015 and 2016		
		FUND 23		
	PROP M BOND			Run Jun 03, 2015
	DEBT SERVICE - SERIES B			
		FY 2014-2015	FY 2014-2015	FY 2015-2016
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
500010	OTHER OPER EXP	-	-	3,200.00
	Other Oper Exp Subtotal	-	-	3,200.00
712010	DEBT REDEMPTION PRINCIPAL	-	-	250,651.00
713000	DEBT INTEREST/SERVICE CHGS	-	4,056,970.88	-
713010	DEBT INTEREST, SERVICE CHGS	5,031,455.00	-	4,010,633.00
799010	CONTINGENCY HOLDING ACCOUNT	2,705,506.00	-	5,045,516.00
	Other Outgoing Subtotal	7,736,961.00	4,056,970.88	9,306,800.00
Expense Grand Total		7,736,961.00	4,056,970.88	9,310,000.00
881400	VOTED INDEBT SECURED ROLL	4,200,000.00	3,846,424.20	4,800,000.00
881500	VOTED INDEBT UNSECURDROLL	200,000.00	106,808.14	200,000.00
886200	INTEREST COUNTY TREASURY	10,000.00	7,102.90	10,000.00
889999	BEGINNING BALANCE, LOCAL	3,326,961.00	-	4,300,000.00
88's	Local Revenues Subtotal	7,736,961.00	3,960,335.24	9,310,000.00
Revenue Grand Total		7,736,961.00	3,960,335.24	9,310,000.00

	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
		2015 and 2016		
		FUND 24		
		PROP M BOND		Run Jun 03, 2015
	DEBT SERVICE - SERIES C			
		FY 2014-2015	FY 2014-2015	FY 2015-2016
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
500010	OTHER OPER EXP	308,000.00	-	1,600.00
585620	BOND COSTS	-	308,000.00	-
	Other Oper Exp Subtotal	308,000.00	308,000.00	1,600.00
712010	DEBT REDEMPTION PRINCIPAL	-	-	8,042,531.00
799010	CONTINGENCY HOLDING ACCOUNT	24,210,067.00	-	16,255,869.00
	Other Outgoing Subtotal	24,210,067.00	-	24,298,400.00
Expense Grand Total		24,518,067.00	308,000.00	24,300,000.00
889999	BEGINNING BALANCE, LOCAL	-	-	24,300,000.00
88's	Local Revenues Subtotal	-	-	24,300,000.00
894100	SALE OF BONDS	24,518,067.00	24,518,066.10	-
89's	Other Sources Subtotal	24,518,067.00	24,518,066.10	-
Revenue Grand Total		24,518,067.00	24,518,066.10	24,300,000.00

	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
		2015 and 2016		
		FUND 29		
	DEBT SERVICE			Run Jun 03, 2015
		FY 2014-2015	FY 2014-2015	FY 2015-2016
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
712000	DEBT REDEMPTION PRINCIPAL	-	420,000.00	-
712010	DEBT REDEMPTION PRINCIPAL	505,000.00	-	525,000.00
713000	DEBT INTEREST/SERVICE CHGS	-	94,617.21	-
713010	DEBT INTEREST, SERVICE CHGS	194,025.00	-	174,775.00
	Other Outgoing Subtotal	699,025.00	514,617.21	699,775.00
Expense Grand Total		699,025.00	514,617.21	699,775.00
898100	INTERFUND TRANSER IN,BETWN	699,025.00	514,617.21	699,775.00
89's	Other Sources Subtotal	699,025.00	514,617.21	699,775.00
Revenue Grand Total		699,025.00	514,617.21	699,775.00

	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
		2015 and 2016		
		FUND 33		
	CHILD DEVELOPMENT			Run Jun 03, 2015
		FY 2014-2015	FY 2014-2015	FY 2015-2016
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
111000	INSTRUCTIONAL SAL, CONTRACT	-	386,245.52	-
111010	INSTRUCTIONAL SALARY, CONTRACT	461,803.00	-	461,110.00
	11's Instr Salaries - Contract	461,803.00	386,245.52	461,110.00
	12's Non-Instr Salaries - Contract	-	-	-
130010	INSTR SALARIES - OTHER	325,718.00	-	351,000.00
131100	ASSIGN TIME HRLY REPLACMT	-	5,931.21	-
139000	INSTRUCTIONAL SALARY,OTHER	-	281,835.79	-
	13's Instr Salaries - Other	325,718.00	287,767.00	351,000.00
	14's Non-Instr Salaries - Other	-	-	-
	Academic Salaries Subtotal	787,521.00	674,012.52	812,110.00
212200	CLASSIFIED REGULAR SALARY	-	43,901.50	-
212210	CLASSIFIED REGULAR SALARY	52,646.00	-	57,623.00
	21's Non-Instr Salaries - Reg	52,646.00	43,901.50	57,623.00
	22's Instr Aides - Reg	-	-	-
230010	NON ACADEMIC SALARIES - OTHER	5,200.00	-	4,200.00
235100	STUDENT EMPLOYEE	-	2,735.00	-
	23's Non-Academic Salaries - Other	5,200.00	2,735.00	4,200.00
240010	INSTR AIDES - OTHER	50,945.00	-	45,000.00
241100	HRLY INSTR AIDE,DIRECT INSTR	-	37,286.00	-
	24's Instr Aides - Other	50,945.00	37,286.00	45,000.00
	Non Acad Salaries Subtotal	108,791.00	83,922.50	106,823.00
310010	STRS	50,324.00	-	71,451.00
311101	STRS ACADEMIC INSTRUCTORS	-	45,137.98	-
	31's STRS	50,324.00	45,137.98	71,451.00
320010	PERS	6,200.00	-	6,830.00
322102	PERS CLASSIFIED	-	5,167.63	-
	32's PERS	6,200.00	5,167.63	6,830.00
330010	FICA & MEDICARE (OASDI)	15,062.00	-	17,400.00
332102	FICA CLASSIFIED	-	2,723.75	-
335101	MEDCA ACADEM INSTRUCTORS	-	9,067.42	-
336102	MEDCA CLASSIFIED	-	637.00	-
336302	MEDCA INST AIDE DIRECT INSTR	-	540.66	-
	33's FICA & Medicare (OASDI)	15,062.00	12,968.83	17,400.00
340101	MEDIC ACADEMIC INSTRUCTORS	-	83,675.10	-
340110	MEDIC ACA	110,600.00	-	101,540.00
340120	MEDIC ACADEMIC ADJUNCT	-	4,717.81	-
340210	MEDIC CLS	28,266.00	-	28,332.00
340252	MEDIC CLASSIFIED	-	23,400.56	-
341101	DENT ACADEMIC INSTRUCTORS	-	6,229.10	-
341110	DENT ACA	9,162.00	-	7,478.00
341210	DENT CLS	1,126.00	-	894.00
341252	DENT CLASSIFIED	-	744.70	-
342101	VISION ACADEMIC INSTRUCTOR	-	1,711.30	-
342110	VISION ACA	2,056.00	-	2,056.00
342210	VISION CLS	257.00	-	257.00
342252	VISION CLASSIFIED	-	213.90	-
343101	LIFE ACADEMIC INSTRUCTORS	-	651.52	-
343110	LIFE ACA	888.00	-	888.00
343210	LIFE CLS	111.00	-	111.00
343252	LIFE CLASSIFIED	-	81.44	-
344101	LTD ACADEMIC INSTRUCTORS	-	1,210.90	-
344110	LTD ACA	1,523.00	-	1,521.00
344210	LTD CLS	176.00	-	189.00
344252	LTD CLASSIFIED	-	122.50	-
345101	LTC ACADEMIC INSTRUCTORS	-	280.00	-

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		2015 and 2016		
		FUND 33		
	CHILD DEVELOPMENT			Run Jun 03, 2015
		FY 2014-2015	FY 2014-2015	FY 2015-2016
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
345110	LTC ACA	336.00	-	336.00
345210	LTC CLS	42.00	-	42.00
345252	LTC CLASSIFIED	-	35.00	-
348010	FUTURE RETIREE HEALTH ACA	-	8,710.00	-
348020	FUTURE RETIREE HEALTH CLS	-	4,355.00	-
348110	FUTURE RETIREE HEALTH ACA	10,452.00	-	11,098.00
348210	FUTURE RETIREE HEALTH CLS	5,226.00	-	5,549.00
34's	Health & Welfare	170,221.00	136,138.83	160,291.00
350010	STATE UNEMP INSURANCE	1,521.00	-	1,723.00
351101	UNEMP ACADEMIC INSTRUCTOR	-	1,242.36	-
352102	UNEMPLOYMENT CLASSIFIED	-	81.28	-
352302	UNEMP INSTR AIDE DIRECT INST	-	68.98	-
35's	State Unempl Insurance	1,521.00	1,392.62	1,723.00
360010	WORKER'S COMP	15,844.00	-	17,318.00
361101	WC ACADEMIC INSTRUCTORS	-	12,630.92	-
362102	WC CLASSIFIED	-	822.72	-
362302	WC INSTR AIDE DIRECT INSTR	-	698.74	-
363102	WC STUDENT	-	51.25	-
36's	Workers' Comp	15,844.00	14,203.63	17,318.00
370010	APPLE	5,076.00	-	3,056.00
371101	APPLE ACADEMIC INSTRUCTOR	-	4,142.54	-
372302	APPLE INST AIDE DIRECT INSTR	-	932.29	-
37's	APPLE	5,076.00	5,074.83	3,056.00
39's	Other Benefits	-	-	-
	Employee Benefits Subtotal	264,248.00	220,084.35	278,069.00
400010	SUPPLIES & MATERIALS	72,500.00	-	62,500.00
431000	SUPPLIES&MATERIAL,INSTRUCT	-	1,749.99	-
441000	SUPPLIES&MATERIAL,NONINSTR	-	659.47	-
441300	SUPPLIES, FOOD SERVICES	-	17,186.42	-
442000	COST OF FOOD, FOOD SERVICE	-	33,346.32	-
	Supplies & Materials Subtotal	72,500.00	52,942.20	62,500.00
500010	OTHER OPER EXP	23,500.00	-	21,000.00
555100	POSTAGE	-	19.98	-
565200	MAINTENCE AGREE,SOFTWARE	-	315.00	-
565500	REPAIRS&MAINTENANCE BLDGS	-	1,569.09	-
575120	TRAVEL, ACADEMIC EMPLOYEE	-	178.60	-
580100	ELECTRICITY	-	5,613.31	-
580350	PEST CONTROL	-	1,200.00	-
580650	WATER	-	1,807.82	-
585500	FINGERPRINTING	-	385.00	-
585750	PRINTING	-	2,258.82	-
585910	LICENSING FEE	-	484.00	-
	Other Oper Exp Subtotal	23,500.00	13,831.62	21,000.00
799010	CONTINGENCY HOLDING ACCOUNT	46,663.00	-	23,765.00
	Other Outgoing Subtotal	46,663.00	-	23,765.00
Expense Grand Total		1,303,223.00	1,044,793.19	1,304,267.00
819100	CHILDCARE FOOD REIMB FEDRL	40,000.00	39,668.03	48,000.00
81's	Federal Revenues Subtotal	40,000.00	39,668.03	48,000.00
862100	CHILD DEVELOPMNT APPORT - CSPP	287,500.00	424,731.00	490,000.00
862110	CHILD DEVELOPMNT APPORT - CCTR	29,000.00	23,641.00	30,000.00
862550	CHILDCARE TAX BAILOUT	91,000.00	91,039.00	91,000.00

	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
		2015 and 2016		
		FUND 33		
	CHILD DEVELOPMENT			Run Jun 03, 2015
		FY 2014-2015	FY 2014-2015	FY 2015-2016
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
869100	CHILDCARE FOOD REIMB STATE	1,000.00	2,238.28	2,000.00
869999	BEGINNING BALANCE, STATE	18,936.00	-	18,936.00
86's	State Revenues Subtotal	427,436.00	541,649.28	631,936.00
886200	INTEREST COUNTY TREASURY	1,000.00	859.33	100.00
887100	CHDV FULL PAY PARENT FEES	576,800.00	488,445.98	525,000.00
887110	CHDV SUB P-SCHOOL FEES F/T	2,500.00	10,202.45	12,000.00
887120	CHDV SUBSIDIZED TODDLER FEES	100.00	-	100.00
889880	STALE DATED/VOID WARRANTS	-	124.30	-
889900	OTHER LOCAL REVENUES	-	0.04	-
889999	BEGINNING BALANCE, LOCAL	255,387.00	-	87,131.00
88's	Local Revenues Subtotal	835,787.00	499,632.10	624,331.00
Revenue Grand Total		1,303,223.00	1,080,949.41	1,304,267.00

	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
	2015 and 2016			
	FUND 41			
	CAPITAL OUTLAY			Run Jun 03, 2015
		FY 2014-2015	FY 2014-2015	FY 2015-2016
		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	1,200.00	-	-
	23's Non-Academic Salaries - Other	1,200.00	-	-
	24's Instr Aides - Other	-	-	-
	Non Acad Salaries Subtotal	1,200.00	-	-
	31's STRS	-	-	-
	32's PERS	-	-	-
330010	FICA & MEDICARE (OASDI)	341.00	-	-
	33's FICA & Medicare (OASDI)	341.00	-	-
	34's Health & Welfare	-	-	-
350010	STATE UNEMP INSURANCE	44.00	-	-
	35's State Unempl Insurance	44.00	-	-
360010	WORKER'S COMP	403.00	-	-
	36's Workers' Comp	403.00	-	-
370010	APPLE	588.00	-	-
	37's APPLE	588.00	-	-
	39's Other Benefits	-	-	-
	Employee Benefits Subtotal	1,376.00	-	-
400010	SUPPLIES & MATERIALS	68,470.00	-	29,587.00
431000	SUPPLIES&MATERIAL,INSTRUCT	-	18,896.63	-
441000	SUPPLIES&MATERIAL,NONINSTR	-	4,746.45	-
	Supplies & Materials Subtotal	68,470.00	23,643.08	29,587.00
500010	OTHER OPER EXP	1,075,376.00	-	443,155.00
515300	SOFTWARE LICENSING FEES	-	69.33	-
545100	ADVERTISEMENTS REQ BY LAW	-	341.37	-
551300	INDEPENDENT CONTRACTOR	-	4,981.00	-
551400	MANAGEMENT FEES	-	38,393.70	-
551500	SECURITY GUARD SERVICES	-	6,133.20	-
551900	OTH PERSONAL&CONSULT SVC	-	51,695.00	-
562000	RENTS & LEASES, LAND/BLDGS	-	154,849.64	-
565100	MAINTENANCE AGREEMT,EQUIP	-	32,208.04	-
565200	MAINTENCE AGREE,SOFTWARE	-	14,324.00	-
565300	REPAIRS&MAINT NONINST EQUIP	-	2,474.96	-
565500	REPAIRS&MAINTENANCE BLDGS	-	245,177.69	-
565550	MAINTENANCE, GROUNDS	-	19,098.00	-
575200	TRAVEL, CLASSIFIED ADMINISTR	-	124.30	-
575210	TRAVEL, CLASSIFIED EMPLOYEE	-	725.68	-
575710	TRAINING	-	8,400.00	-
580100	ELECTRICITY	-	65,622.67	-
580150	FUEL, GAS	-	1,143.75	-
580350	PEST CONTROL	-	105.00	-
580500	TELEPHONE CONNECTIONS	-	15,120.20	-
580550	WASTE DISPOSAL	-	4.00	-
580650	WATER	-	40,708.64	-
585100	ADMINISTRATIVE EXPENSE	-	8,775.00	-
585750	PRINTING	-	96.73	-
585800	PROPERTY TAX EXPENSE	-	4,365.90	-
585910	LICENSING FEE	-	1,537.00	-
	Other Oper Exp Subtotal	1,075,376.00	716,474.80	443,155.00
600010	CAPITAL OUTLAY	5,480,210.00	-	12,084,736.00
622000	BUILDING BUILT IN FIXTURES	-	1,327,248.00	-

	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
	2015 and 2016			
	FUND 41			
	CAPITAL OUTLAY			Run Jun 03, 2015
		FY 2014-2015	FY 2014-2015	FY 2015-2016
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
623000	BUILDING CONSTRUCTION	-	106,814.84	-
623100	ARCHITECTURL&ENGINEER FEE	-	10,057.04	-
623300	PERMITS AND FEES	-	7,120.59	-
641100	EQUIP INST REPL INVTOR>\$1000	-	85.32	-
641400	EQUIP INSTR,ADDITNL>1000	-	27,060.97	-
643000	LEASE PURCHASE EQUIPMENT	-	4,306.60	-
644100	EQUIP INSTR ADDTL \$500 - \$4999	-	83,271.78	-
644300	EQUIPMENT INSTRUCTIONL >\$4,999	-	78,414.50	-
644400	EQUIP NONINS ADDL \$500 - \$4999	-	1,108,901.83	-
644600	EQUIPMENT NONINSTRUCTL >\$4,999	-	27,822.87	-
644750	EQUIP TECHNOLOGY INSTR <\$4,999	-	12,312.74	-
644800	EQUIP TECHNOLOGY NONINS>\$4,999	-	167,276.63	-
644850	EQUIP TECHNOLOGY NONINS<\$4,999	-	1,489.01	-
	Capital Outlay Subtotal	5,480,210.00	2,962,182.72	12,084,736.00
721000	INTRAFUND TRANS OUT WITHIN	-	1,390,471.00	-
721010	INTRAFUND TRANS OUT WITHIN	2,268,763.00	-	235,000.00
799010	CONTINGENCY HOLDING ACCOUNT	7,321,256.00	-	8,370,142.00
	Other Outgoing Subtotal	9,590,019.00	1,390,471.00	8,605,142.00
Expense Grand Total		16,216,651.00	5,092,771.60	21,162,620.00
865152	PROP 39 FUNDS	532,456.00	532,456.00	425,965.00
868200	STATE MANDATED COSTS	-	-	10,877,160.00
86's	State Revenues Subtotal	532,456.00	532,456.00	11,303,125.00
881100	TAX ALLOCATION SECURD ROLL	60,000.00	-	60,000.00
884360	SURPLUS SALES	25,000.00	14,548.01	6,000.00
886200	INTEREST COUNTY TREASURY	40,000.00	35,458.09	40,000.00
889700	SAN MARCOS REDEVLOPMNT TAX RE	950,000.00	473,653.53	950,000.00
889701	POWAY REDEVELOPMENT TAX REV	930,000.00	489,247.00	930,000.00
889703	VISTA REDEVELOPMENT TAX REV	-	33,247.00	-
889900	OTHER LOCAL REVENUES	121,942.00	122,917.39	15,240.00
889999	BEGINNING BALANCE, LOCAL	11,288,490.00	-	7,623,255.00
88's	Local Revenues Subtotal	13,415,432.00	1,169,071.02	9,624,495.00
898200	INTRAFUND TRANSFR IN,WITHIN	2,268,763.00	1,390,471.00	235,000.00
89's	Other Sources Subtotal	2,268,763.00	1,390,471.00	235,000.00
Revenue Grand Total		16,216,651.00	3,091,998.02	21,162,620.00

	Palomar College			
		BUDGET REPORT		
		Comparing Fiscal Years		
		2015 and 2016		
		FUND 42		Run Jun 03, 2015
	PROP M BOND CONSTRUCTION			
		FY014-015	FY014-015	FY015-16
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
212100	SUPERVISOR, CAST	-	161,574.69	239,997.00
212200	CLASSIFIED REGULAR SALARY	-	119,217.38	144,380.00
	21's Non-Instr Salaries - Reg		280,792.07	384,377.00
	23's Non-Academic Salaries - Other		-	-
	Non Acad Salaries Subtotal		280,792.07	384,377.00
322102	PERS CLASSIFIED	-	14,033.05	-
322202	PERS NON-INSTR ADMIN/SUPR	-	18,852.20	-
	32's PERS		32,885.25	45,538.00
332102	FICA CLASSIFIED	-	7,405.21	-
332202	FICA NON-INSTR ADMIN/SUPR	-	9,996.27	-
336102	MEDCA CLASSIFIED	-	1,731.85	-
336202	MEDCA NON-INSTR ADMIN/SUP	-	2,337.83	-
	33's FICA & Medicare (OASDI)		21,471.16	29,406.00
340210	MEDIC CLS		-	32,392.00
340252	MEDIC CLASSIFIED	-	25,981.00	-
340302	MEDIC NON-INSTR ADMIN/SUPR	-	43,226.08	-
340310	MEDIC AA/CAST		-	60,724.00
341210	DENT CLS		-	1,788.00
341252	DENT CLASSIFIED	-	1,441.40	-
341302	DENT NON-INSTR ADMIN/SUPR	-	1,883.64	-
341310	DENT AA/CAST		-	3,008.00
342210	VISION CLS		-	514.00
342252	VISION CLASSIFIED	-	414.03	-
342302	VISION NON-INSTR ADMIN/SUP	-	510.79	-
342310	VISION AA/CAST		-	771.00
343210	LIFE CLS		-	222.00
343252	LIFE CLASSIFIED	-	157.66	-
343302	LIFE NON-INSTR ADMIN/SUPR	-	188.33	-
343310	LIFE AA/CAST		-	333.00
344210	LTD CLS		-	477.00
344252	LTD CLASSIFIED	-	355.85	-
344302	LTD NON-INSTR ADMIN/SUPR	-	460.32	-
344310	LTD AA/CAST		-	792.00
345210	LTC CLS		-	84.00
345252	LTC CLASSIFIED	-	67.76	-
345302	LTC NON-INSTR ADMIN/SUPR	-	83.58	-
345310	LTC AA/CAST		-	126.00
348020	FUTURE RETIREE HEALTH CLS	-	8,429.17	-
348030	FUTURE RETIREE HEALTH AA/CAST	-	10,399.70	-
348210	FUTURE RETIREE HEALTH CLS			11,098.00
348310	FUTURE RETIREE HEALTH AA/CAST			16,647.00
	34's Health & Welfare		93,599.31	128,976.00
352102	UNEMPLOYMENT CLASSIFIED	-	220.96	-
352202	UNEMP NON-INSTR ADMN/SUP	-	298.27	-
	35's State Unempl Insurance		519.23	708.00
362102	WC CLASSIFIED	-	2,234.12	-
362202	WC NON-INSTR ADMIN/SUPERV	-	3,027.76	-
	36's Workers' Comp		5,261.88	7,204.00
	37's APPLE		-	-
	Employee Benefits Subtotal		153,736.83	211,832.00
535200	INS, FIRE, CASUALTY, LIABILITY	-	2,096,382.20	-
545100	ADVERTISEMENTS REQ BY LAW	-	5,939.54	-
545200	LAWYERS' FEES	-	130,391.74	-
551300	INDEPENDENT CONTRACTOR	-	44,570.64	-
551900	OTH PERSONAL&CONSULT SVC	-	202,247.29	-
565100	MAINTENANCE AGREEMENT,EQUIP	-	96,420.87	-
565200	MAINTENANCE AGREE,SOFTWARE	-	(5,081.33)	-
580500	TELEPHONE CONNECTIONS	-	14,471.50	-
	Other Oper Exp Subtotal		2,585,342.45	-

	Palomar College			
		BUDGET REPORT		
		Comparing Fiscal Years		
		2015 and 2016		
		FUND 42		Run Jun 03, 2015
	PROP M BOND CONSTRUCTION			
		FY014-015	FY014-015	FY015-16
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
623000	BUILDING CONSTRUCTION	-	15,061,050.52	-
623100	ARCHITECTURL&ENGINEER FEE	-	1,443,858.84	-
623200	BLUEPRINTS&INSPECTION SVCS	-	533,598.92	-
623300	PERMITS AND FEES	-	45,533.46	-
644100	EQUIP INSTR ADDTL \$500 - \$4999	-	24,483.28	-
644300	EQUIPMENT INSTRUCTIONL >\$4,999	-	(1,199.84)	-
644400	EQUIP NONINS ADDL \$500 - \$4999	-	544,209.71	-
644600	EQUIPMENT NONINSTRUCTL >\$4,999	-	61,330.64	-
644700	EQUIP TECHNOLOGY INSTR >\$4,999	-	7,995.56	-
644800	EQUIP TECHNOLOGY NONINS>\$4,999	-	619,162.39	-
	Capital Outlay Subtotal		18,340,023.48	258,536,378.00
Expense Grand Total		292,238,044.00	21,359,894.83	259,132,587.00
886200	INTEREST COUNTY TREASURY	1,050,000.00	197,879.27	3,000,000.00
889900	OTHER LOCAL REVENUES	-	93,329.00	-
889999	BEGINNING BALANCE, LOCAL	71,188,044.00	-	256,132,587.00
88's	Local Revenues Subtotal	72,238,044.00	291,208.27	259,132,587.00
894100	SALE OF BONDS	220,000,000.00	220,000,000.00	-
89's	Other Sources Subtotal	220,000,000.00	220,000,000.00	-
Revenue Grand Total		292,238,044.00	220,291,208.27	259,132,587.00

	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
		2015 and 2016		
		FUND 43		
	ENERGY CONSERVATION			Run Jun 03, 2015
		FY 2014-2015	FY 2014-2015	FY 2015-2016
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
500010	OTHER OPER EXP	15,660.00	-	15,660.00
565500	REPAIRS&MAINTENANCE BLDGS	-	12,534.30	-
	Other Oper Exp Subtotal	15,660.00	12,534.30	15,660.00
799010	CONTINGENCY HOLDING ACCOUNT	402,042.00	-	384,340.00
	Other Outgoing Subtotal	402,042.00	-	384,340.00
Expense Grand Total		417,702.00	12,534.30	400,000.00
886200	INTEREST COUNTY TREASURY	-	1,246.05	-
889900	OTHER LOCAL REVENUES	-	27,828.58	-
889999	BEGINNING BALANCE, LOCAL	417,702.00	-	400,000.00
88's	Local Revenues Subtotal	417,702.00	29,074.63	400,000.00
Revenue Grand Total		417,702.00	29,074.63	400,000.00

	Palomar College			
		BUDGET REPORT		
		Comparing Fiscal Years		
		2015 and 2016		
		FUND 69		
	POST RETIREMENT BENEFITS			Run Jun 03, 2015
		FY 2014-2015	FY 2014-2015	FY 2015-2016
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
340010	HEALTH & WELFARE	84,917.00	-	81,730.00
340410	MEDICAL RETIREE	4,841,729.00	-	4,494,021.00
340453	MEDIC ACADEMIC INST RETIREE	-	2,085,848.30	-
340503	MEDIC EDU ADMIN/SUP RETIREE	-	184,123.40	-
340604	MEDIC CLASSIFIED RETIREES	-	1,190,285.39	-
340654	MEDIC CLASS ADMNSUP RETIRE	-	356,641.43	-
341410	DENTAL RETIREE	524,117.00	-	516,138.00
341453	DENT ACADEMIC INSTR RETIREE	-	195,631.36	-
341503	DENT EDU ADMIN/SUP RETIREE	-	17,747.00	-
341604	DENT CLASSIFIED RETIREES	-	171,418.08	-
341654	DENT CLASS ADMN/SUP RETIRE	-	38,914.65	-
346000	RETIREE SPOUSAL BENEFITS	-	62,429.67	-
34's	Health & Welfare	5,450,763.00	4,303,039.28	5,091,889.00
	Employee Benefits Subtotal	5,450,763.00	4,303,039.28	5,091,889.00
799010	CONTINGENCY HOLDING ACCOUNT	15,306,575.00	-	16,178,293.00
	Other Outgoing Subtotal	15,306,575.00	-	16,178,293.00
Expense Grand Total		20,757,338.00	4,303,039.28	21,270,182.00
886200	INTEREST COUNTY TREASURY	300,000.00	3,317.20	25,000.00
889010	FUTURE RETIREE HEALTH PREMIUM	3,642,849.00	-	3,828,838.00
889999	BEGINNING BALANCE, LOCAL	14,068,628.00	-	14,350,000.00
88's	Local Revenues Subtotal	18,011,477.00	3,317.20	18,203,838.00
898200	INTRAFUND TRANSFR IN,WITHIN	2,745,861.00	2,745,861.00	3,066,344.00
89's	Other Sources Subtotal	2,745,861.00	2,745,861.00	3,066,344.00
Revenue Grand Total		20,757,338.00	2,749,178.20	21,270,182.00

	Palomar College			
	ASG BUDGET REPORT			
	Comparing Fiscal Years			
		2015 and 2016		
		FUND 71		
	ASSOCIATED STUDENTS TRUST			Run Jun 03, 2015
		FY014-015	FY014-015	FY015-16
		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	2,000.00	-	4,000.00
235100	STUDENT EMPLOYEE	-	1,180.00	-
	23's Non-Academic Salaries - Other	2,000.00	1,180.00	4,000.00
	24's Instr Aides - Other	-	-	-
	Non Acad Salaries Subtotal	2,000.00	1,180.00	4,000.00
400010	Supplies & Materials	87,841.15	-	119,338.03
441000	SUPPLIES&MATERIAL NONINSTR	-	14,570.15	-
	Supplies & Materials Subtotal	87,841.15	14,570.15	119,338.03
500010	Other Oper Exp	82,582.18	-	73,712.10
551300	INDEPENDENT CONTRACTOR	-	2,700.00	-
561000	RENT & LEASE, EQUIPMENT	-	421.00	-
575300	TRAVEL, STUDENT	-	1,599.64	-
575800	FOOD FOR MEETINGS	-	11,539.56	-
585260	BANK CREDIT CARD EXPENSE	-	483.18	-
585750	PRINTING	-	214.72	-
	Other Oper Exp Subtotal	82,582.18	16,958.10	73,712.10
752000	STUDENT SCHOLARSHIPS	-	200.00	-
752010	STUDENT SCHOLARSHIPS	3,000.00	-	-
	Other Outgoing Subtotal	3,000.00	200.00	-
Expense Grand Total		175,423.33	32,908.25	197,050.13
882100	CONTRB,GIFTS,GRANTS,ENDOW	5,200.00	1,125.22	200.00
884350	MISC SALES AND COMMISSION	1,808.48	1,861.98	200.00
886100	INTEREST BANK ACCOUNTS	100.00	18.71	100.00
888950	POSTING FEES INCOME ASG	6,000.00	10,628.13	6,000.00
889100	ASG INCOME	1,800.00	1,286.40	1,800.00
889160	ASG MOVIE PASSES INCOME	3,000.00	3,424.50	3,000.00
889999	BEGINNING BALANCE, LOCAL	123,514.85	-	151,750.13
	88's Local Revenues Subtotal	141,423.33	18,344.94	163,050.13
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		175,423.33	52,344.94	197,050.13

	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
		2015 and 2016		
		FUND 72		
	STUDENT REPRESENTATION			Run Jun 03, 2015
		FEE TRUST		
		FY 2014-2015	FY 2014-2015	FY 2015-2016
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
400010	SUPPLIES & MATERIALS	2,000.00	-	2,000.00
	Supplies & Materials Subtotal	2,000.00	-	2,000.00
500010	OTHER OPER EXP	40,000.00	-	40,000.00
525200	MEMBERSHIP, EMPLOYEE	-	250.00	-
575300	TRAVEL, STUDENT	-	6,429.51	-
575310	TRAVEL WITH STUDENT	-	3,066.67	-
575800	FOOD FOR MEETINGS	-	223.13	-
	Other Oper Exp Subtotal	40,000.00	9,969.31	40,000.00
600010	CAPITAL OUTLAY	3,000.00	-	-
	Capital Outlay Subtotal	3,000.00	-	-
799010	CONTINGENCY HOLDING ACCOUNT	215,527.00	-	256,200.00
	Other Outgoing Subtotal	215,527.00	-	256,200.00
Expense Grand Total		260,527.00	9,969.31	298,200.00
886200	INTEREST COUNTY TREASURY	681.00	465.34	931.00
888400	STUDENT REPRESENTATION FEE	41,672.00	61,028.00	40,026.00
889999	BEGINNING BALANCE, LOCAL	218,174.00	-	257,243.00
88's	Local Revenues Subtotal	260,527.00	61,493.34	298,200.00
Revenue Grand Total		260,527.00	61,493.34	298,200.00

	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
		2015 and 2016		
		FUND 73		
	STUDENT BODY CENTER FEE			Run Jun 03, 2015
		FY 2014-2015	FY 2014-2015	FY 2015-2016
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
400010	SUPPLIES & MATERIALS	7,000.00	-	5,000.00
441000	SUPPLIES&MATERIAL,NONINSTR	-	3,282.36	-
	Supplies & Materials Subtotal	7,000.00	3,282.36	5,000.00
500010	OTHER OPER EXP	16,000.00	-	16,000.00
565300	REPAIRS&MAINT NONINST EQUIP	-	771.60	-
585750	PRINTING	-	785.55	-
	Other Oper Exp Subtotal	16,000.00	1,557.15	16,000.00
600010	CAPITAL OUTLAY	41,000.00	-	41,000.00
644400	EQUIP NONINS ADDL \$500 - \$4999	-	16,462.26	-
	Capital Outlay Subtotal	41,000.00	16,462.26	41,000.00
731000	INTERFUND TRANS OUT BETWEEN	-	197,579.71	-
731010	INTERFUND TRANS OUT BETWEEN	203,125.00	-	203,875.00
799010	CONTINGENCY HOLDING ACCOUNT	64,530.00	-	75,288.00
	Other Outgoing Subtotal	267,655.00	197,579.71	279,163.00
Expense Grand Total		331,655.00	218,881.48	341,163.00
886200	INTEREST COUNTY TREASURY	806.00	465.93	932.00
888300	STUDENT CENTER FEE	227,198.00	227,442.50	227,498.00
889999	BEGINNING BALANCE, LOCAL	103,651.00	-	112,733.00
88's	Local Revenues Subtotal	331,655.00	227,908.43	341,163.00
Revenue Grand Total		331,655.00	227,908.43	341,163.00

	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
		2015 and 2016		
		FUND 74		
	STUDENT FINANCIAL AID TRUST			Run Jun 03, 2015
		FY 2014-2015	FY 2014-2015	FY 2015-2016
		Budget	Expended/Received	Budget
Account	Description		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	140.00	-	172.00
541100	STATE INTEREST EARNED, REPAY	-	15.87	-
	Other Oper Exp Subtotal	140.00	15.87	172.00
751000	STUDENT GRANTS	-	18,024,729.36	-
751010	STUDENT GRANTS	18,842,672.00	-	18,611,737.00
761000	DIRECT LOANS	-	1,103,111.00	-
761010	DIRECT LOANS	1,295,162.00	-	1,297,000.00
	Other Outgoing Subtotal	20,137,834.00	19,127,840.36	19,908,737.00
Expense Grand Total		20,141,260.38	19,127,856.23	19,912,195.38
815130	PELL GRANTS	17,100,000.00	16,407,319.49	17,000,000.00
815230	SEOG	450,000.00	397,509.00	411,237.00
815300	DIRECT LOANS	1,295,162.00	1,106,735.00	1,297,000.00
815700	IRAQ/AFG SVS GRANT	2,000.00	-	-
819999	BEGINNING BALANCE, FEDERAL	3,786.38	-	3,786.38
	81's Federal Revenues Subtotal	18,850,948.38	17,911,563.49	18,712,023.38
865350	CAL GRANTS FOR STUDENTS	1,286,975.00	1,295,485.00	1,200,000.00
869999	BEGINNING BALANCE, STATE	3,197.00	-	-
	86's State Revenues Subtotal	1,290,172.00	1,295,485.00	1,200,000.00
886100	INTEREST BANK ACCOUNTS	25.00	30.51	32.00
886300	INTREST EARNED ON FEDERL \$	115.00	123.09	140.00
	88's Local Revenues Subtotal	140.00	153.60	172.00
Revenue Grand Total		20,141,260.38	19,207,202.09	19,912,195.38

	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
		2015 and 2016		
		FUND 75		
	SCHOLARSHIP AND LOAN TRUST			Run Jun 03, 2015
		FY 2014-2015	FY 2014-2015	FY 2015-2016
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
751000	STUDENT GRANTS	-	7,537.50	-
751010	STUDENT GRANTS	78,269.55	-	74,780.00
752000	STUDENT SCHOLARSHIPS	-	530,692.25	-
752010	STUDENT SCHOLARSHIPS	806,591.65	-	799,000.00
765000	STUDENT LOANS	-	12,055.46	-
765010	STUDENT LOANS	893,087.68	-	880,043.00
	Other Outgoing Subtotal	1,777,948.88	550,285.21	1,753,823.00
Expense Grand Total		1,777,948.88	550,285.21	1,753,823.00
882200	SCHOLRSHP/GRANT/LOAN REV	527,547.76	563,429.91	516,530.00
882300	STUDENT LOAN REPAYMENTS	24,000.00	12,055.46	10,000.00
886200	INTEREST COUNTY TREASURY	4,349.43	4,303.51	4,993.00
889999	BEGINNING BALANCE, LOCAL	1,222,051.69	-	1,222,300.00
88's	Local Revenues Subtotal	1,777,948.88	579,788.88	1,753,823.00
Revenue Grand Total		1,777,948.88	579,788.88	1,753,823.00