



**PALOMAR COLLEGE**  
Learning for Success

# Palomar Community College District **BUDGET**

*Fiscal Year*  
**2007-2008**

**Governing Board**

Nancy C. Chadwick, M.S.W., M.P.A.

Mark R. Evilsizer, M.A.

Ruth Larson, M.D.

Darrell L. McMullen, M.B.A.

Michele T. Nelson, Ph.D.

Student Trustee

A.S. President

**Robert P. Deegan**

Superintendent/President

**Bonnie Ann Dowd, Ed.D.**

Assistant Superintendent/  
Vice President

# **PALOMAR COLLEGE**

## **ADOPTED BUDGET 2007-2008**

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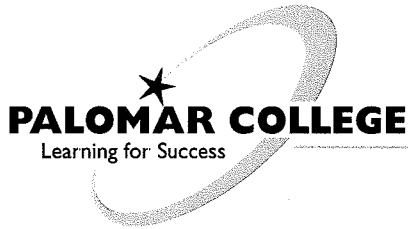
Robert P. Deegan

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Phyllis Laderman, Director, Fiscal Services  
Brandi Taveuveu, Budget Manager



**Robert P. Deegan**  
Superintendent/President

October 1, 2007

**Governing Board**

Nancy C. Chadwick, M.S.W., M.P.A.  
Mark R. Evilsizer, M.A.  
Ruth Larson, M.D.  
Darrell L. McMullen, M.B.A.  
Michele T. Nelson, Ph.D.  
Student Trustee:  
A.S. President

Members of the Palomar College Governing Board  
Palomar College  
1140 W. Mission Road  
San Marcos, CA 92069

Dear Governing Board Members:

Submitted for your review and consideration for adoption is the Palomar College FY2007-2008 budget. The Adopted Budget report attached includes information related to the California Community Colleges system-wide and to Palomar College specifically. The budget presented reflects allocations to community colleges included in the 2007-2008 California State budget signed by Governor Schwarzenegger on August 24, 2007. A summary of those community college allocations is provided in the attached budget report. In addition, a spreadsheet comparison of Palomar College's General Fund 11 (unrestricted) and Fund 12 (restricted) for FY2006-2007 actual expenditures with the proposed FY2007-2008 budget is also included in the attached report.

The FY2007-08 Budget was developed in accordance with the Palomar College's Governing Board Strategic Plan 2009 which established as its strategic goals:

*"To achieve the mission of quality learning, Palomar College will focus District efforts on strategic goals organized under five subject headings: Student Success, Teaching and Learning, Organizational and Professional Development, Facilities Improvement, and Resource Management."*

Budgets were developed with input from broad representation of Palomar College faculty, staff, and administration then shepherded through the four planning councils: Instructional Planning Council, Student Services Planning Council, Finance and Administrative Services Planning Council and Human Resource Services Planning Council in order to reflect the four distinct areas of the District's operations. I commend the members of these councils and all of the individuals involved in the development of the FY2007-08 Budgets presented herewith for their careful and difficult work.

**Office of the President**

Members of the Palomar College Governing Board  
October 1, 2007  
Page Two

Unfortunately, the FY2007-08 State Budget approved by the Governor is basically only a COLA and growth budget. However, due to the passage of SB361 in 2006 Palomar College's FTES apportionment rate allowed the District to fund the increased costs associated with increasing student enrollments including expansion of the campus facilities due to the opening of the Natural Science building, which increased District facilities capacity by 20% for academic year' 2007-08.

In addition to the Unrestricted and Restricted Fund Budgets, the attached budget report delineates all of the funds which currently exist at Palomar College including funds established as a result of the passage of Proposition M in November 2006 to account for the payment of principal and interest on the bonds sold and for construction projects to be performed from the issuance of Prop M bonds.

The final FY2007-2008 Palomar College budget will come before the Governing Board on Tuesday, October 9<sup>th</sup> for action. If you have any questions regarding the budget presented for your consideration, please don't hesitate to call me or Dr. Bonnie Ann Dowd, Vice President, Finance and Administrative Services.

Sincerely,

A handwritten signature in black ink, appearing to read "Robert P. Deegan". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Robert P. Deegan  
President/Superintendent

## 2007-2008 PALOMAR COLLEGE DISTRICT BUDGET

### THE 2007-2008 STATE BUDGET

On August 24<sup>th</sup>, after a 55-day impasse the Governor signed the 2007-2008 Budget for the State of California. This delay ranks among the longest budget impasse periods in state history and had the potential of crippling many state services. Thankfully, the impasse was resolved and community colleges throughout the state were able to maintain operations and respond to enrollment demand without disrupting instruction and student support services. However, it is fairly easy to see the challenges faced at the local level in planning a district's annual budget.

The Governor's proposed 2007-08 State Budget has been very dynamic since it was first released on January 10, 2007 going through numerous revisions throughout the budget development process. The community college budget package was approved by the conference committee on June 29<sup>th</sup> and subsequently sent to the Governor for his signature on August 21<sup>st</sup> under approved Senate Bill 77 (The 2007-08 State Budget) along with the accompanying trailer bills necessary to implement the annual budget. Although the conference committee funded Proposition 98 at greater than the minimum guarantee amount, the 2007-08 budget package sent to the Governor provided the minimum amount required through the creative use of special funds and one-time funds.

The budget passed by the Legislature and sent to the Governor for his approval provided the following for community colleges:

#### ONGOING FUNDS:

- \$80 million reduction in the current (FY2006-07) year and budget (FY2007-08) year for Apportionment.
- 4.53% COLA for Apportionments, DSPS, Matriculation, EOPS, CARE and Child Care Tax Bailout.
- 2.0% enrollment Growth for Apportionments (1% restoration funding already included in base). However, it should be noted, language was adopted that states in the event the community college apportionment line item is insufficient to fund all restoration reported in 2007-08—the first priority on growth funds will be to fund restoration.
- 2.0% Enrollment Growth for selected categoricals (DSPS, Matriculation, EOPS, and CARE).
- \$13.8 million to provide a rate increase for career development & college preparation (enhanced non-credit).
- \$5 million Nursing program enrollment and equipment.
- \$1.9 million to the EOPS book grant program.
- \$500 thousand for the Foster Care/Kinship program.
- \$570 thousand for the Fiscal Crisis and Management Team (FCMAT).
- Included budget language to recapture \$80 million of 2006-07 Apportionment funds on or after March 14, 2008. (This language guaranteed that all workload reported in the current year will be funded and avoid the potential for a revenue deficit.)

### ONE-TIME FUNDS:

The Budget sent to the Governor provided \$26.7 million in one-time funds for the following: \$8.1 million Physical Plant and Instructional Equipment; \$8.1 million Nursing and Allied Health Equipment; \$4.0 million Part-Time Faculty Health Insurance; \$4.0 million for nursing program simulators; \$1.5 million Construction College; \$1.0 million Cal-PASS.

Governor Schwarzenegger signed the 2007-08 State Budget on August 24<sup>th</sup>, which provides an ongoing increase of \$377 million in Proposition 98 state general funds for community colleges. The Chancellor's Office and the League were disappointed that the Governor vetoed \$13.8 million to provide a rate increase for Career Development and College Preparation and \$33.1 million to support the "Basic Skills Initiative". Both of these address long standing priorities of the system. The Governor also vetoed \$4.0 million for the Part-time Faculty Health Insurance program, a long standing system priority, and \$1.5 million for Construction College, an Assembly legislative pilot item.

The Chancellor's Office is hopeful that the \$13.8 million for Career Development and College Preparation will be recaptured for this current budget year or progress made in the FY2008-09 budget for this issue, which had been previously declared a priority by Governor Schwarzenegger. According to the Governor's office, this item was vetoed due to a lack of accountability measures having been developed to improve student outcomes as agreed to in the compromise reached last year under SB361. Thankfully, the \$33.1 million for the "Basic Skills Initiative" will be restored by AB194.

An attachment prepared by the Community College League of California showing the development of the state budget follows this budget narrative. Also included is a "Comparison of Recommended Funding Increases over 2006-07" prepared by and included in the Chancellor's Office State Budget handbook which was distributed at the budget workshops held September 18<sup>th</sup> and 20<sup>th</sup>.

### **2007-2008 PALOMAR COLLEGE FINAL ADOPTED BUDGET**

Prior to reporting Palomar College's Final Adopted Budget for FY2007-08, a brief summary appears warranted to reflect upon some monumental events that have taken place during FY2006-07 and the impact they will have on the FY2007-08 and subsequent budgets.

- ✓ In September 2006, the State Legislature passed SB361 which reformed the general apportionment funding formula for community colleges and resulted in Palomar College's per unit FTES being further equalized to other districts throughout the state. We continue to be under-funded as a district and a system as compared to other state systems; however, this legislation significantly impacted our ability to hire faculty and staff to provide better instructional services to students and continue our efforts related to attainment of our mission of student success.
- ✓ On November 6, 2006, the electorate of the district supported and approved a \$694 million bond that will allow the district to implement its Master Plan 2022 over the next dozen or so years. This is without a doubt one of the most momentous events to happen to the college since it first opened its doors in 1946 and will allow the district to better serve its community. However, the use of Proposition M funds is restricted by the items listed in the resolution brought before the voters and subject to GO39

regulations; therefore, they cannot be used for district “operating” purposes. In accordance with GO39 regulations, an Independent Citizens Oversight Committee (ICOC) was appointed by the Governing Board on May 8, 2007.

- ✓ Also, on November 6, 2006, the statewide electorate approved the passage of Proposition 1D, which provides the district with capital outlay funds to build the Multidisciplinary Instructional Building (MIB). This building will provide more than 100 thousand gross square feet of instructional space to allow the college to increase access in modern, state-of-the-art facilities as compared to buildings that are 35 to 50-years old and in need of great repair.
- ✓ The College opened its Natural Science Building (NS), which is also more than 100 thousand gross square feet, for the fall 2007 semester. The NS Building was the first new instructional building to actually be built on the campus in nearly 50 years. The NS building was supported primarily by state tax dollars with augmentation for equipment not covered by the state bonds from the locally approved Proposition M bond as defined in the resolution approved by the voters.
- ✓ One May 2, 2007, the District sold its first bond series under Proposition M “2007 Series A” in the amount of \$160 million. The sale of Series A allowed the district to immediately begin designing new buildings and remodeling, renovating, and replacing old buildings in accordance with the Master Plan 2022.
- ✓ On June 14, 2007, the District closed escrow on the purchase of 83.6 acres of land in the northern part of its sprawling district in the Fallbrook area. The District is in the midst of concluding an Environmental Impact Report (EIR) and will begin civil design engineering work to grade and improve the parcel, with the plan of opening its first building for classes in fall 2011 at this location.

### **Budget Parameters and Priorities**

The Governing Board is committed to maintaining the on-going fiscal stability of the District by meeting the Chancellor’s Office fiscal monitoring requirements and Title 5 regulations related to principles for sound fiscal management. The District’s on-going fiscal stability is essential to assure achievement of the mission of the college. The college’s core mission and function is that of student learning; therefore, all fiscal and budget decisions have been made with that in mind. The District continues to strive to tie budgeting to strategic planning in its budget development process through the four planning councils.

Furthermore, it is the intent of the District to not engage in deficit spending and as such, budgets should be developed on the basis of projected annual revenues and expenditures. However, the Governing Board may consider using a portion of the beginning fund balance to fund expenditures that are consistent with the institutional goals and objectives of the District. The FY2007-08 Adopted Budget presented to the Governing Board for approval provides a balanced budget as required by law by using a portion of the fiscal year 2007-08 beginning fund balance.

## Budget Assumptions and Development Process

The Adopted Budget in the Unrestricted General funds was developed by allowing each department to identify its needs and submit a budget corresponding to those needs. The guidelines that were developed by the Fiscal Stability Task Force used to develop the Two-Year Fiscal Plan 2006 and approved by SPC were utilized for budget development. However, because the needs of the District are so great this resulted in an out of balance budget. The president, vice presidents, and deans reviewed the unrestricted budgets to identify expenditures that could be funded from the one-time revenues received in FY2006-07 apportionment identified for general purpose usage and carried forward into FY2007-08 Fund 11 Designated budget rather than from ongoing revenues.

The FY2007-08 Adopted Budget is based upon the following assumptions:

1. COLA of 4.53% increasing revenue by \$3,963,991.
2. Attainment of FY2006-07 Base FTES as reported on the CCFS-320 report submitted in July 2007 as follows:
 

Credit FTES	17,815.78
Non-credit FTES	1,062.49
Enhanced Non-credit FTES (CDCP)	524.03
3. No enrollment growth for FY2007-08.
4. No stability funds have been included in the Adopted Budget.
5. Salaries for faculty and staff have been projected at the appropriate step increase for FY2007-08.
6. Employee benefits have been adjusted to include all known increases.
7. The budget includes updated information for all projected mandated costs, utility costs, and other operational cost increases.

In addition, according to the most recent information received from the Chancellor's Office, no one-time funds that will impact Fund 11 are expected to be received by the District in FY2007-08.

Current FTES rates as a result of passage of SB361 as adjusted for FY2007-08 COLA are estimated to be approximately:

Credit FTES	\$4,565
Non-credit FTES	\$2,745
Enhanced Non-credit FTES (CDCP)	\$3,232

### Revenue

Following is a comparison of revenue by source in the Unrestricted General Fund, including Designated Accounts, for the FY2006-07 Budget and the projected revenues for the FY2007-08 Adopted Budget:

	<u>2006-07</u>	<u>2007-08</u>
• Apportionment	\$84,513,721	\$ 91,469,326



	<u>2006-07 (cont'd)</u>	<u>2007-08 (cont'd)</u>
• Other General Apportionment (one-time funds)	4,603,934	-0-
• Apprenticeship Program	1,124,701	1,045,647
• Part-Time Faculty	838,297	838,297
• Lottery*	3,000,000	430,000
• Non-Resident Tuition	1,600,000	1,600,000
• Interest	400,000	800,000
• Contract Services (Follett)	400,000	400,000
• Parking Fines	219,399	232,011
• Material Fees	167,091	143,414
• Miscellaneous	648,395	918,070
• Beginning Balance	<u>10,131,811</u>	<u>12,971,009</u>
<b>Unrestricted General Fund Revenue</b>	<b>\$107,647,349</b>	<b>\$110,847,774</b>

\*Non-Proposition 20 Lottery funds have been moved to Fund 12 per external auditors as of FY2007-08 Budget.

Other local revenue projections listed above were made based upon an analysis of past trends with adjustments as a result of applying reasonable assumptions.

### Expenditures

Following is a comparison of expenditures by category in the Unrestricted General Fund, including Designated Accounts for the FY2006-07 Budget and the projected expenditures for the FY2007-08 Adopted Budget:

	<u>2006-07</u>	<u>2007-08</u>
1000 Academic Salaries	\$40,235,356	\$42,943,298
2000 Classified Salaries	20,490,453	22,828,948
3000 Benefits	19,018,818	20,965,779
4000 Supplies & Materials	1,362,214	1,103,617
5000 Other Operating Expenses	9,032,443	8,713,358
6000 Capital Outlay	1,551,914	1,001,538
7000 Other Outgoing	1,125,919	997,542
7900 Reserves	<u>14,830,232</u>	<u>12,293,694</u>
<b>Total Expenditures</b>	<b>\$107,647,349</b>	<b>\$110,847,774</b>

The expenditures budget above reflects the current salary schedule, current staffing plus hourly conversions, planned vacancies and leaves, expected adjustment to fixed and discretionary costs, and enrollment at the base level along with the previously addressed salary and benefits adjustments. Included in the Adopted Budget, subject to negotiations, is an amount equal to a salary increase corresponding to the COLA of 4.53% for all employees in the amount of \$3,160,762. However, no salary increases beyond COLA have been projected in the expenditures in salary accounts previously listed.

As in recent years, an estimated salary savings of \$1.0 million dollars has been reflected to offset annual budget savings as a result of vacant salaried positions being budgeted for one full-year though not all are filled on the first day of any fiscal year. This estimated savings is primarily due to vacancies as previously described resulting in a large ending fund balance in previous years. Additionally in the FY2007-08 budgeted expenditures, a \$1.1 million dollar adjustment has been made for potential hourly savings as a result of anticipated canceled sections. Based upon an analysis completed by the Instruction Office, it was determined that approximately 10% of scheduled sections are canceled in any one fiscal year. It is anticipated that making this \$1.1 million adjustment will avoid a large over-budgeting in the Instructional Salaries-Other accounts at the end of the fiscal year. In addition, a reduction to statutory and employee health benefits was also made to offset the reduction in the salary expenditures previously discussed.

Also included in the budgeted expenditures is increased salary and benefits costs associated with the addition of staff to support the Natural Science building, full-time faculty in excess of the district's obligation, nursing staff hired for the weekend nursing program, and staffing for Fiscal and Human Resources driven by internal and external needs.

Benefits include expenses for pensions, social security taxes, workers' compensation, and unemployment insurance, as well as for health and welfare benefits, which is projected to increase in excess of \$1.8 million in FY2007-08. Premiums for health and welfare plans are somewhat complicated because health-plan policies and premiums run from January 1<sup>st</sup> to December 31<sup>st</sup>; whereas, the budgeted health and welfare benefits cover July 1<sup>st</sup> to June 30<sup>th</sup>. Effective January 1, 2008, a 15% increase has been included in the above referenced benefits for health, 8% for dental and 5% for vision in the Adopted Budget as estimated by carriers.

Supplies and Materials indicate a slight decrease over the previous year's budget. Other Operating Expenses also reflects a slight decrease over the prior year's budget. However, it is also noteworthy to mention that included in this account in the Institutional budget are the following: a budget for the Accreditation Self-Study; a budget for an additional Performance and Accountability external audit required by GO39 Bond regulations for Proposition M construction projects; a budget for the Independent Citizen's Oversight Committee (ICOC) operations, which must all be funded by the District's general fund in FY2007-08 Adopted Budget.

The 'Other Outgoing' expenditures consist primarily of the following:

- \$540,912 for debt payment for Escondido Center
- \$71,153 estimated for instructional equipment match
- \$213,477 for scheduled maintenance match
- \$30,000 for the Associated Student Government
- \$3,000 for an additional District defibrillator
- \$35,000 for Instructional co-curricular activities
- \$25,000 for staff development

The "Reserves" (7000's accounts) for FY2007-08 consists of the following:

- \$5,000,000 for the 5% District Required Reserve
- \$3,160,762 for the projected 4.53% COLA expenditure distribution

- \$3,490,317 for Designated projects received as of the Adopted Budget
- \$642,615 for “other reserves” for contingency expenditures

### **Retiree Health Benefits** (“Pay as you go” and Unfunded’ liability)

Fund 69 was established during FY1997-98 for the “pay as you go” amounts set aside for medical and dental insurance paid for employees of the District who have retired or will retire under provisions of the benefit plan negotiated with employee groups. In FY2006-07 the benefits paid for those currently retired was \$3,230,549 while the “pay as you go” funds transferred from Fund 11 was \$3,272,632.

An actuarial study conducted in June 2005 estimated that an additional minimum contribution of \$2.0 million will help reduce the unfunded liability for past service retiree health benefits over and above the “pay as you go” amount transferred to Fund 69 annually. This Adopted Budget proposal does not include a \$2.0 million expenditure allocation for this liability; however, as previously stated it does include “pre-funding” retiree health benefits for employees currently actively employed.

To be in compliance with GASB45 as it relates to unfunded health benefits liability, the District is required to have a plan in place as of July 2008 on how the total unfunded liability will be addressed effective with FY2008-09. GASB45 does not require the District to fund the health benefits liability; however, once the District is required to recognize the unfunded liability on its financial statement, over a period of a few years, the District’s net assets will significantly decline. This decline could potentially cause credit rating downgrades, making it expensive to issue debt. In addition, the unfunded liability will be considered in accreditation reporting.

It is therefore recommended that the District begin funding the past service liability for unfunded health benefits as additional revenue sources are identified, whether through realized revenue or budget savings at the end of a fiscal year. An actuarial study will be conducted during fall 2007 as part of the development of a plan to address GASB45 and to determine the current projected unfunded health benefits liability.

### **Ending Fund Balance**

There are two ways to analyze the ending fund balance. One way is to compare the actual ending balance with the projected ending balance. The other is to compare the ending balance with the beginning balance. The latter demonstrates what happens during a fiscal year and may demonstrate potential trends that require attention.

A fund balance is the difference between revenues and expenditures in any one fiscal year. This amount is added/subtracted from any beginning fund balance and results in an ending fund balance that carries forward to the next fiscal year. An increase in projected revenues occurs as a result of unexpected events such as: redistribution of growth revenues throughout the system in the “Recalc” apportionment received in the next fiscal year; achievement by a college/district of FTES enrollment growth beyond that which was projected in a budget year; receipt of mandate costs reimbursements or unanticipated one-time or local revenues.

Additionally, any unexpended budgeted amounts increase an ending fund balance when the financial books are closed for a given fiscal year.

Following is an analysis of the FY2006-07 ending fund balance based upon actual financial information and the projected FY2007-08 ending fund balance as of budget adoption:

**2006-07 Actual Ending Fund Balance – Fund 11**  
**(Unrestricted & Designated)**

The Adopted Budget for FY2006-07 projected an ending fund balance of \$14,830,232. This projection included \$4.6 million in one-time funds, which are included in the Designated Account projects ending fund balance of \$5,412,634.

The Actual Ending Fund Balance for FY2006-07, which is the Beginning Fund Balance for FY2007-08, consists of the following:

5% Reserve	\$4,700,000
Other Reserve	3,655,128*
Designated Accounts	4,328,118
Purchase Orders carried forward	<u>287,763</u>

**Total Fund 11 FY2007-08 Beginning Balance    \$12,971,009**

\*The “Other Reserves” amount in the fund balance represents the net effect of additional revenue as compared to actual expenditures.

**2007-08 Projected Ending Fund Balance – Fund 11**  
**(Unrestricted & Designated)**

The Adopted Budget for FY2007-08 projects an ending fund balance of \$9,132,932. In addition, there is a contingency allowance for COLA expense of \$3,160,762 yet to be spread to compensation accounts subject to negotiations. Included in the projected ending fund balance is \$3,490,317 for Designated Accounts, which includes one-time general purpose funds remaining from FY2006-07 and mandated costs that were reimbursed by the state in 2006-07 in the amount of \$1,212,298.

An itemized list of the allocations from the projected ending fund balance for FY2007-08 is shown below:

5% Reserve	\$5,000,000
Other Reserve	642,615
Designated Accounts	<u>3,490,317</u>

**Total Unrestricted Ending Balance                    \$ 9,132,932**

A spreadsheet is included on Page 4 of the Adopted Budget report that summarizes the FY2006-07 and FY2007-08 revenue and expenditures for Funds 11 and 12.

FUNDS AT  
PALOMAR COLLEGE

## FUNDS AT PALOMAR COLLEGE

The General Fund, Fund 10 Restricted and Unrestricted, is clearly the largest fund of the District. It represents approximately 77% of the District's total expenditure budget for all funds, restricted and unrestricted. The other funds are for restricted purposes as prescribed by law or directed by District policy. As a result of the passage of Proposition M, two additional funds have been added: Fund 22, Prop M Bond Interest and Redemption Fund and Fund 42, the Prop M Bond Construction Fund. Following is a list and description of all of the current Palomar College funds:

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

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

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

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

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

The Prop M Bond Interest and Redemption Fund is the fund used to account for the accumulation of resources for 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. General-purpose monies of the District are used to support child development services by inter-fund transfer from the General Fund into the Child Development 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 was established in July of 1985. The 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. The remainder of the College's allocation of \$49 million energy costs/projects is in this fund.

**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.

STATE BUDGET  
SUMMARY





**COMMUNITY COLLEGE LEAGUE  
OF CALIFORNIA**

Item	2006-07 Final Budget	2007-08 System Budget Request	2007-08 Governor's Proposed Budget	2007-08 Governor's May Revise	2007-08 ENACTED BUDGET
<b>General Apportionment</b>					
Base Apportionment (incl. GF, P-Tax, Fee)	4,920,252,000	5,416,585,000	5,423,341,000	5,423,341,000	5,423,341,000
Apportionment reduction for unused growth	-85,000,000	-	-	-	-
2007-08 Budget Deliberations reduction unused growth	-	-	-	-80,000,000	-80,000,000
Student fee reduction (to \$20 full-year)	40,000,000	40,000,000	33,245,000	33,245,000	33,245,000
	4,875,252,000	5,456,585,000	5,456,586,000	5,376,586,000	5,376,586,000
Cost-of-living adjustment (categorical COLA incl. below)	294,387,000	281,500,000	224,855,000	248,431,000	248,431,000
Growth for Apportionments	97,508,000	164,000,000	109,132,000	107,532,000	107,532,000
Apportionment increase for remediation/exit exam	10,000,000	-	-	-	-
Equalization	159,438,000	-	-	-	-
Career Development & College Preparation	30,000,000	30,000,000	-	-	-
Realignment of nursing item (technical issue)	-10,000,000	-	-	-	-
<b>Total General Apportionment</b>	<b>5,456,585,000</b>	<b>5,932,085,000</b>	<b>5,790,573,000</b>	<b>5,732,549,000</b>	<b>5,732,549,000</b>
<b>Categorical Programs</b>					
Academic Senate for the Community Colleges	467,000	490,000	467,000	467,000	467,000
Basic Skills and Apprenticeship	48,339,000	50,599,000	15,229,000	15,229,000	15,229,000
Baccalaureate Pilot Program	100,000	100,000	100,000	-	-
Career Technical Education	20,000,000	20,000,000	20,000,000	20,000,000	20,000,000
Child Care Tax Bailout	6,540,000	6,986,000	6,804,000	6,836,000	6,836,000
Disabled Students Programs and Services	107,870,000	115,430,695	114,472,000	115,011,000	115,011,000
Economic Development	46,790,000	48,790,000	46,790,000	46,790,000	46,790,000
EOPS & CARE	112,916,000	120,805,000	119,827,000	120,391,000	122,291,000
Equal Employment Opportunity	1,747,000	1,747,000	1,747,000	1,747,000	1,747,000
Foster Care Education Program	4,754,000	5,079,000	4,754,000	5,254,000	5,254,000
Fund for Student Success	6,158,000	8,358,000	6,158,000	6,158,000	6,158,000
Full-time Faculty: Increase Positions	-	45,000,000	-	-	-
Matriculation	95,481,000	116,149,000	134,436,000	144,913,000	101,803,000
Nursing	16,886,000	16,886,000	25,886,000	25,886,000	22,100,000
Part-Time Faculty Compensation	50,828,000	100,828,000	50,828,000	50,828,000	50,828,000
Part-Time Faculty Health Insurance	1,000,000	8,000,000	1,000,000	1,000,000	1,000,000
Part-Time Faculty Office Hours	7,172,000	12,172,000	7,172,000	7,172,000	7,172,000
Physical Plant and Instructional Support	27,345,000	27,345,000	27,345,000	27,345,000	27,345,000
Professional Development	-	10,000,000	-	-	-
Special Services for CalWORKs Recipients	43,580,000	46,714,000	43,580,000	43,580,000	43,580,000
Student Financial Aid Administration	52,593,000	55,115,500	51,308,000	51,640,000	51,640,000
Telecommunications / Technology Svcs / C.V. U	26,197,000	40,497,000	26,197,000	28,097,000	26,197,000
Transfer Education and Articulation	1,424,000	1,424,000	1,424,000	1,424,000	1,424,000
<b>ON-GOING VETO SET-ASIDE</b>					<b>46,910,000</b>
<b>Ongoing Funds Subtotal</b>	<b>6,134,772,000</b>	<b>6,790,600,195</b>	<b>6,496,097,000</b>	<b>6,452,317,000</b>	<b>6,452,331,000</b>
<b>One-Time Funds (Prop. 98 Reversion &amp; Settle-up)</b>					
General Purpose Block Grant	100,000,000	-	-	-	-
Amador COE	100,000	-	-	-	-
Funding Formula Reform - One-time Costs	19,710,000	-	-	-	-
Internet access for offsite centers	1,446,000	-	-	-	-
Electronic Transcript Exchange	700,000	-	-	-	-
Strategic Plan Implementation	500,000	-	-	-	-
Physical Plant and Instructional Support	94,144,000	50,000,000	-	47,500,000	8,084,000
Mandate reimbursements	40,000,000	20,000,000	-	-	0
Career Technical Education SB 1133	-	-	32,000,000	32,000,000	32,000,000
Nursing Equipment / Allied Health Equipment	-	-	-	50,000,000	8,084,000
Career Technical Education	-	-	-	50,000,000	0
Nursing & Allied Health - 24hr State facilities	-	-	-	-	0
Outreach for parolees	-	-	-	-	0
Nursing (startup)	3,000,000	-	9,000,000	9,000,000	-
Part-Time Faculty Health Insurance	-	-	-	-	4,000,000
Part-Time Faculty Office Hours	-	-	-	-	0
Professional Development	5,000,000	-	-	-	-
Textbook Assistance	-	-	-	2,500,000	-
Student Access to Transit Initiative	-	-	-	-	-
Construction College	-	-	-	-	-
Technology Items	-	9,650,000	-	2,700,000	0
Accreditation Assistance	-	-	-	-	0
Cal PASS	1,000,000	-	1,000,000	1,000,000	1,000,000
Basic Skills (06-07 funds; available one-time)	-	-	-	-	included in 06-07
<b>ONE-TIME VETO SET-ASIDE</b>					<b>5,500,000</b>
<b>One-time Prop 98 Funds Subtotal</b>	<b>265,600,000</b>	<b>79,650,000</b>	<b>42,000,000</b>	<b>194,700,000</b>	<b>58,668,000</b>
<b>Miscellaneous (Non-program) Items</b>					
Mandate reimbursements (suspension continues)	4,004,000	16,000,000	4,004,000	4,004,000	4,004,000
Fiscal Crisis Management Assistance Team (FCMAT)	-	570,000	350,000	570,000	570,000
STRS Payments for CCC Employees	83,013,000	83,013,000	81,979,000	81,979,000	81,979,000
Lease-Purchase Bond Payments	63,960,000	63,960,000	59,401,000	59,401,000	59,401,000
Lottery	155,293,000	155,293,000	155,293,000	155,293,000	155,293,000
<b>Total State-Determined Funding</b>	<b>6,706,642,000</b>	<b>7,189,086,195</b>	<b>6,839,124,000</b>	<b>6,948,264,000</b>	<b>6,812,246,000</b>
<b>Funded FTES</b>	<b>1,139,921</b>	<b>1,174,119</b>	<b>1,174,119</b>	<b>1,174,119</b>	<b>1,174,119</b>
Prop 98 (Local) Ongoing Funding per FTES	5,382	5,784	5,533	5,495	5,495
Prop 98 (Local) One-Time Funding per FTES	233	68	36	166	50
<b>Funding per FTES</b>	<b>\$ 5,883</b>	<b>\$ 6,123</b>	<b>\$ 5,825</b>	<b>\$ 5,918</b>	<b>\$ 5,802</b>

**2007-08 System Budget Request and Budget Act**  
**Comparison of Recommended Funding Increases Over 2006-07**  
**(Ongoing Proposition 98 only)**  
*Dollars in Thousands*

	<b>SYSTEM BUDGET</b>	<b>BUDGET ACT</b>	
<b>College Awareness and Access</b>			
Fee reduction backfill	\$40,000	\$33,245	
COLA (4.53% at Budget Act)	298,000	263,340	
Growth (2% at Budget Act)	170,000	107,532	a
Apportionment base reduction		-80,000	
Career Development and College Preparation Instruction	30,000		
COLA and growth for CalWORKs, Financial Aid	5,635		
Administration, and Foster Care Education/Training			
Student services allocations for newly accredited colleges	873		
 <b>Student Success and Readiness</b>			
Basic Skills Initiative	(33,100)	(33,100)	b
Matriculation restoration	14,000		
Part-Time Faculty Office Hours/Health Insurance	12,000		
Increase Full-Time Faculty Positions	45,000		
Compensation Equity for Part-Time Faculty	50,000		
Special Services for CalWORKs students	9,000		
Mathematics Engineering Science Achievement (MESA)	2,200		
EOPS Book Grants		1,900	
 <b>Partnerships for Economic and Workforce Development</b>			
Governor's Career Technical Education Initiative (SB 70)	(32,000)	(32,000)	c
Economic Development – regional clearinghouses	2,000		
Nursing attrition reduction		5,214	
 <b>System Effectiveness</b>			
Academic Senate - COLA	23		
Technology items	14,300		
Professional and staff development	10,000		
 <b>Resource Development</b>			
Fiscal Crisis Management Assistance Team (FCMAT)	570	570	
Reimbursement of state mandates	16,000		
Technical adjustments		-3,602	
<b>TOTALS</b>	<b>\$710,601</b>	<b>\$318,199</b>	

a/ Total includes \$10 million in continuing funding for CAHSEE instruction.

b/ System requested redirection of \$33.1 million in basic skills "over cap" funding to support the Basic Skills Initiative. The Governor vetoed these funds, setting them aside and stating a willingness to work with the System to develop a student success initiative to accomplish similar objectives.

c/ SB 1133 appropriated \$32 million for the Governor's Career Technical Education Initiative for 2007-08.

**2007-08 Enacted Budget -- One-Time Funds**

*Dollars in Thousands*

	<b>Enacted</b>
Instructional Equipment/Facilities Maintenance	\$8,084
Nursing and allied health equipment	8,084
Start-up funds for 4 new nursing programs	4,000
CalPASS	1,000
	<hr/>
<b>Total</b>	<b>\$21,168</b>

GENERAL FUND 11 & 12 COMBINED  
SPREADSHEET

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
1		<b>Palomar Community College District</b>															
2	General Fund Combined																
3	9/25/07																
4		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited	Unaudited								
5		2006-07	2006-07	2006-07	2006-07	2006-07	2006-07	2006-07	2006-07	2006-07	2007-08	2007-08	2007-08	2007-08	2007-08	2007-08	2007-08
6	Account	Description	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Actuals	Total Fund 11+12	Unrestricted Budget	Designated Budget	Total Fund 11 Budget	Fund 12 Restricted Budget	Total Fund (11+12) Budget		
7	Beginning Fund Balance		8,530,095	1,601,692	10,131,787	2,353,353	12,485,140	8,642,891	4,328,118	12,971,009	4,889,508	17,860,517					
8	REVENUE																
9	810000	Federal Revenues	-	-	-	3,554,041	3,554,041	-	-	-	-	-	-	-	-	-	-
10	860000	State Revenues	33,036,308	3,478,061	36,514,369	14,502,058	51,016,427	37,711,270	430,000	38,141,270	11,341,145	49,482,415					4,632,188
11	880000	Local Revenues	60,135,445	971,090	61,106,535	6,663,704	67,770,239	58,615,000	1,045,495	59,660,495	6,199,702	65,860,197					65,860,197
12	890000	Other Sources	210,132	203,850	413,982	152,808	566,790	-	75,000	75,000	74,153	149,153					149,153
13																	
14																	
15	Revenue Grand Total		93,381,885	4,653,001	98,034,886	24,872,611	122,907,497	96,326,270	1,550,495	97,876,765	22,247,188	120,123,953					
16	EXPENSE																
17	100000	Academic Salaries	42,530,712	500	42,531,212	2,603,857	45,135,069	42,943,298	-	42,943,298	2,503,840	45,447,138					
18	200000	Non Acad Salaries	20,817,985	334,608	21,152,593	6,802,980	27,955,573	22,369,646	459,302	22,828,948	7,335,571	30,164,519					
19	300000	Employee Benefits	19,040,520	121,361	19,161,881	2,585,621	21,747,502	20,782,163	183,616	20,965,779	3,107,299	24,073,078					
20	400000	Supplies & Materials	680,540	629,921	1,310,461	1,002,945	2,313,006	551,353	552,284	1,103,617	708,503	1,812,120					
21	500000	Other Oper Exp	6,071,835	412,400	6,484,235	6,313,658	12,797,893	7,738,403	974,955	8,713,358	5,155,569	13,868,927					
22	600000	Capital Outlay	1,014,171	201,226	1,215,397	2,507,219	3,722,616	802,379	199,159	1,001,538	1,044,087	2,045,625					
23	700000	Other Outgoing	3,113,326	226,559	3,339,885	520,576	3,860,461	978,542	19,000	997,542	456,903	1,454,445					
24		COLA						3,160,762		3,160,762							
25	Expense Grand Total		93,269,089	1,926,575	95,195,664	22,336,456	117,532,120	99,326,546	2,388,296	101,714,842	20,311,772	122,026,614					
26																	
27																	
28	Net Change to Fund Balance		112,796	2,726,426	2,839,222	2,536,155	5,375,377	(3,000,276)	(837,801)	(3,838,077)	1,935,416	(1,902,661)					
29	(Revenue less Expense)																
30	Ending Fund Balance		8,642,891	4,328,118	12,971,009	4,889,508	17,860,517	5,642,615	3,490,317	9,132,932	6,824,924	15,957,856					
31																	
32	Components of Ending Fund Balance																
33	5% General Fund Reserve		4,700,000	-	4,700,000	-	4,700,000	5,000,000	-	5,000,000	-	5,000,000					5,000,000
34	799010 Contingency to Spread		-	4,328,118	4,328,118	4,889,508	9,217,626	-	3,490,317	3,490,317	6,824,924	-					10,315,241
35	Rolled PO's		287,763	-	287,763	-	287,763	-	-	-	-	-					-
36	Other Reserves		3,655,128	-	3,655,128	-	3,655,128	642,615	-	642,615	-	-					642,615
37	Ending Fund Balance		8,642,891	4,328,118	12,971,009	4,889,508	17,860,517	5,642,615	3,490,317	9,132,932	6,824,924	15,957,856					
38																	

**FUND 10 GENERAL FUND**  
**(Fund 11 Unrestricted & Fund 12 Restricted Combined)**

		<b>Palomar College</b>		
		PRJ/GRT BY FUND		
		Period Ending 2008-06-30		
Project Grant :#N/A	#N/A		Report Request:	Run Sep 21, 2007
Deptid: #N/A	#N/A		Layout:	BYTFNDPG
Program Code: #N/A	#N/A		Scope Name:	BUDGET COMPARE
Fund Code: GENERAL F	General Fund 10			MG-FUND-10
Class: #N/A	#N/A			
		FY06-07	FY06-07	FY07-08
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
111000	INSTRUCTIONAL SAL, CONTRACT	-	20,444,384.38	-
111010	INSTRUCTIONAL SALARY, CONTRACT	20,145,503.01	-	20,804,428.00
	<b>11's Instr Salaries - Contract</b>	<b>20,145,503.01</b>	<b>20,444,384.38</b>	<b>20,804,428.00</b>
121000	ED ADMINISTRATOR, CONTRACT	-	589,527.77	-
121010	ED ADMINISTRATOR, CONTRACT	589,532.00	-	600,671.00
121100	SUPRT/PRESIDENT, CONTRACT	-	237,225.38	-
121110	SUPRT-PRESIDENT, CONTRACT	237,226.00	-	209,857.00
121210	EXECUTIVE EXPENSE ALLOWANCE	6,500.00	-	6,500.00
121300	PRESIDENTS AUTO ALLOWANC	-	18,481.48	-
121310	PRESIDENT'S AUTO ALLOWANCE	18,482.00	-	7,200.00
122100	COUNSELORS, CONTRACT	-	2,284,055.28	-
122110	COUNSELORS, CONTRACT	2,341,436.73	-	2,374,865.00
123100	DEAN, ACADEMIC CONTRACT	-	823,058.18	-
123110	DEAN, ACADEMIC CONTRACT	839,171.00	-	791,953.00
123200	DEPARTMENT CHAIR, CONTRACT	-	1,350,094.29	-
123210	DEPARTMENT CHAIR, CONTRACT	1,350,895.00	-	1,375,080.00
123400	DIRECTR/COORDINAT,ACA CONT	-	2,131,693.89	-
123410	DIRECTOR-COORDINATOR, ACA CONT	2,214,178.00	-	2,159,039.00
123500	PALOMAR FACULTY FEDERATION	-	119,598.63	-
123510	PALOMAR FACULTY FEDERATION	119,599.00	-	133,156.00
125000	LIBRARIANS, CONTRACT	-	370,194.23	-
125010	LIBRARIANS, CONTRACT	370,195.00	-	381,073.00
126000	NONINST ACA CONTRCT, OTHER	-	38,993.57	-
126010	NONINST ACA CONTRCT, OTHER	38,994.00	-	39,148.00
	<b>12's Non-Instr Salaries - Contract</b>	<b>8,126,208.73</b>	<b>7,962,922.70</b>	<b>8,078,542.00</b>
130010	Instr Salaries - Other	15,474,068.86	-	15,084,217.00
131100	ASSIGN TIME HRLY REPLACEMT	-	527,124.89	-
133100	INSTRUCTIONL ACADEMIC, HRLY	-	9,701,727.53	-
133110	Office Hours Adjunct Faculty	-	33,971.68	-
133200	INST ACA HOURLY SUBSTITUTE	-	118,146.99	-
133300	INSTR ACADEMIC, HRLY SUMMR	-	1,824,490.83	-
134000	LOAD BANKING (FISCAL USE)	-	50,969.87	-
135100	OVERLOAD,ACA INSTR, HOURLY	-	648.32	-
135300	OVERLOAD, CONTRACT INSTRUC	-	1,754,075.00	-
135600	OVERLOAD, SUBSTITUTE HRLY	-	21,221.51	-
135700	OVERLOAD, SUMMER ACA HRLY	-	886,428.19	-
136100	REPLACE ACA INSTR CONTRACT	-	16,781.65	-
136200	REPLACE SABBATICL, ACAHRLY	-	194,193.12	-
136400	LOADBANK REPL, ADJUNCT	-	137,548.35	-
137200	SERVICE PROVIDER ACA INSTR	-	28,196.18	-
137400	SERVICE PROVIDER ED SERVIC	-	15,345.52	-
138100	STIPEND, CONTRACT INSTRUCT	-	5,419.57	-
138200	STIPEND, HOURLY ACADEMIC	-	14,035.37	-
	<b>13's Instr Salaries - Other</b>	<b>15,474,068.86</b>	<b>15,330,324.57</b>	<b>15,084,217.00</b>
140010	Non-Instr Salaries - Other	1,415,446.63	-	1,479,951.00
141100	COUNSELOR, HOURLY	-	194,266.56	-
142100	EDUCATIONL ADMNISTRTR HRLY	-	999.91	-
143100	LIBRARIANS, HOURLY	-	296,076.34	-
144100	NON-INSTRUCT ACADEMIC, HRLY	-	484,815.68	-
145100	OVERLOAD, SUMMER NON-INST	-	149,090.21	-
146100	REPL SABBATICL, HRLYNONINST	-	34,750.04	-
146600	REPLC COUNSLR SUMMR HRLY	-	146,659.32	-
147100	SERVIC PROVIDR NONINST ACA	-	11,311.32	-
148000	NONINSTR ACA HOURLY, OTHER	-	79,467.77	-
	<b>14's Non-Instr Salaries - Other</b>	<b>1,415,446.63</b>	<b>1,397,437.15</b>	<b>1,479,951.00</b>
	<b>Academic Salaries Subtotal</b>	<b>45,161,227.23</b>	<b>45,135,068.80</b>	<b>45,447,138.00</b>
211000	CLASSIFIED ADMINISTRATORS	-	145,864.69	-

<b>Palomar College</b>				
PRJ/GRT BY FUND				
Period Ending 2008-06-30				
Project Grant :#N/A	#N/A	Report Request:	Run Sep 21, 2007	
Deptid: #N/A	#N/A	Layout:	BYTFNDPG	
Program Code: #N/A	#N/A	Scope Name:	BUDGET COMPARE	
Fund Code: GENERAL F	General Fund 10		MG-FUND-10	
Class: #N/A	#N/A			
		FY06-07 Budget	FY06-07 Expended/Received Year to Date	FY07-08 Budget
Account	Description			
211010	CLASSIFIED ADMINISTRATORS	149,772.00	-	151,269.00
212100	CLASSIFIED DIRECTOR/SUPERVISOR	-	4,185,086.14	-
212110	CLASSIFIED DIRECTOR-SUPERVISOR	4,427,129.23	-	4,694,474.00
212200	CLASSIFIED REGULAR SALARY	-	17,490,264.70	-
212210	CLASSIFIED REGULAR SALARY	17,922,525.63	-	18,862,285.00
212300	CLASSIFIED HEALTH PROFESSL	-	138,627.03	-
212310	CLASSIFIED HEALTH PROFESSIONAL	170,941.00	-	181,108.00
	<b>21's Non-Instnr Salaries - Reg</b>	<b>22,670,367.86</b>	<b>21,959,842.56</b>	<b>23,889,136.00</b>
221000	INSTAIDE CONTRCT,DIRECTINST	-	973,277.82	-
221010	INST AIDE CONTRACT,DIRECT INST	1,026,587.00	-	1,067,654.00
222000	INSTAIDE CONTRCT,NOT DIRECT	-	396,384.81	-
222010	INST AIDE CONTRACT, NOT DIRECT	437,010.00	-	437,032.00
	<b>22's Instr Aides - Reg</b>	<b>1,463,597.00</b>	<b>1,369,662.63</b>	<b>1,504,686.00</b>
230010	Non Academic Salaries - Other	4,397,888.34	-	4,149,214.00
231100	HOURLY CLASSIFIED, TEMP	-	787,923.02	-
231300	HOURLY TUTORS	-	38,010.80	-
231400	HRLY ADMINISTRATOR NON INST	-	12,064.64	-
231500	HRLY HEALTH PROFESSIONAL	-	87,705.98	-
232100	OVERTIME CLASSIFID SALARIED	-	167,594.58	-
232200	OVERTIME SUPERVISR SALRIED	-	18,661.52	-
233100	REPLACE CLASSIFIED SALARYD	-	34,134.41	-
234100	SERVICE PROVIDER CLASSIFIED	-	152,566.52	-
234200	SERVICE PROVIDER COMM ED	-	1,916.35	-
234300	SERVICE PROVIDER CONTR ED	-	632,549.15	-
234400	SERVICE PROVIDER STUDENT	-	12,694.80	-
235100	STUDENT EMPLOYEE	-	1,824,765.11	-
235200	STUDENT TUTORS	-	82,685.71	-
235400	STUDENT WORK STUDY	-	152,716.85	-
	<b>23's Non-Academic Salaries - Other</b>	<b>4,397,888.34</b>	<b>4,005,989.44</b>	<b>4,149,214.00</b>
240010	Instr Aides - Other	638,899.70	-	621,483.00
241100	HRLY INSTR AIDE,DIRECT INSTR	-	448,471.31	-
241200	OT,INST AIDE CONT DIRECT INST	-	13,516.16	-
242100	HRLY INSTAIDE,NOT DIRECTINST	-	9,755.53	-
245100	Student Instr Aide, Direct	-	148,334.93	-
	<b>24's Instr Aides - Other</b>	<b>638,899.70</b>	<b>620,077.93</b>	<b>621,483.00</b>
	<b>Non Acad Salaries Subtotal</b>	<b>29,170,752.90</b>	<b>27,955,572.56</b>	<b>30,164,519.00</b>
310010	STRS	3,237,198.94	-	3,232,273.00
311101	STRS ACADEMIC INSTRUCTORS	-	2,539,960.81	-
311201	STRS EDUCATIONAL ADMIN/SUP	-	560,740.41	-
311301	STRS OTHERACA NONINSTRUCT	-	102,612.71	-
312102	STRS CLASSIFIED	-	9,138.21	-
312202	STRS CLASSIFIED ADMIN/SUPR	-	733.45	-
312302	STRS INSTR AIDE DIRECT INSTR	-	651.05	-
	<b>31's STRS</b>	<b>3,237,198.94</b>	<b>3,213,836.64</b>	<b>3,232,273.00</b>
320010	PERS	2,261,505.27	-	2,427,345.00
321101	PERS ACADEMIC INSTRUCTORS	-	14,859.83	-
321201	PERS EDUCATIONAL ADMIN/SUP	-	101,212.50	-
322102	PERS CLASSIFIED	-	1,577,910.25	-
322202	PERS CLASSIFIED ADMIN/SUPR	-	393,229.73	-
322302	PERS INSTR AIDE DIRECT INSTR	-	78,275.65	-
322402	PERS INST AIDE NOTDIRECT INS	-	31,211.04	-
	<b>32's PERS</b>	<b>2,261,505.27</b>	<b>2,196,699.00</b>	<b>2,427,345.00</b>
330010	FICA & Medicare (OASDI)	2,527,538.81	-	2,748,110.00
331101	FICA ACADEMIC INSTRUCTORS	-	48,544.39	-
331201	FICA EDUCATIONAL ADMIN/SUP	-	60,244.95	-
331301	FICA OTHERACA NONINSTRUCT	-	2,510.88	-
332102	FICA CLASSIFIED	-	1,090,247.80	-



<b>Palomar College</b>				
PRJ/GRT BY FUND				
Period Ending 2008-06-30				
Project Grant :#N/A	#N/A		Report Request:	Run Sep 21, 2007
Deptid: #N/A	#N/A		Layout:	BYTFNDPG
Program Code: #N/A	#N/A		Scope Name:	BUDGET COMPARE
Fund Code: GENERAL F	General Fund 10			MG-FUND-10
Class: #N/A	#N/A			
Account	Description	FY06-07 Budget	FY06-07 Expended/Received Year to Date	FY07-08 Budget
332202	FICA CLASSIFIED ADMIN/SUPR	-	262,676.69	-
332302	FICA INSTR AIDE DIRECT INSTR	-	68,371.59	-
332402	FICA INSTR AIDE NOTDIRECT INS	-	21,539.38	-
335101	MEDCA ACADEM INSTRUCTORS	-	421,435.21	-
335201	MEDCA EDUCATNL ADMIN/SUPV	-	83,379.38	-
335301	MEDCA OTH ACA NONINSTRUCT	-	19,407.33	-
336102	MEDCA CLASSIFIED	-	286,524.92	-
336202	MEDCA CLASSIFIED ADMIN/SUP	-	62,956.05	-
336302	MEDCA INST AIDE DIRECT INSTR	-	20,757.70	-
336402	MEDCA INST AIDE NOTDIRCT INS	-	5,879.03	-
	<b>33's FICA &amp; Medicare (OASDI)</b>	<b>2,527,538.81</b>	<b>2,454,475.30</b>	<b>2,748,110.00</b>
340010	Health & Welfare	11,673,509.52	-	13,687,814.00
340101	MEDIC ACADEMIC INSTRUCTORS	-	2,370,423.38	-
340120	MEDIC ACADEMIC ADJUNCT	-	35,360.46	-
340125	MEDIC NON-ACADEMIC ADJUNCT	-	2,460.95	-
340151	MEDIC EDUCATIONL ADMIN/SUP	-	732,331.96	-
340252	MEDICAL CLASSIFIED	-	3,012,735.53	-
340302	MEDIC CLASSIFIED ADMIN/SUPR	-	523,621.62	-
340352	MEDIC INSTR AIDE DIRECT INST	-	161,287.56	-
340402	MEDIC INSTAIDE NOTDIRECTINST	-	66,351.69	-
341101	DENT ACADEMIC INSTRUCTORS	-	237,178.74	-
341151	DENT EDUCATIONAL ADMIN/SUP	-	74,305.61	-
341252	DENTAL CLASSIFIED	-	305,732.82	-
341302	DENT CLASSIFIED ADMIN/SUPR	-	55,139.90	-
341352	DENT INSTR AIDE DIRECT INSTR	-	16,623.50	-
341402	DENT INSTAIDE NOT DIRECTINST	-	6,865.59	-
342101	VISION ACADEMIC INSTRUCTOR	-	60,536.07	-
342151	VISION EDUCATIONL ADMIN/SUP	-	18,750.23	-
342252	VISION CLASSIFIED	-	82,709.65	-
342302	VISION CLASSIFIED ADMIN/SUP	-	14,147.28	-
342352	VISION INSTR AIDE DIRECT INST	-	4,403.38	-
342402	VISION INSTAIDE NOT DIRECTINS	-	1,804.61	-
343101	LIFE ACADEMIC INSTRUCTORS	-	29,021.22	-
343151	LIFE EDUCATIONAL ADMIN/SUPR	-	9,030.13	-
343252	LIFE CLASSIFIED	-	39,745.33	-
343302	LIFE CLASSIFIED ADMIN/SUPR	-	6,830.12	-
343352	LIFE INSTR AIDE DIRECT INSTR	-	2,121.62	-
343402	LIFE INST AIDE NOT DIRECT INS	-	867.52	-
343503	LIFE EDU ADMIN/SUPR RETIREE	-	392.00	-
344101	LTD ACADEMIC INSTRUCTORS	-	82,523.37	-
344151	LTD EDUCATIONAL ADMIN/SUPR	-	29,070.45	-
344252	LTD (DISABILITY) CLASSIFIED	-	61,437.54	-
344302	LTD CLASSIFIED ADMIN/SUPR	-	16,002.05	-
344352	LTD INSTR AIDE DIRECT INSTR	-	3,220.72	-
344402	LTD INST AIDE NOT DIRECT INST	-	1,250.73	-
345101	LTC ACADEMIC INSTRUCTORS	-	10,182.17	-
345151	LTC EDUCATIONAL ADMIN/SUPR	-	3,150.17	-
345252	LONG TERM CARE CLASSIFIED	-	13,927.90	-
345302	LTC CLASSIFIED ADMIN/SUPR	-	2,382.13	-
345352	LTC INSTR AIDE DIRECT INSTR	-	741.74	-
345402	LTC INST AIDE NOT DIRECT INST	-	304.73	-
348010	FUTURE RETIREE HEALTH-ACA	-	1,582,326.50	-
348020	FUTURE RETIREE HEALTH-NONACA	-	1,674,930.41	-
	<b>34's Health &amp; Welfare</b>	<b>11,673,509.52</b>	<b>11,352,229.08</b>	<b>13,687,814.00</b>
350010	State Unempl Insurance	122,287.86	-	89,546.00
351101	UNEMP ACADEMIC INSTRUCTOR	-	57,044.09	-
351201	UNEMP EDUCATIONL ADMN/SUP	-	12,565.39	-
351301	UNEMP OTH ACA NONINSTRUCT	-	2,142.85	-

<b>Palomar College</b>				
PRJ/GRT BY FUND				
Period Ending 2008-06-30				
Project Grant :#N/A	#N/A		Report Request: BYTFNDPG	
Deptid: #N/A	#N/A		Layout: BUDGET COMPARE	
Program Code: #N/A	#N/A		Scope Name: MG-FUND-10	
Fund Code: GENERAL F	General Fund 10			
Class: #N/A	#N/A			
Account	Description	FY06-07 Budget	FY06-07 Expended/Received Year to Date	FY07-08 Budget
352102	UNEMPLOYMENT CLASSIFIED	-	30,921.47	-
352202	UNEMP CLASSIFIED ADMN/SUP	-	6,937.96	-
352302	UNEMP INSTR AIDE DIRECT INST	-	2,263.84	-
352402	UNEMP INST AIDE NOTDIRCT INS	-	648.68	-
353102	UNEMP STUDENT	-	487.23	-
<b>35's</b>	<b>State Unempl Insurance</b>	<b>122,287.86</b>	<b>113,011.51</b>	<b>89,546.00</b>
360010	Workers' Comp	1,271,779.28	-	1,123,268.00
361101	WC ACADEMIC INSTRUCTORS	-	607,945.00	-
361201	WC EDUCATIONAL ADMIN/SUPR	-	135,397.66	-
361301	WC OTHER ACA NON INSTRUCT	-	23,690.95	-
362102	WC CLASSIFIED	-	332,102.44	-
362202	WC CLASSIFIED ADMIN/SUPERV	-	74,522.75	-
362302	WC INSTR AIDE DIRECT INSTR	-	24,345.67	-
362402	WC INSTR AIDE NOTDIRECT INST	-	6,904.44	-
363102	WC STUDENT	-	37,849.93	-
<b>36's</b>	<b>Workers' Comp</b>	<b>1,271,779.28</b>	<b>1,242,758.84</b>	<b>1,123,268.00</b>
370010	APPLE	176,972.14	-	207,671.00
371101	APPLE ACADEMIC INSTRUCTOR	-	86,982.26	-
371301	APPLE OTH ACA NONINSTRUCT	-	2,153.07	-
372102	APPLE CLASSIFIED	-	46,853.59	-
372202	APPLE CLASSIFIED ADMN/SUPR	-	319.19	-
372302	APPLE INST AIDE DIRECT INSTR	-	7,948.70	-
372402	APPLE INS AIDE NOTDIRECT INS	-	1,364.95	-
<b>37's</b>	<b>APPLE</b>	<b>176,972.14</b>	<b>145,621.76</b>	<b>207,671.00</b>
390010	Other Benefits	1,069,562.00	-	557,051.00
391400	SUPPLEMNT EARLY RETIRE PR	-	527,289.97	-
394101	ACA BENEFITS TO SPREAD	-	192,993.38	-
395201	ACCRUED VACATN ACA NONINS	-	306,206.34	-
398000	TB TESTS FOR EMPLOYEES	-	2,380.00	-
<b>39's</b>	<b>Other Benefits</b>	<b>1,069,562.00</b>	<b>1,028,869.69</b>	<b>557,051.00</b>
	<b>Employee Benefits Subtotal</b>	<b>22,340,353.82</b>	<b>21,747,501.82</b>	<b>24,073,078.00</b>
400010	Supplies & Materials	2,674,139.40	-	1,812,120.00
411000	SOFTWARE LESS THAN \$5,000.	-	58,050.03	-
421000	BOOKS,MAGAZINES,PERIODCLS	-	27,782.37	-
422000	SUBSCRIPTIONS, PERIODICALS	-	18,079.91	-
423000	BOOKSTORE TEXTBOOKS	-	304.15	-
431000	SUPPLIES&MATERIAL,INSTRUCT	-	953,309.71	-
431100	SUPPLIES, INSTRUCTIONL FOOD	-	2,946.88	-
432000	INSTRUCTIONAL TESTS	-	12,913.41	-
441000	SUPPLIES&MATERIAL NONINSTR	-	1,218,492.82	-
441100	SUPPLIES, INSTITUTIONAL	-	17,698.21	-
441300	SUPPLIES, FOOD SERVICES	-	105.45	-
442000	COST OF FOOD, FOOD SERVICE	-	201.69	-
443100	FREIGHT IN	-	514.88	-
443200	FREIGHT OUT	-	393.87	-
444000	GRADUATION GOWNS	-	8,573.85	-
445000	SALES AND USE TAX	-	504.80	-
446000	SHIPPING/HANDLING CHARGES	-	322.37	-
447000	WAREHOUSE STORES SUPPLY	-	876.92	-
447100	ABATEMENT/WAREHSE STORES	-	(8,065.46)	-
	<b>Supplies &amp; Materials Subtotal</b>	<b>2,674,139.40</b>	<b>2,313,005.86</b>	<b>1,812,120.00</b>
500010	Other Oper Exp	16,695,003.42	-	14,863,220.00
511000	AUDIT	-	71,178.48	-
515100	INTERNET ACCESS	-	267.26	-
515300	SOFTWARE LICENSING FEES	-	590,453.01	-
525100	MEMBERSHIP, DISTRICT	-	145,973.82	-

<b>Palomar College</b>				
PRJ/GRT BY FUND				
Period Ending 2008-06-30				
			Run Sep 21, 2007	
Project Grant :#N/A	#N/A	Report Request:	BYTFNDPG	
Deptid: #N/A	#N/A	Layout:	BUDGET COMPARE	
Program Code: #N/A	#N/A	Scope Name:	MG-FUND-10	
Fund Code: GENERAL F	General Fund 10			
Class: #N/A	#N/A			
Account	Description	FY06-07 Budget	FY06-07 Expended/Received Year to Date	FY07-08 Budget
525200	MEMBERSHIP, EMPLOYEE	-	11,805.10	-
531000	COUNTY ELECTION SERVICES	-	228.49	-
535200	INS, FIRE, CASUALTY, LIABILITY	-	598,778.04	-
535300	INS DEDUCTIBLE,GENL LIAB INS	-	972.00	-
535500	STUDENT ACCIDENT&HOSPITAL	-	94,731.00	-
545100	ADVERTISEMENTS REQ BY LAW	-	51,425.95	-
545200	LAWYERS' FEES	-	137,609.16	-
545300	LEGAL JUDGEMENTS	-	4,655.50	-
551100	ATHLETIC OFFICIALS FEES	-	32,910.64	-
551200	CLASSROOM SPEAKERS	-	2,650.00	-
551300	INDEPENDENT CONTRACTOR	-	898,486.44	-
551400	MANAGEMENT FEES	-	5,465.76	-
551500	SECURITY GUARD SERVICES	-	27,091.00	-
551600	WARRANT RECONCILIATION	-	3,332.95	-
551900	OTH PERSONAL&CONSULT SVC	-	3,067,437.38	-
555100	POSTAGE	-	832,722.22	-
560900	DISTRICT VEHICLE USE	-	17,915.77	-
561000	RENT & LEASE, EQUIPMENT	-	26,167.00	-
562000	RENTS & LEASES, LAND/BLDGS	-	614,973.85	-
562100	RENTAL OF FIELDS	-	17,660.00	-
563000	RENTAL OF TRANSPORTATION	-	81,804.51	-
564000	RENTAL OF FILMS	-	18,059.55	-
565100	MAINTENANCE AGREEMT,EQUIP	-	639,169.82	-
565200	MAINTENCE AGREE,SOFTWARE	-	359,481.62	-
565300	REPAIR&MAINT NONINST EQUIP	-	128,838.51	-
565400	REPAIR&MAINT INSTR EQUIPMT	-	53,113.81	-
565500	REPAIRS&MAINTENANCE BLDGS	-	344,315.76	-
565550	Maintenance, Grounds	-	7,200.65	-
575100	TRAVEL, ACADEMIC ADMIN	-	91,098.63	-
575120	TRAVEL,ACADEMIC EMPLOYEE	-	98,937.54	-
575200	TRAVEL,CLASSIFIED ADMINISTR	-	98,539.60	-
575210	TRAVEL,CLASSIFIED EMPLOYEE	-	109,872.82	-
575300	TRAVEL, STUDENT	-	139,741.39	-
575310	TRAVEL WITH STUDENT	-	181,555.08	-
575400	TRAVEL, NON EMPLOYEE	-	43,436.97	-
575500	ATHLETIC ENTRY FEES	-	21,847.71	-
575600	ORIENTATION EXPENSES	-	1,413.90	-
575700	STAFF DEVELOPMNT AT PALOMR	-	16,655.02	-
575800	FOOD FOR MEETINGS	-	209,620.66	-
580100	ELECTRICITY	-	1,172,190.70	-
580150	FUEL, GAS	-	184,172.66	-
580200	GASOLINE AND OIL	-	32,036.04	-
580250	JANITORIAL SERVICES	-	975.50	-
580300	LAUNDRY/DRY CLEANING	-	18,297.61	-
580350	PEST CONTROL	-	2,261.68	-
580400	SEWAGE	-	89,940.55	-
580450	TELEPHONE	-	275,759.62	-
580500	TELEPHONE CONNECTIONS	-	24,633.12	-
580550	WASTE DISPOSAL	-	83,405.88	-
580600	WASTE DISPOSAL,HAZARDOUS	-	68,495.88	-
580650	WATER	-	122,305.47	-
585100	ADMINISTRATIVE EXPENSE	-	152,142.83	-
585110	Upward Bound Student Expenses	-	68,535.45	-
585150	ADVERTISE NOT REQ BY LAW	-	274,364.16	-
585200	BAD DEBT EXPENSE	-	427.76	-
585250	BANK CHARGES	-	3,925.67	-
585260	BANK CREDIT CARD EXPENSE	-	201,036.99	-
585300	COST OF SALES	-	4,093.74	-

<b>Palomar College</b>				
PRJ/GRT BY FUND				
Period Ending 2008-06-30				
Project Grant :#N/A	#N/A		Run Sep 21, 2007	
Deptid: #N/A	#N/A		Report Request: BYTFNDPG	
Program Code: #N/A	#N/A		Layout: BUDGET COMPARE	
Fund Code: GENERAL F	General Fund 10		Scope Name: MG-FUND-10	
Class: #N/A	#N/A			
Account	Description	FY06-07 Budget	FY06-07 Expended/Received Year to Date	FY07-08 Budget
585400	DISALLOWED FIN AID GRANTS	-	8,603.97	-
585450	FILM PROCESSING	-	961.30	-
585500	FINGERPRINTING	-	6,456.65	-
585620	BOND COSTS	-	1,250.00	-
585750	PRINTING	-	854,973.95	-
585800	PROPERTY TAX EXPENSE	-	(16.81)	-
585850	PUBLISHING EXPENSE	-	34,990.00	-
585900	ROYALTY EXPENSE	-	10,056.63	-
585910	LICENSING FEE	-	43,531.26	-
585950	PHYSICAL EXAMINATIONS	-	641.00	-
590010	ABATEMENT BUDGET POOL	(788,130.00)	-	(756,000.00)
590100	FACILITIES SERVICES ABATEMENT	-	(24,443.07)	-
590200	INFORMATION SERVICES ABATEMENT	-	(10,613.03)	-
590300	MAIL SERVICES ABATEMENT	-	(429,695.22)	-
590400	PRINT SERVICES ABATEMENT	-	(377,848.52)	-
	<b>Other Oper Exp Subtotal</b>	<b>15,906,873.42</b>	<b>12,797,443.79</b>	<b>14,107,220.00</b>
580010	Indirect Costs Budget Pool	83,611.86	-	(238,293.00)
585550	INDIRECT COSTS	-	450.00	-
	<b>Indirect Costs Subtotal</b>	<b>83,611.86</b>	<b>450.00</b>	<b>(238,293.00)</b>
600010	Capital Outlay	4,624,854.37	-	2,045,625.00
612000	SITE IMPROVEMENT	-	53,729.19	-
612100	GROUNDS IMPROVEMENT	-	22,086.20	-
612200	PARKING IMPROVEMENT	-	15,123.19	-
621000	BUILDING ADDITIONS	-	280.00	-
622000	BUILDING BUILT IN FIXTURES	-	14,075.31	-
623100	ARCHITECTURL&ENGINEER FEE	-	4,328.74	-
623200	BLUEPRINTS&INSPECTION SVCS	-	101.02	-
631000	LIBRARY BOOKS	-	59,482.88	-
632000	LIBRARY MAGAZINE&PERIODICL	-	77,282.86	-
633000	LIBRARY NONPRINT MEDIA	-	77,019.63	-
644100	EQUIP INSTR ADDTL \$500 - \$4999	-	1,278,024.48	-
644200	EQUIP INSTR REPL \$500 - \$4999	-	9,203.51	-
644300	EQUIPMENT INSTRUCTIONL >\$4,999	-	533,949.04	-
644400	EQUIP NONINS ADDL \$500 - \$4999	-	882,908.32	-
644500	EQUIP NONINS REPL \$500 - \$4999	-	5,719.59	-
644600	EQUIPMENT NONINSTRUCTL >\$4,999	-	443,454.29	-
644700	EQUIP TECHNOLOGY INSTR >\$4,999	-	6,357.25	-
644800	EQUIP TECHNOLOGY NONINS >4,999	-	206,661.64	-
644900	SOFTWARE INSTRUCTNL >\$4,999.	-	25,304.23	-
644950	SOFTWARE NONINSTRNL >\$4,999.	-	7,524.45	-
	<b>Capital Outlay Subtotal</b>	<b>4,624,854.37</b>	<b>3,722,615.82</b>	<b>2,045,625.00</b>
721000	INTRAFUND TRANS OUT WITHIN	-	566,790.14	-
721010	INTRAFUND TRANS OUT WITHIN	566,791.00	-	149,153.00
731000	INTERFUND TRANS OUT BETWEEN	-	2,786,986.53	-
731010	INTERFUND TRANS OUT BETWEEN	2,831,926.00	-	788,389.00
751000	STUDENT GRANTS	-	125,244.86	-
751010	STUDENT GRANTS	125,260.00	-	121,000.00
762000	STUDT BOOK/SUPLY PAYMENTS	-	269,805.86	-
762010	STUDT BOOK&SUPLY PAYMENTS	269,840.00	-	274,000.00
763000	STUDENT TRANSPORTATION	-	36,609.00	-
763010	STUDENT TRANSPORTATION	36,789.00	-	13,520.00
765000	STUDENT LOANS	-	(779.00)	-
766000	STU MEAL TICKET/FOOD SVCS	-	4,650.00	-
766010	STU MEAL TICKET-FOOD SVCS	4,700.00	-	8,000.00
767000	STUDENT PIC CARD	-	12,035.00	-

Palomar College				
PRJ/GRT BY FUND				
Period Ending 2008-06-30				
Project Grant :#N/A	#N/A		Report Request:	Run Sep 21, 2007
Deptid: #N/A	#N/A		Layout:	BYTFNDPG
Program Code: #N/A	#N/A		Scope Name:	BUDGET COMPARE
Fund Code: GENERAL F	General Fund 10			MG-FUND-10
Class: #N/A	#N/A			
Account	Description	FY06-07 Budget	FY06-07 Expended/Received Year to Date	FY07-08 Budget
767010	STUDENT PIC CARD	12,035.00	-	4,000.00
769000	STUDENT OTHER EXPENSES	-	59,118.57	-
769010	STUDENT OTHER EXPENSES	59,230.00	-	36,383.00
791010	RESERVE FOR CONTINGENCIES	4,700,000.00	-	5,000,000.00
791510	OTHER RESERVES	713,028.00	-	642,615.00
793010	CONTINGENCY, COLA	-	-	3,160,762.00
799010	CONTINGENCY HOLDING ACCOUNT	5,317,981.00	-	10,182,363.00
	<b>Other Outgoing Subtotal</b>	<b>14,637,580.00</b>	<b>3,860,460.96</b>	<b>20,380,185.00</b>
<b>Expense Grand Total</b>		<b>134,599,393.00</b>	<b>117,532,119.61</b>	<b>137,791,592.00</b>
812130	HEA FED WORK STUDY	199,160.00	(152,716.85)	224,701.00
812220	HEA TRIO	283,552.00	(266,108.08)	283,552.00
812221	HEA TRIO/SSS Prior Year	67,848.00	-	85,292.00
812225	HEA TRIO Educ Opportunity Cntr	220,000.00	(170,879.22)	226,600.00
812226	HEA TRIO EOC PRIOR YEAR	28,192.00	-	77,313.00
812240	HEA TRIO UPWARD BOUND	234,624.00	(251,914.97)	250,000.00
812241	HEA TRIO/Upward Bound Pr Year	74,534.00	-	57,243.00
812250	HEA GEAR UP	1,900,865.00	(2,143,089.01)	1,900,865.00
812251	HEA Gear Up/Prior Year	1,058,485.00	-	816,261.00
814100	TANF (FEDERAL)	56,992.00	(56,537.92)	57,000.00
815190	PELL GRANT ADMIN ALLOWANC	19,414.00	(12,503.59)	13,911.00
815500	FEDERAL ADMIN ALLOWANCE	32,492.00	(6,718.13)	36,166.00
816100	VETERAN'S EDUCATION	11,364.00	(9,251.08)	7,113.00
817100	VOCTNL/APPLIED TECH ED ACT	482,830.00	(481,578.93)	596,171.00
817110	VTEA Prior Year	-	0.26	-
819200	FEDERAL BLOCK GRANTS	-	(2,137.50)	-
819800	OTHER FEDERAL REVENUES	-	(606.02)	-
819999	BEGINNING BALANCE, FEDERAL	6,118.00	-	6,724.00
	<b>81's Federal Revenues Subtotal</b>	<b>4,676,470.00</b>	<b>(3,554,041.04)</b>	<b>4,638,912.00</b>
861100	APPRENTICESHIP APPORTIONM	1,230,173.00	(1,230,173.00)	1,045,647.00
861110	APPRENTICESHIP PRIOR YEAR	-	(221.00)	-
861200	STATE GENERAL APPORTIONMT	27,565,335.00	(30,172,922.00)	35,211,326.00
861210	GENERL APPORTNMT PRIOR YR	-	(196,957.00)	-
861400	OTH GENERAL APPORTIONMNT	1,801,204.00	(1,801,204.00)	-
861450	PART TIME FACULTY APPORT	838,297.00	(838,297.00)	838,297.00
861500	2% BFAP ADMIN	-	(53,254.00)	16,000.00
861600	BASIC SKILLS	944,879.00	(944,879.00)	-
862150	EOPS	1,204,554.00	(1,156,583.13)	1,116,116.00
862200	DSPS	1,201,412.00	(1,151,346.69)	1,131,236.00
862210	DSPS Prior Year	-	(22,451.00)	-
862250	CALWORKS	343,223.00	(353,765.01)	288,461.00
862251	CalWorks Prior Year	-	(5,413.00)	-
862400	OTH GEN CATEGORICL PROGMS	762,970.00	(712,614.98)	50,000.00
862450	BFAP	528,178.00	(528,178.00)	513,208.00
862500	CARE	126,448.00	(125,918.14)	120,383.00
862600	FACULTY/STAFF DEVELOPMNT	87,414.00	(87,414.00)	-
862650	FACULTY/STAFF DIVERSITY	42,062.00	(25,872.00)	-
862700	INSTR EQUIP/LIBRY MATERIALS	220,020.00	(220,020.00)	-
862701	INSTR EQUIP/LIBRY MATERIALS 1X	821,172.00	(821,172.00)	-
862750	MATRICULATION	1,532,154.00	(1,561,849.00)	1,583,060.00
862850	TELECOMM/TECH IMPRV PROG	52,332.00	(46,958.00)	-
865300	OTH SPECL CATAGORL PRGRM	4,096,016.00	(3,980,158.55)	4,089,329.00
865310	Associate Degree Nursing Grant	68,252.00	(111,100.00)	68,252.00
865320	CAPACITY BUILDING NURSING GRNT	252,283.00	(209,434.77)	111,100.00
867100	HOMEOWNER PROPTAX RELIEF	600,000.00	(544,093.78)	600,000.00
868100	STATE LOTTERY PROCEEDS	2,901,491.00	(2,901,489.82)	2,700,000.00

Palomar College				
PRJ/GRT BY FUND				
Period Ending 2008-06-30				
Project Grant :#N/A	#N/A		Report Request:	Run Sep 21, 2007
Deptid: #N/A	#N/A		Layout:	BUDGET COMPARE
Program Code: #N/A	#N/A		Scope Name:	MG-FUND-10
Fund Code: GENERAL F	General Fund 10			
Class: #N/A	#N/A			
		FY06-07	FY06-07	FY07-08
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
868200	STATE MANDATED COSTS	-	(1,212,298.00)	-
868400	Return to Title IV from State	-	(390.00)	-
869999	BEGINNING BALANCE, STATE	240,436.00	-	3,658,589.00
	<b>86's State Revenues Subtotal</b>	<b>47,460,305.00</b>	<b>(51,016,426.87)</b>	<b>53,141,004.00</b>
881100	TAX ALLOCATION SECURD ROLL	45,000,000.00	(45,206,361.21)	44,000,000.00
881200	TAX ALLOC SUPPLEMENT ROLL	3,500,000.00	(2,888,064.36)	2,900,000.00
881300	TAX ALLOCN UNSECURED ROLL	3,000,000.00	(1,800,613.45)	1,800,000.00
881600	PRIOR YEARS TAXES	-	59,701.99	-
882100	CONTRB,GIFTS,GRANTS,ENDOW	115,140.00	(115,137.40)	7,188.00
883100	CONTRACT INSTRUCTIONL SVC	506,550.00	(687,059.13)	253,865.00
883300	CONT INSTR SVC CONTRACT ED	1,537,914.00	(1,578,720.21)	1,332,179.00
883400	CONTRACT INSTRUCTIONL ROP	1,860,346.00	(1,782,462.91)	1,766,673.00
883600	FOLLETT	400,000.00	(478,307.62)	400,000.00
884120	CATALOG SALES	7,230.00	(7,995.00)	7,000.00
884150	HLTH SVCS SALE TO EMPLOYEE	16,496.00	(11,942.24)	9,000.00
884170	KKSM ADVERTISING SALES	11,600.00	(10,155.00)	15,017.00
884180	LIBRARY COPIER SALES	2,000.00	(9,083.43)	2,300.00
884190	MERCHANDISE SALES	500.00	-	-
884210	PLANETARIUM SALES	9,950.00	(10,854.15)	48.00
884220	POSTAGE CHARGES	40,000.00	(7,586.01)	15,000.00
884230	PRINTING CHARGES	53,587.00	(46,567.62)	144,595.00
884240	PRINTING PRODUCTION SALES	39,411.00	(30,974.27)	4,225.00
884260	RECYCLING COMMISSION	-	(5,702.57)	-
884290	TICKET/GATE/PROGRAM SALES	17,426.00	(14,240.60)	10,000.00
884300	VENDING COMMISSIONS	47,433.00	(23,327.35)	44,000.00
884320	WELLNESS CENTER FEES	46,884.00	(46,066.00)	66,479.00
884330	WELLNESS CENTER PARKING	-	(5,374.00)	5,430.00
884340	WELLNESS CNTR PROCES FEE	-	(945.00)	-
884350	MISC SALES AND COMMISSION	44,382.00	(61,026.06)	49,462.00
885300	FACILITIES RENTAL AND LEASE	2,300.00	(52,291.92)	1,000.00
886100	INTEREST BANK ACCOUNTS	-	(120,327.62)	50,000.00
886200	INTEREST COUNTY TREASURY	400,000.00	(908,642.99)	800,000.00
887200	COMMUNITY SERVIC CLASSES	-	(339.00)	-
887400	ENROLLMENT FEE	8,000,000.00	(7,033,959.08)	7,100,000.00
887500	FIELD TRP;USEOF NONDIST FAC	11,145.00	(12,485.00)	11,300.00
887600	HEALTH SERVICE FEE STUDENT	707,815.00	(918,026.00)	796,323.00
887610	HLTH SERVICE INSURANCE PAY	-	394.00	-
887620	HLTH SERVICE PHYSICAL EXAM	30,000.00	(29,880.45)	30,000.00
887700	INSTR MAT FEES;SALE MATERL	207,618.00	(210,760.63)	170,414.00
887710	COURSE RELATED FEES	76,526.00	(98,757.00)	53,905.00
887800	STUDNT INSURANCE PAYMNTS	12,880.00	(11,181.00)	12,880.00
887910	TRANSCRIPT INCOME	103,218.00	(132,990.00)	106,902.00
888010	NON RESIDENT TUITION USA	500,000.00	(620,750.50)	500,000.00
888020	NONRESIDENT TUITON FOREIGN	1,100,000.00	(1,098,445.00)	1,100,000.00
888030	NONRESIDENT CAPITAL OUTLAY	36,088.00	(48,226.00)	36,000.00
888100	PARKING STICKER FEES	1,637,595.00	(983,951.80)	1,677,876.00
888102	PARK STICKER FEE SUMMER	-	(174,535.00)	-
888103	PARK STICKER FEE FALL	-	(20.00)	-
888110	PARKING METERS	19,934.00	(79,011.95)	85,000.00
888300	STUDENT CENTER FEE	60,832.00	(8,045.00)	65,842.00
888900	OTH STUDENT FEES&CHARGES	-	(80,385.00)	-
888910	COURSE AUDIT FEE	-	(45.00)	-
888920	COURSE TESTING FEE	71,994.00	(71,940.00)	68,230.00
888940	PALOMR IDENTIFICATION CARD	63,570.00	(64,725.00)	105,431.00
889030	COBRA ADMIN FEE	-	(1,035.86)	-
889300	CASH OVER/SHORT	-	1,150.45	-
889400	EMPLOYEE PALOMAR ID CARD	-	-	4,000.00

<b>Palomar College</b>			
PRJ/GRT BY FUND			
Period Ending 2008-06-30			
			Run Sep 21, 2007
Project Grant :#N/A	#N/A		Report Request: BYTFNDPG
Deptid: #N/A	#N/A		Layout: BUDGET COMPARE
Program Code: #N/A	#N/A		Scope Name: MG-FUND-10
Fund Code: GENERAL F	General Fund 10		
Class: #N/A	#N/A		
		<b>FY06-07</b>	<b>FY06-07</b>
		<b>Budget</b>	<b>Expended/Received</b>
			<b>Year to Date</b>
			<b>FY07-08</b>
			<b>Budget</b>
<b>Account</b>	<b>Description</b>		
889500	INDIRECT COST (ADMIN O'HEAD)	-	(330.00)
889600	LIBRARY FINES	1,500.00	(5,779.35)
889650	PARKING FINES	219,399.00	(215,380.29)
889800	RETURNED CHECKS	-	73.89
889830	RETURNED CHECK FEE	-	(902.65)
889840	COTOP ADMINISTRATIVE FEE (8%)	-	(1,411.10)
889880	STALE DATED/VOID WARRANTS	-	(6,664.95)
889900	OTHER LOCAL REVENUES	18,927.00	(11,768.66)
889999	BEGINNING BALANCE, LOCAL	12,357,636.00	-
	<b>88's Local Revenues Subtotal</b>	<b>81,895,826.00</b>	<b>(67,770,239.06)</b>
898200	INTRAFUND TRANSFR IN,WITHIN	566,792.00	(566,790.14)
	<b>89's Other Sources Subtotal</b>	<b>566,792.00</b>	<b>(566,790.14)</b>
<b>Revenue Grand Total</b>		<b>134,599,393.00</b>	<b>(122,907,497.11)</b>
			<b>137,791,592.00</b>

FUND 11 GENERAL FUND  
TOTAL UNRESTRICTED



<b>Palomar College</b>				
PRJ/GRT BY FUND				
Period Ending 2008-06-30				
Project Grant :#N/A	#N/A	Report Request:	Run Sep 21, 2007	
Deptid: #N/A	#N/A	Layout:	BYTFNDPG	
Program Code: #N/A	#N/A	Scope Name:	BUDGET COMPARE	
Fund Code: 11	GENERAL UNRESTRICTED SUBFUND		BYTFND11	
Class: #N/A	#N/A			
Account	Description	FY06-07 Budget	FY06-07 Expended/Received Year to Date	FY07-08 Budget
111000	INSTRUCTIONAL SAL, CONTRACT	-	19,645,022.91	-
111010	INSTRUCTIONAL SALARY, CONTRACT	19,336,173.00	-	20,043,130.00
	<b>11's Instr Salaries - Contract</b>	<b>19,336,173.00</b>	<b>19,645,022.91</b>	<b>20,043,130.00</b>
121000	ED ADMINISTRATOR, CONTRACT	-	589,527.77	-
121010	ED ADMINISTRATOR, CONTRACT	589,532.00	-	600,671.00
121100	SUPRT/PRESIDENT, CONTRACT	-	237,225.38	-
121110	SUPRT-PRESIDENT, CONTRACT	237,226.00	-	209,857.00
121210	EXECUTIVE EXPENSE ALLOWANCE	6,500.00	-	6,500.00
121300	PRESIDENTS AUTO ALLOWANC	-	18,481.48	-
121310	PRESIDENT'S AUTO ALLOWANCE	18,482.00	-	7,200.00
122100	COUNSELORS, CONTRACT	-	1,701,110.32	-
122110	COUNSELORS, CONTRACT	1,743,861.00	-	1,778,272.00
123100	DEAN, ACADEMIC CONTRACT	-	823,058.18	-
123110	DEAN, ACADEMIC CONTRACT	839,171.00	-	791,953.00
123200	DEPARTMENT CHAIR,CONTRACT	-	1,350,094.29	-
123210	DEPARTMENT CHAIR, CONTRACT	1,350,895.00	-	1,375,080.00
123400	DIRECTR/COORDINAT,ACA CONT	-	1,713,650.89	-
123410	DIRECTOR-COORDINATOR, ACA CONT	1,782,028.00	-	1,711,644.00
123500	PALOMAR FACULTY FEDERATION	-	119,598.63	-
123510	PALOMAR FACULTY FEDERATION	119,599.00	-	133,156.00
125000	LIBRARIANS, CONTRACT	-	370,194.23	-
125010	LIBRARIANS, CONTRACT	370,195.00	-	381,073.00
126000	NONINST ACA CONTRCT, OTHER	-	38,993.57	-
126010	NONINST ACA CONTRCT,OTHER	38,994.00	-	39,148.00
	<b>12's Non-Instr Salaries - Contract</b>	<b>7,096,483.00</b>	<b>6,961,934.74</b>	<b>7,034,554.00</b>
130010	Instr Salaries - Other	14,942,678.00	-	14,650,142.00
131100	ASSIGN TIME HRLY REPLACEMT	-	502,027.10	-
133100	INSTRUCTIONL ACADEMIC,HRLY	-	9,377,028.24	-
133110	Office Hours Adjunct Faculty	-	33,971.68	-
133200	INST ACA HOURLY SUBSTITUTE	-	118,146.99	-
133300	INSTR ACADEMIC, HRLY SUMMR	-	1,772,453.84	-
134000	LOAD BANKING (FISCAL USE)	-	50,969.87	-
135100	OVERLOAD,ACA INSTR, HOURLY	-	648.32	-
135300	OVERLOAD,CONTRACT INSTRUC	-	1,712,946.46	-
135600	OVERLOAD,SUBSTITUTE HRLY	-	21,221.51	-
135700	OVERLOAD,SUMMER ACA HRLY	-	855,953.45	-
136100	REPLACE ACA INSTR CONTRACT	-	16,781.65	-
136200	REPLACE SABBATICL,ACAHRLY	-	194,193.12	-
136400	LOADBANK REPL, ADJUNCT	-	137,548.35	-
137200	SERVICE PROVIDER ACA INSTR	-	26,137.21	-
138100	STIPEND, CONTRACT INSTRUCT	-	5,419.57	-
138200	STIPEND, HOURLY ACADEMIC	-	11,489.82	-
	<b>13's Instr Salaries - Other</b>	<b>14,942,678.00</b>	<b>14,836,937.18</b>	<b>14,650,142.00</b>
140010	Non-Instr Salaries - Other	1,102,776.02	-	1,215,472.00
141100	COUNSELOR, HOURLY	-	143,459.90	-
142100	EDUCATIONL ADMNISTRTR HRLY	-	999.91	-
143100	LIBRARIANS, HOURLY	-	296,076.34	-
144100	NON-INSTRUCT ACADEMIC,HRLY	-	281,932.10	-
145100	OVERLOAD,SUMMER NON-INST	-	112,386.49	-
146100	REPL SABBATICL,HRLYNONINST	-	34,750.04	-
146600	REPLC COUNSLR SUMMR HRLY	-	132,653.32	-
147100	SERVIC PROVIDR NONINST ACA	-	5,591.20	-
148000	NONINSTR ACA HOURLY, OTHER	-	79,467.77	-
	<b>14's Non-Instr Salaries - Other</b>	<b>1,102,776.02</b>	<b>1,087,317.07</b>	<b>1,215,472.00</b>
	<b>Academic Salaries Subtotal</b>	<b>42,478,110.02</b>	<b>42,531,211.90</b>	<b>42,943,298.00</b>
211000	CLASSIFIED ADMINISTRATORS	-	145,864.69	-
211010	CLASSIFIED ADMINISTRATORS	149,772.00	-	151,269.00

<b>Palomar College</b>				
PRJ/GRT BY FUND				
Period Ending 2008-06-30				
Project Grant :#N/A	#N/A	Report Request:	Run Sep 21, 2007	
Deptid: #N/A	#N/A	Layout:	BYTFNDPG	
Program Code: #N/A	#N/A	Scope Name:	BYTFND11	
Fund Code: 11	GENERAL UNRESTRICTED SUBFUND			
Class: #N/A	#N/A			
Account	Description	FY06-07 Budget	FY06-07 Expended/Received Year to Date	FY07-08 Budget
212100	CLASSIFIED DIRECTOR/SUPERVISOR	-	3,305,548.28	-
212110	CLASSIFIED DIRECTOR-SUPERVISOR	3,430,637.00	-	3,687,839.00
212200	CLASSIFIED REGULAR SALARY	-	14,136,077.47	-
212210	CLASSIFIED REGULAR SALARY	14,322,339.00	-	15,009,766.00
	<b>21's Non-Instnr Salaries - Reg</b>	<b>17,902,748.00</b>	<b>17,587,490.44</b>	<b>18,848,874.00</b>
221000	INSTAIDE CONTRCT,DIRECTINST	-	973,277.82	-
221010	INST AIDE CONTRACT,DIRECT INST	1,026,587.00	-	1,067,654.00
222000	INSTAIDE CONTRCT,NOT DIRECT	-	396,384.81	-
222010	INST AIDE CONTRACT, NOT DIRECT	437,010.00	-	437,032.00
	<b>22's Instr Aides - Reg</b>	<b>1,463,597.00</b>	<b>1,369,662.63</b>	<b>1,504,686.00</b>
230010	Non Academic Salaries - Other	1,911,021.18	-	1,916,730.00
231100	HOURLY CLASSIFIED, TEMP	-	390,757.68	-
231300	HOURLY TUTORS	-	35,821.16	-
231400	HRLY ADMINISTRATOR NON INST	-	12,064.64	-
231500	HRLY HEALTH PROFESSIONAL	-	13,527.41	-
232100	OVERTIME CLASSIFID SALARIED	-	114,745.82	-
232200	OVERTIME SUPERVISR SALRIED	-	14,850.66	-
233100	REPLACE CLASSIFIED SALARYD	-	24,406.91	-
234100	SERVICE PROVIDER CLASSIFIED	-	57,256.82	-
234400	SERVICE PROVIDER STUDENT	-	10,800.01	-
235100	STUDENT EMPLOYEE	-	893,604.48	-
235200	STUDENT TUTORS	-	76,923.23	-
	<b>23's Non-Academic Salaries - Other</b>	<b>1,911,021.18</b>	<b>1,644,758.82</b>	<b>1,916,730.00</b>
240010	Instr Aides - Other	566,243.37	-	558,658.00
241100	HRLY INSTR AIDE,DIRECT INSTR	-	400,537.19	-
241200	OT,INST AIDE CONT DIRECT INST	-	13,516.16	-
242100	HRLY INSTAIDE,NOT DIRECTINST	-	9,755.53	-
245100	Student Instr Aide, Direct	-	126,871.51	-
	<b>24's Instr Aides - Other</b>	<b>566,243.37</b>	<b>550,680.39</b>	<b>558,658.00</b>
	<b>Non Acad Salaries Subtotal</b>	<b>21,843,609.55</b>	<b>21,152,592.28</b>	<b>22,828,948.00</b>
310010	STRS	3,031,505.00	-	3,042,791.00
311101	STRS ACADEMIC INSTRUCTORS	-	2,445,694.70	-
311201	STRS EDUCATIONAL ADMIN/SUP	-	487,141.72	-
311301	STRS OTHERACA NONINSTRUCT	-	82,036.20	-
312102	STRS CLASSIFIED	-	4,525.44	-
312202	STRS CLASSIFIED ADMIN/SUPR	-	733.45	-
312302	STRS INSTR AIDE DIRECT INSTR	-	651.05	-
	<b>31's STRS</b>	<b>3,031,505.00</b>	<b>3,020,782.56</b>	<b>3,042,791.00</b>
320010	PERS	1,813,218.00	-	1,947,654.00
321101	PERS ACADEMIC INSTRUCTORS	-	14,859.83	-
321201	PERS EDUCATIONAL ADMIN/SUP	-	92,402.58	-
322102	PERS CLASSIFIED	-	1,261,478.46	-
322202	PERS CLASSIFIED ADMIN/SUPR	-	313,731.78	-
322302	PERS INSTR AIDE DIRECT INSTR	-	78,191.30	-
322402	PERS INST AIDE NOTDIRECT INS	-	31,211.04	-
	<b>32's PERS</b>	<b>1,813,218.00</b>	<b>1,791,874.99</b>	<b>1,947,654.00</b>
330010	FICA & Medicare (OASDI)	2,099,719.00	-	2,298,388.00
331101	FICA ACADEMIC INSTRUCTORS	-	47,271.69	-
331201	FICA EDUCATIONAL ADMIN/SUP	-	54,983.76	-
331301	FICA OTHERACA NONINSTRUCT	-	2,510.88	-
332102	FICA CLASSIFIED	-	872,423.44	-
332202	FICA CLASSIFIED ADMIN/SUPR	-	209,120.17	-
332302	FICA INSTR AIDE DIRECT INSTR	-	67,659.46	-
332402	FICA INSTR AIDE NOTDIRECT INS	-	21,539.38	-
335101	MEDCA ACADEM INSTRUCTORS	-	403,310.70	-
335201	MEDCA EDUCATNL ADMIN/SUPV	-	72,164.44	-
335301	MEDCA OTH ACA NONINSTRUCT	-	16,032.88	-

<b>Palomar College</b>				
PRJ/GRT BY FUND				
Period Ending 2008-06-30				
Project Grant :#N/A	#N/A	Report Request:	Run Sep 21, 2007	
Deptid: #N/A	#N/A	Layout:	BYTFNDPG	
Program Code: #N/A	#N/A	Scope Name:	BYTFND11	
Fund Code: 11	GENERAL UNRESTRICTED SUBFUND			
Class: #N/A	#N/A			
Account	Description	FY06-07 Budget	FY06-07 Expended/Received Year to Date	FY07-08 Budget
336102	MEDCA CLASSIFIED	-	216,915.39	-
336202	MEDCA CLASSIFIED ADMIN/SUP	-	50,211.08	-
336302	MEDCA INST AIDE DIRECT INSTR	-	20,062.57	-
336402	MEDCA INST AIDE NOTDIRCT INS	-	5,879.03	-
	<b>33's FICA &amp; Medicare (OASDI)</b>	<b>2,099,719.00</b>	<b>2,060,084.87</b>	<b>2,298,388.00</b>
340010	Health & Welfare	10,129,003.00	-	11,910,333.00
340101	MEDIC ACADEMIC INSTRUCTORS	-	2,277,922.20	-
340120	MEDIC ACADEMIC ADJUNCT	-	35,360.46	-
340125	MEDIC NON-ACADEMIC ADJUNCT	-	2,460.95	-
340151	MEDIC EDUCATIONL ADMIN/SUP	-	632,821.08	-
340252	MEDICAL CLASSIFIED	-	2,399,154.15	-
340302	MEDIC CLASSIFIED ADMIN/SUPR	-	419,875.77	-
340352	MEDIC INSTR AIDE DIRECT INST	-	161,287.56	-
340402	MEDIC INSTAIDE NOTDIRECTINST	-	66,351.69	-
341101	DENT ACADEMIC INSTRUCTORS	-	227,902.02	-
341151	DENT EDUCATIONAL ADMIN/SUP	-	64,556.12	-
341252	DENTAL CLASSIFIED	-	245,317.81	-
341302	DENT CLASSIFIED ADMIN/SUPR	-	44,767.34	-
341352	DENT INSTR AIDE DIRECT INSTR	-	16,623.50	-
341402	DENT INSTAIDE NOT DIRECTINST	-	6,865.59	-
342101	VISION ACADEMIC INSTRUCTOR	-	58,170.26	-
342151	VISION EDUCATIONL ADMIN/SUP	-	16,237.55	-
342252	VISION CLASSIFIED	-	65,601.92	-
342302	VISION CLASSIFIED ADMIN/SUP	-	11,345.82	-
342352	VISION INSTR AIDE DIRECT INST	-	4,403.38	-
342402	VISION INSTAIDE NOT DIRECTINS	-	1,804.61	-
343101	LIFE ACADEMIC INSTRUCTORS	-	27,915.99	-
343151	LIFE EDUCATIONAL ADMIN/SUPR	-	7,830.10	-
343252	LIFE CLASSIFIED	-	31,639.87	-
343302	LIFE CLASSIFIED ADMIN/SUPR	-	5,482.41	-
343352	LIFE INSTR AIDE DIRECT INSTR	-	2,121.62	-
343402	LIFE INST AIDE NOT DIRECT INS	-	867.52	-
343503	LIFE EDU ADMIN/SUPR RETIREE	-	392.00	-
344101	LTD ACADEMIC INSTRUCTORS	-	79,695.42	-
344151	LTD EDUCATIONAL ADMIN/SUPR	-	25,277.11	-
344252	LTD (DISABILITY) CLASSIFIED	-	49,757.80	-
344302	LTD CLASSIFIED ADMIN/SUPR	-	12,869.42	-
344352	LTD INSTR AIDE DIRECT INSTR	-	3,220.72	-
344402	LTD INST AIDE NOT DIRECT INST	-	1,250.73	-
345101	LTC ACADEMIC INSTRUCTORS	-	9,788.65	-
345151	LTC EDUCATIONAL ADMIN/SUPR	-	2,727.87	-
345252	LONG TERM CARE CLASSIFIED	-	11,047.18	-
345302	LTC CLASSIFIED ADMIN/SUPR	-	1,910.67	-
345352	LTC INSTR AIDE DIRECT INSTR	-	741.74	-
345402	LTC INST AIDE NOT DIRECT INST	-	304.73	-
348010	FUTURE RETIREE HEALTH-ACA	-	1,525,322.02	-
348020	FUTURE RETIREE HEALTH-NONACA	-	1,405,150.04	-
	<b>34's Health &amp; Welfare</b>	<b>10,129,003.00</b>	<b>9,964,143.39</b>	<b>11,910,333.00</b>
350010	State Unempl Insurance	104,009.64	-	76,288.00
351101	UNEMP ACADEMIC INSTRUCTOR	-	54,989.76	-
351201	UNEMP EDUCATIONL ADMN/SUP	-	10,966.46	-
351301	UNEMP OTH ACA NONINSTRUCT	-	1,701.68	-
352102	UNEMPLOYMENT CLASSIFIED	-	23,554.93	-
352202	UNEMP CLASSIFIED ADMN/SUP	-	5,535.06	-
352302	UNEMP INSTR AIDE DIRECT INST	-	2,187.54	-
352402	UNEMP INST AIDE NOTDIRCT INS	-	648.68	-
353102	UNEMP STUDENT	-	275.94	-
	<b>35's State Unempl Insurance</b>	<b>104,009.64</b>	<b>99,860.05</b>	<b>76,288.00</b>

**Palomar College**  
**PRJ/GRT BY FUND**  
**Period Ending 2008-06-30**

Run Sep 21, 2007

Project Grant :#N/A	#N/A	Report Request:	BYTFNDPG
Deptid: #N/A	#N/A	Layout:	BUDGET COMPARE
Program Code: #N/A	#N/A	Scope Name:	BYTFND11
Fund Code: 11	GENERAL UNRESTRICTED SUBFUND		
Class: #N/A	#N/A		

Account	Description	FY06-07	FY06-07	FY07-08
		Budget	Expended/Received Year to Date	Budget
360010	Workers' Comp	1,098,947.80	-	972,564.00
361101	WC ACADEMIC INSTRUCTORS	-	585,980.05	-
361201	WC EDUCATIONAL ADMIN/SUPR	-	118,353.25	-
361301	WC OTHER ACA NON INSTRUCT	-	19,003.32	-
362102	WC CLASSIFIED	-	252,159.30	-
362202	WC CLASSIFIED ADMIN/SUPERV	-	59,474.70	-
362302	WC INSTR AIDE DIRECT INSTR	-	23,530.70	-
362402	WC INSTR AIDE NOTDIRECT INST	-	6,904.44	-
363102	WC STUDENT	-	19,177.75	-
	<b>36's Workers' Comp</b>	<b>1,098,947.80</b>	<b>1,084,583.51</b>	<b>972,564.00</b>
370010	APPLE	137,397.00	-	160,710.00
371101	APPLE ACADEMIC INSTRUCTOR	-	83,992.43	-
371301	APPLE OTH ACA NONINSTRUCT	-	1,494.91	-
372102	APPLE CLASSIFIED	-	17,473.64	-
372202	APPLE CLASSIFIED ADMN/SUPR	-	301.63	-
372302	APPLE INST AIDE DIRECT INSTR	-	7,054.46	-
372402	APPLE INS AIDE NOTDIRECT INS	-	1,364.95	-
	<b>37's APPLE</b>	<b>137,397.00</b>	<b>111,682.02</b>	<b>160,710.00</b>
390010	Other Benefits	1,069,562.00	-	557,051.00
391400	SUPPLEMNT EARLY RETIRE PR	-	527,289.97	-
394101	ACA BENEFITS TO SPREAD	-	192,993.38	-
395201	ACCRUED VACATN ACA NONINS	-	306,206.34	-
398000	TB TESTS FOR EMPLOYEES	-	2,380.00	-
	<b>39's Other Benefits</b>	<b>1,069,562.00</b>	<b>1,028,869.69</b>	<b>557,051.00</b>
	<b>Employee Benefits Subtotal</b>	<b>19,483,361.44</b>	<b>19,161,881.08</b>	<b>20,965,779.00</b>
400010	Supplies & Materials	1,469,981.77	-	1,103,617.00
411000	SOFTWARE LESS THAN \$5,000.	-	33,697.32	-
421000	BOOKS,MAGAZINES,PERIODCLS	-	6,175.86	-
422000	SUBSCRIPTIONS, PERIODICALS	-	9,582.29	-
423000	BOOKSTORE TEXTBOOKS	-	284.20	-
431000	SUPPLIES&MATERIAL,INSTRUCT	-	520,884.14	-
431100	SUPPLIES, INSTRUCTIONL FOOD	-	2,946.88	-
432000	INSTRUCTIONAL TESTS	-	4,022.00	-
441000	SUPPLIES&MATERIAL NONINSTR	-	712,664.12	-
441100	SUPPLIES, INSTITUTIONAL	-	17,091.21	-
441300	SUPPLIES, FOOD SERVICES	-	105.45	-
442000	COST OF FOOD, FOOD SERVICE	-	180.00	-
443100	FREIGHT IN	-	514.88	-
443200	FREIGHT OUT	-	393.87	-
444000	GRADUATION GOWNS	-	8,573.85	-
445000	SALES AND USE TAX	-	504.80	-
446000	SHIPPING/HANDLING CHARGES	-	28.62	-
447000	WAREHOUSE STORES SUPPLY	-	876.92	-
447100	ABATEMENT/WAREHSE STORES	-	(8,065.46)	-
	<b>Supplies &amp; Materials Subtotal</b>	<b>1,469,981.77</b>	<b>1,310,460.95</b>	<b>1,103,617.00</b>
500010	Other Oper Exp	9,718,758.84	-	10,069,358.00
511000	AUDIT	-	71,178.48	-
515100	INTERNET ACCESS	-	267.26	-
515300	SOFTWARE LICENSING FEES	-	290,352.60	-
525100	MEMBERSHIP, DISTRICT	-	135,722.50	-
525200	MEMBERSHIP, EMPLOYEE	-	9,807.10	-
531000	COUNTY ELECTION SERVICES	-	61.13	-
535200	INS, FIRE, CASUALTY, LIABILITY	-	591,382.49	-
535500	STUDENT ACCIDENT&HOSPITAL	-	74,620.00	-
545100	ADVERTISEMENTS REQ BY LAW	-	45,202.69	-
545200	LAWYERS' FEES	-	136,019.90	-

**Palomar College**  
**PRJ/GRT BY FUND**  
 Period Ending 2008-06-30

Run Sep 21, 2007

Project Grant :#N/A	#N/A	Report Request:	BYTFNDPG
Deptid: #N/A	#N/A	Layout:	BUDGET COMPARE
Program Code: #N/A	#N/A	Scope Name:	BYTFND11
Fund Code: 11	GENERAL UNRESTRICTED SUBFUND		
Class: #N/A	#N/A		

Account	Description	FY06-07	FY06-07	FY07-08
		Budget	Expended/Received Year to Date	Budget
545300	LEGAL JUDGEMENTS	-	4,655.50	-
551100	ATHLETIC OFFICIALS FEES	-	32,910.64	-
551200	CLASSROOM SPEAKERS	-	1,000.00	-
551300	INDEPENDENT CONTRACTOR	-	227,302.85	-
551400	MANAGEMENT FEES	-	5,465.76	-
551500	SECURITY GUARD SERVICES	-	27,091.00	-
551600	WARRANT RECONCILIATION	-	3,332.95	-
551900	OTH PERSONAL&CONSULT SVC	-	1,692,862.74	-
555100	POSTAGE	-	718,933.11	-
560900	DISTRICT VEHICLE USE	-	16,902.27	-
561000	RENT & LEASE, EQUIPMENT	-	18,530.74	-
562000	RENTS & LEASES, LAND/BLDGS	-	464,115.04	-
562100	RENTAL OF FIELDS	-	17,660.00	-
563000	RENTAL OF TRANSPORTATION	-	21,951.37	-
564000	RENTAL OF FILMS	-	18,059.55	-
565100	MAINTENANCE AGREEMT,EQUIP	-	445,044.80	-
565200	MAINTENCE AGREE,SOFTWARE	-	335,196.23	-
565300	REPAIR&MAINT NONINST EQUIP	-	110,791.09	-
565400	REPAIR&MAINT INSTR EQUIPMT	-	36,874.43	-
565500	REPAIRS&MAINTENANCE BLDGS	-	297,236.11	-
565550	Maintenance, Grounds	-	2,331.00	-
575100	TRAVEL, ACADEMIC ADMIN	-	51,436.96	-
575120	TRAVEL,ACADEMIC EMPLOYEE	-	72,920.47	-
575200	TRAVEL,CLASSIFIED ADMINISTR	-	70,184.73	-
575210	TRAVEL,CLASSIFIED EMPLOYEE	-	45,937.20	-
575300	TRAVEL, STUDENT	-	111,713.36	-
575310	TRAVEL WITH STUDENT	-	101,558.23	-
575400	TRAVEL, NON EMPLOYEE	-	1,186.72	-
575500	ATHLETIC ENTRY FEES	-	19,902.00	-
575600	ORIENTATION EXPENSES	-	1,393.90	-
575700	STAFF DEVLOPMNT AT PALOMR	-	9,071.53	-
575800	FOOD FOR MEETINGS	-	71,491.60	-
580150	FUEL, GAS	-	16,452.44	-
580200	GASOLINE AND OIL	-	2,846.51	-
580250	JANITORIAL SERVICES	-	955.75	-
580300	LAUNDRY/DRY CLEANING	-	7,371.78	-
580400	SEWAGE	-	350.00	-
580450	TELEPHONE	-	34,450.73	-
580500	TELEPHONE CONNECTIONS	-	6,724.91	-
580650	WATER	-	11,361.46	-
585100	ADMINISTRATIVE EXPENSE	-	149,788.58	-
585150	ADVERTISE NOT REQ BY LAW	-	186,073.38	-
585250	BANK CHARGES	-	3,925.67	-
585260	BANK CREDIT CARD EXPENSE	-	201,036.99	-
585400	DISALLOWED FIN AID GRANTS	-	3,257.97	-
585450	FILM PROCESSING	-	961.30	-
585500	FINGERPRINTING	-	1,152.10	-
585620	BOND COSTS	-	1,250.00	-
585750	PRINTING	-	684,690.04	-
585800	PROPERTY TAX EXPENSE	-	(16.81)	-
585850	PUBLISHING EXPENSE	-	31,517.00	-
585900	ROYALTY EXPENSE	-	10,056.63	-
585910	LICENSING FEE	-	36,370.86	-
590010	ABATEMENT BUDGET POOL	(788,130.00)	-	(756,000.00)
590100	FACILITIES SERVICES ABATEMENT	-	(24,443.07)	-
590200	INFORMATION SERVICES ABATEMENT	-	(10,613.03)	-
590300	MAIL SERVICES ABATEMENT	-	(429,695.22)	-
590400	PRINT SERVICES ABATEMENT	-	(377,848.52)	-

<b>Palomar College</b>				
PRJ/GRT BY FUND				
Period Ending 2008-06-30				
Project Grant :#N/A		#N/A	Report Request:	Run Sep 21, 2007
Deptid: #N/A		#N/A	Layout:	BYTFNDPG
Program Code: #N/A		#N/A	Scope Name:	BUDGET COMPARE
Fund Code: 11		GENERAL UNRESTRICTED SUBFUND		BYTFND11
Class: #N/A		#N/A		
		FY06-07	FY06-07	FY07-08
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
	<b>Other Oper Exp Subtotal</b>	<b>8,930,628.84</b>	<b>6,957,635.48</b>	<b>9,313,358.00</b>
580010	Indirect Costs Budget Pool	(515,000.00)	-	(600,000.00)
585550	INDIRECT COSTS	-	(473,399.87)	-
	<b>Indirect Costs Subtotal</b>	<b>(515,000.00)</b>	<b>(473,399.87)</b>	<b>(600,000.00)</b>
600010	Capital Outlay	1,580,244.38	-	1,001,538.00
612000	SITE IMPROVEMENT	-	16,942.18	-
612100	GROUNDS IMPROVEMENT	-	6,074.80	-
612200	PARKING IMPROVEMENT	-	4,900.00	-
621000	BUILDING ADDITIONS	-	280.00	-
622000	BUILDING BUILT IN FIXTURES	-	14,075.31	-
623100	ARCHITECTURL&ENGINEER FEE	-	4,328.74	-
623200	BLUEPRINTS&INSPECTION SVCS	-	101.02	-
631000	LIBRARY BOOKS	-	57,112.44	-
632000	LIBRARY MAGAZINE&PERIODICL	-	76,916.50	-
633000	LIBRARY NONPRINT MEDIA	-	49,467.67	-
644100	EQUIP INSTR ADDTL \$500 - \$4999	-	175,936.91	-
644200	EQUIP INSTR REPL \$500 - \$4999	-	7,277.80	-
644300	EQUIPMENT INSTRUCTIONL >\$4,999	-	42,643.63	-
644400	EQUIP NONINS ADDL \$500 - \$4999	-	414,963.78	-
644500	EQUIP NONINS REPL \$500 - \$4999	-	5,719.59	-
644600	EQUIPMENT NONINSTRUCTL >\$4,999	-	168,845.74	-
644800	EQUIP TECHNOLOGY NONINS >4,999	-	159,046.94	-
644900	SOFTWARE INSTRUCTNL >\$4,999.	-	10,764.23	-
	<b>Capital Outlay Subtotal</b>	<b>1,580,244.38</b>	<b>1,215,397.28</b>	<b>1,001,538.00</b>
721000	INTRAFUND TRANS OUT WITHIN	-	553,677.14	-
721010	INTRAFUND TRANS OUT WITHIN	553,678.00	-	149,153.00
731000	INTERFUND TRANS OUT BETWEEN	-	2,786,986.53	-
731010	INTERFUND TRANS OUT BETWEEN	2,831,926.00	-	788,389.00
765000	STUDENT LOANS	-	(779.00)	-
791010	RESERVE FOR CONTINGENCIES	4,700,000.00	-	5,000,000.00
791510	OTHER RESERVES	713,028.00	-	642,615.00
793010	CONTINGENCY, COLA	-	-	3,160,762.00
799010	CONTINGENCY HOLDING ACCOUNT	1,879,358.00	-	3,550,317.00
	<b>Other Outgoing Subtotal</b>	<b>10,677,990.00</b>	<b>3,339,884.67</b>	<b>13,291,236.00</b>
<b>Expense Grand Total</b>		<b>105,948,926.00</b>	<b>95,195,663.77</b>	<b>110,847,774.00</b>
<b>81's Federal Revenues Subtotal</b>		<b>-</b>	<b>-</b>	<b>-</b>
861100	APPRENTICESHIP APPORTIONM	1,230,173.00	(1,230,173.00)	1,045,647.00
861110	APPRENTICESHIP PRIOR YEAR	-	(221.00)	-
861200	STATE GENERAL APPORTIONMT	27,565,335.00	(30,172,922.00)	35,211,326.00
861210	GENEAL APPORTNMT PRIOR YR	-	(196,957.00)	-
861400	OTH GENERAL APPORTIONMNT	1,801,204.00	(1,801,204.00)	-
861450	PART TIME FACULTY APPORT	838,297.00	(838,297.00)	838,297.00
861500	2% BFAP ADMIN	-	(53,254.00)	16,000.00
867100	HOMEOWNER PROPTAX RELIEF	600,000.00	(544,093.78)	600,000.00
868100	STATE LOTTERY PROCEEDS	464,559.00	(464,558.60)	430,000.00
868200	STATE MANDATED COSTS	-	(1,212,298.00)	-
868400	Return to Title IV from State	-	(390.00)	-
869999	BEGINNING BALANCE, STATE	-	-	1,445,427.00
<b>86's State Revenues Subtotal</b>		<b>32,499,568.00</b>	<b>(36,514,368.38)</b>	<b>39,586,697.00</b>
881100	TAX ALLOCATION SECURD ROLL	45,000,000.00	(45,206,361.21)	44,000,000.00
881200	TAX ALLOC SUPPLEMENT ROLL	3,500,000.00	(2,888,064.36)	2,900,000.00

<b>Palomar College</b>				
PRJ/GRT BY FUND				
Period Ending 2008-06-30				
Project Grant :#N/A	#N/A	Report Request:	Run Sep 21, 2007	
Deptid: #N/A	#N/A	Layout:	BYTFNDPG	
Program Code: #N/A	#N/A	Scope Name:	BUDGET COMPARE	
Fund Code: 11	GENERAL UNRESTRICTED SUBFUND		BYTFND11	
Class: #N/A	#N/A			
Account	Description	FY06-07 Budget	FY06-07 Expended/Received Year to Date	FY07-08 Budget
881300	TAX ALLOCN UNSECURED ROLL	3,000,000.00	(1,800,613.45)	1,800,000.00
881600	PRIOR YEARS TAXES	-	59,701.99	-
883600	FOLLETT	400,000.00	(478,307.62)	400,000.00
884120	CATALOG SALES	7,230.00	(7,995.00)	7,000.00
884150	HLTH SVCS SALE TO EMPLOYEE	16,496.00	(11,942.24)	9,000.00
884180	LIBRARY COPIER SALES	2,000.00	(9,083.43)	2,300.00
884190	MERCHANDISE SALES	500.00	-	-
884210	PLANETARIUM SALES	9,950.00	(10,854.15)	48.00
884220	POSTAGE CHARGES	40,000.00	(7,586.01)	15,000.00
884230	PRINTING CHARGES	53,587.00	(46,567.62)	144,595.00
884240	PRINTING PRODUCTION SALES	39,411.00	(30,974.27)	4,225.00
884260	RECYCLING COMMISSION	-	(5,702.57)	-
884290	TICKET/GATE/PROGRAM SALES	17,426.00	(14,240.60)	10,000.00
884300	VENDING COMMISSIONS	47,433.00	(23,201.52)	44,000.00
884350	MISC SALES AND COMMISSION	44,382.00	(61,026.06)	49,462.00
885300	FACILITIES RENTAL AND LEASE	2,300.00	(52,291.92)	1,000.00
886100	INTEREST BANK ACCOUNTS	-	(120,327.62)	50,000.00
886200	INTEREST COUNTY TREASURY	400,000.00	(908,642.99)	800,000.00
887400	ENROLLMENT FEE	8,000,000.00	(7,033,959.08)	7,100,000.00
887500	FIELD TRP;USEOF NONDIST FAC	11,145.00	(12,485.00)	11,300.00
887620	HLTH SERVICE PHYSICAL EXAM	30,000.00	(29,880.45)	30,000.00
887700	INSTR MAT FEES;SALE MATERL	180,618.00	(155,948.63)	143,414.00
887710	COURSE RELATED FEES	76,526.00	(71,372.00)	53,905.00
887800	STUDNT INSURANCE PAYMNTS	12,880.00	(11,181.00)	12,880.00
887910	TRANSCRIPT INCOME	103,218.00	(132,990.00)	106,902.00
888010	NON RESIDENT TUITION USA	500,000.00	(620,750.50)	500,000.00
888020	NONRESIDENT TUITON FOREIGN	1,100,000.00	(1,098,445.00)	1,100,000.00
888900	OTH STUDENT FEES&CHARGES	-	(2,340.00)	-
888910	COURSE AUDIT FEE	-	(45.00)	-
888920	COURSE TESTING FEE	5,067.00	(5,649.00)	3,400.00
888940	PALOMR IDENTIFICATION CARD	63,570.00	(64,725.00)	105,431.00
889030	COBRA ADMIN FEE	-	(1,035.86)	-
889300	CASH OVER/SHORT	-	1,019.45	-
889400	EMPLOYEE PALOMAR ID CARD	-	-	4,000.00
889500	INDIRECT COST (ADMIN O'HEAD)	-	(330.00)	-
889600	LIBRARY FINES	1,500.00	(5,779.35)	1,700.00
889650	PARKING FINES	219,399.00	(215,380.29)	232,011.00
889800	RETURNED CHECKS	-	(430.32)	-
889830	RETURNED CHECK FEE	-	(902.65)	-
889840	COTOP ADMINISTRATIVE FEE (8%)	-	(1,411.10)	-
889880	STALE DATED/VOID WARRANTS	-	(6,664.95)	-
889900	OTHER LOCAL REVENUES	18,927.00	(11,768.66)	18,922.00
889999	BEGINNING BALANCE, LOCAL	10,131,811.00	-	11,525,582.00
<b>88's</b>	<b>Local Revenues Subtotal</b>	<b>73,035,376.00</b>	<b>(61,106,535.04)</b>	<b>71,186,077.00</b>
898200	INTRAFUND TRANSFR IN,WITHIN	413,982.00	(413,982.00)	75,000.00
<b>89's</b>	<b>Other Sources Subtotal</b>	<b>413,982.00</b>	<b>(413,982.00)</b>	<b>75,000.00</b>
<b>Revenue Grand Total</b>		<b>105,948,926.00</b>	<b>(98,034,885.42)</b>	<b>110,847,774.00</b>

FUND 11 UNRESTRICTED  
(without Designated)



<b>Palomar College</b>				
<b>PRJ/GRT BY FUND</b>				
<b>Period Ending 2008-06-30</b>				
Project Grant :0000000	UNRESTRICTED		Run Sep 21, 2007	
Deptid: #N/A	#N/A	Report Request:	BYTFNDPG	
Program Code: #N/A	#N/A	Layout:	BUDGET COMPARE	
Fund Code: 11	GENERAL UNRESTRICTED SUBFUND	Scope Name:	BYTFD11UNR	
Class: #N/A	#N/A			
		FY06-07 Budget	FY06-07 Expended/Received Year to Date	FY07-08 Budget
Account	Description			
111000	INSTRUCTIONAL SAL, CONTRACT	-	19,645,022.91	-
111010	INSTRUCTIONAL SALARY, CONTRACT	19,336,173.00	-	20,043,130.00
	<b>11's Instr Salaries - Contract</b>	<b>19,336,173.00</b>	<b>19,645,022.91</b>	<b>20,043,130.00</b>
121000	ED ADMINISTRATOR, CONTRACT	-	589,527.77	-
121010	ED ADMINISTRATOR, CONTRACT	589,532.00	-	600,671.00
121100	SUPRT/PRESIDENT, CONTRACT	-	237,225.38	-
121110	SUPRT-PRESIDENT, CONTRACT	237,226.00	-	209,857.00
121210	EXECUTIVE EXPENSE ALLOWANCE	6,500.00	-	6,500.00
121300	PRESIDENTS AUTO ALLOWANC	-	18,481.48	-
121310	PRESIDENT'S AUTO ALLOWANCE	18,482.00	-	7,200.00
122100	COUNSELORS, CONTRACT	-	1,701,110.32	-
122110	COUNSELORS, CONTRACT	1,743,861.00	-	1,778,272.00
123100	DEAN, ACADEMIC CONTRACT	-	823,058.18	-
123110	DEAN, ACADEMIC CONTRACT	839,171.00	-	791,953.00
123200	DEPARTMENT CHAIR, CONTRACT	-	1,350,094.29	-
123210	DEPARTMENT CHAIR, CONTRACT	1,350,895.00	-	1,375,080.00
123400	DIRECTR/COORDINAT,ACA CONT	-	1,713,650.89	-
123410	DIRECTOR-COORDINATOR, ACA CONT	1,782,028.00	-	1,711,644.00
123500	PALOMAR FACULTY FEDERATION	-	119,598.63	-
123510	PALOMAR FACULTY FEDERATION	119,599.00	-	133,156.00
125000	LIBRARIANS, CONTRACT	-	370,194.23	-
125010	LIBRARIANS, CONTRACT	370,195.00	-	381,073.00
126000	NONINST ACA CONTRCT, OTHER	-	38,993.57	-
126010	NONINST ACA CONTRCT, OTHER	38,994.00	-	39,148.00
	<b>12's Non-Instr Salaries - Contract</b>	<b>7,096,483.00</b>	<b>6,961,934.74</b>	<b>7,034,554.00</b>
130010	Instr Salaries - Other	14,942,578.00	-	14,650,142.00
131100	ASSIGN TIME HRLY REPLACEMT	-	502,027.10	-
133100	INSTRUCTIONL ACADEMIC, HRLY	-	9,377,028.24	-
133110	Office Hours Adjunct Faculty	-	33,971.68	-
133200	INST ACA HOURLY SUBSTITUTE	-	118,146.99	-
133300	INSTR ACADEMIC, HRLY SUMMR	-	1,772,453.84	-
134000	LOAD BANKING (FISCAL USE)	-	50,969.87	-
135100	OVERLOAD,ACA INSTR, HOURLY	-	648.32	-
135300	OVERLOAD, CONTRACT INSTRUC	-	1,712,946.46	-
135600	OVERLOAD, SUBSTITUTE HRLY	-	21,221.51	-
135700	OVERLOAD, SUMMER ACA HRLY	-	855,953.45	-
136100	REPLACE ACA INSTR CONTRACT	-	16,781.65	-
136200	REPLACE SABBATICL, ACAHRLY	-	194,193.12	-
136400	LOADBANK REPL, ADJUNCT	-	137,548.35	-
137200	SERVICE PROVIDER ACA INSTR	-	26,037.22	-
138100	STIPEND, CONTRACT INSTRUCT	-	5,419.57	-
138200	STIPEND, HOURLY ACADEMIC	-	11,489.82	-
	<b>13's Instr Salaries - Other</b>	<b>14,942,578.00</b>	<b>14,836,837.19</b>	<b>14,650,142.00</b>
140010	Non-Instr Salaries - Other	1,102,151.00	-	1,215,472.00
141100	COUNSELOR, HOURLY	-	143,459.90	-
142100	EDUCATIONL ADMINSTRTR HRLY	-	999.91	-
143100	LIBRARIANS, HOURLY	-	296,076.34	-
144100	NON-INSTRUCT ACADEMIC, HRLY	-	281,532.08	-
145100	OVERLOAD, SUMMER NON-INST	-	112,386.49	-
146100	REPL SABBATICL, HRLYNONINST	-	34,750.04	-
146600	REPLC COUNSLR SUMMR HRLY	-	132,653.32	-
147100	SERVIC PROVIDR NONINST ACA	-	5,591.20	-
148000	NONINSTR ACA HOURLY, OTHER	-	79,467.77	-
	<b>14's Non-Instr Salaries - Other</b>	<b>1,102,151.00</b>	<b>1,086,917.05</b>	<b>1,215,472.00</b>
	<b>Academic Salaries Subtotal</b>	<b>42,477,385.00</b>	<b>42,530,711.89</b>	<b>42,943,298.00</b>
211000	CLASSIFIED ADMINISTRATORS	-	145,864.69	-
211010	CLASSIFIED ADMINISTRATORS	149,772.00	-	151,269.00

Palomar College				
PRJ/GRT BY FUND				
Period Ending 2008-06-30				
			Run Sep 21, 2007	
Project Grant :0000000	UNRESTRICTED		Report Request:	BYTFNDPG
Deptid: #N/A	#N/A		Layout:	BUDGET COMPARE
Program Code: #N/A	#N/A		Scope Name:	BYTFD11UNR
Fund Code: 11	GENERAL UNRESTRICTED SUBFUND			
Class: #N/A	#N/A			
		FY06-07	FY06-07	FY07-08
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
212100	CLASSIFIED DIRECTOR/SUPERVISOR	-	3,292,058.16	-
212110	CLASSIFIED DIRECTOR-SUPERVISOR	3,359,185.00	-	3,612,824.00
212200	CLASSIFIED REGULAR SALARY	-	13,910,090.70	-
212210	CLASSIFIED REGULAR SALARY	14,080,198.00	-	14,741,922.00
	<b>21's Non-Instr Salaries - Reg</b>	<b>17,589,155.00</b>	<b>17,348,013.55</b>	<b>18,506,015.00</b>
221000	INSTAIDE CONTRCT,DIRECTINST	-	973,277.82	-
221010	INST AIDE CONTRACT,DIRECT INST	1,026,587.00	-	1,067,654.00
222000	INSTAIDE CONTRCT,NOT DIRECT	-	396,384.81	-
222010	INST AIDE CONTRACT, NOT DIRECT	437,010.00	-	437,032.00
	<b>22's Instr Aides - Reg</b>	<b>1,463,597.00</b>	<b>1,369,662.63</b>	<b>1,504,686.00</b>
230010	Non Academic Salaries - Other	1,725,766.18	-	1,800,287.00
231100	HOURLY CLASSIFIED, TEMP	-	384,682.30	-
231300	HOURLY TUTORS	-	35,821.16	-
231400	HRLY ADMINISTRATOR NON INST	-	12,064.64	-
232100	OVERTIME CLASSIFID SALARIED	-	108,727.52	-
232200	OVERTIME SUPERVISR SALRIED	-	14,850.66	-
233100	REPLACE CLASSIFIED SALARYD	-	24,406.91	-
234100	SERVICE PROVIDER CLASSIFIED	-	42,321.88	-
234400	SERVICE PROVIDER STUDENT	-	1,550.01	-
235100	STUDENT EMPLOYEE	-	848,279.75	-
235200	STUDENT TUTORS	-	76,923.23	-
	<b>23's Non-Academic Salaries - Other</b>	<b>1,725,766.18</b>	<b>1,549,628.06</b>	<b>1,800,287.00</b>
240010	Instr Aides - Other	566,243.37	-	558,658.00
241100	HRLY INSTR AIDE,DIRECT INSTR	-	400,537.19	-
241200	OT,INST AIDE CONT DIRECT INST	-	13,516.16	-
242100	HRLY INSTAIDE,NOT DIRECTINST	-	9,755.53	-
245100	Student Instr Aide, Direct	-	126,871.51	-
	<b>24's Instr Aides - Other</b>	<b>566,243.37</b>	<b>550,680.39</b>	<b>558,658.00</b>
	<b>Non Acad Salaries Subtotal</b>	<b>21,344,761.55</b>	<b>20,817,984.63</b>	<b>22,369,646.00</b>
310010	STRS	3,031,463.00	-	3,042,791.00
311101	STRS ACADEMIC INSTRUCTORS	-	2,445,686.45	-
311201	STRS EDUCATIONAL ADMIN/SUP	-	487,141.72	-
311301	STRS OTHERACA NONINSTRUCT	-	82,003.20	-
312102	STRS CLASSIFIED	-	4,525.44	-
312202	STRS CLASSIFIED ADMIN/SUPR	-	733.45	-
312302	STRS INSTR AIDE DIRECT INSTR	-	651.05	-
	<b>31's STRS</b>	<b>3,031,463.00</b>	<b>3,020,741.31</b>	<b>3,042,791.00</b>
320010	PERS	1,783,660.00	-	1,915,756.00
321101	PERS ACADEMIC INSTRUCTORS	-	14,859.83	-
321201	PERS EDUCATIONAL ADMIN/SUP	-	92,402.58	-
322102	PERS CLASSIFIED	-	1,241,029.32	-
322202	PERS CLASSIFIED ADMIN/SUPR	-	312,520.43	-
322302	PERS INSTR AIDE DIRECT INSTR	-	78,191.30	-
322402	PERS INST AIDE NOTDIRECT INS	-	31,211.04	-
	<b>32's PERS</b>	<b>1,783,660.00</b>	<b>1,770,214.50</b>	<b>1,915,756.00</b>
330010	FICA & Medicare (OASDI)	2,072,636.00	-	2,271,134.00
331101	FICA ACADEMIC INSTRUCTORS	-	47,271.69	-
331201	FICA EDUCATIONAL ADMIN/SUP	-	54,983.76	-
331301	FICA OTHERACA NONINSTRUCT	-	2,510.88	-
332102	FICA CLASSIFIED	-	857,854.05	-
332202	FICA CLASSIFIED ADMIN/SUPR	-	208,300.43	-
332302	FICA INSTR AIDE DIRECT INSTR	-	67,659.46	-
332402	FICA INSTR AIDE NOTDIRECT INS	-	21,539.38	-
335101	MEDCA ACADEM INSTRUCTORS	-	403,309.25	-
335201	MEDCA EDUCATNL ADMIN/SUPV	-	72,164.44	-
335301	MEDCA OTH ACA NONINSTRUCT	-	16,032.88	-
336102	MEDCA CLASSIFIED	-	212,859.56	-

<b>Palomar College</b>				
PRJ/GRT BY FUND				
Period Ending 2008-06-30				
Project Grant :0000000	UNRESTRICTED		Run Sep 21, 2007	
Deptid: #N/A	#N/A	Report Request:	BYTFNDPG	
Program Code: #N/A	#N/A	Layout:	BUDGET COMPARE	
Fund Code: 11	GENERAL UNRESTRICTED SUBFUND	Scope Name:	BYTFD11UNR	
Class: #N/A	#N/A			
		FY06-07 Budget	FY06-07 Expended/Received Year to Date	FY07-08 Budget
Account	Description			
336202	MEDCA CLASSIFIED ADMIN/SUP	-	50,019.36	-
336302	MEDCA INST AIDE DIRECT INSTR	-	20,062.57	-
336402	MEDCA INST AIDE NOTDIRCT INS	-	5,879.03	-
	<b>33's FICA &amp; Medicare (OASDI)</b>	<b>2,072,636.00</b>	<b>2,040,446.74</b>	<b>2,271,134.00</b>
340010	Health & Welfare	10,031,454.00	-	11,794,797.00
340101	MEDIC ACADEMIC INSTRUCTORS	-	2,277,922.20	-
340120	MEDIC ACADEMIC ADJUNCT	-	35,360.46	-
340125	MEDIC NON-ACADEMIC ADJUNCT	-	2,460.95	-
340151	MEDIC EDUCATIONL ADMIN/SUP	-	632,821.08	-
340252	MEDICAL CLASSIFIED	-	2,357,186.99	-
340302	MEDIC CLASSIFIED ADMIN/SUPR	-	417,842.91	-
340352	MEDIC INSTR AIDE DIRECT INST	-	161,287.56	-
340402	MEDIC INSTAIDE NOTDIRECTINST	-	66,351.69	-
341101	DENT ACADEMIC INSTRUCTORS	-	227,902.02	-
341151	DENT EDUCATIONAL ADMIN/SUP	-	64,556.12	-
341252	DENTAL CLASSIFIED	-	240,863.70	-
341302	DENT CLASSIFIED ADMIN/SUPR	-	44,554.78	-
341352	DENT INSTR AIDE DIRECT INSTR	-	16,623.50	-
341402	DENT INSTAIDE NOT DIRECTINST	-	6,865.59	-
342101	VISION ACADEMIC INSTRUCTOR	-	58,170.26	-
342151	VISION EDUCATIONL ADMIN/SUP	-	16,237.55	-
342252	VISION CLASSIFIED	-	64,409.55	-
342302	VISION CLASSIFIED ADMIN/SUP	-	11,296.64	-
342352	VISION INSTR AIDE DIRECT INST	-	4,403.38	-
342402	VISION INSTAIDE NOT DIRECTINS	-	1,804.61	-
343101	LIFE ACADEMIC INSTRUCTORS	-	27,915.99	-
343151	LIFE EDUCATIONAL ADMIN/SUPR	-	7,830.10	-
343252	LIFE CLASSIFIED	-	31,061.27	-
343302	LIFE CLASSIFIED ADMIN/SUPR	-	5,458.54	-
343352	LIFE INSTR AIDE DIRECT INSTR	-	2,121.62	-
343402	LIFE INST AIDE NOT DIRECT INS	-	867.52	-
343503	LIFE EDU ADMIN/SUPR RETIREE	-	392.00	-
344101	LTD ACADEMIC INSTRUCTORS	-	79,695.42	-
344151	LTD EDUCATIONAL ADMIN/SUPR	-	25,277.11	-
344252	LTD (DISABILITY) CLASSIFIED	-	48,910.47	-
344302	LTD CLASSIFIED ADMIN/SUPR	-	12,819.76	-
344352	LTD INSTR AIDE DIRECT INSTR	-	3,220.72	-
344402	LTD INST AIDE NOT DIRECT INST	-	1,250.73	-
345101	LTC ACADEMIC INSTRUCTORS	-	9,788.65	-
345151	LTC EDUCATIONAL ADMIN/SUPR	-	2,727.87	-
345252	LONG TERM CARE CLASSIFIED	-	10,845.95	-
345302	LTC CLASSIFIED ADMIN/SUPR	-	1,902.39	-
345352	LTC INSTR AIDE DIRECT INSTR	-	741.74	-
345402	LTC INST AIDE NOT DIRECT INST	-	304.73	-
348010	FUTURE RETIREE HEALTH-ACA	-	1,525,322.02	-
348020	FUTURE RETIREE HEALTH-NONACA	-	1,383,853.39	-
	<b>34's Health &amp; Welfare</b>	<b>10,031,454.00</b>	<b>9,891,229.53</b>	<b>11,794,797.00</b>
350010	State Unempl Insurance	103,257.00	-	75,796.00
351101	UNEMP ACADEMIC INSTRUCTOR	-	54,989.60	-
351201	UNEMP EDUCATIONL ADMN/SUP	-	10,966.46	-
351301	UNEMP OTH ACA NONINSTRUCT	-	1,701.04	-
352102	UNEMPLOYMENT CLASSIFIED	-	23,129.11	-
352202	UNEMP CLASSIFIED ADMN/SUP	-	5,513.91	-
352302	UNEMP INSTR AIDE DIRECT INST	-	2,187.54	-
352402	UNEMP INST AIDE NOTDIRCT INS	-	648.68	-
353102	UNEMP STUDENT	-	250.99	-
	<b>35's State Unempl Insurance</b>	<b>103,257.00</b>	<b>99,387.33</b>	<b>75,796.00</b>
360010	Workers' Comp	1,090,340.00	-	965,728.00

<b>Palomar College</b>				
PRJ/GRT BY FUND				
Period Ending 2008-06-30				
Project Grant :0000000	UNRESTRICTED		Run Sep 21, 2007	
Deptid: #N/A	#N/A	Report Request:	BYTFNDPG	
Program Code: #N/A	#N/A	Layout:	BUDGET COMPARE	
Fund Code: 11	GENERAL UNRESTRICTED SUBFUND	Scope Name:	BYTFD11UNR	
Class: #N/A	#N/A			
Account	Description	FY06-07 Budget	FY06-07 Expended/Received Year to Date	FY07-08 Budget
361101	WC ACADEMIC INSTRUCTORS	-	585,978.35	-
361201	WC EDUCATIONAL ADMIN/SUPR	-	118,353.25	-
361301	WC OTHER ACA NON INSTRUCT	-	18,996.52	-
362102	WC CLASSIFIED	-	247,628.07	-
362202	WC CLASSIFIED ADMIN/SUPERV	-	59,245.36	-
362302	WC INSTR AIDE DIRECT INSTR	-	23,530.70	-
362402	WC INSTR AIDE NOTDIRECT INST	-	6,904.44	-
363102	WC STUDENT	-	18,250.00	-
	<b>36's Workers' Comp</b>	<b>1,090,340.00</b>	<b>1,078,886.69</b>	<b>965,728.00</b>
370010	APPLE	134,602.00	-	159,110.00
371101	APPLE ACADEMIC INSTRUCTOR	-	83,992.43	-
371301	APPLE OTH ACA NONINSTRUCT	-	1,494.91	-
372102	APPLE CLASSIFIED	-	16,535.81	-
372202	APPLE CLASSIFIED ADMN/SUPR	-	301.63	-
372302	APPLE INST AIDE DIRECT INSTR	-	7,054.46	-
372402	APPLE INS AIDE NOTDIRECT INS	-	1,364.95	-
	<b>37's APPLE</b>	<b>134,602.00</b>	<b>110,744.19</b>	<b>159,110.00</b>
390010	Other Benefits	1,069,562.00	-	557,051.00
391400	SUPPLEMNT EARLY RETIRE PR	-	527,289.97	-
394101	ACA BENEFITS TO SPREAD	-	192,993.38	-
395201	ACCRUED VACATN ACA NONINS	-	306,206.34	-
398000	TB TESTS FOR EMPLOYEES	-	2,380.00	-
	<b>39's Other Benefits</b>	<b>1,069,562.00</b>	<b>1,028,869.69</b>	<b>557,051.00</b>
	<b>Employee Benefits Subtotal</b>	<b>19,316,974.00</b>	<b>19,040,519.98</b>	<b>20,782,163.00</b>
400010	Supplies & Materials	785,682.31	-	551,353.00
411000	SOFTWARE LESS THAN \$5,000.	-	10,414.32	-
421000	BOOKS,MAGAZINES,PERIODCLS	-	2,296.47	-
422000	SUBSCRIPTIONS, PERIODICALS	-	5,767.95	-
423000	BOOKSTORE TEXTBOOKS	-	284.20	-
431000	SUPPLIES&MATERIAL,INSTRUCT	-	81,830.43	-
431100	SUPPLIES, INSTRUCTIONL FOOD	-	2,946.88	-
441000	SUPPLIES&MATERIAL NONINSTR	-	548,976.75	-
441100	SUPPLIES, INSTITUTIONAL	-	16,973.80	-
441300	SUPPLIES, FOOD SERVICES	-	105.45	-
442000	COST OF FOOD, FOOD SERVICE	-	60.00	-
443100	FREIGHT IN	-	514.88	-
443200	FREIGHT OUT	-	393.87	-
444000	GRADUATION GOWNS	-	8,573.85	-
445000	SALES AND USE TAX	-	504.80	-
446000	SHIPPING/HANDLING CHARGES	-	19.67	-
447000	WAREHOUSE STORES SUPPLY	-	876.92	-
	<b>Supplies &amp; Materials Subtotal</b>	<b>785,682.31</b>	<b>680,540.24</b>	<b>551,353.00</b>
500010	Other Oper Exp	7,719,596.92	-	8,338,403.00
511000	AUDIT	-	71,178.48	-
515100	INTERNET ACCESS	-	267.26	-
515300	SOFTWARE LICENSING FEES	-	289,824.80	-
525100	MEMBERSHIP, DISTRICT	-	135,722.50	-
525200	MEMBERSHIP, EMPLOYEE	-	9,238.10	-
531000	COUNTY ELECTION SERVICES	-	61.13	-
535200	INS, FIRE, CASUALTY, LIABILITY	-	591,382.49	-
535500	STUDENT ACCIDENT&HOSPITAL	-	63,809.00	-
545100	ADVERTISEMENTS REQ BY LAW	-	44,728.25	-
545200	LAWYERS' FEES	-	136,019.90	-
545300	LEGAL JUDGEMENTS	-	4,655.50	-
551100	ATHLETIC OFFICIALS FEES	-	32,910.64	-
551200	CLASSROOM SPEAKERS	-	1,000.00	-

<b>Palomar College</b>				
PRJ/GRT BY FUND				
Period Ending 2008-06-30				
Project Grant :0000000	UNRESTRICTED		Run Sep 21, 2007	
Deptid: #N/A	#N/A	Report Request:	BYTFNDPG	
Program Code: #N/A	#N/A	Layout:	BUDGET COMPARE	
Fund Code: 11	GENERAL UNRESTRICTED SUBFUND	Scope Name:	BYTFD11UNR	
Class: #N/A	#N/A			
Account	Description	FY06-07 Budget	FY06-07 Expended/Received Year to Date	FY07-08 Budget
551300	INDEPENDENT CONTRACTOR	-	134,718.52	-
551400	MANAGEMENT FEES	-	5,465.76	-
551500	SECURITY GUARD SERVICES	-	27,091.00	-
551600	WARRANT RECONCILIATION	-	3,332.95	-
551900	OTH PERSONAL&CONSULT SVC	-	1,600,949.84	-
555100	POSTAGE	-	284,398.81	-
560900	DISTRICT VEHICLE USE	-	16,902.27	-
561000	RENT & LEASE, EQUIPMENT	-	14,766.25	-
562000	RENTS & LEASES, LAND/BLDGS	-	444,341.54	-
562100	RENTAL OF FIELDS	-	17,660.00	-
563000	RENTAL OF TRANSPORTATION	-	20,174.62	-
564000	RENTAL OF FILMS	-	18,059.55	-
565100	MAINTENANCE AGREEMT,EQUIP	-	335,931.66	-
565200	MAINTENCE AGREE,SOFTWARE	-	332,766.23	-
565300	REPAIR&MAINT NONINST EQUIP	-	98,652.05	-
565400	REPAIR&MAINT INSTR EQUIPMT	-	35,751.03	-
565500	REPAIRS&MAINTENANCE BLDGS	-	283,630.78	-
565550	Maintenance, Grounds	-	2,268.58	-
575100	TRAVEL, ACADEMIC ADMIN	-	51,436.96	-
575120	TRAVEL,ACADEMIC EMPLOYEE	-	49,631.13	-
575200	TRAVEL,CLASSIFIED ADMINISTR	-	69,468.28	-
575210	TRAVEL,CLASSIFIED EMPLOYEE	-	38,498.63	-
575300	TRAVEL, STUDENT	-	88,425.13	-
575310	TRAVEL WITH STUDENT	-	24,475.33	-
575400	TRAVEL, NON EMPLOYEE	-	1,076.72	-
575500	ATHLETIC ENTRY FEES	-	19,897.00	-
575700	STAFF DEVELOPMNT AT PALOMR	-	2,658.18	-
575800	FOOD FOR MEETINGS	-	35,038.78	-
580200	GASOLINE AND OIL	-	2,846.51	-
580250	JANITORIAL SERVICES	-	955.75	-
580300	LAUNDRY/DRY CLEANING	-	5,396.03	-
580400	SEWAGE	-	350.00	-
580450	TELEPHONE	-	33,416.06	-
580500	TELEPHONE CONNECTIONS	-	6,724.91	-
580650	WATER	-	11,361.46	-
585100	ADMINISTRATIVE EXPENSE	-	144,788.58	-
585150	ADVERTISE NOT REQ BY LAW	-	186,053.38	-
585250	BANK CHARGES	-	3,925.67	-
585260	BANK CREDIT CARD EXPENSE	-	201,036.99	-
585400	DISALLOWED FIN AID GRANTS	-	3,257.97	-
585450	FILM PROCESSING	-	21.59	-
585620	BOND COSTS	-	1,250.00	-
585750	PRINTING	-	462,567.10	-
585800	PROPERTY TAX EXPENSE	-	(16.81)	-
585850	PUBLISHING EXPENSE	-	7,700.00	-
585900	ROYALTY EXPENSE	-	2,192.66	-
585910	LICENSING FEE	-	33,141.95	-
	<b>Other Oper Exp Subtotal</b>	<b>7,719,596.92</b>	<b>6,545,235.43</b>	<b>8,338,403.00</b>
580010	Indirect Costs Budget Pool	(515,000.00)	-	(600,000.00)
585550	INDIRECT COSTS	-	(473,399.87)	-
	<b>Indirect Costs Subtotal</b>	<b>(515,000.00)</b>	<b>(473,399.87)</b>	<b>(600,000.00)</b>
600010	Capital Outlay	1,191,571.22	-	802,379.00
612000	SITE IMPROVEMENT	-	16,942.18	-
612100	GROUNDS IMPROVEMENT	-	6,074.80	-
612200	PARKING IMPROVEMENT	-	4,900.00	-
621000	BUILDING ADDITIONS	-	280.00	-

<b>Palomar College</b>				
<b>PRJ/GRT BY FUND</b>				
<b>Period Ending 2008-06-30</b>				
Project Grant :0000000	UNRESTRICTED		Run Sep 21, 2007	
Deptid: #N/A	#N/A	Report Request:	BYTFNDPG	
Program Code: #N/A	#N/A	Layout:	BUDGET COMPARE	
Fund Code: 11	GENERAL UNRESTRICTED SUBFUND	Scope Name:	BYTFD11UNR	
Class: #N/A	#N/A			
		FY06-07	FY06-07	FY07-08
		Budget	Expended/Received	Budget
Account	Description	Year to Date		
623100	ARCHITECTURL&ENGINEER FEE	-	4,328.74	-
623200	BLUEPRINTS&INSPECTION SVCS	-	101.02	-
631000	LIBRARY BOOKS	-	55,613.97	-
632000	LIBRARY MAGAZINE&PERIODICL	-	76,916.50	-
633000	LIBRARY NONPRINT MEDIA	-	49,467.67	-
644100	EQUIP INSTR ADDTL \$500 - \$4999	-	144,062.20	-
644200	EQUIP INSTR REPL \$500 - \$4999	-	7,277.80	-
644300	EQUIPMENT INSTRUCTIONL >\$4,999	-	17,916.13	-
644400	EQUIP NONINS ADDL \$500 - \$4999	-	354,105.76	-
644500	EQUIP NONINS REPL \$500 - \$4999	-	5,719.59	-
644600	EQUIPMENT NONINSTRUCTL >\$4,999	-	140,429.34	-
644800	EQUIP TECHNOLOGY NONINS >4,999	-	119,271.43	-
644900	SOFTWARE INSTRUCTNL >\$4,999.	-	10,764.23	-
	<b>Capital Outlay Subtotal</b>	<b>1,191,571.22</b>	<b>1,014,171.36</b>	<b>802,379.00</b>
721000	INTRAFUND TRANS OUT WITHIN	-	343,118.14	-
721010	INTRAFUND TRANS OUT WITHIN	343,119.00	-	134,153.00
731000	INTERFUND TRANS OUT BETWEEN	-	2,770,986.53	-
731010	INTERFUND TRANS OUT BETWEEN	2,815,926.00	-	784,389.00
765000	STUDENT LOANS	-	(779.00)	-
791010	RESERVE FOR CONTINGENCIES	4,700,000.00	-	5,000,000.00
791510	OTHER RESERVES	713,028.00	-	642,615.00
793010	CONTINGENCY, COLA	-	-	3,160,762.00
799010	CONTINGENCY HOLDING ACCOUNT	-	-	60,000.00
	<b>Other Outgoing Subtotal</b>	<b>8,572,073.00</b>	<b>3,113,325.67</b>	<b>9,781,919.00</b>
<b>Expense Grand Total</b>		<b>100,893,044.00</b>	<b>93,269,089.33</b>	<b>104,969,161.00</b>
<b>81's Federal Revenues Subtotal</b>		-	-	-
861100	APPRENTICESHIP APPORTIONM	1,230,173.00	(1,230,173.00)	1,045,647.00
861110	APPRENTICESHIP PRIOR YEAR	-	(221.00)	-
861200	STATE GENERAL APPORTIONMT	27,565,335.00	(30,172,922.00)	35,211,326.00
861210	GENERL APPORTNMT PRIOR YR	-	(196,957.00)	-
861450	PART TIME FACULTY APPORT	838,297.00	(838,297.00)	838,297.00
861500	2% BFAP ADMIN	-	(53,254.00)	16,000.00
867100	HOMEOWNER PROPTAX RELIEF	600,000.00	(544,093.78)	600,000.00
868400	Return to Title IV from State	-	(390.00)	-
<b>86's State Revenues Subtotal</b>		<b>30,233,805.00</b>	<b>(33,036,307.78)</b>	<b>37,711,270.00</b>
881100	TAX ALLOCATION SECURD ROLL	45,000,000.00	(45,206,361.21)	44,000,000.00
881200	TAX ALLOC SUPPLEMENT ROLL	3,500,000.00	(2,888,064.36)	2,900,000.00
881300	TAX ALLOCN UNSECURED ROLL	3,000,000.00	(1,800,613.45)	1,800,000.00
881600	PRIOR YEARS TAXES	-	59,701.99	-
883600	FOLLETT	400,000.00	(478,307.62)	400,000.00
885300	FACILITIES RENTAL AND LEASE	-	(589.40)	-
886100	INTEREST BANK ACCOUNTS	-	(120,327.62)	-
886200	INTEREST COUNTY TREASURY	400,000.00	(908,642.99)	800,000.00
887400	ENROLLMENT FEE	8,000,000.00	(7,033,959.08)	7,100,000.00
887910	TRANSCRIPT INCOME	19,000.00	(15,010.00)	15,000.00
888010	NON RESIDENT TUITION USA	500,000.00	(620,750.50)	500,000.00
888020	NONRESIDENT TUITON FOREIGN	1,100,000.00	(1,098,445.00)	1,100,000.00
888910	COURSE AUDIT FEE	-	(45.00)	-
889030	COBRA ADMIN FEE	-	(1,035.86)	-
889300	CASH OVER/SHORT	-	1,019.45	-
889500	INDIRECT COST (ADMIN O'HEAD)	-	(330.00)	-
889600	LIBRARY FINES	-	(4,089.35)	-
889800	RETURNED CHECKS	-	(411.92)	-

<b>Palomar College</b>			
PRJ/GRT BY FUND			
Period Ending 2008-06-30			
Project Grant :0000000	UNRESTRICTED		Run Sep 21, 2007
Deptid: #N/A	#N/A	Report Request:	BYTFNDPG
Program Code: #N/A	#N/A	Layout:	BUDGET COMPARE
Fund Code: 11	GENERAL UNRESTRICTED SUBFUND	Scope Name:	BYTFD11UNR
Class: #N/A	#N/A		
		<b>FY06-07</b>	<b>FY06-07</b>
		<b>Budget</b>	<b>Expended/Received</b>
			<b>Year to Date</b>
			<b>FY07-08</b>
			<b>Budget</b>
<b>Account</b>	<b>Description</b>		
889830	RETURNED CHECK FEE	-	(902.65)
889840	COTOP ADMINISTRATIVE FEE (8%)	-	(1,411.10)
889880	STALE DATED/VOID WARRANTS	-	(6,664.95)
889900	OTHER LOCAL REVENUES	-	(10,204.76)
889999	BEGINNING BALANCE, LOCAL	8,530,107.00	-
<b>88's</b>	<b>Local Revenues Subtotal</b>	<b>70,449,107.00</b>	<b>(60,135,445.38)</b>
			<b>8,642,891.00</b>
898200	INTRAFUND TRANSFR IN,WITHIN	210,132.00	(210,132.00)
<b>89's</b>	<b>Other Sources Subtotal</b>	<b>210,132.00</b>	<b>(210,132.00)</b>
			<b>-</b>
			<b>-</b>
<b>Revenue Grand Total</b>		<b>100,893,044.00</b>	<b>(93,381,885.16)</b>
			<b>104,969,161.00</b>

**FUND 11 UNRESTRICTED**  
**(Designated only)**



<b>Palomar College</b>				
PRJ/GRT BY FUND				
Period Ending 2008-06-30				
Project Grant :DESIGNA		Designated		Run Sep 21, 2007
Deptid: #N/A		#N/A	Report Request:	BYTFNDPG
Program Code: #N/A		#N/A	Layout:	BUDGET COMPARE
Fund Code: 11		GENERAL UNRESTRICTED SUBFUND	Scope Name:	BYTFD11DES
Class: #N/A		#N/A		
		FY06-07	FY06-07	FY07-08
		Budget	Expended/Received	Budget
		Year to Date		
Account	Description			
	<b>11's Instr Salaries - Contract</b>	-	-	-
	<b>12's Non-Instr Salaries - Contract</b>	-	-	-
130010	Instr Salaries - Other	100.00	-	-
137200	SERVICE PROVIDER ACA INSTR	-	99.99	-
	<b>13's Instr Salaries - Other</b>	<b>100.00</b>	<b>99.99</b>	-
140010	Non-Instr Salaries - Other	625.02	-	-
144100	NON-INSTRUCT ACADEMIC,HRLY	-	400.02	-
	<b>14's Non-Instr Salaries - Other</b>	<b>625.02</b>	<b>400.02</b>	-
	<b>Academic Salaries Subtotal</b>	<b>725.02</b>	<b>500.01</b>	-
212100	CLASSIFIED DIRECTOR/SUPERVISOR	-	13,490.12	-
212110	CLASSIFIED DIRECTOR-SUPERVISOR	71,452.00	-	75,015.00
212200	CLASSIFIED REGULAR SALARY	-	225,986.77	-
212210	CLASSIFIED REGULAR SALARY	242,141.00	-	267,844.00
	<b>21's Non-Instr Salaries - Reg</b>	<b>313,593.00</b>	<b>239,476.89</b>	<b>342,859.00</b>
	<b>22's Instr Aides - Reg</b>	-	-	-
230010	Non Academic Salaries - Other	185,255.00	-	116,443.00
231100	HOURLY CLASSIFIED, TEMP	-	6,075.38	-
231500	HRLY HEALTH PROFESSIONAL	-	13,527.41	-
232100	OVERTIME CLASSIFID SALARIED	-	6,018.30	-
234100	SERVICE PROVIDER CLASSIFIED	-	14,934.94	-
234400	SERVICE PROVIDER STUDENT	-	9,250.00	-
235100	STUDENT EMPLOYEE	-	45,324.73	-
	<b>23's Non-Academic Salaries - Other</b>	<b>185,255.00</b>	<b>95,130.76</b>	<b>116,443.00</b>
	<b>24's Instr Aides - Other</b>	-	-	-
	<b>Non Acad Salaries Subtotal</b>	<b>498,848.00</b>	<b>334,607.65</b>	<b>459,302.00</b>
310010	STRS	42.00	-	-
311101	STRS ACADEMIC INSTRUCTORS	-	8.25	-
311301	STRS OTHERACA NONINSTRUCT	-	33.00	-
	<b>31's STRS</b>	<b>42.00</b>	<b>41.25</b>	-
320010	PERS	29,558.00	-	31,898.00
322102	PERS CLASSIFIED	-	20,449.14	-
322202	PERS CLASSIFIED ADMIN/SUPR	-	1,211.35	-
	<b>32's PERS</b>	<b>29,558.00</b>	<b>21,660.49</b>	<b>31,898.00</b>
330010	FICA & Medicare (OASDI)	27,083.00	-	27,254.00
332102	FICA CLASSIFIED	-	14,569.39	-
332202	FICA CLASSIFIED ADMIN/SUPR	-	819.74	-
335101	MEDCA ACADEM INSTRUCTORS	-	1.45	-
336102	MEDCA CLASSIFIED	-	4,055.83	-
336202	MEDCA CLASSIFIED ADMIN/SUP	-	191.72	-
	<b>33's FICA &amp; Medicare (OASDI)</b>	<b>27,083.00</b>	<b>19,638.13</b>	<b>27,254.00</b>
340010	Health & Welfare	97,549.00	-	115,536.00
340252	MEDICAL CLASSIFIED	-	41,967.16	-
340302	MEDIC CLASSIFIED ADMIN/SUPR	-	2,032.86	-
341252	DENTAL CLASSIFIED	-	4,454.11	-
341302	DENT CLASSIFIED ADMIN/SUPR	-	212.56	-
342252	VISION CLASSIFIED	-	1,192.37	-
342302	VISION CLASSIFIED ADMIN/SUP	-	49.18	-
343252	LIFE CLASSIFIED	-	578.60	-
343302	LIFE CLASSIFIED ADMIN/SUPR	-	23.87	-
344252	LTD (DISABILITY) CLASSIFIED	-	847.33	-
344302	LTD CLASSIFIED ADMIN/SUPR	-	49.66	-
345252	LONG TERM CARE CLASSIFIED	-	201.23	-
345302	LTC CLASSIFIED ADMIN/SUPR	-	8.28	-
348020	FUTURE RETIREE HEALTH-NONACA	-	21,296.65	-
	<b>34's Health &amp; Welfare</b>	<b>97,549.00</b>	<b>72,913.86</b>	<b>115,536.00</b>
350010	State Unempl Insurance	752.64	-	492.00

<b>Palomar College</b>				
PRJ/GRT BY FUND				
Period Ending 2008-06-30				
			Run Sep 21, 2007	
Project Grant :DESIGNA	Designated		Report Request: BYTFNDPG	
Deptid: #N/A	#N/A		Layout: BUDGET COMPARE	
Program Code: #N/A	#N/A		Scope Name: BYTFD11DES	
Fund Code: 11	GENERAL UNRESTRICTED SUBFUND			
Class: #N/A	#N/A			
		FY06-07 Budget	FY06-07 Expended/Received Year to Date	FY07-08 Budget
Account	Description			
351101	UNEMP ACADEMIC INSTRUCTOR	-	0.16	-
351301	UNEMP OTH ACA NONINSTRUCT	-	0.64	-
352102	UNEMPLOYMENT CLASSIFIED	-	425.82	-
352202	UNEMP CLASSIFIED ADMN/SUP	-	21.15	-
353102	UNEMP STUDENT	-	24.95	-
	<b>35's State Unempl Insurance</b>	<b>752.64</b>	<b>472.72</b>	<b>492.00</b>
360010	Workers' Comp	8,607.80	-	6,836.00
361101	WC ACADEMIC INSTRUCTORS	-	1.70	-
361301	WC OTHER ACA NON INSTRUCT	-	6.80	-
362102	WC CLASSIFIED	-	4,531.23	-
362202	WC CLASSIFIED ADMIN/SUPERV	-	229.34	-
363102	WC STUDENT	-	927.75	-
	<b>36's Workers' Comp</b>	<b>8,607.80</b>	<b>5,696.82</b>	<b>6,836.00</b>
370010	APPLE	2,795.00	-	1,600.00
372102	APPLE CLASSIFIED	-	937.83	-
	<b>37's APPLE</b>	<b>2,795.00</b>	<b>937.83</b>	<b>1,600.00</b>
	<b>39's Other Benefits</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Employee Benefits Subtotal</b>	<b>166,387.44</b>	<b>121,361.10</b>	<b>183,616.00</b>
400010	Supplies & Materials	684,299.46	-	552,264.00
411000	SOFTWARE LESS THAN \$5,000.	-	23,283.00	-
421000	BOOKS,MAGAZINES,PERIODCLS	-	3,879.39	-
422000	SUBSCRIPTIONS, PERIODICALS	-	3,814.34	-
431000	SUPPLIES&MATERIAL,INSTRUCT	-	439,053.71	-
432000	INSTRUCTIONAL TESTS	-	4,022.00	-
441000	SUPPLIES&MATERIAL NONINSTR	-	163,687.37	-
441100	SUPPLIES, INSTITUTIONAL	-	117.41	-
442000	COST OF FOOD, FOOD SERVICE	-	120.00	-
446000	SHIPPING/HANDLING CHARGES	-	8.95	-
447100	ABATEMENT/WAREHSE STORES	-	(8,065.46)	-
	<b>Supplies &amp; Materials Subtotal</b>	<b>684,299.46</b>	<b>629,920.71</b>	<b>552,264.00</b>
500010	Other Oper Exp	1,999,161.92	-	1,730,955.00
515300	SOFTWARE LICENSING FEES	-	527.80	-
525200	MEMBERSHIP, EMPLOYEE	-	569.00	-
535500	STUDENT ACCIDENT&HOSPITAL	-	10,811.00	-
545100	ADVERTISEMENTS REQ BY LAW	-	474.44	-
551300	INDEPENDENT CONTRACTOR	-	92,584.33	-
551900	OTH PERSONAL&CONSULT SVC	-	91,912.90	-
555100	POSTAGE	-	434,534.30	-
561000	RENT & LEASE, EQUIPMENT	-	3,764.49	-
562000	RENTS & LEASES, LAND/BLDGS	-	19,773.50	-
563000	RENTAL OF TRANSPORTATION	-	1,776.75	-
565100	MAINTENANCE AGREEMT,EQUIP	-	109,113.14	-
565200	MAINTENCE AGREE,SOFTWARE	-	2,430.00	-
565300	REPAIR&MAINT NONINST EQUIP	-	12,139.04	-
565400	REPAIR&MAINT INSTR EQUIPMT	-	1,123.40	-
565500	REPAIRS&MAINTENANCE BLDGS	-	13,605.33	-
565550	Maintenance, Grounds	-	62.42	-
575120	TRAVEL,ACADEMIC EMPLOYEE	-	23,289.34	-
575200	TRAVEL,CLASSIFIED ADMINISTR	-	716.45	-
575210	TRAVEL,CLASSIFIED EMPLOYEE	-	7,438.57	-
575300	TRAVEL, STUDENT	-	23,288.23	-
575310	TRAVEL WITH STUDENT	-	77,082.90	-
575400	TRAVEL, NON EMPLOYEE	-	110.00	-
575500	ATHLETIC ENTRY FEES	-	5.00	-
575600	ORIENTATION EXPENSES	-	1,393.90	-
575700	STAFF DEVELOPMNT AT PALOMR	-	6,413.35	-

<b>Palomar College</b>				
<b>PRJ/GRT BY FUND</b>				
<b>Period Ending 2008-06-30</b>				
			Run Sep 21, 2007	
Project Grant :DESIGNA	Designated		Report Request: BYTFNDPG	
Deptid: #N/A	#N/A		Layout: BUDGET COMPARE	
Program Code: #N/A	#N/A		Scope Name: BYTFD11DES	
Fund Code: 11	GENERAL UNRESTRICTED SUBFUND			
Class: #N/A	#N/A			
		FY06-07	FY06-07	FY07-08
		Budget	Expended/Received	Budget
Account	Description	Year to Date		
575800	FOOD FOR MEETINGS	-	36,452.82	-
580150	FUEL, GAS	-	16,452.44	-
580300	LAUNDRY/DRY CLEANING	-	1,975.75	-
580450	TELEPHONE	-	1,034.67	-
585100	ADMINISTRATIVE EXPENSE	-	5,000.00	-
585150	ADVERTISE NOT REQ BY LAW	-	20.00	-
585450	FILM PROCESSING	-	939.71	-
585500	FINGERPRINTING	-	1,152.10	-
585750	PRINTING	-	222,122.94	-
585850	PUBLISHING EXPENSE	-	23,817.00	-
585900	ROYALTY EXPENSE	-	7,863.97	-
585910	LICENSING FEE	-	3,228.91	-
590010	ABATEMENT BUDGET POOL	(788,130.00)	-	(756,000.00)
590100	FACILITIES SERVICES ABATEMENT	-	(24,443.07)	-
590200	INFORMATION SERVICES ABATEMENT	-	(10,613.03)	-
590300	MAIL SERVICES ABATEMENT	-	(429,695.22)	-
590400	PRINT SERVICES ABATEMENT	-	(377,848.52)	-
	<b>Other Oper Exp Subtotal</b>	<b>1,211,031.92</b>	<b>412,400.05</b>	<b>974,955.00</b>
	<b>Indirect Costs Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>
600010	Capital Outlay	388,673.16	-	199,159.00
622000	BUILDING BUILT IN FIXTURES	-	14,075.31	-
631000	LIBRARY BOOKS	-	1,498.47	-
644100	EQUIP INSTR ADDTL \$500 - \$4999	-	31,874.71	-
644300	EQUIPMENT INSTRUCTIONL >\$4,999	-	24,727.50	-
644400	EQUIP NONINS ADDL \$500 - \$4999	-	60,858.02	-
644600	EQUIPMENT NONINSTRUCTL >\$4,999	-	28,416.40	-
644800	EQUIP TECHNOLOGY NONINS >4,999	-	39,775.51	-
	<b>Capital Outlay Subtotal</b>	<b>388,673.16</b>	<b>201,225.92</b>	<b>199,159.00</b>
721000	INTRAFUND TRANS OUT WITHIN	-	210,559.00	-
721010	INTRAFUND TRANS OUT WITHIN	210,559.00	-	15,000.00
731000	INTERFUND TRANS OUT BETWEEN	-	16,000.00	-
731010	INTERFUND TRANS OUT BETWEEN	16,000.00	-	4,000.00
799010	CONTINGENCY HOLDING ACCOUNT	1,879,358.00	-	3,490,317.00
	<b>Other Outgoing Subtotal</b>	<b>2,105,917.00</b>	<b>226,559.00</b>	<b>3,509,317.00</b>
<b>Expense Grand Total</b>		<b>5,055,882.00</b>	<b>1,926,574.44</b>	<b>5,878,613.00</b>
<b>81's Federal Revenues Subtotal</b>		<b>-</b>	<b>-</b>	<b>-</b>
861400	OTH GENERAL APPORTIONMNT	1,801,204.00	(1,801,204.00)	-
868100	STATE LOTTERY PROCEEDS	464,559.00	(464,558.60)	430,000.00
868200	STATE MANDATED COSTS	-	(1,212,298.00)	-
869999	BEGINNING BALANCE, STATE	-	-	1,445,427.00
	<b>86's State Revenues Subtotal</b>	<b>2,265,763.00</b>	<b>(3,478,060.60)</b>	<b>1,875,427.00</b>
884120	CATALOG SALES	7,230.00	(7,995.00)	7,000.00
884150	HLTH SVCS SALE TO EMPLOYEE	16,496.00	(11,942.24)	9,000.00
884180	LIBRARY COPIER SALES	2,000.00	(9,083.43)	2,300.00
884190	MERCHANDISE SALES	500.00	-	-
884210	PLANETARIUM SALES	9,950.00	(10,854.15)	48.00
884220	POSTAGE CHARGES	40,000.00	(7,586.01)	15,000.00
884230	PRINTING CHARGES	53,587.00	(46,567.62)	144,595.00
884240	PRINTING PRODUCTION SALES	39,411.00	(30,974.27)	4,225.00
884260	RECYCLING COMMISSION	-	(5,702.57)	-
884290	TICKET/GATE/PROGRAM SALES	17,426.00	(14,240.60)	10,000.00

<b>Palomar College</b>				
PRJ/GRT BY FUND				
Period Ending 2008-06-30				
Project Grant :DESIGNA	Designated	Report Request:	Run Sep 21, 2007	
Deptid: #N/A	#N/A	Layout:	BYTFNDPG	
Program Code: #N/A	#N/A	Scope Name:	BYTFD11DES	
Fund Code: 11	GENERAL UNRESTRICTED SUBFUND			
Class: #N/A	#N/A			
		FY06-07 Budget	FY06-07 Expended/Received Year to Date	FY07-08 Budget
Account	Description			
884300	VENDING COMMISSIONS	47,433.00	(23,201.52)	44,000.00
884350	MISC SALES AND COMMISSION	44,382.00	(61,026.06)	49,462.00
885300	FACILITIES RENTAL AND LEASE	2,300.00	(51,702.52)	1,000.00
886100	INTEREST BANK ACCOUNTS	-	-	50,000.00
887500	FIELD TRP;USEOF NONDIST FAC	11,145.00	(12,485.00)	11,300.00
887620	HLTH SERVICE PHYSICAL EXAM	30,000.00	(29,880.45)	30,000.00
887700	INSTR MAT FEES;SALE MATERL	180,618.00	(155,948.63)	143,414.00
887710	COURSE RELATED FEES	76,526.00	(71,372.00)	53,905.00
887800	STUDNT INSURANCE PAYMNTS	12,880.00	(11,181.00)	12,880.00
887910	TRANSCRIPT INCOME	84,218.00	(117,980.00)	91,902.00
888900	OTH STUDENT FEES&CHARGES	-	(2,340.00)	-
888920	COURSE TESTING FEE	5,067.00	(5,649.00)	3,400.00
888940	PALOMR IDENTIFICATION CARD	63,570.00	(64,725.00)	105,431.00
889400	EMPLOYEE PALOMAR ID CARD	-	-	4,000.00
889600	LIBRARY FINES	1,500.00	(1,690.00)	1,700.00
889650	PARKING FINES	219,399.00	(215,380.29)	232,011.00
889800	RETURNED CHECKS	-	(18.40)	-
889900	OTHER LOCAL REVENUES	18,927.00	(1,563.90)	18,922.00
889999	BEGINNING BALANCE, LOCAL	1,601,704.00	-	2,882,691.00
	<b>88's Local Revenues Subtotal</b>	<b>2,586,269.00</b>	<b>(971,089.66)</b>	<b>3,928,186.00</b>
898200	INTRAFUND TRANSFR IN,WITHIN	203,850.00	(203,850.00)	75,000.00
	<b>89's Other Sources Subtotal</b>	<b>203,850.00</b>	<b>(203,850.00)</b>	<b>75,000.00</b>
<b>Revenue Grand Total</b>		<b>5,055,882.00</b>	<b>(4,653,000.26)</b>	<b>5,878,613.00</b>

FUND 12  
RESTRICTED

<b>Palomar College</b>				
PRJ/GRT BY FUND				
Period Ending 2008-06-30				
Project Grant :#N/A	#N/A		Report Request: BYTFNDPG	
Deptid: #N/A	#N/A		Layout: BUDGET COMPARE	
Program Code: #N/A	#N/A		Scope Name: BYTFND12	
Fund Code: 12	GENERAL RESTRICTED SUBFUND			
Class: #N/A	#N/A			
Account	Description	FY06-07 Budget	FY06-07 Expended/Received Year to Date	FY07-08 Budget
111000	INSTRUCTIONAL SAL, CONTRACT	-	799,361.47	-
111010	INSTRUCTIONAL SALARY, CONTRACT	809,330.01	-	761,298.00
	<b>11's Instr Salaries - Contract</b>	<b>809,330.01</b>	<b>799,361.47</b>	<b>761,298.00</b>
122100	COUNSELORS, CONTRACT	-	582,944.96	-
122110	COUNSELORS, CONTRACT	597,575.73	-	596,593.00
123400	DIRECTR/COORDINAT,ACA CONT	-	418,043.00	-
123410	DIRECTOR-COORDINATOR, ACA CONT	432,150.00	-	447,395.00
	<b>12's Non-Instr Salaries - Contract</b>	<b>1,029,725.73</b>	<b>1,000,987.96</b>	<b>1,043,988.00</b>
130010	Instr Salaries - Other	531,390.86	-	434,075.00
131100	ASSIGN TIME HRLY REPLACEMT	-	25,097.79	-
133100	INSTRUCTIONL ACADEMIC,HRLY	-	324,699.29	-
133300	INSTR ACADEMIC, HRLY SUMMR	-	52,036.99	-
135300	OVERLOAD,CONTRACT INSTRUC	-	41,128.54	-
135700	OVERLOAD,SUMMER ACA HRLY	-	30,474.74	-
137200	SERVICE PROVIDER ACA INSTR	-	2,058.97	-
137400	SERVICE PROVIDER ED SERVIC	-	15,345.52	-
138200	STIPEND, HOURLY ACADEMIC	-	2,545.55	-
	<b>13's Instr Salaries - Other</b>	<b>531,390.86</b>	<b>493,387.39</b>	<b>434,075.00</b>
140010	Non-Instr Salaries - Other	312,670.61	-	264,479.00
141100	COUNSELOR, HOURLY	-	50,806.66	-
144100	NON-INSTRUCT ACADEMIC,HRLY	-	202,883.58	-
145100	OVERLOAD,SUMMER NON-INST	-	36,703.72	-
146600	REPLC COUNSLR SUMMR HRLY	-	14,006.00	-
147100	SERVIC PROVIDR NONINST ACA	-	5,720.12	-
	<b>14's Non-Instr Salaries - Other</b>	<b>312,670.61</b>	<b>310,120.08</b>	<b>264,479.00</b>
	<b>Academic Salaries Subtotal</b>	<b>2,683,117.21</b>	<b>2,603,856.90</b>	<b>2,503,840.00</b>
212100	CLASSIFIED DIRECTOR/SUPERVISOR	-	879,537.86	-
212110	CLASSIFIED DIRECTOR-SUPERVISOR	996,492.23	-	1,006,635.00
212200	CLASSIFIED REGULAR SALARY	-	3,354,187.23	-
212210	CLASSIFIED REGULAR SALARY	3,600,186.63	-	3,852,519.00
212300	CLASSIFIED HEALTH PROFESSL	-	138,627.03	-
212310	CLASSIFIED HEALTH PROFESSIONAL	170,941.00	-	181,108.00
	<b>21's Non-Instr Salaries - Reg</b>	<b>4,767,619.86</b>	<b>4,372,352.12</b>	<b>5,040,262.00</b>
	<b>22's Instr Aides - Reg</b>	-	-	-
230010	Non Academic Salaries - Other	2,486,867.16	-	2,232,484.00
231100	HOURLY CLASSIFIED, TEMP	-	397,165.34	-
231300	HOURLY TUTORS	-	2,189.64	-
231500	HRLY HEALTH PROFESSIONAL	-	74,178.57	-
232100	OVERTIME CLASSIFID SALARIED	-	52,848.76	-
232200	OVERTIME SUPERVISR SALRIED	-	3,810.86	-
233100	REPLACE CLASSIFIED SALARYD	-	9,727.50	-
234100	SERVICE PROVIDER CLASSIFIED	-	95,309.70	-
234200	SERVICE PROVIDER COMM ED	-	1,916.35	-
234300	SERVICE PROVIDER CONTR ED	-	632,549.15	-
234400	SERVICE PROVIDER STUDENT	-	1,894.79	-
235100	STUDENT EMPLOYEE	-	931,160.63	-
235200	STUDENT TUTORS	-	5,762.48	-
235400	STUDENT WORK STUDY	-	152,716.85	-
	<b>23's Non-Academic Salaries - Other</b>	<b>2,486,867.16</b>	<b>2,361,230.62</b>	<b>2,232,484.00</b>
240010	Instr Aides - Other	72,656.33	-	62,825.00
241100	HRLY INSTR AIDE,DIRECT INSTR	-	47,934.12	-
245100	Student Instr Aide, Direct	-	21,463.42	-
	<b>24's Instr Aides - Other</b>	<b>72,656.33</b>	<b>69,397.54</b>	<b>62,825.00</b>
	<b>Non Acad Salaries Subtotal</b>	<b>7,327,143.35</b>	<b>6,802,980.28</b>	<b>7,335,571.00</b>
310010	STRS	205,693.94	-	189,482.00
311101	STRS ACADEMIC INSTRUCTORS	-	94,266.11	-

<b>Palomar College</b>				
PRJ/GRT BY FUND				
Period Ending 2008-06-30				
Project Grant :#N/A	#N/A	Report Request:	Run Sep 21, 2007	
Deptid: #N/A	#N/A	Layout:	BYTFNDPG	
Program Code: #N/A	#N/A	Scope Name:	BUDGET COMPARE	
Fund Code: 12	GENERAL RESTRICTED SUBFUND		BYTFND12	
Class: #N/A	#N/A			
Account	Description	FY06-07 Budget	FY06-07 Expended/Received Year to Date	FY07-08 Budget
311201	STRS EDUCATIONAL ADMIN/SUP	-	73,598.69	-
311301	STRS OTHERACA NONINSTRUCT	-	20,576.51	-
312102	STRS CLASSIFIED	-	4,612.77	-
	<b>31's STRS</b>	<b>205,693.94</b>	<b>193,054.08</b>	<b>189,482.00</b>
320010	PERS	448,287.27	-	479,691.00
321201	PERS EDUCATIONAL ADMIN/SUP	-	8,809.92	-
322102	PERS CLASSIFIED	-	316,431.79	-
322202	PERS CLASSIFIED ADMIN/SUPR	-	79,497.95	-
322302	PERS INSTR AIDE DIRECT INSTR	-	84.35	-
	<b>32's PERS</b>	<b>448,287.27</b>	<b>404,824.01</b>	<b>479,691.00</b>
330010	FICA & Medicare (OASDI)	427,819.81	-	449,722.00
331101	FICA ACADEMIC INSTRUCTORS	-	1,272.70	-
331201	FICA EDUCATIONAL ADMIN/SUP	-	5,261.19	-
332102	FICA CLASSIFIED	-	217,824.36	-
332202	FICA CLASSIFIED ADMIN/SUPR	-	53,556.52	-
332302	FICA INSTR AIDE DIRECT INSTR	-	712.13	-
335101	MEDCA ACADEM INSTRUCTORS	-	18,124.51	-
335201	MEDCA EDUCATNL ADMIN/SUPV	-	11,214.94	-
335301	MEDCA OTH ACA NONINSTRUCT	-	3,374.45	-
336102	MEDCA CLASSIFIED	-	69,609.53	-
336202	MEDCA CLASSIFIED ADMIN/SUP	-	12,744.97	-
336302	MEDCA INST AIDE DIRECT INSTR	-	695.13	-
	<b>33's FICA &amp; Medicare (OASDI)</b>	<b>427,819.81</b>	<b>394,390.43</b>	<b>449,722.00</b>
340010	Health & Welfare	1,544,506.52	-	1,777,481.00
340101	MEDIC ACADEMIC INSTRUCTORS	-	92,501.18	-
340151	MEDIC EDUCATIONL ADMIN/SUP	-	99,510.88	-
340252	MEDICAL CLASSIFIED	-	613,581.38	-
340302	MEDIC CLASSIFIED ADMIN/SUPR	-	103,745.85	-
341101	DENT ACADEMIC INSTRUCTORS	-	9,276.72	-
341151	DENT EDUCATIONAL ADMIN/SUP	-	9,749.49	-
341252	DENTAL CLASSIFIED	-	60,415.01	-
341302	DENT CLASSIFIED ADMIN/SUPR	-	10,372.56	-
342101	VISION ACADEMIC INSTRUCTOR	-	2,365.81	-
342151	VISION EDUCATIONL ADMIN/SUP	-	2,512.68	-
342252	VISION CLASSIFIED	-	17,107.73	-
342302	VISION CLASSIFIED ADMIN/SUP	-	2,801.46	-
343101	LIFE ACADEMIC INSTRUCTORS	-	1,105.23	-
343151	LIFE EDUCATIONAL ADMIN/SUPR	-	1,200.03	-
343252	LIFE CLASSIFIED	-	8,105.46	-
343302	LIFE CLASSIFIED ADMIN/SUPR	-	1,347.71	-
344101	LTD ACADEMIC INSTRUCTORS	-	2,827.95	-
344151	LTD EDUCATIONAL ADMIN/SUPR	-	3,793.34	-
344252	LTD (DISABILITY) CLASSIFIED	-	11,679.74	-
344302	LTD CLASSIFIED ADMIN/SUPR	-	3,132.63	-
345101	LTC ACADEMIC INSTRUCTORS	-	393.52	-
345151	LTC EDUCATIONAL ADMIN/SUPR	-	422.30	-
345252	LONG TERM CARE CLASSIFIED	-	2,880.72	-
345302	LTC CLASSIFIED ADMIN/SUPR	-	471.46	-
348010	FUTURE RETIREE HEALTH-ACA	-	57,004.48	-
348020	FUTURE RETIREE HEALTH-NONACA	-	269,780.37	-
	<b>34's Health &amp; Welfare</b>	<b>1,544,506.52</b>	<b>1,388,085.69</b>	<b>1,777,481.00</b>
350010	State Unempl Insurance	18,278.22	-	13,258.00
351101	UNEMP ACADEMIC INSTRUCTOR	-	2,054.33	-
351201	UNEMP EDUCATIONL ADMN/SUP	-	1,598.93	-
351301	UNEMP OTH ACA NONINSTRUCT	-	441.17	-
352102	UNEMPLOYMENT CLASSIFIED	-	7,366.54	-
352202	UNEMP CLASSIFIED ADMN/SUP	-	1,402.90	-
352302	UNEMP INSTR AIDE DIRECT INST	-	76.30	-

<b>Palomar College</b>				
PRJ/GRT BY FUND				
Period Ending 2008-06-30				
Project Grant :#N/A	#N/A	Report Request:	Run Sep 21, 2007	
Deptid: #N/A	#N/A	Layout:	BYTFNDPG	
Program Code: #N/A	#N/A	Scope Name:	BUDGET COMPARE	
Fund Code: 12	GENERAL RESTRICTED SUBFUND		BYTFND12	
Class: #N/A	#N/A			
Account	Description	FY06-07 Budget	FY06-07 Expended/Received Year to Date	FY07-08 Budget
353102	UNEMP STUDENT	-	211.29	-
	<b>35's State Unempl Insurance</b>	<b>18,278.22</b>	<b>13,151.46</b>	<b>13,258.00</b>
360010	Workers' Comp	172,831.48	-	150,704.00
361101	WC ACADEMIC INSTRUCTORS	-	21,964.95	-
361201	WC EDUCATIONAL ADMIN/SUPR	-	17,044.41	-
361301	WC OTHER ACA NON INSTRUCT	-	4,687.63	-
362102	WC CLASSIFIED	-	79,943.14	-
362202	WC CLASSIFIED ADMIN/SUPERV	-	15,048.05	-
362302	WC INSTR AIDE DIRECT INSTR	-	814.97	-
363102	WC STUDENT	-	18,672.18	-
	<b>36's Workers' Comp</b>	<b>172,831.48</b>	<b>158,175.33</b>	<b>150,704.00</b>
370010	APPLE	39,575.14	-	46,961.00
371101	APPLE ACADEMIC INSTRUCTOR	-	2,989.83	-
371301	APPLE OTH ACA NONINSTRUCT	-	658.16	-
372102	APPLE CLASSIFIED	-	29,379.95	-
372202	APPLE CLASSIFIED ADMN/SUPR	-	17.56	-
372302	APPLE INST AIDE DIRECT INSTR	-	894.24	-
	<b>37's APPLE</b>	<b>39,575.14</b>	<b>33,939.74</b>	<b>46,961.00</b>
	<b>39's Other Benefits</b>	-	-	-
	<b>Employee Benefits Subtotal</b>	<b>2,856,992.38</b>	<b>2,585,620.74</b>	<b>3,107,299.00</b>
400010	Supplies & Materials	1,204,157.63	-	708,503.00
411000	SOFTWARE LESS THAN \$5,000.	-	24,352.71	-
421000	BOOKS,MAGAZINES,PERIODCLS	-	21,606.51	-
422000	SUBSCRIPTIONS, PERIODICALS	-	8,497.62	-
423000	BOOKSTORE TEXTBOOKS	-	19.95	-
431000	SUPPLIES&MATERIAL,INSTRUCT	-	432,425.57	-
432000	INSTRUCTIONAL TESTS	-	8,891.41	-
441000	SUPPLIES&MATERIAL NONINSTR	-	505,828.70	-
441100	SUPPLIES, INSTITUTIONAL	-	607.00	-
442000	COST OF FOOD, FOOD SERVICE	-	21.69	-
446000	SHIPPING/HANDLING CHARGES	-	293.75	-
	<b>Supplies &amp; Materials Subtotal</b>	<b>1,204,157.63</b>	<b>1,002,544.91</b>	<b>708,503.00</b>
500010	Other Oper Exp	6,976,244.58	-	4,793,862.00
515300	SOFTWARE LICENSING FEES	-	300,100.41	-
525100	MEMBERSHIP, DISTRICT	-	10,251.32	-
525200	MEMBERSHIP, EMPLOYEE	-	1,998.00	-
531000	COUNTY ELECTION SERVICES	-	167.36	-
535200	INS, FIRE, CASUALTY, LIABILITY	-	7,395.55	-
535300	INS DEDUCTIBLE,GENL LIAB INS	-	972.00	-
535500	STUDENT ACCIDENT&HOSPITAL	-	20,111.00	-
545100	ADVERTISEMENTS REQ BY LAW	-	6,223.26	-
545200	LAWYERS' FEES	-	1,589.26	-
551200	CLASSROOM SPEAKERS	-	1,650.00	-
551300	INDEPENDENT CONTRACTOR	-	671,183.59	-
551900	OTH PERSONAL&CONSULT SVC	-	1,374,574.64	-
555100	POSTAGE	-	113,789.11	-
560900	DISTRICT VEHICLE USE	-	1,013.50	-
561000	RENT & LEASE, EQUIPMENT	-	7,636.26	-
562000	RENTS & LEASES, LAND/BLDGS	-	150,858.81	-
563000	RENTAL OF TRANSPORTATION	-	59,853.14	-
565100	MAINTENANCE AGREEMT,EQUIP	-	194,125.02	-
565200	MAINTENCE AGREE,SOFTWARE	-	24,285.39	-
565300	REPAIR&MAINT NONINST EQUIP	-	18,047.42	-
565400	REPAIR&MAINT INSTR EQUIPMT	-	16,239.38	-
565500	REPAIRS&MAINTENANCE BLDGS	-	47,079.65	-
565550	Maintenance, Grounds	-	4,869.65	-



<b>Palomar College</b>				
PRJ/GRT BY FUND				
Period Ending 2008-06-30				
Project Grant :#N/A	#N/A		Run Sep 21, 2007	
Deptid: #N/A	#N/A	Report Request:	BYTFNDPG	
Program Code: #N/A	#N/A	Layout:	BUDGET COMPARE	
Fund Code: 12	GENERAL RESTRICTED SUBFUND	Scope Name:	BYTFND12	
Class: #N/A	#N/A			
Account	Description	FY06-07 Budget	FY06-07 Expended/Received Year to Date	FY07-08 Budget
575100	TRAVEL, ACADEMIC ADMIN	-	39,661.67	-
575120	TRAVEL,ACADEMIC EMPLOYEE	-	26,017.07	-
575200	TRAVEL,CLASSIFIED ADMINISTR	-	28,354.87	-
575210	TRAVEL,CLASSIFIED EMPLOYEE	-	63,935.62	-
575300	TRAVEL, STUDENT	-	28,028.03	-
575310	TRAVEL WITH STUDENT	-	79,996.85	-
575400	TRAVEL, NON EMPLOYEE	-	42,250.25	-
575500	ATHLETIC ENTRY FEES	-	1,945.71	-
575600	ORIENTATION EXPENSES	-	20.00	-
575700	STAFF DEVELOPMNT AT PALOMR	-	7,583.49	-
575800	FOOD FOR MEETINGS	-	138,129.06	-
580100	ELECTRICITY	-	1,172,190.70	-
580150	FUEL, GAS	-	167,720.22	-
580200	GASOLINE AND OIL	-	29,189.53	-
580250	JANITORIAL SERVICES	-	19.75	-
580300	LAUNDRY/DRY CLEANING	-	10,925.83	-
580350	PEST CONTROL	-	2,261.68	-
580400	SEWAGE	-	89,590.55	-
580450	TELEPHONE	-	241,308.89	-
580500	TELEPHONE CONNECTIONS	-	17,908.21	-
580550	WASTE DISPOSAL	-	83,405.88	-
580600	WASTE DISPOSAL,HAZARDOUS	-	68,495.88	-
580650	WATER	-	110,944.01	-
585100	ADMINISTRATIVE EXPENSE	-	2,354.25	-
585110	Upward Bound Student Expenses	-	68,535.45	-
585150	ADVERTISE NOT REQ BY LAW	-	88,290.78	-
585200	BAD DEBT EXPENSE	-	427.76	-
585300	COST OF SALES	-	4,093.74	-
585400	DISALLOWED FIN AID GRANTS	-	5,346.00	-
585500	FINGERPRINTING	-	5,304.55	-
585750	PRINTING	-	170,283.91	-
585850	PUBLISHING EXPENSE	-	3,473.00	-
585910	LICENSING FEE	-	7,160.40	-
585950	PHYSICAL EXAMINATIONS	-	641.00	-
	<b>Other Oper Exp Subtotal</b>	<b>6,976,244.58</b>	<b>5,839,808.31</b>	<b>4,793,862.00</b>
580010	Indirect Costs Budget Pool	598,611.86	-	361,707.00
585550	INDIRECT COSTS	-	473,849.87	-
	<b>Indirect Costs Subtotal</b>	<b>598,611.86</b>	<b>473,849.87</b>	<b>361,707.00</b>
600010	Capital Outlay	3,044,609.99	-	1,044,087.00
612000	SITE IMPROVEMENT	-	36,787.01	-
612100	GROUNDS IMPROVEMENT	-	16,011.40	-
612200	PARKING IMPROVEMENT	-	10,223.19	-
631000	LIBRARY BOOKS	-	2,370.44	-
632000	LIBRARY MAGAZINE&PERIODICL	-	366.36	-
633000	LIBRARY NONPRINT MEDIA	-	27,551.96	-
644100	EQUIP INSTR ADDTL \$500 - \$4999	-	1,102,087.57	-
644200	EQUIP INSTR REPL \$500 - \$4999	-	1,925.71	-
644300	EQUIPMENT INSTRUCTIONL >\$4,999	-	491,305.41	-
644400	EQUIP NONINS ADDL \$500 - \$4999	-	467,944.54	-
644600	EQUIPMENT NONINSTRUCTL >\$4,999	-	274,608.55	-
644700	EQUIP TECHNOLOGY INSTR >\$4,999	-	6,357.25	-
644800	EQUIP TECHNOLOGY NONINS >4,999	-	47,614.70	-
644900	SOFTWARE INSTRUCTNL >\$4,999.	-	14,540.00	-
644950	SOFTWARE NONINSTRNL >\$4,999.	-	7,524.45	-
	<b>Capital Outlay Subtotal</b>	<b>3,044,609.99</b>	<b>2,507,218.54</b>	<b>1,044,087.00</b>

<b>Palomar College</b>				
PRJ/GRT BY FUND				
Period Ending 2008-06-30				
Project Grant :#N/A	#N/A	Report Request:	Run Sep 21, 2007	
Deptid: #N/A	#N/A	Layout:	BYTFNDPG	
Program Code: #N/A	#N/A	Scope Name:	BUDGET COMPARE	
Fund Code: 12	GENERAL RESTRICTED SUBFUND		BYTFND12	
Class: #N/A	#N/A			
		FY06-07 Budget	FY06-07 Expended/Received Year to Date	FY07-08 Budget
Account	Description			
721000	INTRAFUND TRANS OUT WITHIN	-	13,113.00	-
721010	INTRAFUND TRANS OUT WITHIN	13,113.00	-	-
751000	STUDENT GRANTS	-	125,244.86	-
751010	STUDENT GRANTS	125,260.00	-	121,000.00
762000	STUDT BOOK/SUPLY PAYMENTS	-	269,805.86	-
762010	STUDT BOOK&SUPLY PAYMENTS	269,840.00	-	274,000.00
763000	STUDENT TRANSPORTATION	-	36,609.00	-
763010	STUDENT TRANSPORTATION	36,789.00	-	13,520.00
766000	STU MEAL TICKET/FOOD SVCS	-	4,650.00	-
766010	STU MEAL TICKET-FOOD SVCS	4,700.00	-	8,000.00
767000	STUDENT PIC CARD	-	12,035.00	-
767010	STUDENT PIC CARD	12,035.00	-	4,000.00
769000	STUDENT OTHER EXPENSES	-	59,118.57	-
769010	STUDENT OTHER EXPENSES	59,230.00	-	36,383.00
799010	CONTINGENCY HOLDING ACCOUNT	3,438,623.00	-	6,632,046.00
	<b>Other Outgoing Subtotal</b>	<b>3,959,590.00</b>	<b>520,576.29</b>	<b>7,088,949.00</b>
<b>Expense Grand Total</b>		<b>28,650,467.00</b>	<b>22,336,455.84</b>	<b>26,943,818.00</b>
812130	HEA FED WORK STUDY	199,160.00	(152,716.85)	224,701.00
812220	HEA TRIO	283,552.00	(266,108.08)	283,552.00
812221	HEA TRIO/SSS Prior Year	67,848.00	-	85,292.00
812225	HEA TRIO Educ Opportunity Cntr	220,000.00	(170,879.22)	226,600.00
812226	HEA TRIO EOC PRIOR YEAR	28,192.00	-	77,313.00
812240	HEA TRIO UPWARD BOUND	234,624.00	(251,914.97)	250,000.00
812241	HEA TRIO/Upward Bound Pr Year	74,534.00	-	57,243.00
812250	HEA GEAR UP	1,900,865.00	(2,143,089.01)	1,900,865.00
812251	HEA Gear Up/Prior Year	1,058,485.00	-	816,261.00
814100	TANF (FEDERAL)	56,992.00	(56,537.92)	57,000.00
815190	PELL GRANT ADMIN ALLOWANC	19,414.00	(12,503.59)	13,911.00
815500	FEDERAL ADMIN ALLOWANCE	32,492.00	(6,718.13)	36,166.00
816100	VETERAN'S EDUCATION	11,364.00	(9,251.08)	7,113.00
817100	VOCTNL/APPLIED TECH ED ACT	482,830.00	(481,578.93)	596,171.00
817110	VTEA Prior Year	-	0.26	-
819200	FEDERAL BLOCK GRANTS	-	(2,137.50)	-
819800	OTHER FEDERAL REVENUES	-	(606.02)	-
819999	BEGINNING BALANCE, FEDERAL	6,118.00	-	6,724.00
	<b>81's Federal Revenues Subtotal</b>	<b>4,676,470.00</b>	<b>(3,554,041.04)</b>	<b>4,638,912.00</b>
861600	BASIC SKILLS	944,879.00	(944,879.00)	-
862150	EOPS	1,204,554.00	(1,156,583.13)	1,116,116.00
862200	DSPS	1,201,412.00	(1,151,346.69)	1,131,236.00
862210	DSPS Prior Year	-	(22,451.00)	-
862250	CALWORKS	343,223.00	(353,765.01)	288,461.00
862251	CalWorks Prior Year	-	(5,413.00)	-
862400	OTH GEN CATEGORICL PROGMS	762,970.00	(712,614.98)	50,000.00
862450	BFAP	528,178.00	(528,178.00)	513,208.00
862500	CARE	126,448.00	(125,918.14)	120,383.00
862600	FACULTY/STAFF DEVELOPMNT	87,414.00	(87,414.00)	-
862650	FACULTY/STAFF DIVERSITY	42,062.00	(25,872.00)	-
862700	INSTR EQUIP/LIBRY MATERIALS	220,020.00	(220,020.00)	-
862701	INSTR EQUIP/LIBRY MATERIALS 1X	821,172.00	(821,172.00)	-
862750	MATRICATION	1,532,154.00	(1,561,849.00)	1,583,060.00
862850	TELECOMM/TECH IMPRV PROG	52,332.00	(46,958.00)	-
865300	OTH SPECL CATAGORL PRGRM	4,096,016.00	(3,980,158.55)	4,089,329.00
865310	Associate Degree Nursing Grant	68,252.00	(111,100.00)	68,252.00
865320	CAPACITY BUILDING NURSING GRNT	252,283.00	(209,434.77)	111,100.00
868100	STATE LOTTERY PROCEEDS	2,436,932.00	(2,436,931.22)	2,270,000.00

<b>Palomar College</b>				
PRJ/GRT BY FUND				
Period Ending 2008-06-30				
Project Grant :#N/A	#N/A	Report Request:	Run Sep 21, 2007	
Deptid: #N/A	#N/A	Layout:	BYTFNDPG	
Program Code: #N/A	#N/A	Scope Name:	BUDGET COMPARE	
Fund Code: 12	GENERAL RESTRICTED SUBFUND		BYTFND12	
Class: #N/A	#N/A			
Account	Description	FY06-07 Budget	FY06-07 Expended/Received Year to Date	FY07-08 Budget
869999	BEGINNING BALANCE, STATE	240,436.00	-	2,213,162.00
<b>86's</b>	<b>State Revenues Subtotal</b>	<b>14,960,737.00</b>	<b>(14,502,058.49)</b>	<b>13,554,307.00</b>
882100	CONTRB,GIFTS,GRANTS,ENDOW	115,140.00	(115,137.40)	7,188.00
883100	CONTRACT INSTRUCTIONL SVC	506,550.00	(687,059.13)	253,865.00
883300	CONT INSTR SVC CONTRACT ED	1,537,914.00	(1,578,720.21)	1,332,179.00
883400	CONTRACT INSTRUCTIONL ROP	1,860,346.00	(1,782,462.91)	1,766,673.00
884170	KKSM ADVERTISING SALES	11,600.00	(10,155.00)	15,017.00
884300	VENDING COMMISSIONS	-	(125.83)	-
884320	WELLNESS CENTER FEES	46,884.00	(46,066.00)	66,479.00
884330	WELLNESS CENTER PARKING	-	(5,374.00)	5,430.00
884340	WELLNESS CNTR PROCES FEE	-	(945.00)	-
887200	COMMUNITY SERVIC CLASSES	-	(339.00)	-
887600	HEALTH SERVICE FEE STUDENT	707,815.00	(918,026.00)	796,323.00
887610	HLTH SERVICE INSURANCE PAY	-	394.00	-
887700	INSTR MAT FEES;SALE MATERL	27,000.00	(54,812.00)	27,000.00
887710	COURSE RELATED FEES	-	(27,385.00)	-
888030	NONRESIDENT CAPITAL OUTLAY	36,088.00	(48,226.00)	36,000.00
888100	PARKING STICKER FEES	1,637,595.00	(983,951.80)	1,677,876.00
888102	PARK STICKER FEE SUMMER	-	(174,535.00)	-
888103	PARK STICKER FEE FALL	-	(20.00)	-
888110	PARKING METERS	19,934.00	(79,011.95)	85,000.00
888300	STUDENT CENTER FEE	60,832.00	(8,045.00)	65,842.00
888900	OTH STUDENT FEES&CHARGES	-	(78,045.00)	-
888920	COURSE TESTING FEE	66,927.00	(66,291.00)	64,830.00
889300	CASH OVER/SHORT	-	131.00	-
889800	RETURNED CHECKS	-	504.21	-
889999	BEGINNING BALANCE, LOCAL	2,225,825.00	-	2,476,744.00
<b>88's</b>	<b>Local Revenues Subtotal</b>	<b>8,860,450.00</b>	<b>(6,663,704.02)</b>	<b>8,676,446.00</b>
898200	INTRAFUND TRANSFR IN,WITHIN	152,810.00	(152,808.14)	74,153.00
<b>89's</b>	<b>Other Sources Subtotal</b>	<b>152,810.00</b>	<b>(152,808.14)</b>	<b>74,153.00</b>
<b>Revenue Grand Total</b>		<b>28,650,467.00</b>	<b>(24,872,611.69)</b>	<b>26,943,818.00</b>

FUND 22  
PROP M BOND INTEREST AND  
REDEMPTION FUND

<b>Palomar College</b>				
PRJ/GRT BY FUND				
Period Ending 2008-06-30				
			Run Sep 27, 2007	
Project Grant :#N/A	#N/A		Report Request:	BYTFNDPG
Deptid: #N/A	#N/A		Layout:	BUDGET COMPARE
Program Code: #N/A	#N/A		Scope Name:	BYTF22
Fund Code: 22	PROP M BOND INT/REDEMPTION			
Class: #N/A	#N/A			
		FY06-07	FY06-07	FY07-08
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
	11's Instr Salaries - Contract	-	-	-
	12's Non-Instr Salaries - Contract	-	-	-
	13's Instr Salaries - Other	-	-	-
	14's Non-Instr Salaries - Other	-	-	-
	<b>Academic Salaries Subtotal</b>	-	-	-
	21's Non-Instr Salaries - Reg	-	-	-
	22's Instr Aides - Reg	-	-	-
	23's Non-Academic Salaries - Other	-	-	-
	24's Instr Aides - Other	-	-	-
	<b>Non Acad Salaries Subtotal</b>	-	-	-
	31's STRS	-	-	-
	32's PERS	-	-	-
	33's FICA & Medicare (OASDI)	-	-	-
	34's Health & Welfare	-	-	-
	35's State Unempl Insurance	-	-	-
	36's Workers' Comp	-	-	-
	37's APPLE	-	-	-
	39's Other Benefits	-	-	-
	<b>Employee Benefits Subtotal</b>	-	-	-
	<b>Supplies &amp; Materials Subtotal</b>	-	-	-
500010	Other Oper Exp	1,565,030.00	-	-
535300	INS DEDUCTIBLE,GENL LIAB INS	-	313,903.09	-
585620	BOND COSTS	-	1,241,238.19	-
	<b>Other Oper Exp Subtotal</b>	<b>1,565,030.00</b>	<b>1,555,141.28</b>	-
	<b>Indirect Costs Subtotal</b>	-	-	-
	<b>Capital Outlay Subtotal</b>	-	-	-
712010	DEBT REDEMPTION PRINCIPAL	-	-	2,000,000.00
713010	DEBT INTEREST, SERVICE CHGS	-	-	7,546,567.00
	<b>Other Outgoing Subtotal</b>	-	-	<b>9,546,567.00</b>
<b>Expense Grand Total</b>		<b>1,565,030.00</b>	<b>1,555,141.28</b>	<b>9,546,567.00</b>
	81's Federal Revenues Subtotal	-	-	-
	86's State Revenues Subtotal	-	-	-
881400	VOTED INDEBT SECURED ROLL	-	-	5,006,022.00
886500	OTH INTEREST & INVEST INCOM	-	(1,014.23)	-
889999	BEGINNING BALANCE, LOCAL	-	-	4,540,545.00
	<b>88's Local Revenues Subtotal</b>	-	<b>(1,014.23)</b>	<b>9,546,567.00</b>
894100	SALE OF BONDS	-	(6,094,672.50)	-
	<b>89's Other Sources Subtotal</b>	-	<b>(6,094,672.50)</b>	-
<b>Revenue Grand Total</b>		-	<b>(6,095,686.73)</b>	<b>9,546,567.00</b>

FUND 29  
DEBT SERVICES

Palomar College				
PRJ/GRT BY FUND				
Period Ending 2008-06-30				
			Run Sep 27, 2007	
Project Grant :#N/A	#N/A		Report Request:	BYTFNDPG
Deptid: #N/A	#N/A		Layout:	BUDGET COMPARE
Program Code: #N/A	#N/A		Scope Name:	BYTFND29
Fund Code: 29	OTHER DEBT SERVICE FUND			
Class: #N/A	#N/A			
		<b>FY06-07</b>	<b>FY06-07</b>	<b>FY07-08</b>
<b>Account</b>	<b>Description</b>	<b>Budget</b>	<b>Expended/Received</b>	<b>Budget</b>
			<b>Year to Date</b>	
11's	Instr Salaries - Contract	-	-	-
12's	Non-Instr Salaries - Contract	-	-	-
13's	Instr Salaries - Other	-	-	-
14's	Non-Instr Salaries - Other	-	-	-
	<b>Academic Salaries Subtotal</b>	-	-	-
21's	Non-Instr Salaries - Reg	-	-	-
22's	Instr Aides - Reg	-	-	-
23's	Non-Academic Salaries - Other	-	-	-
24's	Instr Aides - Other	-	-	-
	<b>Non Acad Salaries Subtotal</b>	-	-	-
31's	STRS	-	-	-
32's	PERS	-	-	-
33's	FICA & Medicare (OASDI)	-	-	-
34's	Health & Welfare	-	-	-
35's	State Unempl Insurance	-	-	-
36's	Workers' Comp	-	-	-
37's	APPLE	-	-	-
39's	Other Benefits	-	-	-
	<b>Employee Benefits Subtotal</b>	-	-	-
	<b>Supplies &amp; Materials Subtotal</b>	-	-	-
	<b>Other Oper Exp Subtotal</b>	-	-	-
	<b>Indirect Costs Subtotal</b>	-	-	-
	<b>Capital Outlay Subtotal</b>	-	-	-
712000	DEBT REDEMPTION COPS	-	427,042.46	-
712010	DEBT REDEMPTION PRINCIPAL	427,043.00	-	444,720.00
713000	DEBT INTEREST/SERVICE CHGS	-	392,582.16	-
713010	DEBT INTEREST, SERVICE CHGS	392,583.00	-	375,530.00
	<b>Other Outgoing Subtotal</b>	<b>819,626.00</b>	<b>819,624.62</b>	<b>820,250.00</b>
<b>Expense Grand Total</b>		<b>819,626.00</b>	<b>819,624.62</b>	<b>820,250.00</b>
81's	<b>Federal Revenues Subtotal</b>	-	-	-
86's	<b>State Revenues Subtotal</b>	-	-	-
886500	OTH INTEREST & INVEST INCOM	-	(40,870.54)	-
88's	<b>Local Revenues Subtotal</b>	-	<b>(40,870.54)</b>	-
898100	INTERFUND TRANSER IN,BETWN	819,626.00	(763,245.68)	820,250.00
89's	<b>Other Sources Subtotal</b>	<b>819,626.00</b>	<b>(763,245.68)</b>	<b>820,250.00</b>
<b>Revenue Grand Total</b>		<b>819,626.00</b>	<b>(804,116.22)</b>	<b>820,250.00</b>

FUND 33  
CHILD DEVELOPMENT



<b>Palomar College</b>				
PRJ/GRT BY FUND				
Period Ending 2008-06-30				
Project Grant :#N/A	#N/A	Report Request:	Run Sep 21, 2007	
Deptid: #N/A	#N/A	Layout:	BYTFNDPG	
Program Code: #N/A	#N/A	Scope Name:	BYTFND33	
Fund Code: 33	CHILD DEVELOPMENT FUND			
Class: #N/A	#N/A			
		FY06-07 Budget	FY06-07 Expended/Received Year to Date	FY07-08 Budget
Account	Description			
111000	INSTRUCTIONAL SAL, CONTRACT	-	461,584.93	-
111010	INSTRUCTIONAL SALARY, CONTRACT	480,004.00	-	460,651.00
	<b>11's Instr Salaries - Contract</b>	<b>480,004.00</b>	<b>461,584.93</b>	<b>460,651.00</b>
	<b>12's Non-Instr Salaries - Contract</b>	-	-	-
130010	Instr Salaries - Other	93,852.00	-	92,500.00
131100	ASSIGN TIME HRLY REPLACEMT	-	6,259.24	-
139000	INSTRUCTIONAL SALARY,OTHER	-	87,403.81	-
	<b>13's Instr Salaries - Other</b>	<b>93,852.00</b>	<b>93,663.05</b>	<b>92,500.00</b>
	<b>14's Non-Instr Salaries - Other</b>	-	-	-
	<b>Academic Salaries Subtotal</b>	<b>573,856.00</b>	<b>555,247.98</b>	<b>553,151.00</b>
212200	CLASSIFIED REGULAR SALARY	-	63,179.84	-
212210	CLASSIFIED REGULAR SALARY	63,182.00	-	51,873.00
	<b>21's Non-Instr Salaries - Reg</b>	<b>63,182.00</b>	<b>63,179.84</b>	<b>51,873.00</b>
	<b>22's Instr Aides - Reg</b>	-	-	-
230010	Non Academic Salaries - Other	138,006.00	-	131,000.00
235100	STUDENT EMPLOYEE	-	132,317.91	-
	<b>23's Non-Academic Salaries - Other</b>	<b>138,006.00</b>	<b>132,317.91</b>	<b>131,000.00</b>
240010	Instr Aides - Other	11,231.00	-	6,347.00
241100	HRLY INSTR AIDE,DIRECT INSTR	-	8,897.25	-
	<b>24's Instr Aides - Other</b>	<b>11,231.00</b>	<b>8,897.25</b>	<b>6,347.00</b>
	<b>Non Acad Salaries Subtotal</b>	<b>212,419.00</b>	<b>204,395.00</b>	<b>189,220.00</b>
310010	STRS	45,717.00	-	43,285.00
311101	STRS ACADEMIC INSTRUCTORS	-	43,439.64	-
	<b>31's STRS</b>	<b>45,717.00</b>	<b>43,439.64</b>	<b>43,285.00</b>
320010	PERS	8,342.00	-	4,768.00
322102	PERS CLASSIFIED	-	5,717.57	-
	<b>32's PERS</b>	<b>8,342.00</b>	<b>5,717.57</b>	<b>4,768.00</b>
330010	FICA & Medicare (OASDI)	16,614.00	-	14,252.00
332102	FICA CLASSIFIED	-	3,895.72	-
335101	MEDCA ACADEM INSTRUCTORS	-	6,554.39	-
336102	MEDCA CLASSIFIED	-	1,274.07	-
336302	MEDCA INST AIDE DIRECT INSTR	-	129.01	-
	<b>33's FICA &amp; Medicare (OASDI)</b>	<b>16,614.00</b>	<b>11,853.19</b>	<b>14,252.00</b>
340010	Health & Welfare	138,563.00	-	123,351.00
340101	MEDIC ACADEMIC INSTRUCTORS	-	80,747.50	-
340252	MEDICAL CLASSIFIED	-	12,231.81	-
341101	DENT ACADEMIC INSTRUCTORS	-	8,540.51	-
341252	DENTAL CLASSIFIED	-	1,288.35	-
342101	VISION ACADEMIC INSTRUCTOR	-	477.45	-
342252	VISION CLASSIFIED	-	309.96	-
343101	LIFE ACADEMIC INSTRUCTORS	-	231.84	-
343252	LIFE CLASSIFIED	-	151.20	-
344101	LTD ACADEMIC INSTRUCTORS	-	444.10	-
344252	LTD (DISABILITY) CLASSIFIED	-	232.89	-
345101	LTC ACADEMIC INSTRUCTORS	-	80.50	-
345252	LONG TERM CARE CLASSIFIED	-	52.50	-
348010	FUTURE RETIREE HEALTH-ACA	-	9,801.91	-
348020	FUTURE RETIREE HEALTH-NONACA	-	5,344.95	-
	<b>34's Health &amp; Welfare</b>	<b>138,563.00</b>	<b>119,935.47</b>	<b>123,351.00</b>
350010	State Unempl Insurance	1,310.00	-	849.00
351101	UNEMP ACADEMIC INSTRUCTOR	-	879.66	-
352102	UNEMPLOYMENT CLASSIFIED	-	100.53	-
352302	UNEMP INSTR AIDE DIRECT INST	-	14.24	-
353102	UNEMP STUDENT	-	40.06	-
	<b>35's State Unempl Insurance</b>	<b>1,310.00</b>	<b>1,034.49</b>	<b>849.00</b>
360010	Workers' Comp	13,900.00	-	10,980.00

**Palomar College**  
**PRJ/GRT BY FUND**  
 Period Ending 2008-06-30

Run Sep 21, 2007

Project Grant :#N/A	#N/A		Report Request:	BYTFNDPG
Deptid: #N/A	#N/A		Layout:	BUDGET COMPARE
Program Code: #N/A	#N/A		Scope Name:	BYTFND33
Fund Code: 33	CHILD DEVELOPMENT FUND			
Class: #N/A	#N/A			
		<b>FY06-07</b>	<b>FY06-07</b>	<b>FY07-08</b>
		<b>Budget</b>	<b>Expended/Received</b>	<b>Budget</b>
<b>Account</b>	<b>Description</b>		<b>Year to Date</b>	
361101	WC ACADEMIC INSTRUCTORS	-	9,439.18	-
362102	WC CLASSIFIED	-	1,074.13	-
362302	WC INSTR AIDE DIRECT INSTR	-	151.25	-
363102	WC STUDENT	-	2,249.50	-
	<b>36's Workers' Comp</b>	<b>13,900.00</b>	<b>12,914.06</b>	<b>10,980.00</b>
370010	APPLE	4,034.00	-	3,932.00
371101	APPLE ACADEMIC INSTRUCTOR	-	684.74	-
372102	APPLE CLASSIFIED	-	625.86	-
372302	APPLE INST AIDE DIRECT INSTR	-	222.45	-
	<b>37's APPLE</b>	<b>4,034.00</b>	<b>1,533.05</b>	<b>3,932.00</b>
390010	Other Benefits	5,073.00	-	-
395201	ACCRUED VACATN ACA NONINS	-	1,787.63	-
	<b>39's Other Benefits</b>	<b>5,073.00</b>	<b>1,787.63</b>	<b>-</b>
	<b>Employee Benefits Subtotal</b>	<b>233,553.00</b>	<b>198,215.10</b>	<b>201,417.00</b>
400010	Supplies & Materials	147,359.00	-	94,843.00
431000	SUPPLIES&MATERIAL,INSTRUCT	-	17,248.35	-
441000	SUPPLIES&MATERIAL NONINSTR	-	2,601.86	-
442000	COST OF FOOD, FOOD SERVICE	-	57,537.74	-
	<b>Supplies &amp; Materials Subtotal</b>	<b>147,359.00</b>	<b>77,387.95</b>	<b>94,843.00</b>
500010	Other Oper Exp	63,639.08	-	35,973.00
555100	POSTAGE	-	164.64	-
565100	MAINTENANCE AGREEMT,EQUIP	-	3,704.36	-
565300	REPAIR&MAINT NONINST EQUIP	-	598.74	-
565400	REPAIR&MAINT INSTR EQUIPMT	-	25.21	-
565500	REPAIRS&MAINTENANCE BLDGS	-	8,372.81	-
565550	Maintenance, Grounds	-	53.81	-
565600	TENANT IMPROVEMENTS	-	2,330.00	-
575120	TRAVEL,ACADEMIC EMPLOYEE	-	888.15	-
580100	ELECTRICITY	-	5,864.63	-
580350	PEST CONTROL	-	1,070.00	-
580400	SEWAGE	-	1,172.44	-
580500	TELEPHONE CONNECTIONS	-	293.06	-
580650	WATER	-	1,159.56	-
585100	ADMINISTRATIVE EXPENSE	-	400.00	-
585500	FINGERPRINTING	-	1,362.00	-
585750	PRINTING	-	262.31	-
585910	LICENSING FEE	-	1,200.00	-
	<b>Other Oper Exp Subtotal</b>	<b>63,639.08</b>	<b>28,921.72</b>	<b>35,973.00</b>
	<b>Indirect Costs Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>
600010	Capital Outlay	9,268.92	-	-
644400	EQUIP NONINS ADDL \$500 - \$4999	-	3,993.96	-
644600	EQUIPMENT NONINSTRUCTL >\$4,999	-	727.92	-
	<b>Capital Outlay Subtotal</b>	<b>9,268.92</b>	<b>4,721.88</b>	<b>-</b>
799010	CONTINGENCY HOLDING ACCOUNT	509,951.00	-	834,517.00
	<b>Other Outgoing Subtotal</b>	<b>509,951.00</b>	<b>-</b>	<b>834,517.00</b>
<b>Expense Grand Total</b>		<b>1,750,046.00</b>	<b>1,068,889.63</b>	<b>1,909,121.00</b>
819100	CHILDCARE FOOD REIMB FEDRL	35,243.00	(45,246.83)	29,600.00
	<b>81's Federal Revenues Subtotal</b>	<b>35,243.00</b>	<b>(45,246.83)</b>	<b>29,600.00</b>
862100	CHILD DEVELOPMENT APPORT	662,114.00	(536,167.24)	596,463.00
862550	CHILDCARE TAX BAILOUT	163,561.00	(177,729.00)	177,700.00

<b>Palomar College</b>			
PRJ/GRT BY FUND			
Period Ending 2008-06-30			
			Run Sep 21, 2007
Project Grant :#N/A	#N/A		Report Request: BYTFNDPG
Deptid: #N/A	#N/A		Layout: BUDGET COMPARE
Program Code: #N/A	#N/A		Scope Name: BYTFND33
Fund Code: 33	CHILD DEVELOPMENT FUND		
Class: #N/A	#N/A		
		<b>FY06-07</b>	<b>FY06-07</b>
		<b>Budget</b>	<b>Expended/Received</b>
			<b>Year to Date</b>
			<b>FY07-08</b>
			<b>Budget</b>
<b>Account</b>	<b>Description</b>		
869100	CHILDCARE FOOD REIMB STATE	-	(3,074.50)
869999	BEGINNING BALANCE, STATE	-	-
	<b>86's State Revenues Subtotal</b>	<b>825,675.00</b>	<b>(716,970.74)</b>
			<b>851,241.00</b>
886200	INTEREST COUNTY TREASURY	-	(37,762.74)
887100	CHILD DEVELOPMENT SERVICs	289,436.00	(455,404.32)
887110	Subsidised CHDV Fees	-	(11,974.20)
889820	RETURNED CHECKS, CHDVCNTR	-	400.66
889999	BEGINNING BALANCE, LOCAL	599,692.00	-
	<b>88's Local Revenues Subtotal</b>	<b>889,128.00</b>	<b>(504,740.60)</b>
			<b>1,028,280.00</b>
	<b>89's Other Sources Subtotal</b>	<b>-</b>	<b>-</b>
			<b>-</b>
<b>Revenue Grand Total</b>		<b>1,750,046.00</b>	<b>(1,266,958.17)</b>
			<b>1,909,121.00</b>

FUND 41  
CAPITAL OUTLAY PROJECTS

Palomar College				
PRJ/GRT BY FUND				
Period Ending 2008-06-30				
Project Grant :#N/A	#N/A		Report Request:	Run Sep 24, 2007
Deptid: #N/A	#N/A		Layout:	BYTFNDPG
Program Code: #N/A	#N/A		Scope Name:	BUDGET COMPARE
Fund Code: 41	CAPITAL OUTLAY PROJECT FUND			BYTFND41
Class: #N/A	#N/A			
Account	Description	FY06-07 Budget	FY06-07 Expended/Received Year to Date	FY07-08 Budget
11's	Instr Salaries - Contract	-	-	-
12's	Non-Instr Salaries - Contract	-	-	-
13's	Instr Salaries - Other	-	-	-
14's	Non-Instr Salaries - Other	-	-	-
	<b>Academic Salaries Subtotal</b>	-	-	-
21's	Non-Instr Salaries - Reg	-	-	-
22's	Instr Aides - Reg	-	-	-
230010	Non Academic Salaries - Other	-	-	8,000.00
23's	Non-Academic Salaries - Other	-	-	8,000.00
24's	Instr Aides - Other	-	-	-
	<b>Non Acad Salaries Subtotal</b>	-	-	8,000.00
31's	STRS	-	-	-
32's	PERS	-	-	-
33's	FICA & Medicare (OASDI)	-	-	-
34's	Health & Welfare	-	-	-
35's	State Unempl Insurance	-	-	-
360010	Workers' Comp	-	-	600.00
36's	Workers' Comp	-	-	600.00
37's	APPLE	-	-	-
39's	Other Benefits	-	-	-
	<b>Employee Benefits Subtotal</b>	-	-	600.00
400010	Supplies & Materials	4,853.00	-	500.00
441000	SUPPLIES&MATERIAL NONINSTR	-	1,627.77	-
	<b>Supplies &amp; Materials Subtotal</b>	4,853.00	1,627.77	500.00
500010	Other Oper Exp	400,063.00	-	174,462.00
545100	ADVERTISEMENTS REQ BY LAW	-	2,767.60	-
545200	LAWYERS' FEES	-	(21,080.85)	-
551300	INDEPENDENT CONTRACTOR	-	88,664.34	-
551900	OTH PERSONAL&CONSULT SVC	-	(223,357.07)	-
562000	RENTS & LEASES, LAND/BLDGS	-	130,423.77	-
565100	MAINTENANCE AGREEMT,EQUIP	-	3,659.76	-
565500	REPAIRS&MAINTENANCE BLDGS	-	6,857.84	-
580100	ELECTRICITY	-	7,508.05	-
580650	WATER	-	68.18	-
585100	ADMINISTRATIVE EXPENSE	-	69.00	-
585900	ROYALTY EXPENSE	-	1,050.00	-
	<b>Other Oper Exp Subtotal</b>	400,063.00	(3,369.38)	174,462.00
	<b>Indirect Costs Subtotal</b>	-	-	-
600010	Capital Outlay	19,656,030.00	-	6,840,292.00
612000	SITE IMPROVEMENT	-	384,667.58	-
612100	GROUNDS IMPROVEMENT	-	368.93	-
621000	BUILDING ADDITIONS	-	20,713.11	-
623000	BUILDING CONSTRUCTION	-	13,495,355.05	-
623100	ARCHITECTURL&ENGINEER FEE	-	607,254.31	-
623200	BLUEPRINTS&INSPECTION SVCS	-	16,261.43	-
624000	BUILDING PURCHASE	-	7,124.43	-
644100	EQUIP INSTR ADDTL \$500 - \$4999	-	96,919.83	-
644200	EQUIP INSTR REPL \$500 - \$4999	-	651.87	-
644300	EQUIPMENT INSTRUCTIONL >\$4,999	-	30,030.62	-
644400	EQUIP NONINS ADDL \$500 - \$4999	-	8,538.86	-
644500	EQUIP NONINS REPL \$500 - \$4999	-	7,149.68	-
644600	EQUIPMENT NONINSTRUCTL >\$4,999	-	138,637.95	-
644700	EQUIP TECHNOLOGY INSTR >\$4,999	-	38,558.26	-

<b>Palomar College</b>				
PRJ/GRT BY FUND				
Period Ending 2008-06-30				
Project Grant :#N/A	#N/A	Report Request:	Run Sep 24, 2007	
Deptid: #N/A	#N/A	Layout:	BYTFNDPG	
Program Code: #N/A	#N/A	Scope Name:	BUDGET COMPARE	
Fund Code: 41	CAPITAL OUTLAY PROJECT FUND		BYTFND41	
Class: #N/A	#N/A			
		FY06-07 Budget	FY06-07 Expended/Received Year to Date	FY07-08 Budget
Account	Description			
	<b>Capital Outlay Subtotal</b>	<b>19,656,030.00</b>	<b>14,852,231.91</b>	<b>6,840,292.00</b>
721000	INTRAFUND TRANS OUT WITHIN	-	4,679,324.00	-
721010	INTRAFUND TRANS OUT WITHIN	4,679,324.00	-	-
731000	INTERFUND TRANS OUT BETWEEN	-	74,654.60	-
731010	INTERFUND TRANS OUT BETWEEN	74,655.00	-	214,404.00
799010	CONTINGENCY HOLDING ACCOUNT	2,994,578.00	-	5,499,130.00
	<b>Other Outgoing Subtotal</b>	<b>7,748,557.00</b>	<b>4,753,978.60</b>	<b>5,713,534.00</b>
<b>Expense Grand Total</b>		<b>27,809,503.00</b>	<b>19,604,468.90</b>	<b>12,737,388.00</b>
	<b>81's Federal Revenues Subtotal</b>	-	-	-
865100	COMM COLLEGE CONSTR ACT	13,192,437.00	(11,988,448.88)	1,670,765.00
865150	SCHED MAINT/SPECIAL REPAR	220,039.00	(220,039.00)	-
865151	SCHED MAINT/SPECIAL REPAIR 1X	821,172.00	(821,172.00)	-
869999	BEGINNING BALANCE, STATE	3,299.00	-	1,796,311.00
	<b>86's State Revenues Subtotal</b>	<b>14,236,947.00</b>	<b>(13,029,659.88)</b>	<b>3,467,076.00</b>
884360	Surplus Sales	-	(5,692.54)	7,907.00
885100	BOOKSTORE RENT	-	(225,840.00)	-
885300	FACILITIES RENTAL AND LEASE	25,060.00	(25,154.06)	25,248.00
886200	INTEREST COUNTY TREASURY	-	(220,138.71)	-
889700	SAN MARCOS REDEVLOPMNT TAX REV	212,655.00	(212,655.00)	214,404.00
889900	OTHER LOCAL REVENUES	6,508.00	(12,483.25)	34,000.00
889999	BEGINNING BALANCE, LOCAL	10,419,873.00	-	8,635,526.00
	<b>88's Local Revenues Subtotal</b>	<b>10,664,096.00</b>	<b>(701,963.56)</b>	<b>8,917,085.00</b>
898100	INTERFUND TRANSER IN,BETWN	254,039.00	(254,039.00)	213,477.00
898200	INTRAFUND TRANSFR IN,WITHIN	2,654,421.00	(4,679,324.00)	139,750.00
	<b>89's Other Sources Subtotal</b>	<b>2,908,460.00</b>	<b>(4,933,363.00)</b>	<b>353,227.00</b>
<b>Revenue Grand Total</b>		<b>27,809,503.00</b>	<b>(18,664,986.44)</b>	<b>12,737,388.00</b>

FUND 42  
PROP M BOND CONSTRUCTION

<b>Palomar College</b>			
PRJ/GRT BY FUND			
Period Ending 2008-06-30			
			Run Sep 21, 2007
			Layout: M BUDGET COMPARE
			Scope Name:
Fund Code: 42	PROP M BOND CONSTRUCTION FUND		BYTFND42
Account	Description	FY06-07 Budget	FY06-07 Expended/Received Year to Date
21's	Non-Instr Salaries - Reg		-
23's	Non-Academic Salaries - Other		-
	Non Acad Salaries Subtotal		-
32's	PERS		-
33's	FICA & Medicare (OASDI)		-
34's	Health & Welfare		-
35's	State Unempl Insurance		-
36's	Workers' Comp		-
37's	APPLE		-
	Employee Benefits Subtotal		-
	Supplies & Materials Subtotal		-
500010	Other Oper Exp	1,801,426.00	
515300	SOFTWARE LICENSING FEES	-	56,147.71
545100	ADVERTISEMENTS REQ BY LAW	-	431.40
545200	LAWYERS' FEES	-	38,811.53
551900	OTH PERSONAL&CONSULT SVC	-	506,945.01
565100	MAINTENANCE AGREEMT,EQUIP	-	39,793.60
565200	MAINTENCE AGREE,SOFTWARE	-	83,811.00
575200	TRAVEL,CLASSIFIED ADMINISTR	-	355.10
580450	TELEPHONE	-	66,844.87
585100	ADMINISTRATIVE EXPENSE	-	21,371.77
	Other Oper Exp Subtotal	1,801,426.00	814,511.99
600010	Capital Outlay	69,546,901.00	
611000	LAND PURCHASE&INCIDENTALS	-	39,896,348.48
622000	BUILDING BUILT IN FIXTURES	-	571.32
623100	ARCHITECTURL&ENGINEER FEE	-	143,519.40
644400	EQUIP NONINS ADDL \$500 - \$4999	-	393,344.74
644800	EQUIP TECHNOLOGY NONINS >4,999	-	310,555.86
	Capital Outlay Subtotal	69,546,901.00	40,744,339.80
<b>Grand Total</b>		<b>71,348,327.00</b>	<b>41,558,851.79</b>
	81's Federal Revenues Subtotal	-	0
	86's State Revenues Subtotal	-	0
886200	INTEREST COUNTY TREASURY	-	(1,198,131.73)
889999	BEGINNING BALANCE, LOCAL	-	-
	88's Local Revenues Subtotal	-	(1,198,131.73)
894100	SALE OF BONDS	-	(160,000,000.00)
	89's Other Sources Subtotal	-	(160,000,000.00)
<b>Revenue Grand Total</b>		<b>-</b>	<b>(161,198,131.73)</b>
			<b>119,639,279.00</b>



FUND 43  
ENERGY CONSERVATION PROJECTS

<b>Palomar College</b>				
PRJ/GRT BY FUND				
Period Ending 2008-06-30				
Project Grant :#N/A			Run Sep 21, 2007	
Deptid: #N/A			BYTFNDPG	
Program Code: #N/A			BUDGET COMPARE	
Fund Code: 43			BYTFND43	
Class: #N/A				
		FY06-07	FY06-07	FY07-08
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
11's	Instr Salaries - Contract	-	-	-
12's	Non-Instr Salaries - Contract	-	-	-
13's	Instr Salaries - Other	-	-	-
14's	Non-Instr Salaries - Other	-	-	-
	<b>Academic Salaries Subtotal</b>	-	-	-
21's	Non-Instr Salaries - Reg	-	-	-
22's	Instr Aides - Reg	-	-	-
23's	Non-Academic Salaries - Other	-	-	-
24's	Instr Aides - Other	-	-	-
	<b>Non Acad Salaries Subtotal</b>	-	-	-
31's	STRS	-	-	-
32's	PERS	-	-	-
33's	FICA & Medicare (OASDI)	-	-	-
34's	Health & Welfare	-	-	-
35's	State Unempl Insurance	-	-	-
36's	Workers' Comp	-	-	-
37's	APPLE	-	-	-
39's	Other Benefits	-	-	-
	<b>Employee Benefits Subtotal</b>	-	-	-
	<b>Supplies &amp; Materials Subtotal</b>	-	-	-
500010	Other Oper Exp	927.00	-	-
	<b>Other Oper Exp Subtotal</b>	<b>927.00</b>	-	-
	<b>Indirect Costs Subtotal</b>	-	-	-
600010	Capital Outlay	1,748.00	-	5,210.00
	<b>Capital Outlay Subtotal</b>	<b>1,748.00</b>	-	<b>5,210.00</b>
	<b>Other Outgoing Subtotal</b>	-	-	-
<b>Expense Grand Total</b>		<b>2,675.00</b>	-	<b>5,210.00</b>
81's	<b>Federal Revenues Subtotal</b>	-	-	-
862400	OTH GEN CATEGORICL PROGMS	927.00	-	-
	<b>86's State Revenues Subtotal</b>	<b>927.00</b>	-	-
886200	INTEREST COUNTY TREASURY	-	(1,327.30)	-
889900	OTHER LOCAL REVENUES	-	(1,208.00)	-
889999	BEGINNING BALANCE, LOCAL	1,748.00	-	5,210.00
	<b>88's Local Revenues Subtotal</b>	<b>1,748.00</b>	<b>(2,535.30)</b>	<b>5,210.00</b>
89's	<b>Other Sources Subtotal</b>	-	-	-
<b>Revenue Grand Total</b>		<b>2,675.00</b>	<b>(2,535.30)</b>	<b>5,210.00</b>

FUND 69  
POST RETIREMENT BENEFITS

Palomar College				
PRJ/GRT BY FUND				
Period Ending 2008-06-30				
Project Grant :#N/A	#N/A		Report Request:	Run Sep 21, 2007
Deptid: #N/A	#N/A		Layout:	BYTFNDPG
Program Code: #N/A	#N/A		Scope Name:	BUDGET COMPARE
Fund Code: 69	OTHER INTERNAL SERVICE FUND			BYTFND69
Class: #N/A	#N/A			
Account	Description	FY06-07 Budget	FY06-07 Expended/Received Year to Date	FY07-08 Budget
11's	Instr Salaries - Contract	-	-	-
12's	Non-Instr Salaries - Contract	-	-	-
13's	Instr Salaries - Other	-	-	-
14's	Non-Instr Salaries - Other	-	-	-
	<b>Academic Salaries Subtotal</b>	-	-	-
21's	Non-Instr Salaries - Reg	-	-	-
22's	Instr Aides - Reg	-	-	-
23's	Non-Academic Salaries - Other	-	-	-
24's	Instr Aides - Other	-	-	-
	<b>Non Acad Salaries Subtotal</b>	-	-	-
31's	STRS	-	-	-
32's	PERS	-	-	-
33's	FICA & Medicare (OASDI)	-	-	-
340010	Health & Welfare	3,230,553.00	-	3,506,531.00
340453	MEDIC ACADEMIC INST RETIREE	-	1,526,670.69	-
340503	MEDIC EDU ADMIN/SUP RETIREE	-	116,578.48	-
340604	MEDICAL CLASSIFIED RETIREES	-	1,325,407.91	-
340654	MEDIC CLASS ADMNSUP RETIRE	-	172,385.04	-
346000	RETIREE SPOUSAL BENEFITS	-	89,507.17	-
34's	<b>Health &amp; Welfare</b>	<b>3,230,553.00</b>	<b>3,230,549.29</b>	<b>3,506,531.00</b>
35's	State Unempl Insurance	-	-	-
36's	Workers' Comp	-	-	-
37's	APPLE	-	-	-
39's	Other Benefits	-	-	-
	<b>Employee Benefits Subtotal</b>	<b>3,230,553.00</b>	<b>3,230,549.29</b>	<b>3,506,531.00</b>
	<b>Supplies &amp; Materials Subtotal</b>	-	-	-
	<b>Other Oper Exp Subtotal</b>	-	-	-
	<b>Indirect Costs Subtotal</b>	-	-	-
	<b>Capital Outlay Subtotal</b>	-	-	-
	<b>Other Outgoing Subtotal</b>	-	-	-
<b>Expense Grand Total</b>		<b>3,230,553.00</b>	<b>3,230,549.29</b>	<b>3,506,531.00</b>
81's	<b>Federal Revenues Subtotal</b>	-	-	-
86's	<b>State Revenues Subtotal</b>	-	-	-
886200	INTEREST COUNTY TREASURY	300,000.00	(624,534.84)	400,000.00
889010	FUTURE RETIREE HEALTH PREMIUM	3,445,684.00	(3,272,632.25)	3,511,707.00
889999	BEGINNING BALANCE, LOCAL	11,999,704.00	-	14,666,322.00
88's	<b>Local Revenues Subtotal</b>	<b>15,745,388.00</b>	<b>(3,897,167.09)</b>	<b>18,578,029.00</b>
898100	INTERFUND TRANSER IN,BETWN	2,000,000.00	(2,000,000.00)	-
89's	<b>Other Sources Subtotal</b>	<b>2,000,000.00</b>	<b>(2,000,000.00)</b>	-
<b>Revenue Grand Total</b>		<b>17,745,388.00</b>	<b>(5,897,167.09)</b>	<b>18,578,029.00</b>

FUND 71  
ASSOCIATED STUDENT TRUSTS

Palomar College				
ASG				
Period Ending 2008-06-30				
Project Grant :#N/A	#N/A		Report Request:	Run Sep 21, 2007
Deptid: #N/A	#N/A		Layout:	BYTF
Program Code: #N/A	#N/A		Scope Name:	ASG BUDGET COMP
Fund Code: 71	ASSOCIATED STUDENTS TRUST			BYT ASG FD
Class: #N/A	#N/A			
Account	Description	FY06-07 Budget	FY06-07 Expended/Received Year to Date	FY07-08 Budget
11's	Instr Salaries - Contract	-	-	-
12's	Non-Instr Salaries - Contract	-	-	-
13's	Instr Salaries - Other	-	-	-
14's	Non-Instr Salaries - Other	-	-	-
	<b>Academic Salaries Subtotal</b>	-	-	-
21's	Non-Instr Salaries - Reg	-	-	-
22's	Instr Aides - Reg	-	-	-
230010	Non-Academic Salaries - Other	20,925.00	-	5,250.00
234100	SERVICE PROVIDER CLASSIFIED	-	11,575.00	-
234400	SERVICE PROVIDER STUDENT	-	600.00	-
23's	Non-Academic Salaries - Other	20,925.00	12,175.00	5,250.00
24's	Instr Aides - Other	-	-	-
	<b>Non Acad Salaries Subtotal</b>	20,925.00	12,175.00	5,250.00
31's	STRS	-	-	-
32's	PERS	-	-	-
33's	FICA & Medicare (OASDI)	-	-	-
34's	Health & Welfare	-	-	-
35's	State Unempl Insurance	-	-	-
36's	Workers' Comp	-	-	-
37's	APPLE	-	-	-
39's	Other Benefits	-	-	-
	<b>Employee Benefits Subtotal</b>	-	-	-
400010	Supplies & Materials	93,781.00	-	84,549.00
422000	Subscriptions and Memberships	-	350.00	-
441000	SUPPLIES&MATERIAL NONINSTR	-	41,445.46	-
	<b>Supplies &amp; Materials Subtotal</b>	93,781.00	41,795.46	84,549.00
500010	Other Oper Exp	177,795.00	-	158,194.00
515100	INTERNET ACCESS	-	189.98	-
525200	MEMBERSHIP, EMPLOYEE	-	5,000.00	-
551300	INDEPENDENT CONTRACTOR	-	29,815.00	-
555100	POSTAGE	-	94.54	-
561000	RENT & LEASE, EQUIPMENT	-	2,558.20	-
562000	RENTS AND LEASES, LAND + BLDGS	-	2,852.68	-
575300	TRAVEL, STUDENT	-	7,748.37	-
575800	FOOD FOR MEETINGS	-	22,531.48	-
580300	LAUNDRY/DRY CLEANING	-	1,032.90	-
585150	ADVERTISE NOT REQ BY LAW	-	5,964.81	-
585260	BANK CREDIT CARD EXPENSE	-	2,201.53	-
585750	PRINTING	-	1,424.25	-
	<b>Other Oper Exp Subtotal</b>	177,795.00	81,413.74	158,194.00
600010	Capital Outlay	1,749.00	-	10,000.00
644400	EQUIP NONINS ADDITIONL <\$5,000	-	1,395.35	-
	<b>Capital Outlay Subtotal</b>	1,749.00	1,395.35	10,000.00
752000	STUDENT SCHOLARSHIPS	-	7,028.00	-
752010	STUDENT SCHOLARSHIPS	19,650.00	-	16,250.00
763010	STUDENT TRANSPORTATION	100.00	-	-
	<b>Other Outgoing Subtotal</b>	19,750.00	7,028.00	16,250.00
<b>Expense Grand Total</b>		<b>314,000.00</b>	<b>143,807.55</b>	<b>274,243.00</b>
81's	<b>Federal Revenues Subtotal</b>	-	-	-

Palomar College				
ASG				
Period Ending 2008-06-30				
Project Grant :#N/A	#N/A	Report Request:	Run Sep 21, 2007	
Deptid: #N/A	#N/A	Layout:	ASG BUDGET COMP	
Program Code: #N/A	#N/A	Scope Name:	BYT ASG FD	
Fund Code: 71	ASSOCIATED STUDENTS TRUST			
Class: #N/A	#N/A			
Account	Description	FY06-07 Budget	FY06-07 Expended/Received Year to Date	FY07-08 Budget
<b>86's</b>	<b>State Revenues Subtotal</b>	-	-	-
882100	CONTRB,GIFTS,GRANTS,ENDOW	26,568.00	(23,968.00)	14,333.00
884310	VENDING GAMES COMMISSION	-	(2,381.00)	1,990.00
884350	MISC SALES AND COMMISSION	96,502.00	(75,105.47)	60,659.00
886100	INTEREST BANK ACCOUNTS	200.00	(2,388.88)	2,000.00
888930	LOCKER RENTAL FEE	4,000.00	(3,132.00)	3,500.00
888950	POSTING FEES INCOME ASG	12,335.00	(9,269.00)	9,881.00
889100	ASG INCOME	1,800.00	(361.90)	800.00
889150	ASG MAGIC MOUNTAIN INCOME	2,000.00	(940.00)	1,000.00
889160	ASG MOVIE PASSES INCOME	3,000.00	(1,744.00)	2,000.00
889999	BEGINNING BALANCE, LOCAL	133,595.00	-	144,080.00
<b>88's</b>	<b>Local Revenues Subtotal</b>	<b>280,000.00</b>	<b>(119,290.25)</b>	<b>240,243.00</b>
898100	INTERFUND TRANSER IN,BETWN	34,000.00	(35,000.00)	34,000.00
<b>89's</b>	<b>Other Sources Subtotal</b>	<b>34,000.00</b>	<b>(35,000.00)</b>	<b>34,000.00</b>
<b>Revenue Grand Total</b>		<b>314,000.00</b>	<b>(154,290.25)</b>	<b>274,243.00</b>

FUND 72  
STUDENT REPRESENTATION FEE TRUST



Palomar College				
PRJ/GRT BY FUND				
Period Ending 2008-06-30				
				Run Sep 21, 2007
Project Grant :#N/A	#N/A		Report Request:	BYTFNDPG
Deptid: #N/A	#N/A		Layout:	BUDGET COMPARE
Program Code: #N/A	#N/A		Scope Name:	BYTFND72
Fund Code: 72	STUDENT REP. FEE TRUST			
Class: #N/A	#N/A			
		FY06-07	FY06-07	FY07-08
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
	11's Instr Salaries - Contract	-	-	-
	12's Non-Instr Salaries - Contract	-	-	-
	13's Instr Salaries - Other	-	-	-
	14's Non-Instr Salaries - Other	-	-	-
	Academic Salaries Subtotal	-	-	-
	21's Non-Instr Salaries - Reg	-	-	-
	22's Instr Aides - Reg	-	-	-
	23's Non-Academic Salaries - Other	-	-	-
	24's Instr Aides - Other	-	-	-
	Non Acad Salaries Subtotal	-	-	-
	31's STRS	-	-	-
	32's PERS	-	-	-
	33's FICA & Medicare (OASDI)	-	-	-
	34's Health & Welfare	-	-	-
	35's State Unempl Insurance	-	-	-
	36's Workers' Comp	-	-	-
	37's APPLE	-	-	-
	39's Other Benefits	-	-	-
	Employee Benefits Subtotal	-	-	-
400010	Supplies & Materials	6,000.00	-	200.00
	Supplies & Materials Subtotal	6,000.00	-	200.00
500010	Other Oper Exp	30,000.00	-	30,000.00
551300	INDEPENDENT CONTRACTOR	-	866.00	-
575300	TRAVEL, STUDENT	-	16,808.62	-
575310	TRAVEL WITH STUDENT	-	7,311.45	-
	Other Oper Exp Subtotal	30,000.00	24,986.07	30,000.00
	Indirect Costs Subtotal	-	-	-
600010	Capital Outlay	9,000.00	-	10,000.00
	Capital Outlay Subtotal	9,000.00	-	10,000.00
799010	CONTINGENCY HOLDING ACCOUNT	46,400.00	-	75,800.00
	Other Outgoing Subtotal	46,400.00	-	75,800.00
<b>Expense Grand Total</b>		<b>91,400.00</b>	<b>24,986.07</b>	<b>116,000.00</b>
	81's Federal Revenues Subtotal	-	-	-
	86's State Revenues Subtotal	-	-	-
886200	INTEREST COUNTY TREASURY	1,489.00	(3,451.74)	3,122.00
888400	STUDENT REPRESENTATIN FEE	27,000.00	(38,702.00)	32,800.00
889880	STALE DATED/VOID WARRANTS	-	(1,040.00)	-
889999	BEGINNING BALANCE, LOCAL	62,911.00	-	80,078.00
	88's Local Revenues Subtotal	91,400.00	(43,193.74)	116,000.00
	89's Other Sources Subtotal	-	-	-
<b>Revenue Grand Total</b>		<b>91,400.00</b>	<b>(43,193.74)</b>	<b>116,000.00</b>

FUND 73  
STUDENT CENTER FEE

<b>Palomar College</b>				
<b>PRJ/GRT BY FUND</b>				
Period Ending 2008-06-30				
Project Grant :#N/A		#N/A	Report Request: Run Sep 21, 2007	
Deptid: #N/A		#N/A	BYTFNDPG	
Program Code: #N/A		#N/A	Layout: BUDGET COMPARE	
Fund Code: 73		STUDENT BODY CENTER FEE	Scope Name: BYTFND73	
Class: #N/A		#N/A		
		FY06-07	FY06-07	FY07-08
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
11's	Instr Salaries - Contract	-	-	-
12's	Non-Instr Salaries - Contract	-	-	-
13's	Instr Salaries - Other	-	-	-
14's	Non-Instr Salaries - Other	-	-	-
	<b>Academic Salaries Subtotal</b>	-	-	-
21's	Non-Instr Salaries - Reg	-	-	-
22's	Instr Aides - Reg	-	-	-
23's	Non-Academic Salaries - Other	-	-	-
24's	Instr Aides - Other	-	-	-
	<b>Non Acad Salaries Subtotal</b>	-	-	-
31's	STRS	-	-	-
32's	PERS	-	-	-
33's	FICA & Medicare (OASDI)	-	-	-
34's	Health & Welfare	-	-	-
35's	State Unempl Insurance	-	-	-
36's	Workers' Comp	-	-	-
37's	APPLE	-	-	-
39's	Other Benefits	-	-	-
	<b>Employee Benefits Subtotal</b>	-	-	-
	<b>Supplies &amp; Materials Subtotal</b>	-	-	-
	<b>Other Oper Exp Subtotal</b>	-	-	-
	<b>Indirect Costs Subtotal</b>	-	-	-
	<b>Capital Outlay Subtotal</b>	-	-	-
731000	INTERFUND TRANS OUT BETWEEN	-	190,643.55	-
731010	INTERFUND TRANS OUT BETWEEN	190,644.00	-	204,684.00
799010	CONTINGENCY HOLDING ACCOUNT	292,356.00	-	340,316.00
	<b>Other Outgoing Subtotal</b>	<b>483,000.00</b>	<b>190,643.55</b>	<b>545,000.00</b>
<b>Expense Grand Total</b>		<b>483,000.00</b>	<b>190,643.55</b>	<b>545,000.00</b>
81's	<b>Federal Revenues Subtotal</b>	-	-	-
86's	<b>State Revenues Subtotal</b>	-	-	-
886200	INTEREST COUNTY TREASURY	7,242.00	(28,881.51)	27,787.00
888300	STUDENT CENTER FEE	200,000.00	(203,217.00)	200,000.00
889999	BEGINNING BALANCE, LOCAL	275,758.00	-	317,213.00
88's	<b>Local Revenues Subtotal</b>	<b>483,000.00</b>	<b>(232,098.51)</b>	<b>545,000.00</b>
89's	<b>Other Sources Subtotal</b>	-	-	-
<b>Revenue Grand Total</b>		<b>483,000.00</b>	<b>(232,098.51)</b>	<b>545,000.00</b>

FUND 74  
STUDENT FINANCIAL AID TRUST

<b>Palomar College</b>				
PRJ/GRT BY FUND				
Period Ending 2008-06-30				
Project Grant :#N/A	#N/A		Report Request:	Run Sep 21, 2007
Deptid: #N/A	#N/A		Layout:	BYTFNDPG
Program Code: #N/A	#N/A		Scope Name:	BUDGET COMPARE
Fund Code: 74	STUDENT FINANCIAL AID TRUST			BYTFND74
Class: #N/A	#N/A			
		FY06-07	FY06-07	FY07-08
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
11's	Instr Salaries - Contract	-	-	-
12's	Non-Instr Salaries - Contract	-	-	-
13's	Instr Salaries - Other	-	-	-
14's	Non-Instr Salaries - Other	-	-	-
	<b>Academic Salaries Subtotal</b>	-	-	-
21's	Non-Instr Salaries - Reg	-	-	-
22's	Instr Aides - Reg	-	-	-
23's	Non-Academic Salaries - Other	-	-	-
24's	Instr Aides - Other	-	-	-
	<b>Non Acad Salaries Subtotal</b>	-	-	-
31's	STRS	-	-	-
32's	PERS	-	-	-
33's	FICA & Medicare (OASDI)	-	-	-
34's	Health & Welfare	-	-	-
35's	State Unempl Insurance	-	-	-
36's	Workers' Comp	-	-	-
37's	APPLE	-	-	-
39's	Other Benefits	-	-	-
	<b>Employee Benefits Subtotal</b>	-	-	-
400010	Supplies & Materials	3,286.00	-	3,286.00
	<b>Supplies &amp; Materials Subtotal</b>	<b>3,286.00</b>	-	<b>3,286.00</b>
500010	Other Oper Exp	5,850.00	-	6,000.00
541000	FEDRL INTEREST EARND,REPAY	-	2,978.52	-
541100	STATE INTEREST EARND,REPAY	-	2,253.26	-
	<b>Other Oper Exp Subtotal</b>	<b>5,850.00</b>	<b>5,231.78</b>	<b>6,000.00</b>
	<b>Indirect Costs Subtotal</b>	-	-	-
	<b>Capital Outlay Subtotal</b>	-	-	-
721000	INTRAFUND TRANS OUT WITHIN	-	19,565.00	-
721010	INTRAFUND TRANS OUT WITHIN	28,994.00	-	25,170.00
731000	INTERFUND TRANS OUT BETWEEN	-	3,013,313.41	-
731010	INTERFUND TRANS OUT BETWEEN	3,109,543.00	-	2,848,509.00
751000	STUDENT GRANTS	-	3,683,950.19	-
751010	STUDENT GRANTS	3,955,513.00	-	3,758,306.00
761000	DIRECT LOANS	-	807,282.97	-
761010	DIRECT LOANS	808,663.00	-	850,000.00
765010	STUDENT LOANS	33,115.00	-	33,230.00
	<b>Other Outgoing Subtotal</b>	<b>7,935,828.00</b>	<b>7,524,111.57</b>	<b>7,515,215.00</b>
<b>Expense Grand Total</b>		<b>7,944,964.00</b>	<b>7,529,343.35</b>	<b>7,524,501.00</b>
815130	PELL GRANTS	3,246,239.00	(3,139,498.19)	3,092,988.00
815230	SEOG	233,100.00	(179,700.00)	249,193.00
815300	DIRECT LOANS	808,663.00	(807,282.97)	850,000.00
815400	BUREAU OF INDIAN AFFAIRS	625.00	-	625.00
815600	ACG	40,589.00	(6,800.00)	15,000.00
819999	BEGINNING BALANCE, FEDERAL	3,786.00	-	3,786.00
	<b>81's Federal Revenues Subtotal</b>	<b>4,333,002.00</b>	<b>(4,133,281.16)</b>	<b>4,211,592.00</b>
865350	CAL GRANTS FOR STUDENTS	450,000.00	(357,952.00)	400,000.00

<b>Palomar College</b>			
PRJ/GRT BY FUND			
Period Ending 2008-06-30			
			Run Sep 21, 2007
Project Grant :#N/A	#N/A		Report Request: BYTFNDPG
Deptid: #N/A	#N/A		Layout: BUDGET COMPARE
Program Code: #N/A	#N/A		Scope Name: BYTFND74
Fund Code: 74	STUDENT FINANCIAL AID TRUST		
Class: #N/A	#N/A		
		<b>FY06-07</b>	<b>FY06-07</b>
		<b>Budget</b>	<b>Expended/Received</b>
			<b>Year to Date</b>
			<b>FY07-08</b>
			<b>Budget</b>
<b>Account</b>	<b>Description</b>		
869999	BEGINNING BALANCE, STATE	30,590.00	-
	<b>86's State Revenues Subtotal</b>	<b>480,590.00</b>	<b>(357,952.00)</b>
882300	STUDENT LOAN REPAYMENTS	2,500.00	(1,083.15)
886100	INTEREST BANK ACCOUNTS	2,525.00	(2,279.57)
886300	INTREST EARNED ON FEDERL \$	3,350.00	(2,978.52)
	<b>88's Local Revenues Subtotal</b>	<b>8,375.00</b>	<b>(6,341.24)</b>
898100	INTERFUND TRANSER IN,BETWN	3,094,003.00	(3,013,313.41)
898200	INTRAFUND TRANSFR IN,WITHIN	28,994.00	(19,565.00)
	<b>89's Other Sources Subtotal</b>	<b>3,122,997.00</b>	<b>(3,032,878.41)</b>
<b>Revenue Grand Total</b>		<b>7,944,964.00</b>	<b>(7,530,452.81)</b>
			<b>7,524,501.00</b>

FUND 75  
SCHOLARSHIP AND LOAN TRUST

Palomar College				
PRJ/GRT BY FUND				
Period Ending 2008-06-30				
Project Grant :#N/A	#N/A		Report Request:	Run Sep 21, 2007
Deptid: #N/A	#N/A		Layout:	BYTFNDPG
Program Code: #N/A	#N/A		Scope Name:	BUDGET COMPARE
Fund Code: 75	SCHOLARSHIP AND LOAN TRUST			BYTFND75
Class: #N/A	#N/A			
Account	Description	FY06-07 Budget	FY06-07 Expended/Received Year to Date	FY07-08 Budget
11's	Instr Salaries - Contract	-	-	-
12's	Non-Instr Salaries - Contract	-	-	-
13's	Instr Salaries - Other	-	-	-
14's	Non-Instr Salaries - Other	-	-	-
	<b>Academic Salaries Subtotal</b>	-	-	-
21's	Non-Instr Salaries - Reg	-	-	-
22's	Instr Aides - Reg	-	-	-
23's	Non-Academic Salaries - Other	-	-	-
24's	Instr Aides - Other	-	-	-
	<b>Non Acad Salaries Subtotal</b>	-	-	-
31's	STRS	-	-	-
32's	PERS	-	-	-
33's	FICA & Medicare (OASDI)	-	-	-
34's	Health & Welfare	-	-	-
35's	State Unempl Insurance	-	-	-
36's	Workers' Comp	-	-	-
37's	APPLE	-	-	-
39's	Other Benefits	-	-	-
	<b>Employee Benefits Subtotal</b>	-	-	-
	<b>Supplies &amp; Materials Subtotal</b>	-	-	-
	<b>Other Oper Exp Subtotal</b>	-	-	-
	<b>Indirect Costs Subtotal</b>	-	-	-
	<b>Capital Outlay Subtotal</b>	-	-	-
751000	STUDENT GRANTS	-	1,726.00	-
751010	STUDENT GRANTS	39,187.00	-	43,503.00
752000	STUDENT SCHOLARSHIPS	-	429,116.04	-
752010	STUDENT SCHOLARSHIPS	1,370,178.00	-	942,826.00
765000	STUDENT LOANS	-	7,717.24	-
765010	STUDENT LOANS	806,098.00	-	871,657.00
	<b>Other Outgoing Subtotal</b>	<b>2,215,463.00</b>	<b>438,559.28</b>	<b>1,857,986.00</b>
<b>Expense Grand Total</b>		<b>2,215,463.00</b>	<b>438,559.28</b>	<b>1,857,986.00</b>
81's	<b>Federal Revenues Subtotal</b>	-	-	-
86's	<b>State Revenues Subtotal</b>	-	-	-
882200	SCHOLRSHP/GRANT/LOAN REV	1,110,500.00	(469,326.24)	630,000.00
882300	STUDENT LOAN REPAYMENTS	10,000.00	(9,938.40)	10,000.00
886200	INTEREST COUNTY TREASURY	28,687.00	(55,437.68)	55,437.00
889880	STALE DATED/VOID WARRANTS	-	(130.00)	-
889999	BEGINNING BALANCE, LOCAL	1,066,276.00	-	1,162,549.00
88's	<b>Local Revenues Subtotal</b>	<b>2,215,463.00</b>	<b>(534,832.32)</b>	<b>1,857,986.00</b>
89's	<b>Other Sources Subtotal</b>	-	-	-
<b>Revenue Grand Total</b>		<b>2,215,463.00</b>	<b>(534,832.32)</b>	<b>1,857,986.00</b>