



PALOMAR COLLEGE
Learning for Success

Palomar Community College District **BUDGET**

***Fiscal Year
2009-2010***

Governing Board

Nancy C. Chadwick, M.S.W., M.P.A.
Rose Marie Dishman, Ph.D.
Mark R. Evilsizer, M.A.
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 2009-2010

GOVERNING BOARD

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Michele T. Nelson, Ph.D., Vice President
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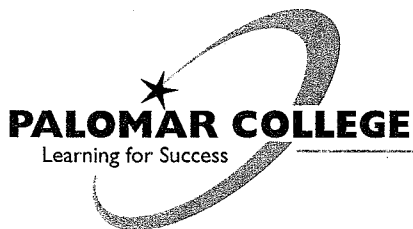
Robert Deegan

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Berta Cuaron, Vice President for Instruction
Dr. Bonnie Ann Dowd, Vice President for Finance & Administrative Services
Mark Vernoy, Interim Vice President for Student Services
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Brandi Taveuveu, Budget Analyst



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Robert P. Deegan
Superintendent/President

September 8, 2009

Governing Board
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Michele T. Nelson, Ph.D.
Student Trustee:
A.S. President

Office of the 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 Fiscal Year 2009-2010 Budget. Included in the budget is a state-wide analysis for community colleges prepared by the Community College League of California, which reflects information related to FY2008-09 budget revisions and the FY2009-10 budget as of June 30th. The League has not published an updated analysis since June 30th because the state budget continues to be extremely fluid due to numerous uncertainties, including the actual amount of federal funds under the American Recovery and Reinvestment Act State Stabilization monies (ARRA) to be realized by the California Community Colleges. The ARRA funds represent a significant source of revenue to provide relief to cuts being sustained by categorical programs in FY2009-10. The actual amount of ARRA funds is still not resolved; however, according to the most recent information from the Chancellor's Office, the ARRA federal funds of \$130 million projected in the state's 2009-10 Budget Act are more likely to be less than \$40 million.

Also included in this budget report is an analysis prepared by the Chancellor's Office identifying how the \$192 million apportionment cuts to the California Community College system will be allocated to all districts as a reduction to Base Revenue Apportionment for FY2009-10. For Palomar College, the Base Revenue for 2009-10 should have been \$96,862,720 based upon workload measures of 20,195 FTES. However, the available funds for the California Community colleges state-wide resulted in workload measure reductions of 3.39% to each district. Consequently, Palomar College's Base Revenue Apportionment has been reduced by \$3,283,006 or 19,453 funded. It is also noteworthy to mention that the final adjustment for all districts will not be known until the FY2008-09 "Recal" Apportionment Report is received in early spring 2010. Based upon current information, unless adjustments are

made to scheduled offerings, the college would have 1,038 unfunded FTES in FY2009-10. Therefore, the Instructional Division is reviewing scheduling in an effort to reduce the amount of unfunded FTES, while ensuring that the academic integrity of our instructional programs are not jeopardized.

Clearly, the State is in "unchartered territory" with regard to its fiscal capabilities as evidenced by the statewide reduction in workload measures. The cuts that have been made to Fund 11 general funds and Fund 12 categorical are significant as reflected in this budget presented for adoption. Unfortunately, the full extent of cuts to both general funds and categorical programs continue to be subject to additional cuts. Therefore, it is likely that a revision to the budget presented to the Governing Board for adoption will be required when the extent of the final cuts state-wide are known for FY2009-10. Also, included in this budget report is a spreadsheet comparison of Palomar College's General Fund 11 (unrestricted) and Fund 12 (restricted) for FY2008-2009 unaudited actual expenditures with the proposed FY2009-2010 budget.

The district's on-going fiscal stability is essential to assure achievement of the mission of the college. The college's core mission and functions is that of student learning; therefore, all fiscal and budget decisions have been made with that in mind. The District continues to strive to ensure that budgeting is tied to strategic and master planning in its annual budget development process through the four divisional planning councils and the district-wide Strategic Planning council.

I commend the members of all of the councils and all of the individuals involved in the development of the FY2009-10 budgets presented herewith for their careful and difficult work particularly during this time of fiscal crisis and uncertainty at the state level. The commitment of the college community is further demonstrated by the fact that beginning March 2009, the Strategic Planning Council and Budget Committee began working on an Integrated Planning, Evaluation, and Resource Allocation Decision Making Model as part of its 2009 Self-Study Report, Planning Agenda item #3, which states:

The college will discuss, design, adopt, and implement a budget development process that

- a. Better aligns with and allocates funding for both short-term and long-term strategic planning priorities;*
- b. Allows flexibility for responding to emergencies and exigencies; and*
- c. Sustains the district's current fiscal stability and solvency*
(I.B, III.B. III D.)

The state's fiscal situation is not expected to improve in the near future; therefore, planning is critical to ensuring fiscal solvency. As discussed in the budget report presented herewith, a revenue adjustment sustained in the District's FY2008-09 apportionment, a workload measures reduction resulting in a 3.39% decline in base apportionment funding for FY2009-10, no growth or COLA funding for FY2009-10,

and significant cuts to categorical programs have made it particularly challenging to prepare the FY2009-10 Adopted Budget. However, the budget presented for your approval is a balanced budget as required by law by using a portion of the FY2009-10 beginning fund balance. The actual fund balance for FY2008-09, which is the beginning balance for FY2009-10, was \$6.0 million higher than previously projected. This increase was achieved through significant savings as a result of the district-wide modified hiring freeze in existence since March 2008, cost savings efforts that resulted in unused budgets during FY2008-09, and growth revenue that was not recognized until received from the state, and for a base apportionment adjustment for FY2007-08 and FY2008-09 for the college moving to a large single college district (20,000 FTES) as defined in SB361 resulting in an increase of \$1,107,182 in basic apportionment allocation as of FY2007-08 and every year after as long as the college maintains the 20,000 FTES threshold.

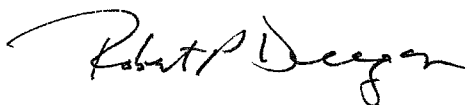
Once again, the State's 2009-10 Budget enacted was based upon one-time solutions, estimates and assumptions that may not materialize and once again it doesn't include any long-term solutions to the state structural budget imbalance. Consequently, districts must not lose sight of the fact that the State continues to be in severe fiscal crisis. We must plan for possible additional mid-year cuts, a deficit coefficient adjustment for FY2009-10 apportionment as a result of actual revenues coming below the estimates projected in the budget thereby resulting in further structural imbalances in the State budget, and additional deferrals, which will impact cash flow to districts.

I commend the Governing Board and the college community for the efforts expended to ensure that resources are maximized to ensure that the District continues to serve students during these times of diminishing revenues, maintain fiscal solvency of the District, and ensure that full-time faculty and staff jobs are not jeopardized.

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 Palomar College FY2009-2010 Budget is being presented to the Governing Board on Tuesday, September 8th for adoption. If you have any questions regarding the budget presented, 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 large, stylized "D" and "E".

Robert P. Deegan
Superintendent/President

2009-2010 PALOMAR COLLEGE DISTRICT BUDGET

THE 2009-2010 STATE BUDGET

On **January 1, 2009** the Department of Finance (DOF) unveiled the 2009-10 Governor's Budget, ten days ahead of the standard release date each year. The DOF Director reported that the state's serious fiscal condition necessitated the early release of the proposed budget. The Governor's proposed budget identified major shortfalls for FY2008-09 and FY2009-10; a "balanced approach" to solving the budget problems through a combination of spending reductions to include elimination of COLA, generation of new revenues, securitizing the State Lottery revenues, borrowing, and deferral of apportionment payments. The State Controller indicated that the state would run out of cash as soon as March 1st, renewing the urgency for passage of a state budget.

On **February 19th** a budget package addressing the state's fiscal crisis covering mid-year revisions to FY2008-09 and the FY2009-10 budget was sent to the Governor for his signature. The budget package passed by the Legislature provided solutions for the two fiscal years combined that included expenditure reductions, temporary tax increases, state borrowing, and a reduction in the state reserve. The budget package, while it left community colleges with significant challenges to tackle in the current and future budget years, was a good one under the state's fiscal circumstances. Thankfully, the Governor and legislators recognized the need to limit cuts to community colleges so they could continue to address the economic recovery necessary for the state. The unprecedented approval of what was basically a 16 month budget act brought temporary relief; however, the state's fiscal condition continued to deteriorate. As part of the February budget package, the Legislature agreed to place a total of five ballot measures before the voters in a statewide Special Election on **May 19th**. Three of the propositions represented \$5.9 billion in budget solutions that were already built into the budget package enacted in February. Prior to this general election, which appeared to also be aimed at raising public awareness of the severity of the state's budget crisis, the governor released two "May Revision" budget summaries to show voters the state's budget options depending upon the outcome of the May 19th Special Election.

Once again, the Governor informed the Legislature that state revenues continued to deteriorate and the projected budget shortfall continued to increase. For California Community Colleges, the Governor's May Revision budget proposals would be devastating. The Chancellor's Office reported the following proposed cuts:

Fiscal Year 2008-09:

- Defer an additional \$115 million in apportionment payments from FY2008-09 to FY2009-10
- \$85 million in across-the board cuts to categorical programs
- Broad flexibility for districts to spend categorical funds to meet local needs with the exception of Financial Aid Administration and Cal Works programs
- Estimate of \$42.1 million local property tax shortfall with no backfill proposed for colleges

Fiscal Year 2009-10:

Base Proposal assuming passage of ballot measures were as follows:

- \$221.6 million in across the board cuts to categorical programs with flexibility as previously noted
- Elimination of 1% of the budgeted enrollment growth reducing it to 2% for this budget year
- \$120 million cut to apportionments as recommended by the Legislative Analyst's Office (LAO) thereby lowering the funding rate for credit physical education and recreation courses to the non-credit rate
- Estimate of \$116.7 million local property tax shortfall with no backfill proposed for community colleges

Contingency Proposal if the ballot measures failed:

- All elements of base proposal above
- Additional elimination of 1% of the budgeted enrollment growth reducing it to 1% for this budget year
- Additional \$122 million in across-the-board cuts to categorical programs

On **May 19th** the voters of California did not support all of the ballot measures and the state budget outlook continued to worsen. On **May 21st**, the LAO released its *Overview of the May Revision* and announced a projected budget shortfall of \$24 billion, \$3 billion higher than the Governor's May Revision proposal. The Governor also amended his budget proposal to include approximately \$5.5 billion in additional cuts. The reason for the cuts was that the Governor decided to not pursue borrowing through revenue anticipated warrants (RAWs) as originally proposed. Then on **May 29th** the Governor announced an additional \$2.8 billion in reductions due to lowering of revenue estimates developed by the LAO. Based on the lower revenue estimates, the Proposition 98 minimum guarantee was lowered by approximately \$680 million, thus opening the door for additional cuts to K-12 schools and community colleges. In addition, the State Controller informed the Governor and the Legislative leadership that the state was going to suffer severe cash deficits by July 31st and "urged the adoption of a truly balanced budget as the only responsible approach to resolving the State's cash crisis."

By early June, the Legislature convened its Budget Conference Committee, a ten member committee with representation from both the Senate and Assembly, to craft a budget solution capable of securing passage in both houses. The Conference Committee heard reports from the Department of Finance and the Legislative Analyst's Office and made clear its intention to come to an agreement on a fix for the state budget by June 30th.

The State's revised 2009-10 Budget Act was signed into law on **July 28th**. The revision included \$24 billion in budget "solutions" and \$8 billion in borrowing and what many in Sacramento termed accounting and budgeting "gimmicks". This was on top of the \$35.8 billion in budget "solutions" adopted in the original 2009-10 Budget on February 19th. For

California Community Colleges the revision resulted in \$754 million in cuts to FY2009-10 with projected additional revenue from federal American Recovery and Reinvestment Act State Stabilization monies (ARRA) assumed to total \$130 million and \$80 million from a \$6 increase to student enrollment fees. The Legislators rejected the previously proposed \$85 million in cuts for FY2008-09. However, due to a base shortfall and a projected property tax shortfall, it was necessary to apply a 1.3% deficit coefficient in FY2008-09 against total computational revenue for apportionment statewide; thereby reducing the amount of apportionment revenue by \$84.2 million.

The revised 2009-10 Budget eliminated all growth funds and COLA, made significant cuts to categorical programs that apply to fiscal years 2009-10 through 2012-13, and included additional apportionment payment deferrals. The \$120 million reduction in general apportionment was based upon shortfall estimates for local property tax, student fees, and structural deficits at the time the budget was signed into law. Consequently, any changes to these estimated shortfalls will likely result in additional mid-year cuts to the 2009-10 Budget. In addition, the 2009-10 Budget Act revision included a provision authorizing the California Community Colleges Chancellor to adjust districts' base workload measures commensurate with reductions in general apportionment revenues. The purpose for the workload adjustment is to align full-time equivalent student (FTES) workload with the reduced revenue provided by the state in FY2009-10. This workload adjustment acknowledges that the significant budget cuts made to revenues will reduce the capacity of districts to offer courses and serve students. However, the State Legislators made it clear that the reductions in course sections, to the greatest extent possible, should be achieved in areas other than basic skills, workforce training, and transfer courses.

In addition to the general fund apportionment reductions significant cuts to most community college categorical program funding was included in the FY2009-10 Budget Act. In the revised Budget Act, categorical funding allocations are provided from both state and federal funding. The federal funds, provided from the ARRA State Stabilization were assumed to total \$130 million. ARRA funds are distributed from the federal government based upon a formula-driven calculation and were intended to provide relief to categorical programs cuts for FY2009-10. As of **August 28th**, the original estimate of \$130 million assumed in 2009-10 Budget has been decreased significantly to less than \$40 million based upon calculations computed by the Department of Finance and Chancellor's Office staff. Regardless of the amount of ARRA funds, these funds are one-time in nature and only provide relief to categorical funding for FY2009-10 budgets.

Unfortunately, the 2009-10 Budget enacted was based upon one-time solutions, estimates and assumptions that may not materialize and once again it doesn't include any long-term solutions to the state structural budget imbalance. Consequently, districts must not lose sight of the fact that the State continues to be in severe fiscal crisis. Districts must plan for possible additional mid-year cuts, a deficit coefficient for FY2009-10 apportionment as a result of actual revenues coming in below the estimates projected in the budget thereby resulting in further structural imbalances in the State budget, and additional deferrals, which will impact cash flow to districts.

Needless to say given the State's fiscal crisis and the ever increasing demands required to operate the college there were many challenges in planning this year's adopted budget. State budget information has been provided in this Adopted Budget as prepared by the Chancellor's Office staff and the California Community College League. It is noteworthy to mention that the League has issued twenty-one updates as of July 30th related to the state budget, which is indicative of how fluid the situation has been and how difficult it is for districts to plan for this year's adopted budget.

As will be addressed in the next section, assumptions have been made in the development of the District's FY2009-10 Budget based upon a core need to be fiscally responsible; minimize the impact to student learning and access; and ensure that full-time faculty and staff jobs are not jeopardized. The budget presented herewith for adoption has attempted to address all of these objectives in a year in which the District has experienced a workload reduction resulting in a decrease to apportionment revenue of 3.39% in FY2009-10. Clearly, the State is in "unchartered territory" with regard to its fiscal capabilities as evidenced by the statewide reduction in workload measures. Given that community colleges play a significant role in fueling the economic engine of the state and ensures that education is accessible to everyone, what is most frustrating in developing the District's budget for FY2009-10 is that enrollment demand has significantly increased and is expected to continue to increase and resources to fund our mission continues to decrease.

2009-2010 PALOMAR COLLEGE ADOPTED BUDGET

Prior to reporting Palomar College's Adopted Budget for FY2009-10, a summary appears warranted highlighting some monumental events that have taken place during the current fiscal year and the impact they will have on the FY2009-10 and subsequent budgets.

- ✓ The college broke ground on its Multi-Disciplinary Instructional Building (MIB), which has been approved for state capital outlay funding. The project is being constructed under a CM-Multi-Prime process with construction and grading having begun in December 2008. Building completion is anticipated by August 2010 with classes scheduled to be offered in spring 2011. There will be 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. The opening of this building will add approximately 100,000 square feet of building space to the San Marcos campus resulting in increased utility and other maintenance and operation costs.
- ✓ A ground breaking for the new Health Sciences Building, which will house the nursing and dental assisting programs, was held on April 17, 2009 with construction begun soon after. The building is the first project to be 100% funded by Proposition M and is scheduled to begin holding classes in the fall 2010 semester.
- ✓ The college continues to be active in energy conservation and sustainable design for all of its facilities. Design development has begun on several buildings with an emphasis being placed on sustainability to address escalating costs associated with utilities and maintenance and operations on all current and future construction

projects, all of which would impact future operating budgets. One of the ways in which the college currently participates in energy efficiency, conservation, and sustainable building is through the SDG&E *Savings by Design* program. The college has been notified that it is eligible for a \$150,000 incentive award for the MIB and \$15,217 for the Health Sciences building. The awards will not be paid until the buildings are completed and certified by SDG&E.

- ✓ In addition, the college currently participates in SDG&E Sustainable Communities; Demand Reduction Programs and Methods and Alternative Energy Supplies, and the District has an energy savings program that reviews new products and equipment on a regular basis and implements projects that have a reasonable payback period. This program has been in place for the past 24 years and has saved the District hundreds of thousands of dollars, which is expected to continue to be the case in the future.
- ✓ The District is in the process of finalizing a Preliminary Environmental Impact Report (PEIR) for CEQA certification for the San Marcos campus.
- ✓ The District reached agreement with the County and Cal Trans on fees related to traffic impact as defined in the CEQA certified by the District for its North Education Center. The District is currently working with the County on the general plan amendment related to Horse Ranch Creek Road in preparation for beginning grading and initial construction on the site as soon as all construction permits are obtained. In addition, the District continues its search for a parcel of land located in the southern area of the District in order to open a campus there to increase student access and provide service to the community served. The acquisition and initial construction for both sites are included in Proposition M approved by the voters in November 2006.
- ✓ The District was notified in FY2008-09 that it had moved to a large single college district (20,000 FTES) as defined in SB361 resulting in an increase of \$1,107,182 in basic apportionment allocation as of FY2007-08. As indicated by the Chancellor's Office, if the District's FTES workload is reduced to a point where it falls below the legislatively required benchmark of 20,000 total FTES, we will not experience a reduction in the basic allocation revenue for the first three years starting with FY2009-10 and extending to FY2011-12. If after FY2011-12, the District's actual FTES (as opposed to funded FTES) is below the 20,000 FTES threshold, our basic allocation revenue amount will be reduced accordingly.
- ✓ As of FY2008-09, the District is required to account for and report costs and obligations relating to other post-employment benefits (OPEB) on its financial statements. GASB 43 and 45 established standards for governmental employers to measure and report costs and obligations relating to post-employment for retiree health benefits; however, neither GASB standard requires any change in how retiree health benefits are funded. Rather, GASB 45 requires that employers recognize the annual liability for the benefits along with full audit disclosure and supplementary information regarding funded status and the progress being made in funding the total liability. Unfunded liabilities for OPEBs are not a new fiscal solvency problem arising

Palomar College BUDGET REPORT Comparing Fiscal Years 2009 and 2010 Fund 42 Prop M Construction					Run Sep 02, 2009
Account	Description	FY08-09 Budget	FY08-09 Expended/Received Year to Date	FY09-10 Budget	
212100	SUPERVISOR, CAST	-	38,856.88	-	
212200	CLASSIFIED REGULAR SALARY	-	121,027.22	-	
	21's Non-Instr Salaries - Reg	-	159,884.10	-	
231100	HOURLY CLASSIFIED, TEMP	-	5,894.10	-	
	23's Non-Academic Salaries - Other	-	5,894.10	-	
	Non Acad Salaries Subtotal	-	165,778.20	-	
	31's STRS	-	-	-	
322102	PERS CLASSIFIED	-	11,409.95	-	
322202	PERS NON-INSTR ADMIN/SUPR	-	3,663.45	-	
	32's PERS	-	15,073.40	-	
332102	FICA CLASSIFIED	-	7,515.29	-	
332202	FICA NON-INSTR ADMIN/SUPR	-	2,413.92	-	
336102	MEDCA CLASSIFIED	-	1,843.05	-	
336202	MEDCA NON-INSTR ADMIN/SUP	-	564.54	-	
	33's FICA & Medicare (OASDI)	-	12,336.80	-	
340252	MEDICAL CLASSIFIED	-	21,233.85	-	
340302	MEDIC NON-INSTR ADMIN/SUPR	-	5,350.10	-	
341252	DENTAL CLASSIFIED	-	1,886.81	-	
341302	DENT NON-INSTR ADMIN/SUPR	-	572.59	-	
342252	VISION CLASSIFIED	-	513.34	-	
342302	VISION NON-INSTR ADMIN/SUP	-	149.73	-	
343252	LIFE CLASSIFIED	-	241.91	-	
343302	LIFE NON-INSTR ADMIN/SUPR	-	60.48	-	
344252	LTD (DISABILITY) CLASSIFIED	-	431.07	-	
344302	LTD NON-INSTR ADMIN/SUPR	-	66.82	-	
345252	LONG TERM CARE CLASSIFIED	-	84.00	-	
345302	LTC NON-INSTR ADMIN/SUPR	-	24.50	-	
348020	FUTURE RETIREE HEALTH-NONACA	-	11,045.94	-	
	34's Health & Welfare	-	41,661.14	-	
352102	UNEMPLOYMENT CLASSIFIED	-	381.33	-	
352202	UNEMP NON-INSTR ADMN/SUP	-	116.81	-	
	35's State Unempl Insurance	-	498.14	-	
362102	WC CLASSIFIED	-	1,815.01	-	
362202	WC NON-INSTR ADMIN/SUPERV	-	555.65	-	
	36's Workers' Comp	-	2,370.66	-	
372102	APPLE CLASSIFIED	-	147.35	-	
	37's APPLE	-	147.35	-	
395201	ACCRUED VACATN ACA NONINS	-	5,279.07	-	
	39's Other Benefits	-	5,279.07	-	
	Employee Benefits Subtotal	-	77,366.56	-	
515300	SOFTWARE LICENSING FEES	-	97,623.42	-	
535200	INS, FIRE, CASUALTY, LIABILITY	-	45,276.34	-	
545100	ADVERTISEMENTS REQ BY LAW	-	3,002.30	-	
545200	LAWYERS' FEES	-	123,119.08	-	
551400	MANAGEMENT FEES	-	454,554.15	-	
551900	OTH PERSONAL&CONSULT SVC	-	595,799.93	-	
562000	RENTS & LEASES, LAND/BLDGS	-	169,322.50	-	
565100	MAINTENANCE AGREEMT,EQUIP	-	38,799.22	-	
565200	MAINTENCE AGREE,SOFTWARE	-	53,222.32	-	
565500	REPAIRS&MAINTENANCE BLDGS	-	17,299.63	-	
580450	TELEPHONE	-	21.30	-	
580500	TELEPHONE CONNECTIONS	-	12,315.12	-	
	Other Oper Exp Subtotal	-	1,610,355.31	-	

Palomar College BUDGET REPORT Comparing Fiscal Years 2009 and 2010 Fund 42 Prop M Construction					Run Sep 02, 2009
Account	Description	FY08-09 Budget	FY08-09 Expended/Received Year to Date	FY09-10 Budget	
611000	LAND PURCHASE&INCIDENTALS	-	3,056,393.79	-	
612000	SITE IMPROVEMENT	-	501,873.18	-	
612200	PARKING IMPROVEMENT	-	516,031.17	-	
621000	BUILDING ADDITIONS	-	9,121.00	-	
622000	BUILDING BUILT IN FIXTURES	-	471,408.48	-	
623000	BUILDING CONSTRUCTION	-	1,018,921.21	-	
623100	ARCHITECTURL&ENGINEER FEE	-	2,998,888.98	-	
623200	BLUEPRINTS&INSPECTION SVCS	-	239,982.26	-	
623300	PERMITS AND FEES	-	220,661.38	-	
644100	EQUIP INSTR ADDTL \$500 - \$4999	-	151,163.26	-	
644300	EQUIPMENT INSTRUCTIONL >\$4,999	-	183,092.88	-	
644400	EQUIP NONINS ADDL \$500 - \$4999	-	1,537,261.00	-	
644600	EQUIPMENT NONINSTRUCTL >\$4,999	-	28,870.03	-	
644800	EQUIP TECHNOLOGY NONINS >4,999	-	345,064.10	-	
644950	SOFTWARE NONINSTRNL >\$4,999	-	10,754.53	-	
	Capital Outlay Subtotal	-	11,289,487.25	-	
Expense Grand Total		123,485,725.00	13,142,987.32	110,018,700.00	
886200	INTEREST COUNTY TREASURY	5,998,714.00	2,674,676.32	3,000,000.00	
889999	BEGINNING BALANCE, LOCAL	117,485,725.00	-	107,018,700.00	
88's	Local Revenues Subtotal	123,484,439.00	2,674,676.32	110,018,700.00	
898100	INTERFUND TRANSER IN,BETWN	1,286.00	1,285.08	-	
89's	Other Sources Subtotal	1,286.00	1,285.08	-	
Revenue Grand Total		123,485,725.00	2,675,961.40	110,018,700.00	

FUND 43
ENERGY CONSERVATION PROJECTS

FUND 69
POST RETIREMENT BENEFITS

Retiree Health Care Benefits

Fund 69

		Palomar College		
		BUDGET REPORT		
		Comparing Fiscal Years		
		2009 and 2010		
		Fund 69		
		Retiree Health Care Benefits		Run Sep 02, 2009
		FY08-09	FY08-09	FY09-10
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
340010	HEALTH & WELFARE	3,821,416.00	-	3,903,955.00
340453	MEDIC ACADEMIC INST RETIREE	-	1,788,992.03	-
340503	MEDIC EDU ADMIN/SUP RETIREE	-	174,371.70	-
340604	MEDICAL CLASSIFIED RETIREES	-	1,473,782.05	-
340654	MEDIC CLASS ADMNSUP RETIRE	-	236,242.60	-
346000	RETIREE SPOUSAL BENEFITS	-	117,407.04	-
34's	Health & Welfare	3,821,416.00	3,790,795.42	3,903,955.00
	Employee Benefits Subtotal	3,821,416.00	3,790,795.42	3,903,955.00
Expense Grand Total		3,821,416.00	3,790,795.42	3,903,955.00
886200	INTEREST COUNTY TREASURY	400,000.00	366,807.84	300,000.00
889010	FUTURE RETIREE HEALTH PREMIUM	3,494,884.00	3,317,656.26	3,520,029.00
889999	BEGINNING BALANCE, LOCAL	14,876,491.00	-	14,770,159.00
88's	Local Revenues Subtotal	18,771,375.00	3,684,464.10	18,590,188.00
Revenue Grand Total		18,771,375.00	3,684,464.10	18,590,188.00

FUND 71
ASSOCIATED STUDENT TRUSTS

Palomar College ASG BUDGET REPORT Comparing Fiscal Years 2009 and 2010 Fund 71 Associated Students Trust					Run Sep 02, 2009
Account	Description	FY08-09 Budget	FY08-09 Expended/Received Year to Date	FY09-10 Budget	
130010	Instr Salaries - Other	450.00	-	-	
137200	SERVICE PROVIDER ACA INSTR	-	450.00	-	
	13's Instr Salaries - Other	450.00	450.00	-	
	14's Non-Instr Salaries - Other	-	-	-	
	Academic Salaries Subtotal	450.00	450.00	-	
	22's Instr Aides - Reg	-	-	-	
230010	Non-Academic Salaries - Other	1,530.00	-	4,000.00	
231100	HOURLY CLASSIFIED, TEMP	-	800.00	-	
234100	SERVICE PROVIDER CLASSIFIED	-	730.00	-	
	23's Non-Academic Salaries - Other	1,530.00	1,530.00	4,000.00	
	Non Acad Salaries Subtotal	1,530.00	1,530.00	4,000.00	
400010	Supplies & Materials	92,146.00	-	99,221.00	
411000	SOFTWARE <1YR AND <\$200.	-	16.04	-	
422000	Subscriptions and Memberships	-	375.00	-	
441000	SUPPLIES&MATERIAL NONINSTR	-	33,286.04	-	
	Supplies & Materials Subtotal	92,146.00	33,677.08	99,221.00	
500010	Other Oper Exp	165,956.00	-	185,244.00	
525200	MEMBERSHIP, EMPLOYEE	-	8,460.00	-	
551300	INDEPENDENT CONTRACTOR	-	5,324.00	-	
555100	POSTAGE	-	52.90	-	
561000	RENT & LEASE, EQUIPMENT	-	4,624.77	-	
562000	RENTS AND LEASES, LAND + BLDGS	-	834.00	-	
563000	RENTAL OF TRANSPORTATION	-	154.46	-	
575300	TRAVEL, STUDENT	-	1,781.37	-	
575800	FOOD FOR MEETINGS	-	26,874.40	-	
580200	Gasoline and Oil	-	20.00	-	
580300	LAUNDRY/DRY CLEANING	-	443.36	-	
585260	BANK CREDIT CARD EXPENSE	-	1,630.62	-	
585750	PRINTING	-	1,119.78	-	
	Other Oper Exp Subtotal	165,956.00	51,319.66	185,244.00	
600010	Capital Outlay	868.00	-	-	
644400	EQUIP NONINS ADDITIONL <\$5,000	-	867.70	-	
	Capital Outlay Subtotal	868.00	867.70	-	
752000	STUDENT SCHOLARSHIPS	-	2,925.00	-	
752010	STUDENT SCHOLARSHIPS	6,575.00	-	3,500.00	
	Other Outgoing Subtotal	6,575.00	2,925.00	3,500.00	
Expense Grand Total		267,525.00	90,769.44	291,965.00	
882100	CONTRB,GIFTS,GRANTS,ENDOW	31,876.00	37,370.78	14,299.00	
884350	MISC SALES AND COMMISSION	52,723.00	55,748.74	46,286.00	
886100	INTEREST BANK ACCOUNTS	2,200.00	497.77	500.00	
888930	LOCKER RENTAL FEE	-	135.00	-	
888950	POSTING FEES INCOME ASG	8,524.00	6,514.00	7,155.00	
889100	ASG INCOME	144.00	384.00	1,800.00	
889150	ASG MAGIC MOUNTAIN INCOME	1,200.00	-	2,000.00	
889160	ASG MOVIE PASSES INCOME	2,300.00	4,785.51	3,000.00	
889999	BEGINNING BALANCE, LOCAL	134,258.00	-	182,925.00	
	88's Local Revenues Subtotal	233,225.00	105,435.80	257,965.00	
898100	INTERFUND TRANSER IN,BETWN	34,000.00	34,000.00	34,000.00	
898200	INTRAFUND TRANSFR IN,WITHIN	300.00	-	-	
	89's Other Sources Subtotal	34,300.00	34,000.00	34,000.00	
Revenue Grand Total		267,525.00	139,435.80	291,965.00	

FUND 72
STUDENT REPRESENTATION FEE TRUST

FUND 73
STUDENT CENTER FEE

FUND 74
STUDENT FINANCIAL AID TRUST

Palomar College BUDGET REPORT Comparing Fiscal Years 2009 and 2010 Fund 74 Student Financial Aid Trust					Run Sep 02, 2009
Account	Description	FY08-09 Budget	FY08-09 Expended/Received Year to Date	FY09-10 Budget	
400010	SUPPLIES & MATERIALS	3,286.00	-	3,286.00	
	Supplies & Materials Subtotal	3,286.00	-	3,286.00	
500010	OTHER OPER EXP	6,000.00	-	900.00	
541000	FEDRL INTEREST EARNED,REPAY	-	545.49	-	
541100	STATE INTEREST EARNED,REPAY	-	256.01	-	
	Other Oper Exp Subtotal	6,000.00	801.50	900.00	
721000	INTRAFUND TRANS OUT WITHIN	-	900.00	-	
721010	INTRAFUND TRANS OUT WITHIN	25,819.00	-	15,866.00	
731000	INTERFUND TRANS OUT BETWEEN	-	1,129,922.98	-	
731010	INTERFUND TRANS OUT BETWEEN	2,884,284.00	-	15,866.00	
751000	STUDENT GRANTS	-	5,697,101.75	-	
751010	STUDENT GRANTS	5,819,851.00	-	5,765,950.00	
761000	DIRECT LOANS	-	1,325,843.39	-	
761010	DIRECT LOANS	1,327,869.24	-	1,669,648.76	
765010	STUDENT LOANS	32,566.00	-	-	
	Other Outgoing Subtotal	10,090,389.24	8,153,768.12	7,467,330.76	
Expense Grand Total		10,099,675.24	8,154,569.62	7,471,516.76	
815130	PELL GRANTS	5,055,787.00	5,027,017.82	5,110,674.00	
815230	SEOG	246,000.00	244,500.00	222,119.00	
815300	DIRECT LOANS	1,327,869.24	1,325,843.39	1,669,648.76	
815400	BUREAU OF INDIAN AFFAIRS	625.00	-	100.00	
815600	ACG	1,400.00	1,400.00	1,300.00	
819999	BEGINNING BALANCE, FEDERAL	3,786.00	-	9,543.00	
	81's Federal Revenues Subtotal	6,635,467.24	6,598,761.21	7,013,384.76	
865350	CAL GRANTS FOR STUDENTS	514,182.00	428,584.00	425,500.00	
869999	BEGINNING BALANCE, STATE	33,148.00	-	-	
	86's State Revenues Subtotal	547,330.00	428,584.00	425,500.00	
882200	SCHOLRSHIP/GRANT/LOAN REV	-	(28,128.69)	-	
882300	STUDENT LOAN REPAYMENTS	750.00	(3,670.50)	-	
886100	INTEREST BANK ACCOUNTS	2,525.00	264.14	300.00	
886300	INTREST EARNED ON FEDERL \$	3,500.00	545.49	600.00	
	88's Local Revenues Subtotal	6,775.00	(30,989.56)	900.00	
898100	INTERFUND TRANSER IN,BETWN	2,884,284.00	1,129,322.98	15,866.00	
898200	INTRAFUND TRANSFR IN,WITHIN	25,819.00	1,500.00	15,866.00	
	89's Other Sources Subtotal	2,910,103.00	1,130,822.98	31,732.00	
Revenue Grand Total		10,099,675.24	8,127,178.63	7,471,516.76	

FUND 75
SCHOLARSHIP AND LOAN TRUST

from GASB 45. However, GASB 45 through its reporting requirements makes the magnitude of OPEB liabilities much more visible than they have been in the past. Rating agencies have indicated that they will take issuers' funding plans into account when determining credit ratings for bond sales thereby potentially increasing the costs associated with bond issuances. Through the year-end audit process adjusting entries will be made to the financial statements in accordance with GASB 45 for FY2008-09.

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 ensure that budgeting is tied to strategic and master planning in its annual budget development process through the four divisional planning councils and the District-wide Strategic Planning Council.

Beginning March 2009, the Strategic Planning Council and Budget Committee began working on an Integrated Planning, Evaluation, and Resource Allocation Decision Making Model as part of its 2009 Self-Study Report, Planning Agenda item #3 as follows:

- The college will discuss, design, adopt, and implement a budget development process that*
- a. Better aligns with and allocates funding for both short-term and long-term strategic planning priorities;*
 - b. Allows flexibility for responding to emergencies and exigencies; and*
 - c. Sustains the district's current fiscal stability and solvency (I.B, III.B., III.D)*

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 FY2009-10 Adopted Budget presented to the Governing Board for approval provides a balanced budget as required by law by using a portion of the FY2009-10 beginning fund balance.

Budget Assumptions and Development Process

The state's fiscal situation, a revenue entitlement adjustment sustained in the District's FY2008-09 apportionment, a workload reduction resulting in a 3.39% decline in base apportionment funding for FY2009-10, no growth or COLA funding for FY2009-10, and significant cuts to categorical programs have made it particularly challenging to prepare the FY2009-10 Adopted Budget. Consequently, due to all of these factors, it was necessary to once again depart from the customary practice of each department/unit identifying its needs and submitting a budget corresponding to those needs. This departure in budget development was discussed through the shared governance process at joint meetings of the Budget

Committee and Strategic Planning Council and then communicated campus-wide. All Non-discretionary and fixed costs (e.g., step and column increases) were projected and compared to projected revenues. Cuts and caps were placed on discretionary costs such that when considered with non-discretionary costs a balanced budget was achieved by using a portion of the beginning fund balance.

The FY2009-10 Adopted Budget is based upon the following assumptions:

1. No COLA or Growth in FY2009-10
2. FTES rates as reported on 2008-09 Second Principal Apportionment (P2) are:

Credit FTES	\$4,565
Non-credit FTES	\$2,745
Enhanced Non-credit FTES (CDCP)	\$3,232
3. A reduction of \$3,283,006 in FY2009-10 Apportionment Revenue. This reduction was reported by the Chancellor's Office at its Annual Statewide Budget Workshop for 2009-10 during the week of August 17th and is an estimate based upon 2008-09 P2 FTES reported by all districts.

Base Revenue has been projected using reported and anticipated P2 FTES of 20,195 resulting in total computational apportionment revenue (without a deficit coefficient adjustment) of \$96,862,720 computed based upon total funded FTES of 20,195 broken down as follows:

Credit FTES	18,885
Non-credit FTES	458
Enhanced Non-credit FTES (CDCP)	852

The 3.39% workload reduction re-benchs the college's funded FTES from P2 20,195 to 19,453 resulting in unfunded FTES of 743 as of P2 reporting. However, the college currently estimates that its final FY2008-09 FTES to be reported on the CCFS-320 Apportionment Attendance report due to the Chancellor's Office November 1, 2009 will be 20,490 FTES, which would result in 1,038 unfunded FTES for FY2009-10.

4. The schedule of instructional offerings for FY2009-10 has been budgeted to achieve approximately 400 FTES over the projected re-benched Base FTES of 19,453. Any FTES in excess of the Base FTES is unfunded due to no growth in FY2009-10.
5. Growth Revenue of 3.78% totaling \$3,529,516 as reported on the FY2008-09 P2, for FY2008-09 has been included in the FY2009-10 Apportionment Revenue projection. This growth is subject to adjustment by the state when it reports out final Apportionment Revenue in its "Recal" Apportionment Report in spring 2010 for FY 2008-09.
6. A deficit coefficient to the Total Computational Revenue calculation for FY2008-09 as reported on P2 has been included in the FY2009-10 Apportionment Revenue projection. This too is subject to adjustment by the state by close of FY2008-09 reporting for Apportionment Revenue.
7. No stability funds have been included in FY2009-10 Adopted Budget.

8. Salaries for faculty and staff have been projected at the appropriate step and column increases for FY2009-10, and all agreed upon negotiated compensation items e.g., stipends have been included.
9. Statutory and employee fringe benefits (healthcare, dental, vision) have been adjusted to include all known and projected increases.
10. All projected mandated costs, utility costs, and other operational cost increases have been included.
11. Non-Instructional Hourly Salaries were maintained at FY2008-09 level, which is a reduction to 85% of FY2007-08 Budgets.
12. Non-Academic and Instructional Aides Salaries were reduced to 75% of FY2007-08 Budgets.
13. Supplies and Materials were restored to budgeted amounts prior to reductions taken in FY2008-09.
14. All “discretionary” other operating expenses were reduced to 75% of FY2007-08 Budgets.
15. Capital Outlay Budgets were eliminated for FY2009-10.
16. No additional budget was provided for Fund 69 Post Retirement Fund Benefits.

Revenue

Following is a comparison of revenue by source in the Unrestricted General Fund, including Designated Accounts, for the Unaudited FY2008-09 Actuals and the projected revenues for the FY2009-10 Adopted Budget:

	<u>2008-09 Actual</u>	<u>2009-10 Budget</u>
Apportionment	\$95,424,720	\$ 93,579,732
Apprenticeship Program	1,273,349	623,986
Part-Time Faculty	859,775	421,320
Non-Resident Tuition	2,403,476	2,000,000
Interest	348,311	400,000
Contract Services (Follett)	496,513	485,000
Parking Fines	372,383	287,953
Material Fees	281,364	232,341
Transfers In	265,573	1,335,000 ^a
Miscellaneous	3,170,636	927,076
Beginning Balance	<u>7,297,498</u>	<u>11,972,719</u>
Unrestricted General Fund Revenue	\$112,193,598	\$112,265,127

Note: The FY2009-10 “Transfers In” included \$1.3M of Non-Proposition 20 Lottery funds transferred from Fund 12.^a

Other local revenue projections listed above were made based upon an analysis of past trends, with adjustments as a result of applying reasonable assumptions. FY2008-09 Growth Revenue assumed to be received in FY2009-10 in the amount of \$3,529,516 with a deficit coefficient

of \$1,438,000 has been included in the Unrestricted General Fund Revenue projection as reported on the P2. The final growth revenue and deficit coefficient adjustment are estimates until final FY2008-09 "recal" apportionment report is published by Chancellor's Office in early spring 2010.

Expenditures

As previously mentioned, the FY2009-10 Adopted Budget in the Unrestricted General funds was developed by first identifying all non-discretionary costs (e.g., step and column increases) and comparing those costs to projected revenues. However, because the needs of the District are so great, this resulted in an out of balance budget. Therefore, cuts were made to discretionary costs including class schedule offerings and other hourly salaries.

Following is a comparison of expenditures by category in the Unrestricted General Fund, including Designated Project accounts, for Unaudited FY2008-09 Actuals and projected expenditures for the FY2009-10 Adopted Budget:

	<u>2008-09 Actual</u>	<u>2009-10 Budget</u>
1000 Academic Salaries	\$ 46,454,524	\$ 46,899,739
2000 Non-Academic Salaries	23,350,177	23,714,406
3000 Benefits	20,128,570	21,530,264
4000 Supplies & Materials	1,084,478	1,484,932
5000 Other Operating Expenses	7,462,559	7,933,216
6000 Capital Outlay	109,034	109,796
7000 Other Outgoing	1,631,537	4,249,724
7900 Reserves	<u>11,972,719</u>	<u>6,343,050</u>
Total Expenditures	\$112,193,598	\$112,265,127

The expenditure budget above reflects current salary schedule placement, expected adjustments to fixed and other non-discretionary costs, planned vacancies and leaves, anticipated adjustments to fixed costs, and enrollment at the base level as previously discussed in the budget development process for the FY2009-10 Adopted Budget. An estimated savings of \$1,250,000 has been assumed for vacancies. Included in the total expenditures budgeted for FY2009-10 is a total growth obligation of \$2,647,137. Distribution of growth revenue to the faculty has been agreed to in negotiations with the faculty through FY2008-09, and is pending negotiations and discussions with other groups. No salary increases beyond that which has been previously addressed have been projected in the expenditures in salary accounts listed above.

As in recent years, estimated salary savings have been projected for vacant academic and non-academic positions and corresponding statutory benefits 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. It is

anticipated that by building in an anticipated vacancy savings into the salary and benefits calculations during the budget development process at the front-end, it will avoid large savings at the end of the year resulting in unanticipated increases to the ending fund balance.

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 \$1,400,000 in FY2009-10. Premiums for health and welfare plans are somewhat complicated because health-plan policies and premiums run from January 1st to December 31st; whereas, the budgeted health and welfare benefits cover July 1st to June 30th. Effective January 1, 2010, a 7% increase has been included in the above referenced benefits for health, 4% for dental and 4% for vision in the Adopted Budget as estimated by carriers.

Supplies and Materials have been restored to the FY2007-08 budget level with no reduction as was taken for other expenditures in FY2009-10. To avoid hardships for instructional departments, Non-Proposition 20 Lottery Funds in Fund 12 will be made available, as needed, if there are no additional revenues received for FY2009-10 as projected in this Adopted Budget. Capital Outlay expenditures have all but been eliminated in the FY2009-10 Adopted Budget in order to assist with balancing the budget. In addition to negotiated expenditures previously discussed, there are other anticipated budgeted expenditures in the Institutional budget for the Accreditation Self-Study and a budget for the Independent Citizen's Oversight Committee (ICOC) operations, which must all be funded by the District's general fund in FY2008-09 Adopted Budget.

An augmentation to Fund 12 for operating costs for the Police Department in excess of revenue anticipated from parking fees in the amount of \$796,678 has been included in the FY2009-10 Budget as well as augmentation for the Wellness Center in the amount of \$132,536 for permanent staff to operate the Wellness Center. In addition, some staff positions that were partially funded by categorical programs and general funds in prior budget years in the amount of approximately \$200,000 have been moved entirely into Fund 11.

The "Other Outgoing" (7000's accounts) expenditures without "Reserves" consist primarily of the following:

- \$929,214 for transfers to augment Police and Wellness Center
- \$544,742 for debt payment for Escondido Center.
- \$30,000 for the Associated Student Government.
- \$35,000 for Instructional co-curricular activities.

The "Reserves" (7000's accounts) for FY2009-10 consists of the following:

- \$5,000,000 for the 5% District Required Reserve.
- \$2,647,137 set-aside for the Growth Obligation of 3.78% for FY2008-09 reported and projected to be funded in the recalculation for FY2008-09 (Recalculation ["Recal"] Apportionment Report) expected to be issued in February or March 2010. This amount has been estimated based upon negotiations with the faculty through FY2008-09 and is pending negotiations and discussions with other groups. (Note: Per

negotiated agreement with the faculty, if the deficit is reinstated in FY2009-10, the growth funds will be made available for salary increases effective with the fiscal year in which the deficit is reinstated.)

- \$1,252,769 for designated projects received as of the Adopted Budget.
- \$90,281 for “other reserves” for contingency expenditures.

Retiree Health Benefits

(“Pay as you go” and Unfunded’ liability)

The Post Retirement Benefits Fund (Fund 69) was established during FY1997-98, to account for medical and dental insurance paid for employees of the district who have retired or will retire under provisions of the district’s current benefit plan. This fund tracks “pay as you go” payments, and is where monies are accumulated towards any unfunded liability identified through actuarial studies. In FY2004-05, the district began budgeting for the costs of future retiree lifetime health and dental benefits for current employees in unrestricted and categorical budgets. In addition to the future retiree liability for current employees, the district is funding the costs of lifetime health and dental benefits for past service of currently retired employees.

The previously described steps were taken in advance of the required timeline defined in Governmental Accounting Standards Board (GASB) No. 43 and 45. While GASB does not require funding of the total liability with regard to other post-employment benefits, it does require that the current and future liability be reported on the financial statements. It also requires that a GASB 43 & 45 “substantive plan” be developed. GASB 43 defines the “substantive plan” as a plan through which assets are accumulated and benefits are paid as they come due in accordance with an agreement or understanding between the employer and plan members and their beneficiaries.

As a Group II district, in addition to having a “substantive plan” on how it will address this obligation in future years, Palomar is required to report its general unfunded liability as of FY2008-09. To that end, the district engaged an actuary to prepare a GASB 43 & 45 compliant actuarial study (completed in April 2008) to identify the liabilities associated with current health programs. This actuarial study will enable the district to manage the costs and liabilities associated with its retiree health benefits, communicate the financial implications of its retiree health benefits, comply with GASB 43 and 45 related to “other post-employment benefits” (OPEB), and provide information needed to annually charge retiree health costs to categorical programs under the Community Colleges Accounting Advisory 96-02.

The April 2008 actuarial study indicates an Actuarial Accrued Liability as of November 1, 2007, (valuation date) of \$68,399,865. The District’s Fund 69 Budget is approximately \$15.0M as of the FY2009-10 Adopted Budget. However, in order for the district to consider any of the accumulated funds in Fund 69 as satisfying GASB 43 & 45 requirements with regard to funding the OPEB, funds will need to be moved from Fund 69 into an irrevocable trust. In FY2008-09, the benefits paid from Fund 69 for those individuals currently retired was \$3,790,765, while the “pay as you go” budgeted amount transferred in from various funds for currently employed individuals was \$3,317,656.

In addition to the April 2008 actuarial study, one was conducted in June 2005, which estimated that an additional minimum annual contribution of \$2.0 million would 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. The FY2009-10 Adopted Budget proposal does not include an additional \$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.

In conclusion, the district is on schedule to comply with GASB 43 and 45 requirements for Group II districts with regard to OPEBs by the end of the FY2008-09 audit year. As previously stated, GASB 45 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. Rating agencies have indicated that they will take issuers’ funding plans into account when determining credit ratings for bond sales thereby potentially increasing the costs associated with bond issuances. 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.

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 as reported on the Recalculation Apportionment Report 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 FY2008-09 ending fund balance, based upon actual financial information and the projected FY2009-10 ending fund balance as of budget adoption.

2008-09 Actual Ending Fund Balance – Fund 11 **(Unrestricted & Designated)**

The Adopted Budget for FY2008-09 projected an ending fund balance of \$6,093,791. This projection included an ending fund balance of \$955,062 in the Designated Project accounts.

The unaudited actual fund balance of \$11,972,719 as compared to the projected fund balance in the adopted FY2008-09 Budget represents an increase of nearly \$6.0 million. This increase was achieved through significant savings as a result of the district-wide modified hiring freeze, cost saving efforts that resulted in unused budgets, and growth revenue that was not recognized until reported and received from the State as a result of the finalization of the statewide apportionment revenue allocations in the FY2007-08 "Recal".

The Actual Ending Fund Balance for FY2008-09, which is the Beginning Fund Balance for FY2009-10, consists of the following:

5% Reserve	\$5,000,000
Other Reserve*	4,712,130
Designated Accounts	2,081,934
Purchase Orders carried forward	<u>178,655</u>

Total Fund 11 FY2008-09 Beginning Balance \$11,972,719

*The "Other Reserves" amount in the fund balance represents the net effect of additional revenue as compared to actual expenditures. Some of the significant events that impacted the change to the "Other Reserves" projected budget for FY2008-09 as compared to the unaudited actual amount are primarily due to the following events:

➤ Base apportionment allocation adjustment for FY2007-08 and FY2008-09	\$2,214,364
➤ Backfill for FY2007-08 which resulted in additional apportionment	\$625,383
➤ FY2007-08 Growth Revenue paid in FY2008-09	\$1,471,556

2008-09 Projected Ending Fund Balance – Fund 11
(Unrestricted & Designated)

The Adopted Budget for FY2009-10, projects an ending fund balance of \$6,343,050. In addition, there is a contingency allowance for growth of \$2,647,137 yet to be spread to compensation accounts subject to negotiation agreements reached with faculty and pending negotiations and discussions with other groups. Included in the projected ending fund balance for FY2009-10 is \$1,252,769 for Designated Project accounts.

An itemized list of the allocations from the projected ending fund balance for FY2009-10 is shown below:

5% Reserve	\$5,000,000
Other Reserve	90,281
Designated Accounts	<u>1,252,769</u>

Total Unrestricted Ending Balance \$ 6,343,050

A spreadsheet included on Page 4 of the Adopted Budget summarizes the FY2008-09 and FY2009-10 revenue and expenditures for Funds 11 and 12.

Potential Risks to FY2009-10 Adopted Budget

The FY2009-10 Adopted Budget presented for approval by the Governing Board is based upon information available as of September 1st and is dependent upon several assumptions that are beyond the control of the District considering the State's fiscal situation.

ARRA funds assumed in the 2009-10 Budget Act were \$130 million; however, the Department of Finance and the Chancellor's Office currently estimate that community colleges will only be eligible for \$40 million or less, which will greatly impact Fund 12 as presented in this Adopted Budget.

The Property Tax shortfall could also grow, which would impact apportionment dollars in the form of a reduction to growth or an additional deficit coefficient adjustment being applied to apportionment calculations.

In addition, the State's structural budget imbalance has resulted in significant "internal borrowing" in the form of deferrals of apportionment payments to districts. The State's 2009-10 Budget includes \$703 million in inter-year deferrals and \$200 million in intra-year deferrals, which will significantly impact cash flow at the district level. This impact could necessitate borrowing in order to meet our District obligations in the upcoming year, which will result in increased operating expenses for interest paid on associated borrowing.

Consequently, the District must continue to focus on efforts to control operating costs, while serving students, ensuring fiscal stability, and maintaining jobs for all full-time employees in the FY2009-10 budget year and perhaps into future years at a time when revenue dollars are being significantly reduced as a result of reductions to apportionment funding.

**FUNDS AT
PALOMAR COLLEGE**

FUNDS AT PALOMAR COLLEGE

The General Fund, Fund 10 Restricted and Unrestricted, is clearly the largest fund of the District. The other district funds are for restricted purposes as prescribed by law or directed by District policy including Fund 22, Prop M Bond Interest and Redemption Fund and Fund 42, the Prop M Bond Construction Fund, which exist as a result of the passage of Proposition M in November 2006 to fund Master Plan 2022.

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	2008-09 REVISED ENACTED BUDGET	Conference Committee 2008-09	2009-10 ENACTED BUDGET	Conference Committee 2009-10	% CUT
General Apportionment					
Base Apportionment (incl: GF, P-Tax, Fee)	5,727,059,000	5,727,059,000	5,840,559,000	5,840,559,000	
Property tax shortfall		(37,300,000) <i>b</i>		(53,400,000) <i>c</i>	
Enrollment Fee shortfall				(21,247,000)	
General Apportionment reduction				(120,000,000)	
	<u>5,727,059,000</u>	<u>5,689,759,000</u>	<u>5,840,559,000</u>	<u>5,645,912,000</u>	
Cost-of-living adjustment	0	0	0	0	
Growth for Apportionments	113,500,000	113,500,000	175,213,000	0	
Total General Apportionment	<u>5,840,559,000</u>	<u>5,803,259,000</u>	<u>6,015,772,000</u>	<u>5,645,912,000</u>	
Categorical Programs					
				(inc. Federal Funds) <i>d</i>	
Academic Senate for the Community Colleges	467,000	467,000	467,000	317,560	0 32
Apprenticeship	14,641,000	14,641,000	14,641,000	9,955,880	0 32
Basic Skills	33,100,000	33,100,000	33,100,000	27,804,000	0 16
Career Technical Education	20,000,000	20,000,000	20,000,000	0	
Child Care Tax Bailout	6,836,000	6,836,000	6,836,000	4,648,480	0 32
Disabled Students Programs and Services	115,011,000	115,011,000	118,461,000	99,507,240	0 16
Economic Development	46,790,000	46,790,000	46,790,000	31,817,200	0 32
EOPS	106,786,000	106,786,000	109,990,000	92,391,600	0 16
CARE	15,505,000	15,505,000	15,970,000	13,414,800	0 16
Equal Employment Opportunity	1,747,000	1,747,000	1,747,000	1,187,960	0 32
Foster Care Education Program	<u>5,254,000</u>	<u>5,254,000</u>	<u>5,254,000</u>	<u>5,254,000</u> <i>a</i>	
Fund for Student Success	6,158,000	6,158,000	6,158,000	5,262,820	0 15
Matriculation	101,803,000	101,803,000	104,857,000	71,302,760	0 32
Nursing	22,100,000	22,100,000	22,100,000	18,564,000	0 16
Part-Time Faculty Compensation	50,828,000	50,828,000	50,828,000	34,563,040	0 32
Part-Time Faculty Health Insurance	1,000,000	1,000,000	1,000,000	680,000	0 32
Part-Time Faculty Office Hours	7,172,000	7,172,000	7,172,000	4,876,960	0 32
Physical Plant and Instructional Support	27,345,000	27,345,000	27,345,000	0	
Special Services for CalWORKs Recipients	43,580,000	43,580,000	43,580,000	37,043,000	0 15
Student Financial Aid Administration	<u>51,269,000</u>	<u>51,269,000</u>	<u>52,203,000</u>	<u>52,203,000</u> <i>a</i>	
Telecommunications / Technology Svcs / C.V. U	26,197,000	26,197,000	26,197,000	21,217,380	0 19
Transfer Education and Articulation	1,424,000	1,424,000	1,424,000	968,320	0 32
Categorical Growth Reduction (EOPS, DSPS, Matricu, CARE)				(10,173,000)	
Total Categorical Funds	<u>705,013,000</u>	<u>705,013,000</u>	<u>716,120,000</u>	<u>522,807,000</u>	
\$85 M CURRENT YEAR CUT Apportionment & Categoricals		(85,000,000)			
Ongoing Funds Subtotal	<u>6,545,572,000</u>	<u>6,423,272,000</u>	<u>6,731,892,000</u>	<u>6,168,719,000</u>	
One-Time Funds (SB 1133 QIA Settlement)					
Physical Plant & Instructional Support SB 1133	10,000,000	10,000,000	10,000,000	10,000,000	
Career Technical Education SB 1133	38,000,000	38,000,000	38,000,000	38,000,000	
One-time Prop 98 Funds Subtotal	<u>48,000,000</u>	<u>48,000,000</u>	<u>48,000,000</u>	<u>48,000,000</u>	
Miscellaneous (Non-program) Items					
Fiscal Crisis Management Assistance Team (FCMAT)	570,000	570,000	570,000	570,000	
Mandates (6870-295-0001)	4,004,000	4,004,000	3,000	3,000	
STRS Payments for CCC Employees	89,173,000	89,173,000	95,524,000	95,524,000	
Lease-Purchase Bond Payments	68,100,000	68,100,000	66,829,000	66,829,000	
Lottery	164,170,000	164,170,000	148,679,000	148,679,000	
Total State-Determined Funding	<u>6,919,589,000</u>	<u>6,797,289,000</u>	<u>7,091,497,000</u>	<u>6,528,324,000</u>	
Funded FTES					
Prop 98 (Local) Ongoing Funding per FTES	5,453	5,338	5,445	5,126	
Prop 98 (Local) One-Time Funding per FTES	40	40	39	40	
Funding per FTES	\$ 5,764	\$ 5,649	\$ 5,735	\$ 5,425	

a Categorical Program exempt from cut in 2009-10

b 2008-09 Property Tax Shortfall voted on by Conference Committee June 5, 2009 Chancellor's Office estimates a \$43 million shortfall for the 2008-09 P2.

c 2009-10 Property Tax Shortfall calculation \$53.4 million (\$116.7 M - \$5.0 M PY balances - \$58.3 M 1% growth redirected)

d 2009-10 Categorical Amounts **INCLUDE** \$130 M of Federal Funds.

YELLOW HIGHLIGHT - programs cut roughly 32% WITH flexibility

**California Community Colleges
2009-10 Budget Workshop
Estimated Total Base Revenue
(as of 2009-10 Advance)**

District	Basic Allocation Revenue	Credit Base Revenue	Noncredit Base Revenue	CDCP Base Revenue	Total Base Revenue
Allan Hancock	\$5,535,909	\$37,827,473	\$2,653,002	\$1,446,156	47,462,540
Antelope Valley	4,567,125	50,488,472	129,589	0	55,185,186
Barstow	3,875,136	9,710,479	503,974	0	14,089,589
Butte	4,428,727	45,967,058	3,623,976	101,487	54,121,248
Cabrillo	5,535,909	50,593,874	867,434	0	56,997,217
Cerritos	4,428,727	74,945,390	775,286	0	80,149,403
Chabot-Las Positas	7,196,681	73,583,931	1,165,701	0	81,946,313
Chaffey	6,643,091	63,039,322	1,298,996	0	70,981,409
Citrus	4,428,727	46,482,929	3,611,019	76,083	54,598,758
Coast	11,071,817	154,173,362	1,585,433	0	166,830,612
Compton	3,321,545	21,580,713	252,564	0	25,154,822
Contra Costa	11,625,408	124,207,522	706,689	0	136,539,619
Copper Mt.	3,875,136	6,530,576	125,033	0	10,530,745
Desert	3,321,545	31,498,024	266,563	2,550,425	37,636,557
El Camino	9,964,636	86,305,687	93,768	0	96,364,091
Feather River	3,875,136	6,971,994	86,466	0	10,933,596
Foothill-DeAnza	8,857,454	145,254,674	1,932,972	0	156,045,100
Gavilan	3,875,136	21,099,945	1,647,743	149,709	26,772,533
Glendale	5,535,909	58,510,513	831,338	7,920,343	72,798,103
Grossmont-Cuyamaca	7,196,681	78,537,542	2,325,611	0	88,059,834
Hartnell	3,875,135	31,061,124	40,406	0	34,976,665
Imperial	3,321,545	31,171,730	294,314	88,656	34,876,245
Kern	14,116,567	86,898,065	809,680	2,747	101,827,059
Lake Tahoe	3,875,136	7,833,721	143,259	171,235	12,023,351
Lassen	3,875,136	6,824,372	49,272	0	10,748,780
Long Beach	6,643,091	89,482,577	1,623,258	1,768,264	99,517,190
Los Angeles	33,215,451	436,345,286	10,724,962	6,747,523	487,033,222
Los Rios	18,822,090	230,250,371	1,854,603	0	250,927,064
Marin	4,428,727	21,703,552	579,049	0	26,711,328
Mendocino-Lake	4,428,726	12,668,120	223,467	91,274	17,411,587
Merced	5,535,909	37,937,668	2,119,931	2,489,080	48,082,588
Mira Costa	5,535,909	36,974,912	3,270,727	0	45,781,548
Monterey Peninsula	3,598,340	27,897,244	5,162,470	0	36,658,054
Mt. San Antonio	5,535,909	106,585,882	3,878,543	15,128,662	131,128,996
Mt. San Jacinto	5,535,909	45,065,460	612,537	377,570	51,591,476
Napa Valley	4,151,931	23,131,475	2,338,073	0	29,621,479
North Orange County	8,857,454	123,125,065	11,497,750	9,896,139	153,376,408
Ohlone	4,428,727	36,915,102	111,363	0	41,455,192
Palo Verde	4,013,534	7,821,737	263,461	0	12,098,732
Palomar	6,643,091	83,138,886	1,182,528	2,615,227	93,579,732
Pasadena Area	6,643,091	93,734,575	1,356,311	2,566,488	104,300,465
Peralta	13,286,180	85,714,634	751,405	0	99,752,219
Rancho Santiago	8,857,454	92,900,810	6,399,155	25,732,106	133,889,525
Redwoods	4,705,522	22,827,549	5,215	0	27,538,286
Rio Hondo	4,428,727	56,359,978	1,485,187	82,676	62,356,568
Riverside	7,750,273	118,965,733	532,549	0	127,248,555
San Bernardino	7,196,681	62,875,034	17,650	0	70,089,365

**California Community Colleges
2009-10 Budget Workshop
Estimated Total Base Revenue
(as of 2009-10 Advance)**

District	Basic Allocation Revenue	Credit Base Revenue	Noncredit Base Revenue	CDCP Base Revenue	Total Base Revenue
San Diego	16,607,727	143,218,923	8,566,025	21,926,444	190,319,119
San Francisco	12,179,000	113,584,922	10,471,740	25,032,557	161,268,219
San Joaquin Delta	4,982,318	70,503,815	1,609,506	0	77,095,639
San Jose-Evergreen	6,643,090	66,973,858	105,928	0	73,722,876
San Luis Obispo	4,428,727	40,330,047	694,831	289,690	45,743,295
San Mateo	9,964,635	95,763,457	127,119	0	105,855,211
Santa Barbara	6,643,091	59,482,136	4,293,773	2,972,274	73,391,274
Santa Clarita	5,535,909	65,803,004	1,098,669	443,989	72,881,571
Santa Monica	6,643,091	96,693,433	1,638,301	332,806	105,307,631
Sequoias	5,535,909	38,918,147	374,769	94,732	44,923,557
Shasta-Tehama-Trinity	3,321,545	33,088,591	1,066,800	0	37,476,936
Sierra	5,674,307	68,218,755	451,793	0	74,344,855
Siskiyou	3,875,136	10,715,379	380,945	0	14,971,460
Solano	4,428,727	40,925,118	0	0	45,353,845
Sonoma	8,027,068	78,518,187	7,360,138	1,791,050	95,696,443
South Orange	7,196,681	110,215,425	5,903,142	502,845	123,818,093
Southwestern	5,535,909	67,709,320	1,730,010	59,761	75,035,000
State Center	11,071,818	119,144,354	1,879,775	0	132,095,947
Ventura	11,071,817	115,865,212	1,281,785	0	128,218,814
Victor Valley	4,428,727	41,819,687	899,440	0	47,147,854
West Hills	6,919,885	20,677,516	1,249,999	0	28,847,400
West Kern	3,875,136	15,005,283	56,711	0	18,937,130
West Valley-Mission	6,643,090	72,098,537	2,963,621	0	81,705,248
Yosemite	7,196,681	73,805,188	2,267,692	510,473	83,780,034
Yuba	7,750,272	35,301,299	344,245	0	43,395,816
Totals	\$ 498,646,976	\$ 4,897,899,735	\$ 138,627,039	\$ 133,958,471	\$ 5,669,132,221

California Community Colleges - Categorical Funding*

2009-10

	Budget Act AB4x-1	ARRA Federal Funds	State General Funds	Flexibility Allowed
Categorical Programs				
Student Financial Aid Administration	52,884,000		52,884,000	No
Foster Care Education Program	5,254,000		5,254,000	No
Fund for Student Success	5,262,820	1,470,219	3,792,601	No
CalWORKs	37,043,000	10,348,318	26,694,682	No
Student Success Initiative - Basic Skills	27,804,000	7,767,315	20,036,685	No
Nursing Support	18,564,000	5,186,032	13,377,968	No
Disabled Students	96,057,240	26,834,514	69,222,726	No
Extended Opportunity Programs & Services	89,188,000	24,915,526	64,272,474	No
Cooperative Agencies Resources for Education	12,949,400	3,617,539	9,331,861	No
Telecom & Technology Services	21,217,380	5,927,279	15,290,101	No
** Academic Senate	317,560	88,713	228,847	Yes
** Childcare Tax Bail Out	4,648,480	1,298,598	3,349,882	Yes
** Equal Employment Opportunity	1,187,960	331,868	856,092	Yes
** Economic Development	31,817,200	8,888,441	22,928,759	Yes
** Apprenticeship	9,955,880	2,781,271	7,174,609	Yes
** Part-time Faculty Office Hours	4,876,960	1,362,426	3,514,534	Yes
** Part-time Faculty Health Insurance	680,000	189,965	490,035	Yes
** Part-time Faculty Compensation	34,563,040	9,655,518	24,907,522	Yes
** Transfer Education and Articulation	968,320	270,510	697,810	Yes
** Matriculation - credit	55,231,760	15,429,524	39,802,236	Yes
** Matriculation - non-credit	13,017,000	3,636,424	9,380,576	Yes
** Physical Plant and Instructional Support				Yes
*** Career Technical Education	48,000,000		48,000,000	No
Subtotal Categorical	571,488,000	130,000,000	441,488,000	

*Unresolved issues: 1) specific allocations of ARRA and state funds to each categorical program; 2) status of statewide and regional projects; and 3) status of SB 70 CTE funding.

** Flexibility provision applied to these categorical programs and allows funds to be moved from these programs into any categorical program. Categorical programs under flexibility rules lock-in 2008-09 district allocation level, less the 2009-10 cut, through 2012-13.

*** Reflects a shift in SB 1133 (2006 Prop. 98 Settlement Funds) to Budget Act

**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	Palomar Community College District																	
2	General Fund Combined																	
3	9/8/2009		Unaudited	Unaudited	Unaudited	Unaudited	Unaudited											
4			2008-09	2008-09	2008-09	2008-09	2008-09											
5			Unrestricted	Designated	Total Fund 11	Fund 12 Restricted	Total Fund (11+12)											
6	Account	Description	Actuals	Actuals	Actuals	Actuals	Actuals											
7	Beginning Fund Balance		5,655,955	1,641,543	7,297,498	7,198,795	14,496,293	9,890,785	2,081,934	11,972,719	9,333,135	21,305,854						
8																		
9	REVENUE																	
10	810000	Federal Revenues	-	-	-	3,607,979	3,607,979	-	-	-	5,676,112	5,676,112						
11	860000	State Revenues	40,407,493	276,701	40,684,194	14,198,242	54,882,436	34,739,736	288,764	35,028,500	12,614,899	47,643,399						
12	880000	Local Revenues	62,673,330	1,273,003	63,946,333	6,860,771	70,807,104	62,989,304	939,604	63,928,908	5,008,567	68,937,475						
13	890000	Other Sources	49,794	215,779	265,573	932,498	1,198,071	1,300,000	35,000	1,335,000	932,845	2,267,845						
14																		
15	Revenue Grand Total		103,130,617	1,765,483	104,896,100	25,599,490	130,495,590	99,029,040	1,263,368	100,292,408	24,232,423	124,524,831						
16																		
17	EXPENSE																	
18	100000	Academic Salaries	46,452,416	2,108	46,454,524	2,845,406	49,299,930	46,899,739	-	46,899,739	2,247,990	49,147,729						
19	200000	Non Acad Salaries	23,086,313	263,864	23,350,177	6,910,245	30,260,422	23,365,700	348,706	23,714,406	7,603,691	31,318,097						
20	300000	Employee Benefits	20,055,116	73,454	20,128,570	2,928,490	23,057,060	21,419,923	110,341	21,530,264	3,183,716	24,713,980						
21	400000	Supplies & Materials	556,159	528,319	1,084,478	572,579	1,657,057	839,453	645,479	1,484,932	888,189	2,373,121						
22	500000	Other Oper Exp	7,092,133	370,426	7,462,559	8,080,453	15,543,012	7,053,532	879,684	7,933,216	6,584,793	14,518,009						
23	600000	Capital Outlay	68,432	40,602	109,034	1,535,294	1,644,328	1,473	108,323	109,796	1,826,140	1,935,936						
24	700000	Other Outgoing	1,585,218	46,319	1,631,537	592,683	2,224,220	1,602,587	-	1,602,587	1,911,058	3,513,645						
25		Growth Obligation						2,647,137		2,647,137		2,647,137						
26	Expense Grand Total		98,895,787	1,325,092	100,220,879	23,465,150	123,686,029	103,829,544	2,092,533	105,922,077	24,245,577	130,167,654						
27																		
28	Net Change to Fund Balance (Revenue less Expense)		4,234,830	440,391	4,675,221	2,134,340	6,809,561	(4,800,504)	(829,165)	(5,629,669)	(13,154)	(5,642,823)						
29																		
30	Ending Fund Balance		9,890,785	2,081,934	11,972,719	9,333,135	21,305,854	5,090,281	1,252,769	6,343,050	9,319,981	15,663,031						
31																		
32	Components of Ending Fund Balance																	
33	5% General Fund Reserve		5,000,000	-	5,000,000	-	5,000,000	5,000,000	-	5,000,000	-	5,000,000						
34	799010	Contingency to Spread	-	2,081,934	2,081,934	9,333,135	11,415,069	-	1,252,769	1,252,769	9,319,981	10,572,750						
35	Rolled PO's		178,655		178,655		178,655											
36	Other Reserves		4,712,130		4,712,130		4,712,130	90,281		90,281		90,281						
37	Ending Fund Balance		9,890,785	2,081,934	11,972,719	9,333,135	21,305,854	5,090,281	1,252,769	6,343,050	9,319,981	15,663,031						

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

Palomar College BUDGET REPORT Comparing Fiscal Years 2009 and 2010 Fund 10				
				Run Sep 02, 2009
Account	Description	FY08-09 Budget	FY08-09 Expended/Received Year to Date	FY09-10 Budget
111000	INSTRUCTIONAL SAL, CONTRACT	-	22,245,301.86	-
111010	INSTRUCTIONAL SALARY, CONTRACT	22,440,515.00	-	22,281,501.00
119900	SUSPENSE ACA CONTRCT PAY	380,398.00	-	-
119901	SUSPENSE ACA CONTRACT PAY	-	380,398.00	-
11's	Instr Salaries - Contract	22,820,913.00	22,625,699.86	22,281,501.00
121000	ED ADMINISTRATOR, CONTRACT	-	688,859.82	-
121010	ED ADMINISTRATOR, CONTRACT	688,861.00	-	636,764.00
121100	SUPRT/PRESIDENT, CONTRACT	-	223,851.03	-
121110	SUPRT/PRESIDENT, CONTRACT	223,852.00	-	223,044.00
121300	PRESIDENT'S AUTO ALLOWANCE	-	8,728.14	-
121310	PRESIDENT'S AUTO ALLOWANCE	8,729.00	-	8,703.00
122100	COUNSELORS, CONTRACT	-	2,198,802.48	-
122110	COUNSELORS, CONTRACT	2,360,939.00	-	2,162,649.00
123100	DEAN, ACADEMIC CONTRACT	-	859,143.48	-
123110	DEAN, ACADEMIC CONTRACT	859,145.00	-	860,406.00
123200	DEPARTMENT CHAIR, CONTRACT	-	1,597,554.37	-
123210	DEPARTMENT CHAIR, CONTRACT	1,597,568.00	-	1,595,974.00
123400	DIRECTR/COORDINAT, ACA CONT	-	580,778.68	-
123410	DIRECTOR/COORDINATOR, ACA CON	587,343.00	-	639,548.00
123500	PALOMAR FACULTY FEDERATION	-	155,284.30	-
123510	PALOMAR FACULTY FEDERATION	200,716.00	-	173,932.00
123600	DIRECTOR/COORDINATOR, AA CONT	-	1,829,375.09	-
123610	DIRECTOR/COORDINATOR, AA CONT	1,831,344.00	-	1,808,067.00
123700	DIRECTOR/COORDINATOR, CAST	-	35,753.43	-
123710	DIRECTOR/COORDINATOR, CAST	35,754.00	-	35,985.00
125000	LIBRARIANS, CONTRACT	-	528,281.19	-
125010	LIBRARIANS, CONTRACT	528,282.00	-	562,000.00
126000	NONINST ACA CONTRCT, OTHER	-	42,676.28	-
126010	NONINST ACA CONTRCT, OTHER	42,677.00	-	42,691.00
129900	SUSPENSE NONINST CONT PAY	149,610.00	-	-
129901	SUSPENSE NONINST CONT PAY	-	149,610.00	-
12's	Non-Instr Salaries - Contract	9,114,820.00	8,898,698.29	8,749,763.00
130010	INSTR SALARIES - OTHER	16,399,728.65	-	16,430,534.00
131100	ASSIGN TIME HRLY REPLACEMT	-	767,280.48	-
133100	INSTRUCTIONL ACADEMIC, HRLY	-	9,499,810.26	-
133110	OFFICE HOURS ADJUNCT FACULTY	-	(10,169.00)	-
133200	INST ACA HOURLY SUBSTITUTE	-	178,583.72	-
133300	INSTR ACADEMIC, HRLY SUMMR	-	1,770,109.53	-
134000	LOAD BANKING (FISCAL USE)	-	62,442.40	-
135300	OVERLOAD, CONTRACT INSTRUC	-	1,896,173.87	-
135600	OVERLOAD, SUBSTITUTE HRLY	-	23,585.09	-
135700	OVERLOAD, SUMMER ACA HRLY	-	972,133.60	-
136100	REPLACE ACA INSTR CONTRACT	-	46.77	-
136200	REPLACE SABBATICL, ACAHRLY	-	307,290.75	-
136300	REPLACE SABBATICL, ACACONTR	-	17.79	-
136400	LOADBANK REPL, ADJUNCT	-	67,452.38	-
137200	SERVICE PROVIDER ACA INSTR	-	23,324.52	-
137400	SERVICE PROVIDER ED SERVIC	-	12,899.59	-
138100	STIPEND, CONTRACT INSTRUC	-	9,993.77	-
138200	STIPEND, HOURLY ACADEMIC	-	161,144.77	-
139900	SUSPENSE ACA INST HRLY PAY	-	270,848.00	-
13's	Instr Salaries - Other	16,399,728.65	16,012,968.29	16,430,534.00
140010	NON-INSTR SALARIES - OTHER	1,817,238.37	-	1,685,931.00
141100	COUNSELOR, HOURLY	-	259,784.59	-
142100	EDUCATIONL ADMNISTRTR HRLY	-	9,505.60	-
143100	LIBRARIANS, HOURLY	-	269,091.61	-
144100	NON-INSTRUCT ACADEMIC, HRLY	-	670,450.89	-
145100	OVERLOAD, SUMMER NON-INSTR	-	207,457.04	-
146600	REPLC COUNSLR SUMMR HRLY	-	175,419.96	-
147100	SERVIC PROVIDR NONINST ACA	-	59,054.11	-
148000	NONINSTR ACA HOURLY, OTHER	-	82,230.75	-
149900	SUSPENSE NONINS OTHERPAY	-	29,570.00	-

Palomar College BUDGET REPORT Comparing Fiscal Years 2009 and 2010 Fund 10				
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Account	Description	FY08-09 Budget	FY08-09 Expended/Received Year to Date	FY09-10 Budget
14's	Non-Instr Salaries - Other	1,817,238.37	1,762,564.55	1,685,931.00
	Academic Salaries Subtotal	50,152,700.02	49,299,930.99	49,147,729.00
211000	EXCUTIVE ADMIN SUPPORT, CAST	-	427,135.54	-
211010	EXCUTIVE ADMIN SUPPORT, CAST	439,953.00	-	427,923.00
212100	SUPERVISOR, CAST	-	1,776,256.49	-
212110	SUPERVISOR, CAST	1,993,590.00	-	1,977,752.00
212200	CLASSIFIED REGULAR SALARY	-	19,112,150.08	-
212210	CLASSIFIED REGULAR SALARY	19,898,112.26	-	19,856,806.00
212300	CLASSIFIED HEALTH PROFESSL	-	141,248.02	-
212310	CLASSIFIED HEALTH PROFESSIONAL	193,521.00	-	201,130.00
212400	GOVERNING BOARD	-	30,240.00	-
212410	GOVERNING BOARD	30,240.00	-	30,445.00
212600	NON-INSTRUCTNL ADMINISTRATORS	-	2,686,825.78	-
212610	NON-INSTRUCTNL ADMINISTRATORS	2,822,046.00	-	2,787,971.00
219900	CONTRACT NEGOTIATIONS NON-INST	-	620,180.00	-
219910	CONTRACT NEGOTIATIONS NON-INST	620,180.00	-	237,883.00
21's	Non-Instr Salaries - Reg	25,997,642.26	24,794,035.91	25,519,910.00
221000	INST AIDE CONTRACT,DIRECT INST	-	1,056,247.41	-
221010	INST AIDE CONTRACT,DIRECT INST	1,090,954.00	-	1,116,186.00
222000	INST AIDE CONTRACT, NOT DIRECT	-	488,955.43	-
222010	INST AIDE CONTRACT, NOT DIRECT	488,961.00	-	539,142.00
229900	SUSPENSE INSTRADID CONT PAY	26,424.00	-	-
229901	SUSPENSE INSTRADID CONT PAY	-	26,424.00	-
22's	Instr Aides - Reg	1,606,339.00	1,571,626.84	1,655,328.00
230010	NON ACADEMIC SALARIES - OTHER	3,896,457.24	-	3,654,317.00
231100	HOURLY CLASSIFIED, TEMP	-	773,041.81	-
231300	HOURLY TUTORS	-	62,597.67	-
231400	HRRLY ADMINISTRATOR NON INST	-	3,447.04	-
231500	HRRLY HEALTH PROFESSIONAL	-	102,555.04	-
232100	OVERTIME CLASSIFID SALARIED	-	99,934.03	-
232200	OVERTIME SUPERVISR SALRIED	-	27,123.50	-
233100	REPLACE CLASSIFIED SALARYD	-	31,023.28	-
234100	SERVICE PROVIDER CLASSIFIED	-	152,153.98	-
234300	SERVICE PROVIDER CONTR ED	-	183,115.19	-
234400	SERVICE PROVIDER STUDENT	-	6,095.38	-
235100	STUDENT EMPLOYEE	-	1,659,736.08	-
235200	STUDENT TUTORS	-	38,223.63	-
235400	STUDENT WORK STUDY	-	162,754.18	-
236000	OTHER CLASSIFIED HRLY TEMP	-	4,300.00	-
23's	Non-Academic Salaries - Other	3,896,457.24	3,306,100.81	3,654,317.00
240010	INSTR AIDES - OTHER	646,569.50	-	488,542.00
241100	HRRLY INSTR AIDE,DIRECT INSTR	-	451,700.61	-
241200	OT,INST AIDE CONT DIRECT INST	-	9,872.49	-
242100	HRRLY INSTAIDE,NOT DIRECTINST	-	25,473.59	-
245100	STUDENT INSTR AIDE, DIRECT	-	101,612.15	-
24's	Instr Aides - Other	646,569.50	588,658.84	488,542.00
	Non Acad Salaries Subtotal	32,147,008.00	30,260,422.40	31,318,097.00
310010	STRS	3,531,177.57	-	3,501,391.00
311101	STRS ACADEMIC INSTRUCTORS	-	2,729,691.16	-
311201	STRS EDUCATIONAL ADMIN/SUP	-	605,903.24	-
311301	STRS OTHERACA NONINSTRUCT	-	118,993.20	-
312102	STRS CLASSIFIED	-	5,202.94	-
312202	STRS NON-INSTR ADMIN/SUPR	-	4,039.54	-
312302	STRS INSTR AIDE DIRECT INSTR	-	616.26	-
312402	STRS INST AIDE NOTDIRECT INST	-	4,016.65	-
319900	SUSPENSE STRS	-	68,502.00	-
31's	STRS	3,531,177.57	3,536,964.99	3,501,391.00
320010	PERS	2,660,143.30	-	2,698,821.00
321101	PERS ACADEMIC INSTRUCTORS	-	25,300.20	-
321201	PERS EDUCATIONAL ADMIN/SUP	-	126,529.46	-
321301	PERS OTHERACA NONINSTRUCT	-	5,304.08	-

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Account	Description	FY08-09 Budget	FY08-09 Expended/Received Year to Date	FY09-10 Budget
322102	PERS CLASSIFIED	-	1,792,928.89	-
322202	PERS NON-INSTR ADMIN/SUPR	-	454,181.73	-
322302	PERS INSTR AIDE DIRECT INSTR	-	88,165.03	-
322402	PERS INST AIDE NOTDIRECT INS	-	35,919.51	-
329900	SUSPENSE PERS	-	43,036.00	-
32's	PERS	2,660,143.30	2,571,364.90	2,698,821.00
330010	FICA & MEDICARE (OASDI)	2,982,780.39	-	2,915,467.00
331101	FICA ACADEMIC INSTRUCTORS	-	55,756.06	-
331201	FICA EDUCATIONAL ADMIN/SUP	-	66,039.96	-
331301	FICA OTHERACA NONINSTRUCT	-	7,114.25	-
332102	FICA CLASSIFIED	-	1,188,960.17	-
332202	FICA NON-INSTR ADMIN/SUPR	-	289,159.92	-
332302	FICA INSTR AIDE DIRECT INSTR	-	71,181.08	-
332402	FICA INSTR AIDE NOTDIRECT INS	-	24,027.17	-
335101	MEDCA ACADEM INSTRUCTORS	-	458,616.61	-
335201	MEDCA EDUCATNL ADMIN/SUPV	-	101,465.84	-
335301	MEDCA OTH ACA NONINSTRUCT	-	25,229.18	-
336102	MEDCA CLASSIFIED	-	301,053.99	-
336202	MEDCA NON-INSTR ADMIN/SUP	-	71,583.26	-
336302	MEDCA INST AIDE DIRECT INSTR	-	22,067.23	-
336402	MEDCA INST AIDE NOTDIRCT INS	-	7,463.78	-
339900	SUSPENSE MEDCA	-	45,961.00	-
33's	FICA & Medicare (OASDI)	2,982,780.39	2,735,679.50	2,915,467.00
340010	HEALTH & WELFARE	13,774,150.28	-	13,931,272.00
340101	MEDIC ACADEMIC INSTRUCTORS	-	2,691,211.47	-
340120	MEDIC ACADEMIC ADJUNCT	-	66,820.94	-
340125	MEDIC NON-ACADEMIC ADJUNCT	-	4,285.53	-
340151	MEDIC EDUCATIONL ADMIN/SUP	-	869,391.53	-
340252	MEDICAL CLASSIFIED	-	3,514,011.38	-
340302	MEDIC NON-INSTR ADMIN/SUPR	-	671,104.14	-
340352	MEDIC INSTR AIDE DIRECT INST	-	187,639.21	-
340402	MEDIC INSTAIDE NOTDIRECTINST	-	88,161.74	-
340900	MEDICAL COBRA	-	1,094.82	-
341101	DENT ACADEMIC INSTRUCTORS	-	256,246.14	-
341151	DENT EDUCATIONAL ADMIN/SUP	-	82,884.58	-
341252	DENTAL CLASSIFIED	-	333,251.41	-
341302	DENT NON-INSTR ADMIN/SUPR	-	63,733.50	-
341352	DENT INSTR AIDE DIRECT INSTR	-	17,958.17	-
341402	DENT INSTAIDE NOT DIRECTINST	-	8,489.07	-
341900	DENTAL COBRA	-	81.58	-
342101	VISION ACADEMIC INSTRUCTOR	-	61,417.00	-
342151	VISION EDUCATIONL ADMIN/SUP	-	19,865.00	-
342252	VISION CLASSIFIED	-	85,746.70	-
342302	VISION NON-INSTR ADMIN/SUP	-	15,892.96	-
342352	VISION INSTR AIDE DIRECT INST	-	4,553.33	-
342402	VISION INSTAIDE NOT DIRECTINS	-	2,149.99	-
342900	VISION COBRA	-	23.52	-
343101	LIFE ACADEMIC INSTRUCTORS	-	28,962.61	-
343151	LIFE EDUCATIONAL ADMIN/SUPR	-	9,331.06	-
343252	LIFE CLASSIFIED	-	40,357.32	-
343302	LIFE NON-INSTR ADMIN/SUPR	-	7,489.45	-
343352	LIFE INSTR AIDE DIRECT INSTR	-	2,145.64	-
343402	LIFE INST AIDE NOT DIRECT INS	-	1,013.08	-
344101	LTD ACADEMIC INSTRUCTORS	-	73,626.86	-
344151	LTD EDUCATIONAL ADMIN/SUPR	-	24,420.69	-
344252	LTD (DISABILITY) CLASSIFIED	-	66,943.51	-
344302	LTD NON-INSTR ADMIN/SUPR	-	16,293.75	-
344352	LTD INSTR AIDE DIRECT INSTR	-	3,543.01	-
344402	LTD INST AIDE NOT DIRECT INST	-	1,690.25	-
345101	LTC ACADEMIC INSTRUCTORS	-	10,092.32	-
345151	LTC EDUCATIONAL ADMIN/SUPR	-	3,251.01	-
345252	LONG TERM CARE CLASSIFIED	-	13,996.62	-

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Account	Description	FY08-09 Budget	FY08-09 Expended/Received Year to Date	FY09-10 Budget
345302	LTC NON-INSTR ADMIN/SUPR	-	2,600.51	-
345352	LTC INSTR AIDE DIRECT INSTR	-	745.15	-
345402	LTC INST AIDE NOT DIRECT INST	-	351.79	-
348010	FUTURE RETIREE HEALTH-ACA	-	1,323,624.80	-
348020	FUTURE RETIREE HEALTH-NONACA	-	1,970,031.69	-
349900	SUSPENSE H&W	-	4,166.00	-
34's	Health & Welfare	13,774,150.28	12,650,690.83	13,931,272.00
350010	STATE UNEMP INSURANCE	240,628.13	-	239,657.00
351101	UNEMP ACADEMIC INSTRUCTOR	-	113,693.94	-
351201	UNEMP EDUCATIONL ADMN/SUP	-	26,109.65	-
351301	UNEMP OTH ACA NONINSTRUCT	-	5,245.28	-
352102	UNEMPLOYMENT CLASSIFIED	-	61,779.19	-
352202	UNEMP NON-INSTR ADMN/SUP	-	14,704.52	-
352302	UNEMP INSTR AIDE DIRECT INST	-	4,555.06	-
352402	UNEMP INST AIDE NOTDIRECT INS	-	1,533.60	-
353102	UNEMP STUDENT	-	438.35	-
359900	SUSPENSE UNEMPLOYMENT	-	3,793.00	-
35's	State Unempl Insurance	240,628.13	231,852.59	239,657.00
360010	WORKER'S COMP	1,207,734.40	-	1,151,219.00
361101	WC ACADEMIC INSTRUCTORS	-	542,854.10	-
361201	WC EDUCATIONAL ADMIN/SUPR	-	125,144.74	-
361301	WC OTHER ACA NON INSTRUCT	-	25,003.25	-
362102	WC CLASSIFIED	-	296,516.81	-
362202	WC NON-INSTR ADMIN/SUPERV	-	70,809.90	-
362302	WC INSTR AIDE DIRECT INSTR	-	21,705.24	-
362402	WC INSTR AIDE NOTDIRECT INST	-	7,356.33	-
363102	WC STUDENT	-	28,223.41	-
369900	SUSPENSE WORKERS COMP	-	18,229.00	-
36's	Workers' Comp	1,207,734.40	1,135,842.78	1,151,219.00
370010	APPLE	172,981.98	-	190,596.00
371101	APPLE ACADEMIC INSTRUCTOR	-	76,165.17	-
371301	APPLE OTH ACA NONINSTRUCT	-	3,605.53	-
372102	APPLE CLASSIFIED	-	33,191.03	-
372202	APPLE NON-INSTR ADMN/SUPR	-	86.18	-
372302	APPLE INST AIDE DIRECT INSTR	-	8,967.21	-
372402	APPLE INS AIDE NOTDIRECT INS	-	1,875.28	-
37's	APPLE	172,981.98	123,890.40	190,596.00
390010	OTHER BENEFITS	233,359.00	-	85,557.00
391400	SUPPLEMNT EARLY RETIRE PR	-	86,739.72	-
394101	ACA BENEFITS TO SPREAD	-	(161,684.08)	-
395201	ACCRUED VACATN ACA NONINS	-	140,608.20	-
398000	TB TESTS FOR EMPLOYEES	-	1,900.00	-
398100	EMPLOYEE COSTS/HEALTH SERVICES	-	3,210.00	-
39's	Other Benefits	233,359.00	70,773.84	85,557.00
	Employee Benefits Subtotal	24,802,955.05	23,057,059.83	24,713,980.00
400010	SUPPLIES & MATERIALS	2,499,856.30	-	2,373,121.00
411000	SOFTWARE LESS THAN \$5,000	-	63,231.77	-
421000	BOOKS,MAGAZINES,PERIODCLS	-	16,465.93	-
422000	SUBSCRIPTIONS, PERIODICALS	-	11,706.95	-
423000	BOOKSTORE TEXTBOOKS	-	358.36	-
431000	SUPPLIES&MATERIAL,INSTRUCT	-	727,518.13	-
431100	SUPPLIES, INSTRUCTIONL FOOD	-	2,058.83	-
432000	INSTRUCTIONAL TESTS	-	11,382.95	-
441000	SUPPLIES&MATERIAL,NONINSTR	-	793,129.72	-
441100	SUPPLIES, INSTITUTIONAL	-	25,976.82	-
441300	SUPPLIES, FOOD SERVICES	-	1,793.46	-
442000	COST OF FOOD, FOOD SERVICE	-	494.54	-
444000	GRADUATION GOWNS	-	8,388.76	-
446000	SHIPPING/HANDLING CHARGES	-	1,625.00	-
447100	ABATEMENT/WAREHSE STORES	-	(7,074.61)	-
	Supplies & Materials Subtotal	2,499,856.30	1,657,056.61	2,373,121.00

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Account	Description	FY08-09 Budget	FY08-09 Expended/Received Year to Date	FY09-10 Budget
500010	OTHER OPER EXP	19,061,891.19	-	15,195,902.00
511000	AUDIT	-	90,605.85	-
515100	INTERNET ACCESS	-	6,565.97	-
515300	SOFTWARE LICENSING FEES	-	662,460.46	-
525100	MEMBERSHIP, DISTRICT	-	143,128.64	-
525200	MEMBERSHIP, EMPLOYEE	-	12,097.45	-
531000	COUNTY ELECTION SERVICES	-	206,860.00	-
535200	INS, FIRE, CASUALTY, LIABILITY	-	621,654.25	-
535300	INS DEDUCTIBLE, GENL LIAB INS	-	570.00	-
535400	INS, INTERCOLLEGIATE ATHLETIC	-	1,303.08	-
535500	STUDENT ACCIDENT & HOSPITAL	-	74,884.08	-
541100	STATE INTEREST EARN, REPAY	-	(1,907.68)	-
545100	ADVERTISEMENTS REQ BY LAW	-	27,882.46	-
545200	LAWYERS' FEES	-	166,144.87	-
545300	LEGAL JUDGEMENTS	-	8,489.11	-
551100	ATHLETIC OFFICIALS FEES	-	37,906.65	-
551200	CLASSROOM SPEAKERS	-	3,437.00	-
551300	INDEPENDENT CONTRACTOR	-	1,935,774.00	-
551400	MANAGEMENT FEES	-	45,515.48	-
551600	WARRANT RECONCILIATION	-	6,609.63	-
551900	OTH PERSONAL & CONSULT SVC	-	4,230,086.22	-
555100	POSTAGE	-	748,082.90	-
560900	DISTRICT VEHICLE USE	-	28,473.44	-
561000	RENT & LEASE, EQUIPMENT	-	31,677.91	-
562000	RENTS & LEASES, LAND/BLDG	-	628,442.57	-
562100	RENTAL OF FIELDS	-	7,625.00	-
563000	RENTAL OF TRANSPORTATION	-	75,940.34	-
564000	RENTAL OF FILMS	-	20,396.56	-
565100	MAINTENANCE AGREEMENT, EQUIP	-	375,975.28	-
565200	MAINTENANCE AGREE, SOFTWARE	-	628,655.06	-
565300	REPAIRS & MAINT NONINST EQUIP	-	90,124.06	-
565400	REPAIRS & MAINT INSTR EQUIPMT	-	37,207.17	-
565500	REPAIRS & MAINTENANCE BLDGS	-	303,020.62	-
565550	MAINTENANCE, GROUNDS	-	8,369.89	-
575100	TRAVEL, ACADEMIC ADMIN	-	67,959.74	-
575120	TRAVEL, ACADEMIC EMPLOYEE	-	110,646.18	-
575200	TRAVEL, CLASSIFIED ADMINISTR	-	68,174.13	-
575210	TRAVEL, CLASSIFIED EMPLOYEE	-	109,131.11	-
575300	TRAVEL, STUDENT	-	203,586.97	-
575310	TRAVEL WITH STUDENT	-	216,505.72	-
575400	TRAVEL, NON EMPLOYEE	-	41,175.94	-
575500	ATHLETIC ENTRY FEES	-	21,410.60	-
575600	ORIENTATION EXPENSES	-	2,310.75	-
575700	STAFF DEVELOPMENT AT PALOMR	-	15,663.95	-
575800	FOOD FOR MEETINGS	-	155,897.49	-
580100	ELECTRICITY	-	1,717,009.61	-
580150	FUEL, GAS	-	203,569.04	-
580200	GASOLINE AND OIL	-	33,360.29	-
580250	JANITORIAL SERVICES	-	2,217.45	-
580300	LAUNDRY/DRY CLEANING	-	23,575.72	-
580350	PEST CONTROL	-	3,614.30	-
580400	SEWAGE	-	100,803.36	-
580450	TELEPHONE	-	64,117.92	-
580500	TELEPHONE CONNECTIONS	-	91,966.82	-
580550	WASTE DISPOSAL	-	79,001.86	-
580600	WASTE DISPOSAL, HAZARDOUS	-	76,354.35	-
580650	WATER	-	96,166.09	-
585100	ADMINISTRATIVE EXPENSE	-	74,419.53	-
585110	UPWARD BOUND STUDENT EXPENSE	-	55,614.89	-
585150	ADVERTISE NOT REQ BY LAW	-	159,442.95	-
585200	BAD DEBT EXPENSE	-	(181.50)	-
585250	BANK CHARGES	-	3,475.00	-

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Account	Description	FY08-09 Budget	FY08-09 Expended/Received Year to Date	FY09-10 Budget
585260	BANK CREDIT CARD EXPENSE	-	200,178.96	-
585300	COST OF SALES	-	11,939.11	-
585400	DISALLOWED FIN AID GRANTS	-	241.41	-
585450	FILM PROCESSING	-	30,996.95	-
585500	FINGERPRINTING	-	5,040.00	-
585750	PRINTING	-	903,347.32	-
585850	PUBLISHING EXPENSE	-	14,691.54	-
585900	ROYALTY EXPENSE	-	8,133.13	-
585910	LICENSING FEE	-	60,272.97	-
585950	PHYSICAL EXAMINATIONS	-	85.00	-
590010	ABATEMENT BUDGET POOL	(854,500.00)	-	(762,974.00)
590100	FACILITIES SERVICES ABATEMENT	-	(35,428.04)	-
590200	INFORMATION SERVICES ABATEMENT	-	(5,283.95)	-
590300	MAIL SERVICES ABATEMENT	-	(382,940.43)	-
590400	PRINT SERVICES ABATEMENT	-	(339,617.87)	-
	Other Oper Exp Subtotal	18,207,391.19	15,532,704.68	14,432,928.00
580010	INDIRECT COSTS BUDGET POOL	120,279.78	-	85,081.00
585550	INDIRECT COSTS	-	10,306.85	-
	Indirect Costs Subtotal	120,279.78	10,306.85	85,081.00
600010	CAPITAL OUTLAY	2,781,689.80	-	1,935,936.00
612000	SITE IMPROVEMENT	-	26,467.33	-
612100	GROUPS IMPROVEMENT	-	5,841.24	-
612200	PARKING IMPROVEMENT	-	29,605.18	-
621000	BUILDING ADDITIONS	-	15,496.44	-
622000	BUILDING BUILT IN FIXTURES	-	7,124.22	-
623000	BUILDING CONSTRUCTION	-	158,870.20	-
623100	ARCHITECTURAL&ENGINEER FEE	-	83,276.96	-
623200	BLUEPRINTS&INSPECTION SVCS	-	6,506.44	-
631000	LIBRARY BOOKS	-	57,982.37	-
632000	LIBRARY MAGAZINE&PERIODICAL	-	48,158.56	-
633000	LIBRARY NONPRINT MEDIA	-	115,803.32	-
644100	EQUIP INSTR ADDTL \$500 - \$4999	-	336,898.41	-
644200	EQUIP INSTR REPL \$500 - \$4999	-	4,795.70	-
644300	EQUIPMENT INSTRUCTIONL >\$4,999	-	155,754.35	-
644400	EQUIP NONINS ADDL \$500 - \$4999	-	182,347.27	-
644500	EQUIP NONINS REPL \$500 - \$4999	-	853.33	-
644600	EQUIPMENT NONINSTRUCTL >\$4,999	-	80,764.78	-
644700	EQUIP TECHNOLOGY INSTR >\$4,999	-	218,347.28	-
644800	EQUIP TECHNOLOGY NONINS >\$4,999	-	101,828.55	-
644900	SOFTWARE INSTRUCTNL >\$4,999	-	7,606.43	-
	Capital Outlay Subtotal	2,781,689.80	1,644,328.36	1,935,936.00
721000	INTRAFUND TRANS OUT WITHIN	-	1,128,249.20	-
721010	INTRAFUND TRANS OUT WITHIN	2,975,079.00	-	2,267,845.00
731000	INTERFUND TRANS OUT BETWEEN	-	566,925.01	-
731010	INTERFUND TRANS OUT BETWEEN	577,212.00	-	578,742.00
751000	STUDENT GRANTS	-	121,502.10	-
751010	STUDENT GRANTS	129,292.86	-	107,048.00
762000	STUDENT BOOK&SUPPLY PAYMENTS	-	314,297.12	-
762010	STUDENT BOOK&SUPPLY PAYMENTS	347,777.00	-	394,910.00
763000	STUDENT TRANSPORTATION	-	44,900.00	-
763010	STUDENT TRANSPORTATION	51,343.00	-	54,000.00
765000	STUDENT LOANS	-	(382.83)	-
766000	STU MEAL TICKET/FOOD SVCS	-	4,200.00	-
766010	STU MEAL TICKET-FOOD SVCS	4,200.00	-	4,000.00
767000	STUDENT PIC CARD	-	14,865.00	-
767010	STUDENT PIC CARD	16,395.00	-	14,200.00
769000	STUDENT OTHER EXPENSES	-	29,664.63	-
769010	STUDENT OTHER EXPENSES	50,215.00	-	32,900.00
791010	RESERVE FOR CONTINGENCIES	5,000,000.00	-	5,000,000.00
791510	OTHER RESERVES	710,222.00	-	90,281.00

Palomar College BUDGET REPORT Comparing Fiscal Years 2009 and 2010 Fund 10				
				Run Sep 02, 2009
Account	Description	FY08-09 Budget	FY08-09 Expended/Received Year to Date	FY09-10 Budget
798010	CONTINGENCY,GROWTH OBLIGATION	-	-	2,647,137.00
799010	CONTINGENCY HOLDING ACCOUNT	5,249,205.00	-	10,288,242.00
	Other Outgoing Subtotal	15,110,940.86	2,224,220.23	21,479,305.00
Expense Grand Total		145,822,821.00	123,686,029.95	145,486,177.00
812130	HEA FED WORK STUDY	185,837.00	162,754.18	259,981.00
812220	HEA TRIO	298,438.00	272,523.43	298,438.00
812221	HEA TRIO/SSS PRIOR YEAR	82,816.00	-	108,731.00
812225	HEA TRIO EDUC OPPORTUNITY CNTR	226,600.00	219,813.03	226,600.00
812226	HEA TRIO EOC PRIOR YEAR	83,175.00	-	89,962.00
812240	HEA TRIO UPWARD BOUND	250,000.00	226,376.45	250,000.00
812241	HEA TRIO/UPWARD BOUND PR YEAR	53,653.00	-	77,277.00
812250	HEA GEAR UP	1,900,865.00	1,716,393.72	1,900,865.00
812251	HEA GEAR UP PRIOR YEAR	608,928.00	-	793,399.00
812290	HEA TITLE V HISPANIC SRVG INST	575,000.00	133,207.49	441,793.00
814100	TANF (FEDERAL)	59,147.00	48,398.35	56,189.00
815190	PELL GRANT ADMIN ALLOWANC	7,000.00	10,315.00	7,000.00
815500	FEDERAL ADMIN ALLOWANCE	12,000.00	25,397.71	8,000.00
816100	VETERAN'S EDUCATION	6,880.00	6,879.91	8,117.00
817100	VOCTNL/APPLIED TECH ED ACT	768,532.00	736,294.13	750,694.00
817110	VTEA PRIOR YEAR	-	19,665.04	-
819700	FEDERAL ARRA STIMULUS FUNDS	-	-	399,066.00
819800	OTHER FEDERAL REVENUES	29,962.00	29,961.01	-
819999	BEGINNING BALANCE, FEDERAL	66,644.00	-	94,176.00
	81's Federal Revenues Subtotal	5,215,477.00	3,607,979.45	5,770,288.00
861100	APPRENTICESHIP APPORTIONM	1,430,525.00	1,273,349.00	623,986.00
861110	APPRENTICESHIP PRIOR YEAR	-	(70,132.00)	-
861200	STATE GENERAL APPORTIONMT	34,235,470.00	35,646,614.00	33,048,675.00
861210	GENEAL APPORTNMT PRIOR YR	-	2,125,152.00	-
861450	PART TIME FACULTY APPORT	838,297.00	859,775.00	421,320.00
861500	2% BFAP ADMIN	41,784.00	42,212.00	45,755.00
861600	BASIC SKILLS	377,978.00	377,767.00	-
862150	EOPS	1,306,209.00	1,306,209.48	1,212,421.00
862200	DSPS	1,182,400.00	1,182,400.00	1,037,854.00
862210	DSPS PRIOR YEAR	-	168,678.54	-
862250	CALWORKS	279,324.00	245,077.51	265,357.00
862400	OTH GEN CATEGORICL PROGMS	4,686.00	4,762.86	-
862450	BFAP	516,079.00	517,579.00	449,499.00
862451	BFAP CARRYOVER	34,241.00	-	-
862500	CARE	137,790.00	137,790.00	130,900.00
862650	FACULTY/STAFF DIVERSITY	18,126.00	20,536.00	-
862700	INSTR EQUIP/LIBRY MATERIALS	209,466.00	211,656.00	-
862750	MATRICULATION	1,689,379.00	1,693,879.00	1,485,707.00
862850	TELECOMM/TECH IMPRV PROG	36,036.00	36,036.00	-
865300	OTH SPECL CATAGORL PRGRM	5,740,000.00	5,430,135.92	4,800,000.00
865310	ASSOCIATE DEGREE NURSING GRAN	386,133.00	358,057.30	448,575.00
865320	CAPACITY BUILDING NURSING GRNT	71,673.00	71,673.10	-
865390	3C MEDIA SOLUTIONS PRIOR YEAR	36,052.00	36,152.00	124,767.00
865391	CCC CONFER PRIOR YEAR	95,569.00	95,569.00	370,333.00
867100	HOMEOWNER PROPTAX RELIEF	600,000.00	530,349.14	600,000.00
868100	STATE LOTTERY PROCEEDS	2,650,000.00	2,580,984.09	2,578,250.00
868400	RETURN TO TITLE IV FROM STATE	-	174.00	-
869999	BEGINNING BALANCE, STATE	5,568,397.00	-	6,792,627.00
	86's State Revenues Subtotal	57,485,614.00	54,882,435.94	54,436,026.00
881100	TAX ALLOCATION SECURD ROLL	47,523,239.00	50,125,860.59	49,176,972.00
881200	TAX ALLOC SUPPLEMENT ROLL	3,500,000.00	1,008,242.06	1,000,000.00
881300	TAX ALLOCN UNSECURED ROLL	3,000,000.00	1,830,686.22	2,000,000.00
881600	PRIOR YEARS TAXES	-	2,233.58	-
882100	CONTRB,GIFTS,GRANTS,ENDOW	347,066.00	347,261.80	24,028.00
883100	CONTRACT INSTRUCTIONL SVC	415,388.00	407,356.46	222,999.00

Palomar College BUDGET REPORT Comparing Fiscal Years 2009 and 2010 Fund 10				
				Run Sep 02, 2009
Account	Description	FY08-09 Budget	FY08-09 Expended/Received Year to Date	FY09-10 Budget
883300	CONT INSTR SVC CONTRACT ED	2,038,511.00	1,733,793.97	1,411,897.00
883400	CONTRACT INSTRUCTIONL ROP	1,542,560.00	1,490,215.00	1,017,299.00
883600	FOLLETT	400,000.00	496,512.54	485,000.00
884120	CATALOG SALES	7,000.00	1,508.00	2,329.00
884150	HLTH SVCS SALE TO EMPLOYEE	9,000.00	10,804.00	8,989.00
884170	KKSM ADVERTISING SALES	10,000.00	5,175.00	9,987.00
884180	LIBRARY COPIER SALES	9,700.00	18,255.55	10,000.00
884220	POSTAGE CHARGES	10,000.00	9,482.20	10,000.00
884230	PRINTING CHARGES	67,764.00	72,577.95	30,951.00
884240	PRINTING PRODUCTION SALES	20,000.00	19,260.81	44,374.00
884260	RECYCLING COMMISSION	6,074.00	5,366.69	5,575.00
884290	TICKET/GATE/PROGRAM SALES	2,091.00	18,313.00	18,854.00
884300	VENDING COMMISSIONS	24,543.00	99,671.67	51,722.00
884320	WELLNESS CENTER FEES	46,000.00	46,164.40	47,000.00
884330	WELLNESS CENTER PARKING	5,430.00	6,201.00	5,500.00
884340	WELLNESS CNTR PROCES FEE	-	195.00	-
884350	MISC SALES AND COMMISSION	45,000.00	34,784.29	55,721.00
885300	FACILITIES RENTAL AND LEASE	10,136.00	47,006.71	10,116.00
886100	INTEREST BANK ACCOUNTS	-	2,696.09	-
886200	INTEREST COUNTY TREASURY	800,000.00	342,336.78	400,000.00
886500	OTH INTEREST & INVEST INCOM	-	3,278.00	-
887400	ENROLLMENT FEE	6,450,401.00	6,411,191.94	7,912,332.00
887500	FIELD TRP;USEOF NONDIST FAC	99,195.00	98,158.98	9,715.00
887600	HEALTH SERVICE FEE STUDENT	765,000.00	1,112,584.56	867,817.00
887610	HLTH SERVICE INSURANCE PAY	-	(78.00)	-
887620	HLTH SERVICE PHYSICAL EXAM	30,000.00	30,910.00	30,963.00
887700	INSTR MAT FEES;SALE MATERL	301,300.00	308,668.73	259,341.00
887710	COURSE RELATED FEES	11,336.00	17,118.00	10,500.00
887800	STUDNT INSURANCE PAYMNTS	5,000.00	4,812.00	1,887.00
887910	TRANSCRIPT INCOME	106,902.00	141,267.44	115,341.00
888010	NON RESIDENT TUITION USA	500,000.00	750,727.64	600,000.00
888020	NONRESIDENT TUITON FOREIGN	1,100,000.00	1,652,748.00	1,400,000.00
888030	NONRESIDENT CAPITAL OUTLAY	36,000.00	63,262.00	40,000.00
888100	PARKING STICKER FEES	1,448,414.00	610.00	-
888101	PARK STICKER FEE SPRING	-	529,776.00	525,000.00
888102	PARK STICKER FEE SUMMER	-	198,670.00	15,350.00
888103	PARK STICKER FEE FALL	-	550,161.25	559,538.00
888110	PARKING METERS	85,750.00	122,661.75	103,500.00
888300	STUDENT CENTER FEE	79,832.00	-	73,652.00
888900	OTH STUDENT FEES&CHARGES	1,080.00	149,395.00	-
888920	COURSE TESTING FEE	52,857.00	55,551.00	50,350.00
888940	PALOMR IDENTIFICATION CARD	56,138.00	15,271.00	13,000.00
889030	COBRA ADMIN FEE	-	649.93	-
889300	CASH OVER/SHORT	-	(343.65)	-
889600	LIBRARY FINES	1,000.00	5,845.83	1,000.00
889650	PARKING FINES	228,459.00	372,383.10	287,953.00
889800	RETURNED CHECKS	-	163.37	-
889801	CREDIT CARD CHARGEBACK	-	(24.00)	-
889830	RETURNED CHECK FEE	-	1,243.93	-
889850	STUDNT REFND WRITE-OFF TO DIST	-	(296.45)	-
889880	STALE DATED/VOID WARRANTS	-	15,922.61	-
889900	OTHER LOCAL REVENUES	8,587.00	12,852.88	10,923.00
889999	BEGINNING BALANCE, LOCAL	8,856,531.00	-	14,074,543.00
88's	Local Revenues Subtotal	80,063,284.00	70,807,104.20	83,012,018.00
898100	INTERFUND TRANSER IN,BETWN	69,822.00	69,822.00	-
898200	INTRAFUND TRANSFR IN,WITHIN	2,975,079.00	1,128,249.20	2,267,845.00
89's	Other Sources Subtotal	3,044,901.00	1,198,071.20	2,267,845.00
Revenue Grand Total		145,809,276.00	130,495,590.79	145,486,177.00

**FUND 11 GENERAL FUND
TOTAL UNRESTRICTED**

Palomar College BUDGET REPORT Comparing Fiscal Years 2009 and 2010 Total Fund 11				
				Run Sep 02, 2009
Account	Description	FY08-09 Budget	FY08-09 Expended/Received Year to Date	FY09-10 Budget
111000	INSTRUCTIONAL SAL, CONTRACT	-	21,368,381.07	-
111010	INSTRUCTIONAL SALARY, CONTRACT	21,562,611.00	-	21,659,782.00
119900	SUSPENSE ACA CONTRCT PAY	380,398.00	-	-
119901	SUSPENSE ACA CONTRACT PAY	-	380,398.00	-
	11's Instr Salaries - Contract	21,943,009.00	21,748,779.07	21,659,782.00
121000	ED ADMINISTRATOR, CONTRACT	-	688,859.82	-
121010	ED ADMINISTRATOR, CONTRACT	688,861.00	-	636,764.00
121100	SUPRT/PRESIDENT, CONTRACT	-	223,851.03	-
121110	SUPRT/PRESIDENT, CONTRACT	223,852.00	-	223,044.00
121300	PRESIDENT'S AUTO ALLOWANCE	-	8,728.14	-
121310	PRESIDENT'S AUTO ALLOWANCE	8,729.00	-	8,703.00
122100	COUNSELORS, CONTRACT	-	1,546,824.93	-
122110	COUNSELORS, CONTRACT	1,680,543.00	-	1,612,520.00
123100	DEAN, ACADEMIC CONTRACT	-	859,143.48	-
123110	DEAN, ACADEMIC CONTRACT	859,145.00	-	860,406.00
123200	DEPARTMENT CHAIR, CONTRACT	-	1,597,554.37	-
123210	DEPARTMENT CHAIR, CONTRACT	1,597,568.00	-	1,595,974.00
123400	DIRECTR/COORDINAT,ACA CONT	-	580,778.68	-
123410	DIRECTOR/COORDINATOR, ACA CON	587,343.00	-	639,548.00
123500	PALOMAR FACULTY FEDERATION	-	155,284.30	-
123510	PALOMAR FACULTY FEDERATION	200,716.00	-	173,932.00
123600	DIRECTOR/COORDINATOR, AA CONT	-	1,349,512.84	-
123610	DIRECTOR/COORDINATOR, AA CONT	1,351,029.00	-	1,348,490.00
123700	DIRECTOR/COORDINATOR, CAST	-	35,753.43	-
123710	DIRECTOR/COORDINATOR, CAST	35,754.00	-	35,985.00
125000	LIBRARIANS, CONTRACT	-	528,281.19	-
125010	LIBRARIANS, CONTRACT	528,282.00	-	562,000.00
126000	NONINST ACA CONTRCT, OTHER	-	42,676.28	-
126010	NONINST ACA CONTRCT, OTHER	42,677.00	-	42,691.00
129900	SUSPENSE NONINST CONT PAY	149,610.00	-	-
129901	SUSPENSE NONINST CONT PAY	-	149,610.00	-
	12's Non-Instr Salaries - Contract	7,954,109.00	7,766,858.49	7,740,057.00
130010	INSTR SALARIES - OTHER	15,895,843.00	-	16,184,469.00
131100	ASSIGN TIME HRLY REPLACENT	-	688,796.76	-
133100	INSTRUCTIONL ACADEMIC,HRLY	-	9,275,582.37	-
133110	OFFICE HOURS ADJUNCT FACULTY	-	(10,169.00)	-
133200	INST ACA HOURLY SUBSTITUTE	-	178,583.72	-
133300	INSTR ACADEMIC, HRLY SUMMR	-	1,769,879.18	-
134000	LOAD BANKING (FISCAL USE)	-	62,442.40	-
135300	OVERLOAD, CONTRACT INSTRUC	-	1,854,697.39	-
135600	OVERLOAD, SUBSTITUTE HRLY	-	22,801.00	-
135700	OVERLOAD, SUMMER ACA HRLY	-	972,083.55	-
136100	REPLACE ACA INSTR CONTRACT	-	46.77	-
136200	REPLACE SABBATICL, ACAHRLY	-	307,290.75	-
136300	REPLACE SABBATICL, ACACONTR	-	17.79	-
136400	LOADBANK REPL, ADJUNCT	-	67,452.38	-
137200	SERVICE PROVIDER ACA INSTR	-	2,315.62	-
138100	STIPEND, CONTRACT INSTRUC	-	9,993.77	-
138200	STIPEND, HOURLY ACADEMIC	-	161,144.77	-
139900	SUSPENSE ACA INST HRLY PAY	-	270,848.00	-
	13's Instr Salaries - Other	15,895,843.00	15,633,807.22	16,184,469.00
140010	NON-INSTR SALARIES - OTHER	1,338,820.00	-	1,315,431.00
141100	COUNSELOR, HOURLY	-	183,651.89	-
142100	EDUCATIONL ADMNISTRTR HRLY	-	1,171.05	-
143100	LIBRARIANS, HOURLY	-	269,091.61	-
144100	NON-INSTRUCT ACADEMIC, HRLY	-	384,395.76	-
145100	OVERLOAD, SUMMER NON-INSTR	-	181,843.37	-
146600	REPLC COUNSLR SUMMR HRLY	-	167,137.16	-
147100	SERVIC PROVIDR NONINST ACA	-	5,988.13	-
148000	NONINSTR ACA HOURLY, OTHER	-	82,230.75	-
149900	SUSPENSE NONINS OTHERPAY	-	29,570.00	-
	14's Non-Instr Salaries - Other	1,338,820.00	1,305,079.72	1,315,431.00

Palomar College BUDGET REPORT Comparing Fiscal Years 2009 and 2010 Total Fund 11				
				Run Sep 02, 2009
Account	Description	FY08-09 Budget	FY08-09 Expended/Received Year to Date	FY09-10 Budget
	Academic Salaries Subtotal	47,131,781.00	46,454,524.50	46,899,739.00
211000	EXCUTIVE ADMIN SUPPORT, CAST	-	427,135.54	-
211010	EXCUTIVE ADMIN SUPPORT, CAST	439,953.00	-	427,923.00
212100	SUPERVISOR, CAST	-	1,409,231.76	-
212110	SUPERVISOR, CAST	1,617,424.00	-	1,548,058.00
212200	CLASSIFIED REGULAR SALARY	-	15,467,861.56	-
212210	CLASSIFIED REGULAR SALARY	15,745,978.00	-	15,869,229.00
212400	GOVERNING BOARD	-	30,240.00	-
212410	GOVERNING BOARD	30,240.00	-	30,445.00
212600	NON-INSTRUCTNL ADMINISTRATORS	-	1,990,250.37	-
212610	NON-INSTRUCTNL ADMINISTRATORS	2,099,917.00	-	2,102,521.00
219900	CONTRACT NEGOTIATIONS NON-INST	-	620,180.00	-
219910	CONTRACT NEGOTIATIONS NON-INST	620,180.00	-	237,883.00
21's	Non-Instr Salaries - Reg	20,553,692.00	19,944,899.23	20,216,059.00
221000	INST AIDE CONTRACT, DIRECT INST	-	1,056,247.41	-
221010	INST AIDE CONTRACT, DIRECT INST	1,090,954.00	-	1,116,186.00
222000	INST AIDE CONTRACT, NOT DIRECT	-	488,955.43	-
222010	INST AIDE CONTRACT, NOT DIRECT	488,961.00	-	495,792.00
229900	SUSPENSE INSTRAID CONT PAY	26,424.00	-	-
229901	SUSPENSE INSTRAID CONT PAY	-	26,424.00	-
22's	Instr Aides - Reg	1,606,339.00	1,571,626.84	1,611,978.00
230010	NON ACADEMIC SALARIES - OTHER	1,552,483.00	-	1,455,031.00
231100	HOURLY CLASSIFIED, TEMP	-	326,654.27	-
231300	HOURLY TUTORS	-	57,930.21	-
231400	HRLY ADMINISTRATOR NON INST	-	3,447.04	-
231500	HRLY HEALTH PROFESSIONAL	-	15,226.66	-
232100	OVERTIME CLASSIFIED SALARIED	-	59,584.50	-
232200	OVERTIME SUPERVISOR SALARIED	-	16,796.13	-
233100	REPLACE CLASSIFIED SALARYD	-	31,023.28	-
234100	SERVICE PROVIDER CLASSIFIED	-	39,125.28	-
234400	SERVICE PROVIDER STUDENT	-	49.97	-
235100	STUDENT EMPLOYEE	-	725,705.42	-
235200	STUDENT TUTORS	-	34,785.37	-
23's	Non-Academic Salaries - Other	1,552,483.00	1,310,328.13	1,455,031.00
240010	INSTR AIDES - OTHER	539,312.00	-	431,338.00
241100	HRLY INSTR AIDE, DIRECT INSTR	-	389,381.05	-
241200	OT, INST AIDE CONT DIRECT INST	-	9,872.49	-
242100	HRLY INSTAIDE, NOT DIRECT INST	-	25,473.59	-
245100	STUDENT INSTR AIDE, DIRECT	-	98,596.15	-
24's	Instr Aides - Other	539,312.00	523,323.28	431,338.00
	Non Acad Salaries Subtotal	24,251,826.00	23,350,177.48	23,714,406.00
310010	STRS	3,305,144.00	-	3,338,550.00
311101	STRS ACADEMIC INSTRUCTORS	-	2,629,684.91	-
311201	STRS EDUCATIONAL ADMIN/SUP	-	520,997.19	-
311301	STRS OTHERACA NONINSTRUCT	-	86,174.96	-
312102	STRS CLASSIFIED	-	5,202.83	-
312202	STRS NON-INSTR ADMIN/SUPR	-	4,039.54	-
312302	STRS INSTR AIDE DIRECT INSTR	-	616.26	-
312402	STRS INST AIDE NOTDIRECT INST	-	4,016.65	-
319900	SUSPENSE STRS	-	68,502.00	-
31's	STRS	3,305,144.00	3,319,234.34	3,338,550.00
320010	PERS	2,148,594.00	-	2,174,953.00
321101	PERS ACADEMIC INSTRUCTORS	-	25,300.20	-
321201	PERS EDUCATIONAL ADMIN/SUP	-	116,627.76	-
321301	PERS OTHERACA NONINSTRUCT	-	5,246.17	-
322102	PERS CLASSIFIED	-	1,437,266.39	-
322202	PERS NON-INSTR ADMIN/SUPR	-	354,006.86	-
322302	PERS INSTR AIDE DIRECT INSTR	-	88,165.03	-
322402	PERS INST AIDE NOTDIRECT INS	-	35,919.51	-
329900	SUSPENSE PERS	-	43,036.00	-

Palomar College BUDGET REPORT Comparing Fiscal Years 2009 and 2010 Total Fund 11				
				Run Sep 02, 2009
Account	Description	FY08-09 Budget	FY08-09 Expended/Received Year to Date	FY09-10 Budget
32's	PERS	2,148,594.00	2,105,567.92	2,174,953.00
330010	FICA & MEDICARE (OASDI)	2,499,430.00	-	2,443,592.00
331101	FICA ACADEMIC INSTRUCTORS	-	54,514.24	-
331201	FICA EDUCATIONAL ADMIN/SUP	-	60,929.09	-
331301	FICA OTHERACA NONINSTRUCT	-	6,685.20	-
332102	FICA CLASSIFIED	-	950,315.47	-
332202	FICA NON-INSTR ADMIN/SUPR	-	224,896.14	-
332302	FICA INSTR AIDE DIRECT INSTR	-	71,042.29	-
332402	FICA INSTR AIDE NOTDIRECT INS	-	24,027.17	-
335101	MEDCA ACADEM INSTRUCTORS	-	440,360.58	-
335201	MEDCA EDUCATNL ADMIN/SUPV	-	88,617.28	-
335301	MEDCA OTH ACA NONINSTRUCT	-	18,679.36	-
336102	MEDCA CLASSIFIED	-	232,860.61	-
336202	MEDCA NON-INSTR ADMIN/SUP	-	56,053.62	-
336302	MEDCA INST AIDE DIRECT INSTR	-	21,163.63	-
336402	MEDCA INST AIDE NOTDIRCT INS	-	7,463.78	-
339900	SUSPENSE MEDCA	-	45,961.00	-
33's	FICA & Medicare (OASDI)	2,499,430.00	2,303,569.46	2,443,592.00
340010	HEALTH & WELFARE	11,929,681.00	-	12,122,073.00
340101	MEDIC ACADEMIC INSTRUCTORS	-	2,580,375.40	-
340120	MEDIC ACADEMIC ADJUNCT	-	69,085.65	-
340125	MEDIC NON-ACADEMIC ADJUNCT	-	4,285.53	-
340151	MEDIC EDUCATIONL ADMIN/SUP	-	741,373.04	-
340252	MEDICAL CLASSIFIED	-	2,790,222.63	-
340302	MEDIC NON-INSTR ADMIN/SUPR	-	530,054.21	-
340352	MEDIC INSTR AIDE DIRECT INST	-	187,639.21	-
340402	MEDIC INSTAIDE NOTDIRECTINST	-	88,161.74	-
340900	MEDICAL COBRA	-	1,094.82	-
341101	DENT ACADEMIC INSTRUCTORS	-	245,693.88	-
341151	DENT EDUCATIONAL ADMIN/SUP	-	71,212.13	-
341252	DENTAL CLASSIFIED	-	266,409.20	-
341302	DENT NON-INSTR ADMIN/SUPR	-	50,500.01	-
341352	DENT INSTR AIDE DIRECT INSTR	-	17,958.17	-
341402	DENT INSTAIDE NOT DIRECTINST	-	8,489.07	-
341900	DENTAL COBRA	-	81.58	-
342101	VISION ACADEMIC INSTRUCTOR	-	58,935.73	-
342151	VISION EDUCATIONL ADMIN/SUP	-	17,019.30	-
342252	VISION CLASSIFIED	-	67,883.16	-
342302	VISION NON-INSTR ADMIN/SUP	-	12,480.39	-
342352	VISION INSTR AIDE DIRECT INST	-	4,553.33	-
342402	VISION INSTAIDE NOT DIRECTINS	-	2,149.99	-
342900	VISION COBRA	-	23.52	-
343101	LIFE ACADEMIC INSTRUCTORS	-	27,823.45	-
343151	LIFE EDUCATIONAL ADMIN/SUPR	-	8,000.18	-
343252	LIFE CLASSIFIED	-	31,936.94	-
343302	LIFE NON-INSTR ADMIN/SUPR	-	5,881.37	-
343352	LIFE INSTR AIDE DIRECT INSTR	-	2,145.64	-
343402	LIFE INST AIDE NOT DIRECT INS	-	1,013.08	-
344101	LTD ACADEMIC INSTRUCTORS	-	70,890.75	-
344151	LTD EDUCATIONAL ADMIN/SUPR	-	20,973.11	-
344252	LTD (DISABILITY) CLASSIFIED	-	53,801.15	-
344302	LTD NON-INSTR ADMIN/SUPR	-	12,630.47	-
344352	LTD INSTR AIDE DIRECT INSTR	-	3,543.01	-
344402	LTD INST AIDE NOT DIRECT INST	-	1,690.25	-
345101	LTC ACADEMIC INSTRUCTORS	-	9,686.26	-
345151	LTC EDUCATIONAL ADMIN/SUPR	-	2,785.01	-
345252	LONG TERM CARE CLASSIFIED	-	11,069.74	-
345302	LTC NON-INSTR ADMIN/SUPR	-	2,042.15	-
345352	LTC INSTR AIDE DIRECT INSTR	-	745.15	-
345402	LTC INST AIDE NOT DIRECT INST	-	351.79	-
348010	FUTURE RETIREE HEALTH-ACA	-	1,296,861.42	-
348020	FUTURE RETIREE HEALTH-NONACA	-	1,642,708.15	-

Palomar College BUDGET REPORT Comparing Fiscal Years 2009 and 2010 Total Fund 11				
				Run Sep 02, 2009
Account	Description	FY08-09 Budget	FY08-09 Expended/Received Year to Date	FY09-10 Budget
349900	SUSPENSE H&W	-	4,166.00	-
34's	Health & Welfare	11,929,681.00	11,026,426.76	12,122,073.00
350010	STATE UNEMP INSURANCE	211,326.00	-	212,062.00
351101	UNEMP ACADEMIC INSTRUCTOR	-	109,922.82	-
351201	UNEMP EDUCATIONL ADMN/SUP	-	22,713.66	-
351301	UNEMP OTH ACA NONINSTRUCT	-	3,872.96	-
352102	UNEMPLOYMENT CLASSIFIED	-	47,849.25	-
352202	UNEMP NON-INSTR ADMN/SUP	-	11,505.44	-
352302	UNEMP INSTR AIDE DIRECT INST	-	4,368.06	-
352402	UNEMP INST AIDE NOTDIRCT INS	-	1,533.60	-
353102	UNEMP STUDENT	-	261.74	-
359900	SUSPENSE UNEMPLOYMENT	-	3,793.00	-
35's	State Unempl Insurance	211,326.00	205,820.53	212,062.00
360010	WORKER'S COMP	1,047,801.00	-	1,005,783.00
361101	WC ACADEMIC INSTRUCTORS	-	524,891.92	-
361201	WC EDUCATIONAL ADMIN/SUPR	-	108,925.92	-
361301	WC OTHER ACA NON INSTRUCT	-	18,461.28	-
362102	WC CLASSIFIED	-	229,598.75	-
362202	WC NON-INSTR ADMIN/SUPERV	-	55,452.62	-
362302	WC INSTR AIDE DIRECT INSTR	-	20,814.02	-
362402	WC INSTR AIDE NOTDIRECT INST	-	7,356.33	-
363102	WC STUDENT	-	12,366.52	-
369900	SUSPENSE WORKERS COMP	-	18,229.00	-
36's	Workers' Comp	1,047,801.00	996,096.36	1,005,783.00
370010	APPLE	138,417.00	-	147,694.00
371101	APPLE ACADEMIC INSTRUCTOR	-	75,511.29	-
371301	APPLE OTH ACA NONINSTRUCT	-	2,498.25	-
372102	APPLE CLASSIFIED	-	13,499.51	-
372202	APPLE NON-INSTR ADMN/SUPR	-	86.18	-
372302	APPLE INST AIDE DIRECT INSTR	-	7,610.03	-
372402	APPLE INS AIDE NOTDIRECT INS	-	1,875.28	-
37's	APPLE	138,417.00	101,080.54	147,694.00
390010	OTHER BENEFITS	233,359.00	-	85,557.00
391400	SUPPLEMNT EARLY RETIRE PR	-	86,739.72	-
394101	ACA BENEFITS TO SPREAD	-	(161,684.08)	-
395201	ACCRUED VACATN ACA NONINS	-	140,608.20	-
398000	TB TESTS FOR EMPLOYEES	-	1,900.00	-
398100	EMPLOYEE COSTS/HEALTH SERVICES	-	3,210.00	-
39's	Other Benefits	233,359.00	70,773.84	85,557.00
	Employee Benefits Subtotal	21,513,752.00	20,128,569.75	21,530,264.00
400010	SUPPLIES & MATERIALS	1,420,823.00	-	1,484,932.00
411000	SOFTWARE LESS THAN \$5,000	-	42,437.95	-
421000	BOOKS,MAGAZINES,PERIODCLS	-	4,684.94	-
422000	SUBSCRIPTIONS, PERIODICALS	-	5,102.64	-
423000	BOOKSTORE TEXTBOOKS	-	358.36	-
431000	SUPPLIES&MATERIAL,INSTRUCT	-	504,688.24	-
431100	SUPPLIES, INSTRUCTIONL FOOD	-	2,058.83	-
432000	INSTRUCTIONAL TESTS	-	4,214.00	-
441000	SUPPLIES&MATERIAL,NONINSTR	-	492,802.02	-
441100	SUPPLIES, INSTITUTIONAL	-	24,167.92	-
441300	SUPPLIES, FOOD SERVICES	-	647.30	-
442000	COST OF FOOD, FOOD SERVICE	-	376.14	-
444000	GRADUATION GOWNS	-	8,388.76	-
446000	SHIPPING/HANDLING CHARGES	-	1,625.00	-
447100	ABATEMENT/WAREHSE STORES	-	(7,074.61)	-
	Supplies & Materials Subtotal	1,420,823.00	1,084,477.49	1,484,932.00
500010	OTHER OPER EXP	9,831,616.00	-	9,296,190.00
511000	AUDIT	-	90,605.85	-
515100	INTERNET ACCESS	-	5,370.97	-
515300	SOFTWARE LICENSING FEES	-	260,648.23	-

Palomar College BUDGET REPORT Comparing Fiscal Years 2009 and 2010 Total Fund 11				
				Run Sep 02, 2009
Account	Description	FY08-09 Budget	FY08-09 Expended/Received Year to Date	FY09-10 Budget
525100	MEMBERSHIP, DISTRICT	-	138,911.14	-
525200	MEMBERSHIP, EMPLOYEE	-	6,880.95	-
531000	COUNTY ELECTION SERVICES	-	206,860.00	-
535200	INS, FIRE, CASUALTY, LIABILITY	-	609,129.54	-
535400	INS, INTERCOLLEGIATE ATHLETIC	-	1,303.08	-
535500	STUDENT ACCIDENT&HOSPITAL	-	66,374.92	-
541100	STATE INTEREST EARNED, REPAY	-	(1,907.68)	-
545100	ADVERTISEMENTS REQ BY LAW	-	23,747.36	-
545200	LAWYERS' FEES	-	159,987.75	-
545300	LEGAL JUDGEMENTS	-	8,489.11	-
551100	ATHLETIC OFFICIALS FEES	-	30,767.65	-
551200	CLASSROOM SPEAKERS	-	565.00	-
551300	INDEPENDENT CONTRACTOR	-	219,817.24	-
551400	MANAGEMENT FEES	-	11,200.00	-
551600	WARRANT RECONCILIATION	-	6,609.63	-
551900	OTH PERSONAL&CONSULT SVC	-	1,423,655.10	-
555100	POSTAGE	-	656,786.30	-
560900	DISTRICT VEHICLE USE	-	8,601.71	-
561000	RENT & LEASE, EQUIPMENT	-	27,122.46	-
562000	RENTS & LEASES, LAND/BLDGS	-	408,307.41	-
562100	RENTAL OF FIELDS	-	7,625.00	-
563000	RENTAL OF TRANSPORTATION	-	34,386.39	-
564000	RENTAL OF FILMS	-	20,396.56	-
565100	MAINTENANCE AGREEMENT, EQUIP	-	309,084.41	-
565200	MAINTENANCE AGREE, SOFTWARE	-	593,277.76	-
565300	REPAIRS&MAINT NONINST EQUIP	-	74,238.29	-
565400	REPAIRS&MAINT INSTR EQUIPMT	-	23,496.23	-
565500	REPAIRS&MAINTENANCE BLDGS	-	268,366.64	-
565550	MAINTENANCE, GROUNDS	-	82.86	-
575100	TRAVEL, ACADEMIC ADMIN	-	27,991.42	-
575120	TRAVEL, ACADEMIC EMPLOYEE	-	33,405.17	-
575200	TRAVEL, CLASSIFIED ADMINISTR	-	46,352.06	-
575210	TRAVEL, CLASSIFIED EMPLOYEE	-	32,789.99	-
575300	TRAVEL, STUDENT	-	192,195.70	-
575310	TRAVEL WITH STUDENT	-	94,731.18	-
575400	TRAVEL, NON EMPLOYEE	-	9,720.93	-
575500	ATHLETIC ENTRY FEES	-	18,870.00	-
575600	ORIENTATION EXPENSES	-	1,030.75	-
575700	STAFF DEVELOPMENT AT PALOMR	-	8,356.17	-
575800	FOOD FOR MEETINGS	-	47,279.28	-
580100	ELECTRICITY	-	656,852.82	-
580150	FUEL, GAS	-	194,397.67	-
580200	GASOLINE AND OIL	-	33,360.29	-
580250	JANITORIAL SERVICES	-	987.45	-
580300	LAUNDRY/DRY CLEANING	-	20,283.98	-
580350	PEST CONTROL	-	3,614.30	-
580400	SEWAGE	-	100,803.36	-
580450	TELEPHONE	-	59,979.58	-
580500	TELEPHONE CONNECTIONS	-	79,370.89	-
580550	WASTE DISPOSAL	-	79,010.86	-
580600	WASTE DISPOSAL, HAZARDOUS	-	76,354.35	-
580650	WATER	-	93,998.73	-
585100	ADMINISTRATIVE EXPENSE	-	73,219.09	-
585150	ADVERTISE NOT REQ BY LAW	-	123,037.04	-
585200	BAD DEBT EXPENSE	-	(181.50)	-
585250	BANK CHARGES	-	3,475.00	-
585260	BANK CREDIT CARD EXPENSE	-	200,178.96	-
585300	COST OF SALES	-	79.98	-
585400	DISALLOWED FIN AID GRANTS	-	(549.75)	-
585450	FILM PROCESSING	-	30,996.95	-
585500	FINGERPRINTING	-	1,519.00	-
585750	PRINTING	-	652,566.90	-

Palomar College BUDGET REPORT Comparing Fiscal Years 2009 and 2010 Total Fund 11				
				Run Sep 02, 2009
Account	Description	FY08-09 Budget	FY08-09 Expended/Received Year to Date	FY09-10 Budget
585850	PUBLISHING EXPENSE	-	10,961.28	-
585900	ROYALTY EXPENSE	-	8,133.13	-
585910	LICENSING FEE	-	43,471.66	-
585950	PHYSICAL EXAMINATIONS	-	85.00	-
590010	ABATEMENT BUDGET POOL	(854,500.00)	-	(762,974.00)
590100	FACILITIES SERVICES ABATEMENT	-	(35,428.04)	-
590200	INFORMATION SERVICES ABATEMENT	-	(5,283.95)	-
590300	MAIL SERVICES ABATEMENT	-	(382,940.43)	-
590400	PRINT SERVICES ABATEMENT	-	(339,617.87)	-
	Other Oper Exp Subtotal	8,977,116.00	7,996,247.24	8,533,216.00
580010	INDIRECT COSTS BUDGET POOL	(600,000.00)	-	(600,000.00)
585550	INDIRECT COSTS	-	(533,688.88)	-
	Indirect Costs Subtotal	(600,000.00)	(533,688.88)	(600,000.00)
600010	CAPITAL OUTLAY	264,710.00	-	109,796.00
612000	SITE IMPROVEMENT	-	1,925.00	-
612100	GROUNDS IMPROVEMENT	-	500.00	-
623100	ARCHITECTURAL&ENGINEER FEE	-	2,000.00	-
631000	LIBRARY BOOKS	-	995.37	-
644100	EQUIP INSTR ADDTL \$500 - \$4999	-	40,547.79	-
644200	EQUIP INSTR REPL \$500 - \$4999	-	1,863.15	-
644300	EQUIPMENT INSTRUCTIONL >\$4,999	-	5,333.63	-
644400	EQUIP NONINS ADDL \$500 - \$4999	-	50,426.11	-
644500	EQUIP NONINS REPL \$500 - \$4999	-	853.33	-
644700	EQUIP TECHNOLOGY INSTR >\$4,999	-	4,590.00	-
	Capital Outlay Subtotal	264,710.00	109,034.38	109,796.00
721000	INTRAFUND TRANS OUT WITHIN	-	1,068,995.20	-
721010	INTRAFUND TRANS OUT WITHIN	1,115,825.00	-	967,845.00
731000	INTERFUND TRANS OUT BETWEEN	-	562,925.01	-
731010	INTERFUND TRANS OUT BETWEEN	573,212.00	-	574,742.00
765000	STUDENT LOANS	-	(382.83)	-
791010	RESERVE FOR CONTINGENCIES	5,000,000.00	-	5,000,000.00
791510	OTHER RESERVES	710,222.00	-	90,281.00
798010	CONTINGENCY,GROWTH OBLIGATION	-	-	2,647,137.00
799010	CONTINGENCY HOLDING ACCOUNT	799,089.00	-	1,312,769.00
	Other Outgoing Subtotal	8,198,348.00	1,631,537.38	10,592,774.00
Expense Grand Total		111,158,356.00	100,220,879.34	112,265,127.00
81's	Federal Revenues Subtotal	-	-	-
861100	APPRENTICESHIP APPORTIONM	1,430,525.00	1,273,349.00	623,986.00
861110	APPRENTICESHIP PRIOR YEAR	-	(70,132.00)	-
861200	STATE GENERAL APPORTIONMT	34,235,470.00	35,646,614.00	33,048,675.00
861210	GENEAL APPORTNMT PRIOR YR	-	2,125,152.00	-
861450	PART TIME FACULTY APPORT	838,297.00	859,775.00	421,320.00
861500	2% BFAP ADMIN	41,784.00	42,212.00	45,755.00
867100	HOMEOWNER PROPTAX RELIEF	600,000.00	530,349.14	600,000.00
868100	STATE LOTTERY PROCEEDS	380,000.00	276,700.70	288,764.00
868400	RETURN TO TITLE IV FROM STATE	-	174.00	-
869999	BEGINNING BALANCE, STATE	472,857.00	-	415,006.00
86's	State Revenues Subtotal	37,998,933.00	40,684,193.84	35,443,506.00
881100	TAX ALLOCATION SECURD ROLL	47,523,239.00	50,125,860.59	49,176,972.00
881200	TAX ALLOC SUPPLEMENT ROLL	3,500,000.00	1,008,242.06	1,000,000.00
881300	TAX ALLOCN UNSECURED ROLL	3,000,000.00	1,830,686.22	2,000,000.00
881600	PRIOR YEARS TAXES	-	2,233.58	-
883600	FOLLETT	400,000.00	496,512.54	485,000.00
884120	CATALOG SALES	7,000.00	1,508.00	2,329.00
884150	HLTH SVCS SALE TO EMPLOYEE	9,000.00	10,804.00	8,989.00

Palomar College BUDGET REPORT Comparing Fiscal Years 2009 and 2010 Total Fund 11				
				Run Sep 02, 2009
Account	Description	FY08-09 Budget	FY08-09 Expended/Received Year to Date	FY09-10 Budget
884180	LIBRARY COPIER SALES	9,700.00	18,255.55	10,000.00
884220	POSTAGE CHARGES	10,000.00	9,482.20	10,000.00
884230	PRINTING CHARGES	67,764.00	72,577.95	30,951.00
884240	PRINTING PRODUCTION SALES	20,000.00	19,260.81	44,374.00
884260	RECYCLING COMMISSION	6,074.00	5,366.69	5,575.00
884290	TICKET/GATE/PROGRAM SALES	2,091.00	18,313.00	18,854.00
884300	VENDING COMMISSIONS	24,543.00	99,671.67	51,722.00
884350	MISC SALES AND COMMISSION	45,000.00	34,784.29	55,721.00
885300	FACILITIES RENTAL AND LEASE	10,136.00	47,006.71	10,116.00
886100	INTEREST BANK ACCOUNTS	-	2,696.09	-
886200	INTEREST COUNTY TREASURY	800,000.00	342,336.78	400,000.00
886500	OTH INTEREST & INVEST INCOM	-	3,278.00	-
887400	ENROLLMENT FEE	6,450,401.00	6,411,191.94	7,912,332.00
887500	FIELD TRP;USEOF NONDIST FAC	99,195.00	98,158.98	9,715.00
887620	HLTH SERVICE PHYSICAL EXAM	30,000.00	30,910.00	30,963.00
887700	INSTR MAT FEES;SALE MATERL	274,300.00	281,363.73	232,341.00
887710	COURSE RELATED FEES	11,336.00	11,118.00	10,500.00
887800	STUDNT INSURANCE PAYMNTS	5,000.00	4,812.00	1,887.00
887910	TRANSCRIPT INCOME	106,902.00	141,267.44	115,341.00
888010	NON RESIDENT TUITION USA	500,000.00	750,727.64	600,000.00
888020	NONRESIDENT TUITON FOREIGN	1,100,000.00	1,652,748.00	1,400,000.00
888900	OTH STUDENT FEES&CHARGES	1,080.00	-	-
888920	COURSE TESTING FEE	4,857.00	9,147.00	5,350.00
889030	COBRA ADMIN FEE	-	649.93	-
889300	CASH OVER/SHORT	-	(343.65)	-
889600	LIBRARY FINES	1,000.00	5,845.83	1,000.00
889650	PARKING FINES	228,459.00	372,383.10	287,953.00
889800	RETURNED CHECKS	-	(483.45)	-
889801	CREDIT CARD CHARGEBACK	-	(24.00)	-
889830	RETURNED CHECK FEE	-	1,243.93	-
889850	STUDNT REFND WRITE-OFF TO DIST	-	(296.45)	-
889880	STALE DATED/VOID WARRANTS	-	15,922.61	-
889900	OTHER LOCAL REVENUES	8,587.00	11,113.79	10,923.00
889999	BEGINNING BALANCE, LOCAL	6,824,641.00	-	11,557,713.00
88's	Local Revenues Subtotal	71,080,305.00	63,946,333.10	75,486,621.00
898200	INTRAFUND TRANSFR IN,WITHIN	2,065,573.00	265,573.00	1,335,000.00
89's	Other Sources Subtotal	2,065,573.00	265,573.00	1,335,000.00
Revenue Grand Total		111,144,811.00	104,896,099.94	112,265,127.00

**FUND 11 UNRESTRICTED
(Without Designated)**

Palomar College
BUDGET REPORT
Comparing Fiscal Years
2009 and 2010
Fund 11 Unrestricted
Without Designated

Run Sep 02, 2009

		FY08-09	FY08-09	FY09-10
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
111000	INSTRUCTIONAL SAL, CONTRACT	-	21,368,381.07	-
111010	INSTRUCTIONAL SALARY, CONTRACT	21,562,611.00	-	21,659,782.00
119900	SUSPENSE ACA CONTRCT PAY	380,398.00	-	-
119901	SUSPENSE ACA CONTRACT PAY	-	380,398.00	-
11's	Instr Salaries - Contract	21,943,009.00	21,748,779.07	21,659,782.00
121000	ED ADMINISTRATOR, CONTRACT	-	688,859.82	-
121010	ED ADMINISTRATOR, CONTRACT	688,861.00	-	636,764.00
121100	SUPRT/PRESIDENT, CONTRACT	-	223,851.03	-
121110	SUPRT/PRESIDENT, CONTRACT	223,852.00	-	223,044.00
121300	PRESIDENT'S AUTO ALLOWANCE	-	8,728.14	-
121310	PRESIDENT'S AUTO ALLOWANCE	8,729.00	-	8,703.00
122100	COUNSELORS, CONTRACT	-	1,546,824.93	-
122110	COUNSELORS, CONTRACT	1,680,543.00	-	1,612,520.00
123100	DEAN, ACADEMIC CONTRACT	-	859,143.48	-
123110	DEAN, ACADEMIC CONTRACT	859,145.00	-	860,406.00
123200	DEPARTMENT CHAIR, CONTRACT	-	1,597,554.37	-
123210	DEPARTMENT CHAIR, CONTRACT	1,597,568.00	-	1,595,974.00
123400	DIRECTR/COORDINAT, ACA CONT	-	580,778.68	-
123410	DIRECTOR/COORDINATOR, ACA CON	587,343.00	-	639,548.00
123500	PALOMAR FACULTY FEDERATION	-	155,284.30	-
123510	PALOMAR FACULTY FEDERATION	200,716.00	-	173,932.00
123600	DIRECTOR/COORDINATOR, AA CONT	-	1,349,512.84	-
123610	DIRECTOR/COORDINATOR, AA CONT	1,351,029.00	-	1,348,490.00
123700	DIRECTOR/COORDINATOR, CAST	-	35,753.43	-
123710	DIRECTOR/COORDINATOR, CAST	35,754.00	-	35,985.00
125000	LIBRARIANS, CONTRACT	-	528,281.19	-
125010	LIBRARIANS, CONTRACT	528,282.00	-	562,000.00
126000	NONINST ACA CONTRCT, OTHER	-	42,676.28	-
126010	NONINST ACA CONTRCT, OTHER	42,677.00	-	42,691.00
129900	SUSPENSE NONINST CONT PAY	149,610.00	-	-
129901	SUSPENSE NONINST CONT PAY	-	149,610.00	-
12's	Non-Instr Salaries - Contract	7,954,109.00	7,766,858.49	7,740,057.00
130010	INSTR SALARIES - OTHER	15,895,843.00	-	16,184,469.00
131100	ASSIGN TIME HRLY REPLACEMT	-	688,796.76	-
133100	INSTRUCTIONL ACADEMIC, HRLY	-	9,275,582.37	-
133110	OFFICE HOURS ADJUNCT FACULTY	-	(10,169.00)	-
133200	INST ACA HOURLY SUBSTITUTE	-	178,583.72	-
133300	INSTR ACADEMIC, HRLY SUMMR	-	1,769,879.18	-
134000	LOAD BANKING (FISCAL USE)	-	62,442.40	-
135300	OVERLOAD, CONTRACT INSTRUC	-	1,854,697.39	-
135600	OVERLOAD, SUBSTITUTE HRLY	-	22,801.00	-
135700	OVERLOAD, SUMMER ACA HRLY	-	972,083.55	-
136100	REPLACE ACA INSTR CONTRACT	-	46.77	-
136200	REPLACE SABBATICL, ACAHRLY	-	307,290.75	-
136300	REPLACE SABBTICL, ACACONTR	-	17.79	-
136400	LOADBANK REPL, ADJUNCT	-	67,452.38	-
137200	SERVICE PROVIDER ACA INSTR	-	2,315.62	-
138100	STIPEND, CONTRACT INSTRUCT	-	9,993.77	-
138200	STIPEND, HOURLY ACADEMIC	-	161,144.77	-
139900	SUSPENSE ACA INST HRLY PAY	-	270,848.00	-
13's	Instr Salaries - Other	15,895,843.00	15,633,807.22	16,184,469.00
140010	NON-INSTR SALARIES - OTHER	1,336,539.00	-	1,315,431.00
141100	COUNSELOR, HOURLY	-	183,651.89	-
142100	EDUCATIONL ADMINSTRTR HRLY	-	1,171.05	-
143100	LIBRARIANS, HOURLY	-	269,091.61	-
144100	NON-INSTRUCT ACADEMIC, HRLY	-	384,395.76	-
145100	OVERLOAD, SUMMER NON-INST	-	181,843.37	-
146600	REPLC COUNSLR SUMMR HRLY	-	167,137.16	-
147100	SERVIC PROVIDR NONINST ACA	-	3,880.09	-
148000	NONINSTR ACA HOURLY, OTHER	-	82,230.75	-
149900	SUSPENSE NONINS OTHERPAY	-	29,570.00	-
14's	Non-Instr Salaries - Other	1,336,539.00	1,302,971.68	1,315,431.00
	Academic Salaries Subtotal	47,129,500.00	46,452,416.46	46,899,739.00

Palomar College BUDGET REPORT Comparing Fiscal Years 2009 and 2010 Fund 11 Unrestricted Without Designated				
				Run Sep 02, 2009
Account	Description	FY08-09 Budget	FY08-09 Expended/Received Year to Date	FY09-10 Budget
211000	EXCUTIVE ADMIN SUPPORT, CAST	-	427,135.54	-
211010	EXCUTIVE ADMIN SUPPORT, CAST	439,953.00	-	427,923.00
212100	SUPERVISOR, CAST	-	1,406,562.29	-
212110	SUPERVISOR, CAST	1,540,081.00	-	1,548,058.00
212200	CLASSIFIED REGULAR SALARY	-	15,324,440.30	-
212210	CLASSIFIED REGULAR SALARY	15,537,464.00	-	15,732,013.00
212400	GOVERNING BOARD	-	30,240.00	-
212410	GOVERNING BOARD	30,240.00	-	30,445.00
212600	NON-INSTRUCTNL ADMINISTRATORS	-	1,990,250.37	-
212610	NON-INSTRUCTNL ADMINISTRATORS	2,099,917.00	-	2,036,894.00
219900	CONTRACT NEGOTIATIONS NON-INST	-	620,180.00	-
219910	CONTRACT NEGOTIATIONS NON-INST	620,180.00	-	237,883.00
	21's Non-Inst Salaries - Reg	20,267,835.00	19,798,808.50	20,013,216.00
221000	INST AIDE CONTRACT, DIRECT INST	-	1,056,247.41	-
221010	INST AIDE CONTRACT, DIRECT INST	1,090,954.00	-	1,116,186.00
222000	INST AIDE CONTRACT, NOT DIRECT	-	488,955.43	-
222010	INST AIDE CONTRACT, NOT DIRECT	488,961.00	-	495,792.00
229900	SUSPENSE INSTRAID CONT PAY	26,424.00	-	-
229901	SUSPENSE INSTRAID CONT PAY	-	26,424.00	-
	22's Instr Aides - Reg	1,606,339.00	1,571,626.84	1,611,978.00
230010	NON ACADEMIC SALARIES - OTHER	1,364,521.00	-	1,309,168.00
231100	HOURLY CLASSIFIED, TEMP	-	321,370.01	-
231300	HOURLY TUTORS	-	57,930.21	-
231400	HRLY ADMINISTRATOR NON INST	-	3,447.04	-
232100	OVERTIME CLASSIFIED SALARIED	-	45,669.28	-
232200	OVERTIME SUPERVISOR SALARIED	-	16,796.13	-
233100	REPLACE CLASSIFIED SALARYD	-	31,023.28	-
234100	SERVICE PROVIDER CLASSIFIED	-	36,459.04	-
234400	SERVICE PROVIDER STUDENT	-	49.97	-
235100	STUDENT EMPLOYEE	-	645,024.29	-
235200	STUDENT TUTORS	-	34,785.37	-
	23's Non-Academic Salaries - Other	1,364,521.00	1,192,554.62	1,309,168.00
240010	INSTR AIDES - OTHER	539,312.00	-	431,338.00
241100	HRLY INSTR AIDE, DIRECT INSTR	-	389,381.05	-
241200	OT, INSTR AIDE CONT DIRECT INST	-	9,872.49	-
242100	HRLY INSTAIDE, NOT DIRECT INST	-	25,473.59	-
245100	STUDENT INSTR AIDE, DIRECT	-	98,596.15	-
	24's Instr Aides - Other	539,312.00	523,323.28	431,338.00
	Non Acad Salaries Subtotal	23,778,007.00	23,086,313.24	23,365,700.00
310010	STRS	3,305,144.00	-	3,338,550.00
311101	STRS ACADEMIC INSTRUCTORS	-	2,629,684.91	-
311201	STRS EDUCATIONAL ADMIN/SUP	-	520,997.19	-
311301	STRS OTHERACA NONINSTRUCT	-	86,174.96	-
312102	STRS CLASSIFIED	-	5,202.83	-
312202	STRS NON-INSTR ADMIN/SUPR	-	4,039.54	-
312302	STRS INSTR AIDE DIRECT INSTR	-	616.26	-
312402	STRS INST AIDE NOTDIRECT INST	-	4,016.65	-
319900	SUSPENSE STRS	-	68,502.00	-
	31's STRS	3,305,144.00	3,319,234.34	3,338,550.00
320010	PERS	2,121,537.00	-	2,155,273.00
321101	PERS ACADEMIC INSTRUCTORS	-	25,300.20	-
321201	PERS EDUCATIONAL ADMIN/SUP	-	116,627.76	-
321301	PERS OTHERACA NONINSTRUCT	-	5,246.17	-
322102	PERS CLASSIFIED	-	1,423,770.74	-
322202	PERS NON-INSTR ADMIN/SUPR	-	353,978.17	-
322302	PERS INSTR AIDE DIRECT INSTR	-	88,165.03	-
322402	PERS INST AIDE NOTDIRECT INS	-	35,919.51	-
329900	SUSPENSE PERS	-	43,036.00	-
	32's PERS	2,121,537.00	2,092,043.58	2,155,273.00
330010	FICA & MEDICARE (OASDI)	2,474,973.00	-	2,426,394.00
331101	FICA ACADEMIC INSTRUCTORS	-	54,514.24	-
331201	FICA EDUCATIONAL ADMIN/SUP	-	60,929.09	-
331301	FICA OTHERACA NONINSTRUCT	-	6,685.20	-

Palomar College BUDGET REPORT Comparing Fiscal Years 2009 and 2010 Fund 11 Unrestricted Without Designated					Run Sep 02, 2009
Account	Description	FY08-09 Budget	FY08-09 Expended/Received Year to Date	FY09-10 Budget	
332102	FICA CLASSIFIED	-	940,310.00	-	
332202	FICA NON-INSTR ADMIN/SUPR	-	224,731.49	-	
332302	FICA INSTR AIDE DIRECT INSTR	-	71,042.29	-	
332402	FICA INSTR AIDE NOTDIRECT INS	-	24,027.17	-	
335101	MEDCA ACADEM INSTRUCTORS	-	440,360.58	-	
335201	MEDCA EDUCATNL ADMIN/SUPV	-	88,617.28	-	
335301	MEDCA OTH ACA NONINSTRUCT	-	18,648.79	-	
336102	MEDCA CLASSIFIED	-	230,178.29	-	
336202	MEDCA NON-INSTR ADMIN/SUP	-	56,015.11	-	
336302	MEDCA INST AIDE DIRECT INSTR	-	21,163.63	-	
336402	MEDCA INST AIDE NOTDIRCT INS	-	7,463.78	-	
339900	SUSPENSE MEDCA	-	45,961.00	-	
	33's FICA & Medicare (OASDI)	2,474,973.00	2,290,647.94	2,426,394.00	
340010	HEALTH & WELFARE	11,835,320.00	-	12,057,339.00	
340101	MEDIC ACADEMIC INSTRUCTORS	-	2,580,375.40	-	
340120	MEDIC ACADEMIC ADJUNCT	-	69,085.65	-	
340125	MEDIC NON-ACADEMIC ADJUNCT	-	4,285.53	-	
340151	MEDIC EDUCATIONL ADMIN/SUP	-	741,373.04	-	
340252	MEDICAL CLASSIFIED	-	2,764,017.55	-	
340302	MEDIC NON-INSTR ADMIN/SUPR	-	529,855.15	-	
340352	MEDIC INSTR AIDE DIRECT INST	-	187,639.21	-	
340402	MEDIC INSTAIDE NOTDIRECTINST	-	88,161.74	-	
340900	MEDICAL COBRA	-	1,094.82	-	
341101	DENT ACADEMIC INSTRUCTORS	-	245,693.88	-	
341151	DENT EDUCATIONAL ADMIN/SUP	-	71,212.13	-	
341252	DENTAL CLASSIFIED	-	263,874.85	-	
341302	DENT NON-INSTR ADMIN/SUPR	-	50,481.18	-	
341352	DENT INSTR AIDE DIRECT INSTR	-	17,958.17	-	
341402	DENT INSTAIDE NOT DIRECTINST	-	8,489.07	-	
341900	DENTAL COBRA	-	81.58	-	
342101	VISION ACADEMIC INSTRUCTOR	-	58,935.73	-	
342151	VISION EDUCATIONL ADMIN/SUP	-	17,019.30	-	
342252	VISION CLASSIFIED	-	67,199.20	-	
342302	VISION NON-INSTR ADMIN/SUP	-	12,476.11	-	
342352	VISION INSTR AIDE DIRECT INST	-	4,553.33	-	
342402	VISION INSTAIDE NOT DIRECTINS	-	2,149.99	-	
342900	VISION COBRA	-	23.52	-	
343101	LIFE ACADEMIC INSTRUCTORS	-	27,823.45	-	
343151	LIFE EDUCATIONAL ADMIN/SUPR	-	8,000.18	-	
343252	LIFE CLASSIFIED	-	31,617.12	-	
343302	LIFE NON-INSTR ADMIN/SUPR	-	5,879.35	-	
343352	LIFE INSTR AIDE DIRECT INSTR	-	2,145.64	-	
343402	LIFE INST AIDE NOT DIRECT INS	-	1,013.08	-	
344101	LTD ACADEMIC INSTRUCTORS	-	70,890.75	-	
344151	LTD EDUCATIONAL ADMIN/SUPR	-	20,973.11	-	
344252	LTD (DISABILITY) CLASSIFIED	-	53,317.42	-	
344302	LTD NON-INSTR ADMIN/SUPR	-	12,630.47	-	
344352	LTD INSTR AIDE DIRECT INSTR	-	3,543.01	-	
344402	LTD INST AIDE NOT DIRECT INST	-	1,690.25	-	
345101	LTC ACADEMIC INSTRUCTORS	-	9,686.26	-	
345151	LTC EDUCATIONAL ADMIN/SUPR	-	2,785.01	-	
345252	LONG TERM CARE CLASSIFIED	-	10,957.59	-	
345302	LTC NON-INSTR ADMIN/SUPR	-	2,041.45	-	
345352	LTC INSTR AIDE DIRECT INSTR	-	745.15	-	
345402	LTC INST AIDE NOT DIRECT INST	-	351.79	-	
348010	FUTURE RETIREE HEALTH-ACA	-	1,296,861.42	-	
348020	FUTURE RETIREE HEALTH-NONACA	-	1,631,244.90	-	
349900	SUSPENSE H&W	-	4,166.00	-	
	34's Health & Welfare	11,835,320.00	10,984,399.53	12,057,339.00	
350010	STATE UNEMP INSURANCE	210,606.00	-	211,213.00	
351101	UNEMP ACADEMIC INSTRUCTOR	-	109,922.82	-	
351201	UNEMP EDUCATIONL ADMN/SUP	-	22,713.66	-	
351301	UNEMP OTH ACA NONINSTRUCT	-	3,866.64	-	

Palomar College BUDGET REPORT Comparing Fiscal Years 2009 and 2010 Fund 11 Unrestricted Without Designated				
				Run Sep 02, 2009
Account	Description	FY08-09 Budget	FY08-09 Expended/Received Year to Date	FY09-10 Budget
352102	UNEMPLOYMENT CLASSIFIED	-	47,308.72	-
352202	UNEMP NON-INSTR ADMN/SUP	-	11,497.47	-
352302	UNEMP INSTR AIDE DIRECT INST	-	4,368.06	-
352402	UNEMP INST AIDE NOTDIRECT INS	-	1,533.60	-
353102	UNEMP STUDENT	-	229.78	-
359900	SUSPENSE UNEMPLOYMENT	-	3,793.00	-
35's	State Unempl Insurance	210,606.00	205,233.75	211,213.00
360010	WORKER'S COMP	1,042,630.00	-	1,000,783.00
361101	WC ACADEMIC INSTRUCTORS	-	524,891.92	-
361201	WC EDUCATIONAL ADMIN/SUPR	-	108,925.92	-
361301	WC OTHER ACA NON INSTRUCT	-	18,431.14	-
362102	WC CLASSIFIED	-	227,017.33	-
362202	WC NON-INSTR ADMIN/SUPERV	-	55,414.45	-
362302	WC INSTR AIDE DIRECT INSTR	-	20,814.02	-
362402	WC INSTR AIDE NOTDIRECT INST	-	7,356.33	-
363102	WC STUDENT	-	11,212.82	-
369900	SUSPENSE WORKERS COMP	-	18,229.00	-
36's	Workers' Comp	1,042,630.00	992,292.93	1,000,783.00
370010	APPLE	137,703.00	-	144,814.00
371101	APPLE ACADEMIC INSTRUCTOR	-	75,511.29	-
371301	APPLE OTH ACA NONINSTRUCT	-	2,498.25	-
372102	APPLE CLASSIFIED	-	12,909.08	-
372202	APPLE NON-INSTR ADMN/SUPR	-	86.18	-
372302	APPLE INST AIDE DIRECT INSTR	-	7,610.03	-
372402	APPLE INS AIDE NOTDIRECT INS	-	1,875.28	-
37's	APPLE	137,703.00	100,490.11	144,814.00
390010	OTHER BENEFITS	233,359.00	-	85,557.00
391400	SUPPLEMNT EARLY RETIRE PR	-	86,739.72	-
394101	ACA BENEFITS TO SPREAD	-	(161,684.08)	-
395201	ACCURED VACATN ACA NONINS	-	140,608.20	-
398000	TB TESTS FOR EMPLOYEES	-	1,900.00	-
398100	EMPLOYEE COSTS/HEALTH SERVICES	-	3,210.00	-
39's	Other Benefits	233,359.00	70,773.84	85,557.00
	Employee Benefits Subtotal	21,361,272.00	20,055,116.02	21,419,923.00
400010	SUPPLIES & MATERIALS	688,654.00	-	839,453.00
411000	SOFTWARE LESS THAN \$5,000	-	41,256.19	-
421000	BOOKS,MAGAZINES,PERIODCLS	-	1,096.68	-
422000	SUBSCRIPTIONS, PERIODICALS	-	2,356.15	-
423000	BOOKSTORE TEXTBOOKS	-	29.00	-
431000	SUPPLIES&MATERIAL,INSTRUCT	-	123,867.85	-
431100	SUPPLIES, INSTRUCTIONL FOOD	-	800.71	-
441000	SUPPLIES&MATERIAL, NONINSTR	-	352,646.20	-
441100	SUPPLIES, INSTITUTIONAL	-	24,167.92	-
441300	SUPPLIES, FOOD SERVICES	-	322.20	-
442000	COST OF FOOD, FOOD SERVICE	-	376.14	-
444000	GRADUATION GOWNS	-	8,388.76	-
446000	SHIPPING/HANDLING CHARGES	-	600.00	-
447100	ABATEMENT/WAREHSE STORES	-	250.90	-
	Supplies & Materials Subtotal	688,654.00	556,158.70	839,453.00
500010	OTHER OPER EXP	8,165,026.00	-	7,653,532.00
511000	AUDIT	-	90,605.85	-
515100	INTERNET ACCESS	-	5,370.97	-
515300	SOFTWARE LICENSING FEES	-	255,288.92	-
525100	MEMBERSHIP, DISTRICT	-	138,876.14	-
525200	MEMBERSHIP, EMPLOYEE	-	6,065.95	-
531000	COUNTY ELECTION SERVICES	-	206,860.00	-
535200	INS, FIRE, CASUALTY, LIABILITY	-	609,129.54	-
535400	INS,INTERCOLLEGIATE ATHLETIC	-	1,303.08	-
535500	STUDENT ACCIDENT&HOSPITAL	-	61,140.92	-
541100	STATE INTEREST EARNND,REPAY	-	(1,907.68)	-
545100	ADVERTISEMENTS REQ BY LAW	-	23,747.36	-
545200	LAWYERS' FEES	-	159,987.75	-

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Account	Description	FY08-09 Budget	FY08-09 Expended/Received Year to Date	FY09-10 Budget
545300	LEGAL JUDGEMENTS	-	8,489.11	-
551100	ATHLETIC OFFICIALS FEES	-	23,372.54	-
551200	CLASSROOM SPEAKERS	-	565.00	-
551300	INDEPENDENT CONTRACTOR	-	102,809.14	-
551400	MANAGEMENT FEES	-	11,200.00	-
551600	WARRANT RECONCILIATION	-	6,609.63	-
551900	OTH PERSONAL&CONSULT SVC	-	1,347,440.02	-
555100	POSTAGE	-	271,658.84	-
560900	DISTRICT VEHICLE USE	-	8,584.21	-
561000	RENT & LEASE, EQUIPMENT	-	12,287.76	-
562000	RENTS & LEASES, LAND/BLDGS	-	405,092.41	-
562100	RENTAL OF FIELDS	-	7,625.00	-
563000	RENTAL OF TRANSPORTATION	-	33,361.53	-
564000	RENTAL OF FILMS	-	20,396.56	-
565100	MAINTENANCE AGREEMT,EQUIP	-	181,999.71	-
565200	MAINTENCE AGREE,SOFTWARE	-	581,631.86	-
565300	REPAIRS&MAINT NONINST EQUIP	-	65,966.90	-
565400	REPAIRS&MAINT INSTR EQUIPMT	-	20,139.45	-
565500	REPAIRS&MAINTENANCE BLDGS	-	261,246.89	-
565550	MAINTENANCE, GROUNDS	-	82.86	-
575100	TRAVEL, ACADEMIC ADMIN	-	25,033.18	-
575120	TRAVEL, ACADEMIC EMPLOYEE	-	30,746.81	-
575200	TRAVEL, CLASSIFIED ADMINISTR	-	44,583.55	-
575210	TRAVEL, CLASSIFIED EMPLOYEE	-	28,303.86	-
575300	TRAVEL, STUDENT	-	84,651.40	-
575310	TRAVEL WITH STUDENT	-	17,986.20	-
575400	TRAVEL, NON EMPLOYEE	-	9,720.93	-
575500	ATHLETIC ENTRY FEES	-	18,617.00	-
575600	ORIENTATION EXPENSES	-	910.75	-
575700	STAFF DEVELOPMNT AT PALOMR	-	5,038.11	-
575800	FOOD FOR MEETINGS	-	28,413.99	-
580100	ELECTRICITY	-	656,852.82	-
580150	FUEL, GAS	-	187,957.98	-
580200	GASOLINE AND OIL	-	33,360.29	-
580250	JANITORIAL SERVICES	-	987.45	-
580300	LAUNDRY/DRY CLEANING	-	17,700.93	-
580350	PEST CONTROL	-	3,614.30	-
580400	SEWAGE	-	100,803.36	-
580450	TELEPHONE	-	59,979.58	-
580500	TELEPHONE CONNECTIONS	-	79,370.89	-
580550	WASTE DISPOSAL	-	79,010.86	-
580600	WASTE DISPOSAL,HAZARDOUS	-	76,354.35	-
580650	WATER	-	93,270.73	-
585100	ADMINISTRATIVE EXPENSE	-	73,219.09	-
585150	ADVERTISE NOT REQ BY LAW	-	122,545.64	-
585200	BAD DEBT EXPENSE	-	(181.50)	-
585250	BANK CHARGES	-	3,475.00	-
585260	BANK CREDIT CARD EXPENSE	-	200,178.96	-
585300	COST OF SALES	-	79.98	-
585400	DISALLOWED FIN AID GRANTS	-	(549.75)	-
585500	FINGERPRINTING	-	1,519.00	-
585750	PRINTING	-	566,581.64	-
585850	PUBLISHING EXPENSE	-	7,161.28	-
585900	ROYALTY EXPENSE	-	750.00	-
585910	LICENSING FEE	-	40,743.76	-
	Other Oper Exp Subtotal	8,165,026.00	7,625,820.64	7,653,532.00
580010	INDIRECT COSTS BUDGET POOL	(600,000.00)	-	(600,000.00)
585550	INDIRECT COSTS	-	(533,688.88)	-
	Indirect Costs Subtotal	(600,000.00)	(533,688.88)	(600,000.00)
600010	CAPITAL OUTLAY	111,895.00	-	1,473.00
612000	SITE IMPROVEMENT	-	1,925.00	-
612100	GROUNDS IMPROVEMENT	-	500.00	-

Palomar College BUDGET REPORT Comparing Fiscal Years 2009 and 2010 Fund 11 Unrestricted Without Designated				
				Run Sep 02, 2009
Account	Description	FY08-09 Budget	FY08-09 Expended/Received Year to Date	FY09-10 Budget
623100	ARCHITECTURL&ENGINEER FEE	-	2,000.00	-
644100	EQUIP INSTR ADDTL \$500 - \$4999	-	23,561.72	-
644200	EQUIP INSTR REPL \$500 - \$4999	-	1,863.15	-
644400	EQUIP NONINS ADDL \$500 - \$4999	-	35,042.46	-
644700	EQUIP TECHNOLOGY INSTR >\$4,999	-	3,540.00	-
	Capital Outlay Subtotal	111,895.00	68,432.33	1,473.00
721000	INTRAFUND TRANS OUT WITHIN	-	1,022,676.20	-
721010	INTRAFUND TRANS OUT WITHIN	1,022,677.00	-	967,845.00
731000	INTERFUND TRANS OUT BETWEEN	-	562,925.01	-
731010	INTERFUND TRANS OUT BETWEEN	573,212.00	-	574,742.00
765000	STUDENT LOANS	-	(382.83)	-
791010	RESERVE FOR CONTINGENCIES	5,000,000.00	-	5,000,000.00
791510	OTHER RESERVES	710,222.00	-	90,281.00
798010	CONTINGENCY,GROWTH OBLIGATION	-	-	2,647,137.00
799010	CONTINGENCY HOLDING ACCOUNT	-	-	60,000.00
	Other Outgoing Subtotal	7,306,111.00	1,585,218.38	9,340,005.00
Expense Grand Total		107,940,465.00	98,895,786.89	108,919,825.00
81's	Federal Revenues Subtotal	-	-	-
861100	APPRENTICESHIP APPORTIONM	1,430,525.00	1,273,349.00	623,986.00
861110	APPRENTICESHIP PRIOR YEAR	-	(70,132.00)	-
861200	STATE GENERAL APPORTIONMT	34,235,470.00	35,646,614.00	33,048,675.00
861210	GENERL APPORTNMT PRIOR YR	-	2,125,152.00	-
861450	PART TIME FACULTY APPORT	838,297.00	859,775.00	421,320.00
861500	2% BFAP ADMIN	41,784.00	42,212.00	45,755.00
867100	HOMEOWNER PROPTAX RELIEF	600,000.00	530,349.14	600,000.00
868400	RETURN TO TITLE IV FROM STATE	-	174.00	-
86's	State Revenues Subtotal	37,146,076.00	40,407,493.14	34,739,736.00
881100	TAX ALLOCATION SECURD ROLL	47,523,239.00	50,125,860.59	49,176,972.00
881200	TAX ALLOC SUPPLEMENT ROLL	3,500,000.00	1,008,242.06	1,000,000.00
881300	TAX ALLOCN UNSECURED ROLL	3,000,000.00	1,830,686.22	2,000,000.00
881600	PRIOR YEARS TAXES	-	2,233.58	-
883600	FOLLETT	400,000.00	496,512.54	485,000.00
885300	FACILITIES RENTAL AND LEASE	-	6,759.72	-
886100	INTEREST BANK ACCOUNTS	-	2,696.09	-
886200	INTEREST COUNTY TREASURY	800,000.00	342,336.78	400,000.00
886500	OTH INTEREST & INVEST INCOM	-	3,278.00	-
887400	ENROLLMENT FEE	6,450,401.00	6,411,191.94	7,912,332.00
887910	TRANSCRIPT INCOME	15,000.00	12,800.00	15,000.00
888010	NON RESIDENT TUITION USA	500,000.00	750,727.64	600,000.00
888020	NONRESIDENT TUITON FOREIGN	1,100,000.00	1,652,748.00	1,400,000.00
889030	COBRA ADMIN FEE	-	649.93	-
889300	CASH OVER/SHORT	-	(343.65)	-
889600	LIBRARY FINES	-	4,070.68	-
889800	RETURNED CHECKS	-	(483.45)	-
889801	CREDIT CARD CHARGEBACK	-	(24.00)	-
889830	RETURNED CHECK FEE	-	1,243.93	-
889850	STUDNT REFND WRITE-OFF TO DIST	-	(296.45)	-
889880	STALE DATED/VOID WARRANTS	-	15,922.61	-
889900	OTHER LOCAL REVENUES	-	6,517.34	-
889999	BEGINNING BALANCE, LOCAL	5,655,955.00	-	9,890,785.00
88's	Local Revenues Subtotal	68,944,595.00	62,673,330.10	72,880,089.00
898200	INTRAFUND TRANSFR IN,WITHIN	1,849,794.00	49,794.00	1,300,000.00
89's	Other Sources Subtotal	1,849,794.00	49,794.00	1,300,000.00
Revenue Grand Total		107,940,465.00	103,130,617.24	108,919,825.00

FUND 11 UNRESTRICTED
(Designated Only)

Palomar College BUDGET REPORT Comparing Fiscal Years 2009 and 2010 Fund 11 Designated				
				Run Sep 02, 2009
Account	Description	FY08-09 Budget	FY08-09 Expended/Received Year to Date	FY09-10 Budget
140010	NON-INSTR SALARIES - OTHER	2,281.00	-	-
147100	SERVIC PROVIDR NONINST ACA	-	2,108.04	-
	14's Non-Instr Salaries - Other	2,281.00	2,108.04	-
	Academic Salaries Subtotal	2,281.00	2,108.04	-
212100	SUPERVISOR, CAST	-	2,669.47	-
212110	SUPERVISOR, CAST	77,343.00	-	-
212200	CLASSIFIED REGULAR SALARY	-	143,421.26	-
212210	CLASSIFIED REGULAR SALARY	208,514.00	-	137,216.00
212610	NON-INSTRUCTNL ADMINISTRATORS	-	-	65,627.00
	21's Non-Instr Salaries - Reg	285,857.00	146,090.73	202,843.00
230010	NON ACADEMIC SALARIES - OTHER	187,962.00	-	145,863.00
231100	HOURLY CLASSIFIED, TEMP	-	5,284.26	-
231500	HRLY HEALTH PROFESSIONAL	-	15,226.66	-
232100	OVERTIME CLASSIFID SALARIED	-	13,915.22	-
234100	SERVICE PROVIDER CLASSIFIED	-	2,666.24	-
235100	STUDENT EMPLOYEE	-	80,681.13	-
	23's Non-Academic Salaries - Other	187,962.00	117,773.51	145,863.00
	Non Acad Salaries Subtotal	473,819.00	263,864.24	348,706.00
	31's STRS	-	-	-
320010	PERS	27,057.00	-	19,680.00
322102	PERS CLASSIFIED	-	13,495.65	-
322202	PERS NON-INSTR ADMIN/SUPR	-	28.69	-
	32's PERS	27,057.00	13,524.34	19,680.00
330010	FICA & MEDICARE (OASDI)	24,457.00	-	17,198.00
332102	FICA CLASSIFIED	-	10,005.47	-
332202	FICA NON-INSTR ADMIN/SUPR	-	164.65	-
335301	MEDCA OTH ACA NONINSTRUCT	-	30.57	-
336102	MEDCA CLASSIFIED	-	2,682.32	-
336202	MEDCA NON-INSTR ADMIN/SUP	-	38.51	-
	33's FICA & Medicare (OASDI)	24,457.00	12,921.52	17,198.00
340010	HEALTH & WELFARE	94,361.00	-	64,734.00
340252	MEDICAL CLASSIFIED	-	26,205.08	-
340302	MEDIC NON-INSTR ADMIN/SUPR	-	199.06	-
341252	DENTAL CLASSIFIED	-	2,534.35	-
341302	DENT NON-INSTR ADMIN/SUPR	-	18.83	-
342252	VISION CLASSIFIED	-	683.96	-
342302	VISION NON-INSTR ADMIN/SUP	-	4.28	-
343252	LIFE CLASSIFIED	-	319.82	-
343302	LIFE NON-INSTR ADMIN/SUPR	-	2.02	-
344252	LTD (DISABILITY) CLASSIFIED	-	483.73	-
345252	LONG TERM CARE CLASSIFIED	-	112.15	-
345302	LTC NON-INSTR ADMIN/SUPR	-	0.70	-
348020	FUTURE RETIREE HEALTH-NONACA	-	11,463.25	-
	34's Health & Welfare	94,361.00	42,027.23	64,734.00
350010	STATE UNEMP INSURANCE	720.00	-	849.00
351301	UNEMP OTH ACA NONINSTRUCT	-	6.32	-
352102	UNEMPLOYMENT CLASSIFIED	-	540.53	-
352202	UNEMP NON-INSTR ADMN/SUP	-	7.97	-
353102	UNEMP STUDENT	-	31.96	-
	35's State Unempl Insurance	720.00	586.78	849.00
360010	WORKER'S COMP	5,171.00	-	5,000.00
361301	WC OTHER ACA NON INSTRUCT	-	30.14	-
362102	WC CLASSIFIED	-	2,581.42	-
362202	WC NON-INSTR ADMIN/SUPERV	-	38.17	-
363102	WC STUDENT	-	1,153.70	-
	36's Workers' Comp	5,171.00	3,803.43	5,000.00
370010	APPLE	714.00	-	2,880.00

Palomar College BUDGET REPORT Comparing Fiscal Years 2009 and 2010 Fund 11 Designated				
				Run Sep 02, 2009
Account	Description	FY08-09 Budget	FY08-09 Expended/Received Year to Date	FY09-10 Budget
372102	APPLE CLASSIFIED	-	590.43	-
	37's APPLE	714.00	590.43	2,880.00
	Employee Benefits Subtotal	152,480.00	73,453.73	110,341.00
400010	SUPPLIES & MATERIALS	732,169.00	-	645,479.00
411000	SOFTWARE LESS THAN \$5,000	-	1,181.76	-
421000	BOOKS,MAGAZINES,PERIODCLS	-	3,588.26	-
422000	SUBSCRIPTIONS, PERIODICALS	-	2,746.49	-
423000	BOOKSTORE TEXTBOOKS	-	329.36	-
431000	SUPPLIES&MATERIAL,INSTRUCT	-	380,820.39	-
431100	SUPPLIES, INSTRUCTIONL FOOD	-	1,258.12	-
432000	INSTRUCTIONAL TESTS	-	4,214.00	-
441000	SUPPLIES&MATERIAL,NONINSTR	-	140,155.82	-
441300	SUPPLIES, FOOD SERVICES	-	325.10	-
446000	SHIPPING/HANDLING CHARGES	-	1,025.00	-
447100	ABATEMENT/WAREHSE STORES	-	(7,325.51)	-
	Supplies & Materials Subtotal	732,169.00	528,318.79	645,479.00
500010	OTHER OPER EXP	1,666,590.00	-	1,642,658.00
515300	SOFTWARE LICENSING FEES	-	5,359.31	-
525100	MEMBERSHIP, DISTRICT	-	35.00	-
525200	MEMBERSHIP, EMPLOYEE	-	815.00	-
535500	STUDENT ACCIDENT&HOSPITAL	-	5,234.00	-
551100	ATHLETIC OFFICIALS FEES	-	7,395.11	-
551300	INDEPENDENT CONTRACTOR	-	117,008.10	-
551900	OTH PERSONAL&CONSULT SVC	-	76,215.08	-
555100	POSTAGE	-	385,127.46	-
560900	DISTRICT VEHICLE USE	-	17.50	-
561000	RENT & LEASE, EQUIPMENT	-	14,834.70	-
562000	RENTS & LEASES, LAND/BLDGS	-	3,215.00	-
563000	RENTAL OF TRANSPORTATION	-	1,024.86	-
565100	MAINTENANCE AGREEMT,EQUIP	-	127,084.70	-
565200	MAINTENCE AGREE,SOFTWARE	-	11,645.90	-
565300	REPAIRS&MAINT NONINST EQUIP	-	8,271.39	-
565400	REPAIRS&MAINT INSTR EQUIPMT	-	3,356.78	-
565500	REPAIRS&MAINTENANCE BLDGS	-	7,119.75	-
575100	TRAVEL, ACADEMIC ADMIN	-	2,958.24	-
575120	TRAVEL, ACADEMIC EMPLOYEE	-	2,658.36	-
575200	TRAVEL, CLASSIFIED ADMINISTR	-	1,768.51	-
575210	TRAVEL, CLASSIFIED EMPLOYEE	-	4,486.13	-
575300	TRAVEL, STUDENT	-	107,544.30	-
575310	TRAVEL WITH STUDENT	-	76,744.98	-
575500	ATHLETIC ENTRY FEES	-	253.00	-
575600	ORIENTATION EXPENSES	-	120.00	-
575700	STAFF DEVELOPMNT AT PALOMR	-	3,318.06	-
575800	FOOD FOR MEETINGS	-	18,865.29	-
580150	FUEL, GAS	-	6,439.69	-
580300	LAUNDRY/DRY CLEANING	-	2,583.05	-
580650	WATER	-	728.00	-
585150	ADVERTISE NOT REQ BY LAW	-	491.40	-
585450	FILM PROCESSING	-	30,996.95	-
585750	PRINTING	-	85,985.26	-
585850	PUBLISHING EXPENSE	-	3,800.00	-
585900	ROYALTY EXPENSE	-	7,383.13	-
585910	LICENSING FEE	-	2,727.90	-
585950	PHYSICAL EXAMINATIONS	-	85.00	-
590010	ABATEMENT BUDGET POOL	(854,500.00)	-	(762,974.00)
590100	FACILITIES SERVICES ABATEMENT	-	(35,428.04)	-
590200	INFORMATION SERVICES ABATEMEN	-	(5,283.95)	-
590300	MAIL SERVICES ABATEMENT	-	(382,940.43)	-
590400	PRINT SERVICES ABATEMENT	-	(339,617.87)	-

Palomar College BUDGET REPORT Comparing Fiscal Years 2009 and 2010 Fund 11 Designated				
				Run Sep 02, 2009
Account	Description	FY08-09 Budget	FY08-09 Expended/Received Year to Date	FY09-10 Budget
	Other Oper Exp Subtotal	812,090.00	370,426.60	879,684.00
600010	CAPITAL OUTLAY	152,815.00	-	108,323.00
631000	LIBRARY BOOKS	-	995.37	-
644100	EQUIP INSTR ADDTL \$500 - \$4999	-	16,986.07	-
644300	EQUIPMENT INSTRUCTIONL >\$4,999	-	5,333.63	-
644400	EQUIP NONINS ADDL \$500 - \$4999	-	15,383.65	-
644500	EQUIP NONINS REPL \$500 - \$4999	-	853.33	-
644700	EQUIP TECHNOLOGY INSTR >\$4,999	-	1,050.00	-
	Capital Outlay Subtotal	152,815.00	40,602.05	108,323.00
721000	INTRAFUND TRANS OUT WITHIN	-	46,319.00	-
721010	INTRAFUND TRANS OUT WITHIN	93,148.00	-	-
799010	CONTINGENCY HOLDING ACCOUNT	799,089.00	-	1,252,769.00
	Other Outgoing Subtotal	892,237.00	46,319.00	1,252,769.00
Expense Grand Total		3,217,891.00	1,325,092.45	3,345,302.00
868100	STATE LOTTERY PROCEEDS	380,000.00	276,700.70	288,764.00
869999	BEGINNING BALANCE, STATE	472,857.00	-	415,006.00
86's	State Revenues Subtotal	852,857.00	276,700.70	703,770.00
884120	CATALOG SALES	7,000.00	1,508.00	2,329.00
884150	HLTH SVCS SALE TO EMPLOYEE	9,000.00	10,804.00	8,989.00
884180	LIBRARY COPIER SALES	9,700.00	18,255.55	10,000.00
884220	POSTAGE CHARGES	10,000.00	9,482.20	10,000.00
884230	PRINTING CHARGES	67,764.00	72,577.95	30,951.00
884240	PRINTING PRODUCTION SALES	20,000.00	19,260.81	44,374.00
884260	RECYCLING COMMISSION	6,074.00	5,366.69	5,575.00
884290	TICKET/GATE/PROGRAM SALES	2,091.00	18,313.00	18,854.00
884300	VENDING COMMISSIONS	24,543.00	99,671.67	51,722.00
884350	MISC SALES AND COMMISSION	45,000.00	34,784.29	55,721.00
885300	FACILITIES RENTAL AND LEASE	10,136.00	40,246.99	10,116.00
887500	FIELD TRP;USEOF NONDIST FAC	99,195.00	98,158.98	9,715.00
887620	HLTH SERVICE PHYSICAL EXAM	30,000.00	30,910.00	30,963.00
887700	INSTR MAT FEES;SALE MATERL	274,300.00	281,363.73	232,341.00
887710	COURSE RELATED FEES	11,336.00	11,118.00	10,500.00
887800	STUDNT INSURANCE PAYMNTS	5,000.00	4,812.00	1,887.00
887910	TRANSCRIPT INCOME	91,902.00	128,467.44	100,341.00
888900	OTH STUDENT FEES&CHARGES	1,080.00	-	-
888920	COURSE TESTING FEE	4,857.00	9,147.00	5,350.00
889600	LIBRARY FINES	1,000.00	1,775.15	1,000.00
889650	PARKING FINES	228,459.00	372,383.10	287,953.00
889900	OTHER LOCAL REVENUES	8,587.00	4,596.45	10,923.00
889999	BEGINNING BALANCE, LOCAL	1,168,686.00	-	1,666,928.00
88's	Local Revenues Subtotal	2,135,710.00	1,273,003.00	2,606,532.00
898200	INTRAFUND TRANSFR IN,WITHIN	215,779.00	215,779.00	35,000.00
89's	Other Sources Subtotal	215,779.00	215,779.00	35,000.00
Revenue Grand Total		3,204,346.00	1,765,482.70	3,345,302.00

FUND 12
RESTRICTED

Palomar College BUDGET REPORT Comparing Fiscal Years 2009 and 2010 Fund 12				
				Run Sep 02, 2009
Account	Description	FY08-09 Budget	FY08-09 Expended/Received Year to Date	FY09-10 Budget
111000	INSTRUCTIONAL SAL, CONTRACT	-	876,920.79	-
111010	INSTRUCTIONAL SALARY, CONTRACT	877,904.00	-	621,719.00
11's	Instr Salaries - Contract	877,904.00	876,920.79	621,719.00
122100	COUNSELORS, CONTRACT	-	651,977.55	-
122110	COUNSELORS, CONTRACT	680,396.00	-	550,129.00
123600	DIRECTOR/COORDINATOR, AA CONT	-	479,862.25	-
123610	DIRECTOR/COORDINATOR, AA CONT	480,315.00	-	459,577.00
12's	Non-Instr Salaries - Contract	1,160,711.00	1,131,839.80	1,009,706.00
130010	INSTR SALARIES - OTHER	503,885.65	-	246,065.00
131100	ASSIGN TIME HRLY REPLACMT	-	78,483.72	-
133100	INSTRUCTIONL ACADEMIC, HRLY	-	224,227.89	-
133300	INSTR ACADEMIC, HRLY SUMMR	-	230.35	-
135300	OVERLOAD, CONTRACT INSTRUC	-	41,476.48	-
135600	OVERLOAD, SUBSTITUTE HRLY	-	784.09	-
135700	OVERLOAD, SUMMER ACA HRLY	-	50.05	-
137200	SERVICE PROVIDER ACA INSTR	-	21,008.90	-
137400	SERVICE PROVIDER ED SERVIC	-	12,899.59	-
13's	Instr Salaries - Other	503,885.65	379,161.07	246,065.00
140010	NON-INSTR SALARIES - OTHER	478,418.37	-	370,500.00
141100	COUNSELOR, HOURLY	-	76,132.70	-
142100	EDUCATIONL ADMNISTRTR HRLY	-	8,334.55	-
144100	NON-INSTRUCT ACADEMIC, HRLY	-	286,055.13	-
145100	OVERLOAD, SUMMER NON-INST	-	25,613.67	-
146600	REPLC COUNSLR SUMMR HRLY	-	8,282.80	-
147100	SERVIC PROVIDR NONINST ACA	-	53,065.98	-
14's	Non-Instr Salaries - Other	478,418.37	457,484.83	370,500.00
	Academic Salaries Subtotal	3,020,919.02	2,845,406.49	2,247,990.00
212100	SUPERVISOR, CAST	-	367,024.73	-
212110	SUPERVISOR, CAST	376,166.00	-	429,694.00
212200	CLASSIFIED REGULAR SALARY	-	3,644,288.52	-
212210	CLASSIFIED REGULAR SALARY	4,152,134.26	-	3,987,577.00
212300	CLASSIFIED HEALTH PROFESSL	-	141,248.02	-
212310	CLASSIFIED HEALTH PROFESSIONAL	193,521.00	-	201,130.00
212600	NON-INSTRUCTNL ADMINISTRATORS	-	696,575.41	-
212610	NON-INSTRUCTNL ADMINISTRATORS	722,129.00	-	685,450.00
21's	Non-Instr Salaries - Reg	5,443,950.26	4,849,136.68	5,303,851.00
222010	INST AIDE CONTRACT, NOT DIRECT	-	-	43,350.00
22's	Instr Aides - Reg	-	-	43,350.00
230010	NON ACADEMIC SALARIES - OTHER	2,343,974.24	-	2,199,286.00
231100	HOURLY CLASSIFIED, TEMP	-	446,387.54	-
231300	HOURLY TUTORS	-	4,667.46	-
231500	HRLY HEALTH PROFESSIONAL	-	87,328.38	-
232100	OVERTIME CLASSIFID SALARIED	-	40,349.53	-
232200	OVERTIME SUPERVISR SALRIED	-	10,327.37	-
234100	SERVICE PROVIDER CLASSIFIED	-	113,028.70	-
234300	SERVICE PROVIDER CONTR ED	-	183,115.19	-
234400	SERVICE PROVIDER STUDENT	-	6,045.41	-
235100	STUDENT EMPLOYEE	-	934,030.66	-
235200	STUDENT TUTORS	-	3,438.26	-
235400	STUDENT WORK STUDY	-	162,754.18	-
236000	OTHER CLASSIFIED HRLY TEMP	-	4,300.00	-
23's	Non-Academic Salaries - Other	2,343,974.24	1,995,772.68	2,199,286.00
240010	INSTR AIDES - OTHER	107,257.50	-	57,204.00
241100	HRLY INSTR AIDE, DIRECT INSTR	-	62,319.56	-
245100	STUDENT INSTR AIDE, DIRECT	-	3,016.00	-
24's	Instr Aides - Other	107,257.50	65,335.56	57,204.00
	Non Acad Salaries Subtotal	7,895,182.00	6,910,244.92	7,603,691.00
310010	STRS	226,033.57	-	162,841.00
311101	STRS ACADEMIC INSTRUCTORS	-	100,006.25	-
311201	STRS EDUCATIONAL ADMIN/SUP	-	84,906.05	-

Palomar College
BUDGET REPORT
Comparing Fiscal Years
2009 and 2010
Fund 12

Run Sep 02, 2009

Account	Description	FY08-09 Budget	FY08-09 Expended/Received Year to Date	FY09-10 Budget
311301	STRS OTHERACA NONINSTRUCT	-	32,818.24	-
312102	STRS CLASSIFIED	-	0.11	-
31's STRS		226,033.57	217,730.65	162,841.00
320010	PERS	511,549.30	-	523,868.00
321201	PERS EDUCATIONAL ADMIN/SUP	-	9,901.70	-
321301	PERS OTHERACA NONINSTRUCT	-	57.91	-
322102	PERS CLASSIFIED	-	355,662.50	-
322202	PERS NON-INSTR ADMIN/SUPR	-	100,174.87	-
32's PERS		511,549.30	465,796.98	523,868.00
330010	FICA & MEDICARE (OASDI)	483,350.39	-	471,875.00
331101	FICA ACADEMIC INSTRUCTORS	-	1,241.82	-
331201	FICA EDUCATIONAL ADMIN/SUP	-	5,110.87	-
331301	FICA OTHERACA NONINSTRUCT	-	429.05	-
332102	FICA CLASSIFIED	-	238,644.70	-
332202	FICA NON-INSTR ADMIN/SUPR	-	64,263.78	-
332302	FICA INSTR AIDE DIRECT INSTR	-	138.79	-
335101	MEDCA ACADEM INSTRUCTORS	-	18,256.03	-
335201	MEDCA EDUCATNL ADMIN/SUPV	-	12,848.56	-
335301	MEDCA OTH ACA NONINSTRUCT	-	6,549.82	-
336102	MEDCA CLASSIFIED	-	68,193.38	-
336202	MEDCA NON-INSTR ADMIN/SUP	-	15,529.64	-
336302	MEDCA INST AIDE DIRECT INSTR	-	903.60	-
33's FICA & Medicare (OASDI)		483,350.39	432,110.04	471,875.00
340010	HEALTH & WELFARE	1,844,469.28	-	1,809,199.00
340101	MEDIC ACADEMIC INSTRUCTORS	-	110,836.07	-
340120	MEDIC ACADEMIC ADJUNCT	-	(2,264.71)	-
340151	MEDIC EDUCATIONL ADMIN/SUP	-	128,018.49	-
340252	MEDICAL CLASSIFIED	-	723,788.75	-
340302	MEDIC NON-INSTR ADMIN/SUPR	-	141,049.93	-
341101	DENT ACADEMIC INSTRUCTORS	-	10,552.26	-
341151	DENT EDUCATIONAL ADMIN/SUP	-	11,672.45	-
341252	DENTAL CLASSIFIED	-	66,842.21	-
341302	DENT NON-INSTR ADMIN/SUPR	-	13,233.49	-
342101	VISION ACADEMIC INSTRUCTOR	-	2,481.27	-
342151	VISION EDUCATIONL ADMIN/SUP	-	2,845.70	-
342252	VISION CLASSIFIED	-	17,863.54	-
342302	VISION NON-INSTR ADMIN/SUP	-	3,412.57	-
343101	LIFE ACADEMIC INSTRUCTORS	-	1,139.16	-
343151	LIFE EDUCATIONAL ADMIN/SUPR	-	1,330.88	-
343252	LIFE CLASSIFIED	-	8,420.38	-
343302	LIFE NON-INSTR ADMIN/SUPR	-	1,608.08	-
344101	LTD ACADEMIC INSTRUCTORS	-	2,736.11	-
344151	LTD EDUCATIONAL ADMIN/SUPR	-	3,447.58	-
344252	LTD (DISABILITY) CLASSIFIED	-	13,142.36	-
344302	LTD NON-INSTR ADMIN/SUPR	-	3,663.28	-
345101	LTC ACADEMIC INSTRUCTORS	-	406.06	-
345151	LTC EDUCATIONAL ADMIN/SUPR	-	466.00	-
345252	LONG TERM CARE CLASSIFIED	-	2,926.88	-
345302	LTC NON-INSTR ADMIN/SUPR	-	558.36	-
348010	FUTURE RETIREE HEALTH-ACA	-	26,763.38	-
348020	FUTURE RETIREE HEALTH-NONACA	-	327,323.54	-
34's Health & Welfare		1,844,469.28	1,624,264.07	1,809,199.00
350010	STATE UNEMP INSURANCE	29,302.13	-	27,595.00
351101	UNEMP ACADEMIC INSTRUCTOR	-	3,771.12	-
351201	UNEMP EDUCATIONL ADMN/SUP	-	3,395.99	-
351301	UNEMP OTH ACA NONINSTRUCT	-	1,372.32	-
352102	UNEMPLOYMENT CLASSIFIED	-	13,929.94	-
352202	UNEMP NON-INSTR ADMN/SUP	-	3,199.08	-
352302	UNEMP INSTR AIDE DIRECT INST	-	187.00	-
353102	UNEMP STUDENT	-	176.61	-
35's State Unempl Insurance		29,302.13	26,032.06	27,595.00
360010	WORKER'S COMP	159,933.40	-	145,436.00

Palomar College BUDGET REPORT Comparing Fiscal Years 2009 and 2010 Fund 12				
				Run Sep 02, 2009
Account	Description	FY08-09 Budget	FY08-09 Expended/Received Year to Date	FY09-10 Budget
361101	WC ACADEMIC INSTRUCTORS	-	17,962.18	-
361201	WC EDUCATIONAL ADMIN/SUPR	-	16,218.82	-
361301	WC OTHER ACA NON INSTRUCT	-	6,541.97	-
362102	WC CLASSIFIED	-	66,918.06	-
362202	WC NON-INSTR ADMIN/SUPERV	-	15,357.28	-
362302	WC INSTR AIDE DIRECT INSTR	-	891.22	-
363102	WC STUDENT	-	15,856.89	-
36's	Workers' Comp	159,933.40	139,746.42	145,436.00
370010	APPLE	34,564.98	-	42,902.00
371101	APPLE ACADEMIC INSTRUCTOR	-	653.88	-
371301	APPLE OTH ACA NONINSTRUCT	-	1,107.28	-
372102	APPLE CLASSIFIED	-	19,691.52	-
372302	APPLE INST AIDE DIRECT INSTR	-	1,357.18	-
37's	APPLE	34,564.98	22,809.86	42,902.00
	Employee Benefits Subtotal	3,289,203.05	2,928,490.08	3,183,716.00
400010	SUPPLIES & MATERIALS	1,079,033.30	-	888,189.00
411000	SOFTWARE LESS THAN \$5,000	-	20,793.82	-
421000	BOOKS,MAGAZINES,PERIODCLS	-	11,780.99	-
422000	SUBSCRIPTIONS, PERIODICALS	-	6,604.31	-
431000	SUPPLIES&MATERIAL,INSTRUCT	-	222,829.89	-
432000	INSTRUCTIONAL TESTS	-	7,168.95	-
441000	SUPPLIES&MATERIAL,NONINSTR	-	300,327.70	-
441100	SUPPLIES, INSTITUTIONAL	-	1,808.90	-
441300	SUPPLIES, FOOD SERVICES	-	1,146.16	-
442000	COST OF FOOD, FOOD SERVICE	-	118.40	-
	Supplies & Materials Subtotal	1,079,033.30	572,579.12	888,189.00
500010	OTHER OPER EXP	9,230,275.19	-	5,899,712.00
515100	INTERNET ACCESS	-	1,195.00	-
515300	SOFTWARE LICENSING FEES	-	401,812.23	-
525100	MEMBERSHIP, DISTRICT	-	4,217.50	-
525200	MEMBERSHIP, EMPLOYEE	-	5,216.50	-
535200	INS, FIRE, CASUALTY, LIABILITY	-	12,524.71	-
535300	INS DEDUCTIBLE,GENL LIAB INS	-	570.00	-
535500	STUDENT ACCIDENT&HOSPITAL	-	8,509.16	-
545100	ADVERTISEMENTS REQ BY LAW	-	4,135.10	-
545200	LAWYERS' FEES	-	6,157.12	-
551100	ATHLETIC OFFICIALS FEES	-	7,139.00	-
551200	CLASSROOM SPEAKERS	-	2,872.00	-
551300	INDEPENDENT CONTRACTOR	-	1,715,956.76	-
551400	MANAGEMENT FEES	-	34,315.48	-
551900	OTH PERSONAL&CONSULT SVC	-	2,806,431.12	-
555100	POSTAGE	-	91,296.60	-
560900	DISTRICT VEHICLE USE	-	19,871.73	-
561000	RENT & LEASE, EQUIPMENT	-	4,555.45	-
562000	RENTS & LEASES, LAND/BLDGS	-	220,135.16	-
563000	RENTAL OF TRANSPORTATION	-	41,553.95	-
565100	MAINTENANCE AGREEMT,EQUIP	-	66,890.87	-
565200	MAINTENANCE AGREE,SOFTWARE	-	35,377.30	-
565300	REPAIRS&MAINT NONINST EQUIP	-	15,885.77	-
565400	REPAIRS&MAINT INSTR EQUIPMT	-	13,710.94	-
565500	REPAIRS&MAINTENANCE BLDGS	-	34,653.98	-
565550	MAINTENANCE, GROUNDS	-	8,287.03	-
575100	TRAVEL, ACADEMIC ADMIN	-	39,968.32	-
575120	TRAVEL, ACADEMIC EMPLOYEE	-	77,241.01	-
575200	TRAVEL, CLASSIFIED ADMINISTR	-	21,822.07	-
575210	TRAVEL, CLASSIFIED EMPLOYEE	-	76,341.12	-
575300	TRAVEL, STUDENT	-	11,391.27	-
575310	TRAVEL WITH STUDENT	-	121,774.54	-
575400	TRAVEL, NON EMPLOYEE	-	31,455.01	-

Palomar College BUDGET REPORT Comparing Fiscal Years 2009 and 2010 Fund 12				
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Account	Description	FY08-09 Budget	FY08-09 Expended/Received Year to Date	FY09-10 Budget
575500	ATHLETIC ENTRY FEES	-	2,540.60	-
575600	ORIENTATION EXPENSES	-	1,280.00	-
575700	STAFF DEVLOPMNT AT PALOMR	-	7,307.78	-
575800	FOOD FOR MEETINGS	-	108,618.21	-
580100	ELECTRICITY	-	1,060,156.79	-
580150	FUEL, GAS	-	9,171.37	-
580250	JANITORIAL SERVICES	-	1,230.00	-
580300	LAUNDRY/DRY CLEANING	-	3,291.74	-
580450	TELEPHONE	-	4,138.34	-
580500	TELEPHONE CONNECTIONS	-	12,595.93	-
580550	WASTE DISPOSAL	-	(9.00)	-
580650	WATER	-	2,167.36	-
585100	ADMINISTRATIVE EXPENSE	-	1,200.44	-
585110	UPWARD BOUND STUDENT EXPENSE	-	55,614.89	-
585150	ADVERTISE NOT REQ BY LAW	-	36,405.91	-
585300	COST OF SALES	-	11,859.13	-
585400	DISALLOWED FIN AID GRANTS	-	791.16	-
585500	FINGERPRINTING	-	3,521.00	-
585750	PRINTING	-	250,780.42	-
585850	PUBLISHING EXPENSE	-	3,730.26	-
585910	LICENSING FEE	-	16,801.31	-
	Other Oper Exp Subtotal	9,230,275.19	7,536,457.44	5,899,712.00
580010	INDIRECT COSTS BUDGET POOL	720,279.78	-	685,081.00
585550	INDIRECT COSTS	-	543,995.73	-
	Indirect Costs Subtotal	720,279.78	543,995.73	685,081.00
600010	CAPITAL OUTLAY	2,516,979.80	-	1,826,140.00
612000	SITE IMPROVEMENT	-	24,542.33	-
612100	GROUNDS IMPROVEMENT	-	5,341.24	-
612200	PARKING IMPROVEMENT	-	29,605.18	-
621000	BUILDING ADDITIONS	-	15,496.44	-
622000	BUILDING BUILT IN FIXTURES	-	7,124.22	-
623000	BUILDING CONSTRUCTION	-	158,870.20	-
623100	ARCHITECTURL&ENGINEER FEE	-	81,276.96	-
623200	BLUEPRINTS&INSPECTION SVCS	-	6,506.44	-
631000	LIBRARY BOOKS	-	56,987.00	-
632000	LIBRARY MAGAZINE&PERIODICL	-	48,158.56	-
633000	LIBRARY NONPRINT MEDIA	-	115,803.32	-
644100	EQUIP INSTR ADDTL \$500 - \$4999	-	296,350.62	-
644200	EQUIP INSTR REPL \$500 - \$4999	-	2,932.55	-
644300	EQUIPMENT INSTRUCTIONL >\$4,999	-	150,420.72	-
644400	EQUIP NONINS ADDL \$500 - \$4999	-	131,921.16	-
644600	EQUIPMENT NONINSTRUCTL >\$4,999	-	80,764.78	-
644700	EQUIP TECHNOLOGY INSTR >\$4,999	-	213,757.28	-
644800	EQUIP TECHNOLOGY NONINS >\$4,999	-	101,828.55	-
644900	SOFTWARE INSTRUCTNL >\$4,999	-	7,606.43	-
	Capital Outlay Subtotal	2,516,979.80	1,535,293.98	1,826,140.00
721000	INTRAFUND TRANS OUT WITHIN	-	59,254.00	-
721010	INTRAFUND TRANS OUT WITHIN	1,859,254.00	-	1,300,000.00
731000	INTERFUND TRANS OUT BETWEEN	-	4,000.00	-
731010	INTERFUND TRANS OUT BETWEEN	4,000.00	-	4,000.00
751000	STUDENT GRANTS	-	121,502.10	-
751010	STUDENT GRANTS	129,292.86	-	107,048.00
762000	STUDT BOOK&SUPPLY PAYMENTS	-	314,297.12	-
762010	STUDT BOOK&SUPPLY PAYMENTS	347,777.00	-	394,910.00
763000	STUDENT TRANSPORTATION	-	44,900.00	-
763010	STUDENT TRANSPORTATION	51,343.00	-	54,000.00
766000	STU MEAL TICKET/FOOD SVCS	-	4,200.00	-
766010	STU MEAL TICKET-FOOD SVCS	4,200.00	-	4,000.00
767000	STUDENT PIC CARD	-	14,865.00	-

Palomar College BUDGET REPORT Comparing Fiscal Years 2009 and 2010 Fund 12				
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Account	Description	FY08-09 Budget	FY08-09 Expended/Received Year to Date	FY09-10 Budget
767010	STUDENT PIC CARD	16,395.00	-	14,200.00
769000	STUDENT OTHER EXPENSES	-	29,664.63	-
769010	STUDENT OTHER EXPENSES	50,215.00	-	32,900.00
799010	CONTINGENCY HOLDING ACCOUNT	4,450,116.00	-	8,975,473.00
	Other Outgoing Subtotal	6,912,592.86	592,682.85	10,886,531.00
Expense Grand Total		34,664,465.00	23,465,150.61	33,221,050.00
812130	HEA FED WORK STUDY	185,837.00	162,754.18	259,981.00
812220	HEA TRIO	298,438.00	272,523.43	298,438.00
812221	HEA TRIO/SSS PRIOR YEAR	82,816.00	-	108,731.00
812225	HEA TRIO EDUC OPPORTUNITY CNTR	226,600.00	219,813.03	226,600.00
812226	HEA TRIO EOC PRIOR YEAR	83,175.00	-	89,962.00
812240	HEA TRIO UPWARD BOUND	250,000.00	226,376.45	250,000.00
812241	HEA TRIO/UPWARD BOUND PR YEAR	53,653.00	-	77,277.00
812250	HEA GEAR UP	1,900,865.00	1,716,393.72	1,900,865.00
812251	HEA GEAR UP PRIOR YEAR	608,928.00	-	793,399.00
812290	HEA TITLE V HISPANIC SRVG INST	575,000.00	133,207.49	441,793.00
814100	TANF (FEDERAL)	59,147.00	48,398.35	56,189.00
815190	PELL GRANT ADMIN ALLOWANC	7,000.00	10,315.00	7,000.00
815500	FEDERAL ADMIN ALLOWANCE	12,000.00	25,397.71	8,000.00
816100	VETERAN'S EDUCATION	6,880.00	6,879.91	8,117.00
817100	VOCTNL/APPLIED TECH ED ACT	768,532.00	736,294.13	750,694.00
817110	VTEA PRIOR YEAR	-	19,665.04	-
819700	FEDERAL ARRA STIMULUS FUNDS	-	-	399,066.00
819800	OTHER FEDERAL REVENUES	29,962.00	29,961.01	-
819999	BEGINNING BALANCE, FEDERAL	66,644.00	-	94,176.00
81's	Federal Revenues Subtotal	5,215,477.00	3,607,979.45	5,770,288.00
861600	BASIC SKILLS	377,978.00	377,767.00	-
862150	EOPS	1,306,209.00	1,306,209.48	1,212,421.00
862200	DSPTS	1,182,400.00	1,182,400.00	1,037,854.00
862210	DSPTS PRIOR YEAR	-	168,678.54	-
862250	CALWORKS	279,324.00	245,077.51	265,357.00
862400	OTH GEN CATEGORICL PROGMS	4,686.00	4,762.86	-
862450	BFAP	516,079.00	517,579.00	449,499.00
862451	BFAP CARRYOVER	34,241.00	-	-
862500	CARE	137,790.00	137,790.00	130,900.00
862650	FACULTY/STAFF DIVERSITY	18,126.00	20,536.00	-
862700	INSTR EQUIP/LIBRY MATERIALS	209,466.00	211,656.00	-
862750	MATRICULATION	1,689,379.00	1,693,879.00	1,485,707.00
862850	TELECOMM/TECH IMPRV PROG	36,036.00	36,036.00	-
865300	OTH SPECL CATAGORL PRGRM	5,740,000.00	5,430,135.92	4,800,000.00
865310	ASSOCIATE DEGREE NURSING GRAN	386,133.00	358,057.30	448,575.00
865320	CAPACITY BUILDING NURSING GRNT	71,673.00	71,673.10	-
865390	3C MEDIA SOLUTIONS PRIOR YEAR	36,052.00	36,152.00	124,767.00
865391	CCC CONFER PRIOR YEAR	95,569.00	95,569.00	370,333.00
868100	STATE LOTTERY PROCEEDS	2,270,000.00	2,304,283.39	2,289,486.00
869999	BEGINNING BALANCE, STATE	5,095,540.00	-	6,377,621.00
86's	State Revenues Subtotal	19,486,681.00	14,198,242.10	18,992,520.00
882100	CONTRB,GIFTS,GRANTS,ENDOW	347,066.00	347,261.80	24,028.00
883100	CONTRACT INSTRUCTIONL SVC	415,388.00	407,356.46	222,999.00
883300	CONT INSTR SVC CONTRACT ED	2,038,511.00	1,733,793.97	1,411,897.00
883400	CONTRACT INSTRUCTIONL ROP	1,542,560.00	1,490,215.00	1,017,299.00
884170	KKSM ADVERTISING SALES	10,000.00	5,175.00	9,987.00
884320	WELLNESS CENTER FEES	46,000.00	46,164.40	47,000.00
884330	WELLNESS CENTER PARKING	5,430.00	6,201.00	5,500.00
884340	WELLNESS CNTR PROCES FEE	-	195.00	-
887600	HEALTH SERVICE FEE STUDENT	765,000.00	1,112,584.56	867,817.00
887610	HLTH SERVICE INSURANCE PAY	-	(78.00)	-
887700	INSTR MAT FEES,SALE MATERL	27,000.00	27,305.00	27,000.00

Palomar College BUDGET REPORT Comparing Fiscal Years 2009 and 2010 Fund 12				
				Run Sep 02, 2009
Account	Description	FY08-09 Budget	FY08-09 Expended/Received Year to Date	FY09-10 Budget
887710	COURSE RELATED FEES	-	6,000.00	-
888030	NONRESIDENT CAPITAL OUTLAY	36,000.00	63,262.00	40,000.00
888100	PARKING STICKER FEES	1,448,414.00	610.00	-
888101	PARK STICKER FEE SPRING	-	529,776.00	525,000.00
888102	PARK STICKER FEE SUMMER	-	198,670.00	15,350.00
888103	PARK STICKER FEE FALL	-	550,161.25	559,538.00
888110	PARKING METERS	85,750.00	122,661.75	103,500.00
888300	STUDENT CENTER FEE	79,832.00	-	73,652.00
888900	OTH STUDENT FEES&CHARGES	-	149,395.00	-
888920	COURSE TESTING FEE	48,000.00	46,404.00	45,000.00
888940	PALOMR IDENTIFICATION CARD	56,138.00	15,271.00	13,000.00
889800	RETURNED CHECKS	-	646.82	-
889900	OTHER LOCAL REVENUES	-	1,739.09	-
889999	BEGINNING BALANCE, LOCAL	2,031,890.00	-	2,516,830.00
88's	Local Revenues Subtotal	8,982,979.00	6,860,771.10	7,525,397.00
898100	INTERFUND TRANSER IN,BETWN	69,822.00	69,822.00	-
898200	INTRAFUND TRANSFR IN,WITHIN	909,506.00	862,676.20	932,845.00
89's	Other Sources Subtotal	979,328.00	932,498.20	932,845.00
Revenue Grand Total		34,664,465.00	25,599,490.85	33,221,050.00

FUND 22
PROP M BOND INTEREST AND
REDEMPTION FUND

Palomar College BUDGET REPORT Comparing Fiscal Years 2009 and 2010 Fund 22 Prop M Bond Debt Service				
				Run Sep 02, 2009
		FY08-09 Budget	FY08-09 Expended/Received Year to Date	FY09-10 Budget
Account	Description			
500010	OTHER OPER EXP	1,500.00	-	-
585250	BANK CHARGES	-	1,500.00	-
	Other Oper Exp Subtotal	1,500.00	1,500.00	-
712000	DEBT REDEMPTION COPS	-	6,250,000.00	-
712010	DEBT REDEMPTION PRINCIPAL	6,250,000.00	-	1,905,000.00
713000	DEBT INTEREST/SERVICE CHGS	-	7,482,587.50	-
713010	DEBT INTEREST, SERVICE CHGS	7,482,588.00	-	7,201,338.00
731000	INTERFUND TRANS OUT BETWEEN	-	1,285.08	-
731010	INTERFUND TRANS OUT BETWEEN	1,286.00	-	-
	Other Outgoing Subtotal	13,733,874.00	13,733,872.58	9,106,338.00
Expense Grand Total		13,735,374.00	13,735,372.58	9,106,338.00
881400	VOTED INDEBT SECURED ROLL	8,633,752.00	13,362,569.45	3,830,883.00
881500	VOTED INDEBT UNSECURDROLL	-	264,521.86	-
886200	INTEREST COUNTY TREASURY	-	157,114.34	125,000.00
889999	BEGINNING BALANCE, LOCAL	5,101,622.00	-	5,150,455.00
88's	Local Revenues Subtotal	13,735,374.00	13,784,205.65	9,106,338.00
Revenue Grand Total		13,735,374.00	13,784,205.65	9,106,338.00

FUND 29
DEBT SERVICES

FUND 33
CHILD DEVELOPMENT

Palomar College
BUDGET REPORT
Comparing Fiscal Years
2009 and 2010
Fund 33
Child Development

Run Sep 02,2009

Account	Description	FY08-09 Budget	FY08-09 Expended/Received Year to Date	FY09-10 Budget
111000	INSTRUCTIONAL SAL, CONTRACT	-	474,028.92	-
111010	INSTRUCTIONAL SALARY, CONTRACT	489,378.00	-	463,685.00
	11's Instr Salaries - Contract	489,378.00	474,028.92	463,685.00
130010	INSTR SALARIES - OTHER	100,250.00	-	99,100.00
131100	ASSIGN TIME HRLY REPLACEMT	-	6,849.20	-
139000	INSTRUCTIONAL SALARY, OTHER	-	83,701.70	-
	13's Instr Salaries - Other	100,250.00	90,550.90	99,100.00
	Academic Salaries Subtotal	589,628.00	564,579.82	562,785.00
212200	CLASSIFIED REGULAR SALARY	-	56,153.74	-
212210	CLASSIFIED REGULAR SALARY	56,155.00	-	56,503.00
	21's Non-Instr Salaries - Reg	56,155.00	56,153.74	56,503.00
230010	NON ACADEMIC SALARIES - OTHER	179,601.00	-	111,795.00
235100	STUDENT EMPLOYEE	-	179,600.64	-
	23's Non-Academic Salaries - Other	179,601.00	179,600.64	111,795.00
240010	INSTR AIDES - OTHER	43,326.00	-	24,500.00
241100	HRLY INSTR AIDE, DIRECT INSTR	-	43,325.67	-
	24's Instr Aides - Other	43,326.00	43,325.67	24,500.00
	Non Acad Salaries Subtotal	279,082.00	279,080.05	192,798.00
310010	STRS	47,144.00	-	44,007.00
311101	STRS ACADEMIC INSTRUCTORS	-	45,222.23	-
	31's STRS	47,144.00	45,222.23	44,007.00
320010	PERS	5,295.00	-	5,487.00
322102	PERS CLASSIFIED	-	5,294.13	-
	32's PERS	5,295.00	5,294.13	5,487.00
330010	FICA & MEDICARE (OASDI)	14,936.00	-	14,623.00
332102	FICA CLASSIFIED	-	3,431.19	-
335101	MEDCA ACADEM INSTRUCTORS	-	7,428.64	-
336102	MEDCA CLASSIFIED	-	1,118.21	-
336302	MEDCA INST AIDE DIRECT INSTR	-	628.23	-
	33's FICA & Medicare (OASDI)	14,936.00	12,606.27	14,623.00
340010	HEALTH & WELFARE	138,102.00	-	121,813.00
340101	MEDIC ACADEMIC INSTRUCTORS	-	93,079.22	-
340252	MEDICAL CLASSIFIED	-	12,063.11	-
341101	DENT ACADEMIC INSTRUCTORS	-	9,529.06	-
341252	DENTAL CLASSIFIED	-	1,186.32	-
342101	VISION ACADEMIC INSTRUCTOR	-	256.68	-
342252	VISION CLASSIFIED	-	256.68	-
343101	LIFE ACADEMIC INSTRUCTORS	-	120.96	-
343252	LIFE CLASSIFIED	-	120.96	-
344101	LTD ACADEMIC INSTRUCTORS	-	220.00	-
344252	LTD (DISABILITY) CLASSIFIED	-	200.30	-
345101	LTC ACADEMIC INSTRUCTORS	-	42.00	-
345252	LONG TERM CARE CLASSIFIED	-	42.11	-
348010	FUTURE RETIREE HEALTH-ACA	-	8,677.34	-
348020	FUTURE RETIREE HEALTH-NONACA	-	4,275.96	-
	34's Health & Welfare	138,102.00	130,070.70	121,813.00
350010	STATE UNEMP INSURANCE	2,343.00	-	2,270.00
351101	UNEMP ACADEMIC INSTRUCTOR	-	1,691.50	-
352102	UNEMPLOYMENT CLASSIFIED	-	166.05	-
352302	UNEMP INSTR AIDE DIRECT INST	-	129.98	-
353102	UNEMP STUDENT	-	63.33	-
	35's State Unempl Insurance	2,343.00	2,050.86	2,270.00
360010	WORKER'S COMP	12,210.00	-	10,787.00
361101	WC ACADEMIC INSTRUCTORS	-	8,073.68	-
362102	WC CLASSIFIED	-	803.03	-
362302	WC INSTR AIDE DIRECT INSTR	-	619.55	-
363102	WC STUDENT	-	2,568.33	-
	36's Workers' Comp	12,210.00	12,064.59	10,787.00
370010	APPLE	3,595.00	-	3,879.00
371101	APPLE ACADEMIC INSTRUCTOR	-	410.88	-
372102	APPLE CLASSIFIED	-	544.45	-
372302	APPLE INST AIDE DIRECT INSTR	-	1,083.16	-

Palomar College BUDGET REPORT Comparing Fiscal Years 2009 and 2010 Fund 33 Child Development				
			Run Sep 02,2009	
Account	Description	FY08-09 Budget	FY08-09 Expended/Received Year to Date	FY09-10 Budget
395201	37's APPLE	3,595.00	2,038.49	3,879.00
	ACCURED VACATN ACA NONINS	-	(3,779.78)	-
	39's Other Benefits	-	(3,779.78)	-
	Employee Benefits Subtotal	223,625.00	205,567.49	202,866.00
400010	SUPPLIES & MATERIALS	100,418.00	-	75,395.00
411000	SOFTWARE LESS THAN \$5,000	-	1,217.00	-
422000	SUBSCRIPTIONS, PERIODICALS	-	49.43	-
431000	SUPPLIES&MATERIAL,INSTRUCT	-	26,947.46	-
441000	SUPPLIES&MATERIAL,NONINSTR	-	2,675.13	-
442000	COST OF FOOD, FOOD SERVICE	-	60,273.93	-
	Supplies & Materials Subtotal	100,418.00	91,162.95	75,395.00
500010	OTHER OPER EXP	128,480.00	-	180,657.00
525200	MEMBERSHIP, EMPLOYEE	-	100.00	-
555100	POSTAGE	-	181.70	-
565100	MAINTENANCE AGREEMT,EQUIP	-	727.93	-
565400	REPAIRS&MAINT INSTR EQUIPMT	-	2,593.36	-
565500	REPAIRS&MAINTENANCE BLDGS	-	41,967.70	-
565550	MAINTENANCE, GROUNDS	-	824.97	-
575120	TRAVEL, ACADEMIC EMPLOYEE	-	133.39	-
575210	TRAVEL, CLASSIFIED EMPLOYEE	-	42.12	-
580100	ELECTRICITY	-	5,878.95	-
580350	PEST CONTROL	-	600.00	-
580400	SEWAGE	-	1,082.58	-
580500	TELEPHONE CONNECTIONS	-	273.42	-
580650	WATER	-	1,082.53	-
585500	FINGERPRINTING	-	1,082.00	-
585750	PRINTING	-	2,396.66	-
585910	LICENSING FEE	-	1,200.00	-
	Other Oper Exp Subtotal	128,480.00	60,167.31	180,657.00
600010	CAPITAL OUTLAY	8,762.00	-	24,800.00
623100	ARCHITECTURL&ENGINEER FEE	-	2,790.00	-
623200	BLUEPRINTS&INSPECTION SVCS	-	78.42	-
644400	EQUIP NONINS ADDL \$500 - \$4999	-	4,962.97	-
	Capital Outlay Subtotal	8,762.00	7,831.39	24,800.00
721000	INTRAFUND TRANS OUT WITHIN	-	70,000.00	-
721010	INTRAFUND TRANS OUT WITHIN	70,000.00	-	-
799010	CONTINGENCY HOLDING ACCOUNT	933,265.00	-	1,029,631.00
	Other Outgoing Subtotal	1,003,265.00	70,000.00	1,029,631.00
Expense Grand Total		2,333,260.00	1,278,389.01	2,268,932.00
819100	CHILDCARE FOOD REIMB FEDRL	42,253.00	50,659.58	42,000.00
	81's Federal Revenues Subtotal	42,253.00	50,659.58	42,000.00
862100	CHILD DEVELOPMENT APPORT	644,097.00	593,144.49	623,491.00
862550	CHILDCARE TAX BAILOUT	185,773.00	185,773.00	173,700.00
869100	CHILDCARE FOOD REIMB STATE	4,000.00	3,085.17	3,000.00
869999	BEGINNING BALANCE, STATE	139,330.00	-	70,717.00
	86's State Revenues Subtotal	973,200.00	782,002.66	870,908.00
886200	INTEREST COUNTY TREASURY	-	21,798.35	18,000.00
887100	CHILD DEVELOPMENT SERVICES	310,510.00	379,256.74	273,110.00
887110	SUBSIDISED CHDV FEES	-	24,691.40	18,000.00
889820	RETURNED CHECKS, CHDVCNTR	-	263.29	-
889880	STALE DATED/VOID WARRANTS	-	506.95	-
889900	OTHER LOCAL REVENUES	-	(9,786.86)	-
889999	BEGINNING BALANCE, LOCAL	937,297.00	-	1,046,914.00
	88's Local Revenues Subtotal	1,247,807.00	416,729.87	1,356,024.00
898200	INTRAFUND TRANSFR IN,WITHIN	70,000.00	70,000.00	-
	89's Other Sources Subtotal	70,000.00	70,000.00	-
Revenue Grand Total		2,333,260.00	1,319,392.11	2,268,932.00

FUND 41
CAPITAL OUTLAY PROJECTS

Palomar College BUDGET REPORT Comparing Fiscal Years 2009 and 2010 Fund 41 Capital Outlay				
				Run Sep 02, 2009
Account	Description	FY08-09 Budget	FY08-09 Expended/Received Year to Date	FY09-10 Budget
230010	NON ACADEMIC SALARIES - OTHER	24,661.00	-	4,500.00
235100	STUDENT EMPLOYEE	-	12,575.00	-
23's	Non-Academic Salaries - Other	24,661.00	12,575.00	4,500.00
24's	Instr Aides - Other	-	-	-
	Non Acad Salaries Subtotal	24,661.00	12,575.00	4,500.00
330010	FICA & MEDICARE (OASDI)	-	-	10.00
33's	FICA & Medicare (OASDI)	-	-	10.00
350010	STATE UNEMP INSURANCE	27.00	-	3.00
353102	UNEMP STUDENT	-	1.23	-
35's	State Unempl Insurance	27.00	1.23	3.00
360010	WORKER'S COMP	357.00	-	34.00
363102	WC STUDENT	-	179.82	-
36's	Workers' Comp	357.00	179.82	34.00
370010	APPLE	-	-	18.00
37's	APPLE	-	-	18.00
	Employee Benefits Subtotal	384.00	181.05	65.00
400010	SUPPLIES & MATERIALS	2,361.00	-	-
441000	SUPPLIES&MATERIAL, NONINSTR	-	2,250.99	-
	Supplies & Materials Subtotal	2,361.00	2,250.99	-
500010	OTHER OPER EXP	235,786.00	-	193,155.00
551900	OTH PERSONAL&CONSULT SVC	-	313.04	-
560900	DISTRICT VEHICLE USE	-	2,477.60	-
562000	RENTS & LEASES, LAND/BLDGS	-	127,681.30	-
565300	REPAIRS&MAINT NONINST EQUIP	-	1,720.82	-
565500	REPAIRS&MAINTENANCE BLDGS	-	28,226.61	-
565550	MAINTENANCE, GROUNDS	-	2,778.64	-
580100	ELECTRICITY	-	14,713.67	-
580200	GASOLINE AND OIL	-	39.53	-
580350	PEST CONTROL	-	608.22	-
580650	WATER	-	310.57	-
585150	ADVERTISE NOT REQ BY LAW	-	213.44	-
585750	PRINTING	-	21.77	-
	Other Oper Exp Subtotal	235,786.00	179,105.21	193,155.00
600010	CAPITAL OUTLAY	41,025,996.00	-	32,221,669.00
612000	SITE IMPROVEMENT	-	27,380.00	-
621000	BUILDING ADDITIONS	-	162,988.10	-
622000	BUILDING BUILT IN FIXTURES	-	465,103.00	-
623000	BUILDING CONSTRUCTION	-	8,095,244.94	-
623100	ARCHITECTURL&ENGINEER FEE	-	309,052.30	-
623200	BLUEPRINTS&INSPECTION SVCS	-	102,017.55	-
644400	EQUIP NONINS ADDL \$500 - \$4999	-	10,189.05	-
644700	EQUIP TECHNOLOGY INSTR >\$4,999	-	641.61	-
	Capital Outlay Subtotal	41,025,996.00	9,172,616.55	32,221,669.00
721000	INTRAFUND TRANS OUT WITHIN	-	299,834.00	-
721010	INTRAFUND TRANS OUT WITHIN	299,834.00	-	520,000.00
731000	INTERFUND TRANS OUT BETWEEN	-	287,182.14	-
731010	INTERFUND TRANS OUT BETWEEN	287,276.00	-	-
799010	CONTINGENCY HOLDING ACCOUNT	9,669,870.00	-	9,127,923.00
	Other Outgoing Subtotal	10,256,980.00	587,016.14	9,647,923.00
Expense Grand Total		51,546,168.00	9,953,744.94	42,067,312.00

Palomar College				
BUDGET REPORT				
Comparing Fiscal Years				
		2009 and 2010		
		Fund 41		
		Capital Outlay		Run Sep 02, 2009
		FY08-09	FY08-09	FY09-10
		Budget	Expended/Received	Budget
			Year to Date	
Account	Description			
865100	COMM COLLEGE CONSTR ACT	38,944,098.00	8,209,892.81	30,609,748.00
865150	SCHED MAINT/SPECIAL REPAR	209,484.00	211,675.00	-
869800	OTHER MISC STATE REVENUES	162,378.00	162,378.00	-
869999	BEGINNING BALANCE, STATE	847,581.00	-	575,796.00
86's	State Revenues Subtotal	40,163,541.00	8,583,945.81	31,185,544.00
884360	SURPLUS SALES	20,956.00	9,736.18	6,065.00
885300	FACILITIES RENTAL AND LEASE	27,000.00	27,037.38	2,283.00
886200	INTEREST COUNTY TREASURY	-	164,060.56	-
889700	SAN MARCOS REDEVLOPMNT TAX RE	1,124,654.00	1,030,114.29	-
889900	OTHER LOCAL REVENUES	9,500.00	10,562.75	9,500.00
889999	BEGINNING BALANCE, LOCAL	9,757,883.00	-	10,343,920.00
88's	Local Revenues Subtotal	10,939,993.00	1,241,511.16	10,361,768.00
898200	INTRAFUND TRANSFR IN, WITHIN	442,634.00	442,539.54	520,000.00
89's	Other Sources Subtotal	442,634.00	442,539.54	520,000.00
Revenue Grand Total		51,546,168.00	10,267,996.51	42,067,312.00

FUND 42
PROP M BOND CONSTRUCTION

Palomar College BUDGET REPORT Comparing Fiscal Years 2009 and 2010 Fund 42 Prop M Construction					Run Sep 02, 2009
Account	Description	FY08-09 Budget	FY08-09 Expended/Received Year to Date	FY09-10 Budget	
212100	SUPERVISOR, CAST	-	38,856.88	-	
212200	CLASSIFIED REGULAR SALARY	-	121,027.22	-	
	21's Non-Instr Salaries - Reg	-	159,884.10	-	
231100	HOURLY CLASSIFIED, TEMP	-	5,894.10	-	
	23's Non-Academic Salaries - Other	-	5,894.10	-	
	Non Acad Salaries Subtotal	-	165,778.20	-	
	31's STRS	-	-	-	
322102	PERS CLASSIFIED	-	11,409.95	-	
322202	PERS NON-INSTR ADMIN/SUPR	-	3,663.45	-	
	32's PERS	-	15,073.40	-	
332102	FICA CLASSIFIED	-	7,515.29	-	
332202	FICA NON-INSTR ADMIN/SUPR	-	2,413.92	-	
336102	MEDCA CLASSIFIED	-	1,843.05	-	
336202	MEDCA NON-INSTR ADMIN/SUP	-	564.54	-	
	33's FICA & Medicare (OASDI)	-	12,336.80	-	
340252	MEDICAL CLASSIFIED	-	21,233.85	-	
340302	MEDIC NON-INSTR ADMIN/SUPR	-	5,350.10	-	
341252	DENTAL CLASSIFIED	-	1,886.81	-	
341302	DENT NON-INSTR ADMIN/SUPR	-	572.59	-	
342252	VISION CLASSIFIED	-	513.34	-	
342302	VISION NON-INSTR ADMIN/SUP	-	149.73	-	
343252	LIFE CLASSIFIED	-	241.91	-	
343302	LIFE NON-INSTR ADMIN/SUPR	-	60.48	-	
344252	LTD (DISABILITY) CLASSIFIED	-	431.07	-	
344302	LTD NON-INSTR ADMIN/SUPR	-	66.82	-	
345252	LONG TERM CARE CLASSIFIED	-	84.00	-	
345302	LTC NON-INSTR ADMIN/SUPR	-	24.50	-	
348020	FUTURE RETIREE HEALTH-NONACA	-	11,045.94	-	
	34's Health & Welfare	-	41,661.14	-	
352102	UNEMPLOYMENT CLASSIFIED	-	381.33	-	
352202	UNEMP NON-INSTR ADMN/SUP	-	116.81	-	
	35's State Unempl Insurance	-	498.14	-	
362102	WC CLASSIFIED	-	1,815.01	-	
362202	WC NON-INSTR ADMIN/SUPERV	-	555.65	-	
	36's Workers' Comp	-	2,370.66	-	
372102	APPLE CLASSIFIED	-	147.35	-	
	37's APPLE	-	147.35	-	
395201	ACCRUED VACATN ACA NONINS	-	5,279.07	-	
	39's Other Benefits	-	5,279.07	-	
	Employee Benefits Subtotal	-	77,366.56	-	
515300	SOFTWARE LICENSING FEES	-	97,623.42	-	
535200	INS, FIRE, CASUALTY, LIABILITY	-	45,276.34	-	
545100	ADVERTISEMENTS REQ BY LAW	-	3,002.30	-	
545200	LAWYERS' FEES	-	123,119.08	-	
551400	MANAGEMENT FEES	-	454,554.15	-	
551900	OTH PERSONAL&CONSULT SVC	-	595,799.93	-	
562000	RENTS & LEASES, LAND/BLDGS	-	169,322.50	-	
565100	MAINTENANCE AGREEMT,EQUIP	-	38,799.22	-	
565200	MAINTENCE AGREE,SOFTWARE	-	53,222.32	-	
565500	REPAIRS&MAINTENANCE BLDGS	-	17,299.63	-	
580450	TELEPHONE	-	21.30	-	
580500	TELEPHONE CONNECTIONS	-	12,315.12	-	
	Other Oper Exp Subtotal	-	1,610,355.31	-	

Palomar College BUDGET REPORT Comparing Fiscal Years 2009 and 2010 Fund 42 Prop M Construction					Run Sep 02, 2009
Account	Description	FY08-09 Budget	FY08-09 Expended/Received Year to Date	FY09-10 Budget	
611000	LAND PURCHASE&INCIDENTALS	-	3,056,393.79	-	
612000	SITE IMPROVEMENT	-	501,873.18	-	
612200	PARKING IMPROVEMENT	-	516,031.17	-	
621000	BUILDING ADDITIONS	-	9,121.00	-	
622000	BUILDING BUILT IN FIXTURES	-	471,408.48	-	
623000	BUILDING CONSTRUCTION	-	1,018,921.21	-	
623100	ARCHITECTURL&ENGINEER FEE	-	2,998,888.98	-	
623200	BLUEPRINTS&INSPECTION SVCS	-	239,982.26	-	
623300	PERMITS AND FEES	-	220,661.38	-	
644100	EQUIP INSTR ADDTL \$500 - \$4999	-	151,163.26	-	
644300	EQUIPMENT INSTRUCTIONL >\$4,999	-	183,092.88	-	
644400	EQUIP NONINS ADDL \$500 - \$4999	-	1,537,261.00	-	
644600	EQUIPMENT NONINSTRUCTL >\$4,999	-	28,870.03	-	
644800	EQUIP TECHNOLOGY NONINS >4,999	-	345,064.10	-	
644950	SOFTWARE NONINSTRNL >\$4,999	-	10,754.53	-	
	Capital Outlay Subtotal	-	11,289,487.25	-	
Expense Grand Total		123,485,725.00	13,142,987.32	110,018,700.00	
886200	INTEREST COUNTY TREASURY	5,998,714.00	2,674,676.32	3,000,000.00	
889999	BEGINNING BALANCE, LOCAL	117,485,725.00	-	107,018,700.00	
88's	Local Revenues Subtotal	123,484,439.00	2,674,676.32	110,018,700.00	
898100	INTERFUND TRANSER IN,BETWN	1,286.00	1,285.08	-	
89's	Other Sources Subtotal	1,286.00	1,285.08	-	
Revenue Grand Total		123,485,725.00	2,675,961.40	110,018,700.00	

FUND 43
ENERGY CONSERVATION PROJECTS

Palomar College BUDGET REPORT Comparing Fiscal Years 2009 and 2010 Fund 43 Energy Conservation				
				Run Sep 02, 2009
Account	Description	FY08-09 Budget	FY08-09 Expended/Received Year to Date	FY09-10 Budget
600010	CAPITAL OUTLAY	5,210.00	-	5,210.00
	Capital Outlay Subtotal	5,210.00	-	5,210.00
721000	INTRAFUND TRANS OUT WITHIN	-	10,000.00	-
721010	INTRAFUND TRANS OUT WITHIN	10,000.00	-	-
799010	CONTINGENCY HOLDING ACCOUNT	145,304.00	-	148,877.00
	Other Outgoing Subtotal	155,304.00	10,000.00	148,877.00
Expense Grand Total		160,514.00	10,000.00	154,087.00
886200	INTEREST COUNTY TREASURY	-	3,573.31	-
889999	BEGINNING BALANCE, LOCAL	150,514.00	-	154,087.00
88's	Local Revenues Subtotal	150,514.00	3,573.31	154,087.00
898200	INTRAFUND TRANSFR IN, WITHIN	10,000.00	10,000.00	-
89's	Other Sources Subtotal	10,000.00	10,000.00	-
Revenue Grand Total		160,514.00	13,573.31	154,087.00

FUND 69
POST RETIREMENT BENEFITS

Retiree Health Care Benefits

Fund 69

		Palomar College		
		BUDGET REPORT		
		Comparing Fiscal Years		
		2009 and 2010		
		Fund 69		
		Retiree Health Care Benefits		Run Sep 02, 2009
		FY08-09	FY08-09	FY09-10
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
340010	HEALTH & WELFARE	3,821,416.00	-	3,903,955.00
340453	MEDIC ACADEMIC INST RETIREE	-	1,788,992.03	-
340503	MEDIC EDU ADMIN/SUP RETIREE	-	174,371.70	-
340604	MEDICAL CLASSIFIED RETIREES	-	1,473,782.05	-
340654	MEDIC CLASS ADMNSUP RETIRE	-	236,242.60	-
346000	RETIREE SPOUSAL BENEFITS	-	117,407.04	-
34's	Health & Welfare	3,821,416.00	3,790,795.42	3,903,955.00
	Employee Benefits Subtotal	3,821,416.00	3,790,795.42	3,903,955.00
Expense Grand Total		3,821,416.00	3,790,795.42	3,903,955.00
886200	INTEREST COUNTY TREASURY	400,000.00	366,807.84	300,000.00
889010	FUTURE RETIREE HEALTH PREMIUM	3,494,884.00	3,317,656.26	3,520,029.00
889999	BEGINNING BALANCE, LOCAL	14,876,491.00	-	14,770,159.00
88's	Local Revenues Subtotal	18,771,375.00	3,684,464.10	18,590,188.00
Revenue Grand Total		18,771,375.00	3,684,464.10	18,590,188.00

FUND 71
ASSOCIATED STUDENT TRUSTS

Palomar College ASG BUDGET REPORT Comparing Fiscal Years 2009 and 2010 Fund 71 Associated Students Trust					Run Sep 02, 2009
Account	Description	FY08-09 Budget	FY08-09 Expended/Received Year to Date	FY09-10 Budget	
130010	Instr Salaries - Other	450.00	-	-	
137200	SERVICE PROVIDER ACA INSTR	-	450.00	-	
	13's Instr Salaries - Other	450.00	450.00	-	
	14's Non-Instr Salaries - Other	-	-	-	
	Academic Salaries Subtotal	450.00	450.00	-	
	22's Instr Aides - Reg	-	-	-	
230010	Non-Academic Salaries - Other	1,530.00	-	4,000.00	
231100	HOURLY CLASSIFIED, TEMP	-	800.00	-	
234100	SERVICE PROVIDER CLASSIFIED	-	730.00	-	
	23's Non-Academic Salaries - Other	1,530.00	1,530.00	4,000.00	
	Non Acad Salaries Subtotal	1,530.00	1,530.00	4,000.00	
400010	Supplies & Materials	92,146.00	-	99,221.00	
411000	SOFTWARE <1YR AND <\$200.	-	16.04	-	
422000	Subscriptions and Memberships	-	375.00	-	
441000	SUPPLIES&MATERIAL NONINSTR	-	33,286.04	-	
	Supplies & Materials Subtotal	92,146.00	33,677.08	99,221.00	
500010	Other Oper Exp	165,956.00	-	185,244.00	
525200	MEMBERSHIP, EMPLOYEE	-	8,460.00	-	
551300	INDEPENDENT CONTRACTOR	-	5,324.00	-	
555100	POSTAGE	-	52.90	-	
561000	RENT & LEASE, EQUIPMENT	-	4,624.77	-	
562000	RENTS AND LEASES, LAND + BLDGS	-	834.00	-	
563000	RENTAL OF TRANSPORTATION	-	154.46	-	
575300	TRAVEL, STUDENT	-	1,781.37	-	
575800	FOOD FOR MEETINGS	-	26,874.40	-	
580200	Gasoline and Oil	-	20.00	-	
580300	LAUNDRY/DRY CLEANING	-	443.36	-	
585260	BANK CREDIT CARD EXPENSE	-	1,630.62	-	
585750	PRINTING	-	1,119.78	-	
	Other Oper Exp Subtotal	165,956.00	51,319.66	185,244.00	
600010	Capital Outlay	868.00	-	-	
644400	EQUIP NONINS ADDITIONL <\$5,000	-	867.70	-	
	Capital Outlay Subtotal	868.00	867.70	-	
752000	STUDENT SCHOLARSHIPS	-	2,925.00	-	
752010	STUDENT SCHOLARSHIPS	6,575.00	-	3,500.00	
	Other Outgoing Subtotal	6,575.00	2,925.00	3,500.00	
Expense Grand Total		267,525.00	90,769.44	291,965.00	
882100	CONTRB,GIFTS,GRANTS,ENDOW	31,876.00	37,370.78	14,299.00	
884350	MISC SALES AND COMMISSION	52,723.00	55,748.74	46,286.00	
886100	INTEREST BANK ACCOUNTS	2,200.00	497.77	500.00	
888930	LOCKER RENTAL FEE	-	135.00	-	
888950	POSTING FEES INCOME ASG	8,524.00	6,514.00	7,155.00	
889100	ASG INCOME	144.00	384.00	1,800.00	
889150	ASG MAGIC MOUNTAIN INCOME	1,200.00	-	2,000.00	
889160	ASG MOVIE PASSES INCOME	2,300.00	4,785.51	3,000.00	
889999	BEGINNING BALANCE, LOCAL	134,258.00	-	182,925.00	
	88's Local Revenues Subtotal	233,225.00	105,435.80	257,965.00	
898100	INTERFUND TRANSER IN,BETWN	34,000.00	34,000.00	34,000.00	
898200	INTRAFUND TRANSFR IN,WITHIN	300.00	-	-	
	89's Other Sources Subtotal	34,300.00	34,000.00	34,000.00	
Revenue Grand Total		267,525.00	139,435.80	291,965.00	

FUND 72
STUDENT REPRESENTATION FEE TRUST

FUND 73
STUDENT CENTER FEE

FUND 74
STUDENT FINANCIAL AID TRUST

Palomar College BUDGET REPORT Comparing Fiscal Years 2009 and 2010 Fund 74 Student Financial Aid Trust				
			Run Sep 02, 2009	
Account	Description	FY08-09 Budget	FY08-09 Expended/Received Year to Date	FY09-10 Budget
400010	SUPPLIES & MATERIALS	3,286.00	-	3,286.00
	Supplies & Materials Subtotal	3,286.00	-	3,286.00
500010	OTHER OPER EXP	6,000.00	-	900.00
541000	FEDRL INTEREST EARNED,REPAY	-	545.49	-
541100	STATE INTEREST EARNED,REPAY	-	256.01	-
	Other Oper Exp Subtotal	6,000.00	801.50	900.00
721000	INTRAFUND TRANS OUT WITHIN	-	900.00	-
721010	INTRAFUND TRANS OUT WITHIN	25,819.00	-	15,866.00
731000	INTERFUND TRANS OUT BETWEEN	-	1,129,922.98	-
731010	INTERFUND TRANS OUT BETWEEN	2,884,284.00	-	15,866.00
751000	STUDENT GRANTS	-	5,697,101.75	-
751010	STUDENT GRANTS	5,819,851.00	-	5,765,950.00
761000	DIRECT LOANS	-	1,325,843.39	-
761010	DIRECT LOANS	1,327,869.24	-	1,669,648.76
765010	STUDENT LOANS	32,566.00	-	-
	Other Outgoing Subtotal	10,090,389.24	8,153,768.12	7,467,330.76
Expense Grand Total		10,099,675.24	8,154,569.62	7,471,516.76
815130	PELL GRANTS	5,055,787.00	5,027,017.82	5,110,674.00
815230	SEOG	246,000.00	244,500.00	222,119.00
815300	DIRECT LOANS	1,327,869.24	1,325,843.39	1,669,648.76
815400	BUREAU OF INDIAN AFFAIRS	625.00	-	100.00
815600	ACG	1,400.00	1,400.00	1,300.00
819999	BEGINNING BALANCE, FEDERAL	3,786.00	-	9,543.00
	81's Federal Revenues Subtotal	6,635,467.24	6,598,761.21	7,013,384.76
865350	CAL GRANTS FOR STUDENTS	514,182.00	428,584.00	425,500.00
869999	BEGINNING BALANCE, STATE	33,148.00	-	-
	86's State Revenues Subtotal	547,330.00	428,584.00	425,500.00
882200	SCHOLRSHIP/GRANT/LOAN REV	-	(28,128.69)	-
882300	STUDENT LOAN REPAYMENTS	750.00	(3,670.50)	-
886100	INTEREST BANK ACCOUNTS	2,525.00	264.14	300.00
886300	INTREST EARNED ON FEDERL \$	3,500.00	545.49	600.00
	88's Local Revenues Subtotal	6,775.00	(30,989.56)	900.00
898100	INTERFUND TRANSFER IN,BETWN	2,884,284.00	1,129,322.98	15,866.00
898200	INTRAFUND TRANSFER IN,WITHIN	25,819.00	1,500.00	15,866.00
	89's Other Sources Subtotal	2,910,103.00	1,130,822.98	31,732.00
Revenue Grand Total		10,099,675.24	8,127,178.63	7,471,516.76