



Palomar Community College District **BUDGET**

Fiscal Year 2010-2011

Governing Board

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Mark R. Evilsizer, M.A.

Darrell L. McMullen, M.B.A.

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

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PALOMAR COLLEGE

ADOPTED BUDGET FY2010-2011

GOVERNING BOARD

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September 28, 2010

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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 2010-2011 Budget. Included in the budget document is a state-wide analysis for community colleges prepared by the Community College League of California on June 15th, which reflects information related to the FY2009-10 revised budget and the FY2010-11 proposed budgets by the Governor, Assembly, and Senate.

The League has not published an updated analysis since June 15th because of the lack of resolution or enactment of a state budget for FY2010-11 by the Legislators and the Governor. The State is in "unchartered territory" with this current fiscal year being the longest period in the history of the State of California that it has operated without a budget. The lack of current information and a State Budget Act for FY2010-11 makes it likely that a revision to the budget presented to the Governing Board for adoption will be required when the extent of any impact to districts is known for FY2010-11.

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. During March 2009 the Strategic Planning Council and Budget Committee began working on an Integrated Planning, Evaluation, and Resource Allocation Decision-Making Model (IPM) and a Resource Allocation Model (RAM) to identify available resources in the development of

an annual budget 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.)*

The IPM and RAM are the link between the strategic and master plans, evaluation process (i.e., Program Review and Planning), and resource allocation (i.e., RAM) decisions based upon College-wide and Planning Council priorities. In accordance with the RAM, the budget was developed to achieve targeted FTES of the greater of 20,000 or Cap; a 5% Governing Board reserve; a set aside of ½ of 1% for planning priorities to support the master plans and the 3-year strategic plans; a ½ if 1% “other” reserve for unanticipated operating expenses; total compensation for all Governing Board approved positions; and institutional costs for year-to-year obligations incurred by the District. I would like to take this opportunity to commend the members of the councils and all of the individuals involved in the development of both of the models, which are the foundation of the FY2010-11 budgets developed and presented herewith.


During these past few years the State has made a practice of one-time, short-term solutions, but it has not addressed its on-going structural budget imbalance which continues to exist, making it very difficult for local districts to plan and budget for short and long-term decision making. Consequently, districts must not lose sight of the fact that the State continues to be in severe fiscal crisis. The FY2010-11 Budget presented for adoption is based upon a core need to be fiscally responsible; minimize the impact to student learning and access; and ensure that permanent faculty and staff jobs are not jeopardized while also meeting the goals and objectives defined in Palomar's master and strategic planning documents. I commend the Governing Board and the college community for the efforts expended to ensure that these core needs are met.

Clearly, the state's fiscal situation continues to be uncertain and is not expected to improve in the near future; therefore, planning is critical to ensuring fiscal solvency. The budget presented for your approval is a balanced budget as required by law by using a portion of the FY2010-11 beginning fund balance. The actual fund balance for FY2009-10, which is the beginning balance for FY2010-11, was \$7.7 million higher than previously projected. This increase was achieved primarily 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 FY2009-10, and deferral of FY2007-08 growth revenue distribution.

Included in this budget document is a spreadsheet comparison of Palomar College's Fund 11 (unrestricted) FY2009-10 unaudited actual expenditures and FY2010-11 projected budget. Also included is a spreadsheet for General Fund 10 Combined, which presents Fund 11 (unrestricted) and Fund 12 (restricted) for FY2009-2010 unaudited actual expenditures and FY2010-2011 proposed budget. 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 FY2010-2011 Budget is being presented to the Governing Board on Tuesday, September 28th 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", with a long horizontal flourish extending to the right.

Robert P. Deegan
Superintendent/President

2010-2011 PALOMAR COLLEGE DISTRICT BUDGET

THE 2010-2011 STATE BUDGET

On **January 6, 2010**, during his *State of the State* address, the Governor pledged no further cuts to K-12 and higher education in his FY2010-11 Budget, and indicated that he would be proposing an initiative that would, over a three-year period, reduce prison spending to 7% of state general fund expenditures and increase higher education funding to at least 10% of state general fund expenditures. There was, however, a projection of a \$19.9 billion deficit at the state level; \$6.6 billion for the remainder of FY2009-10, and \$13.3 billion for FY2010-11.

On **May 14th**, the Governor released his much anticipated revision to his January budget proposal. The Governor's *May Revise* budget reported that the overall previously projected budget shortfall for community colleges had not changed significantly from the amount indicated in January. This was primarily due to the fact that community colleges sustained major cuts in the previous year due to the 3.39% workload reduction that re-benched FTES apportionment funding as of FY2009-10. However, the Governor proposed deep budget cuts in health and human services programs including total elimination of the CalWORKS welfare to work program and deep cuts to In-Home-Supportive Services.

In both versions of the FY2010-11 Budget, the Governor remained steadfast in his commitment to education. He continued to make public statements emphasizing the need to maintain the state's investment in higher education. Even as solutions were being searched for at the state level, the Governor threatened to veto any budget sent to him that provided less funding for higher education than proposed in his January budget and any proposal that did not provide full funding for new Competitive Cal Grant Awards in FY2010-11.

For the California Community colleges, the May Revision remained virtually unchanged from the January proposal, and included:

- ✓ 2.2 percent enrollment growth (\$126 million) to fund approximately 26,000 full-time equivalent students (FTES) and help colleges respond to the tremendous enrollment demand they continue to experience.
- ✓ -0.38% COLA (reduction of \$22.9 million).
- ✓ Augmentation of \$6 million in state funding to offset a downward revision in FY2010-11 for local property tax revenues.
- ✓ A reduction of approximately \$6 million in federal TANF funds as a result of his proposed elimination of the CalWORKs program.
- ✓ In addition, the Governor proposed that \$26.7 million in state funding previously provided for CCC CalWORKs be redirected to support any categorical expenditure through the Categorical Flexibility provision.

The Governor's *May Revise* clearly indicated that the state continued to face an extremely tight cash position. While no new proposals were made to address the challenges, the Governor indicated that the Department of Finance, State Controller, and State Treasurer would continue to monitor the cash situation and present additional solutions as needed, including the possibility of additional funding deferrals being enacted.

On **May 18th**, the Legislative Analyst's Office (LAO) released its analysis of the Governor's May Revision, which recommended rejection of the Governor's proposal of elimination of CalWORKs and the child care programs. Instead, they recommended alternative spending reductions as well as revenue increases in order to close the projected budget gap. Some of the LAO highlights included:

- ✓ Estimated state revenues being approximately \$1.4 billion higher; \$400 million in FY2009-10 and \$1 billion in FY2010-11.
- ✓ Suspension of Proposition 98, primarily intended to eliminate legal uncertainty about the Proposition 98 minimum funding guarantee rather than to create state budget savings.
- ✓ Reducing funding for Physical Education (PE) courses by limiting the amount of PE instruction by imposing district-level caps on the amount of FTES that can be claimed in PE.
- ✓ Increasing student fees to \$40 per credit unit with the resulting revenues funding the 2.2% enrollment growth and eliminating the negative 0.38% COLA.

On **May 25th**, Assembly Speaker John Perez unveiled a "California Jobs Budget" representing Assembly Democrats' plan to close the budget gap while also promoting job growth. The centerpiece of the proposal is a complex \$10.1 billion financing scheme that relies on borrowing against a future stream of oil severance tax revenues. The plan calls for using these funds to protect education and social services from deeper cuts while also making targeted investments to spur economic recovery. The single largest component is a proposed augmentation of \$5.9 billion in Proposition 98 funding (key community college features are outlined in the Assembly Budget Actions in the next section). The Speaker's Office estimates that this plan would preserve and create over 465,000 jobs.

On **May 27th**, the Assembly and Senate verbally indicated they would eliminate the negative COLA and the Assembly would increase the amount for enrollment growth to \$129 million. In both houses, budget packages were adopted on partisan votes. The budget plans then proceeded to the Conference Committee for further deliberation. For the community colleges, the following are the highlights of both house plans:

Senate:

- ✓ \$126 million for enrollment funding (2.21 percent)
- ✓ Rejected negative COLA
- ✓ Rejected Governor's proposed \$10 million cut to EOPS

- ✓ Rejected Governor's proposed \$10 million cut to Part-Time Faculty Compensation
- ✓ Rejected Governor's proposed \$20 million augmentation for SB 70 CTE programs
- ✓ Redirected \$3.8 million in Basic Skills categorical funds to establish a pot of incentive funding for districts that increase completion rates in Basic Skills courses.
- ✓ Modified funding formula for Financial Aid Administration categorical dollars to be based on number of Pell Grant recipients rather than BOG Waiver recipients.

Assembly:

- ✓ \$129 million for enrollment funding (2.26 percent)
- ✓ \$100 million augmentation for the Economic and Workforce Development program to support workforce training enrollments
- ✓ Rejected negative COLA
- ✓ \$383 million in one-time funding to fully pay the backlog of community college mandate claims (an additional \$983 million is provided for K-12 mandate claims)

On **June 3rd**, the Joint Legislative Budget Conference Committee began its work of reconciling the Senate and Assembly budget proposals. In a process that was anticipated to take several weeks, committee members (three Democrats and two Republicans from each house) began to plod methodically through the budget to resolve differences. Testimony was limited to staff from the Department of Finance and the Legislative Analyst's Office.

On **August 4th**, Senate leader Darrell Steinberg and Assembly leader John Perez announced a unified Democratic budget proposal that reconciled the differences between the two house versions. The new budget proposal rejected many of the Governor's most severe proposed cuts to health, welfare, and education programs using additional tax revenues generated through a tax swap proposal. The tax swap proposal would raise Personal Income Tax (PIT) rates for most Californians as well as the Vehicle Licensing Fee (VLF) while at the same time reducing the State Sales Tax. Because the PIT and VLF are deductible from federal income taxes while sales taxes are not, this proposal would provide Californians with increased relief from federal taxes. As a result, this tax swap proposal generates additional tax revenues while not increasing the overall tax burden on Californians. The additional revenues are estimated at \$1.8 billion in 2010-11 growing to \$3 billion annually by 2012-13. In addition, the Democratic plan would delay implementation of various tax breaks currently set to take effect in 2010-11 (\$2 billion in revenue) and imposes an oil severance tax (\$1.2 billion in revenue).

In regard to education, the Democratic plan would provide approximately \$3.4 billion more in Proposition 98 funding than what was proposed by the Governor. These funds would largely be used to reject proposed cuts to K-12 general purpose funds (\$1.5 billion), child care programs (\$1.4 billion), and Class-Size Reduction (\$250 million). While providing more resources for K-12 schools and colleges, the Democratic proposal would also suspend Proposition 98. It was reported that the suspension, always a politically charged topic, was

proposed in order to resolve legal disputes regarding how the Proposition 98 guarantee should be implemented given a number of unusual technical complexities that currently exist.

For the California Community Colleges, the details of the Democratic plan follows:

- ✓ \$126 million for enrollment funding (2.21 percent)
- ✓ Reject negative COLA (\$23 million)
- ✓ \$35 million to backfill one-time federal ARRA funding (directed to categorical programs)
- ✓ \$25 million augmentation for the Economic and Workforce Development program to support workforce training enrollments
- ✓ Reject Governor's proposed \$10 million cut to EOPS
- ✓ Reject Governor's proposed \$10 million cut to Part-Time Faculty Compensation
- ✓ Reject Governor's proposed \$20 million augmentation for SB 70 CTE programs
- ✓ Reject Senate's proposed language to revise Basic Skills categorical funding formula
- ✓ Establish Joint Powers Authority to accelerate repayment of mandated cost reimbursements. More details are forthcoming, but it appears that this proposal would enable K-12 and CCC districts to borrow against the future stream of mandate reimbursements from the state. At this time the state owes colleges over \$380 million for mandate reimbursements.

Upon its release, the Democratic plan was met with immediate criticism from legislative Republican leaders and the Governor's Office who labeled the tax swap plan a tax increase and called the proposal "dead on arrival," although the Governor stated that the two sides were only "around \$4 billion" apart. Because the total tax increase proposed by Democrats is around \$4.5 billion, it's widely expected that if a compromise can be worked out around the tax issue, the rest of the budget will follow.

On **August 31st**, votes were taken on the competing budget plans. As anticipated, the Republican and Democratic plans only garnered support of the members of the sponsoring party. On **September 1st**, 63 days into the fiscal year, the Legislature went on recess with no FY2010-11 Budget enacted, and there were reports that serious discussion had taken place to hold off on approval of the budget until after the November election or even until the next governor is sworn in next January.

On **September 10th**, State Controller John Chiang released the August revenues and expenditures for the state. Tax revenues were up \$173 million above projections and expenditures were \$1.2 billion below projections. This enabled the state to postpone issuance of IOUs that were expected to begin by mid-to-late September. As noted by the Community College League of California, the main reason expenditures were below projections is that the state-deferred payments had ceased in July to the community colleges (\$343 million) and payments to K-12 schools and counties ceased in August. Consequently, the decrease reported in expenditures is likely to be temporary because once the budget is enacted, the expenditures

to community colleges, K-12 and counties are expected to be at or above the amount originally projected.

As of **September 20th**, the date this budget narrative was finalized, the state is still without a FY2010-11 approved budget, which means that we will be 90 days into the fiscal year when Palomar College's Board of Trustees adopts the FY2010-11 Budget for the District on **September 28th**. Therefore, changes to the District's adopted budget may be necessary at a future date when the FY2010-11 State Budget is enacted. Unlike the State, community college districts are required to have a budget in place by September 15th unless the Chancellor's Office extends the deadline by 30 days; for FY2010-11 such an extension was granted with all district budgets due by October 15th.

Community colleges play a significant role in fueling the economic engine of the state and ensuring that education is accessible to everyone. During these past few years, the State has made a practice of one-time, short-term solutions, but it has not addressed its on-going structural budget imbalance which continues to exist, making it very difficult for local districts to plan and budget for short and long-term decision making. As will be addressed in the next section, assumptions have been made in the development of the District's FY2010-11 Budget presented for adoption based upon a core need to be fiscally responsible; minimize the impact to student learning and access; and ensure that permanent faculty and staff jobs are not jeopardized while also meeting the goals and objectives defined in Palomar's master and strategic planning documents.

2010-11 PALOMAR COLLEGE ADOPTED BUDGET

Prior to reporting Palomar College's FY2010-11 Budget for adoption, a summary appears warranted highlighting some monumental events that have taken place during FY2009-10 which have impacted the FY2010-11 Budget and will impact subsequent budget years.

- ✓ The new Health Sciences building, which houses the Nursing and the Dental Assisting instructional programs, was completed in June 2010, with classes held in the building as of the fall 2010 semester. The Health Sciences building is the first new building construction project to be 100% funded by Proposition M. The District celebrated its Grand Opening event on September 10th. The Health Sciences building is also the first newly constructed building on the San Marcos campus to have a solar photovoltaic electrical generating system (50 KW) to help offset the electrical utility costs of the building.
- ✓ The Multi-Disciplinary Instructional Building (MD formally referred to as MIB) is scheduled for completion in October 2010, with classes to be offered beginning with the spring 2011 semester. The MD building is a state capital outlay funded project that has been under construction since December 2008 using a CM-Multi-Prime process. The project is being augmented by the locally approved Proposition M bond as defined in the resolution approved by the voters for furniture, fixtures and equipment, and construction costs not covered by the state bonds. 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.

- ✓ The District completed Phase I of the High Voltage Electrical Upgrade for the San Marcos Campus in January 2010, which was a major project that will enable the District to receive power for all current and new buildings planned over the next several years of Proposition M projects. Phase II of the High Voltage Electrical Upgrade plans were submitted to the Department of State Architects (DSA) in March 2010. The upgrade projects have been a collaborative process with San Diego Gas and Electric (SDG&E) and were funded by Proposition M.
- ✓ Several new projects began in FY2009-10 and are slated for completion in FY2010-11 and FY2011-12 as follows: Industrial Technology building scheduled for completion in May 2011; the Escondido North Wing Structural Upgrade scheduled for completion in August 2010; and the Planetarium/Multi-Media Lab scheduled for completion in fall 2011.
- ✓ The District 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, 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. During the current fiscal year, the District received two incentive awards through the CCC-IOU partnership program for various Campus-wide HVAC retrofits in the amount of \$33,823 and for District-wide Information Systems Server Virtualization in the amount of \$16,600. The District also participated in the Efficiency Cooling Service program through SDG&E, which also paid for a company to tune-up existing HVAC systems. The total projected energy savings associated with this project is \$67,174.28.
- ✓ The District has also been notified that it is eligible for a \$15,217 incentive award for the Health Sciences building and a \$150,000 incentive award for the MD building. The Planetarium/Multi-Media Lab is also eligible for a \$6,138 incentive award. The awards will not be paid until the buildings are completed and certified by SDG&E. The funds will be added to the District's Fund 43 (Energy Conservation Projects Fund) and will be used for additional energy conservation and sustainable projects in new and existing structures.
- ✓ In addition, the District 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 was nominated in FY2009-10 for the San Diego County Taxpayers' Association's *Golden Watchdog* award for its Proposition M bond program for having "exemplified good government practices and use of tax dollars since inception of the program."
- ✓ The District certified a Program Environmental Impact Report (PEIR) under CEQA for the San Marcos campus in November 2009. Mitigation measures and environmental permitting are in process for new and renovation projects to be completed in accordance with Master Plan 2022.
- ✓ The District completed its work with the County on the general plan amendment related to Horse Ranch Creek Road in preparation for beginning grading and initial construction on the North Education Center site and is in the process of obtaining agency approval so permits may be pulled for construction at the site. The approved North Education Center site purchase and subsequent construction is funded by Proposition M. However, apportionment funding for the approved site does not begin until there are 1,000 FTES enrolled at the site in a fiscal year.
- ✓ On June 30th, the District purchased real property of approximately 26.95 gross acres of land in the community of Rancho Bernardo located in the southern area of the district for future educational purposes. The property, along with an approximately 110,000 gross square footage office building, a parking structure, surface parking and all other improvements located at the site at the time of acquisition, has been paid for from Proposition M funds. During FY2010-11, the District will begin developing educational plans and facilities plans for the site as well as conduct required comprehensive studies to obtain center status approval from CPEC and the BOG. Apportionment funding for the site will not begin until center status is approved and 1,000 FTES are enrolled at the site in a fiscal year.
- ✓ As of FY2008-09, the District has been 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 from GASB 45. However, GASB 45 imposed reporting requirements related to OPEB liabilities beyond those previously required. During the summer of 2010, the District contracted with Total Compensation Systems Inc. (actuary) to conduct another actuarial study for retiree health benefit liabilities, which is anticipated to be presented to the Governing Board in December 2010. The District currently uses the "pay as you go" method; however, upon receipt and review of this latest actuarial study, the District may begin to consider moving funds into an irrevocable trust.

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 (IPM) 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)*

The IPM and the Resource Allocation Model (RAM) was approved by the Governing Board on March 2, 2010 after having been shepherded through the college's participatory governance process. The FY2010-11 Budget presented for adoption has been implemented using both models as its foundation during the budget development process. (Addendum A: IPM and RAM).

Budget Assumptions and Development Process

The IPM is the link between the Strategic and Master Plans, the Evaluation Process (i.e., Program Review and Planning) and Resource Allocation (RAM) decisions based upon College-wide and Planning Council priorities. The RAM identifies the projected available resources for a fiscal year based upon achievement of a targeted FTES. Expenditures are then classified as non-discretionary or discretionary and compared to the available resources in development of the annual budget.

In accordance with the RAM, the FY2010-11 Budget presented includes set asides of ½ of 1% to support funding of master and strategic planning goals and objectives and a similar amount has been set aside for "other reserves" for unanticipated operating expenses that may arise during the fiscal year. Unfortunately, the state's on-going fiscal situation continues to present challenges in preparing a District budget for FY2010-11. What was most frustrating in developing this budget for adoption is that enrollment demand has significantly increased the past few years and is expected to continue to increase as evidenced by the total actual FTES reported on Palomar's FY2009-10 Second Principal Apportionment (hereafter referred to as P2), which includes 6.9% of unfunded FTES resulting in significant earned but not funded apportionment revenue for FY2010-11.

In accordance with the RAM, all non-discretionary and fixed costs (e.g., step and column increases) were projected and compared to projected revenues available. 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. In spite of the state's fiscal crisis and the lack of a state budget 90 days into the fiscal year, the FY2010-11 Budget presented to the Governing Board for adoption provides a balanced budget as required by law.

The FY2010-11 Adopted Budget is based upon the following assumptions, which have been driven by college-wide and council planning goals and objectives in accordance with the IPM and RAM:

1. No COLA or Growth in FY2010-11 or FY2009-10 was included in revenue projections.
2. FTES rates as reported on FY2009-10 P2 are:

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

3. Base Revenue has been projected using reported and anticipated funded P2 FTES of 19,417 resulting in current base revenue for FY2010-11 of \$93,441,003, which was computed based upon total funded FTES of 19,417 broken down as follows:

Credit FTES	18,232
Non-credit FTES	528
Enhanced Non-credit FTES (CDCP)	657

The 3.39% workload reduction that re-benched the college's previously funded FTES of 20,183 to 19,449 has been further adjusted (per P2 FY2009-10) to 19,417, resulting in unfunded FTES of 766. This unfunded FTES was previously funded FTES prior to the FY2008-09 re-benching done by the state to address its fiscal crisis. The current estimate for total FY2009-10 FTES is 20,860 FTES, which would result in 1,443 unfunded FTES for FY2009-10, which is then the base for FY2010-11.

4. The remaining Revenue of \$8,031,312 (e.g., Non-Resident Tuition, Interest, Contract Services) has been projected based upon either projections by the state or past history (see detailed list under Revenue section that follows.)
5. The schedule of instructional offerings for FY2009-10 has been budgeted to ensure achievement of approximately 584 FTES over the projected re-benched Base FTES to a minimum of 20,001 FTES to maintain "large single college" status for Base revenue apportionment. Any FTES in excess of the Base is unfunded due to no growth being included in projections for FY2010-11.
6. No deficit coefficient for FY2010-11 has been included in the FY2010-11 apportionment revenue projections. However, this is subject to adjustment by the state by close of FY2010-11 reporting for Apportionment Revenue (i.e., Recal published in spring 2012).
7. In accordance with the recently approved RAM (Resource Allocation Model) ½ of 1% has been reserved (as a designated project) to support the goals and objectives of the Master Plans and Strategic Plan 2013 and also a ½ of 1% for operating uncertainties has been set aside in a designated project.

8. The 5% Governing Board Reserve has been set aside in the fund balance.
9. No stability funds have been included in FY2010-11 budget.
10. Institutional costs were identified and budgeted in the Institutional budgets. These costs primarily include estimated utility costs, debt service, maintenance agreements, insurance, audit and bank costs, credit card fees and inter/intra-fund transfers.
11. Salary, statutory, and fringe benefits for all currently employed faculty and staff, including step increases, were calculated and included in the FY2010-11 Budget. This includes stipends and negotiated items, including potential growth obligations and reinstatement of parity funding.
12. Statutory and employee fringe benefits (healthcare, dental, vision) have been adjusted to include all known and projected increases.
13. All projected mandated costs, utility costs, and other operational cost increases have been included.
14. Non-Academic (2300's) and Instructional Aides (2400's); Supplies & Materials (4000's) and Other Operating Expenses (5000's) for Instruction were set (at IPC's request) at 95% of the higher of FY2008-09 or FY2009-10 financials (i.e., actual expenditures) for these previously identified object codes in FY2010-11.
15. Non-Instructional Hourly Salaries (1400's) were maintained at FY2009-10 level, which represents a reduction to 85% of FY2007-08 Budgets for all areas.
16. Non-Academic (2300's) and Instructional Aides Salaries (2400's) were reduced to 75% of FY2007-08 Budgets for all areas except Instruction as noted above.
17. Supplies and Materials (4000's) were restored to budgeted amounts prior to reductions taken in FY2008-09 for all areas except Instruction as noted above.
18. All "discretionary" other operating expenses (5000's) were reduced to 75% of FY2007-08 budgets for all areas except Instruction as noted above.
19. Capital Outlay Budgets (6000's) were eliminated for FY2010-11 in most cases.
20. 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 FY2009-10 Actuals and the projected revenues for the FY2010-11 Adopted Budget:

	<u>2009-10 Actual</u>	<u>2010-11 Budget</u>
Apportionment	\$92,859,029	\$ 93,441,003
Apprenticeship Program	647,461	647,461
Part-Time Faculty	421,311	421,311
Non-Resident Tuition	2,445,478	2,000,000
Interest	234,028	300,000
Contract Services (Follett)	863,939	525,000
Parking Fines	358,976	290,000
Material Fees	208,612	138,475
Transfers In	90,777	2,767,913 ^a
ARRA	428,493	61,676
Miscellaneous	1,365,989	879,476
Beginning Balance	<u>11,972,719</u>	<u>14,061,085</u>
Total Unrestricted Revenue	\$111,896,812	\$115,533,400

Note: The FY2010-11 "Transfers In" included \$1.725M of Non-Proposition 20 Lottery funds transferred from Fund 12.^a Some revenue projections listed above were made based upon an analysis of past trends, with adjustments as a result of applying reasonable assumptions.

Expenditures

As stated previously, the FY2010-11 Adopted Budget in the Unrestricted General fund was developed in accordance with the RAM by first identifying all non-discretionary costs, which consists of those accounts that are either on-going costs related to year-to-year operating obligations, the minimum required Governing Board Reserve, designated projects/programs, or an annual reserve for unexpected or unbudgeted expenses.

Then discretionary costs consisting of those accounts that the college is able to modify, within some constraints, from year-to-year based on department-wide, division-wide, or district-wide priorities were identified. The Discretionary and Non-Discretionary Budget requirements for the year formed the Baseline Budget. The Baseline Budget was then compared to the Available Resources, which consist of unrestricted one-time funds, categorical funding, unrestricted on-going current revenue and the beginning fund balance for FY2010-11 as a result of the closure of FY2009-10 financial books.

Following is a comparison of expenditures by category in the Unrestricted General Fund, including Designated Project accounts, for Unaudited FY2009-10 Actuals and projected expenditures for the FY2010-11 Adopted Budget:

	<u>2009-10 Actual</u>	<u>2010-11 Budget</u>
1000 Academic Salaries	\$ 44,208,359	\$ 45,823,213
2000 Non-Academic Salaries	22,434,982	24,084,230
3000 Benefits	21,033,726	23,802,119
4000 Supplies & Materials	1,052,758	1,390,113
5000 Other Operating Expenses	7,121,756	6,580,142
6000 Capital Outlay	168,441	115,482
7000 Other Outgoing	1,815,705	3,595,655
7900 Reserves	<u>14,061,085</u>	<u>10,142,446</u>
Total Unrestricted Expenditures	\$111,896,812	\$115,533,400

The expenditure budget above reflects current salary schedule placement, expected adjustments to all non-discretionary costs, planned vacancies and leaves, anticipated adjustments to fixed operating costs, and enrollment at the base level as previously discussed in the budget development process for the FY2010-11 Adopted Budget. An estimated savings of \$1,250,000 has been assumed for vacancies. Included in the total expenditures budgeted for FY2010-11 is a total growth obligation of \$310,000. Distribution and subsequent deferral 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 salary expenditures 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. 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 minimize large savings at the end of the year resulting in unanticipated increases to the ending fund balance. Unspent salary budget will always occur because not all positions are filled on the first day of any fiscal year. Any savings realized then becomes a part of the ending fund balance for any fiscal year. However, the District has been engaged in a modified hiring freeze since March 2008, which has resulted in significant budget savings occurring and being included in the fund balance.

Benefits include expenses for pensions, social security taxes, workers' compensation, and unemployment insurance, as well as for health and welfare benefits. Premiums for health and welfare plans are somewhat complicated because health-plan policies and premiums run from January 1st to December 31st; whereas, the budgeted health and welfare benefits cover July 1st to June 30th. Effective January 1, 2011, a 10% increase has been included in the above referenced benefits for health, 5% for dental and 5% for vision in the FY2010-11 Adopted Budget as estimated by carriers.

An augmentation to Fund 12 for operating costs for the Police Department in excess of revenue anticipated from parking fees in the amount of \$587,198 has been included in the FY2010-11 Budget as well as augmentation for the Wellness Center in the amount of \$141,398 for permanent staff to operate the Wellness Center.

The “Other Outgoing” (7000’s accounts) expenditures without “Reserves” consist primarily of the following:

- \$467,205 (1/2 of 1%) for District-wide priorities.
- \$467,205 (1/2 of 1%) for operating uncertainties.
- \$728,596 for transfers to augment Police and Wellness Center.
- \$1,006,212 for support for the Categorical programs.
- \$257,415 for Instructional PRP set asides.
- \$540,422 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 FY2010-11 consists of the following:

- \$5,000,000 for the 5% District Required Reserve.
- \$310,000 set-aside for a portion of Growth Obligation for FY2008-09 that is pending negotiations and discussions with groups other than faculty.
- \$2,981,547 for designated projects received as of the Adopted Budget.
- \$1,850,899 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 indicated an Actuarial Accrued Liability as of November 1, 2007 (valuation date) of \$68,399,865. The District’s Fund 69 ending fund balance is approximately \$12.6M as projected in the FY2010-11 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 must be moved from Fund 69 into an irrevocable trust. In FY2009-10, the benefits paid from Fund 69 for those individuals currently retired was \$4,254,501, while the “pay as you go” budgeted amount transferred in from various funds for currently employed individuals was \$3,484,676.

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 FY2010-11 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 accordance with GASB 45, which requires that an actuarial study be conducted every three years, the District engaged Total Compensation Systems, Inc. to prepare an actuarial analysis as of August 2010. The results of the study will be reported at a campus-wide forum and to the Governing Board in December 2010 or early January 2011. The District is in compliance with GASB 43 and 45 requirements for Group II districts with regard to OPEBs and has been since the FY2008-09 audit year.

Ending Fund Balance

There are two ways to analyze the ending fund balance. One 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 happened 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 FY2009-10 ending fund balance, based upon actual financial information and the projected FY2010-11 ending fund balance as of budget adoption:

FY2009-10 Actual Ending Fund Balance – Fund 11
(Unrestricted & Designated)

The Adopted Budget for FY2009-10 projected an ending fund balance of \$6,343,050. This projection included an ending fund balance of \$1,252,769 in the Designated Project accounts. The unaudited actual fund balance of \$14,061,085 as compared to the projected fund balance in the adopted FY2009-10 Budget represents an increase of nearly \$7.7 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 FY2008-09 “Recal.”

The Actual Ending Fund Balance for FY2009-10, which is the Beginning Fund Balance for FY2010-11, consists of the following:

5% Reserve	\$5,000,000
Other Reserve*	6,421,292
Designated Accounts	2,617,289
Purchase Orders carried forward	<u>22,504</u>

Total Unrestricted Beginning Balance \$14,061,085

* The “Other Reserves” amount listed above in the Beginning Fund Balance for FY2010-11 occurred because of the following:

➤ Revenues being less than amount budgeted at adoption (e.g., property tax shortfall, negative adjustments made by state to apportionment)	(\$1,107,665)
➤ Salaries and Benefits savings related to vacancies as a result of the modified hiring freeze and adjustments to section offerings based upon targeted FTES established in the RAM	\$4,265,433
➤ Unspent budget as a result of district-wide efforts to conserve operating budget expenditures	\$616,387
➤ Deferral of FY2008-09 Growth Revenue distribution	\$2,647,137

FY2010-11 Projected Ending Fund Balance – Fund 11
(Unrestricted & Designated)

The Adopted Budget for FY2010-11, projects an ending fund balance of \$9,832,447. Included in the projected ending fund balance for FY2010-11 is \$2,981,548 for Designated Project accounts, which includes the two ½ of 1% allocations defined in the RAM.

An itemized list of the allocations from the projected ending fund balance for FY2010-11 is shown below:

5% Reserve	\$5,000,000
Other Reserve	1,850,899
Designated Accounts	<u>2,981,548</u>

Total Unrestricted Ending Balance \$ 9,832,447

A spreadsheet included in the Adopted Budget summarizes the FY2009-10 and FY2010-11 revenue and expenditures for Fund 11 (Unrestricted) and Fund 10 – Unrestricted and Restricted (Funds 11 and 12 Combined.)

Potential Risks to FY2010-11 Adopted Budget

The FY2010-11 Adopted Budget presented for approval is based upon information available as of September 20th and is dependent upon several assumptions that are beyond the control of the District. As previously mentioned, the state has not enacted a FY2010-11 Budget; therefore, the projected base revenue allocation may be impacted by a deficit coefficient adjustment being applied to projected apportionment calculations or other adjustments made by the state.

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 has engaged in the practice of deferring apportionment payments in the amount of \$703 million in inter-year deferrals and \$200 million in intra-year deferrals. This practice has resulted in apportionment revenue payments being delayed. Fortunately, Palomar has not had to borrow cash to pay its monthly obligations; however, if the state continues to defer apportionment payments indefinitely, the District could find it necessary to borrow cash in order to meet District obligations in the upcoming year, which would result in increased operating expenses for interest paid on associated borrowing.

The budget presented does not include budgeted salary expenditure for FY2008-09 growth beyond \$650,000 plus statutory benefits. The pro-rata portion of the \$650,000 growth amount for faculty has been included and distributed to faculty. A contingency allowance of \$310,000 has been provided for in the budget but has yet to be spread to compensation accounts pending negotiations and discussions with other groups. However, FY2008-09 growth beyond the \$650,000 and benefits has been deferred and, therefore, has not been included in the FY2010-11 Budget presented for approval.

The budget also does not provide any additional contribution to Fund 69 beyond the "pay as you go" amount for the unfunded retiree benefits. It is anticipated that the District will begin funding the past service liability for unfunded health benefits as additional revenue sources are identified, whether through realized revenue or budget savings.

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.

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.

ADDENDUM A

Integrated Planning, Evaluation, and Resource Allocation Decision-Making Model



Master Plans¹

EDUCATIONAL

Facilities Plan

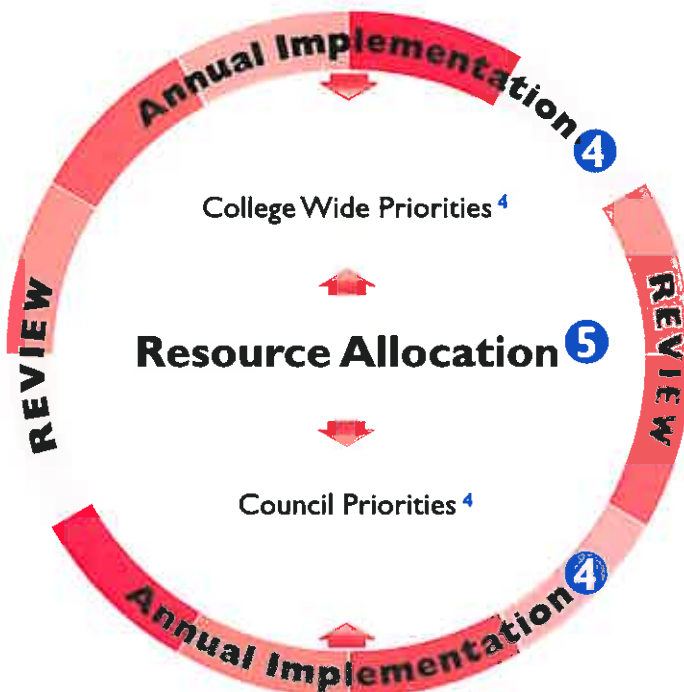
Staffing Plan

Technology Plan

Equipment Plan



Strategic Plan²



REVIEW & INFORM

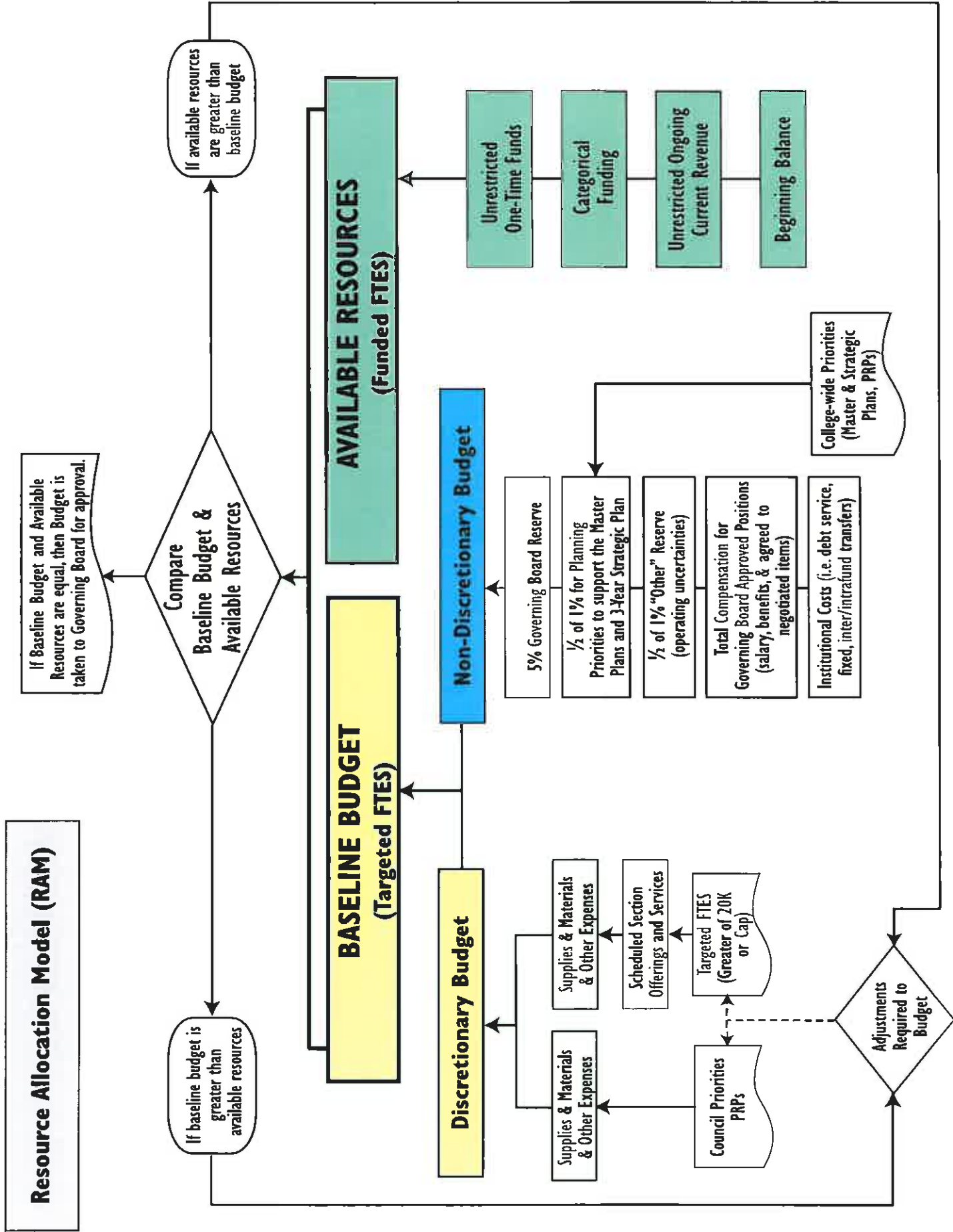
REVIEW & INFORM

Program Review & Planning³



Approved by SPC 9/1/09
Amended by SPC 2/9/10

Resource Allocation Model (RAM)



STATE BUDGET SUMMARY



COMMUNITY COLLEGE LEAGUE
OF CALIFORNIA

Item	REVISED BUDGET JULY 2009-10	2010-11 GOVERNOR'S MAY REVISE	2010-11 ASSEMBLY PROPOSAL	2010-11 SENATE PROPOSAL
General Apportionment				
Base Apportionment (Incl: GF, P-Tax, Fee)	5,840,559,000	5,700,918,000	5,700,918,000	5,700,918,000
General Apportionment reduction	(120,000,000)			
Property tax shortfall	(53,402,000) ^a			
Enrollment Fee shortfall	(21,247,000) ^b			
Other technical reductions	(20,000,000)			
Apportionment Structural Shortfall	(41,200,000) ^c			
Enrollment Fee Increase (\$20 to \$26)	80,000,000			
	5,664,710,000	5,700,918,000	5,700,918,000	5,700,918,000
Cost-of-living adjustment	0	(22,142,000) ^f	- ^f	- ^f
Growth for Apportionments	0	126,000,000	128,200,000	126,000,000
Total General Apportionment	5,664,710,000	5,804,776,000	5,829,118,000	5,826,918,000
Categorical Programs				
Academic Senate for the Community Colleges	318,000	318,000	328,000 ^e	318,000
Apprenticeship	7,174,000	7,147,000 ^f	7,923,000 ^f	7,174,000 ^f
Basic Skills	20,037,000	20,037,000	22,128,000	20,037,000
Career Technical Education	48,000,000	20,000,000 ^g	0 ^g	0 ^g
Child Care Tax Bailout	3,350,000	3,337,000 ^f	3,700,000 ^f	3,350,000 ^f
Disabled Students Programs and Services	69,223,000	68,954,000 ^f	76,447,000 ^f	69,223,000 ^f
Economic Development	22,929,000	22,929,000	125,322,000 ^j	22,929,000
EOPS	64,273,000	54,023,000 ^{f h}	70,981,000 ^{f h}	64,273,000 ^{f h}
CARE	9,332,000	9,296,000 ^f	10,306,000 ^f	9,332,000 ^f
Equal Employment Opportunity	767,000	767,000	880,000	767,000
Foster Care Education Program	5,254,000 ^d	5,254,000 ^d	5,254,000 ^d	5,254,000 ^d
Fund for Student Success	3,792,000	3,792,000	4,188,000	3,792,000
Matriculation	49,183,000	48,992,000 ^f	54,316,000 ^f	49,183,000 ^f
Nursing	13,378,000	13,378,000	14,774,000	13,378,000
Part-Time Faculty Compensation	24,907,000	14,807,000 ^h	27,468,000 ^h	24,907,000 ^h
Part-Time Faculty Health Insurance	490,000	490,000	541,000	490,000
Part-Time Faculty Office Hours	3,514,000	3,514,000	3,881,000	3,514,000
Physical Plant and Instructional Support	0	0	0	0
Special Services for CalWORKs Recipients	26,695,000	26,695,000 ⁱ	25,481,000	26,695,000
Student Financial Aid Administration	52,654,000 ^d	54,396,000 ⁱ	54,396,000 ^d	54,396,000 ^d
Telecommunications / Technology Svcs / C.V. U	15,290,000	15,290,000	16,886,000	15,290,000
Transfer Education and Articulation	698,000	698,000	771,000	698,000
ONE-TIME ARRA - FEDERAL FUNDS - General Purpose Fund	35,000,000 ^a			
Total Categorical Funds	476,488,000	394,813,000	530,570,000	395,599,000
Ongoing Funds Subtotal	6,141,198,000	6,199,589,000	6,359,688,000	6,222,517,000
One-Time Funds (SB 1133 OIA Settlement)				
Physical Plant & Instructional Support SB 1133	0	48,000,000 ^g	48,000,000 ^g	48,000,000 ^g
Career Technical Education SB 1133	0			
One-time Funds Subtotal	0	48,000,000	48,000,000	48,000,000
Miscellaneous (Non-program) Items				
Fiscal Crisis Management Assistance Team (FCMAT)	570,000	570,000	570,000	570,000
Mandates (6870-295-0001)	3,000	0	0	0
STRS Payments for CCC Employees	95,524,000	97,455,000	97,455,000	97,455,000
Lease-Purchase Bond Payments	68,829,000	68,866,000	68,866,000	68,866,000
Lottery	148,679,000	153,182,000	153,182,000	153,182,000
Total State-Determined Funding	6,452,803,000	6,567,662,000	6,727,761,000	6,590,590,000
Funded FTES				
Prop 98 (Local) Ongoing Funding per FTES	1,179,715	1,205,787	1,205,787	1,205,787
Prop 98 (Local) One-Time Funding per FTES	5,206	5,142	5,274	5,161
Funding per FTES	\$ 5,470	\$ 5,447	\$ 5,580	\$ 5,466

YELLOW HIGHLIGHT - Per Budget Act AND PROPOSED BUDGET these programs operate under categorical flexibility provisions

NEW CATEGORICAL PROGRAM INCLUSIONS PROPOSED 2010-11: EOPS, BASIC SKILLS, FUND FOR STUDENT SUCCESS

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

^b Shortfall attributed to increased BOG waiver and revised estimate of fee revenue

^c Structural Shortfall attributed to \$80 M base reduction 2007-08; translates into insufficient resources to fund restoration

^d Program EXEMPT from cuts in 2009-10 and all propose to continue in 2010-11.

^e ONE-TIME Federal ARRA funds separately scheduled \$35 million; ASM backfill \$35M federal funds w/P-98 GF in 2010-11

^f Negative COLA - .38%. GOV proposal applies. ASM & SEN REJECT APPLYING NEGATIVE COLA

^g ALL SB 1133 (\$48M) resources directed to CTE.

^h Governor Proposed budget reduces \$10 M for each categorical program. ASM & SEN REJECT

ⁱ Governor May Revision proposes Cal Works be put in the categorical flexibility item

^j ASM proposes \$100 M P-98 augmentation.

**GENERAL FUND 11 UNRESTRICTED &
GENERAL FUND 10 COMBINED (UNRESTRICTED &
RESTRICTED) SPREADSHEETS**

	A	B	C	D	E	F	G	H	I	J
1	Palomar Community College District									
2	General Fund 11 Unrestricted (with Designated)									
3	9/17/2010			Unaudited	Unaudited	Unaudited		As of 9/17/10	As of 9/17/10	As of 9/17/10
4				2009-2010	2009-2010	2009-2010		2010-11	2010-11	2010-11
5				Unrestricted	Designated	Total Fund 11		Unrestricted	Designated	Total Fund 11
6	Account	Description		Actuals	Actuals	Actuals		Budget	Budget	Budget
7	Beginning Fund Balance			9,890,785	2,081,934	11,972,719		11,443,796	2,617,289	14,061,085
8										
9	REVENUE									
10	810000	Federal Revenues		-	428,493	428,493		-	61,676	61,676
11	860000	State Revenues		36,008,137	377,748	36,385,885		35,887,213	290,000	36,177,213
12	880000	Local Revenues		61,911,608	1,107,330	63,018,938		61,664,442	801,072	62,465,514
13	890000	Other Sources		1,630	89,147	90,777		1,725,000	1,042,913	2,767,913
14										
15	Revenue Grand Total			97,921,375	2,002,718	99,924,093		99,276,655	2,195,661	101,472,316
16										
17	EXPENSE									
18	100000	Academic Salaries		43,777,827	430,533	44,208,360		45,822,713	500	45,823,213
19	200000	Non Acad Salaries		22,220,061	214,920	22,434,981		23,790,147	294,083	24,084,230
20	300000	Employee Benefits		20,958,350	75,376	21,033,726		23,682,489	119,630	23,802,119
21	400000	Supplies & Materials		516,247	536,511	1,052,758		708,515	681,598	1,390,113
22	500000	Other Oper Exp		7,027,256	94,500	7,121,756		5,926,485	653,657	6,580,142
23	600000	Capital Outlay		83,688	84,753	168,441		33,548	81,934	115,482
24	700000	Other Outgoing		1,784,935	30,770	1,815,705		3,595,655	-	3,595,655
25		Growth Obligation		-	-	-		310,000	-	310,000
26	Expense Grand Total			96,368,364	1,467,363	97,835,727		103,869,552	1,831,402	105,700,954
27										
28	Net Change to Fund Balance			1,553,011	535,355	2,088,366		(4,592,897)	364,259	(4,228,638)
29	(Revenue less Expense)									
30	Ending Fund Balance			11,443,796	2,617,289	14,061,085		6,850,899	2,981,548	9,832,447
31										
32	Components of Ending Fund Balance									
33	5% General Fund Reserve			5,000,000	-	5,000,000		5,000,000	-	5,000,000
34	799010 Contingency to Spread			-	2,617,289	2,617,289		-	2,981,548	2,981,548
35	Rolled PO's			22,504		22,504				
36	Other Reserves			6,421,292		6,421,292		1,850,899		1,850,899
37	Ending Fund Balance			11,443,796	2,617,289	14,061,085		6,850,899	2,981,548	9,832,447

A	B	C	F	G	H	I	J	K	N	Q	P	Q	R
1	Palomar Community College District												
2	General Fund 10 Combined (Unrestricted and Restricted)												
3	9/17/2010		Unaudited		Unaudited		Unaudited		As of 9/17/10		As of 9/17/10		As of 9/17/10
4			2009-2010		2009-2010		2009-2010		2010-11		2010-11		2010-11
5			Fund 11 Unrestricted		Fund 12 Restricted		Total Fund 10 (11 & 12)		Fund 11 Unrestricted		Fund 12 Restricted		Total Fund 10 (11 & 12)
6	Account	Description	Actuals		Actuals		Actuals		Budget		Budget		Budget
7	Beginning Fund Balance		11,972,719		9,333,135		21,305,854		14,061,085		10,584,510		24,645,595
8	REVENUE												
10	810000	Federal Revenues	428,493		4,740,781		5,169,274		61,676		5,552,112		5,613,788
11	860000	State Revenues	36,385,885		10,011,329		46,397,214		36,177,213		10,161,656		46,338,869
12	880000	Local Revenues	63,018,938		5,554,252		68,573,190		62,465,514		5,209,228		67,674,742
13	890000	Other Sources	90,777		1,215,553		1,306,330		2,767,913		1,738,408		4,506,321
14													
15	Revenue Grand Total		99,924,093		21,521,915		121,446,008		101,472,316		22,661,404		124,133,720
16	EXPENSE												
18	100000	Academic Salaries	44,208,360		2,366,442		46,574,802		45,823,213		2,327,243		48,150,456
19	200000	Non Acad Salaries	22,434,981		6,829,689		29,264,670		24,084,230		7,272,013		31,356,243
20	300000	Employee Benefits	21,033,726		2,886,534		23,920,260		23,802,119		3,427,768		27,229,887
21	400000	Supplies & Materials	1,052,758		860,463		1,913,221		1,390,113		703,639		2,093,952
22	500000	Other Oper Exp	7,121,756		4,899,594		12,021,350		6,580,142		7,296,633		13,876,775
23	600000	Capital Outlay	168,441		1,911,505		2,079,946		115,482		1,344,146		1,459,628
24	700000	Other Outgoing	1,815,705		516,313		2,332,018		3,595,655		2,061,083		5,656,738
25		Growth Obligation	-		-		-		310,000		-		310,000
26	Expense Grand Total		97,835,727		20,270,540		118,106,267		105,700,954		24,432,725		130,133,679
27													
28	Net Change to Fund Balance		2,088,366		1,251,375		3,339,741		(4,228,638)		(1,771,321)		(5,999,959)
29	(Revenue less Expense)												
30	Ending Fund Balance		14,061,085		10,584,510		24,645,595		9,832,447		8,813,189		18,645,636
31													
32	Components of Ending Fund Balance												
33	5% General Fund Reserve		5,000,000		-		5,000,000		5,000,000		-		5,000,000
34	799010	Contingency to Spread	2,617,289		10,584,510		13,201,799		2,981,548		8,813,189		11,794,737
35	Rolled PO's		22,504		-		22,504		-		-		-
36	Other Reserves		6,421,292		-		6,421,292		1,850,899		-		1,850,899
37	Ending Fund Balance		14,061,085		10,584,510		24,645,595		9,832,447		8,813,189		18,645,636

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

Palomar College BUDGET REPORT Comparing Fiscal Years 2010 and 2011 Fund 10				
				Run Sep 16, 2010
Account	Description	FY 2009-2010 Budget	FY 2009-2010 Expended/Received Year to Date	FY 2010-2011 Budget
111000	INSTRUCTIONAL SAL, CONTRACT	-	21,718,506.12	-
111010	INSTRUCTIONAL SALARY, CONTRACT	22,233,235.71	-	22,179,141.00
119901	SUSPENSE ACA CONTRACT PAY	-	(380,398.00)	-
	11's Instr Salaries - Contract	22,233,235.71	21,338,108.12	22,179,141.00
121000	ED ADMINISTRATOR, CONTRACT	-	636,813.18	-
121010	ED ADMINISTRATOR, CONTRACT	636,815.00	-	641,671.00
121100	SUPRT/PRESIDENT, CONTRACT	-	223,581.22	-
121110	SUPRT/PRESIDENT, CONTRACT	223,582.00	-	226,804.00
121300	PRESIDENT'S AUTO ALLOWANCE	-	9,935.66	-
121310	PRESIDENT'S AUTO ALLOWANCE	9,936.00	-	10,700.00
122100	COUNSELORS, CONTRACT	-	2,087,638.40	-
122110	COUNSELORS, CONTRACT	2,166,121.11	-	2,223,693.00
123100	DEAN, ACADEMIC CONTRACT	-	831,449.29	-
123110	DEAN, ACADEMIC CONTRACT	874,826.37	-	861,962.00
123200	DEPARTMENT CHAIR, CONTRACT	-	1,583,982.48	-
123210	DEPARTMENT CHAIR, CONTRACT	1,583,999.00	-	1,608,136.00
123400	DIRECTR/COORDINAT,ACA CONT	-	642,744.64	-
123410	DIRECTOR/COORDINATOR, ACA CON	642,750.00	-	634,411.00
123500	PALOMAR FACULTY FEDERATION	-	176,769.98	-
123510	PALOMAR FACULTY FEDERATION	176,770.00	-	206,821.00
123600	DIRECTOR/COORDINATOR, AA CONT	-	1,635,717.12	-
123610	DIRECTOR/COORDINATOR, AA CONT	1,818,288.26	-	1,726,138.00
123700	DIRECTOR/COORDINATOR, CAST	-	35,983.32	-
123710	DIRECTOR/COORDINATOR, CAST	35,984.00	-	36,348.00
125000	LIBRARIANS, CONTRACT	-	450,585.82	-
125010	LIBRARIANS, CONTRACT	544,803.00	-	454,434.00
126000	NONINST ACA CONTRCT, OTHER	-	43,389.79	-
126010	NONINST ACA CONTRCT, OTHER	43,390.00	-	43,206.00
129900	SUSPENSE NONINST CONT PAY	7,231.00	-	-
129901	SUSPENSE NONINST CONT PAY	-	(9,938.00)	-
	12's Non-Instr Salaries - Contract	8,764,495.74	8,348,652.90	8,674,324.00
130010	INSTR SALARIES - OTHER	16,347,650.88	-	15,505,929.00
131100	ASSIGN TIME HRLY REPLACEMT	-	753,263.00	-
133100	INSTRUCTIONL ACADEMIC, HRLY	-	9,422,526.68	-
133110	OFFICE HOURS ADJUNCT FACULTY	-	(1,741.00)	-
133200	INST ACA HOURLY SUBSTITUTE	-	159,432.53	-
133300	INSTR ACADEMIC, HRLY SUMMR	-	1,719,906.82	-
134000	LOAD BANKING (FISCAL USE)	-	41,065.26	-
135100	OVERLOAD,ACA INSTR, HOURLY	-	37,691.49	-
135200	OVERLOAD,ASSIGNTM RE HRLY	-	1,765.47	-
135300	OVERLOAD,CONTRACT INSTRUC	-	1,797,777.37	-
135600	OVERLOAD,SUBSTITUTE HRLY	-	32,140.21	-
135700	OVERLOAD,SUMMER ACA HRLY	-	990,275.15	-
136100	REPLACE ACA INSTR CONTRACT	-	8,393.13	-
136200	REPLACE SABBATICL,ACAHRLY	-	252,123.44	-
136400	LOADBANK REPL, ADJUNCT	-	125,037.70	-
137200	SERVICE PROVIDER ACA INSTR	-	3,542.06	-
137400	SERVICE PROVIDER ED SERVIC	-	7,557.33	-
138100	STIPEND, CONTRACT INSTRUCT	-	9,407.24	-
138200	STIPEND, HOURLY ACADEMIC	-	177,278.16	-
139900	SUSPENSE ACA INST HRLY PAY	-	(270,848.00)	-
	13's Instr Salaries - Other	16,347,650.88	15,266,594.04	15,505,929.00
140010	NON-INSTR SALARIES - OTHER	1,742,081.32	-	1,791,062.00
141100	COUNSELOR, HOURLY	-	150,341.10	-
142100	EDUCATIONL ADMNISTRTR HRLY	-	1,170.76	-
143100	LIBRARIANS, HOURLY	-	302,457.77	-
144100	NON-INSTRUCT ACADEMIC, HRLY	-	751,304.36	-
145100	OVERLOAD,SUMMER NON-INST	-	166,717.53	-
146500	REPLACE SAL COUNSLR, HRLY	-	376.89	-

Palomar College
BUDGET REPORT
Comparing Fiscal Years
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Fund 10

Run Sep 16, 2010

		FY 2009-2010	FY 2009-2010	FY 2010-2011
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
146600	REPLC COUNSLR SUMMR HRLY	-	179,981.41	-
147100	SERVIC PROVIDR NONINST ACA	-	20,558.96	-
148000	NONINSTR ACA HOURLY, OTHER	-	78,107.25	-
149900	SUSPENSE NONINS OTHERPAY	-	(29,570.00)	-
14's	Non-Instr Salaries - Other	1,742,081.32	1,621,446.03	1,791,062.00
	Academic Salaries Subtotal	49,087,463.65	46,574,801.09	48,150,456.00
211000	EXCUTIVE ADMIN SUPPORT, CAST	-	388,925.31	-
211010	EXCUTIVE ADMIN SUPPORT, CAST	389,787.00	-	428,033.00
212100	SUPERVISOR, CAST	-	1,728,735.74	-
212110	SUPERVISOR, CAST	1,980,639.63	-	1,933,874.00
212200	CLASSIFIED REGULAR SALARY	-	18,956,935.05	-
212210	CLASSIFIED REGULAR SALARY	19,680,860.20	-	20,025,937.00
212300	CLASSIFIED HEALTH PROFESSL	-	142,631.39	-
212310	CLASSIFIED HEALTH PROFESSIONAL	201,130.00	-	206,572.00
212400	GOVERNING BOARD	-	27,300.00	-
212410	GOVERNING BOARD	27,300.00	-	30,240.00
212600	NON-INSTRUCTNL ADMINISTRATORS	-	2,653,627.62	-
212610	NON-INSTRUCTNL ADMINISTRATORS	2,774,590.00	-	2,912,319.00
219900	CONTRACT NEGOTIATIONS NON-INST	-	227,846.00	-
219910	CONTRACT NEGOTIATIONS NON-INST	293,675.00	-	245,926.00
21's	Non-Instr Salaries - Reg	25,347,981.83	24,126,001.11	25,782,901.00
221000	INST AIDE CONTRACT, DIRECT INST	-	1,032,263.53	-
221010	INST AIDE CONTRACT, DIRECT INST	1,135,990.00	-	1,127,828.00
222000	INST AIDE CONTRACT, NOT DIRECT	-	502,155.34	-
222010	INST AIDE CONTRACT, NOT DIRECT	531,201.00	-	512,589.00
229900	SUSPENSE INSTRADID CONT PAY	1,283.00	-	-
229901	SUSPENSE INSTRADID CONT PAY	-	(1,284.00)	-
22's	Instr Aides - Reg	1,668,474.00	1,533,134.87	1,640,417.00
230010	NON ACADEMIC SALARIES - OTHER	3,928,060.76	-	3,350,671.00
231100	HOURLY CLASSIFIED, TEMP	-	983,147.57	-
231300	HOURLY TUTORS	-	65,600.53	-
231400	HRLY ADMINISTRATOR NON INST	-	13,572.72	-
231500	HRLY HEALTH PROFESSIONAL	-	118,091.00	-
232100	OVERTIME CLASSIFID SALARIED	-	87,253.11	-
232200	OVERTIME SUPERVISR SALRIED	-	9,775.17	-
233100	REPLACE CLASSIFIED SALARYD	-	50,854.75	-
234100	SERVICE PROVIDER CLASSIFIED	-	151,088.73	-
234200	SERVICE PROVIDER COMM ED	-	2,700.00	-
234300	SERVICE PROVIDER CONTR ED	-	153,881.82	-
234400	SERVICE PROVIDER STUDENT	-	21,099.65	-
235100	STUDENT EMPLOYEE	-	1,132,756.89	-
235200	STUDENT TUTORS	-	53,104.12	-
235400	STUDENT WORK STUDY	-	232,407.32	-
23's	Non-Academic Salaries - Other	3,928,060.76	3,075,333.38	3,350,671.00
240010	INSTR AIDES - OTHER	602,215.94	-	582,254.00
241100	HRLY INSTR AIDE, DIRECT INSTR	-	425,410.94	-
241200	OT, INSTR AIDE CONT DIRECT INST	-	651.46	-
242100	HRLY INSTAIDE, NOT DIRECTINST	-	20,174.25	-
245100	STUDENT INSTR AIDE, DIRECT	-	83,964.60	-
24's	Instr Aides - Other	602,215.94	530,201.25	582,254.00
	Non Acad Salaries Subtotal	31,546,732.53	29,264,670.61	31,356,243.00
310010	STRS	3,471,821.81	-	3,368,858.00
311101	STRS ACADEMIC INSTRUCTORS	-	2,657,408.92	-
311201	STRS EDUCATIONAL ADMIN/SUP	-	571,990.11	-
311301	STRS OTHERACA NONINSTRUCT	-	106,823.69	-
312102	STRS CLASSIFIED	-	5,241.97	-
312202	STRS NON-INSTR ADMIN/SUPR	-	4,229.52	-

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		FY 2009-2010	FY 2009-2010	FY 2010-2011
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
312402	STRS INST AIDE NOTDIRECT INST	-	4,205.40	-
319900	SUSPENSE STRS	-	(56,949.00)	-
31's	STRS	3,471,821.81	3,292,950.61	3,368,858.00
320010	PERS	2,695,791.27	-	3,009,423.00
321101	PERS ACADEMIC INSTRUCTORS	-	27,522.82	-
321201	PERS EDUCATIONAL ADMIN/SUP	-	133,146.76	-
321301	PERS OTHERACA NONINSTRUCT	-	5,228.12	-
322102	PERS CLASSIFIED	-	1,827,009.89	-
322202	PERS NON-INSTR ADMIN/SUPR	-	452,886.98	-
322302	PERS INSTR AIDE DIRECT INSTR	-	87,923.87	-
322402	PERS INST AIDE NOTDIRECT INS	-	37,908.93	-
329900	SUSPENSE PERS	-	2,129.00	-
32's	PERS	2,695,791.27	2,573,756.37	3,009,423.00
330010	FICA & MEDICARE (OASDI)	2,925,900.88	-	2,911,343.00
331101	FICA ACADEMIC INSTRUCTORS	-	55,029.69	-
331201	FICA EDUCATIONAL ADMIN/SUP	-	71,879.04	-
331301	FICA OTHERACA NONINSTRUCT	-	7,254.20	-
332102	FICA CLASSIFIED	-	1,184,223.19	-
332202	FICA NON-INSTR ADMIN/SUPR	-	283,655.34	-
332302	FICA INSTR AIDE DIRECT INSTR	-	69,554.89	-
332402	FICA INSTR AIDE NOTDIRECT INS	-	24,689.38	-
335101	MEDCA ACADEM INSTRUCTORS	-	459,466.60	-
335201	MEDCA EDUCATNL ADMIN/SUPV	-	94,602.37	-
335301	MEDCA OTH ACA NONINSTRUCT	-	23,310.56	-
336102	MEDCA CLASSIFIED	-	302,396.06	-
336202	MEDCA NON-INSTR ADMIN/SUP	-	69,683.79	-
336302	MEDCA INST AIDE DIRECT INSTR	-	21,191.87	-
336402	MEDCA INST AIDE NOTDIRCT INS	-	7,607.60	-
339900	SUSPENSE MEDCA	-	(11,587.00)	-
33's	FICA & Medicare (OASDI)	2,925,900.88	2,662,957.58	2,911,343.00
340010	HEALTH & WELFARE	14,322,786.00	-	15,917,791.00
340101	MEDIC ACADEMIC INSTRUCTORS	-	2,866,511.93	-
340120	MEDIC ACADEMIC ADJUNCT	-	119,364.91	-
340125	MEDIC NON-ACADEMIC ADJUNCT	-	4,669.66	-
340151	MEDIC EDUCATIONL ADMIN/SUP	-	936,515.24	-
340252	MEDICAL CLASSIFIED	-	3,719,240.35	-
340302	MEDIC NON-INSTR ADMIN/SUPR	-	705,133.42	-
340352	MEDIC INSTR AIDE DIRECT INST	-	194,084.96	-
340402	MEDIC INSTAIDE NOTDIRECTINST	-	100,914.16	-
341101	DENT ACADEMIC INSTRUCTORS	-	264,454.96	-
341151	DENT EDUCATIONAL ADMIN/SUP	-	86,262.57	-
341252	DENTAL CLASSIFIED	-	356,415.02	-
341302	DENT NON-INSTR ADMIN/SUPR	-	66,853.69	-
341352	DENT INSTR AIDE DIRECT INSTR	-	18,428.36	-
341402	DENT INSTAIDE NOT DIRECTINST	-	9,845.60	-
342101	VISION ACADEMIC INSTRUCTOR	-	58,650.26	-
342151	VISION EDUCATIONL ADMIN/SUP	-	19,124.87	-
342252	VISION CLASSIFIED	-	83,790.09	-
342302	VISION NON-INSTR ADMIN/SUP	-	15,307.81	-
342352	VISION INSTR AIDE DIRECT INST	-	4,211.06	-
342402	VISION INSTAIDE NOT DIRECTINS	-	2,292.16	-
343101	LIFE ACADEMIC INSTRUCTORS	-	27,739.58	-
343151	LIFE EDUCATIONAL ADMIN/SUPR	-	9,012.39	-
343252	LIFE CLASSIFIED	-	39,442.26	-
343302	LIFE NON-INSTR ADMIN/SUPR	-	7,194.59	-
343352	LIFE INSTR AIDE DIRECT INSTR	-	1,984.44	-
343402	LIFE INST AIDE NOT DIRECT INS	-	1,075.57	-
344101	LTD ACADEMIC INSTRUCTORS	-	66,242.83	-
344151	LTD EDUCATIONAL ADMIN/SUPR	-	21,696.09	-

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		FY 2009-2010	FY 2009-2010	FY 2010-2011
		Budget	Expended/Received	Budget
			Year to Date	
Account	Description			
344252	LTD (DISABILITY) CLASSIFIED	-	61,127.72	-
344302	LTD NON-INSTR ADMIN/SUPR	-	14,373.18	-
344352	LTD INSTR AIDE DIRECT INSTR	-	3,104.59	-
344402	LTD INST AIDE NOT DIRECT INST	-	1,630.26	-
345101	LTC ACADEMIC INSTRUCTORS	-	9,639.84	-
345151	LTC EDUCATIONAL ADMIN/SUPR	-	3,129.88	-
345252	LONG TERM CARE CLASSIFIED	-	13,712.50	-
345302	LTC NON-INSTR ADMIN/SUPR	-	2,505.12	-
345352	LTC INSTR AIDE DIRECT INSTR	-	689.13	-
345402	LTC INST AIDE NOT DIRECT INST	-	375.07	-
348010	FUTURE RETIREE HEALTH-ACA	-	1,389,276.20	-
348020	FUTURE RETIREE HEALTH-NONACA	-	2,074,250.86	-
349900	SUSPENSE H&W	-	(2,254.00)	-
34's	Health & Welfare	14,322,786.00	13,378,019.18	15,917,791.00
350010	STATE UNEMP INSURANCE	238,809.82	-	583,988.00
351101	UNEMP ACADEMIC INSTRUCTOR	-	117,154.67	-
351201	UNEMP EDUCATIONL ADMIN/SUP	-	25,726.13	-
351301	UNEMP OTH ACA NONINSTRUCT	-	5,650.60	-
352102	UNEMPLOYMENT CLASSIFIED	-	62,454.47	-
352202	UNEMP NON-INSTR ADMIN/SUP	-	14,431.80	-
352302	UNEMP INSTR AIDE DIRECT INST	-	4,462.22	-
352402	UNEMP INST AIDE NOTDIRECT INS	-	1,570.58	-
353102	UNEMP STUDENT	-	493.96	-
359900	SUSPENSE UNEMPLOYMENT	-	475.00	-
35's	State Unempl Insurance	238,809.82	232,419.43	583,988.00
360010	WORKER'S COMP	1,144,726.40	-	1,172,294.00
361101	WC ACADEMIC INSTRUCTORS	-	532,588.01	-
361201	WC EDUCATIONAL ADMIN/SUPR	-	119,565.02	-
361301	WC OTHER ACA NON INSTRUCT	-	23,835.16	-
362102	WC CLASSIFIED	-	296,658.43	-
362202	WC NON-INSTR ADMIN/SUPERV	-	68,961.06	-
362302	WC INSTR AIDE DIRECT INSTR	-	20,854.01	-
362402	WC INSTR AIDE NOTDIRECT INST	-	7,469.07	-
363102	WC STUDENT	-	21,787.87	-
369900	SUSPENSE WORKERS COMP	-	(9,833.00)	-
36's	Workers' Comp	1,144,726.40	1,081,885.63	1,172,294.00
370010	APPLE	183,047.77	-	180,919.00
371101	APPLE ACADEMIC INSTRUCTOR	-	81,964.93	-
371301	APPLE OTH ACA NONINSTRUCT	-	4,486.57	-
372102	APPLE CLASSIFIED	-	39,277.18	-
372202	APPLE NON-INSTR ADMIN/SUPR	-	339.31	-
372302	APPLE INST AIDE DIRECT INSTR	-	8,386.43	-
372402	APPLE INS AIDE NOTDIRECT INS	-	1,734.21	-
37's	APPLE	183,047.77	136,188.63	180,919.00
390010	OTHER BENEFITS	90,592.00	-	85,271.00
391400	SUPPLEMNT EARLY RETIRE PR	-	84,232.44	-
394101	ACA BENEFITS TO SPREAD	-	309,574.21	-
394202	CLASSIFD BENEFITS TO SPREAD	-	238,121.63	-
395201	ACCURED VACATN ACA NONINS	-	(73,815.33)	-
398000	TB TESTS FOR EMPLOYEES	-	1,240.00	-
398100	EMPLOYEE COSTS/HEALTH SERVICES	-	2,730.00	-
39's	Other Benefits	90,592.00	562,082.95	85,271.00
	Employee Benefits Subtotal	25,073,475.95	23,920,260.38	27,229,887.00
400010	SUPPLIES & MATERIALS	2,706,387.39	-	2,093,952.00
411000	SOFTWARE LESS THAN \$5,000	-	200,888.19	-
421000	BOOKS,MAGAZINES,PERIODCLS	-	29,624.57	-
422000	SUBSCRIPTIONS, PERIODICALS	-	13,323.75	-
423000	BOOKSTORE TEXTBOOKS	-	174.23	-

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FY10-11 FUND 10 NVISION AS OF 9-16-10 USE.xls

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Account	Description	FY 2009-2010 Budget	FY 2009-2010 Expended/Received Year to Date	FY 2010-2011 Budget
580350	PEST CONTROL	-	813.80	-
580400	SEWAGE	-	83,468.85	-
580450	TELEPHONE	-	53,024.07	-
580500	TELEPHONE CONNECTIONS	-	67,278.62	-
580550	WASTE DISPOSAL	-	81,538.76	-
580600	WASTE DISPOSAL,HAZARDOUS	-	80,791.96	-
580650	WATER	-	176,318.11	-
585100	ADMINISTRATIVE EXPENSE	-	144,593.84	-
585110	UPWARD BOUND STUDENT EXPENSE	-	53,024.98	-
585150	ADVERTISE NOT REQ BY LAW	-	54,187.55	-
585250	BANK CHARGES	-	3,396.99	-
585260	BANK CREDIT CARD EXPENSE	-	228,649.39	-
585300	COST OF SALES	-	8,944.25	-
585400	DISALLOWED FIN AID GRANTS	-	5,308.81	-
585450	FILM PROCESSING	-	759.50	-
585500	FINGERPRINTING	-	15,678.00	-
585510	TB TESTS	-	45.00	-
585620	BOND COSTS	-	2,000.00	-
585700	PAYMENT IN LIEU OF TRANSPRT	-	70.00	-
585750	PRINTING	-	693,922.17	-
585850	PUBLISHING EXPENSE	-	10,902.27	-
585900	ROYALTY EXPENSE	-	11,945.47	-
585910	LICENSING FEE	-	36,112.81	-
590010	ABATEMENT BUDGET POOL	(763,974.00)	-	(549,000.00)
590100	FACILITIES SERVICES ABATEMENT	-	(33,999.75)	-
590300	MAIL SERVICES ABATEMENT	-	(292,268.73)	-
590400	PRINT SERVICES ABATEMENT	-	(346,945.54)	-
	Other Oper Exp Subtotal	15,929,113.76	12,021,400.67	13,790,318.00
580010	INDIRECT COSTS BUDGET POOL	84,869.04	-	86,457.00
585550	INDIRECT COSTS	-	(50.30)	-
	Indirect Costs Subtotal	84,869.04	(50.30)	86,457.00
600010	CAPITAL OUTLAY	2,653,056.06	-	1,459,628.00
611000	LAND PURCHASE&INCIDENTALS	-	3,506.90	-
612000	SITE IMPROVEMENT	-	3,429.64	-
612200	PARKING IMPROVEMENT	-	28,437.00	-
623000	BUILDING CONSTRUCTION	-	367,988.86	-
623100	ARCHITECTURL&ENGINEER FEE	-	10,383.74	-
631000	LIBRARY BOOKS	-	68,790.82	-
632000	LIBRARY MAGAZINE&PERIODICL	-	46,830.57	-
633000	LIBRARY NONPRINT MEDIA	-	151,312.47	-
643000	LEASE PURCHASE EQUIPMENT	-	770.67	-
644100	EQUIP INSTR ADDTL \$500 - \$4999	-	463,127.89	-
644300	EQUIPMENT INSTRUCTIONL >\$4,999	-	211,321.51	-
644400	EQUIP NONINS ADDL \$500 - \$4999	-	141,524.69	-
644500	EQUIP NONINS REPL \$500 - \$4999	-	688.35	-
644600	EQUIPMENT NONINSTRUCTL >\$4,999	-	57,454.97	-
644700	EQUIP TECHNOLOGY INSTR >\$4,999	-	295,825.68	-
644800	EQUIP TECHNOLOGY NONINS >4,999	-	140,665.09	-
644900	SOFTWARE INSTRUCTNL >\$4,999.	-	49,663.60	-
644950	SOFTWARE NONINSTRNL >\$4,999	-	38,224.37	-
	Capital Outlay Subtotal	2,653,056.06	2,079,946.82	1,459,628.00
721000	INTRAFUND TRANS OUT WITHIN	-	1,301,330.52	-
721010	INTRAFUND TRANS OUT WITHIN	3,425,351.00	-	4,432,818.00
731000	INTERFUND TRANS OUT BETWEEN	-	658,688.53	-
731010	INTERFUND TRANS OUT BETWEEN	692,742.00	-	574,422.00
751000	STUDENT GRANTS	-	102,876.03	-

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		FY 2009-2010	FY 2009-2010	FY 2010-2011
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
751010	STUDENT GRANTS	106,133.11	-	57,931.00
762000	STUDT BOOK&SUPPLY PAYMENTS	-	247,208.41	-
762010	STUDT BOOK&SUPPLY PAYMENTS	252,799.00	-	243,042.00
763000	STUDENT TRANSPORTATION	-	8,771.00	-
763010	STUDENT TRANSPORTATION	14,271.00	-	8,680.00
765000	STUDENT LOANS	-	(343.00)	-
767000	STUDENT PIC CARD	-	150.00	-
767010	STUDENT PIC CARD	150.00	-	250.00
769000	STUDENT OTHER EXPENSES	-	13,336.78	-
769010	STUDENT OTHER EXPENSES	13,338.61	-	22,180.00
791010	RESERVE FOR CONTINGENCIES	5,000,000.00	-	5,000,000.00
791510	OTHER RESERVES	40,489.00	-	1,850,899.00
792510	PRP SET ASIDE	-	-	257,415.00
798010	CONTINGENCY, GROWTH OBLIGATION	2,647,137.00	-	310,000.00
799010	CONTINGENCY HOLDING ACCOUNT	6,506,200.90	-	11,455,304.00
	Other Outgoing Subtotal	18,698,611.62	2,332,018.27	24,212,941.00
Expense Grand Total		145,779,710.00	118,106,268.94	148,379,882.00
812130	HEA FED WORK STUDY	259,895.00	230,794.72	223,623.00
812220	HEA TRIO	321,810.00	329,198.01	307,391.00
812221	HEA TRIO/SSS PRIOR YEAR	108,731.00	-	101,343.00
812225	HEA TRIO EDUC OPPORTUNITY CNTR	226,600.00	235,203.26	220,544.00
812226	HEA TRIO EOC PRIOR YEAR	89,962.00	-	81,359.00
812240	HEA TRIO UPWARD BOUND	250,000.00	278,571.69	250,000.00
812241	HEA TRIO/UPWARD BOUND PR YEAR	77,277.00	-	48,705.00
812250	HEA GEAR UP	1,900,865.00	1,916,148.03	1,900,865.00
812251	HEA GEAR UP PRIOR YEAR	793,399.00	-	778,116.00
812290	HEA TITLE V HISPANIC SRVG INST	574,959.00	16,695.20	57,238.00
812291	HEA TITLE V HSI PRIOR YEAR	441,793.00	441,793.00	558,264.00
814100	TANF (FEDERAL)	45,123.00	45,083.58	72,083.00
815190	PELL GRANT ADMIN ALLOWANC	7,000.00	15,445.00	7,000.00
815500	FEDERAL ADMIN ALLOWANCE	8,000.00	25,509.73	8,000.00
816100	VETERAN'S EDUCATION	8,117.00	9,844.13	5,000.00
817100	VOCTNL/APPLIED TECH ED ACT	757,258.00	755,081.55	789,332.00
817110	VTEA PRIOR YEAR	-	19,665.04	-
819400	NATIONAL SCIENCE FOUN GRNT	-	-	143,249.00
819700	FEDERAL ARRA STIMULUS FUNDS	827,559.00	823,590.67	61,676.00
819800	OTHER FEDERAL REVENUES	26,650.00	26,650.00	-
819999	BEGINNING BALANCE, FEDERAL	94,176.00	-	91,237.00
	81's Federal Revenues Subtotal	6,819,174.00	5,169,273.61	5,705,025.00
861100	APPRENTICESHIP APPORTIONM	623,986.00	647,461.00	647,461.00
861110	APPRENTICESHIP PRIOR YEAR	-	43,476.00	-
861200	STATE GENERAL APPORTIONMT	33,048,675.00	34,186,315.00	34,171,500.00
861210	GENERL APPORTNMT PRIOR YR	-	101,260.00	-
861450	PART TIME FACULTY APPORT	421,320.00	421,311.00	421,311.00
861500	2% BFAP ADMIN	45,755.00	46,941.00	46,941.00
861600	BASIC SKILLS	236,134.00	228,686.00	-
862150	EOPS	788,191.00	788,191.00	788,191.00
862200	DSPS	506,377.00	768,522.00	768,522.00
862210	DSPS PRIOR YEAR	-	11,108.00	-
862250	CALWORKS	172,399.00	169,608.56	184,679.00
862450	BFAP	519,623.00	521,123.00	510,208.00
862500	CARE	82,948.00	82,948.00	78,800.00
862650	FACULTY/STAFF DIVERSITY	9,015.00	9,016.00	-
862750	MATRICULATION	814,741.00	812,641.00	812,638.00
865300	OTH SPECL CATAGORL PRGRM	4,068,000.00	3,796,522.02	3,769,467.00
865310	ASSOCIATE DEGREE NURSING GRAN	362,849.00	300,300.93	471,435.00

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Account	Description	FY 2009-2010 Budget	FY 2009-2010 Expended/Received Year to Date	FY 2010-2011 Budget
865390	3C MEDIA SOLUTIONS PRIOR YEAR	124,767.00	-	77,651.00
865391	CCC CONFER PRIOR YEAR	370,333.00	123,510.26	500,067.00
865650	PT TIME FAC HLTHINS OFC HRS	-	23,693.00	-
867100	HOMEOWNER PROPTAX RELIEF	600,000.00	516,752.99	600,000.00
868100	STATE LOTTERY PROCEEDS	2,578,250.00	2,776,900.01	2,490,000.00
868400	RETURN TO TITLE IV FROM STATE	-	384.00	-
869800	OTHER MISC STATE REVENUES	-	20,542.83	-
869999	BEGINNING BALANCE, STATE	6,792,627.00	-	7,711,833.00
86's	State Revenues Subtotal	52,165,990.00	46,397,213.60	54,050,702.00
881100	TAX ALLOCATION SECURD ROLL	49,176,972.00	52,819,372.26	47,832,503.00
881200	TAX ALLOC SUPPLEMENT ROLL	1,000,000.00	511,890.56	1,000,000.00
881300	TAX ALLOCN UNSECURED ROLL	2,000,000.00	1,869,685.02	2,000,000.00
881600	PRIOR YEARS TAXES	-	(9,670.31)	-
881700	ERAF ED REVENUE AUG FUND	-	(4,744,528.00)	-
882100	CONTRB,GIFTS,GRANTS,ENDOW	191,137.00	191,125.56	146,068.00
883100	CONTRACT INSTRUCTIONL SVC	367,333.00	493,537.56	313,536.00
883300	CONT INSTR SVC CONTRACT ED	1,386,445.00	842,497.21	1,463,682.00
883400	CONTRACT INSTRUCTIONL ROP	1,017,299.00	1,108,804.47	741,905.00
883600	FOLLETT	485,000.00	863,939.25	525,000.00
884120	CATALOG SALES	5,292.00	5,292.00	12,000.00
884150	HLTH SVCS SALE TO EMPLOYEE	8,989.00	6,109.25	5,500.00
884170	KKSM ADVERTISING SALES	9,987.00	3,665.00	3,355.00
884180	LIBRARY COPIER SALES	13,000.00	28,098.90	10,000.00
884195	PAPER SALES WAREHOUSE	-	-	6,000.00
884220	POSTAGE CHARGES	10,000.00	10,455.14	12,000.00
884230	PRINTING CHARGES	49,837.00	60,829.63	27,000.00
884240	COMET COPY CHARGES	44,374.00	21,328.62	29,934.00
884260	RECYCLING COMMISSION	5,575.00	4,574.33	5,000.00
884290	TICKET/GATE/PROGRAM SALES	18,854.00	16,558.65	10,000.00
884300	VENDING COMMISSIONS	51,722.00	100,040.11	75,000.00
884320	WELLNESS CENTER FEES	47,000.00	40,094.71	45,420.00
884330	WELLNESS CENTER PARKING	5,500.00	6,918.00	6,000.00
884340	WELLNESS CNTR PROCES FEE	-	75.00	-
884350	MISC SALES AND COMMISSION	56,671.00	57,582.99	25,000.00
885300	FACILITIES RENTAL AND LEASE	9,914.00	43,839.32	50.00
886100	INTEREST BANK ACCOUNTS	-	53.93	-
886200	INTEREST COUNTY TREASURY	400,000.00	233,724.04	300,000.00
886500	OTH INTEREST & INVEST INCOM	-	250.00	-
887400	ENROLLMENT FEE	7,912,332.00	7,856,674.00	7,996,939.00
887500	FIELD TRP;USEOF NONDIST FAC	31,772.00	32,666.75	8,125.00
887600	HEALTH SERVICE FEE STUDENT	867,817.00	1,100,196.00	850,000.00
887610	HLTH SERVICE INSURANCE PAY	-	(4.00)	-
887620	HLTH SERVICE PHYSICAL EXAM	30,963.00	25,058.00	20,000.00
887700	INSTR MAT FEES;SALE MATERL	241,080.00	257,062.30	165,475.00
887705	CPR MATERIALS FEE	1,796.00	3,035.16	262.00
887710	COURSE RELATED FEES	6,418.00	14,624.00	3,500.00
887800	STUDNT INSURANCE PAYMNTS	2,823.00	2,823.00	2,000.00
887910	TRANSCRIPT INCOME	115,341.00	137,642.50	120,187.00
888010	NON RESIDENT TUITION USA	600,000.00	805,164.50	600,000.00
888020	NONRESIDENT TUITON FOREIGN	1,400,000.00	1,640,313.50	1,400,000.00
888030	NONRESIDENT CAPITAL OUTLAY	40,000.00	47,454.50	42,000.00
888100	PARKING STICKER FEES	-	1,820.00	-
888101	PARK STICKER FEE SPRING	525,000.00	734.00	525,000.00
888102	PARK STICKER FEE SUMMER	15,350.00	219,903.85	200,000.00
888103	PARK STICKER FEE FALL	559,538.00	1,062,283.08	560,000.00
888110	PARKING METERS	103,500.00	125,426.20	120,000.00
888300	STUDENT CENTER FEE	73,652.00	-	-
888900	OTH STUDENT FEES&CHARGES	-	174,215.00	115,000.00

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**FUND 11 GENERAL FUND
TOTAL UNRESTRICTED**

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		FY 2009-2010	FY 2009-2010	FY 2010-2011
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
111000	INSTRUCTIONAL SAL, CONTRACT	-	21,159,025.33	-
111010	INSTRUCTIONAL SALARY, CONTRACT	21,673,752.00	-	21,743,677.00
119901	SUPPENSE ACA CONTRACT PAY	-	(380,398.00)	-
	11's Instr Salaries - Contract	21,673,752.00	20,778,627.33	21,743,677.00
121000	ED ADMINISTRATOR, CONTRACT	-	636,813.18	-
121010	ED ADMINISTRATOR, CONTRACT	636,815.00	-	641,671.00
121100	SUPRT/PRESIDENT, CONTRACT	-	223,581.22	-
121110	SUPRT/PRESIDENT, CONTRACT	223,582.00	-	226,804.00
121300	PRESIDENT'S AUTO ALLOWANCE	-	9,935.66	-
121310	PRESIDENT'S AUTO ALLOWANCE	9,936.00	-	10,700.00
122100	COUNSELORS, CONTRACT	-	1,399,759.76	-
122110	COUNSELORS, CONTRACT	1,478,239.00	-	1,529,125.00
123100	DEAN, ACADEMIC CONTRACT	-	817,005.68	-
123110	DEAN, ACADEMIC CONTRACT	860,338.00	-	861,962.00
123200	DEPARTMENT CHAIR, CONTRACT	-	1,583,982.48	-
123210	DEPARTMENT CHAIR, CONTRACT	1,583,999.00	-	1,608,136.00
123400	DIRECTR/COORDINAT,ACA CONT	-	642,744.64	-
123410	DIRECTOR/COORDINATOR, ACA CON	642,750.00	-	634,411.00
123500	PALOMAR FACULTY FEDERATION	-	176,769.98	-
123510	PALOMAR FACULTY FEDERATION	176,770.00	-	206,821.00
123600	DIRECTOR/COORDINATOR, AA CONT	-	1,175,948.65	-
123610	DIRECTOR/COORDINATOR, AA CONT	1,358,517.00	-	1,261,946.00
123700	DIRECTOR/COORDINATOR, CAST	-	35,983.32	-
123710	DIRECTOR/COORDINATOR, CAST	35,984.00	-	36,348.00
125000	LIBRARIANS, CONTRACT	-	450,585.82	-
125010	LIBRARIANS, CONTRACT	544,803.00	-	454,434.00
126000	NONINST ACA CONTRCT, OTHER	-	43,389.79	-
126010	NONINST ACA CONTRCT, OTHER	43,390.00	-	43,206.00
129900	SUPPENSE NONINST CONT PAY	7,231.00	-	-
129901	SUPPENSE NONINST CONT PAY	-	(9,938.00)	-
	12's Non-Instr Salaries - Contract	7,602,354.00	7,186,562.18	7,515,564.00
130010	INSTR SALARIES - OTHER	15,977,215.00	-	15,129,476.00
131100	ASSIGN TIME HRLY REPLACMT	-	670,131.78	-
133100	INSTRUCTIONL ACADEMIC, HRLY	-	9,264,265.24	-
133110	OFFICE HOURS ADJUNCT FACULTY	-	(1,741.00)	-
133200	INST ACA HOURLY SUBSTITUTE	-	159,432.53	-
133300	INSTR ACADEMIC, HRLY SUMMR	-	1,719,145.25	-
134000	LOAD BANKING (FISCAL USE)	-	41,065.26	-
135300	OVERLOAD, CONTRACT INSTRUC	-	1,776,399.46	-
135600	OVERLOAD, SUBSTITUTE HRLY	-	32,140.21	-
135700	OVERLOAD, SUMMER ACA HRLY	-	988,552.74	-
136100	REPLACE ACA INSTR CONTRACT	-	8,393.13	-
136200	REPLACE SABBATICL, ACA HRLY	-	252,123.44	-
136400	LOADBANK REPL, ADJUNCT	-	125,037.70	-
137200	SERVICE PROVIDER ACA INSTR	-	1,591.73	-
138100	STIPEND, CONTRACT INSTRUCT	-	9,407.24	-
138200	STIPEND, HOURLY ACADEMIC	-	177,278.16	-
139900	SUPPENSE ACA INST HRLY PAY	-	(270,848.00)	-
	13's Instr Salaries - Other	15,977,215.00	14,952,374.87	15,129,476.00
140010	NON-INSTR SALARIES - OTHER	1,333,016.00	-	1,434,496.00
141100	COUNSELOR, HOURLY	-	140,652.45	-
142100	EDUCATIONL ADMNISTRTR HRLY	-	1,170.76	-
143100	LIBRARIANS, HOURLY	-	302,457.77	-
144100	NON-INSTRUCT ACADEMIC, HRLY	-	453,355.22	-
145100	OVERLOAD, SUMMER NON-INST	-	160,588.60	-
146500	REPLACE SAL COUNSLR, HRLY	-	376.89	-
146600	REPLC COUNSLR SUMMR HRLY	-	179,981.41	-
147100	SERVIC PROVIDR NONINST ACA	-	4,441.28	-
148000	NONINSTR ACA HOURLY, OTHER	-	77,340.54	-

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Account	Description	FY 2009-2010 Budget	FY 2009-2010 Expended/Received Year to Date	FY 2010-2011 Budget
149900	SUSPENSE NONINS OTHERPAY	-	(29,570.00)	-
14's	Non-Instr Salaries - Other	1,333,016.00	1,290,794.92	1,434,496.00
	Academic Salaries Subtotal	46,586,337.00	44,208,359.30	45,823,213.00
211000	EXCUTIVE ADMIN SUPPORT, CAST	-	388,925.31	-
211010	EXCUTIVE ADMIN SUPPORT, CAST	389,787.00	-	428,033.00
212100	SUPERVISOR, CAST	-	1,402,338.92	-
212110	SUPERVISOR, CAST	1,631,771.00	-	1,519,236.00
212200	CLASSIFIED REGULAR SALARY	-	15,396,942.41	-
212210	CLASSIFIED REGULAR SALARY	15,751,934.00	-	16,051,959.00
212400	GOVERNING BOARD	-	27,300.00	-
212410	GOVERNING BOARD	27,300.00	-	30,240.00
212600	NON-INSTRUCTNL ADMINISTRATORS	-	1,975,653.94	-
212610	NON-INSTRUCTNL ADMINISTRATORS	2,012,638.00	-	2,190,933.00
219900	CONTRACT NEGOTIATIONS NON-INST	-	227,846.00	-
219910	CONTRACT NEGOTIATIONS NON-INST	293,675.00	-	245,926.00
21's	Non-Instr Salaries - Reg	20,107,105.00	19,419,006.58	20,466,327.00
221000	INST AIDE CONTRACT, DIRECT INST	-	1,032,263.53	-
221010	INST AIDE CONTRACT, DIRECT INST	1,135,990.00	-	1,127,828.00
222000	INST AIDE CONTRACT, NOT DIRECT	-	458,805.46	-
222010	INST AIDE CONTRACT, NOT DIRECT	487,851.00	-	466,877.00
229900	SUSPENSE INSTR AID CONT PAY	1,283.00	-	-
229901	SUSPENSE INSTR AID CONT PAY	-	(1,284.00)	-
22's	Instr Aides - Reg	1,625,124.00	1,489,784.99	1,594,705.00
230010	NON ACADEMIC SALARIES - OTHER	1,623,069.00	-	1,488,885.00
231100	HOURLY CLASSIFIED, TEMP	-	319,458.62	-
231300	HOURLY TUTORS	-	53,582.52	-
231400	HRLY ADMINISTRATOR NON INST	-	13,572.72	-
231500	HRLY HEALTH PROFESSIONAL	-	12,176.97	-
232100	OVERTIME CLASSIFIED SALARIED	-	58,387.32	-
232200	OVERTIME SUPERVISOR SALARIED	-	6,899.23	-
233100	REPLACE CLASSIFIED SALARY	-	50,854.75	-
234100	SERVICE PROVIDER CLASSIFIED	-	82,491.10	-
234200	SERVICE PROVIDER COMM ED	-	2,700.00	-
234400	SERVICE PROVIDER STUDENT	-	749.96	-
235100	STUDENT EMPLOYEE	-	424,929.67	-
235200	STUDENT TUTORS	-	31,140.21	-
23's	Non-Academic Salaries - Other	1,623,069.00	1,056,943.07	1,488,885.00
240010	INSTR AIDES - OTHER	513,258.00	-	534,313.00
241100	HRLY INSTR AIDE, DIRECT INSTR	-	373,280.04	-
241200	OT, INSTR AIDE CONT DIRECT INSTR	-	651.46	-
242100	HRLY INSTAIDE, NOT DIRECT INSTR	-	20,174.25	-
245100	STUDENT INSTR AIDE, DIRECT	-	75,141.16	-
24's	Instr Aides - Other	513,258.00	469,246.91	534,313.00
	Non Acad Salaries Subtotal	23,868,556.00	22,434,981.55	24,084,230.00
310010	STRS	3,289,670.00	-	3,208,832.00
311101	STRS ACADEMIC INSTRUCTORS	-	2,590,409.38	-
311201	STRS EDUCATIONAL ADMIN/SUP	-	486,125.61	-
311301	STRS OTHERACA NONINSTRUCT	-	81,262.21	-
312102	STRS CLASSIFIED	-	5,241.97	-
312202	STRS NON-INSTR ADMIN/SUPR	-	4,229.52	-
312402	STRS INST AIDE NOT DIRECT INSTR	-	4,205.40	-
319900	SUSPENSE STRS	-	(56,949.00)	-
31's	STRS	3,289,670.00	3,114,525.09	3,208,832.00
320010	PERS	2,180,966.00	-	2,438,842.00
321101	PERS ACADEMIC INSTRUCTORS	-	27,522.82	-
321201	PERS EDUCATIONAL ADMIN/SUP	-	121,444.60	-
321301	PERS OTHERACA NONINSTRUCT	-	4,619.66	-

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Account	Description	FY 2009-2010 Budget	FY 2009-2010 Expended/Received Year to Date	FY 2010-2011 Budget
322102	PERS CLASSIFIED	-	1,464,830.51	-
322202	PERS NON-INSTR ADMIN/SUPR	-	357,238.24	-
322302	PERS INSTR AIDE DIRECT INSTR	-	87,923.87	-
322402	PERS INST AIDE NOTDIRECT INS	-	33,700.05	-
329900	SUSPENSE PERS	-	2,129.00	-
	32's PERS	2,180,966.00	2,099,408.75	2,438,842.00
330010	FICA & MEDICARE (OASDI)	2,462,753.00	-	2,451,122.00
331101	FICA ACADEMIC INSTRUCTORS	-	54,826.26	-
331201	FICA EDUCATIONAL ADMIN/SUP	-	64,592.34	-
331301	FICA OTHERACA NONINSTRUCT	-	6,130.64	-
332102	FICA CLASSIFIED	-	946,064.46	-
332202	FICA NON-INSTR ADMIN/SUPR	-	223,123.21	-
332302	FICA INSTR AIDE DIRECT INSTR	-	69,216.32	-
332402	FICA INSTR AIDE NOTDIRECT INS	-	21,999.68	-
335101	MEDCA ACADEM INSTRUCTORS	-	446,788.97	-
335201	MEDCA EDUCATNL ADMIN/SUPV	-	81,415.88	-
335301	MEDCA OTH ACA NONINSTRUCT	-	18,437.13	-
336102	MEDCA CLASSIFIED	-	233,286.81	-
336202	MEDCA NON-INSTR ADMIN/SUP	-	55,131.88	-
336302	MEDCA INST AIDE DIRECT INSTR	-	20,435.91	-
336402	MEDCA INST AIDE NOTDIRCT INS	-	6,978.56	-
339900	SUSPENSE MEDCA	-	(11,587.00)	-
	33's FICA & Medicare (OASDI)	2,462,753.00	2,236,841.05	2,451,122.00
340010	HEALTH & WELFARE	12,541,956.00	-	13,918,200.00
340101	MEDIC ACADEMIC INSTRUCTORS	-	2,790,220.46	-
340120	MEDIC ACADEMIC ADJUNCT	-	119,744.01	-
340125	MEDIC NON-ACADEMIC ADJUNCT	-	4,669.66	-
340151	MEDIC EDUCATIONL ADMIN/SUP	-	790,710.36	-
340252	MEDICAL CLASSIFIED	-	2,965,874.96	-
340302	MEDIC NON-INSTR ADMIN/SUPR	-	565,865.86	-
340352	MEDIC INSTR AIDE DIRECT INST	-	194,084.96	-
340402	MEDIC INSTAIDE NOTDIRECTINST	-	91,242.16	-
341101	DENT ACADEMIC INSTRUCTORS	-	257,504.78	-
341151	DENT EDUCATIONAL ADMIN/SUP	-	73,483.46	-
341252	DENTAL CLASSIFIED	-	285,344.87	-
341302	DENT NON-INSTR ADMIN/SUPR	-	53,790.01	-
341352	DENT INSTR AIDE DIRECT INSTR	-	18,428.36	-
341402	DENT INSTAIDE NOT DIRECTINST	-	8,798.90	-
342101	VISION ACADEMIC INSTRUCTOR	-	57,130.67	-
342151	VISION EDUCATIONL ADMIN/SUP	-	16,256.61	-
342252	VISION CLASSIFIED	-	66,619.28	-
342302	VISION NON-INSTR ADMIN/SUP	-	12,261.76	-
342352	VISION INSTR AIDE DIRECT INST	-	4,211.06	-
342402	VISION INSTAIDE NOT DIRECTINS	-	2,035.48	-
343101	LIFE ACADEMIC INSTRUCTORS	-	27,023.37	-
343151	LIFE EDUCATIONAL ADMIN/SUPR	-	7,660.83	-
343252	LIFE CLASSIFIED	-	31,368.59	-
343302	LIFE NON-INSTR ADMIN/SUPR	-	5,768.27	-
343352	LIFE INSTR AIDE DIRECT INSTR	-	1,984.44	-
343402	LIFE INST AIDE NOT DIRECT INS	-	954.61	-
344101	LTD ACADEMIC INSTRUCTORS	-	64,540.12	-
344151	LTD EDUCATIONAL ADMIN/SUPR	-	18,449.27	-
344252	LTD (DISABILITY) CLASSIFIED	-	49,291.95	-
344302	LTD NON-INSTR ADMIN/SUPR	-	11,400.53	-
344352	LTD INSTR AIDE DIRECT INSTR	-	3,104.59	-
344402	LTD INST AIDE NOT DIRECT INST	-	1,487.22	-
345101	LTC ACADEMIC INSTRUCTORS	-	9,391.14	-
345151	LTC EDUCATIONAL ADMIN/SUPR	-	2,660.14	-
345252	LONG TERM CARE CLASSIFIED	-	10,901.71	-

Palomar College BUDGET REPORT Comparing Fiscal Years 2010 and 2011 Total Fund 11				
				Run Sep 16, 2010
Account	Description	FY 2009-2010 Budget	FY 2009-2010 Expended/Received Year to Date	FY 2010-2011 Budget
345302	LTC NON-INSTR ADMIN/SUPR	-	2,006.34	-
345352	LTC INSTR AIDE DIRECT INSTR	-	689.13	-
345402	LTC INST AIDE NOT DIRECT INST	-	333.07	-
348010	FUTURE RETIREE HEALTH-ACA	-	1,367,609.47	-
348020	FUTURE RETIREE HEALTH-NONACA	-	1,758,630.92	-
349900	SUSPENSE H&W	-	(2,254.00)	-
34's	Health & Welfare	12,541,956.00	11,751,279.38	13,918,200.00
350010	STATE UNEMP INSURANCE	209,791.00	-	520,270.00
351101	UNEMP ACADEMIC INSTRUCTOR	-	114,372.96	-
351201	UNEMP EDUCATIONL ADMN/SUP	-	22,215.67	-
351301	UNEMP OTH ACA NONINSTRUCT	-	4,534.53	-
352102	UNEMPLOYMENT CLASSIFIED	-	48,107.30	-
352202	UNEMP NON-INSTR ADMN/SUP	-	11,436.48	-
352302	UNEMP INSTR AIDE DIRECT INST	-	4,304.77	-
352402	UNEMP INST AIDE NOTDIRECT INS	-	1,440.44	-
353102	UNEMP STUDENT	-	239.59	-
359900	SUSPENSE UNEMPLOYMENT	-	475.00	-
35's	State Unempl Insurance	209,791.00	207,126.74	520,270.00
360010	WORKER'S COMP	1,003,721.00	-	1,030,292.00
361101	WC ACADEMIC INSTRUCTORS	-	520,093.93	-
361201	WC EDUCATIONAL ADMN/SUPR	-	102,953.89	-
361301	WC OTHER ACA NON INSTRUCT	-	18,916.52	-
362102	WC CLASSIFIED	-	229,651.81	-
362202	WC NON-INSTR ADMIN/SUPERV	-	54,583.60	-
362302	WC INSTR AIDE DIRECT INSTR	-	20,108.56	-
362402	WC INSTR AIDE NOTDIRECT INST	-	6,849.15	-
363102	WC STUDENT	-	7,805.57	-
369900	SUSPENSE WORKERS COMP	-	(9,833.00)	-
36's	Workers' Comp	1,003,721.00	951,130.03	1,030,292.00
370010	APPLE	141,442.00	-	149,290.00
371101	APPLE ACADEMIC INSTRUCTOR	-	80,703.44	-
371301	APPLE OTH ACA NONINSTRUCT	-	4,219.28	-
372102	APPLE CLASSIFIED	-	17,025.04	-
372202	APPLE NON-INSTR ADMN/SUPR	-	339.31	-
372302	APPLE INST AIDE DIRECT INSTR	-	7,310.77	-
372402	APPLE INS AIDE NOTDIRECT INS	-	1,734.21	-
37's	APPLE	141,442.00	111,332.05	149,290.00
390010	OTHER BENEFITS	90,592.00	-	85,271.00
391400	SUPPLEMNT EARLY RETIRE PR	-	84,232.44	-
394101	ACA BENEFITS TO SPREAD	-	309,574.21	-
394202	CLASSIFD BENEFITS TO SPREAD	-	238,121.63	-
395201	ACCRUED VACATN ACA NONINS	-	(73,815.33)	-
398000	TB TESTS FOR EMPLOYEES	-	1,240.00	-
398100	EMPLOYEE COSTS/HEALTH SERVICES	-	2,730.00	-
39's	Other Benefits	90,592.00	562,082.95	85,271.00
	Employee Benefits Subtotal	21,920,891.00	21,033,726.04	23,802,119.00
400010	SUPPLIES & MATERIALS	1,562,460.00	-	1,390,113.00
411000	SOFTWARE LESS THAN \$5,000	-	29,261.82	-
421000	BOOKS,MAGAZINES,PERIODCLS	-	2,000.17	-
422000	SUBSCRIPTIONS, PERIODICALS	-	4,519.97	-
423000	BOOKSTORE TEXTBOOKS	-	174.23	-
431000	SUPPLIES&MATERIAL,INSTRUCT	-	533,198.20	-
431100	SUPPLIES, INSTRUCTIONL FOOD	-	19,370.86	-
432000	INSTRUCTIONAL TESTS	-	4,532.36	-
441000	SUPPLIES&MATERIAL,NONINSTR	-	466,005.60	-
441100	SUPPLIES, INSTITUTIONAL	-	3,689.81	-
441200	SUPPLIES, BOOKSTORE	-	320.18	-
441300	SUPPLIES, FOOD SERVICES	-	190.39	-

Palomar College
BUDGET REPORT
Comparing Fiscal Years
2010 and 2011
Total Fund 11

Run Sep 16, 2010

		FY 2009-2010	FY 2009-2010	FY 2010-2011
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
442000	COST OF FOOD, FOOD SERVICE	-	540.00	-
444000	GRADUATION GOWNS	-	(1,585.00)	-
446000	SHIPPING/HANDLING CHARGES	-	790.01	-
447100	ABATEMENT/WAREHSE STORES	-	(10,250.40)	-
	Supplies & Materials Subtotal	1,562,460.00	1,052,758.20	1,390,113.00
500010	OTHER OPER EXP	8,593,982.00	-	7,729,142.00
511000	AUDIT	-	94,979.37	-
515100	INTERNET ACCESS	-	593.67	-
515300	SOFTWARE LICENSING FEES	-	392,655.99	-
525100	MEMBERSHIP, DISTRICT	-	140,342.50	-
525200	MEMBERSHIP, EMPLOYEE	-	9,029.95	-
535200	INS, FIRE, CASUALTY, LIABILITY	-	603,669.81	-
535300	INS DEDUCTIBLE, GENL LIAB INS	-	4,765.80	-
535500	STUDENT ACCIDENT&HOSPITAL	-	62,517.33	-
545100	ADVERTISEMENTS REQ BY LAW	-	24,753.39	-
545200	LAWYERS' FEES	-	157,623.00	-
545300	LEGAL JUDGEMENTS	-	20,000.00	-
551100	ATHLETIC OFFICIALS FEES	-	36,570.00	-
551200	CLASSROOM SPEAKERS	-	2,020.00	-
551300	INDEPENDENT CONTRACTOR	-	148,067.74	-
551600	WARRANT RECONCILIATION	-	6,327.69	-
551900	OTH PERSONAL&CONSULT SVC	-	867,062.50	-
555100	POSTAGE	-	467,969.93	-
560900	DISTRICT VEHICLE USE	-	26,415.49	-
561000	RENT & LEASE, EQUIPMENT	-	66,085.89	-
562000	RENTS & LEASES, LAND/BLDGS	-	359,066.87	-
562100	RENTAL OF FIELDS	-	10,375.00	-
563000	RENTAL OF TRANSPORTATION	-	29,631.35	-
564000	RENTAL OF FILMS	-	18,207.70	-
565100	MAINTENANCE AGREEMT,EQUIP	-	222,175.16	-
565200	MAINTENCE AGREE,SOFTWARE	-	573,466.85	-
565300	REPAIRS&MAINT NONINST EQUIP	-	78,388.36	-
565400	REPAIRS&MAINT INSTR EQUIPMT	-	26,430.65	-
565500	REPAIRS&MAINTENANCE BLDGS	-	217,591.43	-
575100	TRAVEL, ACADEMIC ADMIN	-	13,301.05	-
575120	TRAVEL, ACADEMIC EMPLOYEE	-	33,963.10	-
575200	TRAVEL, CLASSIFIED ADMINISTR	-	32,498.94	-
575210	TRAVEL, CLASSIFIED EMPLOYEE	-	25,812.86	-
575300	TRAVEL, STUDENT	-	79,393.00	-
575310	TRAVEL WITH STUDENT	-	36,590.92	-
575400	TRAVEL, NON EMPLOYEE	-	1,219.39	-
575500	ATHLETIC ENTRY FEES	-	15,952.13	-
575700	STAFF DEVELOPMNT AT PALOMR	-	5,967.45	-
575800	FOOD FOR MEETINGS	-	38,969.23	-
580100	ELECTRICITY	-	1,589,597.30	-
580150	FUEL, GAS	-	169,005.60	-
580200	GASOLINE AND OIL	-	32,921.17	-
580250	JANITORIAL SERVICES	-	1,194.00	-
580300	LAUNDRY/DRY CLEANING	-	17,652.87	-
580350	PEST CONTROL	-	813.80	-
580400	SEWAGE	-	83,468.85	-
580450	TELEPHONE	-	51,110.54	-
580500	TELEPHONE CONNECTIONS	-	62,903.46	-
580550	WASTE DISPOSAL	-	81,538.76	-
580600	WASTE DISPOSAL,HAZARDOUS	-	80,791.96	-
580650	WATER	-	176,318.11	-
585100	ADMINISTRATIVE EXPENSE	-	141,030.22	-
585150	ADVERTISE NOT REQ BY LAW	-	34,079.01	-

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FY10-11 FUND 11 NVISION AS OF 9-16-10 USE.xls

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FY10-11 FUND 11 NVISION AS OF 9-16-10 USE.xls

FUND 11 UNRESTRICTED
(Without Designated)

Palomar College
BUDGET REPORT
Comparing Fiscal Years
2010 and 2011
Fund 11 Unrestricted
Without Designated

Run Sep 16, 2010

		FY 2009-2010	FY 2009-2010	FY 2010-2011
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
111000	INSTRUCTIONAL SAL, CONTRACT	-	21,159,025.33	-
111010	INSTRUCTIONAL SALARY, CONTRACT	21,673,752.00	-	21,743,677.00
119901	SUSPENSE ACA CONTRACT PAY	-	(380,398.00)	-
11's	Instr Salaries - Contract	21,673,752.00	20,778,627.33	21,743,677.00
121000	ED ADMINISTRATOR, CONTRACT	-	636,813.18	-
121010	ED ADMINISTRATOR, CONTRACT	636,815.00	-	641,671.00
121100	SUPRT/PRESIDENT, CONTRACT	-	223,581.22	-
121110	SUPRT/PRESIDENT, CONTRACT	223,582.00	-	226,804.00
121300	PRESIDENT'S AUTO ALLOWANCE	-	9,935.66	-
121310	PRESIDENT'S AUTO ALLOWANCE	9,936.00	-	10,700.00
122100	COUNSELORS, CONTRACT	-	971,266.76	-
122110	COUNSELORS, CONTRACT	1,049,746.00	-	1,529,125.00
123100	DEAN, ACADEMIC CONTRACT	-	817,005.68	-
123110	DEAN, ACADEMIC CONTRACT	860,338.00	-	861,962.00
123200	DEPARTMENT CHAIR, CONTRACT	-	1,583,982.48	-
123210	DEPARTMENT CHAIR, CONTRACT	1,583,999.00	-	1,608,136.00
123400	DIRECTR/COORDINAT, ACA CONT	-	642,744.64	-
123410	DIRECTOR/COORDINATOR, ACA CON	642,750.00	-	634,411.00
123500	PALOMAR FACULTY FEDERATION	-	176,769.98	-
123510	PALOMAR FACULTY FEDERATION	176,770.00	-	206,821.00
123600	DIRECTOR/COORDINATOR, AA CONT	-	1,175,948.65	-
123610	DIRECTOR/COORDINATOR, AA CONT	1,358,517.00	-	1,261,946.00
123700	DIRECTOR/COORDINATOR, CAST	-	35,983.32	-
123710	DIRECTOR/COORDINATOR, CAST	35,984.00	-	36,348.00
125000	LIBRARIANS, CONTRACT	-	450,585.82	-
125010	LIBRARIANS, CONTRACT	544,803.00	-	454,434.00
126000	NONINST ACA CONTRCT, OTHER	-	43,389.79	-
126010	NONINST ACA CONTRCT, OTHER	43,390.00	-	43,206.00
129900	SUSPENSE NONINST CONT PAY	7,231.00	-	-
129901	SUSPENSE NONINST CONT PAY	-	(9,938.00)	-
12's	Non-Instr Salaries - Contract	7,173,861.00	6,758,069.18	7,515,564.00
130010	INSTR SALARIES - OTHER	15,977,215.00	-	15,128,976.00
131100	ASSIGN TIME HRLY REPLACEMT	-	670,131.78	-
133100	INSTRUCTIONL ACADEMIC, HRLY	-	9,264,265.24	-
133110	OFFICE HOURS ADJUNCT FACULTY	-	(1,741.00)	-
133200	INST ACA HOURLY SUBSTITUTE	-	159,432.53	-
133300	INSTR ACADEMIC, HRLY SUMMR	-	1,719,145.25	-
134000	LOAD BANKING (FISCAL USE)	-	41,065.26	-
135300	OVERLOAD, CONTRACT INSTRUCT	-	1,776,399.46	-
135600	OVERLOAD, SUBSTITUTE HRLY	-	32,140.21	-
135700	OVERLOAD, SUMMER ACA HRLY	-	988,552.74	-
136100	REPLACE ACA INSTR CONTRACT	-	8,393.13	-
136200	REPLACE SABBATICL, ACAHRLY	-	252,123.44	-
136400	LOADBANK REPL, ADJUNCT	-	125,037.70	-
137200	SERVICE PROVIDER ACA INSTR	-	1,591.73	-
138100	STIPEND, CONTRACT INSTRUCT	-	9,407.24	-
138200	STIPEND, HOURLY ACADEMIC	-	177,278.16	-
139900	SUSPENSE ACA INST HRLY PAY	-	(270,848.00)	-
13's	Instr Salaries - Other	15,977,215.00	14,952,374.87	15,128,976.00
140010	NON-INSTR SALARIES - OTHER	1,330,733.00	-	1,434,496.00
141100	COUNSELOR, HOURLY	-	140,652.45	-
142100	EDUCATIONL ADMNISTRTR HRLY	-	1,170.76	-
143100	LIBRARIANS, HOURLY	-	302,457.77	-
144100	NON-INSTRUCT ACADEMIC, HRLY	-	453,355.22	-
145100	OVERLOAD, SUMMER NON-INST	-	160,588.60	-
146500	REPLACE SAL COUNSLR, HRLY	-	376.89	-
146600	REPLC COUNSLR SUMMR HRLY	-	179,981.41	-
147100	SERVIC PROVIDR NONINST ACA	-	2,401.78	-
148000	NONINSTR ACA HOURLY, OTHER	-	77,340.54	-

Palomar College
BUDGET REPORT
Comparing Fiscal Years
2010 and 2011
Fund 11 Unrestricted
Without Designated

Run Sep 16, 2010

Account	Description	FY 2009-2010 Budget	FY 2009-2010 Expended/Received Year to Date	FY 2010-2011 Budget
149900	SUSPENSE NONINS OTHERPAY	-	(29,570.00)	-
	14's Non-Instr Salaries - Other	1,330,733.00	1,288,755.42	1,434,496.00
	Academic Salaries Subtotal	46,155,561.00	43,777,826.80	45,822,713.00
211000	EXCUTIVE ADMIN SUPPORT, CAST	-	388,925.31	-
211010	EXCUTIVE ADMIN SUPPORT, CAST	389,787.00	-	428,033.00
212100	SUPERVISOR, CAST	-	1,402,338.92	-
212110	SUPERVISOR, CAST	1,631,771.00	-	1,519,236.00
212200	CLASSIFIED REGULAR SALARY	-	15,253,083.82	-
212210	CLASSIFIED REGULAR SALARY	15,608,072.00	-	15,906,127.00
212400	GOVERNING BOARD	-	27,300.00	-
212410	GOVERNING BOARD	27,300.00	-	30,240.00
212600	NON-INSTRUCTNL ADMINISTRATORS	-	1,975,653.94	-
212610	NON-INSTRUCTNL ADMINISTRATORS	1,987,011.00	-	2,174,023.00
219900	CONTRACT NEGOTIATIONS NON-INST	-	227,846.00	-
219910	CONTRACT NEGOTIATIONS NON-INST	293,675.00	-	245,926.00
	21's Non-Instr Salaries - Reg	19,937,616.00	19,275,147.99	20,303,585.00
221000	INST AIDE CONTRACT,DIRECT INST	-	1,032,263.53	-
221010	INST AIDE CONTRACT,DIRECT INST	1,135,990.00	-	1,127,828.00
222000	INST AIDE CONTRACT, NOT DIRECT	-	458,805.46	-
222010	INST AIDE CONTRACT, NOT DIRECT	487,851.00	-	466,877.00
229900	SUSPENSE INSTRADID CONT PAY	1,283.00	-	-
229901	SUSPENSE INSTRADID CONT PAY	-	(1,284.00)	-
	22's Instr Aides - Reg	1,625,124.00	1,489,784.99	1,594,705.00
230010	NON ACADEMIC SALARIES - OTHER	1,424,087.00	-	1,357,544.00
231100	HOURLY CLASSIFIED, TEMP	-	316,681.82	-
231300	HOURLY TUTORS	-	53,582.52	-
231400	HRRLY ADMINISTRATOR NON INST	-	13,572.72	-
232100	OVERTIME CLASSIFID SALARIED	-	46,264.48	-
232200	OVERTIME SUPERVISR SALRIED	-	6,899.23	-
233100	REPLACE CLASSIFIED SALARYD	-	50,854.75	-
234100	SERVICE PROVIDER CLASSIFIED	-	80,325.43	-
234200	SERVICE PROVIDER COMM ED	-	2,700.00	-
234400	SERVICE PROVIDER STUDENT	-	749.96	-
235100	STUDENT EMPLOYEE	-	383,110.37	-
235200	STUDENT TUTORS	-	31,140.21	-
	23's Non-Academic Salaries - Other	1,424,087.00	985,881.49	1,357,544.00
240010	INSTR AIDES - OTHER	513,258.00	-	534,313.00
241100	HRRLY INSTR AIDE,DIRECT INSTR	-	373,280.04	-
241200	OT,INST AIDE CONT DIRECT INST	-	651.46	-
242100	HRRLY INSTAIDE,NOT DIRECTINST	-	20,174.25	-
245100	STUDENT INSTR AIDE, DIRECT	-	75,141.16	-
	24's Instr Aides - Other	513,258.00	469,246.91	534,313.00
	Non Acad Salaries Subtotal	23,500,085.00	22,220,061.38	23,790,147.00
310010	STRS	3,289,670.00	-	3,208,832.00
311101	STRS ACADEMIC INSTRUCTORS	-	2,590,409.38	-
311201	STRS EDUCATIONAL ADMIN/SUP	-	486,125.61	-
311301	STRS OTHERACA NONINSTRUCT	-	81,262.21	-
312102	STRS CLASSIFIED	-	5,241.97	-
312202	STRS NON-INSTR ADMIN/SUPR	-	4,229.52	-
312402	STRS INST AIDE NOTDIRECT INST	-	4,205.40	-
319900	SUSPENSE STRS	-	(56,949.00)	-
	31's STRS	3,289,670.00	3,114,525.09	3,208,832.00
320010	PERS	2,160,355.00	-	2,416,718.00
321101	PERS ACADEMIC INSTRUCTORS	-	27,522.82	-
321201	PERS EDUCATIONAL ADMIN/SUP	-	121,444.60	-
321301	PERS OTHERACA NONINSTRUCT	-	4,619.66	-
322102	PERS CLASSIFIED	-	1,450,568.91	-

Palomar College BUDGET REPORT Comparing Fiscal Years 2010 and 2011 Fund 11 Unrestricted Without Designated					Run Sep 16, 2010
Account	Description	FY 2009-2010 Budget	FY 2009-2010 Expended/Received Year to Date	FY 2010-2011 Budget	
322202	PERS NON-INSTR ADMIN/SUPR	-	357,238.24	-	
322302	PERS INSTR AIDE DIRECT INSTR	-	87,923.87	-	
322402	PERS INST AIDE NOTDIRECT INS	-	33,700.05	-	
329900	SUSPENSE PERS	-	2,129.00	-	
32's	PERS	2,160,355.00	2,085,147.15	2,416,718.00	
330010	FICA & MEDICARE (OASDI)	2,444,453.00	-	2,434,260.00	
331101	FICA ACADEMIC INSTRUCTORS	-	54,826.26	-	
331201	FICA EDUCATIONAL ADMIN/SUP	-	64,592.34	-	
331301	FICA OTHERACA NONINSTRUCT	-	6,130.64	-	
332102	FICA CLASSIFIED	-	936,083.16	-	
332202	FICA NON-INSTR ADMIN/SUPR	-	223,123.21	-	
332302	FICA INSTR AIDE DIRECT INSTR	-	69,216.32	-	
332402	FICA INSTR AIDE NOTDIRECT INS	-	21,999.68	-	
335101	MEDCA ACADEM INSTRUCTORS	-	446,788.97	-	
335201	MEDCA EDUCATNL ADMIN/SUPV	-	81,415.88	-	
335301	MEDCA OTH ACA NONINSTRUCT	-	18,407.55	-	
336102	MEDCA CLASSIFIED	-	230,709.80	-	
336202	MEDCA NON-INSTR ADMIN/SUP	-	55,131.88	-	
336302	MEDCA INST AIDE DIRECT INSTR	-	20,435.91	-	
336402	MEDCA INST AIDE NOTDIRCT INS	-	6,978.56	-	
339900	SUSPENSE MEDCA	-	(11,587.00)	-	
33's	FICA & Medicare (OASDI)	2,444,453.00	2,224,253.16	2,434,260.00	
340010	HEALTH & WELFARE	12,476,102.00	-	13,845,693.00	
340101	MEDIC ACADEMIC INSTRUCTORS	-	2,790,220.46	-	
340120	MEDIC ACADEMIC ADJUNCT	-	119,744.01	-	
340125	MEDIC NON-ACADEMIC ADJUNCT	-	4,669.66	-	
340151	MEDIC EDUCATIONL ADMIN/SUP	-	790,710.36	-	
340252	MEDICAL CLASSIFIED	-	2,935,871.06	-	
340302	MEDIC NON-INSTR ADMIN/SUPR	-	565,865.86	-	
340352	MEDIC INSTR AIDE DIRECT INST	-	194,084.96	-	
340402	MEDIC INSTAIDE NOTDIRECTINST	-	91,242.16	-	
341101	DENT ACADEMIC INSTRUCTORS	-	257,504.78	-	
341151	DENT EDUCATIONAL ADMIN/SUP	-	73,483.46	-	
341252	DENTAL CLASSIFIED	-	282,476.46	-	
341302	DENT NON-INSTR ADMIN/SUPR	-	53,790.01	-	
341352	DENT INSTR AIDE DIRECT INSTR	-	18,428.36	-	
341402	DENT INSTAIDE NOT DIRECTINST	-	8,798.90	-	
342101	VISION ACADEMIC INSTRUCTOR	-	57,130.67	-	
342151	VISION EDUCATIONL ADMIN/SUP	-	16,256.61	-	
342252	VISION CLASSIFIED	-	65,915.79	-	
342302	VISION NON-INSTR ADMIN/SUP	-	12,261.76	-	
342352	VISION INSTR AIDE DIRECT INST	-	4,211.06	-	
342402	VISION INSTAIDE NOT DIRECTINS	-	2,035.48	-	
343101	LIFE ACADEMIC INSTRUCTORS	-	27,023.37	-	
343151	LIFE EDUCATIONAL ADMIN/SUPR	-	7,660.83	-	
343252	LIFE CLASSIFIED	-	31,037.15	-	
343302	LIFE NON-INSTR ADMIN/SUPR	-	5,768.27	-	
343352	LIFE INSTR AIDE DIRECT INSTR	-	1,984.44	-	
343402	LIFE INST AIDE NOT DIRECT INS	-	954.61	-	
344101	LTD ACADEMIC INSTRUCTORS	-	64,540.12	-	
344151	LTD EDUCATIONAL ADMIN/SUPR	-	18,449.27	-	
344252	LTD (DISABILITY) CLASSIFIED	-	48,822.86	-	
344302	LTD NON-INSTR ADMIN/SUPR	-	11,400.53	-	
344352	LTD INSTR AIDE DIRECT INSTR	-	3,104.59	-	
344402	LTD INST AIDE NOT DIRECT INST	-	1,487.22	-	
345101	LTC ACADEMIC INSTRUCTORS	-	9,391.14	-	
345151	LTC EDUCATIONAL ADMIN/SUPR	-	2,660.14	-	
345252	LONG TERM CARE CLASSIFIED	-	10,786.35	-	
345302	LTC NON-INSTR ADMIN/SUPR	-	2,006.34	-	

Palomar College BUDGET REPORT Comparing Fiscal Years 2010 and 2011 Fund 11 Unrestricted Without Designated				
				Run Sep 16, 2010
Account	Description	FY 2009-2010 Budget	FY 2009-2010 Expended/Received Year to Date	FY 2010-2011 Budget
345352	LTC INSTR AIDE DIRECT INSTR	-	689.13	-
345402	LTC INST AIDE NOT DIRECT INST	-	333.07	-
348010	FUTURE RETIREE HEALTH-ACA	-	1,367,609.47	-
348020	FUTURE RETIREE HEALTH-NONACA	-	1,748,669.50	-
349900	SUSPENSE H&W	-	(2,254.00)	-
34's	Health & Welfare	12,476,102.00	11,706,826.27	13,845,693.00
350010	STATE UNEMP INSURANCE	208,901.00	-	518,334.00
351101	UNEMP ACADEMIC INSTRUCTOR	-	114,372.96	-
351201	UNEMP EDUCATIONL ADMN/SUP	-	22,215.67	-
351301	UNEMP OTH ACA NONINSTRUCT	-	4,528.42	-
352102	UNEMPLOYMENT CLASSIFIED	-	47,584.80	-
352202	UNEMP NON-INSTR ADMN/SUP	-	11,436.48	-
352302	UNEMP INSTR AIDE DIRECT INST	-	4,304.77	-
352402	UNEMP INST AIDE NOTDIRCT INS	-	1,440.44	-
353102	UNEMP STUDENT	-	215.15	-
359900	SUSPENSE UNEMPLOYMENT	-	475.00	-
35's	State Unempl Insurance	208,901.00	206,573.69	518,334.00
360010	WORKER'S COMP	998,355.00	-	1,025,440.00
361101	WC ACADEMIC INSTRUCTORS	-	520,093.93	-
361201	WC EDUCATIONAL ADMIN/SUPR	-	102,953.89	-
361301	WC OTHER ACA NON INSTRUCT	-	18,887.36	-
362102	WC CLASSIFIED	-	227,176.43	-
362202	WC NON-INSTR ADMIN/SUPERV	-	54,583.60	-
362302	WC INSTR AIDE DIRECT INSTR	-	20,108.56	-
362402	WC INSTR AIDE NOTDIRECT INST	-	6,849.15	-
363102	WC STUDENT	-	7,207.56	-
369900	SUSPENSE WORKERS COMP	-	(9,833.00)	-
36's	Workers' Comp	998,355.00	948,027.48	1,025,440.00
370010	APPLE	139,863.00	-	147,941.00
371101	APPLE ACADEMIC INSTRUCTOR	-	80,703.44	-
371301	APPLE OTH ACA NONINSTRUCT	-	4,219.28	-
372102	APPLE CLASSIFIED	-	16,606.78	-
372202	APPLE NON-INSTR ADMN/SUPR	-	339.31	-
372302	APPLE INST AIDE DIRECT INSTR	-	7,310.77	-
372402	APPLE INS AIDE NOTDIRECT INS	-	1,734.21	-
37's	APPLE	139,863.00	110,913.79	147,941.00
390010	OTHER BENEFITS	90,592.00	-	85,271.00
391400	SUPPLEMNT EARLY RETIRE PR	-	84,232.44	-
394101	ACA BENEFITS TO SPREAD	-	309,574.21	-
394202	CLASSIFD BENEFITS TO SPREAD	-	238,121.63	-
395201	ACCRUED VACATN ACA NONINS	-	(73,815.33)	-
398000	TB TESTS FOR EMPLOYEES	-	1,240.00	-
398100	EMPLOYEE COSTS/HEALTH SERVICES	-	2,730.00	-
39's	Other Benefits	90,592.00	562,082.95	85,271.00
	Employee Benefits Subtotal	21,808,291.00	20,958,349.58	23,682,489.00
400010	SUPPLIES & MATERIALS	799,884.00	-	708,515.00
411000	SOFTWARE LESS THAN \$5,000	-	21,427.92	-
421000	BOOKS,MAGAZINES,PERIODCLS	-	713.67	-
422000	SUBSCRIPTIONS, PERIODICALS	-	2,927.83	-
423000	BOOKSTORE TEXTBOOKS	-	131.16	-
431000	SUPPLIES&MATERIAL,INSTRUCT	-	164,859.99	-
431100	SUPPLIES, INSTRUCTIONL FOOD	-	317.04	-
441000	SUPPLIES&MATERIAL,NONINSTR	-	322,508.15	-
441100	SUPPLIES, INSTITUTIONAL	-	3,689.81	-
441200	SUPPLIES, BOOKSTORE	-	320.18	-
441300	SUPPLIES, FOOD SERVICES	-	190.39	-
442000	COST OF FOOD, FOOD SERVICE	-	95.58	-
444000	GRADUATION GOWNS	-	(1,585.00)	-

Palomar College BUDGET REPORT Comparing Fiscal Years 2010 and 2011 Fund 11 Unrestricted Without Designated				
				Run Sep 16, 2010
Account	Description	FY 2009-2010 Budget	FY 2009-2010 Expended/Received Year to Date	FY 2010-2011 Budget
446000	SHIPPING/HANDLING CHARGES	-	650.01	-
	Supplies & Materials Subtotal	799,884.00	516,246.73	708,515.00
500010	OTHER OPER EXP	6,904,882.00	-	6,526,485.00
511000	AUDIT	-	94,979.37	-
515100	INTERNET ACCESS	-	517.98	-
515300	SOFTWARE LICENSING FEES	-	388,127.94	-
525100	MEMBERSHIP, DISTRICT	-	139,301.15	-
525200	MEMBERSHIP, EMPLOYEE	-	8,229.95	-
535200	INS, FIRE, CASUALTY, LIABILITY	-	603,669.81	-
535300	INS DEDUCTIBLE, GENL LIAB INS	-	4,765.80	-
535500	STUDENT ACCIDENT&HOSPITAL	-	59,718.33	-
545100	ADVERTISEMENTS REQ BY LAW	-	24,753.39	-
545200	LAWYERS' FEES	-	157,623.00	-
545300	LEGAL JUDGEMENTS	-	20,000.00	-
551100	ATHLETIC OFFICIALS FEES	-	27,825.00	-
551200	CLASSROOM SPEAKERS	-	2,020.00	-
551300	INDEPENDENT CONTRACTOR	-	96,023.96	-
551600	WARRANT RECONCILIATION	-	6,327.69	-
551900	OTH PERSONAL&CONSULT SVC	-	796,481.52	-
555100	POSTAGE	-	210,161.33	-
560900	DISTRICT VEHICLE USE	-	25,879.23	-
561000	RENT & LEASE, EQUIPMENT	-	7,085.02	-
562000	RENTS & LEASES, LAND/BLDGS	-	359,066.87	-
562100	RENTAL OF FIELDS	-	10,375.00	-
563000	RENTAL OF TRANSPORTATION	-	28,781.35	-
564000	RENTAL OF FILMS	-	18,207.70	-
565100	MAINTENANCE AGREEMT,EQUIP	-	140,698.98	-
565200	MAINTENCE AGREE,SOFTWARE	-	545,358.47	-
565300	REPAIRS&MAINT NONINST EQUIP	-	57,154.30	-
565400	REPAIRS&MAINT INSTR EQUIPMT	-	24,631.40	-
565500	REPAIRS&MAINTENANCE BLDGS	-	213,089.27	-
575100	TRAVEL, ACADEMIC ADMIN	-	12,172.88	-
575120	TRAVEL, ACADEMIC EMPLOYEE	-	33,572.41	-
575200	TRAVEL, CLASSIFIED ADMINISTR	-	31,898.24	-
575210	TRAVEL, CLASSIFIED EMPLOYEE	-	23,460.56	-
575300	TRAVEL, STUDENT	-	64,314.66	-
575310	TRAVEL WITH STUDENT	-	17,368.61	-
575400	TRAVEL, NON EMPLOYEE	-	1,219.39	-
575500	ATHLETIC ENTRY FEES	-	13,130.13	-
575700	STAFF DEVELOPMNT AT PALOMR	-	6,769.59	-
575800	FOOD FOR MEETINGS	-	16,601.47	-
580100	ELECTRICITY	-	1,589,597.30	-
580150	FUEL, GAS	-	162,947.47	-
580200	GASOLINE AND OIL	-	32,921.17	-
580250	JANITORIAL SERVICES	-	1,058.00	-
580300	LAUNDRY/DRY CLEANING	-	14,852.31	-
580350	PEST CONTROL	-	813.80	-
580400	SEWAGE	-	83,468.85	-
580450	TELEPHONE	-	51,110.54	-
580500	TELEPHONE CONNECTIONS	-	62,903.46	-
580550	WASTE DISPOSAL	-	81,538.76	-
580600	WASTE DISPOSAL,HAZARDOUS	-	80,791.96	-
580650	WATER	-	176,318.11	-
585100	ADMINISTRATIVE EXPENSE	-	140,791.96	-
585150	ADVERTISE NOT REQ BY LAW	-	34,079.01	-
585250	BANK CHARGES	-	3,396.99	-
585260	BANK CREDIT CARD EXPENSE	-	228,649.39	-
585400	DISALLOWED FIN AID GRANTS	-	3,997.81	-

Palomar College
BUDGET REPORT
Comparing Fiscal Years
2010 and 2011
Fund 11 Unrestricted
Without Designated

Run Sep 16, 2010

Account	Description	FY 2009-2010 Budget	FY 2009-2010 Expended/Received Year to Date	FY 2010-2011 Budget
585500	FINGERPRINTING	-	12,056.00	-
585620	BOND COSTS	-	2,000.00	-
585750	PRINTING	-	407,641.11	-
585850	PUBLISHING EXPENSE	-	7,102.27	-
585900	ROYALTY EXPENSE	-	2,982.00	-
585910	LICENSING FEE	-	32,604.97	-
	Other Oper Exp Subtotal	6,904,882.00	7,504,984.99	6,526,485.00
580010	INDIRECT COSTS BUDGET POOL	(600,000.00)	-	(600,000.00)
585550	INDIRECT COSTS	-	(477,728.53)	-
	Indirect Costs Subtotal	(600,000.00)	(477,728.53)	(600,000.00)
600010	CAPITAL OUTLAY	89,774.00	-	33,548.00
611000	LAND PURCHASE&INCIDENTALS	-	3,506.90	-
643000	LEASE PURCHASE EQUIPMENT	-	770.67	-
644100	EQUIP INSTR ADDTL \$500 - \$4999	-	15,829.02	-
644300	EQUIPMENT INSTRUCTIONL >\$4,999	-	17,702.42	-
644400	EQUIP NONINS ADDL \$500 - \$4999	-	6,116.70	-
644700	EQUIP TECHNOLOGY INSTR >\$4,999	-	11,510.08	-
644950	SOFTWARE NONINSTRNL >\$4,999	-	28,252.31	-
	Capital Outlay Subtotal	89,774.00	83,688.10	33,548.00
721000	INTRAFUND TRANS OUT WITHIN	-	1,210,589.52	-
721010	INTRAFUND TRANS OUT WITHIN	2,034,610.00	-	2,707,818.00
731000	INTERFUND TRANS OUT BETWEEN	-	574,688.53	-
731010	INTERFUND TRANS OUT BETWEEN	574,742.00	-	570,422.00
765000	STUDENT LOANS	-	(343.00)	-
791010	RESERVE FOR CONTINGENCIES	5,000,000.00	-	5,000,000.00
791510	OTHER RESERVES	40,489.00	-	1,850,899.00
792510	PRP SET ASIDE	-	-	257,415.00
798010	CONTINGENCY,GROWTH OBLIGATION	2,647,137.00	-	310,000.00
799010	CONTINGENCY HOLDING ACCOUNT	-	-	60,000.00
	Other Outgoing Subtotal	10,296,978.00	1,784,935.05	10,756,554.00
Expense Grand Total		108,955,455.00	96,368,364.10	110,720,451.00
81's	Federal Revenues Subtotal	-	-	-
861100	APPRENTICESHIP APPORTIONM	623,986.00	647,461.00	647,461.00
861110	APPRENTICESHIP PRIOR YEAR	-	43,476.00	-
861200	STATE GENERAL APPORTIONMT	33,048,675.00	34,186,315.00	34,171,500.00
861210	GENERL APPORTNMT PRIOR YR	-	101,260.00	-
861450	PART TIME FACULTY APPORT	421,320.00	421,311.00	421,311.00
861500	2% BFAP ADMIN	45,755.00	46,941.00	46,941.00
865650	PT TIME FAC HLTHINS OFC HRS	-	23,693.00	-
867100	HOMEOWNER PROPTAX RELIEF	600,000.00	516,752.99	600,000.00
868400	RETURN TO TITLE IV FROM STATE	-	384.00	-
869800	OTHER MISC STATE REVENUES	-	20,542.83	-
86's	State Revenues Subtotal	34,739,736.00	36,008,136.82	35,887,213.00
881100	TAX ALLOCATION SECURD ROLL	49,176,972.00	52,819,372.26	47,832,503.00
881200	TAX ALLOC SUPPLEMENT ROLL	1,000,000.00	511,890.56	1,000,000.00
881300	TAX ALLOCN UNSECURED ROLL	2,000,000.00	1,869,685.02	2,000,000.00
881600	PRIOR YEARS TAXES	-	(9,670.31)	-
881700	ERAF ED REVENUE AUG FUND	-	(4,744,528.00)	-
883600	FOLLETT	485,000.00	863,939.25	525,000.00
885300	FACILITIES RENTAL AND LEASE	-	6,759.72	-
886100	INTEREST BANK ACCOUNTS	-	53.93	-
886200	INTEREST COUNTY TREASURY	400,000.00	233,724.04	300,000.00

Palomar College BUDGET REPORT Comparing Fiscal Years 2010 and 2011 Fund 11 Unrestricted Without Designated				
				Run Sep 16, 2010
		FY 2009-2010 Budget	FY 2009-2010 Expended/Received Year to Date	FY 2010-2011 Budget
Account	Description			
886500	OTH INTEREST & INVEST INCOM	-	250.00	-
887400	ENROLLMENT FEE	7,912,332.00	7,856,674.00	7,996,939.00
887910	TRANSCRIPT INCOME	15,000.00	9,620.00	10,000.00
888010	NON RESIDENT TUITION USA	600,000.00	805,164.50	600,000.00
888020	NONRESIDENT TUITON FOREIGN	1,400,000.00	1,640,313.50	1,400,000.00
889030	COBRA ADMIN FEE	-	740.14	-
889300	CASH OVER/SHORT	-	(547.24)	-
889600	LIBRARY FINES	-	6,692.05	-
889800	RETURNED CHECKS	-	2,513.37	-
889830	RETURNED CHECK FEE	-	1,945.15	-
889850	STUDNT REFND WRITE-OFF TO DIST	-	48.00	-
889880	STALE DATED/VOID WARRANTS	-	11,155.90	-
889900	OTHER LOCAL REVENUES	-	25,812.48	-
889999	BEGINNING BALANCE, LOCAL	9,890,785.00	-	11,443,796.00
88's	Local Revenues Subtotal	72,880,089.00	61,911,608.32	73,108,238.00
898200	INTRAFUND TRANSFR IN,WITHIN	1,335,630.00	1,630.00	1,725,000.00
89's	Other Sources Subtotal	1,335,630.00	1,630.00	1,725,000.00
Revenue Grand Total		108,955,455.00	97,921,375.14	110,720,451.00

FUND 11 UNRESTRICTED
(Designated Only)

Palomar College
BUDGET REPORT
Comparing Fiscal Years
2010 and 2011
Fund 11 Designated

Run Sep 16, 2010

Account	Description	FY 2009-2010 Budget	FY 2009-2010 Expended/Received Year to Date	FY 2010-2011 Budget
	11's Instr Salaries - Contract	-	-	-
122100	COUNSELORS, CONTRACT	-	428,493.00	-
122110	COUNSELORS, CONTRACT	428,493.00	-	-
	12's Non-Instr Salaries - Contract	428,493.00	428,493.00	-
130010	INSTR SALARIES - OTHER	-	-	500.00
	13's Instr Salaries - Other	-	-	500.00
140010	NON-INSTR SALARIES - OTHER	2,283.00	-	-
147100	SERVIC PROVIDR NONINST ACA	-	2,039.50	-
	14's Non-Instr Salaries - Other	2,283.00	2,039.50	-
	Academic Salaries Subtotal	430,776.00	430,532.50	500.00
212200	CLASSIFIED REGULAR SALARY	-	143,858.59	-
212210	CLASSIFIED REGULAR SALARY	143,862.00	-	145,832.00
212610	NON-INSTRUCTNL ADMINISTRATORS	25,627.00	-	16,910.00
	21's Non-Instr Salaries - Reg	169,489.00	143,858.59	162,742.00
	22's Instr Aides - Reg	-	-	-
230010	NON ACADEMIC SALARIES - OTHER	198,982.00	-	131,341.00
231100	HOURLY CLASSIFIED, TEMP	-	2,776.80	-
231500	HRRLY HEALTH PROFESSIONAL	-	12,176.97	-
232100	OVERTIME CLASSIFID SALARIED	-	12,122.84	-
234100	SERVICE PROVIDER CLASSIFIED	-	2,165.67	-
235100	STUDENT EMPLOYEE	-	41,819.30	-
	23's Non-Academic Salaries - Other	198,982.00	71,061.58	131,341.00
	24's Instr Aides - Other	-	-	-
	Non Acad Salaries Subtotal	368,471.00	214,920.17	294,083.00
	31's STRS	-	-	-
320010	PERS	20,611.00	-	22,124.00
322102	PERS CLASSIFIED	-	14,261.60	-
	32's PERS	20,611.00	14,261.60	22,124.00
330010	FICA & MEDICARE (OASDI)	18,300.00	-	16,862.00
332102	FICA CLASSIFIED	-	9,981.30	-
335301	MEDCA OTH ACA NONINSTRUCT	-	29.58	-
336102	MEDCA CLASSIFIED	-	2,577.01	-
	33's FICA & Medicare (OASDI)	18,300.00	12,587.89	16,862.00
340010	HEALTH & WELFARE	65,854.00	-	72,507.00
340252	MEDICAL CLASSIFIED	-	30,003.90	-
341252	DENTAL CLASSIFIED	-	2,868.41	-
342252	VISION CLASSIFIED	-	703.49	-
343252	LIFE CLASSIFIED	-	331.44	-
344252	LTD (DISABILITY) CLASSIFIED	-	469.09	-
345252	LONG TERM CARE CLASSIFIED	-	115.36	-
348020	FUTURE RETIREE HEALTH-NONACA	-	9,961.42	-
	34's Health & Welfare	65,854.00	44,453.11	72,507.00
350010	STATE UNEMP INSURANCE	890.00	-	1,936.00
351301	UNEMP OTH ACA NONINSTRUCT	-	6.11	-
352102	UNEMPLOYMENT CLASSIFIED	-	522.50	-
353102	UNEMP STUDENT	-	24.44	-
	35's State Unempl Insurance	890.00	553.05	1,936.00
360010	WORKER'S COMP	5,366.00	-	4,852.00
361301	WC OTHER ACA NON INSTRUCT	-	29.16	-
362102	WC CLASSIFIED	-	2,475.38	-
363102	WC STUDENT	-	598.01	-
	36's Workers' Comp	5,366.00	3,102.55	4,852.00
370010	APPLE	1,579.00	-	1,349.00
372102	APPLE CLASSIFIED	-	418.26	-
	37's APPLE	1,579.00	418.26	1,349.00
	39's Other Benefits	-	-	-
	Employee Benefits Subtotal	112,600.00	75,376.46	119,630.00

Palomar College
BUDGET REPORT
Comparing Fiscal Years
2010 and 2011
Fund 11 Designated

Run Sep 16, 2010

		FY 2009-2010	FY 2009-2010	FY 2010-2011
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
400010	SUPPLIES & MATERIALS	762,576.00	-	681,598.00
411000	SOFTWARE LESS THAN \$5,000	-	7,833.90	-
421000	BOOKS,MAGAZINES,PERIODCLS	-	1,286.50	-
422000	SUBSCRIPTIONS, PERIODICALS	-	1,592.14	-
423000	BOOKSTORE TEXTBOOKS	-	43.07	-
431000	SUPPLIES&MATERIAL,INSTRUCT	-	368,338.21	-
431100	SUPPLIES, INSTRUCTIONL FOOD	-	19,053.82	-
432000	INSTRUCTIONAL TESTS	-	4,532.36	-
441000	SUPPLIES&MATERIAL,NONINSTR	-	143,497.45	-
442000	COST OF FOOD, FOOD SERVICE	-	444.42	-
446000	SHIPPING/HANDLING CHARGES	-	140.00	-
447100	ABATEMENT/WAREHSE STORES	-	(10,250.40)	-
	Supplies & Materials Subtotal	762,576.00	536,511.47	681,598.00
500010	OTHER OPER EXP	1,689,100.00	-	1,202,657.00
515100	INTERNET ACCESS	-	75.69	-
515300	SOFTWARE LICENSING FEES	-	4,528.05	-
525100	MEMBERSHIP, DISTRICT	-	1,041.35	-
525200	MEMBERSHIP, EMPLOYEE	-	800.00	-
535500	STUDENT ACCIDENT&HOSPITAL	-	2,799.00	-
551100	ATHLETIC OFFICIALS FEES	-	8,745.00	-
551300	INDEPENDENT CONTRACTOR	-	52,043.78	-
551900	OTH PERSONAL&CONSULT SVC	-	70,580.98	-
555100	POSTAGE	-	257,808.60	-
560900	DISTRICT VEHICLE USE	-	536.26	-
561000	RENT & LEASE, EQUIPMENT	-	59,000.87	-
563000	RENTAL OF TRANSPORTATION	-	850.00	-
565100	MAINTENANCE AGREEMT,EQUIP	-	81,476.18	-
565200	MAINTENCE AGREE,SOFTWARE	-	28,108.38	-
565300	REPAIRS&MAINT NONINST EQUIP	-	21,234.06	-
565400	REPAIRS&MAINT INSTR EQUIPMT	-	1,799.25	-
565500	REPAIRS&MAINTENANCE BLDGS	-	4,502.16	-
575100	TRAVEL, ACADEMIC ADMIN	-	1,128.17	-
575120	TRAVEL, ACADEMIC EMPLOYEE	-	390.69	-
575200	TRAVEL, CLASSIFIED ADMINISTR	-	600.70	-
575210	TRAVEL, CLASSIFIED EMPLOYEE	-	2,352.30	-
575300	TRAVEL, STUDENT	-	15,078.34	-
575310	TRAVEL WITH STUDENT	-	19,222.31	-
575500	ATHLETIC ENTRY FEES	-	2,822.00	-
575700	STAFF DEVLOPMNT AT PALOMR	-	(802.14)	-
575800	FOOD FOR MEETINGS	-	22,367.76	-
580150	FUEL, GAS	-	6,058.13	-
580250	JANITORIAL SERVICES	-	136.00	-
580300	LAUNDRY/DRY CLEANING	-	2,800.56	-
585100	ADMINISTRATIVE EXPENSE	-	238.26	-
585300	COST OF SALES	-	850.24	-
585450	FILM PROCESSING	-	759.50	-
585750	PRINTING	-	82,319.00	-
585850	PUBLISHING EXPENSE	-	3,800.00	-
585900	ROYALTY EXPENSE	-	8,963.47	-
585910	LICENSING FEE	-	2,699.00	-
590010	ABATEMENT BUDGET POOL	(763,974.00)	-	(549,000.00)
590100	FACILITIES SERVICES ABATEMENT	-	(33,999.75)	-
590300	MAIL SERVICES ABATEMENT	-	(292,268.73)	-
590400	PRINT SERVICES ABATEMENT	-	(346,945.54)	-
	Other Oper Exp Subtotal	925,126.00	94,499.88	653,657.00
	Indirect Costs Subtotal	-	-	-

Palomar College BUDGET REPORT Comparing Fiscal Years 2010 and 2011 Fund 11 Designated				
				Run Sep 16, 2010
Account	Description	FY 2009-2010 Budget	FY 2009-2010 Expended/Received Year to Date	FY 2010-2011 Budget
600010	CAPITAL OUTLAY	145,007.00	-	81,934.00
623100	ARCHITECTURL&ENGINEER FEE	-	600.00	-
644100	EQUIP INSTR ADDTL \$500 - \$4999	-	13,501.00	-
644300	EQUIPMENT INSTRUCTIONL >\$4,999	-	11,743.75	-
644400	EQUIP NONINS ADDL \$500 - \$4999	-	3,310.55	-
644600	EQUIPMENT NONINSTRUCTL >\$4,999	-	55,597.97	-
	Capital Outlay Subtotal	145,007.00	84,753.27	81,934.00
721000	INTRAFUND TRANS OUT WITHIN	-	30,770.00	-
721010	INTRAFUND TRANS OUT WITHIN	30,770.00	-	-
799010	CONTINGENCY HOLDING ACCOUNT	1,031,366.00	-	2,981,548.00
	Other Outgoing Subtotal	1,062,136.00	30,770.00	2,981,548.00
Expense Grand Total		3,806,692.00	1,467,363.75	4,812,950.00
819700	FEDERAL ARRA STIMULUS FUNDS	428,493.00	428,493.00	61,676.00
81's	Federal Revenues Subtotal	428,493.00	428,493.00	61,676.00
868100	STATE LOTTERY PROCEEDS	288,764.00	377,747.83	290,000.00
869999	BEGINNING BALANCE, STATE	415,006.00	-	528,823.00
86's	State Revenues Subtotal	703,770.00	377,747.83	818,823.00
884120	CATALOG SALES	5,292.00	5,292.00	12,000.00
884150	HLTH SVCS SALE TO EMPLOYEE	8,989.00	6,109.25	5,500.00
884180	LIBRARY COPIER SALES	13,000.00	28,098.90	10,000.00
884195	PAPER SALES WAREHOUSE	-	-	6,000.00
884220	POSTAGE CHARGES	10,000.00	10,455.14	12,000.00
884230	PRINTING CHARGES	49,837.00	60,829.63	27,000.00
884240	COMET COPY CHARGES	44,374.00	21,328.62	29,934.00
884260	RECYCLING COMMISSION	5,575.00	4,574.33	5,000.00
884290	TICKET/GATE/PROGRAM SALES	18,854.00	16,558.65	10,000.00
884300	VENDING COMMISSIONS	51,722.00	100,040.11	75,000.00
884350	MISC SALES AND COMMISSION	56,671.00	57,582.99	25,000.00
885300	FACILITIES RENTAL AND LEASE	9,914.00	37,079.60	50.00
887500	FIELD TRP;USEOF NONDIST FAC	10,725.00	11,620.00	8,125.00
887620	HLTH SERVICE PHYSICAL EXAM	30,963.00	25,058.00	20,000.00
887700	INSTR MAT FEES;SALE MATERL	192,630.00	208,612.30	138,475.00
887710	COURSE RELATED FEES	6,418.00	5,624.00	3,500.00
887800	STUDNT INSURANCE PAYMNTS	2,823.00	2,823.00	2,000.00
887910	TRANSCRIPT INCOME	100,341.00	128,022.50	110,187.00
888920	COURSE TESTING FEE	5,350.00	8,645.00	5,350.00
889600	LIBRARY FINES	1,000.00	1,937.75	1,000.00
889650	PARKING FINES	287,953.00	358,976.28	290,000.00
889900	OTHER LOCAL REVENUES	5,923.00	8,061.83	4,951.00
889999	BEGINNING BALANCE, LOCAL	1,666,928.00	-	2,088,466.00
88's	Local Revenues Subtotal	2,585,282.00	1,107,329.88	2,889,538.00
898100	INTERFUND TRANSER IN,BETWN	5,000.00	5,000.00	73,503.00
898200	INTRAFUND TRANSFR IN,WITHIN	84,147.00	84,147.00	969,410.00
89's	Other Sources Subtotal	89,147.00	89,147.00	1,042,913.00
Revenue Grand Total		3,806,692.00	2,002,717.71	4,812,950.00

FUND 12
RESTRICTED

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Palomar College BUDGET REPORT Comparing Fiscal Years 2010 and 2011 Fund 12				
				Run Sep 16, 2010
Account	Description	FY 2009-2010 Budget	FY 2009-2010 Expended/Received Year to Date	FY 2010-2011 Budget
	Non Acad Salaries Subtotal	7,678,176.53	6,829,689.06	7,272,013.00
310010	STRS	182,151.81	-	160,026.00
311101	STRS ACADEMIC INSTRUCTORS	-	66,999.54	-
311201	STRS EDUCATIONAL ADMIN/SUP	-	85,864.50	-
311301	STRS OTHERACA NONINSTRUCT	-	25,561.48	-
	31's STRS	182,151.81	178,425.52	160,026.00
320010	PERS	514,825.27	-	570,581.00
321201	PERS EDUCATIONAL ADMIN/SUP	-	11,702.16	-
321301	PERS OTHERACA NONINSTRUCT	-	608.46	-
322102	PERS CLASSIFIED	-	362,179.38	-
322202	PERS NON-INSTR ADMIN/SUPR	-	95,648.74	-
322402	PERS INST AIDE NOTDIRECT INS	-	4,208.88	-
	32's PERS	514,825.27	474,347.62	570,581.00
330010	FICA & MEDICARE (OASDI)	463,147.88	-	460,221.00
331101	FICA ACADEMIC INSTRUCTORS	-	203.43	-
331201	FICA EDUCATIONAL ADMIN/SUP	-	7,286.70	-
331301	FICA OTHERACA NONINSTRUCT	-	1,123.56	-
332102	FICA CLASSIFIED	-	238,158.73	-
332202	FICA NON-INSTR ADMIN/SUPR	-	60,532.13	-
332302	FICA INSTR AIDE DIRECT INSTR	-	338.57	-
332402	FICA INSTR AIDE NOTDIRECT INS	-	2,689.70	-
335101	MEDCA ACADEM INSTRUCTORS	-	12,677.63	-
335201	MEDCA EDUCATNL ADMIN/SUPV	-	13,186.49	-
335301	MEDCA OTH ACA NONINSTRUCT	-	4,873.43	-
336102	MEDCA CLASSIFIED	-	69,109.25	-
336202	MEDCA NON-INSTR ADMIN/SUP	-	14,551.91	-
336302	MEDCA INST AIDE DIRECT INSTR	-	755.96	-
336402	MEDCA INST AIDE NOTDIRCT INS	-	629.04	-
	33's FICA & Medicare (OASDI)	463,147.88	426,116.53	460,221.00
340010	HEALTH & WELFARE	1,780,830.00	-	1,999,591.00
340101	MEDIC ACADEMIC INSTRUCTORS	-	76,291.47	-
340120	MEDIC ACADEMIC ADJUNCT	-	(379.10)	-
340151	MEDIC EDUCATIONL ADMIN/SUP	-	145,804.88	-
340252	MEDICAL CLASSIFIED	-	753,365.39	-
340302	MEDIC NON-INSTR ADMIN/SUPR	-	139,267.56	-
340402	MEDIC INSTAIDE NOTDIRECTINST	-	9,672.00	-
341101	DENT ACADEMIC INSTRUCTORS	-	6,950.18	-
341151	DENT EDUCATIONAL ADMIN/SUP	-	12,779.11	-
341252	DENTAL CLASSIFIED	-	71,070.15	-
341302	DENT NON-INSTR ADMIN/SUPR	-	13,063.68	-
341402	DENT INSTAIDE NOT DIRECTINST	-	1,046.70	-
342101	VISION ACADEMIC INSTRUCTOR	-	1,519.59	-
342151	VISION EDUCATIONL ADMIN/SUP	-	2,868.26	-
342252	VISION CLASSIFIED	-	17,170.81	-
342302	VISION NON-INSTR ADMIN/SUP	-	3,046.05	-
342402	VISION INSTAIDE NOT DIRECTINS	-	256.68	-
343101	LIFE ACADEMIC INSTRUCTORS	-	716.21	-
343151	LIFE EDUCATIONAL ADMIN/SUPR	-	1,351.56	-
343252	LIFE CLASSIFIED	-	8,073.67	-
343302	LIFE NON-INSTR ADMIN/SUPR	-	1,426.32	-
343402	LIFE INST AIDE NOT DIRECT INS	-	120.96	-
344101	LTD ACADEMIC INSTRUCTORS	-	1,702.71	-
344151	LTD EDUCATIONAL ADMIN/SUPR	-	3,246.82	-
344252	LTD (DISABILITY) CLASSIFIED	-	11,835.77	-
344302	LTD NON-INSTR ADMIN/SUPR	-	2,972.65	-
344402	LTD INST AIDE NOT DIRECT INST	-	143.04	-
345101	LTC ACADEMIC INSTRUCTORS	-	248.70	-
345151	LTC EDUCATIONAL ADMIN/SUPR	-	469.74	-

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Account	Description	FY 2009-2010 Budget	FY 2009-2010 Expended/Received Year to Date	FY 2010-2011 Budget
345252	LONG TERM CARE CLASSIFIED	-	2,810.79	-
345302	LTC NON-INSTR ADMIN/SUPR	-	498.78	-
345402	LTC INST AIDE NOT DIRECT INST	-	42.00	-
348010	FUTURE RETIREE HEALTH-ACA	-	21,666.73	-
348020	FUTURE RETIREE HEALTH-NONACA	-	315,619.94	-
34's	Health & Welfare	1,780,830.00	1,626,739.80	1,999,591.00
350010	STATE UNEMP INSURANCE	29,018.82	-	63,718.00
351101	UNEMP ACADEMIC INSTRUCTOR	-	2,781.71	-
351201	UNEMP EDUCATIONL ADMN/SUP	-	3,510.46	-
351301	UNEMP OTH ACA NONINSTRUCT	-	1,116.07	-
352102	UNEMPLOYMENT CLASSIFIED	-	14,347.17	-
352202	UNEMP NON-INSTR ADMN/SUP	-	2,995.32	-
352302	UNEMP INSTR AIDE DIRECT INST	-	157.45	-
352402	UNEMP INST AIDE NOTDIRECT INS	-	130.14	-
353102	UNEMP STUDENT	-	254.37	-
35's	State Unempl Insurance	29,018.82	25,292.69	63,718.00
360010	WORKER'S COMP	141,005.40	-	142,002.00
361101	WC ACADEMIC INSTRUCTORS	-	12,494.08	-
361201	WC EDUCATIONAL ADMIN/SUPR	-	16,611.13	-
361301	WC OTHER ACA NON INSTRUCT	-	4,918.64	-
362102	WC CLASSIFIED	-	67,006.62	-
362202	WC NON-INSTR ADMIN/SUPERV	-	14,377.46	-
362302	WC INSTR AIDE DIRECT INSTR	-	745.45	-
362402	WC INSTR AIDE NOTDIRECT INST	-	619.92	-
363102	WC STUDENT	-	13,982.30	-
36's	Workers' Comp	141,005.40	130,755.60	142,002.00
370010	APPLE	41,605.77	-	31,629.00
371101	APPLE ACADEMIC INSTRUCTOR	-	1,261.49	-
371301	APPLE OTH ACA NONINSTRUCT	-	267.29	-
372102	APPLE CLASSIFIED	-	22,252.14	-
372302	APPLE INST AIDE DIRECT INSTR	-	1,075.66	-
37's	APPLE	41,605.77	24,856.58	31,629.00
39's	Other Benefits	-	-	-
	Employee Benefits Subtotal	3,152,584.95	2,886,534.34	3,427,768.00
400010	SUPPLIES & MATERIALS	1,143,927.39	-	703,839.00
411000	SOFTWARE LESS THAN \$5,000	-	171,626.37	-
421000	BOOKS,MAGAZINES,PERIODCLS	-	27,624.40	-
422000	SUBSCRIPTIONS, PERIODICALS	-	8,803.78	-
431000	SUPPLIES&MATERIAL,INSTRUCT	-	303,164.00	-
431100	SUPPLIES, INSTRUCTIONL FOOD	-	1,101.07	-
432000	INSTRUCTIONAL TESTS	-	2,622.84	-
441000	SUPPLIES&MATERIAL,NONINSTR	-	345,103.50	-
441100	SUPPLIES, INSTITUTIONAL	-	417.24	-
	Supplies & Materials Subtotal	1,143,927.39	860,463.20	703,839.00
500010	OTHER OPER EXP	8,099,105.76	-	6,610,176.00
515100	INTERNET ACCESS	-	1,145.14	-
515300	SOFTWARE LICENSING FEES	-	291,014.81	-
525100	MEMBERSHIP, DISTRICT	-	4,317.50	-
525200	MEMBERSHIP, EMPLOYEE	-	4,958.95	-
535200	INS, FIRE, CASUALTY, LIABILITY	-	12,269.21	-
535300	INS DEDUCTIBLE,GENL LIAB INS	-	1,518.00	-
535500	STUDENT ACCIDENT&HOSPITAL	-	8,790.92	-
545100	ADVERTISEMENTS REQ BY LAW	-	5,787.00	-
545200	LAWYERS' FEES	-	2,542.99	-
551200	CLASSROOM SPEAKERS	-	1,200.00	-
551300	INDEPENDENT CONTRACTOR	-	1,785,231.73	-
551400	MANAGEMENT FEES	-	13,496.51	-

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Account	Description	FY 2009-2010 Budget	FY 2009-2010 Expended/Received Year to Date	FY 2010-2011 Budget
551900	OTH PERSONAL&CONSULT SVC	-	902,395.24	-
555100	POSTAGE	-	81,984.59	-
560900	DISTRICT VEHICLE USE	-	4,691.30	-
561000	RENT & LEASE, EQUIPMENT	-	2,672.15	-
562000	RENTS & LEASES, LAND/BLDGS	-	103,344.09	-
563000	RENTAL OF TRANSPORTATION	-	72,009.50	-
565100	MAINTENANCE AGREEMT, EQUIP	-	60,571.44	-
565200	MAINTENANCE AGREE, SOFTWARE	-	55,547.45	-
565300	REPAIRS&MAINT NONINST EQUIP	-	18,859.98	-
565400	REPAIRS&MAINT INSTR EQUIPMT	-	7,045.23	-
565500	REPAIRS&MAINTENANCE BLDGS	-	81,082.19	-
575100	TRAVEL, ACADEMIC ADMIN	-	51,494.37	-
575120	TRAVEL, ACADEMIC EMPLOYEE	-	60,263.04	-
575200	TRAVEL, CLASSIFIED ADMINISTR	-	37,956.61	-
575210	TRAVEL, CLASSIFIED EMPLOYEE	-	82,525.34	-
575300	TRAVEL, STUDENT	-	50,773.35	-
575310	TRAVEL WITH STUDENT	-	60,657.08	-
575400	TRAVEL, NON EMPLOYEE	-	30,356.35	-
575600	ORIENTATION EXPENSES	-	4,202.54	-
575700	STAFF DEVELOPMNT AT PALOMR	-	2,917.64	-
575800	FOOD FOR MEETINGS	-	151,308.69	-
580100	ELECTRICITY	-	53,557.35	-
580150	FUEL, GAS	-	8,213.51	-
580250	JANITORIAL SERVICES	-	1,231.00	-
580300	LAUNDRY/DRY CLEANING	-	3,084.27	-
580450	TELEPHONE	-	1,913.53	-
580500	TELEPHONE CONNECTIONS	-	4,375.16	-
585100	ADMINISTRATIVE EXPENSE	-	3,563.62	-
585110	UPWARD BOUND STUDENT EXPENSE	-	53,024.98	-
585150	ADVERTISE NOT REQ BY LAW	-	20,108.54	-
585300	COST OF SALES	-	8,094.01	-
585400	DISALLOWED FIN AID GRANTS	-	1,311.00	-
585500	FINGERPRINTING	-	3,622.00	-
585510	TB TESTS	-	45.00	-
585700	PAYMENT IN LIEU OF TRANSPRT	-	70.00	-
585750	PRINTING	-	203,962.06	-
585910	LICENSING FEE	-	808.84	-
	Other Oper Exp Subtotal	8,099,105.76	4,421,915.80	6,610,176.00
580010	INDIRECT COSTS BUDGET POOL	684,869.04	-	686,457.00
585550	INDIRECT COSTS	-	477,678.23	-
	Indirect Costs Subtotal	684,869.04	477,678.23	686,457.00
600010	CAPITAL OUTLAY	2,418,275.06	-	1,344,146.00
612000	SITE IMPROVEMENT	-	3,429.64	-
612200	PARKING IMPROVEMENT	-	28,437.00	-
623000	BUILDING CONSTRUCTION	-	367,988.86	-
623100	ARCHITECTURL&ENGINEER FEE	-	9,783.74	-
631000	LIBRARY BOOKS	-	68,790.82	-
632000	LIBRARY MAGAZINE&PERIODICL	-	46,830.57	-
633000	LIBRARY NONPRINT MEDIA	-	151,312.47	-
644100	EQUIP INSTR ADDTL \$500 - \$4999	-	433,797.87	-
644300	EQUIPMENT INSTRUCTIONL >\$4,999	-	181,875.34	-
644400	EQUIP NONINS ADDL \$500 - \$4999	-	132,097.44	-
644500	EQUIP NONINS REPL \$500 - \$4999	-	688.35	-
644600	EQUIPMENT NONINSTRUCTL >\$4,999	-	1,857.00	-
644700	EQUIP TECHNOLOGY INSTR >\$4,999	-	284,315.60	-
644800	EQUIP TECHNOLOGY NONINS >\$4,999	-	140,665.09	-
644900	SOFTWARE INSTRUCTNL >\$4,999.	-	49,663.60	-

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Account	Description	FY 2009-2010 Budget	FY 2009-2010 Expended/Received Year to Date	FY 2010-2011 Budget
644950	SOFTWARE NONINSTRNL >\$4,999	-	9,972.06	-
	Capital Outlay Subtotal	2,418,275.06	1,911,505.45	1,344,146.00
721000	INTRAFUND TRANS OUT WITHIN	-	59,971.00	-
721010	INTRAFUND TRANS OUT WITHIN	1,359,971.00	-	1,725,000.00
731000	INTERFUND TRANS OUT BETWEEN	-	84,000.00	-
731010	INTERFUND TRANS OUT BETWEEN	118,000.00	-	4,000.00
751000	STUDENT GRANTS	-	102,876.03	-
751010	STUDENT GRANTS	106,133.11	-	57,931.00
762000	STUDT BOOK&SUPPLY PAYMENTS	-	247,208.41	-
762010	STUDT BOOK&SUPPLY PAYMENTS	252,799.00	-	243,042.00
763000	STUDENT TRANSPORTATION	-	8,771.00	-
763010	STUDENT TRANSPORTATION	14,271.00	-	8,680.00
767000	STUDENT PIC CARD	-	150.00	-
767010	STUDENT PIC CARD	150.00	-	250.00
769000	STUDENT OTHER EXPENSES	-	13,336.78	-
769010	STUDENT OTHER EXPENSES	13,338.61	-	22,180.00
799010	CONTINGENCY HOLDING ACCOUNT	5,474,834.90	-	8,413,756.00
	Other Outgoing Subtotal	7,339,497.62	516,313.22	10,474,839.00
Expense Grand Total		33,017,563.00	20,270,541.09	32,846,481.00
812130	HEA FED WORK STUDY	259,895.00	230,794.72	223,623.00
812220	HEA TRIO	321,810.00	329,198.01	307,391.00
812221	HEA TRIO/SSS PRIOR YEAR	108,731.00	-	101,343.00
812225	HEA TRIO EDUC OPPORTUNITY CNTR	226,600.00	235,203.26	220,544.00
812226	HEA TRIO EOC PRIOR YEAR	89,962.00	-	81,359.00
812240	HEA TRIO UPWARD BOUND	250,000.00	278,571.69	250,000.00
812241	HEA TRIO/UPWARD BOUND PR YEAR	77,277.00	-	48,705.00
812250	HEA GEAR UP	1,900,865.00	1,916,148.03	1,900,865.00
812251	HEA GEAR UP PRIOR YEAR	793,399.00	-	778,116.00
812290	HEA TITLE V HISPANIC SRVG INST	574,959.00	16,695.20	57,238.00
812291	HEA TITLE V HSI PRIOR YEAR	441,793.00	441,793.00	558,264.00
814100	TANF (FEDERAL)	45,123.00	45,083.58	72,083.00
815190	PELL GRANT ADMIN ALLOWANC	7,000.00	15,445.00	7,000.00
815500	FEDERAL ADMIN ALLOWANCE	8,000.00	25,509.73	8,000.00
816100	VETERAN'S EDUCATION	8,117.00	9,844.13	5,000.00
817100	VOCTNL/APPLIED TECH ED ACT	757,258.00	755,081.55	789,332.00
817110	VTEA PRIOR YEAR	-	19,665.04	-
819400	NATIONAL SCIENCE FOUN GRNT	-	-	143,249.00
819700	FEDERAL ARRA STIMULUS FUNDS	399,066.00	395,097.67	-
819800	OTHER FEDERAL REVENUES	26,650.00	26,650.00	-
819999	BEGINNING BALANCE, FEDERAL	94,176.00	-	91,237.00
81's	Federal Revenues Subtotal	6,390,681.00	4,740,780.61	5,643,349.00
861600	BASIC SKILLS	236,134.00	228,686.00	-
862150	EOPS	788,191.00	788,191.00	788,191.00
862200	DSPS	506,377.00	768,522.00	768,522.00
862210	DSPS PRIOR YEAR	-	11,108.00	-
862250	CALWORKS	172,399.00	169,608.56	184,679.00
862450	BFAP	519,623.00	521,123.00	510,206.00
862500	CARE	82,948.00	82,948.00	78,800.00
862650	FACULTY/STAFF DIVERSITY	9,015.00	9,016.00	-
862750	MATRICULATION	814,741.00	812,641.00	812,638.00
865300	OTH SPECL CATAGORL PRGRM	4,068,000.00	3,796,522.02	3,769,467.00
865310	ASSOCIATE DEGREE NURSING GRAN	362,849.00	300,300.93	471,435.00
865390	3C MEDIA SOLUTIONS PRIOR YEAR	124,767.00	-	77,651.00
865391	CCC CONFER PRIOR YEAR	370,333.00	123,510.26	500,067.00
868100	STATE LOTTERY PROCEEDS	2,289,486.00	2,399,152.18	2,200,000.00

Palomar College BUDGET REPORT Comparing Fiscal Years 2010 and 2011 Fund 12				
				Run Sep 16, 2010
Account	Description	FY 2009-2010 Budget	FY 2009-2010 Expended/Received Year to Date	FY 2010-2011 Budget
869999	BEGINNING BALANCE, STATE	6,377,621.00	-	7,183,010.00
	86's State Revenues Subtotal	16,722,484.00	10,011,328.95	17,344,666.00
882100	CONTRB,GIFTS,GRANTS,ENDOW	191,137.00	191,125.56	146,068.00
883100	CONTRACT INSTRUCTIONL SVC	367,333.00	493,537.56	313,536.00
883300	CONT INSTR SVC CONTRACT ED	1,386,445.00	842,497.21	1,463,682.00
883400	CONTRACT INSTRUCTIONL ROP	1,017,299.00	1,108,804.47	741,905.00
884170	KKSM ADVERTISING SALES	9,987.00	3,665.00	3,355.00
884320	WELLNESS CENTER FEES	47,000.00	40,094.71	45,420.00
884330	WELLNESS CENTER PARKING	5,500.00	6,918.00	6,000.00
884340	WELLNESS CNTR PROCES FEE	-	75.00	-
887500	FIELD TRP;USEOF NONDIST FAC	21,047.00	21,046.75	-
887600	HEALTH SERVICE FEE STUDENT	867,817.00	1,100,196.00	850,000.00
887610	HLTH SERVICE INSURANCE PAY	-	(4.00)	-
887700	INSTR MAT FEES;SALE MATERL	48,450.00	48,450.00	27,000.00
887705	CPR MATERIALS FEE	1,796.00	3,035.16	262.00
887710	COURSE RELATED FEES	-	9,000.00	-
888030	NONRESIDENT CAPITAL OUTLAY	40,000.00	47,454.50	42,000.00
888100	PARKING STICKER FEES	-	1,820.00	-
888101	PARK STICKER FEE SPRING	525,000.00	734.00	525,000.00
888102	PARK STICKER FEE SUMMER	15,350.00	219,903.85	200,000.00
888103	PARK STICKER FEE FALL	559,538.00	1,062,283.08	560,000.00
888110	PARKING METERS	103,500.00	125,426.20	120,000.00
888300	STUDENT CENTER FEE	73,652.00	-	-
888900	OTH STUDENT FEES&CHARGES	-	174,215.00	115,000.00
888920	COURSE TESTING FEE	54,143.00	53,704.16	50,000.00
888940	PALOMR IDENTIFICATION CARD	13,000.00	155.00	-
889800	RETURNED CHECKS	-	114.60	-
889999	BEGINNING BALANCE, LOCAL	2,516,830.00	-	2,910,830.00
	88's Local Revenues Subtotal	7,864,824.00	5,554,251.81	8,120,058.00
898200	INTRAFUND TRANSFR IN,WITHIN	2,039,574.00	1,215,553.52	1,738,408.00
	89's Other Sources Subtotal	2,039,574.00	1,215,553.52	1,738,408.00
Revenue Grand Total		33,017,563.00	21,521,914.89	32,846,481.00

FUND 22
PROP M BOND INTEREST AND
REDEMPTION FUND

Run Sep 16, 2010

33

FUND 29
DEBT SERVICES

FUND 33
CHILD DEVELOPMENT

Palomar College BUDGET REPORT Comparing Fiscal Years 2010 and 2011 Fund 33 Child Development					Run Sep 16, 2010
Account	Description	FY 2009-2010 Budget	FY 2009-2010 Expended/Received Year to Date	FY 2010-2011 Budget	
111000	INSTRUCTIONAL SAL, CONTRACT	-	446,169.45	-	
111010	INSTRUCTIONAL SALARY, CONTRACT	448,168.17	-	470,889.00	
	11's Instr Salaries - Contract	448,168.17	446,169.45	470,889.00	
	12's Non-Instr Salaries - Contract	-	-	-	
130010	INSTR SALARIES - OTHER	176,275.00	-	212,000.00	
131100	ASSIGN TIME HRLY REPLACEMT	-	6,052.42	-	
139000	INSTRUCTIONAL SALARY, OTHER	-	170,221.09	-	
	13's Instr Salaries - Other	176,275.00	176,273.51	212,000.00	
	14's Non-Instr Salaries - Other	-	-	-	
	Academic Salaries Subtotal	624,443.17	622,442.96	682,889.00	
212200	CLASSIFIED REGULAR SALARY	-	51,967.25	-	
212210	CLASSIFIED REGULAR SALARY	56,068.00	-	44,564.00	
	21's Non-Instr Salaries - Reg	56,068.00	51,967.25	44,564.00	
	22's Instr Aides - Reg	-	-	-	
230010	NON ACADEMIC SALARIES - OTHER	164,104.00	-	206,966.00	
235100	STUDENT EMPLOYEE	-	164,102.75	-	
	23's Non-Academic Salaries - Other	164,104.00	164,102.75	206,966.00	
240010	INSTR AIDES - OTHER	54,786.00	-	36,000.00	
241100	HRLY INSTR AIDE, DIRECT INSTR	-	54,785.51	-	
	24's Instr Aides - Other	54,786.00	54,785.51	36,000.00	
	Non Acad Salaries Subtotal	274,958.00	270,855.51	287,530.00	
310010	STRS	46,859.83	-	46,307.00	
311101	STRS ACADEMIC INSTRUCTORS	-	46,772.28	-	
	31's STRS	46,859.83	46,772.28	46,307.00	
320010	PERS	4,027.00	-	4,546.00	
322102	PERS CLASSIFIED	-	4,025.69	-	
	32's PERS	4,027.00	4,025.69	4,546.00	
330010	FICA & MEDICARE (OASDI)	13,348.71	-	16,566.00	
332102	FICA CLASSIFIED	-	3,211.06	-	
335101	MEDCA ACADEM INSTRUCTORS	-	8,257.90	-	
336102	MEDCA CLASSIFIED	-	1,082.09	-	
336302	MEDCA INST AIDE DIRECT INSTR	-	794.38	-	
	33's FICA & Medicare (OASDI)	13,348.71	13,345.43	16,566.00	
340010	HEALTH & WELFARE	119,642.93	-	142,649.00	
340101	MEDIC ACADEMIC INSTRUCTORS	-	89,295.38	-	
340252	MEDICAL CLASSIFIED	-	9,769.56	-	
341101	DENT ACADEMIC INSTRUCTORS	-	9,469.02	-	
341252	DENTAL CLASSIFIED	-	895.56	-	
342101	VISION ACADEMIC INSTRUCTOR	-	427.81	-	
342252	VISION CLASSIFIED	-	192.51	-	
343101	LIFE ACADEMIC INSTRUCTORS	-	120.96	-	
343252	LIFE CLASSIFIED	-	80.64	-	
344101	LTD ACADEMIC INSTRUCTORS	-	203.08	-	
344252	LTD (DISABILITY) CLASSIFIED	-	93.24	-	
345101	LTC ACADEMIC INSTRUCTORS	-	70.01	-	
345252	LONG TERM CARE CLASSIFIED	-	31.56	-	
348010	FUTURE RETIREE HEALTH-ACA	-	5,114.04	-	
348020	FUTURE RETIREE HEALTH-NONACA	-	3,206.97	-	
	34's Health & Welfare	119,642.93	118,970.34	142,649.00	
350010	STATE UNEMP INSURANCE	2,363.19	-	7,030.00	
351101	UNEMP ACADEMIC INSTRUCTOR	-	1,933.55	-	
352102	UNEMPLOYMENT CLASSIFIED	-	155.38	-	
352302	UNEMP INSTR AIDE DIRECT INST	-	183.04	-	
353102	UNEMP STUDENT	-	88.59	-	
	35's State Unempl Insurance	2,363.19	2,360.56	7,030.00	
360010	WORKER'S COMP	12,776.09	-	14,518.00	
361101	WC ACADEMIC INSTRUCTORS	-	8,901.06	-	

Palomar College
BUDGET REPORT
Comparing Fiscal Years
2010 and 2011
Fund 33
Child Development

Run Sep 16, 2010

		FY 2009-2010 Budget	FY 2009-2010 Expended/Received Year to Date	FY 2010-2011 Budget
Account	Description			
362102	WC CLASSIFIED	-	743.14	-
362302	WC INSTR AIDE DIRECT INSTR	-	783.43	-
363102	WC STUDENT	-	2,346.65	-
	36's Workers' Comp	12,776.09	12,774.28	14,518.00
370010	APPLE	3,280.00	-	7,920.00
371101	APPLE ACADEMIC INSTRUCTOR	-	1,382.93	-
372102	APPLE CLASSIFIED	-	570.89	-
372302	APPLE INST AIDE DIRECT INSTR	-	1,325.69	-
	37's APPLE	3,280.00	3,279.51	7,920.00
395201	ACCRUED VACATN ACA NONINS	-	(6,546.07)	-
	39's Other Benefits	-	(6,546.07)	-
	Employee Benefits Subtotal	202,297.75	194,982.02	239,536.00
400010	SUPPLIES & MATERIALS	105,530.18	-	97,254.00
431000	SUPPLIES&MATERIAL,INSTRUCT	-	7,265.64	-
441000	SUPPLIES&MATERIAL,NONINSTR	-	4,359.78	-
441300	SUPPLIES, FOOD SERVICES	-	13,972.05	-
442000	COST OF FOOD, FOOD SERVICE	-	51,248.35	-
443100	FREIGHT IN	-	768.91	-
	Supplies & Materials Subtotal	105,530.18	77,614.73	97,254.00
500010	OTHER OPER EXP	153,210.59	-	35,188.00
555100	POSTAGE	-	99.23	-
565100	MAINTENANCE AGREEMT,EQUIP	-	592.80	-
565200	MAINTENANCE AGREE,SOFTWARE	-	672.00	-
565500	REPAIRS&MAINTENANCE BLDGS	-	90,359.09	-
565550	MAINTENANCE, GROUNDS	-	4,101.56	-
575120	TRAVEL, ACADEMIC EMPLOYEE	-	525.90	-
575700	STAFF DEVELOPMNT AT PALOMR	-	40.00	-
580100	ELECTRICITY	-	6,424.01	-
580400	SEWAGE	-	3,254.23	-
580500	TELEPHONE CONNECTIONS	-	141.21	-
580650	WATER	-	2,927.02	-
585100	ADMINISTRATIVE EXPENSE	-	1,388.36	-
585500	FINGERPRINTING	-	861.95	-
585750	PRINTING	-	3,214.35	-
585910	LICENSING FEE	-	1,320.00	-
	Other Oper Exp Subtotal	153,210.59	115,921.71	35,188.00
	Indirect Costs Subtotal	-	-	-
600010	CAPITAL OUTLAY	41,849.31	-	-
623100	ARCHITECTURL&ENGINEER FEE	-	930.00	-
644100	EQUIP INSTR ADDTL \$500 - \$4999	-	3,083.06	-
644400	EQUIP NONINS ADDL \$500 - \$4999	-	3,341.25	-
	Capital Outlay Subtotal	41,849.31	7,354.31	-
799010	CONTINGENCY HOLDING ACCOUNT	790,408.00	-	915,613.00
	Other Outgoing Subtotal	790,408.00	-	915,613.00
Expense Grand Total		2,192,697.00	1,289,171.24	2,258,010.00
819100	CHILDCARE FOOD REIMB FEDRL	42,000.00	52,108.41	42,000.00
	81's Federal Revenues Subtotal	42,000.00	52,108.41	42,000.00
862100	CHILD DEVELOPMENT APPORT	624,601.00	540,755.80	602,483.00
862550	CHILDCARE TAX BAILOUT	91,035.00	91,039.00	95,000.00
869100	CHILDCARE FOOD REIMB STATE	3,000.00	3,204.28	3,000.00
869800	OTHER MISC STATE REVENUES	-	26,509.10	-

Run Sep 16, 2010

FY10-11 FUND 33 NVISION AS OF 9-16-10.xls

FUND 41
CAPITAL OUTLAY PROJECTS

Palomar College BUDGET REPORT Comparing Fiscal Years 2010 and 2011 Fund 41 Capital Outlay				
				Run Sep 16, 2010
Account	Description	FY 2009-2010 Budget	FY 2009-2010 Expended/Received Year to Date	FY 2010-2011 Budget
230010	NON ACADEMIC SALARIES - OTHER	35,310.00	-	24,400.00
235100	STUDENT EMPLOYEE	-	32,070.50	-
	23's Non-Academic Salaries - Other	35,310.00	32,070.50	24,400.00
	24's Instr Aides - Other	-	-	-
	Non Acad Salaries Subtotal	35,310.00	32,070.50	24,400.00
330010	FICA & MEDICARE (OASDI)	238.00	-	-
336102	MEDICA CLASSIFIED	-	237.96	-
	33's FICA & Medicare (OASDI)	238.00	237.96	-
350010	STATE UNEMP INSURANCE	55.00	-	-
353102	UNEMP STUDENT	-	54.09	-
	35's State Unempl Insurance	55.00	54.09	-
360010	WORKER'S COMP	459.00	-	363.00
363102	WC STUDENT	-	458.61	-
	36's Workers' Comp	459.00	458.61	363.00
370010	APPLE	411.00	-	-
372102	APPLE CLASSIFIED	-	410.30	-
	37's APPLE	411.00	410.30	-
	Employee Benefits Subtotal	1,163.00	1,160.96	363.00
400010	SUPPLIES & MATERIALS	5,770.00	-	30,600.00
441000	SUPPLIES&MATERIAL,NONINSTR	-	5,599.98	-
	Supplies & Materials Subtotal	5,770.00	5,599.98	30,600.00
500010	OTHER OPER EXP	335,894.00	-	745,244.00
545100	ADVERTISEMENTS REQ BY LAW	-	545.60	-
560900	DISTRICT VEHICLE USE	-	2,601.01	-
562000	RENTS & LEASES, LAND/BLDGS	-	130,742.00	-
565300	REPAIRS&MAINT NONINST EQUIP	-	2,121.93	-
565500	REPAIRS&MAINTENANCE BLDGS	-	147,837.58	-
580100	ELECTRICITY	-	14,769.52	-
580150	FUEL, GAS	-	15.00	-
580600	WASTE DISPOSAL,HAZARDOUS	-	4,033.05	-
580650	WATER	-	372.60	-
585150	ADVERTISE NOT REQ BY LAW	-	135.24	-
585750	PRINTING	-	31.98	-
	Other Oper Exp Subtotal	335,894.00	303,205.51	745,244.00
600010	CAPITAL OUTLAY	35,192,269.00	-	14,454,607.00
612000	SITE IMPROVEMENT	-	16,590.27	-
621000	BUILDING ADDITIONS	-	93.73	-
623000	BUILDING CONSTRUCTION	-	20,428,974.00	-
623100	ARCHITECTURL&ENGINEER FEE	-	305,217.75	-
623200	BUEPRINTS&INSPECTION SVCS	-	23,061.16	-
644100	EQUIP INSTR ADDTL \$500 - \$4999	-	4,580.55	-
644600	EQUIPMENT NONINSTRUCTL >\$4,999	-	8,150.81	-
	Capital Outlay Subtotal	35,192,269.00	20,786,668.27	14,454,607.00
721000	INTRAFUND TRANS OUT WITHIN	-	640,112.12	-
721010	INTRAFUND TRANS OUT WITHIN	640,228.00	-	745,000.00
731000	INTERFUND TRANS OUT BETWEEN	-	5,000.00	-
731010	INTERFUND TRANS OUT BETWEEN	5,000.00	-	-
799010	CONTINGENCY HOLDING ACCOUNT	9,938,181.00	-	10,842,293.00
	Other Outgoing Subtotal	10,583,409.00	645,112.12	11,587,293.00
Expense Grand Total		46,153,815.00	21,773,817.34	26,842,507.00
865100	COMM COLLEGE CONSTR ACT	33,548,748.00	20,218,215.91	13,329,895.00

Palomar College BUDGET REPORT Comparing Fiscal Years

2010 and 2011

Fund 41

Capital Outlay

Run Sep 16, 2010

FY 2009-2010

FY 2009-2010
Expended/Received
Year to Date

FY 2010-2011

Budget

**Expended/Received
Year to Date**

Budget

Account	Description		Year to Date	
869999	BEGINNING BALANCE, STATE	575,796.00	-	316,903.00
86's	State Revenues Subtotal	34,124,544.00	20,218,215.91	13,646,798.00
881100	TAX ALLOCATION SECURD ROLL	58,180.00	58,181.00	61,473.00
881600	PRIOR YEARS TAXES	553,699.00	553,699.00	-
884360	SURPLUS SALES	17,854.00	19,727.05	28,363.00
885300	FACILITIES RENTAL AND LEASE	2,283.00	27,388.08	20,000.00
886200	INTEREST COUNTY TREASURY	-	33,934.77	-
889700	SAN MARCOS REDEVELOPMNT TAX RE	-	953,529.69	-
889701	POWAY REDEVELOPMENT TAX REV	323,607.00	902,742.64	-
889900	OTHER LOCAL REVENUES	9,500.00	13,347.49	11,000.00
889999	BEGINNING BALANCE, LOCAL	10,343,920.00	-	12,329,873.00
88's	Local Revenues Subtotal	11,309,043.00	2,562,549.72	12,450,709.00
898100	INTERFUND TRANSER IN,BETWN	80,000.00	80,000.00	-
898200	INTRAFUND TRANSFR IN,WITHIN	640,228.00	640,112.12	745,000.00
89's	Other Sources Subtotal	720,228.00	720,112.12	745,000.00
Revenue Grand Total		46,153,815.00	23,500,877.75	26,842,507.00

FUND 42
PROP M BOND CONSTRUCTION

2010 and 2011
Fund 42
Prop M Construction

Prop M Construction

FUND 43
ENERGY CONSERVATION PROJECTS

Energy Conservation

Expense Grand Total		154,087.00	-	206,374.00
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FUND 69
POST RETIREMENT BENEFITS

Palomar College BUDGET REPORT Comparing Fiscal Years 2010 and 2011 Fund 69 Retiree Health Care Benefits					Run Sep 16, 2010
Account	Description	FY 2009-2010 Budget	FY 2009-2010 Expended/Received Year to Date	FY 2010-2011 Budget	
340010	HEALTH & WELFARE	4,263,179.00	-	4,745,823.00	
340453	MEDIC ACADEMIC INST RETIREE	-	2,069,521.16	-	
340503	MEDIC EDU ADMIN/SUP RETIREE	-	153,685.63	-	
340604	MEDICAL CLASSIFIED RETIREES	-	1,598,063.42	-	
340654	MEDIC CLASS ADMNSUP RETIRE	-	298,670.76	-	
346000	RETIREE SPOUSAL BENEFITS	-	134,559.90	-	
34's	Health & Welfare	4,263,179.00	4,254,500.87	4,745,823.00	
	Employee Benefits Subtotal	4,263,179.00	4,254,500.87	4,745,823.00	
Expense Grand Total		4,263,179.00	4,254,500.87	4,745,823.00	
886200	INTEREST COUNTY TREASURY	300,000.00	148,764.91	125,000.00	
889010	FUTURE RETIREE HEALTH PREMIUM	3,520,029.00	3,484,675.96	3,100,000.00	
889999	BEGINNING BALANCE, LOCAL	14,770,159.00	-	14,149,099.00	
88's	Local Revenues Subtotal	18,590,188.00	3,633,440.87	17,374,099.00	
Revenue Grand Total		18,590,188.00	3,633,440.87	17,374,099.00	

FUND 71
ASSOCIATED STUDENT TRUSTS

Palomar College ASG BUDGET REPORT Comparing Fiscal Years 2010 and 2011 Fund 71 Associated Students Trust				
			Run Sep 16, 2010	
Account	Description	FY09-010 Budget	FY09-010 Expended/Received Year to Date	FY010-11 Budget
	22's Instr Aides - Reg	-	-	-
230010	Non-Academic Salaries - Other	4,000.00	-	-
	23's Non-Academic Salaries - Other	4,000.00	-	-
	Non Acad Salaries Subtotal	4,000.00	-	-
400010	Supplies & Materials	97,078.00	-	77,866.82
441000	SUPPLIES&MATERIAL NONINSTR	-	38,383.77	-
	Supplies & Materials Subtotal	97,078.00	38,383.77	77,866.82
500010	Other Oper Exp	198,354.00	-	108,028.78
515100	INTERNET ACCESS	-	142.20	-
525200	MEMBERSHIP, EMPLOYEE	-	3,550.00	-
551300	INDEPENDENT CONTRACTOR	-	12,737.00	-
555100	POSTAGE	-	8.90	-
561000	RENT & LEASE, EQUIPMENT	-	2,594.63	-
562000	RENTS AND LEASES, LAND + BLDGS	-	634.15	-
565300	REPAIR&MAINT NONINST EQUIP	-	200.00	-
575300	TRAVEL, STUDENT	-	17,296.99	-
575800	FOOD FOR MEETINGS	-	27,604.94	-
580300	LAUNDRY/DRY CLEANING	-	776.87	-
585260	BANK CREDIT CARD EXPENSE	-	992.68	-
585750	PRINTING	-	593.90	-
585900	ROYALTY EXPENSE	-	150.00	-
	Other Oper Exp Subtotal	198,354.00	67,282.26	108,028.78
731010	INTERFUND TRANS OUT BETWEEN	-	-	75,353.07
752000	STUDENT SCHOLARSHIPS	-	4,690.00	-
752010	STUDENT SCHOLARSHIPS	7,951.00	-	3,000.00
	Other Outgoing Subtotal	7,951.00	4,690.00	78,353.07
Expense Grand Total		307,383.00	110,356.03	264,248.67
882100	CONTRB,GIFTS,GRANTS,ENDOW	29,517.00	28,301.36	24,491.00
884350	MISC SALES AND COMMISSION	46,286.00	43,389.10	3,051.00
886100	INTEREST BANK ACCOUNTS	500.00	195.52	200.00
888950	POSTING FEES INCOME ASG	7,155.00	6,314.28	6,500.00
889100	ASG INCOME	2,000.00	843.01	2,000.00
889150	ASG MAGIC MOUNTAIN INCOME	2,000.00	-	2,000.00
889160	ASG MOVIE PASSES INCOME	3,000.00	3,394.50	3,000.00
889999	BEGINNING BALANCE, LOCAL	182,925.00	-	189,006.67
	88's Local Revenues Subtotal	273,383.00	82,437.77	230,248.67
898100	INTERFUND TRANSER IN,BETWN	34,000.00	34,000.00	34,000.00
	89's Other Sources Subtotal	34,000.00	34,000.00	34,000.00
Revenue Grand Total		307,383.00	116,437.77	264,248.67

FUND 72
STUDENT REPRESENTATION FEE TRUST

Run Sep 16, 2010

FY10-11 FUND 72 NVISION AS OF 9-16-10.xls

FUND 73
STUDENT CENTER FEE

Run Sep 16, 2010

FY10-11 FUND 73 NVISION AS OF 9-16-10.xls

FUND 74
STUDENT FINANCIAL AID TRUST

Palomar College BUDGET REPORT Comparing Fiscal Years 2010 and 2011 Fund 74 Student Financial Aid Trust				
				Run Sep 16, 2010
Account	Description	FY 2009-2010 Budget	FY 2009-2010 Expended/Received Year to Date	FY 2010-2011 Budget
400010	SUPPLIES & MATERIALS	3,286.38	-	3,286.38
	Supplies & Materials Subtotal	3,286.38	-	3,286.38
500010	OTHER OPER EXP	900.00	-	750.00
541000	FEDRL INTEREST EARND,REPAY	-	293.24	-
541100	STATE INTEREST EARND,REPAY	-	141.54	-
	Other Oper Exp Subtotal	900.00	434.78	750.00
731010	INTERFUND TRANS OUT BETWEEN	15,866.00	-	-
751000	STUDENT GRANTS	-	9,579,824.58	-
751010	STUDENT GRANTS	9,586,430.07	-	10,129,167.34
761000	DIRECT LOANS	-	1,354,600.29	-
761010	DIRECT LOANS	1,524,590.76	-	1,700,000.00
	Other Outgoing Subtotal	11,126,886.83	10,934,424.87	11,829,167.34
Expense Grand Total		11,131,073.21	10,934,859.65	11,833,203.72
815130	PELL GRANTS	8,821,867.00	8,817,096.51	9,300,009.34
815230	SEOG	252,750.00	252,450.00	252,880.00
815300	DIRECT LOANS	1,524,590.76	1,354,600.29	1,700,000.00
815400	BUREAU OF INDIAN AFFAIRS	100.00	-	-
815600	ACG	2,425.00	2,425.00	-
819999	BEGINNING BALANCE, FEDERAL	9,543.45	-	3,786.38
81's	Federal Revenues Subtotal	10,611,276.21	10,426,571.80	11,256,675.72
865350	CAL GRANTS FOR STUDENTS	503,031.00	502,096.00	575,778.00
86's	State Revenues Subtotal	503,031.00	502,096.00	575,778.00
886100	INTEREST BANK ACCOUNTS	300.00	141.54	250.00
886300	INTREST EARNED ON FEDERL \$	600.00	293.24	500.00
88's	Local Revenues Subtotal	900.00	434.78	750.00
898200	INTRAFUND TRANSFR IN,WITHIN	15,866.00	-	-
89's	Other Sources Subtotal	15,866.00	-	-
Revenue Grand Total		11,131,073.21	10,929,102.58	11,833,203.72

FUND 75
SCHOLARSHIP AND LOAN TRUST

Run Sep 16, 2010

FY10-11 FUND 75 NVISION AS OF 9-16-10.xls