



# Palomar Community College District **BUDGET**

## *Fiscal Year 2011-2012*

### **Governing Board**

Mark R. Evilsizer, M.A.

Darrell L. McMullen, M.B.A.

Rose Marie Dishman, Ph.D.

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

Paul McNamara, B.A.

### **Robert P. Deegan**

Superintendent/President

### **Joe Newmyer**

Interim Assistant Superintendent/  
Vice President

# **PALOMAR COMMUNITY COLLEGE DISTRICT**

## **ADOPTED BUDGET FY2011-2012**

### **GOVERNING BOARD**

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Darrell L. McMullen, M.B.A., Vice President  
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### **Fiscal Services**

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

September 13, 2011

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Superintendent/President

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Student Trustee:  
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**Office of the President**

Members of the Palomar Community  
College District 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 Community College District Fiscal Year 2011-2012 Budget. The State budget was approved in late June and does not contain good news for the California Community Colleges. The State budget includes a reduction of \$290 million in the allocation to the community colleges. Palomar Community College District's share of that reduction is over \$5.3 million. In addition, if the State's revenue projections do not materialize, and it is expected that they will not, then the District will experience a further reduction of almost \$2.5 million. The projection of this reduction is reflected in the budget document. The reduction corresponds to over 8% of the total apportionment revenue computed by the State for enrollment at Palomar Community College District. The District will be allowed to reduce its enrollment by the same percentage but intends to keep the enrollment at as high a level as possible without jeopardizing the long range fiscal condition of the District.

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. During March 2010 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 2010 Self-Study Report 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*



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 18,770; 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 of 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 FY2011-12 budgets developed and presented herewith.

The FY2011-12 Budget presented for adoption is based upon a core need to be fiscally responsible; improve student learning and access; and ensure that permanent faculty and staff positions are not jeopardized while also meeting the goals and objectives defined in the District’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.

The budget presented for your approval is a balanced budget as required by law. To achieve this it was necessary to use a portion of the FY2011-12 beginning fund balance. The actual ending fund balance for FY2010-11, which is the beginning balance for FY2011-12, was 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 and cost savings efforts that resulted in unused budgets during FY2010-11.

Included in this budget document is a spreadsheet comparison of Palomar Community College District’s Fund 11 (unrestricted) FY2010-11, unaudited actual expenditures and FY2011-12 projected budget. Also included is a spreadsheet for General Fund 10 Combined, which presents Fund 11 (unrestricted) and Fund 12 (restricted) for FY2010-11 unaudited actual expenditures and FY2011-12 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 Community College District, 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 Community College District FY2011-2012 Budget is being presented to the Governing Board on Tuesday, September 13<sup>th</sup> for adoption. If you have any questions regarding the budget, please don’t hesitate to call me or Joe Newmyer, Interim Vice President, Finance and Administrative Services.

Sincerely,

A handwritten signature in blue ink, appearing to read "R. P. Deegan", with a stylized flourish at the end.

Robert P. Deegan  
Superintendent/President

## **2011-2012 PALOMAR COMMUNITY COLLEGE DISTRICT BUDGET**

### **THE 2011-2012 STATE BUDGET**

The budget process for the State of California began with a call for compromise and hope for an expedited agreement to allow the public to vote on tax extensions and other major reforms. It ended with a majority-vote budget featuring deep program cuts, deferred payments, assumptions of higher revenues, and the threat of mid-year trigger cuts.

Using the authority provided by the voters through Proposition 25 (November, 2010), the Legislature passed the 2011-12 Budget Act (SB 87) with a simple majority rather than the 2/3rds vote that had been required for the past several decades. The plan solves what was identified in January as a \$26.6 billion gap through major program reductions, borrowing and transfers, and an assumption of major revenue gains beyond what had been estimated in January. The following represents the Legislative Analyst's summary of the major solution categories:

- ✓ \$11.1 billion in expenditure reductions
- ✓ \$11.8 billion in baseline revenue adjustments
- ✓ \$2.9 billion in borrowing, shifts, and fund transfers
- ✓ \$1 billion in new revenue changes (e.g., new and extended fees, revenue collections)
- ✓ \$0.5 billion in local realignment revenue impacts

The final budget assumes General Fund expenditures of \$85.9 billion, a decrease of \$5.5 billion from the 2010-11 fiscal year. Even with all of these actions, the Department of Finance preliminarily anticipates a FY2012-13 deficit of \$3.1 billion, though there are many moving pieces to account for in this estimate.

### **Higher Revenues and Trigger Cuts**

On top of \$6.6 billion in new revenue estimated by the Department of Finance at the May Revise, the final budget assumes an additional \$4 billion in revenue to help close the gap. This optimism is based in part on the fact that tax receipts for May and June were running about \$1 billion higher than estimates, giving rise to hopes of an economy improving faster than anticipated, though primarily through gains made by high income earners.

To allay concerns that the revenues will not match assumptions, the budget includes a control section giving the Director of Finance authority to reduce appropriations as specified below upon a finding by December 15<sup>th</sup> that revenues are not keeping pace with budget assumptions.

- ✓ Tier 0 – There will be no midyear cuts if at least \$3 billion of the \$4 billion of the higher revenues materialize.
- ✓ Tier 1 – If only \$2 billion to \$3 billion of the revenues materialize, up to \$601 million in midyear cuts could be enacted. These actions would include an

additional \$100 million reduction to each of UC and CSU and a \$30 million General Fund reduction to the California Community Colleges offset by an increase in fees to \$46 per unit.

- ✓ Tier 2 – If less than \$2 billion of the revenues materialize, over \$1.8 billion in cuts could be meted out to K-14. Specifically, K-12 could see the elimination of transportation funding (\$248 million) and a reduction of funding equivalent of 7 school days (\$1.5 billion). The California Community Colleges could receive a reduction to apportionments of up to \$72 million beyond the Tier 1 cuts.

## **Education Highlights**

Proposition 98 – The budget funds Proposition 98 at \$48.6 billion. Total funding for programs generally included within Proposition 98 remained relatively flat year-over-year (\$49.7 billion was provided in the 2010-11 fiscal year), but over a billion in funding for child care programs is provided outside of Proposition 98 in the 2011 Budget Act. The budget also reflects other major changes to the Proposition 98 minimum guarantee, including a \$222 million increase to reflect the shift of mental health services to school districts, a \$578 million increase to ensure the minimum guarantee is not impacted by the shift in motor vehicle fuel revenues, and a decrease of \$1.7 billion to reflect Redevelopment Agency remittances.

K-12 – The major funding adjustment for K-12 was a new deferral of \$2.1 billion and the shift in funding for mental health services from counties to local educational agencies, as referenced above. The budget also eliminated the Office of the Secretary of Education and funding (federal) for the CALTIDES data system.

Trailer legislation extended recent flexibility related to categorical program spending, class size reduction penalties, deferred maintenance, and sale of surplus property, and some other areas. Provisions adopted as part of the final budget agreement created controversy by requiring districts to project the same level of revenue in 2011-12 as in 2010-11 and to maintain staffing and program levels commensurate with the 2010-11 fiscal year.

Higher Education – Higher education did not fare well in the budget. A total of \$1.7 billion was cut from higher education, including \$650 million each from UC and CSU, as well as \$400 million from the California Community Colleges (more detail on the CCCs below). The budget reflects savings of \$100 million related to annual CSAC verification that Cal Grant renewal recipients do not exceed income and asset ceilings, and an additional \$10.7 million is eliminated to reflect the prohibition of Cal Grant participation by institutions that fail to meet specified student loan default rates. Additionally, the Governor eliminated General Fund support for the California Postsecondary Education Commission.

## **California Community Colleges**

The major changes to the CCC budget are as follows:

- ✓ \$400 million cut to base apportionments.

- ✓ \$110 million in increased fee revenue owing to an increase in fees from \$26 to \$36 per unit. This revenue mitigates the base cut for a net apportionment reduction of \$290 million (about 4.9%).
- ✓ \$129 million in new deferrals, bringing the total deferrals for CCCs to \$961 million (about 17% of the budget).
- ✓ The new suspension of two mandates: 1) Sexual Assault Response Procedures and 2) Student Records.
- ✓ An extension of categorical funding flexibility through the 2014-15 fiscal years.
- ✓ No funding was provided for either growth or COLA.
- ✓ No restoration of the categorical program reductions that were enacted in the 2009 Budget Act.

Similar to language included in the Budget Act of 2009, the \$290 million net reduction will be allocated as a workload reduction and with the Legislature expressing intent that community college districts will prioritize courses relating to transfer, career technical education, and basic skills.

### **Risks**

The Budget contains several risks for the California Community Colleges:

Midyear Triggers – The largest risk is the threat of midyear trigger actions if revenues do not materialize at the levels assumed in the budget. While midyear cuts cause hardship under any circumstances, the Chancellor's Office is especially concerned about the possibility of a fee increase that would occur just prior to the spring term. This would impose a last minute unexpected cost for students and would be extremely difficult for districts to administer. The Chancellor's Office is working with the Legislature on alternatives to this potential trigger action.

Fee shortage – Based on preliminary figures for the 2010-11 fiscal year, an increase in the percentage of waivers granted to students is expected. The fee collections estimated by the Department of Finance do not appear to adequately account for this growth as they rely upon actual figures from the 2009-10 fiscal year. A conservative estimate of the shortage by the Chancellor's Office is approximately \$25 million. This would represent a deficit in the apportionments unless mitigated by other factors (e.g., higher than estimated property tax).

Recovery? – The budget assumed \$11.8 billion in revenues in excess of what was estimated in January. While a large chunk of this is based on actual current year tax receipts, it is difficult to square these figures with other troubling economic indicators, such as slow job growth. One can hope the worst is over, but can't assume that is the case.

### **THE 2011-2012 DISTRICT BUDGET**

Prior to reporting Palomar Community College District's Adopted Budget for FY2011-12, a summary is warranted to highlight some monumental events that have occurred during fiscal year 2010-11 and the impact they will have on the FY2011-12 and subsequent budget years.

- ✓ The new Health Sciences building, home to the district's Nursing and Dental Assisting instructional programs and the first 100% funded Proposition M building, was completed on-time and under budget and began offering classes in the fall 2010 semester. The Health Sciences building is the first structure on the San Marcos campus to have a solar photovoltaic electrical generating system (50 KW), which will assist in offsetting the electrical utility costs of the building.
- ✓ The Multi-Disciplinary Instructional Building (MIB), a state capital outlay funded project augmented by Proposition M, began offering classes as of January 2011 as the MD (Multi-Disciplinary) Building. The MD building is located in the center of the San Marcos campus across from the Student Union, adding approximately 100,000 square feet of building space that includes state of the art labs, faculty and staff offices, furniture and fixtures, and numerous instructional programs offering more options for learning and class scheduling. The addition of this building on the San Marcos campus will result in increased utility and other maintenance and operating costs in the current and future operating budget years.
- ✓ On November 12, 2010, the District successfully sold approximately \$175 million in Proposition M – Series B bonds. The bond sale consisted of nearly \$92 million in *Tax Exempt Bonds* and \$83.5 million in *Taxable Build America Bonds* that are eligible for federal subsidy. The sale of Series 2010B and 2010B-1 allows the Palomar Community College District to continue implementation of new and renovation construction projects throughout the District in accordance with Proposition M approved by the District's voters in November 2006. The relevance of this sale and future series sales is that Proposition M provides funding for construction but not for annual operating costs of projects.
- ✓ The District started Phase II of the High Voltage Electrical Upgrade for the San Marcos Campus and anticipates completion of this two-year master planning project in FY2012-13. The High Voltage Electrical Upgrade project will enable the District to receive power for all current and new buildings identified in Master Plan 2022. The upgrade project is a collaborative effort between Facilities and San Diego Gas and Electric (SDG&E) and is funded by Proposition M.
- ✓ Projects begun in FY2009-10 and slated for completion in FY2011-12 include: the *Industrial Technology Building*, scheduled for completion in fall 2011, and the *Planetarium/Multi-Media Lab* with construction also scheduled for completion in fall 2011.
- ✓ In addition to the above projects currently in construction, the District began demolition of the "B" and "P" North buildings in preparation for construction beginning in September 2011 on the *Humanities Building* and the new San Marcos campus *Teaching and Learning Center*. Construction is anticipated to take approximately two years to complete. The District also began planning for the *Theatre Remodel* project, which is slated to begin construction early fall 2011.



- ✓ The District continues to be active in energy conservation and sustainable design for all of its facilities. Design development on all buildings includes an emphasis being placed on sustainability to address escalating costs associated with utilities, maintenance, and operations, all of which will impact future operating budgets. In an effort to minimize future impact on operating budgets, the District currently participates in energy efficiency, conservation, and sustainable building through the SDG&E *Savings by Design* program. During FY2010-11, the District received incentive awards for the *MD Building* in the amount of \$129,300 and the *Health Sciences Building* in the amount of \$12,681. The funds were placed in the District's Energy Conservation Projects Fund (Fund 43) to support on-going energy saving projects to reduce the energy consumption and ever increasing costs.
- ✓ Palomar College was once again nominated 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."
- ✓ In accordance with the mitigation measures identified in the Preliminary Environmental Impact Report (PEIR) under CEQA for the San Marcos campus, planning has begun for the installation of two traffic signals at each entrance on Comet Circle and West Mission Road, and for the "open space" preserve to be set aside on the campus for the new and renovation projects to be completed in accordance with Master Plan 2022 at the San Marcos campus.
- ✓ Progress on Horse Ranch Creek Road has been delayed due to permitting problems with both the County and the Resource Agencies in processing and constructing the road. Additionally, road construction has been delayed due to the discovery of human remains in the dedicated right of way (ROW) area. The District continues to work cooperatively with all of the property owners that dedicated the ROW and is pursuing resolution of all matters within the District's control.
- ✓ 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 through its reporting requirements makes the magnitude of OPEB liabilities much more visible than they have been in the past. Rating agencies have indicated that they will take issuers' funding plans into account when determining credit ratings for bond sales, thereby potentially increasing the costs associated with bond issuances. Through the year-end audit process, adjusting entries will be made to the financial statements in accordance with GASB 45 for FY2010-11.

## **THE 2011-2012 PALOMAR COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET**

### **Beginning Fund Balance:**

The ending fund balance for 2010-11 becomes the beginning fund balance for 2011-12. In the Final Adopted Budget for 2010-11 the projected ending fund balance in the unrestricted General Fund was estimated to be \$9,832,447. The actual ending fund balance is much larger, and fortunately this places the District in a better position to absorb the current revenue reductions in a more rational manner. The reasons that the ending fund balance was much larger are:

- ✓ No growth funds were budgeted for 2010-11 and the District expects to receive almost \$2.3 million in growth funds for 2010-11. This increases the projected ending fund balance by that same amount.
- ✓ Other unanticipated revenue was also received. For example, the State decided to pay almost \$300,000 of multi-year long overdue mandated cost reimbursements, resulting in a corresponding increase to the ending fund balance.
- ✓ Additional prior year apportionment revenue of \$574,000 was received for FY2009-10.
- ✓ Lottery funds had been budgeted in restricted Fund 12 and the State indicated that they should be transferred to a designated account in the unrestricted Fund 11. This transfer of funds to Fund 11 increased the ending balance by an additional \$5.9 million.
- ✓ An additional \$900,000 was saved in the 5000, Other Operating Expense accounts.
- ✓ And finally, the modified freeze on hiring personnel and reductions in other budget areas resulted in unanticipated savings of approximately \$4.6 million. As a result of these savings, the budgeted transfer from the Lottery funds of \$1,725,000 was not needed.

Combining all these adjustments, as well as other savings, resulted in a final ending balance for 2010-11 of \$22,832,473.

The beginning fund balance has been reserved for the following reasons:

- ✓ \$5,000,000 for the 5% District Required Reserve.
- ✓ \$9,888,472 for Designated Projects.
- ✓ \$4,497,779 to cover the excess of projected expenditures over projected revenue.
- ✓ \$169,017 for rolled over purchase orders.
- ✓ \$3,277,205 to be available for other contingencies.

### **Revenue**

The primary change in the revenue to the unrestricted General Fund is in the Apportionment allocation which represents over 90% of the total revenue in that fund. The sources for the Apportionment consist of three primary components: state apportionment, local property taxes, and student enrollment fees. While the amount of each component may change, the total cannot differ from the Base Revenue calculations reported on the

apportionment reports. The Chancellor's Office recalculates the Base Revenue three times each year and retroactively for one fiscal year. Each college does not know what the final base of the prior year is until as late as the First Principal Apportionment (P1), which is usually released the following February. This causes difficulty in planning, in accurately building the budget, and in calculating the ending fund balances and reserves.

The State determines the total Apportionment by first computing a Basic Allocation, which for Palomar Community College District includes the recognition of the Escondido Center and the fact that the Palomar Community College District has generated at least 20,000 full-time equivalent students (FTES) on an annual basis. The remainder of the Apportionment is determined from the FTES that are generated by the District and funded by the State. This is called the Base FTES Apportionment. The State budget reduced the Base FTES Apportionment by 6.21% which equals \$5,533,459. In addition, the reductions mentioned earlier as Tier 1 and Tier 2 will reduce the Base FTES Apportionment by \$1,803,235. Finally, it is expected that shortfalls in revenue and other circumstances will cause a further reduction of \$647,201. The total of all these reductions will equal \$7,983,895. While no one will guarantee what will happen, the prevailing opinion is that the mid-year cuts will occur and therefore the budget presented to you assumes that the total reduction will take place.

### **FTES and Apportionment**

The exact 2011-12 Base FTES for the District will not be known until next February or March. The latest data from the 2010-11 P2 report is shown below:

	<b>Funded FTES</b>	<b>Actual FTES</b>	<b>Funding per FTES</b>
Credit FTES	18,896.29	19,468.67	\$4,565
Non-credit FTES	213.29	213.29	\$2,745
Enhanced Non-credit FTES (CDCP)	687.07	687.07	\$3,232
Total	19,796.65	20,369.03	

Following are *estimated FTES* based upon the initial reduction of 6.21% and the potential reduction of 8.2%. FTES workload reduction being applied to the above funded FTES in FY2010-11:

	<b>Re-benched FTES @ 6.21%</b>	<b>Re-benched FTES @ 8.2%</b>	<b>Funding per FTES</b>
Credit FTES	17,722.29	17,339.71	\$4,565
Non-credit FTES	200.04	195.72	\$2,745
Enhanced Non-credit FTES (CDCP)	644.38	630.47	\$3.232
Total	18,566.71	18,165.90	

Adjustments to Credit, Non-Credit, and CDCP are presented above merely as *examples* and do not reflect any pre-decision as to where FTES workload adjustments will be made. At this time priority is being given to transfer, vocational, and basic skills courses. In accordance with SB361 funding, the “large single college” threshold for additional Base Revenue is 20,000 FTES. It is expected that the 20,000 figure will be reduced equal to the reduction in workload for 2011-12. To guarantee that the District meets that threshold, the goal will be to generate at least 18,770 FTES.

The Fund 11 Unrestricted Budget includes Designated Projects earmarked by the Governing Board for various programs and projects required for instructional and operational purposes. The Designated Projects budget consists of FY2011-12 projected revenue and expenditures, (which include the ½ of 1% set asides) received to date by Fiscal Services, plus the projected beginning fund balance of \$9,888,472.

Following is a comparison of revenue by source in the Unrestricted General Fund, including Designated Project accounts, for the FY2010-11 actual revenue as compared to the FY2011-12 Adopted Budget:

	<b>Actual 2010-11</b>	<b>Adopted 2011-12</b>
Apportionment	\$ 94,392,702	\$ 87,723,589
Apprenticeship Program	645,236	645,236
Part-Time Faculty	421,311	421,311
Non-Resident Tuition	1,852,190	1,900,000
Lottery	2,495,625	2,200,000
Interest	263,784	200,000
Contract Services (Follett)	555,476	525,000
Parking Fines	316,307	290,000
Material Fees	189,980	105,229
Transfers In	8,773,874	3,502,205
Transcripts	175,970	120,000
Miscellaneous	1,366,178	561,662
Beginning Balance	14,061,085	22,832,473
<b>Unrestricted General Fund Revenue</b>	<b>\$125,509,718</b>	<b>\$121,026,705</b>

#### **Expenditure (Unrestricted and Designated) Assumptions:**

In accordance with the RAM, budget development for FY2011-12 continues to be tied to the Master and Strategic Planning process. The Baseline Budget incorporated the following:

#### **Non-Discretionary Budget:**

- ✓ Institutional costs were identified and budgeted, primarily consisting of utility costs, debt service, maintenance agreements, insurance, audit and bank costs, credit card fees and inter/intrafund transfers.
- ✓ Salary, statutory and fringe benefits for all currently authorized faculty and staff, including step increases, were calculated and budgeted. Stipends and negotiated

items, including potential growth obligations and reinstatement of parity funding were also included.

- ✓ Set-aside of ½ of 1% reserve for operating uncertainties.
- ✓ Set-aside of ½ of 1% for planning priorities to support the goals and objectives of the master plans and 3 year strategic plan.
- ✓ 5% Governing Board required reserve.

#### Discretionary Budget:

- Expenses were built from the scheduled class offerings to achieve anticipated re-benchbed FTES corresponding to a workload adjustment for total FTES as a result of the projected reduction to apportionment revenue of almost \$8 million.
- Discretionary expenses have also been reduced as a result of the projected apportionment revenue reduction.
- Apprenticeship Program expenses were built based on State funding projections.

Additionally, the Adopted Budget has been developed based upon employee negotiations and salary agreements, and includes additional funding for class scheduling, salary schedule movements, vacant positions and part-time faculty replacements. Included in the salary expenditure budgets are the step and column advances on all salary schedules for FY2011-12. As in recent years, an estimated salary savings has been reflected in the annual budget as a result of vacant salaried positions being budgeted for one full-year, though not all are filled on the first day of the fiscal year. As previously mentioned, the district is continuing to operate under a modified hiring freeze, which has resulted in many vacancies. A projected salary and benefits savings of over \$6 million as a result of anticipated vacancies due to varied hiring dates and the continuation of the modified hiring freeze have been reflected in the Academic and Non-Academic salary budget projections. In addition, in the budget for Other Operating Expenses a savings amount of \$1 million is included to reflect the fact that for the past several years the expenses have not equaled the budgeted amounts.

The expenditure budget also reflects expected adjustments to fixed and discretionary costs and enrollment at the base level as previously discussed during the budget development process for the FY2011-12 Budget. Because some of the expenses are yet to be allocated through the PRP process, those discretionary budgets have been set aside in the 7000 Other Outgoing category instead of the 4000, 5000 and 6000 expenditure accounts

Benefits include expenses for pensions, social security taxes, workers' compensation, and unemployment insurance, as well as for health and welfare benefits. Premiums for health and welfare plans are somewhat complicated because health-plan policies and premiums run from calendar year to calendar year; whereas, the health and welfare benefits run from July 1<sup>st</sup> to June 30<sup>th</sup>. A 15% increase has been included in the above referenced Benefits for the JPA Health plan, 10% for the Kaiser Health plan, 5% for Dental and 5% for Vision. The rate for PERS was increased by a modest amount and the rate for Unemployment Insurance was almost doubled. These increases are reflected in the Adopted Budget.

To comply with accounting and regulatory requirements, retiree health benefits costs continue to be "pre-funded" for employees that are actively employed. However, this



amount is no longer in excess of the current cost of retired employees. A proposal to correct this has been prepared for the Budget Committee, and it is expected that a recommendation will be brought to the Governing Board in the next few months.

**2010-11 Actual versus 2011-12 Adopted Budget Expenditures:**

Following is a comparison of expenditures by category in the Unrestricted General Fund, including Designated Accounts, for the FY2011-12 Adopted Budget as compared to actual expenditures for FY2010-11:

	<b>Actual 2010-11</b>	<b>Adopted 2011-12</b>
1000 Academic Salaries	\$ 45,143,177	\$ 44,039,097
2000 Classified Salaries	22,457,571	21,970,109
3000 Benefits	22,221,745	24,361,908
4000 Supplies & Materials	1,008,331	1,115,139
5000 Other Operating Expenses	7,110,863	8,238,829
6000 Capital Outlay	537,354	495,426
7000 Other Outgoing	4,198,204	6,427,461
7900 Reserves	22,832,473	14,378,736
<b>Total Expenditures</b>	<b>\$125,509,718</b>	<b>\$121,026,705</b>

The Adopted Budget that is presented to the Governing Board provides a balanced budget as required by law by using a portion of the projected beginning fund balance and projected reserves to provide a spending plan.

The 'Other Outgoing' expenditures included in FY2011-12 consist of the following:

- ✓ \$1,076,524 for Categorical assistance
- ✓ \$718,138 for Police parking lot expenses
- ✓ \$492,050 for debt payment for Escondido Center
- ✓ \$143,611 for Wellness Center Staff
- ✓ \$30,000 for the Associated Student Government
- ✓ \$3,600 for Work Study benefits
- ✓ \$35,000 for Instructional co-curricular activities
- ✓ \$438,618 transfer to Reserve for District-wide priorities (½ of 1% for planning)
- ✓ \$467,205 from Fund 11 Designated to Unrestricted which represented FY2010-11's ½ of 1% reserve for Operational Uncertainties
- ✓ (\$438,618) from Fund 11 Unrestricted to Designated which represents FY2011-12's ½ of 1% reserve for Operational Uncertainties
- ✓ \$443,205 for Instructional PRP Set Aside
- ✓ \$18,128 for the Apprenticeship Program
- ✓ \$3,000,000 transfer of lottery funds from Fund 11 Designated to Unrestricted

The projected Ending Balance for FY2011-12 consists of the following:

- ✓ \$5,000,000 towards the 5% District Required Reserve
- ✓ \$5,932,514 for Designated projects entered into the system as of the Tentative Budget
- ✓ \$3,446,222 “other reserves”

Approval of the Palomar Community College District FY2011-12 Adopted Budget is based upon information known at this point in time. The budget presented reflects a reduction of almost \$8 million in apportionment revenue based upon the latest information from the Chancellor’s Office. The budget presented was developed in accordance with the Resource Allocation Model (RAM), which integrates master and strategic planning with resource allocation and evaluation through the Program Review and Planning (PRP) process. Therefore, the FY2011-12 Adopted Budget includes a set aside of ½ of 1% to support funding of planning goals and objectives.

The Adopted Budget presented includes a reduction to class offerings for FY2011-12 based upon the projected apportionment. Cuts to “discretionary” expenditure budgets were made in order to provide a balanced budget. The modified hiring freeze instituted in March 2008 continues at the District along with efforts to minimize spending down of expenditure budgets to ensure maximization of the FY2011-12 ending fund balance. Assumptions have been made in the development of the Adopted Budget based upon a core need to be fiscally responsible, while ensuring that student learning is minimally impacted and full-time faculty and staff jobs are not jeopardized.

FUNDS AT  
PALOMAR COLLEGE

## **FUNDS AT PALOMAR COMMUNITY COLLEGE DISTRICT**

Following is a list and description of all of the current Palomar Community College District 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 Community College District General Fund is divided into three sub funds: unrestricted, designated and restricted.

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

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

The Prop M Bond Interest and Redemption Fund is the fund used to account for the accumulation of resources for and the payment of Prop M General Obligation Bond principal and interest related to Series A.

### **The Prop M Bond Interest and Redemption Fund – Series B (23)**

The Prop M Bond Interest and Redemption Fund is the fund used to account for the accumulation of resources for and the payment of Prop M General Obligation Bond principal and interest related to Series B.

### **The Debt Service Fund (29)**

The Debt Service Fund is the fund used to account for the accumulation of resources for and the payment of general long-term debt principal and interest.

### **The Child Development Fund (33)**

The Child Development Fund is the fund designated to account for all revenues for, or from the operation of, childcare and development services, including student fees for child development services. Costs incurred in the operation and maintenance of the childcare and development services are paid from this fund.

**Capital Outlay Projects Fund (41)**

The Capital Outlay Projects Fund is used to account for the accumulation of monies for the acquisition or construction of capital outlay items, including scheduled maintenance projects. General-purpose monies of the District are used to support capital outlay projects inter-fund transfer from the General Fund into the Capital Outlay Projects Fund.

**The Prop M Bond Construction Fund (42)**

The Prop M Bond Construction Fund is used to account for the monies received from issuance of the Prop M bonds and the construction projects for which that money is used.

**Energy Conservation Projects Fund (43)**

The Energy Conservation Projects Fund is involved in a number of major energy saving projects with the goal of reducing energy costs while maintaining and improving the comfort of occupied spaces.

**Post Retirement Benefits Fund (69)**

The Post Retirement Benefits 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 Trust 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 Community College District established this fee. Monies collected in the Student Representation Fee Trust Fund 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)**

The Student Center Fee Fund is the fund designated 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 District Foundation.

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

	A	B	C	D	E	F	G	H	I	J
1	<b>Palomar Community College District</b>									
2	General Fund 11 Unrestricted (with Designated)									
3	9/13/2011			Unaudited	Unaudited	Unaudited		As of 9/13/11	As of 9/13/11	As of 9/13/11
4				2010-11	2010-11	2010-11		2011-12	2011-12	2011-12
5				Unrestricted	Designated	Total Fund 11		Unrestricted	Designated	Total Fund 11
6	Account	Description		Actuals	Actuals	Actuals		Budget	Budget	Budget
7	Beginning Fund Balance			11,443,796	2,617,289	14,061,085		12,944,001	9,888,472	22,832,473
8										
9	<b>REVENUE</b>									
10	860000	State Revenues		40,694,995	2,641,792	43,336,787		30,207,032	2,200,000	32,407,032
11	880000	Local Revenues		58,163,908	1,174,064	59,337,972		61,496,511	788,484	62,284,995
12	890000	Other Sources		893	8,772,981	8,773,874		3,028,587	473,618	3,502,205
13										
14	Revenue Grand Total			98,859,796	12,588,837	111,448,633		94,732,130	3,462,102	98,194,232
15										
16	<b>EXPENSE</b>									
17	100000	Academic Salaries		44,765,275	377,902	45,143,177		44,017,797	21,300	44,039,097
18	200000	Non Acad Salaries		21,800,445	657,126	22,457,571		21,587,712	382,397	21,970,109
19	300000	Employee Benefits		22,086,780	134,965	22,221,745		24,204,551	157,357	24,361,908
20	400000	Supplies & Materials		601,192	407,139	1,008,331		707,966	407,173	1,115,139
21	500000	Other Oper Exp		4,665,302	2,445,561	7,110,863		5,260,022	2,978,807	8,238,829
22	600000	Capital Outlay		111,640	425,714	537,354		52,987	442,439	495,426
23	700000	Other Outgoing		3,328,957	869,247	4,198,204		3,398,874	3,028,587	6,427,461
24	Expense Grand Total			97,359,591	5,317,654	102,677,245		99,229,909	7,418,060	106,647,969
25										
26	Net Change to Fund Balance (Revenue less Expense)			1,500,205	7,271,183	8,771,388		(4,497,779)	(3,955,958)	(8,453,737)
27										
28	Ending Fund Balance			12,944,001	9,888,472	22,832,473		8,446,222	5,932,514	14,378,736
29										
30	<b>Components of Ending Fund Balance</b>									
31	5% General Fund Reserve			5,000,000	-	5,000,000		5,000,000	-	5,000,000
32	799010 Contingency to Spread			-	9,888,472	9,888,472		-	5,932,514	5,932,514
33	Rolled PO's			169,017		169,017				-
34	Other Reserves			7,774,984		7,774,984		3,446,222		3,446,222
35	Ending Fund Balance			12,944,001	9,888,472	22,832,473		8,446,222	5,932,514	14,378,736

	A	B	C	D	E	F	G	H	I	L	M	N	O	P
1	<b>Palomar Community College District</b>													
2	General Fund 10 Combined (Unrestricted and Restricted)													
3	9/13/2011			Unaudited		Unaudited		Unaudited		As of 9/13/11		As of 9/13/11		As of 9/13/11
4				2010-2011		2010-2011		2010-2011		2011-12		2011-12		2011-12
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			14,061,085		10,584,510		24,645,595		22,832,473		4,485,488		27,317,961
8														
9	<b>REVENUE</b>													
10	810000	Federal Revenues		-		4,597,204		4,597,204		-		5,875,069		5,875,069
11	860000	State Revenues		43,336,787		7,312,587		50,649,374		32,407,032		7,899,329		40,306,361
12	880000	Local Revenues		59,337,972		4,949,003		64,286,975		62,284,995		4,008,757		66,293,752
13	890000	Other Sources		8,773,874		901,649		9,675,523		3,502,205		1,941,873		5,444,078
14														
15	Revenue Grand Total			111,448,633		17,760,443		129,209,076		98,194,232		19,725,028		117,919,260
16														
17	<b>EXPENSE</b>													
18	100000	Academic Salaries		45,143,177		2,111,858		47,255,035		44,039,097		1,761,267		45,800,364
19	200000	Non Acad Salaries		22,457,571		6,431,491		28,889,062		21,970,109		6,856,449		28,826,558
20	300000	Employee Benefits		22,221,745		3,016,448		25,238,193		24,361,908		3,584,575		27,946,483
21	400000	Supplies & Materials		1,008,331		951,240		1,959,571		1,115,139		812,021		1,927,160
22	500000	Other Oper Exp		7,110,863		4,080,844		11,191,707		8,238,829		3,963,086		12,201,915
23	600000	Capital Outlay		537,354		995,840		1,533,194		495,426		882,497		1,377,923
24	700000	Other Outgoing		4,198,204		6,271,744		10,469,948		6,427,461		317,036		6,744,497
25	Expense Grand Total			102,677,245		23,859,465		126,536,710		106,647,969		18,176,931		124,824,900
26														
27	Net Change to Fund Balance			8,771,388		(6,099,022)		2,672,366		(8,453,737)		1,548,097		(6,905,640)
28	(Revenue less Expense)													
29	Ending Fund Balance			22,832,473		4,485,488		27,317,961		14,378,736		6,033,585		20,412,321
30														
31	<b>Components of Ending Fund Balance</b>													
32	5% General Fund Reserve			5,000,000		-		5,000,000		5,000,000		-		5,000,000
33	799010	Contingency to Spread		9,888,472		4,485,488		14,373,960		5,932,514		6,033,585		11,966,099
34	Rolled PO's			169,017		-		169,017		-		-		-
35	Other Reserves			7,774,984		-		7,774,984		3,446,222		-		3,446,222
36	Ending Fund Balance			22,832,473		4,485,488		27,317,961		14,378,736		6,033,585		20,412,321

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



	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
		2011 and 2012		
		Fund 10		
				Run Aug 31, 2011
		FY 2010-2011	FY 2010-2011	FY 2011-2012
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
111000	INSTRUCTIONAL SAL, CONTRACT	-	21,012,617.04	-
111010	INSTRUCTIONAL SALARY, CONTRACT	22,371,878.00	-	20,562,044.00
	11's Instr Salaries - Contract	22,371,878.00	21,012,617.04	20,562,044.00
121000	ED ADMINISTRATOR, CONTRACT	-	643,829.70	-
121010	ED ADMINISTRATOR, CONTRACT	643,833.00	-	648,038.00
121100	SUPRT/PRESIDENT, CONTRACT	-	255,485.28	-
121110	SUPRT/PRESIDENT, CONTRACT	255,486.00	-	252,387.00
121300	PRESIDENT'S AUTO ALLOWANCE	-	10,699.72	-
121310	PRESIDENT'S AUTO ALLOWANCE	10,700.00	-	9,935.00
122100	COUNSELORS, CONTRACT	-	2,217,334.83	-
122110	COUNSELORS, CONTRACT	2,492,857.00	-	2,081,137.00
123100	DEAN, ACADEMIC CONTRACT	-	870,647.52	-
123110	DEAN, ACADEMIC CONTRACT	870,651.00	-	843,326.00
123200	DEPARTMENT CHAIR,CONTRACT	-	1,670,073.12	-
123210	DEPARTMENT CHAIR, CONTRACT	1,670,090.00	-	1,647,552.00
123400	DIRECTR/COORDINAT,ACA CONT	-	647,236.06	-
123410	DIRECTOR/COORDINATOR, ACA CON	647,241.00	-	643,058.00
123500	PALOMAR FACULTY FEDERATION	-	202,819.37	-
123510	PALOMAR FACULTY FEDERATION	206,821.00	-	232,580.00
123600	DIRECTOR/COORDINATOR, AA CONT	-	1,609,379.98	-
123610	DIRECTOR/COORDINATOR, AA CONT	1,741,675.00	-	1,743,685.00
123700	DIRECTOR/COORDINATOR, CAST	-	36,347.88	-
123710	DIRECTOR/COORDINATOR, CAST	36,348.00	-	36,713.00
125000	LIBRARIANS, CONTRACT	-	436,674.11	-
125010	LIBRARIANS, CONTRACT	489,236.00	-	576,889.00
126000	NONINST ACA CONTRCT, OTHER	-	46,207.85	-
126010	NONINST ACA CONTRCT,OTHER	46,208.00	-	43,797.00
129901	SUSPENSE NONINST CONT PAY	-	(139,672.00)	-
	12's Non-Instr Salaries - Contract	9,111,146.00	8,507,063.42	8,759,097.00
130010	INSTR SALARIES - OTHER	15,883,931.06	-	14,514,422.00
131100	ASSIGN TIME HRLY REPLACEMT	-	858,549.13	-
133100	INSTRUCTIONL ACADEMIC,HRLY	-	9,681,977.20	-
133110	OFFICE HOURS ADJUNCT FACULTY	-	(4,776.00)	-
133200	INST ACA HOURLY SUBSTITUTE	-	147,441.44	-
133300	INSTR ACADEMIC, HRLY SUMMR	-	1,576,904.22	-
134000	LOAD BANKING (FISCAL USE)	-	7,759.79	-
135200	OVERLOAD,ASSIGNTM RE HRLY	-	5,889.43	-
135300	OVERLOAD,CONTRACT INSTRUC	-	1,831,949.17	-
135600	OVERLOAD,SUBSTITUTE HRLY	-	49,218.67	-
135700	OVERLOAD,SUMMER ACA HRLY	-	943,929.47	-
136100	REPLACE ACA INSTR CONTRACT	-	37,818.47	-
136200	REPLACE SABBATICL,ACAHRLY	-	187,883.18	-
136400	LOADBANK REPL, ADJUNCT	-	152,568.63	-
137200	SERVICE PROVIDER ACA INSTR	-	11,635.80	-
137400	SERVICE PROVIDER ED SERVIC	-	3,261.11	-
138100	STIPEND, CONTRACT INSTRUCT	-	10,020.94	-
138200	STIPEND, HOURLY ACADEMIC	-	212,946.19	-
	13's Instr Salaries - Other	15,883,931.06	15,714,976.84	14,514,422.00
140010	NON-INSTR SALARIES - OTHER	2,221,289.14	-	1,964,801.00
141100	COUNSELOR, HOURLY	-	187,874.09	-
142100	EDUCATIONL ADMNISTRTR HRLY	-	1,171.24	-
143100	LIBRARIANS, HOURLY	-	347,911.09	-
144100	NON-INSTRUCT ACADEMIC,HRLY	-	1,031,574.22	-
145100	OVERLOAD,SUMMER NON-INST	-	213,808.34	-
146600	REPLC COUNSLR SUMMR HRLY	-	188,961.04	-
147100	SERVIC PROVIDR NONINST ACA	-	4,997.84	-
148000	NONINSTR ACA HOURLY, OTHER	-	44,079.24	-
	14's Non-Instr Salaries - Other	2,221,289.14	2,020,377.10	1,964,801.00

	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
		2011 and 2012		
		Fund 10		
				Run Aug 31, 2011
		FY 2010-2011	FY 2010-2011	FY 2011-2012
		Budget	Expended/Received	Budget
			Year to Date	
Account	Description			
	Academic Salaries Subtotal	49,588,244.20	47,255,034.40	45,800,364.00
211000	EXCUTIVE ADMIN SUPPORT, CAST	-	372,061.21	-
211010	EXCUTIVE ADMIN SUPPORT, CAST	373,121.00	-	430,622.00
212100	SUPERVISOR, CAST	-	1,799,385.55	-
212110	SUPERVISOR, CAST	2,106,644.00	-	2,060,394.00
212200	CLASSIFIED REGULAR SALARY	-	18,731,789.62	-
212210	CLASSIFIED REGULAR SALARY	19,881,404.21	-	18,473,272.00
212300	CLASSIFIED HEALTH PROFESSL	-	112,025.91	-
212310	CLASSIFIED HEALTH PROFESSIONAL	206,572.00	-	258,271.00
212400	GOVERNING BOARD	-	30,240.00	-
212410	GOVERNING BOARD	30,240.00	-	30,240.00
212600	NON-INSTRUCTNL ADMINISTRATORS	-	2,612,183.30	-
212610	NON-INSTRUCTNL ADMINISTRATORS	2,901,200.14	-	2,878,126.00
219900	CONTRACT NEGOTIATIONS NON-INST	-	(143,846.00)	-
219910	CONTRACT NEGOTIATIONS NON-INST	252,276.00	-	249,998.00
21's	Non-Instr Salaries - Reg	25,751,457.35	23,513,839.59	24,380,923.00
221000	INST AIDE CONTRACT,DIRECT INST	-	1,034,622.19	-
221010	INST AIDE CONTRACT,DIRECT INST	1,111,862.00	-	1,123,357.00
222000	INST AIDE CONTRACT, NOT DIRECT	-	499,385.15	-
222010	INST AIDE CONTRACT, NOT DIRECT	513,419.00	-	513,349.00
229901	SUSPENSE INSTRAID CONT PAY	-	(25,140.00)	-
22's	Instr Aides - Reg	1,625,281.00	1,508,867.34	1,636,706.00
230010	NON ACADEMIC SALARIES - OTHER	4,288,636.43	-	2,174,862.00
231100	HOURLY CLASSIFIED, TEMP	-	1,201,066.73	-
231300	HOURLY TUTORS	-	87,022.15	-
231400	HRLY ADMINISTRATOR NON INST	-	4,739.68	-
231500	HRLY HEALTH PROFESSIONAL	-	128,813.00	-
232100	OVERTIME CLASSIFID SALARIED	-	136,737.92	-
232200	OVERTIME SUPERVISR SALRIED	-	14,905.65	-
233100	REPLACE CLASSIFIED SALARYD	-	55,514.97	-
234100	SERVICE PROVIDER CLASSIFIED	-	192,520.46	-
234200	SERVICE PROVIDER COMM ED	-	200.00	-
234300	SERVICE PROVIDER CONTR ED	-	143,405.05	-
234400	SERVICE PROVIDER STUDENT	-	7,175.86	-
235100	STUDENT EMPLOYEE	-	1,138,101.92	-
235200	STUDENT TUTORS	-	70,652.97	-
235400	STUDENT WORK STUDY	-	194,827.74	-
23's	Non-Academic Salaries - Other	4,288,636.43	3,375,684.10	2,174,862.00
240010	INSTR AIDES - OTHER	581,858.00	-	634,067.00
241100	HRLY INSTR AIDE,DIRECT INSTR	-	382,982.46	-
241200	OT,INST AIDE CONT DIRECT INST	-	4,050.55	-
242100	HRLY INSTAIDE,NOT DIRECTINST	-	27,965.10	-
245100	STUDENT INSTR AIDE, DIRECT	-	75,673.56	-
24's	Instr Aides - Other	581,858.00	490,671.67	634,067.00
	Non Acad Salaries Subtotal	32,247,232.78	28,889,062.70	28,826,558.00
310010	STRS	3,406,640.68	-	3,248,089.00
311101	STRS ACADEMIC INSTRUCTORS	-	2,629,580.21	-
311201	STRS EDUCATIONAL ADMIN/SUP	-	593,792.02	-
311301	STRS OTHERACA NONINSTRUCT	-	132,243.44	-
312102	STRS CLASSIFIED	-	5,263.94	-
312202	STRS NON-INSTR ADMIN/SUPR	-	4,444.08	-
312402	STRS INST AIDE NOTDIRECT INST	-	4,413.24	-
319900	SUSPENSE STRS	-	(11,553.00)	-
31's	STRS	3,406,640.68	3,358,183.93	3,248,089.00
320010	PERS	3,001,308.29	-	3,015,776.00
321101	PERS ACADEMIC INSTRUCTORS	-	32,786.54	-

		Palomar College		
		BUDGET REPORT		
		Comparing Fiscal Years		
		2011 and 2012		
		Fund 10		
				Run Aug 31, 2011
		FY 2010-2011	FY 2010-2011	FY 2011-2012
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
321201	PERS EDUCATIONAL ADMIN/SUP	-	150,165.72	-
321301	PERS OTHERACA NONINSTRUCT	-	7,831.16	-
322102	PERS CLASSIFIED	-	1,988,420.83	-
322202	PERS NON-INSTR ADMIN/SUPR	-	502,872.59	-
322302	PERS INSTR AIDE DIRECT INSTR	-	99,153.64	-
322402	PERS INST AIDE NOTDIRECT INS	-	43,278.80	-
329900	SUSPENSE PERS	-	(45,165.00)	-
32's	<b>PERS</b>	<b>3,001,308.29</b>	<b>2,779,344.28</b>	<b>3,015,776.00</b>
330010	FICA & MEDICARE (OASDI)	2,925,114.43	-	2,834,741.00
331101	FICA ACADEMIC INSTRUCTORS	-	53,438.98	-
331201	FICA EDUCATIONAL ADMIN/SUP	-	73,564.08	-
331301	FICA OTHERACA NONINSTRUCT	-	8,491.64	-
332102	FICA CLASSIFIED	-	1,170,889.75	-
332202	FICA NON-INSTR ADMIN/SUPR	-	287,151.29	-
332302	FICA INSTR AIDE DIRECT INSTR	-	69,582.15	-
332402	FICA INSTR AIDE NOTDIRECT INS	-	25,511.95	-
335101	MEDCA ACADEM INSTRUCTORS	-	469,450.87	-
335201	MEDCA EDUCATNL ADMIN/SUPV	-	98,892.57	-
335301	MEDCA OTH ACA NONINSTRUCT	-	28,980.78	-
336102	MEDCA CLASSIFIED	-	306,301.83	-
336202	MEDCA NON-INSTR ADMIN/SUP	-	69,874.48	-
336302	MEDCA INST AIDE DIRECT INSTR	-	20,658.46	-
336402	MEDCA INST AIDE NOTDIRCT INS	-	7,710.50	-
339900	SUSPENSE MEDCA	-	(34,374.00)	-
33's	<b>FICA &amp; Medicare (OASDI)</b>	<b>2,925,114.43</b>	<b>2,656,125.33</b>	<b>2,834,741.00</b>
340010	HEALTH & WELFARE	15,816,743.67	-	16,212,559.00
340101	MEDIC ACADEMIC INSTRUCTORS	-	3,070,953.31	-
340120	MEDIC ACADEMIC ADJUNCT	-	158,666.11	-
340125	MEDIC NON-ACADEMIC ADJUNCT	-	7,910.56	-
340151	MEDIC EDUCATIONL ADMIN/SUP	-	1,058,936.63	-
340252	MEDICAL CLASSIFIED	-	4,120,054.92	-
340302	MEDIC NON-INSTR ADMIN/SUPR	-	795,814.83	-
340352	MEDIC INSTR AIDE DIRECT INST	-	219,122.90	-
340402	MEDIC INSTAIDE NOTDIRECTINST	-	114,170.72	-
341101	DENT ACADEMIC INSTRUCTORS	-	255,454.49	-
341151	DENT EDUCATIONAL ADMIN/SUP	-	87,358.89	-
341252	DENTAL CLASSIFIED	-	362,270.30	-
341302	DENT NON-INSTR ADMIN/SUPR	-	67,473.10	-
341352	DENT INSTR AIDE DIRECT INSTR	-	18,931.86	-
341402	DENT INSTAIDE NOT DIRECTINST	-	10,097.98	-
342101	VISION ACADEMIC INSTRUCTOR	-	55,572.90	-
342151	VISION EDUCATIONL ADMIN/SUP	-	18,780.33	-
342252	VISION CLASSIFIED	-	82,152.84	-
342302	VISION NON-INSTR ADMIN/SUP	-	15,009.82	-
342352	VISION INSTR AIDE DIRECT INST	-	4,173.70	-
342402	VISION INSTAIDE NOT DIRECTINS	-	2,256.73	-
343101	LIFE ACADEMIC INSTRUCTORS	-	26,238.62	-
343151	LIFE EDUCATIONAL ADMIN/SUPR	-	8,870.31	-
343252	LIFE CLASSIFIED	-	38,573.14	-
343302	LIFE NON-INSTR ADMIN/SUPR	-	7,053.13	-
343352	LIFE INSTR AIDE DIRECT INSTR	-	1,966.83	-
343402	LIFE INST AIDE NOT DIRECT INS	-	1,063.39	-
344101	LTD ACADEMIC INSTRUCTORS	-	62,726.10	-
344151	LTD EDUCATIONAL ADMIN/SUPR	-	21,657.96	-
344252	LTD (DISABILITY) CLASSIFIED	-	60,017.05	-
344302	LTD NON-INSTR ADMIN/SUPR	-	14,227.48	-
344352	LTD INSTR AIDE DIRECT INSTR	-	3,105.93	-
344402	LTD INST AIDE NOT DIRECT INST	-	1,632.77	-

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Account	Description		Year to Date	
345101	LTC ACADEMIC INSTRUCTORS	-	9,129.14	-
345151	LTC EDUCATIONAL ADMIN/SUPR	-	3,080.49	-
345252	LONG TERM CARE CLASSIFIED	-	13,443.64	-
345302	LTC NON-INSTR ADMIN/SUPR	-	2,455.95	-
345352	LTC INSTR AIDE DIRECT INSTR	-	682.97	-
345402	LTC INST AIDE NOT DIRECT INST	-	369.25	-
348010	FUTURE RETIREE HEALTH-ACA	-	1,581,602.67	-
348020	FUTURE RETIREE HEALTH-NONACA	-	1,892,280.80	-
349900	SUSPENSE H&W	-	(1,912.00)	-
34's	Health & Welfare	15,816,743.67	14,273,428.54	16,212,559.00
350010	STATE UNEMP INSURANCE	592,677.67	-	1,269,236.00
351101	UNEMP ACADEMIC INSTRUCTOR	-	287,144.91	-
351201	UNEMP EDUCATIONL ADMN/SUP	-	66,282.36	-
351301	UNEMP OTH ACA NONINSTRUCT	-	17,290.61	-
352102	UNEMPLOYMENT CLASSIFIED	-	156,586.86	-
352202	UNEMP NON-INSTR ADMN/SUP	-	35,818.82	-
352302	UNEMP INSTR AIDE DIRECT INST	-	10,815.96	-
352402	UNEMP INST AIDE NOTDIRECT INS	-	3,941.61	-
353102	UNEMP STUDENT	-	2,537.33	-
359900	SUSPENSE UNEMPLOYMENT	-	(4,268.00)	-
35's	State Unempl Insurance	592,677.67	576,150.46	1,269,236.00
360010	WORKER'S COMP	1,183,343.45	-	1,123,211.00
361101	WC ACADEMIC INSTRUCTORS	-	544,690.91	-
361201	WC EDUCATIONAL ADMIN/SUPR	-	128,072.13	-
361301	WC OTHER ACA NON INSTRUCT	-	29,975.40	-
362102	WC CLASSIFIED	-	308,666.21	-
362202	WC NON-INSTR ADMIN/SUPERV	-	71,514.11	-
362302	WC INSTR AIDE DIRECT INSTR	-	21,047.83	-
362402	WC INSTR AIDE NOTDIRECT INST	-	7,802.22	-
363102	WC STUDENT	-	21,987.24	-
369900	SUSPENSE WORKERS COMP	-	(8,396.00)	-
36's	Workers' Comp	1,183,343.45	1,125,360.05	1,123,211.00
370010	APPLE	182,880.26	-	163,887.00
371101	APPLE ACADEMIC INSTRUCTOR	-	79,144.44	-
371301	APPLE OTH ACA NONINSTRUCT	-	5,694.52	-
372102	APPLE CLASSIFIED	-	51,133.92	-
372202	APPLE NON-INSTR ADMN/SUPR	-	118.49	-
372302	APPLE INST AIDE DIRECT INSTR	-	7,356.42	-
372402	APPLE INS AIDE NOTDIRECT INS	-	1,483.04	-
37's	APPLE	182,880.26	144,930.83	163,887.00
390010	OTHER BENEFITS	321,281.00	-	78,984.00
391400	SUPPLEMNT EARLY RETIRE PR	-	80,761.27	-
394101	ACA BENEFITS TO SPREAD	-	10,383.23	-
395201	ACCRUED VACATN ACA NONINS	-	230,595.13	-
398000	TB TESTS FOR EMPLOYEES	-	1,090.00	-
398100	EMPLOYEE COSTS/HEALTH SERVICES	-	1,840.00	-
39's	Other Benefits	321,281.00	324,669.63	78,984.00
	Employee Benefits Subtotal	27,429,989.45	25,238,193.05	27,946,483.00
400010	SUPPLIES & MATERIALS	2,585,163.70	-	1,927,160.00
411000	SOFTWARE LESS THAN \$5,000	-	41,162.86	-
421000	BOOKS,MAGAZINES,PERIODCLS	-	7,288.06	-
422000	SUBSCRIPTIONS, PERIODICALS	-	15,825.06	-
423000	BOOKSTORE TEXTBOOKS	-	7,890.19	-
431000	SUPPLIES&MATERIAL,INSTRUCT	-	860,253.75	-
431100	SUPPLIES, INSTRUCTIONL FOOD	-	24,040.48	-
432000	INSTRUCTIONAL TESTS	-	9,340.02	-
441000	SUPPLIES&MATERIAL NONINSTR	-	974,568.10	-





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Account	Description		Year to Date	
580350	PEST CONTROL	-	3,278.00	-
580400	SEWAGE	-	90,651.52	-
580450	TELEPHONE	-	44,835.74	-
580500	TELEPHONE CONNECTIONS	-	37,943.64	-
580550	WASTE DISPOSAL	-	85,826.18	-
580600	WASTE DISPOSAL,HAZARDOUS	-	68,906.58	-
580650	WATER	-	130,761.41	-
585100	ADMINISTRATIVE EXPENSE	-	181,334.02	-
585110	UPWARD BOUND STUDENT EXPENSE	-	103,236.64	-
585150	ADVERTISE NOT REQ BY LAW	-	70,814.65	-
585200	BAD DEBT EXPENSE	-	352.70	-
585250	BANK CHARGES	-	2,118.02	-
585260	BANK CREDIT CARD EXPENSE	-	224,516.12	-
585300	COST OF SALES	-	4,519.83	-
585400	DISALLOWED FIN AID GRANTS	-	9,610.34	-
585450	FILM PROCESSING	-	937.11	-
585500	FINGERPRINTING	-	11,146.50	-
585750	PRINTING	-	681,680.17	-
585800	PROPERTY TAX EXPENSE	-	3,301.12	-
585850	PUBLISHING EXPENSE	-	16,812.05	-
585900	ROYALTY EXPENSE	-	12,489.23	-
585910	LICENSING FEE	-	51,888.83	-
590010	ABATEMENT BUDGET POOL	(549,000.00)	-	(568,500.00)
590100	FACILITIES SERVICES ABATEMENT	-	(28,868.82)	-
590300	MAIL SERVICES ABATEMENT	-	(259,408.57)	-
590400	PRINT SERVICES ABATEMENT	-	(351,811.69)	-
	<b>Other Oper Exp Subtotal</b>	<b>14,742,084.89</b>	<b>11,191,706.63</b>	<b>12,327,026.00</b>
580010	INDIRECT COSTS BUDGET POOL	117,839.41	-	(125,111.00)
	<b>Indirect Costs Subtotal</b>	<b>117,839.41</b>	<b>-</b>	<b>(125,111.00)</b>
600010	CAPITAL OUTLAY	2,209,662.57	-	1,377,923.00
611000	LAND PURCHASE&INCIDENTALS	-	1,962.42	-
612000	SITE IMPROVEMENT	-	11,953.25	-
612200	PARKING IMPROVEMENT	-	24,045.00	-
623000	BUILDING CONSTRUCTION	-	16,593.00	-
623100	ARCHITECTURL&ENGINEER FEE	-	180,960.18	-
625000	BUILDING REPLACEMENT	-	7,633.75	-
631000	LIBRARY BOOKS	-	62,879.09	-
632000	LIBRARY MAGAZINE&PERIODICL	-	31,499.32	-
633000	LIBRARY NONPRINT MEDIA	-	128,749.62	-
643000	LEASE PURCHASE EQUIPMENT	-	1,829.06	-
644100	EQUIP INSTR ADDTL \$500 - \$4999	-	264,827.09	-
644200	EQUIP INSTR REPL \$500 - \$4999	-	31,895.06	-
644300	EQUIPMENT INSTRUCTIONL >\$4,999	-	441,327.26	-
644400	EQUIP NONINS ADDL \$500 - \$4999	-	150,156.24	-
644500	EQUIP NONINS REPL \$500 - \$4999	-	6,415.49	-
644600	EQUIPMENT NONINSTRUCTL >\$4,999	-	103,487.18	-
644700	EQUIP TECHNOLOGY INSTR >\$4,999	-	5,819.78	-
644800	EQUIP TECHNOLOGY NONINS >4,999	-	15,498.69	-
644900	SOFTWARE INSTRUCTNL >\$4,999.	-	39,092.40	-
644950	SOFTWARE NONINSTRNL >\$4,999	-	6,570.00	-
	<b>Capital Outlay Subtotal</b>	<b>2,209,662.57</b>	<b>1,533,193.88</b>	<b>1,377,923.00</b>
721000	INTRAFUND TRANS OUT WITHIN	-	9,600,013.45	-
721010	INTRAFUND TRANS OUT WITHIN	11,517,613.00	-	5,444,078.00
731000	INTERFUND TRANS OUT BETWEEN	-	545,885.63	-
731010	INTERFUND TRANS OUT BETWEEN	578,572.00	-	526,050.00

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Account	Description		Year to Date	
751000	STUDENT GRANTS	-	70,561.33	-
751010	STUDENT GRANTS	79,042.00	-	42,547.00
762000	STUDT BOOK&SUPLY PAYMENTS	-	239,636.62	-
762010	STUDT BOOK&SUPLY PAYMENTS	412,082.00	-	243,000.00
763000	STUDENT TRANSPORTATION	-	6,568.00	-
763010	STUDENT TRANSPORTATION	7,060.00	-	10,700.00
767000	STUDENT PIC CARD	-	135.00	-
767010	STUDENT PIC CARD	135.00	-	90.00
769000	STUDENT OTHER EXPENSES	-	7,148.45	-
769010	STUDENT OTHER EXPENSES	11,089.00	-	16,699.00
791010	RESERVE FOR CONTINGENCIES	5,000,000.00	-	5,000,000.00
791510	OTHER RESERVES	1,053,781.00	-	3,446,222.00
792510	PRP SET ASIDE	-	-	443,205.00
798010	CONTINGENCY,GROWTH OBLIGATION	310,000.00	-	-
799010	CONTINGENCY HOLDING ACCOUNT	10,055,498.00	-	11,584,912.00
	Other Outgoing Subtotal	29,024,872.00	10,469,948.48	26,757,503.00
Expense Grand Total		157,945,089.00	126,536,710.80	144,837,906.00
812130	HEA FED WORK STUDY	450,774.00	193,545.57	248,747.00
812220	HEA TRIO	307,391.00	360,983.53	66,246.00
812221	HEA TRIO/SSS PRIOR YEAR	101,343.00	-	47,750.00
812225	HEA TRIO EDUC OPPORTUNITY CNTR	220,544.00	247,067.23	223,682.00
812226	HEA TRIO EOC PRIOR YEAR	81,359.00	-	54,836.00
812240	HEA TRIO UPWARD BOUND	250,000.00	245,816.68	130,592.00
812241	HEA TRIO/UPWARD BOUND PR YEAR	48,705.00	-	52,888.00
812250	HEA GEAR UP	1,900,865.00	1,704,767.25	811,293.00
812251	HEA GEAR UP PRIOR YEAR	778,116.00	-	974,214.00
812290	HEA TITLE V HISPANIC SRVG INST	1,224,939.00	791,228.76	1,349,470.00
812291	HEA TITLE V HSI PRIOR YEAR	558,264.00	-	991,974.00
814100	TANF (FEDERAL)	51,109.00	50,586.07	51,109.00
815190	PELL GRANT ADMIN ALLOWANC	7,000.00	21,980.00	7,000.00
815500	FEDERAL ADMIN ALLOWANCE	8,000.00	28,275.88	8,000.00
816100	VETERAN'S EDUCATION	5,000.00	9,100.00	7,500.00
817100	VOCTNL/APPLIED TECH ED ACT	789,332.00	779,600.48	644,523.00
819400	NATIONAL SCIENCE FOUN GRNT	143,249.00	82,874.98	144,871.00
819401	NATIONL SCIENCE FOUN GRT PR YR	-	-	60,374.00
819700	FEDERAL ARRA STIMULUS FUNDS	52,984.00	52,983.32	-
819800	OTHER FEDERAL REVENUES	28,395.00	28,394.56	-
819999	BEGINNING BALANCE, FEDERAL	91,237.00	-	121,073.00
81's	Federal Revenues Subtotal	7,098,606.00	4,597,204.31	5,996,142.00
861100	APPRENTICESHIP APPORTIONM	647,461.00	645,236.00	645,236.00
861200	STATE GENERAL APPORTIONMT	34,171,500.00	38,479,884.00	28,541,036.00
861210	GENERL APPORTNMT PRIOR YR	-	573,985.00	-
861450	PART TIME FACULTY APPORT	421,311.00	421,311.00	421,311.00
861500	2% BFAP ADMIN	46,941.00	63,324.00	74,449.00
861600	BASIC SKILLS	186,955.00	186,955.00	-
861610	BASIC SKILLS PRIOR YEAR	211.00	(10,764.00)	-
862150	EOPS	789,517.00	789,517.00	789,517.00
862200	DSPS	768,522.00	710,349.00	768,522.00
862210	DSPS PRIOR YEAR	-	15,421.00	-
862250	CALWORKS	159,459.00	157,887.93	176,034.00
862450	BFAP	510,106.00	512,606.00	563,283.00
862500	CARE	78,801.00	78,618.00	78,801.00
862650	FACULTY/STAFF DIVERSITY	9,016.00	9,016.00	-
862750	MATRICULATION	812,638.00	810,264.00	812,638.00
865300	OTH SPECL CATAGORL PRGRM	3,300,000.00	2,765,786.32	3,617,310.00

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Account	Description		Year to Date	
865310	ASSOCIATE DEGREE NURSING GRAN	323,235.00	314,911.47	269,011.00
865390	3C MEDIA SOLUTIONS PRIOR YEAR	77,651.00	77,650.97	-
865391	CCC CONFER PRIOR YEAR	500,067.00	500,067.22	-
865392	TTIP SOUTH PRIOR YEAR	-	-	534,213.00
867100	HOMEOWNER PROPTAX RELIEF	600,000.00	510,028.27	525,000.00
868100	STATE LOTTERY PROCEEDS	2,490,000.00	2,840,980.50	2,490,000.00
868150	STATE LOTTRY PROCEEDS PRIOR YR	-	48,946.30	-
868200	STATE MANDATED COSTS	-	146,166.00	-
868400	RETURN TO TITLE IV FROM STATE	-	1,217.00	-
869800	OTHER MISC STATE REVENUES	-	10.28	-
869999	BEGINNING BALANCE, STATE	7,711,833.00	-	7,486,867.00
86's	State Revenues Subtotal	53,605,224.00	50,649,374.26	47,793,228.00
881100	TAX ALLOCATION SECURD ROLL	47,832,503.00	51,686,722.53	46,013,606.00
881200	TAX ALLOC SUPPLEMENT ROLL	1,000,000.00	597,307.37	650,000.00
881300	TAX ALLOCN UNSECURED ROLL	2,000,000.00	1,778,956.37	2,000,000.00
881600	PRIOR YEARS TAXES	-	3,341.61	-
881700	ERAF ED REVENUE AUG FUND	-	(5,632,678.00)	-
882100	CONTRB,GIFTS,GRANTS,ENDOW	570,635.00	537,836.75	60,657.00
883100	CONTRACT INSTRUCTIONL SVC	313,494.00	335,983.13	170,000.00
883300	CONT INSTR SVC CONTRACT ED	1,463,682.00	1,029,038.55	1,294,833.00
883400	CONTRACT INSTRUCTIONL ROP	873,000.00	361,820.98	-
883600	FOLLETT	525,000.00	555,476.30	525,000.00
884120	CATALOG SALES	12,000.00	651.00	6,247.00
884150	HLTH SVCS SALE TO EMPLOYEE	5,500.00	6,306.50	3,000.00
884170	KKSM ADVERTISING SALES	3,355.00	5,400.00	3,500.00
884180	LIBRARY COPIER SALES	12,000.00	22,578.07	15,000.00
884195	PAPER SALES WAREHOUSE	11,703.00	11,702.65	-
884215	BUSINESS SERVICES CHARGES	-	-	26,500.00
884220	POSTAGE CHARGES	12,000.00	5,718.47	-
884230	PRINTING CHARGES	41,494.00	27,940.47	2,800.00
884240	COMET COPY CHARGES	29,934.00	20,575.36	-
884260	RECYCLING COMMISSION	5,000.00	12,510.96	5,000.00
884290	TICKET/GATE/PROGRAM SALES	10,000.00	16,481.50	16,156.00
884300	VENDING COMMISSIONS	75,000.00	92,832.46	80,000.00
884320	WELLNESS CENTER FEES	45,420.00	34,500.87	35,000.00
884330	WELLNESS CENTER PARKING	6,000.00	2,575.00	3,500.00
884340	WELLNESS CNTR PROCES FEE	-	50.00	-
884350	MISC SALES AND COMMISSION	44,961.00	105,329.95	78,000.00
885300	FACILITIES RENTAL AND LEASE	50.00	29,307.84	-
886100	INTEREST BANK ACCOUNTS	-	2,622.26	-
886200	INTEREST COUNTY TREASURY	300,000.00	163,701.40	200,000.00
886500	OTH INTEREST & INVEST INCOM	-	97,461.00	-
887400	ENROLLMENT FEE	7,996,939.00	7,114,777.21	10,197,905.00
887500	FIELD TRP;USEOF NONDIST FAC	10,325.00	13,690.00	12,625.00
887600	HEALTH SERVICE FEE STUDENT	850,000.00	986,014.00	800,000.00
887620	HLTH SERVICE PHYSICAL EXAM	20,000.00	28,313.50	29,017.00
887700	INSTR MAT FEES;SALE MATERL	178,455.00	222,980.06	132,229.00
887705	CPR MATERIALS FEE	3,338.00	3,365.00	205.00
887800	STUDNT INSURANCE PAYMNTS	3,747.00	4,598.00	4,000.00
887910	TRANSCRIPT INCOME	120,187.00	175,970.30	120,000.00

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			<b>Year to Date</b>	
<b>Account</b>	<b>Description</b>			
888104	CAMPUS POLICE MISCLLNEOUS FEES	-	510.00	500.00
888110	PARKING METERS	120,000.00	199,160.50	170,000.00
888900	OTH STUDENT FEES&CHARGES	115,000.00	169,825.00	130,000.00
888920	COURSE TESTING FEE	73,567.00	75,895.00	56,862.00
888940	PALOMR IDENTIFICATION CARD	90.00	135.00	-
889030	COBRA ADMIN FEE	-	652.89	-
889300	CASH OVER/SHORT	-	(335.15)	-
889600	LIBRARY FINES	1,000.00	9,526.24	1,000.00
889650	PARKING FINES	290,000.00	316,306.72	290,000.00
889800	RETURNED CHECKS	-	203.53	-
889830	RETURNED CHECK FEE	-	680.00	-
889850	STUDNT REFND WRITE-OFF TO DIST	-	(346.33)	-
889880	STALE DATED/VOID WARRANTS	-	10,093.80	-
889900	OTHER LOCAL REVENUES	4,951.00	10,217.93	2,110.00
889999	BEGINNING BALANCE, LOCAL	16,443,092.00	(10,437.00)	19,310,706.00
	<b>88's Local Revenues Subtotal</b>	<b>84,750,422.00</b>	<b>64,286,974.80</b>	<b>85,604,458.00</b>
898100	INTERFUND TRANSER IN,BETWN	73,503.00	75,635.79	-
898200	INTRAFUND TRANSFR IN,WITHIN	12,417,334.00	9,600,013.45	5,444,078.00
	<b>89's Other Sources Subtotal</b>	<b>12,490,837.00</b>	<b>9,675,649.24</b>	<b>5,444,078.00</b>
<b>Revenue Grand Total</b>		<b>157,945,089.00</b>	<b>129,209,202.61</b>	<b>144,837,906.00</b>

**FUND 11 GENERAL FUND  
TOTAL UNRESTRICTED**

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Account	Description			
111000	INSTRUCTIONAL SAL, CONTRACT	-	20,755,910.40	-
111010	INSTRUCTIONAL SALARY, CONTRACT	21,972,992.00	-	20,278,776.00
11's	<b>Instr Salaries - Contract</b>	<b>21,972,992.00</b>	<b>20,755,910.40</b>	<b>20,278,776.00</b>
121000	ED ADMINISTRATOR, CONTRACT	-	643,829.70	-
121010	ED ADMINISTRATOR, CONTRACT	643,833.00	-	648,038.00
121100	SUPRT/PRESIDENT, CONTRACT	-	255,485.28	-
121110	SUPRT/PRESIDENT, CONTRACT	255,486.00	-	252,387.00
121300	PRESIDENT'S AUTO ALLOWANCE	-	10,699.72	-
121310	PRESIDENT'S AUTO ALLOWANCE	10,700.00	-	9,935.00
122100	COUNSELORS, CONTRACT	-	1,666,519.55	-
122110	COUNSELORS, CONTRACT	1,738,339.00	-	1,626,230.00
123100	DEAN, ACADEMIC CONTRACT	-	870,647.52	-
123110	DEAN, ACADEMIC CONTRACT	870,651.00	-	843,326.00
123200	DEPARTMENT CHAIR, CONTRACT	-	1,670,073.12	-
123210	DEPARTMENT CHAIR, CONTRACT	1,670,090.00	-	1,647,552.00
123400	DIRECTR/COORDINAT,ACA CONT	-	647,236.06	-
123410	DIRECTOR/COORDINATOR, ACA CON	647,241.00	-	643,058.00
123500	PALOMAR FACULTY FEDERATION	-	202,819.37	-
123510	PALOMAR FACULTY FEDERATION	206,821.00	-	232,580.00
123600	DIRECTOR/COORDINATOR, AA CONT	-	1,144,006.06	-
123610	DIRECTOR/COORDINATOR, AA CONT	1,276,297.00	-	1,345,811.00
123700	DIRECTOR/COORDINATOR, CAST	-	36,347.88	-
123710	DIRECTOR/COORDINATOR, CAST	36,348.00	-	36,713.00
125000	LIBRARIANS, CONTRACT	-	436,674.11	-
125010	LIBRARIANS, CONTRACT	489,236.00	-	576,889.00
126000	NONINST ACA CONTRCT, OTHER	-	46,207.85	-
126010	NONINST ACA CONTRCT, OTHER	46,208.00	-	43,797.00
129901	SUSPENSE NONINST CONT PAY	-	(139,672.00)	-
12's	<b>Non-Instr Salaries - Contract</b>	<b>7,891,250.00</b>	<b>7,490,874.22</b>	<b>7,906,316.00</b>
130010	INSTR SALARIES - OTHER	15,488,109.00	-	14,311,199.00
131100	ASSIGN TIME HRLY REPLACMT	-	740,423.13	-
133100	INSTRUCTIONL ACADEMIC, HRLY	-	9,466,646.84	-
133110	OFFICE HOURS ADJUNCT FACULTY	-	(4,776.00)	-
133200	INST ACA HOURLY SUBSTITUTE	-	147,441.44	-
133300	INSTR ACADEMIC, HRLY SUMMR	-	1,561,587.08	-
134000	LOAD BANKING (FISCAL USE)	-	7,759.79	-
135100	OVERLOAD,ACA INSTR, HOURLY	-	10,349.89	-
135300	OVERLOAD,CONTRACT INSTRUC	-	1,812,000.82	-
135600	OVERLOAD,SUBSTITUTE HRLY	-	49,218.67	-
135700	OVERLOAD,SUMMER ACA HRLY	-	931,209.10	-
136100	REPLACE ACA INSTR CONTRACT	-	37,818.47	-
136200	REPLACE SABBATICL,ACAHRLY	-	187,883.18	-
136400	LOADBANK REPL, ADJUNCT	-	152,568.63	-
137200	SERVICE PROVIDER ACA INSTR	-	10,918.74	-
138100	STIPEND, CONTRACT INSTRUCT	-	10,020.94	-
138200	STIPEND, HOURLY ACADEMIC	-	212,946.19	-
13's	<b>Instr Salaries - Other</b>	<b>15,488,109.00</b>	<b>15,334,016.91</b>	<b>14,311,199.00</b>
140010	NON-INSTR SALARIES - OTHER	1,606,243.00	-	1,542,806.00
141100	COUNSELOR, HOURLY	-	154,880.47	-
142100	EDUCATIONL ADMNISTRTR HRLY	-	1,171.24	-
143100	LIBRARIANS, HOURLY	-	347,911.09	-
144100	NON-INSTRUCT ACADEMIC, HRLY	-	620,040.94	-
145100	OVERLOAD,SUMMER NON-INST	-	204,311.06	-
146600	REPLC COUNSLR SUMMR HRLY	-	188,961.04	-
147100	SERVIC PROVIDR NONINST ACA	-	1,020.14	-
148000	NONINSTR ACA HOURLY, OTHER	-	44,079.24	-
14's	<b>Non-Instr Salaries - Other</b>	<b>1,606,243.00</b>	<b>1,562,375.22</b>	<b>1,542,806.00</b>
	<b>Academic Salaries Subtotal</b>	<b>46,958,594.00</b>	<b>45,143,176.75</b>	<b>44,039,097.00</b>

	Palomar College			
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		2011 and 2012		
		Total Fund 11		
				Run Aug 31, 2011
		FY 2010-2011	FY 2010-2011	FY 2011-2012
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
211000	EXCUTIVE ADMIN SUPPORT, CAST	-	372,061.21	-
211010	EXCUTIVE ADMIN SUPPORT, CAST	373,121.00	-	430,622.00
212100	SUPERVISOR, CAST	-	1,385,346.16	-
212110	SUPERVISOR, CAST	1,671,993.00	-	1,525,595.00
212200	CLASSIFIED REGULAR SALARY	-	15,651,796.46	-
212210	CLASSIFIED REGULAR SALARY	16,147,043.00	-	14,452,540.00
212400	GOVERNING BOARD	-	30,240.00	-
212410	GOVERNING BOARD	30,240.00	-	30,240.00
212600	NON-INSTRUCTNL ADMINISTRATORS	-	1,935,085.60	-
212610	NON-INSTRUCTNL ADMINISTRATORS	2,104,314.00	-	2,273,824.00
219900	CONTRACT NEGOTIATIONS NON-INST	-	(143,846.00)	-
219910	CONTRACT NEGOTIATIONS NON-INST	252,276.00	-	249,998.00
21's	Non-Instr Salaries - Reg	20,578,987.00	19,230,683.43	18,962,819.00
221000	INST AIDE CONTRACT,DIRECT INST	-	1,034,622.19	-
221010	INST AIDE CONTRACT,DIRECT INST	1,111,862.00	-	1,123,357.00
222000	INST AIDE CONTRACT, NOT DIRECT	-	453,673.47	-
222010	INST AIDE CONTRACT, NOT DIRECT	467,707.00	-	469,258.00
229901	SUSPENSE INSTRAID CONT PAY	-	(25,140.00)	-
22's	Instr Aides - Reg	1,579,569.00	1,463,155.66	1,592,615.00
230010	NON ACADEMIC SALARIES - OTHER	1,742,009.00	-	819,420.00
231100	HOURLY CLASSIFIED, TEMP	-	456,707.79	-
231300	HOURLY TUTORS	-	60,240.56	-
231400	HRLY ADMINISTRATOR NON INST	-	4,739.68	-
231500	HRLY HEALTH PROFESSIONAL	-	9,427.98	-
232100	OVERTIME CLASSIFID SALARIED	-	98,974.17	-
232200	OVERTIME SUPERVISR SALRIED	-	12,857.38	-
233100	REPLACE CLASSIFIED SALARYD	-	55,514.97	-
234100	SERVICE PROVIDER CLASSIFIED	-	84,856.53	-
234200	SERVICE PROVIDER COMM ED	-	200.00	-
234400	SERVICE PROVIDER STUDENT	-	1,776.01	-
235100	STUDENT EMPLOYEE	-	491,984.36	-
235200	STUDENT TUTORS	-	39,727.10	-
23's	Non-Academic Salaries - Other	1,742,009.00	1,317,006.53	819,420.00
240010	INSTR AIDES - OTHER	519,833.00	-	595,255.00
241100	HRLY INSTR AIDE,DIRECT INSTR	-	339,036.39	-
241200	OT,INST AIDE CONT DIRECT INST	-	4,050.55	-
242100	HRLY INSTAIDE,NOT DIRECTINST	-	27,965.10	-
245100	STUDENT INSTR AIDE, DIRECT	-	75,673.56	-
24's	Instr Aides - Other	519,833.00	446,725.60	595,255.00
	Non Acad Salaries Subtotal	24,420,398.00	22,457,571.22	21,970,109.00
310010	STRS	3,221,755.00	-	3,129,780.00
311101	STRS ACADEMIC INSTRUCTORS	-	2,586,688.64	-
311201	STRS EDUCATIONAL ADMIN/SUP	-	506,076.97	-
311301	STRS OTHERACA NONINSTRUCT	-	99,613.41	-
312102	STRS CLASSIFIED	-	5,263.94	-
312202	STRS NON-INSTR ADMIN/SUPR	-	4,444.08	-
312402	STRS INST AIDE NOTDIRECT INST	-	4,413.24	-
319900	SUSPENSE STRS	-	(11,553.00)	-
31's	STRS	3,221,755.00	3,194,947.28	3,129,780.00
320010	PERS	2,427,089.00	-	2,414,481.00
321101	PERS ACADEMIC INSTRUCTORS	-	32,786.54	-
321201	PERS EDUCATIONAL ADMIN/SUP	-	138,532.54	-
321301	PERS OTHERACA NONINSTRUCT	-	7,022.65	-
322102	PERS CLASSIFIED	-	1,604,652.33	-
322202	PERS NON-INSTR ADMIN/SUPR	-	387,131.55	-
322302	PERS INSTR AIDE DIRECT INSTR	-	99,134.63	-







Palomar College				
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		Budget	Expended/Received	Budget
		Year to Date		
Account	Description			
446000	SHIPPING/HANDLING CHARGES	-	562.12	-
	<b>Supplies &amp; Materials Subtotal</b>	<b>1,317,882.00</b>	<b>1,008,331.22</b>	<b>1,115,139.00</b>
500010	OTHER OPER EXP	10,450,431.00	-	9,307,329.00
511000	AUDIT	-	101,407.42	-
515100	INTERNET ACCESS	-	416.00	-
515300	SOFTWARE LICENSING FEES	-	210,034.68	-
525100	MEMBERSHIP, DISTRICT	-	174,654.38	-
525200	MEMBERSHIP, EMPLOYEE	-	20,453.52	-
531000	COUNTY ELECTION SERVICES	-	100,641.00	-
535200	INS, FIRE, CASUALTY, LIABILITY	-	653,441.62	-
535400	INS, INTERCOLLEGIATE ATHLETIC	-	37,975.06	-
535500	STUDENT ACCIDENT&HOSPITAL	-	58,147.00	-
545100	ADVERTISEMENTS REQ BY LAW	-	36,190.35	-
545200	LAWYERS' FEES	-	153,392.01	-
551100	ATHLETIC OFFICIALS FEES	-	43,270.99	-
551200	CLASSROOM SPEAKERS	-	1,130.00	-
551300	INDEPENDENT CONTRACTOR	-	191,427.05	-
551600	WARRANT RECONCILIATION	-	6,871.09	-
551900	OTH PERSONAL&CONSULT SVC	-	615,421.87	-
555100	POSTAGE	-	442,889.77	-
560900	DISTRICT VEHICLE USE	-	22,274.03	-
561000	RENT & LEASE, EQUIPMENT	-	81,157.83	-
562000	RENTS & LEASES, LAND/BLDGS	-	215,945.01	-
562100	RENTAL OF FIELDS	-	8,250.00	-
563000	RENTAL OF TRANSPORTATION	-	39,583.82	-
564000	RENTAL OF FILMS	-	18,290.20	-
565100	MAINTENANCE AGREEMENT, EQUIP	-	261,656.68	-
565200	MAINTENANCE AGREE, SOFTWARE	-	588,516.25	-
565300	REPAIRS&MAINT NONINST EQUIP	-	74,479.94	-
565400	REPAIRS&MAINT INSTR EQUIPMT	-	32,526.84	-
565500	REPAIRS&MAINTENANCE BLDGS	-	244,084.37	-
565600	TENANT IMPROVEMENTS	-	3,030.12	-
575100	TRAVEL, ACADEMIC ADMIN	-	26,548.98	-
575120	TRAVEL, ACADEMIC EMPLOYEE	-	47,535.74	-
575200	TRAVEL, CLASSIFIED ADMINISTR	-	56,520.43	-
575210	TRAVEL, CLASSIFIED EMPLOYEE	-	21,805.65	-
575300	TRAVEL, STUDENT	-	97,019.82	-
575310	TRAVEL WITH STUDENT	-	30,949.87	-
575400	TRAVEL, NON EMPLOYEE	-	1,039.70	-
575500	ATHLETIC ENTRY FEES	-	19,375.49	-
575600	ORIENTATION EXPENSES	-	824.25	-
575700	STAFF DEVELOPMENT AT PALOMR	-	2,902.99	-
575800	FOOD FOR MEETINGS	-	50,595.46	-
580100	ELECTRICITY	-	1,694,798.36	-
580150	FUEL, GAS	-	219,179.61	-
580200	GASOLINE AND OIL	-	67,309.14	-
580250	JANITORIAL SERVICES	-	1,745.72	-
580300	LAUNDRY/DRY CLEANING	-	17,585.50	-
580350	PEST CONTROL	-	3,278.00	-
580400	SEWAGE	-	90,651.52	-
580450	TELEPHONE	-	42,932.78	-
580500	TELEPHONE CONNECTIONS	-	32,716.65	-
580550	WASTE DISPOSAL	-	85,826.18	-
580600	WASTE DISPOSAL, HAZARDOUS	-	68,663.58	-
580650	WATER	-	130,761.41	-
585100	ADMINISTRATIVE EXPENSE	-	171,530.12	-
585150	ADVERTISE NOT REQ BY LAW	-	45,412.89	-

		Palomar College		
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		2011 and 2012		
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		Budget	Expended/Received	Budget
Account	Description		Year to Date	
585200	BAD DEBT EXPENSE	-	352.70	-
585250	BANK CHARGES	-	2,118.02	-
585260	BANK CREDIT CARD EXPENSE	-	224,516.12	-
585400	DISALLOWED FIN AID GRANTS	-	5,998.34	-
585450	FILM PROCESSING	-	912.80	-
585500	FINGERPRINTING	-	9,278.00	-
585750	PRINTING	-	446,558.47	-
585800	PROPERTY TAX EXPENSE	-	3,301.12	-
585850	PUBLISHING EXPENSE	-	11,618.75	-
585900	ROYALTY EXPENSE	-	11,289.23	-
585910	LICENSING FEE	-	33,303.47	-
590010	ABATEMENT BUDGET POOL	(549,000.00)	-	(568,500.00)
590100	FACILITIES SERVICES ABATEMENT	-	(28,868.82)	-
590300	MAIL SERVICES ABATEMENT	-	(259,408.57)	-
590400	PRINT SERVICES ABATEMENT	-	(351,811.69)	-
	<b>Other Oper Exp Subtotal</b>	<b>9,901,431.00</b>	<b>7,574,226.68</b>	<b>8,738,829.00</b>
580010	INDIRECT COSTS BUDGET POOL	(600,000.00)	-	(500,000.00)
585550	INDIRECT COSTS	-	(463,363.98)	-
	<b>Indirect Costs Subtotal</b>	<b>(600,000.00)</b>	<b>(463,363.98)</b>	<b>(500,000.00)</b>
600010	CAPITAL OUTLAY	657,517.00	-	495,426.00
611000	LAND PURCHASE&INCIDENTALS	-	1,962.42	-
631000	LIBRARY BOOKS	-	62,879.09	-
632000	LIBRARY MAGAZINE&PERIODICL	-	31,499.32	-
633000	LIBRARY NONPRINT MEDIA	-	128,749.62	-
643000	LEASE PURCHASE EQUIPMENT	-	1,829.06	-
644100	EQUIP INSTR ADDTL \$500 - \$4999	-	79,146.51	-
644200	EQUIP INSTR REPL \$500 - \$4999	-	3,984.13	-
644300	EQUIPMENT INSTRUCTIONL >\$4,999	-	25,589.47	-
644400	EQUIP NONINS ADDL \$500 - \$4999	-	82,730.80	-
644500	EQUIP NONINS REPL \$500 - \$4999	-	3,106.87	-
644600	EQUIPMENT NONINSTRUCTL >\$4,999	-	103,487.18	-
644700	EQUIP TECHNOLOGY INSTR >\$4,999	-	5,819.78	-
644950	SOFTWARE NONINSTRL >\$4,999	-	6,570.00	-
	<b>Capital Outlay Subtotal</b>	<b>657,517.00</b>	<b>537,354.25</b>	<b>495,426.00</b>
721000	INTRAFUND TRANS OUT WITHIN	-	3,486,350.45	-
721010	INTRAFUND TRANS OUT WITHIN	5,403,950.00	-	5,444,078.00
731000	INTERFUND TRANS OUT BETWEEN	-	539,410.63	-
731010	INTERFUND TRANS OUT BETWEEN	572,072.00	-	522,050.00
762000	STUDT BOOK&SUPPLY PAYMENTS	-	172,443.53	-
762010	STUDT BOOK&SUPPLY PAYMENTS	172,444.00	-	-
791010	RESERVE FOR CONTINGENCIES	5,000,000.00	-	5,000,000.00
791510	OTHER RESERVES	1,053,781.00	-	3,446,222.00
792510	PRP SET ASIDE	-	-	443,205.00
798010	CONTINGENCY,GROWTH OBLIGATION	310,000.00	-	-
799010	CONTINGENCY HOLDING ACCOUNT	6,014,576.00	-	5,950,642.00
	<b>Other Outgoing Subtotal</b>	<b>18,526,823.00</b>	<b>4,198,204.61</b>	<b>20,806,197.00</b>
<b>Expense Grand Total</b>		<b>125,167,118.00</b>	<b>102,677,246.00</b>	<b>121,026,705.00</b>
861100	APPRENTICESHIP APPORTIONM	647,461.00	645,236.00	645,236.00
861200	STATE GENERAL APPORTIONMT	34,171,500.00	38,479,884.00	28,541,036.00
861210	GENERL APPORTNMT PRIOR YR	-	573,985.00	-
861450	PART TIME FACULTY APPORT	421,311.00	421,311.00	421,311.00
861500	2% BFAP ADMIN	46,941.00	63,324.00	74,449.00
867100	HOMEOWNER PROPTAX RELIEF	600,000.00	510,028.27	525,000.00

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		Budget	Expended/Received	Budget
		Year to Date		
Account	Description			
868100	STATE LOTTERY PROCEEDS	2,200,000.00	2,466,519.89	2,200,000.00
868150	STATE LOTTRY PROCEEDS PRIOR YR	-	29,105.53	-
868200	STATE MANDATED COSTS	-	146,166.00	-
868400	RETURN TO TITLE IV FROM STATE	-	1,217.00	-
869800	OTHER MISC STATE REVENUES	-	10.28	-
869999	BEGINNING BALANCE, STATE	528,823.00	-	6,389,730.00
86's	State Revenues Subtotal	38,616,036.00	43,336,786.97	38,796,762.00
881100	TAX ALLOCATION SECURD ROLL	47,832,503.00	51,686,722.53	46,013,606.00
881200	TAX ALLOC SUPPLEMENT ROLL	1,000,000.00	597,307.37	650,000.00
881300	TAX ALLOCN UNSECURED ROLL	2,000,000.00	1,778,956.37	2,000,000.00
881600	PRIOR YEARS TAXES	-	3,341.61	-
881700	ERAF ED REVENUE AUG FUND	-	(5,632,678.00)	-
883600	FOLLETT	525,000.00	555,476.30	525,000.00
884120	CATALOG SALES	12,000.00	651.00	6,247.00
884150	HLTH SVCS SALE TO EMPLOYEE	5,500.00	6,306.50	3,000.00
884180	LIBRARY COPIER SALES	12,000.00	22,578.07	15,000.00
884195	PAPER SALES WAREHOUSE	11,703.00	11,702.65	-
884215	BUSINESS SERVICES CHARGES	-	-	26,500.00
884220	POSTAGE CHARGES	12,000.00	5,718.47	-
884230	PRINTING CHARGES	41,494.00	27,940.47	2,800.00
884240	COMET COPY CHARGES	29,934.00	20,575.36	-
884260	RECYCLING COMMISSION	5,000.00	12,510.96	5,000.00
884290	TICKET/GATE/PROGRAM SALES	10,000.00	16,481.50	16,156.00
884300	VENDING COMMISSIONS	75,000.00	92,832.46	80,000.00
884350	MISC SALES AND COMMISSION	44,961.00	105,329.95	78,000.00
885300	FACILITIES RENTAL AND LEASE	50.00	29,307.84	-
886100	INTEREST BANK ACCOUNTS	-	2,622.26	-
886200	INTEREST COUNTY TREASURY	300,000.00	163,701.40	200,000.00
886500	OTH INTEREST & INVEST INCOM	-	97,461.00	-
887400	ENROLLMENT FEE	7,996,939.00	7,114,777.21	10,197,905.00
887500	FIELD TRP;USEOF NONDIST FAC	10,325.00	13,690.00	12,625.00
887620	HLTH SERVICE PHYSICAL EXAM	20,000.00	28,313.50	29,017.00
887700	INSTR MAT FEES;SALE MATERL	151,455.00	189,980.06	105,229.00
887800	STUDNT INSURANCE PAYMNTS	3,747.00	4,598.00	4,000.00
887910	TRANSCRIPT INCOME	120,187.00	175,970.30	120,000.00
888010	NON RESIDENT TUITION USA	600,000.00	620,033.75	600,000.00
888020	NONRESIDENT TUITON FOREIGN	1,400,000.00	1,232,156.50	1,300,000.00
888920	COURSE TESTING FEE	6,320.00	6,795.00	1,800.00
889030	COBRA ADMIN FEE	-	652.89	-
889300	CASH OVER/SHORT	-	(335.15)	-
889600	LIBRARY FINES	1,000.00	9,526.24	1,000.00
889650	PARKING FINES	290,000.00	316,306.72	290,000.00
889800	RETURNED CHECKS	-	15.40	-
889830	RETURNED CHECK FEE	-	680.00	-
889850	STUDNT REFND WRITE-OFF TO DIST	-	(346.33)	-
889880	STALE DATED/VOID WARRANTS	-	10,093.80	-
889900	OTHER LOCAL REVENUES	4,951.00	10,217.93	2,110.00
889999	BEGINNING BALANCE, LOCAL	13,532,262.00	-	16,442,743.00
88's	Local Revenues Subtotal	76,054,331.00	59,337,971.89	78,727,738.00
898100	INTERFUND TRANSER IN,BETWN	73,503.00	75,635.79	-
898200	INTRAFUND TRANSFR IN,WITHIN	10,423,248.00	8,698,238.56	3,502,205.00
89's	Other Sources Subtotal	10,496,751.00	8,773,874.35	3,502,205.00
Revenue Grand Total		125,167,118.00	111,448,633.21	121,026,705.00

**FUND 11 UNRESTRICTED**  
**(Without Designated)**

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	Fund 11 Unrestricted			
	Without Designated			Run Aug 31, 2011
		FY 2010-2011	FY 2010-2011	FY 2011-2012
		Budget	Expended/Received	Budget
			Year to Date	
Account	Description			
111000	INSTRUCTIONAL SAL, CONTRACT	-	20,613,734.58	-
111010	INSTRUCTIONAL SALARY, CONTRACT	21,830,815.00	-	20,278,776.00
	<b>11's Instr Salaries - Contract</b>	<b>21,830,815.00</b>	<b>20,613,734.58</b>	<b>20,278,776.00</b>
121000	ED ADMINISTRATOR, CONTRACT	-	643,829.70	-
121010	ED ADMINISTRATOR, CONTRACT	643,833.00	-	648,038.00
121100	SUPRT/PRESIDENT, CONTRACT	-	255,485.28	-
121110	SUPRT/PRESIDENT, CONTRACT	255,486.00	-	252,387.00
121300	PRESIDENT'S AUTO ALLOWANCE	-	10,699.72	-
121310	PRESIDENT'S AUTO ALLOWANCE	10,700.00	-	9,935.00
122100	COUNSELORS, CONTRACT	-	1,462,976.40	-
122110	COUNSELORS, CONTRACT	1,534,795.00	-	1,626,230.00
123100	DEAN, ACADEMIC CONTRACT	-	870,647.52	-
123110	DEAN, ACADEMIC CONTRACT	870,651.00	-	843,326.00
123200	DEPARTMENT CHAIR,CONTRACT	-	1,670,073.12	-
123210	DEPARTMENT CHAIR, CONTRACT	1,670,090.00	-	1,647,552.00
123400	DIRECTR/COORDINAT,ACA CONT	-	647,236.06	-
123410	DIRECTOR/COORDINATOR, ACA CON	647,241.00	-	643,058.00
123500	PALOMAR FACULTY FEDERATION	-	202,819.37	-
123510	PALOMAR FACULTY FEDERATION	206,821.00	-	232,580.00
123600	DIRECTOR/COORDINATOR, AA CONT	-	1,144,006.06	-
123610	DIRECTOR/COORDINATOR, AA CONT	1,276,297.00	-	1,345,811.00
123700	DIRECTOR/COORDINATOR, CAST	-	36,347.88	-
123710	DIRECTOR/COORDINATOR, CAST	36,348.00	-	36,713.00
125000	LIBRARIANS, CONTRACT	-	436,674.11	-
125010	LIBRARIANS, CONTRACT	489,236.00	-	576,889.00
126000	NONINST ACA CONTRCT, OTHER	-	46,207.85	-
126010	NONINST ACA CONTRCT,OTHER	46,208.00	-	43,797.00
129901	SUSPENSE NONINST CONT PAY	-	(139,672.00)	-
	<b>12's Non-Instr Salaries - Contract</b>	<b>7,687,706.00</b>	<b>7,287,331.07</b>	<b>7,906,316.00</b>
130010	INSTR SALARIES - OTHER	15,487,608.00	-	14,310,698.00
131100	ASSIGN TIME HRLY REPLACEMT	-	740,423.13	-
133100	INSTRUCTIONL ACADEMIC,HRLY	-	9,466,646.84	-
133110	OFFICE HOURS ADJUNCT FACULTY	-	(4,776.00)	-
133200	INST ACA HOURLY SUBSTITUTE	-	147,441.44	-
133300	INSTR ACADEMIC, HRLY SUMMR	-	1,561,587.08	-
134000	LOAD BANKING (FISCAL USE)	-	7,759.79	-
135100	OVERLOAD,ACA INSTR, HOURLY	-	10,349.89	-
135300	OVERLOAD,CONTRACT INSTRUCT	-	1,812,000.82	-
135600	OVERLOAD,SUBSTITUTE HRLY	-	49,218.67	-
135700	OVERLOAD,SUMMER ACA HRLY	-	931,209.10	-
136100	REPLACE ACA INSTR CONTRACT	-	37,818.47	-
136200	REPLACE SABBATICL,ACAHRLY	-	187,883.18	-
136400	LOADBANK REPL, ADJUNCT	-	152,568.63	-
137200	SERVICE PROVIDER ACA INSTR	-	10,418.66	-
138100	STIPEND, CONTRACT INSTRUCT	-	10,020.94	-
138200	STIPEND, HOURLY ACADEMIC	-	212,946.19	-
	<b>13's Instr Salaries - Other</b>	<b>15,487,608.00</b>	<b>15,333,516.83</b>	<b>14,310,698.00</b>
140010	NON-INSTR SALARIES - OTHER	1,554,356.00	-	1,522,007.00
141100	COUNSELOR, HOURLY	-	142,429.47	-
142100	EDUCATIONL ADMNISTRTR HRLY	-	1,171.24	-
143100	LIBRARIANS, HOURLY	-	347,911.09	-
144100	NON-INSTRUCT ACADEMIC,HRLY	-	601,829.52	-
145100	OVERLOAD,SUMMER NON-INST	-	204,311.06	-
146600	REPLC COUNSLR SUMMR HRLY	-	188,961.04	-
148000	NONINSTR ACA HOURLY, OTHER	-	44,079.24	-
	<b>14's Non-Instr Salaries - Other</b>	<b>1,554,356.00</b>	<b>1,530,692.66</b>	<b>1,522,007.00</b>
	<b>Academic Salaries Subtotal</b>	<b>46,560,485.00</b>	<b>44,765,275.14</b>	<b>44,017,797.00</b>

		<b>Palomar College</b>		
		<b>BUDGET REPORT</b>		
		Comparing Fiscal Years		
		2011 and 2012		
		Fund 11 Unrestricted		
		Without Designated		Run Aug 31, 2011
		<b>FY 2010-2011</b>	<b>FY 2010-2011</b>	<b>FY 2011-2012</b>
		<b>Budget</b>	<b>Expended/Received</b>	<b>Budget</b>
<b>Account</b>	<b>Description</b>		<b>Year to Date</b>	
211000	EXCUTIVE ADMIN SUPPORT, CAST	-	372,061.21	-
211010	EXCUTIVE ADMIN SUPPORT, CAST	373,121.00	-	430,622.00
212100	SUPERVISOR, CAST	-	1,385,346.16	-
212110	SUPERVISOR, CAST	1,671,993.00	-	1,525,595.00
212200	CLASSIFIED REGULAR SALARY	-	15,168,682.47	-
212210	CLASSIFIED REGULAR SALARY	15,663,926.00	-	14,273,269.00
212400	GOVERNING BOARD	-	30,240.00	-
212410	GOVERNING BOARD	30,240.00	-	30,240.00
212600	NON-INSTRUCTNL ADMINISTRATORS	-	1,935,085.60	-
212610	NON-INSTRUCTNL ADMINISTRATORS	2,091,404.00	-	2,252,914.00
219900	CONTRACT NEGOTIATIONS NON-INST	-	(143,846.00)	-
219910	CONTRACT NEGOTIATIONS NON-INST	252,276.00	-	249,998.00
<b>21's</b>	<b>Non-Instr Salaries - Reg</b>	<b>20,082,960.00</b>	<b>18,747,569.44</b>	<b>18,762,638.00</b>
221000	INST AIDE CONTRACT,DIRECT INST	-	1,034,622.19	-
221010	INST AIDE CONTRACT,DIRECT INST	1,111,862.00	-	1,123,357.00
222000	INST AIDE CONTRACT, NOT DIRECT	-	453,673.47	-
222010	INST AIDE CONTRACT, NOT DIRECT	467,707.00	-	469,258.00
229901	SUSPENSE INSTRADID CONT PAY	-	(25,140.00)	-
<b>22's</b>	<b>Instr Aides - Reg</b>	<b>1,579,569.00</b>	<b>1,463,155.66</b>	<b>1,592,615.00</b>
230010	NON ACADEMIC SALARIES - OTHER	1,493,995.00	-	642,206.00
231100	HOURLY CLASSIFIED, TEMP	-	442,345.91	-
231300	HOURLY TUTORS	-	60,240.56	-
231400	HRLY ADMINISTRATOR NON INST	-	4,739.68	-
232100	OVERTIME CLASSIFID SALARIED	-	72,785.84	-
232200	OVERTIME SUPERVISR SALRIED	-	12,384.99	-
233100	REPLACE CLASSIFIED SALARYD	-	55,514.97	-
234100	SERVICE PROVIDER CLASSIFIED	-	33,264.79	-
234200	SERVICE PROVIDER COMM ED	-	200.00	-
234400	SERVICE PROVIDER STUDENT	-	1,776.01	-
235100	STUDENT EMPLOYEE	-	423,442.62	-
235200	STUDENT TUTORS	-	39,727.10	-
<b>23's</b>	<b>Non-Academic Salaries - Other</b>	<b>1,493,995.00</b>	<b>1,146,422.47</b>	<b>642,206.00</b>
240010	INSTR AIDES - OTHER	511,243.00	-	590,253.00
241100	HRLY INSTR AIDE,DIRECT INSTR	-	339,036.39	-
241200	OT,INST AIDE CONT DIRECT INST	-	4,050.55	-
242100	HRLY INSTAIDE,NOT DIRECTINST	-	27,965.10	-
245100	STUDENT INSTR AIDE, DIRECT	-	72,245.58	-
<b>24's</b>	<b>Instr Aides - Other</b>	<b>511,243.00</b>	<b>443,297.62</b>	<b>590,253.00</b>
	<b>Non Acad Salaries Subtotal</b>	<b>23,667,767.00</b>	<b>21,800,445.19</b>	<b>21,587,712.00</b>
310010	STRS	3,208,748.00	-	3,129,497.00
311101	STRS ACADEMIC INSTRUCTORS	-	2,574,840.00	-
311201	STRS EDUCATIONAL ADMIN/SUP	-	506,076.97	-
311301	STRS OTHERACA NONINSTRUCT	-	98,457.84	-
312102	STRS CLASSIFIED	-	5,263.94	-
312202	STRS NON-INSTR ADMIN/SUPR	-	4,444.08	-
312402	STRS INST AIDE NOTDIRECT INST	-	4,413.24	-
319900	SUSPENSE STRS	-	(11,553.00)	-
<b>31's</b>	<b>STRS</b>	<b>3,208,748.00</b>	<b>3,181,943.07</b>	<b>3,129,497.00</b>
320010	PERS	2,405,253.00	-	2,387,728.00
321101	PERS ACADEMIC INSTRUCTORS	-	32,786.54	-
321201	PERS EDUCATIONAL ADMIN/SUP	-	138,532.54	-
321301	PERS OTHERACA NONINSTRUCT	-	7,022.65	-
322102	PERS CLASSIFIED	-	1,588,701.22	-
322202	PERS NON-INSTR ADMIN/SUPR	-	387,131.55	-
322302	PERS INSTR AIDE DIRECT INSTR	-	99,134.63	-
322402	PERS INST AIDE NOTDIRECT INS	-	38,598.56	-
329900	SUSPENSE PERS	-	(45,165.00)	-





		<b>Palomar College</b>		
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		2011 and 2012		
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		<b>FY 2010-2011</b>	<b>FY 2010-2011</b>	<b>FY 2011-2012</b>
		<b>Budget</b>	<b>Expended/Received</b>	<b>Budget</b>
			<b>Year to Date</b>	
<b>Account</b>	<b>Description</b>			
348020	FUTURE RETIREE HEALTH-NONACA	-	1,569,553.76	-
349900	SUSPENSE H&W	-	(1,912.00)	-
	<b>34's Health &amp; Welfare</b>	<b>13,773,476.00</b>	<b>12,513,846.42</b>	<b>14,023,128.00</b>
350010	STATE UNEMP INSURANCE	517,168.00	-	1,119,871.00
351101	UNEMP ACADEMIC INSTRUCTOR	-	281,032.07	-
351201	UNEMP EDUCATIONL ADMN/SUP	-	57,443.80	-
351301	UNEMP OTH ACA NONINSTRUCT	-	13,210.99	-
352102	UNEMPLOYMENT CLASSIFIED	-	118,546.63	-
352202	UNEMP NON-INSTR ADMN/SUP	-	27,719.06	-
352302	UNEMP INSTR AIDE DIRECT INST	-	10,486.36	-
352402	UNEMP INST AIDE NOTDIRCT INS	-	3,598.53	-
353102	UNEMP STUDENT	-	821.08	-
359900	SUSPENSE UNEMPLOYMENT	-	(4,268.00)	-
	<b>35's State Unempl Insurance</b>	<b>517,168.00</b>	<b>508,590.52</b>	<b>1,119,871.00</b>
360010	WORKER'S COMP	1,023,760.00	-	987,907.00
361101	WC ACADEMIC INSTRUCTORS	-	533,112.99	-
361201	WC EDUCATIONAL ADMIN/SUPR	-	110,728.95	-
361301	WC OTHER ACA NON INSTRUCT	-	22,709.78	-
362102	WC CLASSIFIED	-	235,247.52	-
362202	WC NON-INSTR ADMIN/SUPERV	-	55,433.98	-
362302	WC INSTR AIDE DIRECT INSTR	-	20,395.59	-
362402	WC INSTR AIDE NOTDIRECT INST	-	7,126.87	-
363102	WC STUDENT	-	8,120.68	-
369900	SUSPENSE WORKERS COMP	-	(8,396.00)	-
	<b>36's Workers' Comp</b>	<b>1,023,760.00</b>	<b>984,480.36</b>	<b>987,907.00</b>
370010	APPLE	139,418.00	-	127,707.00
371101	APPLE ACADEMIC INSTRUCTOR	-	76,426.79	-
371301	APPLE OTH ACA NONINSTRUCT	-	4,573.10	-
372102	APPLE CLASSIFIED	-	18,833.32	-
372202	APPLE NON-INSTR ADMN/SUPR	-	118.49	-
372302	APPLE INST AIDE DIRECT INSTR	-	6,579.75	-
372402	APPLE INS AIDE NOTDIRECT INS	-	1,483.04	-
	<b>37's APPLE</b>	<b>139,418.00</b>	<b>108,014.49</b>	<b>127,707.00</b>
390010	OTHER BENEFITS	321,281.00	-	78,984.00
391400	SUPPLEMNT EARLY RETIRE PR	-	80,761.27	-
394101	ACA BENEFITS TO SPREAD	-	10,383.23	-
395201	ACCRUED VACATN ACA NONINS	-	230,595.13	-
398000	TB TESTS FOR EMPLOYEES	-	1,090.00	-
398100	EMPLOYEE COSTS/HEALTH SERVICES	-	1,840.00	-
	<b>39's Other Benefits</b>	<b>321,281.00</b>	<b>324,669.63</b>	<b>78,984.00</b>
	<b>Employee Benefits Subtotal</b>	<b>23,815,037.00</b>	<b>22,086,780.17</b>	<b>24,204,551.00</b>
400010	SUPPLIES & MATERIALS	691,376.00	-	707,966.00
411000	SOFTWARE LESS THAN \$5,000	-	11,703.02	-
421000	BOOKS,MAGAZINES,PERIODCLS	-	78.27	-
422000	SUBSCRIPTIONS, PERIODICALS	-	6,470.61	-
423000	BOOKSTORE TEXTBOOKS	-	140.49	-
431000	SUPPLIES&MATERIAL,INSTRUCT	-	165,434.16	-
431100	SUPPLIES, INSTRUCTIONL FOOD	-	2,471.37	-
432000	INSTRUCTIONAL TESTS	-	969.42	-
441000	SUPPLIES&MATERIAL, NONINSTR	-	399,898.59	-
441100	SUPPLIES, INSTITUTIONAL	-	2,199.26	-
441300	SUPPLIES, FOOD SERVICES	-	119.84	-
442000	COST OF FOOD, FOOD SERVICE	-	2,213.02	-
444000	GRADUATION GOWNS	-	7,903.48	-
445000	SALES AND USE TAX	-	1,078.60	-
446000	SHIPPING/HANDLING CHARGES	-	512.12	-
	<b>Supplies &amp; Materials Subtotal</b>	<b>691,376.00</b>	<b>601,192.25</b>	<b>707,966.00</b>

	Palomar College BUDGET REPORT			
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	Fund 11 Unrestricted			
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		FY 2010-2011 Budget	FY 2010-2011 Expended/Received Year to Date	FY 2011-2012 Budget
Account	Description			
500010	OTHER OPER EXP	6,540,780.00	-	5,760,022.00
511000	AUDIT	-	101,407.42	-
515100	INTERNET ACCESS	-	71.00	-
515300	SOFTWARE LICENSING FEES	-	207,034.68	-
525100	MEMBERSHIP, DISTRICT	-	163,189.98	-
525200	MEMBERSHIP, EMPLOYEE	-	19,916.01	-
531000	COUNTY ELECTION SERVICES	-	100,641.00	-
535200	INS, FIRE, CASUALTY, LIABILITY	-	653,441.62	-
535400	INS,INTERCOLLEGIATE ATHLETIC	-	37,975.06	-
535500	STUDENT ACCIDENT&HOSPITAL	-	54,400.00	-
545100	ADVERTISEMENTS REQ BY LAW	-	36,190.35	-
545200	LAWYERS' FEES	-	153,392.01	-
551100	ATHLETIC OFFICIALS FEES	-	40,197.99	-
551200	CLASSROOM SPEAKERS	-	1,130.00	-
551300	INDEPENDENT CONTRACTOR	-	76,555.80	-
551600	WARRANT RECONCILIATION	-	6,871.09	-
551900	OTH PERSONAL&CONSULT SVC	-	579,175.43	-
555100	POSTAGE	-	152,816.27	-
560900	DISTRICT VEHICLE USE	-	20,935.66	-
561000	RENT & LEASE, EQUIPMENT	-	17,730.71	-
562000	RENTS & LEASES, LAND/BLDGS	-	215,945.01	-
562100	RENTAL OF FIELDS	-	8,250.00	-
563000	RENTAL OF TRANSPORTATION	-	37,633.82	-
564000	RENTAL OF FILMS	-	18,290.20	-
565100	MAINTENANCE AGREEMT,EQUIP	-	182,724.80	-
565200	MAINTENCE AGREE,SOFTWARE	-	563,152.42	-
565300	REPAIRS&MAINT NONINST EQUIP	-	27,453.83	-
565400	REPAIRS&MAINT INSTR EQUIPMT	-	27,187.90	-
565500	REPAIRS&MAINTENANCE BLDGS	-	244,084.37	-
565600	TENANT IMPROVEMENTS	-	3,030.12	-
575100	TRAVEL, ACADEMIC ADMIN	-	25,893.31	-
575120	TRAVEL, ACADEMIC EMPLOYEE	-	42,445.28	-
575200	TRAVEL, CLASSIFIED ADMINISTR	-	57,918.85	-
575210	TRAVEL, CLASSIFIED EMPLOYEE	-	19,509.12	-
575300	TRAVEL, STUDENT	-	72,423.05	-
575310	TRAVEL WITH STUDENT	-	26,948.80	-
575400	TRAVEL, NON EMPLOYEE	-	1,039.70	-
575500	ATHLETIC ENTRY FEES	-	19,375.49	-
575600	ORIENTATION EXPENSES	-	824.25	-
575700	STAFF DEVELOPMNT AT PALOMR	-	2,902.99	-
575800	FOOD FOR MEETINGS	-	34,477.38	-
580150	FUEL, GAS	-	2,483.57	-
580250	JANITORIAL SERVICES	-	1,745.72	-
580300	LAUNDRY/DRY CLEANING	-	13,218.17	-
580350	PEST CONTROL	-	3,278.00	-
580450	TELEPHONE	-	17,586.45	-
580500	TELEPHONE CONNECTIONS	-	3,617.93	-
580550	WASTE DISPOSAL	-	15,687.55	-
580600	WASTE DISPOSAL,HAZARDOUS	-	68,663.58	-
580650	WATER	-	44,180.09	-
585100	ADMINISTRATIVE EXPENSE	-	170,630.43	-
585150	ADVERTISE NOT REQ BY LAW	-	45,412.89	-
585200	BAD DEBT EXPENSE	-	352.70	-
585250	BANK CHARGES	-	2,118.02	-
585260	BANK CREDIT CARD EXPENSE	-	224,516.12	-
585400	DISALLOWED FIN AID GRANTS	-	5,998.34	-
585450	FILM PROCESSING	-	9.87	-

	Palomar College			
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	Fund 11 Unrestricted			
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		FY 2010-2011	FY 2010-2011	FY 2011-2012
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
585500	FINGERPRINTING	-	8,766.00	-
585750	PRINTING	-	405,692.88	-
585800	PROPERTY TAX EXPENSE	-	3,301.12	-
585850	PUBLISHING EXPENSE	-	6,818.75	-
585900	ROYALTY EXPENSE	-	8,676.42	-
585910	LICENSING FEE	-	21,328.38	-
	Other Oper Exp Subtotal	6,540,780.00	5,128,665.75	5,760,022.00
580010	INDIRECT COSTS BUDGET POOL	(600,000.00)	-	(500,000.00)
585550	INDIRECT COSTS	-	(463,363.98)	-
	Indirect Costs Subtotal	(600,000.00)	(463,363.98)	(500,000.00)
600010	CAPITAL OUTLAY	127,900.00	-	52,987.00
611000	LAND PURCHASE&INCIDENTALS	-	1,962.42	-
643000	LEASE PURCHASE EQUIPMENT	-	1,829.06	-
644100	EQUIP INSTR ADDTL \$500 - \$4999	-	22,936.41	-
644200	EQUIP INSTR REPL \$500 - \$4999	-	3,984.13	-
644300	EQUIPMENT INSTRUCTIONL >\$4,999	-	6,192.87	-
644400	EQUIP NONINS ADDL \$500 - \$4999	-	38,925.50	-
644500	EQUIP NONINS REPL \$500 - \$4999	-	1,536.52	-
644600	EQUIPMENT NONINSTRUCTL >\$4,999	-	27,703.15	-
644950	SOFTWARE NONINSTRNL >\$4,999	-	6,570.00	-
	Capital Outlay Subtotal	127,900.00	111,640.06	52,987.00
721000	INTRAFUND TRANS OUT WITHIN	-	2,791,196.45	-
721010	INTRAFUND TRANS OUT WITHIN	2,983,796.00	-	2,415,491.00
731000	INTERFUND TRANS OUT BETWEEN	-	537,760.63	-
731010	INTERFUND TRANS OUT BETWEEN	570,422.00	-	522,050.00
791010	RESERVE FOR CONTINGENCIES	5,000,000.00	-	5,000,000.00
791510	OTHER RESERVES	1,053,781.00	-	3,446,222.00
792510	PRP SET ASIDE	-	-	443,205.00
798010	CONTINGENCY,GROWTH OBLIGATION	310,000.00	-	-
799010	CONTINGENCY HOLDING ACCOUNT	-	-	18,128.00
	Other Outgoing Subtotal	9,917,999.00	3,328,957.08	11,845,096.00
Expense Grand Total		110,721,344.00	97,359,591.66	107,676,131.00
861100	APPRENTICESHIP APPORTIONM	647,461.00	645,236.00	645,236.00
861200	STATE GENERAL APPORTIONMT	34,171,500.00	38,479,884.00	28,541,036.00
861210	GENERL APPORTNMT PRIOR YR	-	573,985.00	-
861450	PART TIME FACULTY APPORT	421,311.00	421,311.00	421,311.00
861500	2% BFAP ADMIN	46,941.00	63,324.00	74,449.00
867100	HOMEOWNER PROPTAX RELIEF	600,000.00	510,028.27	525,000.00
868400	RETURN TO TITLE IV FROM STATE	-	1,217.00	-
869800	OTHER MISC STATE REVENUES	-	10.28	-
	86's State Revenues Subtotal	35,887,213.00	40,694,995.55	30,207,032.00
881100	TAX ALLOCATION SECURD ROLL	47,832,503.00	51,686,722.53	46,013,606.00
881200	TAX ALLOC SUPPLEMENT ROLL	1,000,000.00	597,307.37	650,000.00
881300	TAX ALLOCN UNSECURED ROLL	2,000,000.00	1,778,956.37	2,000,000.00
881600	PRIOR YEARS TAXES	-	3,341.61	-
881700	ERAF ED REVENUE AUG FUND	-	(5,632,678.00)	-
883600	FOLLETT	525,000.00	555,476.30	525,000.00
885300	FACILITIES RENTAL AND LEASE	-	6,150.36	-
886100	INTEREST BANK ACCOUNTS	-	2,622.26	-
886200	INTEREST COUNTY TREASURY	300,000.00	163,701.40	200,000.00
886500	OTH INTEREST & INVEST INCOM	-	250.00	-
887400	ENROLLMENT FEE	7,996,939.00	7,114,777.21	10,197,905.00

	<b>Palomar College</b>			
	<b>BUDGET REPORT</b>			
	Comparing Fiscal Years			
	2011 and 2012			
	Fund 11 Unrestricted			
	Without Designated			Run Aug 31, 2011
		<b>FY 2010-2011</b>	<b>FY 2010-2011</b>	<b>FY 2011-2012</b>
		<b>Budget</b>	<b>Expended/Received</b>	<b>Budget</b>
			<b>Year to Date</b>	
<b>Account</b>	<b>Description</b>			
887910	TRANSCRIPT INCOME	10,000.00	7,555.00	10,000.00
888010	NON RESIDENT TUITION USA	600,000.00	620,033.75	600,000.00
888020	NONRESIDENT TUITON FOREIGN	1,400,000.00	1,232,156.50	1,300,000.00
889030	COBRA ADMIN FEE	-	652.89	-
889300	CASH OVER/SHORT	-	(335.15)	-
889600	LIBRARY FINES	-	8,741.89	-
889800	RETURNED CHECKS	-	15.40	-
889830	RETURNED CHECK FEE	-	680.00	-
889850	STUDNT REFND WRITE-OFF TO DIST	-	(346.33)	-
889880	STALE DATED/VOID WARRANTS	-	10,093.80	-
889900	OTHER LOCAL REVENUES	-	8,032.75	-
889999	BEGINNING BALANCE, LOCAL	11,443,796.00	-	12,944,001.00
<b>88's</b>	<b>Local Revenues Subtotal</b>	<b>73,108,238.00</b>	<b>58,163,907.91</b>	<b>74,440,512.00</b>
898200	INTRAFUND TRANSFR IN,WITHIN	1,725,893.00	893.00	3,028,587.00
<b>89's</b>	<b>Other Sources Subtotal</b>	<b>1,725,893.00</b>	<b>893.00</b>	<b>3,028,587.00</b>
<b>Revenue Grand Total</b>		<b>110,721,344.00</b>	<b>98,859,796.46</b>	<b>107,676,131.00</b>

**FUND 11 UNRESTRICTED**  
**(Designated Only)**



		Palomar College		
		BUDGET REPORT		
		Comparing Fiscal Years		
		2011 and 2012		
		Fund 11 Designated		
				Run Aug 31, 2011
		FY 2010-2011	FY 2010-2011	FY 2011-2012
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
344252	LTD (DISABILITY) CLASSIFIED	-	476.41	-
345101	LTC ACADEMIC INSTRUCTORS	-	60.31	-
345252	LONG TERM CARE CLASSIFIED	-	115.23	-
348010	FUTURE RETIREE HEALTH-ACA	-	7,343.29	-
348020	FUTURE RETIREE HEALTH-NONACA	-	9,585.33	-
	<b>34's Health &amp; Welfare</b>	<b>97,186.00</b>	<b>75,501.83</b>	<b>94,168.00</b>
350010	STATE UNEMP INSURANCE	3,772.00	-	6,329.00
351101	UNEMP ACADEMIC INSTRUCTOR	-	1,141.78	-
351301	UNEMP OTH ACA NONINSTRUCT	-	247.70	-
352102	UNEMPLOYMENT CLASSIFIED	-	1,905.65	-
353102	UNEMP STUDENT	-	84.04	-
	<b>35's State Unempl Insurance</b>	<b>3,772.00</b>	<b>3,379.17</b>	<b>6,329.00</b>
360010	WORKER'S COMP	8,617.00	-	5,794.00
361101	WC ACADEMIC INSTRUCTORS	-	2,115.49	-
361301	WC OTHER ACA NON INSTRUCT	-	470.16	-
362102	WC CLASSIFIED	-	3,674.72	-
363102	WC STUDENT	-	1,066.50	-
	<b>36's Workers' Comp</b>	<b>8,617.00</b>	<b>7,326.87</b>	<b>5,794.00</b>
370010	APPLE	2,395.00	-	2,815.00
371301	APPLE OTH ACA NONINSTRUCT	-	70.58	-
372102	APPLE CLASSIFIED	-	1,749.84	-
	<b>37's APPLE</b>	<b>2,395.00</b>	<b>1,820.42</b>	<b>2,815.00</b>
	<b>39's Other Benefits</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Employee Benefits Subtotal</b>	<b>169,436.00</b>	<b>134,965.08</b>	<b>157,357.00</b>
400010	SUPPLIES & MATERIALS	626,506.00	-	407,173.00
411000	SOFTWARE LESS THAN \$5,000	-	4,771.61	-
421000	BOOKS,MAGAZINES,PERIODCLS	-	731.03	-
422000	SUBSCRIPTIONS, PERIODICALS	-	1,838.45	-
431000	SUPPLIES&MATERIAL,INSTRUCT	-	229,592.89	-
431100	SUPPLIES, INSTRUCTIONL FOOD	-	2,263.82	-
432000	INSTRUCTIONAL TESTS	-	4,072.69	-
441000	SUPPLIES&MATERIAL,NONINSTR	-	162,927.69	-
441300	SUPPLIES, FOOD SERVICES	-	890.79	-
446000	SHIPPING/HANDLING CHARGES	-	50.00	-
	<b>Supplies &amp; Materials Subtotal</b>	<b>626,506.00</b>	<b>407,138.97</b>	<b>407,173.00</b>
500010	OTHER OPER EXP	3,909,651.00	-	3,547,307.00
515100	INTERNET ACCESS	-	345.00	-
515300	SOFTWARE LICENSING FEES	-	3,000.00	-
525100	MEMBERSHIP, DISTRICT	-	11,464.40	-
525200	MEMBERSHIP, EMPLOYEE	-	537.51	-
535500	STUDENT ACCIDENT&HOSPITAL	-	3,747.00	-
551100	ATHLETIC OFFICIALS FEES	-	3,073.00	-
551300	INDEPENDENT CONTRACTOR	-	114,871.25	-
551900	OTH PERSONAL&CONSULT SVC	-	36,246.44	-
555100	POSTAGE	-	290,073.50	-
560900	DISTRICT VEHICLE USE	-	1,338.37	-
561000	RENT & LEASE, EQUIPMENT	-	63,427.12	-
563000	RENTAL OF TRANSPORTATION	-	1,950.00	-
565100	MAINTENANCE AGREEMT,EQUIP	-	78,931.88	-
565200	MAINTENANCE AGREE,SOFTWARE	-	25,363.83	-
565300	REPAIRS&MAINT NONINST EQUIP	-	47,026.11	-
565400	REPAIRS&MAINT INSTR EQUIPMT	-	5,338.94	-
575100	TRAVEL, ACADEMIC ADMIN	-	655.67	-
575120	TRAVEL, ACADEMIC EMPLOYEE	-	5,090.46	-
575200	TRAVEL, CLASSIFIED ADMINISTR	-	(1,398.42)	-
575210	TRAVEL, CLASSIFIED EMPLOYEE	-	2,296.53	-

		Palomar College		
		BUDGET REPORT		
		Comparing Fiscal Years		
		2011 and 2012		
		Fund 11 Designated		
				Run Aug 31, 2011
		FY 2010-2011	FY 2010-2011	FY 2011-2012
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
575300	TRAVEL, STUDENT	-	24,596.77	-
575310	TRAVEL WITH STUDENT	-	4,001.07	-
575800	FOOD FOR MEETINGS	-	16,118.08	-
580100	ELECTRICITY	-	1,694,798.36	-
580150	FUEL, GAS	-	216,696.04	-
580200	GASOLINE AND OIL	-	67,309.14	-
580300	LAUNDRY/DRY CLEANING	-	4,367.33	-
580400	SEWAGE	-	90,651.52	-
580450	TELEPHONE	-	25,346.33	-
580500	TELEPHONE CONNECTIONS	-	29,098.72	-
580550	WASTE DISPOSAL	-	70,138.63	-
580650	WATER	-	86,581.32	-
585100	ADMINISTRATIVE EXPENSE	-	899.69	-
585450	FILM PROCESSING	-	902.93	-
585500	FINGERPRINTING	-	512.00	-
585750	PRINTING	-	40,865.59	-
585850	PUBLISHING EXPENSE	-	4,800.00	-
585900	ROYALTY EXPENSE	-	2,612.81	-
585910	LICENSING FEE	-	11,975.09	-
590010	ABATEMENT BUDGET POOL	(549,000.00)	-	(568,500.00)
590100	FACILITIES SERVICES ABATEMENT	-	(28,868.82)	-
590300	MAIL SERVICES ABATEMENT	-	(259,408.57)	-
590400	PRINT SERVICES ABATEMENT	-	(351,811.69)	-
	<b>Other Oper Exp Subtotal</b>	<b>3,360,651.00</b>	<b>2,445,560.93</b>	<b>2,978,807.00</b>
	<b>Indirect Costs Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>
600010	CAPITAL OUTLAY	529,617.00	-	442,439.00
631000	LIBRARY BOOKS	-	62,879.09	-
632000	LIBRARY MAGAZINE&PERIODICL	-	31,499.32	-
633000	LIBRARY NONPRINT MEDIA	-	128,749.62	-
644100	EQUIP INSTR ADDTL \$500 - \$4999	-	56,210.10	-
644300	EQUIPMENT INSTRUCTIONL >\$4,999	-	19,396.60	-
644400	EQUIP NONINS ADDL \$500 - \$4999	-	43,805.30	-
644500	EQUIP NONINS REPL \$500 - \$4999	-	1,570.35	-
644600	EQUIPMENT NONINSTRUCTL >\$4,999	-	75,784.03	-
644700	EQUIP TECHNOLOGY INSTR >\$4,999	-	5,819.78	-
	<b>Capital Outlay Subtotal</b>	<b>529,617.00</b>	<b>425,714.19</b>	<b>442,439.00</b>
721000	INTRAFUND TRANS OUT WITHIN	-	695,154.00	-
721010	INTRAFUND TRANS OUT WITHIN	2,420,154.00	-	3,028,587.00
731000	INTERFUND TRANS OUT BETWEEN	-	1,650.00	-
731010	INTERFUND TRANS OUT BETWEEN	1,650.00	-	-
762000	STUDT BOOK&SUPLY PAYMENTS	-	172,443.53	-
762010	STUDT BOOK&SUPLY PAYMENTS	172,444.00	-	-
799010	CONTINGENCY HOLDING ACCOUNT	6,014,576.00	-	5,932,514.00
	<b>Other Outgoing Subtotal</b>	<b>8,608,824.00</b>	<b>869,247.53</b>	<b>8,961,101.00</b>
<b>Expense Grand Total</b>		<b>14,445,774.00</b>	<b>5,317,654.34</b>	<b>13,350,574.00</b>
868100	STATE LOTTERY PROCEEDS	2,200,000.00	2,466,519.89	2,200,000.00
868150	STATE LOTTRY PROCEEDS PRIOR YR	-	29,105.53	-
868200	STATE MANDATED COSTS	-	146,166.00	-
869999	BEGINNING BALANCE, STATE	528,823.00	-	6,389,730.00
<b>86's</b>	<b>State Revenues Subtotal</b>	<b>2,728,823.00</b>	<b>2,641,791.42</b>	<b>8,589,730.00</b>
884120	CATALOG SALES	12,000.00	651.00	6,247.00
884150	HLTH SVCS SALE TO EMPLOYEE	5,500.00	6,306.50	3,000.00



		<b>Palomar College</b>		
		<b>BUDGET REPORT</b>		
		Comparing Fiscal Years		
		2011 and 2012		
		Fund 11 Designated		
				Run Aug 31, 2011
		<b>FY 2010-2011</b>	<b>FY 2010-2011</b>	<b>FY 2011-2012</b>
		<b>Budget</b>	<b>Expended/Received</b>	<b>Budget</b>
<b>Account</b>	<b>Description</b>		<b>Year to Date</b>	
884180	LIBRARY COPIER SALES	12,000.00	22,578.07	15,000.00
884195	PAPER SALES WAREHOUSE	11,703.00	11,702.65	-
884215	BUSINESS SERVICES CHARGES	-	-	26,500.00
884220	POSTAGE CHARGES	12,000.00	5,718.47	-
884230	PRINTING CHARGES	41,494.00	27,940.47	2,800.00
884240	COMET COPY CHARGES	29,934.00	20,575.36	-
884260	RECYCLING COMMISSION	5,000.00	12,510.96	5,000.00
884290	TICKET/GATE/PROGRAM SALES	10,000.00	16,481.50	16,156.00
884300	VENDING COMMISSIONS	75,000.00	92,832.46	80,000.00
884350	MISC SALES AND COMMISSION	44,961.00	105,329.95	78,000.00
885300	FACILITIES RENTAL AND LEASE	50.00	23,157.48	-
886500	OTH INTEREST & INVEST INCOM	-	97,211.00	-
887500	FIELD TRP;USEOF NONDIST FAC	10,325.00	13,690.00	12,625.00
887620	HLTH SERVICE PHYSICAL EXAM	20,000.00	28,313.50	29,017.00
887700	INSTR MAT FEES;SALE MATERL	151,455.00	189,980.06	105,229.00
887800	STUDNT INSURANCE PAYMNTS	3,747.00	4,598.00	4,000.00
887910	TRANSCRIPT INCOME	110,187.00	168,415.30	110,000.00
888920	COURSE TESTING FEE	6,320.00	6,795.00	1,800.00
889600	LIBRARY FINES	1,000.00	784.35	1,000.00
889650	PARKING FINES	290,000.00	316,306.72	290,000.00
889900	OTHER LOCAL REVENUES	4,951.00	2,185.18	2,110.00
889999	BEGINNING BALANCE, LOCAL	2,088,466.00	-	3,498,742.00
<b>88's</b>	<b>Local Revenues Subtotal</b>	<b>2,946,093.00</b>	<b>1,174,063.98</b>	<b>4,287,226.00</b>
898100	INTERFUND TRANSER IN,BETWN	73,503.00	75,635.79	-
898200	INTRAFUND TRANSFR IN,WITHIN	8,697,355.00	8,697,345.56	473,618.00
<b>89's</b>	<b>Other Sources Subtotal</b>	<b>8,770,858.00</b>	<b>8,772,981.35</b>	<b>473,618.00</b>
<b>Revenue Grand Total</b>		<b>14,445,774.00</b>	<b>12,588,836.75</b>	<b>13,350,574.00</b>

**FUND 12**  
**RESTRICTED**

	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
		2011 and 2012		
		Fund 12		
				Run Aug 31, 2011
		FY 2010-2011	FY 2010-2011	FY 2011-2012
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
111000	INSTRUCTIONAL SAL, CONTRACT	-	256,706.64	-
111010	INSTRUCTIONAL SALARY, CONTRACT	398,886.00	-	283,268.00
11's	Instr Salaries - Contract	398,886.00	256,706.64	283,268.00
122100	COUNSELORS, CONTRACT	-	550,815.28	-
122110	COUNSELORS, CONTRACT	754,518.00	-	454,907.00
123600	DIRECTOR/COORDINATOR, AA CONT	-	465,373.92	-
123610	DIRECTOR/COORDINATOR, AA CONT	465,378.00	-	397,874.00
12's	Non-Instr Salaries - Contract	1,219,896.00	1,016,189.20	852,781.00
130010	INSTR SALARIES - OTHER	395,822.06	-	203,223.00
131100	ASSIGN TIME HRLY REPLACEMT	-	118,126.00	-
133100	INSTRUCTIONL ACADEMIC,HRLY	-	215,330.36	-
133300	INSTR ACADEMIC, HRLY SUMMR	-	15,317.14	-
135100	OVERLOAD,ACA INSTR, HOURLY	-	(10,349.89)	-
135200	OVERLOAD,ASSIGNTM RE HRLY	-	5,889.43	-
135300	OVERLOAD,CONTRACT INSTRUC	-	19,948.35	-
135700	OVERLOAD,SUMMER ACA HRLY	-	12,720.37	-
137200	SERVICE PROVIDER ACA INSTR	-	717.06	-
137400	SERVICE PROVIDER ED SERVIC	-	3,261.11	-
13's	Instr Salaries - Other	395,822.06	380,959.93	203,223.00
140010	NON-INSTR SALARIES - OTHER	615,046.14	-	421,995.00
141100	COUNSELOR, HOURLY	-	32,993.62	-
144100	NON-INSTRUCT ACADEMIC,HRLY	-	411,533.28	-
145100	OVERLOAD,SUMMER NON-INST	-	9,497.28	-
147100	SERVIC PROVIDR NONINST ACA	-	3,977.70	-
14's	Non-Instr Salaries - Other	615,046.14	458,001.88	421,995.00
	Academic Salaries Subtotal	2,629,650.20	2,111,857.65	1,761,267.00
212100	SUPERVISOR, CAST	-	414,039.39	-
212110	SUPERVISOR, CAST	434,651.00	-	534,799.00
212200	CLASSIFIED REGULAR SALARY	-	3,079,993.16	-
212210	CLASSIFIED REGULAR SALARY	3,734,361.21	-	4,020,732.00
212300	CLASSIFIED HEALTH PROFESSL	-	112,025.91	-
212310	CLASSIFIED HEALTH PROFESSIONAL	206,572.00	-	258,271.00
212600	NON-INSTRUCTNL ADMINISTRATORS	-	677,097.70	-
212610	NON-INSTRUCTNL ADMINISTRATORS	796,886.14	-	604,302.00
21's	Non-Instr Salaries - Reg	5,172,470.35	4,283,156.16	5,418,104.00
222000	INST AIDE CONTRACT, NOT DIRECT	-	45,711.68	-
222010	INST AIDE CONTRACT, NOT DIRECT	45,712.00	-	44,091.00
22's	Instr Aides - Reg	45,712.00	45,711.68	44,091.00
230010	NON ACADEMIC SALARIES - OTHER	2,546,627.43	-	1,355,442.00
231100	HOURLY CLASSIFIED, TEMP	-	744,358.94	-
231300	HOURLY TUTORS	-	26,781.59	-
231500	HRLY HEALTH PROFESSIONAL	-	119,385.02	-
232100	OVERTIME CLASSIFID SALARIED	-	37,763.75	-
232200	OVERTIME SUPERVISR SALRIED	-	2,048.27	-
234100	SERVICE PROVIDER CLASSIFIED	-	107,663.93	-
234300	SERVICE PROVIDER CONTR ED	-	143,405.05	-
234400	SERVICE PROVIDER STUDENT	-	5,399.85	-
235100	STUDENT EMPLOYEE	-	646,117.56	-
235200	STUDENT TUTORS	-	30,925.87	-
235400	STUDENT WORK STUDY	-	194,827.74	-
23's	Non-Academic Salaries - Other	2,546,627.43	2,058,677.57	1,355,442.00
240010	INSTR AIDES - OTHER	62,025.00	-	38,812.00
241100	HRLY INSTR AIDE,DIRECT INSTR	-	43,946.07	-
24's	Instr Aides - Other	62,025.00	43,946.07	38,812.00
	Non Acad Salaries Subtotal	7,826,834.78	6,431,491.48	6,856,449.00
310010	STRS	184,885.68	-	118,309.00

		Palomar College		
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		2011 and 2012		
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		Budget	Expended/Received	Budget
Account	Description		Year to Date	
311101	STRS ACADEMIC INSTRUCTORS	-	42,891.57	-
311201	STRS EDUCATIONAL ADMIN/SUP	-	87,715.05	-
311301	STRS OTHERACA NONINSTRUCT	-	32,630.03	-
31's	<b>STRS</b>	<b>184,885.68</b>	<b>163,236.65</b>	<b>118,309.00</b>
320010	PERS	574,219.29	-	601,295.00
321201	PERS EDUCATIONAL ADMIN/SUP	-	11,633.18	-
321301	PERS OTHERACA NONINSTRUCT	-	808.51	-
322102	PERS CLASSIFIED	-	383,768.50	-
322202	PERS NON-INSTR ADMIN/SUPR	-	115,741.04	-
322302	PERS INSTR AIDE DIRECT INSTR	-	19.01	-
322402	PERS INST AIDE NOTDIRECT INS	-	4,680.24	-
32's	<b>PERS</b>	<b>574,219.29</b>	<b>516,650.48</b>	<b>601,295.00</b>
330010	FICA & MEDICARE (OASDI)	476,558.43	-	463,797.00
331101	FICA ACADEMIC INSTRUCTORS	-	328.39	-
331201	FICA EDUCATIONAL ADMIN/SUP	-	5,954.74	-
331301	FICA OTHERACA NONINSTRUCT	-	733.49	-
332102	FICA CLASSIFIED	-	226,484.53	-
332202	FICA NON-INSTR ADMIN/SUPR	-	65,595.56	-
332302	FICA INSTR AIDE DIRECT INSTR	-	496.40	-
332402	FICA INSTR AIDE NOTDIRECT INS	-	2,836.14	-
335101	MEDCA ACADEM INSTRUCTORS	-	9,250.34	-
335201	MEDCA EDUCATNL ADMIN/SUPV	-	13,267.99	-
335301	MEDCA OTH ACA NONINSTRUCT	-	6,420.93	-
336102	MEDCA CLASSIFIED	-	71,238.38	-
336202	MEDCA NON-INSTR ADMIN/SUP	-	15,743.41	-
336302	MEDCA INST AIDE DIRECT INSTR	-	637.28	-
336402	MEDCA INST AIDE NOTDIRCT INS	-	663.29	-
33's	<b>FICA &amp; Medicare (OASDI)</b>	<b>476,558.43</b>	<b>419,650.87</b>	<b>463,797.00</b>
340010	HEALTH & WELFARE	1,946,081.67	-	2,095,263.00
340101	MEDIC ACADEMIC INSTRUCTORS	-	42,107.39	-
340151	MEDIC EDUCATIONL ADMIN/SUP	-	160,839.82	-
340252	MEDICAL CLASSIFIED	-	813,330.58	-
340302	MEDIC NON-INSTR ADMIN/SUPR	-	174,005.64	-
340402	MEDIC INSTAIDE NOTDIRECTINST	-	10,998.42	-
341101	DENT ACADEMIC INSTRUCTORS	-	3,289.68	-
341151	DENT EDUCATIONAL ADMIN/SUP	-	12,582.24	-
341252	DENTAL CLASSIFIED	-	70,768.74	-
341302	DENT NON-INSTR ADMIN/SUPR	-	14,495.61	-
341402	DENT INSTAIDE NOT DIRECTINST	-	1,096.56	-
342101	VISION ACADEMIC INSTRUCTOR	-	770.04	-
342151	VISION EDUCATIONL ADMIN/SUP	-	2,746.74	-
342252	VISION CLASSIFIED	-	16,350.82	-
342302	VISION NON-INSTR ADMIN/SUP	-	3,266.44	-
342402	VISION INSTAIDE NOT DIRECTINS	-	256.68	-
343101	LIFE ACADEMIC INSTRUCTORS	-	362.88	-
343151	LIFE EDUCATIONAL ADMIN/SUPR	-	1,294.34	-
343252	LIFE CLASSIFIED	-	7,694.93	-
343302	LIFE NON-INSTR ADMIN/SUPR	-	1,539.15	-
343402	LIFE INST AIDE NOT DIRECT INS	-	120.96	-
344101	LTD ACADEMIC INSTRUCTORS	-	851.08	-
344151	LTD EDUCATIONAL ADMIN/SUPR	-	3,178.22	-
344252	LTD (DISABILITY) CLASSIFIED	-	11,505.35	-
344302	LTD NON-INSTR ADMIN/SUPR	-	3,285.99	-
344402	LTD INST AIDE NOT DIRECT INST	-	144.24	-
345101	LTC ACADEMIC INSTRUCTORS	-	126.00	-
345151	LTC EDUCATIONAL ADMIN/SUPR	-	449.76	-
345252	LONG TERM CARE CLASSIFIED	-	2,675.72	-
345302	LTC NON-INSTR ADMIN/SUPR	-	534.48	-





	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
		2011 and 2012		
		Fund 12		
				Run Aug 31, 2011
		FY 2010-2011	FY 2010-2011	FY 2011-2012
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
625000	BUILDING REPLACEMENT	-	7,633.75	-
644100	EQUIP INSTR ADDTL \$500 - \$4999	-	185,680.58	-
644200	EQUIP INSTR REPL \$500 - \$4999	-	27,910.93	-
644300	EQUIPMENT INSTRUCTIONL >\$4,999	-	415,737.79	-
644400	EQUIP NONINS ADDL \$500 - \$4999	-	67,425.44	-
644500	EQUIP NONINS REPL \$500 - \$4999	-	3,308.62	-
644800	EQUIP TECHNOLOGY NONINS >4,999	-	15,498.69	-
644900	SOFTWARE INSTRUCTNL >\$4,999.	-	39,092.40	-
	Capital Outlay Subtotal	1,552,145.57	995,839.63	882,497.00
721000	INTRAFUND TRANS OUT WITHIN	-	6,113,663.00	-
721010	INTRAFUND TRANS OUT WITHIN	6,113,663.00	-	-
731000	INTERFUND TRANS OUT BETWEEN	-	6,475.00	-
731010	INTERFUND TRANS OUT BETWEEN	6,500.00	-	4,000.00
751000	STUDENT GRANTS	-	70,561.33	-
751010	STUDENT GRANTS	79,042.00	-	42,547.00
762000	STUDT BOOK&SUPLY PAYMENTS	-	67,193.09	-
762010	STUDT BOOK&SUPLY PAYMENTS	239,638.00	-	243,000.00
763000	STUDENT TRANSPORTATION	-	6,568.00	-
763010	STUDENT TRANSPORTATION	7,060.00	-	10,700.00
767000	STUDENT PIC CARD	-	135.00	-
767010	STUDENT PIC CARD	135.00	-	90.00
769000	STUDENT OTHER EXPENSES	-	7,148.45	-
769010	STUDENT OTHER EXPENSES	11,089.00	-	16,699.00
799010	CONTINGENCY HOLDING ACCOUNT	4,040,922.00	-	5,634,270.00
	Other Outgoing Subtotal	10,498,049.00	6,271,743.87	5,951,306.00
Expense Grand Total		32,777,971.00	23,859,464.80	23,811,201.00
812130	HEA FED WORK STUDY	450,774.00	193,545.57	248,747.00
812220	HEA TRIO	307,391.00	360,983.53	66,246.00
812221	HEA TRIO/SSS PRIOR YEAR	101,343.00	-	47,750.00
812225	HEA TRIO EDUC OPPORTUNITY CNTR	220,544.00	247,067.23	223,682.00
812226	HEA TRIO EOC PRIOR YEAR	81,359.00	-	54,836.00
812240	HEA TRIO UPWARD BOUND	250,000.00	245,816.68	130,592.00
812241	HEA TRIO/UPWARD BOUND PR YEAR	48,705.00	-	52,888.00
812250	HEA GEAR UP	1,900,865.00	1,704,767.25	811,293.00
812251	HEA GEAR UP PRIOR YEAR	778,116.00	-	974,214.00
812290	HEA TITLE V HISPANIC SRVG INST	1,224,939.00	791,228.76	1,349,470.00
812291	HEA TITLE V HSI PRIOR YEAR	558,264.00	-	991,974.00
814100	TANF (FEDERAL)	51,109.00	50,586.07	51,109.00
815190	PELL GRANT ADMIN ALLOWANC	7,000.00	21,980.00	7,000.00
815500	FEDERAL ADMIN ALLOWANCE	8,000.00	28,275.88	8,000.00
816100	VETERAN'S EDUCATION	5,000.00	9,100.00	7,500.00
817100	VOCTNL/APPLIED TECH ED ACT	789,332.00	779,600.48	644,523.00
819400	NATIONAL SCIENCE FOUN GRNT	143,249.00	82,874.98	144,871.00
819401	NATIONL SCIENCE FOUN GRT PR YR	-	-	60,374.00
819700	FEDERAL ARRA STIMULUS FUNDS	52,984.00	52,983.32	-
819800	OTHER FEDERAL REVENUES	28,395.00	28,394.56	-
819999	BEGINNING BALANCE, FEDERAL	91,237.00	-	121,073.00
81's	Federal Revenues Subtotal	7,098,606.00	4,597,204.31	5,996,142.00
861600	BASIC SKILLS	186,955.00	186,955.00	-
861610	BASIC SKILLS PRIOR YEAR	211.00	(10,764.00)	-
862150	EOPS	789,517.00	789,517.00	789,517.00
862200	DSPS	768,522.00	710,349.00	768,522.00
862210	DSPS PRIOR YEAR	-	15,421.00	-
862250	CALWORKS	159,459.00	157,887.93	176,034.00





FUND 22  
PROP M BOND INTEREST AND  
REDEMPTION FUND – SERIES A

Palomar College				
BUDGET REPORT				
Comparing Fiscal Years				
		2011 and 2012		
		Fund 22		
		Prop M Bond		Run Aug 31, 2011
		Debt Service		
		FY 2010-2011	FY 2010-2011	FY 2011-2012
		Budget	Expended/Received	Budget
			Year to Date	
Account	Description			
500010	OTHER OPER EXP	1,500.00	-	-
585250	BANK CHARGES	-	1,500.00	-
	<b>Other Oper Exp Subtotal</b>	<b>1,500.00</b>	<b>1,500.00</b>	<b>-</b>
712000	DEBT REDEMPTION PRINCIPAL	-	2,315,000.00	-
712010	DEBT REDEMPTION PRINCIPAL	2,315,000.00	-	2,455,000.00
713000	DEBT INTEREST/SERVICE CHGS	-	7,120,375.00	-
713010	DEBT INTEREST, SERVICE CHGS	7,120,375.00	-	7,027,775.00
799010	CONTINGENCY HOLDING ACCOUNT	4,756,942.00	-	4,402,176.00
	<b>Other Outgoing Subtotal</b>	<b>14,192,317.00</b>	<b>9,435,375.00</b>	<b>13,884,951.00</b>
<b>Expense Grand Total</b>		<b>14,193,817.00</b>	<b>9,436,875.00</b>	<b>13,884,951.00</b>
881400	VOTED INDEBT SECURED ROLL	9,375,375.00	8,823,334.49	9,007,775.00
881500	VOTED INDEBT UNSECURDROLL	-	220,817.72	450,000.00
886200	INTEREST COUNTY TREASURY	60,000.00	36,456.99	25,000.00
889999	BEGINNING BALANCE, LOCAL	4,758,442.00	-	4,402,176.00
<b>88's</b>	<b>Local Revenues Subtotal</b>	<b>14,193,817.00</b>	<b>9,080,609.20</b>	<b>13,884,951.00</b>
<b>Revenue Grand Total</b>		<b>14,193,817.00</b>	<b>9,080,609.20</b>	<b>13,884,951.00</b>

**FUND 23**  
**PROP M BOND INTEREST AND**  
**REDEMPTION FUND – SERIES B**

	<b>Palomar College</b>			
	<b>BUDGET REPORT</b>			
	Comparing Fiscal Years			
		2011 and 2012		
		Fund 23		
		Prop M Bond		Run Aug 31, 2011
		Debt Service		
		<b>FY 2010-2011</b>	<b>FY 2010-2011</b>	<b>FY 2011-2012</b>
		<b>Budget</b>	<b>Expended/Received</b>	<b>Budget</b>
<b>Account</b>	<b>Description</b>		<b>Year to Date</b>	
500010	OTHER OPER EXP	1,207,162.00	-	-
585250	BANK CHARGES	-	1,500.00	-
585620	BOND COSTS	-	1,205,109.98	-
	<b>Other Oper Exp Subtotal</b>	<b>1,207,162.00</b>	<b>1,206,609.98</b>	<b>-</b>
712010	DEBT REDEMPTION PRINCIPAL	-	-	1,500,000.00
713010	DEBT INTEREST, SERVICE CHGS	-	-	4,793,749.00
799010	CONTINGENCY HOLDING ACCOUNT	5,304,403.00	-	5,828,706.00
	<b>Other Outgoing Subtotal</b>	<b>5,304,403.00</b>	<b>-</b>	<b>12,122,455.00</b>
<b>Expense Grand Total</b>		<b>6,511,565.00</b>	<b>1,206,609.98</b>	<b>12,122,455.00</b>
881400	VOTED INDEBT SECURED ROLL	4,500,000.00	5,170,770.30	6,000,000.00
881500	VOTED INDEBT UNSECDROLL	500,000.00	0.32	293,749.00
886200	INTEREST COUNTY TREASURY	10,000.00	12,981.17	350,000.00
889999	BEGINNING BALANCE, LOCAL	-	-	5,478,706.00
<b>88's</b>	<b>Local Revenues Subtotal</b>	<b>5,010,000.00</b>	<b>5,183,751.79</b>	<b>12,122,455.00</b>
894100	SALE OF BONDS	1,501,565.00	1,501,564.40	-
<b>89's</b>	<b>Other Sources Subtotal</b>	<b>1,501,565.00</b>	<b>1,501,564.40</b>	<b>-</b>
<b>Revenue Grand Total</b>		<b>6,511,565.00</b>	<b>6,685,316.19</b>	<b>12,122,455.00</b>

**FUND 29**  
**DEBT SERVICES**

Palomar College				
BUDGET REPORT				
Comparing Fiscal Years				
		2011 and 2012		
		Fund 29		
		Debt Service		Run Aug 31, 2011
		FY 2010-2011	FY 2010-2011	FY 2011-2012
		Budget	Expended/Received	Budget
			Year to Date	
Account	Description			
500010	OTHER OPER EXP	86,713.00	-	-
585250	BANK CHARGES	-	550.00	-
585620	BOND COSTS	-	84,195.92	-
	<b>Other Oper Exp Subtotal</b>	<b>86,713.00</b>	<b>84,745.92</b>	<b>-</b>
712000	DEBT REDEMPTION PRINCIPAL	-	4,395,000.00	-
712010	DEBT REDEMPTION PRINCIPAL	4,395,000.00	-	455,000.00
713000	DEBT INTEREST/SERVICE CHGS	-	278,291.88	-
713010	DEBT INTEREST, SERVICE CHGS	322,106.00	-	240,640.00
	<b>Other Outgoing Subtotal</b>	<b>4,717,106.00</b>	<b>4,673,291.88</b>	<b>695,640.00</b>
<b>Expense Grand Total</b>		<b>4,803,819.00</b>	<b>4,758,037.80</b>	<b>695,640.00</b>
894100	SALE OF BONDS	3,920,813.00	3,920,812.65	-
898100	INTERFUND TRANSER IN,BETWN	747,106.00	703,291.88	695,640.00
<b>89's</b>	<b>Other Sources Subtotal</b>	<b>4,667,919.00</b>	<b>4,624,104.53</b>	<b>695,640.00</b>
<b>Revenue Grand Total</b>		<b>4,667,919.00</b>	<b>4,624,104.53</b>	<b>695,640.00</b>

**FUND 33**  
**CHILD DEVELOPMENT**





	<b>Palomar College</b>			
	<b>BUDGET REPORT</b>			
	Comparing Fiscal Years			
		2011 and 2012		
		Fund 33		
	Child Development			Run Aug 31, 2011
		<b>FY 2010-2011</b>	<b>FY 2010-2011</b>	<b>FY 2011-2012</b>
		<b>Budget</b>	<b>Expended/Received</b>	<b>Budget</b>
		<b>Year to Date</b>		
<b>Account</b>	<b>Description</b>			
360010	WORKER'S COMP	14,422.55	-	11,797.00
361101	WC ACADEMIC INSTRUCTORS	-	9,940.93	-
362102	WC CLASSIFIED	-	659.38	-
362302	WC INSTR AIDE DIRECT INSTR	-	406.44	-
363102	WC STUDENT	-	2,210.69	-
<b>36's</b>	<b>Workers' Comp</b>	<b>14,422.55</b>	<b>13,217.44</b>	<b>11,797.00</b>
370010	APPLE	4,341.00	-	4,119.00
371101	APPLE ACADEMIC INSTRUCTOR	-	1,700.16	-
372102	APPLE CLASSIFIED	-	810.56	-
372302	APPLE INST AIDE DIRECT INSTR	-	684.77	-
<b>37's</b>	<b>APPLE</b>	<b>4,341.00</b>	<b>3,195.49</b>	<b>4,119.00</b>
390010	OTHER BENEFITS	4,942.00	-	-
395201	ACCRUED VACATN ACA NONINS	-	4,941.27	-
<b>39's</b>	<b>Other Benefits</b>	<b>4,942.00</b>	<b>4,941.27</b>	<b>-</b>
	<b>Employee Benefits Subtotal</b>	<b>243,832.82</b>	<b>234,149.95</b>	<b>242,505.00</b>
400010	SUPPLIES & MATERIALS	97,385.00	-	91,650.00
431000	SUPPLIES&MATERIAL,INSTRUCT	-	9,906.29	-
441000	SUPPLIES&MATERIAL,NONINSTR	-	2,907.55	-
441300	SUPPLIES, FOOD SERVICES	-	16,054.67	-
442000	COST OF FOOD, FOOD SERVICE	-	45,890.48	-
	<b>Supplies &amp; Materials Subtotal</b>	<b>97,385.00</b>	<b>74,758.99</b>	<b>91,650.00</b>
500010	OTHER OPER EXP	35,137.00	-	35,923.00
555100	POSTAGE	-	89.22	-
565100	MAINTENANCE AGREEMT,EQUIP	-	296.40	-
565200	MAINTENCE AGREE,SOFTWARE	-	504.00	-
565300	REPAIRS&MAINT NONINST EQUIP	-	50.00	-
565400	REPAIRS&MAINT INSTR EQUIPMT	-	3,131.86	-
565500	REPAIRS&MAINTENANCE BLDGS	-	4,354.27	-
575120	TRAVEL, ACADEMIC EMPLOYEE	-	884.55	-
575700	STAFF DEVLOPMNT AT PALOMR	-	768.89	-
580100	ELECTRICITY	-	5,917.95	-
580350	PEST CONTROL	-	1,856.40	-
580400	SEWAGE	-	2,103.70	-
580500	TELEPHONE CONNECTIONS	-	139.24	-
580650	WATER	-	2,359.01	-
585500	FINGERPRINTING	-	723.00	-
585750	PRINTING	-	3,875.95	-
585910	LICENSING FEE	-	1,690.00	-
	<b>Other Oper Exp Subtotal</b>	<b>35,137.00</b>	<b>28,744.44</b>	<b>35,923.00</b>
	<b>Indirect Costs Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Capital Outlay Subtotal</b>	<b>-</b>	<b>-</b>	<b>-</b>
721000	INTRAFUND TRANS OUT WITHIN	-	30,086.00	-
721010	INTRAFUND TRANS OUT WITHIN	30,086.00	-	-
799010	CONTINGENCY HOLDING ACCOUNT	827,436.00	-	829,152.00
	<b>Other Outgoing Subtotal</b>	<b>857,522.00</b>	<b>30,086.00</b>	<b>829,152.00</b>
<b>Expense Grand Total</b>		<b>2,253,680.00</b>	<b>1,259,987.16</b>	<b>1,992,980.00</b>
819100	CHILDCARE FOOD REIMB FEDRL	42,000.00	40,258.59	-
<b>81's</b>	<b>Federal Revenues Subtotal</b>	<b>42,000.00</b>	<b>40,258.59</b>	<b>-</b>
862100	CHILD DEVELOPMENT APPORT	570,528.00	478,214.00	530,252.00
862101	CHILD DEVLPMNT APPORT PRIOR YR	-	16,144.65	-

	<b>Palomar College</b>			
	<b>BUDGET REPORT</b>			
	Comparing Fiscal Years			
		2011 and 2012		
		Fund 33		
		Child Development		Run Aug 31, 2011
		<b>FY 2010-2011</b>	<b>FY 2010-2011</b>	<b>FY 2011-2012</b>
		<b>Budget</b>	<b>Expended/Received</b>	<b>Budget</b>
<b>Account</b>	<b>Description</b>		<b>Year to Date</b>	
862550	CHILDCARE TAX BAILOUT	91,039.00	91,039.00	91,000.00
869100	CHILDCARE FOOD REIMB STATE	3,000.00	2,470.27	45,000.00
869999	BEGINNING BALANCE, STATE	61,112.00	-	31,454.00
<b>86's</b>	<b>State Revenues Subtotal</b>	<b>725,679.00</b>	<b>587,867.92</b>	<b>697,706.00</b>
886200	INTEREST COUNTY TREASURY	18,000.00	6,683.49	8,000.00
887100	CHDV FULL PAY PARENT FEES	472,441.00	429,765.73	450,000.00
887110	CHDV SUBSIDIZED PRESCHOOL FEES	21,000.00	25,657.01	2,200.00
887120	CHDV SUBSIDIZED TODDLER FEES	1,500.00	1,326.60	600.00
889880	STALE DATED/VOID WARRANTS	-	183.80	-
889999	BEGINNING BALANCE, LOCAL	942,974.00	-	834,474.00
<b>88's</b>	<b>Local Revenues Subtotal</b>	<b>1,455,915.00</b>	<b>463,616.63</b>	<b>1,295,274.00</b>
898200	INTRAFUND TRANSFR IN,WITHIN	30,086.00	30,086.00	-
<b>89's</b>	<b>Other Sources Subtotal</b>	<b>30,086.00</b>	<b>30,086.00</b>	<b>-</b>
<b>Revenue Grand Total</b>		<b>2,253,680.00</b>	<b>1,121,829.14</b>	<b>1,992,980.00</b>

**FUND 41**  
**CAPITAL OUTLAY PROJECTS**

	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
		2011 and 2012		
		Fund 41		
		Capital Outlay		Run Aug 31, 2011
		FY 2010-2011	FY 2010-2011	FY 2011-2012
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
	21's Non-Instr Salaries - Reg	-	-	-
	22's Instr Aides - Reg	-	-	-
230010	NON ACADEMIC SALARIES - OTHER	24,355.00	-	8,999.00
235100	STUDENT EMPLOYEE	-	16,392.42	-
	23's Non-Academic Salaries - Other	24,355.00	16,392.42	8,999.00
	24's Instr Aides - Other	-	-	-
	Non Acad Salaries Subtotal	24,355.00	16,392.42	8,999.00
330010	FICA & MEDICARE (OASDI)	48.00	-	-
336102	MEDCA CLASSIFIED	-	47.93	-
	33's FICA & Medicare (OASDI)	48.00	47.93	-
	34's Health & Welfare	-	-	-
350010	STATE UNEMP INSURANCE	25.00	-	-
353102	UNEMP STUDENT	-	24.79	-
	35's State Unempl Insurance	25.00	24.79	-
360010	WORKER'S COMP	252.00	-	134.00
363102	WC STUDENT	-	242.43	-
	36's Workers' Comp	252.00	242.43	134.00
370010	APPLE	83.00	-	-
372102	APPLE CLASSIFIED	-	82.64	-
	37's APPLE	83.00	82.64	-
	39's Other Benefits	-	-	-
	Employee Benefits Subtotal	408.00	397.79	134.00
400010	SUPPLIES & MATERIALS	33,182.00	-	57,699.00
411000	SOFTWARE LESS THAN \$5,000	-	1,030.97	-
431000	SUPPLIES&MATERIAL,INSTRUCT	-	1,799.34	-
441000	SUPPLIES&MATERIAL,NONINSTR	-	31,206.26	-
441100	SUPPLIES, INSTITUTIONAL	-	81.17	-
	Supplies & Materials Subtotal	33,182.00	34,117.74	57,699.00
500010	OTHER OPER EXP	748,063.00	-	648,039.00
545100	ADVERTISEMENTS REQ BY LAW	-	489.94	-
551500	SECURITY GUARD SERVICES	-	30,282.00	-
560900	DISTRICT VEHICLE USE	-	1,095.67	-
562000	RENTS & LEASES, LAND/BLDGS	-	133,879.16	-
565100	MAINTENANCE AGREEMT,EQUIP	-	19,836.00	-
565300	REPAIRS&MAINT NONINST EQUIP	-	109.90	-
565500	REPAIRS&MAINTENANCE BLDGS	-	92,476.44	-
565550	MAINTENANCE, GROUNDS	-	54,160.03	-
575210	TRAVEL, CLASSIFIED EMPLOYEE	-	187.02	-
580100	ELECTRICITY	-	100,543.30	-
580500	TELEPHONE CONNECTIONS	-	1,601.17	-
580650	WATER	-	19,269.17	-
585150	ADVERTISE NOT REQ BY LAW	-	(42.86)	-
	Other Oper Exp Subtotal	748,063.00	453,886.94	648,039.00
600010	CAPITAL OUTLAY	14,748,905.00	-	1,967,932.00
612000	SITE IMPROVEMENT	-	10,375.24	-
623000	BUILDING CONSTRUCTION	-	11,884,011.50	-
623100	ARCHITECTURL&ENGINEER FEE	-	147,572.17	-
644100	EQUIP INSTR ADDTL \$500 - \$4999	-	161,241.48	-
644200	EQUIP INSTR REPL \$500 - \$4999	-	2,773.11	-
644300	EQUIPMENT INSTRUCTIONL >\$4,999	-	13,822.08	-
644400	EQUIP NONINS ADDL \$500 - \$4999	-	1,828.56	-
644500	EQUIP NONINS REPL \$500 - \$4999	-	7,151.13	-
644600	EQUIPMENT NONINSTRUCTL >\$4,999	-	22,434.44	-

Palomar College				
BUDGET REPORT				
Comparing Fiscal Years				
		2011 and 2012		
		Fund 41		
		Capital Outlay		Run Aug 31, 2011
		FY 2010-2011	FY 2010-2011	FY 2011-2012
		Budget	Expended/Received	Budget
		Year to Date		
Account	Description			
644700	EQUIP TECHNOLOGY INSTR >\$4,999	-	2,283.94	-
644800	EQUIP TECHNOLOGY NONINS >4,999	-	536,965.88	-
	<b>Capital Outlay Subtotal</b>	<b>14,748,905.00</b>	<b>12,790,459.53</b>	<b>1,967,932.00</b>
721000	INTRAFUND TRANS OUT WITHIN	-	1,463,543.07	-
721010	INTRAFUND TRANS OUT WITHIN	1,463,544.00	-	410,000.00
799010	CONTINGENCY HOLDING ACCOUNT	10,544,762.00	-	12,025,361.00
	<b>Other Outgoing Subtotal</b>	<b>12,008,306.00</b>	<b>1,463,543.07</b>	<b>12,435,361.00</b>
<b>Expense Grand Total</b>		<b>27,563,219.00</b>	<b>14,758,797.49</b>	<b>15,118,164.00</b>
865100	COMM COLLEGE CONSTR ACT	13,330,532.00	12,473,113.55	857,418.00
869999	BEGINNING BALANCE, STATE	316,903.00	-	258,425.00
<b>86's</b>	<b>State Revenues Subtotal</b>	<b>13,647,435.00</b>	<b>12,473,113.55</b>	<b>1,115,843.00</b>
881100	TAX ALLOCATION SECURD ROLL	61,473.00	57,790.00	-
884360	SURPLUS SALES	28,363.00	17,067.30	15,133.00
885300	FACILITIES RENTAL AND LEASE	20,000.00	30,163.23	-
886200	INTEREST COUNTY TREASURY	-	30,124.85	-
889700	SAN MARCOS REDEVLOPMNT TAX RE	-	900,598.00	-
889701	POWAY REDEVELOPMENT TAX REV	-	956,706.32	-
889880	STALE DATED/VOID WARRANTS	-	276.48	-
889900	OTHER LOCAL REVENUES	12,531.00	13,251.48	5,000.00
889999	BEGINNING BALANCE, LOCAL	12,329,873.00	-	13,572,188.00
<b>88's</b>	<b>Local Revenues Subtotal</b>	<b>12,452,240.00</b>	<b>2,005,977.66</b>	<b>13,592,321.00</b>
898200	INTRAFUND TRANSFR IN, WITHIN	1,463,544.00	1,463,543.07	410,000.00
<b>89's</b>	<b>Other Sources Subtotal</b>	<b>1,463,544.00</b>	<b>1,463,543.07</b>	<b>410,000.00</b>
<b>Revenue Grand Total</b>		<b>27,563,219.00</b>	<b>15,942,634.28</b>	<b>15,118,164.00</b>

**FUND 42**  
**PROP M BOND CONSTRUCTION**

	<b>Palomar College</b>			
	<b>BUDGET REPORT</b>			
	Comparing Fiscal Years			
		2011 and 2012		
		Fund 42		Run Aug 31, 2011
	Prop M Construction			
		<b>FY010-011</b>	<b>FY010-011</b>	<b>FY011-12</b>
		<b>Budget</b>	<b>Expended/Received</b>	<b>Budget</b>
<b>Account</b>	<b>Description</b>		<b>Year to Date</b>	
212100	SUPERVISOR, CAST	-	141,872.84	-
212200	CLASSIFIED REGULAR SALARY	-	125,387.82	-
<b>21's</b>	<b>Non-Instr Salaries - Reg</b>		<b>267,260.66</b>	<b>327,042.00</b>
232200	OVERTIME SUPERVISOR SALARIED	-	2,455.43	-
<b>23's</b>	<b>Non-Academic Salaries - Other</b>		<b>2,455.43</b>	<b>-</b>
	<b>Non Acad Salaries Subtotal</b>		<b>269,716.09</b>	<b>327,042.00</b>
322102	PERS CLASSIFIED	-	13,425.23	-
322202	PERS NON-INSTR ADMIN/SUPR	-	15,100.41	-
<b>32's</b>	<b>PERS</b>		<b>28,525.64</b>	<b>35,723.00</b>
332102	FICA CLASSIFIED	-	7,655.04	-
332202	FICA NON-INSTR ADMIN/SUPR	-	8,960.45	-
336102	MEDCA CLASSIFIED	-	1,790.28	-
336202	MEDCA NON-INSTR ADMIN/SUP	-	2,095.56	-
<b>33's</b>	<b>FICA &amp; Medicare (OASDI)</b>		<b>20,501.33</b>	<b>25,020.00</b>
340252	MEDICAL CLASSIFIED	-	21,996.84	-
340302	MEDIC NON-INSTR ADMIN/SUPR	-	27,709.19	-
341252	DENTAL CLASSIFIED	-	2,193.12	-
341302	DENT NON-INSTR ADMIN/SUPR	-	2,282.87	-
342252	VISION CLASSIFIED	-	513.36	-
342302	VISION NON-INSTR ADMIN/SUP	-	534.33	-
343252	LIFE CLASSIFIED	-	241.92	-
343302	LIFE NON-INSTR ADMIN/SUPR	-	241.70	-
344252	LTD (DISABILITY) CLASSIFIED	-	421.20	-
344302	LTD NON-INSTR ADMIN/SUPR	-	404.25	-
345252	LONG TERM CARE CLASSIFIED	-	84.00	-
345302	LTC NON-INSTR ADMIN/SUPR	-	87.47	-
348020	FUTURE RETIREE HEALTH-NONACA	-	17,809.98	-
<b>34's</b>	<b>Health &amp; Welfare</b>		<b>74,520.23</b>	<b>107,539.00</b>
352102	UNEMPLOYMENT CLASSIFIED	-	926.00	-
352202	UNEMP NON-INSTR ADMIN/SUP	-	1,083.95	-
<b>35's</b>	<b>State Unempl Insurance</b>		<b>2,009.95</b>	<b>5,613.00</b>
362102	WC CLASSIFIED	-	1,855.14	-
362202	WC NON-INSTR ADMIN/SUPERV	-	2,137.22	-
<b>36's</b>	<b>Workers' Comp</b>		<b>3,992.36</b>	<b>4,853.00</b>
<b>37's</b>	<b>APPLE</b>		<b>-</b>	<b>-</b>
	<b>Employee Benefits Subtotal</b>		<b>137,953.16</b>	<b>178,748.00</b>
	<b>Supplies &amp; Materials Subtotal</b>		<b>-</b>	<b>-</b>
515300	SOFTWARE LICENSING FEES	-	13,633.75	-
535200	INS, FIRE, CASUALTY, LIABILITY	-	213,926.36	-
545100	ADVERTISEMENTS REQ BY LAW	-	5,339.38	-
545200	LAWYERS' FEES	-	94,596.32	-
551400	MANAGEMENT FEES	-	2,221,605.28	-
551900	OTH PERSONAL&CONSULT SVC	-	285,490.54	-
562000	RENTS & LEASES, LAND/BLDG	-	214,445.97	-
565100	MAINTENANCE AGREEMENT, EQUIP	-	9,784.00	-
565500	REPAIRS&MAINTENANCE BLDGS	-	7,647.24	-
580500	TELEPHONE CONNECTIONS	-	34,958.79	-
	<b>Other Oper Exp Subtotal</b>		<b>3,101,427.63</b>	<b>-</b>
611000	LAND PURCHASE&INCIDENTALS	-	295,105.44	-
612000	SITE IMPROVEMENT	-	56,380.64	-
622000	BUILDING BUILT IN FIXTURES	-	978.75	-

	<b>Palomar College</b>			
	<b>BUDGET REPORT</b>			
	Comparing Fiscal Years			
		2011 and 2012		
		Fund 42		Run Aug 31, 2011
	Prop M Construction			
		<b>FY010-011</b>	<b>FY010-011</b>	<b>FY011-12</b>
		<b>Budget</b>	<b>Expended/Received</b>	<b>Budget</b>
<b>Account</b>	<b>Description</b>		<b>Year to Date</b>	
623000	BUILDING CONSTRUCTION	-	14,915,640.31	-
623100	ARCHITECTURL&ENGINEER FEE	-	2,045,410.11	-
623200	BLUEPRINTS&INSPECTION SVCS	-	1,343,957.48	-
623300	PERMITS AND FEES	-	495,309.53	-
644100	EQUIP INSTR ADDTL \$500 - \$4999	-	255,372.92	-
644300	EQUIPMENT INSTRUCTIONL >\$4,999	-	435,693.87	-
644400	EQUIP NONINS ADDL \$500 - \$4999	-	658,886.25	-
644600	EQUIPMENT NONINSTRUCTL >\$4,999	-	67,628.55	-
644700	EQUIP TECHNOLOGY INSTR >\$4,999	-	63.20	-
644800	EQUIP TECHNOLOGY NONINS >4,999	-	450,638.51	-
	<b>Capital Outlay Subtotal</b>		<b>21,021,065.56</b>	<b>202,435,564.20</b>
<b>Expense Grand Total</b>		<b>226,510,320.20</b>	<b>24,530,162.44</b>	<b>202,941,354.20</b>
886200	INTEREST COUNTY TREASURY	250,000.00	(961,196.39)	250,000.00
886440	UNREALIZED GAIN/LOSS ON FMV	-	(367,358.00)	-
889999	BEGINNING BALANCE, LOCAL	51,261,419.00	-	202,691,354.20
<b>88's</b>	<b>Local Revenues Subtotal</b>	<b>51,511,419.00</b>	<b>(1,328,554.39)</b>	<b>202,941,354.20</b>
894100	SALE OF BONDS	174,998,901.20	(174,998,901.20)	-
<b>89's</b>	<b>Other Sources Subtotal</b>	<b>174,998,901.20</b>	<b>(174,998,901.20)</b>	<b>-</b>
<b>Revenue Grand Total</b>		<b>226,510,320.20</b>	<b>(176,327,455.59)</b>	<b>202,941,354.20</b>



**FUND 43**  
**ENERGY CONSERVATION PROJECTS**

	<b>Palomar College</b>			
	<b>BUDGET REPORT</b>			
	Comparing Fiscal Years			
		2011 and 2012		
		Fund 43		
	Energy Conservation			Run Aug 31, 2011
		<b>FY 2010-2011</b>	<b>FY 2010-2011</b>	<b>FY 2011-2012</b>
		<b>Budget</b>	<b>Expended/Received</b>	<b>Budget</b>
<b>Account</b>	<b>Description</b>		<b>Year to Date</b>	
799010	CONTINGENCY HOLDING ACCOUNT	206,374.00	-	349,938.00
	<b>Other Outgoing Subtotal</b>	<b>206,374.00</b>	<b>-</b>	<b>349,938.00</b>
<b>Expense Grand Total</b>		<b>206,374.00</b>	<b>-</b>	<b>349,938.00</b>
886200	INTEREST COUNTY TREASURY	-	1,582.86	-
889900	OTHER LOCAL REVENUES	-	141,981.00	-
889999	BEGINNING BALANCE, LOCAL	206,374.00	-	349,938.00
<b>88's</b>	<b>Local Revenues Subtotal</b>	<b>206,374.00</b>	<b>143,563.86</b>	<b>349,938.00</b>
<b>Revenue Grand Total</b>		<b>206,374.00</b>	<b>143,563.86</b>	<b>349,938.00</b>

**FUND 69**  
**POST RETIREMENT BENEFITS**

Palomar College		BUDGET REPORT	
Comparing Fiscal Years			
2011 and 2012			
Fund 69			
Retiree Health Care Benefits			Run Aug 31, 2011
		FY 2010-2011	FY 2010-2011
		Budget	Expended/Received
			Year to Date
Account	Description		
340010	HEALTH & WELFARE	5,015,823.00	-
340453	MEDIC ACADEMIC INST RETIREE	-	2,494,051.20
340503	MEDIC EDU ADMIN/SUP RETIREE	-	154,652.58
340604	MEDICAL CLASSIFIED RETIREES	-	1,878,030.60
340654	MEDIC CLASS ADMNSUP RETIRE	-	350,217.48
346000	RETIREE SPOUSAL BENEFITS	-	124,393.81
34's	<b>Health &amp; Welfare</b>	<b>5,015,823.00</b>	<b>5,001,345.67</b>
	<b>Employee Benefits Subtotal</b>	<b>5,015,823.00</b>	<b>5,001,345.67</b>
500010	OTHER OPER EXP	74,500.00	-
551300	INDEPENDENT CONTRACTOR	-	55,875.00
	<b>Other Oper Exp Subtotal</b>	<b>74,500.00</b>	<b>55,875.00</b>
799010	CONTINGENCY HOLDING ACCOUNT	-	-
	<b>Other Outgoing Subtotal</b>	<b>-</b>	<b>-</b>
<b>Expense Grand Total</b>		<b>5,090,323.00</b>	<b>5,057,220.67</b>
886200	INTEREST COUNTY TREASURY	125,000.00	86,858.91
889010	FUTURE RETIREE HEALTH PREMIUM	3,100,000.00	3,501,083.52
889999	BEGINNING BALANCE, LOCAL	14,149,099.00	-
88's	<b>Local Revenues Subtotal</b>	<b>17,374,099.00</b>	<b>3,587,942.43</b>
<b>Revenue Grand Total</b>		<b>17,374,099.00</b>	<b>3,587,942.43</b>

**FUND 71**  
**ASSOCIATED STUDENT TRUSTS**



**FUND 72**  
**STUDENT REPRESENTATION FEE TRUST**

		Palomar College		
		BUDGET REPORT		
		Comparing Fiscal Years		
		2011 and 2012		
		Fund 72		
		Student Representation		Run Aug 31, 2011
		Fee Trust		
		FY 2010-2011	FY 2010-2011	FY 2011-2012
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
400010	SUPPLIES & MATERIALS	4,000.00	-	4,000.00
441000	SUPPLIES&MATERIAL, NONINSTR	-	724.15	-
	<b>Supplies &amp; Materials Subtotal</b>	<b>4,000.00</b>	<b>724.15</b>	<b>4,000.00</b>
500010	OTHER OPER EXP	50,700.00	-	60,000.00
515300	SOFTWARE LICENSING FEES	-	423.75	-
525100	MEMBERSHIP, DISTRICT	-	475.00	-
525200	MEMBERSHIP, EMPLOYEE	-	225.00	-
551300	INDEPENDENT CONTRACTOR	-	901.00	-
560900	DISTRICT VEHICLE USE	-	47.00	-
565500	REPAIRS&MAINTENANCE BLDGS	-	4,205.88	-
575300	TRAVEL, STUDENT	-	15,229.65	-
575310	TRAVEL WITH STUDENT	-	5,550.07	-
575800	FOOD FOR MEETINGS	-	194.35	-
	<b>Other Oper Exp Subtotal</b>	<b>50,700.00</b>	<b>27,251.70</b>	<b>60,000.00</b>
600010	CAPITAL OUTLAY	15,000.00	-	15,000.00
	<b>Capital Outlay Subtotal</b>	<b>15,000.00</b>	<b>-</b>	<b>15,000.00</b>
799010	CONTINGENCY HOLDING ACCOUNT	70,983.00	-	87,777.00
	<b>Other Outgoing Subtotal</b>	<b>70,983.00</b>	<b>-</b>	<b>87,777.00</b>
<b>Expense Grand Total</b>		<b>140,683.00</b>	<b>27,975.85</b>	<b>166,777.00</b>
886200	INTEREST COUNTY TREASURY	895.00	713.84	734.00
888400	STUDENT REPRESENTATIN FEE	42,700.00	57,107.00	39,110.00
889999	BEGINNING BALANCE, LOCAL	97,088.00	-	126,933.00
<b>88's</b>	<b>Local Revenues Subtotal</b>	<b>140,683.00</b>	<b>57,820.84</b>	<b>166,777.00</b>
<b>Revenue Grand Total</b>		<b>140,683.00</b>	<b>57,820.84</b>	<b>166,777.00</b>



**FUND 73**  
**STUDENT CENTER FEE**



**FUND 74**  
**STUDENT FINANCIAL AID TRUST**

	<b>Palomar College</b>			
	<b>BUDGET REPORT</b>			
	Comparing Fiscal Years			
		2011 and 2012		
		Fund 74		
	Student Financial Aid Trust			Run Aug 31, 2011
		<b>FY 2010-2011</b>	<b>FY 2010-2011</b>	<b>FY 2011-2012</b>
		<b>Budget</b>	<b>Expended/Received</b>	<b>Budget</b>
<b>Account</b>	<b>Description</b>		<b>Year to Date</b>	
400010	SUPPLIES & MATERIALS	3,286.38	-	3,286.38
	<b>Supplies &amp; Materials Subtotal</b>	<b>3,286.38</b>	<b>-</b>	<b>3,286.38</b>
500010	OTHER OPER EXP	750.00	-	750.00
541000	FEDRL INTEREST EARND,REPAY	-	371.84	-
541100	STATE INTEREST EARND,REPAY	-	156.56	-
	<b>Other Oper Exp Subtotal</b>	<b>750.00</b>	<b>528.40</b>	<b>750.00</b>
721010	INTRAFUND TRANS OUT WITHIN	-	-	20,058.00
731010	INTERFUND TRANS OUT BETWEEN	-	-	20,058.00
751000	STUDENT GRANTS	-	13,891,469.55	-
751010	STUDENT GRANTS	14,084,457.43	-	14,575,226.00
761000	DIRECT LOANS	-	1,300,249.84	-
761010	DIRECT LOANS	1,700,000.00	-	1,400,000.00
	<b>Other Outgoing Subtotal</b>	<b>15,784,457.43</b>	<b>15,191,719.39</b>	<b>16,015,342.00</b>
<b>Expense Grand Total</b>		<b>15,788,493.81</b>	<b>15,192,247.79</b>	<b>16,019,378.38</b>
815130	PELL GRANTS	13,064,088.43	13,031,776.55	13,671,816.00
815230	SEOG	270,900.00	270,600.00	282,910.00
815300	DIRECT LOANS	1,700,000.00	1,300,249.84	1,400,000.00
815600	ACG	4,125.00	3,469.00	-
819999	BEGINNING BALANCE, FEDERAL	3,786.38	-	3,786.38
<b>81's</b>	<b>Federal Revenues Subtotal</b>	<b>15,042,899.81</b>	<b>14,606,095.39</b>	<b>15,358,512.38</b>
865350	CAL GRANTS FOR STUDENTS	744,844.00	585,624.00	620,000.00
<b>86's</b>	<b>State Revenues Subtotal</b>	<b>744,844.00</b>	<b>585,624.00</b>	<b>620,000.00</b>
886100	INTEREST BANK ACCOUNTS	250.00	156.56	250.00
886300	INTREST EARNED ON FEDERL \$	500.00	371.84	500.00
<b>88's</b>	<b>Local Revenues Subtotal</b>	<b>750.00</b>	<b>528.40</b>	<b>750.00</b>
898100	INTERFUND TRANSER IN,BETWN	-	-	20,058.00
898200	INTRAFUND TRANSFR IN,WITHIN	-	-	20,058.00
<b>89's</b>	<b>Other Sources Subtotal</b>	<b>-</b>	<b>-</b>	<b>40,116.00</b>
<b>Revenue Grand Total</b>		<b>15,788,493.81</b>	<b>15,192,247.79</b>	<b>16,019,378.38</b>

**FUND 75**  
**SCHOLARSHIP AND LOAN TRUST**

	<b>Palomar College</b>			
	<b>BUDGET REPORT</b>			
	Comparing Fiscal Years			
		2011 and 2012		
		Fund 75		
	Scholarship and Loan Trust			Run Aug 31, 2011
		<b>FY 2010-2011</b>	<b>FY 2010-2011</b>	<b>FY 2011-2012</b>
		<b>Budget</b>	<b>Expended/Received</b>	<b>Budget</b>
<b>Account</b>	<b>Description</b>		<b>Year to Date</b>	
751000	STUDENT GRANTS	-	10,298.00	-
751010	STUDENT GRANTS	50,439.56	-	43,466.83
752000	STUDENT SCHOLARSHIPS	-	486,618.57	-
752010	STUDENT SCHOLARSHIPS	778,889.67	-	748,108.84
765000	STUDENT LOANS	-	10,392.41	-
765010	STUDENT LOANS	918,447.83	-	915,190.36
	<b>Other Outgoing Subtotal</b>	<b>1,747,777.06</b>	<b>507,308.98</b>	<b>1,706,766.03</b>
<b>Expense Grand Total</b>		<b>1,747,777.06</b>	<b>507,308.98</b>	<b>1,706,766.03</b>
882100	CONTRB,GIFTS,GRANTS,ENDOW	500.00	675.00	-
882200	SCHOLRSHP/GRANT/LOAN REV	490,293.00	475,878.59	471,000.00
882300	STUDENT LOAN REPAYMENTS	12,831.00	10,392.41	10,450.00
886200	INTEREST COUNTY TREASURY	13,240.00	8,156.20	6,610.00
889999	BEGINNING BALANCE, LOCAL	1,229,263.06	-	1,218,706.03
<b>88's</b>	<b>Local Revenues Subtotal</b>	<b>1,746,127.06</b>	<b>495,102.20</b>	<b>1,706,766.03</b>
898100	INTERFUND TRANSER IN,BETWN	1,650.00	1,650.00	-
<b>89's</b>	<b>Other Sources Subtotal</b>	<b>1,650.00</b>	<b>1,650.00</b>	<b>-</b>
<b>Revenue Grand Total</b>		<b>1,747,777.06</b>	<b>496,752.20</b>	<b>1,706,766.03</b>