



Palomar Community College District

BUDGET

Governing Board

Darrell L. McMullen, M.B.A.

Rose Marie Dishman, Ph.D.

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

Paul McNamara, B.A.

Mark R. Evilsizer, M.A.

Robert P. Deegan

Superintendent/President

Ron Ballesteros-Perez

Assistant Superintendent/Vice President

*Fiscal Year
2012-2013*

PALOMAR COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET FY2012-2013

GOVERNING BOARD

Darrell L. McMullen, M.B.A., President
Rose Marie Dishman, Ph.D., Vice President
Nancy C. Chadwick, M.S.W., M.P.A., Secretary
Paul McNamara, B.A., Trustee
Mark R Evilsizer, M.A., Trustee

SUPERINTENDENT/PRESIDENT

Robert P. Deegan

VICE PRESIDENTS

Berta Cuaron, Vice President for Instruction
Ron Ballesteros-Perez, Vice President for Finance & Administrative Services
John Tortarolo, Vice President for Human Resource Services
Mark Vernoy, Ph. D., Vice President for Student Services

FISCAL SERVICES

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

September 11, 2012

Robert P. Deegan
Superintendent/President

Governing Board

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

Rose Marie Dishman, Ph.D.

Mark R. Evilsizer, M.A.

Darrell L. McMullen, M.B.A.

Paul P. McNamara, B.A.

Student Trustee:

ASG President

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 2012-2013 Budget. The State budget was approved in late June and does not contain good news for the California Community Colleges. The State budget was passed on the assumption of Proposition 30, Schools & Local Public Safety Protection Act, passing in the November general election. If it passes, the plan provides \$209 million for community colleges, including \$159 million for deferral buy-down and \$50 million for enrollment restoration/growth. If it fails, the community college budget will be cut \$209 million plus an additional \$383 million in the form of a 7.3 % workload reduction. The District will be allowed to reduce its enrollment by the same percentage but intends to keep enrollment as high 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*

Members of the Palomar Community College District Governing Board

September 11, 2012

Page 2

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 18,276; a 5% Governing Board reserve; \$200,000 towards planning priorities to support the master plans and the 3-year strategic plans; 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 models, which are the foundation of the FY2012-13 budgets developed and presented herewith.

The FY2012-13 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 FY2012-13 beginning fund balance. The actual ending fund balance for FY2011-12, which is the beginning balance for FY2012-13, was higher than previously projected. This increase was achieved primarily through additional revenues in the form of transfers in of one-time funds, an increase in lottery funds and prior year apportionment.

Included in this budget document is a spreadsheet comparison of Palomar Community College District's Fund 11 (unrestricted) FY2011-12, unaudited actual expenditures and FY2012-13 projected budget. Also included is a spreadsheet for General Fund 10 Combined, which presents Fund 11 (unrestricted) and Fund 12 (restricted) for FY2011-12 unaudited actual expenditures and FY2012-13 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 FY2012-2013 Budget is being presented to the Governing Board on Tuesday, September 11th for adoption. If you have any questions regarding the budget, please don't hesitate to call me or Ron Ballesteros-Perez, Vice President, Finance and Administrative Services.

Sincerely,



Robert P. Deegan
Superintendent/President

2012-2013 PALOMAR COMMUNITY COLLEGE DISTRICT BUDGET

THE 2012-2013 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 2012-13 Budget Act (AB 1464) 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 \$15.7 billion gap through major program reductions, borrowing and transfers, and an assumption of \$6 billion in new revenue through voter approval of Proposition 30, the Schools and Local Public Safety Protection Act, as estimated in the May Revision.

The final budget assumes General Fund expenditures of \$91.3 billion, which is \$4 billion more than 2011-12 fiscal year but \$11 billion lower than the 2007-08 fiscal year.

Revenues and Trigger Cuts

Once again, the Legislature and the Administration have returned to the trigger cut well. In order to avoid nearly \$6 billion in painful midyear reductions, voters will have to approve the Governor's proposed tax increases at the November 2012 ballot. If approved, Proposition 30 would raise income taxes on high-income taxpayers for seven years and would raise the state sales tax by one-quarter percent for four years. It's estimated that the measure would raise about \$8.5 billion in revenues for the 2012-13 fiscal year.

If voters reject the initiative, a total of nearly \$6 billion in reductions will be implemented as of January 1, 2013:

- \$5.4 billion from Proposition 98
- \$250 million from UC
- \$250 million from CSU
- \$50 million from Developmental Services
- \$20 million from grants to Local Police Departments
- \$10 million from the Department of Forestry and Fire Protection
- \$17.6 million from various other programs, including flood protection, state parks, and the Department of Justice

Education Highlights

Proposition 98 – For the 2012-13 fiscal year, K-14 Proposition 98 is funded at a total of \$53.6 billion. Successful passage of Proposition 30 leads to an overall increase of \$2.9 billion in Proposition 98 funding. This provides sufficient funding to keep levels of school funding relatively flat, pay down approximately \$2.2 billion in deferrals, and fund the Quality Education Investment Act (QEIA) program within the minimum guarantee. The Department of Finance notes that successful passage of the ballot initiative would lead to a projected growth of \$17.2 billion over the next four years. While this would not represent dramatic growth, at least the K-14 would slowly begin to reverse years of harmful reductions.

K-12 – By and large, this is a stay the course budget for K-12. The new funding provided, if the ballot initiative passes, will primarily go toward paying down deferrals (approximately \$2.1 billion). The budget also augments categorical funding for charter schools (\$53.7 million) to reflect the growth in that population. The budget also assumes the K-12 General Fund obligations will be offset by \$1.3 billion in assets previously held by Redevelopment Agencies. A new mandates block grant would provide districts with \$28 per unit of average daily attendance (ADA) in lieu of submitting reimbursement claims to the State Controller. If the ballot initiative fails, K-12 would experience programmatic reductions totaling approximately \$4.8 billion. This would involve loss of the deferral buy down funding and an additional cut to general purpose funding. Districts would be authorized to negotiate a reduction of up to 15 days from the calendar in the 2012-13 and 2013-14 fiscal years to achieve savings.

Higher Education – The budget provides some new flexibility for both UC and CSU by eliminating some traditional set-asides and restrictions and by not identifying enrollment targets. A trailer bill agreement would also provide \$125 million to each segment in the 2013-14 fiscal year if student fees are not raised in 2012-13. This deal is contingent upon successful passage of the ballot initiative. If the initiative fails, the UC and CSU would experience midyear reductions of \$250 million each, and would not receive the \$125 million payments in 2013-14 even if fees were held steady.

California Community Colleges

The major components of the 2012-13 budget are as follows:

- No new reductions unless the November ballot initiative fails
- \$50 million in growth funding to help restore some of the FTES lost in recent years
- \$159.9 million in buy down system deferrals
- No change to categorical programs (Governor's proposal rejected)
- No repeal of SB 361, (Governor's proposal rejected)
- Trailer bill language increases the fees for “good neighbor” nonresident students to 200% of the resident rate (\$92 per unit) in 2012-13 and three times the resident rate (\$138 per unit) thereafter
- Approval of a new mandates block grant of \$28 per FTES to cover compliance costs incurred during 2012-13 fiscal year

- Full hold harmless protection from any shortage in RDA-related revenues. This alleviates a major risk to CCC budgets, as shortages in these funds (\$116M in 2011-12 and \$341 million in 2012-13) could otherwise have resulted in massive deficits

As noted above, if the November ballot initiative fails, K-14 education is slated for a trigger cut of nearly \$5.4 billion. The CCCs would lose the \$209.9 million in new funding approved in the budget (\$50 million for growth/restoration and \$159.9 million in deferral repayments) and would take an additional base cut of \$338.6 million (nearly 7.5%). Similar to language included for base cuts made in the 2009 and 2011 Budget Act, this base cut will be allocated as a workload reduction with legislative 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:

The state's economic recovery is slow and that fact is reflected in the 2012 Budget Act. All hope for avoiding funding reductions is reliant upon the will of the voters in November. The risk of midyear trigger cuts is certainly the system's most dire risk, but it is by no means the only one.

While we have statutory protection from RDA-related property tax shortages, any significant shortage would create a budget problem for the state that could result in additional CCC reductions. Troublingly, the state is pushing a major cash crunch onto the CCCs. CCCs will receive only about 40 percent of the General Fund cash through the first 5 months of the 2012-13 fiscal year. Even if the ballot initiative passes, districts will receive about 40 percent of their annual General Fund money in June. This makes managing cash flow a difficult juggling act even under the best circumstances. Of course, districts should be prepared for midyear trigger cuts, but they will also need to have sufficient reserves available to ride out the slow flow of state General Fund allocations and handle other risks and emergencies that may arise at either the state or local level.

2012-2013 PALOMAR COMMUNITY COLLEGE DISTRICT BUDGET

Prior to reporting Palomar Community College District's Adopted Budget for FY2012-13, a summary is warranted to highlight some monumental events that have occurred during fiscal year 2011-12 and the impact they will have on the FY2012-13 and subsequent budget years.

- The Industrial Technology Center Building opened for classes in January 2012. The state of the art automotive facility houses Diesel, Automotive Technology and Auto Body Technology.

- The Planetarium/Multimedia Lab opened to rave reviews in February 2012. The only public Planetarium in North San Diego County, the Planetarium hosts elementary school programs, Friday night public programs and provides an enhanced experience to our Astronomy students.
- 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 has completed Phase II of the High Voltage Electrical Upgrade for the San Marcos Campus. 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 FY2010-11 and slated for completion in FY2012-13 include: the *Theatre renovation/expansion project*, scheduled for completion in spring 2013. Projects scheduled to be complete in 2013-14 include: *T-Bldg remodel* (July 2013), the *Humanities Building* (September 2013), the *Teacher Learning Center* (August 2013), and the *Escondido Center Improvement Project* (August 2013).
- 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, scheduled for completion September 2012, 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.
- Work on Horse Ranch Creek Road is progressing with an anticipated completion date of April 2013.
- 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 FY2012-13. During FY2011-12 additional funding for retiree health benefits was approved to help with Palomar's unfunded liability.

THE 2012-2013 PALOMAR COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET

Beginning Fund Balance:

The ending fund balance for 2011-12 becomes the beginning fund balance for 2012-13. In the Final Adopted Budget for 2011-12 the projected ending fund balance in the unrestricted General Fund was estimated to be \$14,378,736. The actual ending fund balance is larger, and fortunately this places the District in a better position to absorb the current revenue reductions in a more rational manner. The main reasons that the ending fund balance was larger are:

- One time funds of \$2,069,000 were transferred from Fund 41 into Fund 11.
- One time funds of \$2,198,877 were swept from Designated accounts.
- Additional prior year apportionment revenue of \$989,900 was received for FY2011-12.
- Additional lottery funds of \$800,000 were received.
- These additions were offset by increasing the funding for retiree health benefits by \$1,648,948.

Combining all these, along with other minor adjustments, resulted in a final ending balance for 2011-12 of \$18,484,124.

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

- \$4,902,291 for the 5% District Required Reserve
- \$1,773,443 for Designated Projects
- \$7,436,261 to cover the excess of projected expenditures over projected revenue
- \$4,372,129 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. In 2011-12, 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 \$1,274,811. The total of all these reductions equaled \$6,808,270.

For 2012-13, the Adopted Budget assumes the passage of Proposition 30. Because there is no guarantee that the ballot measure will pass, the district is formalizing a contingency plan in case the voters do not support the ballot measure in November.

FTES and Apportionment

The exact 2012-13 Base FTES for the District will not be known until next February or March. The latest data from the 2011-12 P2 report is shown below:

	Funded FTES	Actual FTES	Funding per FTES
Credit FTES	17,454.99	18,140.30	\$4,565
Non-credit FTES	263.98	273.72	\$2,745
Enhanced Non-credit FTES (CDCP)	569.36	569.36	\$3,232
Total	18,288.33	18,983.38	

Following are *estimated FTES* based upon the potential work-load reduction of 7.3%. FTES workload reduction being applied to the above funded FTES in FY2011-12:

	Re-benched FTES REDUCTION @ 7.3%	Re-benched FTES TOTAL	Funding per FTES
Credit FTES	(1,274.21)	16,180.78	\$4,565
Non-credit FTES	(19.27)	244.71	\$2,745
Enhanced Non-credit FTES (CDCP)	(41.56)	527.80	\$3.232
Total	(1,335.04)	16,953.29	

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 2012-13. To guarantee that the District meets that threshold, the goal will be to generate at least 18,288 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 FY2012-13 projected revenue and expenditures plus the projected beginning fund balance of \$1,773,443.

Following is a comparison of revenue by source in the Unrestricted General Fund, including Designated Project accounts, for the FY2011-12 actual revenue as compared to the FY2012-13 Adopted Budget:

	Actual 2011-12	Adopted 2012-13
Apportionment	\$ 86,798,557	\$ 88,886,902
Prior Year Apportionment	989,879	
Mandated Claims		512,064
Apprenticeship Program	645,236	645,236
Part-Time Faculty	421,311	421,311
Non-Resident Tuition	1,712,763	1,475,000
Lottery	2,999,240	2,800,000
Interest	115,679	100,000
Contract Services (Follett)	525,000	525,000
Parking Fines	226,644	232,268
Material Fees	181,335	159,120
Transfers In	6,353,712	228,000
Transcripts	172,746	162,382
Miscellaneous	719,405	527,480
Beginning Balance	22,832,473	18,484,124
Unrestricted General Fund Revenue	\$124,693,980	\$115,158,887

Expenditure (Unrestricted and Designated) Assumptions:

In accordance with the RAM, budget development for FY2012-13 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 \$200,000 for planning priorities to support the goals and objectives of the master plans and 3 year strategic plans.
- 5% Governing Board required reserve.

Discretionary Budget:

- Expenses were built from the scheduled class offerings to achieve anticipated rebunched FTES corresponding to a workload adjustment for total FTES as a result of the projected reduction to apportionment revenue of almost \$6.8 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 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 FY2012-13. 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 \$7.7 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 FY2012-13 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 1st to June 30th. A 10% increase has been included in the above referenced Benefits for the JPA and Kaiser Health plans, 10% for Dental and 10% for Vision. The rate for PERS was also increased by a modest amount. 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 was approved by the Governing Board and implemented in FY2011-12.

2011-12 Actual Budget versus 2012-13 Adopted Budget Expenditures:

Following is a comparison of expenditures by category in the Unrestricted General Fund, including Designated Accounts, for the FY2011-12 actual expenditures as compared to the FY2012-13 Adopted Budget:

	Actual 2011-12	Adopted 2012-13
1000 Academic Salaries	\$ 43,221,011	\$ 43,441,123
2000 Classified Salaries	23,015,566	22,726,332
3000 Benefits	23,435,408	24,501,589
4000 Supplies & Materials	1,066,395	1,033,183
5000 Other Operating Expenses	7,284,770	7,813,681
6000 Capital Outlay	856,369	532,335
7000 Other Outgoing	7,330,337	4,062,783
7900 Reserves	<u>18,484,124</u>	<u>11,047,861</u>
Total Expenditures	\$124,693,980	\$115,158,887

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 FY2012-13 consist of the following:

- \$863,666 for Categorical assistance
- \$640,226 for Police parking lot expenses
- \$495,425 for debt payment for Escondido Center
- \$149,418 for Wellness Center Staff
- \$30,000 for the Associated Student Government
- \$3,600 for Work Study benefits
- \$31,500 for Instructional co-curricular activities
- \$200,000 transfers to Reserve for District-wide priorities
- \$1,648,948 transfer to Fund 69, Post Retirement Benefit Fund

The projected Ending Balance of \$11,047,861 for FY2012-13 consists of the following:

- \$4,902,291 towards the 5% District Required Reserve
- \$1,125,983 for Designated projects
- \$5,019,587 “other reserves”

Approval of the Palomar Community College District FY2012-13 Adopted Budget is based upon information known at this point in time. The budget presented reflects a reduction of almost \$6.8 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 FY2012-13 Adopted Budget includes a set aside of \$200,000 to support funding of planning goals and objectives.

The Adopted Budget presented includes a reduction to class offerings for FY2012-13 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 FY2012-13 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 10 COMBINED
(UNRESTRICTED & RESTRICTED)
SPREADSHEET**

	A	B	C	D	E	F	G	H	I	L	M	N	O	P
1	Palomar Community College District													
2	General Fund 10 Combined (Unrestricted and Restricted)													
3	9/1/2012		Unaudited		Unaudited		Unaudited							
4			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	Actuals	Actuals	Actuals	Budget	Budget	Budget	Budget	Budget	
7	Beginning Fund Balance		22,832,473		4,485,614		27,318,087		18,484,124		4,648,364		23,132,488	
8														
9	REVENUE													
10	810000	Federal Revenues	-		5,930,560		5,930,560							
11	860000	State Revenues	31,866,751		8,006,838		39,873,589		36,081,460		7,223,060		43,304,520	
12	880000	Local Revenues	63,641,044		4,135,875		67,776,919		60,365,305		4,173,635		64,538,940	
13	890000	Other Sources	6,353,712		874,628		7,228,340		228,000		1,656,910		1,884,910	
14														
15	Revenue Grand Total		101,861,507		18,947,901		120,809,408		96,674,765		21,137,713		117,812,478	
16														
17	EXPENSE													
18	100000	Academic Salaries	43,221,011		1,754,697		44,975,708		43,441,123		1,603,647		45,044,770	
19	200000	Non Acad Salaries	23,015,566		6,490,629		29,506,195		22,726,332		7,458,256		30,184,588	
20	300000	Employee Benefits	23,435,408		3,130,996		26,566,404		24,501,589		3,952,799		28,454,388	
21	400000	Supplies & Materials	1,066,395		1,052,012		2,118,407		1,033,183		1,070,832		2,104,015	
22	500000	Other Oper Exp	7,284,770		4,794,443		12,079,213		7,813,681		4,379,100		12,192,781	
23	600000	Capital Outlay	856,369		1,228,436		2,084,805		532,335		1,167,375		1,699,710	
24	700000	Other Outgoing	7,330,337		333,938		7,664,275		4,062,783		268,275		4,331,058	
25	Expense Grand Total		106,209,856		18,785,151		124,995,007		104,111,026		19,900,284		124,011,310	
26														
27	Net Change to Fund Balance (Revenue less Expense)		(4,348,349)		162,750		(4,185,599)		(7,436,261)		1,237,429		(6,198,832)	
28														
29	Ending Fund Balance		18,484,124		4,648,364		23,132,488		11,047,863		5,885,793		16,933,656	
30														
31	Components of Ending Fund Balance													
32	5% General Fund Reserve		4,902,291		-		4,902,291		5,127,546		-		5,127,546	
33	Other Reserves		13,581,833		-		13,581,833		5,920,317		-		5,920,317	
34	Ending Fund Balance		18,484,124		-		18,484,124		11,047,863		-		11,047,863	

**FUND 10 GENERAL FUND
(FUND 11 UNRESTRICTED &
FUND 12 RESTRICTED COMBINED)**

Palomar College				
BUDGET REPORT				
Comparing Fiscal Years				
2012 and 2013				
FUND 10				
COMBINED FUNDS 11 AND 12				
				Run Aug 28, 2012
		FY 2011-2012	FY 2011-2012	FY 2012-2013
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
111000	INSTRUCTIONAL SAL, CONTRACT	-	20,133,318.80	-
111010	INSTRUCTIONAL SALARY, CONTRACT	20,534,338.40	-	20,295,299.00
11's Instr Salaries - Contract		20,534,338.40	20,133,318.80	20,295,299.00
121000	ED ADMINISTRATOR, CONTRACT	-	686,465.54	-
121010	ED ADMINISTRATOR, CONTRACT	686,468.00	-	653,463.00
121100	SUPRT/PRESIDENT, CONTRACT	-	252,441.75	-
121110	SUPRT/PRESIDENT, CONTRACT	252,442.00	-	261,416.00
121300	PRESIDENT'S AUTO ALLOWANCE	-	9,868.17	-
121310	PRESIDENT'S AUTO ALLOWANCE	9,869.00	-	8,971.00
122100	COUNSELORS, CONTRACT	-	2,078,066.88	-
122110	COUNSELORS, CONTRACT	2,087,232.00	-	2,022,208.00
123100	DEAN, ACADEMIC CONTRACT	-	832,770.93	-
123110	DEAN, ACADEMIC CONTRACT	832,774.00	-	832,396.00
123200	DEPARTMENT CHAIR, CONTRACT	-	1,646,875.89	-
123210	DEPARTMENT CHAIR, CONTRACT	1,652,751.00	-	1,663,735.00
123400	DIRECTR/COORDINAT,ACA CONT	-	777,305.34	-
123410	DIRECTOR/COORDINATOR, ACA CONT	777,310.00	-	1,017,311.00
123500	PALOMAR FACULTY FEDERATION	-	194,487.45	-
123510	PALOMAR FACULTY FEDERATION	238,753.00	-	174,289.00
123600	DIRECTOR/COORDINATOR, AA CONT	-	1,569,397.77	-
123610	DIRECTOR/COORDINATOR, AA CONT	1,808,765.00	-	1,709,831.00
123700	DIRECTOR/COORDINATOR, CAST	-	36,712.56	-
123710	DIRECTOR/COORDINATOR, CAST	36,713.00	-	37,078.00
125000	LIBRARIANS, CONTRACT	-	487,476.17	-
125010	LIBRARIANS, CONTRACT	576,889.00	-	586,638.00
126000	NONINST ACA CONTRCT, OTHER	-	43,798.92	-
126010	NONINST ACA CONTRCT, OTHER	43,799.00	-	29,174.00
12's Non-Instr Salaries - Contract		9,003,765.00	8,615,667.37	8,996,510.00
130010	INSTR SALARIES - OTHER	14,684,713.68	-	14,271,123.00
131100	ASSIGN TIME HRLY REPLACEMT	-	914,929.79	-
133100	INSTRUCTIONL ACADEMIC,HRLY	-	9,353,745.42	-
133110	OFFICE HOURS ADJUNCT FACULTY	-	(4,855.00)	-
133200	INST ACA HOURLY SUBSTITUTE	-	209,276.45	-
133300	INSTR ACADEMIC, HRLY SUMMR	-	798,961.38	-
134000	LOAD BANKING (FISCAL USE)	-	34,187.70	-
135300	OVERLOAD,CONTRACT INSTRUC	-	1,698,823.33	-
135600	OVERLOAD,SUBSTITUTE HRLY	-	29,432.44	-
135700	OVERLOAD,SUMMER ACA HRLY	-	618,183.30	-
136200	REPLACE SABBATICL,ACAHRLY	-	296,488.42	-
136400	LOADBANK REPL, ADJUNCT	-	31,032.39	-
137200	SERVICE PROVIDER ACA INSTR	-	12,172.36	-
137400	SERVICE PROVIDER ED SERVIC	-	315.50	-
138100	STIPEND, CONTRACT INSTRUCT	-	10,631.08	-
138200	STIPEND, HOURLY ACADEMIC	-	206,724.25	-
13's Instr Salaries - Other		14,684,713.68	14,210,048.81	14,271,123.00
140010	NON-INSTR SALARIES - OTHER	2,148,986.05	-	1,881,838.00
141100	COUNSELOR, HOURLY	-	394,550.89	-
142100	EDUCATIONL ADMINISTRTR HRLY	-	1,401.06	-
143100	LIBRARIANS, HOURLY	-	345,888.01	-
144100	NON-INSTRUCT ACADEMIC,HRLY	-	1,064,935.69	-
145100	OVERLOAD,SUMMER NON-INST	-	47,839.12	-
146600	REPLC COUNSLR SUMMR HRLY	-	89,339.90	-
147100	SERVIC PROVIDR NONINST ACA	-	7,750.39	-
148000	NONINSTR ACA HOURLY, OTHER	-	64,968.38	-
14's Non-Instr Salaries - Other		2,148,986.05	2,016,673.44	1,881,838.00
	Academic Salaries Subtotal	46,371,803.13	44,975,708.42	45,444,770.00
211000	EXCUTIVE ADMIN SUPPORT, CAST	-	325,728.24	-

Palomar College				
BUDGET REPORT				
Comparing Fiscal Years				
2012 and 2013				
FUND 10				
COMBINED FUNDS 11 AND 12				Run Aug 28, 2012
		FY 2011-2012	FY 2011-2012	FY 2012-2013
		Budget	Expended/Received	Budget
Account		Year to Date		
211010	EXECUTIVE ADMIN SUPPORT, CAST	332,276.00	-	431,243.00
212100	SUPERVISOR, CAST	-	1,781,482.38	-
212110	SUPERVISOR, CAST	2,227,225.00	-	1,936,314.00
212200	CLASSIFIED REGULAR SALARY	-	18,728,423.59	-
212210	CLASSIFIED REGULAR SALARY	18,697,544.20	-	18,882,280.00
212300	CLASSIFIED HEALTH PROFESSL	-	107,131.37	-
212310	CLASSIFIED HEALTH PROFESSIONAL	258,271.00	-	261,084.00
212400	GOVERNING BOARD	-	28,560.00	-
212410	GOVERNING BOARD	30,240.00	-	30,240.00
212600	NON-INSTRUCTNL ADMINISTRATORS	-	2,655,490.10	-
212610	NON-INSTRUCTNL ADMINISTRATORS	2,879,616.00	-	3,016,905.00
219900	CONTRACT NEGOTIATIONS NON-INST	-	261,049.00	-
219910	CONTRACT NEGOTIATIONS NON-INST	261,049.00	-	249,359.00
21's Non-Instr Salaries - Reg		24,686,221.20	23,887,864.68	24,807,425.00
221000	INST AIDE CONTRACT,DIRECT INST	-	1,013,438.05	-
221010	INST AIDE CONTRACT,DIRECT INST	1,132,735.00	-	1,188,294.00
222000	INST AIDE CONTRACT, NOT DIRECT	-	503,873.20	-
222010	INST AIDE CONTRACT, NOT DIRECT	538,992.00	-	565,311.00
22's Instr Aides - Reg		1,671,727.00	1,517,311.25	1,753,605.00
230010	NON ACADEMIC SALARIES - OTHER	3,719,000.42	-	3,003,997.00
231100	HOURLY CLASSIFIED, TEMP	-	2,011,825.59	-
231300	HOURLY TUTORS	-	197,986.59	-
231400	HRLY ADMINISTRATOR NON INST	-	5,709.16	-
231500	HRLY HEALTH PROFESSIONAL	-	118,107.81	-
231600	HRLY SUPERVISOR, TEMP	-	6,431.10	-
232100	OVERTIME CLASSIFID SALARIED	-	169,185.46	-
232200	OVERTIME SUPERVISR SALRIED	-	21,780.77	-
234100	SERVICE PROVIDER CLASSIFIED	-	173,149.75	-
234300	SERVICE PROVIDER CONTR ED	-	148,086.24	-
234400	SERVICE PROVIDER STUDENT	-	16,002.83	-
235100	STUDENT EMPLOYEE	-	525,622.12	-
235200	STUDENT TUTORS	-	61,345.35	-
235400	STUDENT WORK STUDY	-	208,340.55	-
23's Non-Academic Salaries - Other		3,719,000.42	3,663,573.32	3,003,997.00
240010	INSTR AIDES - OTHER	547,315.00	-	619,561.00
241100	HRLY INSTR AIDE,DIRECT INSTR	-	363,559.30	-
242100	HRLY INSTAIDE,NOT DIRECTINST	-	47,300.76	-
245100	STUDENT INSTR AIDE, DIRECT	-	26,586.56	-
24's Instr Aides - Other		547,315.00	437,446.62	619,561.00
Non Acad Salaries Subtotal		30,624,263.62	29,506,195.87	30,184,588.00
310010	STRS	3,287,065.50	-	3,200,960.00
311101	STRS ACADEMIC INSTRUCTORS	-	2,454,360.45	-
311201	STRS EDUCATIONAL ADMIN/SUP	-	579,346.33	-
311301	STRS OTHERACA NONINSTRUCT	-	133,341.64	-
312102	STRS CLASSIFIED	-	5,605.51	-
312202	STRS NON-INSTR ADMIN/SUPR	-	4,667.88	-
312402	STRS INST AIDE NOTDIRECT INST	-	4,635.00	-
31's STRS		3,287,065.50	3,181,956.81	3,200,960.00
320010	PERS	3,008,203.13	-	3,107,158.00
321101	PERS ACADEMIC INSTRUCTORS	-	27,527.54	-
321201	PERS EDUCATIONAL ADMIN/SUP	-	148,944.07	-
321301	PERS OTHERACA NONINSTRUCT	-	7,397.36	-
322102	PERS CLASSIFIED	-	2,047,867.49	-
322202	PERS NON-INSTR ADMIN/SUPR	-	509,047.04	-
322302	PERS INSTR AIDE DIRECT INSTR	-	99,337.39	-
322402	PERS INST AIDE NOTDIRECT INS	-	44,948.27	-
32's PERS		3,008,203.13	2,885,069.16	3,107,158.00

		Palomar College			
		BUDGET REPORT			
		Comparing Fiscal Years			
		2012 and 2013			
		FUND 10			
		COMBINED FUNDS 11 AND 12			Run Aug 28, 2012
		FY 2011-2012		FY 2011-2012	FY 2012-2013
		Budget		Expended/Received	Budget
Account		Year to Date			
330010	FICA & MEDICARE (OASDI)	2,865,125.03		-	2,822,405.00
331101	FICA ACADEMIC INSTRUCTORS	-		49,568.81	-
331201	FICA EDUCATIONAL ADMIN/SUP	-		68,427.14	-
331301	FICA OTHERACA NONINSTRUCT	-		7,150.34	-
332102	FICA CLASSIFIED	-		1,177,583.07	-
332202	FICA NON-INSTR ADMIN/SUPR	-		283,671.04	-
332302	FICA INSTR AIDE DIRECT INSTR	-		67,900.88	-
332402	FICA INSTR AIDE NOTDIRECT INS	-		25,798.53	-
335101	MEDCA ACADEM INSTRUCTORS	-		455,431.91	-
335201	MEDCA EDUCATNL ADMIN/SUPV	-		105,096.81	-
335301	MEDCA OTH ACA NONINSTRUCT	-		29,101.70	-
336102	MEDCA CLASSIFIED	-		314,479.22	-
336202	MEDCA NON-INSTR ADMIN/SUP	-		69,805.24	-
336302	MEDCA INST AIDE DIRECT INSTR	-		19,995.95	-
336402	MEDCA INST AIDE NOTDIRCT INS	-		8,059.27	-
33's FICA & Medicare (OASDI)		2,865,125.03		2,682,069.91	2,822,405.00
340010	HEALTH & WELFARE	16,273,252.05		-	-
340101	MEDIC ACADEMIC INSTRUCTORS	-		3,229,063.71	-
340110	MEDIC ACA	-		-	4,907,773.00
340120	MEDIC ACADEMIC ADJUNCT	-		156,277.14	-
340125	MEDIC NON-ACADEMIC ADJUNCT	-		8,854.99	-
340151	MEDIC EDUCATIONL ADMIN/SUP	-		1,117,706.33	-
340210	MEDIC CLS	-		-	5,737,762.00
340252	MEDIC CLASSIFIED	-		4,440,944.23	-
340302	MEDIC NON-INSTR ADMIN/SUPR	-		850,143.87	-
340310	MEDIC AA/CAST	-		-	1,602,438.00
340352	MEDIC INSTR AIDE DIRECT INST	-		227,274.54	-
340402	MEDIC INSTAIDE NOTDIRECTINST	-		123,860.94	-
341101	DENT ACADEMIC INSTRUCTORS	-		244,911.28	-
341110	DENT ACA	-		-	426,996.00
341151	DENT EDUCATIONAL ADMIN/SUP	-		86,094.15	-
341210	DENT CLS	-		-	572,079.00
341252	DENT CLASSIFIED	-		353,525.34	-
341302	DENT NON-INSTR ADMIN/SUPR	-		65,266.14	-
341310	DENT AA/CAST	-		-	129,287.00
341352	DENT INSTR AIDE DIRECT INSTR	-		17,948.04	-
341402	DENT INSTAIDE NOT DIRECTINST	-		9,946.86	-
342101	VISION ACADEMIC INSTRUCTOR	-		54,858.55	-
342110	VISION ACA	-		-	80,944.00
342151	VISION EDUCATIONL ADMIN/SUP	-		18,671.13	-
342210	VISION CLS	-		-	108,554.00
342252	VISION CLASSIFIED	-		82,269.72	-
342302	VISION NON-INSTR ADMIN/SUP	-		14,832.07	-
342310	VISION AA/CAST	-		-	24,787.00
342352	VISION INSTR AIDE DIRECT INST	-		3,981.12	-
342402	VISION INSTAIDE NOT DIRECTINS	-		2,258.88	-
343101	LIFE ACADEMIC INSTRUCTORS	-		22,059.22	-
343110	LIFE ACA	-		-	27,773.00
343151	LIFE EDUCATIONAL ADMIN/SUPR	-		7,648.62	-
343210	LIFE CLS	-		-	36,999.00
343252	LIFE CLASSIFIED	-		33,797.93	-
343302	LIFE NON-INSTR ADMIN/SUPR	-		6,097.50	-
343310	LIFE AA/CAST	-		-	8,461.00
343352	LIFE INSTR AIDE DIRECT INSTR	-		1,645.32	-
343402	LIFE INST AIDE NOT DIRECT INS	-		933.48	-
344101	LTD ACADEMIC INSTRUCTORS	-		69,021.47	-
344110	LTD ACA	-		-	85,551.00
344151	LTD EDUCATIONAL ADMIN/SUPR	-		25,511.54	-

		Palomar College			
		BUDGET REPORT			
		Comparing Fiscal Years			
		2012 and 2013			
		FUND 10			
		COMBINED FUNDS 11 AND 12			Run Aug 28, 2012
		FY 2011-2012		FY 2011-2012	FY 2012-2013
		Budget		Expended/Received	Budget
Account		Year to Date			
344210	LTD CLS	-	-	-	66,299.00
344252	LTD CLASSIFIED	-	59,708.81	-	
344302	LTD NON-INSTR ADMIN/SUPR	-	14,506.36	-	
344310	LTD AA/CAST	-	-	-	29,280.00
344352	LTD INSTR AIDE DIRECT INSTR	-	3,015.99	-	
344402	LTD INST AIDE NOT DIRECT INST	-	1,616.53	-	
345101	LTC ACADEMIC INSTRUCTORS	-	9,016.35	-	
345110	LTC ACA	-	-	-	12,734.00
345151	LTC EDUCATIONAL ADMIN/SUPR	-	3,058.61	-	
345210	LTC CLS	-	-	-	16,903.00
345252	LTC CLASSIFIED	-	13,462.80	-	
345302	LTC NON-INSTR ADMIN/SUPR	-	2,426.87	-	
345310	LTC AA/CAST	-	-	-	3,864.00
345352	LTC INSTR AIDE DIRECT INSTR	-	651.48	-	
345402	LTC INST AIDE NOT DIRECT INST	-	369.60	-	
348010	FUTURE RETIREE HEALTH ACA	-	1,346,186.83	-	
348020	FUTURE RETIREE HEALTH CLS	-	2,477,274.59	-	
348110	FUTURE RETIREE HEALTH ACA	-	-	-	1,529,667.00
348210	FUTURE RETIREE HEALTH CLS	-	-	-	1,944,396.00
348310	FUTURE RETIREE HEALTH AA/CAST	-	-	-	429,894.00
34's Health & Welfare		16,273,252.05	15,206,698.93	17,782,441.00	
350010	STATE UNEMP INSURANCE	1,293,829.42	-	-	998,359.00
351101	UNEMP ACADEMIC INSTRUCTOR	-	582,458.67	-	
351201	UNEMP EDUCATIONAL ADMIN/SUP	-	145,583.12	-	
351301	UNEMP OTH ACA NONINSTRUCT	-	33,872.47	-	
352102	UNEMPLOYMENT CLASSIFIED	-	367,374.65	-	
352202	UNEMP NON-INSTR ADMN/SUP	-	81,504.47	-	
352302	UNEMP INSTR AIDE DIRECT INST	-	23,403.15	-	
352402	UNEMP INST AIDE NOTDIRCT INS	-	9,447.20	-	
353102	UNEMP STUDENT	-	794.69	-	
35's State Unempl Insurance		1,293,829.42	1,244,438.42	998,359.00	
360010	WORKER'S COMP	1,164,551.58	-	-	1,208,763.00
361101	WC ACADEMIC INSTRUCTORS	-	548,611.09	-	
361201	WC EDUCATIONAL ADMIN/SUPR	-	137,678.22	-	
361301	WC OTHER ACA NON INSTRUCT	-	32,170.83	-	
362102	WC CLASSIFIED	-	347,000.00	-	
362202	WC NON-INSTR ADMIN/SUPERV	-	77,173.13	-	
362302	WC INSTR AIDE DIRECT INSTR	-	22,004.68	-	
362402	WC INSTR AIDE NOTDIRECT INST	-	8,807.67	-	
363102	WC STUDENT	-	13,763.91	-	
36's Workers' Comp		1,164,551.58	1,187,209.53	1,208,763.00	
370010	APPLE	172,379.43	-	-	182,820.00
371101	APPLE ACADEMIC INSTRUCTOR	-	72,424.60	-	
371301	APPLE OTH ACA NONINSTRUCT	-	4,679.89	-	
372102	APPLE CLASSIFIED	-	62,543.25	-	
372202	APPLE NON-INSTR ADMN/SUPR	-	142.73	-	
372302	APPLE INST AIDE DIRECT INSTR	-	7,044.18	-	
372402	APPLE INS AIDE NOTDIRECT INS	-	1,715.63	-	
37's APPLE		172,379.43	148,550.28	182,820.00	
390010	OTHER BENEFITS	81,594.00	-	-	51,482.00
391400	SUPPLEMNT EARLY RETIRE PR	-	76,893.08	-	
394101	ACA BENEFITS TO SPREAD	-	22,149.16	-	
395201	ACCRUED VACATN ACA NONINS	-	(70,611.22)	-	
398000	TB TESTS FOR EMPLOYEES	-	1,120.00	-	
398100	EMPLOYEE COSTS/HEALTH SERVICES	-	860.00	-	
39's Other Benefits		81,594.00	30,411.02	51,482.00	
Employee Benefits Subtotal		28,146,000.14	26,566,404.06	29,354,388.00	

Palomar College				
BUDGET REPORT				
Comparing Fiscal Years				
2012 and 2013				
FUND 10				
COMBINED FUNDS 11 AND 12				
Run Aug 28, 2012				
		FY 2011-2012	FY 2011-2012	FY 2012-2013
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
400010	SUPPLIES & MATERIALS	2,719,475.62	-	2,104,015.00
411000	SOFTWARE LESS THAN \$5,000	-	95,503.24	-
421000	BOOKS,MAGAZINES,PERIODCLS	-	39,691.97	-
422000	SUBSCRIPTIONS, PERIODICALS	-	19,154.29	-
423000	BOOKSTORE TEXTBOOKS	-	6,057.87	-
431000	SUPPLIES&MATERIAL,INSTRUCT	-	953,744.94	-
431100	SUPPLIES, INSTRUCTIONL FOOD	-	7,530.14	-
432000	INSTRUCTIONAL TESTS	-	8,944.80	-
441000	SUPPLIES&MATERIAL,NONINSTR	-	982,977.67	-
441100	SUPPLIES, INSTITUTIONAL	-	269.90	-
441200	SUPPLIES, BOOKSTORE	-	50.00	-
441300	SUPPLIES, FOOD SERVICES	-	363.83	-
442000	COST OF FOOD, FOOD SERVICE	-	1,862.59	-
443100	FREIGHT IN	-	1,133.09	-
444000	GRADUATION GOWNS	-	261.14	-
445000	SALES AND USE TAX	-	275.87	-
446000	SHIPPING/HANDLING CHARGES	-	585.66	-
Supplies & Materials Subtotal		2,719,475.62	2,118,407.00	2,104,015.00
500010	OTHER OPER EXP	17,051,719.05	-	13,272,350.00
511000	AUDIT	-	105,746.31	-
515100	INTERNET ACCESS	-	3,580.66	-
515300	SOFTWARE LICENSING FEES	-	422,247.09	-
525100	MEMBERSHIP, DISTRICT	-	152,165.40	-
525200	MEMBERSHIP, EMPLOYEE	-	8,436.47	-
535200	INS, FIRE, CASUALTY, LIABILITY	-	16,736.17	-
535400	INS,INTERCOLLEGIATE ATHLETIC	-	559,207.70	-
535500	STUDENT ACCIDENT&HOSPITAL	-	132,247.00	-
545100	ADVERTISEMENTS REQ BY LAW	-	27,044.42	-
545200	LAWYERS' FEES	-	163,867.88	-
551100	ATHLETIC OFFICIALS FEES	-	39,165.00	-
551200	CLASSROOM SPEAKERS	-	1,838.58	-
551300	INDEPENDENT CONTRACTOR	-	1,984,270.76	-
551400	MANAGEMENT FEES	-	4.17	-
551500	SECURITY GUARD SERVICES	-	400.40	-
551600	WARRANT RECONCILIATION	-	4,042.36	-
551900	OTH PERSONAL&CONSULT SVC	-	1,666,847.91	-
555100	POSTAGE	-	441,152.35	-
560900	DISTRICT VEHICLE USE	-	32,108.57	-
561000	RENT & LEASE, EQUIPMENT	-	79,756.33	-
562000	RENTS & LEASES, LAND/BLDGS	-	271,108.14	-
562100	RENTAL OF FIELDS	-	11,990.00	-
563000	RENTAL OF TRANSPORTATION	-	92,170.64	-
564000	RENTAL OF FILMS	-	20,833.90	-
565100	MAINTENANCE AGREEMT,EQUIP	-	1,254,511.42	-
565200	MAINTENCE AGREE,SOFTWARE	-	632,113.85	-
565300	REPAIRS&MAINT NONINST EQUIP	-	71,255.84	-
565400	REPAIRS&MAINT INSTR EQUIPMT	-	50,089.90	-
565500	REPAIRS&MAINTENANCE BLDGS	-	432,638.73	-
565600	TENANT IMPROVEMENTS	-	2,582.96	-
575100	TRAVEL, ACADEMIC ADMIN	-	58,569.30	-
575120	TRAVEL, ACADEMIC EMPLOYEE	-	115,543.41	-
575200	TRAVEL, CLASSIFIED ADMINISTR	-	86,601.95	-
575210	TRAVEL, CLASSIFIED EMPLOYEE	-	133,922.39	-
575300	TRAVEL, STUDENT	-	91,479.44	-
575310	TRAVEL WITH STUDENT	-	182,117.37	-
575400	TRAVEL, NON EMPLOYEE	-	40,966.15	-
575500	ATHLETIC ENTRY FEES	-	23,857.45	-

		Palomar College			
		BUDGET REPORT			
		Comparing Fiscal Years			
		2012 and 2013			
		FUND 10			
		COMBINED FUNDS 11 AND 12			Run Aug 28, 2012
		FY 2011-2012		FY 2011-2012	FY 2012-2013
		Budget		Expended/Received	Budget
Account		Description			Year to Date
575600		ORIENTATION EXPENSES	-	766.51	-
575700		STAFF DEVELOPMNT AT PALOMR	-	18,094.03	-
575710		TRAINING	-	37,960.50	-
575800		FOOD FOR MEETINGS	-	229,956.41	-
580100		ELECTRICITY	-	812,957.22	-
580150		FUEL, GAS	-	206,759.17	-
580200		GASOLINE AND OIL	-	95,469.85	-
580250		JANITORIAL SERVICES	-	179.22	-
580300		LAUNDRY/DRY CLEANING	-	15,573.36	-
580350		PEST CONTROL	-	7,552.28	-
580400		SEWAGE	-	171,254.73	-
580450		TELEPHONE	-	37,088.07	-
580500		TELEPHONE CONNECTIONS	-	49,149.11	-
580550		WASTE DISPOSAL	-	84,164.96	-
580600		WASTE DISPOSAL,HAZARDOUS	-	85,335.39	-
580650		WATER	-	88,472.43	-
585100		ADMINISTRATIVE EXPENSE	-	186,292.09	-
585110		UPWARD BOUND STUDENT EXPENSES	-	83,388.18	-
585150		ADVERTISE NOT REQ BY LAW	-	79,001.00	-
585250		BANK CHARGES	-	2,855.00	-
585260		BANK CREDIT CARD EXPENSE	-	243,814.77	-
585300		COST OF SALES	-	4,173.25	-
585400		DISALLOWED FIN AID GRANTS	-	(815.19)	-
585450		FILM PROCESSING	-	1,078.41	-
585500		FINGERPRINTING	-	16,661.00	-
585620		BOND COSTS	-	5,250.00	-
585750		PRINTING	-	663,721.61	-
585800		PROPERTY TAX EXPENSE	-	1,510.10	-
585850		PUBLISHING EXPENSE	-	23,249.64	-
585900		ROYALTY EXPENSE	-	9,395.08	-
585910		LICENSING FEE	-	58,441.80	-
585950		PHYSICAL EXAMINATIONS	-	278.25	-
590010		ABATEMENT BUDGET POOL	(604,502.80)	-	(572,000.00)
590100		FACILITIES SERVICES ABATEMENT	-	(44,501.76)	-
590600		BUSINESS SUPPORT SVCS ABATEMT	-	(608,532.27)	-
Other Oper Exp Subtotal		16,447,216.25		12,079,212.57	12,700,350.00
580010		INDIRECT COSTS BUDGET POOL	164,679.02	-	(7,569.00)
		Indirect Costs Subtotal	164,679.02		(7,569.00)
600010		CAPITAL OUTLAY	2,828,257.21	-	1,699,710.00
612000		SITE IMPROVEMENT	-	1,349.21	-
612200		PARKING IMPROVEMENT	-	18,294.40	-
623000		BUILDING CONSTRUCTION	-	394,750.92	-
623100		ARCHITECTURL&ENGINEER FEE	-	26,019.89	-
631000		LIBRARY BOOKS	-	77,429.15	-
632000		LIBRARY MAGAZINE&PERIODICL	-	1,393.09	-
633000		LIBRARY NONPRINT MEDIA	-	182,225.30	-
643000		LEASE PURCHASE EQUIPMENT	-	3,637.04	-
644100		EQUIP INSTR ADDTL \$500 - \$4999	-	358,322.80	-
644200		EQUIP INSTR REPL \$500 - \$4999	-	12,805.78	-
644300		EQUIPMENT INSTRUCTIONL >\$4,999	-	386,599.56	-
644400		EQUIP NONINS ADDL \$500 - \$4999	-	451,247.80	-
644500		EQUIP NONINS REPL \$500 - \$4999	-	2,570.86	-
644600		EQUIPMENT NONINSTRUCTL >\$4,999	-	107,295.92	-
644800		EQUIP TECHNOLOGY NONINS >4,999	-	24,460.87	-
644900		SOFTWARE INSTRUCTNL >\$4,999.	-	13,808.00	-
644950		SOFTWARE NONINSTRNL >\$4,999	-	22,595.00	-

Palomar College				
BUDGET REPORT				
Comparing Fiscal Years				
2012 and 2013				
FUND 10				
COMBINED FUNDS 11 AND 12				Run Aug 28, 2012
		FY 2011-2012	FY 2011-2012	FY 2012-2013
		Budget	Expended/Received	Budget
Account	Description	Year to Date		
	Capital Outlay Subtotal	2,828,257.21	2,084,805.59	1,699,710.00
721000	INTRAFUND TRANS OUT WITHIN	-	5,159,340.52	-
721010	INTRAFUND TRANS OUT WITHIN	8,680,204.59	-	1,888,410.00
731000	INTERFUND TRANS OUT BETWEEN	-	2,176,198.00	-
731010	INTERFUND TRANS OUT BETWEEN	2,176,198.00	-	2,178,373.00
751000	STUDENT GRANTS	-	74,693.84	-
751010	STUDENT GRANTS	74,737.00	-	49,908.00
762000	STUDT BOOK&SUPPLY PAYMENTS	-	193,850.69	-
762010	STUDT BOOK&SUPPLY PAYMENTS	193,852.00	-	156,577.00
763000	STUDENT TRANSPORTATION	-	5,684.00	-
763010	STUDENT TRANSPORTATION	11,110.00	-	5,200.00
767000	STUDENT PIC CARD	-	45.00	-
767010	STUDENT PIC CARD	45.00	-	90.00
769000	STUDENT OTHER EXPENSES	-	54,463.41	-
769010	STUDENT OTHER EXPENSES	71,884.00	-	52,500.00
791010	RESERVE FOR CONTINGENCIES	5,000,000.00	-	4,902,291.00
791510	OTHER RESERVES	6,077,908.67	-	117,163.00
799010	CONTINGENCY HOLDING ACCOUNT	4,993,416.77	-	9,871,337.00
	Other Outgoing Subtotal	27,279,356.03	7,664,275.46	19,221,849.00
	Expense Grand Total	154,581,051.02	124,995,008.97	140,702,101.00
812130	HEA FED WORK STUDY	248,684.00	207,328.56	259,428.00
812220	HEA TRIO	297,862.00	277,871.95	98,686.00
812221	HEA TRIO/SSS PRIOR YEAR	47,750.00	47,750.00	19,991.00
812225	HEA TRIO EDUC OPPORTUNITY CNTR	230,000.00	204,867.69	168,201.00
812226	HEA TRIO EOC PRIOR YEAR	54,836.00	54,836.00	25,133.00
812240	HEA TRIO UPWARD BOUND	242,250.00	192,500.89	164,969.00
812241	HEA TRIO/UPWARD BOUND PR YEAR	52,888.00	52,888.00	49,750.00
812250	HEA GEAR UP	2,524,920.00	1,339,485.91	1,116,818.00
812251	HEA GEAR UP PRIOR YEAR	974,214.00	915,396.80	1,244,253.00
812260	TRIO TALENT SEARCH GRANT	230,000.00	110,727.96	-
812261	TRIO TALENT SEARCH PRIOR YEAR	-	-	119,273.00
812290	HEA TITLE V HISPANIC SRVG INST	2,219,470.00	1,601,582.24	2,219,655.00
812291	HEA TITLE V HSI PRIOR YEAR	991,974.00	-	1,609,863.00
814100	TANF (FEDERAL)	52,600.00	51,638.53	54,800.00
814110	TANF FEDERAL SHARE PRIOR YEAR	-	1.00	-
815190	PELL GRANT ADMIN ALLOWANC	7,000.00	21,455.00	7,000.00
815500	FEDERAL ADMIN ALLOWANCE	8,000.00	30,916.43	8,000.00
816100	VETERAN'S EDUCATION	7,500.00	21,448.00	7,500.00
817100	VOCTNL/APPLIED TECH ED ACT	647,700.00	635,858.75	677,508.00
819400	NATIONAL SCIENCE FOUN GRNT	186,451.00	138,506.63	124,961.00
819401	NATIONL SCIENCE FOUN GRT PR YR	60,374.00	-	108,319.00
819800	OTHER FEDERAL REVENUES	25,500.00	25,500.00	-
819999	BEGINNING BALANCE, FEDERAL	121,073.00	-	173,721.00
	81's Federal Revenues Subtotal	9,231,046.00	5,930,560.34	8,257,829.00
861100	APPRENTICESHIP APPORTIONM	645,236.00	645,236.00	645,236.00
861200	STATE GENERAL APPORTIONMT	28,541,036.00	26,219,666.00	31,028,400.00
861210	GENERL APPORTNMT PRIOR YR	-	989,879.00	-
861450	PART TIME FACULTY APPORT	421,311.00	421,311.00	421,311.00
861500	2% BFAP ADMIN	74,449.00	74,449.00	74,449.00
861600	BASIC SKILLS	136,008.00	136,008.00	-
862150	EOPS	798,366.00	798,366.00	789,517.00
862151	EOPS PRIOR YEAR	-	1.00	-
862200	DSPS	768,522.00	730,520.00	768,522.00
862210	DSPS PRIOR YEAR	-	2,476.00	-

Palomar College					
BUDGET REPORT					
Comparing Fiscal Years					
2012 and 2013					
FUND 10					
COMBINED FUNDS 11 AND 12					Run Aug 28, 2012
		FY 2011-2012	FY 2011-2012	FY 2012-2013	
		Budget	Expended/Received	Budget	
Account		Year to Date			
862250	CALWORKS	115,535.00	107,523.49	126,199.00	
862251	CALWORKS PRIOR YEAR	-	1.00	-	
862450	BFAP	527,987.00	527,987.00	574,143.00	
862500	CARE	78,801.00	78,452.58	78,801.00	
862650	FACULTY/STAFF DIVERSITY	9,016.00	9,016.00	-	
862750	MATRICULATION	812,647.00	809,853.00	812,647.00	
865300	OTH SPECL CATAGORL PRGRM	3,500,000.00	3,679,155.54	3,500,000.00	
865310	ASSOCIATE DEGREE NURSING GRAN	269,011.00	269,011.00	152,387.00	
865392	TTIP SOUTH PRIOR YEAR	534,213.00	234,214.36	120,844.00	
867100	HOMEOWNER PROPTAX RELIEF	525,000.00	508,197.24	600,000.00	
868100	STATE LOTTERY PROCEEDS	2,490,000.00	3,611,922.21	3,100,000.00	
868150	STATE LOTTRY PROCEEDS PRIOR YR	-	11,570.63	-	
868200	STATE MANDATED COSTS	-	(4,423.00)	512,064.00	
869800	OTHER MISC STATE REVENUES	-	13,195.84	-	
869999	BEGINNING BALANCE, STATE	7,486,867.00	-	5,785,192.00	
86's State Revenues Subtotal		47,734,005.00	39,873,588.89	49,089,712.00	
881100	TAX ALLOCATION SECURD ROLL	46,013,606.00	52,533,525.00	46,550,504.00	
881200	TAX ALLOC SUPPLEMENT ROLL	650,000.00	609,662.06	600,000.00	
881300	TAX ALLOCN UNSECURED ROLL	2,000,000.00	1,735,668.87	2,000,000.00	
881600	PRIOR YEARS TAXES	-	6,416.21	-	
881700	ERAF ED REVENUE AUG FUND	-	(5,703,466.00)	-	
881900	RDA TRUE UP	-	2,802,495.22	-	
882100	CONTRB,GIFTS,GRANTS,ENDOW	281,597.00	248,362.15	133,105.00	
882110	CNTRB,GFTS,GRNTS,ENDW PRIOR YR	3,000.00	6,000.00	-	
883100	CONTRACT INSTRUCTIONL SVC	265,265.00	406,415.62	235,000.00	
883300	CONT INSTR SVC CONTRACT ED	1,294,833.00	880,594.30	1,241,108.00	
883310	CONT INSTR SVC CE PRIOR YEAR	-	(13,620.00)	-	
883400	CONTRACT INSTRUCTIONL ROP	15,821.00	15,819.32	-	
883600	FOLLETT	525,000.00	525,000.00	525,000.00	
884120	CATALOG SALES	7,793.04	2,101.40	70.00	
884150	HLTH SVCS SALE TO EMPLOYEE	4,161.00	4,158.00	4,000.00	
884170	KKSM ADVERTISING SALES	3,500.00	2,815.00	3,100.00	
884180	LIBRARY COPIER SALES	15,000.00	20,650.50	20,000.00	
884210	PLANETARIUM SALES	7,289.00	9,753.00	3,514.00	
884215	BUSINESS SERVICES CHARGES	26,500.00	46,498.04	26,500.00	
884230	PRINTING CHARGES	10,947.00	22,564.18	24,940.00	
884260	RECYCLING COMMISSION	11,423.57	11,420.50	675.00	
884290	TICKET/GATE/PROGRAM SALES	25,384.00	25,382.50	16,156.00	
884300	VENDING COMMISSIONS	87,965.18	87,260.60	25,500.00	
884320	WELLNESS CENTER FEES	35,000.00	28,828.42	35,000.00	
884330	WELLNESS CENTER PARKING	3,500.00	1,340.00	3,500.00	
884350	MISC SALES AND COMMISSION	70,692.82	63,854.33	82,220.00	
885300	FACILITIES RENTAL AND LEASE	38,795.31	44,291.27	20,000.00	
886100	INTEREST BANK ACCOUNTS	-	128.12	-	
886200	INTEREST COUNTY TREASURY	200,000.00	115,462.61	100,000.00	
886500	OTH INTEREST & INVEST INCOM	-	88.76	-	
887400	ENROLLMENT FEE	10,197,905.00	8,251,421.09	8,273,467.00	
887500	FIELD TRP;USEOF NONDIST FAC	12,500.00	9,610.00	-	
887600	HEALTH SERVICE FEE STUDENT	800,000.00	998,195.00	809,654.00	
887620	HLTH SERVICE PHYSICAL EXAM	29,017.00	20,944.50	28,094.00	
887700	INSTR MAT FEES;SALE MATERL	193,338.32	214,335.66	192,120.00	
887705	CPR MATERIALS FEE	4,455.00	4,649.00	205.00	
887710	COURSE RELATED FEES	32.00	32.00	-	
887800	STUDNT INSURANCE PAYMNTS	4,000.00	3,105.00	4,000.00	
887910	TRANSCRIPT INCOME	176,721.05	172,745.70	162,382.00	
888010	NON RESIDENT TUITION USA	600,000.00	555,200.50	475,000.00	
888020	NONRESIDENT TUITON FOREIGN	1,300,000.00	1,157,563.00	1,000,000.00	

Palomar College				
BUDGET REPORT				
Comparing Fiscal Years				
2012 and 2013				
FUND 10				
COMBINED FUNDS 11 AND 12				
Run Aug 28, 2012				
		FY 2011-2012	FY 2011-2012	FY 2012-2013
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
888030	NONRESIDENT CAPITAL OUTLAY	42,000.00	39,493.00	35,000.00
888100	PARKING STICKER FEES	1,500.00	6,155.00	2,000.00
888101	PARK STICKER FEE SPRING	500,000.00	604,460.00	500,000.00
888102	PARK STICKER FEE SUMMER	200,000.00	474,857.35	254,000.00
888103	PARK STICKER FEE FALL	515,000.00	60.00	515,000.00
888104	CAMPUS POLICE MISCELLNEOUS FEES	500.00	2,644.65	500.00
888110	PARKING METERS	170,000.00	157,819.15	170,000.00
888900	OTH STUDENT FEES&CHARGES	130,000.00	167,910.00	148,328.00
888920	COURSE TESTING FEE	70,260.00	77,356.90	59,535.00
888940	PALOMAR IDENTIFICATION CARD	-	30.00	-
889030	COBRA ADMIN FEE	-	500.30	-
889300	CASH OVER/SHORT	-	(847.50)	-
889600	LIBRARY FINES	1,339.00	6,533.53	1,500.00
889650	PARKING FINES	290,000.00	226,643.68	232,268.00
889800	RETURNED CHECKS	-	100.00	-
889830	RETURNED CHECK FEE	-	840.00	-
889850	STUDNT REFND WRITE-OFF TO DIST	-	(150.04)	-
889880	STALE DATED/VOID WARRANTS	-	6,374.92	-
889900	OTHER LOCAL REVENUES	9,173.14	78,866.63	25,994.00
889999	BEGINNING BALANCE, LOCAL	19,310,706.00	-	16,930,711.00
88's	Local Revenues Subtotal	86,155,519.43	67,776,919.00	81,469,650.00
898100	INTERFUND TRANSFER IN,BETWN	2,069,000.00	2,069,000.00	-
898200	INTRAFUND TRANSFR IN,WITHIN	9,391,480.59	5,159,340.52	1,884,910.00
89's	Other Sources Subtotal	11,460,480.59	7,228,340.52	1,884,910.00
Revenue Grand Total		154,581,051.02	120,809,408.75	140,702,101.00

**FUND 11 GENERAL FUND
TOTAL UNRESTRICTED**

Palomar College				
BUDGET REPORT				
Comparing Fiscal Years				
2012 and 2013				
TOTAL FUND 11				
GENERAL UNRESTRICTED FUND				
				Run Aug 28, 2012
		FY 2011-2012	FY 2011-2012	FY 2012-2013
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
111000	INSTRUCTIONAL SAL, CONTRACT	-	19,968,723.40	-
111010	INSTRUCTIONAL SALARY, CONTRACT	20,248,026.00	-	19,771,977.00
11's Instr Salaries - Contract		20,248,026.00	19,968,723.40	19,771,977.00
121000	ED ADMINISTRATOR, CONTRACT	-	686,465.54	-
121010	ED ADMINISTRATOR, CONTRACT	686,468.00	-	653,463.00
121100	SUPRT/PRESIDENT, CONTRACT	-	252,441.75	-
121110	SUPRT/PRESIDENT, CONTRACT	252,442.00	-	261,416.00
121300	PRESIDENT'S AUTO ALLOWANCE	-	9,868.17	-
121310	PRESIDENT'S AUTO ALLOWANCE	9,869.00	-	8,971.00
122100	COUNSELORS, CONTRACT	-	1,617,068.67	-
122110	COUNSELORS, CONTRACT	1,626,230.00	-	1,592,038.00
123100	DEAN, ACADEMIC CONTRACT	-	832,770.93	-
123110	DEAN, ACADEMIC CONTRACT	832,774.00	-	832,396.00
123200	DEPARTMENT CHAIR, CONTRACT	-	1,646,875.89	-
123210	DEPARTMENT CHAIR, CONTRACT	1,652,751.00	-	1,663,735.00
123400	DIRECTR/COORDINAT, ACA CONT	-	777,305.34	-
123410	DIRECTOR/COORDINATOR, ACA CONT	777,310.00	-	1,017,311.00
123500	PALOMAR FACULTY FEDERATION	-	194,487.45	-
123510	PALOMAR FACULTY FEDERATION	238,753.00	-	174,289.00
123600	DIRECTOR/COORDINATOR, AA CONT	-	1,156,212.48	-
123610	DIRECTOR/COORDINATOR, AA CONT	1,362,213.00	-	1,308,001.00
123700	DIRECTOR/COORDINATOR, CAST	-	36,712.56	-
123710	DIRECTOR/COORDINATOR, CAST	36,713.00	-	37,078.00
125000	LIBRARIANS, CONTRACT	-	487,476.17	-
125010	LIBRARIANS, CONTRACT	576,889.00	-	586,638.00
126000	NONINST ACA CONTRCT, OTHER	-	43,798.92	-
126010	NONINST ACA CONTRCT, OTHER	43,799.00	-	29,174.00
12's Non-Instr Salaries - Contract		8,096,211.00	7,741,483.87	8,164,510.00
130010	INSTR SALARIES - OTHER	14,341,453.00	-	14,030,900.00
131100	ASSIGN TIME HRLY REPLACEMT	-	763,131.69	-
133100	INSTRUCTIONL ACADEMIC,HRLY	-	9,334,072.58	-
133110	OFFICE HOURS ADJUNCT FACULTY	-	(4,855.00)	-
133200	INST ACA HOURLY SUBSTITUTE	-	209,276.45	-
133300	INSTR ACADEMIC, HRLY SUMMR	-	796,788.11	-
134000	LOAD BANKING (FISCAL USE)	-	34,187.70	-
135300	OVERLOAD,CONTRACT INSTRUC	-	1,676,293.17	-
135600	OVERLOAD, SUBSTITUTE HRLY	-	29,432.44	-
135700	OVERLOAD,SUMMER ACA HRLY	-	603,305.08	-
136200	REPLACE SABBATICL,ACAHRLY	-	296,488.42	-
136400	LOADBANK REPL, ADJUNCT	-	31,032.39	-
137200	SERVICE PROVIDER ACA INSTR	-	11,922.33	-
138100	STIPEND, CONTRACT INSTRUCT	-	10,631.08	-
138200	STIPEND, HOURLY ACADEMIC	-	206,724.25	-
13's Instr Salaries - Other		14,341,453.00	13,998,430.69	14,030,900.00
140010	NON-INSTR SALARIES - OTHER	1,443,664.33	-	1,473,736.00
141100	COUNSELOR, HOURLY	-	323,814.52	-
142100	EDUCATIONL ADMINISTRTR HRLY	-	1,401.06	-
143100	LIBRARIANS, HOURLY	-	345,888.01	-
144100	NON-INSTRUCT ACADEMIC,HRLY	-	640,323.13	-
145100	OVERLOAD,SUMMER NON-INST	-	44,034.87	-
146600	REPLC COUNSLR SUMMR HRLY	-	89,339.90	-
147100	SERVIC PROVIDR NONINST ACA	-	2,603.38	-
148000	NONINSTR ACA HOURLY, OTHER	-	64,968.38	-
14's Non-Instr Salaries - Other		1,443,664.33	1,512,373.25	1,473,736.00
	Academic Salaries Subtotal	44,129,354.33	43,221,011.21	43,441,123.00
211000	EXCUTIVE ADMIN SUPPORT, CAST	-	325,728.24	-
211010	EXCUTIVE ADMIN SUPPORT, CAST	332,276.00	-	431,243.00

		Palomar College			
		BUDGET REPORT			
		Comparing Fiscal Years			
		2012 and 2013			
		TOTAL FUND 11			
		GENERAL UNRESTRICTED FUND			Run Aug 28, 2012
		FY 2011-2012		FY 2011-2012	FY 2012-2013
		Budget		Expended/Received	Budget
Account	Description				Year to Date
332102	FICA CLASSIFIED				944,621.27
332202	FICA NON-INSTR ADMIN/SUPR				215,753.71
332302	FICA INSTR AIDE DIRECT INSTR				67,719.49
332402	FICA INSTR AIDE NOTDIRECT INS				23,017.15
335101	MEDCA ACADEM INSTRUCTORS				449,998.78
335201	MEDCA EDUCATNL ADMIN/SUPV				94,554.59
335301	MEDCA OTH ACA NONINSTRUCT				21,804.64
336102	MEDCA CLASSIFIED				237,127.15
336202	MEDCA NON-INSTR ADMIN/SUP				53,499.67
336302	MEDCA INST AIDE DIRECT INSTR				19,491.15
336402	MEDCA INST AIDE NOTDIRCT INS				7,408.78
33's	FICA & Medicare (OASDI)	2,365,168.57		2,251,665.95	2,332,236.00
340010	HEALTH & WELFARE	14,171,950.00		-	
340101	MEDIC ACADEMIC INSTRUCTORS			3,201,007.95	-
340110	MEDIC ACA			-	4,357,168.00
340120	MEDIC ACADEMIC ADJUNCT			156,277.14	-
340125	MEDIC NON-ACADEMIC ADJUNCT			8,854.99	-
340151	MEDIC EDUCATIONL ADMIN/SUP			996,068.67	-
340210	MEDIC CLS			-	3,932,614.00
340252	MEDIC CLASSIFIED			3,598,694.64	-
340302	MEDIC NON-INSTR ADMIN/SUPR			656,752.88	-
340310	MEDIC AA/CAST			-	1,321,075.00
340352	MEDIC INSTR AIDE DIRECT INST			227,274.54	-
340402	MEDIC INSTAIDE NOTDIRECTINST			111,832.44	-
341101	DENT ACADEMIC INSTRUCTORS			242,897.29	-
341110	DENT ACA			-	418,629.00
341151	DENT EDUCATIONAL ADMIN/SUP			77,155.11	-
341210	DENT CLS			-	452,118.00
341252	DENT CLASSIFIED			287,598.32	-
341302	DENT NON-INSTR ADMIN/SUPR			50,507.11	-
341310	DENT AA/CAST			-	105,096.00
341352	DENT INSTR AIDE DIRECT INSTR			17,948.04	-
341402	DENT INSTAIDE NOT DIRECTINST			8,890.80	-
342101	VISION ACADEMIC INSTRUCTOR			54,366.58	-
342110	VISION ACA			-	79,356.00
342151	VISION EDUCATIONL ADMIN/SUP			16,712.33	-
342210	VISION CLS			-	85,789.00
342252	VISION CLASSIFIED			66,550.69	-
342302	VISION NON-INSTR ADMIN/SUP			11,437.29	-
342310	VISION AA/CAST			-	20,197.00
342352	VISION INSTR AIDE DIRECT INST			3,981.12	-
342402	VISION INSTAIDE NOT DIRECTINS			2,002.20	-
343101	LIFE ACADEMIC INSTRUCTORS			21,859.62	-
343110	LIFE ACA			-	27,232.00
343151	LIFE EDUCATIONAL ADMIN/SUPR			6,838.59	-
343210	LIFE CLS			-	29,241.00
343252	LIFE CLASSIFIED			27,379.69	-
343302	LIFE NON-INSTR ADMIN/SUPR			4,708.86	-
343310	LIFE AA/CAST			-	6,897.00
343352	LIFE INSTR AIDE DIRECT INSTR			1,645.32	-
343402	LIFE INST AIDE NOT DIRECT INS			827.40	-
344101	LTD ACADEMIC INSTRUCTORS			68,458.82	-
344110	LTD ACA			-	83,722.00
344151	LTD EDUCATIONAL ADMIN/SUPR			22,887.00	-
344210	LTD CLS			-	51,541.00
344252	LTD CLASSIFIED			48,695.83	-
344302	LTD NON-INSTR ADMIN/SUPR			11,148.33	-
344310	LTD AA/CAST			-	24,107.00

Palomar College				
BUDGET REPORT				
Comparing Fiscal Years				
		2012 and 2013		
		TOTAL FUND 11		
		GENERAL UNRESTRICTED FUND		Run Aug 28, 2012
		FY 2011-2012	FY 2011-2012	FY 2012-2013
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
344352	LTD INSTR AIDE DIRECT INSTR	-	3,015.99	-
344402	LTD INST AIDE NOT DIRECT INST	-	1,471.09	-
345101	LTC ACADEMIC INSTRUCTORS	-	8,935.85	-
345110	LTC ACA	-	-	12,488.00
345151	LTC EDUCATIONAL ADMIN/SUPR	-	2,737.75	-
345210	LTC CLS	-	-	13,359.00
345252	LTC CLASSIFIED	-	10,890.43	-
345302	LTC NON-INSTR ADMIN/SUPR	-	1,871.39	-
345310	LTC AA/CAST	-	-	3,150.00
345352	LTC INSTR AIDE DIRECT INSTR	-	651.48	-
345402	LTC INST AIDE NOT DIRECT INST	-	327.60	-
348010	FUTURE RETIREE HEALTH ACA	-	1,336,438.09	-
348020	FUTURE RETIREE HEALTH CLS	-	2,114,951.09	-
348110	FUTURE RETIREE HEALTH ACA	-	-	1,499,885.00
348210	FUTURE RETIREE HEALTH CLS	-	-	1,608,582.00
348310	FUTURE RETIREE HEALTH AA/CAST	-	-	358,984.00
34's	Health & Welfare	14,171,950.00	13,492,550.35	14,491,230.00
350010	STATE UNEMP INSURANCE	1,126,371.73	-	887,937.00
351101	UNEMP ACADEMIC INSTRUCTOR	-	575,983.90	-
351201	UNEMP EDUCATIONL ADMN/SUP	-	130,907.48	-
351301	UNEMP OTH ACA NONINSTRUCT	-	25,345.04	-
352102	UNEMPLOYMENT CLASSIFIED	-	278,078.05	-
352202	UNEMP NON-INSTR ADMN/SUP	-	62,387.28	-
352302	UNEMP INSTR AIDE DIRECT INST	-	22,816.02	-
352402	UNEMP INST AIDE NOTDIRCT INS	-	8,677.37	-
353102	UNEMP STUDENT	-	314.11	-
35's	State Unempl Insurance	1,126,371.73	1,104,509.25	887,937.00
360010	WORKER'S COMP	1,006,465.98	-	1,060,544.00
361101	WC ACADEMIC INSTRUCTORS	-	542,567.20	-
361201	WC EDUCATIONAL ADMIN/SUPR	-	123,708.54	-
361301	WC OTHER ACA NON INSTRUCT	-	24,072.76	-
362102	WC CLASSIFIED	-	262,143.54	-
362202	WC NON-INSTR ADMIN/SUPERV	-	59,183.52	-
362302	WC INSTR AIDE DIRECT INST	-	21,448.33	-
362402	WC INSTR AIDE NOTDIRECT INST	-	8,091.39	-
363102	WC STUDENT	-	5,779.19	-
36's	Workers' Comp	1,006,465.98	1,046,994.47	1,060,544.00
370010	APPLE	118,655.13	-	142,194.00
371101	APPLE ACADEMIC INSTRUCTOR	-	71,318.49	-
371301	APPLE OTH ACA NONINSTRUCT	-	4,420.71	-
372102	APPLE CLASSIFIED	-	23,680.22	-
372202	APPLE NON-INSTR ADMN/SUPR	-	142.73	-
372302	APPLE INST AIDE DIRECT INST	-	6,246.92	-
372402	APPLE INS AIDE NOTDIRECT INS	-	1,715.63	-
37's	APPLE	118,655.13	107,524.70	142,194.00
390010	OTHER BENEFITS	81,594.00	-	51,482.00
391400	SUPPLEMNT EARLY RETIRE PR	-	76,893.08	-
394101	ACA BENEFITS TO SPREAD	-	22,149.16	-
395201	ACCRUED VACATN ACA NONINS	-	(70,611.22)	-
398000	TB TESTS FOR EMPLOYEES	-	1,120.00	-
398100	EMPLOYEE COSTS/HEALTH SERVICES	-	860.00	-
39's	Other Benefits	81,594.00	30,411.02	51,482.00
	Employee Benefits Subtotal	24,379,739.41	23,435,407.80	24,501,589.00
400010	SUPPLIES & MATERIALS	1,308,050.25	-	1,033,183.00
411000	SOFTWARE LESS THAN \$5,000	-	15,521.00	-
421000	BOOKS,MAGAZINES,PERIODCLS	-	17,514.71	-
422000	SUBSCRIPTIONS, PERIODICALS	-	8,969.59	-

		Palomar College			
		BUDGET REPORT			
		Comparing Fiscal Years			
		2012 and 2013			
		TOTAL FUND 11			
		GENERAL UNRESTRICTED FUND			Run Aug 28, 2012
		FY 2011-2012		FY 2011-2012	FY 2012-2013
		Budget		Expended/Received	Budget
Account	Description				Year to Date
423000	BOOKSTORE TEXTBOOKS				1,332.52
431000	SUPPLIES&MATERIAL,INSTRUCT				482,025.02
431100	SUPPLIES, INSTRUCTIONL FOOD				992.09
432000	INSTRUCTIONAL TESTS				2,696.06
441000	SUPPLIES&MATERIAL,NONINSTR				533,726.22
441100	SUPPLIES, INSTITUTIONAL				87.96
441300	SUPPLIES, FOOD SERVICES				33.65
442000	COST OF FOOD, FOOD SERVICE				1,504.58
443100	FREIGHT IN				1,040.09
444000	GRADUATION GOWNS				261.14
445000	SALES AND USE TAX				275.87
446000	SHIPPING/HANDLING CHARGES				414.34
Supplies & Materials Subtotal		1,308,050.25		1,066,394.84	1,033,183.00
500010	OTHER OPER EXP	11,445,693.36		-	8,835,681.00
511000	AUDIT	-		105,746.31	-
515100	INTERNET ACCESS	-		382.90	-
515300	SOFTWARE LICENSING FEES	-		368,798.41	-
525100	MEMBERSHIP, DISTRICT	-		149,146.52	-
525200	MEMBERSHIP, EMPLOYEE	-		5,619.47	-
535200	INS, FIRE, CASUALTY, LIABILITY	-		5,361.21	-
535400	INS,INTERCOLLEGIATE ATHLETIC	-		559,207.70	-
535500	STUDENT ACCIDENT&HOSPITAL	-		100,174.25	-
545100	ADVERTISEMENTS REQ BY LAW	-		26,709.42	-
545200	LAWYERS' FEES	-		163,284.74	-
551100	ATHLETIC OFFICIALS FEES	-		39,165.00	-
551200	CLASSROOM SPEAKERS	-		1,613.58	-
551300	INDEPENDENT CONTRACTOR	-		140,191.80	-
551400	MANAGEMENT FEES	-		4.17	-
551500	SECURITY GUARD SERVICES	-		400.40	-
551600	WARRANT RECONCILIATION	-		4,042.36	-
551900	OTH PERSONAL&CONSULT SVC	-		776,702.80	-
555100	POSTAGE	-		369,333.59	-
560900	DISTRICT VEHICLE USE	-		28,708.72	-
561000	RENT & LEASE, EQUIPMENT	-		76,604.87	-
562000	RENTS & LEASES, LAND/BLDG	-		145,480.92	-
562100	RENTAL OF FIELDS	-		11,990.00	-
563000	RENTAL OF TRANSPORTATION	-		27,818.29	-
564000	RENTAL OF FILMS	-		17,923.90	-
565100	MAINTENANCE AGREEMT,EQUIP	-		1,218,504.90	-
565200	MAINTENCE AGREE,SOFTWARE	-		602,929.10	-
565300	REPAIRS&MAINT NONINST EQUIP	-		56,753.27	-
565400	REPAIRS&MAINT INSTR EQUIPMT	-		46,747.01	-
565500	REPAIRS&MAINTENANCE BLDGS	-		383,904.56	-
565600	TENANT IMPROVEMENTS	-		2,582.96	-
575100	TRAVEL, ACADEMIC ADMIN	-		16,980.34	-
575120	TRAVEL, ACADEMIC EMPLOYEE	-		55,063.84	-
575200	TRAVEL, CLASSIFIED ADMINISTR	-		46,135.40	-
575210	TRAVEL, CLASSIFIED EMPLOYEE	-		32,091.88	-
575300	TRAVEL, STUDENT	-		88,053.46	-
575310	TRAVEL WITH STUDENT	-		54,732.30	-
575400	TRAVEL, NON EMPLOYEE	-		119.90	-
575500	ATHLETIC ENTRY FEES	-		22,987.45	-
575600	ORIENTATION EXPENSES	-		766.51	-
575700	STAFF DEVLOPMNT AT PALOMR	-		16,829.03	-
575710	TRAINING	-		37,960.50	-
575800	FOOD FOR MEETINGS	-		59,269.61	-
580100	ELECTRICITY	-		796,049.42	-

Palomar College BUDGET REPORT Comparing Fiscal Years 2012 and 2013 TOTAL FUND 11 GENERAL UNRESTRICTED FUND				
Run Aug 28, 2012				
		FY 2011-2012	FY 2011-2012	FY 2012-2013
Account	Description	Budget	Expended/Received	Budget
			Year to Date	
580150	FUEL, GAS	-	196,142.35	-
580200	GASOLINE AND OIL	-	95,469.85	-
580250	JANITORIAL SERVICES	-	179.22	-
580300	LAUNDRY/DRY CLEANING	-	12,450.58	-
580350	PEST CONTROL	-	7,552.28	-
580400	SEWAGE	-	171,254.73	-
580450	TELEPHONE	-	36,267.41	-
580500	TELEPHONE CONNECTIONS	-	42,329.91	-
580550	WASTE DISPOSAL	-	84,164.96	-
580600	WASTE DISPOSAL,HAZARDOUS	-	85,335.39	-
580650	WATER	-	88,449.65	-
585100	ADMINISTRATIVE EXPENSE	-	163,829.11	-
585150	ADVERTISE NOT REQ BY LAW	-	46,051.86	-
585250	BANK CHARGES	-	2,855.00	-
585260	BANK CREDIT CARD EXPENSE	-	243,728.77	-
585400	DISALLOWED FIN AID GRANTS	-	(3,168.19)	-
585450	FILM PROCESSING	-	899.17	-
585500	FINGERPRINTING	-	9,885.00	-
585620	BOND COSTS	-	5,250.00	-
585750	PRINTING	-	426,827.52	-
585800	PROPERTY TAX EXPENSE	-	1,510.10	-
585850	PUBLISHING EXPENSE	-	19,729.64	-
585900	ROYALTY EXPENSE	-	9,395.08	-
585910	LICENSING FEE	-	28,214.28	-
590010	ABATEMENT BUDGET POOL	(604,502.80)	-	(572,000.00)
590100	FACILITIES SERVICES ABATEMENT	-	(44,501.76)	-
590600	BUSINESS SUPPORT SVCS ABATEMT	-	(608,532.27)	-
	Other Oper Exp Subtotal	10,841,190.56	7,784,442.41	8,263,681.00
580010	INDIRECT COSTS BUDGET POOL	(500,000.00)	-	(450,000.00)
585550	INDIRECT COSTS	-	(499,672.71)	-
	Indirect Costs Subtotal	(500,000.00)	(499,672.71)	(450,000.00)
600010	CAPITAL OUTLAY	1,148,195.00	-	532,335.00
623000	BUILDING CONSTRUCTION	-	17,700.21	-
631000	LIBRARY BOOKS	-	77,429.15	-
632000	LIBRARY MAGAZINE&PERIODICL	-	465.36	-
633000	LIBRARY NONPRINT MEDIA	-	172,601.29	-
643000	LEASE PURCHASE EQUIPMENT	-	1,957.74	-
644100	EQUIP INSTR ADDTL \$500 - \$4999	-	115,826.91	-
644200	EQUIP INSTR REPL \$500 - \$4999	-	5,207.17	-
644300	EQUIPMENT INSTRUCTIONL >\$4,999	-	105,310.59	-
644400	EQUIP NONINS ADDL \$500 - \$4999	-	256,754.04	-
644500	EQUIP NONINS REPL \$500 - \$4999	-	2,570.86	-
644600	EQUIPMENT NONINSTRUCTL >\$4,999	-	93,975.94	-
644950	SOFTWARE NONINSTRNL >\$4,999	-	6,570.00	-
	Capital Outlay Subtotal	1,148,195.00	856,369.26	532,335.00
721000	INTRAFUND TRANS OUT WITHIN	-	5,159,339.52	-
721010	INTRAFUND TRANS OUT WITHIN	8,680,203.59	-	1,888,410.00
731000	INTERFUND TRANS OUT BETWEEN	-	2,170,998.00	-
731010	INTERFUND TRANS OUT BETWEEN	2,170,998.00	-	2,174,373.00
791010	RESERVE FOR CONTINGENCIES	5,000,000.00	-	4,902,291.00
791510	OTHER RESERVES	6,077,908.67	-	1,917,163.00
799010	CONTINGENCY HOLDING ACCOUNT	1,417,788.77	-	4,228,407.00
	Other Outgoing Subtotal	23,346,899.03	7,330,337.52	15,110,644.00
Expense Grand Total		127,083,456.02	106,209,856.82	115,158,887.00

**FUND 12
RESTRICTED**

Palomar College				
BUDGET REPORT				
Comparing Fiscal Years				
2012 and 2013				
FUND 12				
GENERAL RESTRICTED FUND				
				Run Aug 28, 2012
		FY 2011-2012	FY 2011-2012	FY 2012-2013
		Budget	Expended/Received	Budget
Account	Description	Year to Date		
111000	INSTRUCTIONAL SAL, CONTRACT	-	164,595.40	-
111010	INSTRUCTIONAL SALARY, CONTRACT	286,312.40	-	123,322.00
11's Instr Salaries - Contract		286,312.40	164,595.40	123,322.00
122100	COUNSELORS, CONTRACT	-	460,998.21	-
122110	COUNSELORS, CONTRACT	461,002.00	-	430,170.00
123600	DIRECTOR/COORDINATOR, AA CONT	-	413,185.29	-
123610	DIRECTOR/COORDINATOR, AA CONT	446,552.00	-	401,830.00
12's Non-Instr Salaries - Contract		907,554.00	874,183.50	832,000.00
130010	INSTR SALARIES - OTHER	343,260.68	-	240,223.00
131100	ASSIGN TIME HRLY REPLACEMT	-	151,798.10	-
133100	INSTRUCTIONL ACADEMIC,HRLY	-	19,672.84	-
133300	INSTR ACADEMIC, HRLY SUMMR	-	2,173.27	-
135300	OVERLOAD,CONTRACT INSTRUC	-	22,530.16	-
135700	OVERLOAD,SUMMER ACA HRLY	-	14,878.22	-
137200	SERVICE PROVIDER ACA INSTR	-	250.03	-
137400	SERVICE PROVIDER ED SERVIC	-	315.50	-
13's Instr Salaries - Other		343,260.68	211,618.12	240,223.00
140010	NON-INSTR SALARIES - OTHER	705,321.72	-	408,102.00
141100	COUNSELOR, HOURLY	-	70,736.37	-
144100	NON-INSTRUCT ACADEMIC,HRLY	-	424,612.56	-
145100	OVERLOAD,SUMMER NON-INST	-	3,804.25	-
147100	SERVIC PROVIDR NONINST ACA	-	5,147.01	-
14's Non-Instr Salaries - Other		705,321.72	504,300.19	408,102.00
Academic Salaries Subtotal		2,242,448.80	1,754,697.21	1,603,647.00
212100	SUPERVISOR, CAST	-	415,494.15	-
212110	SUPERVISOR, CAST	581,367.00	-	469,681.00
212200	CLASSIFIED REGULAR SALARY	-	2,876,927.49	-
212210	CLASSIFIED REGULAR SALARY	3,980,467.06	-	4,248,079.00
212300	CLASSIFIED HEALTH PROFESSL	-	107,131.37	-
212310	CLASSIFIED HEALTH PROFESSIONAL	258,271.00	-	261,084.00
212600	NON-INSTRUCTNL ADMINISTRATORS	-	697,958.52	-
212610	NON-INSTRUCTNL ADMINISTRATORS	720,077.00	-	694,861.00
21's Non-Instr Salaries - Reg		5,540,182.06	4,097,511.53	5,673,705.00
222000	INST AIDE CONTRACT, NOT DIRECT	-	44,826.82	-
222010	INST AIDE CONTRACT, NOT DIRECT	78,103.00	-	78,499.00
22's Instr Aides - Reg		78,103.00	44,826.82	78,499.00
230010	NON ACADEMIC SALARIES - OTHER	2,535,556.12	-	1,641,862.00
231100	HOURLY CLASSIFIED, TEMP	-	1,314,968.86	-
231300	HOURLY TUTORS	-	94,152.99	-
231500	HRLY HEALTH PROFESSIONAL	-	111,224.39	-
232100	OVERTIME CLASSIFID SALARIED	-	83,342.32	-
232200	OVERTIME SUPERVISR SALRIED	-	12,142.04	-
234100	SERVICE PROVIDER CLASSIFIED	-	73,622.46	-
234300	SERVICE PROVIDER CONTR ED	-	148,086.24	-
235100	STUDENT EMPLOYEE	-	233,545.20	-
235200	STUDENT TUTORS	-	35,063.00	-
235400	STUDENT WORK STUDY	-	207,328.56	-
23's Non-Academic Salaries - Other		2,535,556.12	2,313,476.06	1,641,862.00
240010	INSTR AIDES - OTHER	40,395.00	-	64,190.00
241100	HRLY INSTR AIDE,DIRECT INSTR	-	34,814.97	-
24's Instr Aides - Other		40,395.00	34,814.97	64,190.00
Non Acad Salaries Subtotal		8,194,236.18	6,490,629.38	7,458,256.00
310010	STRS	157,429.50	-	107,814.00
311101	STRS ACADEMIC INSTRUCTORS	-	25,773.56	-
311201	STRS EDUCATIONAL ADMIN/SUP	-	61,994.77	-
311301	STRS OTHERACA NONINSTRUCT	-	36,614.17	-

		Palomar College			
		BUDGET REPORT			
		Comparing Fiscal Years			
		2012 and 2013			
		FUND 12			
		GENERAL RESTRICTED FUND			Run Aug 28, 2012
		FY 2011-2012		FY 2011-2012	FY 2012-2013
		Budget		Expended/Received	Budget
Account	Description	Year to Date			
312102	STRS CLASSIFIED	266.83			-
31's	STRS	157,429.50			107,814.00
320010	PERS	628,305.13			664,338.00
321201	PERS EDUCATIONAL ADMIN/SUP	11,789.16			-
321301	PERS OTHERACA NONINSTRUCT	2,716.93			-
322102	PERS CLASSIFIED	400,443.62			-
322202	PERS NON-INSTR ADMIN/SUPR	120,771.29			-
322302	PERS INSTR AIDE DIRECT INSTR	7.09			-
322402	PERS INST AIDE NOTDIRECT INS	4,896.49			-
32's	PERS	628,305.13			664,338.00
330010	FICA & MEDICARE (OASDI)	499,956.46			490,169.00
331101	FICA ACADEMIC INSTRUCTORS	1,097.36			-
331201	FICA EDUCATIONAL ADMIN/SUP	5,492.46			-
331301	FICA OTHERACA NONINSTRUCT	1,886.90			-
332102	FICA CLASSIFIED	232,961.80			-
332202	FICA NON-INSTR ADMIN/SUPR	67,917.33			-
332302	FICA INSTR AIDE DIRECT INSTR	181.39			-
332402	FICA INSTR AIDE NOTDIRECT INS	2,781.38			-
335101	MEDCA ACADEM INSTRUCTORS	5,433.13			-
335201	MEDCA EDUCATNL ADMIN/SUPV	10,542.22			-
335301	MEDCA OTH ACA NONINSTRUCT	7,297.06			-
336102	MEDCA CLASSIFIED	77,352.07			-
336202	MEDCA NON-INSTR ADMIN/SUP	16,305.57			-
336302	MEDCA INST AIDE DIRECT INSTR	504.80			-
336402	MEDCA INST AIDE NOTDIRCT INS	650.49			-
33's	FICA & Medicare (OASDI)	499,956.46			430,403.96
340010	HEALTH & WELFARE	2,101,302.05			-
340101	MEDIC ACADEMIC INSTRUCTORS	28,055.76			-
340110	MEDIC ACA	-			100,605.00
340151	MEDIC EDUCATIONL ADMIN/SUP	121,637.66			-
340210	MEDIC CLS	-			1,355,148.00
340252	MEDIC CLASSIFIED	842,249.59			-
340302	MEDIC NON-INSTR ADMIN/SUPR	193,390.99			-
340310	MEDIC AA/CAST	-			281,363.00
340402	MEDIC INSTAIDE NOTDIRECTINST	12,028.50			-
341101	DENT ACADEMIC INSTRUCTORS	2,013.99			-
341110	DENT ACA	-			8,367.00
341151	DENT EDUCATIONAL ADMIN/SUP	8,939.04			-
341210	DENT CLS	-			119,961.00
341252	DENT CLASSIFIED	65,927.02			-
341302	DENT NON-INSTR ADMIN/SUPR	14,759.03			-
341310	DENT AA/CAST	-			24,191.00
341402	DENT INSTAIDE NOT DIRECTINST	1,056.06			-
342101	VISION ACADEMIC INSTRUCTOR	491.97			-
342110	VISION ACA	-			1,588.00
342151	VISION EDUCATIONL ADMIN/SUP	1,958.80			-
342210	VISION CLS	-			22,765.00
342252	VISION CLASSIFIED	15,719.03			-
342302	VISION NON-INSTR ADMIN/SUP	3,394.78			-
342310	VISION AA/CAST	-			4,590.00
342402	VISION INSTAIDE NOT DIRECTINS	256.68			-
343101	LIFE ACADEMIC INSTRUCTORS	199.60			-
343110	LIFE ACA	-			541.00
343151	LIFE EDUCATIONAL ADMIN/SUPR	810.03			-
343210	LIFE CLS	-			7,758.00
343252	LIFE CLASSIFIED	6,418.24			-
343302	LIFE NON-INSTR ADMIN/SUPR	1,388.64			-
343310	LIFE AA/CAST	-			1,564.00

		Palomar College			
		BUDGET REPORT			
		Comparing Fiscal Years			
		2012 and 2013			
		FUND 12			
		GENERAL RESTRICTED FUND			Run Aug 28, 2012
		FY 2011-2012		FY 2011-2012	FY 2012-2013
		Budget		Expended/Received	Budget
Account	Description				Year to Date
343402	LIFE INST AIDE NOT DIRECT INS				106.08
344101	LTD ACADEMIC INSTRUCTORS				562.65
344110	LTD ACA				-
344151	LTD EDUCATIONAL ADMIN/SUPR				2,624.54
344210	LTD CLS				-
344252	LTD CLASSIFIED				11,012.98
344302	LTD NON-INSTR ADMIN/SUPR				3,358.03
344310	LTD AA/CAST				-
344402	LTD INST AIDE NOT DIRECT INST				145.44
345101	LTC ACADEMIC INSTRUCTORS				80.50
345110	LTC ACA				-
345151	LTC EDUCATIONAL ADMIN/SUPR				320.86
345210	LTC CLS				-
345252	LTC CLASSIFIED				2,572.37
345302	LTC NON-INSTR ADMIN/SUPR				555.48
345310	LTC AA/CAST				-
345402	LTC INST AIDE NOT DIRECT INST				42.00
348010	FUTURE RETIREE HEALTH ACA				9,748.74
348020	FUTURE RETIREE HEALTH CLS				362,323.50
348110	FUTURE RETIREE HEALTH ACA				-
348210	FUTURE RETIREE HEALTH CLS				29,782.00
348310	FUTURE RETIREE HEALTH AA/CAST				335,814.00
					70,910.00
34's	Health & Welfare	2,101,302.05			2,391,211.00
350010	STATE UNEMP INSURANCE	167,457.69			-
351101	UNEMP ACADEMIC INSTRUCTOR	-			110,422.00
351201	UNEMP EDUCATIONL ADMN/SUP	-			6,474.77
351301	UNEMP OTH ACA NONINSTRUCT	-			14,675.64
352102	UNEMPLOYMENT CLASSIFIED	-			8,527.43
352202	UNEMP NON-INSTR ADMN/SUP	-			89,296.60
352302	UNEMP INSTR AIDE DIRECT INST	-			19,117.19
352402	UNEMP INST AIDE NOTDIRCT INS	-			587.13
353102	UNEMP STUDENT	-			769.83
					480.58
35's	State Unempl Insurance	167,457.69			110,422.00
360010	WORKER'S COMP	158,085.60			-
361101	WC ACADEMIC INSTRUCTORS	-			148,219.00
361201	WC EDUCATIONAL ADMIN/SUPR	-			6,043.89
361301	WC OTHER ACA NON INSTRUCT	-			13,969.68
362102	WC CLASSIFIED	-			8,098.07
362202	WC NON-INSTR ADMIN/SUPERV	-			84,856.46
362302	WC INSTR AIDE DIRECT INSTR	-			17,989.61
362402	WC INSTR AIDE NOTDIRECT INST	-			556.35
363102	WC STUDENT	-			716.28
					7,984.72
36's	Workers' Comp	158,085.60			148,219.00
370010	APPLE	53,724.30			-
371101	APPLE ACADEMIC INSTRUCTOR	-			40,626.00
371301	APPLE OTH ACA NONINSTRUCT	-			1,106.11
372102	APPLE CLASSIFIED	-			259.18
372302	APPLE INST AIDE DIRECT INSTR	-			38,863.03
					797.26
37's	APPLE	53,724.30			40,626.00
39's	Other Benefits	-			-
	Employee Benefits Subtotal	3,766,260.73			3,130,996.26
					3,952,799.00
400010	SUPPLIES & MATERIALS	1,411,425.37			-
411000	SOFTWARE LESS THAN \$5,000	-			1,070,832.00
421000	BOOKS,MAGAZINES,PERIODCLS	-			79,982.24
422000	SUBSCRIPTIONS, PERIODICALS	-			22,177.26
423000	BOOKSTORE TEXTBOOKS	-			10,184.70
431000	SUPPLIES&MATERIAL,INSTRUCT	-			4,725.35
					471,719.92
					-

		Palomar College			
		BUDGET REPORT			
		Comparing Fiscal Years			
		2012 and 2013			
		FUND 12			
		GENERAL RESTRICTED FUND			Run Aug 28, 2012
		FY 2011-2012		FY 2011-2012	FY 2012-2013
		Budget		Expended/Received	Budget
Account	Description			Year to Date	
431100	SUPPLIES, INSTRUCTIONL FOOD	-		6,538.05	-
432000	INSTRUCTIONAL TESTS	-		6,248.74	-
441000	SUPPLIES&MATERIAL,NONINSTR	-		449,251.45	-
441100	SUPPLIES, INSTITUTIONAL	-		181.94	-
441200	SUPPLIES, BOOKSTORE	-		50.00	-
441300	SUPPLIES, FOOD SERVICES	-		330.18	-
442000	COST OF FOOD, FOOD SERVICE	-		358.01	-
443100	FREIGHT IN	-		93.00	-
446000	SHIPPING/HANDLING CHARGES	-		171.32	-
Supplies & Materials Subtotal		1,411,425.37		1,052,012.16	1,070,832.00
500010	OTHER OPER EXP	5,606,025.69		-	3,936,669.00
515100	INTERNET ACCESS	-		3,197.76	-
515300	SOFTWARE LICENSING FEES	-		53,448.68	-
525100	MEMBERSHIP, DISTRICT	-		3,018.88	-
525200	MEMBERSHIP, EMPLOYEE	-		2,817.00	-
535200	INS, FIRE, CASUALTY, LIABILITY	-		11,374.96	-
535500	STUDENT ACCIDENT&HOSPITAL	-		32,072.75	-
545100	ADVERTISEMENTS REQ BY LAW	-		335.00	-
545200	LAWYERS' FEES	-		583.14	-
551200	CLASSROOM SPEAKERS	-		225.00	-
551300	INDEPENDENT CONTRACTOR	-		1,844,078.96	-
551900	OTH PERSONAL&CONSULT SVC	-		890,145.11	-
555100	POSTAGE	-		71,818.76	-
560900	DISTRICT VEHICLE USE	-		3,399.85	-
561000	RENT & LEASE, EQUIPMENT	-		3,151.46	-
562000	RENTS & LEASES, LAND/BLDGS	-		125,627.22	-
563000	RENTAL OF TRANSPORTATION	-		64,352.35	-
564000	RENTAL OF FILMS	-		2,910.00	-
565100	MAINTENANCE AGREEMT,EQUIP	-		36,006.52	-
565200	MAINTENCE AGREE,SOFTWARE	-		29,184.75	-
565300	REPAIRS&MAINT NONINST EQUIP	-		14,502.57	-
565400	REPAIRS&MAINT INSTR EQUIPMT	-		3,342.89	-
565500	REPAIRS&MAINTENANCE BLDGS	-		48,734.17	-
575100	TRAVEL, ACADEMIC ADMIN	-		41,588.96	-
575120	TRAVEL, ACADEMIC EMPLOYEE	-		60,479.57	-
575200	TRAVEL, CLASSIFIED ADMINISTR	-		40,466.55	-
575210	TRAVEL, CLASSIFIED EMPLOYEE	-		101,830.51	-
575300	TRAVEL, STUDENT	-		3,425.98	-
575310	TRAVEL WITH STUDENT	-		127,385.07	-
575400	TRAVEL, NON EMPLOYEE	-		40,846.25	-
575500	ATHLETIC ENTRY FEES	-		870.00	-
575700	STAFF DEVLOPMNT AT PALOMR	-		1,265.00	-
575800	FOOD FOR MEETINGS	-		170,686.80	-
580100	ELECTRICITY	-		16,907.80	-
580150	FUEL, GAS	-		10,616.82	-
580300	LAUNDRY/DRY CLEANING	-		3,122.78	-
580450	TELEPHONE	-		820.66	-
580500	TELEPHONE CONNECTIONS	-		6,819.20	-
580650	WATER	-		22.78	-
585100	ADMINISTRATIVE EXPENSE	-		22,462.98	-
585110	UPWARD BOUND STUDENT EXPENSE	-		83,388.18	-
585150	ADVERTISE NOT REQ BY LAW	-		32,949.14	-
585260	BANK CREDIT CARD EXPENSE	-		86.00	-
585300	COST OF SALES	-		4,173.25	-
585400	DISALLOWED FIN AID GRANTS	-		2,353.00	-
585450	FILM PROCESSING	-		179.24	-
585500	FINGERPRINTING	-		6,776.00	-

Palomar College BUDGET REPORT Comparing Fiscal Years 2012 and 2013 FUND 12 GENERAL RESTRICTED FUND				
				Run Aug 28, 2012
		FY 2011-2012	FY 2011-2012	FY 2012-2013
		Budget	Expended/Received	Budget
Account	Description			
585750	PRINTING	-	236,894.09	-
585850	PUBLISHING EXPENSE	-	3,520.00	-
585910	LICENSING FEE	-	30,227.52	-
585950	PHYSICAL EXAMINATIONS	-	278.25	-
	Other Oper Exp Subtotal	5,606,025.69	4,294,770.16	3,936,669.00
580010	INDIRECT COSTS BUDGET POOL	664,679.02	-	442,431.00
585550	INDIRECT COSTS	-	499,672.71	-
	Indirect Costs Subtotal	664,679.02	499,672.71	442,431.00
600010	CAPITAL OUTLAY	1,680,062.21	-	1,167,375.00
612000	SITE IMPROVEMENT	-	1,349.21	-
612200	PARKING IMPROVEMENT	-	18,294.40	-
623000	BUILDING CONSTRUCTION	-	377,050.71	-
623100	ARCHITECTURL&ENGINEER FEE	-	26,019.89	-
632000	LIBRARY MAGAZINE&PERIODICL	-	927.73	-
633000	LIBRARY NONPRINT MEDIA	-	9,624.01	-
643000	LEASE PURCHASE EQUIPMENT	-	1,679.30	-
644100	EQUIP INSTR ADDTL \$500 - \$4999	-	242,495.89	-
644200	EQUIP INSTR REPL \$500 - \$4999	-	7,598.61	-
644300	EQUIPMENT INSTRUCTIONL >\$4,999	-	281,288.97	-
644400	EQUIP NONINS ADDL \$500 - \$4999	-	194,493.76	-
644600	EQUIPMENT NONINSTRUCTL >\$4,999	-	13,319.98	-
644800	EQUIP TECHNOLOGY NONINS >4,999	-	24,460.87	-
644900	SOFTWARE INSTRUCTNL >\$4,999.	-	13,808.00	-
644950	SOFTWARE NONINSTRNL >\$4,999	-	16,025.00	-
	Capital Outlay Subtotal	1,680,062.21	1,228,436.33	1,167,375.00
721000	INTRAFUND TRANS OUT WITHIN	-	1.00	-
721010	INTRAFUND TRANS OUT WITHIN	1.00	-	-
731000	INTERFUND TRANS OUT BETWEEN	-	5,200.00	-
731010	INTERFUND TRANS OUT BETWEEN	5,200.00	-	4,000.00
751000	STUDENT GRANTS	-	74,693.84	-
751010	STUDENT GRANTS	74,737.00	-	49,908.00
762000	STUDT BOOK&SUPLY PAYMENTS	-	193,850.69	-
762010	STUDT BOOK&SUPLY PAYMENTS	193,852.00	-	156,577.00
763000	STUDENT TRANSPORTATION	-	5,684.00	-
763010	STUDENT TRANSPORTATION	11,110.00	-	5,200.00
767000	STUDENT PIC CARD	-	45.00	-
767010	STUDENT PIC CARD	45.00	-	90.00
769000	STUDENT OTHER EXPENSES	-	54,463.41	-
769010	STUDENT OTHER EXPENSES	71,884.00	-	52,500.00
799010	CONTINGENCY HOLDING ACCOUNT	3,575,628.00	-	5,642,930.00
	Other Outgoing Subtotal	3,932,457.00	333,937.94	5,911,205.00
Expense Grand Total		27,497,595.00	18,785,152.15	25,543,214.00
812130	HEA FED WORK STUDY	248,684.00	207,328.56	259,428.00
812220	HEA TRIO	297,862.00	277,871.95	98,686.00
812221	HEA TRIO/SSS PRIOR YEAR	47,750.00	47,750.00	19,991.00
812225	HEA TRIO EDUC OPPORTUNITY CNTR	230,000.00	204,867.69	168,201.00
812226	HEA TRIO EOC PRIOR YEAR	54,836.00	54,836.00	25,133.00
812240	HEA TRIO UPWARD BOUND	242,250.00	192,500.89	164,969.00
812241	HEA TRIO/UPWARD BOUND PR YEAR	52,888.00	52,888.00	49,750.00
812250	HEA GEAR UP	2,524,920.00	1,339,485.91	1,116,818.00
812251	HEA GEAR UP PRIOR YEAR	974,214.00	915,396.80	1,244,253.00
812260	TRIO TALENT SEARCH GRANT	230,000.00	110,727.96	-
812261	TRIO TALENT SEARCH PRIOR YEAR	-	-	119,273.00

	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
	2012 and 2013			
	FUND 12			
	GENERAL RESTRICTED FUND			Run Aug 28, 2012
		FY 2011-2012	FY 2011-2012	FY 2012-2013
Account	Description	Budget	Expended/Received	Budget
898200	INTRAFUND TRANSFR IN,WITHIN	2,101,158.00	874,628.12	1,656,910.00
89's	Other Sources Subtotal	2,101,158.00	874,628.12	1,656,910.00
Revenue Grand Total		27,497,595.00	18,947,901.34	25,543,214.00

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

Palomar College				
BUDGET REPORT				
Comparing Fiscal Years				
	2012 and 2013			
	FUND 22			
	PROP M BOND			Run Aug 28, 2012
DEBT SERVICE - SERIES A				
		FY 2011-2012	FY 2011-2012	FY 2012-2013
Account		Budget	Expended/Received	Budget
Description		Year to Date		
500010	OTHER OPER EXP	1,500.00	-	-
585250	BANK CHARGES	-	1,500.00	-
	Other Oper Exp Subtotal	1,500.00	1,500.00	-
712000	DEBT REDEMPTION PRINCIPAL	-	2,455,000.00	-
712010	DEBT REDEMPTION PRINCIPAL	2,455,000.00	-	2,745,000.00
713000	DEBT INTEREST/SERVICE CHGS	-	7,027,775.00	-
713010	DEBT INTEREST, SERVICE CHGS	7,027,775.00	-	6,929,575.00
799010	CONTINGENCY HOLDING ACCOUNT	4,400,676.00	-	4,560,601.00
	Other Outgoing Subtotal	13,883,451.00	9,482,775.00	14,235,176.00
Expense Grand Total		13,884,951.00	9,484,275.00	14,235,176.00
881400	VOTED INDEBT SECURED ROLL	9,007,775.00	9,435,513.82	9,384,575.00
881500	VOTED INDEBT UNSECURDROLL	450,000.00	182,440.95	250,000.00
886200	INTEREST COUNTY TREASURY	25,000.00	24,744.86	40,000.00
889999	BEGINNING BALANCE, LOCAL	4,402,176.00	-	4,560,601.00
	88's Local Revenues Subtotal	13,884,951.00	9,642,699.63	14,235,176.00
Revenue Grand Total		13,884,951.00	9,642,699.63	14,235,176.00

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

Palomar College				
BUDGET REPORT				
Comparing Fiscal Years				
	2012 and 2013			
	FUND 23			
	PROP M BOND			Run Aug 28, 2012
DEBT SERVICE - SERIES B				
		FY 2011-2012	FY 2011-2012	FY 2012-2013
		Budget	Expended/Received	Budget
Account	Description	Year to Date		
500010	OTHER OPER EXP	3,000.00	-	-
585250	BANK CHARGES	-	3,000.00	-
	Other Oper Exp Subtotal	3,000.00	3,000.00	-
712000	DEBT REDEMPTION PRINCIPAL	-	1,500,000.00	-
712010	DEBT REDEMPTION PRINCIPAL	1,500,000.00	-	-
713000	DEBT INTEREST/SERVICE CHGS	-	4,793,748.88	-
713010	DEBT INTEREST, SERVICE CHGS	4,793,749.00	-	3,904,544.00
799010	CONTINGENCY HOLDING ACCOUNT	5,825,706.00	-	3,362,306.00
	Other Outgoing Subtotal	12,119,455.00	6,293,748.88	7,266,850.00
Expense Grand Total		12,122,455.00	6,296,748.88	7,266,850.00
881400	VOTED INDEBT SECURED ROLL	6,000,000.00	4,060,621.65	3,689,544.00
881500	VOTED INDEBT UNSECURDROLL	293,749.00	107,568.79	200,000.00
886200	INTEREST COUNTY TREASURY	350,000.00	12,157.91	15,000.00
889999	BEGINNING BALANCE, LOCAL	5,478,706.00	-	3,362,306.00
	88's Local Revenues Subtotal	12,122,455.00	4,180,348.35	7,266,850.00
Revenue Grand Total		12,122,455.00	4,180,348.35	7,266,850.00

**FUND 29
DEBT SERVICES**

Palomar College				
BUDGET REPORT				
Comparing Fiscal Years				
2012 and 2013				
FUND 29				
DEBT SERVICE				Run Aug 28, 2012
		FY 2011-2012	FY 2011-2012	FY 2012-2013
		Budget	Expended/Received	Budget
Account	Description	Year to Date		
712000	DEBT REDEMPTION PRINCIPAL	-	455,000.00	-
712010	DEBT REDEMPTION PRINCIPAL	455,000.00	-	475,000.00
713000	DEBT INTEREST/SERVICE CHGS	-	229,518.50	-
713010	DEBT INTEREST, SERVICE CHGS	240,640.00	-	225,790.00
Other Outgoing Subtotal		695,640.00	684,518.50	700,790.00
Expense Grand Total		695,640.00	684,518.50	700,790.00
898100	INTERFUND TRANSER IN,BETWN	695,640.00	684,518.50	700,790.00
89's Other Sources Subtotal		695,640.00	684,518.50	700,790.00
Revenue Grand Total		695,640.00	684,518.50	700,790.00

**FUND 33
CHILD DEVELOPMENT**

Palomar College				
BUDGET REPORT				
Comparing Fiscal Years				
2012 and 2013				
FUND 33				
CHILD DEVELOPMENT				Run Aug 28, 2012
		FY 2011-2012	FY 2011-2012	FY 2012-2013
		Budget	Expended/Received	Budget
Account	Description	Year to Date		
111000	INSTRUCTIONAL SAL, CONTRACT	-	439,799.38	-
111010	INSTRUCTIONAL SALARY, CONTRACT	484,123.40	-	448,216.00
11's Instr Salaries - Contract		484,123.40	439,799.38	448,216.00
12's Non-Instr Salaries - Contract		-	-	-
130010	INSTR SALARIES - OTHER	232,191.00	-	210,000.00
131100	ASSIGN TIME HRLY REPLACEMT	-	4,544.39	-
139000	INSTRUCTIONAL SALARY, OTHER	-	227,607.12	-
13's Instr Salaries - Other		232,191.00	232,151.51	210,000.00
14's Non-Instr Salaries - Other		-	-	-
	Academic Salaries Subtotal	716,314.40	671,950.89	658,216.00
212200	CLASSIFIED REGULAR SALARY	-	45,942.26	-
212210	CLASSIFIED REGULAR SALARY	47,390.00	-	47,666.00
21's Non-Instr Salaries - Reg		47,390.00	45,942.26	47,666.00
22's Instr Aides - Reg		-	-	-
230010	NON ACADEMIC SALARIES - OTHER	72,752.00	-	58,000.00
235100	STUDENT EMPLOYEE	-	58,460.20	-
23's Non-Academic Salaries - Other		72,752.00	58,460.20	58,000.00
240010	INSTR AIDES - OTHER	98,775.00	-	45,000.00
241100	HRLY INSTR AIDE,DIRECT INSTR	-	98,774.00	-
24's Instr Aides - Other		98,775.00	98,774.00	45,000.00
	Non Acad Salaries Subtotal	218,917.00	203,176.46	150,666.00
310010	STRS	49,833.58	-	48,741.00
311101	STRS ACADEMIC INSTRUCTORS	-	46,175.56	-
31's STRS		49,833.58	46,175.56	48,741.00
320010	PERS	5,053.00	-	5,444.00
322102	PERS CLASSIFIED	-	5,018.22	-
322302	PERS INSTR AIDE DIRECT INSTR	-	34.08	-
32's PERS		5,053.00	5,052.30	5,444.00
330010	FICA & MEDICARE (OASDI)	14,601.29	-	15,236.00
332102	FICA CLASSIFIED	-	2,850.46	-
332302	FICA INSTR AIDE DIRECT INSTR	-	19.34	-
335101	MEDCA ACADEM INSTRUCTORS	-	8,983.04	-
336102	MEDCA CLASSIFIED	-	671.89	-
336302	MEDCA INST AIDE DIRECT INSTR	-	1,432.23	-
33's FICA & Medicare (OASDI)		14,601.29	13,956.96	15,236.00
340010	HEALTH & WELFARE	152,269.50	-	-
340101	MEDIC ACADEMIC INSTRUCTORS	-	100,730.58	-
340110	MEDIC ACA	-	-	101,532.00
340120	MEDIC ACADEMIC ADJUNCT	-	4,032.48	-
340210	MEDIC CLS	-	-	21,622.00
340252	MEDIC CLASSIFIED	-	16,531.08	-
341101	DENT ACADEMIC INSTRUCTORS	-	8,709.96	-
341110	DENT ACA	-	-	11,388.00
341210	DENT CLS	-	-	1,424.00
341252	DENT CLASSIFIED	-	1,056.10	-
342101	VISION ACADEMIC INSTRUCTOR	-	2,053.56	-
342110	VISION ACA	-	-	2,161.00
342210	VISION CLS	-	-	270.00
342252	VISION CLASSIFIED	-	256.78	-
343101	LIFE ACADEMIC INSTRUCTORS	-	848.64	-
343110	LIFE ACA	-	-	739.00
343210	LIFE CLS	-	-	92.00
343252	LIFE CLASSIFIED	-	106.08	-
344101	LTD ACADEMIC INSTRUCTORS	-	206.52	-
344110	LTD ACA	-	-	172.00
344210	LTD CLS	-	-	158.00

Palomar College BUDGET REPORT Comparing Fiscal Years 2012 and 2013 FUND 33 CHILD DEVELOPMENT				
				Run Aug 28, 2012
		FY 2011-2012	FY 2011-2012	FY 2012-2013
Account	Description	Budget	Expended/Received	Budget
			Year to Date	
344252	LTD CLASSIFIED	-	146.40	-
345101	LTC ACADEMIC INSTRUCTORS	-	336.24	-
345110	LTC ACA	-	-	339.00
345210	LTC CLS	-	-	42.00
345252	LTC CLASSIFIED	-	42.00	-
348010	FUTURE RETIREE HEALTH ACA	-	5,064.96	-
348020	FUTURE RETIREE HEALTH CLS	-	5,064.96	-
348110	FUTURE RETIREE HEALTH ACA	-	-	5,066.00
348210	FUTURE RETIREE HEALTH CLS	-	-	5,066.00
34's	Health & Welfare	152,269.50	145,186.34	150,071.00
350010	STATE UNEMP INSURANCE	14,683.38	-	10,944.00
351101	UNEMP ACADEMIC INSTRUCTOR	-	11,430.74	-
352102	UNEMPLOYMENT CLASSIFIED	-	789.04	-
352302	UNEMP INSTR AIDE DIRECT INST	-	1,617.49	-
353102	UNEMP STUDENT	-	6.19	-
35's	State Unempl Insurance	14,683.38	13,843.46	10,944.00
360010	WORKER'S COMP	14,735.85	-	12,938.00
361101	WC ACADEMIC INSTRUCTORS	-	10,737.86	-
362102	WC CLASSIFIED	-	734.10	-
362302	WC INSTR AIDE DIRECT INSTR	-	1,578.41	-
363102	WC STUDENT	-	932.49	-
36's	Workers' Comp	14,735.85	13,982.86	12,938.00
370010	APPLE	5,278.00	-	3,688.00
371101	APPLE ACADEMIC INSTRUCTOR	-	2,806.24	-
372102	APPLE CLASSIFIED	-	9.02	-
372302	APPLE INST AIDE DIRECT INSTR	-	2,461.68	-
37's	APPLE	5,278.00	5,276.94	3,688.00
390010	OTHER BENEFITS	5,144.00	-	-
395201	ACCRUED VACATN ACA NONINS	-	5,143.26	-
39's	Other Benefits	5,144.00	5,143.26	-
	Employee Benefits Subtotal	261,598.60	248,617.68	247,062.00
400010	SUPPLIES & MATERIALS	103,636.00	-	95,665.00
431000	SUPPLIES&MATERIAL,INSTRUCT	-	2,130.20	-
441000	SUPPLIES&MATERIAL,NONINSTR	-	2,509.83	-
441300	SUPPLIES, FOOD SERVICES	-	15,246.59	-
442000	COST OF FOOD, FOOD SERVICE	-	50,110.24	-
443100	FREIGHT IN	-	321.84	-
	Supplies & Materials Subtotal	103,636.00	70,318.70	95,665.00
500010	OTHER OPER EXP	54,714.00	-	24,000.00
555100	POSTAGE	-	97.85	-
565100	MAINTENANCE AGREEMT,EQUIP	-	592.80	-
565200	MAINTENCE AGREE,SOFTWARE	-	420.00	-
565300	REPAIRS&MAINT NONINST EQUIP	-	431.40	-
565400	REPAIRS&MAINT INSTR EQUIPMT	-	400.00	-
565500	REPAIRS&MAINTENANCE BLDGS	-	4,026.91	-
575210	TRAVEL, CLASSIFIED EMPLOYEE	-	249.90	-
580100	ELECTRICITY	-	6,169.91	-
580150	FUEL, GAS	-	13.88	-
580350	PEST CONTROL	-	1,438.00	-
580400	SEWAGE	-	1,762.60	-
580500	TELEPHONE CONNECTIONS	-	153.04	-
580650	WATER	-	1,747.09	-
585150	ADVERTISE NOT REQ BY LAW	-	2,130.00	-
585500	FINGERPRINTING	-	674.00	-
585750	PRINTING	-	2,915.37	-
585910	LICENSING FEE	-	440.00	-

Palomar College BUDGET REPORT Comparing Fiscal Years 2012 and 2013 FUND 33 CHILD DEVELOPMENT				
				Run Aug 28, 2012
		FY 2011-2012	FY 2011-2012	FY 2012-2013
Account	Description	Budget	Expended/Received	Budget
			Year to Date	
	Other Oper Exp Subtotal	54,714.00	23,662.75	24,000.00
600010	CAPITAL OUTLAY	20,000.00	-	-
612000	SITE IMPROVEMENT	-	7,595.01	-
	Capital Outlay Subtotal	20,000.00	7,595.01	-
721000	INTRAFUND TRANS OUT WITHIN	-	10,961.00	-
721010	INTRAFUND TRANS OUT WITHIN	10,961.00	-	-
799010	CONTINGENCY HOLDING ACCOUNT	540,599.00	-	659,260.00
	Other Outgoing Subtotal	551,560.00	10,961.00	659,260.00
	Expense Grand Total	1,926,740.00	1,236,282.49	1,834,869.00
819100	CHILDCARE FOOD REIMB FEDRL	43,796.00	48,864.15	30,000.00
	81's Federal Revenues Subtotal	43,796.00	48,864.15	30,000.00
862100	CHILD DEVELOPMENT APPORT	438,200.00	425,795.01	454,184.00
862550	CHILDCARE TAX BAILOUT	91,039.00	91,039.00	91,039.00
869100	CHILDCARE FOOD REIMB STATE	2,384.00	2,686.16	-
869800	OTHER MISC STATE REVENUES	-	246.00	-
869999	BEGINNING BALANCE, STATE	31,454.00	-	20,679.00
	86's State Revenues Subtotal	563,077.00	519,766.17	565,902.00
882100	CONTRB,GIFTS,GRANTS,ENDOW	1,000.00	1,000.00	-
886200	INTEREST COUNTY TREASURY	7,769.00	3,704.68	3,000.00
887100	CHDV FULL PAY PARENT FEES	450,000.00	498,790.19	530,000.00
887110	CHDV SUBSIDIZED PRESCHOOL FEES	15,601.00	15,600.63	15,000.00
887120	CHDV SUBSIDIZED TODDLER FEES	62.00	61.60	178.00
889820	RETURNED CHECKS, CHDVCNTR	-	1,410.50	-
889880	STALE DATED/VOID WARRANTS	-	157.21	-
889900	OTHER LOCAL REVENUES	-	(18,493.05)	-
889999	BEGINNING BALANCE, LOCAL	834,474.00	-	690,789.00
	88's Local Revenues Subtotal	1,308,906.00	502,231.76	1,238,967.00
898200	INTRAFUND TRANSFR IN,WITHIN	10,961.00	10,961.00	-
	89's Other Sources Subtotal	10,961.00	10,961.00	-
	Revenue Grand Total	1,926,740.00	1,081,823.08	1,834,869.00

FUND 41
CAPITAL OUTLAY PROJECTS

		Palomar College			
		BUDGET REPORT			
		Comparing Fiscal Years			
		2012 and 2013			
		FUND 41			
		CAPITAL OUTLAY			Run Aug 28, 2012
		FY 2011-2012		FY 2011-2012	FY 2012-2013
		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	15,013.00		-	20,000.00
231100	HOURLY CLASSIFIED, TEMP		-	5,951.00	-
235100	STUDENT EMPLOYEE		-	9,047.50	-
23's	Non-Academic Salaries - Other	15,013.00		14,998.50	20,000.00
24's	Instr Aides - Other		-	-	-
	Non Acad Salaries Subtotal	15,013.00		14,998.50	20,000.00
330010	FICA & MEDICARE (OASDI)	87.00		-	290.00
336102	MEDCA CLASSIFIED		-	86.29	-
33's	FICA & Medicare (OASDI)	87.00		86.29	290.00
34's	Health & Welfare		-	-	-
350010	STATE UNEMP INSURANCE	103.00		-	246.00
352102	UNEMPLOYMENT CLASSIFIED		-	102.11	-
35's	State Unempl Insurance	103.00		102.11	246.00
360010	WORKER'S COMP	247.00		-	320.00
362102	WC CLASSIFIED		-	95.10	-
363102	WC STUDENT		-	144.58	-
36's	Workers' Comp	247.00		239.68	320.00
370010	APPLE	149.00		-	500.00
372102	APPLE CLASSIFIED		-	148.79	-
37's	APPLE	149.00		148.79	500.00
39's	Other Benefits		-	-	-
	Employee Benefits Subtotal	586.00		576.87	1,356.00
400010	SUPPLIES & MATERIALS	59,342.00		-	33,468.00
411000	SOFTWARE LESS THAN \$5,000		-	449.31	-
431000	SUPPLIES&MATERIAL,INSTRUCT		-	3,871.91	-
441000	SUPPLIES&MATERIAL,NONINSTR		-	52,605.72	-
	Supplies & Materials Subtotal	59,342.00		56,926.94	33,468.00
500010	OTHER OPER EXP	775,855.00		-	693,433.00
545100	ADVERTISEMENTS REQ BY LAW		-	125.58	-
551500	SECURITY GUARD SERVICES		-	74,387.00	-
560900	DISTRICT VEHICLE USE		-	773.61	-
562000	RENTS & LEASES, LAND/BLDGS		-	137,094.78	-
565100	MAINTENANCE AGREEMT,EQUIP		-	39,003.04	-
565300	REPAIRS&MAINT NONINST EQUIP		-	539.81	-
565500	REPAIRS&MAINTENANCE BLDGS		-	77,199.73	-
565550	MAINTENANCE, GROUNDS		-	49,622.70	-
580100	ELECTRICITY		-	62,225.11	-
580350	PEST CONTROL		-	2,800.00	-
580500	TELEPHONE CONNECTIONS		-	2,476.29	-
580600	WASTE DISPOSAL,HAZARDOUS		-	545.00	-
580650	WATER		-	27,766.56	-
585910	LICENSING FEE		-	61.00	-
	Other Oper Exp Subtotal	775,855.00		474,620.21	693,433.00
600010	CAPITAL OUTLAY	2,530,126.00		-	2,159,786.00
612100	GROUNDS IMPROVEMENT		-	11,805.16	-
612200	PARKING IMPROVEMENT		-	7,800.00	-
623000	BUILDING CONSTRUCTION		-	825,385.47	-
623100	ARCHITECTURL&ENGINEER FEE		-	40,130.17	-
623200	BLUEPRINTS&INSPECTION SVCS		-	23,510.00	-
643000	LEASE PURCHASE EQUIPMENT		-	870.71	-
644100	EQUIP INSTR ADDTL \$500 - \$4999		-	72,647.70	-

Palomar College				
BUDGET REPORT				
Comparing Fiscal Years				
2012 and 2013				
FUND 41				
CAPITAL OUTLAY				Run Aug 28, 2012
		FY 2011-2012	FY 2011-2012	FY 2012-2013
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
644300	EQUIPMENT INSTRUCTIONL >\$4,999	-	51,560.96	-
644400	EQUIP NONINS ADDL \$500 - \$4999	-	47.35	-
644500	EQUIP NONINS REPL \$500 - \$4999	-	1,818.48	-
644600	EQUIPMENT NONINSTRUCTL >\$4,999	-	9,050.55	-
Capital Outlay Subtotal		2,530,126.00	1,044,626.55	2,159,786.00
721000	INTRAFUND TRANS OUT WITHIN	-	925,933.31	-
721010	INTRAFUND TRANS OUT WITHIN	925,934.00	-	1,045,000.00
731000	INTERFUND TRANS OUT BETWEEN	-	2,069,000.00	-
731010	INTERFUND TRANS OUT BETWEEN	2,069,000.00	-	-
799010	CONTINGENCY HOLDING ACCOUNT	9,262,387.00	-	12,480,343.00
Other Outgoing Subtotal		12,257,321.00	2,994,933.31	13,525,343.00
Expense Grand Total		15,638,243.00	4,586,682.38	16,433,386.00
865100	COMM COLLEGE CONSTR ACT	857,418.00	759,170.25	133,307.00
869999	BEGINNING BALANCE, STATE	258,425.00	-	132,659.00
86's State Revenues Subtotal		1,115,843.00	759,170.25	265,966.00
881100	TAX ALLOCATION SECURD ROLL	-	-	60,000.00
884360	SURPLUS SALES	15,259.00	39,174.92	23,356.00
885300	FACILITIES RENTAL AND LEASE	2,394.00	26,329.38	28,723.00
886200	INTEREST COUNTY TREASURY	-	47,464.17	30,000.00
886500	OTH INTEREST & INVEST INCOM	-	42,398.47	-
889700	SAN MARCOS REDEVELOPMNT TAX RE	-	1,040,902.00	950,000.00
889701	POWAY REDEVELOPMENT TAX REV	-	1,023,693.00	930,000.00
889703	VISTA REDEVELOPMENT TAX REV	-	59,027.00	-
889880	STALE DATED/VOID WARRANTS	-	(276.48)	-
889900	OTHER LOCAL REVENUES	6,625.00	13,251.48	12,000.00
889999	BEGINNING BALANCE, LOCAL	13,572,188.00	-	13,088,341.00
88's Local Revenues Subtotal		13,596,466.00	2,291,963.94	15,122,420.00
898200	INTRAFUND TRANSFR IN,WITHIN	925,934.00	925,933.31	1,045,000.00
89's Other Sources Subtotal		925,934.00	925,933.31	1,045,000.00
Revenue Grand Total		15,638,243.00	3,977,067.50	16,433,386.00

**FUND 42
PROP M BOND CONSTRUCTION**

Palomar College				
BUDGET REPORT				
Comparing Fiscal Years				
		2012 and 2013		
		FUND 42		Run Aug 28, 2012
PROP M BOND CONSTRUCTION				
		FY 2011-2012	FY 2011-2012	FY 2012-2013
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
212100	SUPERVISOR, CAST	-	154,054.68	-
212200	CLASSIFIED REGULAR SALARY	-	131,527.22	-
21's	Non-Instr Salaries - Reg		285,581.90	335,987.00
23's	Non-Academic Salaries - Other		-	-
	Non Acad Salaries Subtotal		285,581.90	335,987.00
322102	PERS CLASSIFIED	-	14,364.70	-
322202	PERS NON-INSTR ADMIN/SUPR	-	16,671.96	-
32's	PERS		31,036.66	38,362.00
332102	FICA CLASSIFIED	-	8,115.86	-
332202	FICA NON-INSTR ADMIN/SUPR	-	9,566.89	-
336102	MEDCA CLASSIFIED	-	1,898.07	-
336202	MEDCA NON-INSTR ADMIN/SUP	-	2,237.43	-
33's	FICA & Medicare (OASDI)		21,818.25	25,711.00
340210	MEDIC CLS	-	-	53,628.00
340252	MEDIC CLASSIFIED	-	23,981.12	-
340302	MEDIC NON-INSTR ADMIN/SUPR	-	31,847.52	-
340310	MEDIC AA/CAST	-	-	39,328.00
341210	DENT CLS	-	-	4,269.00
341252	DENT CLASSIFIED	-	2,105.74	-
341302	DENT NON-INSTR ADMIN/SUPR	-	2,322.15	-
341310	DENT AA/CAST	-	-	3,131.00
342210	VISION CLS	-	-	810.00
342252	VISION CLASSIFIED	-	511.73	-
342302	VISION NON-INSTR ADMIN/SUP	-	564.36	-
342310	VISION AA/CAST	-	-	594.00
343210	LIFE CLS	-	-	276.00
343252	LIFE CLASSIFIED	-	211.59	-
343302	LIFE NON-INSTR ADMIN/SUPR	-	233.25	-
343310	LIFE AA/CAST	-	-	203.00
344210	LTD CLS	-	-	583.00
344252	LTD CLASSIFIED	-	432.43	-
344302	LTD NON-INSTR ADMIN/SUPR	-	497.31	-
344310	LTD AA/CAST	-	-	527.00
345210	LTC CLS	-	-	126.00
345252	LTC CLASSIFIED	-	83.74	-
345302	LTC NON-INSTR ADMIN/SUPR	-	92.37	-
345310	LTC AA/CAST	-	-	93.00
348020	FUTURE RETIREE HEALTH CLS	-	21,235.86	-
348210	FUTURE RETIREE HEALTH CLS	-	-	15,195.00
348310	FUTURE RETIREE HEALTH AA/CAST	-	-	11,143.00
34's	Health & Welfare		84,119.17	129,906.00
352102	UNEMPLOYMENT CLASSIFIED	-	2,248.27	-
352202	UNEMP NON-INSTR ADMN/SUP	-	2,647.89	-
35's	State Unempl Insurance		4,896.16	4,135.00
362102	WC CLASSIFIED	-	2,101.80	-
362202	WC NON-INSTR ADMIN/SUPERV	-	2,461.82	-
36's	Workers' Comp		4,563.62	5,373.00
37's	APPLE		-	-
	Employee Benefits Subtotal		153,682.56	203,487.00
515300	SOFTWARE LICENSING FEES	-	210,808.72	-
535200	INS, FIRE, CASUALTY, LIABILITY	-	41,224.28	-
545100	ADVERTISEMENTS REQ BY LAW	-	7,022.84	-
545200	LAWYERS' FEES	-	444,298.69	-
551400	MANAGEMENT FEES	-	2,282,082.53	-
551900	OTH PERSONAL&CONSULT SVC	-	444,100.10	-
562000	RENTS & LEASES, LAND/BLDGS	-	30,056.88	-

Palomar College				
BUDGET REPORT				
Comparing Fiscal Years				
	2012 and 2013			
	FUND 42			Run Aug 28, 2012
PROP M BOND CONSTRUCTION				
		FY 2011-2012	FY 2011-2012	FY 2012-2013
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
565100	MAINTENANCE AGREEMT,EQUIP	-	213,506.00	-
565200	MAINTENCE AGREE,SOFTWARE	-	236,897.00	-
565500	REPAIRS&MAINTENANCE BLDGS	-	6,293.00	-
575710	TRAINING	-	20,000.00	-
585100	ADMINISTRATIVE EXPENSE	-	8,081.25	-
	Other Oper Exp Subtotal		3,944,371.29	-
611000	LAND PURCHASE&INCIDENTALS	-	3,479,009.03	-
621000	BUILDING ADDITIONS	-	16,088.25	-
622000	BUILDING BUILT IN FIXTURES	-	5,644.08	-
623000	BUILDING CONSTRUCTION	-	29,997,015.00	-
623100	ARCHITECTURL&ENGINEER FEE	-	2,562,916.82	-
623200	BLUEPRINTS&INSPECTION SVCS	-	1,964,240.39	-
623300	PERMITS AND FEES	-	144,791.94	-
644100	EQUIP INSTR ADDTL \$500 - \$4999	-	165,440.32	-
644300	EQUIPMENT INSTRUCTIONL >\$4,999	-	1,082,923.92	-
644400	EQUIP NONINS ADDL \$500 - \$4999	-	383,231.73	-
644600	EQUIPMENT NONINSTRUCTL >\$4,999	-	132,205.22	-
644700	EQUIP TECHNOLOGY INSTR >\$4,999	-	14,434.79	-
644800	EQUIP TECHNOLOGY NONINS >4,999	-	1,813,410.75	-
	Capital Outlay Subtotal		41,761,352.24	157,767,487.00
Expense Grand Total		202,941,354.20	46,144,987.99	158,306,961.00
886200	INTEREST COUNTY TREASURY	250,000.00	(1,260,595.82)	500,000.00
886440	UNREALIZED GAIN/LOSS ON FMV	-	202,481.00	-
889999	BEGINNING BALANCE, LOCAL	202,691,354.20	-	157,806,961.00
88's	Local Revenues Subtotal	202,941,354.20	(1,058,114.82)	158,306,961.00
Revenue Grand Total		202,941,354.20	(1,058,114.82)	158,306,961.00

FUND 43
ENERGY CONSERVATION PROJECTS

Palomar College				
BUDGET REPORT				
Comparing Fiscal Years				
2012 and 2013				
FUND 43				
ENERGY CONSERVATION				Run Aug 28, 2012
		FY 2011-2012	FY 2011-2012	FY 2012-2013
		Budget	Expended/Received	Budget
Account	Description	Year to Date		
500010	OTHER OPER EXP	227,000.00	-	114,571.00
565500	REPAIRS&MAINTENANCE BLDGS	-	81,408.10	-
	Other Oper Exp Subtotal	227,000.00	81,408.10	114,571.00
799010	CONTINGENCY HOLDING ACCOUNT	122,938.00	-	170,558.00
	Other Outgoing Subtotal	122,938.00	-	170,558.00
Expense Grand Total		349,938.00	81,408.10	285,129.00
886200	INTEREST COUNTY TREASURY	-	13,599.15	3,000.00
889999	BEGINNING BALANCE, LOCAL	349,938.00	-	282,129.00
	88's Local Revenues Subtotal	349,938.00	13,599.15	285,129.00
Revenue Grand Total		349,938.00	13,599.15	285,129.00

FUND 69

POST RETIREMENT BENEFITS

Palomar College BUDGET REPORT Comparing Fiscal Years 2012 and 2013 FUND 69 POST RETIREMENT BENEFITS				
				Run Aug 28, 2012
Account	Description	FY 2011-2012	FY 2011-2012	FY 2012-2013
		Budget	Expended/Received	Budget
340010	HEALTH & WELFARE	5,703,806.00	-	5,658,000.00
340453	MEDIC ACADEMIC INST RETIREE	-	2,900,430.59	-
340503	MEDIC EDU ADMIN/SUP RETIREE	-	188,003.92	-
340604	MEDIC CLASSIFIED RETIREES	-	2,039,784.89	-
340654	MEDIC CLASS ADMNSUP RETIRE	-	403,572.18	-
346000	RETIREE SPOUSAL BENEFITS	-	129,795.66	-
34's	Health & Welfare	5,703,806.00	5,661,587.24	5,658,000.00
35's	State Unempl Insurance	-	-	-
36's	Workers' Comp	-	-	-
37's	APPLE	-	-	-
39's	Other Benefits	-	-	-
	Employee Benefits Subtotal	5,703,806.00	5,661,587.24	5,658,000.00
500010	OTHER OPER EXP	43,625.00	-	9,250.00
551300	INDEPENDENT CONTRACTOR	-	24,875.00	-
	Other Oper Exp Subtotal	43,625.00	24,875.00	9,250.00
799010	CONTINGENCY HOLDING ACCOUNT	12,191,338.00	-	12,493,150.00
	Other Outgoing Subtotal	12,191,338.00	-	12,493,150.00
	Expense Grand Total	17,938,769.00	5,686,462.24	18,160,400.00
886200	INTEREST COUNTY TREASURY	75,000.00	54,264.95	50,000.00
889010	FUTURE RETIREE HEALTH PREMIUM	3,535,000.00	3,854,880.05	3,910,000.00
889999	BEGINNING BALANCE, LOCAL	12,679,821.00	-	12,551,452.00
88's	Local Revenues Subtotal	16,289,821.00	3,909,145.00	16,511,452.00
898200	INTRAFUND TRANSFR IN,WITHIN	1,648,948.00	1,648,948.00	1,648,948.00
89's	Other Sources Subtotal	1,648,948.00	1,648,948.00	1,648,948.00
	Revenue Grand Total	17,938,769.00	5,558,093.00	18,160,400.00

**FUND 71
ASSOCIATED STUDENT TRUSTS**

Palomar College				
ASG BUDGET REPORT				
Comparing Fiscal Years				
		2012 and 2013		
		FUND 71		
ASSOCIATED STUDENTS TRUST				Run Aug 28, 2012
		FY011-012	FY011-012	FY012-13
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
21's	Non-Instr Salaries - Reg	-	-	-
22's	Instr Aides - Reg	-	-	-
230010	Non-Academic Salaries - Other	1,500.00	-	1,500.00
235100	STUDENT EMPLOYEE	-	454.50	-
23's	Non-Academic Salaries - Other	1,500.00	454.50	1,500.00
24's	Instr Aides - Other	-	-	-
	Non Acad Salaries Subtotal	1,500.00	454.50	1,500.00
400010	Supplies & Materials	86,017.38	-	80,796.21
441000	SUPPLIES&MATERIAL NONINSTR	-	16,581.64	-
	Supplies & Materials Subtotal	86,017.38	16,581.64	80,796.21
500010	Other Oper Exp	92,764.11	-	84,627.14
525100	MEMBERSHIP, DISTRICT	-	442.73	-
525200	MEMBERSHIP, EMPLOYEE	-	790.00	-
551300	INDEPENDENT CONTRACTOR	-	1,615.00	-
555100	POSTAGE	-	76.56	-
561000	RENT & LEASE, EQUIPMENT	-	410.82	-
562000	RENTS AND LEASES, LAND + BLDGS	-	271.62	-
575300	TRAVEL, STUDENT	-	14,897.46	-
575800	FOOD FOR MEETINGS	-	20,310.61	-
580300	LAUNDRY/DRY CLEANING	-	22.00	-
585260	BANK CREDIT CARD EXPENSE	-	244.36	-
585750	PRINTING	-	3,362.43	-
585850	PUBLISHING EXPENSE	-	2,000.00	-
	Other Oper Exp Subtotal	92,764.11	44,443.59	84,627.14
752000	STUDENT SCHOLARSHIPS	-	4,484.00	-
752010	STUDENT SCHOLARSHIPS	4,700.00	-	3,000.00
	Other Outgoing Subtotal	4,700.00	4,484.00	3,000.00
Expense Grand Total		184,981.49	65,963.73	169,923.35
882100	CONTRB,GIFTS,GRANTS,ENDOW	17,415.00	11,806.68	10,300.00
884350	MISC SALES AND COMMISSION	500.00	1,168.00	4,600.00
886100	INTEREST BANK ACCOUNTS	200.00	22.66	100.00
888950	POSTING FEES INCOME ASG	7,000.00	5,988.25	6,000.00
889100	ASG INCOME	2,000.00	100.00	1,800.00
889160	ASG MOVIE PASSES INCOME	3,000.00	2,595.00	3,000.00
889999	BEGINNING BALANCE, LOCAL	119,206.49	-	110,123.35
88's	Local Revenues Subtotal	149,321.49	21,680.59	135,923.35
898100	INTERFUND TRANSER IN,BETWN	35,200.00	35,200.00	34,000.00
898200	INTRAFUND TRANSFR IN,WITHIN	460.00	-	-
89's	Other Sources Subtotal	35,660.00	35,200.00	34,000.00
Revenue Grand Total		184,981.49	56,880.59	169,923.35

**FUND 72
STUDENT REPRESENTATION FEE TRUST**

Palomar College BUDGET REPORT Comparing Fiscal Years 2012 and 2013 FUND 72 STUDENT REPRESENTATION FEE TRUST				
			Run Aug 28, 2012	
		FY 2011-2012	FY 2011-2012	FY 2012-2013
Account	Description	Budget	Expended/Received	Budget
			Year to Date	
400010	SUPPLIES & MATERIALS	4,000.00	-	5,000.00
441000	SUPPLIES&MATERIAL,NONINSTR	-	63.93	-
	Supplies & Materials Subtotal	4,000.00	63.93	5,000.00
500010	OTHER OPER EXP	60,000.00	-	50,000.00
575300	TRAVEL, STUDENT	-	17,280.97	-
575310	TRAVEL WITH STUDENT	-	5,217.67	-
575800	FOOD FOR MEETINGS	-	1,045.60	-
	Other Oper Exp Subtotal	60,000.00	23,544.24	50,000.00
600010	CAPITAL OUTLAY	15,000.00	-	-
644100	EQUIP INSTR ADDTL \$500 - \$4999	-	2,055.06	-
644400	EQUIP NONINS ADDL \$500 - \$4999	-	1,274.57	-
	Capital Outlay Subtotal	15,000.00	3,329.63	-
799010	CONTINGENCY HOLDING ACCOUNT	87,777.00	-	140,650.00
	Other Outgoing Subtotal	87,777.00	-	140,650.00
Expense Grand Total		166,777.00	26,937.80	195,650.00
886200	INTEREST COUNTY TREASURY	734.00	655.64	764.00
888400	STUDENT REPRESENTATIN FEE	39,110.00	54,749.00	39,487.00
889999	BEGINNING BALANCE, LOCAL	126,933.00	-	155,399.00
	88's Local Revenues Subtotal	166,777.00	55,404.64	195,650.00
Revenue Grand Total		166,777.00	55,404.64	195,650.00

**FUND 73
STUDENT CENTER FEE**

Palomar College BUDGET REPORT Comparing Fiscal Years 2012 and 2013 FUND 73 STUDENT BODY CENTER FEE				
				Run Aug 28, 2012
Account	Description	FY 2011-2012	FY 2011-2012	FY 2012-2013
		Budget	Expended/Received	Budget
400010	SUPPLIES & MATERIALS	15,000.00	-	2,500.00
441000	SUPPLIES&MATERIAL,NONINSTR	-	5,901.81	-
	Supplies & Materials Subtotal	15,000.00	5,901.81	2,500.00
500010	OTHER OPER EXP	60,000.00	-	40,000.00
565300	REPAIRS&MAINT NONINST EQUIP	-	49.83	-
565500	REPAIRS&MAINTENANCE BLDGS	-	2,253.93	-
	Other Oper Exp Subtotal	60,000.00	2,303.76	40,000.00
600010	CAPITAL OUTLAY	350,000.00	-	30,000.00
623000	BUILDING CONSTRUCTION	-	313,136.54	-
644400	EQUIP NONINS ADDL \$500 - \$4999	-	5,947.79	-
	Capital Outlay Subtotal	350,000.00	319,084.33	30,000.00
731000	INTERFUND TRANS OUT BETWEEN	-	192,468.50	-
731010	INTERFUND TRANS OUT BETWEEN	203,590.00	-	205,365.00
799010	CONTINGENCY HOLDING ACCOUNT	8,207.00	-	51,738.00
	Other Outgoing Subtotal	211,797.00	192,468.50	257,103.00
Expense Grand Total		636,797.00	519,758.40	329,603.00
886200	INTEREST COUNTY TREASURY	3,711.00	1,259.35	938.00
888300	STUDENT CENTER FEE	239,510.00	226,778.50	226,810.00
889999	BEGINNING BALANCE, LOCAL	393,576.00	-	101,855.00
	88's Local Revenues Subtotal	636,797.00	228,037.85	329,603.00
Revenue Grand Total		636,797.00	228,037.85	329,603.00

**FUND 74
STUDENT FINANCIAL AID TRUST**

Palomar College				
BUDGET REPORT				
Comparing Fiscal Years				
2012 and 2013				
FUND 74				
STUDENT FINANCIAL AID TRUST				Run Aug 28, 2012
		FY 2011-2012	FY 2011-2012	FY 2012-2013
		Budget	Expended/Received	Budget
Account	Description	Year to Date		
400010	SUPPLIES & MATERIALS	3,286.38	-	3,286.38
	Supplies & Materials Subtotal	3,286.38	-	3,286.38
500010	OTHER OPER EXP	750.00	-	300.00
541000	FEDRL INTEREST EARND,REPAY	-	88.76	-
541100	STATE INTEREST EARND,REPAY	-	40.33	-
	Other Oper Exp Subtotal	750.00	129.09	300.00
721010	INTRAFUND TRANS OUT WITHIN	20,058.00	-	-
731000	INTERFUND TRANS OUT BETWEEN	-	22,119.00	-
731010	INTERFUND TRANS OUT BETWEEN	22,119.00	-	20,800.00
751000	STUDENT GRANTS	-	15,192,473.39	-
751010	STUDENT GRANTS	15,644,012.75	-	15,190,500.00
761000	DIRECT LOANS	-	2,438,182.79	-
761010	DIRECT LOANS	2,440,547.00	-	2,400,000.00
	Other Outgoing Subtotal	18,126,736.75	17,652,775.18	17,611,300.00
Expense Grand Total		18,130,773.13	17,652,904.27	17,614,886.38
815130	PELL GRANTS	14,618,138.75	14,257,873.39	14,250,000.00
815230	SEOG	310,350.00	307,329.00	312,000.00
815300	DIRECT LOANS	2,440,547.00	2,438,182.79	2,400,000.00
819999	BEGINNING BALANCE, FEDERAL	3,786.38	-	3,786.38
81's Federal Revenues Subtotal		17,372,822.13	17,003,385.18	16,965,786.38
865350	CAL GRANTS FOR STUDENTS	715,024.00	627,271.00	628,000.00
86's State Revenues Subtotal		715,024.00	627,271.00	628,000.00
886100	INTEREST BANK ACCOUNTS	250.00	40.33	50.00
886300	INTREST EARNED ON FEDERL \$	500.00	88.76	250.00
88's Local Revenues Subtotal		750.00	129.09	300.00
898100	INTERFUND TRANSER IN,BETWN	20,058.00	-	-
898200	INTRAFUND TRANSFR IN,WITHIN	22,119.00	22,119.00	20,800.00
89's Other Sources Subtotal		42,177.00	22,119.00	20,800.00
Revenue Grand Total		18,130,773.13	17,652,904.27	17,614,886.38

**FUND 75
SCHOLARSHIP AND LOAN TRUST**

Palomar College				
BUDGET REPORT				
Comparing Fiscal Years				
2012 and 2013				
FUND 75				
SCHOLARSHIP AND LOAN TRUST				Run Aug 28, 2012
		FY 2011-2012	FY 2011-2012	FY 2012-2013
		Budget	Expended/Received	Budget
Account	Description	Year to Date		
751000	STUDENT GRANTS	-	11,875.00	-
751010	STUDENT GRANTS	49,016.83	-	42,870.82
752000	STUDENT SCHOLARSHIPS	-	475,140.51	-
752010	STUDENT SCHOLARSHIPS	749,586.84	-	753,374.86
765000	STUDENT LOANS	-	20,503.16	-
765010	STUDENT LOANS	915,190.36	-	929,076.48
Other Outgoing Subtotal		1,713,794.03	507,518.67	1,725,322.16
Expense Grand Total		1,713,794.03	507,518.67	1,725,322.16
882200	SCHOLRSHP/GRANT/LOAN REV	478,028.00	481,246.51	480,488.00
882300	STUDENT LOAN REPAYMENTS	10,450.00	20,130.55	20,675.00
886200	INTEREST COUNTY TREASURY	6,610.00	5,799.74	5,795.00
889999	BEGINNING BALANCE, LOCAL	1,218,706.03	-	1,218,364.16
88's Local Revenues Subtotal		1,713,794.03	507,176.80	1,725,322.16
Revenue Grand Total		1,713,794.03	507,176.80	1,725,322.16