



Palomar Community College District **BUDGET**

Governing Board

Paul P. McNamara, B.A.

John J. Halcón, Ph.D.

Nancy Ann Hensch, B.A.

Mark R. Evilsizer, M.A.

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

Robert P. Deegan

Superintendent/President

Ron Ballesteros-Perez

Assistant Superintendent/Vice President

***Fiscal Year
2014-2015***

PALOMAR COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET FY2014-2015

GOVERNING BOARD

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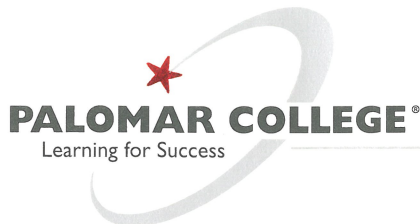
Robert P. Deegan

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September 9, 2014

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Superintendent/President

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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 2014-2015 Budget. The 2014 State Budget Act was approved in June. This year, due to an improving economy, the Governor dedicates a significant amount of the increased state revenue to fund K-12 Local Control Funding Formula (LCCF), Cost of Living Allowance (COLA) for community colleges at 0.85% including an estimated 2.75% in enrollment growth/restoration.

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. In March 2010, the Strategic Planning Council and Budget Committee formulated 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 the District's annual budget process. Excerpts of the document are as follows:

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

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

The IPM and RAM are the link between the strategic and master plans, evaluation process (i.e., Program Review and Planning), and resource allocation (i.e., RAM) decisions based upon College-wide and Planning Council priorities. In accordance with the RAM, the budget was developed to achieve targeted FTES of 19,317; 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 FY2014-15 budgets developed and presented herewith.

The FY2014-15 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 FY2013-14 ending balance, which is the beginning balance for FY2014-15.

Included in this budget document is a spreadsheet comparison of Palomar Community College District's Fund 11 (unrestricted) FY2013-14, unaudited actual expenditures and FY2014-15 projected budget. Also included is a spreadsheet for General Fund 10 Combined, which presents Fund 11 (unrestricted) and Fund 12 (restricted) for FY2013-14 unaudited actual expenditures and FY2014-15 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 FY2014-2015 Budget is being presented to the Governing Board on Tuesday, September 9th 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

2014-2015 PALOMAR COMMUNITY COLLEGE DISTRICT BUDGET

THE 2014-2015 STATE BUDGET

Using the authority provided by the voters through Proposition 25 (November, 2010), the Legislature passed the FY2014-15 Budget Act (SB 852) on June 15, 2014. The Governor in turn signed SB 852 on June 20, 2014. This marks the 4th consecutive year the state budget was passed on time. The plan includes the Governor's conservative forecast which clearly protects the state from boom and bust budgeting cycles. His top three items in this year's budget are; protect against boom and bust cycles; retire debt; focus new money on education.

The final budget assumes General Fund expenditures of \$108.0 billion, which is \$7.2 billion more than 2013-14, General Fund revenues of \$105.0 billion, which is \$3.0 billion more than FY 2013-14 and a \$1.6 billion rainy day fund.

Education Highlights

Proposition 98 – A voter-approved constitutional amendment, Proposition 98, guarantees minimum funding levels for K-12 schools and community colleges. The guarantee, which went into effect in the 1988-89 fiscal year, determines funding levels according to multiple factors including the level of funding in 1986-87, General Fund revenues, per capita personal income, and school attendance growth or decline. In the 2014-15 fiscal year, the Proposition 98 guarantee is \$51.6 billion, an increase of \$6.3 billion from FY2013-14 budget.

K-12 – The budget contains a new Local Funding Formula to replace their complex school finance system. The new formula recognizes that the current system is largely state-driven, and limits the ability of local school officials to decide how to best meet the needs of their students. The formula is responsive to research and practical experience indicating that students from low-income families and English language learners come to school with unique challenges that often require supplemental services and support to be successful.

Higher Education – The budget establishes the first-year investment in a multiyear stable funding plan for higher education. It provides new funds to reinvest in the public universities, with the expectation that the universities will improve the quality, performance, and cost effectiveness of their educational systems. The plan is rooted in the belief that higher education should be affordable and student success can be improved.

California Community Colleges

The major components of the 2014-15 budget are as follows:

- Access - \$140.4 million (2.75%)
 - To help restore some of the FTES lost in the 2011-12 workload reduction
- COLA - \$47.3 million (0.85%)
- Categoricals - \$200 million
 - \$100 million in Student Success and Support
 - \$70 million for Student Equity Plans
 - \$30 million for DSPS
- \$498 million for paying down deferrals
- \$148 million for Deferred Maintenance and Instructional Equipment (one-time)
- Continuance of the mandates block grant of \$28 per FTES
- \$39.7 million for Proposition 39

Cautions and Concerns

While the state's economic recovery is progressing upward, the 2014-15 Budget contains risks for the California Community Colleges.

- Proposition 30 – A temporary sales and income tax. Sales tax terminates at the end of 2016 (approximately 21% of Prop 30 revenues) and income tax terminates at the end of 2018.
- California State Teacher's Retirement System (CalSTRS) Obligations – CalSTRS has given authority to adjust the employer contribution rate to 2020-21 to address the unfunded retirement liability with the goal of eliminating the unfunded actuarial obligation by June 30, 2046. Consequently, with no additional state revenue to state agencies.

2014-2015 PALOMAR COMMUNITY COLLEGE DISTRICT BUDGET

Prior to reporting Palomar Community College District's Adopted Budget for FY 2014-15, a summary is warranted to highlight some monumental events that have occurred during FY 2013-14 and the impact they will have on the FY 2014-15 and subsequent budget years.

- On November 12, 2010, the District successfully sold approximately \$175 million in Proposition M – Series B bonds. The bond sale consisted of nearly \$92 million in *Tax Exempt Bonds* and \$83.5 million in *Taxable Build America Bonds* that are eligible for federal subsidy. The sale of Series 2010B and 2010B-1 allows the Palomar Community College District to continue implementation of new and renovation construction projects throughout the District in accordance with Proposition M approved by the District's voters in November 2006. The relevance of this sale and future series sales is that Proposition M provides funding for construction but not for annual operating costs of projects.
- The District has completed Phase II of its Energy Efficiency projects. This included retrofitting San Marcos and Escondido sites with over 3,000 light fixtures and 257 occupancy sensors. Achieving between 700,000 – 750,000 kWh annual savings equally in excess of \$115,000 annually. The upgrade project is a collaborative effort between Facilities, San Diego Gas and Electric (SDG&E) and is funded by Proposition 39.
- Projects completed during 2013-14 include: *Horse Ranch Creek Road* (July 2013), *Theatre renovation/expansion project*, (July 2013), *T-Building remodel* (July 2013), the *Escondido Center Improvement Project* (August 2013), the *Humanities Building* (December 2013), the *Teacher Learning Center* (December 2013).
- Projects in progress during 2013-14 include: *Baseball Field Relocation and Child Development Center*.
- In accordance with the mitigation measures identified in the Preliminary Environmental Impact Report (PEIR) under CEQA for the San Marcos campus and North Education Center, preservation of “open-space” is 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 and North Education Center.

THE 2014-2015 PALOMAR COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET

Beginning Fund Balance:

The ending fund balance for 2013-14 becomes the beginning fund balance for 2014-15. In the Final Adopted Budget for 2013-14 the projected ending fund balance in the unrestricted General Fund was estimated to be \$10,598,536. The actual ending fund balance is \$10,548,414.

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

- \$5,179,998 for the 5% District Required Reserve
- \$1,933,482 for Designated Projects
- \$2,372,035 to cover the excess of projected expenditures over projected revenue
- \$1,062,899 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 generated approximately 18,802 full-time equivalent students (FTES). 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.

FTES and Apportionment

The exact FY2014-15 Base FTES for the District will not be known until next February or March. The latest data filed in the report to the State is shown below:

	Funded FTES	Actual FTES	Funding per FTES
Credit FTES	17,940.30	17,940.30	\$4,636
Non-credit FTES	316.00	316.00	\$2,788
Enhanced Non-credit FTES (CDCP)	546.07	546.07	\$3.282
Total	18,802.37	18,802.37	

Following are *estimated FTES* based upon the potential work-load restoration of 58.0% of the FY11-12 reductions. FTES workload restoration is applied to the above funded FTES in FY 2013-14:

	Restored FTES	Restored FTES TOTAL	Funding per FTES
Credit FTES	514.96	18,455.26	\$4,675
Non-credit FTES	0.00	316.00	\$2,812
Enhanced Non-credit FTES (CDCP)	0.00	546.07	\$3,311
Total	514.96	19,317.33	

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 restoration adjustments will be made. In accordance with SB361 funding, the “large single college” threshold for additional Base Revenue is 19,293 FTES. To guarantee that the District meets that threshold and does not lose any restoration funding, the goal will be to generate at least 19,317 FTES. The corresponding restoration revenue of \$2.4M has been included in the FY2014-15 Adopted budget.

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 FY2014-15 projected revenue and expenditures plus the projected beginning fund balance of \$1,598,922.

Following is a comparison of revenue by source in the Unrestricted General Fund, including Designated Project accounts, for the FY2013-14 actual revenue as compared to the FY2014-15 Adopted Budget:

	Actual 2013-14	Adopted 2014-15
Apportionment	\$ 78,762,552	\$ 81,465,707
Prior Year Apportionment	1,673,597	600,000
Education Protection Account	13,384,935	14,337,391
Mandated Claims	517,815	517,815
Apprenticeship Program	645,236	645,235
Part-Time Faculty	421,311	421,311
Non-Resident Tuition	2,308,310	2,250,000
Lottery	2,463,895	2,400,000
Interest	62,515	50,000
Contract Services (Follett)	530,824	525,000
Parking Fines	201,856	204,010
Material Fees	194,377	153,888
Transfers In	376,285	728,000
Transcripts	153,285	155,000
Miscellaneous	878,427	758,155
Beginning Balance	13,647,560	10,548,414
Unrestricted General Fund Revenue	\$116,222,780	\$115,759,926

Expenditure (Unrestricted and Designated) Assumptions:

In accordance with the RAM, budget development for FY2014-15 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 re-benchmarked FTES corresponding to a workload restoration for total FTES as a result of the projected increase to apportionment revenue of almost \$2.4 million.
- Discretionary expenses have also been budgeted at FY 2013-14 levels.
- 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, positions being currently recruited and part-time faculty replacements. Included in the salary expenditure budgets are the step and column advances on all salary schedules for FY2014-15.

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 FY2014-15 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 7% increase has been included in the above referenced Benefits for the JPA and Kaiser Health plans. The rate for PERS increased to 11.771% and STRS increased to 8.88%. These increases are reflected in the Adopted Budget.

Retiree Health benefits have been budgeted in compliance with the latest actuarial study.

2013-14 Actual Budget versus 2014-15 Adopted Budget Expenditures:

Following is a comparison of expenditures by category in the Unrestricted General Fund, including Designated Accounts, for the FY2013-14 actual expenditures as compared to the FY 2014-15 Adopted Budget:

	Actual 2013-14	Adopted 2014-15
1000 Academic Salaries	\$ 45,436,547	\$ 45,683,854
2000 Classified Salaries	22,474,073	22,971,840
3000 Benefits	24,120,911	24,043,894
4000 Supplies & Materials	999,230	987,323
5000 Other Operating Expenses	8,028,199	7,598,428
6000 Capital Outlay	125,347	46,049
7000 Other Outgoing	4,490,059	6,252,159
7900 Reserves	10,548,414	8,176,379
Total Expenditures	\$116,222,780	\$115,759,926

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 FY2014-15 consist of the following:

- \$110,590 for Categorical assistance
- \$657,801 for Police parking lot expenses
- \$495,900 for debt payment for Escondido Center
- \$94,257 for Wellness Center Staff
- \$30,000 for the Associated Student Government
- \$3,600 for Work Study benefits
- \$28,000 for Instructional co-curricular activities
- \$200,000 transfers to Reserve for District-wide priorities
- \$2,745,861 transfer to Fund 69, Post Retirement Benefit Fund
- \$510,000 for .85% COLA increase to salaries and wages
- \$700 in Student Scholarships
- \$5,000 for California Articulation Number System
- \$500,000 for South Center
- \$870,450 for Staffing Priorities

The projected Ending Balance of \$8,176,379 for FY2014-15 consists of the following:

- \$5,179,998 towards the 5% District Required Reserve
- \$1,933,482 for Designated projects
- \$1,062,899 for “other reserves”

Approval of the Palomar Community College District FY2014-15 Adopted Budget is based upon information known at this point in time. The budget presented reflects an increase of almost \$3.2 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 FY 2014-15 Adopted Budget includes a set aside of \$200,000 to support funding of planning goals and objectives.

The Adopted Budget presented includes an increase to class offerings for FY 2014-15 based upon the projected apportionment. Use of the beginning balance was 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 FY 2014-15 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	9/9/2014			Unaudited		Unaudited		Unaudited		As of 9/9/14		As of 9/9/14		As of 9/9/14
4				2013-14		2013-14		2013-14		2014-15		2014-15		2014-15
5				Fund 11 Unrestricted		Fund 12 Restricted		Total Fund 10 (11 & 12)		Fund 11 Unrestricted		Fund 12 Restricted		Total Fund 10 (11 & 12)
6	Account	Description		Actuals		Actuals		Actuals		Budget		Budget		Budget
7	Beginning Fund Balance			13,647,560		4,687,692		18,335,252		10,548,414		5,888,269		16,436,683
8														
9	REVENUE													
10	810000	Federal Revenues		-		6,288,864		6,288,864		-		7,274,331		7,274,331
11	860000	State Revenues		34,451,365		9,082,935		43,534,300		33,130,880		10,939,553		44,070,433
12	880000	Local Revenues		67,747,569		3,390,923		71,138,492		71,352,632		3,035,767		74,388,399
13	890000	Other Sources		737,927		1,169,185		1,907,112		728,000		1,271,248		1,999,248
14														
15	Revenue Grand Total			102,936,861		19,931,907		122,868,768		105,211,512		22,520,899		127,732,411
16														
17	EXPENSE													
18	100000	Academic Salaries		45,436,547		1,722,225		47,158,772		45,683,854		1,619,331		47,303,185
19	200000	Non Acad Salaries		22,474,073		7,402,332		29,876,405		22,971,840		7,289,274		30,261,114
20	300000	Employee Benefits		24,120,912		3,224,067		27,344,979		24,043,894		3,763,148		27,807,042
21	400000	Supplies & Materials		999,230		929,942		1,929,172		987,323		1,015,250		2,002,573
22	500000	Other Oper Exp		8,028,199		3,924,714		11,952,913		7,598,428		3,892,681		11,491,109
23	600000	Capital Outlay		125,347		907,535		1,032,882		46,049		4,221,949		4,267,998
24	700000	Other Outgoing		4,851,699		620,515		5,472,214		6,252,159		437,130		6,689,289
25	Expense Grand Total			106,036,007		18,731,330		124,767,337		107,583,547		22,238,763		129,822,310
26														
27	Net Change to Fund Balance			(3,099,146)		1,200,577		(1,898,569)		(2,372,035)		282,136		(2,089,899)
28	(Revenue less Expense)													
29	Ending Fund Balance			10,548,414		5,888,269		16,436,683		8,176,379		6,170,405		14,346,784
30														
31	Components of Ending Fund Balance													
32	5% General Fund Reserve			5,151,879		-		5,151,879		5,179,998		-		5,179,998
33	Other Reserves			5,396,535		5,888,269		11,284,804		2,996,381		6,170,405		9,166,786
34	Ending Fund Balance			10,548,414		5,888,269		16,436,683		8,176,379		6,170,405		14,346,784

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

		Palomar College		
		BUDGET REPORT		
		Comparing Fiscal Years		
		2014 and 2015		
		FUND 10		
	COMBINED FUNDS 11 AND 12			Run Aug 27, 2014
		FY 2013-2014	FY 2013-2014	FY 2014-2015
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
111000	INSTRUCTIONAL SAL, CONTRACT	-	19,899,819.32	-
111010	INSTRUCTIONAL SALARY, CONTRACT	20,127,470.00	-	19,950,451.00
	11's Instr Salaries - Contract	20,127,470.00	19,899,819.32	19,950,451.00
121000	ED ADMINISTRATOR, CONTRACT	-	700,338.52	-
121010	ED ADMINISTRATOR, CONTRACT	700,340.00	-	679,648.00
121100	SUPRT/PRESIDENT, CONTRACT	-	305,606.08	-
121110	SUPRT/PRESIDENT, CONTRACT	305,607.00	-	293,758.00
121300	PRESIDENT'S AUTO ALLOWANCE	-	9,955.29	-
121310	PRESIDENT'S AUTO ALLOWANCE	9,956.00	-	10,158.00
122100	COUNSELORS, CONTRACT	-	2,315,047.62	-
122110	COUNSELORS, CONTRACT	2,315,054.00	-	2,475,867.00
123100	DEAN, ACADEMIC CONTRACT	-	808,192.28	-
123110	DEAN, ACADEMIC CONTRACT	808,195.00	-	881,812.00
123200	DEPARTMENT CHAIR, CONTRACT	-	1,743,702.70	-
123210	DEPARTMENT CHAIR, CONTRACT	1,765,275.00	-	1,780,094.00
123400	DIRECTR/COORDINAT, ACA CONT	-	1,037,974.66	-
123410	DIRECTOR/COORDINATOR, ACA CON	1,041,235.00	-	993,493.00
123500	PALOMAR FACULTY FEDERATION	-	184,786.39	-
123510	PALOMAR FACULTY FEDERATION	184,795.00	-	178,284.00
123600	DIRECTOR/COORDINATOR, AA CONT	-	1,608,592.52	-
123610	DIRECTOR/COORDINATOR, AA CONT	1,781,163.00	-	1,694,426.00
123700	DIRECTOR/COORDINATOR, CAST	-	35,050.65	-
123710	DIRECTOR/COORDINATOR, CAST	35,051.00	-	3,085.00
125000	LIBRARIANS, CONTRACT	-	499,509.59	-
125010	LIBRARIANS, CONTRACT	499,514.00	-	591,508.00
126010	NONINST ACA CONTRCT, OTHER	(94,124.00)	-	(300,000.00)
	12's Non-Instr Salaries - Contract	9,352,061.00	9,248,756.30	9,282,133.00
130010	INSTR SALARIES - OTHER	17,071,710.16	-	16,438,732.00
131100	ASSIGN TIME HRLY REPLACMT	-	999,578.57	-
133100	INSTRUCTIONL ACADEMIC, HRLY	-	10,697,255.61	-
133110	OFFICE HOURS ADJUNCT FACULTY	-	(4,855.00)	-
133200	INST ACA HOURLY SUBSTITUTE	-	167,434.04	-
133300	INSTR ACADEMIC, HRLY SUMMR	-	1,095,992.31	-
134000	LOAD BANKING (FISCAL USE)	-	(49,884.98)	-
135100	OVERLOAD, ACA INSTR, HOURLY	-	685.00	-
135300	OVERLOAD, CONTRACT INSTRUC	-	1,840,028.93	-
135600	OVERLOAD, SUBSTITUTE HRLY	-	55,754.56	-
135700	OVERLOAD, SUMMER ACA HRLY	-	728,300.19	-
136100	REPLACE ACA INSTR CONTRACT	-	9,062.48	-
136200	REPLACE SABBATICL, ACA HRLY	-	164,416.99	-
136400	LOADBANK REPL, ADJUNCT	-	86,747.06	-
137200	SERVICE PROVIDER ACA INSTR	-	1,999.94	-
138100	STIPEND, CONTRACT INSTRUCT	-	20,247.40	-
138200	STIPEND, HOURLY ACADEMIC	-	233,626.97	-
	13's Instr Salaries - Other	17,071,710.16	16,046,390.07	16,438,732.00
140010	NON-INSTR SALARIES - OTHER	2,330,857.39	-	1,631,869.00
141100	COUNSELOR, HOURLY	-	351,518.54	-
142100	EDUCATIONL ADMNISTRTR HRLY	-	1,403.36	-
143100	LIBRARIANS, HOURLY	-	347,170.94	-
144100	NON-INSTRUCT ACADEMIC, HRLY	-	1,064,238.70	-
145100	OVERLOAD, SUMMER NON-INST	-	55,112.48	-
146100	REPL SABBATICL, HRLYNONINST	-	17,349.98	-
146600	REPLC COUNSLR SUMMR HRLY	-	57,305.14	-
147100	SERVIC PROVIDR NONINST ACA	-	2,180.64	-
148000	NONINSTR ACA HOURLY, OTHER	-	67,527.15	-
	14's Non-Instr Salaries - Other	2,330,857.39	1,963,806.93	1,631,869.00
	Academic Salaries Subtotal	48,882,098.55	47,158,772.62	47,303,185.00
211000	EXCUTIVE ADMIN SUPPORT, CAST	-	372,379.03	-

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211010	EXECUTIVE ADMIN SUPPORT, CAST	372,380.00	-	443,122.00
212100	SUPERVISOR, CAST	-	1,786,114.89	-
212110	SUPERVISOR, CAST	1,914,027.18	-	1,816,664.00
212200	CLASSIFIED REGULAR SALARY	-	18,980,442.22	-
212210	CLASSIFIED REGULAR SALARY	19,974,312.05	-	19,815,078.00
212300	CLASSIFIED HEALTH PROFESSL	-	152,699.46	-
212310	CLASSIFIED HEALTH PROFESSIONAL	266,033.00	-	276,512.00
212400	GOVERNING BOARD	-	31,677.39	-
212410	GOVERNING BOARD	31,678.00	-	30,240.00
212600	NON-INSTRUCTNL ADMINISTRATORS	-	2,713,165.78	-
212610	NON-INSTRUCTNL ADMINISTRATORS	2,865,040.00	-	3,145,236.00
219900	CONTRACT NEGOTIATIONS NON-INST	-	(133,975.68)	-
21's	Non-Instr Salaries - Reg	25,423,470.23	23,902,503.09	25,526,852.00
221000	INST AIDE CONTRACT,DIRECT INST	-	1,012,980.68	-
221010	INST AIDE CONTRACT,DIRECT INST	1,076,350.00	-	994,631.00
222000	INST AIDE CONTRACT, NOT DIRECT	-	481,653.64	-
222010	INST AIDE CONTRACT, NOT DIRECT	488,294.03	-	477,686.00
22's	Instr Aides - Reg	1,564,644.03	1,494,634.32	1,472,317.00
230010	NON ACADEMIC SALARIES - OTHER	4,102,498.92	-	2,729,766.00
231100	HOURLY CLASSIFIED, TEMP	-	2,566,239.31	-
231200	HOURLY INTERPRETERS	-	527.84	-
231300	HOURLY TUTORS	-	338,017.94	-
231500	HRLY HEALTH PROFESSIONAL	-	117,865.00	-
232100	OVERTIME CLASSIFID SALARIED	-	187,647.66	-
232200	OVERTIME SUPERVISR SALRIED	-	8,242.31	-
234100	SERVICE PROVIDER CLASSIFIED	-	38,817.52	-
234300	SERVICE PROVIDER CONTR ED	-	10,120.33	-
235100	STUDENT EMPLOYEE	-	438,014.79	-
235200	STUDENT TUTORS	-	54,573.45	-
235400	STUDENT WORK STUDY	-	188,516.37	-
23's	Non-Academic Salaries - Other	4,102,498.92	3,948,582.52	2,729,766.00
240010	INSTR AIDES - OTHER	547,936.00	-	532,179.00
241100	HRLY INSTR AIDE,DIRECT INSTR	-	429,415.60	-
242100	HRLY INSTAIDE,NOT DIRECTINST	-	93,872.05	-
245100	STUDENT INSTR AIDE, DIRECT	-	7,397.50	-
24's	Instr Aides - Other	547,936.00	530,685.15	532,179.00
	Non Acad Salaries Subtotal	31,638,549.18	29,876,405.08	30,261,114.00
310010	STRS	3,310,566.26	-	3,454,657.00
311101	STRS ACADEMIC INSTRUCTORS	-	2,535,214.54	-
311201	STRS EDUCATIONAL ADMIN/SUP	-	173,467.72	-
311301	STRS OTHERACA NONINSTRUCT	-	600,879.91	-
312102	STRS CLASSIFIED	-	5,946.57	-
312202	STRS NON-INSTR ADMIN/SUPR	-	9,797.16	-
31's	STRS	3,310,566.26	3,325,305.90	3,454,657.00
320010	PERS	3,285,415.88	-	3,326,600.00
321101	PERS ACADEMIC INSTRUCTORS	-	30,480.53	-
321201	PERS EDUCATIONAL ADMIN/SUP	-	148,560.39	-
321301	PERS OTHERACA NONINSTRUCT	-	26,291.62	-
322102	PERS CLASSIFIED	-	2,244,556.93	-
322202	PERS NON-INSTR ADMIN/SUPR	-	539,720.09	-
322302	PERS INSTR AIDE DIRECT INSTR	-	104,311.58	-
322402	PERS INST AIDE NOTDIRECT INS	-	52,540.29	-
32's	PERS	3,285,415.88	3,146,461.43	3,326,600.00
330010	FICA & MEDICARE (OASDI)	2,912,716.86	-	2,897,201.00
331101	FICA ACADEMIC INSTRUCTORS	-	45,398.18	-
331201	FICA EDUCATIONAL ADMIN/SUP	-	63,818.48	-
331301	FICA OTHERACA NONINSTRUCT	-	13,986.27	-
332102	FICA CLASSIFIED	-	1,229,829.53	-

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332202	FICA NON-INSTR ADMIN/SUPR	-	289,441.66	-
332302	FICA INSTR AIDE DIRECT INSTR	-	69,219.07	-
332402	FICA INSTR AIDE NOTDIRECT INS	-	28,900.27	-
335101	MEDCA ACADEM INSTRUCTORS	-	496,337.50	-
335201	MEDCA EDUCATNL ADMIN/SUPV	-	47,098.97	-
335301	MEDCA OTH ACA NONINSTRUCT	-	107,778.11	-
336102	MEDCA CLASSIFIED	-	324,900.08	-
336202	MEDCA NON-INSTR ADMIN/SUP	-	70,935.15	-
336302	MEDCA INST AIDE DIRECT INSTR	-	20,993.40	-
336402	MEDCA INST AIDE NOTDIRCT INS	-	8,393.12	-
	33's FICA & Medicare (OASDI)	2,912,716.86	2,817,029.79	2,897,201.00
340101	MEDIC ACADEMIC INSTRUCTORS	-	3,795,896.69	-
340110	MEDIC ACA	5,158,349.00	-	4,734,685.00
340120	MEDIC ACADEMIC ADJUNCT	-	137,639.81	-
340125	MEDIC NON-ACADEMIC ADJUNCT	-	15,134.99	-
340151	MEDIC EDUCATIONL ADMIN/SUP	-	433,111.07	-
340201	MEDIC OTHER ACA NONINSTRUC	-	1,048,364.57	-
340210	MEDIC CLS	5,268,256.64	-	5,216,128.00
340252	MEDIC CLASSIFIED	-	4,779,616.53	-
340302	MEDIC NON-INSTR ADMIN/SUPR	-	1,064,776.39	-
340310	MEDIC AA/CAST	1,589,011.40	-	1,665,264.00
340352	MEDIC INSTR AIDE DIRECT INST	-	233,839.64	-
340402	MEDIC INSTAIDE NOTDIRECTINST	-	116,948.79	-
341101	DENT ACADEMIC INSTRUCTORS	-	214,226.39	-
341110	DENT ACA	374,312.52	-	324,520.00
341151	DENT EDUCATIONAL ADMIN/SUP	-	25,288.03	-
341201	DENT OTHER ACA NONINSTRUC	-	56,016.38	-
341210	DENT CLS	492,645.33	-	347,621.00
341252	DENT CLASSIFIED	-	311,615.53	-
341302	DENT NON-INSTR ADMIN/SUPR	-	58,121.98	-
341310	DENT AA/CAST	118,740.89	-	87,198.00
341352	DENT INSTR AIDE DIRECT INSTR	-	15,570.46	-
341402	DENT INSTAIDE NOT DIRECTINST	-	8,432.35	-
342101	VISION ACADEMIC INSTRUCTOR	-	53,155.82	-
342110	VISION ACA	67,088.00	-	68,105.00
342151	VISION EDUCATIONL ADMIN/SUP	-	5,898.43	-
342201	VISION OTHR ACA NONINSTRUC	-	13,582.85	-
342210	VISION CLS	93,158.76	-	92,603.00
342252	VISION CLASSIFIED	-	79,841.34	-
342302	VISION NON-INSTR ADMIN/SUP	-	14,608.38	-
342310	VISION AA/CAST	21,847.89	-	22,329.00
342352	VISION INSTR AIDE DIRECT INST	-	3,820.10	-
342402	VISION INSTAIDE NOT DIRECTINS	-	2,112.13	-
343101	LIFE ACADEMIC INSTRUCTORS	-	21,124.86	-
343110	LIFE ACA	26,647.00	-	29,526.00
343151	LIFE EDUCATIONAL ADMIN/SUPR	-	2,790.28	-
343201	LIFE OTHER ACA NONINSTRUCT	-	5,352.72	-
343210	LIFE CLS	35,423.84	-	40,014.00
343252	LIFE CLASSIFIED	-	31,229.80	-
343302	LIFE NON-INSTR ADMIN/SUPR	-	5,842.28	-
343310	LIFE AA/CAST	8,850.80	-	9,867.00
343352	LIFE INSTR AIDE DIRECT INSTR	-	1,488.38	-
343402	LIFE INST AIDE NOT DIRECT INS	-	816.10	-
344101	LTD ACADEMIC INSTRUCTORS	-	66,313.60	-
344110	LTD ACA	84,594.00	-	84,869.00
344151	LTD EDUCATIONAL ADMIN/SUPR	-	9,076.07	-
344201	LTD OTHER ACA NONINSTRUCT	-	18,223.50	-
344210	LTD CLS	67,984.17	-	68,605.00
344252	LTD CLASSIFIED	-	59,377.25	-

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344302	LTD NON-INSTR ADMIN/SUPR	-	14,344.14	-
344310	LTD AA/CAST	27,381.68	-	28,732.00
344352	LTD INSTR AIDE DIRECT INSTR	-	2,783.68	-
344402	LTD INST AIDE NOT DIRECT INST	-	1,364.77	-
345101	LTC ACADEMIC INSTRUCTORS	-	8,723.14	-
345110	LTC ACA	11,043.00	-	11,172.00
345151	LTC EDUCATIONAL ADMIN/SUPR	-	965.16	-
345201	LTC OTHER ACA NONINSTRUCT	-	2,222.68	-
345210	LTC CLS	15,061.45	-	15,187.00
345252	LTC CLASSIFIED	-	13,080.08	-
345302	LTC NON-INSTR ADMIN/SUPR	-	2,452.43	-
345310	LTC AA/CAST	3,619.50	-	3,735.00
345352	LTC INSTR AIDE DIRECT INSTR	-	625.13	-
345402	LTC INST AIDE NOT DIRECT INST	-	345.59	-
348010	FUTURE RETIREE HEALTH ACA	-	1,357,879.39	-
348020	FUTURE RETIREE HEALTH CLS	-	1,676,411.70	-
348030	FUTURE RETIREE HEALTH AA/CAST	-	391,602.51	-
348110	FUTURE RETIREE HEALTH ACA	1,363,271.00	-	1,390,209.00
348210	FUTURE RETIREE HEALTH CLS	1,717,399.02	-	1,810,165.00
348310	FUTURE RETIREE HEALTH AA/CAST	406,653.00	-	438,551.00
34's	Health & Welfare	16,951,338.89	16,182,053.89	16,489,085.00
350010	STATE UNEMP INSURANCE	167,902.87	-	144,473.00
351101	UNEMP ACADEMIC INSTRUCTOR	-	74,148.34	-
351201	UNEMP EDUCATIONL ADMN/SUP	-	7,068.61	-
351301	UNEMP OTH ACA NONINSTRUCT	-	15,888.77	-
352102	UNEMPLOYMENT CLASSIFIED	-	46,045.97	-
352202	UNEMP NON-INSTR ADMN/SUP	-	9,970.01	-
352302	UNEMP INSTR AIDE DIRECT INST	-	2,941.43	-
352402	UNEMP INST AIDE NOTDIRECT INS	-	1,183.94	-
353102	UNEMP STUDENT	-	3.47	-
35's	State Unempl Insurance	167,902.87	157,250.54	144,473.00
360010	WORKER'S COMP	1,339,451.74	-	1,318,173.00
361101	WC ACADEMIC INSTRUCTORS	-	615,969.33	-
361201	WC EDUCATIONAL ADMIN/SUPR	-	59,304.93	-
361301	WC OTHER ACA NON INSTRUCT	-	132,352.15	-
362102	WC CLASSIFIED	-	383,963.79	-
362202	WC NON-INSTR ADMIN/SUPERV	-	84,130.77	-
362302	WC INSTR AIDE DIRECT INSTR	-	24,741.63	-
362402	WC INSTR AIDE NOTDIRECT INST	-	9,812.82	-
363102	WC STUDENT	-	11,780.44	-
36's	Workers' Comp	1,339,451.74	1,322,055.86	1,318,173.00
370010	APPLE	142,766.51	-	172,853.00
371101	APPLE ACADEMIC INSTRUCTOR	-	80,965.17	-
371301	APPLE OTH ACA NONINSTRUCT	-	4,001.36	-
372102	APPLE CLASSIFIED	-	57,240.34	-
372202	APPLE NON-INSTR ADMN/SUPR	-	19.40	-
372302	APPLE INST AIDE DIRECT INSTR	-	8,253.37	-
372402	APPLE INS AIDE NOTDIRECT INS	-	2,517.06	-
37's	APPLE	142,766.51	152,996.70	172,853.00
390010	OTHER BENEFITS	284,846.00	-	4,000.00
394101	ACA BENEFITS TO SPREAD	-	(43,065.66)	-
395201	ACCRUED VACATN ACA NONINS	-	283,951.99	-
398000	TB TESTS FOR EMPLOYEES	-	357.50	-
398100	EMPLOYEE COSTS/HEALTH SERVICE	-	580.00	-
39's	Other Benefits	284,846.00	241,823.83	4,000.00
	Employee Benefits Subtotal	28,395,005.01	27,344,977.94	27,807,042.00
400010	SUPPLIES & MATERIALS	2,578,543.22	-	2,002,573.00
411000	SOFTWARE LESS THAN \$5,000	-	87,686.06	-

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421000	BOOKS,MAGAZINES,PERIODCLS	-	30,822.07	-
422000	SUBSCRIPTIONS, PERIODICALS	-	20,267.10	-
423000	BOOKSTORE TEXTBOOKS	-	4,144.98	-
431000	SUPPLIES&MATERIAL,INSTRUCT	-	850,127.47	-
431100	SUPPLIES, INSTRUCTIONL FOOD	-	10,095.60	-
432000	INSTRUCTIONAL TESTS	-	11,826.36	-
441000	SUPPLIES&MATERIAL,NONINSTR	-	900,475.93	-
441100	SUPPLIES, INSTITUTIONAL	-	7,242.35	-
441200	SUPPLIES, BOOKSTORE	-	4,951.23	-
441300	SUPPLIES, FOOD SERVICES	-	99.20	-
442000	COST OF FOOD, FOOD SERVICE	-	862.72	-
444000	GRADUATION GOWNS	-	6.48	-
446000	SHIPPING/HANDLING CHARGES	-	564.16	-
	Supplies & Materials Subtotal	2,578,543.22	1,929,171.71	2,002,573.00
500010	OTHER OPER EXP	14,136,009.04	-	12,335,608.00
511000	AUDIT	-	70,222.65	-
515100	INTERNET ACCESS	-	9,829.83	-
515200	JPA SELF-INSURANCE ADMIN	-	2,716.00	-
515300	SOFTWARE LICENSING FEES	-	508,777.85	-
525100	MEMBERSHIP, DISTRICT	-	177,399.67	-
525200	MEMBERSHIP, EMPLOYEE	-	12,093.34	-
535200	INS, FIRE, CASUALTY, LIABILITY	-	6,963.36	-
535500	STUDENT ACCIDENT&HOSPITAL	-	250,106.00	-
545100	ADVERTISEMENTS REQ BY LAW	-	25,107.90	-
545200	LAWYERS' FEES	-	931,473.83	-
545300	LEGAL JUDGEMENTS	-	110.00	-
551100	ATHLETIC OFFICIALS FEES	-	42,296.00	-
551200	CLASSROOM SPEAKERS	-	3,925.00	-
551300	INDEPENDENT CONTRACTOR	-	1,482,096.23	-
551400	MANAGEMENT FEES	-	2,100.89	-
551500	SECURITY GUARD SERVICES	-	1,344.40	-
551600	WARRANT RECONCILIATION	-	6,261.58	-
551900	OTH PERSONAL&CONSULT SVC	-	1,519,346.77	-
555100	POSTAGE	-	462,243.72	-
560900	DISTRICT VEHICLE USE	-	37,803.78	-
561000	RENT & LEASE, EQUIPMENT	-	72,141.43	-
562000	RENTS & LEASES, LAND/BLDGS	-	440,104.54	-
562100	RENTAL OF FIELDS	-	16,196.30	-
563000	RENTAL OF TRANSPORTATION	-	91,086.40	-
564000	RENTAL OF FILMS	-	20,470.03	-
565100	MAINTENANCE AGREEMT,EQUIP	-	1,279,614.41	-
565200	MAINTENCE AGREE,SOFTWARE	-	530,719.68	-
565300	REPAIRS&MAINT NONINST EQUIP	-	81,582.84	-
565400	REPAIRS&MAINT INSTR EQUIPMT	-	67,412.66	-
565500	REPAIRS&MAINTENANCE BLDGS	-	290,529.80	-
565550	MAINTENANCE, GROUNDS	-	147.96	-
565600	TENANT IMPROVEMENTS	-	6,216.40	-
571000	SELF-INS FUND PAYMNT/CLAIM	-	20,000.00	-
575100	TRAVEL, ACADEMIC ADMIN	-	78,411.05	-
575120	TRAVEL, ACADEMIC EMPLOYEE	-	117,248.16	-
575200	TRAVEL, CLASSIFIED ADMINISTR	-	73,603.92	-
575210	TRAVEL, CLASSIFIED EMPLOYEE	-	147,175.10	-
575300	TRAVEL, STUDENT	-	44,336.46	-
575310	TRAVEL WITH STUDENT	-	238,699.66	-
575400	TRAVEL, NON EMPLOYEE	-	36,596.60	-
575500	ATHLETIC ENTRY FEES	-	26,806.62	-
575600	ORIENTATION EXPENSES	-	31.47	-
575700	STAFF DEVLPMNT AT PALOMR	-	4,837.98	-

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575710	TRAINING	-	5,108.22	-
575800	FOOD FOR MEETINGS	-	197,252.03	-
580100	ELECTRICITY	-	1,121,630.66	-
580150	FUEL, GAS	-	18,433.02	-
580200	GASOLINE AND OIL	-	32,780.21	-
580250	JANITORIAL SERVICES	-	475.54	-
580300	LAUNDRY/DRY CLEANING	-	19,858.45	-
580350	PEST CONTROL	-	10,137.44	-
580400	SEWAGE	-	9,054.99	-
580450	TELEPHONE	-	55,240.87	-
580500	TELEPHONE CONNECTIONS	-	52,254.45	-
580550	WASTE DISPOSAL	-	76,388.57	-
580600	WASTE DISPOSAL,HAZARDOUS	-	85,760.29	-
580650	WATER	-	337,933.69	-
585100	ADMINISTRATIVE EXPENSE	-	1,312.38	-
585110	UPWARD BOUND STUDENT EXPENSE	-	89,509.79	-
585150	ADVERTISE NOT REQ BY LAW	-	350,809.95	-
585250	BANK CHARGES	-	2,677.00	-
585260	BANK CREDIT CARD EXPENSE	-	286,848.32	-
585300	COST OF SALES	-	969.80	-
585400	DISALLOWED FIN AID GRANTS	-	8,292.53	-
585450	FILM PROCESSING	-	292.70	-
585500	FINGERPRINTING	-	13,611.00	-
585510	TB TESTS	-	35.00	-
585750	PRINTING	-	604,628.81	-
585800	PROPERTY TAX EXPENSE	-	715.52	-
585850	PUBLISHING EXPENSE	-	16,449.00	-
585900	ROYALTY EXPENSE	-	7,399.00	-
585910	LICENSING FEE	-	48,915.69	-
585950	PHYSICAL EXAMINATIONS	-	254.92	-
590010	ABATEMENT BUDGET POOL	(562,132.83)	-	(651,000.00)
590100	FACILITIES SERVICES ABATEMENT	-	(41,297.15)	-
590600	BUSINESS SUPPORT SVCS ABATEMT	-	(697,007.80)	-
	Other Oper Exp Subtotal	13,573,876.21	11,952,913.16	11,684,608.00
580010	INDIRECT COSTS BUDGET POOL	68,491.54	-	(193,499.00)
	Indirect Costs Subtotal	68,491.54	-	(193,499.00)
600010	CAPITAL OUTLAY	2,258,345.14	-	4,267,998.00
612000	SITE IMPROVEMENT	-	6,740.29	-
612200	PARKING IMPROVEMENT	-	50,107.05	-
622000	BUILDING BUILT IN FIXTURES	-	18,907.00	-
623000	BUILDING CONSTRUCTION	-	10,243.50	-
623100	ARCHITECTURL&ENGINEER FEE	-	14,290.94	-
624000	BUILDING PURCHASE	-	2,589.54	-
624200	LEASE PURCHASE BUILDING	-	2,900.00	-
631000	LIBRARY BOOKS	-	1,645.94	-
633000	LIBRARY NONPRINT MEDIA	-	1,088.00	-
641200	EQUIP INST, REPLACE>\$200-999	-	1,344.55	-
641300	EQUIP INSTR,ADDITNL >\$200-999	-	7,054.10	-
641400	EQUIP INSTR,ADDITNL>1000	-	9,399.25	-
642300	EQUIP NONINS,ADTNL.>\$200-999	-	(0.02)	-
644100	EQUIP INSTR ADDTL \$500 - \$4999	-	246,549.09	-
644200	EQUIP INSTR REPL \$500 - \$4999	-	10,258.09	-
644300	EQUIPMENT INSTRUCTIONL >\$4,999	-	462,814.50	-
644400	EQUIP NONINS ADDL \$500 - \$4999	-	110,193.35	-
644500	EQUIP NONINS REPL \$500 - \$4999	-	7,084.93	-
644600	EQUIPMENT NONINSTRUCTL >\$4,999	-	56,567.01	-
644700	EQUIP TECHNOLOGY INSTR >\$4,999	-	6,535.09	-

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Account	Description			
644950	SOFTWARE NONINSTRNL >\$4,999	-	6,570.00	-
	Capital Outlay Subtotal	2,258,345.14	1,032,882.20	4,267,998.00
721000	INTRAFUND TRANS OUT WITHIN	-	1,577,488.13	-
721010	INTRAFUND TRANS OUT WITHIN	1,577,490.39	-	1,599,248.00
731000	INTERFUND TRANS OUT BETWEEN	-	3,278,211.00	-
731010	INTERFUND TRANS OUT BETWEEN	3,278,211.00	-	3,275,761.00
751000	STUDENT GRANTS	-	113,911.33	-
751010	STUDENT GRANTS	113,991.00	-	71,229.00
752010	STUDENT SCHOLARSHIPS	700.00	-	700.00
762000	STUDT BOOK&SUPPLY PAYMENTS	-	372,993.85	-
762010	STUDT BOOK&SUPPLY PAYMENTS	373,245.00	-	320,139.00
763000	STUDENT TRANSPORTATION	-	22,439.50	-
763010	STUDENT TRANSPORTATION	22,463.00	-	20,000.00
767000	STUDENT PIC CARD	-	105.00	-
767010	STUDENT PIC CARD	105.00	-	262.00
769000	STUDENT OTHER EXPENSES	-	107,065.10	-
769010	STUDENT OTHER EXPENSES	119,350.00	-	21,500.00
791010	RESERVE FOR CONTINGENCIES	5,131,199.00	-	5,179,998.00
791510	OTHER RESERVES	2,331,498.00	-	222,291.00
791610	RESERVE FOR STAFFNG PRIORITIES	522,223.00	-	870,450.00
792410	RESERVE FOR TLC	87,860.00	-	-
793010	CONTINGENCY, COLA	-	-	510,000.00
799010	CONTINGENCY HOLDING ACCOUNT	4,939,862.76	-	8,801,415.00
	Other Outgoing Subtotal	18,498,198.15	5,472,213.91	20,892,993.00
Expense Grand Total		145,893,107.00	124,767,336.62	144,026,014.00
812130	HEA FED WORK STUDY	273,541.00	188,516.37	327,804.00
812220	HEA TRIO	282,284.00	246,856.22	38,341.00
812221	HEA TRIO/SSS PRIOR YEAR	46,850.00	46,850.00	35,428.00
812225	HEA TRIO EDUC OPPORTUNITY CNTR	217,971.00	160,862.93	92,141.00
812226	HEA TRIO EOC PRIOR YEAR	8,185.00	8,185.00	57,109.00
812240	HEA TRIO UPWARD BOUND	485,696.00	288,432.14	122,319.00
812241	HEA TRIO/UPWARD BOUND PR YEAR	189,461.00	189,458.50	197,267.00
812250	HEA GEAR UP	2,524,920.00	1,104,261.37	856,943.00
812251	HEA GEAR UP PRIOR YEAR	1,104,259.00	1,104,259.00	1,420,659.00
812260	TRIO TALENT SEARCH GRANT	217,971.00	111,712.01	66,360.00
812261	TRIO TALENT SEARCH PRIOR YEAR	83,935.00	83,935.00	106,259.00
812290	HEA TITLE V HISPANIC SRVG INST	1,644,072.00	353,818.45	1,595,594.00
812291	HEA TITLE V HSI PRIOR YEAR	1,817,863.00	1,537,175.42	1,570,941.00
814100	TANF (FEDERAL)	50,443.00	50,148.00	54,095.00
815190	PELL GRANT ADMIN ALLOWANC	7,000.00	28,450.00	10,000.00
815500	FEDERAL ADMIN ALLOWANCE	8,000.00	34,825.82	15,000.00
816100	VETERAN'S EDUCATION	7,500.00	19,788.00	7,500.00
817100	VOCTNL/APPLIED TECH ED ACT	607,683.00	581,069.83	643,770.00
819400	NATIONAL SCIENCE FOUN GRNT	88,545.00	70,921.09	28,577.00
819401	NATIONL SCIENCE FOUN GRT PR YR	65,752.00	51,039.06	28,224.00
819800	OTHER FEDERAL REVENUES	28,300.00	28,300.00	-
819999	BEGINNING BALANCE, FEDERAL	175,260.00	-	165,836.00
81's	Federal Revenues Subtotal	9,935,491.00	6,288,864.21	7,440,167.00
861100	APPRENTICESHIP APPORTIONM	645,236.00	645,236.00	645,235.00
861200	STATE GENERAL APPORTIONMT	12,317,419.00	14,629,942.00	13,493,099.00
861210	GENERL APPORTNMT PRIOR YR	1,000,000.00	1,518,681.00	600,000.00
861450	PART TIME FACULTY APPORT	421,311.00	421,311.00	421,311.00
861500	2% BFAP ADMIN	184,511.00	184,511.00	215,489.00
861600	BASIC SKILLS	193,105.00	194,847.00	-
862150	EOPS	974,035.00	973,515.78	925,333.00

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862200	DSPS	816,442.00	816,442.00	770,890.00
862210	DSPS PRIOR YEAR	-	997.00	-
862250	CALWORKS	169,789.00	169,105.82	134,259.00
862400	OTH GEN CATEGORICL PROGMS	232,219.00	232,218.00	500,000.00
862450	BFAP	601,175.00	601,175.00	628,338.00
862500	CARE	72,301.00	71,612.29	74,861.00
862650	FACULTY/STAFF DIVERSITY	9,016.00	8,624.00	-
862700	INSTR EQUIP/LIBRY MATERIALS	232,215.00	232,216.00	1,994,174.00
862750	MATRICULATION	1,356,350.00	1,356,350.00	1,503,380.00
863100	EDUCATION PROTECTION ACCOUNT	13,384,935.00	13,384,935.00	14,337,931.00
863101	ED PROTECTION ACCT PRIOR YEAR	154,916.00	154,916.00	-
865300	OTH SPECL CATAGORL PRGRM	3,729,029.00	3,496,661.22	3,679,029.00
865310	ASSOCIATE DEGREE NURSING GRAN	141,200.00	141,200.00	155,237.00
865392	TTIP SOUTH PRIOR YEAR	113,159.00	113,158.77	232,368.00
867100	HOMEOWNER PROPTAX RELIEF	525,000.00	483,073.75	500,000.00
868100	STATE LOTTERY PROCEEDS	2,725,000.00	2,962,886.39	2,741,684.00
868150	STATE LOTTRY PROCEEDS PRIOR YR	-	175,821.29	-
868200	STATE MANDATED COSTS	512,064.00	517,815.00	517,815.00
868400	RETURN TO TITLE IV FROM STATE	-	1,655.00	-
869800	OTHER MISC STATE REVENUES	-	45,394.00	-
869999	BEGINNING BALANCE, STATE	2,821,685.00	-	3,394,492.00
86's	State Revenues Subtotal	43,332,112.00	43,534,300.31	47,464,925.00
881100	TAX ALLOCATION SECURD ROLL	56,420,263.00	54,309,189.49	54,958,161.00
881200	TAX ALLOC SUPPLEMENT ROLL	785,000.00	1,163,675.46	1,100,000.00
881300	TAX ALLOCN UNSECURED ROLL	1,900,000.00	1,810,732.64	2,000,000.00
881600	PRIOR YEARS TAXES	-	(56,130.61)	-
881700	ERAF ED REVENUE AUG FUND	-	(6,083,124.00)	-
881900	RDA RESIDUAL PAYMENTS	-	2,390,445.05	-
881910	ASSET LIQUIDATION (RDA)	-	890,426.19	-
882100	CONTRB,GIFTS,GRANTS,ENDOW	361,726.00	274,098.62	191,419.00
883100	CONTRACT INSTRUCTIONL SVC	154,910.00	256,329.00	200,000.00
883300	CONT INSTR SVC CONTRACT ED	21,259.00	16,965.72	-
883600	FOLLETT	525,000.00	530,824.24	525,000.00
884150	HLTH SVCS SALE TO EMPLOYEE	1,561.00	1,100.00	1,000.00
884170	KKSM ADVERTISING SALES	800.00	1,370.00	800.00
884180	LIBRARY COPIER SALES	20,000.00	11,715.50	14,000.00
884210	PLANETARIUM SALES	38,000.00	63,101.00	45,000.00
884215	BUSINESS SERVICES CHARGES	30,093.00	52,275.40	30,000.00
884230	PRINTING CHARGES	15,416.00	31,234.73	9,700.00
884260	RECYCLING COMMISSION	5,682.00	7,224.09	5,000.00
884290	TICKET/GATE/PROGRAM SALES	16,749.00	22,943.71	17,000.00
884300	VENDING COMMISSIONS	90,000.00	100,633.68	100,000.00
884320	WELLNESS CENTER FEES	35,000.00	64,013.33	35,000.00
884330	WELLNESS CENTER PARKING	3,500.00	1,945.00	2,000.00
884350	MISC SALES AND COMMISSION	73,672.00	84,815.27	65,000.00
885300	FACILITIES RENTAL AND LEASE	-	19,115.37	-
886100	INTEREST BANK ACCOUNTS	-	179.40	-
886200	INTEREST COUNTY TREASURY	50,000.00	62,217.95	50,000.00
886500	OTH INTEREST & INVEST INCOM	-	117.21	-
887400	ENROLLMENT FEE	9,427,900.00	9,413,636.00	9,606,028.00
887500	FIELD TRP;USEOF NONDIST FAC	12,213.00	12,048.00	-
887600	HEALTH SERVICE FEE STUDENT	810,000.00	1,093,459.00	850,000.00
887610	HLTH SERVICE INSURANCE PAY	-	(8.00)	-
887620	HLTH SERVICE PHYSICAL EXAM	20,295.00	14,861.00	20,000.00
887700	INSTR MAT FEES;SALE MATERL	232,164.61	224,376.68	186,888.00
887705	CPR MATERIALS FEE	1,000.00	410.00	500.00
887710	COURSE RELATED FEES	6,750.00	6,750.00	-
887800	STUDNT INSURANCE PAYMNTS	2,000.00	1,924.00	2,000.00

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887910	TRANSCRIPT INCOME	161,474.00	157,785.10	160,000.00
888010	NON RESIDENT TUITION USA	565,000.00	739,555.50	700,000.00
888020	NONRESIDENT TUITION FOREIGN	1,300,000.00	1,568,754.00	1,550,000.00
888030	NONRESIDENT CAPITAL OUTLAY	30,000.00	49,490.00	30,000.00
888100	PARKING STICKER FEES	2,000.00	485.00	1,000.00
888101	PARK STICKER FEE SPRING	500,000.00	553,820.00	528,000.00
888102	PARK STICKER FEE SUMMER	254,000.00	170,540.00	205,000.00
888103	PARK STICKER FEE FALL	515,000.00	351,855.00	525,000.00
888104	CAMPUS POLICE MISCELLANEOUS FEES	1,004.00	9,361.87	4,000.00
888110	PARKING METERS	170,000.00	245,768.91	180,000.00
888115	NCTD PASSES	-	(975.00)	-
888900	OTH STUDENT FEES&CHARGES	165,100.00	162,379.00	165,000.00
888920	COURSE TESTING FEE	102,421.00	102,341.30	70,302.00
889030	COBRA ADMIN FEE	-	323.48	-
889300	CASH OVER/SHORT	-	(291.25)	-
889600	LIBRARY FINES	1,000.00	2,621.65	1,000.00
889650	PARKING FINES	209,376.00	201,855.54	204,010.00
889670	PARKING AMNESTY	-	1,420.00	-
889830	RETURNED CHECK FEE	-	560.00	-
889850	STUDENT REFUND WRITE-OFF TO DIST	-	(450.91)	-
889880	STALE DATED/VOID WARRANTS	-	22,302.25	-
889900	OTHER LOCAL REVENUES	113,162.00	4,100.82	50,591.00
889999	BEGINNING BALANCE, LOCAL	15,196,098.00	-	12,733,275.00
88's	Local Revenues Subtotal	90,346,588.61	71,138,492.38	87,121,674.00
898100	INTERFUND TRANSFER IN,BETWN	20,000.00	20,000.00	-
898200	INTRA-FUND TRANSFER IN,WITHIN	2,258,915.39	1,887,112.13	1,999,248.00
89's	Other Sources Subtotal	2,278,915.39	1,907,112.13	1,999,248.00
Revenue Grand Total		145,893,107.00	122,868,769.03	144,026,014.00

**FUND 11 GENERAL FUND
TOTAL UNRESTRICTED**

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111000	INSTRUCTIONAL SAL, CONTRACT	-	19,771,053.77	-
111010	INSTRUCTIONAL SALARY, CONTRACT	19,901,677.00	-	19,820,811.00
11's	Instr Salaries - Contract	19,901,677.00	19,771,053.77	19,820,811.00
121000	ED ADMINISTRATOR, CONTRACT	-	700,338.52	-
121010	ED ADMINISTRATOR, CONTRACT	700,340.00	-	679,648.00
121100	SUPRT/PRESIDENT, CONTRACT	-	305,606.08	-
121110	SUPRT/PRESIDENT, CONTRACT	305,607.00	-	293,758.00
121300	PRESIDENT'S AUTO ALLOWANCE	-	9,955.29	-
121310	PRESIDENT'S AUTO ALLOWANCE	9,956.00	-	10,158.00
122100	COUNSELORS, CONTRACT	-	1,841,931.18	-
122110	COUNSELORS, CONTRACT	1,841,933.00	-	1,914,126.00
123100	DEAN, ACADEMIC CONTRACT	-	808,192.28	-
123110	DEAN, ACADEMIC CONTRACT	808,195.00	-	881,812.00
123200	DEPARTMENT CHAIR,CONTRACT	-	1,743,702.70	-
123210	DEPARTMENT CHAIR, CONTRACT	1,765,275.00	-	1,780,094.00
123400	DIRECTR/COORDINAT,ACA CONT	-	1,037,974.66	-
123410	DIRECTOR/COORDINATOR, ACA CONT	1,041,235.00	-	993,493.00
123500	PALOMAR FACULTY FEDERATION	-	184,786.39	-
123510	PALOMAR FACULTY FEDERATION	184,795.00	-	178,284.00
123600	DIRECTOR/COORDINATOR, AA CONT	-	1,188,253.48	-
123610	DIRECTOR/COORDINATOR, AA CONT	1,266,163.00	-	1,403,251.00
123700	DIRECTOR/COORDINATOR, CAST	-	35,050.65	-
123710	DIRECTOR/COORDINATOR, CAST	35,051.00	-	3,085.00
125000	LIBRARIANS, CONTRACT	-	499,509.59	-
125010	LIBRARIANS, CONTRACT	499,514.00	-	591,508.00
126010	NONINST ACA CONTRCT,OTHER	(94,124.00)	-	(300,000.00)
12's	Non-Instr Salaries - Contract	8,363,940.00	8,355,300.82	8,429,217.00
130010	INSTR SALARIES - OTHER	3,286,178.00	-	1,924,284.00
131100	ASSIGN TIME HRLY REPLACEMT	-	858,974.39	-
133100	INSTRUCTIONL ACADEMIC,HRLY	-	(2,908,611.90)	-
133110	OFFICE HOURS ADJUNCT FACULTY	-	(4,855.00)	-
133200	INST ACA HOURLY SUBSTITUTE	-	167,434.04	-
133300	INSTR ACADEMIC, HRLY SUMMR	-	1,095,165.90	-
134000	LOAD BANKING (FISCAL USE)	-	(49,884.98)	-
135300	OVERLOAD,CONTRACT INSTRUC	-	1,816,437.94	-
135600	OVERLOAD,SUBSTITUTE HRLY	-	55,754.56	-
135700	OVERLOAD,SUMMER ACA HRLY	-	728,300.19	-
136100	REPLACE ACA INSTR CONTRACT	-	9,062.48	-
136200	REPLACE SABBATICL,ACAHRLY	-	164,416.99	-
136400	LOADBANK REPL, ADJUNCT	-	86,747.06	-
137200	SERVICE PROVIDER ACA INSTR	-	1,999.94	-
138100	STIPEND, CONTRACT INSTRUCT	-	20,247.40	-
138200	STIPEND, HOURLY ACADEMIC	-	233,626.97	-
13's	Instr Salaries - Other	3,286,178.00	2,274,815.98	1,924,284.00
140010	NON-INSTR SALARIES - OTHER	1,472,612.00	-	1,130,073.00
141100	COUNSELOR, HOURLY	-	292,782.93	-
142100	EDUCATIONL ADMNISTRTR HRLY	-	1,403.36	-
143100	LIBRARIANS, HOURLY	-	347,170.94	-
144100	NON-INSTRUCT ACADEMIC,HRLY	-	455,387.59	-
145100	OVERLOAD,SUMMER NON-INST	-	49,800.62	-
146100	REPL SABBATICL,HRLYNONINST	-	17,349.98	-
146600	REPLC COUNSLR SUMMR HRLY	-	57,305.14	-
148000	NONINSTR ACA HOURLY, OTHER	-	54,412.63	-
14's	Non-Instr Salaries - Other	1,472,612.00	1,275,613.19	1,130,073.00
	Academic Salaries Subtotal	33,024,407.00	31,676,783.76	31,304,385.00
211000	EXCUTIVE ADMIN SUPPORT, CAST	-	372,379.03	-
211010	EXCUTIVE ADMIN SUPPORT, CAST	372,380.00	-	443,122.00
212100	SUPERVISOR, CAST	-	1,327,188.74	-
212110	SUPERVISOR, CAST	1,429,383.00	-	1,330,305.00
212200	CLASSIFIED REGULAR SALARY	-	15,226,882.65	-

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212210	CLASSIFIED REGULAR SALARY	15,298,528.00	-	15,334,138.00
212400	GOVERNING BOARD	-	31,677.39	-
212410	GOVERNING BOARD	31,678.00	-	30,240.00
212600	NON-INSTRUCTNL ADMINISTRATORS	-	2,082,845.68	-
212610	NON-INSTRUCTNL ADMINISTRATORS	2,130,082.00	-	2,327,020.00
219900	CONTRACT NEGOTIATIONS NON-INST	-	(133,975.68)	-
	21's Non-Instr Salaries - Reg	19,262,051.00	18,906,997.81	19,464,825.00
221000	INST AIDE CONTRACT,DIRECT INST	-	1,012,980.68	-
221010	INST AIDE CONTRACT,DIRECT INST	1,076,350.00	-	994,631.00
222000	INST AIDE CONTRACT, NOT DIRECT	-	433,404.71	-
222010	INST AIDE CONTRACT, NOT DIRECT	439,780.00	-	438,781.00
	22's Instr Aides - Reg	1,516,130.00	1,446,385.39	1,433,412.00
230010	NON ACADEMIC SALARIES - OTHER	1,106,695.00	-	1,267,613.00
231100	HOURLY CLASSIFIED, TEMP	-	829,043.36	-
231300	HOURLY TUTORS	-	96,512.63	-
232100	OVERTIME CLASSIFID SALARIED	-	92,452.27	-
232200	OVERTIME SUPERVISR SALRIED	-	6,270.59	-
234100	SERVICE PROVIDER CLASSIFIED	-	11,300.00	-
235100	STUDENT EMPLOYEE	-	234,953.36	-
235200	STUDENT TUTORS	-	6,362.91	-
	23's Non-Academic Salaries - Other	1,106,695.00	1,276,895.12	1,267,613.00
240010	INSTR AIDES - OTHER	496,842.00	-	494,566.00
241100	HRLY INSTR AIDE,DIRECT INSTR	-	393,866.41	-
242100	HRLY INSTAIDE,NOT DIRECTINST	-	93,872.05	-
245100	STUDENT INSTR AIDE, DIRECT	-	4,950.25	-
	24's Instr Aides - Other	496,842.00	492,688.71	494,566.00
	Non Acad Salaries Subtotal	22,381,718.00	22,122,967.03	22,660,416.00
310010	STRS	3,125,015.00	-	3,322,612.00
311101	STRS ACADEMIC INSTRUCTORS	-	2,508,720.89	-
311201	STRS EDUCATIONAL ADMIN/SUP	-	138,793.32	-
311301	STRS OTHERACA NONINSTRUCT	-	507,785.93	-
312102	STRS CLASSIFIED	-	5,882.56	-
312202	STRS NON-INSTR ADMIN/SUPR	-	7,124.58	-
	31's STRS	3,125,015.00	3,168,307.28	3,322,612.00
320010	PERS	2,547,378.00	-	2,619,482.00
321101	PERS ACADEMIC INSTRUCTORS	-	30,480.53	-
321201	PERS EDUCATIONAL ADMIN/SUP	-	148,560.39	-
321301	PERS OTHERACA NONINSTRUCT	-	23,911.63	-
322102	PERS CLASSIFIED	-	1,724,847.70	-
322202	PERS NON-INSTR ADMIN/SUPR	-	419,596.71	-
322302	PERS INSTR AIDE DIRECT INSTR	-	104,182.94	-
322402	PERS INST AIDE NOTDIRECT INS	-	47,019.61	-
	32's PERS	2,547,378.00	2,498,599.51	2,619,482.00
330010	FICA & MEDICARE (OASDI)	2,348,426.00	-	2,394,698.00
331101	FICA ACADEMIC INSTRUCTORS	-	45,398.18	-
331201	FICA EDUCATIONAL ADMIN/SUP	-	63,818.48	-
331301	FICA OTHERACA NONINSTRUCT	-	12,634.54	-
332102	FICA CLASSIFIED	-	941,317.82	-
332202	FICA NON-INSTR ADMIN/SUPR	-	225,933.43	-
332302	FICA INSTR AIDE DIRECT INSTR	-	68,575.72	-
332402	FICA INSTR AIDE NOTDIRECT INS	-	25,906.48	-
335101	MEDCA ACADEM INSTRUCTORS	-	491,139.59	-
335201	MEDCA EDUCATNL ADMIN/SUPV	-	43,241.92	-
335301	MEDCA OTH ACA NONINSTRUCT	-	91,047.78	-
336102	MEDCA CLASSIFIED	-	236,005.35	-
336202	MEDCA NON-INSTR ADMIN/SUP	-	55,100.10	-
336302	MEDCA INST AIDE DIRECT INSTR	-	20,487.12	-
336402	MEDCA INST AIDE NOTDIRCT INS	-	7,692.97	-
	33's FICA & Medicare (OASDI)	2,348,426.00	2,328,299.48	2,394,698.00
340101	MEDIC ACADEMIC INSTRUCTORS	-	3,774,857.97	-

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340110	MEDIC ACA	5,031,264.00	-	4,610,224.00
340120	MEDIC ACADEMIC ADJUNCT	-	137,639.81	-
340125	MEDIC NON-ACADEMIC ADJUNCT	-	15,134.99	-
340151	MEDIC EDUCATIONL ADMIN/SUP	-	367,563.08	-
340201	MEDIC OTHER ACA NONINSTRUC	-	963,082.43	-
340210	MEDIC CLS	4,138,178.00	-	3,948,067.00
340252	MEDIC CLASSIFIED	-	3,866,272.81	-
340302	MEDIC NON-INSTR ADMIN/SUPR	-	834,343.87	-
340310	MEDIC AA/CAST	1,249,671.00	-	1,367,027.00
340352	MEDIC INSTR AIDE DIRECT INST	-	233,839.64	-
340402	MEDIC INSTAIDE NOTDIRECTINST	-	107,134.89	-
341101	DENT ACADEMIC INSTRUCTORS	-	212,988.07	-
341110	DENT ACA	366,804.00	-	316,102.00
341151	DENT EDUCATIONAL ADMIN/SUP	-	21,759.38	-
341201	DENT OTHER ACA NONINSTRUC	-	51,518.78	-
341210	DENT CLS	386,750.00	-	266,498.00
341252	DENT CLASSIFIED	-	248,364.50	-
341302	DENT NON-INSTR ADMIN/SUPR	-	45,542.38	-
341310	DENT AA/CAST	95,875.00	-	69,626.00
341352	DENT INSTR AIDE DIRECT INSTR	-	15,570.46	-
341402	DENT INSTAIDE NOT DIRECTINST	-	7,223.86	-
342101	VISION ACADEMIC INSTRUCTOR	-	52,827.26	-
342110	VISION ACA	65,317.00	-	66,331.00
342151	VISION EDUCATIONL ADMIN/SUP	-	5,128.44	-
342201	VISION OTHR ACA NONINSTRUC	-	12,402.17	-
342210	VISION CLS	70,519.00	-	71,057.00
342252	VISION CLASSIFIED	-	63,075.63	-
342302	VISION NON-INSTR ADMIN/SUP	-	11,401.82	-
342310	VISION AA/CAST	17,364.00	-	17,960.00
342352	VISION INSTR AIDE DIRECT INST	-	3,820.10	-
342402	VISION INSTAIDE NOT DIRECTINS	-	1,791.28	-
343101	LIFE ACADEMIC INSTRUCTORS	-	20,994.21	-
343110	LIFE ACA	25,954.00	-	28,761.00
343151	LIFE EDUCATIONAL ADMIN/SUPR	-	2,487.88	-
343201	LIFE OTHER ACA NONINSTRUCT	-	4,896.64	-
343210	LIFE CLS	26,931.00	-	30,757.00
343252	LIFE CLASSIFIED	-	24,688.34	-
343302	LIFE NON-INSTR ADMIN/SUPR	-	4,607.37	-
343310	LIFE AA/CAST	7,126.00	-	7,980.00
343352	LIFE INSTR AIDE DIRECT INSTR	-	1,488.38	-
343402	LIFE INST AIDE NOT DIRECT INST	-	692.50	-
344101	LTD ACADEMIC INSTRUCTORS	-	65,890.36	-
344110	LTD ACA	82,370.00	-	82,585.00
344151	LTD EDUCATIONAL ADMIN/SUPR	-	7,832.10	-
344201	LTD OTHER ACA NONINSTRUCT	-	16,748.48	-
344210	LTD CLS	52,492.00	-	53,414.00
344252	LTD CLASSIFIED	-	47,686.63	-
344302	LTD NON-INSTR ADMIN/SUPR	-	11,207.69	-
344310	LTD AA/CAST	22,359.00	-	23,183.00
344352	LTD INSTR AIDE DIRECT INSTR	-	2,783.68	-
344402	LTD INST AIDE NOT DIRECT INST	-	1,206.52	-
345101	LTC ACADEMIC INSTRUCTORS	-	8,669.38	-
345110	LTC ACA	10,749.00	-	10,882.00
345151	LTC EDUCATIONAL ADMIN/SUPR	-	839.16	-
345201	LTC OTHER ACA NONINSTRUCT	-	2,029.24	-
345210	LTC CLS	11,355.00	-	11,682.00
345252	LTC CLASSIFIED	-	10,336.23	-
345302	LTC NON-INSTR ADMIN/SUPR	-	1,927.75	-
345310	LTC AA/CAST	2,885.00	-	3,021.00
345352	LTC INSTR AIDE DIRECT INSTR	-	625.13	-
345402	LTC INST AIDE NOT DIRECT INST	-	293.09	-

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348010	FUTURE RETIREE HEALTH ACA	-	1,327,150.63	-
348020	FUTURE RETIREE HEALTH CLS	-	1,372,857.90	-
348030	FUTURE RETIREE HEALTH AA/CAST	-	321,627.28	-
348110	FUTURE RETIREE HEALTH ACA	1,327,314.00	-	1,354,145.00
348210	FUTURE RETIREE HEALTH CLS	1,374,606.00	-	1,447,594.00
348310	FUTURE RETIREE HEALTH AA/CAST	327,370.00	-	354,935.00
	34's Health & Welfare	14,693,253.00	14,312,850.19	14,141,831.00
350010	STATE UNEMP INSURANCE	136,846.00	-	127,344.00
351101	UNEMP ACADEMIC INSTRUCTOR	-	73,406.73	-
351201	UNEMP EDUCATIONL ADMN/SUP	-	6,211.20	-
351301	UNEMP OTH ACA NONINSTRUCT	-	13,493.40	-
352102	UNEMPLOYMENT CLASSIFIED	-	33,497.65	-
352202	UNEMP NON-INSTR ADMN/SUP	-	7,726.02	-
352302	UNEMP INSTR AIDE DIRECT INST	-	2,869.21	-
352402	UNEMP INST AIDE NOTDIRECT INS	-	1,083.99	-
353102	UNEMP STUDENT	-	0.41	-
	35's State Unempl Insurance	136,846.00	138,288.61	127,344.00
360010	WORKER'S COMP	1,144,289.00	-	1,160,905.00
361101	WC ACADEMIC INSTRUCTORS	-	609,801.31	-
361201	WC EDUCATIONAL ADMIN/SUPR	-	52,116.60	-
361301	WC OTHER ACA NON INSTRUCT	-	112,482.29	-
362102	WC CLASSIFIED	-	279,531.04	-
362202	WC NON-INSTR ADMIN/SUPERV	-	65,407.07	-
362302	WC INSTR AIDE DIRECT INSTR	-	24,144.26	-
362402	WC INSTR AIDE NOTDIRECT INST	-	8,987.28	-
363102	WC STUDENT	-	4,209.94	-
	36's Workers' Comp	1,144,289.00	1,156,679.79	1,160,905.00
370010	APPLE	82,075.00	-	138,520.00
371101	APPLE ACADEMIC INSTRUCTOR	-	80,038.18	-
371301	APPLE OTH ACA NONINSTRUCT	-	3,798.99	-
372102	APPLE CLASSIFIED	-	21,699.98	-
372302	APPLE INST AIDE DIRECT INSTR	-	7,640.92	-
372402	APPLE INS AIDE NOTDIRECT INS	-	2,517.06	-
	37's APPLE	82,075.00	115,695.13	138,520.00
390010	OTHER BENEFITS	284,846.00	-	4,000.00
394101	ACA BENEFITS TO SPREAD	-	(43,065.66)	-
395201	ACCRUED VACATN ACA NONINS	-	283,951.99	-
398000	TB TESTS FOR EMPLOYEES	-	357.50	-
398100	EMPLOYEE COSTS/HEALTH SERVICES	-	580.00	-
	39's Other Benefits	284,846.00	241,823.83	4,000.00
	Employee Benefits Subtotal	24,362,128.00	23,960,543.82	23,909,392.00
400010	SUPPLIES & MATERIALS	559,195.00	-	604,038.00
411000	SOFTWARE LESS THAN \$5,000	-	876.60	-
421000	BOOKS,MAGAZINES,PERIODCLS	-	1,536.92	-
422000	SUBSCRIPTIONS, PERIODICALS	-	4,016.39	-
431000	SUPPLIES&MATERIAL,INSTRUCT	-	138,678.60	-
431100	SUPPLIES, INSTRUCTIONL FOOD	-	265.93	-
432000	INSTRUCTIONAL TESTS	-	337.44	-
441000	SUPPLIES&MATERIAL,NONINSTR	-	418,715.20	-
441100	SUPPLIES, INSTITUTIONAL	-	1,837.93	-
441200	SUPPLIES, BOOKSTORE	-	186.97	-
441300	SUPPLIES, FOOD SERVICES	-	61.90	-
442000	COST OF FOOD, FOOD SERVICE	-	779.05	-
444000	GRADUATION GOWNS	-	(1,299.00)	-
446000	SHIPPING/HANDLING CHARGES	-	549.16	-
	Supplies & Materials Subtotal	559,195.00	566,543.09	604,038.00
500010	OTHER OPER EXP	4,518,857.00	-	5,334,043.00
515100	INTERNET ACCESS	-	354.80	-
515200	JPA SELF-INSURANCE ADMIN	-	2,716.00	-

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515300	SOFTWARE LICENSING FEES	-	350,184.66	-
525100	MEMBERSHIP, DISTRICT	-	169,081.67	-
525200	MEMBERSHIP, EMPLOYEE	-	7,874.93	-
535500	STUDENT ACCIDENT&HOSPITAL	-	193,862.25	-
545100	ADVERTISEMENTS REQ BY LAW	-	25,082.90	-
545200	LAWYERS' FEES	-	931,473.83	-
545300	LEGAL JUDGEMENTS	-	110.00	-
551100	ATHLETIC OFFICIALS FEES	-	26,911.00	-
551200	CLASSROOM SPEAKERS	-	1,825.00	-
551300	INDEPENDENT CONTRACTOR	-	153,224.78	-
551500	SECURITY GUARD SERVICES	-	1,344.40	-
551900	OTH PERSONAL&CONSULT SVC	-	632,074.98	-
555100	POSTAGE	-	186,840.12	-
560900	DISTRICT VEHICLE USE	-	31,937.24	-
561000	RENT & LEASE, EQUIPMENT	-	14,980.56	-
562000	RENTS & LEASES, LAND/BLDGS	-	311,633.24	-
562100	RENTAL OF FIELDS	-	16,196.30	-
563000	RENTAL OF TRANSPORTATION	-	37,609.91	-
564000	RENTAL OF FILMS	-	17,873.03	-
565100	MAINTENANCE AGREEMT,EQUIP	-	230,108.07	-
565200	MAINTENCE AGREE,SOFTWARE	-	488,509.49	-
565300	REPAIRS&MAINT NONINST EQUIP	-	26,155.34	-
565400	REPAIRS&MAINT INSTR EQUIPMT	-	27,729.88	-
565500	REPAIRS&MAINTENANCE BLDGS	-	176,093.63	-
565600	TENANT IMPROVEMENTS	-	6,216.40	-
575100	TRAVEL, ACADEMIC ADMIN	-	25,897.92	-
575120	TRAVEL, ACADEMIC EMPLOYEE	-	31,726.34	-
575200	TRAVEL, CLASSIFIED ADMINISTR	-	42,967.75	-
575210	TRAVEL, CLASSIFIED EMPLOYEE	-	27,840.10	-
575300	TRAVEL, STUDENT	-	34,238.94	-
575310	TRAVEL WITH STUDENT	-	23,653.83	-
575400	TRAVEL, NON EMPLOYEE	-	414.82	-
575500	ATHLETIC ENTRY FEES	-	24,341.62	-
575600	ORIENTATION EXPENSES	-	31.47	-
575700	STAFF DEVELOPMNT AT PALOMR	-	851.35	-
575710	TRAINING	-	3,111.00	-
575800	FOOD FOR MEETINGS	-	24,461.44	-
580100	ELECTRICITY	-	1,740.92	-
580150	FUEL, GAS	-	2,801.86	-
580200	GASOLINE AND OIL	-	504.00	-
580250	JANITORIAL SERVICES	-	243.00	-
580300	LAUNDRY/DRY CLEANING	-	14,016.54	-
580350	PEST CONTROL	-	10,137.44	-
580450	TELEPHONE	-	16,921.77	-
580500	TELEPHONE CONNECTIONS	-	1,305.00	-
580550	WASTE DISPOSAL	-	14,774.49	-
580600	WASTE DISPOSAL,HAZARDOUS	-	2,529.06	-
580650	WATER	-	13,419.20	-
585100	ADMINISTRATIVE EXPENSE	-	986.89	-
585150	ADVERTISE NOT REQ BY LAW	-	316,529.31	-
585250	BANK CHARGES	-	477.00	-
585400	DISALLOWED FIN AID GRANTS	-	6,206.57	-
585500	FINGERPRINTING	-	7,560.00	-
585510	TB TESTS	-	35.00	-
585750	PRINTING	-	335,546.64	-
585800	PROPERTY TAX EXPENSE	-	715.52	-
585850	PUBLISHING EXPENSE	-	3,900.00	-
585900	ROYALTY EXPENSE	-	1,225.00	-
585910	LICENSING FEE	-	26,748.83	-
585950	PHYSICAL EXAMINATIONS	-	254.92	-
Other Oper Exp Subtotal		4,518,857.00	5,086,119.95	5,334,043.00

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580010	INDIRECT COSTS BUDGET POOL	(450,000.00)	-	(450,000.00)
585550	INDIRECT COSTS	-	(428,236.13)	-
	Indirect Costs Subtotal	(450,000.00)	(428,236.13)	(450,000.00)
600010	CAPITAL OUTLAY	74,393.00	-	-
641300	EQUIP INSTR,ADDITNL >\$200-999	-	0.02	-
642300	EQUIP NONINS,ADTNL.>\$200-999	-	(0.02)	-
	Capital Outlay Subtotal	74,393.00	-	-
721000	INTRAFUND TRANS OUT WITHIN	-	1,429,202.74	-
721010	INTRAFUND TRANS OUT WITHIN	1,429,205.00	-	1,599,248.00
731000	INTERFUND TRANS OUT BETWEEN	-	3,274,211.00	-
731010	INTERFUND TRANS OUT BETWEEN	3,274,211.00	-	3,271,761.00
791010	RESERVE FOR CONTINGENCIES	5,131,199.00	-	5,179,998.00
791510	OTHER RESERVES	2,331,498.00	-	222,291.00
791610	RESERVE FOR STAFFNG PRIORITIES	522,223.00	-	870,450.00
792410	RESERVE FOR TLC	87,860.00	-	-
793010	CONTINGENCY, COLA	-	-	510,000.00
	Other Outgoing Subtotal	12,776,196.00	4,703,413.74	11,653,748.00
Expense Grand Total		97,246,894.00	87,688,135.26	95,016,022.00
861100	APPRENTICESHIP APPORTIONM	645,236.00	645,236.00	645,235.00
861200	STATE GENERAL APPORTIONMT	12,317,419.00	14,629,942.00	13,493,099.00
861210	GENERL APPORTNMT PRIOR YR	1,000,000.00	1,518,681.00	600,000.00
861450	PART TIME FACULTY APPORT	421,311.00	421,311.00	421,311.00
861500	2% BFAP ADMIN	184,511.00	184,511.00	215,489.00
867100	HOMEOWNER PROPTAX RELIEF	525,000.00	483,073.75	500,000.00
868200	STATE MANDATED COSTS	512,064.00	517,815.00	517,815.00
868400	RETURN TO TITLE IV FROM STATE	-	1,655.00	-
869800	OTHER MISC STATE REVENUES	-	45,394.00	-
	86's State Revenues Subtotal	15,605,541.00	18,447,618.75	16,392,949.00
881100	TAX ALLOCATION SECURD ROLL	56,420,263.00	54,309,189.49	54,958,161.00
881200	TAX ALLOC SUPPLEMENT ROLL	785,000.00	1,163,675.46	1,100,000.00
881300	TAX ALLOCN UNSECURED ROLL	1,900,000.00	1,810,732.64	2,000,000.00
881600	PRIOR YEARS TAXES	-	(56,130.61)	-
881700	ERAF ED REVENUE AUG FUND	-	(6,083,124.00)	-
881900	RDA RESIDUAL PAYMENTS	-	2,390,445.05	-
881910	ASSET LIQUIDATION (RDA)	-	890,426.19	-
883600	FOLLETT	525,000.00	530,824.24	525,000.00
885300	FACILITIES RENTAL AND LEASE	-	2,968.00	-
886100	INTEREST BANK ACCOUNTS	-	179.40	-
886200	INTEREST COUNTY TREASURY	50,000.00	62,217.95	50,000.00
886500	OTH INTEREST & INVEST INCOM	-	117.21	-
887400	ENROLLMENT FEE	9,427,900.00	9,413,636.00	9,606,028.00
887910	TRANSCRIPT INCOME	5,000.00	4,500.00	5,000.00
888010	NON RESIDENT TUITION USA	565,000.00	739,555.50	700,000.00
888020	NONRESIDENT TUITON FOREIGN	1,300,000.00	1,568,754.00	1,550,000.00
888115	NCTD PASSES	-	(975.00)	-
889030	COBRA ADMIN FEE	-	323.48	-
889300	CASH OVER/SHORT	-	(291.25)	-
889600	LIBRARY FINES	-	1,583.15	-
889830	RETURNED CHECK FEE	-	560.00	-
889850	STUDNT REFND WRITE-OFF TO DIST	-	(450.91)	-
889880	STALE DATED/VOID WARRANTS	-	22,302.25	-
889900	OTHER LOCAL REVENUES	75,000.00	(9,810.64)	20,000.00
889999	BEGINNING BALANCE, LOCAL	10,546,973.00	-	8,108,884.00
	88's Local Revenues Subtotal	81,600,136.00	66,761,207.60	78,623,073.00

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898200	INTRAFUND TRANSFR IN,WITHIN	41,217.00	41,217.00	-
89's	Other Sources Subtotal	41,217.00	41,217.00	-
Revenue Grand Total		97,246,894.00	85,250,043.35	95,016,022.00

FUND 12
RESTRICTED

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Account	Description			
111000	INSTRUCTIONAL SAL, CONTRACT	-	31,741.24	-
111010	INSTRUCTIONAL SALARY, CONTRACT	128,768.00	-	129,640.00
11's	Instr Salaries - Contract	128,768.00	31,741.24	129,640.00
122100	COUNSELORS, CONTRACT	-	473,116.44	-
122110	COUNSELORS, CONTRACT	473,121.00	-	561,741.00
123600	DIRECTOR/COORDINATOR, AA CONT	-	326,339.04	-
123610	DIRECTOR/COORDINATOR, AA CONT	421,000.00	-	291,175.00
12's	Non-Instr Salaries - Contract	894,121.00	799,455.48	852,916.00
130010	INSTR SALARIES - OTHER	242,628.16	-	174,717.00
131100	ASSIGN TIME HRLY REPLACEMT	-	140,604.18	-
133100	INSTRUCTIONL ACADEMIC,HRLY	-	65,448.51	-
133300	INSTR ACADEMIC, HRLY SUMMR	-	826.41	-
135300	OVERLOAD,CONTRACT INSTRUC	-	23,590.99	-
13's	Instr Salaries - Other	242,628.16	230,470.09	174,717.00
140010	NON-INSTR SALARIES - OTHER	795,037.11	-	462,058.00
141100	COUNSELOR, HOURLY	-	58,735.61	-
144100	NON-INSTRUCT ACADEMIC,HRLY	-	583,396.44	-
145100	OVERLOAD,SUMMER NON-INST	-	5,311.86	-
148000	NONINSTR ACA HOURLY, OTHER	-	13,114.52	-
14's	Non-Instr Salaries - Other	795,037.11	660,558.43	462,058.00
	Academic Salaries Subtotal	2,060,554.27	1,722,225.24	1,619,331.00
212100	SUPERVISOR, CAST	-	458,926.15	-
212110	SUPERVISOR, CAST	484,644.18	-	486,359.00
212200	CLASSIFIED REGULAR SALARY	-	3,517,730.23	-
212210	CLASSIFIED REGULAR SALARY	4,408,014.05	-	4,285,805.00
212300	CLASSIFIED HEALTH PROFESSL	-	152,699.46	-
212310	CLASSIFIED HEALTH PROFESSIONAL	266,033.00	-	276,512.00
212600	NON-INSTRUCTNL ADMINISTRATORS	-	630,320.10	-
212610	NON-INSTRUCTNL ADMINISTRATORS	734,958.00	-	818,216.00
21's	Non-Instr Salaries - Reg	5,893,649.23	4,759,675.94	5,866,892.00
222000	INST AIDE CONTRACT, NOT DIRECT	-	48,248.93	-
222010	INST AIDE CONTRACT, NOT DIRECT	48,514.03	-	38,905.00
22's	Instr Aides - Reg	48,514.03	48,248.93	38,905.00
230010	NON ACADEMIC SALARIES - OTHER	2,841,009.06	-	1,356,252.00
231100	HOURLY CLASSIFIED, TEMP	-	1,660,960.75	-
231200	HOURLY INTERPRETERS	-	527.84	-
231300	HOURLY TUTORS	-	241,325.32	-
231500	HRLY HEALTH PROFESSIONAL	-	117,271.51	-
232100	OVERTIME CLASSIFID SALARIED	-	87,125.23	-
232200	OVERTIME SUPERVISR SALRIED	-	1,971.72	-
234100	SERVICE PROVIDER CLASSIFIED	-	25,281.20	-
234300	SERVICE PROVIDER CONTR ED	-	10,120.33	-
235100	STUDENT EMPLOYEE	-	180,248.93	-
235200	STUDENT TUTORS	-	45,082.85	-
235400	STUDENT WORK STUDY	-	188,516.37	-
23's	Non-Academic Salaries - Other	2,841,009.06	2,558,432.05	1,356,252.00
240010	INSTR AIDES - OTHER	38,684.00	-	27,225.00
241100	HRLY INSTR AIDE,DIRECT INSTR	-	33,528.11	-
245100	STUDENT INSTR AIDE, DIRECT	-	2,447.25	-
24's	Instr Aides - Other	38,684.00	35,975.36	27,225.00
	Non Acad Salaries Subtotal	8,821,856.32	7,402,332.28	7,289,274.00
310010	STRS	166,148.26	-	129,283.00
311101	STRS ACADEMIC INSTRUCTORS	-	18,402.27	-
311201	STRS EDUCATIONAL ADMIN/SUP	-	34,674.40	-
311301	STRS OTHERACA NONINSTRUCT	-	83,517.26	-
312102	STRS CLASSIFIED	-	64.01	-

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		FY 2013-2014	FY 2013-2014	FY 2014-2015
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
111000	INSTRUCTIONAL SAL, CONTRACT	-	31,741.24	-
111010	INSTRUCTIONAL SALARY, CONTRACT	128,768.00	-	129,640.00
11's	Instr Salaries - Contract	128,768.00	31,741.24	129,640.00
122100	COUNSELORS, CONTRACT	-	473,116.44	-
122110	COUNSELORS, CONTRACT	473,121.00	-	561,741.00
123600	DIRECTOR/COORDINATOR, AA CONT	-	326,339.04	-
123610	DIRECTOR/COORDINATOR, AA CONT	421,000.00	-	291,175.00
12's	Non-Instr Salaries - Contract	894,121.00	799,455.48	852,916.00
130010	INSTR SALARIES - OTHER	242,628.16	-	174,717.00
131100	ASSIGN TIME HRLY REPLACEMT	-	140,604.18	-
133100	INSTRUCTIONL ACADEMIC, HRLY	-	65,448.51	-
133300	INSTR ACADEMIC, HRLY SUMMR	-	826.41	-
135300	OVERLOAD, CONTRACT INSTRUC	-	23,590.99	-
13's	Instr Salaries - Other	242,628.16	230,470.09	174,717.00
140010	NON-INSTR SALARIES - OTHER	795,037.11	-	462,058.00
141100	COUNSELOR, HOURLY	-	58,735.61	-
144100	NON-INSTRUCT ACADEMIC, HRLY	-	583,396.44	-
145100	OVERLOAD, SUMMER NON-INST	-	5,311.86	-
148000	NONINSTR ACA HOURLY, OTHER	-	13,114.52	-
14's	Non-Instr Salaries - Other	795,037.11	660,558.43	462,058.00
	Academic Salaries Subtotal	2,060,554.27	1,722,225.24	1,619,331.00
212100	SUPERVISOR, CAST	-	458,926.15	-
212110	SUPERVISOR, CAST	484,644.18	-	486,359.00
212200	CLASSIFIED REGULAR SALARY	-	3,517,730.23	-
212210	CLASSIFIED REGULAR SALARY	4,408,014.05	-	4,285,805.00
212300	CLASSIFIED HEALTH PROFESSL	-	152,699.46	-
212310	CLASSIFIED HEALTH PROFESSIONAL	266,033.00	-	276,512.00
212600	NON-INSTRUCTNL ADMINISTRATORS	-	630,320.10	-
212610	NON-INSTRUCTNL ADMINISTRATORS	734,958.00	-	818,216.00
21's	Non-Instr Salaries - Reg	5,893,649.23	4,759,675.94	5,866,892.00
222000	INST AIDE CONTRACT, NOT DIRECT	-	48,248.93	-
222010	INST AIDE CONTRACT, NOT DIRECT	48,514.03	-	38,905.00
22's	Instr Aides - Reg	48,514.03	48,248.93	38,905.00
230010	NON ACADEMIC SALARIES - OTHER	2,841,009.06	-	1,356,252.00
231100	HOURLY CLASSIFIED, TEMP	-	1,660,960.75	-
231200	HOURLY INTERPRETERS	-	527.84	-
231300	HOURLY TUTORS	-	241,325.32	-
231500	HRLY HEALTH PROFESSIONAL	-	117,271.51	-
232100	OVERTIME CLASSIFID SALARIED	-	87,125.23	-
232200	OVERTIME SUPERVISR SALRIED	-	1,971.72	-
234100	SERVICE PROVIDER CLASSIFIED	-	25,281.20	-
234300	SERVICE PROVIDER CONTR ED	-	10,120.33	-
235100	STUDENT EMPLOYEE	-	180,248.93	-
235200	STUDENT TUTORS	-	45,082.85	-
235400	STUDENT WORK STUDY	-	188,516.37	-
23's	Non-Academic Salaries - Other	2,841,009.06	2,558,432.05	1,356,252.00
240010	INSTR AIDES - OTHER	38,684.00	-	27,225.00
241100	HRLY INSTR AIDE, DIRECT INSTR	-	33,528.11	-
245100	STUDENT INSTR AIDE, DIRECT	-	2,447.25	-
24's	Instr Aides - Other	38,684.00	35,975.36	27,225.00
	Non Acad Salaries Subtotal	8,821,856.32	7,402,332.28	7,289,274.00
310010	STRS	166,148.26	-	129,283.00
311101	STRS ACADEMIC INSTRUCTORS	-	18,402.27	-
311201	STRS EDUCATIONAL ADMIN/SUP	-	34,674.40	-
311301	STRS OTHERACA NONINSTRUCT	-	83,517.26	-
312102	STRS CLASSIFIED	-	64.01	-

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		GENERAL RESTRICTED FUND		Run Aug 27, 2014
		FY 2013-2014	FY 2013-2014	FY 2014-2015
		Budget	Expended/Received	Budget
			Year to Date	
Account	Description			
312202	STRS NON-INSTR ADMIN/SUPR	-	2,672.58	-
31's	STRS	166,148.26	139,330.52	129,283.00
320010	PERS	703,956.88	-	684,164.00
321301	PERS OTHERACA NONINSTRUCT	-	2,379.99	-
322102	PERS CLASSIFIED	-	489,457.52	-
322202	PERS NON-INSTR ADMIN/SUPR	-	120,123.38	-
322302	PERS INSTR AIDE DIRECT INSTR	-	128.64	-
322402	PERS INST AIDE NOTDIRECT INS	-	5,520.68	-
32's	PERS	703,956.88	617,610.21	684,164.00
330010	FICA & MEDICARE (OASDI)	535,228.66	-	485,098.00
331301	FICA OTHERACA NONINSTRUCT	-	1,351.73	-
332102	FICA CLASSIFIED	-	271,367.59	-
332202	FICA NON-INSTR ADMIN/SUPR	-	63,508.23	-
332302	FICA INSTR AIDE DIRECT INSTR	-	525.07	-
332402	FICA INSTR AIDE NOTDIRECT INS	-	2,993.79	-
335101	MEDCA ACADEM INSTRUCTORS	-	3,781.17	-
335201	MEDCA EDUCATNL ADMIN/SUPV	-	3,857.05	-
335301	MEDCA OTH ACA NONINSTRUCT	-	14,887.70	-
336102	MEDCA CLASSIFIED	-	84,181.43	-
336202	MEDCA NON-INSTR ADMIN/SUP	-	15,835.05	-
336302	MEDCA INST AIDE DIRECT INSTR	-	476.97	-
336402	MEDCA INST AIDE NOTDIRCT INS	-	700.15	-
33's	FICA & Medicare (OASDI)	535,228.66	463,465.93	485,098.00
340101	MEDIC ACADEMIC INSTRUCTORS	-	7,815.72	-
340110	MEDIC ACA	113,862.00	-	124,461.00
340151	MEDIC EDUCATIONL ADMIN/SUP	-	65,547.99	-
340201	MEDIC OTHER ACA NONINSTRUC	-	85,282.14	-
340210	MEDIC CLS	1,087,317.64	-	1,212,178.00
340252	MEDIC CLASSIFIED	-	875,673.80	-
340302	MEDIC NON-INSTR ADMIN/SUPR	-	230,432.52	-
340310	MEDIC AA/CAST	339,340.40	-	298,237.00
340402	MEDIC INSTAIDE NOTDIRECTINST	-	9,813.90	-
341101	DENT ACADEMIC INSTRUCTORS	-	293.88	-
341110	DENT ACA	6,563.52	-	8,418.00
341151	DENT EDUCATIONAL ADMIN/SUP	-	3,528.65	-
341201	DENT OTHER ACA NONINSTRUC	-	4,497.60	-
341210	DENT CLS	101,284.33	-	77,432.00
341252	DENT CLASSIFIED	-	60,322.96	-
341302	DENT NON-INSTR ADMIN/SUPR	-	12,579.60	-
341310	DENT AA/CAST	22,865.89	-	17,572.00
341402	DENT INSTAIDE NOT DIRECTINST	-	1,208.49	-
342101	VISION ACADEMIC INSTRUCTOR	-	71.88	-
342110	VISION ACA	1,514.00	-	1,774.00
342151	VISION EDUCATIONL ADMIN/SUP	-	769.99	-
342201	VISION OTHR ACA NONINSTRUC	-	1,180.68	-
342210	VISION CLS	21,680.76	-	20,581.00
342252	VISION CLASSIFIED	-	15,980.78	-
342302	VISION NON-INSTR ADMIN/SUP	-	3,206.56	-
342310	VISION AA/CAST	4,483.89	-	4,369.00
342402	VISION INSTAIDE NOT DIRECTINS	-	320.85	-
343101	LIFE ACADEMIC INSTRUCTORS	-	28.25	-
343110	LIFE ACA	590.00	-	765.00
343151	LIFE EDUCATIONAL ADMIN/SUPR	-	302.40	-
343201	LIFE OTHER ACA NONINSTRUCT	-	456.08	-
343210	LIFE CLS	8,133.84	-	8,840.00
343252	LIFE CLASSIFIED	-	6,243.93	-
343302	LIFE NON-INSTR ADMIN/SUPR	-	1,234.91	-
343310	LIFE AA/CAST	1,724.80	-	1,887.00

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		FY 2013-2014	FY 2013-2014	FY 2014-2015
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
312202	STRS NON-INSTR ADMIN/SUPR	-	2,672.58	-
31's	STRS	166,148.26	139,330.52	129,283.00
320010	PERS	703,956.88	-	684,164.00
321301	PERS OTHERACA NONINSTRUCT	-	2,379.99	-
322102	PERS CLASSIFIED	-	489,457.52	-
322202	PERS NON-INSTR ADMIN/SUPR	-	120,123.38	-
322302	PERS INSTR AIDE DIRECT INSTR	-	128.64	-
322402	PERS INST AIDE NOTDIRECT INS	-	5,520.68	-
32's	PERS	703,956.88	617,610.21	684,164.00
330010	FICA & MEDICARE (OASDI)	535,228.66	-	485,098.00
331301	FICA OTHERACA NONINSTRUCT	-	1,351.73	-
332102	FICA CLASSIFIED	-	271,367.59	-
332202	FICA NON-INSTR ADMIN/SUPR	-	63,508.23	-
332302	FICA INSTR AIDE DIRECT INSTR	-	525.07	-
332402	FICA INSTR AIDE NOTDIRECT INS	-	2,993.79	-
335101	MEDCA ACADEM INSTRUCTORS	-	3,781.17	-
335201	MEDCA EDUCATNL ADMIN/SUPV	-	3,857.05	-
335301	MEDCA OTH ACA NONINSTRUCT	-	14,887.70	-
336102	MEDCA CLASSIFIED	-	84,181.43	-
336202	MEDCA NON-INSTR ADMIN/SUP	-	15,835.05	-
336302	MEDCA INST AIDE DIRECT INSTR	-	476.97	-
336402	MEDCA INST AIDE NOTDIRCT INS	-	700.15	-
33's	FICA & Medicare (OASDI)	535,228.66	463,465.93	485,098.00
340101	MEDIC ACADEMIC INSTRUCTORS	-	7,815.72	-
340110	MEDIC ACA	113,862.00	-	124,461.00
340151	MEDIC EDUCATIONL ADMIN/SUP	-	65,547.99	-
340201	MEDIC OTHER ACA NONINSTRUC	-	85,282.14	-
340210	MEDIC CLS	1,087,317.64	-	1,212,178.00
340252	MEDIC CLASSIFIED	-	875,673.80	-
340302	MEDIC NON-INSTR ADMIN/SUPR	-	230,432.52	-
340310	MEDIC AA/CAST	339,340.40	-	298,237.00
340402	MEDIC INSTAIDE NOTDIRECTINST	-	9,813.90	-
341101	DENT ACADEMIC INSTRUCTORS	-	293.88	-
341110	DENT ACA	6,563.52	-	8,418.00
341151	DENT EDUCATIONAL ADMIN/SUP	-	3,528.65	-
341201	DENT OTHER ACA NONINSTRUC	-	4,497.60	-
341210	DENT CLS	101,284.33	-	77,432.00
341252	DENT CLASSIFIED	-	60,322.96	-
341302	DENT NON-INSTR ADMIN/SUPR	-	12,579.60	-
341310	DENT AA/CAST	22,865.89	-	17,572.00
341402	DENT INSTAIDE NOT DIRECTINST	-	1,208.49	-
342101	VISION ACADEMIC INSTRUCTOR	-	71.88	-
342110	VISION ACA	1,514.00	-	1,774.00
342151	VISION EDUCATIONL ADMIN/SUP	-	769.99	-
342201	VISION OTHR ACA NONINSTRUC	-	1,180.68	-
342210	VISION CLS	21,680.76	-	20,581.00
342252	VISION CLASSIFIED	-	15,980.78	-
342302	VISION NON-INSTR ADMIN/SUP	-	3,206.56	-
342310	VISION AA/CAST	4,483.89	-	4,369.00
342402	VISION INSTAIDE NOT DIRECTINS	-	320.85	-
343101	LIFE ACADEMIC INSTRUCTORS	-	28.25	-
343110	LIFE ACA	590.00	-	765.00
343151	LIFE EDUCATIONAL ADMIN/SUPR	-	302.40	-
343201	LIFE OTHER ACA NONINSTRUCT	-	456.08	-
343210	LIFE CLS	8,133.84	-	8,840.00
343252	LIFE CLASSIFIED	-	6,243.93	-
343302	LIFE NON-INSTR ADMIN/SUPR	-	1,234.91	-
343310	LIFE AA/CAST	1,724.80	-	1,887.00

		Palomar College		
		BUDGET REPORT		
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		2014 and 2015		
		FUND 12		
	GENERAL RESTRICTED FUND			Run Aug 27, 2014
		FY 2013-2014	FY 2013-2014	FY 2014-2015
		Budget	Expended/Received	Budget
			Year to Date	
Account	Description			
343402	LIFE INST AIDE NOT DIRECT INS	-	123.60	-
344101	LTD ACADEMIC INSTRUCTORS	-	104.45	-
344110	LTD ACA	1,905.00	-	2,284.00
344151	LTD EDUCATIONAL ADMIN/SUPR	-	1,243.97	-
344201	LTD OTHER ACA NONINSTRUCT	-	1,475.02	-
344210	LTD CLS	14,861.17	-	14,547.00
344252	LTD CLASSIFIED	-	11,367.39	-
344302	LTD NON-INSTR ADMIN/SUPR	-	3,136.45	-
344310	LTD AA/CAST	5,022.68	-	5,549.00
344402	LTD INST AIDE NOT DIRECT INST	-	158.25	-
345101	LTC ACADEMIC INSTRUCTORS	-	11.76	-
345110	LTC ACA	252.00	-	290.00
345151	LTC EDUCATIONAL ADMIN/SUPR	-	126.00	-
345201	LTC OTHER ACA NONINSTRUCT	-	193.44	-
345210	LTC CLS	3,549.45	-	3,345.00
345252	LTC CLASSIFIED	-	2,615.23	-
345302	LTC NON-INSTR ADMIN/SUPR	-	524.68	-
345310	LTC AA/CAST	734.50	-	714.00
345402	LTC INST AIDE NOT DIRECT INST	-	52.50	-
348010	FUTURE RETIREE HEALTH ACA	-	25,502.80	-
348020	FUTURE RETIREE HEALTH CLS	-	290,252.17	-
348030	FUTURE RETIREE HEALTH AA/CAST	-	69,975.23	-
348110	FUTURE RETIREE HEALTH ACA	30,731.00	-	36,064.00
348210	FUTURE RETIREE HEALTH CLS	326,328.02	-	343,023.00
348310	FUTURE RETIREE HEALTH AA/CAST	79,283.00	-	83,616.00
34's	Health & Welfare	2,172,027.89	1,793,656.50	2,265,946.00
350010	STATE UNEMP INSURANCE	29,551.71	-	16,362.00
351101	UNEMP ACADEMIC INSTRUCTOR	-	541.42	-
351201	UNEMP EDUCATIONL ADMN/SUP	-	857.41	-
351301	UNEMP OTH ACA NONINSTRUCT	-	2,424.78	-
352102	UNEMPLOYMENT CLASSIFIED	-	11,881.70	-
352202	UNEMP NON-INSTR ADMN/SUP	-	2,243.99	-
352302	UNEMP INSTR AIDE DIRECT INST	-	68.05	-
352402	UNEMP INST AIDE NOTDIRCT INS	-	99.95	-
353102	UNEMP STUDENT	-	3.06	-
35's	State Unempl Insurance	29,551.71	18,120.36	16,362.00
360010	WORKER'S COMP	183,412.54	-	151,109.00
361101	WC ACADEMIC INSTRUCTORS	-	4,486.50	-
361201	WC EDUCATIONAL ADMIN/SUPR	-	7,188.33	-
361301	WC OTHER ACA NON INSTRUCT	-	17,932.99	-
362102	WC CLASSIFIED	-	98,991.21	-
362202	WC NON-INSTR ADMIN/SUPERV	-	18,723.70	-
362302	WC INSTR AIDE DIRECT INSTR	-	562.79	-
362402	WC INSTR AIDE NOTDIRECT INST	-	825.54	-
363102	WC STUDENT	-	7,150.40	-
36's	Workers' Comp	183,412.54	155,861.46	151,109.00
370010	APPLE	57,396.27	-	31,186.00
371101	APPLE ACADEMIC INSTRUCTOR	-	926.99	-
371301	APPLE OTH ACA NONINSTRUCT	-	138.55	-
372102	APPLE CLASSIFIED	-	34,326.98	-
372202	APPLE NON-INSTR ADMN/SUPR	-	19.40	-
372302	APPLE INST AIDE DIRECT INSTR	-	609.63	-
37's	APPLE	57,396.27	36,021.55	31,186.00
39's	Other Benefits	-	-	-
	Employee Benefits Subtotal	3,847,722.21	3,224,066.53	3,763,148.00
400010	SUPPLIES & MATERIALS	1,491,158.68	-	1,015,250.00
411000	SOFTWARE LESS THAN \$5,000	-	78,059.31	-

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	GENERAL RESTRICTED FUND			Run Aug 27, 2014
		FY 2013-2014	FY 2013-2014	FY 2014-2015
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
421000	BOOKS,MAGAZINES,PERIODCLS	-	25,893.15	-
422000	SUBSCRIPTIONS, PERIODICALS	-	15,278.71	-
423000	BOOKSTORE TEXTBOOKS	-	4,144.98	-
431000	SUPPLIES&MATERIAL,INSTRUCT	-	458,986.81	-
431100	SUPPLIES, INSTRUCTIONL FOOD	-	9,829.67	-
432000	INSTRUCTIONAL TESTS	-	11,488.92	-
441000	SUPPLIES&MATERIAL,NONINSTR	-	323,340.76	-
441100	SUPPLIES, INSTITUTIONAL	-	2,820.65	-
442000	COST OF FOOD, FOOD SERVICE	-	83.67	-
446000	SHIPPING/HANDLING CHARGES	-	15.00	-
	Supplies & Materials Subtotal	1,491,158.68	929,941.63	1,015,250.00
500010	OTHER OPER EXP	4,636,660.84	-	3,636,180.00
515100	INTERNET ACCESS	-	8,828.03	-
515300	SOFTWARE LICENSING FEES	-	135,308.35	-
525100	MEMBERSHIP, DISTRICT	-	6,720.00	-
525200	MEMBERSHIP, EMPLOYEE	-	1,446.01	-
535200	INS, FIRE, CASUALTY, LIABILITY	-	6,963.36	-
535500	STUDENT ACCIDENT&HOSPITAL	-	55,323.75	-
545100	ADVERTISEMENTS REQ BY LAW	-	25.00	-
551100	ATHLETIC OFFICIALS FEES	-	1,230.00	-
551200	CLASSROOM SPEAKERS	-	2,100.00	-
551300	INDEPENDENT CONTRACTOR	-	1,164,287.64	-
551400	MANAGEMENT FEES	-	2,100.89	-
551900	OTH PERSONAL&CONSULT SVC	-	768,016.73	-
555100	POSTAGE	-	32,601.53	-
560900	DISTRICT VEHICLE USE	-	5,615.70	-
561000	RENT & LEASE, EQUIPMENT	-	3,605.68	-
562000	RENTS & LEASES, LAND/BLDGS	-	128,471.30	-
563000	RENTAL OF TRANSPORTATION	-	52,557.55	-
564000	RENTAL OF FILMS	-	2,597.00	-
565100	MAINTENANCE AGREEMT,EQUIP	-	45,700.59	-
565200	MAINTENCE AGREE,SOFTWARE	-	31,420.19	-
565300	REPAIRS&MAINT NONINST EQUIP	-	10,174.29	-
565400	REPAIRS&MAINT INSTR EQUIPMT	-	36,449.83	-
565500	REPAIRS&MAINTENANCE BLDGS	-	18,491.87	-
565550	MAINTENANCE, GROUNDS	-	147.96	-
575100	TRAVEL, ACADEMIC ADMIN	-	48,756.42	-
575120	TRAVEL, ACADEMIC EMPLOYEE	-	72,338.87	-
575200	TRAVEL, CLASSIFIED ADMINISTR	-	29,210.22	-
575210	TRAVEL, CLASSIFIED EMPLOYEE	-	110,992.12	-
575300	TRAVEL, STUDENT	-	4,574.26	-
575310	TRAVEL WITH STUDENT	-	187,888.22	-
575400	TRAVEL, NON EMPLOYEE	-	36,181.78	-
575500	ATHLETIC ENTRY FEES	-	550.00	-
575700	STAFF DEVELOPMNT AT PALOMR	-	2,446.45	-
575710	TRAINING	-	1,288.36	-
575800	FOOD FOR MEETINGS	-	147,255.75	-
580100	ELECTRICITY	-	14,986.79	-
580250	JANITORIAL SERVICES	-	109.00	-
580300	LAUNDRY/DRY CLEANING	-	1,574.23	-
580450	TELEPHONE	-	4,557.65	-
580500	TELEPHONE CONNECTIONS	-	8,434.55	-
580550	WASTE DISPOSAL	-	4.00	-
585100	ADMINISTRATIVE EXPENSE	-	325.49	-
585110	UPWARD BOUND STUDENT EXPENSES	-	89,509.79	-
585150	ADVERTISE NOT REQ BY LAW	-	33,256.64	-
585260	BANK CREDIT CARD EXPENSE	-	10,401.45	-

		Palomar College		
		BUDGET REPORT		
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		2014 and 2015		
		FUND 12		
		GENERAL RESTRICTED FUND		Run Aug 27, 2014
		FY 2013-2014	FY 2013-2014	FY 2014-2015
		Budget	Expended/Received	Budget
			Year to Date	
Account	Description			
585300	COST OF SALES	-	969.80	-
585400	DISALLOWED FIN AID GRANTS	-	2,085.96	-
585450	FILM PROCESSING	-	25.00	-
585500	FINGERPRINTING	-	5,537.00	-
585750	PRINTING	-	160,262.14	-
585910	LICENSING FEE	-	2,772.86	-
	Other Oper Exp Subtotal	4,636,660.84	3,496,478.05	3,636,180.00
580010	INDIRECT COSTS BUDGET POOL	518,491.54	-	256,501.00
585550	INDIRECT COSTS	-	428,236.13	-
	Indirect Costs Subtotal	518,491.54	428,236.13	256,501.00
600010	CAPITAL OUTLAY	1,964,534.14	-	4,221,949.00
612000	SITE IMPROVEMENT	-	1,140.29	-
612200	PARKING IMPROVEMENT	-	50,107.05	-
622000	BUILDING BUILT IN FIXTURES	-	18,432.00	-
623000	BUILDING CONSTRUCTION	-	10,243.50	-
623100	ARCHITECTURL&ENGINEER FEE	-	14,290.94	-
624000	BUILDING PURCHASE	-	2,589.54	-
624200	LEASE PURCHASE BUILDING	-	2,900.00	-
631000	LIBRARY BOOKS	-	600.94	-
641300	EQUIP INSTR,ADDITNL >\$200-999	-	1,357.92	-
641400	EQUIP INSTR,ADDITNL>1000	-	9,399.25	-
644100	EQUIP INSTR ADDTL \$500 - \$4999	-	197,168.21	-
644200	EQUIP INSTR REPL \$500 - \$4999	-	7,211.10	-
644300	EQUIPMENT INSTRUCTIONL >\$4,999	-	461,775.54	-
644400	EQUIP NONINS ADDL \$500 - \$4999	-	101,616.51	-
644600	EQUIPMENT NONINSTRUCTL >\$4,999	-	22,167.20	-
644700	EQUIP TECHNOLOGY INSTR >\$4,999	-	6,535.09	-
	Capital Outlay Subtotal	1,964,534.14	907,535.08	4,221,949.00
731000	INTERFUND TRANS OUT BETWEEN	-	4,000.00	-
731010	INTERFUND TRANS OUT BETWEEN	4,000.00	-	4,000.00
751000	STUDENT GRANTS	-	113,911.33	-
751010	STUDENT GRANTS	113,991.00	-	71,229.00
762000	STUDT BOOK&SUPLY PAYMENTS	-	372,993.85	-
762010	STUDT BOOK&SUPLY PAYMENTS	373,245.00	-	320,139.00
763000	STUDENT TRANSPORTATION	-	22,439.50	-
763010	STUDENT TRANSPORTATION	22,463.00	-	20,000.00
767000	STUDENT PIC CARD	-	105.00	-
767010	STUDENT PIC CARD	105.00	-	262.00
769000	STUDENT OTHER EXPENSES	-	107,065.10	-
769010	STUDENT OTHER EXPENSES	119,350.00	-	21,500.00
799010	CONTINGENCY HOLDING ACCOUNT	4,209,341.00	-	6,027,325.00
	Other Outgoing Subtotal	4,842,495.00	620,514.78	6,464,455.00
Expense Grand Total		28,183,473.00	18,731,329.72	28,266,088.00
812130	HEA FED WORK STUDY	273,541.00	188,516.37	327,804.00
812220	HEA TRIO	282,284.00	246,856.22	38,341.00
812221	HEA TRIO/SSS PRIOR YEAR	46,850.00	46,850.00	35,428.00
812225	HEA TRIO EDUC OPPORTUNITY CNTR	217,971.00	160,862.93	92,141.00
812226	HEA TRIO EOC PRIOR YEAR	8,185.00	8,185.00	57,109.00
812240	HEA TRIO UPWARD BOUND	485,696.00	288,432.14	122,319.00
812241	HEA TRIO/UPWARD BOUND PR YEAR	189,461.00	189,458.50	197,267.00
812250	HEA GEAR UP	2,524,920.00	1,104,261.37	856,943.00
812251	HEA GEAR UP PRIOR YEAR	1,104,259.00	1,104,259.00	1,420,659.00
812260	TRIO TALENT SEARCH GRANT	217,971.00	111,712.01	66,360.00

	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
	2014 and 2015			
	FUND 12			
	GENERAL RESTRICTED FUND			Run Aug 27, 2014
		FY 2013-2014	FY 2013-2014	FY 2014-2015
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
812261	TRIO TALENT SEARCH PRIOR YEAR	83,935.00	83,935.00	106,259.00
812290	HEA TITLE V HISPANIC SRVG INST	1,644,072.00	353,818.45	1,595,594.00
812291	HEA TITLE V HSI PRIOR YEAR	1,817,863.00	1,537,175.42	1,570,941.00
814100	TANF (FEDERAL)	50,443.00	50,148.00	54,095.00
815190	PELL GRANT ADMIN ALLOWANC	7,000.00	28,450.00	10,000.00
815500	FEDERAL ADMIN ALLOWANCE	8,000.00	34,825.82	15,000.00
816100	VETERAN'S EDUCATION	7,500.00	19,788.00	7,500.00
817100	VOCTNL/APPLIED TECH ED ACT	607,683.00	581,069.83	643,770.00
819400	NATIONAL SCIENCE FOUN GRNT	88,545.00	70,921.09	28,577.00
819401	NATIONL SCIENCE FOUN GRT PR YR	65,752.00	51,039.06	28,224.00
819800	OTHER FEDERAL REVENUES	28,300.00	28,300.00	-
819999	BEGINNING BALANCE, FEDERAL	175,260.00	-	165,836.00
81's	Federal Revenues Subtotal	9,935,491.00	6,288,864.21	7,440,167.00
861600	BASIC SKILLS	193,105.00	194,847.00	-
862150	EOPS	974,035.00	973,515.78	925,333.00
862200	DSPS	816,442.00	816,442.00	770,890.00
862210	DSPS PRIOR YEAR	-	997.00	-
862250	CALWORKS	169,789.00	169,105.82	134,259.00
862400	OTH GEN CATEGORICL PROGMS	232,219.00	232,218.00	500,000.00
862450	BFAP	601,175.00	601,175.00	628,338.00
862500	CARE	72,301.00	71,612.29	74,861.00
862650	FACULTY/STAFF DIVERSITY	9,016.00	8,624.00	-
862700	INSTR EQUIP/LIBRY MATERIALS	232,215.00	232,216.00	1,994,174.00
862750	MATRICULATION	1,356,350.00	1,356,350.00	1,503,380.00
865300	OTH SPECL CATAGORL PRGRM	3,729,029.00	3,496,661.22	3,679,029.00
865310	ASSOCIATE DEGREE NURSING GRAN	141,200.00	141,200.00	155,237.00
865392	TTIP SOUTH PRIOR YEAR	113,159.00	113,158.77	232,368.00
868100	STATE LOTTERY PROCEEDS	525,000.00	578,586.27	341,684.00
868150	STATE LOTTRY PROCEEDS PRIOR YR	-	96,226.18	-
869999	BEGINNING BALANCE, STATE	1,439,181.00	-	2,553,879.00
86's	State Revenues Subtotal	10,604,216.00	9,082,935.33	13,493,432.00
882100	CONTRB,GIFTS,GRANTS,ENDOW	361,726.00	274,098.62	191,419.00
883100	CONTRACT INSTRUCTIONL SVC	154,910.00	256,329.00	200,000.00
883300	CONT INSTR SVC CONTRACT ED	21,259.00	16,965.72	-
884170	KKSM ADVERTISING SALES	800.00	1,370.00	800.00
884320	WELLNESS CENTER FEES	35,000.00	64,013.33	35,000.00
884330	WELLNESS CENTER PARKING	3,500.00	1,945.00	2,000.00
887600	HEALTH SERVICE FEE STUDENT	810,000.00	1,093,459.00	850,000.00
887610	HLTH SERVICE INSURANCE PAY	-	(8.00)	-
887700	INSTR MAT FEES;SALE MATERL	33,000.00	30,000.00	33,000.00
887705	CPR MATERIALS FEE	1,000.00	410.00	500.00
888030	NONRESIDENT CAPITAL OUTLAY	30,000.00	49,490.00	30,000.00
888100	PARKING STICKER FEES	2,000.00	485.00	1,000.00
888101	PARK STICKER FEE SPRING	500,000.00	553,820.00	528,000.00
888102	PARK STICKER FEE SUMMER	254,000.00	170,540.00	205,000.00
888103	PARK STICKER FEE FALL	515,000.00	351,855.00	525,000.00
888104	CAMPUS POLICE MISCLLNEOUS FEES	500.00	8,820.00	4,000.00
888110	PARKING METERS	170,000.00	245,768.91	180,000.00
888900	OTH STUDENT FEES&CHARGES	165,000.00	159,929.00	165,000.00
888920	COURSE TESTING FEE	98,266.00	98,856.30	66,262.00
889900	OTHER LOCAL REVENUES	15,781.00	12,775.94	18,786.00
889999	BEGINNING BALANCE, LOCAL	2,931,042.00	-	3,025,474.00
88's	Local Revenues Subtotal	6,102,784.00	3,390,922.82	6,061,241.00
898100	INTERFUND TRANSER IN,BETWN	20,000.00	20,000.00	-
898200	INTRAFUND TRANSFR IN,WITHIN	1,520,982.00	1,149,184.77	1,271,248.00

Run Aug 27, 2014

		FY 2013-2014	FY 2013-2014	FY 2014-2015
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
812261	TRIO TALENT SEARCH PRIOR YEAR	83,935.00	83,935.00	106,259.00
812290	HEA TITLE V HISPANIC SRVG INST	1,644,072.00	353,818.45	1,595,594.00
812291	HEA TITLE V HSI PRIOR YEAR	1,817,863.00	1,537,175.42	1,570,941.00
814100	TANF (FEDERAL)	50,443.00	50,148.00	54,095.00
815190	PELL GRANT ADMIN ALLOWANC	7,000.00	28,450.00	10,000.00
815500	FEDERAL ADMIN ALLOWANCE	8,000.00	34,825.82	15,000.00
816100	VETERAN'S EDUCATION	7,500.00	19,788.00	7,500.00
817100	VOCTNL/APPLIED TECH ED ACT	607,683.00	581,069.83	643,770.00
819400	NATIONAL SCIENCE FOUN GRNT	88,545.00	70,921.09	28,577.00
819401	NATIONL SCIENCE FOUN GRT PR YR	65,752.00	51,039.06	28,224.00
819800	OTHER FEDERAL REVENUES	28,300.00	28,300.00	-
819999	BEGINNING BALANCE, FEDERAL	175,260.00	-	165,836.00
81's	Federal Revenues Subtotal	9,935,491.00	6,288,864.21	7,440,167.00
861600	BASIC SKILLS	193,105.00	194,847.00	-
862150	EOPS	974,035.00	973,515.78	925,333.00
862200	DSPS	816,442.00	816,442.00	770,890.00
862210	DSPS PRIOR YEAR	-	997.00	-
862250	CALWORKS	169,789.00	169,105.82	134,259.00
862400	OTH GEN CATEGORICL PROGMS	232,219.00	232,218.00	500,000.00
862450	BFAP	601,175.00	601,175.00	628,338.00
862500	CARE	72,301.00	71,612.29	74,861.00
862650	FACULTY/STAFF DIVERSITY	9,016.00	8,624.00	-
862700	INSTR EQUIP/LIBRY MATERIALS	232,215.00	232,216.00	1,994,174.00
862750	MATRICULATION	1,356,350.00	1,356,350.00	1,503,380.00
865300	OTH SPECL CATAGORL PRGRM	3,729,029.00	3,496,661.22	3,679,029.00
865310	ASSOCIATE DEGREE NURSING GRAN	141,200.00	141,200.00	155,237.00
865392	TTIP SOUTH PRIOR YEAR	113,159.00	113,158.77	232,368.00
868100	STATE LOTTERY PROCEEDS	525,000.00	578,586.27	341,684.00
868150	STATE LOTTRY PROCEEDS PRIOR YR	-	96,226.18	-
869999	BEGINNING BALANCE, STATE	1,439,181.00	-	2,553,879.00
86's	State Revenues Subtotal	10,604,216.00	9,082,935.33	13,493,432.00
882100	CONTRB,GIFTS,GRANTS,ENDOW	361,726.00	274,098.62	191,419.00
883100	CONTRACT INSTRUCTIONL SVC	154,910.00	256,329.00	200,000.00
883300	CONT INSTR SVC CONTRACT ED	21,259.00	16,965.72	-
884170	KKSM ADVERTISING SALES	800.00	1,370.00	800.00
884320	WELLNESS CENTER FEES	35,000.00	64,013.33	35,000.00
884330	WELLNESS CENTER PARKING	3,500.00	1,945.00	2,000.00
887600	HEALTH SERVICE FEE STUDENT	810,000.00	1,093,459.00	850,000.00
887610	HLTH SERVICE INSURANCE PAY	-	(8.00)	-
887700	INSTR MAT FEES;SALE MATERL	33,000.00	30,000.00	33,000.00
887705	CPR MATERIALS FEE	1,000.00	410.00	500.00
888030	NONRESIDENT CAPITAL OUTLAY	30,000.00	49,490.00	30,000.00
888100	PARKING STICKER FEES	2,000.00	485.00	1,000.00
888101	PARK STICKER FEE SPRING	500,000.00	553,820.00	528,000.00
888102	PARK STICKER FEE SUMMER	254,000.00	170,540.00	205,000.00
888103	PARK STICKER FEE FALL	515,000.00	351,855.00	525,000.00
888104	CAMPUS POLICE MISCLLNEOUS FEES	500.00	8,820.00	4,000.00
888110	PARKING METERS	170,000.00	245,768.91	180,000.00
888900	OTH STUDENT FEES&CHARGES	165,000.00	159,929.00	165,000.00
888920	COURSE TESTING FEE	98,266.00	98,856.30	66,262.00
889900	OTHER LOCAL REVENUES	15,781.00	12,775.94	18,786.00
889999	BEGINNING BALANCE, LOCAL	2,931,042.00	-	3,025,474.00
88's	Local Revenues Subtotal	6,102,784.00	3,390,922.82	6,061,241.00
898100	INTERFUND TRANSER IN,BETWN	20,000.00	20,000.00	-
898200	INTRAFUND TRANSFR IN,WITHIN	1,520,982.00	1,149,184.77	1,271,248.00

	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
	2014 and 2015			
	FUND 12			
	GENERAL RESTRICTED FUND			Run Aug 27, 2014
		FY 2013-2014	FY 2013-2014	FY 2014-2015
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
89's	Other Sources Subtotal	1,540,982.00	1,169,184.77	1,271,248.00
Revenue Grand Total		28,183,473.00	19,931,907.13	28,266,088.00

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

	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
	2014 and 2015			
	FUND 22			
	PROP M BOND			Run Aug 27, 2014
	DEBT SERVICE - SERIES A			
		FY 2013-2014	FY 2013-2014	FY 2014-2015
		Budget	Expended/Received	Budget
			Year to Date	
Account	Description			
500010	OTHER OPER EXP	1,500.00	-	-
585250	BANK CHARGES	-	1,500.00	-
	Other Oper Exp Subtotal	1,500.00	1,500.00	-
712000	DEBT REDEMPTION PRINCIPAL	-	3,060,000.00	-
712010	DEBT REDEMPTION PRINCIPAL	3,060,000.00	-	3,395,000.00
713000	DEBT INTEREST/SERVICE CHGS	-	6,806,050.00	-
713010	DEBT INTEREST, SERVICE CHGS	6,806,050.00	-	6,668,350.00
799010	CONTINGENCY HOLDING ACCOUNT	4,696,298.00	-	4,262,964.00
	Other Outgoing Subtotal	14,562,348.00	9,866,050.00	14,326,314.00
Expense Grand Total		14,563,848.00	9,867,550.00	14,326,314.00
881400	VOTED INDEBT SECURED ROLL	9,000,000.00	9,334,723.86	9,000,000.00
881500	VOTED INDEBT UNSECURDROLL	500,000.00	274,354.10	500,000.00
886200	INTEREST COUNTY TREASURY	20,000.00	20,937.74	20,000.00
889999	BEGINNING BALANCE, LOCAL	5,043,848.00	-	4,806,314.00
88's	Local Revenues Subtotal	14,563,848.00	9,630,015.70	14,326,314.00
Revenue Grand Total		14,563,848.00	9,630,015.70	14,326,314.00

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

	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
		2014 and 2015		
		FUND 23		
	PROP M BOND			Run Aug 27, 2014
	DEBT SERVICE - SERIES B			
		FY 2013-2014	FY 2013-2014	FY 2014-2015
		Budget	Expended/Received	Budget
			Year to Date	
Account	Description			
500010	OTHER OPER EXP	3,000.00	-	-
585250	BANK CHARGES	-	3,000.00	-
	Other Oper Exp Subtotal	3,000.00	3,000.00	-
713000	DEBT INTEREST/SERVICE CHGS	-	4,071,688.01	-
713010	DEBT INTEREST, SERVICE CHGS	4,071,689.00	-	4,072,000.00
799010	CONTINGENCY HOLDING ACCOUNT	3,883,138.00	-	3,664,961.00
	Other Outgoing Subtotal	7,954,827.00	4,071,688.01	7,736,961.00
Expense Grand Total		7,957,827.00	4,074,688.01	7,736,961.00
881400	VOTED INDEBT SECURED ROLL	4,200,000.00	3,730,563.44	4,200,000.00
881500	VOTED INDEBT UNSECURDROLL	200,000.00	114,128.60	200,000.00
886200	INTEREST COUNTY TREASURY	10,000.00	9,129.87	10,000.00
889999	BEGINNING BALANCE, LOCAL	3,547,827.00	-	3,326,961.00
88's	Local Revenues Subtotal	7,957,827.00	3,853,821.91	7,736,961.00
Revenue Grand Total		7,957,827.00	3,853,821.91	7,736,961.00

FUND 29
DEBT SERVICES

	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
		2014 and 2015		
		FUND 29		
	DEBT SERVICE			Run Aug 27, 2014
		FY 2013-2014	FY 2013-2014	FY 2014-2015
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
712000	DEBT REDEMPTION PRINCIPAL	-	490,000.00	-
712010	DEBT REDEMPTION PRINCIPAL	490,000.00	-	505,000.00
713000	DEBT INTEREST/SERVICE CHGS	-	199,002.52	-
713010	DEBT INTEREST, SERVICE CHGS	210,155.00	-	194,025.00
	Other Outgoing Subtotal	700,155.00	689,002.52	699,025.00
Expense Grand Total		700,155.00	689,002.52	699,025.00
898100	INTERFUND TRANSER IN,BETWN	700,155.00	689,002.52	699,025.00
89's	Other Sources Subtotal	700,155.00	689,002.52	699,025.00
Revenue Grand Total		700,155.00	689,002.52	699,025.00

FUND 33
CHILD DEVELOPMENT

	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
	2014 and 2015			
	FUND 33			
	CHILD DEVELOPMENT			Run Aug 27, 2014
		FY 2013-2014	FY 2013-2014	FY 2014-2015
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
111000	INSTRUCTIONAL SAL, CONTRACT	-	424,524.04	-
111010	INSTRUCTIONAL SALARY, CONTRACT	453,356.00	-	461,803.00
	11's Instr Salaries - Contract	453,356.00	424,524.04	461,803.00
	12's Non-Instr Salaries - Contract	-	-	-
130010	INSTR SALARIES - OTHER	341,746.00	-	190,000.00
131100	ASSIGN TIME HRLY REPLACEMT	-	6,743.56	-
139000	INSTRUCTIONAL SALARY, OTHER	-	335,000.81	-
	13's Instr Salaries - Other	341,746.00	341,744.37	190,000.00
	14's Non-Instr Salaries - Other	-	-	-
	Academic Salaries Subtotal	795,102.00	766,268.41	651,803.00
212200	CLASSIFIED REGULAR SALARY	-	51,411.81	-
212210	CLASSIFIED REGULAR SALARY	51,413.00	-	52,206.00
	21's Non-Instr Salaries - Reg	51,413.00	51,411.81	52,206.00
	22's Instr Aides - Reg	-	-	-
230010	NON ACADEMIC SALARIES - OTHER	6,687.00	-	13,000.00
235100	STUDENT EMPLOYEE	-	6,687.00	-
	23's Non-Academic Salaries - Other	6,687.00	6,687.00	13,000.00
240010	INSTR AIDES - OTHER	63,622.00	-	43,000.00
241100	HRLY INSTR AIDE, DIRECT INSTR	-	63,621.95	-
	24's Instr Aides - Other	63,622.00	63,621.95	43,000.00
	Non Acad Salaries Subtotal	121,722.00	121,720.76	108,206.00
310010	STRS	46,722.00	-	51,765.00
311101	STRS ACADEMIC INSTRUCTORS	-	46,720.99	-
	31's STRS	46,722.00	46,720.99	51,765.00
320010	PERS	5,884.00	-	6,148.00
322102	PERS CLASSIFIED	-	5,882.56	-
	32's PERS	5,884.00	5,882.56	6,148.00
330010	FICA & MEDICARE (OASDI)	15,173.00	-	14,584.00
332102	FICA CLASSIFIED	-	3,143.17	-
335101	MEDCA ACADEM INSTRUCTORS	-	10,371.16	-
336102	MEDCA CLASSIFIED	-	735.10	-
336302	MEDCA INST AIDE DIRECT INSTR	-	922.52	-
	33's FICA & Medicare (OASDI)	15,173.00	15,171.95	14,584.00
340101	MEDIC ACADEMIC INSTRUCTORS	-	94,221.60	-
340110	MEDIC ACA	100,759.00	-	115,644.00
340120	MEDIC ACADEMIC ADJUNCT	-	6,536.59	-
340210	MEDIC CLS	27,914.00	-	28,891.00
340252	MEDIC CLASSIFIED	-	27,913.20	-
341101	DENT ACADEMIC INSTRUCTORS	-	7,163.72	-
341110	DENT ACA	7,164.00	-	9,760.00
341210	DENT CLS	955.00	-	1,220.00
341252	DENT CLASSIFIED	-	954.60	-
342101	VISION ACADEMIC INSTRUCTOR	-	1,839.66	-
342110	VISION ACA	1,841.00	-	2,056.00
342210	VISION CLS	258.00	-	257.00
342252	VISION CLASSIFIED	-	256.68	-
343101	LIFE ACADEMIC INSTRUCTORS	-	714.80	-
343110	LIFE ACA	716.00	-	888.00
343210	LIFE CLS	102.00	-	111.00
343252	LIFE CLASSIFIED	-	100.80	-
344101	LTD ACADEMIC INSTRUCTORS	-	475.97	-
344110	LTD ACA	477.00	-	484.00
344210	LTD CLS	154.00	-	174.00
344252	LTD CLASSIFIED	-	152.79	-
345101	LTC ACADEMIC INSTRUCTORS	-	301.00	-

	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
	2014 and 2015			
	FUND 33			
	CHILD DEVELOPMENT			Run Aug 27, 2014
		FY 2013-2014	FY 2013-2014	FY 2014-2015
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
345110	LTC ACA	301.00	-	336.00
345210	LTC CLS	43.00	-	42.00
345252	LTC CLASSIFIED	-	42.00	-
348010	FUTURE RETIREE HEALTH ACA	-	6,532.45	-
348020	FUTURE RETIREE HEALTH CLS	-	5,225.96	-
348110	FUTURE RETIREE HEALTH ACA	6,533.00	-	5,226.00
348210	FUTURE RETIREE HEALTH CLS	5,227.00	-	5,226.00
34's	Health & Welfare	152,444.00	152,431.82	170,315.00
350010	STATE UNEMP INSURANCE	1,859.00	-	1,433.00
351101	UNEMP ACADEMIC INSTRUCTOR	-	1,584.46	-
352102	UNEMPLOYMENT CLASSIFIED	-	104.92	-
352302	UNEMP INSTR AIDE DIRECT INST	-	130.53	-
353102	UNEMP STUDENT	-	0.38	-
35's	State Unempl Insurance	1,859.00	1,820.29	1,433.00
360010	WORKER'S COMP	15,245.00	-	13,006.00
361101	WC ACADEMIC INSTRUCTORS	-	13,161.34	-
362102	WC CLASSIFIED	-	879.61	-
362302	WC INSTR AIDE DIRECT INSTR	-	1,088.57	-
363102	WC STUDENT	-	114.42	-
36's	Workers' Comp	15,245.00	15,243.94	13,006.00
370010	APPLE	6,582.00	-	2,388.00
371101	APPLE ACADEMIC INSTRUCTOR	-	4,989.86	-
372302	APPLE INST AIDE DIRECT INSTR	-	1,590.65	-
37's	APPLE	6,582.00	6,580.51	2,388.00
390010	OTHER BENEFITS	9,238.00	-	-
395201	ACCRUED VACATN ACA NONINS	-	9,238.00	-
39's	Other Benefits	9,238.00	9,238.00	-
	Employee Benefits Subtotal	253,147.00	253,090.06	259,639.00
400010	SUPPLIES & MATERIALS	85,496.00	-	61,000.00
431000	SUPPLIES&MATERIAL,INSTRUCT	-	3,259.57	-
441000	SUPPLIES&MATERIAL,NONINSTR	-	2,173.12	-
441300	SUPPLIES, FOOD SERVICES	-	17,920.41	-
442000	COST OF FOOD, FOOD SERVICE	-	35,450.15	-
	Supplies & Materials Subtotal	85,496.00	58,803.25	61,000.00
500010	OTHER OPER EXP	48,500.00	-	28,000.00
541100	STATE INTEREST EARND,REPAY	-	15,216.00	-
555100	POSTAGE	-	51.68	-
565200	MAINTENCE AGREE,SOFTWARE	-	420.00	-
565500	REPAIRS&MAINTENANCE BLDGS	-	5,267.18	-
575700	STAFF DEVLOPMNT AT PALOMR	-	200.00	-
580100	ELECTRICITY	-	5,634.49	-
580350	PEST CONTROL	-	1,380.00	-
580500	TELEPHONE CONNECTIONS	-	10.19	-
580650	WATER	-	1,618.57	-
585100	ADMINISTRATIVE EXPENSE	-	2,518.00	-
585500	FINGERPRINTING	-	376.00	-
585750	PRINTING	-	3,483.54	-
585910	LICENSING FEE	-	1,320.00	-
	Other Oper Exp Subtotal	48,500.00	37,495.65	28,000.00
600010	CAPITAL OUTLAY	15,805.00	-	-
623000	BUILDING CONSTRUCTION	-	15,500.00	-
	Capital Outlay Subtotal	15,805.00	15,500.00	-
721000	INTRAFUND TRANS OUT WITHIN	-	300.00	-

	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
		2014 and 2015		
		FUND 33		
	CHILD DEVELOPMENT			Run Aug 27, 2014
		FY 2013-2014	FY 2013-2014	FY 2014-2015
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
721010	INTRAFUND TRANS OUT WITHIN	300.00	-	-
799010	CONTINGENCY HOLDING ACCOUNT	291,464.00	-	194,575.00
	Other Outgoing Subtotal	291,764.00	300.00	194,575.00
Expense Grand Total		1,611,536.00	1,253,178.13	1,303,223.00
819100	CHILDCARE FOOD REIMB FEDRL	22,000.00	37,161.42	40,000.00
81's	Federal Revenues Subtotal	22,000.00	37,161.42	40,000.00
862100	CHILD DEVELOPMNT APPORT - CSPP	326,405.00	326,857.00	287,500.00
862110	CHILD DEVELOPMNT APPORT - CCTR	29,093.00	31,451.00	29,000.00
862550	CHILDCARE TAX BAILOUT	91,039.00	91,039.00	91,000.00
869100	CHILDCARE FOOD REIMB STATE	3,000.00	2,153.02	1,000.00
869999	BEGINNING BALANCE, STATE	19,221.00	-	18,936.00
86's	State Revenues Subtotal	468,758.00	451,500.02	427,436.00
886200	INTEREST COUNTY TREASURY	1,600.00	1,718.64	1,000.00
887100	CHDV FULL PAY PARENT FEES	600,000.00	474,380.27	576,800.00
887110	CHDV SUB P-SCHOOL FEES F/T	2,500.00	11,470.05	2,500.00
887115	CHDV SUB P-SCHOOL FEES P/T	-	14,550.58	-
887120	CHDV SUBSIDIZED TODDLER FEES	100.00	1,360.60	100.00
889880	STALE DATED/VOID WARRANTS	-	(439.64)	-
889900	OTHER LOCAL REVENUES	-	(0.04)	-
889999	BEGINNING BALANCE, LOCAL	516,278.00	-	255,387.00
88's	Local Revenues Subtotal	1,120,478.00	503,040.46	835,787.00
898200	INTRAFUND TRANSFR IN,WITHIN	300.00	300.00	-
89's	Other Sources Subtotal	300.00	300.00	-
Revenue Grand Total		1,611,536.00	992,001.90	1,303,223.00

FUND 41
CAPITAL OUTLAY PROJECTS

		Palomar College		
		BUDGET REPORT		
		Comparing Fiscal Years		
		2014 and 2015		
		FUND 41		
		CAPITAL OUTLAY		Run Aug 27, 2014
		FY 2013-2014	FY 2013-2014	FY 2014-2015
		Budget	Expended/Received	Budget
			Year to Date	
Account	Description			
	21's Non-Instr Salaries - Reg	-	-	-
	22's Instr Aides - Reg	-	-	-
230010	NON ACADEMIC SALARIES - OTHER	29,232.00	-	13,500.00
231100	HOURLY CLASSIFIED, TEMP	-	29,231.03	-
	23's Non-Academic Salaries - Other	29,232.00	29,231.03	13,500.00
	24's Instr Aides - Other	-	-	-
	Non Acad Salaries Subtotal	29,232.00	29,231.03	13,500.00
	31's STRS	-	-	-
320010	PERS	2,993.00	-	-
322102	PERS CLASSIFIED	-	2,992.43	-
	32's PERS	2,993.00	2,992.43	-
330010	FICA & MEDICARE (OASDI)	2,046.00	-	341.00
332102	FICA CLASSIFIED	-	1,621.49	-
336102	MEDCA CLASSIFIED	-	423.87	-
	33's FICA & Medicare (OASDI)	2,046.00	2,045.36	341.00
	34's Health & Welfare	-	-	-
350010	STATE UNEMP INSURANCE	61.00	-	44.00
352102	UNEMPLOYMENT CLASSIFIED	-	60.51	-
	35's State Unempl Insurance	61.00	60.51	44.00
360010	WORKER'S COMP	501.00	-	403.00
362102	WC CLASSIFIED	-	500.16	-
	36's Workers' Comp	501.00	500.16	403.00
370010	APPLE	77.00	-	588.00
372102	APPLE CLASSIFIED	-	76.95	-
	37's APPLE	77.00	76.95	588.00
	39's Other Benefits	-	-	-
	Employee Benefits Subtotal	5,678.00	5,675.41	1,376.00
400010	SUPPLIES & MATERIALS	66,771.00	-	64,943.00
431000	SUPPLIES&MATERIAL,INSTRUCT	-	24,012.84	-
441000	SUPPLIES&MATERIAL,NONINSTR	-	26,437.14	-
	Supplies & Materials Subtotal	66,771.00	50,449.98	64,943.00
500010	OTHER OPER EXP	734,313.00	-	1,093,148.00
515300	SOFTWARE LICENSING FEES	-	6,053.59	-
545100	ADVERTISEMENTS REQ BY LAW	-	167.00	-
551300	INDEPENDENT CONTRACTOR	-	5,035.00	-
551400	MANAGEMENT FEES	-	49,911.81	-
562000	RENTS & LEASES, LAND/BLDGS	-	161,733.75	-
565100	MAINTENANCE AGREEMT,EQUIP	-	167,858.38	-
565200	MAINTENCE AGREE,SOFTWARE	-	588.57	-
565300	REPAIRS&MAINT NONINST EQUIP	-	2,014.30	-
565500	REPAIRS&MAINTENANCE BLDGS	-	89,434.52	-
565550	MAINTENANCE, GROUNDS	-	5,025.00	-
580100	ELECTRICITY	-	57,695.29	-
580150	FUEL, GAS	-	1,823.61	-
580500	TELEPHONE CONNECTIONS	-	10,699.78	-
580550	WASTE DISPOSAL	-	666.34	-
580650	WATER	-	47,465.08	-
585100	ADMINISTRATIVE EXPENSE	-	9,120.00	-
585750	PRINTING	-	82.06	-
585800	PROPERTY TAX EXPENSE	-	4,365.90	-
	Other Oper Exp Subtotal	734,313.00	619,739.98	1,093,148.00
600010	CAPITAL OUTLAY	7,154,902.00	-	3,135,362.00
612000	SITE IMPROVEMENT	-	114,286.97	-

Run Aug 27, 2014

		FY 2013-2014	FY 2013-2014	FY 2014-2015
		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	29,232.00	-	13,500.00
231100	HOURLY CLASSIFIED, TEMP	-	29,231.03	-
23's	Non-Academic Salaries - Other	29,232.00	29,231.03	13,500.00
24's	Instr Aides - Other	-	-	-
	Non Acad Salaries Subtotal	29,232.00	29,231.03	13,500.00
31's	STRS	-	-	-
320010	PERS	2,993.00	-	-
322102	PERS CLASSIFIED	-	2,992.43	-
32's	PERS	2,993.00	2,992.43	-
330010	FICA & MEDICARE (OASDI)	2,046.00	-	341.00
332102	FICA CLASSIFIED	-	1,621.49	-
336102	MEDCA CLASSIFIED	-	423.87	-
33's	FICA & Medicare (OASDI)	2,046.00	2,045.36	341.00
34's	Health & Welfare	-	-	-
350010	STATE UNEMP INSURANCE	61.00	-	44.00
352102	UNEMPLOYMENT CLASSIFIED	-	60.51	-
35's	State Unempl Insurance	61.00	60.51	44.00
360010	WORKER'S COMP	501.00	-	403.00
362102	WC CLASSIFIED	-	500.16	-
36's	Workers' Comp	501.00	500.16	403.00
370010	APPLE	77.00	-	588.00
372102	APPLE CLASSIFIED	-	76.95	-
37's	APPLE	77.00	76.95	588.00
39's	Other Benefits	-	-	-
	Employee Benefits Subtotal	5,678.00	5,675.41	1,376.00
400010	SUPPLIES & MATERIALS	66,771.00	-	64,943.00
431000	SUPPLIES&MATERIAL,INSTRUCT	-	24,012.84	-
441000	SUPPLIES&MATERIAL,NONINSTR	-	26,437.14	-
	Supplies & Materials Subtotal	66,771.00	50,449.98	64,943.00
500010	OTHER OPER EXP	734,313.00	-	1,093,148.00
515300	SOFTWARE LICENSING FEES	-	6,053.59	-
545100	ADVERTISEMENTS REQ BY LAW	-	167.00	-
551300	INDEPENDENT CONTRACTOR	-	5,035.00	-
551400	MANAGEMENT FEES	-	49,911.81	-
562000	RENTS & LEASES, LAND/BLDGS	-	161,733.75	-
565100	MAINTENANCE AGREEMT,EQUIP	-	167,858.38	-
565200	MAINTENCE AGREE,SOFTWARE	-	588.57	-
565300	REPAIRS&MAINT NONINST EQUIP	-	2,014.30	-
565500	REPAIRS&MAINTENANCE BLDGS	-	89,434.52	-
565550	MAINTENANCE, GROUNDS	-	5,025.00	-
580100	ELECTRICITY	-	57,695.29	-
580150	FUEL, GAS	-	1,823.61	-
580500	TELEPHONE CONNECTIONS	-	10,699.78	-
580550	WASTE DISPOSAL	-	666.34	-
580650	WATER	-	47,465.08	-
585100	ADMINISTRATIVE EXPENSE	-	9,120.00	-
585750	PRINTING	-	82.06	-
585800	PROPERTY TAX EXPENSE	-	4,365.90	-
	Other Oper Exp Subtotal	734,313.00	619,739.98	1,093,148.00
600010	CAPITAL OUTLAY	7,154,902.00	-	3,135,362.00
612000	SITE IMPROVEMENT	-	114,286.97	-

		Palomar College		
		BUDGET REPORT		
		Comparing Fiscal Years		
		2014 and 2015		
		FUND 41		
		CAPITAL OUTLAY		Run Aug 27, 2014
		FY 2013-2014	FY 2013-2014	FY 2014-2015
		Budget	Expended/Received	Budget
			Year to Date	
Account	Description			
612100	GROUND IMPROVEMENT	-	41,407.80	-
612200	PARKING IMPROVEMENT	-	173,341.40	-
622000	BUILDING BUILT IN FIXTURES	-	675,556.90	-
623000	BUILDING CONSTRUCTION	-	110,481.87	-
623200	BLUEPRINTS&INSPECTION SVCS	-	9,345.00	-
623300	PERMITS AND FEES	-	1,170.00	-
631000	LIBRARY BOOKS	-	44,013.54	-
632000	LIBRARY MAGAZINE&PERIODICL	-	52,412.34	-
633000	LIBRARY NONPRINT MEDIA	-	142,555.36	-
641100	EQUIP INST REPL INVTOR>\$1000	-	10,149.90	-
641200	EQUIP INST, REPLACE>\$200-999	-	2,407.11	-
641300	EQUIP INSTR,ADDITNL >\$200-999	-	7,093.40	-
641400	EQUIP INSTR,ADDITNL>1000	-	25,815.32	-
642300	EQUIP NONINS,ADTNL.>\$200-999	-	99.36	-
643000	LEASE PURCHASE EQUIPMENT	-	22,481.23	-
644100	EQUIP INSTR ADDTL \$500 - \$4999	-	282,779.74	-
644200	EQUIP INSTR REPL \$500 - \$4999	-	1,315.83	-
644300	EQUIPMENT INSTRUCTIONL >\$4,999	-	172,412.27	-
644400	EQUIP NONINS ADDL \$500 - \$4999	-	1,715,295.79	-
644500	EQUIP NONINS REPL \$500 - \$4999	-	13,008.23	-
644600	EQUIPMENT NONINSTRUCTL >\$4,999	-	(6,327.47)	-
644700	EQUIP TECHNOLOGY INSTR >\$4,999	-	8,114.08	-
644800	EQUIP TECHNOLOGY NONINS >4,999	-	50,247.39	-
644900	SOFTWARE INSTRUCTNL >\$4,999.	-	3,486.00	-
	Capital Outlay Subtotal	7,154,902.00	3,672,949.36	3,135,362.00
721000	INTRAFUND TRANS OUT WITHIN	-	3,707,836.57	-
721010	INTRAFUND TRANS OUT WITHIN	3,716,474.00	-	560,000.00
799010	CONTINGENCY HOLDING ACCOUNT	7,485,478.00	-	8,997,161.00
	Other Outgoing Subtotal	11,201,952.00	3,707,836.57	9,557,161.00
Expense Grand Total		19,192,848.00	8,085,882.33	13,865,490.00
865152	PROP 39 FUNDS	668,282.00	668,282.00	-
869999	BEGINNING BALANCE, STATE	7,877.00	-	-
	86's State Revenues Subtotal	676,159.00	668,282.00	-
881100	TAX ALLOCATION SECURD ROLL	-	-	60,000.00
884360	SURPLUS SALES	25,325.00	17,613.96	25,000.00
886200	INTEREST COUNTY TREASURY	40,000.00	42,234.99	40,000.00
889700	SAN MARCOS REDEVELOPMNT TAX RE	950,000.00	874,448.16	950,000.00
889701	POWAY REDEVELOPMENT TAX REV	930,000.00	1,102,766.00	930,000.00
889703	VISTA REDEVELOPMENT TAX REV	60,000.00	65,712.00	-
889900	OTHER LOCAL REVENUES	12,000.00	104,713.48	12,000.00
889999	BEGINNING BALANCE, LOCAL	13,092,514.00	-	11,288,490.00
	88's Local Revenues Subtotal	15,109,839.00	2,207,488.59	13,305,490.00
898200	INTRAFUND TRANSFR IN,WITHIN	3,406,850.00	3,398,212.57	560,000.00
	89's Other Sources Subtotal	3,406,850.00	3,398,212.57	560,000.00
Revenue Grand Total		19,192,848.00	6,273,983.16	13,865,490.00

FUND 42
PROP M BOND CONSTRUCTION

		Palomar College		
		BUDGET REPORT		
		Comparing Fiscal Years		
		2014 and 2015		
		FUND 42		Run Aug 27, 2014
	PROP M BOND CONSTRUCTION			
		FY013-014	FY013-014	FY014-15
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
212100	SUPERVISOR, CAST	-	151,746.97	145,664.00
212200	CLASSIFIED REGULAR SALARY	-	139,659.66	178,075.00
	21's Non-Instr Salaries - Reg		291,406.63	323,739.00
	23's Non-Academic Salaries - Other		-	-
	Non Acad Salaries Subtotal		291,406.63	323,739.00
322102	PERS CLASSIFIED	-	15,979.78	-
322202	PERS NON-INSTR ADMIN/SUPR	-	17,164.96	-
	32's PERS		33,144.74	38,937.00
332102	FICA CLASSIFIED	-	8,675.12	-
332202	FICA NON-INSTR ADMIN/SUPR	-	9,429.58	-
336102	MEDCA CLASSIFIED	-	2,028.84	-
336202	MEDCA NON-INSTR ADMIN/SUP	-	2,204.58	-
	33's FICA & Medicare (OASDI)		22,338.12	24,767.00
340210	MEDIC CLS		-	52,938.00
340252	MEDIC CLASSIFIED	-	31,231.66	-
340302	MEDIC NON-INSTR ADMIN/SUPR	-	44,367.84	-
340310	MEDIC AA/CAST		-	35,292.00
341210	DENT CLS		-	4,269.00
341252	DENT CLASSIFIED	-	1,864.12	-
341302	DENT NON-INSTR ADMIN/SUPR	-	1,813.32	-
341310	DENT AA/CAST		-	2,846.00
342210	VISION CLS		-	771.00
342252	VISION CLASSIFIED	-	501.98	-
342302	VISION NON-INSTR ADMIN/SUP	-	489.18	-
342310	VISION AA/CAST		-	514.00
343210	LIFE CLS		-	276.00
343252	LIFE CLASSIFIED	-	197.57	-
343302	LIFE NON-INSTR ADMIN/SUPR	-	192.96	-
343310	LIFE AA/CAST		-	184.00
344210	LTD CLS		-	588.00
344252	LTD CLASSIFIED	-	448.43	-
344302	LTD NON-INSTR ADMIN/SUPR	-	464.03	-
344310	LTD AA/CAST		-	481.00
345210	LTC CLS		-	126.00
345252	LTC CLASSIFIED	-	82.16	-
345302	LTC NON-INSTR ADMIN/SUPR	-	80.04	-
345310	LTC AA/CAST		-	84.00
348020	FUTURE RETIREE HEALTH CLS	-	10,220.02	-
348030	FUTURE RETIREE HEALTH AA/CAST	-	9,958.58	-
348210	FUTURE RETIREE HEALTH CLS		-	15,195.00
348310	FUTURE RETIREE HEALTH AA/CAST		-	10,130.00
	34's Health & Welfare		101,911.89	123,694.00
352102	UNEMPLOYMENT CLASSIFIED	-	289.64	-
352202	UNEMP NON-INSTR ADMIN/SUP	-	312.53	-
	35's State Unempl Insurance		602.17	671.00
362102	WC CLASSIFIED	-	2,389.58	-
362202	WC NON-INSTR ADMIN/SUPERV	-	2,594.62	-
	36's Workers' Comp		4,984.20	5,540.00
	Employee Benefits Subtotal		171,448.84	193,609.00
515300	SOFTWARE LICENSING FEES	-	153,401.28	-
535200	INS, FIRE, CASUALTY, LIABILITY	-	204,833.88	-
545100	ADVERTISEMENTS REQ BY LAW	-	8,277.90	-
545200	LAWYERS' FEES	-	86,293.33	-
551400	MANAGEMENT FEES	-	972,307.55	-
551900	OTH PERSONAL&CONSULT SVC	-	370,868.02	-
565100	MAINTENANCE AGREEMENT,EQUIP	-	214,765.05	-
565200	MAINTENCE AGREE,SOFTWARE	-	56,166.52	-

		Palomar College		
		BUDGET REPORT		
		Comparing Fiscal Years		
		2014 and 2015		
		FUND 42		Run Aug 27, 2014
		PROP M BOND CONSTRUCTION		
		FY013-014	FY013-014	FY014-15
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
565500	REPAIRS&MAINTENANCE BLDGS	-	2,713.01	-
580500	TELEPHONE CONNECTIONS	-	7,740.00	-
	Other Oper Exp Subtotal		2,077,366.54	-
612000	SITE IMPROVEMENT	-	42,946.80	-
623000	BUILDING CONSTRUCTION	-	18,838,480.19	-
623100	ARCHITECTURL&ENGINEER FEE	-	2,174,784.87	-
623200	BLUEPRINTS&INSPECTION SVCS	-	1,075,686.94	-
623300	PERMITS AND FEES	-	2,232.16	-
644100	EQUIP INSTR ADDTL \$500 - \$4999	-	912,947.95	-
644300	EQUIPMENT INSTRUCTIONL >\$4,999	-	224,235.90	-
644400	EQUIP NONINS ADDL \$500 - \$4999	-	3,277,709.28	-
644600	EQUIPMENT NONINSTRUCTL >\$4,999	-	466,786.74	-
644700	EQUIP TECHNOLOGY INSTR >\$4,999	-	151,915.72	-
644800	EQUIP TECHNOLOGY NONINS >4,999	-	1,493,448.07	-
	Capital Outlay Subtotal		28,661,174.62	70,970,696.00
Expense Grand Total		102,587,034.00	31,201,396.63	71,488,044.00
886200	INTEREST COUNTY TREASURY	500,000.00	302,406.87	300,000.00
886440	UNREALIZED GAIN/LOSS ON FMV	-	96,801.00	-
889999	BEGINNING BALANCE, LOCAL	102,087,034.00	-	71,188,044.00
88's	Local Revenues Subtotal	102,587,034.00	399,207.87	71,488,044.00
Revenue Grand Total		102,587,034.00	399,207.87	71,488,044.00

FUND 43
ENERGY CONSERVATION PROJECTS

	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
		2014 and 2015		
		FUND 43		
	ENERGY CONSERVATION			Run Aug 27, 2014
		FY 2013-2014	FY 2013-2014	FY 2014-2015
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
500010	OTHER OPER EXP	32,522.00	-	15,660.00
565500	REPAIRS&MAINTENANCE BLDGS	-	19,061.74	-
	Other Oper Exp Subtotal	32,522.00	19,061.74	15,660.00
799010	CONTINGENCY HOLDING ACCOUNT	190,955.00	-	402,042.00
	Other Outgoing Subtotal	190,955.00	-	402,042.00
Expense Grand Total		223,477.00	19,061.74	417,702.00
886200	INTEREST COUNTY TREASURY	-	932.53	-
889900	OTHER LOCAL REVENUES	-	212,353.83	-
889999	BEGINNING BALANCE, LOCAL	223,477.00	-	417,702.00
88's	Local Revenues Subtotal	223,477.00	213,286.36	417,702.00
Revenue Grand Total		223,477.00	213,286.36	417,702.00

FUND 69
POST RETIREMENT BENEFITS

Palomar College				
BUDGET REPORT				
Comparing Fiscal Years				
2014 and 2015				
FUND 69				
POST RETIREMENT BENEFITS				Run Aug 27, 2014
		FY 2013-2014	FY 2013-2014	FY 2014-2015
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
340010	HEALTH & WELFARE	85,707.00	-	84,917.00
340410	MEDICAL RETIREE	4,926,069.00	-	4,841,729.00
340453	MEDIC ACADEMIC INST RETIREE	-	2,520,965.22	-
340503	MEDIC EDU ADMIN/SUP RETIREE	-	242,775.28	-
340604	MEDIC CLASSIFIED RETIREES	-	1,530,660.75	-
340654	MEDIC CLASS ADMNSUP RETIRE	-	390,785.59	-
341410	DENTAL RETIREE	588,550.00	-	524,117.00
341453	DENT ACADEMIC INSTR RETIREE	-	248,732.28	-
341503	DENT EDU ADMIN/SUP RETIREE	-	63,507.44	-
341604	DENT CLASSIFIED RETIREES	-	187,355.57	-
341654	DENT CLASS ADMN/SUP RETIRE	-	40,400.66	-
346000	RETIREE SPOUSAL BENEFITS	-	79,062.16	-
34's	Health & Welfare	5,600,326.00	5,304,244.95	5,450,763.00
	Employee Benefits Subtotal	5,600,326.00	5,304,244.95	5,450,763.00
799010	CONTINGENCY HOLDING ACCOUNT	13,836,483.00	-	15,306,575.00
	Other Outgoing Subtotal	13,836,483.00	-	15,306,575.00
Expense Grand Total		19,436,809.00	5,304,244.95	20,757,338.00
886200	INTEREST COUNTY TREASURY	50,000.00	456,995.81	300,000.00
889010	FUTURE RETIREE HEALTH PREMIUM	3,930,505.00	3,459,572.60	3,642,849.00
889999	BEGINNING BALANCE, LOCAL	12,710,443.00	-	14,068,628.00
88's	Local Revenues Subtotal	16,690,948.00	3,916,568.41	18,011,477.00
898200	INTRAFUND TRANSFR IN,WITHIN	2,745,861.00	2,745,861.00	2,745,861.00
89's	Other Sources Subtotal	2,745,861.00	2,745,861.00	2,745,861.00
Revenue Grand Total		19,436,809.00	6,662,429.41	20,757,338.00

FUND 71
ASSOCIATED STUDENT TRUSTS

		Palomar College		
		ASG BUDGET REPORT		
		Comparing Fiscal Years		
		2014 and 2015		
		FUND 71		
	ASSOCIATED STUDENTS TRUST			Run Aug 27, 2014
		FY013-014	FY013-014	FY014-15
		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	1,800.00	-	2,000.00
235100	STUDENT EMPLOYEE	-	1,602.00	-
	23's Non-Academic Salaries - Other	1,800.00	1,602.00	2,000.00
	24's Instr Aides - Other	-	-	-
	Non Acad Salaries Subtotal	1,800.00	1,602.00	2,000.00
400010	Supplies & Materials	92,743.60	-	88,860.76
441000	SUPPLIES&MATERIAL NONINSTR	-	20,706.21	-
	Supplies & Materials Subtotal	92,743.60	20,706.21	88,860.76
500010	Other Oper Exp	84,805.69	-	80,454.09
551300	INDEPENDENT CONTRACTOR	-	130.00	-
575300	TRAVEL, STUDENT	-	6,461.60	-
575800	FOOD FOR MEETINGS	-	16,818.32	-
585260	BANK CREDIT CARD EXPENSE	-	441.01	-
585750	PRINTING	-	1,061.71	-
	Other Oper Exp Subtotal	84,805.69	24,912.64	80,454.09
752000	STUDENT SCHOLARSHIPS	-	400.00	-
752010	STUDENT SCHOLARSHIPS	3,000.00	-	3,000.00
	Other Outgoing Subtotal	3,000.00	400.00	3,000.00
Expense Grand Total		182,349.29	47,620.85	174,314.85
882100	CONTRB,GIFTS,GRANTS,ENDOW	9,977.00	7,482.19	5,200.00
884350	MISC SALES AND COMMISSION	10,300.00	1,762.67	700.00
886100	INTEREST BANK ACCOUNTS	100.00	22.95	100.00
888950	POSTING FEES INCOME ASG	5,000.00	6,523.50	6,000.00
889100	ASG INCOME	1,800.00	446.60	1,800.00
889160	ASG MOVIE PASSES INCOME	3,000.00	2,725.50	3,000.00
889999	BEGINNING BALANCE, LOCAL	118,172.29	-	123,514.85
	88's Local Revenues Subtotal	148,349.29	18,963.41	140,314.85
898100	INTERFUND TRANSER IN,BETWN	34,000.00	34,000.00	34,000.00
	89's Other Sources Subtotal	34,000.00	34,000.00	34,000.00
Revenue Grand Total		182,349.29	52,963.41	174,314.85

FUND 72
STUDENT REPRESENTATION FEE TRUST

	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
		2014 and 2015		
		FUND 72		
	STUDENT REPRESENTATION			Run Aug 27, 2014
		FEE TRUST		
		FY 2013-2014	FY 2013-2014	FY 2014-2015
		Budget	Expended/Received	Budget
			Year to Date	
Account	Description			
400010	SUPPLIES & MATERIALS	2,000.00	-	2,000.00
441000	SUPPLIES&MATERIAL,NONINSTR	-	508.04	-
	Supplies & Materials Subtotal	2,000.00	508.04	2,000.00
500010	OTHER OPER EXP	40,000.00	-	40,000.00
525100	MEMBERSHIP, DISTRICT	-	250.00	-
575300	TRAVEL, STUDENT	-	23,173.66	-
575310	TRAVEL WITH STUDENT	-	4,630.26	-
575800	FOOD FOR MEETINGS	-	2,460.26	-
	Other Oper Exp Subtotal	40,000.00	30,514.18	40,000.00
600010	CAPITAL OUTLAY	3,000.00	-	3,000.00
	Capital Outlay Subtotal	3,000.00	-	3,000.00
799010	CONTINGENCY HOLDING ACCOUNT	181,680.00	-	215,527.00
	Other Outgoing Subtotal	181,680.00	-	215,527.00
Expense Grand Total		226,680.00	31,022.22	260,527.00
886200	INTEREST COUNTY TREASURY	635.00	721.05	681.00
888400	STUDENT REPRESENTATION FEE	35,609.00	58,039.10	41,672.00
889999	BEGINNING BALANCE, LOCAL	190,436.00	-	218,174.00
	88's Local Revenues Subtotal	226,680.00	58,760.15	260,527.00
Revenue Grand Total		226,680.00	58,760.15	260,527.00

FUND 73
STUDENT CENTER FEE

	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
		2014 and 2015		
		FUND 73		
	STUDENT BODY CENTER FEE			Run Aug 27, 2014
		FY 2013-2014	FY 2013-2014	FY 2014-2015
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
400010	SUPPLIES & MATERIALS	4,600.00	-	3,000.00
441000	SUPPLIES&MATERIAL, NONINSTR	-	4,574.59	-
	Supplies & Materials Subtotal	4,600.00	4,574.59	3,000.00
500010	OTHER OPER EXP	17,900.00	-	20,000.00
565300	REPAIRS&MAINT NONINST EQUIP	-	3,534.03	-
565500	REPAIRS&MAINTENANCE BLDGS	-	12.95	-
585750	PRINTING	-	225.83	-
	Other Oper Exp Subtotal	17,900.00	3,772.81	20,000.00
600010	CAPITAL OUTLAY	41,000.00	-	41,000.00
623300	PERMITS AND FEES	-	289.00	-
644400	EQUIP NONINS ADDL \$500 - \$4999	-	12,765.60	-
	Capital Outlay Subtotal	41,000.00	13,054.60	41,000.00
731000	INTERFUND TRANS OUT BETWEEN	-	210,652.52	-
731010	INTERFUND TRANS OUT BETWEEN	221,805.00	-	203,125.00
799010	CONTINGENCY HOLDING ACCOUNT	46,131.00	-	64,530.00
	Other Outgoing Subtotal	267,936.00	210,652.52	267,655.00
Expense Grand Total		331,436.00	232,054.52	331,655.00
886200	INTEREST COUNTY TREASURY	782.00	754.55	806.00
888300	STUDENT CENTER FEE	222,761.00	227,057.50	227,198.00
889999	BEGINNING BALANCE, LOCAL	107,893.00	-	103,651.00
88's	Local Revenues Subtotal	331,436.00	227,812.05	331,655.00
Revenue Grand Total		331,436.00	227,812.05	331,655.00

FUND 74
STUDENT FINANCIAL AID TRUST

		Palomar College		
		BUDGET REPORT		
		Comparing Fiscal Years		
		2014 and 2015		
		FUND 74		
	STUDENT FINANCIAL AID TRUST			Run Aug 27, 2014
		FY 2013-2014	FY 2013-2014	FY 2014-2015
		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	141.08	-	140.00
541000	FEDRL INTEREST EARND,REPAY	-	117.21	-
541100	STATE INTEREST EARND,REPAY	-	23.87	-
	Other Oper Exp Subtotal	141.08	141.08	140.00
751000	STUDENT GRANTS	-	18,359,882.59	-
751010	STUDENT GRANTS	18,363,798.41	-	18,577,410.00
761000	DIRECT LOANS	-	1,273,434.00	-
761010	DIRECT LOANS	1,275,776.00	-	1,295,162.00
	Other Outgoing Subtotal	19,639,574.41	19,633,316.59	19,872,572.00
Expense Grand Total		19,643,001.87	19,633,457.67	19,875,998.38
815130	PELL GRANTS	16,866,079.41	16,865,860.59	17,100,000.00
815230	SEOG	412,200.00	412,200.00	394,713.00
815300	DIRECT LOANS	1,275,776.00	1,273,434.00	1,295,162.00
815700	IRAQ/AFG SVS GRANT	1,905.00	1,905.00	2,000.00
819999	BEGINNING BALANCE, FEDERAL	3,786.38	-	3,786.38
81's	Federal Revenues Subtotal	18,559,746.79	18,553,399.59	18,795,661.38
865350	CAL GRANTS FOR STUDENTS	1,082,308.00	1,082,308.00	1,077,000.00
869999	BEGINNING BALANCE, STATE	806.00	-	3,197.00
86's	State Revenues Subtotal	1,083,114.00	1,082,308.00	1,080,197.00
886100	INTEREST BANK ACCOUNTS	23.87	23.87	25.00
886300	INTREST EARNED ON FEDERL \$	117.21	117.21	115.00
88's	Local Revenues Subtotal	141.08	141.08	140.00
Revenue Grand Total		19,643,001.87	19,635,848.67	19,875,998.38

FUND 75
SCHOLARSHIP AND LOAN TRUST

	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
		2014 and 2015		
		FUND 75		
	SCHOLARSHIP AND LOAN TRUST			Run Aug 27, 2014
		FY 2013-2014	FY 2013-2014	FY 2014-2015
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
751000	STUDENT GRANTS	-	8,703.50	-
751010	STUDENT GRANTS	87,327.34	-	78,269.55
752000	STUDENT SCHOLARSHIPS	-	522,820.86	-
752010	STUDENT SCHOLARSHIPS	803,627.43	-	799,895.65
765000	STUDENT LOANS	-	22,663.17	-
765010	STUDENT LOANS	885,284.45	-	893,087.68
	Other Outgoing Subtotal	1,776,239.22	554,187.53	1,771,252.88
Expense Grand Total		1,776,239.22	554,187.53	1,771,252.88
882200	SCHOLRSH/GRANT/LOAN REV	520,043.36	520,043.36	520,851.76
882300	STUDENT LOAN REPAYMENTS	23,417.07	23,417.07	24,000.00
886200	INTEREST COUNTY TREASURY	4,269.74	4,269.74	4,349.43
889999	BEGINNING BALANCE, LOCAL	1,228,509.05	-	1,222,051.69
88's	Local Revenues Subtotal	1,776,239.22	547,730.17	1,771,252.88
Revenue Grand Total		1,776,239.22	547,730.17	1,771,252.88