



Palomar Community College District **BUDGET**

Governing Board

John J. Halcón, Ph.D.

Mark R. Evilsizer, M.A.

Nancy Ann Hensch, B.A.

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

Paul P. McNamara, B.A.

Adrian Gonzales

Interim Superintendent/President

Ron Ballesteros-Perez

Assistant Superintendent/Vice President

***Fiscal Year
2015-2016***

PALOMAR COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET FY2015-2016

GOVERNING BOARD

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Student Trustee:

ASG President

Office of the President

September 8, 2015

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 2015-2016 Budget. The 2015 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 1.02% including an estimated 3.0% in enrollment growth.

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 an established FTES target; 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 FY2015-16 budgets developed and presented herewith.

The FY2015-16 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 FY2014-15 ending balance, which is the beginning balance for FY2015-16.

Included in this budget document is a spreadsheet comparison of Palomar Community College District's Fund 11 (unrestricted) FY2014-15, unaudited actual expenditures and FY2015-16 projected budget. Also included is a spreadsheet for General Fund 10 Combined, which presents Fund 11 (unrestricted) and Fund 12 (restricted) for FY2014-15 unaudited actual expenditures and FY2015-16 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 FY2015-2016 Budget is being presented to the Governing Board on Tuesday, September 8th 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,

A handwritten signature in blue ink, appearing to read "Adrian Gonzales".

Adrian Gonzales
Interim Superintendent/President

2015-2016 PALOMAR COMMUNITY COLLEGE DISTRICT BUDGET

THE 2015-2016 STATE BUDGET

The Governor signed the State budget, AB 93/SB 97, on June 24, 2015. This marks the 5th 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 a balanced budget with General Fund expenditures and revenues at \$115.0 billion each and a \$3.4 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 2015-16 fiscal year, the Proposition 98 guarantee is \$68.4 billion, an increase of \$2.1 billion from FY2014-15 budget.

K-12 – The budget increases the funding level per student by more than \$3,000. This reinvestment provides the opportunity to correct historical inequities in school district funding with continued implementation of the Local Control Funding Formula. The 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. It 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 – Includes the California Community Colleges, the California State University, the University of California and the Student Aid Commission. No fee increases. The budget includes total funding of \$29.2 billion for all programs included in these entities.

California Community Colleges

The major components of the 2015-16 budget are as follows:

- Enrollment Growth - \$156.5 million (3.00%)
- Base Allocation Funding - \$266.7 million (4.75%)
- COLA - \$47.3 million (1.02%)
- \$49 million for equalizing the Career Development and College Preparation (CDCP) Funding
- Categoricals - \$200 million
 - \$100 million in Student Success and Support
 - \$85 million for Student Equity Plans
 - \$15 million for Institutional Effectiveness Partnership Initiative
- \$632 million for paying down mandated obligations (one-time)
- Continuance of the mandates block grant of \$28 per FTES
- \$38.7 million for Energy Efficiency - Proposition 39
- \$62.3 million – Support Full-Time Faculty Hiring

Cautions and Concerns

While the state's economic recovery is progressing upward, the 2015-16 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.

2015-2016 PALOMAR COMMUNITY COLLEGE DISTRICT BUDGET

Prior to reporting Palomar Community College District's Adopted Budget for FY2015-16, a summary is warranted to highlight some monumental events that have occurred during FY2014-15 and the impact they will have on the FY2015-16 and subsequent budget years.

- On January 28, 2015, the District successfully refunding/refinanced \$127.9 million in Proposition M – General Obligation bonds. The original general obligation bonds were sold with an average interest rate of 4.497% and final maturity in 2032. The new rate is 2.710% with the same maturity rate. The District also issued Series C of Proposition M in the amount of \$220 million.
- 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.
- Project completed during 2014-15, *Baseball Field* (June 2015).
- Projects in progress during 2014-15 include: *Parking Structure/Police Sub-station, Learning Resource Center, and the 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 2015-2016 PALOMAR COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET

Beginning Fund Balance:

The ending fund balance for 2014-15 becomes the beginning fund balance for 2015-16. In the Final Adopted Budget for 2014-15 the projected ending fund balance in the unrestricted General Fund was estimated to be \$8,726,746. The actual ending fund balance is \$10,081,669.

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

- \$5,179,998 for the 5% District Required Reserve
- \$2,731,193 for Designated Projects
- \$2,170,478 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 19,320 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 FY2015-16 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	18,537.93	18,537.93	\$4,934
Non-credit FTES	281.37	281.37	\$2,972
Enhanced Non-credit FTES (CDCP)	501.10	501.10	\$4,934
Total	19,320.40	19,320.40	

In accordance with SB361 funding, the “large single college” threshold for additional Base Revenue has been adjusted to 19,880 FTES. The District is not anticipating to reach the large college threshold and is currently developing strategies to link enrollment management goals with anticipated fiscal resources.

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 FY2015-16 projected revenue and expenditures plus the beginning fund balance of \$2,731,193.

Following is a comparison of revenue by source in the Unrestricted General Fund, including Designated Project accounts, for the FY2014-15 actual revenue as compared to the FY2015-16 Adopted Budget:

	Actual 2014-15	Adopted 2015-16
Apportionment	\$ 79,533,785	\$ 88,158,694
Prior Year Apportionment	1,209,703	500,000
Education Protection Account	16,700,255	14,226,442
Mandated Claims	1,363,126	540,971
Apprenticeship Program	645,235	645,235
Part-Time Faculty	421,311	421,311
Non-Resident Tuition	2,455,022	2,300,000
Lottery	2,476,422	2,400,000
Interest	19,837	25,000
Contract Services (Follett)	548,055	525,000
Parking Fines	206,216	296,509
Material Fees	275,553	197,919
Transfers In	1,248,415	728,000
Transcripts	150,508	160,000
Miscellaneous	664,392	371,350
Beginning Balance	10,548,414	10,081,669
Unrestricted General Fund Revenue	\$118,466,250	\$121,578,101

Expenditure (Unrestricted and Designated) Assumptions:

In accordance with the RAM, budget development for FY2015-16 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 19,320 FTES
- Discretionary expenses have also been budgeted at FY2014-15 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 FY2015-16.

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 FY2015-16 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. An annual savings of \$300,000 has been included in the above referenced Benefits for the potential of moving to the California Education Coalition for Health Care Reform (CECHCR) health plans. The rate for PERS increased to 11.85% and STRS increased to 10.73%. These increases are reflected in the Adopted Budget.

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

2014-15 Actual Budget versus 2015-16 Adopted Budget Expenditures:

Following is a comparison of expenditures by category in the Unrestricted General Fund, including Designated Accounts, for the FY2014-15 actual expenditures as compared to the FY2015-16 Adopted Budget:

	Actual 2014-15	Adopted 2015-16
1000 Academic Salaries	\$ 45,803,251	\$ 44,167,390
2000 Classified Salaries	23,303,344	19,952,434
3000 Benefits	23,883,303	24,252,380
4000 Supplies & Materials	919,133	1,005,131
5000 Other Operating Expenses	8,640,327	9,084,417
6000 Capital Outlay	379,622	145,834
7000 Other Outgoing	5,455,603	9,294,301
7900 Reserves	10,081,669	13,676,214
Total Expenditures	\$118,466,252	\$121,578,101

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 FY2015-16 consist of the following:

- \$800,000 for Police parking lot expenses
- \$495,900 for debt payment for Escondido Center
- \$163,079 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
- \$3,066,344 transfer to Fund 69, Post Retirement Benefit Fund
- \$510,000 for .85% COLA increase to salaries and wages (FY 14-15)
- \$708,808 for 1.02% COLA increase to salaries and wages (FY 15-16)
- \$1,621,481 for 1.13% Reserve for Tentative Additional Raise
- \$5,000 for California Articulation Number System
- \$500,000 for South Center
- \$208,400 for Part Time and Out-of-Class Supplemental Retirement Program (SRP)
- \$4,250,762 for Staffing Priorities/SRP Replacements

The projected Ending Balance of \$13,676,214 for FY2015-16 consists of the following:

- \$5,395,892 towards the 5% District Required Reserve
- \$3,076,984 for Designated projects
- \$5,203,338 to be available for other contingencies

Approval of the Palomar Community College District FY2015-16 Adopted Budget is based upon information known at this point in time. The budget presented reflects an increase of almost \$6.0 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 2015-16 Adopted Budget includes a set aside of \$200,000 to support funding of planning goals and objectives.

The Adopted Budget presented includes the appropriate class offerings for FY2015-16 to reach its base FTES. 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 Prop M Bond Interest and Redemption Fund – Series C (24)

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

The Debt Service Fund (29)

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

The Child Development Fund (33)

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

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.

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

	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
	2015 and 2016			
	FUND 10			
	COMBINED FUNDS 11 AND 12			Run Sep 03, 2015
		FY 2014-2015	FY 2014-2015	FY 2015-2016
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
111000	INSTRUCTIONAL SAL, CONTRACT	-	20,354,089.54	-
111010	INSTRUCTIONAL SALARY, CONTRACT	20,384,204.00	-	19,299,888.00
	11's Instr Salaries - Contract	20,384,204.00	20,354,089.54	19,299,888.00
121000	ED ADMINISTRATOR, CONTRACT	-	682,086.39	-
121010	ED ADMINISTRATOR, CONTRACT	682,088.00	-	627,134.00
121100	SUPRT/PRESIDENT, CONTRACT	-	293,650.68	-
121110	SUPRT/PRESIDENT, CONTRACT	293,651.00	-	207,000.00
121300	PRESIDENT'S AUTO ALLOWANCE	-	9,779.74	-
121310	PRESIDENT'S AUTO ALLOWANCE	9,780.00	-	10,000.00
122100	COUNSELORS, CONTRACT	-	2,490,304.99	-
122110	COUNSELORS, CONTRACT	2,490,695.00	-	2,389,348.00
123100	DEAN, ACADEMIC CONTRACT	-	881,809.32	-
123110	DEAN, ACADEMIC CONTRACT	881,811.00	-	697,273.00
123200	DEPARTMENT CHAIR, CONTRACT	-	1,725,081.93	-
123210	DEPARTMENT CHAIR, CONTRACT	1,725,096.00	-	1,621,993.00
123400	DIRECTR/COORDINAT, ACA CONT	-	1,015,886.14	-
123410	DIRECTOR/COORDINATOR, ACA CONT	1,060,535.00	-	931,035.00
123500	PALOMAR FACULTY FEDERATION	-	178,858.20	-
123510	PALOMAR FACULTY FEDERATION	181,217.00	-	119,083.00
123600	DIRECTOR/COORDINATOR, AA CONT	-	1,558,927.24	-
123610	DIRECTOR/COORDINATOR, AA CONT	1,558,931.00	-	1,273,425.00
123700	DIRECTOR/COORDINATOR, CAST	-	3,135.37	-
123710	DIRECTOR/COORDINATOR, CAST	3,136.00	-	-
125000	LIBRARIANS, CONTRACT	-	595,844.56	-
125010	LIBRARIANS, CONTRACT	595,845.00	-	502,045.00
	12's Non-Instr Salaries - Contract	9,482,785.00	9,435,364.56	8,378,336.00
130010	INSTR SALARIES - OTHER	18,555,249.66	-	16,864,307.00
131100	ASSIGN TIME HRLY REPLACEMT	-	1,000,116.04	-
133100	INSTRUCTIONL ACADEMIC, HRLY	-	10,608,511.68	-
133110	OFFICE HOURS ADJUNCT FACULTY	-	(4,855.00)	-
133200	INST ACA HOURLY SUBSTITUTE	-	154,348.01	-
133300	INSTR ACADEMIC, HRLY SUMMR	-	1,526,065.91	-
134000	LOAD BANKING (FISCAL USE)	-	18,935.23	-
135300	OVERLOAD, CONTRACT INSTRUC	-	1,800,546.82	-
135400	LOADBANK REPL, OVERLOAD	-	8,752.20	-
135600	OVERLOAD, SUBSTITUTE HRLY	-	37,413.82	-
135700	OVERLOAD, SUMMER ACA HRLY	-	923,285.58	-
136100	REPLACE ACA INSTR CONTRACT	-	16,280.43	-
136200	REPLACE SABBATICL, ACAHRLY	-	195,625.29	-
136400	LOADBANK REPL, ADJUNCT	-	90,740.74	-
138100	STIPEND, CONTRACT INSTRUCT	-	26,245.10	-
138200	STIPEND, HOURLY ACADEMIC	-	218,412.93	-
	13's Instr Salaries - Other	18,555,249.66	16,620,424.78	16,864,307.00
140010	NON-INSTR SALARIES - OTHER	2,798,102.13	-	2,337,088.00
141100	COUNSELOR, HOURLY	-	358,621.28	-
142100	EDUCATIONL ADMNISTRTR HRLY	-	1,206.30	-
143100	LIBRARIANS, HOURLY	-	297,995.61	-
144100	NON-INSTRUCT ACADEMIC, HRLY	-	1,028,386.14	-
145100	OVERLOAD, SUMMER NON-INST	-	129,714.70	-
146600	REPLC COUNSLR SUMMR HRLY	-	955.72	-
147100	SERVIC PROVIDR NONINST ACA	-	2,029.44	-
148000	NONINSTR ACA HOURLY, OTHER	-	83,313.86	-
	14's Non-Instr Salaries - Other	2,798,102.13	1,902,223.05	2,337,088.00
	Academic Salaries Subtotal	51,220,340.79	48,312,101.93	46,879,619.00
211000	EXCUTIVE ADMIN SUPPORT, CAST	-	443,470.00	-
211010	EXCUTIVE ADMIN SUPPORT, CAST	483,982.00	-	378,875.00

	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
	2015 and 2016			
	FUND 10			
	COMBINED FUNDS 11 AND 12			Run Sep 03, 2015
		FY 2014-2015	FY 2014-2015	FY 2015-2016
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
212100	SUPERVISOR, CAST	-	1,742,212.32	-
212110	SUPERVISOR, CAST	1,752,233.00	-	1,709,056.00
212200	CLASSIFIED REGULAR SALARY	-	19,701,103.87	-
212210	CLASSIFIED REGULAR SALARY	20,305,431.93	-	17,993,408.00
212300	CLASSIFIED HEALTH PROFESSL	-	78,037.44	-
212310	CLASSIFIED HEALTH PROFESSIONAL	276,512.00	-	338,272.00
212400	GOVERNING BOARD	-	32,640.00	-
212410	GOVERNING BOARD	32,640.00	-	32,640.00
212600	NON-INSTRUCTNL ADMINISTRATORS	-	2,910,246.33	-
212610	NON-INSTRUCTNL ADMINISTRATORS	3,197,702.00	-	3,204,688.00
21's	Non-Instr Salaries - Reg	26,048,500.93	24,907,709.96	23,656,939.00
221000	INST AIDE CONTRACT,DIRECT INST	-	961,128.71	-
221010	INST AIDE CONTRACT,DIRECT INST	961,141.00	-	785,055.00
222000	INST AIDE CONTRACT, NOT DIRECT	-	461,548.85	-
222010	INST AIDE CONTRACT, NOT DIRECT	489,481.00	-	413,541.00
22's	Instr Aides - Reg	1,450,622.00	1,422,677.56	1,198,596.00
230010	NON ACADEMIC SALARIES - OTHER	4,815,353.40	-	3,363,189.00
231100	HOURLY CLASSIFIED, TEMP	-	2,731,092.38	-
231300	HOURLY TUTORS	-	503,702.58	-
231500	HRLY HEALTH PROFESSIONAL	-	128,982.50	-
232100	OVERTIME CLASSIFID SALARIED	-	197,290.24	-
232200	OVERTIME SUPERVISR SALRIED	-	48,505.90	-
234100	SERVICE PROVIDER CLASSIFIED	-	3,407.70	-
235100	STUDENT EMPLOYEE	-	448,796.43	-
235200	STUDENT TUTORS	-	58,010.53	-
235300	STUDENT WORK EXPERIENCE	-	459.98	-
235400	STUDENT WORK STUDY	-	285,301.97	-
23's	Non-Academic Salaries - Other	4,815,353.40	4,405,550.21	3,363,189.00
240010	INSTR AIDES - OTHER	571,252.00	-	514,378.00
241100	HRLY INSTR AIDE,DIRECT INSTR	-	484,489.65	-
242100	HRLY INSTAIDE,NOT DIRECTINST	-	72,500.85	-
245100	STUDENT INSTR AIDE, DIRECT	-	4,741.99	-
24's	Instr Aides - Other	571,252.00	561,732.49	514,378.00
	Non Acad Salaries Subtotal	32,885,728.33	31,297,670.22	28,733,102.00
310010	STRS	3,838,252.33	-	4,013,728.00
311101	STRS ACADEMIC INSTRUCTORS	-	2,813,768.28	-
311201	STRS EDUCATIONAL ADMIN/SUP	-	192,189.10	-
311301	STRS OTHERACA NONINSTRUCT	-	666,747.62	-
312102	STRS CLASSIFIED	-	6,253.31	-
312202	STRS NON-INSTR ADMIN/SUPR	-	16,938.12	-
31's	STRS	3,838,252.33	3,695,896.43	4,013,728.00
320010	PERS	3,435,254.00	-	3,002,343.00
321101	PERS ACADEMIC INSTRUCTORS	-	28,518.83	-
321201	PERS EDUCATIONAL ADMIN/SUP	-	146,475.99	-
321301	PERS OTHERACA NONINSTRUCT	-	26,387.90	-
322102	PERS CLASSIFIED	-	2,384,299.90	-
322202	PERS NON-INSTR ADMIN/SUPR	-	575,563.12	-
322302	PERS INSTR AIDE DIRECT INSTR	-	106,588.33	-
322402	PERS INST AIDE NOTDIRECT INS	-	51,255.30	-
32's	PERS	3,435,254.00	3,319,089.37	3,002,343.00
330010	FICA & MEDICARE (OASDI)	2,987,698.75	-	2,693,391.00
331101	FICA ACADEMIC INSTRUCTORS	-	39,004.67	-
331201	FICA EDUCATIONAL ADMIN/SUP	-	58,626.28	-
331301	FICA OTHERACA NONINSTRUCT	-	14,118.43	-
332102	FICA CLASSIFIED	-	1,272,175.00	-
332202	FICA NON-INSTR ADMIN/SUPR	-	300,207.96	-

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332302	FICA INSTR AIDE DIRECT INSTR	-	66,763.47	-
332402	FICA INSTR AIDE NOTDIRECT INS	-	27,669.38	-
335101	MEDCA ACADEM INSTRUCTORS	-	513,765.75	-
335201	MEDCA EDUCATNL ADMIN/SUPV	-	47,349.66	-
335301	MEDCA OTH ACA NONINSTRUCT	-	110,079.06	-
336102	MEDCA CLASSIFIED	-	338,251.75	-
336202	MEDCA NON-INSTR ADMIN/SUP	-	75,391.46	-
336302	MEDCA INST AIDE DIRECT INSTR	-	21,035.35	-
336402	MEDCA INST AIDE NOTDIRCT INS	-	7,791.45	-
	33's FICA & Medicare (OASDI)	2,987,698.75	2,892,229.67	2,693,391.00
340101	MEDIC ACADEMIC INSTRUCTORS	-	3,731,961.87	-
340110	MEDIC ACA	4,731,385.00	-	4,810,924.00
340120	MEDIC ACADEMIC ADJUNCT	-	188,533.18	-
340125	MEDIC NON-ACADEMIC ADJUNCT	-	22,864.32	-
340151	MEDIC EDUCATIONL ADMIN/SUP	-	427,153.04	-
340201	MEDIC OTHER ACA NONINSTRUC	-	1,088,851.52	-
340210	MEDIC CLS	5,031,171.83	-	4,919,648.00
340252	MEDIC CLASSIFIED	-	4,801,717.29	-
340302	MEDIC NON-INSTR ADMIN/SUPR	-	1,099,270.07	-
340310	MEDIC AA/CAST	1,655,295.00	-	1,554,946.00
340352	MEDIC INSTR AIDE DIRECT INST	-	221,954.16	-
340402	MEDIC INSTAIDE NOTDIRECTINST	-	96,936.53	-
341101	DENT ACADEMIC INSTRUCTORS	-	200,833.44	-
341110	DENT ACA	324,162.00	-	246,437.00
341151	DENT EDUCATIONAL ADMIN/SUP	-	23,139.81	-
341201	DENT OTHER ACA NONINSTRUC	-	53,923.60	-
341210	DENT CLS	338,842.38	-	310,110.00
341252	DENT CLASSIFIED	-	296,307.03	-
341302	DENT NON-INSTR ADMIN/SUPR	-	57,057.61	-
341310	DENT AA/CAST	87,217.00	-	80,079.00
341352	DENT INSTR AIDE DIRECT INSTR	-	14,163.81	-
341402	DENT INSTAIDE NOT DIRECTINST	-	6,863.32	-
342101	VISION ACADEMIC INSTRUCTOR	-	52,416.63	-
342110	VISION ACA	68,420.00	-	65,544.00
342151	VISION EDUCATIONL ADMIN/SUP	-	5,796.87	-
342201	VISION OTHR ACA NONINSTRUC	-	13,958.37	-
342210	VISION CLS	90,994.92	-	84,422.00
342252	VISION CLASSIFIED	-	81,164.93	-
342302	VISION NON-INSTR ADMIN/SUP	-	15,364.39	-
342310	VISION AA/CAST	22,478.00	-	21,441.00
342352	VISION INSTR AIDE DIRECT INST	-	3,787.65	-
342402	VISION INSTAIDE NOT DIRECTINS	-	1,831.08	-
343101	LIFE ACADEMIC INSTRUCTORS	-	18,808.27	-
343110	LIFE ACA	29,524.00	-	28,313.00
343151	LIFE EDUCATIONAL ADMIN/SUPR	-	2,678.18	-
343201	LIFE OTHER ACA NONINSTRUCT	-	5,089.32	-
343210	LIFE CLS	38,634.49	-	36,256.00
343252	LIFE CLASSIFIED	-	29,849.20	-
343302	LIFE NON-INSTR ADMIN/SUPR	-	5,802.91	-
343310	LIFE AA/CAST	10,392.00	-	9,317.00
343352	LIFE INSTR AIDE DIRECT INSTR	-	1,365.14	-
343402	LIFE INST AIDE NOT DIRECT INS	-	661.42	-
344101	LTD ACADEMIC INSTRUCTORS	-	61,077.11	-
344110	LTD ACA	86,120.00	-	81,042.00
344151	LTD EDUCATIONAL ADMIN/SUPR	-	9,083.41	-
344201	LTD OTHER ACA NONINSTRUCT	-	17,453.94	-
344210	LTD CLS	69,597.36	-	62,424.00

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344252	LTD CLASSIFIED	-	56,796.67	-
344302	LTD NON-INSTR ADMIN/SUPR	-	14,994.68	-
344310	LTD AA/CAST	29,164.00	-	26,485.00
344352	LTD INSTR AIDE DIRECT INSTR	-	2,503.54	-
344402	LTD INST AIDE NOT DIRECT INST	-	1,172.69	-
345101	LTC ACADEMIC INSTRUCTORS	-	8,661.78	-
345110	LTC ACA	11,253.00	-	10,710.00
345151	LTC EDUCATIONAL ADMIN/SUPR	-	948.50	-
345201	LTC OTHER ACA NONINSTRUCT	-	2,298.27	-
345210	LTC CLS	14,956.92	-	13,687.00
345252	LTC CLASSIFIED	-	13,312.37	-
345302	LTC NON-INSTR ADMIN/SUPR	-	2,598.03	-
345310	LTC AA/CAST	3,776.00	-	3,524.00
345352	LTC INSTR AIDE DIRECT INSTR	-	619.82	-
345402	LTC INST AIDE NOT DIRECT INST	-	299.60	-
348010	FUTURE RETIREE HEALTH ACA	-	1,357,889.88	-
348020	FUTURE RETIREE HEALTH CLS	-	1,675,463.61	-
348030	FUTURE RETIREE HEALTH AA/CAST	-	410,805.31	-
348110	FUTURE RETIREE HEALTH ACA	1,389,471.00	-	1,415,022.00
348210	FUTURE RETIREE HEALTH CLS	1,750,884.17	-	1,705,905.00
348310	FUTURE RETIREE HEALTH AA/CAST	438,571.00	-	427,043.00
34's Health & Welfare		16,222,310.07	16,206,084.17	15,913,279.00
350010	STATE UNEMP INSURANCE	153,772.74	-	139,907.00
351101	UNEMP ACADEMIC INSTRUCTOR	-	68,304.74	-
351201	UNEMP EDUCATIONL ADMN/SUP	-	6,323.99	-
351301	UNEMP OTH ACA NONINSTRUCT	-	14,590.89	-
352102	UNEMPLOYMENT CLASSIFIED	-	42,907.70	-
352202	UNEMP NON-INSTR ADMN/SUP	-	9,488.84	-
352302	UNEMP INSTR AIDE DIRECT INST	-	2,659.80	-
352402	UNEMP INST AIDE NOTDIRECT INS	-	976.55	-
353102	UNEMP STUDENT	-	2.95	-
35's State Unempl Insurance		153,772.74	145,255.46	139,907.00
360010	WORKER'S COMP	1,540,853.06	-	1,418,389.00
361101	WC ACADEMIC INSTRUCTORS	-	692,667.69	-
361201	WC EDUCATIONAL ADMIN/SUPR	-	64,266.68	-
361301	WC OTHER ACA NON INSTRUCT	-	148,364.26	-
362102	WC CLASSIFIED	-	437,463.63	-
362202	WC NON-INSTR ADMIN/SUPERV	-	97,697.49	-
362302	WC INSTR AIDE DIRECT INSTR	-	27,090.52	-
362402	WC INSTR AIDE NOTDIRECT INST	-	10,008.14	-
363102	WC STUDENT	-	15,004.58	-
36's Workers' Comp		1,540,853.06	1,492,562.99	1,418,389.00
370010	APPLE	260,085.87	-	210,752.00
371101	APPLE ACADEMIC INSTRUCTOR	-	85,845.76	-
371301	APPLE OTH ACA NONINSTRUCT	-	3,577.14	-
372102	APPLE CLASSIFIED	-	64,731.57	-
372302	APPLE INST AIDE DIRECT INSTR	-	9,147.52	-
372402	APPLE INS AIDE NOTDIRECT INS	-	2,023.55	-
37's APPLE		260,085.87	165,325.54	210,752.00
390010	OTHER BENEFITS	4,000.00	-	1,273,127.00
394101	ACA BENEFITS TO SPREAD	-	(18,867.86)	-
394202	CLASSIFD BENEFITS TO SPREAD	-	197.04	-
395201	ACCRUED VACATN ACA NONINS	-	(508,957.07)	-
398000	TB TESTS FOR EMPLOYEES	-	470.00	-
398100	EMPLOYEE COSTS/HEALTH SERVICES	-	410.00	-
39's Other Benefits		4,000.00	(526,747.89)	1,273,127.00
	Employee Benefits Subtotal	28,442,226.82	27,389,695.74	28,664,916.00

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400010	SUPPLIES & MATERIALS	2,738,667.24	-	2,534,700.00
411000	SOFTWARE LESS THAN \$5,000	-	15,273.36	-
421000	BOOKS,MAGAZINES,PERIODCLS	-	14,379.48	-
422000	SUBSCRIPTIONS, PERIODICALS	-	22,663.93	-
423000	BOOKSTORE TEXTBOOKS	-	3,458.24	-
431000	SUPPLIES&MATERIAL,INSTRUCT	-	1,027,020.43	-
431100	SUPPLIES, INSTRUCTIONL FOOD	-	1,987.54	-
432000	INSTRUCTIONAL TESTS	-	6,758.18	-
441000	SUPPLIES&MATERIAL,NONINSTR	-	1,021,289.71	-
441100	SUPPLIES, INSTITUTIONAL	-	23,600.91	-
441200	SUPPLIES, BOOKSTORE	-	5,486.19	-
441300	SUPPLIES, FOOD SERVICES	-	129.60	-
442000	COST OF FOOD, FOOD SERVICE	-	4,926.06	-
443100	FREIGHT IN	-	865.51	-
444000	GRADUATION GOWNS	-	1,268.82	-
445000	SALES AND USE TAX	-	358.46	-
446000	SHIPPING/HANDLING CHARGES	-	1,186.60	-
	Supplies & Materials Subtotal	2,738,667.24	2,150,653.02	2,534,700.00
500010	OTHER OPER EXP	17,623,707.82	-	14,438,042.00
511000	AUDIT	-	68,555.00	-
515100	INTERNET ACCESS	-	10,207.55	-
515300	SOFTWARE LICENSING FEES	-	769,697.02	-
525100	MEMBERSHIP, DISTRICT	-	170,373.74	-
525200	MEMBERSHIP, EMPLOYEE	-	14,597.27	-
531000	COUNTY ELECTION SERVICES	-	184.08	-
535200	INS, FIRE, CASUALTY, LIABILITY	-	6,838.00	-
535500	STUDENT ACCIDENT&HOSPITAL	-	224,181.66	-
545100	ADVERTISEMENTS REQ BY LAW	-	33,480.47	-
545200	LAWYERS' FEES	-	1,018,119.56	-
551100	ATHLETIC OFFICIALS FEES	-	49,273.00	-
551200	CLASSROOM SPEAKERS	-	1,800.00	-
551300	INDEPENDENT CONTRACTOR	-	2,915,033.47	-
551600	WARRANT RECONCILIATION	-	9,066.55	-
551900	OTH PERSONAL&CONSULT SVC	-	1,644,096.49	-
555100	POSTAGE	-	369,507.62	-
560900	DISTRICT VEHICLE USE	-	40,488.66	-
561000	RENT & LEASE, EQUIPMENT	-	60,725.06	-
562000	RENTS & LEASES, LAND/BLDGS	-	416,393.15	-
562100	RENTAL OF FIELDS	-	19,020.00	-
563000	RENTAL OF TRANSPORTATION	-	81,542.21	-
564000	RENTAL OF FILMS	-	16,081.80	-
565100	MAINTENANCE AGREEMT,EQUIP	-	1,349,807.13	-
565200	MAINTENCE AGREE,SOFTWARE	-	659,958.74	-
565300	REPAIRS&MAINT NONINST EQUIP	-	158,751.81	-
565400	REPAIRS&MAINT INSTR EQUIPMT	-	71,064.59	-
565500	REPAIRS&MAINTENANCE BLDGS	-	454,514.41	-
565550	MAINTENANCE, GROUNDS	-	1,317.04	-
571000	SELF-INS FUND PAYMNT/CLAIM	-	6,700.00	-
575100	TRAVEL, ACADEMIC ADMIN	-	49,322.58	-
575110	TRAVEL, STATE COMMISSION	-	14,610.30	-
575120	TRAVEL, ACADEMIC EMPLOYEE	-	148,497.62	-
575200	TRAVEL, CLASSIFIED ADMINISTR	-	148,194.44	-
575210	TRAVEL, CLASSIFIED EMPLOYEE	-	177,476.00	-
575300	TRAVEL, STUDENT	-	73,578.34	-
575310	TRAVEL WITH STUDENT	-	243,405.64	-

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575400	TRAVEL, NON EMPLOYEE	-	34,536.11	-
575500	ATHLETIC ENTRY FEES	-	27,530.67	-
575600	ORIENTATION EXPENSES	-	2,182.78	-
575700	STAFF DEVELOPMNT AT PALOMR	-	9,703.06	-
575710	TRAINING	-	22,391.92	-
575800	FOOD FOR MEETINGS	-	182,808.63	-
580100	ELECTRICITY	-	1,280,139.05	-
580150	FUEL, GAS	-	17,173.81	-
580200	GASOLINE AND OIL	-	27,798.07	-
580250	JANITORIAL SERVICES	-	351.12	-
580300	LAUNDRY/DRY CLEANING	-	16,093.30	-
580350	PEST CONTROL	-	1,992.94	-
580400	SEWAGE	-	(223.35)	-
580450	TELEPHONE	-	59,394.64	-
580500	TELEPHONE CONNECTIONS	-	45,942.69	-
580550	WASTE DISPOSAL	-	79,730.46	-
580600	WASTE DISPOSAL,HAZARDOUS	-	98,217.27	-
580650	WATER	-	339,107.86	-
585100	ADMINISTRATIVE EXPENSE	-	8,691.47	-
585110	UPWARD BOUND STUDENT EXPENSES	-	216,642.17	-
585150	ADVERTISE NOT REQ BY LAW	-	233,670.09	-
585250	BANK CHARGES	-	3,440.00	-
585260	BANK CREDIT CARD EXPENSE	-	355,462.17	-
585300	COST OF SALES	-	146.68	-
585400	DISALLOWED FIN AID GRANTS	-	5,219.85	-
585450	FILM PROCESSING	-	612.22	-
585500	FINGERPRINTING	-	18,088.99	-
585750	PRINTING	-	703,376.17	-
585800	PROPERTY TAX EXPENSE	-	904.45	-
585850	PUBLISHING EXPENSE	-	17,810.94	-
585900	ROYALTY EXPENSE	-	13,149.29	-
585910	LICENSING FEE	-	41,839.84	-
590010	ABATEMENT BUDGET POOL	(651,000.00)	-	(650,000.00)
590100	FACILITIES SERVICES ABATEMENT	-	(41,306.78)	-
590600	BUSINESS SUPPORT SVCS ABATEMT	-	(638,957.89)	-
	Other Oper Exp Subtotal	16,972,707.82	14,680,121.69	13,788,042.00
580010	INDIRECT COSTS BUDGET POOL	218,219.64	-	(142,004.00)
	Indirect Costs Subtotal	218,219.64	-	(142,004.00)
600010	CAPITAL OUTLAY	5,615,001.53	-	4,681,794.00
612000	SITE IMPROVEMENT	-	785.00	-
612100	GROUNDS IMPROVEMENT	-	5,899.84	-
612200	PARKING IMPROVEMENT	-	49,829.25	-
621000	BUILDING ADDITIONS	-	16,560.13	-
623000	BUILDING CONSTRUCTION	-	1,057,429.24	-
631000	LIBRARY BOOKS	-	50,781.01	-
631100	LIBRARY BOOK REPLACEMENT	-	2,870.54	-
632000	LIBRARY MAGAZINE&PERIODICL	-	37,595.47	-
633000	LIBRARY NONPRINT MEDIA	-	134,772.01	-
641100	EQUIP INST REPL INVTOR>\$1000	-	48,597.69	-
641300	EQUIP INSTR,ADDITNL >\$200-999	-	5,236.45	-
641400	EQUIP INSTR,ADDITNL>1000	-	88,051.07	-
642300	EQUIP NONINS,ADTNL.>\$200-999	-	2,495.06	-
643000	LEASE PURCHASE EQUIPMENT	-	6,567.19	-
644100	EQUIP INSTR ADDTL \$500 - \$4999	-	552,104.63	-
644200	EQUIP INSTR REPL \$500 - \$4999	-	125,045.46	-

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644300	EQUIPMENT INSTRUCTIONL >\$4,999	-	872,530.95	-
644400	EQUIP NONINS ADDL \$500 - \$4999	-	427,677.44	-
644500	EQUIP NONINS REPL \$500 - \$4999	-	14,778.00	-
644600	EQUIPMENT NONINSTRUCTL >\$4,999	-	147,864.70	-
644700	EQUIP TECHNOLOGY INSTR >\$4,999	-	64,946.61	-
644750	EQUIP TECHNOLOGY INSTR <\$4,999	-	19,420.01	-
644800	EQUIP TECHNOLOGY NONINS>\$4,999	-	121,285.23	-
644850	EQUIP TECHNOLOGY NONINS<\$4,999	-	292,592.52	-
644900	SOFTWARE INSTRUCTNL >\$4,999.	-	158,874.07	-
644950	SOFTWARE NONINSTRNL >\$4,999	-	3,285.00	-
	Capital Outlay Subtotal	5,615,001.53	4,307,874.57	4,681,794.00
721000	INTRAFUND TRANS OUT WITHIN	-	3,928,016.06	-
721010	INTRAFUND TRANS OUT WITHIN	3,997,511.02	-	3,699,679.00
731000	INTERFUND TRANS OUT BETWEEN	-	3,275,761.00	-
731010	INTERFUND TRANS OUT BETWEEN	3,275,761.00	-	3,596,244.00
751000	STUDENT GRANTS	-	105,730.20	-
751010	STUDENT GRANTS	105,778.00	-	40,841.00
762000	STUDT BOOK&SUPPLY PAYMENTS	-	386,592.77	-
762010	STUDT BOOK&SUPPLY PAYMENTS	386,596.00	-	339,833.00
763000	STUDENT TRANSPORTATION	-	60.00	-
763010	STUDENT TRANSPORTATION	60.00	-	60.00
767000	STUDENT PIC CARD	-	45.00	-
767010	STUDENT PIC CARD	45.00	-	-
769000	STUDENT OTHER EXPENSES	-	69,624.55	-
769010	STUDENT OTHER EXPENSES	69,627.00	-	65,000.00
791010	RESERVE FOR CONTINGENCIES	5,179,998.00	-	5,395,892.00
791610	RESERVE FOR STAFFNG PRIORITIES	0.23	-	4,250,762.00
793010	CONTINGENCY, COLA	335,485.00	-	708,808.00
793410	CONTINGENCY, COLA PRIOR YEAR	-	-	510,000.00
797110	SRP SAVINGS	-	-	(4,569,189.00)
797210	P/T & O/C ASSISTANCE SRP	-	-	208,400.00
797310	RESERVE FOR SRP RETIREES	-	-	8,086,061.00
799010	CONTINGENCY HOLDING ACCOUNT	6,717,144.11	-	8,257,880.00
	Other Outgoing Subtotal	20,068,005.36	7,765,829.58	30,590,271.00
Expense Grand Total		158,160,897.53	135,903,946.75	155,730,440.00
812130	HEA FED WORK STUDY	326,056.00	287,048.45	333,636.00
812220	HEA TRIO	297,862.00	196,017.65	20,815.00
812221	HEA TRIO/SSS PRIOR YEAR	35,428.00	35,428.00	82,473.00
812225	HEA TRIO EDUC OPPORTUNITY CNTR	230,000.00	136,693.44	91,968.00
812226	HEA TRIO EOC PRIOR YEAR	57,109.00	57,109.00	67,202.00
812240	HEA TRIO UPWARD BOUND	512,500.00	361,795.75	123,977.00
812241	HEA TRIO/UPWARD BOUND PR YEAR	197,267.00	197,267.00	153,904.00
812250	HEA GEAR UP	2,524,920.00	956,870.71	1,173,024.00
812251	HEA GEAR UP PRIOR YEAR	1,420,659.00	1,420,659.00	1,176,872.00
812260	TRIO TALENT SEARCH GRANT	230,000.00	161,008.50	105,193.00
812261	TRIO TALENT SEARCH PRIOR YEAR	106,259.00	106,259.00	149,404.00
812290	HEA TITLE V HISPANIC SRVG INST	1,595,594.00	457,286.96	1,070,000.00
812291	HEA TITLE V HSI PRIOR YEAR	1,570,941.00	1,399,344.19	1,062,945.00
814100	TANF (FEDERAL)	38,482.00	37,535.80	52,982.00
814110	TANF FEDERAL SHARE PRIOR YEAR	-	2.19	-
815190	PELL GRANT ADMIN ALLOWANC	10,000.00	26,640.00	20,000.00
815500	FEDERAL ADMIN ALLOWANCE	15,000.00	43,265.10	14,000.00
816100	VETERAN'S EDUCATION	7,500.00	17,745.00	11,000.00
817100	VOCTNL/APPLIED TECH ED ACT	643,770.00	643,770.00	649,340.00

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		Budget	Expended/Received	Budget
Account	Description		Year to Date	
819400	NATIONAL SCIENCE FOUN GRNT	92,837.00	92,837.00	93,941.00
819401	NATIONL SCIENCE FOUN GRT PR YR	28,224.00	14,137.70	-
819800	OTHER FEDERAL REVENUES	27,200.00	27,200.00	-
819999	BEGINNING BALANCE, FEDERAL	165,836.00	-	175,976.00
	81's Federal Revenues Subtotal	10,133,444.00	6,675,920.44	6,628,652.00
861100	APPRENTICESHIP APPORTIONM	645,235.00	645,235.00	645,235.00
861110	APPRENTICESHIP PRIOR YEAR	77,046.00	77,046.00	-
861200	STATE GENERAL APPORTIONMT	13,493,099.00	10,552,118.00	23,819,006.00
861210	GENERL APPORTNMT PRIOR YR	733,000.00	1,209,703.00	500,000.00
861450	PART TIME FACULTY APPORT	421,311.00	421,311.00	421,311.00
861500	2% BFAP ADMIN	215,489.00	215,489.00	215,489.00
861600	BASIC SKILLS	219,462.00	174,068.00	174,068.00
862150	EOPS	974,035.00	970,746.18	974,035.00
862200	DSPS	1,123,975.00	1,123,975.00	1,081,776.00
862210	DSPS PRIOR YEAR	-	20,774.00	-
862250	CALWORKS	179,300.00	177,425.42	176,553.00
862251	CALWORKS PRIOR YEAR	-	1.57	-
862400	OTH GEN CATEGORICL PROGMS	1,744,174.00	1,744,174.00	2,000,000.00
862450	BFAP	633,338.00	633,338.00	638,079.00
862500	CARE	78,801.00	78,396.20	78,801.00
862510	CARE PRIOR YEAR	-	0.28	-
862650	FACULTY/STAFF DIVERSITY	8,232.00	8,232.00	-
862700	INSTR EQUIP/LIBRY MATERIALS	750,000.00	750,000.00	503,909.00
862750	MATRICULATION	2,918,920.00	2,919,085.20	3,074,380.00
862755	STUDENT EQUITY FUNDS	836,326.00	836,326.00	794,510.00
863100	EDUCATION PROTECTION ACCOUNT	16,700,255.00	16,700,255.00	14,226,442.00
863101	ED PROTECTION ACCT PRIOR YEAR	4.00	4.00	-
865300	OTH SPECL CATAGORL PRGRM	3,929,029.00	2,357,417.00	3,732,578.00
865310	ASSOCIATE DEGREE NURSING GRAN	230,237.00	230,236.92	155,237.00
865392	TTIP SOUTH PRIOR YEAR	232,368.00	-	126,213.00
867100	HOMEOWNER PROPTAX RELIEF	500,000.00	485,041.83	500,000.00
868100	STATE LOTTERY PROCEEDS	2,741,684.00	3,131,783.07	2,767,484.00
868150	STATE LOTTRY PROCEEDS PRIOR YR	-	162,619.52	-
868200	STATE MANDATED COSTS	517,815.00	1,363,126.00	540,971.00
868400	RETURN TO TITLE IV FROM STATE	-	2,944.00	-
869999	BEGINNING BALANCE, STATE	3,394,492.00	-	3,973,572.00
	86's State Revenues Subtotal	53,297,627.00	46,990,871.19	61,119,649.00
881100	TAX ALLOCATION SECURD ROLL	54,958,161.00	57,705,174.77	51,459,473.00
881200	TAX ALLOC SUPPLEMENT ROLL	1,100,000.00	1,458,300.72	1,100,000.00
881300	TAX ALLOCN UNSECURED ROLL	2,000,000.00	1,888,313.93	2,000,000.00
881600	PRIOR YEARS TAXES	-	(46,440.61)	-
881700	ERAF ED REVENUE AUG FUND	-	(5,257,393.00)	-
881900	RDA RESIDUAL PAYMENTS	-	3,078,550.99	-
882100	CONTRB,GIFTS,GRANTS,ENDOW	396,673.00	305,567.57	150,729.00
883100	CONTRACT INSTRUCTIONL SVC	3,157,141.00	2,895,432.27	531,756.00
883300	CONT INSTR SVC CONTRACT ED	7,269.00	7,267.53	31,434.00
883600	FOLLETT	525,000.00	548,055.45	525,000.00
884120	CATALOG SALES	1,904.00	1,904.00	-
884150	HLTH SVCS SALE TO EMPLOYEE	1,000.00	1,178.00	1,000.00
884170	KKSM ADVERTISING SALES	2,015.00	2,465.00	1,100.00
884180	LIBRARY COPIER SALES	14,000.00	10,334.00	10,090.00
884210	PLANETARIUM SALES	45,000.00	62,359.50	45,000.00
884215	BUSINESS SERVICES CHARGES	30,000.00	59,197.26	44,095.00
884230	PRINTING CHARGES	12,758.00	28,636.74	13,950.00
884260	RECYCLING COMMISSION	6,662.00	7,325.95	826.00

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Account	Description		Year to Date	
884290	TICKET/GATE/PROGRAM SALES	36,500.00	36,499.42	24,000.00
884300	VENDING COMMISSIONS	100,000.00	91,386.84	100,000.00
884320	WELLNESS CENTER FEES	35,000.00	34,044.01	35,000.00
884330	WELLNESS CENTER PARKING	2,000.00	1,714.00	1,700.00
884340	WELLNESS CNTR PROCES FEE	-	20.00	-
884350	MISC SALES AND COMMISSION	69,491.00	76,023.23	66,150.00
885300	FACILITIES RENTAL AND LEASE	-	93,190.51	-
886100	INTEREST BANK ACCOUNTS	-	99.74	-
886200	INTEREST COUNTY TREASURY	50,000.00	19,600.93	25,000.00
886500	OTH INTEREST & INVEST INCOM	-	136.03	-
887400	ENROLLMENT FEE	9,606,028.00	9,290,559.00	9,164,724.00
887500	FIELD TRP;USEOF NONDIST FAC	9,615.00	10,888.00	-
887600	HEALTH SERVICE FEE STUDENT	850,000.00	1,363,449.00	900,000.00
887620	HLTH SERVICE PHYSICAL EXAM	20,000.00	12,892.00	15,000.00
887700	INSTR MAT FEES;SALE MATERL	317,057.30	305,553.27	227,919.00
887705	CPR MATERIALS FEE	500.00	530.00	200.00
887710	COURSE RELATED FEES	5,500.00	5,500.00	5,000.00
887800	STUDNT INSURANCE PAYMNTS	2,917.00	2,916.66	2,900.00
887910	TRANSCRIPT INCOME	160,000.00	150,507.70	160,000.00
888010	NON RESIDENT TUITION USA	700,000.00	867,003.63	750,000.00
888020	NONRESIDENT TUITON FOREIGN	1,550,000.00	1,588,018.00	1,550,000.00
888030	NONRESIDENT CAPITAL OUTLAY	30,000.00	61,416.50	30,000.00
888100	PARKING STICKER FEES	1,000.00	445.00	500.00
888101	PARK STICKER FEE SPRING	528,000.00	422,900.00	528,000.00
888102	PARK STICKER FEE SUMMER	205,000.00	184,320.00	205,000.00
888103	PARK STICKER FEE FALL	525,000.00	490,320.00	525,000.00
888104	CAMPUS POLICE MISCLLNEOUS FEES	4,000.00	8,350.00	5,000.00
888110	PARKING METERS	185,866.00	254,147.53	200,000.00
888115	NCTD PASSES	-	(147.00)	-
888900	OTH STUDENT FEES&CHARGES	165,050.00	147,710.00	165,050.00
888920	COURSE TESTING FEE	153,837.00	131,262.36	82,698.00
889030	COBRA ADMIN FEE	-	619.52	-
889300	CASH OVER/SHORT	-	(84.00)	-
889600	LIBRARY FINES	1,000.00	2,464.20	390.00
889650	PARKING FINES	204,010.00	206,216.00	196,509.00
889670	PARKING AMNESTY	-	1,040.00	-
889800	RETURNED CHECKS	-	(200.00)	-
889830	RETURNED CHECK FEE	-	580.00	-
889880	STALE DATED/VOID WARRANTS	-	18,919.33	-
889900	OTHER LOCAL REVENUES	173,886.00	271,892.23	30,878.00
889999	BEGINNING BALANCE, LOCAL	12,733,275.00	-	13,182,328.00
88's	Local Revenues Subtotal	90,682,115.30	78,908,933.71	84,093,399.00
898200	INTRAFUND TRANSFR IN,WITHIN	4,047,711.23	3,927,750.58	3,888,740.00
89's	Other Sources Subtotal	4,047,711.23	3,927,750.58	3,888,740.00
Revenue Grand Total		158,160,897.53	136,503,475.92	155,730,440.00

**FUND 11 GENERAL FUND
UNRESTRICTED & DESIGNATED**

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Account	Description		Year to Date	
111000	INSTRUCTIONAL SAL, CONTRACT	-	20,228,558.81	-
111010	INSTRUCTIONAL SALARY, CONTRACT	20,254,564.00	-	19,169,374.00
11's	Instr Salaries - Contract	20,254,564.00	20,228,558.81	19,169,374.00
121000	ED ADMINISTRATOR, CONTRACT	-	682,086.39	-
121010	ED ADMINISTRATOR, CONTRACT	682,088.00	-	627,134.00
121100	SUPRT/PRESIDENT, CONTRACT	-	293,650.68	-
121110	SUPRT/PRESIDENT, CONTRACT	293,651.00	-	207,000.00
121300	PRESIDENT'S AUTO ALLOWANCE	-	9,779.74	-
121310	PRESIDENT'S AUTO ALLOWANCE	9,780.00	-	10,000.00
122100	COUNSELORS, CONTRACT	-	1,928,736.63	-
122110	COUNSELORS, CONTRACT	1,928,738.00	-	1,818,951.00
123100	DEAN, ACADEMIC CONTRACT	-	881,809.32	-
123110	DEAN, ACADEMIC CONTRACT	881,811.00	-	697,273.00
123200	DEPARTMENT CHAIR, CONTRACT	-	1,725,081.93	-
123210	DEPARTMENT CHAIR, CONTRACT	1,725,096.00	-	1,621,993.00
123400	DIRECTR/COORDINAT,ACA CONT	-	1,015,886.14	-
123410	DIRECTOR/COORDINATOR, ACA CONT	1,015,890.00	-	931,035.00
123500	PALOMAR FACULTY FEDERATION	-	178,858.20	-
123510	PALOMAR FACULTY FEDERATION	181,217.00	-	119,083.00
123600	DIRECTOR/COORDINATOR, AA CONT	-	1,267,297.58	-
123610	DIRECTOR/COORDINATOR, AA CONT	1,267,301.00	-	979,318.00
123700	DIRECTOR/COORDINATOR, CAST	-	3,135.37	-
123710	DIRECTOR/COORDINATOR, CAST	3,136.00	-	-
125000	LIBRARIANS, CONTRACT	-	595,844.56	-
125010	LIBRARIANS, CONTRACT	595,845.00	-	502,045.00
12's	Non-Instr Salaries - Contract	8,584,553.00	8,582,166.54	7,513,832.00
130010	INSTR SALARIES - OTHER	18,271,088.49	-	16,676,010.00
131100	ASSIGN TIME HRLY REPLACMT	-	836,166.52	-
133100	INSTRUCTIONL ACADEMIC,HRLY	-	10,545,494.78	-
133110	OFFICE HOURS ADJUNCT FACULTY	-	(4,855.00)	-
133200	INST ACA HOURLY SUBSTITUTE	-	154,348.01	-
133300	INSTR ACADEMIC, HRLY SUMMR	-	1,525,941.67	-
134000	LOAD BANKING (FISCAL USE)	-	18,935.23	-
135300	OVERLOAD,CONTRACT INSTRUC	-	1,778,723.38	-
135400	LOADBANK REPL, OVERLOAD	-	8,752.20	-
135600	OVERLOAD,SUBSTITUTE HRLY	-	37,413.82	-
135700	OVERLOAD,SUMMER ACA HRLY	-	921,880.06	-
136100	REPLACE ACA INSTR CONTRACT	-	16,280.43	-
136200	REPLACE SABBATICL,ACAHRLY	-	195,625.29	-
136400	LOADBANK REPL, ADJUNCT	-	90,740.74	-
138100	STIPEND, CONTRACT INSTRUCT	-	26,245.10	-
138200	STIPEND, HOURLY ACADEMIC	-	218,412.93	-
13's	Instr Salaries - Other	18,271,088.49	16,370,105.16	16,676,010.00
140010	NON-INSTR SALARIES - OTHER	1,251,284.00	-	808,174.00
141100	COUNSELOR, HOURLY	-	31,539.13	-
142100	EDUCATIONL ADMNISTRTR HRLY	-	1,206.30	-
143100	LIBRARIANS, HOURLY	-	297,995.61	-
144100	NON-INSTRUCT ACADEMIC,HRLY	-	217,821.57	-
145100	OVERLOAD,SUMMER NON-INST	-	882.11	-
147100	SERVIC PROVIDR NONINST ACA	-	2,029.44	-
148000	NONINSTR ACA HOURLY, OTHER	-	70,945.88	-
14's	Non-Instr Salaries - Other	1,251,284.00	622,420.04	808,174.00
	Academic Salaries Subtotal	48,361,489.49	45,803,250.55	44,167,390.00
211000	EXCUTIVE ADMIN SUPPORT, CAST	-	443,470.00	-
211010	EXCUTIVE ADMIN SUPPORT, CAST	443,539.00	-	378,875.00
212100	SUPERVISOR, CAST	-	1,295,440.69	-
212110	SUPERVISOR, CAST	1,297,761.00	-	1,144,586.00
212200	CLASSIFIED REGULAR SALARY	-	15,963,209.24	-

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		Budget	Expended/Received	Budget
Account	Description		Year to Date	
212210	CLASSIFIED REGULAR SALARY	16,032,377.00	-	13,261,985.00
212400	GOVERNING BOARD	-	32,640.00	-
212410	GOVERNING BOARD	32,640.00	-	32,640.00
212600	NON-INSTRUCTNL ADMINISTRATORS	-	2,138,035.55	-
212610	NON-INSTRUCTNL ADMINISTRATORS	2,200,633.00	-	2,030,767.00
21's	Non-Instr Salaries - Reg	20,006,950.00	19,872,795.48	16,848,853.00
221000	INST AIDE CONTRACT,DIRECT INST	-	961,128.71	-
221010	INST AIDE CONTRACT,DIRECT INST	961,141.00	-	785,055.00
222000	INST AIDE CONTRACT, NOT DIRECT	-	450,590.40	-
222010	INST AIDE CONTRACT, NOT DIRECT	450,594.00	-	413,541.00
22's	Instr Aides - Reg	1,411,735.00	1,411,719.11	1,198,596.00
230010	NON ACADEMIC SALARIES - OTHER	1,579,307.00	-	1,421,526.00
231100	HOURLY CLASSIFIED, TEMP	-	961,091.52	-
231300	HOURLY TUTORS	-	135,632.99	-
232100	OVERTIME CLASSIFID SALARIED	-	124,819.14	-
232200	OVERTIME SUPERVISR SALRIED	-	37,194.87	-
234100	SERVICE PROVIDER CLASSIFIED	-	3,407.70	-
235100	STUDENT EMPLOYEE	-	241,554.29	-
235200	STUDENT TUTORS	-	7,545.00	-
23's	Non-Academic Salaries - Other	1,579,307.00	1,511,245.51	1,421,526.00
240010	INSTR AIDES - OTHER	516,618.00	-	483,459.00
241100	HRLY INSTR AIDE,DIRECT INSTR	-	431,037.10	-
242100	HRLY INSTAIDE,NOT DIRECTINST	-	72,500.85	-
245100	STUDENT INSTR AIDE, DIRECT	-	4,045.99	-
24's	Instr Aides - Other	516,618.00	507,583.94	483,459.00
	Non Acad Salaries Subtotal	23,514,610.00	23,303,344.04	19,952,434.00
310010	STRS	3,611,398.43	-	3,861,578.00
311101	STRS ACADEMIC INSTRUCTORS	-	2,786,270.50	-
311201	STRS EDUCATIONAL ADMIN/SUP	-	166,127.89	-
311301	STRS OTHERACA NONINSTRUCT	-	509,196.76	-
312102	STRS CLASSIFIED	-	6,253.31	-
312202	STRS NON-INSTR ADMIN/SUPR	-	10,524.24	-
31's	STRS	3,611,398.43	3,478,372.70	3,861,578.00
320010	PERS	2,691,936.00	-	2,202,014.00
321101	PERS ACADEMIC INSTRUCTORS	-	28,518.83	-
321201	PERS EDUCATIONAL ADMIN/SUP	-	146,475.99	-
321301	PERS OTHERACA NONINSTRUCT	-	21,061.54	-
322102	PERS CLASSIFIED	-	1,880,162.87	-
322202	PERS NON-INSTR ADMIN/SUPR	-	437,027.30	-
322302	PERS INSTR AIDE DIRECT INSTR	-	105,986.84	-
322402	PERS INST AIDE NOTDIRECT INS	-	50,424.47	-
32's	PERS	2,691,936.00	2,669,657.84	2,202,014.00
330010	FICA & MEDICARE (OASDI)	2,430,153.55	-	2,113,574.00
331101	FICA ACADEMIC INSTRUCTORS	-	39,004.67	-
331201	FICA EDUCATIONAL ADMIN/SUP	-	58,626.28	-
331301	FICA OTHERACA NONINSTRUCT	-	10,179.40	-
332102	FICA CLASSIFIED	-	1,001,313.71	-
332202	FICA NON-INSTR ADMIN/SUPR	-	229,244.93	-
332302	FICA INSTR AIDE DIRECT INSTR	-	65,573.20	-
332402	FICA INSTR AIDE NOTDIRECT INS	-	26,989.65	-
335101	MEDCA ACADEM INSTRUCTORS	-	508,331.32	-
335201	MEDCA EDUCATNL ADMIN/SUPV	-	45,178.21	-
335301	MEDCA OTH ACA NONINSTRUCT	-	83,137.39	-
336102	MEDCA CLASSIFIED	-	249,631.54	-
336202	MEDCA NON-INSTR ADMIN/SUP	-	57,018.62	-
336302	MEDCA INST AIDE DIRECT INSTR	-	20,270.42	-
336402	MEDCA INST AIDE NOTDIRCT INS	-	7,632.48	-
33's	FICA & Medicare (OASDI)	2,430,153.55	2,402,131.82	2,113,574.00

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Account	Description		Year to Date	
340101	MEDIC ACADEMIC INSTRUCTORS	-	3,714,050.93	-
340110	MEDIC ACA	4,611,664.00	-	4,694,590.00
340120	MEDIC ACADEMIC ADJUNCT	-	188,533.18	-
340125	MEDIC NON-ACADEMIC ADJUNCT	-	22,577.29	-
340151	MEDIC EDUCATIONL ADMIN/SUP	-	387,962.02	-
340201	MEDIC OTHER ACA NONINSTRUC	-	987,982.54	-
340210	MEDIC CLS	3,846,521.00	-	3,578,527.00
340252	MEDIC CLASSIFIED	-	3,858,415.19	-
340302	MEDIC NON-INSTR ADMIN/SUPR	-	847,501.40	-
340310	MEDIC AA/CAST	1,285,687.00	-	1,153,193.00
340352	MEDIC INSTR AIDE DIRECT INST	-	221,954.16	-
340402	MEDIC INSTAIDE NOTDIRECTINST	-	95,811.53	-
341101	DENT ACADEMIC INSTRUCTORS	-	199,695.56	-
341110	DENT ACA	316,967.00	-	240,135.00
341151	DENT EDUCATIONAL ADMIN/SUP	-	20,660.40	-
341201	DENT OTHER ACA NONINSTRUC	-	48,798.45	-
341210	DENT CLS	262,545.00	-	226,297.00
341252	DENT CLASSIFIED	-	237,424.11	-
341302	DENT NON-INSTR ADMIN/SUPR	-	43,225.09	-
341310	DENT AA/CAST	65,646.00	-	56,927.00
341352	DENT INSTR AIDE DIRECT INSTR	-	14,163.81	-
341402	DENT INSTAIDE NOT DIRECTINST	-	6,714.38	-
342101	VISION ACADEMIC INSTRUCTOR	-	52,095.07	-
342110	VISION ACA	66,645.00	-	63,770.00
342151	VISION EDUCATIONL ADMIN/SUP	-	5,271.80	-
342201	VISION OTHR ACA NONINSTRUC	-	12,516.28	-
342210	VISION CLS	70,872.00	-	62,241.00
342252	VISION CLASSIFIED	-	64,532.54	-
342302	VISION NON-INSTR ADMIN/SUP	-	11,578.37	-
342310	VISION AA/CAST	17,078.00	-	15,334.00
342352	VISION INSTR AIDE DIRECT INST	-	3,787.65	-
342402	VISION INSTAIDE NOT DIRECTINS	-	1,788.30	-
343101	LIFE ACADEMIC INSTRUCTORS	-	18,691.89	-
343110	LIFE ACA	28,798.00	-	27,547.00
343151	LIFE EDUCATIONAL ADMIN/SUPR	-	2,484.02	-
343201	LIFE OTHER ACA NONINSTRUCT	-	4,567.28	-
343210	LIFE CLS	30,453.00	-	26,669.00
343252	LIFE CLASSIFIED	-	23,824.69	-
343302	LIFE NON-INSTR ADMIN/SUPR	-	4,421.31	-
343310	LIFE AA/CAST	8,204.00	-	6,845.00
343352	LIFE INSTR AIDE DIRECT INSTR	-	1,365.14	-
343402	LIFE INST AIDE NOT DIRECT INS	-	643.02	-
344101	LTD ACADEMIC INSTRUCTORS	-	60,697.94	-
344110	LTD ACA	83,903.00	-	79,067.00
344151	LTD EDUCATIONAL ADMIN/SUPR	-	8,238.49	-
344201	LTD OTHER ACA NONINSTRUCT	-	15,805.07	-
344210	LTD CLS	55,680.00	-	46,024.00
344252	LTD CLASSIFIED	-	45,968.29	-
344302	LTD NON-INSTR ADMIN/SUPR	-	11,261.03	-
344310	LTD AA/CAST	23,125.00	-	19,958.00
344352	LTD INSTR AIDE DIRECT INSTR	-	2,503.54	-
344402	LTD INST AIDE NOT DIRECT INST	-	1,161.02	-
345101	LTC ACADEMIC INSTRUCTORS	-	8,609.02	-
345110	LTC ACA	10,960.00	-	10,421.00
345151	LTC EDUCATIONAL ADMIN/SUPR	-	862.58	-
345201	LTC OTHER ACA NONINSTRUCT	-	2,062.06	-
345210	LTC CLS	11,665.00	-	10,098.00
345252	LTC CLASSIFIED	-	10,590.59	-
345302	LTC NON-INSTR ADMIN/SUPR	-	1,978.53	-

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Account	Description		Year to Date	
345310	LTC AA/CAST	2,892.00	-	2,589.00
345352	LTC INSTR AIDE DIRECT INSTR	-	619.82	-
345402	LTC INST AIDE NOT DIRECT INST	-	292.60	-
348010	FUTURE RETIREE HEALTH ACA	-	1,321,868.95	-
348020	FUTURE RETIREE HEALTH CLS	-	1,395,386.82	-
348030	FUTURE RETIREE HEALTH AA/CAST	-	328,060.48	-
348110	FUTURE RETIREE HEALTH ACA	1,353,407.00	-	1,376,734.00
348210	FUTURE RETIREE HEALTH CLS	1,425,168.00	-	1,327,073.00
348310	FUTURE RETIREE HEALTH AA/CAST	333,506.00	-	309,125.00
34's	Health & Welfare	13,911,386.00	14,319,004.23	13,333,164.00
350010	STATE UNEMP INSURANCE	131,945.64	-	119,383.00
351101	UNEMP ACADEMIC INSTRUCTOR	-	67,612.05	-
351201	UNEMP EDUCATIONL ADMN/SUP	-	5,764.14	-
351301	UNEMP OTH ACA NONINSTRUCT	-	11,127.69	-
352102	UNEMPLOYMENT CLASSIFIED	-	31,684.32	-
352202	UNEMP NON-INSTR ADMN/SUP	-	7,157.78	-
352302	UNEMP INSTR AIDE DIRECT INST	-	2,562.22	-
352402	UNEMP INST AIDE NOTDIRCT INS	-	963.49	-
353102	UNEMP STUDENT	-	2.58	-
35's	State Unempl Insurance	131,945.64	126,874.27	119,383.00
360010	WORKER'S COMP	1,323,295.18	-	1,206,319.00
361101	WC ACADEMIC INSTRUCTORS	-	685,636.21	-
361201	WC EDUCATIONAL ADMIN/SUPR	-	58,588.06	-
361301	WC OTHER ACA NON INSTRUCT	-	113,253.76	-
362102	WC CLASSIFIED	-	323,238.83	-
362202	WC NON-INSTR ADMIN/SUPERV	-	73,962.24	-
362302	WC INSTR AIDE DIRECT INSTR	-	26,101.86	-
362402	WC INSTR AIDE NOTDIRECT INST	-	9,802.78	-
363102	WC STUDENT	-	4,743.84	-
36's	Workers' Comp	1,323,295.18	1,295,327.58	1,206,319.00
370010	APPLE	196,649.71	-	143,221.00
371101	APPLE ACADEMIC INSTRUCTOR	-	84,572.71	-
371301	APPLE OTH ACA NONINSTRUCT	-	2,784.91	-
372102	APPLE CLASSIFIED	-	20,967.37	-
372302	APPLE INST AIDE DIRECT INSTR	-	8,334.15	-
372402	APPLE INS AIDE NOTDIRECT INS	-	2,023.55	-
37's	APPLE	196,649.71	118,682.69	143,221.00
390010	OTHER BENEFITS	4,000.00	-	1,273,127.00
394101	ACA BENEFITS TO SPREAD	-	(18,867.86)	-
394202	CLASSIFD BENEFITS TO SPREAD	-	197.04	-
395201	ACCRUED VACATN ACA NONINS	-	(508,957.07)	-
398000	TB TESTS FOR EMPLOYEES	-	470.00	-
398100	EMPLOYEE COSTS/HEALTH SERVICES	-	410.00	-
39's	Other Benefits	4,000.00	(526,747.89)	1,273,127.00
	Employee Benefits Subtotal	24,300,764.51	23,883,303.24	24,252,380.00
400010	SUPPLIES & MATERIALS	980,386.34	-	1,005,131.00
411000	SOFTWARE LESS THAN \$5,000	-	9,078.51	-
421000	BOOKS,MAGAZINES,PERIODCLS	-	1,169.72	-
422000	SUBSCRIPTIONS, PERIODICALS	-	5,435.69	-
423000	BOOKSTORE TEXTBOOKS	-	139.43	-
431000	SUPPLIES&MATERIAL,INSTRUCT	-	324,311.94	-
431100	SUPPLIES, INSTRUCTIONL FOOD	-	628.33	-
432000	INSTRUCTIONAL TESTS	-	85.50	-
441000	SUPPLIES&MATERIAL,NONINSTR	-	551,117.41	-
441100	SUPPLIES, INSTITUTIONAL	-	14,382.82	-
441200	SUPPLIES, BOOKSTORE	-	4,776.84	-
441300	SUPPLIES, FOOD SERVICES	-	129.60	-
442000	COST OF FOOD, FOOD SERVICE	-	4,847.14	-

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443100	FREIGHT IN	-	865.51	-
444000	GRADUATION GOWNS	-	619.83	-
445000	SALES AND USE TAX	-	358.46	-
446000	SHIPPING/HANDLING CHARGES	-	1,186.60	-
	Supplies & Materials Subtotal	980,386.34	919,133.33	1,005,131.00
500010	OTHER OPER EXP	10,022,522.27	-	10,184,417.00
511000	AUDIT	-	68,555.00	-
515100	INTERNET ACCESS	-	254.51	-
515300	SOFTWARE LICENSING FEES	-	515,487.62	-
525100	MEMBERSHIP, DISTRICT	-	163,059.24	-
525200	MEMBERSHIP, EMPLOYEE	-	9,752.76	-
531000	COUNTY ELECTION SERVICES	-	184.08	-
535500	STUDENT ACCIDENT&HOSPITAL	-	168,857.91	-
545100	ADVERTISEMENTS REQ BY LAW	-	26,491.26	-
545200	LAWYERS' FEES	-	1,018,119.56	-
551100	ATHLETIC OFFICIALS FEES	-	49,273.00	-
551200	CLASSROOM SPEAKERS	-	1,050.00	-
551300	INDEPENDENT CONTRACTOR	-	191,856.10	-
551600	WARRANT RECONCILIATION	-	9,066.55	-
551900	OTH PERSONAL&CONSULT SVC	-	974,347.15	-
555100	POSTAGE	-	339,236.29	-
560900	DISTRICT VEHICLE USE	-	35,670.36	-
561000	RENT & LEASE, EQUIPMENT	-	56,243.64	-
562000	RENTS & LEASES, LAND/BLDGS	-	280,227.14	-
562100	RENTAL OF FIELDS	-	19,020.00	-
563000	RENTAL OF TRANSPORTATION	-	46,476.75	-
564000	RENTAL OF FILMS	-	16,081.80	-
565100	MAINTENANCE AGREEMT,EQUIP	-	1,232,127.61	-
565200	MAINTENCE AGREE,SOFTWARE	-	533,269.30	-
565300	REPAIRS&MAINT NONINST EQUIP	-	78,156.66	-
565400	REPAIRS&MAINT INSTR EQUIPMT	-	31,116.74	-
565500	REPAIRS&MAINTENANCE BLDGS	-	397,000.10	-
565550	MAINTENANCE, GROUNDS	-	1,317.04	-
571000	SELF-INS FUND PAYMNT/CLAIM	-	6,700.00	-
575100	TRAVEL, ACADEMIC ADMIN	-	17,028.70	-
575110	TRAVEL, STATE COMMISSION	-	14,610.30	-
575120	TRAVEL, ACADEMIC EMPLOYEE	-	42,003.42	-
575200	TRAVEL, CLASSIFIED ADMINISTR	-	61,110.92	-
575210	TRAVEL, CLASSIFIED EMPLOYEE	-	56,669.64	-
575300	TRAVEL, STUDENT	-	62,750.25	-
575310	TRAVEL WITH STUDENT	-	47,334.48	-
575400	TRAVEL, NON EMPLOYEE	-	996.75	-
575500	ATHLETIC ENTRY FEES	-	26,188.67	-
575600	ORIENTATION EXPENSES	-	2,182.78	-
575700	STAFF DEVLOPMNT AT PALOMR	-	2,770.20	-
575710	TRAINING	-	20,393.81	-
575800	FOOD FOR MEETINGS	-	54,814.54	-
580100	ELECTRICITY	-	1,263,387.60	-
580150	FUEL, GAS	-	8,892.02	-
580200	GASOLINE AND OIL	-	27,798.07	-
580300	LAUNDRY/DRY CLEANING	-	13,056.23	-
580350	PEST CONTROL	-	1,992.94	-
580400	SEWAGE	-	(223.35)	-
580450	TELEPHONE	-	58,451.12	-
580500	TELEPHONE CONNECTIONS	-	38,340.39	-
580550	WASTE DISPOSAL	-	79,726.46	-
580600	WASTE DISPOSAL,HAZARDOUS	-	98,217.27	-
580650	WATER	-	339,107.86	-

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585100	ADMINISTRATIVE EXPENSE	-	6,211.15	-
585150	ADVERTISE NOT REQ BY LAW	-	214,922.31	-
585250	BANK CHARGES	-	3,440.00	-
585260	BANK CREDIT CARD EXPENSE	-	341,240.74	-
585300	COST OF SALES	-	146.68	-
585400	DISALLOWED FIN AID GRANTS	-	(690.15)	-
585500	FINGERPRINTING	-	9,141.99	-
585750	PRINTING	-	488,893.68	-
585800	PROPERTY TAX EXPENSE	-	715.52	-
585850	PUBLISHING EXPENSE	-	17,780.94	-
585900	ROYALTY EXPENSE	-	13,149.29	-
585910	LICENSING FEE	-	30,750.04	-
590010	ABATEMENT BUDGET POOL	(651,000.00)	-	(650,000.00)
590100	FACILITIES SERVICES ABATEMENT	-	(41,306.78)	-
590600	BUSINESS SUPPORT SVCS ABATEMT	-	(638,957.89)	-
	Other Oper Exp Subtotal	9,371,522.27	9,052,036.76	9,534,417.00
580010	INDIRECT COSTS BUDGET POOL	(450,000.00)	-	(450,000.00)
585550	INDIRECT COSTS	-	(411,710.39)	-
	Indirect Costs Subtotal	(450,000.00)	(411,710.39)	(450,000.00)
600010	CAPITAL OUTLAY	175,562.56	-	145,834.00
623000	BUILDING CONSTRUCTION	-	1,370.04	-
631000	LIBRARY BOOKS	-	45,603.60	-
631100	LIBRARY BOOK REPLACEMENT	-	2,870.54	-
632000	LIBRARY MAGAZINE&PERIODICL	-	37,595.47	-
633000	LIBRARY NONPRINT MEDIA	-	130,772.01	-
641100	EQUIP INST REPL INVTOR>\$1000	-	2,673.81	-
641300	EQUIP INSTR,ADDITNL >\$200-999	-	1,054.96	-
642300	EQUIP NONINS,ADTNL.>\$200-999	-	734.27	-
643000	LEASE PURCHASE EQUIPMENT	-	3,441.39	-
644100	EQUIP INSTR ADDTL \$500 - \$4999	-	8,856.35	-
644200	EQUIP INSTR REPL \$500 - \$4999	-	741.00	-
644300	EQUIPMENT INSTRUCTIONL >\$4,999	-	3,625.40	-
644400	EQUIP NONINS ADDL \$500 - \$4999	-	86,021.36	-
644500	EQUIP NONINS REPL \$500 - \$4999	-	5,853.38	-
644600	EQUIPMENT NONINSTRUCTL >\$4,999	-	18,473.24	-
644700	EQUIP TECHNOLOGY INSTR >\$4,999	-	3,240.00	-
644750	EQUIP TECHNOLOGY INSTR <\$4,999	-	2,316.71	-
644800	EQUIP TECHNOLOGY NONINS>\$4,999	-	67.37	-
644850	EQUIP TECHNOLOGY NONINS<\$4,999	-	1,727.12	-
644900	SOFTWARE INSTRUCTNL >\$4,999.	-	19,299.00	-
644950	SOFTWARE NONINSTRNL >\$4,999	-	3,285.00	-
	Capital Outlay Subtotal	175,562.56	379,622.02	145,834.00
721000	INTRAFUND TRANS OUT WITHIN	-	2,183,842.06	-
721010	INTRAFUND TRANS OUT WITHIN	2,253,337.02	-	1,699,679.00
731000	INTERFUND TRANS OUT BETWEEN	-	3,271,761.00	-
731010	INTERFUND TRANS OUT BETWEEN	3,271,761.00	-	3,592,244.00
791010	RESERVE FOR CONTINGENCIES	5,179,998.00	-	5,395,892.00
791610	RESERVE FOR STAFFNG PRIORITIES	0.23	-	4,250,762.00
793010	CONTINGENCY, COLA	335,485.00	-	708,808.00
793410	CONTINGENCY, COLA PRIOR YEAR	-	-	510,000.00
797110	SRP SAVINGS	-	-	(4,569,189.00)
797210	P/T & O/C ASSISTANCE SRP	-	-	208,400.00
797310	RESERVE FOR SRP RETIREES	-	-	8,086,061.00
799010	CONTINGENCY HOLDING ACCOUNT	1,733,431.11	-	3,076,984.00
	Other Outgoing Subtotal	12,774,012.36	5,455,603.06	22,959,641.00

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Account	Description		Year to Date	
Expense Grand Total		119,028,347.53	108,384,582.61	121,567,227.00
861100	APPRENTICESHIP APPORTIONM	645,235.00	645,235.00	645,235.00
861110	APPRENTICESHIP PRIOR YEAR	77,046.00	77,046.00	-
861200	STATE GENERAL APPORTIONMT	13,493,099.00	10,552,118.00	23,819,006.00
861210	GENERL APPORTNMT PRIOR YR	733,000.00	1,209,703.00	500,000.00
861450	PART TIME FACULTY APPORT	421,311.00	421,311.00	421,311.00
861500	2% BFAP ADMIN	215,489.00	215,489.00	215,489.00
863100	EDUCATION PROTECTION ACCOUNT	16,700,255.00	16,700,255.00	14,226,442.00
863101	ED PROTECTION ACCT PRIOR YEAR	4.00	4.00	-
867100	HOMEOWNER PROPTAX RELIEF	500,000.00	485,041.83	500,000.00
868100	STATE LOTTERY PROCEEDS	2,400,000.00	2,476,422.28	2,400,000.00
868150	STATE LOTTRY PROCEEDS PRIOR YR	-	82,901.24	-
868200	STATE MANDATED COSTS	517,815.00	1,363,126.00	540,971.00
868400	RETURN TO TITLE IV FROM STATE	-	2,944.00	-
869999	BEGINNING BALANCE, STATE	840,613.00	-	383,525.00
86's	State Revenues Subtotal	36,543,867.00	34,231,596.35	43,651,979.00
881100	TAX ALLOCATION SECURD ROLL	54,958,161.00	57,705,174.77	51,459,473.00
881200	TAX ALLOC SUPPLEMENT ROLL	1,100,000.00	1,458,300.72	1,100,000.00
881300	TAX ALLOCN UNSECURED ROLL	2,000,000.00	1,888,313.93	2,000,000.00
881600	PRIOR YEARS TAXES	-	(46,440.61)	-
881700	ERAF ED REVENUE AUG FUND	-	(5,257,393.00)	-
881900	RDA RESIDUAL PAYMENTS	-	3,078,550.99	-
883600	FOLLETT	525,000.00	548,055.45	525,000.00
884120	CATALOG SALES	1,904.00	1,904.00	-
884150	HLTH SVCS SALE TO EMPLOYEE	1,000.00	1,178.00	1,000.00
884180	LIBRARY COPIER SALES	14,000.00	10,334.00	10,090.00
884210	PLANETARIUM SALES	45,000.00	62,359.50	45,000.00
884215	BUSINESS SERVICES CHARGES	30,000.00	59,197.26	44,095.00
884230	PRINTING CHARGES	12,758.00	28,636.74	13,950.00
884260	RECYCLING COMMISSION	6,662.00	7,325.95	826.00
884290	TICKET/GATE/PROGRAM SALES	36,500.00	36,499.42	24,000.00
884300	VENDING COMMISSIONS	100,000.00	91,386.84	100,000.00
884350	MISC SALES AND COMMISSION	69,491.00	76,023.23	66,150.00
885300	FACILITIES RENTAL AND LEASE	-	93,190.51	-
886100	INTEREST BANK ACCOUNTS	-	99.74	-
886200	INTEREST COUNTY TREASURY	50,000.00	19,600.93	25,000.00
886500	OTH INTEREST & INVEST INCOM	-	136.03	-
887400	ENROLLMENT FEE	9,606,028.00	9,290,559.00	9,164,724.00
887500	FIELD TRP;USEOF NONDIST FAC	9,615.00	10,888.00	-
887620	HLTH SERVICE PHYSICAL EXAM	20,000.00	12,892.00	15,000.00
887700	INSTR MAT FEES;SALE MATERL	284,057.30	275,553.27	197,919.00
887710	COURSE RELATED FEES	5,500.00	5,500.00	5,000.00
887800	STUDNT INSURANCE PAYMNTS	2,917.00	2,916.66	2,900.00
887910	TRANSCRIPT INCOME	160,000.00	150,507.70	160,000.00
888010	NON RESIDENT TUITION USA	700,000.00	867,003.63	750,000.00
888020	NONRESIDENT TUITON FOREIGN	1,550,000.00	1,588,018.00	1,550,000.00
888115	NCTD PASSES	-	(147.00)	-
888900	OTH STUDENT FEES&CHARGES	50.00	50.00	50.00
888920	COURSE TESTING FEE	4,040.00	2,870.00	1,150.00
889030	COBRA ADMIN FEE	-	619.52	-
889300	CASH OVER/SHORT	-	(84.00)	-
889600	LIBRARY FINES	1,000.00	2,464.20	390.00
889650	PARKING FINES	204,010.00	206,216.00	196,509.00
889670	PARKING AMNESTY	-	1,040.00	-
889800	RETURNED CHECKS	-	(200.00)	-
889830	RETURNED CHECK FEE	-	580.00	-
889880	STALE DATED/VOID WARRANTS	-	18,919.33	-

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Account	Description		Year to Date	
889900	OTHER LOCAL REVENUES	32,051.00	139,224.32	30,878.00
889999	BEGINNING BALANCE, LOCAL	9,707,801.00	-	9,698,144.00
88's	Local Revenues Subtotal	81,237,545.30	72,437,825.03	77,187,248.00
898200	INTRAFUND TRANSFR IN, WITHIN	1,246,935.23	1,248,414.79	728,000.00
89's	Other Sources Subtotal	1,246,935.23	1,248,414.79	728,000.00
Revenue Grand Total		119,028,347.53	107,917,836.17	121,567,227.00

FUND 12
RESTRICTED

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	GENERAL RESTRICTED FUND			Run Sep 03, 2015
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Account	Description		Year to Date	
111000	INSTRUCTIONAL SAL, CONTRACT	-	125,530.73	-
111010	INSTRUCTIONAL SALARY, CONTRACT	129,640.00	-	130,514.00
	11's Instr Salaries - Contract	129,640.00	125,530.73	130,514.00
122100	COUNSELORS, CONTRACT	-	561,568.36	-
122110	COUNSELORS, CONTRACT	561,957.00	-	570,397.00
123410	DIRECTOR/COORDINATOR, ACA CONT	44,645.00	-	-
123600	DIRECTOR/COORDINATOR, AA CONT	-	291,629.66	-
123610	DIRECTOR/COORDINATOR, AA CONT	291,630.00	-	294,107.00
	12's Non-Instr Salaries - Contract	898,232.00	853,198.02	864,504.00
130010	INSTR SALARIES - OTHER	284,161.17	-	188,297.00
131100	ASSIGN TIME HRLY REPLACMT	-	163,949.52	-
133100	INSTRUCTIONL ACADEMIC,HRLY	-	63,016.90	-
133300	INSTR ACADEMIC, HRLY SUMMR	-	124.24	-
135300	OVERLOAD,CONTRACT INSTRUC	-	21,823.44	-
135700	OVERLOAD,SUMMER ACA HRLY	-	1,405.52	-
	13's Instr Salaries - Other	284,161.17	250,319.62	188,297.00
140010	NON-INSTR SALARIES - OTHER	1,546,818.13	-	1,528,914.00
141100	COUNSELOR, HOURLY	-	327,082.15	-
144100	NON-INSTRUCT ACADEMIC,HRLY	-	810,564.57	-
145100	OVERLOAD,SUMMER NON-INST	-	128,832.59	-
146600	REPLC COUNSLR SUMMR HRLY	-	955.72	-
148000	NONINSTR ACA HOURLY, OTHER	-	12,367.98	-
	14's Non-Instr Salaries - Other	1,546,818.13	1,279,803.01	1,528,914.00
	Academic Salaries Subtotal	2,858,851.30	2,508,851.38	2,712,229.00
211010	EXCUTIVE ADMIN SUPPORT, CAST	40,443.00	-	-
212100	SUPERVISOR, CAST	-	446,771.63	-
212110	SUPERVISOR, CAST	454,472.00	-	564,470.00
212200	CLASSIFIED REGULAR SALARY	-	3,737,894.63	-
212210	CLASSIFIED REGULAR SALARY	4,273,054.93	-	4,731,423.00
212300	CLASSIFIED HEALTH PROFESSL	-	78,037.44	-
212310	CLASSIFIED HEALTH PROFESSIONAL	276,512.00	-	338,272.00
212600	NON-INSTRUCTNL ADMINISTRATORS	-	772,210.78	-
212610	NON-INSTRUCTNL ADMINISTRATORS	997,069.00	-	1,173,921.00
	21's Non-Instr Salaries - Reg	6,041,550.93	5,034,914.48	6,808,086.00
222000	INST AIDE CONTRACT, NOT DIRECT	-	10,958.45	-
222010	INST AIDE CONTRACT, NOT DIRECT	38,887.00	-	-
	22's Instr Aides - Reg	38,887.00	10,958.45	-
230010	NON ACADEMIC SALARIES - OTHER	3,236,046.40	-	1,941,663.00
231100	HOURLY CLASSIFIED, TEMP	-	1,770,000.86	-
231300	HOURLY TUTORS	-	368,069.59	-
231500	HRLY HEALTH PROFESSIONAL	-	128,982.50	-
232100	OVERTIME CLASSIFID SALARIED	-	72,471.10	-
232200	OVERTIME SUPERVISR SALRIED	-	11,311.03	-
235100	STUDENT EMPLOYEE	-	207,242.14	-
235200	STUDENT TUTORS	-	50,465.53	-
235300	STUDENT WORK EXPERIENCE	-	459.98	-
235400	STUDENT WORK STUDY	-	285,301.97	-
	23's Non-Academic Salaries - Other	3,236,046.40	2,894,304.70	1,941,663.00
240010	INSTR AIDES - OTHER	54,634.00	-	30,919.00
241100	HRLY INSTR AIDE,DIRECT INSTR	-	53,452.55	-
245100	STUDENT INSTR AIDE, DIRECT	-	696.00	-
	24's Instr Aides - Other	54,634.00	54,148.55	30,919.00
	Non Acad Salaries Subtotal	9,371,118.33	7,994,326.18	8,780,668.00
310010	STRS	226,853.90	-	152,150.00
311101	STRS ACADEMIC INSTRUCTORS	-	27,497.78	-

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Account	Description		Year to Date	
311201	STRS EDUCATIONAL ADMIN/SUP	-	26,061.21	-
311301	STRS OTHERACA NONINSTRUCT	-	157,550.86	-
312202	STRS NON-INSTR ADMIN/SUPR	-	6,413.88	-
31's STRS		226,853.90	217,523.73	152,150.00
320010	PERS	743,318.00	-	800,329.00
321301	PERS OTHERACA NONINSTRUCT	-	5,326.36	-
322102	PERS CLASSIFIED	-	504,137.03	-
322202	PERS NON-INSTR ADMIN/SUPR	-	138,535.82	-
322302	PERS INSTR AIDE DIRECT INSTR	-	601.49	-
322402	PERS INST AIDE NOTDIRECT INS	-	830.83	-
32's PERS		743,318.00	649,431.53	800,329.00
330010	FICA & MEDICARE (OASDI)	557,545.20	-	579,817.00
331301	FICA OTHERACA NONINSTRUCT	-	3,939.03	-
332102	FICA CLASSIFIED	-	270,861.29	-
332202	FICA NON-INSTR ADMIN/SUPR	-	70,963.03	-
332302	FICA INSTR AIDE DIRECT INSTR	-	1,190.27	-
332402	FICA INSTR AIDE NOTDIRECT INS	-	679.73	-
335101	MEDCA ACADEM INSTRUCTORS	-	5,434.43	-
335201	MEDCA EDUCATNL ADMIN/SUPV	-	2,171.45	-
335301	MEDCA OTH ACA NONINSTRUCT	-	26,941.67	-
336102	MEDCA CLASSIFIED	-	88,620.21	-
336202	MEDCA NON-INSTR ADMIN/SUP	-	18,372.84	-
336302	MEDCA INST AIDE DIRECT INSTR	-	764.93	-
336402	MEDCA INST AIDE NOTDIRCT INS	-	158.97	-
33's FICA & Medicare (OASDI)		557,545.20	490,097.85	579,817.00
340101	MEDIC ACADEMIC INSTRUCTORS	-	17,910.94	-
340110	MEDIC ACA	119,721.00	-	116,334.00
340125	MEDIC NON-ACADEMIC ADJUNCT	-	287.03	-
340151	MEDIC EDUCATIONL ADMIN/SUP	-	39,191.02	-
340201	MEDIC OTHER ACA NONINSTRUC	-	100,868.98	-
340210	MEDIC CLS	1,184,650.83	-	1,341,121.00
340252	MEDIC CLASSIFIED	-	943,302.10	-
340302	MEDIC NON-INSTR ADMIN/SUPR	-	251,768.67	-
340310	MEDIC AA/CAST	369,608.00	-	401,753.00
340402	MEDIC INSTAIDE NOTDIRECTINST	-	1,125.00	-
341101	DENT ACADEMIC INSTRUCTORS	-	1,137.88	-
341110	DENT ACA	7,195.00	-	6,302.00
341151	DENT EDUCATIONAL ADMIN/SUP	-	2,479.41	-
341201	DENT OTHER ACA NONINSTRUC	-	5,125.15	-
341210	DENT CLS	76,297.38	-	83,813.00
341252	DENT CLASSIFIED	-	58,882.92	-
341302	DENT NON-INSTR ADMIN/SUPR	-	13,832.52	-
341310	DENT AA/CAST	21,571.00	-	23,152.00
341402	DENT INSTAIDE NOT DIRECTINST	-	148.94	-
342101	VISION ACADEMIC INSTRUCTOR	-	321.56	-
342110	VISION ACA	1,775.00	-	1,774.00
342151	VISION EDUCATIONL ADMIN/SUP	-	525.07	-
342201	VISION OTHR ACA NONINSTRUC	-	1,442.09	-
342210	VISION CLS	20,122.92	-	22,181.00
342252	VISION CLASSIFIED	-	16,632.39	-
342302	VISION NON-INSTR ADMIN/SUP	-	3,786.02	-
342310	VISION AA/CAST	5,400.00	-	6,107.00
342402	VISION INSTAIDE NOT DIRECTINS	-	42.78	-
343101	LIFE ACADEMIC INSTRUCTORS	-	116.38	-
343110	LIFE ACA	726.00	-	766.00
343151	LIFE EDUCATIONAL ADMIN/SUPR	-	194.16	-
343201	LIFE OTHER ACA NONINSTRUCT	-	522.04	-

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Account	Description			
343210	LIFE CLS	8,181.49	-	9,587.00
343252	LIFE CLASSIFIED	-	6,024.51	-
343302	LIFE NON-INSTR ADMIN/SUPR	-	1,381.60	-
343310	LIFE AA/CAST	2,188.00	-	2,472.00
343402	LIFE INST AIDE NOT DIRECT INS	-	18.40	-
344101	LTD ACADEMIC INSTRUCTORS	-	379.17	-
344110	LTD ACA	2,217.00	-	1,975.00
344151	LTD EDUCATIONAL ADMIN/SUPR	-	844.92	-
344201	LTD OTHER ACA NONINSTRUCT	-	1,648.87	-
344210	LTD CLS	13,917.36	-	16,400.00
344252	LTD CLASSIFIED	-	10,828.38	-
344302	LTD NON-INSTR ADMIN/SUPR	-	3,733.65	-
344310	LTD AA/CAST	6,039.00	-	6,527.00
344402	LTD INST AIDE NOT DIRECT INST	-	11.67	-
345101	LTC ACADEMIC INSTRUCTORS	-	52.76	-
345110	LTC ACA	293.00	-	289.00
345151	LTC EDUCATIONAL ADMIN/SUPR	-	85.92	-
345201	LTC OTHER ACA NONINSTRUCT	-	236.21	-
345210	LTC CLS	3,291.92	-	3,589.00
345252	LTC CLASSIFIED	-	2,721.78	-
345302	LTC NON-INSTR ADMIN/SUPR	-	619.50	-
345310	LTC AA/CAST	884.00	-	935.00
345402	LTC INST AIDE NOT DIRECT INST	-	7.00	-
348010	FUTURE RETIREE HEALTH ACA	-	36,020.93	-
348020	FUTURE RETIREE HEALTH CLS	-	280,076.79	-
348030	FUTURE RETIREE HEALTH AA/CAST	-	82,744.83	-
348110	FUTURE RETIREE HEALTH ACA	36,064.00	-	38,288.00
348210	FUTURE RETIREE HEALTH CLS	325,716.17	-	378,832.00
348310	FUTURE RETIREE HEALTH AA/CAST	105,065.00	-	117,918.00
34's	Health & Welfare	2,310,924.07	1,887,079.94	2,580,115.00
350010	STATE UNEMP INSURANCE	21,827.10	-	20,524.00
351101	UNEMP ACADEMIC INSTRUCTOR	-	692.69	-
351201	UNEMP EDUCATIONL ADMN/SUP	-	559.85	-
351301	UNEMP OTH ACA NONINSTRUCT	-	3,463.20	-
352102	UNEMPLOYMENT CLASSIFIED	-	11,223.38	-
352202	UNEMP NON-INSTR ADMN/SUP	-	2,331.06	-
352302	UNEMP INSTR AIDE DIRECT INST	-	97.58	-
352402	UNEMP INST AIDE NOTDIRECT INS	-	13.06	-
353102	UNEMP STUDENT	-	0.37	-
35's	State Unempl Insurance	21,827.10	18,381.19	20,524.00
360010	WORKER'S COMP	217,557.88	-	212,070.00
361101	WC ACADEMIC INSTRUCTORS	-	7,031.48	-
361201	WC EDUCATIONAL ADMIN/SUPR	-	5,678.62	-
361301	WC OTHER ACA NON INSTRUCT	-	35,110.50	-
362102	WC CLASSIFIED	-	114,224.80	-
362202	WC NON-INSTR ADMIN/SUPERV	-	23,735.25	-
362302	WC INSTR AIDE DIRECT INSTR	-	988.66	-
362402	WC INSTR AIDE NOTDIRECT INST	-	205.36	-
363102	WC STUDENT	-	10,260.74	-
36's	Workers' Comp	217,557.88	197,235.41	212,070.00
370010	APPLE	63,436.16	-	67,531.00
371101	APPLE ACADEMIC INSTRUCTOR	-	1,273.05	-
371301	APPLE OTH ACA NONINSTRUCT	-	792.23	-
372102	APPLE CLASSIFIED	-	43,764.20	-
372302	APPLE INST AIDE DIRECT INSTR	-	813.37	-
37's	APPLE	63,436.16	46,642.85	67,531.00
39's	Other Benefits	-	-	-

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	Employee Benefits Subtotal	4,141,462.31	3,506,392.50	4,412,536.00
400010	SUPPLIES & MATERIALS	1,758,280.90	-	1,529,569.00
411000	SOFTWARE LESS THAN \$5,000	-	6,194.85	-
421000	BOOKS,MAGAZINES,PERIODCLS	-	13,209.76	-
422000	SUBSCRIPTIONS, PERIODICALS	-	17,228.24	-
423000	BOOKSTORE TEXTBOOKS	-	3,318.81	-
431000	SUPPLIES&MATERIAL,INSTRUCT	-	702,708.49	-
431100	SUPPLIES, INSTRUCTIONL FOOD	-	1,359.21	-
432000	INSTRUCTIONAL TESTS	-	6,672.68	-
441000	SUPPLIES&MATERIAL,NONINSTR	-	470,172.30	-
441100	SUPPLIES, INSTITUTIONAL	-	9,218.09	-
441200	SUPPLIES, BOOKSTORE	-	709.35	-
442000	COST OF FOOD, FOOD SERVICE	-	78.92	-
444000	GRADUATION GOWNS	-	648.99	-
	Supplies & Materials Subtotal	1,758,280.90	1,231,519.69	1,529,569.00
500010	OTHER OPER EXP	7,601,185.55	-	4,253,625.00
515100	INTERNET ACCESS	-	9,953.04	-
515300	SOFTWARE LICENSING FEES	-	254,209.40	-
525100	MEMBERSHIP, DISTRICT	-	7,314.50	-
525200	MEMBERSHIP, EMPLOYEE	-	4,844.51	-
535200	INS, FIRE, CASUALTY, LIABILITY	-	6,838.00	-
535500	STUDENT ACCIDENT&HOSPITAL	-	55,323.75	-
545100	ADVERTISEMENTS REQ BY LAW	-	6,989.21	-
551200	CLASSROOM SPEAKERS	-	750.00	-
551300	INDEPENDENT CONTRACTOR	-	2,723,177.37	-
551900	OTH PERSONAL&CONSULT SVC	-	669,749.34	-
555100	POSTAGE	-	30,271.33	-
560900	DISTRICT VEHICLE USE	-	4,818.30	-
561000	RENT & LEASE, EQUIPMENT	-	4,481.42	-
562000	RENTS & LEASES, LAND/BLDGS	-	136,166.01	-
563000	RENTAL OF TRANSPORTATION	-	35,065.46	-
565100	MAINTENANCE AGREEMT,EQUIP	-	117,679.52	-
565200	MAINTENCE AGREE,SOFTWARE	-	126,689.44	-
565300	REPAIRS&MAINT NONINST EQUIP	-	80,595.15	-
565400	REPAIRS&MAINT INSTR EQUIPMT	-	39,947.85	-
565500	REPAIRS&MAINTENANCE BLDGS	-	57,514.31	-
575100	TRAVEL, ACADEMIC ADMIN	-	32,293.88	-
575120	TRAVEL, ACADEMIC EMPLOYEE	-	106,494.20	-
575200	TRAVEL, CLASSIFIED ADMINISTR	-	87,083.52	-
575210	TRAVEL, CLASSIFIED EMPLOYEE	-	120,806.36	-
575300	TRAVEL, STUDENT	-	10,828.09	-
575310	TRAVEL WITH STUDENT	-	196,071.16	-
575400	TRAVEL, NON EMPLOYEE	-	33,539.36	-
575500	ATHLETIC ENTRY FEES	-	1,342.00	-
575700	STAFF DEVLOPMNT AT PALOMR	-	6,932.86	-
575710	TRAINING	-	1,998.11	-
575800	FOOD FOR MEETINGS	-	127,994.09	-
580100	ELECTRICITY	-	16,751.45	-
580150	FUEL, GAS	-	8,281.79	-
580250	JANITORIAL SERVICES	-	351.12	-
580300	LAUNDRY/DRY CLEANING	-	3,037.07	-
580450	TELEPHONE	-	943.52	-
580500	TELEPHONE CONNECTIONS	-	7,602.30	-
580550	WASTE DISPOSAL	-	4.00	-
585100	ADMINISTRATIVE EXPENSE	-	2,480.32	-

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585110	UPWARD BOUND STUDENT EXPENSES	-	216,642.17	-
585150	ADVERTISE NOT REQ BY LAW	-	18,747.78	-
585260	BANK CREDIT CARD EXPENSE	-	14,221.43	-
585400	DISALLOWED FIN AID GRANTS	-	5,910.00	-
585450	FILM PROCESSING	-	612.22	-
585500	FINGERPRINTING	-	8,947.00	-
585750	PRINTING	-	214,482.49	-
585800	PROPERTY TAX EXPENSE	-	188.93	-
585850	PUBLISHING EXPENSE	-	30.00	-
585910	LICENSING FEE	-	11,089.80	-
	Other Oper Exp Subtotal	7,601,185.55	5,628,084.93	4,253,625.00
580010	INDIRECT COSTS BUDGET POOL	668,219.64	-	307,996.00
585550	INDIRECT COSTS	-	411,710.39	-
	Indirect Costs Subtotal	668,219.64	411,710.39	307,996.00
600010	CAPITAL OUTLAY	5,439,438.97	-	4,535,960.00
612000	SITE IMPROVEMENT	-	785.00	-
612100	GROUND IMPROVEMENT	-	5,899.84	-
612200	PARKING IMPROVEMENT	-	49,829.25	-
621000	BUILDING ADDITIONS	-	16,560.13	-
623000	BUILDING CONSTRUCTION	-	1,056,059.20	-
631000	LIBRARY BOOKS	-	5,177.41	-
633000	LIBRARY NONPRINT MEDIA	-	4,000.00	-
641100	EQUIP INST REPL INVTOR>\$1000	-	45,923.88	-
641300	EQUIP INSTR,ADDITNL >\$200-999	-	4,181.49	-
641400	EQUIP INSTR,ADDITNL>1000	-	88,051.07	-
642300	EQUIP NONINS,ADTNL.>\$200-999	-	1,760.79	-
643000	LEASE PURCHASE EQUIPMENT	-	3,125.80	-
644100	EQUIP INSTR ADDTL \$500 - \$4999	-	543,248.28	-
644200	EQUIP INSTR REPL \$500 - \$4999	-	124,304.46	-
644300	EQUIPMENT INSTRUCTIONL >\$4,999	-	868,905.55	-
644400	EQUIP NONINS ADDL \$500 - \$4999	-	341,656.08	-
644500	EQUIP NONINS REPL \$500 - \$4999	-	8,924.62	-
644600	EQUIPMENT NONINSTRUCTL >\$4,999	-	129,391.46	-
644700	EQUIP TECHNOLOGY INSTR >\$4,999	-	61,706.61	-
644750	EQUIP TECHNOLOGY INSTR <\$4,999	-	17,103.30	-
644800	EQUIP TECHNOLOGY NONINS>\$4,999	-	121,217.86	-
644850	EQUIP TECHNOLOGY NONINS<\$4,999	-	290,865.40	-
644900	SOFTWARE INSTRUCTNL >\$4,999.	-	139,575.07	-
	Capital Outlay Subtotal	5,439,438.97	3,928,252.55	4,535,960.00
721000	INTRAFUND TRANS OUT WITHIN	-	1,744,174.00	-
721010	INTRAFUND TRANS OUT WITHIN	1,744,174.00	-	2,000,000.00
731000	INTERFUND TRANS OUT BETWEEN	-	4,000.00	-
731010	INTERFUND TRANS OUT BETWEEN	4,000.00	-	4,000.00
751000	STUDENT GRANTS	-	105,730.20	-
751010	STUDENT GRANTS	105,778.00	-	40,841.00
762000	STUDT BOOK&SUPPLY PAYMENTS	-	386,592.77	-
762010	STUDT BOOK&SUPPLY PAYMENTS	386,596.00	-	339,833.00
763000	STUDENT TRANSPORTATION	-	60.00	-
763010	STUDENT TRANSPORTATION	60.00	-	60.00
767000	STUDENT PIC CARD	-	45.00	-
767010	STUDENT PIC CARD	45.00	-	-
769000	STUDENT OTHER EXPENSES	-	69,624.55	-
769010	STUDENT OTHER EXPENSES	69,627.00	-	65,000.00
799010	CONTINGENCY HOLDING ACCOUNT	4,983,713.00	-	5,180,896.00

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Account	Description		Year to Date	
	Other Outgoing Subtotal	7,293,993.00	2,310,226.52	7,630,630.00
Expense Grand Total		39,132,550.00	27,519,364.14	34,163,213.00
812130	HEA FED WORK STUDY	326,056.00	287,048.45	333,636.00
812220	HEA TRIO	297,862.00	196,017.65	20,815.00
812221	HEA TRIO/SSS PRIOR YEAR	35,428.00	35,428.00	82,473.00
812225	HEA TRIO EDUC OPPORTUNITY CNTR	230,000.00	136,693.44	91,968.00
812226	HEA TRIO EOC PRIOR YEAR	57,109.00	57,109.00	67,202.00
812240	HEA TRIO UPWARD BOUND	512,500.00	361,795.75	123,977.00
812241	HEA TRIO/UPWARD BOUND PR YEAR	197,267.00	197,267.00	153,904.00
812250	HEA GEAR UP	2,524,920.00	956,870.71	1,173,024.00
812251	HEA GEAR UP PRIOR YEAR	1,420,659.00	1,420,659.00	1,176,872.00
812260	TRIO TALENT SEARCH GRANT	230,000.00	161,008.50	105,193.00
812261	TRIO TALENT SEARCH PRIOR YEAR	106,259.00	106,259.00	149,404.00
812290	HEA TITLE V HISPANIC SRVG INST	1,595,594.00	457,286.96	1,070,000.00
812291	HEA TITLE V HSI PRIOR YEAR	1,570,941.00	1,399,344.19	1,062,945.00
814100	TANF (FEDERAL)	38,482.00	37,535.80	52,982.00
814110	TANF FEDERAL SHARE PRIOR YEAR	-	2.19	-
815190	PELL GRANT ADMIN ALLOWANC	10,000.00	26,640.00	20,000.00
815500	FEDERAL ADMIN ALLOWANCE	15,000.00	43,265.10	14,000.00
816100	VETERAN'S EDUCATION	7,500.00	17,745.00	11,000.00
817100	VOCTNL/APPLIED TECH ED ACT	643,770.00	643,770.00	649,340.00
819400	NATIONAL SCIENCE FOUN GRNT	92,837.00	92,837.00	93,941.00
819401	NATIONL SCIENCE FOUN GRT PR YR	28,224.00	14,137.70	-
819800	OTHER FEDERAL REVENUES	27,200.00	27,200.00	-
819999	BEGINNING BALANCE, FEDERAL	165,836.00	-	175,976.00
	81's Federal Revenues Subtotal	10,133,444.00	6,675,920.44	6,628,652.00
861600	BASIC SKILLS	219,462.00	174,068.00	174,068.00
862150	EOPS	974,035.00	970,746.18	974,035.00
862200	DSPS	1,123,975.00	1,123,975.00	1,081,776.00
862210	DSPS PRIOR YEAR	-	20,774.00	-
862250	CALWORKS	179,300.00	177,425.42	176,553.00
862251	CALWORKS PRIOR YEAR	-	1.57	-
862400	OTH GEN CATEGORICL PROGMS	1,744,174.00	1,744,174.00	2,000,000.00
862450	BFAP	633,338.00	633,338.00	638,079.00
862500	CARE	78,801.00	78,396.20	78,801.00
862510	CARE PRIOR YEAR	-	0.28	-
862650	FACULTY/STAFF DIVERSITY	8,232.00	8,232.00	-
862700	INSTR EQUIP/LIBRY MATERIALS	750,000.00	750,000.00	503,909.00
862750	MATRICULATION	2,918,920.00	2,919,085.20	3,074,380.00
862755	STUDENT EQUITY FUNDS	836,326.00	836,326.00	794,510.00
865300	OTH SPECL CATAGORL PRGRM	3,929,029.00	2,357,417.00	3,732,578.00
865310	ASSOCIATE DEGREE NURSING GRANT	230,237.00	230,236.92	155,237.00
865392	TTIP SOUTH PRIOR YEAR	232,368.00	-	126,213.00
868100	STATE LOTTERY PROCEEDS	341,684.00	655,360.79	367,484.00
868150	STATE LOTTRY PROCEEDS PRIOR YR	-	79,718.28	-
869999	BEGINNING BALANCE, STATE	2,553,879.00	-	3,590,047.00
	86's State Revenues Subtotal	16,753,760.00	12,759,274.84	17,467,670.00
882100	CONTRB,GIFTS,GRANTS,ENDOW	396,673.00	305,567.57	150,729.00
883100	CONTRACT INSTRUCTIONL SVC	3,157,141.00	2,895,432.27	531,756.00
883300	CONT INSTR SVC CONTRACT ED	7,269.00	7,267.53	31,434.00
884170	KKSM ADVERTISING SALES	2,015.00	2,465.00	1,100.00
884320	WELLNESS CENTER FEES	35,000.00	34,044.01	35,000.00
884330	WELLNESS CENTER PARKING	2,000.00	1,714.00	1,700.00

	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
		2015 and 2016		
		FUND 12		
	GENERAL RESTRICTED FUND			Run Sep 03, 2015
		FY 2014-2015	FY 2014-2015	FY 2015-2016
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
884340	WELLNESS CNTR PROCES FEE	-	20.00	-
887600	HEALTH SERVICE FEE STUDENT	850,000.00	1,363,449.00	900,000.00
887700	INSTR MAT FEES;SALE MATERL	33,000.00	30,000.00	30,000.00
887705	CPR MATERIALS FEE	500.00	530.00	200.00
888030	NONRESIDENT CAPITAL OUTLAY	30,000.00	61,416.50	30,000.00
888100	PARKING STICKER FEES	1,000.00	445.00	500.00
888101	PARK STICKER FEE SPRING	528,000.00	422,900.00	528,000.00
888102	PARK STICKER FEE SUMMER	205,000.00	184,320.00	205,000.00
888103	PARK STICKER FEE FALL	525,000.00	490,320.00	525,000.00
888104	CAMPUS POLICE MISCLLNEOUS FEES	4,000.00	8,350.00	5,000.00
888110	PARKING METERS	185,866.00	254,147.53	200,000.00
888900	OTH STUDENT FEES&CHARGES	165,000.00	147,660.00	165,000.00
888920	COURSE TESTING FEE	149,797.00	128,392.36	81,548.00
889900	OTHER LOCAL REVENUES	141,835.00	132,667.91	-
889999	BEGINNING BALANCE, LOCAL	3,025,474.00	-	3,484,184.00
88's	Local Revenues Subtotal	9,444,570.00	6,471,108.68	6,906,151.00
898200	INTRAFUND TRANSFR IN,WITHIN	2,800,776.00	2,679,335.79	3,160,740.00
89's	Other Sources Subtotal	2,800,776.00	2,679,335.79	3,160,740.00
Revenue Grand Total		39,132,550.00	28,585,639.75	34,163,213.00

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

	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
		2015 and 2016		
		FUND 22		
		PROP M BOND		Run Sep 03, 2015
	DEBT SERVICE - SERIES A			
		FY 2014-2015	FY 2014-2015	FY 2015-2016
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
500010	OTHER OPER EXP	1,500.00	-	1,600.00
585250	BANK CHARGES	-	1,500.00	-
585620	BOND COSTS	-	(1,500.00)	-
	Other Oper Exp Subtotal	1,500.00	-	1,600.00
712000	DEBT REDEMPTION PRINCIPAL	-	4,970,000.00	-
712010	DEBT REDEMPTION PRINCIPAL	4,970,000.00	-	3,765,000.00
713000	DEBT INTEREST/SERVICE CHGS	-	5,089,003.26	-
713010	DEBT INTEREST, SERVICE CHGS	5,091,850.00	-	6,062,150.00
799010	CONTINGENCY HOLDING ACCOUNT	4,262,964.00	-	6,240,413.00
	Other Outgoing Subtotal	14,324,814.00	10,059,003.26	16,067,563.00
Expense Grand Total		14,326,314.00	10,059,003.26	16,069,163.00
881400	VOTED INDEBT SECURED ROLL	9,000,000.00	10,017,003.91	10,500,000.00
881500	VOTED INDEBT UNSECURDROLL	500,000.00	259,751.29	500,000.00
886200	INTEREST COUNTY TREASURY	20,000.00	25,096.60	20,000.00
889999	BEGINNING BALANCE, LOCAL	4,806,314.00	-	5,049,163.00
	88's Local Revenues Subtotal	14,326,314.00	10,301,851.80	16,069,163.00
Revenue Grand Total		14,326,314.00	10,301,851.80	16,069,163.00

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

	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
		2015 and 2016		
		FUND 23		
	PROP M BOND			Run Sep 03, 2015
	DEBT SERVICE - SERIES B			
		FY 2014-2015	FY 2014-2015	FY 2015-2016
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
500010	OTHER OPER EXP	3,000.00	-	3,200.00
585250	BANK CHARGES	-	3,000.00	-
	Other Oper Exp Subtotal	3,000.00	3,000.00	3,200.00
712010	DEBT REDEMPTION PRINCIPAL	-	-	250,651.00
713000	DEBT INTEREST/SERVICE CHGS	-	4,056,970.88	-
713010	DEBT INTEREST, SERVICE CHGS	5,031,455.00	-	4,010,633.00
799010	CONTINGENCY HOLDING ACCOUNT	2,702,506.00	-	4,740,438.00
	Other Outgoing Subtotal	7,733,961.00	4,056,970.88	9,001,722.00
Expense Grand Total		7,736,961.00	4,059,970.88	9,004,922.00
881400	VOTED INDEBT SECURED ROLL	4,200,000.00	4,605,170.42	4,800,000.00
881500	VOTED INDEBT UNSECURDROLL	200,000.00	111,891.64	200,000.00
886200	INTEREST COUNTY TREASURY	10,000.00	10,869.75	10,000.00
889999	BEGINNING BALANCE, LOCAL	3,326,961.00	-	3,994,922.00
88's	Local Revenues Subtotal	7,736,961.00	4,727,931.81	9,004,922.00
Revenue Grand Total		7,736,961.00	4,727,931.81	9,004,922.00

FUND 24
PROP M BOND INTEREST AND
REDEMPTION FUND – SERIES B

	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
		2015 and 2016		
		FUND 24		
		PROP M BOND		Run Sep 03, 2015
	DEBT SERVICE - SERIES C			
		FY 2014-2015	FY 2014-2015	FY 2015-2016
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
500010	OTHER OPER EXP	308,000.00	-	1,600.00
585620	BOND COSTS	-	306,500.00	-
	Other Oper Exp Subtotal	308,000.00	306,500.00	1,600.00
712010	DEBT REDEMPTION PRINCIPAL	-	-	8,042,531.00
799010	CONTINGENCY HOLDING ACCOUNT	24,231,666.00	-	16,189,034.00
	Other Outgoing Subtotal	24,231,666.00	-	24,231,565.00
Expense Grand Total		24,539,666.00	306,500.00	24,233,165.00
886200	INTEREST COUNTY TREASURY	(21,599.00)	21,598.84	-
889999	BEGINNING BALANCE, LOCAL	-	-	24,233,165.00
88's Local Revenues Subtotal		(21,599.00)	21,598.84	24,233,165.00
894100	SALE OF BONDS	24,518,067.00	24,518,066.10	-
89's Other Sources Subtotal		24,518,067.00	24,518,066.10	-
Revenue Grand Total		24,496,468.00	24,539,664.94	24,233,165.00

FUND 29
DEBT SERVICES

	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
		2015 and 2016		
		FUND 29		
	DEBT SERVICE			Run Sep 03, 2015
		FY 2014-2015	FY 2014-2015	FY 2015-2016
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
712000	DEBT REDEMPTION PRINCIPAL	-	505,000.00	-
712010	DEBT REDEMPTION PRINCIPAL	505,000.00	-	525,000.00
713000	DEBT INTEREST/SERVICE CHGS	-	188,479.71	-
713010	DEBT INTEREST, SERVICE CHGS	194,025.00	-	174,775.00
	Other Outgoing Subtotal	699,025.00	693,479.71	699,775.00
Expense Grand Total		699,025.00	693,479.71	699,775.00
898100	INTERFUND TRANSER IN,BETWN	699,025.00	693,479.71	699,775.00
	89's Other Sources Subtotal	699,025.00	693,479.71	699,775.00
Revenue Grand Total		699,025.00	693,479.71	699,775.00

FUND 33
CHILD DEVELOPMENT

	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
		2015 and 2016		
		FUND 33		
	CHILD DEVELOPMENT			Run Sep 03, 2015
		FY 2014-2015	FY 2014-2015	FY 2015-2016
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
111000	INSTRUCTIONAL SAL, CONTRACT	-	456,326.61	-
111010	INSTRUCTIONAL SALARY, CONTRACT	456,328.00	-	461,110.00
	11's Instr Salaries - Contract	456,328.00	456,326.61	461,110.00
	12's Non-Instr Salaries - Contract	-	-	-
130010	INSTR SALARIES - OTHER	382,001.00	-	351,000.00
131100	ASSIGN TIME HRLY REPLACMT	-	6,994.47	-
139000	INSTRUCTIONAL SALARY,OTHER	-	375,006.04	-
	13's Instr Salaries - Other	382,001.00	382,000.51	351,000.00
	14's Non-Instr Salaries - Other	-	-	-
	Academic Salaries Subtotal	838,329.00	838,327.12	812,110.00
212200	CLASSIFIED REGULAR SALARY	-	52,681.80	-
212210	CLASSIFIED REGULAR SALARY	52,682.00	-	57,623.00
	21's Non-Instr Salaries - Reg	52,682.00	52,681.80	57,623.00
	22's Instr Aides - Reg	-	-	-
230010	NON ACADEMIC SALARIES - OTHER	4,045.00	-	4,200.00
235100	STUDENT EMPLOYEE	-	4,045.00	-
	23's Non-Academic Salaries - Other	4,045.00	4,045.00	4,200.00
240010	INSTR AIDES - OTHER	60,524.00	-	45,000.00
241100	HRLY INSTR AIDE,DIRECT INSTR	-	60,523.50	-
	24's Instr Aides - Other	60,524.00	60,523.50	45,000.00
	Non Acad Salaries Subtotal	117,251.00	117,250.30	106,823.00
310010	STRS	55,056.00	-	71,451.00
311101	STRS ACADEMIC INSTRUCTORS	-	55,054.77	-
	31's STRS	55,056.00	55,054.77	71,451.00
320010	PERS	6,202.00	-	6,830.00
322102	PERS CLASSIFIED	-	6,201.15	-
	32's PERS	6,202.00	6,201.15	6,830.00
330010	FICA & MEDICARE (OASDI)	16,284.00	-	17,400.00
332102	FICA CLASSIFIED	-	3,268.50	-
335101	MEDCA ACADEM INSTRUCTORS	-	11,372.54	-
336102	MEDCA CLASSIFIED	-	764.41	-
336302	MEDCA INST AIDE DIRECT INSTR	-	877.59	-
	33's FICA & Medicare (OASDI)	16,284.00	16,283.04	17,400.00
340101	MEDIC ACADEMIC INSTRUCTORS	-	99,248.50	-
340110	MEDIC ACA	104,847.00	-	101,540.00
340120	MEDIC ACADEMIC ADJUNCT	-	5,598.09	-
340210	MEDIC CLS	28,123.00	-	28,332.00
340252	MEDIC CLASSIFIED	-	28,122.54	-
341101	DENT ACADEMIC INSTRUCTORS	-	7,373.31	-
341110	DENT ACA	7,374.00	-	7,478.00
341210	DENT CLS	895.00	-	894.00
341252	DENT CLASSIFIED	-	893.64	-
342101	VISION ACADEMIC INSTRUCTOR	-	2,032.17	-
342110	VISION ACA	2,034.00	-	2,056.00
342210	VISION CLS	257.00	-	257.00
342252	VISION CLASSIFIED	-	256.68	-
343101	LIFE ACADEMIC INSTRUCTORS	-	749.92	-
343110	LIFE ACA	751.00	-	888.00
343210	LIFE CLS	96.00	-	111.00
343252	LIFE CLASSIFIED	-	94.56	-
344101	LTD ACADEMIC INSTRUCTORS	-	1,417.06	-
344110	LTD ACA	1,418.00	-	1,521.00
344210	LTD CLS	146.00	-	189.00
344252	LTD CLASSIFIED	-	144.76	-
345101	LTC ACADEMIC INSTRUCTORS	-	332.50	-

	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
		2015 and 2016		
		FUND 33		
	CHILD DEVELOPMENT			Run Sep 03, 2015
		FY 2014-2015	FY 2014-2015	FY 2015-2016
		Budget	Expended/Received	Budget
			Year to Date	
Account	Description			
345110	LTC ACA	333.00	-	336.00
345210	LTC CLS	43.00	-	42.00
345252	LTC CLASSIFIED	-	42.00	-
348010	FUTURE RETIREE HEALTH ACA	-	10,016.50	-
348020	FUTURE RETIREE HEALTH CLS	-	5,226.00	-
348110	FUTURE RETIREE HEALTH ACA	10,017.00	-	11,098.00
348210	FUTURE RETIREE HEALTH CLS	5,227.00	-	5,549.00
34's	Health & Welfare	161,561.00	161,548.23	160,291.00
350010	STATE UNEMP INSURANCE	1,756.00	-	1,723.00
351101	UNEMP ACADEMIC INSTRUCTOR	-	1,546.21	-
352102	UNEMPLOYMENT CLASSIFIED	-	97.53	-
352302	UNEMP INSTR AIDE DIRECT INST	-	111.90	-
35's	State Unempl Insurance	1,756.00	1,755.64	1,723.00
360010	WORKER'S COMP	17,909.00	-	17,318.00
361101	WC ACADEMIC INSTRUCTORS	-	15,710.15	-
362102	WC CLASSIFIED	-	987.26	-
362302	WC INSTR AIDE DIRECT INSTR	-	1,134.20	-
363102	WC STUDENT	-	75.80	-
36's	Workers' Comp	17,909.00	17,907.41	17,318.00
370010	APPLE	7,039.00	-	3,056.00
371101	APPLE ACADEMIC INSTRUCTOR	-	5,524.63	-
372302	APPLE INST AIDE DIRECT INSTR	-	1,513.28	-
37's	APPLE	7,039.00	7,037.91	3,056.00
395201	ACCRUED VACATN ACA NONINS	-	(3,437.45)	-
39's	Other Benefits	-	(3,437.45)	-
	Employee Benefits Subtotal	265,807.00	262,350.70	278,069.00
400010	SUPPLIES & MATERIALS	62,633.00	-	61,500.00
431000	SUPPLIES&MATERIAL,INSTRUCT	-	2,640.18	-
441000	SUPPLIES&MATERIAL,NONINSTR	-	1,304.86	-
441300	SUPPLIES, FOOD SERVICES	-	20,826.71	-
442000	COST OF FOOD, FOOD SERVICE	-	37,860.16	-
	Supplies & Materials Subtotal	62,633.00	62,631.91	61,500.00
500010	OTHER OPER EXP	17,906.00	-	22,000.00
555100	POSTAGE	-	31.87	-
565200	MAINTENCE AGREE,SOFTWARE	-	315.00	-
565500	REPAIRS&MAINTENANCE BLDGS	-	1,595.01	-
575120	TRAVEL, ACADEMIC EMPLOYEE	-	178.60	-
580100	ELECTRICITY	-	7,441.64	-
580350	PEST CONTROL	-	1,440.00	-
580650	WATER	-	2,005.64	-
585500	FINGERPRINTING	-	385.00	-
585750	PRINTING	-	3,060.15	-
585910	LICENSING FEE	-	1,452.00	-
	Other Oper Exp Subtotal	17,906.00	17,904.91	22,000.00
799010	CONTINGENCY HOLDING ACCOUNT	18,936.00	-	98,455.00
	Other Outgoing Subtotal	18,936.00	-	98,455.00
Expense Grand Total		1,320,862.00	1,298,464.94	1,378,957.00
819100	CHILDCARE FOOD REIMB FEDRL	53,734.00	53,733.97	48,000.00
81's	Federal Revenues Subtotal	53,734.00	53,733.97	48,000.00
862100	CHILD DEVELOPMNT APPORT - CSPP	287,500.00	496,274.00	490,000.00
862110	CHILD DEVELOPMNT APPORT - CCTR	29,000.00	26,289.00	30,000.00

	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
		2015 and 2016		
		FUND 33		
	CHILD DEVELOPMENT			Run Sep 03, 2015
		FY 2014-2015	FY 2014-2015	FY 2015-2016
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
862550	CHILDCARE TAX BAILOUT	91,039.00	91,039.00	91,000.00
869100	CHILDCARE FOOD REIMB STATE	3,031.00	3,031.42	2,000.00
869999	BEGINNING BALANCE, STATE	18,936.00	-	18,955.00
86's	State Revenues Subtotal	429,506.00	616,633.42	631,955.00
886200	INTEREST COUNTY TREASURY	1,084.00	1,084.11	100.00
887100	CHDV FULL PAY PARENT FEES	576,800.00	522,028.68	525,000.00
887110	CHDV SUB P-SCHOOL FEES F/T	4,251.00	11,118.95	12,000.00
887120	CHDV SUBSIDIZED TODDLER FEES	100.00	-	100.00
889880	STALE DATED/VOID WARRANTS	-	299.30	-
889900	OTHER LOCAL REVENUES	-	0.04	-
889999	BEGINNING BALANCE, LOCAL	255,387.00	-	161,802.00
88's	Local Revenues Subtotal	837,622.00	534,531.08	699,002.00
Revenue Grand Total		1,320,862.00	1,204,898.47	1,378,957.00

FUND 41
CAPITAL OUTLAY PROJECTS

	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
		2015 and 2016		
		FUND 41		
	CAPITAL OUTLAY			Run Sep 03, 2015
		FY 2014-2015	FY 2014-2015	FY 2015-2016
		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	1,200.00	-	-
	23's Non-Academic Salaries - Other	1,200.00	-	-
	24's Instr Aides - Other	-	-	-
	Non Acad Salaries Subtotal	1,200.00	-	-
330010	FICA & MEDICARE (OASDI)	341.00	-	-
	33's FICA & Medicare (OASDI)	341.00	-	-
	34's Health & Welfare	-	-	-
350010	STATE UNEMP INSURANCE	44.00	-	-
	35's State Unempl Insurance	44.00	-	-
360010	WORKER'S COMP	403.00	-	-
	36's Workers' Comp	403.00	-	-
370010	APPLE	588.00	-	-
	37's APPLE	588.00	-	-
	39's Other Benefits	-	-	-
	Employee Benefits Subtotal	1,376.00	-	-
400010	SUPPLIES & MATERIALS	68,470.00	-	31,963.00
431000	SUPPLIES&MATERIAL,INSTRUCT	-	22,965.00	-
441000	SUPPLIES&MATERIAL,NONINSTR	-	7,242.49	-
441100	SUPPLIES, INSTITUTIONAL	-	124.18	-
	Supplies & Materials Subtotal	68,470.00	30,331.67	31,963.00
500010	OTHER OPER EXP	1,110,196.00	-	762,785.00
515300	SOFTWARE LICENSING FEES	-	17,788.38	-
545100	ADVERTISEMENTS REQ BY LAW	-	341.37	-
551300	INDEPENDENT CONTRACTOR	-	9,127.96	-
551400	MANAGEMENT FEES	-	42,233.07	-
551500	SECURITY GUARD SERVICES	-	19,206.48	-
551900	OTH PERSONAL&CONSULT SVC	-	89,910.00	-
562000	RENTS & LEASES, LAND/BLDGS	-	168,926.88	-
565100	MAINTENANCE AGREEMT,EQUIP	-	39,690.04	-
565200	MAINTENCE AGREE,SOFTWARE	-	25,732.00	-
565300	REPAIRS&MAINT NONINST EQUIP	-	32,130.78	-
565400	REPAIRS&MAINT INSTR EQUIPMT	-	739.51	-
565500	REPAIRS&MAINTENANCE BLDGS	-	282,196.03	-
565550	MAINTENANCE, GROUNDS	-	19,337.25	-
575200	TRAVEL, CLASSIFIED ADMINISTR	-	303.30	-
575210	TRAVEL, CLASSIFIED EMPLOYEE	-	2,400.13	-
575710	TRAINING	-	8,400.00	-
580100	ELECTRICITY	-	91,743.46	-
580150	FUEL, GAS	-	1,883.35	-
580350	PEST CONTROL	-	105.00	-
580500	TELEPHONE CONNECTIONS	-	51,713.39	-
580550	WASTE DISPOSAL	-	4.00	-
580650	WATER	-	46,961.98	-
585100	ADMINISTRATIVE EXPENSE	-	9,535.00	-
585750	PRINTING	-	2,097.07	-
585800	PROPERTY TAX EXPENSE	-	4,365.90	-
585910	LICENSING FEE	-	1,537.00	-
	Other Oper Exp Subtotal	1,110,196.00	968,409.33	762,785.00
	Indirect Costs Subtotal	-	-	-
600010	CAPITAL OUTLAY	6,205,728.00	-	12,919,171.00
612000	SITE IMPROVEMENT	-	39,428.10	-

	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
		2015 and 2016		
		FUND 41		
	CAPITAL OUTLAY			Run Sep 03, 2015
		FY 2014-2015	FY 2014-2015	FY 2015-2016
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
621000	BUILDING ADDITIONS	-	68.47	-
622000	BUILDING BUILT IN FIXTURES	-	1,327,248.00	-
623000	BUILDING CONSTRUCTION	-	642,002.11	-
623100	ARCHITECTURL&ENGINEER FEE	-	59,368.93	-
623300	PERMITS AND FEES	-	8,270.59	-
624000	BUILDING PURCHASE	-	23,022.17	-
641100	EQUIP INST REPL INVTOR>\$1000	-	85.32	-
641200	EQUIP INST, REPLACE>\$200-999	-	557.13	-
641300	EQUIP INSTR,ADDITNL >\$200-999	-	6,569.26	-
641400	EQUIP INSTR,ADDITNL>1000	-	38,192.13	-
643000	LEASE PURCHASE EQUIPMENT	-	4,306.60	-
644100	EQUIP INSTR ADDTL \$500 - \$4999	-	106,487.39	-
644300	EQUIPMENT INSTRUCTIONL >\$4,999	-	169,018.94	-
644400	EQUIP NONINS ADDL \$500 - \$4999	-	1,130,977.33	-
644500	EQUIP NONINS REPL \$500 - \$4999	-	709.23	-
644600	EQUIPMENT NONINSTRUCTL >\$4,999	-	34,459.47	-
644750	EQUIP TECHNOLOGY INSTR <\$4,999	-	16,400.92	-
644800	EQUIP TECHNOLOGY NONINS>\$4,999	-	197,781.22	-
644850	EQUIP TECHNOLOGY NONINS<\$4,999	-	54,919.91	-
	Capital Outlay Subtotal	6,205,728.00	3,859,873.22	12,919,171.00
721000	INTRAFUND TRANS OUT WITHIN	-	3,014,474.87	-
721010	INTRAFUND TRANS OUT WITHIN	3,029,101.00	-	546,692.00
799010	CONTINGENCY HOLDING ACCOUNT	6,560,918.00	-	9,046,715.00
	Other Outgoing Subtotal	9,590,019.00	3,014,474.87	9,593,407.00
Expense Grand Total		16,976,989.00	7,873,089.09	23,307,326.00
865152	PROP 39 FUNDS	532,456.00	532,456.00	552,755.00
868200	STATE MANDATED COSTS	-	-	10,692,772.00
86's	State Revenues Subtotal	532,456.00	532,456.00	11,245,527.00
881100	TAX ALLOCATION SECURD ROLL	60,000.00	-	60,000.00
882100	CONTRB,GIFTS,GRANTS,ENDOW	-	2,000.00	-
884360	SURPLUS SALES	25,000.00	15,529.93	6,000.00
886200	INTEREST COUNTY TREASURY	40,000.00	46,037.04	40,000.00
889700	SAN MARCOS REDEVELOPMNT TAX REV	950,000.00	1,151,710.16	950,000.00
889701	POWAY REDEVELOPMENT TAX REV	930,000.00	1,145,578.00	930,000.00
889703	VISTA REDEVELOPMENT TAX REV	-	66,493.00	-
889900	OTHER LOCAL REVENUES	121,942.00	124,187.32	15,240.00
889999	BEGINNING BALANCE, LOCAL	11,288,490.00	-	9,513,867.00
88's	Local Revenues Subtotal	13,415,432.00	2,551,535.45	11,515,107.00
898200	INTRAFUND TRANSFR IN,WITHIN	3,029,101.00	3,014,474.87	546,692.00
89's	Other Sources Subtotal	3,029,101.00	3,014,474.87	546,692.00
Revenue Grand Total		16,976,989.00	6,098,466.32	23,307,326.00

FUND 42
PROP M BOND CONSTRUCTION

	Palomar College			
		BUDGET REPORT		
		Comparing Fiscal Years		
		2015 and 2016		
		FUND 42		Run Sep 03, 2015
	PROP M BOND CONSTRUCTION			
		FY014-015	FY014-015	FY015-16
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
212100	SUPERVISOR, CAST	-	203,407.42	239,997.00
212200	CLASSIFIED REGULAR SALARY	-	132,595.20	144,380.00
	21's Non-Instr Salaries - Reg		336,002.62	384,377.00
	23's Non-Academic Salaries - Other		-	-
	Non Acad Salaries Subtotal		336,002.62	384,377.00
322102	PERS CLASSIFIED	-	15,607.86	-
322202	PERS NON-INSTR ADMIN/SUPR	-	23,743.04	-
	32's PERS		39,350.90	45,538.00
332102	FICA CLASSIFIED	-	8,237.65	-
332202	FICA NON-INSTR ADMIN/SUPR	-	12,584.43	-
336102	MEDCA CLASSIFIED	-	1,926.53	-
336202	MEDCA NON-INSTR ADMIN/SUP	-	2,943.13	-
	33's FICA & Medicare (OASDI)		25,691.74	29,406.00
340210	MEDIC CLS		-	32,392.00
340252	MEDIC CLASSIFIED	-	28,419.48	-
340302	MEDIC NON-INSTR ADMIN/SUPR	-	53,161.00	-
340310	MEDIC AA/CAST		-	60,724.00
341210	DENT CLS		-	1,788.00
341252	DENT CLASSIFIED	-	1,609.51	-
341302	DENT NON-INSTR ADMIN/SUPR	-	2,384.74	-
341310	DENT AA/CAST		-	3,008.00
342210	VISION CLS		-	514.00
342252	VISION CLASSIFIED	-	462.96	-
342302	VISION NON-INSTR ADMIN/SUP	-	639.13	-
342310	VISION AA/CAST		-	771.00
343210	LIFE CLS		-	222.00
343252	LIFE CLASSIFIED	-	168.20	-
343302	LIFE NON-INSTR ADMIN/SUPR	-	227.69	-
343310	LIFE AA/CAST		-	333.00
344210	LTD CLS		-	477.00
344252	LTD CLASSIFIED	-	388.07	-
344302	LTD NON-INSTR ADMIN/SUPR	-	571.84	-
344310	LTD AA/CAST		-	792.00
345210	LTC CLS		-	84.00
345252	LTC CLASSIFIED	-	76.52	-
345302	LTC NON-INSTR ADMIN/SUPR	-	104.58	-
345310	LTC AA/CAST		-	126.00
348020	FUTURE RETIREE HEALTH CLS	-	9,410.31	-
348030	FUTURE RETIREE HEALTH AA/CAST	-	13,012.70	-
348210	FUTURE RETIREE HEALTH CLS			11,098.00
348310	FUTURE RETIREE HEALTH AA/CAST			16,647.00
	34's Health & Welfare		110,636.73	128,976.00
352102	UNEMPLOYMENT CLASSIFIED	-	246.32	-
352202	UNEMP NON-INSTR ADMN/SUP	-	375.50	-
	35's State Unempl Insurance		621.82	708.00
362102	WC CLASSIFIED	-	2,485.23	-
362202	WC NON-INSTR ADMIN/SUPERV	-	3,811.68	-
	36's Workers' Comp		6,296.91	7,204.00
	37's APPLE		-	-
	Employee Benefits Subtotal		180,523.43	211,832.00
535200	INS, FIRE, CASUALTY, LIABILITY	-	2,308,283.20	-
545100	ADVERTISEMENTS REQ BY LAW	-	6,421.14	-
545200	LAWYERS' FEES	-	163,406.93	-
551300	INDEPENDENT CONTRACTOR	-	44,570.64	-

	Palomar College			
		BUDGET REPORT		
		Comparing Fiscal Years		
		2015 and 2016		
		FUND 42		Run Sep 03, 2015
	PROP M BOND CONSTRUCTION			
		FY014-015	FY014-015	FY015-16
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
551900	OTH PERSONAL&CONSULT SVC	-	271,148.64	-
565100	MAINTENANCE AGREEMT,EQUIP	-	96,420.87	-
565200	MAINTENCE AGREE,SOFTWARE	-	(5,081.33)	-
565500	REPAIRS&MAINTENANCE BLDGS	-	34.00	-
580500	TELEPHONE CONNECTIONS	-	14,825.50	-
585620	BOND COSTS	-	442,275.00	-
	Other Oper Exp Subtotal		3,342,304.59	-
623000	BUILDING CONSTRUCTION	-	23,227,509.16	-
623100	ARCHITECTURL&ENGINEER FEE	-	1,648,427.20	-
623200	BLUEPRINTS&INSPECTION SVCS	-	1,044,108.00	-
623300	PERMITS AND FEES	-	69,894.96	-
644100	EQUIP INSTR ADDTL \$500 - \$4999	-	68,270.85	-
644300	EQUIPMENT INSTRUCTIONL >\$4,999	-	59,098.27	-
644400	EQUIP NONINS ADDL \$500 - \$4999	-	711,696.01	-
644600	EQUIPMENT NONINSTRUCTL >\$4,999	-	61,330.64	-
644700	EQUIP TECHNOLOGY INSTR >\$4,999	-	8,897.58	-
644800	EQUIP TECHNOLOGY NONINS>\$4,999	-	619,162.39	-
644850	EQUIP TECHNOLOGY NONINS<\$4,999	-	25.89	-
	Capital Outlay Subtotal		27,518,420.95	262,677,385.00
Expense Grand Total		292,238,044.00	31,377,251.59	263,273,594.00
886200	INTEREST COUNTY TREASURY	1,050,000.00	444,177.05	3,000,000.00
886440	UNREALIZED GAIN/LOSS ON FMV	-	(74,704.24)	-
889900	OTHER LOCAL REVENUES	-	93,329.00	-
889999	BEGINNING BALANCE, LOCAL	71,188,044.00	-	260,273,594.00
	88's Local Revenues Subtotal	72,238,044.00	462,801.81	263,273,594.00
894100	SALE OF BONDS	220,000,000.00	220,000,000.00	-
	89's Other Sources Subtotal	220,000,000.00	220,000,000.00	-
Revenue Grand Total		292,238,044.00	220,462,801.81	263,273,594.00

FUND 43
ENERGY CONSERVATION PROJECTS

	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
		2015 and 2016		
		FUND 43		
	ENERGY CONSERVATION			Run Sep 03, 2015
		FY 2014-2015	FY 2014-2015	FY 2015-2016
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
500010	OTHER OPER EXP	15,660.00	-	15,660.00
565500	REPAIRS&MAINTENANCE BLDGS	-	12,534.30	-
	Other Oper Exp Subtotal	15,660.00	12,534.30	15,660.00
799010	CONTINGENCY HOLDING ACCOUNT	402,042.00	-	423,511.00
	Other Outgoing Subtotal	402,042.00	-	423,511.00
Expense Grand Total		417,702.00	12,534.30	439,171.00
886200	INTEREST COUNTY TREASURY	-	1,657.08	-
889900	OTHER LOCAL REVENUES	-	32,345.91	-
889999	BEGINNING BALANCE, LOCAL	417,702.00	-	439,171.00
88's	Local Revenues Subtotal	417,702.00	34,002.99	439,171.00
Revenue Grand Total		417,702.00	34,002.99	439,171.00

FUND 69
POST RETIREMENT BENEFITS

	Palomar College			
		BUDGET REPORT		
		Comparing Fiscal Years		
		2015 and 2016		
		FUND 69		
	POST RETIREMENT BENEFITS			Run Sep 03, 2015
		FY 2014-2015	FY 2014-2015	FY 2015-2016
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
340010	HEALTH & WELFARE	84,917.00	-	81,730.00
340410	MEDICAL RETIREE	4,841,729.00	-	4,494,021.00
340453	MEDIC ACADEMIC INST RETIREE	-	2,516,524.65	-
340503	MEDIC EDU ADMIN/SUP RETIREE	-	219,216.76	-
340604	MEDIC CLASSIFIED RETIREES	-	1,405,170.88	-
340654	MEDIC CLASS ADMNSUP RETIRE	-	412,691.33	-
341410	DENTAL RETIREE	524,117.00	-	516,138.00
341453	DENT ACADEMIC INSTR RETIREE	-	237,169.00	-
341503	DENT EDU ADMIN/SUP RETIREE	-	21,296.40	-
341604	DENT CLASSIFIED RETIREES	-	205,671.91	-
341654	DENT CLASS ADMN/SUP RETIRE	-	46,772.05	-
346000	RETIREE SPOUSAL BENEFITS	-	75,957.66	-
34's	Health & Welfare	5,450,763.00	5,140,470.64	5,091,889.00
	Employee Benefits Subtotal	5,450,763.00	5,140,470.64	5,091,889.00
799010	CONTINGENCY HOLDING ACCOUNT	15,306,575.00	-	17,063,684.00
	Other Outgoing Subtotal	15,306,575.00	-	17,063,684.00
Expense Grand Total		20,757,338.00	5,140,470.64	22,155,573.00
886200	INTEREST COUNTY TREASURY	300,000.00	79,548.01	25,000.00
889010	FUTURE RETIREE HEALTH PREMIUM	3,642,849.00	3,481,824.31	3,828,838.00
889999	BEGINNING BALANCE, LOCAL	14,068,628.00	-	15,235,391.00
88's	Local Revenues Subtotal	18,011,477.00	3,561,372.32	19,089,229.00
898200	INTRAFUND TRANSFR IN,WITHIN	2,745,861.00	2,745,861.00	3,066,344.00
89's	Other Sources Subtotal	2,745,861.00	2,745,861.00	3,066,344.00
Revenue Grand Total		20,757,338.00	6,307,233.32	22,155,573.00

FUND 71
ASSOCIATED STUDENT TRUSTS

	Palomar College			
	ASG BUDGET REPORT			
	Comparing Fiscal Years			
		2015 and 2016		
		FUND 71		
	ASSOCIATED STUDENTS TRUST			Run Sep 03, 2015
		FY014-015	FY014-015	FY015-16
		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	2,000.00	-	4,000.00
235100	STUDENT EMPLOYEE	-	1,180.00	-
	23's Non-Academic Salaries - Other	2,000.00	1,180.00	4,000.00
	24's Instr Aides - Other	-	-	-
	Non Acad Salaries Subtotal	2,000.00	1,180.00	4,000.00
400010	Supplies & Materials	89,716.15	-	101,321.09
441000	SUPPLIES&MATERIAL NONINSTR	-	21,221.95	-
	Supplies & Materials Subtotal	89,716.15	21,221.95	101,321.09
500010	Other Oper Exp	82,967.18	-	73,021.50
551300	INDEPENDENT CONTRACTOR	-	2,800.00	-
561000	RENT & LEASE, EQUIPMENT	-	421.00	-
575300	TRAVEL, STUDENT	-	3,097.67	-
575800	FOOD FOR MEETINGS	-	12,858.38	-
585260	BANK CREDIT CARD EXPENSE	-	530.71	-
585750	PRINTING	-	746.90	-
	Other Oper Exp Subtotal	82,967.18	20,454.66	73,021.50
752000	STUDENT SCHOLARSHIPS	-	200.00	-
752010	STUDENT SCHOLARSHIPS	3,000.00	-	-
	Other Outgoing Subtotal	3,000.00	200.00	-
Expense Grand Total		177,683.33	43,056.61	178,342.59
882100	CONTRB,GIFTS,GRANTS,ENDOW	5,460.00	1,125.22	200.00
884350	MISC SALES AND COMMISSION	1,808.48	1,861.98	200.00
886100	INTEREST BANK ACCOUNTS	100.00	23.12	100.00
888950	POSTING FEES INCOME ASG	8,000.00	10,580.13	6,000.00
889100	ASG INCOME	1,800.00	1,286.40	1,800.00
889160	ASG MOVIE PASSES INCOME	3,000.00	3,707.50	3,000.00
889999	BEGINNING BALANCE, LOCAL	123,514.85	-	133,042.59
	88's Local Revenues Subtotal	143,683.33	18,584.35	144,342.59
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		177,683.33	52,584.35	178,342.59

FUND 72
STUDENT REPRESENTATION FEE TRUST

	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
		2015 and 2016		
		FUND 72		
	STUDENT REPRESENTATION			Run Sep 03, 2015
		FEE TRUST		
		FY 2014-2015	FY 2014-2015	FY 2015-2016
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
400010	SUPPLIES & MATERIALS	2,000.00	-	2,000.00
441000	SUPPLIES&MATERIAL,NONINSTR	-	1,026.79	-
	Supplies & Materials Subtotal	2,000.00	1,026.79	2,000.00
500010	OTHER OPER EXP	40,000.00	-	40,000.00
525200	MEMBERSHIP, EMPLOYEE	-	250.00	-
575300	TRAVEL, STUDENT	-	6,613.51	-
575310	TRAVEL WITH STUDENT	-	3,066.67	-
575800	FOOD FOR MEETINGS	-	223.13	-
	Other Oper Exp Subtotal	40,000.00	10,153.31	40,000.00
600010	CAPITAL OUTLAY	3,000.00	-	-
	Capital Outlay Subtotal	3,000.00	-	-
799010	CONTINGENCY HOLDING ACCOUNT	215,527.00	-	278,003.00
	Other Outgoing Subtotal	215,527.00	-	278,003.00
Expense Grand Total		260,527.00	11,180.10	320,003.00
886200	INTEREST COUNTY TREASURY	681.00	1,001.05	931.00
888400	STUDENT REPRESENTATIN FEE	41,672.00	71,051.64	40,026.00
889999	BEGINNING BALANCE, LOCAL	218,174.00	-	279,046.00
88's	Local Revenues Subtotal	260,527.00	72,052.69	320,003.00
Revenue Grand Total		260,527.00	72,052.69	320,003.00

FUND 73
STUDENT CENTER FEE

	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
		2015 and 2016		
		FUND 73		
	STUDENT BODY CENTER FEE			Run Sep 03, 2015
		FY 2014-2015	FY 2014-2015	FY 2015-2016
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
400010	SUPPLIES & MATERIALS	7,000.00	-	5,000.00
441000	SUPPLIES&MATERIAL, NONINSTR	-	3,377.08	-
	Supplies & Materials Subtotal	7,000.00	3,377.08	5,000.00
500010	OTHER OPER EXP	16,000.00	-	16,000.00
565300	REPAIRS&MAINT NONINST EQUIP	-	771.60	-
585750	PRINTING	-	785.55	-
	Other Oper Exp Subtotal	16,000.00	1,557.15	16,000.00
600010	CAPITAL OUTLAY	41,000.00	-	41,000.00
644400	EQUIP NONINS ADDL \$500 - \$4999	-	16,462.26	-
	Capital Outlay Subtotal	41,000.00	16,462.26	41,000.00
731000	INTERFUND TRANS OUT BETWEEN	-	197,579.71	-
731010	INTERFUND TRANS OUT BETWEEN	203,125.00	-	203,875.00
799010	CONTINGENCY HOLDING ACCOUNT	64,530.00	-	75,573.00
	Other Outgoing Subtotal	267,655.00	197,579.71	279,448.00
Expense Grand Total		331,655.00	218,976.20	341,448.00
886200	INTEREST COUNTY TREASURY	806.00	885.94	932.00
888300	STUDENT CENTER FEE	227,198.00	227,457.50	227,498.00
889999	BEGINNING BALANCE, LOCAL	103,651.00	-	113,018.00
88's	Local Revenues Subtotal	331,655.00	228,343.44	341,448.00
89's	Other Sources Subtotal	-	-	-
Revenue Grand Total		331,655.00	228,343.44	341,448.00

FUND 74
STUDENT FINANCIAL AID TRUST

	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
		2015 and 2016		
		FUND 74		
	STUDENT FINANCIAL AID TRUST			Run Sep 03, 2015
		FY 2014-2015	FY 2014-2015	FY 2015-2016
		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	170.36	-	180.00
541000	FEDRL INTEREST EARND,REPAY	-	136.03	-
541100	STATE INTEREST EARND,REPAY	-	34.33	-
	Other Oper Exp Subtotal	170.36	170.36	180.00
751000	STUDENT GRANTS	-	18,410,240.58	-
751010	STUDENT GRANTS	18,502,841.56	-	18,431,737.00
761000	DIRECT LOANS	-	1,097,534.00	-
761010	DIRECT LOANS	1,097,534.00	-	1,116,263.00
	Other Outgoing Subtotal	19,600,375.56	19,507,774.58	19,548,000.00
Expense Grand Total		19,603,832.30	19,507,944.94	19,551,466.38
815130	PELL GRANTS	16,768,659.56	16,767,706.58	16,820,000.00
815230	SEOG	435,000.00	434,399.00	411,237.00
815300	DIRECT LOANS	1,097,534.00	1,097,534.00	1,116,263.00
819999	BEGINNING BALANCE, FEDERAL	3,786.38	-	3,786.38
	81's Federal Revenues Subtotal	18,304,979.94	18,299,639.58	18,351,286.38
865350	CAL GRANTS FOR STUDENTS	1,295,485.00	1,204,938.00	1,200,000.00
869999	BEGINNING BALANCE, STATE	3,197.00	-	-
	86's State Revenues Subtotal	1,298,682.00	1,204,938.00	1,200,000.00
886100	INTEREST BANK ACCOUNTS	34.33	34.33	40.00
886300	INTREST EARNED ON FEDERL \$	136.03	136.03	140.00
	88's Local Revenues Subtotal	170.36	170.36	180.00
Revenue Grand Total		19,603,832.30	19,504,747.94	19,551,466.38

FUND 75
SCHOLARSHIP AND LOAN TRUST

	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
		2015 and 2016		
		FUND 75		
	SCHOLARSHIP AND LOAN TRUST			Run Sep 03, 2015
		FY 2014-2015	FY 2014-2015	FY 2015-2016
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
751000	STUDENT GRANTS	-	7,537.50	-
751010	STUDENT GRANTS	78,007.05	-	74,075.00
752000	STUDENT SCHOLARSHIPS	-	540,971.64	-
752010	STUDENT SCHOLARSHIPS	829,607.38	-	830,126.85
765000	STUDENT LOANS	-	13,915.25	-
765010	STUDENT LOANS	881,872.05	-	885,170.91
	Other Outgoing Subtotal	1,789,486.48	562,424.39	1,789,372.76
Expense Grand Total		1,789,486.48	562,424.39	1,789,372.76
882200	SCHOLRSHP/GRANT/LOAN REV	550,165.30	550,165.30	543,262.56
882300	STUDENT LOAN REPAYMENTS	12,327.46	12,327.46	14,000.00
886200	INTEREST COUNTY TREASURY	4,942.03	4,942.03	5,048.11
889999	BEGINNING BALANCE, LOCAL	1,222,051.69	-	1,227,062.09
88's	Local Revenues Subtotal	1,789,486.48	567,434.79	1,789,372.76
Revenue Grand Total		1,789,486.48	567,434.79	1,789,372.76