



# Palomar Community College District **BUDGET**

## **Governing Board**

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

Paul P. McNamara, B.A.

Mark R. Evilsizer, M.A.

John J. Halcón, Ph.D.

Nancy Ann Hensch, B.A.

## **Robert P. Deegan**

Superintendent/President

## **Ron Ballesteros-Perez**

Assistant Superintendent/Vice President

# ***Fiscal Year 2013-2014***

# **PALOMAR COMMUNITY COLLEGE DISTRICT**

## **ADOPTED BUDGET FY2013-2014**

### **GOVERNING BOARD**

Nancy C. Chadwick, M.S.W., M.P.A., President  
Paul McNamara, B.A., Vice President  
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John J. Halcón, Ph.D., Trustee  
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Robert P. Deegan

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

**Robert P. Deegan**  
Superintendent/President

September 10, 2013

**Governing Board**  
Nancy C. Chadwick, M.S.W., M.P.A.  
Mark R. Evilsizer, M.A.  
John J. Halcón, Ph.D.  
Nancy Ann Hensch, B.A.  
Paul P. McNamara, B.A.  
Student Trustee:  
ASG President

Members of the Palomar Community  
College District Governing Board  
Palomar College  
1140 W. Mission Road  
San Marcos, CA 92069

Dear Governing Board Members:

**Office of the President**

Submitted for your review and consideration for adoption is the Palomar Community College District Fiscal Year 2013-2014 Budget. The 2013 State Budget Act was approved in June and for the first time in over a decade it contains good news for the California Community Colleges. The State Budget includes tough spending cuts and temporary revenues from Proposition 30, Schools & Local Public Safety Protection Act.

The District's on-going fiscal stability is essential to assure achievement of the mission of the college. The college's core mission and function is that of student learning; therefore, all fiscal and budget decisions have been made with that in mind. During March 2010 the Strategic Planning Council and Budget Committee began working on an Integrated Planning, Evaluation, and Resource Allocation Decision-Making Model (IPM) and a Resource Allocation Model (RAM) to identify available resources in the development of an annual budget as part of its 2010 Self-Study Report as follows:

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

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

The IPM and RAM are the link between the strategic and master plans, evaluation process (i.e. Program Review and Planning), and resource allocation (i.e. RAM) decisions based upon College-wide and Planning Council priorities. In accordance with the RAM, the budget was developed to achieve targeted FTES of 18,803; 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 FY2013-14 budgets developed and presented herewith.

The FY2013-14 Budget presented for adoption is based upon a core need to be fiscally responsible, improve student learning and access, and ensure that permanent faculty and staff positions are not jeopardized while also meeting the goals and objectives defined in the District's master and strategic planning documents. I commend the Governing Board and the college community for the efforts expended to ensure that these core needs are met.

The budget presented for your approval is a balanced budget as required by law. To achieve this it was necessary to use a portion of the FY2012-13 ending balance, which is the beginning balance for FY2013-14. The FY2012-13 ending balance was higher than previously projected. This increase was achieved primarily through a reduction in actual expenditures versus budgeted expenditures by approximately 3%.

Included in this budget document is a spreadsheet comparison of Palomar Community College District's Fund 11 (unrestricted) FY2012-13, unaudited actual expenditures and FY2013-14 projected budget. Also included is a spreadsheet for General Fund 10 Combined, which presents Fund 11 (unrestricted) and Fund 12 (restricted) for FY2012-13 unaudited actual expenditures and FY2013-14 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 FY2013-2014 Budget is being presented to the Governing Board on Tuesday, September 10<sup>th</sup> for adoption. If you have any questions regarding the budget, please don't hesitate to call me or Ron Ballesteros-Perez, Vice President, Finance and Administrative Services.

Sincerely,



Robert P. Deegan  
Superintendent/President

## **2013-2014 PALOMAR COMMUNITY COLLEGE DISTRICT BUDGET**

### **THE 2013-2014 STATE BUDGET**

Using the authority provided by the voters through Proposition 25 (November, 2010), the Legislature passed the FY 2013-14 Budget Act (AB 1464) with a simple majority rather than the 2/3rds vote that had been required for the past several decades. The plan includes temporary revenues provided by the passage of Proposition 30, the Schools and Local Public Safety Protection Act, that projects the state budget to remain balanced for the foreseeable future.

The final budget assumes General Fund expenditures of \$96.3 billion, which is \$600 million more than 2012-13, General Fund revenues of \$97.9 billion, which is \$1.4 billion more than FY 2012-13 and a \$1.1 billion reserve, \$817 million more than 2012-13.

#### ***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 2013-14 fiscal year, the Proposition 98 guarantee is \$55.3 billion.

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

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

## **California Community Colleges**

The major components of the 2013-14 budget are as follows:

- Access - \$89.4 million (1.63%)
  - To help restore some of the FTES lost in the 2011-12 workload reduction
- COLA - \$87.5 million (1.57%)
  - First funded COLA since the 2007-08 budget
- Categoricals - \$88 million
  - \$50 million in Student Success and Support
  - \$15 million for DSPS
  - \$15 million for EOPS
  - \$8 million for CalWorks Access
- \$30 million for Deferred Maintenance and Instructional Equipment (one-time)
- Continuance of the mandates block grant of \$28 per FTES to cover compliance costs incurred during 2013-14 fiscal year
- Full hold harmless protection from any shortage in RDA-related revenues. This alleviates a major risk to CCC budgets, as shortages in these funds could otherwise have resulted in massive deficits

## **Risks**

While the state's economic recovery is progressing upward, the 2013-14 Budget contains risks for the California Community Colleges.

- Redevelopment Agencies (RDA) - While we have statutory protection from RDA-related property tax shortages, any significant shortage would create a budget problem for the state that could result in CCC reductions in the form of a deficit coefficient.
- Cash Flow - Troublingly, the state is pushing a major cash crunch onto the CCCs. CCCs will receive only about 40 percent of the General Fund cash through the first 5 months of the 2013-14 fiscal year. This makes managing cash flow challenging.

## **2013-2014 PALOMAR COMMUNITY COLLEGE DISTRICT BUDGET**

Prior to reporting Palomar Community College District's Adopted Budget for FY2013-14, a summary is warranted to highlight some monumental events that have occurred during fiscal year 2012-13 and the impact they will have on the FY2013-14 and subsequent budget years.

- On November 12, 2010, the District successfully sold approximately \$175 million in Proposition M – Series B bonds. The bond sale consisted of nearly \$92 million in *Tax Exempt Bonds* and \$83.5 million in *Taxable Build America Bonds* that are eligible for federal subsidy. The sale of Series 2010B and 2010B-1 allows the Palomar Community College District to continue implementation of new and renovation construction projects throughout the District in accordance with Proposition M approved by the District's voters in November 2006. The relevance of this sale and future series sales is that Proposition M provides funding for construction but not for annual operating costs of projects.
- The District has completed Phase II of the High Voltage Electrical Upgrade for the San Marcos Campus. The High Voltage Electrical Upgrade project will enable the District to receive power for all current and new buildings identified in Master Plan 2022. The upgrade project is a collaborative effort between Facilities and San Diego Gas and Electric (SDG&E) and is funded by Proposition M.
- Projects either completed or in progress during 2013-14 include: *Horse Ranch Creek Road* (July 2013), *Theatre renovation/expansion project*, (July 2013), *T-Building remodel* (July 2013), the *Escondido Center Improvement Project* (August 2013), the *Humanities Building* (December 2013), the *Teacher Learning Center* (December 2013).
- 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 2013-2014 PALOMAR COMMUNITY COLLEGE DISTRICT ADOPTED BUDGET**

### **Beginning Fund Balance:**

The ending fund balance for 2012-13 becomes the beginning fund balance for 2013-14. In the Final Adopted Budget for 2012-13 the projected ending fund balance in the unrestricted General Fund was estimated to be \$11,047,863. The actual ending fund balance is \$13,647,560. The main reason that the ending fund balance was larger than budgeted was an approximate 3% decrease in expenditures.

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

- \$5,131,199 for the 5% District Required Reserve
- \$1,607,644 for Designated Projects
- \$3,049,024 to cover the excess of projected expenditures over projected revenue
- \$3,859,693 to be available for other contingencies

### **Revenue**

The primary change in the revenue to the unrestricted General Fund is in the Apportionment allocation which represents over 90% of the total revenue in that fund. The sources for the Apportionment consist of three primary components: state apportionment, local property taxes, and student enrollment fees. While the amount of each component may change, the total cannot differ from the Base Revenue calculations reported on the apportionment reports. The Chancellor's Office recalculates the Base Revenue three times each year and retroactively for one fiscal year. Each college does not know what the final base of the prior year is until as late as the First Principal Apportionment (P1), which is usually released the following February. This causes difficulty in planning, in accurately building the budget, and in calculating the ending fund balances and reserves.

The State determines the total Apportionment by first computing a Basic Allocation, which for Palomar Community College District includes the recognition of the Escondido Center and the fact that the Palomar Community College District generated approximately 18,530 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 2013-14 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:

	<b>Funded FTES</b>	<b>Actual FTES</b>	<b>Funding per FTES</b>
Credit FTES	17,681.49	17,681.49	\$4,565
Non-credit FTES	315.17	315.17	\$2,745
Enhanced Non-credit FTES (CDCP)	534.14	534.14	\$3,232
Total	18,530.80	18,530.80	

Following are *estimated FTES* based upon the potential work-load restoration of 18.0% of the FY11-12 reductions. FTES workload restoration is applied to the above funded FTES in FY2012-13:

	<b>Restored FTES</b>	<b>Restored FTES TOTAL</b>	<b>Funding per FTES</b>
Credit FTES	260.09	17,941.58	\$4,636
Non-credit FTES	3.45	318.62	\$2,788
Enhanced Non-credit FTES (CDCP)	8.90	543.04	\$3.282
Total	272.44	18,803.24	

Adjustments to Credit, Non-Credit, and CDCP are presented above merely as *examples* and do not reflect any pre-decision as to where FTES workload restoration adjustments will be made. In accordance with SB361 funding, the “large single college” threshold for additional Base Revenue is 18,754 FTES. It is expected that the 18,754 figure will be increased to equal the workload restoration for 2013-14. To guarantee that the District meets that threshold, the goal will be to generate at least 18,754 FTES.

The Fund 11 Unrestricted Budget includes Designated Projects earmarked by the Governing Board for various programs and projects required for instructional and operational purposes. The Designated Projects budget consists of FY2013-14 projected revenue and expenditures plus the projected beginning fund balance of \$1,718,085.

Following is a comparison of revenue by source in the Unrestricted General Fund, including Designated Project accounts, for the FY2012-13 actual revenue as compared to the FY2013-14 Adopted Budget:

	<b>Actual 2012-13</b>	<b>Adopted 2013-14</b>
Apportionment	\$ 74,339,445	\$ 81,187,024
Prior Year Apportionment	365,468	1,000,000
Education Protection Account	13,733,451	11,883,278
Mandated Claims	547,639	512,064
Apprenticeship Program	645,236	645,236
Part-Time Faculty	421,311	421,311
Non-Resident Tuition	1,862,437	1,865,000
Lottery	1,765,538	2,200,000
Interest	40,094	50,000
Contract Services (Follett)	489,571	525,000
Parking Fines	218,736	209,376
Material Fees	192,991	151,696
Transfers In	1,104,260	228,000
Transcripts	167,636	161,474
Miscellaneous	1,033,711	760,830
Beginning Balance	18,484,124	13,647,560
<b>Unrestricted General Fund Revenue</b>	<b>\$115,411,648</b>	<b>\$115,447,849</b>

Expenditure (Unrestricted and Designated) Assumptions:

In accordance with the RAM, budget development for FY2013-14 continues to be tied to the Master and Strategic Planning process. The Baseline Budget incorporated the following:

Non-Discretionary Budget:

- Institutional costs were identified and budgeted, primarily consisting of utility costs, debt service, maintenance agreements, insurance, audit and bank costs, credit card fees and inter/intrafund transfers.
- Salary, statutory and fringe benefits for all currently authorized faculty and staff, including step increases, were calculated and budgeted. Stipends and negotiated items, including potential growth obligations and reinstatement of parity funding were also included.
- Set-aside of \$200,000 for planning priorities to support the goals and objectives of the master plans and 3 year strategic plans.
- 5% Governing Board required reserve.

#### Discretionary Budget:

- Expenses were built from the scheduled class offerings to achieve anticipated re-benching FTES corresponding to a workload restoration for total FTES as a result of the projected increase to apportionment revenue of almost \$1.7 million.
- Discretionary expenses have also been budgeted at FY 2012-13 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 FY2013-14.

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 FY2013-14 Budget. Because some of the expenses are yet to be allocated through the PRP process, those discretionary budgets have been set aside in the 7000 Other Outgoing category instead of the 4000, 5000 and 6000 expenditure accounts

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

To comply with accounting and regulatory requirements, retiree health benefits costs continue to be "pre-funded" for employees that are actively employed. However, this amount is no longer in excess of the current cost of retired employees. A proposal to correct this was approved by the Governing Board and implemented in FY2011-12.

**2012-13 Actual Budget versus 2013-14 Adopted Budget Expenditures:**

Following is a comparison of expenditures by category in the Unrestricted General Fund, including Designated Accounts, for the FY2012-13 actual expenditures as compared to the FY2013-14 Adopted Budget:

	<b>Actual 2012-13</b>	<b>Adopted 2013-14</b>
1000 Academic Salaries	\$ 42,208,251	\$ 43,367,330
2000 Classified Salaries	22,265,771	22,096,993
3000 Benefits	24,020,963	24,307,752
4000 Supplies & Materials	938,734	905,791
5000 Other Operating Expenses	7,514,980	7,779,943
6000 Capital Outlay	554,391	121,466
7000 Other Outgoing	4,260,998	6,270,038
7900 Reserves	13,647,560	10,598,536
<b>Total Expenditures</b>	<b>\$115,411,648</b>	<b>\$115,447,849</b>

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

The ‘Other Outgoing’ expenditures included in FY2013-14 consist of the following:

- \$243,821 for Categorical assistance
- \$674,030 for Police parking lot expenses
- \$498,350 for debt payment for Escondido Center
- \$138,734 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
- \$1,751,694 transfer to Fund 69, Post Retirement Benefit Fund
- \$499,882 for TLC staff
- \$1,155,000 for 1.57% COLA increase to salaries and wages
- \$1,041,227 for 1.42% additional increase to salaries and wages
- \$700 in Student Scholarships
- \$5,000 for California Articulation Number System

The projected Ending Balance of \$10,598,536 for FY2013-14 consists of the following:

- \$5,131,199 towards the 5% District Required Reserve
- \$1,607,644 for Designated projects
- \$3,859,693 “other reserves”

Approval of the Palomar Community College District FY2013-14 Adopted Budget is based upon information known at this point in time. The budget presented reflects an increase of almost \$3.2 million in apportionment revenue based upon the latest information from the Chancellor's Office. The budget presented was developed in accordance with the Resource Allocation Model (RAM), which integrates master and strategic planning with resource allocation and evaluation through the Program Review and Planning (PRP) process. Therefore, the FY2013-14 Adopted Budget includes a set aside of \$200,000 to support funding of planning goals and objectives.

The Adopted Budget presented includes an increase to class offerings for FY2013-14 based upon the projected apportionment. Use of the beginning balance was made in order to provide a balanced budget. The modified hiring freeze instituted in March 2008 continues at the District along with efforts to minimize spending down of expenditure budgets to ensure maximization of the FY2013-14 ending fund balance. Assumptions have been made in the development of the Adopted Budget based upon a core need to be fiscally responsible, while ensuring that student learning is minimally impacted and full-time faculty and staff jobs are not jeopardized.

# **FUNDS AT PALOMAR COLLEGE**

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

Following is a list and description of all of the current Palomar Community College District funds:

### **The General Fund (10)**

The General Fund is maintained to account for those transactions that in general cover the full scope of operations of the District—instruction, administration, and student services maintenance and operations, etc. (Note: Fund 10 = Fund 11 Unrestricted + Fund 11 Designated + Fund 12)

The Palomar Community College District General Fund is divided into three sub funds: unrestricted, designated and restricted.

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

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

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

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

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

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

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

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

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

**Capital Outlay Projects Fund (41)**

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

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

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

**Energy Conservation Projects Fund (43)**

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

**Post Retirement Benefits Fund (69)**

The Post Retirement Benefits Fund was established during the 1997-98 fiscal year to receive the amounts set aside for medical and dental insurance paid for employees of the District who have retired or will retire and covered under provisions of the benefits plan.

**Associated Students Trust Fund (71)**

The District, for organized student body associations, designates the Associated Students Trust Fund to account for monies held in trust. This fund also accounts for monies of student clubs formed through the District.

**Student Representation Fee Trust Fund (72)**

Education Code Section 76060.5 provides for a student representation fee of one dollar per semester if approved by two-thirds of the students voting in the election. In the fall of 1990, Palomar Community College District established this fee. Monies collected in the Student Representation Fee Trust Fund are to be expended to provide for the support of governmental affairs representatives who may be stating their positions and viewpoints before city, county and district governments and before offices and agencies of the state government.

**Student Center Fee Fund (73)**

The Student Center Fee Fund is the fund designated to account for monies collected for the addition to the Student Center facility. The funds are used for the debt service of lease revenue bonds issued to finance the addition.

**Student Financial Aid Trust Fund (74)**

The Student Financial Aid Trust Fund is the fund designated to account for the deposit and the direct payments of government-funded student financial aid, including grant and loans or other monies intended for similar purposes and the required district-matching share of payments to students.



**Scholarship and Loan Trust Fund (75)**

The Scholarship and Loan Trust Fund is the fund designated to account for such gifts, donations, bequests and devises (subject to donor restrictions) which are to be used for scholarships or for grants in aid and loans to students. This fund is used to account for the expendable trusts, where both principal and interest may be expended or disbursed. During fiscal year 1997-98, the majority of these scholarship accounts were transferred to the Palomar Community College District Foundation.

**GENERAL FUND 10 COMBINED  
(UNRESTRICTED & RESTRICTED)  
SPREADSHEET**

	A	B	C	D	E	F	G	H	I	L	M	N	O	P
1	<b>Palomar Community College District</b>													
2	General Fund 10 Combined (Unrestricted and Restricted)													
3	9/10/2013			Unaudited		Unaudited		Unaudited		As of 9/10/13		As of 9/10/13		As of 9/10/13
4				2012-13		2012-13		2012-13		2013-14		2013-14		2013-14
5				Fund 11 Unrestricted		Fund 12 Restricted		Total Fund 10 (11 & 12)		Fund 11 Unrestricted		Fund 12 Restricted		Total Fund 10 (11 & 12)
6	Account	Description		Actuals		Actuals		Actuals		Budget		Budget		Budget
7	Beginning Fund Balance			18,484,124		4,648,364		23,132,488		13,647,560		4,689,846		18,337,406
8														
9	REVENUE													
10	810000	Federal Revenues		-		7,069,838		7,069,838		-		9,114,052		9,114,052
11	860000	State Revenues		28,782,892		7,240,902		36,023,794		29,688,819		7,094,850		36,783,669
12	880000	Local Revenues		67,040,372		3,526,022		70,566,394		71,883,470		3,075,270		74,958,740
13	890000	Other Sources		1,104,260		877,542		1,981,802		228,000		1,705,185		1,933,185
14														
15	Revenue Grand Total			96,927,524		18,714,304		115,641,828		101,800,289		20,989,357		122,789,646
16														
17	EXPENSE													
18	100000	Academic Salaries		42,208,251		1,396,528		43,604,779		43,367,330		1,602,230		44,969,560
19	200000	Non Acad Salaries		22,265,771		7,463,526		29,729,297		22,096,993		7,979,953		30,076,946
20	300000	Employee Benefits		24,020,963		3,242,289		27,263,252		24,307,752		4,086,205		28,393,957
21	400000	Supplies & Materials		938,734		817,367		1,756,101		905,791		901,726		1,807,517
22	500000	Other Oper Exp		7,514,980		4,278,241		11,793,221		7,779,943		3,140,901		10,920,844
23	600000	Capital Outlay		554,391		1,040,620		1,595,011		121,466		695,373		816,839
24	700000	Other Outgoing		4,260,998		434,251		4,695,249		6,270,038		311,496		6,581,534
25	Expense Grand Total			101,764,088		18,672,822		120,436,910		104,849,313		18,717,884		123,567,197
26														
27	Net Change to Fund Balance			(4,836,564)		41,482		(4,795,082)		(3,049,024)		2,271,473		(777,551)
28														
29	Ending Fund Balance			13,647,560		4,689,846		18,337,406		10,598,536		6,961,319		17,559,855
30														
31	Components of Ending Fund Balance													
32	5% General Fund Reserve			4,902,291		-		4,902,291		5,131,199		-		5,131,199
33	Other Reserves			8,745,269		-		8,745,269		5,467,337		-		5,467,337
34	Ending Fund Balance			13,647,560		-		13,647,560		10,598,536		-		10,598,536

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

		<b>Palomar College</b>		
		<b>BUDGET REPORT</b>		
		Comparing Fiscal Years		
		2013 and 2014		
		<b>FUND 10</b>		
		<b>COMBINED FUNDS 11 AND 12</b>		Run Aug 30, 2013
		<b>FY 2012-2013</b>	<b>FY 2012-2013</b>	<b>FY 2013-2014</b>
		<b>Budget</b>	<b>Expended/Received</b>	<b>Budget</b>
<b>Account</b>	<b>Description</b>		<b>Year to Date</b>	
111000	INSTRUCTIONAL SAL, CONTRACT	-	19,108,931.54	-
111010	INSTRUCTIONAL SALARY, CONTRACT	20,015,995.00	-	19,701,038.00
<b>11's</b>	<b>Instr Salaries - Contract</b>	<b>20,015,995.00</b>	<b>19,108,931.54</b>	<b>19,701,038.00</b>
121000	ED ADMINISTRATOR, CONTRACT	-	648,787.73	-
121010	ED ADMINISTRATOR, CONTRACT	648,789.00	-	649,945.00
121100	SUPRT/PRESIDENT, CONTRACT	-	261,607.20	-
121110	SUPRT/PRESIDENT, CONTRACT	261,608.00	-	270,556.00
121300	PRESIDENT'S AUTO ALLOWANCE	-	9,961.87	-
121310	PRESIDENT'S AUTO ALLOWANCE	9,962.00	-	9,038.00
122100	COUNSELORS, CONTRACT	-	2,029,698.42	-
122110	COUNSELORS, CONTRACT	2,091,247.00	-	2,205,207.00
123100	DEAN, ACADEMIC CONTRACT	-	761,109.67	-
123110	DEAN, ACADEMIC CONTRACT	821,893.00	-	784,446.00
123200	DEPARTMENT CHAIR, CONTRACT	-	1,651,980.94	-
123210	DEPARTMENT CHAIR, CONTRACT	1,660,394.00	-	1,582,476.00
123400	DIRECTR/COORDINAT, ACA CONT	-	951,702.55	-
123410	DIRECTOR/COORDINATOR, ACA CON	951,713.00	-	979,018.00
123500	PALOMAR FACULTY FEDERATION	-	172,851.73	-
123510	PALOMAR FACULTY FEDERATION	184,770.00	-	196,140.00
123600	DIRECTOR/COORDINATOR, AA CONT	-	1,555,143.99	-
123610	DIRECTOR/COORDINATOR, AA CONT	1,893,557.00	-	1,613,988.00
123700	DIRECTOR/COORDINATOR, CAST	-	37,077.12	-
123710	DIRECTOR/COORDINATOR, CAST	37,078.00	-	37,451.00
125000	LIBRARIANS, CONTRACT	-	437,565.14	-
125010	LIBRARIANS, CONTRACT	546,312.00	-	481,780.00
126010	NONINST ACA CONTRCT, OTHER	29,174.00	-	(95,000.00)
<b>12's</b>	<b>Non-Instr Salaries - Contract</b>	<b>9,136,497.00</b>	<b>8,517,486.36</b>	<b>8,715,045.00</b>
130010	INSTR SALARIES - OTHER	14,620,786.70	-	14,583,555.00
131100	ASSIGN TIME HRLY REPLACMT	-	939,823.19	-
133100	INSTRUCTIONL ACADEMIC, HRLY	-	9,193,633.45	-
133110	OFFICE HOURS ADJUNCT FACULTY	-	(4,855.00)	-
133200	INST ACA HOURLY SUBSTITUTE	-	231,723.41	-
133300	INSTR ACADEMIC, HRLY SUMMR	-	770,166.02	-
134000	LOAD BANKING (FISCAL USE)	-	(19,224.31)	-
135100	OVERLOAD, ACA INSTR, HOURLY	-	4,045.20	-
135300	OVERLOAD, CONTRACT INSTRUC	-	1,617,920.18	-
135600	OVERLOAD, SUBSTITUTE HRLY	-	28,665.65	-
135700	OVERLOAD, SUMMER ACA HRLY	-	657,321.38	-
136200	REPLACE SABBATICL, ACA HRLY	-	292,552.30	-
136400	LOADBANK REPL, ADJUNCT	-	71,323.29	-
137200	SERVICE PROVIDER ACA INSTR	-	5,549.87	-
137400	SERVICE PROVIDER ED SERVIC	-	430.35	-
138100	STIPEND, CONTRACT INSTRUCT	-	20,231.33	-
138200	STIPEND, HOURLY ACADEMIC	-	223,481.02	-
<b>13's</b>	<b>Instr Salaries - Other</b>	<b>14,620,786.70</b>	<b>14,032,787.33</b>	<b>14,583,555.00</b>
140010	NON-INSTR SALARIES - OTHER	2,297,262.50	-	1,969,922.00
141100	COUNSELOR, HOURLY	-	421,168.55	-
142100	EDUCATIONL ADMNISTRTR HRLY	-	1,401.06	-
143100	LIBRARIANS, HOURLY	-	356,598.25	-
144100	NON-INSTRUCT ACADEMIC, HRLY	-	1,014,855.57	-
145100	OVERLOAD, SUMMER NON-INST	-	11,863.06	-
146600	REPLC COUNSLR SUMMR HRLY	-	52,207.29	-
147100	SERVIC PROVIDR NONINST ACA	-	5,593.56	-
148000	NONINSTR ACA HOURLY, OTHER	-	81,885.81	-
<b>14's</b>	<b>Non-Instr Salaries - Other</b>	<b>2,297,262.50</b>	<b>1,945,573.15</b>	<b>1,969,922.00</b>
	<b>Academic Salaries Subtotal</b>	<b>46,070,541.20</b>	<b>43,604,778.38</b>	<b>44,969,560.00</b>
211000	EXCUTIVE ADMIN SUPPORT, CAST	-	324,464.06	-
211010	EXCUTIVE ADMIN SUPPORT, CAST	380,457.00	-	425,311.00

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<b>Account</b>	<b>Description</b>		<b>Year to Date</b>	
212100	SUPERVISOR, CAST	-	1,727,199.70	-
212110	SUPERVISOR, CAST	2,003,701.00	-	1,778,123.00
212200	CLASSIFIED REGULAR SALARY	-	18,902,906.83	-
212210	CLASSIFIED REGULAR SALARY	18,775,553.80	-	19,673,560.00
212300	CLASSIFIED HEALTH PROFESSL	-	108,559.99	-
212310	CLASSIFIED HEALTH PROFESSIONAL	261,084.00	-	266,033.00
212400	GOVERNING BOARD	-	29,580.00	-
212410	GOVERNING BOARD	30,000.00	-	30,240.00
212600	NON-INSTRUCTNL ADMINISTRATORS	-	2,470,197.70	-
212610	NON-INSTRUCTNL ADMINISTRATORS	2,986,318.00	-	2,841,107.00
219900	CONTRACT NEGOTIATIONS NON-INST	-	205,918.67	-
219910	CONTRACT NEGOTIATIONS NON-INST	249,359.00	-	-
	<b>21's Non-Instr Salaries - Reg</b>	<b>24,686,472.80</b>	<b>23,768,826.95</b>	<b>25,014,374.00</b>
221000	INST AIDE CONTRACT,DIRECT INST	-	1,003,616.47	-
221010	INST AIDE CONTRACT,DIRECT INST	1,255,414.00	-	1,026,599.00
222000	INST AIDE CONTRACT, NOT DIRECT	-	526,409.36	-
222010	INST AIDE CONTRACT, NOT DIRECT	552,631.00	-	456,627.00
	<b>22's Instr Aides - Reg</b>	<b>1,808,045.00</b>	<b>1,530,025.83</b>	<b>1,483,226.00</b>
230010	NON ACADEMIC SALARIES - OTHER	4,692,061.40	-	3,055,293.00
231100	HOURLY CLASSIFIED, TEMP	-	2,313,825.04	-
231300	HOURLY TUTORS	-	319,179.54	-
231400	HRLY ADMINISTRATOR NON INST	-	24,578.43	-
231500	HRLY HEALTH PROFESSIONAL	-	139,586.48	-
231600	HRLY SUPERVISOR, TEMP	-	16,624.73	-
232100	OVERTIME CLASSIFID SALARIED	-	126,737.12	-
232200	OVERTIME SUPERVISR SALRIED	-	12,596.86	-
233100	REPLACE CLASSIFIED SALARYD	-	13,981.59	-
234100	SERVICE PROVIDER CLASSIFIED	-	251,943.22	-
234300	SERVICE PROVIDER CONTR ED	-	96,940.37	-
234400	SERVICE PROVIDER STUDENT	-	600.00	-
235100	STUDENT EMPLOYEE	-	439,955.52	-
235200	STUDENT TUTORS	-	32,306.11	-
235400	STUDENT WORK STUDY	-	194,673.25	-
	<b>23's Non-Academic Salaries - Other</b>	<b>4,692,061.40</b>	<b>3,983,528.26</b>	<b>3,055,293.00</b>
240010	INSTR AIDES - OTHER	541,426.00	-	524,053.00
241100	HRLY INSTR AIDE,DIRECT INSTR	-	396,038.16	-
242100	HRLY INSTAIDE,NOT DIRECTINST	-	30,702.52	-
245100	STUDENT INSTR AIDE, DIRECT	-	20,176.00	-
	<b>24's Instr Aides - Other</b>	<b>541,426.00</b>	<b>446,916.68</b>	<b>524,053.00</b>
	<b>Non Acad Salaries Subtotal</b>	<b>31,728,005.20</b>	<b>29,729,297.72</b>	<b>30,076,946.00</b>
310010	STRS	3,226,379.37	-	3,192,464.00
311101	STRS ACADEMIC INSTRUCTORS	-	2,348,356.63	-
311201	STRS EDUCATIONAL ADMIN/SUP	-	157,712.52	-
311301	STRS OTHERACA NONINSTRUCT	-	553,786.08	-
312102	STRS CLASSIFIED	-	5,391.36	-
312202	STRS NON-INSTR ADMIN/SUPR	-	4,716.12	-
312402	STRS INST AIDE NOTDIRECT INST	-	429.66	-
	<b>31's STRS</b>	<b>3,226,379.37</b>	<b>3,070,392.37</b>	<b>3,192,464.00</b>
320010	PERS	3,123,841.50	-	3,167,359.00
321101	PERS ACADEMIC INSTRUCTORS	-	29,040.92	-
321201	PERS EDUCATIONAL ADMIN/SUP	-	144,177.76	-
321301	PERS OTHERACA NONINSTRUCT	-	24,758.93	-
322102	PERS CLASSIFIED	-	2,212,278.32	-
322202	PERS NON-INSTR ADMIN/SUPR	-	498,936.17	-
322302	PERS INSTR AIDE DIRECT INSTR	-	103,287.21	-
322402	PERS INST AIDE NOTDIRECT INS	-	56,691.82	-
	<b>32's PERS</b>	<b>3,123,841.50</b>	<b>3,069,171.13</b>	<b>3,167,359.00</b>
330010	FICA & MEDICARE (OASDI)	2,860,128.23	-	2,843,440.00

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<b>Account</b>	<b>Description</b>		<b>Year to Date</b>	
331101	FICA ACADEMIC INSTRUCTORS	-	46,107.33	-
331201	FICA EDUCATIONAL ADMIN/SUP	-	61,811.49	-
331301	FICA OTHERACA NONINSTRUCT	-	13,838.62	-
332102	FICA CLASSIFIED	-	1,212,339.38	-
332202	FICA NON-INSTR ADMIN/SUPR	-	270,817.55	-
332302	FICA INSTR AIDE DIRECT INSTR	-	67,347.64	-
332402	FICA INSTR AIDE NOTDIRECT INS	-	31,149.45	-
335101	MEDCA ACADEM INSTRUCTORS	-	446,887.45	-
335201	MEDCA EDUCATNL ADMIN/SUPV	-	39,933.78	-
335301	MEDCA OTH ACA NONINSTRUCT	-	98,464.91	-
336102	MEDCA CLASSIFIED	-	323,417.40	-
336202	MEDCA NON-INSTR ADMIN/SUP	-	66,725.51	-
336302	MEDCA INST AIDE DIRECT INSTR	-	20,321.71	-
336402	MEDCA INST AIDE NOTDIRCT INS	-	8,154.04	-
	<b>33's FICA &amp; Medicare (OASDI)</b>	<b>2,860,128.23</b>	<b>2,707,316.26</b>	<b>2,843,440.00</b>
340101	MEDIC ACADEMIC INSTRUCTORS	-	3,505,665.87	-
340110	MEDIC ACA	4,472,549.00	-	5,210,250.00
340120	MEDIC ACADEMIC ADJUNCT	-	156,999.44	-
340125	MEDIC NON-ACADEMIC ADJUNCT	-	16,369.65	-
340151	MEDIC EDUCATIONL ADMIN/SUP	-	385,328.34	-
340201	MEDIC OTHER ACA NONINSTRUC	-	895,859.35	-
340210	MEDIC CLS	5,013,520.78	-	5,744,081.00
340252	MEDIC CLASSIFIED	-	4,711,375.69	-
340302	MEDIC NON-INSTR ADMIN/SUPR	-	923,840.44	-
340310	MEDIC AA/CAST	1,565,179.00	-	1,646,578.00
340352	MEDIC INSTR AIDE DIRECT INST	-	243,130.31	-
340402	MEDIC INSTAIDE NOTDIRECTINST	-	146,199.56	-
341101	DENT ACADEMIC INSTRUCTORS	-	227,545.97	-
341110	DENT ACA	426,137.00	-	376,471.00
341151	DENT EDUCATIONAL ADMIN/SUP	-	27,231.77	-
341201	DENT OTHER ACA NONINSTRUC	-	56,221.95	-
341210	DENT CLS	538,010.91	-	520,218.00
341252	DENT CLASSIFIED	-	343,626.43	-
341302	DENT NON-INSTR ADMIN/SUPR	-	60,457.59	-
341310	DENT AA/CAST	123,654.00	-	121,313.00
341352	DENT INSTR AIDE DIRECT INSTR	-	17,335.28	-
341402	DENT INSTAIDE NOT DIRECTINST	-	10,749.26	-
342101	VISION ACADEMIC INSTRUCTOR	-	51,880.05	-
342110	VISION ACA	81,180.00	-	67,870.00
342151	VISION EDUCATIONL ADMIN/SUP	-	5,818.26	-
342201	VISION OTHR ACA NONINSTRUC	-	12,783.47	-
342210	VISION CLS	105,488.44	-	93,985.00
342252	VISION CLASSIFIED	-	82,378.23	-
342302	VISION NON-INSTR ADMIN/SUP	-	14,165.93	-
342310	VISION AA/CAST	24,227.00	-	21,914.00
342352	VISION INSTR AIDE DIRECT INST	-	3,895.56	-
342402	VISION INSTAIDE NOT DIRECTINS	-	2,502.59	-
343101	LIFE ACADEMIC INSTRUCTORS	-	18,463.14	-
343110	LIFE ACA	27,915.00	-	24,408.00
343151	LIFE EDUCATIONAL ADMIN/SUPR	-	2,188.80	-
343201	LIFE OTHER ACA NONINSTRUCT	-	4,549.66	-
343210	LIFE CLS	36,354.52	-	33,654.00
343252	LIFE CLASSIFIED	-	29,159.32	-
343302	LIFE NON-INSTR ADMIN/SUPR	-	5,017.98	-
343310	LIFE AA/CAST	8,443.00	-	7,937.00
343352	LIFE INSTR AIDE DIRECT INSTR	-	1,384.16	-
343402	LIFE INST AIDE NOT DIRECT INS	-	873.95	-
344101	LTD ACADEMIC INSTRUCTORS	-	68,431.52	-
344110	LTD ACA	87,195.00	-	82,932.00

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344151	LTD EDUCATIONAL ADMIN/SUPR	-	9,175.22	-
344201	LTD OTHER ACA NONINSTRUCT	-	18,511.09	-
344210	LTD CLS	65,043.03	-	67,622.00
344252	LTD CLASSIFIED	-	59,531.62	-
344302	LTD NON-INSTR ADMIN/SUPR	-	13,761.93	-
344310	LTD AA/CAST	28,122.00	-	26,917.00
344352	LTD INSTR AIDE DIRECT INSTR	-	2,928.71	-
344402	LTD INST AIDE NOT DIRECT INST	-	1,553.67	-
345101	LTC ACADEMIC INSTRUCTORS	-	8,504.11	-
345110	LTC ACA	12,833.00	-	11,194.00
345151	LTC EDUCATIONAL ADMIN/SUPR	-	952.06	-
345201	LTC OTHER ACA NONINSTRUCT	-	2,095.34	-
345210	LTC CLS	16,610.29	-	15,463.00
345252	LTC CLASSIFIED	-	13,480.53	-
345302	LTC NON-INSTR ADMIN/SUPR	-	2,335.45	-
345310	LTC AA/CAST	3,828.00	-	3,624.00
345352	LTC INSTR AIDE DIRECT INSTR	-	637.48	-
345402	LTC INST AIDE NOT DIRECT INST	-	409.48	-
348010	FUTURE RETIREE HEALTH ACA	-	1,508,254.88	-
348020	FUTURE RETIREE HEALTH CLS	-	2,049,026.07	-
348030	FUTURE RETIREE HEALTH AA/CAST	-	439,956.20	-
348110	FUTURE RETIREE HEALTH ACA	1,537,662.00	-	1,344,791.00
348210	FUTURE RETIREE HEALTH CLS	2,087,623.94	-	1,751,748.00
348310	FUTURE RETIREE HEALTH AA/CAST	451,800.00	-	405,412.00
<b>34's</b>	<b>Health &amp; Welfare</b>	<b>16,713,375.91</b>	<b>16,162,543.36</b>	<b>17,578,382.00</b>
350010	STATE UNEMP INSURANCE	1,011,976.73	-	164,094.00
351101	UNEMP ACADEMIC INSTRUCTOR	-	395,311.32	-
351201	UNEMP EDUCATIONL ADMN/SUP	-	39,335.90	-
351301	UNEMP OTH ACA NONINSTRUCT	-	84,631.55	-
352102	UNEMPLOYMENT CLASSIFIED	-	269,506.82	-
352202	UNEMP NON-INSTR ADMN/SUP	-	54,916.69	-
352302	UNEMP INSTR AIDE DIRECT INST	-	16,937.52	-
352402	UNEMP INST AIDE NOTDIRCT INS	-	6,792.35	-
353102	UNEMP STUDENT	-	16.72	-
<b>35's</b>	<b>State Unempl Insurance</b>	<b>1,011,976.73</b>	<b>867,448.87</b>	<b>164,094.00</b>
360010	WORKER'S COMP	1,234,524.53	-	1,292,575.00
361101	WC ACADEMIC INSTRUCTORS	-	530,050.03	-
361201	WC EDUCATIONAL ADMIN/SUPR	-	52,313.34	-
361301	WC OTHER ACA NON INSTRUCT	-	115,111.12	-
362102	WC CLASSIFIED	-	357,568.87	-
362202	WC NON-INSTR ADMIN/SUPERV	-	73,759.66	-
362302	WC INSTR AIDE DIRECT INSTR	-	22,366.42	-
362402	WC INSTR AIDE NOTDIRECT INST	-	8,902.45	-
363102	WC STUDENT	-	10,989.60	-
<b>36's</b>	<b>Workers' Comp</b>	<b>1,234,524.53</b>	<b>1,171,061.49</b>	<b>1,292,575.00</b>
370010	APPLE	200,476.79	-	152,143.00
371101	APPLE ACADEMIC INSTRUCTOR	-	70,125.03	-
371301	APPLE OTH ACA NONINSTRUCT	-	4,600.64	-
372102	APPLE CLASSIFIED	-	63,175.86	-
372302	APPLE INST AIDE DIRECT INSTR	-	7,787.85	-
372402	APPLE INS AIDE NOTDIRECT INS	-	1,117.52	-
<b>37's</b>	<b>APPLE</b>	<b>200,476.79</b>	<b>146,806.90</b>	<b>152,143.00</b>
390010	OTHER BENEFITS	57,692.00	-	3,500.00
391400	SUPPLEMNT EARLY RETIRE PR	-	47,980.71	-
394101	ACA BENEFITS TO SPREAD	-	90,912.00	-
394202	CLASSIFD BENEFITS TO SPREAD	-	35,186.72	-
395201	ACCRUED VACATN ACA NONINS	-	(107,498.27)	-
398000	TB TESTS FOR EMPLOYEES	-	1,110.00	-
398100	EMPLOYEE COSTS/HEALTH SERVICES	-	820.00	-



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<b>39's</b>	<b>Other Benefits</b>	<b>57,692.00</b>	<b>68,511.16</b>	<b>3,500.00</b>
	<b>Employee Benefits Subtotal</b>	<b>28,428,395.06</b>	<b>27,263,251.54</b>	<b>28,393,957.00</b>
400010	SUPPLIES & MATERIALS	2,593,897.13	-	1,807,517.00
411000	SOFTWARE LESS THAN \$5,000	-	34,927.03	-
421000	BOOKS,MAGAZINES,PERIODCLS	-	13,306.75	-
422000	SUBSCRIPTIONS, PERIODICALS	-	12,559.47	-
423000	BOOKSTORE TEXTBOOKS	-	3,236.68	-
431000	SUPPLIES&MATERIAL,INSTRUCT	-	831,637.23	-
431100	SUPPLIES, INSTRUCTIONL FOOD	-	2,532.88	-
432000	INSTRUCTIONAL TESTS	-	6,158.29	-
441000	SUPPLIES&MATERIAL,NONINSTR	-	845,710.28	-
441100	SUPPLIES, INSTITUTIONAL	-	7,295.77	-
441300	SUPPLIES, FOOD SERVICES	-	139.94	-
442000	COST OF FOOD, FOOD SERVICE	-	851.57	-
443100	FREIGHT IN	-	334.88	-
444000	GRADUATION GOWNS	-	(2,854.03)	-
445000	SALES AND USE TAX	-	140.20	-
446000	SHIPPING/HANDLING CHARGES	-	124.62	-
	<b>Supplies &amp; Materials Subtotal</b>	<b>2,593,897.13</b>	<b>1,756,101.56</b>	<b>1,807,517.00</b>
500010	OTHER OPER EXP	14,734,686.22	-	11,582,172.00
511000	AUDIT	-	71,079.60	-
515100	INTERNET ACCESS	-	5,364.18	-
515200	JPA SELF-INSURANCE ADMIN	-	1,471.04	-
515300	SOFTWARE LICENSING FEES	-	464,333.62	-
525100	MEMBERSHIP, DISTRICT	-	157,450.16	-
525200	MEMBERSHIP, EMPLOYEE	-	14,417.07	-
531000	COUNTY ELECTION SERVICES	-	227,637.00	-
535200	INS, FIRE, CASUALTY, LIABILITY	-	617,664.07	-
535400	INS,INTERCOLLEGIATE ATHLETIC	-	17,517.00	-
535500	STUDENT ACCIDENT&HOSPITAL	-	222,868.00	-
545100	ADVERTISEMENTS REQ BY LAW	-	19,258.92	-
545200	LAWYERS' FEES	-	410,959.00	-
545300	LEGAL JUDGEMENTS	-	3,600.00	-
551100	ATHLETIC OFFICIALS FEES	-	36,845.00	-
551200	CLASSROOM SPEAKERS	-	2,536.93	-
551300	INDEPENDENT CONTRACTOR	-	1,358,849.49	-
551400	MANAGEMENT FEES	-	3,264.86	-
551600	WARRANT RECONCILIATION	-	7,878.13	-
551900	OTH PERSONAL&CONSULT SVC	-	1,461,908.00	-
555100	POSTAGE	-	376,194.29	-
560900	DISTRICT VEHICLE USE	-	45,097.68	-
561000	RENT & LEASE, EQUIPMENT	-	48,242.99	-
562000	RENTS & LEASES, LAND/BLDGS	-	416,702.87	-
562100	RENTAL OF FIELDS	-	13,058.66	-
563000	RENTAL OF TRANSPORTATION	-	76,090.68	-
564000	RENTAL OF FILMS	-	19,079.50	-
565100	MAINTENANCE AGREEMT,EQUIP	-	379,585.32	-
565200	MAINTENCE AGREE,SOFTWARE	-	569,632.36	-
565300	REPAIRS&MAINT NONINST EQUIP	-	59,574.74	-
565400	REPAIRS&MAINT INSTR EQUIPMT	-	34,753.66	-
565500	REPAIRS&MAINTENANCE BLDGS	-	377,876.50	-
565550	MAINTENANCE, GROUNDS	-	58.73	-
575100	TRAVEL, ACADEMIC ADMIN	-	73,462.58	-
575120	TRAVEL, ACADEMIC EMPLOYEE	-	89,225.79	-
575200	TRAVEL, CLASSIFIED ADMINISTR	-	73,041.79	-
575210	TRAVEL, CLASSIFIED EMPLOYEE	-	133,483.91	-
575300	TRAVEL, STUDENT	-	50,704.54	-

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		<b>Budget</b>	<b>Expended/Received</b>	<b>Budget</b>
<b>Account</b>	<b>Description</b>		<b>Year to Date</b>	
575310	TRAVEL WITH STUDENT	-	182,683.59	-
575400	TRAVEL, NON EMPLOYEE	-	99,462.09	-
575500	ATHLETIC ENTRY FEES	-	27,058.39	-
575700	STAFF DEVELOPMNT AT PALOMR	-	7,877.51	-
575710	TRAINING	-	17,249.50	-
575800	FOOD FOR MEETINGS	-	278,189.86	-
580100	ELECTRICITY	-	1,724,453.97	-
580150	FUEL, GAS	-	192,068.90	-
580200	GASOLINE AND OIL	-	41,467.43	-
580250	JANITORIAL SERVICES	-	231.42	-
580300	LAUNDRY/DRY CLEANING	-	17,661.08	-
580350	PEST CONTROL	-	1,660.44	-
580400	SEWAGE	-	118,694.82	-
580450	TELEPHONE	-	49,413.65	-
580500	TELEPHONE CONNECTIONS	-	53,246.11	-
580550	WASTE DISPOSAL	-	82,614.36	-
580600	WASTE DISPOSAL,HAZARDOUS	-	98,215.88	-
580650	WATER	-	198,757.43	-
585100	ADMINISTRATIVE EXPENSE	-	10,925.89	-
585110	UPWARD BOUND STUDENT EXPENSE	-	176,080.27	-
585150	ADVERTISE NOT REQ BY LAW	-	109,251.57	-
585200	BAD DEBT EXPENSE	-	75.00	-
585250	BANK CHARGES	-	2,682.50	-
585260	BANK CREDIT CARD EXPENSE	-	263,328.27	-
585300	COST OF SALES	-	4,929.01	-
585400	DISALLOWED FIN AID GRANTS	-	8,211.02	-
585450	FILM PROCESSING	-	2,186.43	-
585500	FINGERPRINTING	-	18,263.82	-
585700	PAYMENT IN LIEU OF TRANSPRT	-	164.00	-
585750	PRINTING	-	632,317.31	-
585850	PUBLISHING EXPENSE	-	18,052.19	-
585900	ROYALTY EXPENSE	-	8,642.35	-
585910	LICENSING FEE	-	33,132.18	-
590010	ABATEMENT BUDGET POOL	(583,488.05)	-	(561,000.00)
590100	FACILITIES SERVICES ABATEMENT	-	(50,227.86)	-
590600	BUSINESS SUPPORT SVCS ABATEMT	-	(576,568.33)	-
	<b>Other Oper Exp Subtotal</b>	<b>14,151,198.17</b>	<b>11,793,220.71</b>	<b>11,021,172.00</b>
580010	INDIRECT COSTS BUDGET POOL	215,020.78	-	(100,328.00)
	<b>Indirect Costs Subtotal</b>	<b>215,020.78</b>	<b>-</b>	<b>(100,328.00)</b>
600010	CAPITAL OUTLAY	1,981,311.39	-	816,839.00
612200	PARKING IMPROVEMENT	-	48,046.95	-
622000	BUILDING BUILT IN FIXTURES	-	603.00	-
623000	BUILDING CONSTRUCTION	-	133,397.77	-
623100	ARCHITECTURL&ENGINEER FEE	-	24,859.87	-
631000	LIBRARY BOOKS	-	48,749.44	-
632000	LIBRARY MAGAZINE&PERIODICL	-	42,736.49	-
633000	LIBRARY NONPRINT MEDIA	-	137,918.71	-
642300	EQUIP NONINS,ADTNL.>\$200-999	-	2,235.00	-
643000	LEASE PURCHASE EQUIPMENT	-	3,938.85	-
644100	EQUIP INSTR ADDTL \$500 - \$4999	-	363,910.05	-
644200	EQUIP INSTR REPL \$500 - \$4999	-	213,370.67	-
644300	EQUIPMENT INSTRUCTIONL >\$4,999	-	261,875.30	-
644400	EQUIP NONINS ADDL \$500 - \$4999	-	156,598.72	-
644500	EQUIP NONINS REPL \$500 - \$4999	-	13,231.80	-
644600	EQUIPMENT NONINSTRUCTL >\$4,999	-	43,077.76	-
644700	EQUIP TECHNOLOGY INSTR >\$4,999	-	13,485.87	-
644800	EQUIP TECHNOLOGY NONINS >4,999	-	40,690.87	-

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		<b>Budget</b>	<b>Expended/Received</b>	<b>Budget</b>
<b>Account</b>	<b>Description</b>		<b>Year to Date</b>	
644900	SOFTWARE INSTRUCTNL >\$4,999.	-	15,400.05	-
644950	SOFTWARE NONINSTRNL >\$4,999	-	30,883.72	-
	<b>Capital Outlay Subtotal</b>	<b>1,981,311.39</b>	<b>1,595,010.89</b>	<b>816,839.00</b>
721000	INTRAFUND TRANS OUT WITHIN	-	1,981,499.93	-
721010	INTRAFUND TRANS OUT WITHIN	2,200,628.93	-	1,293,185.00
731000	INTERFUND TRANS OUT BETWEEN	-	2,281,002.33	-
731010	INTERFUND TRANS OUT BETWEEN	2,282,969.00	-	2,284,044.00
751000	STUDENT GRANTS	-	89,054.94	-
751010	STUDENT GRANTS	99,071.00	-	62,116.00
752010	STUDENT SCHOLARSHIPS	700.00	-	700.00
762000	STUDT BOOK&SUPPLY PAYMENTS	-	240,137.10	-
762010	STUDT BOOK&SUPPLY PAYMENTS	243,249.00	-	188,910.00
763000	STUDENT TRANSPORTATION	-	3,918.00	-
763010	STUDENT TRANSPORTATION	3,918.00	-	32,985.00
767000	STUDENT PIC CARD	-	270.00	-
767010	STUDENT PIC CARD	270.00	-	240.00
769000	STUDENT OTHER EXPENSES	-	99,366.37	-
769010	STUDENT OTHER EXPENSES	116,136.00	-	23,245.00
791010	RESERVE FOR CONTINGENCIES	4,902,291.00	-	5,131,199.00
791510	OTHER RESERVES	1,547,384.00	-	3,859,693.00
792410	RESERVE FOR TLC	-	-	499,882.00
793010	CONTINGENCY, COLA	-	-	1,155,000.00
794010	RESERVE FOR SALARY INCREASE	-	-	1,041,227.00
799010	CONTINGENCY HOLDING ACCOUNT	7,577,740.60	-	8,424,600.00
	<b>Other Outgoing Subtotal</b>	<b>18,974,357.53</b>	<b>4,695,248.67</b>	<b>23,997,026.00</b>
<b>Expense Grand Total</b>		<b>144,142,726.46</b>	<b>120,436,909.47</b>	<b>140,982,689.00</b>
812130	HEA FED WORK STUDY	259,428.00	194,673.25	273,541.00
812220	HEA TRIO	297,862.00	251,012.08	245,000.00
812221	HEA TRIO/SSS PRIOR YEAR	19,991.00	19,991.00	46,850.00
812225	HEA TRIO EDUC OPPORTUNITY CNTR	230,000.00	221,815.25	184,000.00
812226	HEA TRIO EOC PRIOR YEAR	25,133.00	25,133.00	8,185.00
812240	HEA TRIO UPWARD BOUND	512,500.00	323,039.79	512,500.00
812241	HEA TRIO/UPWARD BOUND PR YEAR	49,750.00	49,750.00	189,461.00
812250	HEA GEAR UP	2,524,920.00	1,420,661.91	2,019,936.00
812251	HEA GEAR UP PRIOR YEAR	1,244,253.00	1,244,252.37	1,104,259.00
812260	TRIO TALENT SEARCH GRANT	230,000.00	146,065.67	184,000.00
812261	TRIO TALENT SEARCH PRIOR YEAR	119,273.00	119,273.00	83,935.00
812290	HEA TITLE V HISPANIC SRVG INST	2,219,655.00	513,233.49	1,644,072.00
812291	HEA TITLE V HSI PRIOR YEAR	1,609,863.00	1,498,423.23	1,817,863.00
814100	TANF (FEDERAL)	57,384.00	57,334.28	54,515.00
815190	PELL GRANT ADMIN ALLOWANC	7,000.00	23,015.00	7,000.00
815500	FEDERAL ADMIN ALLOWANCE	8,000.00	32,173.97	8,000.00
816100	VETERAN'S EDUCATION	7,500.00	10,656.00	7,500.00
817100	VOCTNL/APPLIED TECH ED ACT	677,508.00	666,824.94	607,683.00
819400	NATIONAL SCIENCE FOUN GRNT	182,741.00	116,990.55	50,000.00
819401	NATIONL SCIENCE FOUN GRT PR YR	108,319.00	108,319.00	65,752.00
819800	OTHER FEDERAL REVENUES	27,200.00	27,200.00	-
819999	BEGINNING BALANCE, FEDERAL	173,721.00	-	175,260.00
	<b>81's Federal Revenues Subtotal</b>	<b>10,592,001.00</b>	<b>7,069,837.78</b>	<b>9,289,312.00</b>
861100	APPRENTICESHIP APPORTIONM	645,236.00	645,236.00	645,236.00
861200	STATE GENERAL APPORTIONMT	17,294,949.00	10,615,548.00	12,317,419.00
861210	GENERL APPORTNMT PRIOR YR	-	365,468.00	1,000,000.00
861450	PART TIME FACULTY APPORT	421,311.00	421,311.00	421,311.00
861500	2% BFAP ADMIN	74,449.00	190,676.00	184,511.00
861600	BASIC SKILLS	136,008.00	136,008.00	136,008.00

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<b>Account</b>	<b>Description</b>		<b>Year to Date</b>	
862150	EOPS	789,517.00	789,517.00	789,517.00
862200	DSPS	768,522.00	692,659.00	768,522.00
862250	CALWORKS	163,913.00	163,542.12	178,313.00
862450	BFAP	593,485.00	593,485.00	596,175.00
862500	CARE	78,801.00	78,601.43	74,861.00
862650	FACULTY/STAFF DIVERSITY	9,016.00	9,016.00	18,032.00
862750	MATRICULATION	806,563.00	806,563.00	806,563.00
863100	EDUCATION PROTECTION ACCOUNT	13,733,451.00	13,733,451.00	11,883,278.00
865300	OTH SPECL CATAGORL PRGRM	3,275,000.00	3,161,841.23	2,947,500.00
865310	ASSOCIATE DEGREE NURSING GRAN	152,387.00	152,387.00	141,200.00
865392	TTIP SOUTH PRIOR YEAR	120,844.00	120,843.78	113,159.00
867100	HOMEOWNER PROPTAX RELIEF	600,000.00	492,421.61	525,000.00
868100	STATE LOTTERY PROCEEDS	3,100,000.00	2,654,496.76	2,725,000.00
868150	STATE LOTTRY PROCEEDS PRIOR YR	-	(352,519.57)	-
868200	STATE MANDATED COSTS	512,064.00	547,639.00	512,064.00
868400	RETURN TO TITLE IV FROM STATE	-	3,325.00	-
869800	OTHER MISC STATE REVENUES	-	2,278.00	-
869999	BEGINNING BALANCE, STATE	5,785,192.00	-	2,821,685.00
	<b>86's State Revenues Subtotal</b>	<b>49,060,708.00</b>	<b>36,023,794.36</b>	<b>39,605,354.00</b>
881100	TAX ALLOCATION SECURD ROLL	46,550,504.00	52,899,468.04	56,420,263.00
881200	TAX ALLOC SUPPLEMENT ROLL	600,000.00	724,644.79	785,000.00
881300	TAX ALLOCN UNSECURED ROLL	2,000,000.00	1,740,481.15	1,900,000.00
881600	PRIOR YEARS TAXES	-	(593.41)	-
881700	ERAF ED REVENUE AUG FUND	-	(5,719,610.00)	-
881900	RDA RESIDUAL PAYMENTS	-	1,996,039.58	-
881910	ASSET LIQUIDATION (RDA)	-	2,202,145.67	-
882100	CONTRB,GIFTS,GRANTS,ENDOW	292,290.00	200,129.56	85,470.00
883100	CONTRACT INSTRUCTIONL SVC	235,000.00	370,773.05	214,910.00
883300	CONT INSTR SVC CONTRACT ED	1,241,108.00	333,736.87	197,790.00
883600	FOLLETT	525,000.00	489,571.08	525,000.00
884120	CATALOG SALES	2,702.00	2,702.00	-
884150	HLTH SVCS SALE TO EMPLOYEE	3,583.49	3,542.00	3,061.00
884170	KKSM ADVERTISING SALES	3,100.00	940.00	3,100.00
884180	LIBRARY COPIER SALES	22,385.00	24,407.50	20,000.00
884210	PLANETARIUM SALES	42,329.00	62,805.00	38,000.00
884215	BUSINESS SERVICES CHARGES	26,500.00	37,685.24	30,093.00
884230	PRINTING CHARGES	18,436.00	26,125.76	15,200.00
884260	RECYCLING COMMISSION	6,452.25	6,449.23	5,000.00
884290	TICKET/GATE/PROGRAM SALES	21,520.09	21,520.09	17,000.00
884300	VENDING COMMISSIONS	25,751.00	87,018.09	80,000.00
884320	WELLNESS CENTER FEES	35,000.00	36,831.92	35,000.00
884330	WELLNESS CENTER PARKING	3,500.00	2,032.00	3,500.00
884340	WELLNESS CNTR PROCES FEE	-	80.00	-
884350	MISC SALES AND COMMISSION	83,920.00	96,926.73	55,222.00
885300	FACILITIES RENTAL AND LEASE	20,000.00	125,260.15	-
886100	INTEREST BANK ACCOUNTS	-	215.88	-
886200	INTEREST COUNTY TREASURY	100,000.00	39,776.69	50,000.00
886500	OTH INTEREST & INVEST INCOM	-	101.23	-
887400	ENROLLMENT FEE	8,273,467.00	9,580,509.77	9,427,900.00
887500	FIELD TRP;USEOF NONDIST FAC	12,321.50	11,469.00	-
887600	HEALTH SERVICE FEE STUDENT	809,654.00	999,005.00	810,000.00
887610	HLTH SERVICE INSURANCE PAY	-	(10.00)	-
887620	HLTH SERVICE PHYSICAL EXAM	28,094.00	21,161.00	20,295.00
887700	INSTR MAT FEES;SALE MATERL	218,851.20	226,991.39	184,696.00
887705	CPR MATERIALS FEE	205.00	2,522.00	1,000.00
887800	STUDNT INSURANCE PAYMNTS	4,000.00	647.00	2,000.00
887910	TRANSCRIPT INCOME	162,382.00	167,636.35	161,474.00
888010	NON RESIDENT TUITION USA	475,000.00	580,943.50	565,000.00

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<b>Account</b>	<b>Description</b>		<b>Year to Date</b>	
888020	NONRESIDENT TUITON FOREIGN	1,000,000.00	1,281,493.50	1,300,000.00
888030	NONRESIDENT CAPITAL OUTLAY	35,000.00	41,994.50	30,000.00
888100	PARKING STICKER FEES	2,000.00	495.00	2,000.00
888101	PARK STICKER FEE SPRING	500,000.00	1,050,760.00	500,000.00
888102	PARK STICKER FEE SUMMER	254,000.00	60.00	254,000.00
888103	PARK STICKER FEE FALL	515,000.00	100.00	515,000.00
888104	CAMPUS POLICE MISCLLNEOUS FEES	500.00	10,540.00	500.00
888110	PARKING METERS	170,000.00	207,765.05	170,000.00
888115	NCTD PASSES	-	2,730.00	-
888900	OTH STUDENT FEES&CHARGES	162,751.00	168,230.00	165,100.00
888920	COURSE TESTING FEE	60,506.00	74,782.00	59,440.00
888940	PALOMR IDENTIFICATION CARD	-	15.00	-
889030	COBRA ADMIN FEE	-	373.04	-
889300	CASH OVER/SHORT	-	(281.80)	-
889600	LIBRARY FINES	1,500.00	6,443.15	1,000.00
889650	PARKING FINES	232,268.00	218,736.08	209,376.00
889830	RETURNED CHECK FEE	-	512.00	-
889850	STUDNT REFND WRITE-OFF TO DIST	-	(437.65)	-
889880	STALE DATED/VOID WARRANTS	-	37,519.35	-
889900	OTHER LOCAL REVENUES	21,241.00	62,484.51	96,350.00
889999	BEGINNING BALANCE, LOCAL	16,930,711.00	-	15,196,098.00
<b>88's</b>	<b>Local Revenues Subtotal</b>	<b>81,728,532.53</b>	<b>70,566,394.63</b>	<b>90,154,838.00</b>
898100	INTERFUND TRANSER IN,BETWN	302.00	302.00	-
898200	INTRAFUND TRANSFR IN,WITHIN	2,761,182.93	1,981,499.93	1,933,185.00
<b>89's</b>	<b>Other Sources Subtotal</b>	<b>2,761,484.93</b>	<b>1,981,801.93</b>	<b>1,933,185.00</b>
<b>Revenue Grand Total</b>		<b>144,142,726.46</b>	<b>115,641,828.70</b>	<b>140,982,689.00</b>

**FUND 11 GENERAL FUND  
TOTAL UNRESTRICTED**

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			<b>Year to Date</b>	
<b>Account</b>	<b>Description</b>			
111000	INSTRUCTIONAL SAL, CONTRACT	-	19,108,931.54	-
111010	INSTRUCTIONAL SALARY, CONTRACT	19,891,264.00	-	19,576,022.00
	<b>11's Instr Salaries - Contract</b>	<b>19,891,264.00</b>	<b>19,108,931.54</b>	<b>19,576,022.00</b>
121000	ED ADMINISTRATOR, CONTRACT	-	648,787.73	-
121010	ED ADMINISTRATOR, CONTRACT	648,789.00	-	649,945.00
121100	SUPRT/PRESIDENT, CONTRACT	-	261,607.20	-
121110	SUPRT/PRESIDENT, CONTRACT	261,608.00	-	270,556.00
121300	PRESIDENT'S AUTO ALLOWANCE	-	9,961.87	-
121310	PRESIDENT'S AUTO ALLOWANCE	9,962.00	-	9,038.00
122100	COUNSELORS, CONTRACT	-	1,682,967.29	-
122110	COUNSELORS, CONTRACT	1,688,259.00	-	1,745,866.00
123100	DEAN, ACADEMIC CONTRACT	-	761,109.67	-
123110	DEAN, ACADEMIC CONTRACT	821,893.00	-	784,446.00
123200	DEPARTMENT CHAIR, CONTRACT	-	1,651,980.94	-
123210	DEPARTMENT CHAIR, CONTRACT	1,660,394.00	-	1,582,476.00
123400	DIRECTR/COORDINAT,ACA CONT	-	951,702.55	-
123410	DIRECTOR/COORDINATOR, ACA CONT	951,713.00	-	979,018.00
123500	PALOMAR FACULTY FEDERATION	-	172,851.73	-
123510	PALOMAR FACULTY FEDERATION	184,770.00	-	196,140.00
123600	DIRECTOR/COORDINATOR, AA CONT	-	1,284,356.41	-
123610	DIRECTOR/COORDINATOR, AA CONT	1,488,775.00	-	1,206,925.00
123700	DIRECTOR/COORDINATOR, CAST	-	37,077.12	-
123710	DIRECTOR/COORDINATOR, CAST	37,078.00	-	37,451.00
125000	LIBRARIANS, CONTRACT	-	437,565.14	-
125010	LIBRARIANS, CONTRACT	546,312.00	-	481,780.00
126010	NONINST ACA CONTRCT,OTHER	29,174.00	-	(95,000.00)
	<b>12's Non-Instr Salaries - Contract</b>	<b>8,328,727.00</b>	<b>7,899,967.65</b>	<b>7,848,641.00</b>
130010	INSTR SALARIES - OTHER	14,341,877.00	-	14,456,910.00
131100	ASSIGN TIME HRLY REPLACMT	-	777,387.53	-
133100	INSTRUCTIONL ACADEMIC,HRLY	-	9,139,619.79	-
133110	OFFICE HOURS ADJUNCT FACULTY	-	(4,855.00)	-
133200	INST ACA HOURLY SUBSTITUTE	-	230,673.14	-
133300	INSTR ACADEMIC, HRLY SUMMR	-	769,824.28	-
134000	LOAD BANKING (FISCAL USE)	-	(19,224.31)	-
135100	OVERLOAD,ACA INSTR, HOURLY	-	4,045.20	-
135300	OVERLOAD,CONTRACT INSTRUC	-	1,599,195.82	-
135600	OVERLOAD,SUBSTITUTE HRLY	-	28,519.32	-
135700	OVERLOAD,SUMMER ACA HRLY	-	651,934.72	-
136200	REPLACE SABBATICL,ACAHRLY	-	292,552.30	-
136400	LOADBANK REPL, ADJUNCT	-	71,323.29	-
137200	SERVICE PROVIDER ACA INSTR	-	5,299.92	-
138100	STIPEND, CONTRACT INSTRUCT	-	20,231.33	-
138200	STIPEND, HOURLY ACADEMIC	-	223,481.02	-
	<b>13's Instr Salaries - Other</b>	<b>14,341,877.00</b>	<b>13,790,008.35</b>	<b>14,456,910.00</b>
140010	NON-INSTR SALARIES - OTHER	1,585,510.63	-	1,485,757.00
141100	COUNSELOR, HOURLY	-	343,119.27	-
142100	EDUCATIONL ADMNISTRTR HRLY	-	1,401.06	-
143100	LIBRARIANS, HOURLY	-	356,598.25	-
144100	NON-INSTRUCT ACADEMIC,HRLY	-	581,612.55	-
145100	OVERLOAD,SUMMER NON-INST	-	8,920.42	-
146600	REPLC COUNSLR SUMMR HRLY	-	52,207.29	-
147100	SERVIC PROVIDR NONINST ACA	-	2,147.40	-
148000	NONINSTR ACA HOURLY, OTHER	-	63,336.98	-
	<b>14's Non-Instr Salaries - Other</b>	<b>1,585,510.63</b>	<b>1,409,343.22</b>	<b>1,485,757.00</b>
	<b>Academic Salaries Subtotal</b>	<b>44,147,378.63</b>	<b>42,208,250.76</b>	<b>43,367,330.00</b>
211000	EXCUTIVE ADMIN SUPPORT, CAST	-	324,464.06	-
211010	EXCUTIVE ADMIN SUPPORT, CAST	380,457.00	-	425,311.00

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		<b>FY 2012-2013</b>	<b>FY 2012-2013</b>	<b>FY 2013-2014</b>
		<b>Budget</b>	<b>Expended/Received</b>	<b>Budget</b>
			<b>Year to Date</b>	
<b>Account</b>	<b>Description</b>			
212100	SUPERVISOR, CAST	-	1,279,661.62	-
212110	SUPERVISOR, CAST	1,522,058.00	-	1,298,184.00
212200	CLASSIFIED REGULAR SALARY	-	15,647,469.73	-
212210	CLASSIFIED REGULAR SALARY	14,680,917.00	-	15,229,081.00
212400	GOVERNING BOARD	-	29,580.00	-
212410	GOVERNING BOARD	30,000.00	-	30,240.00
212600	NON-INSTRUCTNL ADMINISTRATORS	-	1,787,875.51	-
212610	NON-INSTRUCTNL ADMINISTRATORS	2,196,582.00	-	2,073,808.00
219900	CONTRACT NEGOTIATIONS NON-INST	-	205,918.67	-
219910	CONTRACT NEGOTIATIONS NON-INST	249,359.00	-	-
<b>21's</b>	<b>Non-Instr Salaries - Reg</b>	<b>19,059,373.00</b>	<b>19,274,969.59</b>	<b>19,056,624.00</b>
221000	INST AIDE CONTRACT, DIRECT INST	-	1,003,616.47	-
221010	INST AIDE CONTRACT, DIRECT INST	1,255,414.00	-	1,026,599.00
222000	INST AIDE CONTRACT, NOT DIRECT	-	447,757.75	-
222010	INST AIDE CONTRACT, NOT DIRECT	473,932.00	-	409,465.00
<b>22's</b>	<b>Instr Aides - Reg</b>	<b>1,729,346.00</b>	<b>1,451,374.22</b>	<b>1,436,064.00</b>
230010	NON ACADEMIC SALARIES - OTHER	1,503,788.00	-	1,097,123.00
231100	HOURLY CLASSIFIED, TEMP	-	631,040.19	-
231300	HOURLY TUTORS	-	119,639.89	-
231400	HRLY ADMINISTRATOR NON INST	-	24,578.43	-
231500	HRLY HEALTH PROFESSIONAL	-	30,070.42	-
231600	HRLY SUPERVISOR, TEMP	-	16,624.73	-
232100	OVERTIME CLASSIFID SALARIED	-	52,426.18	-
232200	OVERTIME SUPERVISR SALRIED	-	9,759.64	-
233100	REPLACE CLASSIFIED SALARYD	-	13,981.59	-
234100	SERVICE PROVIDER CLASSIFIED	-	18,746.82	-
234400	SERVICE PROVIDER STUDENT	-	500.00	-
235100	STUDENT EMPLOYEE	-	200,665.57	-
235200	STUDENT TUTORS	-	5,046.76	-
<b>23's</b>	<b>Non-Academic Salaries - Other</b>	<b>1,503,788.00</b>	<b>1,123,080.22</b>	<b>1,097,123.00</b>
240010	INSTR AIDES - OTHER	478,021.00	-	507,182.00
241100	HRLY INSTR AIDE, DIRECT INSTR	-	367,142.71	-
242100	HRLY INSTAIDE, NOT DIRECTINST	-	30,702.52	-
245100	STUDENT INSTR AIDE, DIRECT	-	18,502.00	-
<b>24's</b>	<b>Instr Aides - Other</b>	<b>478,021.00</b>	<b>416,347.23</b>	<b>507,182.00</b>
	<b>Non Acad Salaries Subtotal</b>	<b>22,770,528.00</b>	<b>22,265,771.26</b>	<b>22,096,993.00</b>
310010	STRS	3,084,804.96	-	3,035,532.00
311101	STRS ACADEMIC INSTRUCTORS	-	2,330,877.26	-
311201	STRS EDUCATIONAL ADMIN/SUP	-	124,331.77	-
311301	STRS OTHERACA NONINSTRUCT	-	484,162.75	-
312102	STRS CLASSIFIED	-	5,391.36	-
312202	STRS NON-INSTR ADMIN/SUPR	-	4,716.12	-
312402	STRS INST AIDE NOTDIRECT INST	-	429.66	-
<b>31's</b>	<b>STRS</b>	<b>3,084,804.96</b>	<b>2,949,908.92</b>	<b>3,035,532.00</b>
320010	PERS	2,431,849.00	-	2,487,874.00
321101	PERS ACADEMIC INSTRUCTORS	-	29,040.92	-
321201	PERS EDUCATIONAL ADMIN/SUP	-	144,177.76	-
321301	PERS OTHERACA NONINSTRUCT	-	21,795.26	-
322102	PERS CLASSIFIED	-	1,738,001.53	-
322202	PERS NON-INSTR ADMIN/SUPR	-	372,999.12	-
322302	PERS INSTR AIDE DIRECT INSTR	-	103,287.21	-
322402	PERS INST AIDE NOTDIRECT INS	-	47,712.12	-
<b>32's</b>	<b>PERS</b>	<b>2,431,849.00</b>	<b>2,457,013.92</b>	<b>2,487,874.00</b>
330010	FICA & MEDICARE (OASDI)	2,329,631.67	-	2,336,267.00
331101	FICA ACADEMIC INSTRUCTORS	-	46,107.33	-
331201	FICA EDUCATIONAL ADMIN/SUP	-	61,811.49	-
331301	FICA OTHERACA NONINSTRUCT	-	11,495.80	-



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332102	FICA CLASSIFIED	-	947,736.98	-
332202	FICA NON-INSTR ADMIN/SUPR	-	202,542.55	-
332302	FICA INSTR AIDE DIRECT INSTR	-	67,143.42	-
332402	FICA INSTR AIDE NOTDIRECT INS	-	26,269.17	-
335101	MEDCA ACADEM INSTRUCTORS	-	443,383.67	-
335201	MEDCA EDUCATNL ADMIN/SUPV	-	36,237.54	-
335301	MEDCA OTH ACA NONINSTRUCT	-	85,583.87	-
336102	MEDCA CLASSIFIED	-	236,169.93	-
336202	MEDCA NON-INSTR ADMIN/SUP	-	50,313.55	-
336302	MEDCA INST AIDE DIRECT INSTR	-	19,911.85	-
336402	MEDCA INST AIDE NOTDIRCT INS	-	7,012.69	-
	<b>33's FICA &amp; Medicare (OASDI)</b>	<b>2,329,631.67</b>	<b>2,241,719.84</b>	<b>2,336,267.00</b>
340101	MEDIC ACADEMIC INSTRUCTORS	-	3,505,665.87	-
340110	MEDIC ACA	4,374,184.00	-	5,084,469.00
340120	MEDIC ACADEMIC ADJUNCT	-	156,999.44	-
340125	MEDIC NON-ACADEMIC ADJUNCT	-	16,369.65	-
340151	MEDIC EDUCATIONL ADMIN/SUP	-	327,017.16	-
340201	MEDIC OTHER ACA NONINSTRUC	-	824,149.28	-
340210	MEDIC CLS	3,711,369.00	-	4,380,376.00
340252	MEDIC CLASSIFIED	-	3,832,521.06	-
340302	MEDIC NON-INSTR ADMIN/SUPR	-	713,008.69	-
340310	MEDIC AA/CAST	1,249,339.00	-	1,303,730.00
340352	MEDIC INSTR AIDE DIRECT INST	-	243,130.31	-
340402	MEDIC INSTAIDE NOTDIRECTINST	-	124,310.90	-
341101	DENT ACADEMIC INSTRUCTORS	-	227,545.97	-
341110	DENT ACA	419,040.00	-	368,099.00
341151	DENT EDUCATIONAL ADMIN/SUP	-	23,506.49	-
341201	DENT OTHER ACA NONINSTRUC	-	52,462.35	-
341210	DENT CLS	432,806.00	-	397,158.00
341252	DENT CLASSIFIED	-	278,934.16	-
341302	DENT NON-INSTR ADMIN/SUPR	-	46,243.69	-
341310	DENT AA/CAST	99,628.00	-	95,461.00
341352	DENT INSTR AIDE DIRECT INSTR	-	17,335.28	-
341402	DENT INSTAIDE NOT DIRECTINST	-	8,718.14	-
342101	VISION ACADEMIC INSTRUCTOR	-	51,880.05	-
342110	VISION ACA	79,644.00	-	66,354.00
342151	VISION EDUCATIONL ADMIN/SUP	-	5,048.22	-
342201	VISION OTHR ACA NONINSTRUC	-	11,860.71	-
342210	VISION CLS	84,288.00	-	71,747.00
342252	VISION CLASSIFIED	-	66,341.58	-
342302	VISION NON-INSTR ADMIN/SUP	-	10,773.47	-
342310	VISION AA/CAST	19,642.00	-	17,242.00
342352	VISION INSTR AIDE DIRECT INST	-	3,895.56	-
342402	VISION INSTAIDE NOT DIRECTINS	-	1,989.23	-
343101	LIFE ACADEMIC INSTRUCTORS	-	18,463.14	-
343110	LIFE ACA	27,375.00	-	23,864.00
343151	LIFE EDUCATIONAL ADMIN/SUPR	-	1,915.20	-
343201	LIFE OTHER ACA NONINSTRUCT	-	4,221.78	-
343210	LIFE CLS	28,885.00	-	25,690.00
343252	LIFE CLASSIFIED	-	23,495.00	-
343302	LIFE NON-INSTR ADMIN/SUPR	-	3,827.82	-
343310	LIFE AA/CAST	6,782.00	-	6,265.00
343352	LIFE INSTR AIDE DIRECT INSTR	-	1,384.16	-
343402	LIFE INST AIDE NOT DIRECT INS	-	699.15	-
344101	LTD ACADEMIC INSTRUCTORS	-	68,431.52	-
344110	LTD ACA	85,406.00	-	81,001.00
344151	LTD EDUCATIONAL ADMIN/SUPR	-	7,881.56	-
344201	LTD OTHER ACA NONINSTRUCT	-	17,304.95	-

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344210	LTD CLS	50,849.00	-	52,562.00
344252	LTD CLASSIFIED	-	48,626.26	-
344302	LTD NON-INSTR ADMIN/SUPR	-	10,475.46	-
344310	LTD AA/CAST	23,122.00	-	21,657.00
344352	LTD INSTR AIDE DIRECT INSTR	-	2,928.71	-
344402	LTD INST AIDE NOT DIRECT INST	-	1,322.76	-
345101	LTC ACADEMIC INSTRUCTORS	-	8,504.11	-
345110	LTC ACA	12,584.00	-	10,942.00
345151	LTC EDUCATIONAL ADMIN/SUPR	-	826.00	-
345201	LTC OTHER ACA NONINSTRUCT	-	1,944.10	-
345210	LTC CLS	13,231.00	-	11,822.00
345252	LTC CLASSIFIED	-	10,856.11	-
345302	LTC NON-INSTR ADMIN/SUPR	-	1,780.35	-
345310	LTC AA/CAST	3,081.00	-	2,860.00
345352	LTC INSTR AIDE DIRECT INSTR	-	637.48	-
345402	LTC INST AIDE NOT DIRECT INST	-	325.48	-
348010	FUTURE RETIREE HEALTH ACA	-	1,490,045.56	-
348020	FUTURE RETIREE HEALTH CLS	-	1,761,485.19	-
348030	FUTURE RETIREE HEALTH AA/CAST	-	377,657.07	-
348110	FUTURE RETIREE HEALTH ACA	1,507,854.00	-	1,315,005.00
348210	FUTURE RETIREE HEALTH CLS	1,766,172.00	-	1,413,805.00
348310	FUTURE RETIREE HEALTH AA/CAST	377,666.00	-	324,583.00
<b>34's</b>	<b>Health &amp; Welfare</b>	<b>14,372,947.00</b>	<b>14,414,746.18</b>	<b>15,074,692.00</b>
350010	STATE UNEMP INSURANCE	885,294.29	-	136,620.00
351101	UNEMP ACADEMIC INSTRUCTOR	-	392,362.13	-
351201	UNEMP EDUCATIONL ADMN/SUP	-	34,424.39	-
351301	UNEMP OTH ACA NONINSTRUCT	-	73,970.53	-
352102	UNEMPLOYMENT CLASSIFIED	-	198,138.33	-
352202	UNEMP NON-INSTR ADMN/SUP	-	41,364.97	-
352302	UNEMP INSTR AIDE DIRECT INST	-	16,592.54	-
352402	UNEMP INST AIDE NOTDIRECT INS	-	5,824.17	-
353102	UNEMP STUDENT	-	13.91	-
<b>35's</b>	<b>State Unempl Insurance</b>	<b>885,294.29</b>	<b>762,690.97</b>	<b>136,620.00</b>
360010	WORKER'S COMP	1,060,960.69	-	1,126,331.00
361101	WC ACADEMIC INSTRUCTORS	-	526,170.47	-
361201	WC EDUCATIONAL ADMIN/SUPR	-	45,847.54	-
361301	WC OTHER ACA NON INSTRUCT	-	100,777.07	-
362102	WC CLASSIFIED	-	261,962.48	-
362202	WC NON-INSTR ADMIN/SUPERV	-	55,659.14	-
362302	WC INSTR AIDE DIRECT INSTR	-	21,914.74	-
362402	WC INSTR AIDE NOTDIRECT INST	-	7,645.62	-
363102	WC STUDENT	-	3,590.89	-
<b>36's</b>	<b>Workers' Comp</b>	<b>1,060,960.69</b>	<b>1,023,567.95</b>	<b>1,126,331.00</b>
370010	APPLE	139,178.00	-	106,936.00
371101	APPLE ACADEMIC INSTRUCTOR	-	69,544.43	-
371301	APPLE OTH ACA NONINSTRUCT	-	4,345.37	-
372102	APPLE CLASSIFIED	-	20,632.83	-
372302	APPLE INST AIDE DIRECT INSTR	-	7,163.56	-
372402	APPLE INS AIDE NOTDIRECT INS	-	1,117.52	-
<b>37's</b>	<b>APPLE</b>	<b>139,178.00</b>	<b>102,803.71</b>	<b>106,936.00</b>
390010	OTHER BENEFITS	57,692.00	-	3,500.00
391400	SUPPLEMNT EARLY RETIRE PR	-	47,980.71	-
394101	ACA BENEFITS TO SPREAD	-	90,912.00	-
394202	CLASSIFD BENEFITS TO SPREAD	-	35,186.72	-
395201	ACCRUED VACATN ACA NONINS	-	(107,498.27)	-
398000	TB TESTS FOR EMPLOYEES	-	1,110.00	-
398100	EMPLOYEE COSTS/HEALTH SERVICES	-	820.00	-
<b>39's</b>	<b>Other Benefits</b>	<b>57,692.00</b>	<b>68,511.16</b>	<b>3,500.00</b>

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	<b>Employee Benefits Subtotal</b>	<b>24,362,357.61</b>	<b>24,020,962.65</b>	<b>24,307,752.00</b>
400010	SUPPLIES & MATERIALS	1,199,005.72	-	905,791.00
411000	SOFTWARE LESS THAN \$5,000	-	25,616.40	-
421000	BOOKS,MAGAZINES,PERIODCLS	-	2,700.16	-
422000	SUBSCRIPTIONS, PERIODICALS	-	3,221.89	-
423000	BOOKSTORE TEXTBOOKS	-	990.37	-
431000	SUPPLIES&MATERIAL,INSTRUCT	-	395,790.92	-
431100	SUPPLIES, INSTRUCTIONL FOOD	-	1,805.76	-
432000	INSTRUCTIONAL TESTS	-	81.08	-
441000	SUPPLIES&MATERIAL,NONINSTR	-	503,527.00	-
441100	SUPPLIES, INSTITUTIONAL	-	6,433.27	-
441300	SUPPLIES, FOOD SERVICES	-	110.23	-
442000	COST OF FOOD, FOOD SERVICE	-	851.57	-
443100	FREIGHT IN	-	334.88	-
444000	GRADUATION GOWNS	-	(2,854.03)	-
446000	SHIPPING/HANDLING CHARGES	-	124.62	-
	<b>Supplies &amp; Materials Subtotal</b>	<b>1,199,005.72</b>	<b>938,734.12</b>	<b>905,791.00</b>
500010	OTHER OPER EXP	9,964,682.86	-	8,790,943.00
511000	AUDIT	-	71,079.60	-
515100	INTERNET ACCESS	-	1,602.39	-
515200	JPA SELF-INSURANCE ADMIN	-	1,471.04	-
515300	SOFTWARE LICENSING FEES	-	410,415.55	-
525100	MEMBERSHIP, DISTRICT	-	153,564.16	-
525200	MEMBERSHIP, EMPLOYEE	-	10,376.12	-
531000	COUNTY ELECTION SERVICES	-	227,637.00	-
535200	INS, FIRE, CASUALTY, LIABILITY	-	600,231.00	-
535400	INS,INTERCOLLEGIATE ATHLETIC	-	17,517.00	-
535500	STUDENT ACCIDENT&HOSPITAL	-	174,295.25	-
545100	ADVERTISEMENTS REQ BY LAW	-	11,448.92	-
545200	LAWYERS' FEES	-	410,323.42	-
545300	LEGAL JUDGEMENTS	-	3,600.00	-
551100	ATHLETIC OFFICIALS FEES	-	36,845.00	-
551200	CLASSROOM SPEAKERS	-	1,305.95	-
551300	INDEPENDENT CONTRACTOR	-	121,382.73	-
551600	WARRANT RECONCILIATION	-	7,878.13	-
551900	OTH PERSONAL&CONSULT SVC	-	690,501.20	-
555100	POSTAGE	-	332,391.67	-
560900	DISTRICT VEHICLE USE	-	38,094.33	-
561000	RENT & LEASE, EQUIPMENT	-	45,106.70	-
562000	RENTS & LEASES, LAND/BLDGS	-	279,156.72	-
562100	RENTAL OF FIELDS	-	13,058.66	-
563000	RENTAL OF TRANSPORTATION	-	36,577.69	-
564000	RENTAL OF FILMS	-	16,586.50	-
565100	MAINTENANCE AGREEMT,EQUIP	-	356,345.50	-
565200	MAINTENCE AGREE,SOFTWARE	-	548,710.90	-
565300	REPAIRS&MAINT NONINST EQUIP	-	44,831.99	-
565400	REPAIRS&MAINT INSTR EQUIPMT	-	29,415.15	-
565500	REPAIRS&MAINTENANCE BLDGS	-	222,851.77	-
565550	MAINTENANCE, GROUNDS	-	50.68	-
575100	TRAVEL, ACADEMIC ADMIN	-	15,263.20	-
575120	TRAVEL, ACADEMIC EMPLOYEE	-	30,848.41	-
575200	TRAVEL, CLASSIFIED ADMINISTR	-	43,264.06	-
575210	TRAVEL, CLASSIFIED EMPLOYEE	-	24,774.61	-
575300	TRAVEL, STUDENT	-	43,697.35	-
575310	TRAVEL WITH STUDENT	-	56,150.11	-
575500	ATHLETIC ENTRY FEES	-	24,299.50	-

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			<b>Year to Date</b>	
<b>Account</b>	<b>Description</b>			
575700	STAFF DEVELOPMNT AT PALOMR	-	579.75	-
575710	TRAINING	-	8,908.20	-
575800	FOOD FOR MEETINGS	-	51,305.52	-
580100	ELECTRICITY	-	1,711,954.45	-
580150	FUEL, GAS	-	184,502.13	-
580200	GASOLINE AND OIL	-	41,467.43	-
580250	JANITORIAL SERVICES	-	25.00	-
580300	LAUNDRY/DRY CLEANING	-	17,318.57	-
580350	PEST CONTROL	-	1,660.44	-
580400	SEWAGE	-	118,694.82	-
580450	TELEPHONE	-	43,884.35	-
580500	TELEPHONE CONNECTIONS	-	44,990.83	-
580550	WASTE DISPOSAL	-	82,614.36	-
580600	WASTE DISPOSAL,HAZARDOUS	-	98,215.88	-
580650	WATER	-	198,757.43	-
585100	ADMINISTRATIVE EXPENSE	-	3,687.24	-
585150	ADVERTISE NOT REQ BY LAW	-	86,824.48	-
585200	BAD DEBT EXPENSE	-	75.00	-
585250	BANK CHARGES	-	2,682.50	-
585260	BANK CREDIT CARD EXPENSE	-	256,323.80	-
585400	DISALLOWED FIN AID GRANTS	-	(6,551.55)	-
585450	FILM PROCESSING	-	466.00	-
585500	FINGERPRINTING	-	13,902.82	-
585700	PAYMENT IN LIEU OF TRANSPRT	-	164.00	-
585750	PRINTING	-	457,493.79	-
585850	PUBLISHING EXPENSE	-	17,841.00	-
585900	ROYALTY EXPENSE	-	8,642.35	-
585910	LICENSING FEE	-	29,318.16	-
590010	ABATEMENT BUDGET POOL	(583,488.05)	-	(561,000.00)
590100	FACILITIES SERVICES ABATEMENT	-	(50,227.86)	-
590600	BUSINESS SUPPORT SVCS ABATEMT	-	(576,568.33)	-
	<b>Other Oper Exp Subtotal</b>	<b>9,381,194.81</b>	<b>8,001,902.52</b>	<b>8,229,943.00</b>
580010	INDIRECT COSTS BUDGET POOL	(450,000.00)	-	(450,000.00)
585550	INDIRECT COSTS	-	(486,922.84)	-
	<b>Indirect Costs Subtotal</b>	<b>(450,000.00)</b>	<b>(486,922.84)</b>	<b>(450,000.00)</b>
600010	CAPITAL OUTLAY	670,118.16	-	121,466.00
623000	BUILDING CONSTRUCTION	-	4,765.68	-
631000	LIBRARY BOOKS	-	48,749.44	-
632000	LIBRARY MAGAZINE&PERIODICL	-	42,736.49	-
633000	LIBRARY NONPRINT MEDIA	-	135,031.20	-
642300	EQUIP NONINS,ADTNL.>\$200-999	-	679.32	-
643000	LEASE PURCHASE EQUIPMENT	-	3,938.85	-
644100	EQUIP INSTR ADDTL \$500 - \$4999	-	94,633.64	-
644200	EQUIP INSTR REPL \$500 - \$4999	-	3,837.59	-
644300	EQUIPMENT INSTRUCTIONL >\$4,999	-	92,229.10	-
644400	EQUIP NONINS ADDL \$500 - \$4999	-	78,300.80	-
644500	EQUIP NONINS REPL \$500 - \$4999	-	6,774.31	-
644600	EQUIPMENT NONINSTRUCTL >\$4,999	-	19,226.66	-
644800	EQUIP TECHNOLOGY NONINS >4,999	-	8,403.42	-
644950	SOFTWARE NONINSTRNL >\$4,999	-	15,084.45	-
	<b>Capital Outlay Subtotal</b>	<b>670,118.16</b>	<b>554,390.95</b>	<b>121,466.00</b>
721000	INTRAFUND TRANS OUT WITHIN	-	1,981,498.93	-
721010	INTRAFUND TRANS OUT WITHIN	2,200,627.93	-	1,293,185.00
731000	INTERFUND TRANS OUT BETWEEN	-	2,275,152.33	-
731010	INTERFUND TRANS OUT BETWEEN	2,277,119.00	-	2,280,044.00

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		<b>FY 2012-2013</b>	<b>FY 2012-2013</b>	<b>FY 2013-2014</b>
		<b>Budget</b>	<b>Expended/Received</b>	<b>Budget</b>
			<b>Year to Date</b>	
<b>Account</b>	<b>Description</b>			
752010	STUDENT SCHOLARSHIPS	700.00	-	700.00
762000	STUDT BOOK&SUPLY PAYMENTS	-	546.58	-
762010	STUDT BOOK&SUPLY PAYMENTS	547.00	-	-
769000	STUDENT OTHER EXPENSES	-	3,800.00	-
769010	STUDENT OTHER EXPENSES	3,800.00	-	-
791010	RESERVE FOR CONTINGENCIES	4,902,291.00	-	5,131,199.00
791510	OTHER RESERVES	1,547,384.00	-	3,859,693.00
792410	RESERVE FOR TLC	-	-	499,882.00
793010	CONTINGENCY, COLA	-	-	1,155,000.00
794010	RESERVE FOR SALARY INCREASE	-	-	1,041,227.00
799010	CONTINGENCY HOLDING ACCOUNT	3,107,125.60	-	1,607,644.00
	<b>Other Outgoing Subtotal</b>	<b>14,039,594.53</b>	<b>4,260,997.84</b>	<b>16,868,574.00</b>
<b>Expense Grand Total</b>		<b>116,120,177.46</b>	<b>101,764,087.26</b>	<b>115,447,849.00</b>
861100	APPRENTICESHIP APPORTIONM	645,236.00	645,236.00	645,236.00
861200	STATE GENERAL APPORTIONMT	17,294,949.00	10,615,548.00	12,317,419.00
861210	GENERL APPORTNMT PRIOR YR	-	365,468.00	1,000,000.00
861450	PART TIME FACULTY APPORT	421,311.00	421,311.00	421,311.00
861500	2% BFAP ADMIN	74,449.00	190,676.00	184,511.00
863100	EDUCATION PROTECTION ACCOUNT	13,733,451.00	13,733,451.00	11,883,278.00
867100	HOMEOWNER PROPTAX RELIEF	600,000.00	492,421.61	525,000.00
868100	STATE LOTTERY PROCEEDS	2,800,000.00	2,193,871.62	2,200,000.00
868150	STATE LOTTRY PROCEEDS PRIOR YR	-	(428,333.28)	-
868200	STATE MANDATED COSTS	512,064.00	547,639.00	512,064.00
868400	RETURN TO TITLE IV FROM STATE	-	3,325.00	-
869800	OTHER MISC STATE REVENUES	-	2,278.00	-
869999	BEGINNING BALANCE, STATE	4,550,754.00	-	1,382,504.00
	<b>86's State Revenues Subtotal</b>	<b>40,632,214.00</b>	<b>28,782,891.95</b>	<b>31,071,323.00</b>
881100	TAX ALLOCATION SECURD ROLL	46,550,504.00	52,899,468.04	56,420,263.00
881200	TAX ALLOC SUPPLEMENT ROLL	600,000.00	724,644.79	785,000.00
881300	TAX ALLOCN UNSECURED ROLL	2,000,000.00	1,740,481.15	1,900,000.00
881600	PRIOR YEARS TAXES	-	(593.41)	-
881700	ERAF ED REVENUE AUG FUND	-	(5,719,610.00)	-
881900	RDA RESIDUAL PAYMENTS	-	1,996,039.58	-
881910	ASSET LIQUIDATION (RDA)	-	2,202,145.67	-
883600	FOLLETT	525,000.00	489,571.08	525,000.00
884120	CATALOG SALES	2,702.00	2,702.00	-
884150	HLTH SVCS SALE TO EMPLOYEE	3,583.49	3,542.00	3,061.00
884180	LIBRARY COPIER SALES	22,385.00	24,407.50	20,000.00
884210	PLANETARIUM SALES	42,329.00	62,805.00	38,000.00
884215	BUSINESS SERVICES CHARGES	26,500.00	37,685.24	30,093.00
884230	PRINTING CHARGES	18,436.00	26,125.76	15,200.00
884260	RECYCLING COMMISSION	6,452.25	6,449.23	5,000.00
884290	TICKET/GATE/PROGRAM SALES	21,520.09	21,520.09	17,000.00
884300	VENDING COMMISSIONS	25,751.00	87,018.09	80,000.00
884350	MISC SALES AND COMMISSION	83,920.00	96,926.73	55,222.00
885300	FACILITIES RENTAL AND LEASE	20,000.00	125,260.15	-
886100	INTEREST BANK ACCOUNTS	-	215.88	-
886200	INTEREST COUNTY TREASURY	100,000.00	39,776.69	50,000.00
886500	OTH INTEREST & INVEST INCOM	-	101.23	-
887400	ENROLLMENT FEE	8,273,467.00	9,580,509.77	9,427,900.00
887500	FIELD TRP;USEOF NONDIST FAC	12,321.50	11,469.00	-
887620	HLTH SERVICE PHYSICAL EXAM	28,094.00	21,161.00	20,295.00
887700	INSTR MAT FEES;SALE MATERL	185,851.20	192,991.39	151,696.00
887800	STUDNT INSURANCE PAYMNTS	4,000.00	647.00	2,000.00
887910	TRANSCRIPT INCOME	162,382.00	167,636.35	161,474.00

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		<b>FY 2012-2013</b>	<b>FY 2012-2013</b>	<b>FY 2013-2014</b>
		<b>Budget</b>	<b>Expended/Received</b>	<b>Budget</b>
			<b>Year to Date</b>	
<b>Account</b>	<b>Description</b>			
888010	NON RESIDENT TUITION USA	475,000.00	580,943.50	565,000.00
888020	NONRESIDENT TUITON FOREIGN	1,000,000.00	1,281,493.50	1,300,000.00
888115	NCTD PASSES	-	2,730.00	-
888900	OTH STUDENT FEES&CHARGES	200.00	1,875.00	100.00
888920	COURSE TESTING FEE	4,915.00	6,885.00	4,440.00
889030	COBRA ADMIN FEE	-	373.04	-
889300	CASH OVER/SHORT	-	(281.80)	-
889600	LIBRARY FINES	1,500.00	6,443.15	1,000.00
889650	PARKING FINES	232,268.00	218,736.08	209,376.00
889830	RETURNED CHECK FEE	-	512.00	-
889850	STUDNT REFND WRITE-OFF TO DIST	-	(437.65)	-
889880	STALE DATED/VOID WARRANTS	-	37,519.35	-
889900	OTHER LOCAL REVENUES	21,241.00	62,484.51	96,350.00
889999	BEGINNING BALANCE, LOCAL	13,933,369.00	-	12,265,056.00
<b>88's</b>	<b>Local Revenues Subtotal</b>	<b>74,383,691.53</b>	<b>67,040,372.68</b>	<b>84,148,526.00</b>
898200	INTRAFUND TRANSFR IN,WITHIN	1,104,271.93	1,104,260.05	228,000.00
<b>89's</b>	<b>Other Sources Subtotal</b>	<b>1,104,271.93</b>	<b>1,104,260.05</b>	<b>228,000.00</b>
<b>Revenue Grand Total</b>		<b>116,120,177.46</b>	<b>96,927,524.68</b>	<b>115,447,849.00</b>

**FUND 12**  
**RESTRICTED**

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		<b>FY 2012-2013</b>	<b>FY 2012-2013</b>	<b>FY 2013-2014</b>
		<b>Budget</b>	<b>Expended/Received</b>	<b>Budget</b>
<b>Account</b>	<b>Description</b>		<b>Year to Date</b>	
111010	INSTRUCTIONAL SALARY, CONTRACT	124,731.00	-	125,016.00
<b>11's</b>	<b>Instr Salaries - Contract</b>	<b>124,731.00</b>	<b>-</b>	<b>125,016.00</b>
122100	COUNSELORS, CONTRACT	-	346,731.13	-
122110	COUNSELORS, CONTRACT	402,988.00	-	459,341.00
123600	DIRECTOR/COORDINATOR, AA CONT	-	270,787.58	-
123610	DIRECTOR/COORDINATOR, AA CONT	404,782.00	-	407,063.00
<b>12's</b>	<b>Non-Instr Salaries - Contract</b>	<b>807,770.00</b>	<b>617,518.71</b>	<b>866,404.00</b>
130010	INSTR SALARIES - OTHER	278,909.70	-	126,645.00
131100	ASSIGN TIME HRLY REPLACEMT	-	162,435.66	-
133100	INSTRUCTIONL ACADEMIC,HRLY	-	54,013.66	-
133200	INST ACA HOURLY SUBSTITUTE	-	1,050.27	-
133300	INSTR ACADEMIC, HRLY SUMMR	-	341.74	-
135300	OVERLOAD,CONTRACT INSTRUC	-	18,724.36	-
135600	OVERLOAD,SUBSTITUTE HRLY	-	146.33	-
135700	OVERLOAD,SUMMER ACA HRLY	-	5,386.66	-
137200	SERVICE PROVIDER ACA INSTR	-	249.95	-
137400	SERVICE PROVIDER ED SERVIC	-	430.35	-
<b>13's</b>	<b>Instr Salaries - Other</b>	<b>278,909.70</b>	<b>242,778.98</b>	<b>126,645.00</b>
140010	NON-INSTR SALARIES - OTHER	711,751.87	-	484,165.00
141100	COUNSELOR, HOURLY	-	78,049.28	-
144100	NON-INSTRUCT ACADEMIC,HRLY	-	433,243.02	-
145100	OVERLOAD,SUMMER NON-INST	-	2,942.64	-
147100	SERVIC PROVIDR NONINST ACA	-	3,446.16	-
148000	NONINSTR ACA HOURLY, OTHER	-	18,548.83	-
<b>14's</b>	<b>Non-Instr Salaries - Other</b>	<b>711,751.87</b>	<b>536,229.93</b>	<b>484,165.00</b>
	<b>Academic Salaries Subtotal</b>	<b>1,923,162.57</b>	<b>1,396,527.62</b>	<b>1,602,230.00</b>
212100	SUPERVISOR, CAST	-	447,538.08	-
212110	SUPERVISOR, CAST	481,643.00	-	479,939.00
212200	CLASSIFIED REGULAR SALARY	-	3,255,437.10	-
212210	CLASSIFIED REGULAR SALARY	4,094,636.80	-	4,444,479.00
212300	CLASSIFIED HEALTH PROFESSL	-	108,559.99	-
212310	CLASSIFIED HEALTH PROFESSIONAL	261,084.00	-	266,033.00
212600	NON-INSTRUCTNL ADMINISTRATORS	-	682,322.19	-
212610	NON-INSTRUCTNL ADMINISTRATORS	789,736.00	-	767,299.00
<b>21's</b>	<b>Non-Instr Salaries - Reg</b>	<b>5,627,099.80</b>	<b>4,493,857.36</b>	<b>5,957,750.00</b>
222000	INST AIDE CONTRACT, NOT DIRECT	-	78,651.61	-
222010	INST AIDE CONTRACT, NOT DIRECT	78,699.00	-	47,162.00
<b>22's</b>	<b>Instr Aides - Reg</b>	<b>78,699.00</b>	<b>78,651.61</b>	<b>47,162.00</b>
230010	NON ACADEMIC SALARIES - OTHER	3,188,273.40	-	1,958,170.00
231100	HOURLY CLASSIFIED, TEMP	-	1,682,784.85	-
231300	HOURLY TUTORS	-	199,539.65	-
231500	HRLY HEALTH PROFESSIONAL	-	109,516.06	-
232100	OVERTIME CLASSIFID SALARIED	-	74,310.94	-
232200	OVERTIME SUPERVISR SALRIED	-	2,837.22	-
234100	SERVICE PROVIDER CLASSIFIED	-	233,196.40	-
234300	SERVICE PROVIDER CONTR ED	-	96,940.37	-
234400	SERVICE PROVIDER STUDENT	-	100.00	-
235100	STUDENT EMPLOYEE	-	239,289.95	-
235200	STUDENT TUTORS	-	27,259.35	-
235400	STUDENT WORK STUDY	-	194,673.25	-
<b>23's</b>	<b>Non-Academic Salaries - Other</b>	<b>3,188,273.40</b>	<b>2,860,448.04</b>	<b>1,958,170.00</b>
240010	INSTR AIDES - OTHER	63,405.00	-	16,871.00
241100	HRLY INSTR AIDE,DIRECT INSTR	-	28,895.45	-
245100	STUDENT INSTR AIDE, DIRECT	-	1,674.00	-
<b>24's</b>	<b>Instr Aides - Other</b>	<b>63,405.00</b>	<b>30,569.45</b>	<b>16,871.00</b>
	<b>Non Acad Salaries Subtotal</b>	<b>8,957,477.20</b>	<b>7,463,526.46</b>	<b>7,979,953.00</b>



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		<b>Budget</b>	<b>Expended/Received</b>	<b>Budget</b>
			<b>Year to Date</b>	
<b>Account</b>	<b>Description</b>			
310010	STRS	141,574.41	-	156,932.00
311101	STRS ACADEMIC INSTRUCTORS	-	17,479.37	-
311201	STRS EDUCATIONAL ADMIN/SUP	-	33,380.75	-
311301	STRS OTHERACA NONINSTRUCT	-	69,623.33	-
	<b>31's STRS</b>	<b>141,574.41</b>	<b>120,483.45</b>	<b>156,932.00</b>
320010	PERS	691,992.50	-	679,485.00
321301	PERS OTHERACA NONINSTRUCT	-	2,963.67	-
322102	PERS CLASSIFIED	-	474,276.79	-
322202	PERS NON-INSTR ADMIN/SUPR	-	125,937.05	-
322402	PERS INST AIDE NOTDIRECT INS	-	8,979.70	-
	<b>32's PERS</b>	<b>691,992.50</b>	<b>612,157.21</b>	<b>679,485.00</b>
330010	FICA & MEDICARE (OASDI)	530,496.56	-	507,173.00
331301	FICA OTHERACA NONINSTRUCT	-	2,342.82	-
332102	FICA CLASSIFIED	-	264,602.40	-
332202	FICA NON-INSTR ADMIN/SUPR	-	68,275.00	-
332302	FICA INSTR AIDE DIRECT INSTR	-	204.22	-
332402	FICA INSTR AIDE NOTDIRECT INS	-	4,880.28	-
335101	MEDCA ACADEM INSTRUCTORS	-	3,503.78	-
335201	MEDCA EDUCATNL ADMIN/SUPV	-	3,696.24	-
335301	MEDCA OTH ACA NONINSTRUCT	-	12,881.04	-
336102	MEDCA CLASSIFIED	-	87,247.47	-
336202	MEDCA NON-INSTR ADMIN/SUP	-	16,411.96	-
336302	MEDCA INST AIDE DIRECT INSTR	-	409.86	-
336402	MEDCA INST AIDE NOTDIRCT INS	-	1,141.35	-
	<b>33's FICA &amp; Medicare (OASDI)</b>	<b>530,496.56</b>	<b>465,596.42</b>	<b>507,173.00</b>
340110	MEDIC ACA	98,365.00	-	125,781.00
340151	MEDIC EDUCATIONL ADMIN/SUP	-	58,311.18	-
340201	MEDIC OTHER ACA NONINSTRUC	-	71,710.07	-
340210	MEDIC CLS	1,302,151.78	-	1,363,705.00
340252	MEDIC CLASSIFIED	-	878,854.63	-
340302	MEDIC NON-INSTR ADMIN/SUPR	-	210,831.75	-
340310	MEDIC AA/CAST	315,840.00	-	342,848.00
340402	MEDIC INSTAIDE NOTDIRECTINST	-	21,888.66	-
341110	DENT ACA	7,097.00	-	8,372.00
341151	DENT EDUCATIONAL ADMIN/SUP	-	3,725.28	-
341201	DENT OTHER ACA NONINSTRUC	-	3,759.60	-
341210	DENT CLS	105,204.91	-	123,060.00
341252	DENT CLASSIFIED	-	64,692.27	-
341302	DENT NON-INSTR ADMIN/SUPR	-	14,213.90	-
341310	DENT AA/CAST	24,026.00	-	25,852.00
341402	DENT INSTAIDE NOT DIRECTINST	-	2,031.12	-
342110	VISION ACA	1,536.00	-	1,516.00
342151	VISION EDUCATIONL ADMIN/SUP	-	770.04	-
342201	VISION OTHR ACA NONINSTRUC	-	922.76	-
342210	VISION CLS	21,200.44	-	22,238.00
342252	VISION CLASSIFIED	-	16,036.65	-
342302	VISION NON-INSTR ADMIN/SUP	-	3,392.46	-
342310	VISION AA/CAST	4,585.00	-	4,672.00
342402	VISION INSTAIDE NOT DIRECTINS	-	513.36	-
343110	LIFE ACA	540.00	-	544.00
343151	LIFE EDUCATIONAL ADMIN/SUPR	-	273.60	-
343201	LIFE OTHER ACA NONINSTRUCT	-	327.88	-
343210	LIFE CLS	7,469.52	-	7,964.00
343252	LIFE CLASSIFIED	-	5,664.32	-
343302	LIFE NON-INSTR ADMIN/SUPR	-	1,190.16	-
343310	LIFE AA/CAST	1,661.00	-	1,672.00
343402	LIFE INST AIDE NOT DIRECT INS	-	174.80	-
344110	LTD ACA	1,789.00	-	1,931.00

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		<b>Budget</b>	<b>Expended/Received</b>	<b>Budget</b>
<b>Account</b>	<b>Description</b>		<b>Year to Date</b>	
344151	LTD EDUCATIONAL ADMIN/SUPR	-	1,293.66	-
344201	LTD OTHER ACA NONINSTRUCT	-	1,206.14	-
344210	LTD CLS	14,194.03	-	15,060.00
344252	LTD CLASSIFIED	-	10,905.36	-
344302	LTD NON-INSTR ADMIN/SUPR	-	3,286.47	-
344310	LTD AA/CAST	5,000.00	-	5,260.00
344402	LTD INST AIDE NOT DIRECT INST	-	230.91	-
345110	LTC ACA	249.00	-	252.00
345151	LTC EDUCATIONAL ADMIN/SUPR	-	126.06	-
345201	LTC OTHER ACA NONINSTRUCT	-	151.24	-
345210	LTC CLS	3,379.29	-	3,641.00
345252	LTC CLASSIFIED	-	2,624.42	-
345302	LTC NON-INSTR ADMIN/SUPR	-	555.10	-
345310	LTC AA/CAST	747.00	-	764.00
345402	LTC INST AIDE NOT DIRECT INST	-	84.00	-
348010	FUTURE RETIREE HEALTH ACA	-	18,209.32	-
348020	FUTURE RETIREE HEALTH CLS	-	287,540.88	-
348030	FUTURE RETIREE HEALTH AA/CAST	-	62,299.13	-
348110	FUTURE RETIREE HEALTH ACA	29,808.00	-	29,786.00
348210	FUTURE RETIREE HEALTH CLS	321,451.94	-	337,943.00
348310	FUTURE RETIREE HEALTH AA/CAST	74,134.00	-	80,829.00
<b>34's</b>	<b>Health &amp; Welfare</b>	<b>2,340,428.91</b>	<b>1,747,797.18</b>	<b>2,503,690.00</b>
350010	STATE UNEMP INSURANCE	126,682.44	-	27,474.00
351101	UNEMP ACADEMIC INSTRUCTOR	-	2,949.19	-
351201	UNEMP EDUCATIONL ADMN/SUP	-	4,911.51	-
351301	UNEMP OTH ACA NONINSTRUCT	-	10,661.02	-
352102	UNEMPLOYMENT CLASSIFIED	-	71,368.49	-
352202	UNEMP NON-INSTR ADMN/SUP	-	13,551.72	-
352302	UNEMP INSTR AIDE DIRECT INST	-	344.98	-
352402	UNEMP INSTR AIDE NOTDIRECT INS	-	968.18	-
353102	UNEMP STUDENT	-	2.81	-
<b>35's</b>	<b>State Unempl Insurance</b>	<b>126,682.44</b>	<b>104,757.90</b>	<b>27,474.00</b>
360010	WORKER'S COMP	173,563.84	-	166,244.00
361101	WC ACADEMIC INSTRUCTORS	-	3,879.56	-
361201	WC EDUCATIONAL ADMIN/SUPR	-	6,465.80	-
361301	WC OTHER ACA NON INSTRUCT	-	14,334.05	-
362102	WC CLASSIFIED	-	95,606.39	-
362202	WC NON-INSTR ADMIN/SUPERV	-	18,100.52	-
362302	WC INSTR AIDE DIRECT INSTR	-	451.68	-
362402	WC INSTR AIDE NOTDIRECT INST	-	1,256.83	-
363102	WC STUDENT	-	7,398.71	-
<b>36's</b>	<b>Workers' Comp</b>	<b>173,563.84</b>	<b>147,493.54</b>	<b>166,244.00</b>
370010	APPLE	61,298.79	-	45,207.00
371101	APPLE ACADEMIC INSTRUCTOR	-	580.60	-
371301	APPLE OTH ACA NONINSTRUCT	-	255.27	-
372102	APPLE CLASSIFIED	-	42,543.03	-
372302	APPLE INST AIDE DIRECT INSTR	-	624.29	-
<b>37's</b>	<b>APPLE</b>	<b>61,298.79</b>	<b>44,003.19</b>	<b>45,207.00</b>
<b>39's</b>	<b>Other Benefits</b>	-	-	-
	<b>Employee Benefits Subtotal</b>	<b>4,066,037.45</b>	<b>3,242,288.89</b>	<b>4,086,205.00</b>
400010	SUPPLIES & MATERIALS	1,394,891.41	-	901,726.00
411000	SOFTWARE LESS THAN \$5,000	-	9,310.63	-
421000	BOOKS,MAGAZINES,PERIODCLS	-	10,606.59	-
422000	SUBSCRIPTIONS, PERIODICALS	-	9,337.58	-
423000	BOOKSTORE TEXTBOOKS	-	2,246.31	-
431000	SUPPLIES&MATERIAL,INSTRUCT	-	435,846.31	-
431100	SUPPLIES, INSTRUCTIONL FOOD	-	727.12	-

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		<b>FY 2012-2013</b>	<b>FY 2012-2013</b>	<b>FY 2013-2014</b>
		<b>Budget</b>	<b>Expended/Received</b>	<b>Budget</b>
<b>Account</b>	<b>Description</b>		<b>Year to Date</b>	
432000	INSTRUCTIONAL TESTS	-	6,077.21	-
441000	SUPPLIES&MATERIAL, NONINSTR	-	342,183.28	-
441100	SUPPLIES, INSTITUTIONAL	-	862.50	-
441300	SUPPLIES, FOOD SERVICES	-	29.71	-
445000	SALES AND USE TAX	-	140.20	-
	<b>Supplies &amp; Materials Subtotal</b>	<b>1,394,891.41</b>	<b>817,367.44</b>	<b>901,726.00</b>
500010	OTHER OPER EXP	4,770,003.36	-	2,791,229.00
515100	INTERNET ACCESS	-	3,761.79	-
515300	SOFTWARE LICENSING FEES	-	53,918.07	-
525100	MEMBERSHIP, DISTRICT	-	3,886.00	-
525200	MEMBERSHIP, EMPLOYEE	-	4,040.95	-
535200	INS, FIRE, CASUALTY, LIABILITY	-	17,433.07	-
535500	STUDENT ACCIDENT&HOSPITAL	-	48,572.75	-
545100	ADVERTISEMENTS REQ BY LAW	-	7,810.00	-
545200	LAWYERS' FEES	-	635.58	-
551200	CLASSROOM SPEAKERS	-	1,230.98	-
551300	INDEPENDENT CONTRACTOR	-	1,237,466.76	-
551400	MANAGEMENT FEES	-	3,264.86	-
551900	OTH PERSONAL&CONSULT SVC	-	771,406.80	-
555100	POSTAGE	-	43,802.62	-
560900	DISTRICT VEHICLE USE	-	7,003.35	-
561000	RENT & LEASE, EQUIPMENT	-	3,136.29	-
562000	RENTS & LEASES, LAND/BLDGS	-	137,546.15	-
563000	RENTAL OF TRANSPORTATION	-	39,512.99	-
564000	RENTAL OF FILMS	-	2,493.00	-
565100	MAINTENANCE AGREEMENT, EQUIP	-	23,239.82	-
565200	MAINTENANCE AGREE, SOFTWARE	-	20,921.46	-
565300	REPAIRS&MAINT NONINST EQUIP	-	14,742.75	-
565400	REPAIRS&MAINT INSTR EQUIPMENT	-	5,338.51	-
565500	REPAIRS&MAINTENANCE BLDGS	-	155,024.73	-
565550	MAINTENANCE, GROUNDS	-	8.05	-
575100	TRAVEL, ACADEMIC ADMIN	-	58,199.38	-
575120	TRAVEL, ACADEMIC EMPLOYEE	-	58,377.38	-
575200	TRAVEL, CLASSIFIED ADMINISTR	-	29,777.73	-
575210	TRAVEL, CLASSIFIED EMPLOYEE	-	108,709.30	-
575300	TRAVEL, STUDENT	-	7,007.19	-
575310	TRAVEL WITH STUDENT	-	126,533.48	-
575400	TRAVEL, NON EMPLOYEE	-	99,462.09	-
575500	ATHLETIC ENTRY FEES	-	2,758.89	-
575700	STAFF DEVELOPMENT AT PALOMR	-	7,297.76	-
575710	TRAINING	-	8,341.30	-
575800	FOOD FOR MEETINGS	-	226,884.34	-
580100	ELECTRICITY	-	12,499.52	-
580150	FUEL, GAS	-	7,566.77	-
580250	JANITORIAL SERVICES	-	206.42	-
580300	LAUNDRY/DRY CLEANING	-	342.51	-
580450	TELEPHONE	-	5,529.30	-
580500	TELEPHONE CONNECTIONS	-	8,255.28	-
585100	ADMINISTRATIVE EXPENSE	-	7,238.65	-
585110	UPWARD BOUND STUDENT EXPENSES	-	176,080.27	-
585150	ADVERTISE NOT REQ BY LAW	-	22,427.09	-
585260	BANK CREDIT CARD EXPENSE	-	7,004.47	-
585300	COST OF SALES	-	4,929.01	-
585400	DISALLOWED FIN AID GRANTS	-	14,762.57	-
585450	FILM PROCESSING	-	1,720.43	-
585500	FINGERPRINTING	-	4,361.00	-
585750	PRINTING	-	174,823.52	-

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		<b>FY 2012-2013</b>	<b>FY 2012-2013</b>	<b>FY 2013-2014</b>
		<b>Budget</b>	<b>Expended/Received</b>	<b>Budget</b>
<b>Account</b>	<b>Description</b>		<b>Year to Date</b>	
585850	PUBLISHING EXPENSE	-	211.19	-
585910	LICENSING FEE	-	3,814.02	-
	<b>Other Oper Exp Subtotal</b>	<b>4,770,003.36</b>	<b>3,791,318.19</b>	<b>2,791,229.00</b>
580010	INDIRECT COSTS BUDGET POOL	665,020.78	-	349,672.00
585550	INDIRECT COSTS	-	486,922.84	-
	<b>Indirect Costs Subtotal</b>	<b>665,020.78</b>	<b>486,922.84</b>	<b>349,672.00</b>
600010	CAPITAL OUTLAY	1,311,193.23	-	695,373.00
612200	PARKING IMPROVEMENT	-	48,046.95	-
622000	BUILDING BUILT IN FIXTURES	-	603.00	-
623000	BUILDING CONSTRUCTION	-	128,632.09	-
623100	ARCHITECTURL&ENGINEER FEE	-	24,859.87	-
633000	LIBRARY NONPRINT MEDIA	-	2,887.51	-
642300	EQUIP NONINS,ADTNL.>\$200-999	-	1,555.68	-
644100	EQUIP INSTR ADDTL \$500 - \$4999	-	269,276.41	-
644200	EQUIP INSTR REPL \$500 - \$4999	-	209,533.08	-
644300	EQUIPMENT INSTRUCTIONL >\$4,999	-	169,646.20	-
644400	EQUIP NONINS ADDL \$500 - \$4999	-	78,297.92	-
644500	EQUIP NONINS REPL \$500 - \$4999	-	6,457.49	-
644600	EQUIPMENT NONINSTRUCTL >\$4,999	-	23,851.10	-
644700	EQUIP TECHNOLOGY INSTR >\$4,999	-	13,485.87	-
644800	EQUIP TECHNOLOGY NONINS >4,999	-	32,287.45	-
644900	SOFTWARE INSTRUCTNL >\$4,999.	-	15,400.05	-
644950	SOFTWARE NONINSTRNL >\$4,999	-	15,799.27	-
	<b>Capital Outlay Subtotal</b>	<b>1,311,193.23</b>	<b>1,040,619.94</b>	<b>695,373.00</b>
721000	INTRAFUND TRANS OUT WITHIN	-	1.00	-
721010	INTRAFUND TRANS OUT WITHIN	1.00	-	-
731000	INTERFUND TRANS OUT BETWEEN	-	5,850.00	-
731010	INTERFUND TRANS OUT BETWEEN	5,850.00	-	4,000.00
751000	STUDENT GRANTS	-	89,054.94	-
751010	STUDENT GRANTS	99,071.00	-	62,116.00
762000	STUDT BOOK&SUPLY PAYMENTS	-	239,590.52	-
762010	STUDT BOOK&SUPLY PAYMENTS	242,702.00	-	188,910.00
763000	STUDENT TRANSPORTATION	-	3,918.00	-
763010	STUDENT TRANSPORTATION	3,918.00	-	32,985.00
767000	STUDENT PIC CARD	-	270.00	-
767010	STUDENT PIC CARD	270.00	-	240.00
769000	STUDENT OTHER EXPENSES	-	95,566.37	-
769010	STUDENT OTHER EXPENSES	112,336.00	-	23,245.00
799010	CONTINGENCY HOLDING ACCOUNT	4,470,615.00	-	6,816,956.00
	<b>Other Outgoing Subtotal</b>	<b>4,934,763.00</b>	<b>434,250.83</b>	<b>7,128,452.00</b>
<b>Expense Grand Total</b>		<b>28,022,549.00</b>	<b>18,672,822.21</b>	<b>25,534,840.00</b>
812130	HEA FED WORK STUDY	259,428.00	194,673.25	273,541.00
812220	HEA TRIO	297,862.00	251,012.08	245,000.00
812221	HEA TRIO/SSS PRIOR YEAR	19,991.00	19,991.00	46,850.00
812225	HEA TRIO EDUC OPPORTUNITY CNTR	230,000.00	221,815.25	184,000.00
812226	HEA TRIO EOC PRIOR YEAR	25,133.00	25,133.00	8,185.00
812240	HEA TRIO UPWARD BOUND	512,500.00	323,039.79	512,500.00
812241	HEA TRIO/UPWARD BOUND PR YEAR	49,750.00	49,750.00	189,461.00
812250	HEA GEAR UP	2,524,920.00	1,420,661.91	2,019,936.00
812251	HEA GEAR UP PRIOR YEAR	1,244,253.00	1,244,252.37	1,104,259.00
812260	TRIO TALENT SEARCH GRANT	230,000.00	146,065.67	184,000.00
812261	TRIO TALENT SEARCH PRIOR YEAR	119,273.00	119,273.00	83,935.00
812290	HEA TITLE V HISPANIC SRVG INST	2,219,655.00	513,233.49	1,644,072.00

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		<b>FY 2012-2013</b>	<b>FY 2012-2013</b>	<b>FY 2013-2014</b>
		<b>Budget</b>	<b>Expended/Received</b>	<b>Budget</b>
<b>Account</b>	<b>Description</b>		<b>Year to Date</b>	
812291	HEA TITLE V HSI PRIOR YEAR	1,609,863.00	1,498,423.23	1,817,863.00
814100	TANF (FEDERAL)	57,384.00	57,334.28	54,515.00
815190	PELL GRANT ADMIN ALLOWANC	7,000.00	23,015.00	7,000.00
815500	FEDERAL ADMIN ALLOWANCE	8,000.00	32,173.97	8,000.00
816100	VETERAN'S EDUCATION	7,500.00	10,656.00	7,500.00
817100	VOCTNL/APPLIED TECH ED ACT	677,508.00	666,824.94	607,683.00
819400	NATIONAL SCIENCE FOUN GRNT	182,741.00	116,990.55	50,000.00
819401	NATIONL SCIENCE FOUN GRT PR YR	108,319.00	108,319.00	65,752.00
819800	OTHER FEDERAL REVENUES	27,200.00	27,200.00	-
819999	BEGINNING BALANCE, FEDERAL	173,721.00	-	175,260.00
<b>81's</b>	<b>Federal Revenues Subtotal</b>	<b>10,592,001.00</b>	<b>7,069,837.78</b>	<b>9,289,312.00</b>
861600	BASIC SKILLS	136,008.00	136,008.00	136,008.00
862150	EOPS	789,517.00	789,517.00	789,517.00
862200	DSPS	768,522.00	692,659.00	768,522.00
862250	CALWORKS	163,913.00	163,542.12	178,313.00
862450	BFAP	593,485.00	593,485.00	596,175.00
862500	CARE	78,801.00	78,601.43	74,861.00
862650	FACULTY/STAFF DIVERSITY	9,016.00	9,016.00	18,032.00
862750	MATRICULATION	806,563.00	806,563.00	806,563.00
865300	OTH SPECL CATAGORL PRGRM	3,275,000.00	3,161,841.23	2,947,500.00
865310	ASSOCIATE DEGREE NURSING GRAN	152,387.00	152,387.00	141,200.00
865392	TTIP SOUTH PRIOR YEAR	120,844.00	120,843.78	113,159.00
868100	STATE LOTTERY PROCEEDS	300,000.00	460,625.14	525,000.00
868150	STATE LOTTRY PROCEEDS PRIOR YR	-	75,813.71	-
869999	BEGINNING BALANCE, STATE	1,234,438.00	-	1,439,181.00
<b>86's</b>	<b>State Revenues Subtotal</b>	<b>8,428,494.00</b>	<b>7,240,902.41</b>	<b>8,534,031.00</b>
882100	CONTRB,GIFTS,GRANTS,ENDOW	292,290.00	200,129.56	85,470.00
883100	CONTRACT INSTRUCTIONL SVC	235,000.00	370,773.05	214,910.00
883300	CONT INSTR SVC CONTRACT ED	1,241,108.00	333,736.87	197,790.00
884170	KKSM ADVERTISING SALES	3,100.00	940.00	3,100.00
884320	WELLNESS CENTER FEES	35,000.00	36,831.92	35,000.00
884330	WELLNESS CENTER PARKING	3,500.00	2,032.00	3,500.00
884340	WELLNESS CNTR PROCES FEE	-	80.00	-
887600	HEALTH SERVICE FEE STUDENT	809,654.00	999,005.00	810,000.00
887610	HLTH SERVICE INSURANCE PAY	-	(10.00)	-
887700	INSTR MAT FEES;SALE MATERL	33,000.00	34,000.00	33,000.00
887705	CPR MATERIALS FEE	205.00	2,522.00	1,000.00
888030	NONRESIDENT CAPITAL OUTLAY	35,000.00	41,994.50	30,000.00
888100	PARKING STICKER FEES	2,000.00	495.00	2,000.00
888101	PARK STICKER FEE SPRING	500,000.00	1,050,760.00	500,000.00
888102	PARK STICKER FEE SUMMER	254,000.00	60.00	254,000.00
888103	PARK STICKER FEE FALL	515,000.00	100.00	515,000.00
888104	CAMPUS POLICE MISCLLNEOUS FEES	500.00	10,540.00	500.00
888110	PARKING METERS	170,000.00	207,765.05	170,000.00
888900	OTH STUDENT FEES&CHARGES	162,551.00	166,355.00	165,000.00
888920	COURSE TESTING FEE	55,591.00	67,897.00	55,000.00
888940	PALOMR IDENTIFICATION CARD	-	15.00	-
889999	BEGINNING BALANCE, LOCAL	2,997,342.00	-	2,931,042.00
<b>88's</b>	<b>Local Revenues Subtotal</b>	<b>7,344,841.00</b>	<b>3,526,021.95</b>	<b>6,006,312.00</b>
898100	INTERFUND TRANSER IN,BETWN	302.00	302.00	-
898200	INTRAFUND TRANSFR IN,WITHIN	1,656,911.00	877,239.88	1,705,185.00
<b>89's</b>	<b>Other Sources Subtotal</b>	<b>1,657,213.00</b>	<b>877,541.88</b>	<b>1,705,185.00</b>
<b>Revenue Grand Total</b>		<b>28,022,549.00</b>	<b>18,714,304.02</b>	<b>25,534,840.00</b>

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

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	<b>DEBT SERVICE - SERIES A</b>			
		<b>FY 2012-2013</b>	<b>FY 2012-2013</b>	<b>FY 2013-2014</b>
		<b>Budget</b>	<b>Expended/Received</b>	<b>Budget</b>
<b>Account</b>	<b>Description</b>		<b>Year to Date</b>	
500010	OTHER OPER EXP	1,500.00	-	1,500.00
585250	BANK CHARGES	-	1,500.00	-
	<b>Other Oper Exp Subtotal</b>	<b>1,500.00</b>	<b>1,500.00</b>	<b>1,500.00</b>
712000	DEBT REDEMPTION PRINCIPAL	-	2,745,000.00	-
712010	DEBT REDEMPTION PRINCIPAL	2,745,000.00	-	3,060,000.00
713000	DEBT INTEREST/SERVICE CHGS	-	6,929,575.00	-
713010	DEBT INTEREST, SERVICE CHGS	6,929,575.00	-	6,806,050.00
799010	CONTINGENCY HOLDING ACCOUNT	4,559,101.00	-	4,696,298.00
	<b>Other Outgoing Subtotal</b>	<b>14,233,676.00</b>	<b>9,674,575.00</b>	<b>14,562,348.00</b>
<b>Expense Grand Total</b>		<b>14,235,176.00</b>	<b>9,676,075.00</b>	<b>14,563,848.00</b>
881400	VOTED INDEBT SECURED ROLL	9,384,575.00	9,884,016.77	9,000,000.00
881500	VOTED INDEBT UNSECURDROLL	250,000.00	254,785.56	500,000.00
886200	INTEREST COUNTY TREASURY	40,000.00	20,519.93	20,000.00
889999	BEGINNING BALANCE, LOCAL	4,560,601.00	-	5,043,848.00
<b>88's</b>	<b>Local Revenues Subtotal</b>	<b>14,235,176.00</b>	<b>10,159,322.26</b>	<b>14,563,848.00</b>
<b>Revenue Grand Total</b>		<b>14,235,176.00</b>	<b>10,159,322.26</b>	<b>14,563,848.00</b>

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



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		<b>FUND 23</b>		
	<b>PROP M BOND</b>			Run Aug 30, 2013
	<b>DEBT SERVICE - SERIES B</b>			
		<b>FY 2012-2013</b>	<b>FY 2012-2013</b>	<b>FY 2013-2014</b>
		<b>Budget</b>	<b>Expended/Received</b>	<b>Budget</b>
<b>Account</b>	<b>Description</b>		<b>Year to Date</b>	
500010	OTHER OPER EXP	3,000.00	-	3,000.00
585250	BANK CHARGES	-	3,000.00	-
	<b>Other Oper Exp Subtotal</b>	<b>3,000.00</b>	<b>3,000.00</b>	<b>3,000.00</b>
713000	DEBT INTEREST/SERVICE CHGS	-	3,904,543.50	-
713010	DEBT INTEREST, SERVICE CHGS	3,904,544.00	-	3,904,544.00
799010	CONTINGENCY HOLDING ACCOUNT	3,359,306.00	-	4,050,283.00
	<b>Other Outgoing Subtotal</b>	<b>7,263,850.00</b>	<b>3,904,543.50</b>	<b>7,954,827.00</b>
<b>Expense Grand Total</b>		<b>7,266,850.00</b>	<b>3,907,543.50</b>	<b>7,957,827.00</b>
881400	VOTED INDEBT SECURED ROLL	3,689,544.00	3,970,798.35	4,200,000.00
881500	VOTED INDEBT UNSECURDROLL	200,000.00	112,909.47	200,000.00
886200	INTEREST COUNTY TREASURY	15,000.00	9,357.17	10,000.00
889999	BEGINNING BALANCE, LOCAL	3,362,306.00	-	3,547,827.00
<b>88's</b>	<b>Local Revenues Subtotal</b>	<b>7,266,850.00</b>	<b>4,093,064.99</b>	<b>7,957,827.00</b>
<b>Revenue Grand Total</b>		<b>7,266,850.00</b>	<b>4,093,064.99</b>	<b>7,957,827.00</b>

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

	<b>Palomar College</b>			
	BUDGET REPORT			
	Comparing Fiscal Years			
		2013 and 2014		
		<b>FUND 29</b>		
	<b>DEBT SERVICE</b>			Run Aug 30, 2013
		<b>FY 2012-2013</b>	<b>FY 2012-2013</b>	<b>FY 2013-2014</b>
		<b>Budget</b>	<b>Expended/Received</b>	<b>Budget</b>
<b>Account</b>	<b>Description</b>		<b>Year to Date</b>	
712000	DEBT REDEMPTION PRINCIPAL	-	475,000.00	-
712010	DEBT REDEMPTION PRINCIPAL	475,000.00	-	490,000.00
713000	DEBT INTEREST/SERVICE CHGS	-	214,668.52	-
713010	DEBT INTEREST, SERVICE CHGS	225,790.00	-	210,155.00
	<b>Other Outgoing Subtotal</b>	<b>700,790.00</b>	<b>689,668.52</b>	<b>700,155.00</b>
<b>Expense Grand Total</b>		<b>700,790.00</b>	<b>689,668.52</b>	<b>700,155.00</b>
898100	INTERFUND TRANSER IN,BETWN	700,790.00	687,701.85	700,155.00
	<b>89's Other Sources Subtotal</b>	<b>700,790.00</b>	<b>687,701.85</b>	<b>700,155.00</b>
<b>Revenue Grand Total</b>		<b>700,790.00</b>	<b>687,701.85</b>	<b>700,155.00</b>

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

	<b>Palomar College</b>			
	<b>BUDGET REPORT</b>			
	Comparing Fiscal Years			
		2013 and 2014		
		<b>FUND 33</b>		
	<b>CHILD DEVELOPMENT</b>			Run Aug 30, 2013
		<b>FY 2012-2013</b>	<b>FY 2012-2013</b>	<b>FY 2013-2014</b>
		<b>Budget</b>	<b>Expended/Received</b>	<b>Budget</b>
<b>Account</b>	<b>Description</b>		<b>Year to Date</b>	
111000	INSTRUCTIONAL SAL, CONTRACT	-	445,662.00	-
111010	INSTRUCTIONAL SALARY, CONTRACT	445,663.00	-	450,996.00
	<b>11's Instr Salaries - Contract</b>	<b>445,663.00</b>	<b>445,662.00</b>	<b>450,996.00</b>
	<b>12's Non-Instr Salaries - Contract</b>	-	-	-
130010	INSTR SALARIES - OTHER	273,944.00	-	205,000.00
131100	ASSIGN TIME HRLY REPLACMT	-	6,379.01	-
139000	INSTRUCTIONAL SALARY,OTHER	-	267,563.99	-
	<b>13's Instr Salaries - Other</b>	<b>273,944.00</b>	<b>273,943.00</b>	<b>205,000.00</b>
	<b>14's Non-Instr Salaries - Other</b>	-	-	-
	<b>Academic Salaries Subtotal</b>	<b>719,607.00</b>	<b>719,605.00</b>	<b>655,996.00</b>
212200	CLASSIFIED REGULAR SALARY	-	49,394.40	-
212210	CLASSIFIED REGULAR SALARY	49,396.00	-	49,806.00
	<b>21's Non-Instr Salaries - Reg</b>	<b>49,396.00</b>	<b>49,394.40</b>	<b>49,806.00</b>
	<b>22's Instr Aides - Reg</b>	-	-	-
230010	NON ACADEMIC SALARIES - OTHER	15,056.00	-	20,000.00
235100	STUDENT EMPLOYEE	-	15,055.28	-
	<b>23's Non-Academic Salaries - Other</b>	<b>15,056.00</b>	<b>15,055.28</b>	<b>20,000.00</b>
240010	INSTR AIDES - OTHER	92,382.00	-	90,000.00
241100	HRLY INSTR AIDE,DIRECT INSTR	-	92,381.50	-
	<b>24's Instr Aides - Other</b>	<b>92,382.00</b>	<b>92,381.50</b>	<b>90,000.00</b>
	<b>Non Acad Salaries Subtotal</b>	<b>156,834.00</b>	<b>156,831.18</b>	<b>159,806.00</b>
310010	STRS	45,975.00	-	48,689.00
311101	STRS ACADEMIC INSTRUCTORS	-	45,973.85	-
	<b>31's STRS</b>	<b>45,975.00</b>	<b>45,973.85</b>	<b>48,689.00</b>
320010	PERS	5,746.00	-	5,700.00
322102	PERS CLASSIFIED	-	5,639.52	-
322302	PERS INSTR AIDE DIRECT INSTR	-	105.38	-
	<b>32's PERS</b>	<b>5,746.00</b>	<b>5,744.90</b>	<b>5,700.00</b>
330010	FICA & MEDICARE (OASDI)	14,773.00	-	15,354.00
332102	FICA CLASSIFIED	-	3,018.06	-
332302	FICA INSTR AIDE DIRECT INSTR	-	57.23	-
335101	MEDCA ACADEM INSTRUCTORS	-	9,651.50	-
336102	MEDCA CLASSIFIED	-	705.90	-
336302	MEDCA INST AIDE DIRECT INSTR	-	1,339.53	-
	<b>33's FICA &amp; Medicare (OASDI)</b>	<b>14,773.00</b>	<b>14,772.22</b>	<b>15,354.00</b>
340101	MEDIC ACADEMIC INSTRUCTORS	-	104,498.37	-
340110	MEDIC ACA	111,026.00	-	114,847.00
340120	MEDIC ACADEMIC ADJUNCT	-	6,526.08	-
340210	MEDIC CLS	22,470.00	-	29,310.00
340252	MEDIC CLASSIFIED	-	22,468.92	-
341101	DENT ACADEMIC INSTRUCTORS	-	8,379.21	-
341110	DENT ACA	8,380.00	-	11,385.00
341210	DENT CLS	1,016.00	-	1,424.00
341252	DENT CLASSIFIED	-	1,015.68	-
342101	VISION ACADEMIC INSTRUCTOR	-	2,032.17	-
342110	VISION ACA	2,034.00	-	2,057.00
342210	VISION CLS	258.00	-	258.00
342252	VISION CLASSIFIED	-	256.80	-
343101	LIFE ACADEMIC INSTRUCTORS	-	722.00	-
343110	LIFE ACA	723.00	-	736.00
343210	LIFE CLS	92.00	-	92.00
343252	LIFE CLASSIFIED	-	91.20	-
344101	LTD ACADEMIC INSTRUCTORS	-	206.52	-
344110	LTD ACA	207.00	-	173.00
344210	LTD CLS	148.00	-	150.00
344252	LTD CLASSIFIED	-	147.36	-

	<b>Palomar College</b>			
	<b>BUDGET REPORT</b>			
	Comparing Fiscal Years			
		2013 and 2014		
		<b>FUND 33</b>		
	<b>CHILD DEVELOPMENT</b>			Run Aug 30, 2013
		<b>FY 2012-2013</b>	<b>FY 2012-2013</b>	<b>FY 2013-2014</b>
		<b>Budget</b>	<b>Expended/Received</b>	<b>Budget</b>
			<b>Year to Date</b>	
<b>Account</b>	<b>Description</b>			
345101	LTC ACADEMIC INSTRUCTORS	-	332.51	-
345110	LTC ACA	333.00	-	336.00
345210	LTC CLS	42.00	-	42.00
345252	LTC CLASSIFIED	-	42.00	-
348010	FUTURE RETIREE HEALTH ACA	-	5,064.96	-
348020	FUTURE RETIREE HEALTH CLS	-	5,064.96	-
348110	FUTURE RETIREE HEALTH ACA	5,065.00	-	5,065.00
348210	FUTURE RETIREE HEALTH CLS	5,066.00	-	5,066.00
<b>34's</b>	<b>Health &amp; Welfare</b>	<b>156,860.00</b>	<b>156,848.74</b>	<b>170,941.00</b>
350010	STATE UNEMP INSURANCE	10,312.00	-	1,690.00
351101	UNEMP ACADEMIC INSTRUCTOR	-	8,620.67	-
352102	UNEMPLOYMENT CLASSIFIED	-	598.76	-
352302	UNEMP INSTR AIDE DIRECT INST	-	1,092.07	-
<b>35's</b>	<b>State Unempl Insurance</b>	<b>10,312.00</b>	<b>10,311.50</b>	<b>1,690.00</b>
360010	WORKER'S COMP	14,007.00	-	13,960.00
361101	WC ACADEMIC INSTRUCTORS	-	11,499.31	-
362102	WC CLASSIFIED	-	789.36	-
362302	WC INSTR AIDE DIRECT INSTR	-	1,476.24	-
363102	WC STUDENT	-	240.60	-
<b>36's</b>	<b>Workers' Comp</b>	<b>14,007.00</b>	<b>14,005.51</b>	<b>13,960.00</b>
370010	APPLE	6,224.00	-	3,837.00
371101	APPLE ACADEMIC INSTRUCTOR	-	3,936.37	-
372302	APPLE INST AIDE DIRECT INSTR	-	2,286.58	-
<b>37's</b>	<b>APPLE</b>	<b>6,224.00</b>	<b>6,222.95</b>	<b>3,837.00</b>
395201	ACCRUED VACATN ACA NONINS	-	(415.89)	-
<b>39's</b>	<b>Other Benefits</b>	<b>-</b>	<b>(415.89)</b>	<b>-</b>
	<b>Employee Benefits Subtotal</b>	<b>253,897.00</b>	<b>253,463.78</b>	<b>260,171.00</b>
400010	SUPPLIES & MATERIALS	107,665.00	-	81,196.00
431000	SUPPLIES&MATERIAL,INSTRUCT	-	5,588.51	-
441000	SUPPLIES&MATERIAL,NONINSTR	-	4,400.63	-
441300	SUPPLIES, FOOD SERVICES	-	12,421.83	-
442000	COST OF FOOD, FOOD SERVICE	-	53,432.72	-
	<b>Supplies &amp; Materials Subtotal</b>	<b>107,665.00</b>	<b>75,843.69</b>	<b>81,196.00</b>
500010	OTHER OPER EXP	34,108.00	-	30,000.00
555100	POSTAGE	-	78.80	-
565100	MAINTENANCE AGREEMT,EQUIP	-	592.80	-
565200	MAINTENCE AGREE,SOFTWARE	-	420.00	-
565300	REPAIRS&MAINT NONINST EQUIP	-	1,140.76	-
565400	REPAIRS&MAINT INSTR EQUIPMT	-	1,234.51	-
565500	REPAIRS&MAINTENANCE BLDGS	-	4,666.78	-
575120	TRAVEL, ACADEMIC EMPLOYEE	-	113.62	-
580100	ELECTRICITY	-	5,818.59	-
580350	PEST CONTROL	-	1,380.00	-
580400	SEWAGE	-	2,161.15	-
580500	TELEPHONE CONNECTIONS	-	155.67	-
580650	WATER	-	2,028.32	-
585100	ADMINISTRATIVE EXPENSE	-	417.00	-
585500	FINGERPRINTING	-	373.50	-
585750	PRINTING	-	2,816.58	-
585910	LICENSING FEE	-	2,640.00	-
	<b>Other Oper Exp Subtotal</b>	<b>34,108.00</b>	<b>26,038.08</b>	<b>30,000.00</b>
600010	CAPITAL OUTLAY	18,405.00	-	21,305.00
	<b>Capital Outlay Subtotal</b>	<b>18,405.00</b>	<b>-</b>	<b>21,305.00</b>
721000	INTRAFUND TRANS OUT WITHIN	-	1,541.00	-

	<b>Palomar College</b>			
	<b>BUDGET REPORT</b>			
	Comparing Fiscal Years			
		2013 and 2014		
		<b>FUND 33</b>		
	<b>CHILD DEVELOPMENT</b>			Run Aug 30, 2013
		<b>FY 2012-2013</b>	<b>FY 2012-2013</b>	<b>FY 2013-2014</b>
		<b>Budget</b>	<b>Expended/Received</b>	<b>Budget</b>
<b>Account</b>	<b>Description</b>		<b>Year to Date</b>	
721010	INTRAFUND TRANS OUT WITHIN	1,541.00	-	-
799010	CONTINGENCY HOLDING ACCOUNT	481,013.00	-	373,630.00
	<b>Other Outgoing Subtotal</b>	<b>482,554.00</b>	<b>1,541.00</b>	<b>373,630.00</b>
<b>Expense Grand Total</b>		<b>1,773,070.00</b>	<b>1,233,322.73</b>	<b>1,582,104.00</b>
819100	CHILDCARE FOOD REIMB FEDRL	30,000.00	42,507.57	22,000.00
<b>81's</b>	<b>Federal Revenues Subtotal</b>	<b>30,000.00</b>	<b>42,507.57</b>	<b>22,000.00</b>
862100	CHILD DEVELOPMNT APPORT - CSPP	361,751.00	274,699.00	326,405.00
862110	CHILD DEVELOPMNT APPORT - CCTR	29,093.00	19,903.00	-
862550	CHILDCARE TAX BAILOUT	91,039.00	91,039.00	91,000.00
869100	CHILDCARE FOOD REIMB STATE	-	2,387.74	3,000.00
869999	BEGINNING BALANCE, STATE	20,679.00	-	19,221.00
<b>86's</b>	<b>State Revenues Subtotal</b>	<b>502,562.00</b>	<b>388,028.74</b>	<b>439,626.00</b>
886200	INTEREST COUNTY TREASURY	3,000.00	2,535.79	1,600.00
887100	CHDV FULL PAY PARENT FEES	530,000.00	604,975.98	600,000.00
887110	CHDV SUB P-SCHOOL FEES F/T	15,000.00	17,324.99	2,500.00
887120	CHDV SUBSIDIZED TODDLER FEES	178.00	-	100.00
889880	STALE DATED/VOID WARRANTS	-	439.64	-
889999	BEGINNING BALANCE, LOCAL	690,789.00	-	516,278.00
<b>88's</b>	<b>Local Revenues Subtotal</b>	<b>1,238,967.00</b>	<b>625,276.40</b>	<b>1,120,478.00</b>
898200	INTRAFUND TRANSFR IN, WITHIN	1,541.00	1,541.00	-
<b>89's</b>	<b>Other Sources Subtotal</b>	<b>1,541.00</b>	<b>1,541.00</b>	<b>-</b>
<b>Revenue Grand Total</b>		<b>1,773,070.00</b>	<b>1,057,353.71</b>	<b>1,582,104.00</b>

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



	<b>Palomar College</b>			
	BUDGET REPORT			
	Comparing Fiscal Years			
		2013 and 2014		
		<b>FUND 41</b>		
	<b>CAPITAL OUTLAY</b>			Run Aug 30, 2013
		<b>FY 2012-2013</b>	<b>FY 2012-2013</b>	<b>FY 2013-2014</b>
		<b>Budget</b>	<b>Expended/Received</b>	<b>Budget</b>
			<b>Year to Date</b>	
<b>Account</b>	<b>Description</b>			
230010	NON ACADEMIC SALARIES - OTHER	37,472.00	-	32,000.00
231100	HOURLY CLASSIFIED, TEMP	-	35,913.94	-
	<b>23's Non-Academic Salaries - Other</b>	<b>37,472.00</b>	<b>35,913.94</b>	<b>32,000.00</b>
	<b>24's Instr Aides - Other</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Non Acad Salaries Subtotal</b>	<b>37,472.00</b>	<b>35,913.94</b>	<b>32,000.00</b>
	<b>31's STRS</b>	<b>-</b>	<b>-</b>	<b>-</b>
320010	PERS	378.00	-	269.00
322102	PERS CLASSIFIED	-	377.45	-
	<b>32's PERS</b>	<b>378.00</b>	<b>377.45</b>	<b>269.00</b>
330010	FICA & MEDICARE (OASDI)	726.00	-	464.00
332102	FICA CLASSIFIED	-	204.94	-
336102	MEDCA CLASSIFIED	-	520.74	-
	<b>33's FICA &amp; Medicare (OASDI)</b>	<b>726.00</b>	<b>725.68</b>	<b>464.00</b>
	<b>34's Health &amp; Welfare</b>	<b>-</b>	<b>-</b>	<b>-</b>
350010	STATE UNEMP INSURANCE	411.00	-	67.00
352102	UNEMPLOYMENT CLASSIFIED	-	410.89	-
	<b>35's State Unempl Insurance</b>	<b>411.00</b>	<b>410.89</b>	<b>67.00</b>
360010	WORKER'S COMP	574.00	-	548.00
362102	WC CLASSIFIED	-	573.91	-
	<b>36's Workers' Comp</b>	<b>574.00</b>	<b>573.91</b>	<b>548.00</b>
370010	APPLE	816.00	-	531.00
372102	APPLE CLASSIFIED	-	815.27	-
	<b>37's APPLE</b>	<b>816.00</b>	<b>815.27</b>	<b>531.00</b>
	<b>39's Other Benefits</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Employee Benefits Subtotal</b>	<b>2,905.00</b>	<b>2,903.20</b>	<b>1,879.00</b>
400010	SUPPLIES & MATERIALS	38,968.00	-	46,674.00
431000	SUPPLIES&MATERIAL,INSTRUCT	-	5,892.21	-
441000	SUPPLIES&MATERIAL,NONINSTR	-	29,425.41	-
	<b>Supplies &amp; Materials Subtotal</b>	<b>38,968.00</b>	<b>35,317.62</b>	<b>46,674.00</b>
500010	OTHER OPER EXP	637,213.00	-	531,206.00
545100	ADVERTISEMENTS REQ BY LAW	-	167.00	-
551400	MANAGEMENT FEES	-	46,103.50	-
560900	DISTRICT VEHICLE USE	-	379.30	-
562000	RENTS & LEASES, LAND/BLDGS	-	133,613.94	-
565100	MAINTENANCE AGREEMT,EQUIP	-	110,026.18	-
565300	REPAIRS&MAINT NONINST EQUIP	-	1,411.71	-
565500	REPAIRS&MAINTENANCE BLDGS	-	106,024.88	-
580100	ELECTRICITY	-	50,639.90	-
580150	FUEL, GAS	-	1,432.11	-
580500	TELEPHONE CONNECTIONS	-	3,189.64	-
580650	WATER	-	26,850.20	-
585100	ADMINISTRATIVE EXPENSE	-	9,985.00	-
585750	PRINTING	-	1,037.79	-
585800	PROPERTY TAX EXPENSE	-	4,287.62	-
585910	LICENSING FEE	-	(25.00)	-
	<b>Other Oper Exp Subtotal</b>	<b>637,213.00</b>	<b>495,123.77</b>	<b>531,206.00</b>
600010	CAPITAL OUTLAY	5,442,854.00	-	5,657,150.00
612100	GROUND'S IMPROVEMENT	-	446,841.80	-
612200	PARKING IMPROVEMENT	-	299,223.91	-
623000	BUILDING CONSTRUCTION	-	840,325.76	-
623100	ARCHITECTURL&ENGINEER FEE	-	27,276.85	-
623200	BLUEPRINTS&INSPECTION SVCS	-	471.00	-
644100	EQUIP INSTR ADDTL \$500 - \$4999	-	28,972.97	-

	<b>Palomar College</b>			
	BUDGET REPORT			
	Comparing Fiscal Years			
		2013 and 2014		
		<b>FUND 41</b>		
	<b>CAPITAL OUTLAY</b>			Run Aug 30, 2013
		<b>FY 2012-2013</b>	<b>FY 2012-2013</b>	<b>FY 2013-2014</b>
		<b>Budget</b>	<b>Expended/Received</b>	<b>Budget</b>
			<b>Year to Date</b>	
<b>Account</b>	<b>Description</b>			
644200	EQUIP INSTR REPL \$500 - \$4999	-	560.52	-
644300	EQUIPMENT INSTRUCTIONL >\$4,999	-	59,226.50	-
644400	EQUIP NONINS ADDL \$500 - \$4999	-	311,844.10	-
644500	EQUIP NONINS REPL \$500 - \$4999	-	5,187.24	-
644600	EQUIPMENT NONINSTRUCTL >\$4,999	-	34,938.38	-
	<b>Capital Outlay Subtotal</b>	<b>5,442,854.00</b>	<b>2,054,869.03</b>	<b>5,657,150.00</b>
721000	INTRAFUND TRANS OUT WITHIN	-	9,617,641.44	-
721010	INTRAFUND TRANS OUT WITHIN	9,659,541.00	-	2,289,622.00
731000	INTERFUND TRANS OUT BETWEEN	-	302.00	-
731010	INTERFUND TRANS OUT BETWEEN	302.00	-	-
799010	CONTINGENCY HOLDING ACCOUNT	9,193,612.00	-	9,313,241.00
	<b>Other Outgoing Subtotal</b>	<b>18,853,455.00</b>	<b>9,617,943.44</b>	<b>11,602,863.00</b>
<b>Expense Grand Total</b>		<b>25,012,867.00</b>	<b>12,242,071.00</b>	<b>17,871,772.00</b>
862700	INSTR EQUIP/LIBRY MATERIALS	-	-	232,219.00
865100	COMM COLLEGE CONSTR ACT	98,247.00	98,221.74	-
865150	SCHED MAINT/SPECIAL REPAR	-	-	232,215.00
869999	BEGINNING BALANCE, STATE	132,659.00	-	7,877.00
	<b>86's State Revenues Subtotal</b>	<b>230,906.00</b>	<b>98,221.74</b>	<b>472,311.00</b>
881100	TAX ALLOCATION SECURD ROLL	60,000.00	-	60,000.00
884360	SURPLUS SALES	23,356.00	66,475.40	25,325.00
885300	FACILITIES RENTAL AND LEASE	28,723.00	21,808.91	-
886200	INTEREST COUNTY TREASURY	30,000.00	46,915.80	40,000.00
886500	OTH INTEREST & INVEST INCOM	-	242.87	-
889700	SAN MARCOS REDEVLOPMNT TAX RE	950,000.00	1,128,527.39	950,000.00
889701	POWAY REDEVELOPMENT TAX REV	930,000.00	1,066,041.00	930,000.00
889703	VISTA REDEVELOPMENT TAX REV	-	62,336.00	-
889900	OTHER LOCAL REVENUES	12,000.00	13,251.48	12,000.00
889999	BEGINNING BALANCE, LOCAL	13,088,341.00	-	13,092,514.00
	<b>88's Local Revenues Subtotal</b>	<b>15,122,420.00</b>	<b>2,405,598.85</b>	<b>15,109,839.00</b>
898200	INTRAFUND TRANSFR IN,WITHIN	9,659,541.00	9,617,641.44	2,289,622.00
	<b>89's Other Sources Subtotal</b>	<b>9,659,541.00</b>	<b>9,617,641.44</b>	<b>2,289,622.00</b>
<b>Revenue Grand Total</b>		<b>25,012,867.00</b>	<b>12,121,462.03</b>	<b>17,871,772.00</b>

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

	<b>Palomar College</b>			
	BUDGET REPORT			
	Comparing Fiscal Years			
		2013 and 2014		
		<b>FUND 42</b>		Run Aug 30, 2013
	<b>PROP M BOND CONSTRUCTION</b>			
		<b>FY012-013</b>	<b>FY012-013</b>	<b>FY013-14</b>
		<b>Budget</b>	<b>Expended/Received</b>	<b>Budget</b>
<b>Account</b>	<b>Description</b>		<b>Year to Date</b>	
212100	SUPERVISOR, CAST	-	154,633.48	145,664.00
212200	CLASSIFIED REGULAR SALARY	-	134,139.11	178,075.00
	<b>21's Non-Instr Salaries - Reg</b>		<b>288,772.59</b>	<b>323,739.00</b>
	<b>23's Non-Academic Salaries - Other</b>		-	-
	<b>Non Acad Salaries Subtotal</b>		<b>288,772.59</b>	<b>323,739.00</b>
322102	PERS CLASSIFIED	-	15,314.73	-
322202	PERS NON-INSTR ADMIN/SUPR	-	17,233.48	-
	<b>32's PERS</b>		<b>32,548.21</b>	<b>38,937.00</b>
332102	FICA CLASSIFIED	-	8,332.91	-
332202	FICA NON-INSTR ADMIN/SUPR	-	9,605.84	-
336102	MEDCA CLASSIFIED	-	1,948.82	-
336202	MEDCA NON-INSTR ADMIN/SUP	-	2,246.52	-
	<b>33's FICA &amp; Medicare (OASDI)</b>		<b>22,134.09</b>	<b>24,767.00</b>
340210	MEDIC CLS	-	-	<b>52,938.00</b>
340252	MEDIC CLASSIFIED	-	27,171.49	-
340302	MEDIC NON-INSTR ADMIN/SUPR	-	37,406.70	-
340310	MEDIC AA/CAST	-	-	<b>35,292.00</b>
341210	DENT CLS	-	-	<b>4,269.00</b>
341252	DENT CLASSIFIED	-	1,984.03	-
341302	DENT NON-INSTR ADMIN/SUPR	-	2,044.28	-
341310	DENT AA/CAST	-	-	<b>2,846.00</b>
342210	VISION CLS	-	-	<b>771.00</b>
342252	VISION CLASSIFIED	-	501.44	-
342302	VISION NON-INSTR ADMIN/SUP	-	516.64	-
342310	VISION AA/CAST	-	-	<b>514.00</b>
343210	LIFE CLS	-	-	<b>276.00</b>
343252	LIFE CLASSIFIED	-	178.19	-
343302	LIFE NON-INSTR ADMIN/SUPR	-	183.60	-
343310	LIFE AA/CAST	-	-	<b>184.00</b>
344210	LTD CLS	-	-	<b>588.00</b>
344252	LTD CLASSIFIED	-	430.98	-
344302	LTD NON-INSTR ADMIN/SUPR	-	473.75	-
344310	LTD AA/CAST	-	-	<b>481.00</b>
345210	LTC CLS	-	-	<b>126.00</b>
345252	LTC CLASSIFIED	-	82.04	-
345302	LTC NON-INSTR ADMIN/SUPR	-	84.57	-
345310	LTC AA/CAST	-	-	<b>84.00</b>
348020	FUTURE RETIREE HEALTH CLS	-	10,823.28	-
348030	FUTURE RETIREE HEALTH AA/CAST	-	9,267.54	-
348210	FUTURE RETIREE HEALTH CLS	-	-	<b>15,195.00</b>
348310	FUTURE RETIREE HEALTH AA/CAST	-	-	<b>10,130.00</b>
	<b>34's Health &amp; Welfare</b>		<b>91,148.53</b>	<b>123,694.00</b>
352102	UNEMPLOYMENT CLASSIFIED	-	1,653.14	-
352202	UNEMP NON-INSTR ADMN/SUP	-	1,905.66	-
	<b>35's State Unempl Insurance</b>		<b>3,558.80</b>	<b>671.00</b>
362102	WC CLASSIFIED	-	2,143.45	-
362202	WC NON-INSTR ADMIN/SUPERV	-	2,471.06	-
	<b>36's Workers' Comp</b>		<b>4,614.51</b>	<b>5,540.00</b>
	<b>37's APPLE</b>		-	-
	<b>Employee Benefits Subtotal</b>		<b>156,149.76</b>	<b>193,609.00</b>
515300	SOFTWARE LICENSING FEES	-	106,482.21	-
535200	INS, FIRE, CASUALTY, LIABILITY	-	8,214.00	-
545100	ADVERTISEMENTS REQ BY LAW	-	3,721.70	-
545200	LAWYERS' FEES	-	268,025.98	-
551400	MANAGEMENT FEES	-	1,969,387.29	-
551900	OTH PERSONAL&CONSULT SVC	-	524,753.93	-

	<b>Palomar College</b>			
	BUDGET REPORT			
	Comparing Fiscal Years			
		2013 and 2014		
		<b>FUND 42</b>		Run Aug 30, 2013
	<b>PROP M BOND CONSTRUCTION</b>			
		<b>FY012-013</b>	<b>FY012-013</b>	<b>FY013-14</b>
		<b>Budget</b>	<b>Expended/Received</b>	<b>Budget</b>
<b>Account</b>	<b>Description</b>		<b>Year to Date</b>	
562000	RENTS & LEASES, LAND/BLDGS	-	22,917.00	-
565100	MAINTENANCE AGREEMT,EQUIP	-	8,054.23	-
565200	MAINTENCE AGREE,SOFTWARE	-	42,183.85	-
565500	REPAIRS&MAINTENANCE BLDGS	-	2,695.00	-
	<b>Other Oper Exp Subtotal</b>		<b>2,956,435.19</b>	-
612000	SITE IMPROVEMENT	-	1,094.53	-
612100	GROUNDNS IMPROVEMENT	-	8,687.00	-
623000	BUILDING CONSTRUCTION	-	45,176,345.86	-
623100	ARCHITECTURL&ENGINEER FEE	-	4,132,221.37	-
623200	BLUEPRINTS&INSPECTION SVCS	-	2,023,864.02	-
623300	PERMITS AND FEES	-	364,697.47	-
644100	EQUIP INSTR ADDTL \$500 - \$4999	-	276,809.34	-
644300	EQUIPMENT INSTRUCTIONL >\$4,999	-	187,802.30	-
644400	EQUIP NONINS ADDL \$500 - \$4999	-	173,491.60	-
644600	EQUIPMENT NONINSTRUCTL >\$4,999	-	195,872.83	-
644700	EQUIP TECHNOLOGY INSTR >\$4,999	-	62,922.05	-
644800	EQUIP TECHNOLOGY NONINS >4,999	-	212,816.85	-
	<b>Capital Outlay Subtotal</b>		<b>52,816,625.22</b>	<b>102,069,686.00</b>
<b>Expense Grand Total</b>		<b>158,306,961.00</b>	<b>56,217,982.76</b>	<b>102,587,034.00</b>
886200	INTEREST COUNTY TREASURY	500,000.00	111,416.26	500,000.00
886440	UNREALIZED GAIN/LOSS ON FMV	-	(579,946.00)	-
889900	OTHER LOCAL REVENUES	-	386,638.00	-
889999	BEGINNING BALANCE, LOCAL	157,806,961.00	-	102,087,034.00
	<b>88's Local Revenues Subtotal</b>	<b>158,306,961.00</b>	<b>(81,891.74)</b>	<b>102,587,034.00</b>
<b>Revenue Grand Total</b>		<b>158,306,961.00</b>	<b>(81,891.74)</b>	<b>102,587,034.00</b>

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

	<b>Palomar College</b>			
	BUDGET REPORT			
	Comparing Fiscal Years			
		2013 and 2014		
		<b>FUND 43</b>		
	<b>ENERGY CONSERVATION</b>			Run Aug 30, 2013
		<b>FY 2012-2013</b>	<b>FY 2012-2013</b>	<b>FY 2013-2014</b>
		<b>Budget</b>	<b>Expended/Received</b>	<b>Budget</b>
			<b>Year to Date</b>	
<b>Account</b>	<b>Description</b>			
500010	OTHER OPER EXP	285,129.00	-	26,862.00
565500	REPAIRS&MAINTENANCE BLDGS	-	135,268.60	-
	<b>Other Oper Exp Subtotal</b>	<b>285,129.00</b>	<b>135,268.60</b>	<b>26,862.00</b>
799010	CONTINGENCY HOLDING ACCOUNT	-	-	196,615.00
	<b>Other Outgoing Subtotal</b>	<b>-</b>	<b>-</b>	<b>196,615.00</b>
<b>Expense Grand Total</b>		<b>285,129.00</b>	<b>135,268.60</b>	<b>223,477.00</b>
886200	INTEREST COUNTY TREASURY	3,000.00	13,470.70	-
889900	OTHER LOCAL REVENUES	-	63,145.94	-
889999	BEGINNING BALANCE, LOCAL	282,129.00	-	223,477.00
<b>88's</b>	<b>Local Revenues Subtotal</b>	<b>285,129.00</b>	<b>76,616.64</b>	<b>223,477.00</b>
<b>Revenue Grand Total</b>		<b>285,129.00</b>	<b>76,616.64</b>	<b>223,477.00</b>

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



	<b>Palomar College</b>			
	BUDGET REPORT			
	Comparing Fiscal Years			
		2013 and 2014		
		<b>FUND 69</b>		
	<b>POST RETIREMENT BENEFITS</b>			Run Aug 30, 2013
		<b>FY 2012-2013</b>	<b>FY 2012-2013</b>	<b>FY 2013-2014</b>
		<b>Budget</b>	<b>Expended/Received</b>	<b>Budget</b>
			<b>Year to Date</b>	
<b>Account</b>	<b>Description</b>			
340010	HEALTH & WELFARE	130,385.00	-	85,707.00
340410	MEDICAL RETIREE	5,303,106.00	-	4,926,069.00
340453	MEDIC ACADEMIC INST RETIREE	-	2,667,170.62	-
340503	MEDIC EDU ADMIN/SUP RETIREE	-	218,838.74	-
340604	MEDIC CLASSIFIED RETIREES	-	1,694,692.72	-
340654	MEDIC CLASS ADMNSUP RETIRE	-	404,439.96	-
341410	DENTAL RETIREE	541,909.00	-	588,550.00
341453	DENT ACADEMIC INSTR RETIREE	-	260,118.90	-
341503	DENT EDU ADMIN/SUP RETIREE	-	43,126.72	-
341604	DENT CLASSIFIED RETIREES	-	204,424.27	-
341654	DENT CLASS ADMN/SUP RETIRE	-	44,565.97	-
346000	RETIREE SPOUSAL BENEFITS	-	107,594.22	-
	<b>34's Health &amp; Welfare</b>	<b>5,975,400.00</b>	<b>5,644,972.12</b>	<b>5,600,326.00</b>
	<b>Employee Benefits Subtotal</b>	<b>5,975,400.00</b>	<b>5,644,972.12</b>	<b>5,600,326.00</b>
500010	OTHER OPER EXP	18,750.00	-	-
551300	INDEPENDENT CONTRACTOR	-	18,750.00	-
	<b>Other Oper Exp Subtotal</b>	<b>18,750.00</b>	<b>18,750.00</b>	<b>-</b>
799010	CONTINGENCY HOLDING ACCOUNT	12,268,996.00	-	12,842,316.00
	<b>Other Outgoing Subtotal</b>	<b>12,268,996.00</b>	<b>-</b>	<b>12,842,316.00</b>
<b>Expense Grand Total</b>		<b>18,263,146.00</b>	<b>5,663,722.12</b>	<b>18,442,642.00</b>
886100	INTEREST BANK ACCOUNTS	-	1,486.06	-
886200	INTEREST COUNTY TREASURY	50,000.00	42,075.73	50,000.00
889010	FUTURE RETIREE HEALTH PREMIUM	3,910,000.00	4,027,457.89	3,930,505.00
889999	BEGINNING BALANCE, LOCAL	12,551,452.00	-	12,710,443.00
	<b>88's Local Revenues Subtotal</b>	<b>16,511,452.00</b>	<b>4,071,019.68</b>	<b>16,690,948.00</b>
898200	INTRAFUND TRANSFR IN,WITHIN	1,751,694.00	1,751,694.00	1,751,694.00
	<b>89's Other Sources Subtotal</b>	<b>1,751,694.00</b>	<b>1,751,694.00</b>	<b>1,751,694.00</b>
<b>Revenue Grand Total</b>		<b>18,263,146.00</b>	<b>5,822,713.68</b>	<b>18,442,642.00</b>

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

	<b>Palomar College</b>			
	ASG BUDGET REPORT			
	Comparing Fiscal Years			
		2013 and 2014		
		<b>FUND 71</b>		
	<b>ASSOCIATED STUDENTS TRUST</b>			Run Aug 30, 2013
		<b>FY012-013</b>	<b>FY012-013</b>	<b>FY013-14</b>
		<b>Budget</b>	<b>Expended/Received</b>	<b>Budget</b>
<b>Account</b>	<b>Description</b>		<b>Year to Date</b>	
230010	Non-Academic Salaries - Other	1,500.00	-	1,500.00
<b>23's</b>	<b>Non-Academic Salaries - Other</b>	<b>1,500.00</b>	<b>-</b>	<b>1,500.00</b>
<b>24's</b>	<b>Instr Aides - Other</b>	<b>-</b>	<b>-</b>	<b>-</b>
	<b>Non Acad Salaries Subtotal</b>	<b>1,500.00</b>	<b>-</b>	<b>1,500.00</b>
400010	Supplies & Materials	85,872.55	-	91,941.60
441000	SUPPLIES&MATERIAL NONINSTR	-	32,316.66	-
	<b>Supplies &amp; Materials Subtotal</b>	<b>85,872.55</b>	<b>32,316.66</b>	<b>91,941.60</b>
500010	Other Oper Exp	86,900.14	-	84,930.69
551300	INDEPENDENT CONTRACTOR	-	1,440.00	-
555100	POSTAGE	-	28.81	-
562000	RENTS AND LEASES, LAND + BLDGS	-	106.20	-
565300	REPAIR&MAINT NONINST EQUIP	-	800.00	-
575300	TRAVEL, STUDENT	-	9,647.96	-
575800	FOOD FOR MEETINGS	-	16,163.00	-
585150	ADVERTISE NOT REQ BY LAW	-	3,000.00	-
585260	BANK CREDIT CARD EXPENSE	-	257.54	-
585750	PRINTING	-	440.12	-
	<b>Other Oper Exp Subtotal</b>	<b>86,900.14</b>	<b>31,883.63</b>	<b>84,930.69</b>
752000	STUDENT SCHOLARSHIPS	-	2,192.00	-
752010	STUDENT SCHOLARSHIPS	3,675.00	-	3,000.00
	<b>Other Outgoing Subtotal</b>	<b>3,675.00</b>	<b>2,192.00</b>	<b>3,000.00</b>
<b>Expense Grand Total</b>		<b>177,947.69</b>	<b>66,392.29</b>	<b>181,372.29</b>
882100	CONTRB,GIFTS,GRANTS,ENDOW	12,417.34	18,487.71	9,000.00
884350	MISC SALES AND COMMISSION	9,882.00	11,024.61	10,300.00
886100	INTEREST BANK ACCOUNTS	100.00	38.88	100.00
888950	POSTING FEES INCOME ASG	6,000.00	5,371.66	5,000.00
889100	ASG INCOME	1,800.00	652.87	1,800.00
889160	ASG MOVIE PASSES INCOME	3,000.00	3,015.50	3,000.00
889999	BEGINNING BALANCE, LOCAL	110,123.35	-	118,172.29
<b>88's</b>	<b>Local Revenues Subtotal</b>	<b>143,322.69</b>	<b>38,591.23</b>	<b>147,372.29</b>
898100	INTERFUND TRANSER IN,BETWN	34,625.00	35,850.00	34,000.00
<b>89's</b>	<b>Other Sources Subtotal</b>	<b>34,625.00</b>	<b>35,850.00</b>	<b>34,000.00</b>
<b>Revenue Grand Total</b>		<b>177,947.69</b>	<b>74,441.23</b>	<b>181,372.29</b>

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

	<b>Palomar College</b>			
	BUDGET REPORT			
	Comparing Fiscal Years			
		2013 and 2014		
		<b>FUND 72</b>		
	<b>STUDENT REPRESENTATION</b>			Run Aug 30, 2013
		<b>FEE TRUST</b>		
		<b>FY 2012-2013</b>	<b>FY 2012-2013</b>	<b>FY 2013-2014</b>
		<b>Budget</b>	<b>Expended/Received</b>	<b>Budget</b>
<b>Account</b>	<b>Description</b>		<b>Year to Date</b>	
400010	SUPPLIES & MATERIALS	5,000.00	-	2,000.00
441000	SUPPLIES&MATERIAL,NONINSTR	-	892.59	-
	<b>Supplies &amp; Materials Subtotal</b>	<b>5,000.00</b>	<b>892.59</b>	<b>2,000.00</b>
500010	OTHER OPER EXP	50,000.00	-	40,000.00
525200	MEMBERSHIP, EMPLOYEE	-	475.00	-
555100	POSTAGE	-	1.90	-
575300	TRAVEL, STUDENT	-	11,607.39	-
575310	TRAVEL WITH STUDENT	-	3,641.89	-
575800	FOOD FOR MEETINGS	-	514.78	-
	<b>Other Oper Exp Subtotal</b>	<b>50,000.00</b>	<b>16,240.96</b>	<b>40,000.00</b>
600010	CAPITAL OUTLAY	-	-	3,000.00
	<b>Capital Outlay Subtotal</b>	<b>-</b>	<b>-</b>	<b>3,000.00</b>
799010	CONTINGENCY HOLDING ACCOUNT	140,650.00	-	181,680.00
	<b>Other Outgoing Subtotal</b>	<b>140,650.00</b>	<b>-</b>	<b>181,680.00</b>
<b>Expense Grand Total</b>		<b>195,650.00</b>	<b>17,133.55</b>	<b>226,680.00</b>
886200	INTEREST COUNTY TREASURY	764.00	626.75	635.00
888400	STUDENT REPRESENTATIN FEE	39,487.00	51,542.94	35,609.00
889999	BEGINNING BALANCE, LOCAL	155,399.00	-	190,436.00
<b>88's</b>	<b>Local Revenues Subtotal</b>	<b>195,650.00</b>	<b>52,169.69</b>	<b>226,680.00</b>
<b>Revenue Grand Total</b>		<b>195,650.00</b>	<b>52,169.69</b>	<b>226,680.00</b>

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

	<b>Palomar College</b>			
	<b>BUDGET REPORT</b>			
	Comparing Fiscal Years			
		2013 and 2014		
		<b>FUND 73</b>		
	<b>STUDENT BODY CENTER FEE</b>			Run Aug 30, 2013
		<b>FY 2012-2013</b>	<b>FY 2012-2013</b>	<b>FY 2013-2014</b>
		<b>Budget</b>	<b>Expended/Received</b>	<b>Budget</b>
			<b>Year to Date</b>	
<b>Account</b>	<b>Description</b>			
400010	SUPPLIES & MATERIALS	2,500.00	-	2,500.00
441000	SUPPLIES&MATERIAL, NONINSTR	-	829.88	-
	<b>Supplies &amp; Materials Subtotal</b>	<b>2,500.00</b>	<b>829.88</b>	<b>2,500.00</b>
500010	OTHER OPER EXP	29,000.00	-	20,000.00
565300	REPAIRS&MAINT NONINST EQUIP	-	5,272.00	-
565500	REPAIRS&MAINTENANCE BLDGS	-	4,576.14	-
	<b>Other Oper Exp Subtotal</b>	<b>29,000.00</b>	<b>9,848.14</b>	<b>20,000.00</b>
600010	CAPITAL OUTLAY	41,000.00	-	41,000.00
623000	BUILDING CONSTRUCTION	-	10,390.00	-
644400	EQUIP NONINS ADDL \$500 - \$4999	-	2,069.75	-
	<b>Capital Outlay Subtotal</b>	<b>41,000.00</b>	<b>12,459.75</b>	<b>41,000.00</b>
731000	INTERFUND TRANS OUT BETWEEN	-	194,243.52	-
731010	INTERFUND TRANS OUT BETWEEN	205,365.00	-	201,805.00
799010	CONTINGENCY HOLDING ACCOUNT	51,738.00	-	66,131.00
	<b>Other Outgoing Subtotal</b>	<b>257,103.00</b>	<b>194,243.52</b>	<b>267,936.00</b>
<b>Expense Grand Total</b>		<b>329,603.00</b>	<b>217,381.29</b>	<b>331,436.00</b>
886200	INTEREST COUNTY TREASURY	938.00	693.94	782.00
888300	STUDENT CENTER FEE	226,810.00	222,725.50	222,761.00
889999	BEGINNING BALANCE, LOCAL	101,855.00	-	107,893.00
<b>88's</b>	<b>Local Revenues Subtotal</b>	<b>329,603.00</b>	<b>223,419.44</b>	<b>331,436.00</b>
<b>Revenue Grand Total</b>		<b>329,603.00</b>	<b>223,419.44</b>	<b>331,436.00</b>

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



	<b>Palomar College</b>			
	BUDGET REPORT			
	Comparing Fiscal Years			
	2013 and 2014			
	<b>FUND 74</b>			
	<b>STUDENT FINANCIAL AID TRUST</b>			Run Aug 30, 2013
		<b>FY 2012-2013</b>	<b>FY 2012-2013</b>	<b>FY 2013-2014</b>
		<b>Budget</b>	<b>Expended/Received</b>	<b>Budget</b>
<b>Account</b>	<b>Description</b>		<b>Year to Date</b>	
400010	SUPPLIES & MATERIALS	3,286.38	-	3,286.38
	<b>Supplies &amp; Materials Subtotal</b>	<b>3,286.38</b>	<b>-</b>	<b>3,286.38</b>
500010	OTHER OPER EXP	123.58	-	125.00
541000	FEDRL INTEREST EARND,REPAY	-	101.23	-
541100	STATE INTEREST EARND,REPAY	-	22.35	-
	<b>Other Oper Exp Subtotal</b>	<b>123.58</b>	<b>123.58</b>	<b>125.00</b>
751000	STUDENT GRANTS	-	15,913,511.21	-
751010	STUDENT GRANTS	15,918,087.33	-	16,477,060.00
761000	DIRECT LOANS	-	2,705,101.21	-
761010	DIRECT LOANS	2,709,584.00	-	2,500,000.00
	<b>Other Outgoing Subtotal</b>	<b>18,627,671.33</b>	<b>18,618,612.42</b>	<b>18,977,060.00</b>
<b>Expense Grand Total</b>		<b>18,631,081.29</b>	<b>18,618,736.00</b>	<b>18,980,471.38</b>
815130	PELL GRANTS	14,819,315.33	14,815,239.21	15,258,500.00
815230	SEOG	306,300.00	306,300.00	373,728.00
815300	DIRECT LOANS	2,709,584.00	2,705,101.21	2,500,000.00
815700	IRAQ/AFG SVS GRANT	-	-	25,000.00
819999	BEGINNING BALANCE, FEDERAL	3,786.38	-	3,786.38
<b>81's</b>	<b>Federal Revenues Subtotal</b>	<b>17,838,985.71</b>	<b>17,826,640.42</b>	<b>18,161,014.38</b>
865350	CAL GRANTS FOR STUDENTS	791,972.00	792,778.00	818,526.00
869999	BEGINNING BALANCE, STATE	-	-	806.00
<b>86's</b>	<b>State Revenues Subtotal</b>	<b>791,972.00</b>	<b>792,778.00</b>	<b>819,332.00</b>
886100	INTEREST BANK ACCOUNTS	22.35	22.35	20.00
886300	INTREST EARNED ON FEDERL \$	101.23	101.23	105.00
<b>88's</b>	<b>Local Revenues Subtotal</b>	<b>123.58</b>	<b>123.58</b>	<b>125.00</b>
<b>Revenue Grand Total</b>		<b>18,631,081.29</b>	<b>18,619,542.00</b>	<b>18,980,471.38</b>

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

	<b>Palomar College</b>			
	<b>BUDGET REPORT</b>			
	Comparing Fiscal Years			
		2013 and 2014		
		<b>FUND 75</b>		
	<b>SCHOLARSHIP AND LOAN TRUST</b>			Run Aug 30, 2013
		<b>FY 2012-2013</b>	<b>FY 2012-2013</b>	<b>FY 2013-2014</b>
		<b>Budget</b>	<b>Expended/Received</b>	<b>Budget</b>
<b>Account</b>	<b>Description</b>		<b>Year to Date</b>	
751000	STUDENT GRANTS	-	5,401.00	-
751010	STUDENT GRANTS	41,321.25	-	89,888.84
752000	STUDENT SCHOLARSHIPS	-	486,041.40	-
752010	STUDENT SCHOLARSHIPS	771,550.19	-	760,994.29
765000	STUDENT LOANS	-	12,868.91	-
765010	STUDENT LOANS	919,948.92	-	875,937.92
	<b>Other Outgoing Subtotal</b>	<b>1,732,820.36</b>	<b>504,311.31</b>	<b>1,726,821.05</b>
<b>Expense Grand Total</b>		<b>1,732,820.36</b>	<b>504,311.31</b>	<b>1,726,821.05</b>
882200	SCHOLRSHP/GRANT/LOAN REV	497,441.21	497,441.21	480,000.00
882300	STUDENT LOAN REPAYMENTS	12,552.12	12,552.12	14,000.00
886200	INTEREST COUNTY TREASURY	4,462.87	4,462.87	4,312.00
889999	BEGINNING BALANCE, LOCAL	1,218,364.16	-	1,228,509.05
<b>88's</b>	<b>Local Revenues Subtotal</b>	<b>1,732,820.36</b>	<b>514,456.20</b>	<b>1,726,821.05</b>
<b>Revenue Grand Total</b>		<b>1,732,820.36</b>	<b>514,456.20</b>	<b>1,726,821.05</b>