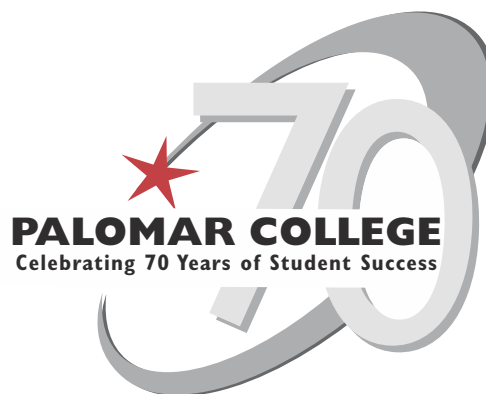


**PALOMAR COMMUNITY COLLEGE DISTRICT**  
**Adopted Budget**  
**Fiscal Year 2016-2017**

Submitted for approval at the September 13, 2016  
Governing Board Meeting



# PALOMAR COMMUNITY COLLEGE DISTRICT

## 2016-17 ADOPTED BUDGET

### TABLE OF CONTENTS

|  |    |
|--|----|
| Table of Contents .....  | 1  |
| Notes from Fiscal Services .....   | 2  |
| Message from the Superintendent/President .....  | 3  |
| <b>SECTION I: General Information</b>  |    |
| Governing Board and District Administration.....   | 6  |
| Our Vision, Mission, and Values .....  | 7  |
| District Overview .....  | 8  |
| Palomar College Service Area and Locations .....   | 9  |
| Governing Board Annual Goals .....   | 10 |
| <b>SECTION II: District Governance Structure, Policies, Planning<br/>Evaluation, and Resource Allocation Process</b> |    |
| Governance Structure.....  | 13 |
| Palomar Community College District Organizational Chart.....   | 14 |
| Financial Policies .....   | 15 |
| Integrated Planning, Evaluation, and Resource Allocation Process .....   | 17 |
| 2016-17 Budget Preparation Timeline.....   | 23 |
| 2016-17 Budget Committee .....   | 23 |
| <b>SECTION III: District Finances</b>  |    |
| The California State Budget and the Community College System .....   | 25 |
| 2016-17 District Allocations .....   | 27 |
| Student Enrollment and Full Time Equivalent Students Summary .....   | 28 |
| Stabilization and Restoration .....  | 30 |
| Labor Relations .....  | 32 |
| District Financial Planning Philosophy and Practices.....  | 35 |
| Fund Structure and Fund Descriptions.....  | 36 |
| Basis of Accounting and Reporting .....  | 37 |
| Construction Highlights .....  | 39 |
| Funds at Palomar College .....   | 42 |
| Consolidated Fund Schedule: District Operating Fund .....  | 44 |
| 2015-16 General Unrestricted Fund Actuals .....  | 45 |
| General Unrestricted Fund Revenues, Expenditures, Fund Balance Trends .....  | 46 |

## **SECTION IV: The 2016-2017 Adopted Budget**

|  |    |
|--|----|
| 2016-17 Adopted Budget District Executive Summary (All Funds)..... | 48 |
| 2016-17 Adopted Budget Consolidated Schedule .....                 | 49 |
| General Fund Budget Overview.....                                  | 50 |
| General Unrestricted Fund Revenue Assumptions.....                 | 50 |
| Revenue Budget By Source.....                                      | 51 |
| General Unrestricted Fund Expenditure Assumptions .....            | 52 |
| Expenditure Budget By Object.....                                  | 53 |
| Projected Fund Balance/Reserves.....                               | 54 |

## **SECTION V: Budget Tables**

|  |     |
|--|-----|
| Fund 10: General Fund.....                         | 56  |
| Fund 11: General Unrestricted Fund.....            | 66  |
| Fund 12: General Restricted Fund.....              | 75  |
| Fund 22-29: Debt Service Funds .....               | 83  |
| Fund 33: Child Development Fund .....              | 88  |
| Fund 41: Capital Outlay Projects Fund .....        | 92  |
| Fund 42: Prop M Bond Construction Fund .....       | 95  |
| Fund 43: Energy Conservation Fund .....            | 98  |
| Fund 69: Other Post-Employment Benefits Fund ..... | 100 |
| Fund 71-73: Student Trust Funds .....              | 102 |
| Fund 72: Associated Students Trust Fund.....       | 103 |
| Student Representation Fee Fund .....              | 104 |
| Fund 73: Student Body Center Fee Trust Fund .....  | 105 |
| Fund 74: Student Financial Aid Fund.....           | 106 |
| Fund 75: Scholarship and Loan Trust Fund.....      | 108 |

|  |            |
|--|------------|
| <b>SECTION VI: Glossary of Financial Terms .....</b> | <b>110</b> |
|--|------------|

---

### **NOTES FROM FISCAL SERVICES**

This Budget document is designed to provide a general overview of the financial activities within the Palomar Community College District and to show the District's accountability for the money it receives. It includes both a 2016-17 Budget Summary that incorporates all funds, along with detailed Budget Tables, showing the fully allocated expenditure budget for each fund. We have included information in text, tables, charts, and graphs for easier interpretation of the data. As a guide, the Table of Contents provides a listing of various topics in the budget document.

Palomar College staff thanks the members of the Governing Board for their support and guidance in conducting the financial operations of the District in a highly responsible manner.

The timely preparation of this annual budget was made possible by the continued dedication and service of the Budget, Payroll, Student Financials, Fiscal Accounting, and Creative Services staff.

This budget document is available on the Palomar College Fiscal Services website at <https://www2.palomar.edu/pages/fiscalservices/>

---

**Adrian Gonzales**

Interim Superintendent/President

September 13, 2016

**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:

Submitted for your review and consideration for adoption is the Palomar Community College District Fiscal Year 2016-2017 Budget. The 2016 State Budget Act was approved in June. This year the Governor dedicates a significant amount of the increased state revenue to fund K-12 Local Control Funding Formula (LCCF), enrollment growth of 2.0% and unfortunately no Cost of Living Allowance (COLA) for community colleges.

The District's on-going fiscal stability is essential to assure achievement of the mission of the college. In FY 2015-16, the college entered into "Stabilization" by not meeting its base FTES of 19,567. Stabilization is a three-year process in which the District is able to earn up to its original base by the end of FY 2017-18 and at that point be re-benched. These next two years is known as "Restoration." The college's core mission and function is that of student learning; therefore, all fiscal and budget decisions have been made with that in mind.

In March 2009, the Strategic Planning Council and Budget Committee formulated an Integrated Planning, Evaluation, and Resource Allocation Decision-Making Model (IPM) and a Resource Allocation Model (RAM) to identify available resources in the development of the District's annual budget process. Excerpts of the document are as follows:

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

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



The IPM and RAM are the link between the strategic and master plans, evaluation process (i.e., Program Review and Planning), and resource allocation (i.e. RAM) decisions based upon College-wide and Planning Council priorities. In accordance with the RAM, the budget was developed to achieve targeted FTES of 17,800; a 7% 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 FY 2016-17 budgets developed and presented herewith.

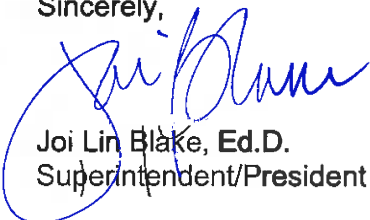
The FY 2016-17 Budget presented for adoption is based upon a core need to be fiscally responsible, improve student learning and access, and ensure that permanent faculty and staff positions are not jeopardized while also meeting the goals and objectives defined in the District's master and strategic 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, a budget in which revenues are equal to expenditures, as required by law. To achieve this it was necessary to use a portion of the FY 2015-16 ending balance, which is the beginning balance for FY 2016-17.

Included in this budget document is a spreadsheet comparison of Palomar Community College District's Unrestricted Fund (Fund 11) unaudited actual expenditures for FY 2016-17 and FY 2016-17 proposed budget. Also included is a spreadsheet for General Fund 10 Combined, which presents Fund 11 (Unrestricted) and Fund 12 (Restricted) for FY 2015-16 unaudited actual expenditures and FY 2016-17 proposed budget. In addition, this document delineates all of the funds which currently exist at Palomar Community College District, including Fund 42, 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 FY 2016-17 Budget is being presented to the Governing Board on Tuesday, September 13, 2016 for adoption. If you have any questions, please do not hesitate to call me or Ron Ballesteros-Perez, Vice President, Finance and Administrative Services.

Sincerely,



Joi Lin Blake, Ed.D.  
Superintendent/President

# GENERAL INFORMATION

## SECTION I



## PALOMAR COMMUNITY COLLEGE DISTRICT GOVERNING BOARD

The Palomar Community College District is governed by a five-member Governing Board elected to four-year terms by voters in the District. A student Executive Officer of the Associated Student Government also serves as Student Trustee.

### DISTRICT ADMINISTRATION



**Dr. Joi Lin Blake**  
Superintendent/President

#### *Joi Lin Blake, Ed. D., Superintendent/President*

Our 10th Superintendent/President, Dr. Joi Lin Blake, joined Palomar on July 11, 2016. Dr. Blake has over 30 years of progressive and administrative leadership experience in Instructional and Student Services programs. She holds a Doctorate of Education in Educational Leadership with Emphasis in Postsecondary Education/Community Colleges, a Master's Degree in Rehabilitation Counseling, and a Bachelor of Arts in Health Education, with an Emphasis in Community Health and a minor in Spanish. Dr. Blake is known as a progressive leader who utilizes organizational change strategy as an essential tool to achieve institutional outcomes and effectiveness.

**Ron Ballesteros-Perez** Assistant Superintendent/Vice President  
Finance and Administrative Services

**Adrian Gonzalez** Assistant Superintendent/Vice President  
Student Services

**Dan Sourbeer** Interim Assistant Superintendent/  
Vice President, Instruction

**Mike Popielski** Interim Assistant Superintendent/  
Vice President, Human Resources

### FISCAL SERVICES

**Carmen M. Coniglio** Director, Fiscal Services

**Brandi Y. Taveuveu** Manager, Budget and Payroll

**Sheri Wenzel** Manager, General Accounting

## Governing Board



**Mark R.  
Evilsizer, M.A.**

**Board  
President**



**Nancy Ann  
Hensch, B.A.**

**Vice President**



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

**Secretary of  
the Board**



**John H.  
Halcón, Ph.D.**

**Trustee**



**Paul P.  
McNamara,  
B.A.**

**Trustee**



**Malik Spence**

**Student  
Trustee**



## Our Vision

# LEARNING FOR SUCCESS

## Our Mission

Our mission is to provide an engaging teaching and learning environment for students of diverse origins, experiences, needs, abilities, and goals. As a comprehensive community college, we support and encourage students who are pursuing transfer-readiness, general education, basic skills, career and technical training, aesthetic and cultural enrichment, and lifelong education. We are committed to helping our students achieve the learning outcomes necessary to contribute as individuals and global citizens living responsibly, effectively, and creatively in an interdependent and ever-changing world.

## Our Values

Palomar College is dedicated to empowering students to succeed and cultivating an appreciation of learning. Through ongoing planning and self-evaluation we strive for continual improvement in our endeavors. In creating the learning and cultural experiences that fulfill our mission and ensure the public's trust, we are guided by our core values of:

- Excellence in teaching, learning, and service
- Integrity as the foundation for all we do
- Access to our programs and services
- Equity and the fair treatment of all in our policies and procedures
- Diversity in learning environments, philosophies, cultures, beliefs, and people
- Inclusiveness of individual and collective viewpoints in collegial decision-making processes
- Mutual respect and trust through transparency, civility, and open communications
- Creativity and innovation in engaging students, faculty, staff, and administrators
- Physical presence and participation in the community

## DISTRICT OVERVIEW



The California Community Colleges is the largest system of higher education in the nation consisting of 113 community colleges and 77 educational centers in 72 districts. Community Colleges supply workforce education training, basic skills education, and prepare students for transfer to four-year institutions.

Founded in 1946, **Palomar Community College District** (PCCD) is the largest single college district in San Diego County, California, situated in the City of San Marcos, 12 miles from the coast and 30 miles northeast of downtown San Diego.

Palomar College is recognized for the breadth and quality of its educational offerings. As a comprehensive college, Palomar is organized into five instructional divisions: 1) Arts, Media, Business and Computer Science; 2) Career, Technical, and Extended Education; 3) Languages and Literature; 4) Mathematics and the Natural and Health Sciences; and 5) Social and Behavioral Sciences. Within those five divisions, students may complete their first two years of a bachelor's degree and/or choose from over 250 associate degrees and certificates of achievement programs that meet the California Education Code of Regulations, Title 5 curriculum requirements. Palomar also provides noncredit community development and personal enrichment courses for lifelong learning. Palomar enrolls over 26,000 full-time and part-time students during the fall and spring semesters. Each year, more than 1,000 students transfer to a California State University or a University of California, approximately 800 continue their studies at an instate private or out of state university, and over 2,000 become transfer prepared. The diversity of our students and employees creates a dynamic, exciting environment in which to work and learn. We are proud to have been designated by the U.S. Department of Education as a Hispanic-Serving Institution (HIS).

Palomar is primarily funded through the State SB 361 apportionment calculation. In 2009, the college developed an "Integrated Planning, Evaluation, and Resource Allocation Decision-Making Model (IPM). This IPM aligns the college's long-range Master Plan, its mid-range Strategic Plan, and its short-range Program Review and Planning processes, while also incorporating the Resource Allocation Model.

## ACCREDITATION

Palomar College is accredited by the Accrediting Commission for Community and Junior Colleges of the Western Association of Schools and Colleges (ACCJC/WASC), an institutional accrediting body recognized by the Council of Higher Education Accreditation and the Department of Education.

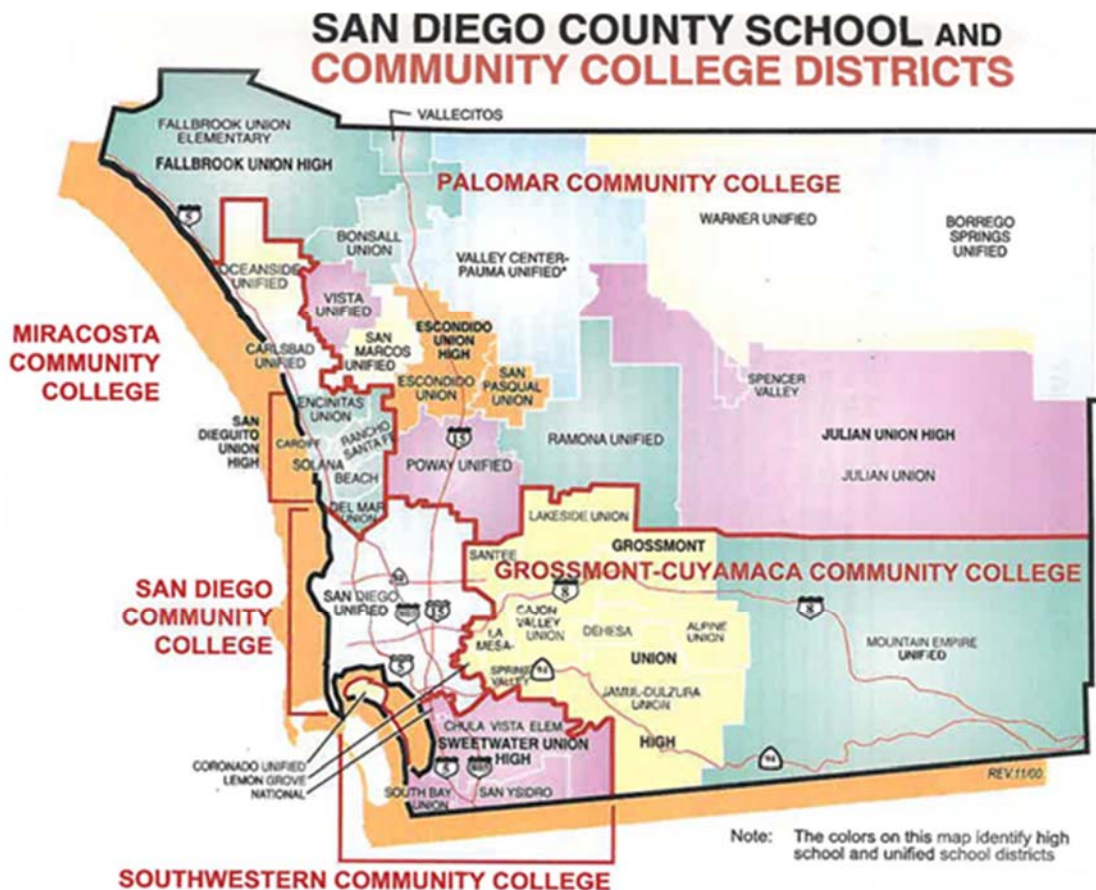
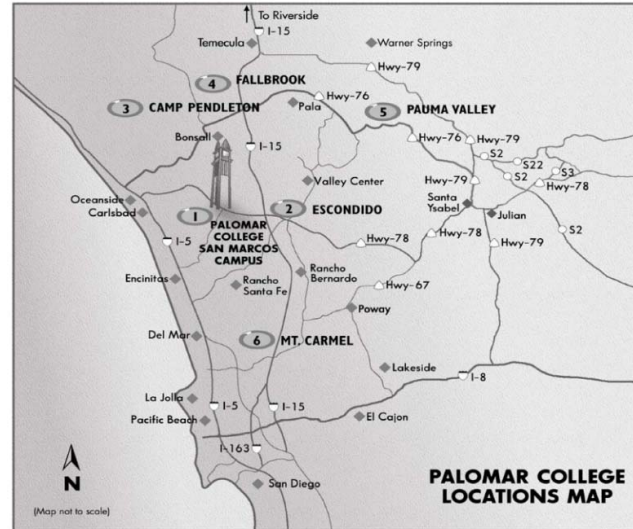


## PALOMAR COLLEGE SERVICE AREA AND LOCATIONS

**Palomar Community College District** is located in Northern San Diego County, approximately 30 miles north of the City of San Diego and 100 miles south of the City of Los Angeles. The District encompasses 2,555 square miles and serves the communities of Escondido, Fallbrook, Oceanside, Poway, San Diego, San Marcos, Vista, and unincorporated areas of San Diego County.

The College's San Marcos main campus is joined by an Education Center in Escondido and outreach sites throughout the north county: at Mt. Carmel, Camp Pendleton, Fallbrook, Ramona, Pauma, and Borrego Springs.

The District is bordered by San Diego Community College District to the south, Grossmont-Cuyamaca Community College District to the southeast, Mira Costa Community College District to the west, Mt. San Jacinto Community College District to the north, South Orange County Community College District to the northwest, and Desert Community College District and Imperial Community College District to the east.





### 2016-17 PALOMAR COMMUNITY COLLEGE DISTRICT GOVERNING BOARD ANNUAL GOALS

**Goal #1:** Maintain an exceptional learning environment for students by ensuring that appropriate plans and policies are in place to sustain and improve the College's institutional effectiveness.

#### ***Related Board Tasks***

1. Engage in a study session on Strategic Plan 2019.
2. Expect a report on the progress the College is making towards implementing its Student Equity Plan.
3. Ensure the College develops and implements an enrollment management plan that enhances access and success and is integrated with budgetary planning.
4. Make certain the college makes progress on plans to staff and open its Education Centers, in particular, ensure the South Center is on schedule to open in 2017.
5. Engage in a study session regarding the College's efforts to identify new areas of development and growth, including college and regional initiatives related to Career Technical Education and "Doing What Matters," contract education, and community education.

**Goal #2:** Ensure that the College maintains and supports a diverse faculty and staff who are committed to student learning and supporting the needs of all Palomar students.

#### ***Related Board Tasks***

1. Complete the onboarding process for the new Superintendent/President.
2. Expect regular reports on the college's progress related to recruiting, hiring, onboarding, and supporting a diverse faculty, staff, and administration.
3. Ensure the college has in place comprehensive professional development program for all faculty and staff which includes as one component strategies designed to strengthen the cultural fluency of the college community.
4. Monitor the College's progress on developing a process for determining the number of classified staff and administrators with appropriate preparation and experience to provide adequate support for the institution's mission and purposes.
5. Engage in a study session to develop and monitor the District's implementation towards this goal (Proposed by Halcón)

Adopted by Governing Board 8/9/2016





2016-17  
PALOMAR COMMUNITY COLLEGE DISTRICT  
GOVERNING BOARD ANNUAL GOALS

**Goal #3:** Ensure the college implements programs and services that improve student access, progress, learning, and achievement of our diverse student population.

***Related Board Tasks***

1. Monitor college performance on the state's accountability scorecard and other measures of institutional effectiveness and student success.
2. Engage in a study session on how the College works with its educational partners to facilitate access to and transition from Palomar.
3. Expect regular reports regarding the College's efforts to engage with the community and promote its programs, services, and successes.

**Goal #4:** Actively participate in legislative advocacy for community college issues.

***Related Board Tasks***

1. Actively participate in legislative conferences.
2. Actively participate on community college advocacy groups.
3. Track, monitor, and respond to legislation related to community colleges.

**Goal #5:** Advance the college by strengthening business and community partnerships.

***Related Board Tasks***

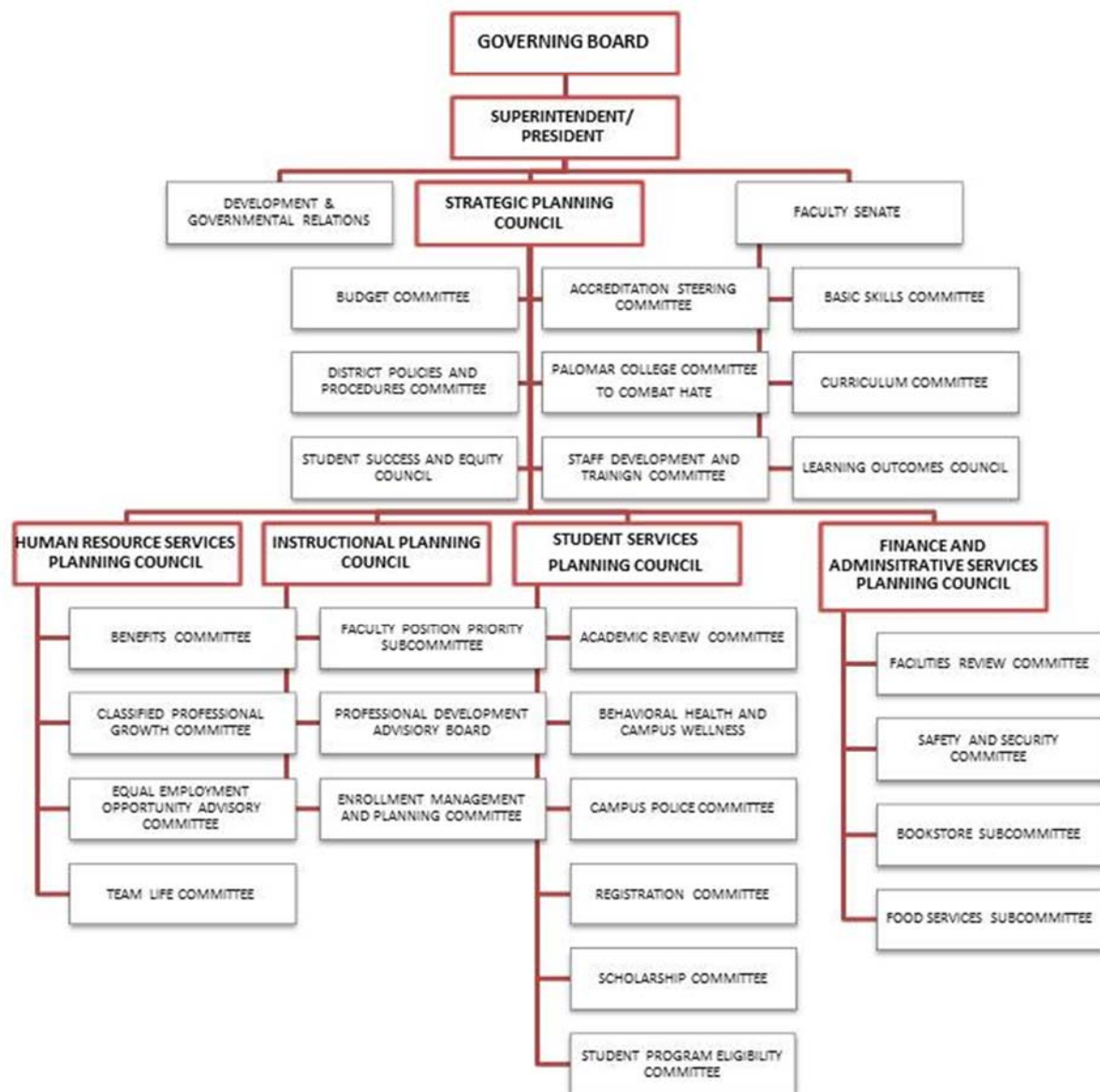
1. Participate in local events and organizations to ensure that the community is aware of the diversity and quality of Palomar's educational programs and services.
2. Engage in a study session on how the College connects with and relates to the business and industry partners located in the District. (Proposed by Evilsizer)

Adopted by Governing Board 8/9/2016

# DISTRICT GOVERNANCE STRUCTURE, POLICIES, PLANNING, EVALUATION, AND RESOURCE ALLOCATION PROCESS SECTION II



## Palomar Community College District Governance Structure



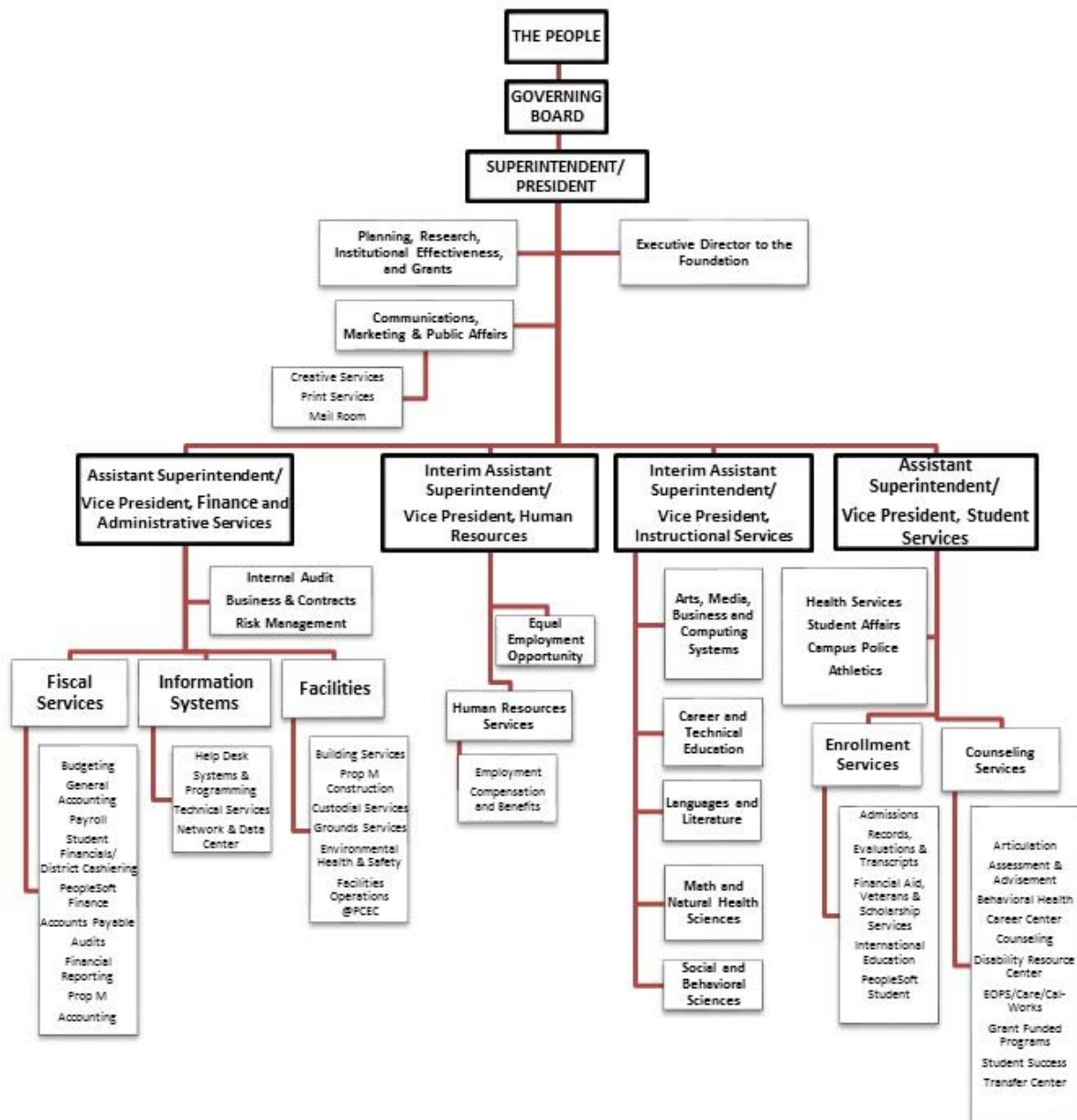
The Palomar College Governance Structure involves faculty, administration, staff, students, and the community in the planning and operation of the College. The Governance Structure embraces the District's values of supporting inclusiveness of individual and community viewpoints in collaborative decision-making processes, promoting mutual respect and trust through open communication and actions, and fostering integrity as the foundation for all we do. The Governing Board is the final authority for governance at Palomar and delegates authority to the Superintendent/President, who in turn solicits and receives input through the shared governance process.

Reference: <http://www2.palomar.edu/pages/facultysenate/files/2016/02/Governance-Structure-Book-2.pdf>

## DISTRICT ORGANIZATIONAL CHART

Palomar College is divided into five divisions: (1) Office of the Superintendent/President, (2) Finance and Administrative Services, (3) Human Resource Services, (4) Instructional Services and (5) Student Services.

### Palomar Community College District Organizational Chart



## FINANCIAL POLICIES

### BP 6200 BUDGET PREPARATION

#### References:

Education Code Section 70902(b)(5);  
Title 5 Sections 58300 et seq.

Each year, the Superintendent/President shall present to the Governing Board a budget, prepared in accordance with Title 5 and the California Community Colleges Budget and Accounting Manual.

The schedule for presentation and review of budget proposals shall comply with state law and regulations, and provide adequate time for Governing Board study.

Budget development shall meet the following criteria:

- The annual budget shall support the District's master and educational plans which reflect the planning processes
- Assumptions upon which the budget is based are presented to the Governing Board for review
- A schedule is prepared each year that includes dates for presentation of the tentative budget, required public hearing(s), Governing Board study session(s), and approval of the final budget. At the public hearings, interested persons may appear and address the Governing Board regarding the proposed budget or any item in the proposed budget
- Changes in the assumptions upon which the budget was based shall be reported to the Governing Board in a timely manner and
- Budget projections address long term goals and commitments

See AP 6200 titled Budget Preparation.

**Date Adopted: 5/13/2008;**

**Revised: 3/10/2015**

*(Replaces Palomar College Policy 7.06)*

### BP 6250 BUDGET MANAGEMENT

#### References:

Title 5 Sections 58307 and 58308

The budget shall be managed in accordance with Title 5 and the California Community Colleges Chancellor's Office as prescribed by the Budget and Accounting Manual (BAM). Budget revisions shall be made only in accordance with these policies and as provided by law.

All income accruing to the District in excess of the amounts required to finance the total proposed expenditures as shown in the budget of the District shall be added to the ending fund balance of the District.

The District's unrestricted general reserves shall be no less than 5% which is a prudent reserve as defined by the California Community College Chancellor's Office.

#### UNRESTRICTED GENERAL FUND (FUND 11 RESERVE)

- **Governing Board Reserve** – is currently set at five percent of the total unrestricted general fund expenditures
- **Designated Reserve** – funds designated by Governing Board action
- **Other Reserves** – funds to cover general and other unanticipated needs

#### RESTRICTED GENERAL FUND (FUND 12 RESERVE)

- **Funds restricted by source of revenue**

A transfer from the Governing Board Reserve may be approved by the Chief Business Officer, and a resolution providing for this transfer must be submitted to the Governing Board for ratification and be approved by two-thirds vote of the members of the Governing Board.

Transfers between expenditure classifications may be approved by the Chief Business Officer and must be submitted to the Governing Board for ratification and be approved by a majority vote of the members of the Governing Board.

See AP 6250 titled Budget Management.

**Date Adopted: 5/13/2008;**

**Revised: 3/10/2015**

## **BP 6300 FISCAL MANAGEMENT**

### **References:**

Education Code Section 84040(c); Title 5 Section 58311;

California Community Colleges Budget and Accounting Manual (BAM)

The Superintendent/President shall establish procedures to assure that the District's fiscal management is in accordance with the principles contained in Title 5 Section 58311 and Generally Accepted Accounting Principles (GAAP) and other relevant accounting standards mandated by specific agencies to include:

- Adequate internal controls exist
- Fiscal objectives, procedures, and constraints are communicated to the Governing Board and employees
- Adjustments to the budget are made in a timely manner, when necessary
- The management information system provides timely, accurate, and reliable fiscal information and
- Responsibility and accountability for fiscal management are clearly delineated. The books and records of the District shall be maintained pursuant to the BAM.

As required by law, the Governing Board shall be presented with a quarterly report showing the financial and budgetary conditions of the District.

See AP 6300 titled Fiscal Management.

---

**Date Adopted: 5/13/2008; Reviewed: 3/10/15**

For current policies and procedures, refer to:  
[www.palomar.edu/gb/](http://www.palomar.edu/gb/)  
**Governing Board | Policies and Procedures**

## **BP 6150 DESIGNATION OF AUTHORIZED SIGNATURES**

### **References:**

Education Code Sections 81655, 85232, and 85233

Authority to sign orders and other transactions on behalf of the Governing Board is delegated to the Superintendent/President. The Superintendent/President delegates finance and administrative services-related items to the Chief Business Officer.

The authorized signatures shall be filed with the San Diego County Office of Education.

See AP 6150 titled Designation of Authorized Signatures

---

**Date Adopted: 5/13/2008;**

**Reviewed 3/10/2015**

## **BP 6400 AUDITS**

**References:** Education Code Sections 15278 and 84040(b); Government Code Section 53060

The Superintendent/President shall assure that an annual audit of all funds, books, and accounts of the District is completed in accordance with the regulations of Title 5. In addition, the Superintendent/President shall assure that annual audits are completed in compliance with General Obligation 39 requirements. The Superintendent/President shall recommend a certified public accountancy firm to the Governing Board with which to contract for the annual audits.

See AP 6400 titled Audits.

---

**Date Adopted: 05/13/2008;**

**Reviewed: 3/10/2015**

*(Replaces current Palomar College Policies 7.07 and 525)*



# PART I: INTEGRATED PLANNING

In 2009, Palomar College established and implemented an Integrated Planning, Evaluation, and Resource Allocation Decision-Making Model (IPM) and Resource Allocation Model (RAM) (see Figures 1 and 2). The IPM provides an ongoing, systematic, and cyclical process that integrates planning, evaluation, resource allocation, implementation, and re-evaluation. The IPM also provides for the coordination and concurrence of the College's long-, medium-, and short-range plans.

### LONG-RANGE PLANNING

The College has four long-range plans. The primary long-range plan is the Educational Master Plan, which drives the development of the Facilities Master Plan, the Staffing Plan, and the Technology Plan. The Educational Master Plan and the Facilities Master Plan are fully-integrated and together comprise Master Plan 2022. (The College's naming convention for planning documents is to use the last year of the planning cycle in the title.) The Master Plan is reviewed and evaluated informally each year, formally every six years, and recast every twelve years. The Staffing Plan and the Technology Plan are reviewed and evaluated informally each year, formally every three years, and recast every six years. This alignment enables the College to incorporate changes made in the Master Plan into its ongoing planning and to modify the long-range plans as the environment requires. The colleges long range plans can be found at: <http://www.palomar.edu/strategicplanning/>.

### MEDIUM-RANGE PLANNING

These long-range plans, in turn, drive the Strategic Plan, a medium-range plan on a three- year cycle of review, evaluation, and reformulation. The Strategic Plan identifies the College's Vision, Mission, and Values, and the goals and measurable objectives that the College uses to influence its resource allocation decisions on an annual basis. Also, the Strategic Plan focuses on the College's institutional effectiveness and ongoing improvement. At present, the College is implementing Strategic Plan 2016. The current year's Strategic Plan can be found at: <http://www2.palomar.edu/pages/strategicplanning/files/2016/03/Strategic-Plan-2016.pdf>

### SHORT-RANGE PLANNING

The Strategic Plan drives Program Review and Planning, which is short-range planning, conducted on two-year cycles by each of the College's four divisional Planning Councils. Through these Program Review and Planning processes, all academic departments and non- academic units evaluate their performance, establish plans for improvement, and identify necessary resources in support of student learning outcomes and service area outcomes.



# Palomar College Integrated Planning, Evaluation, and Resource Allocation Decision-Making Model

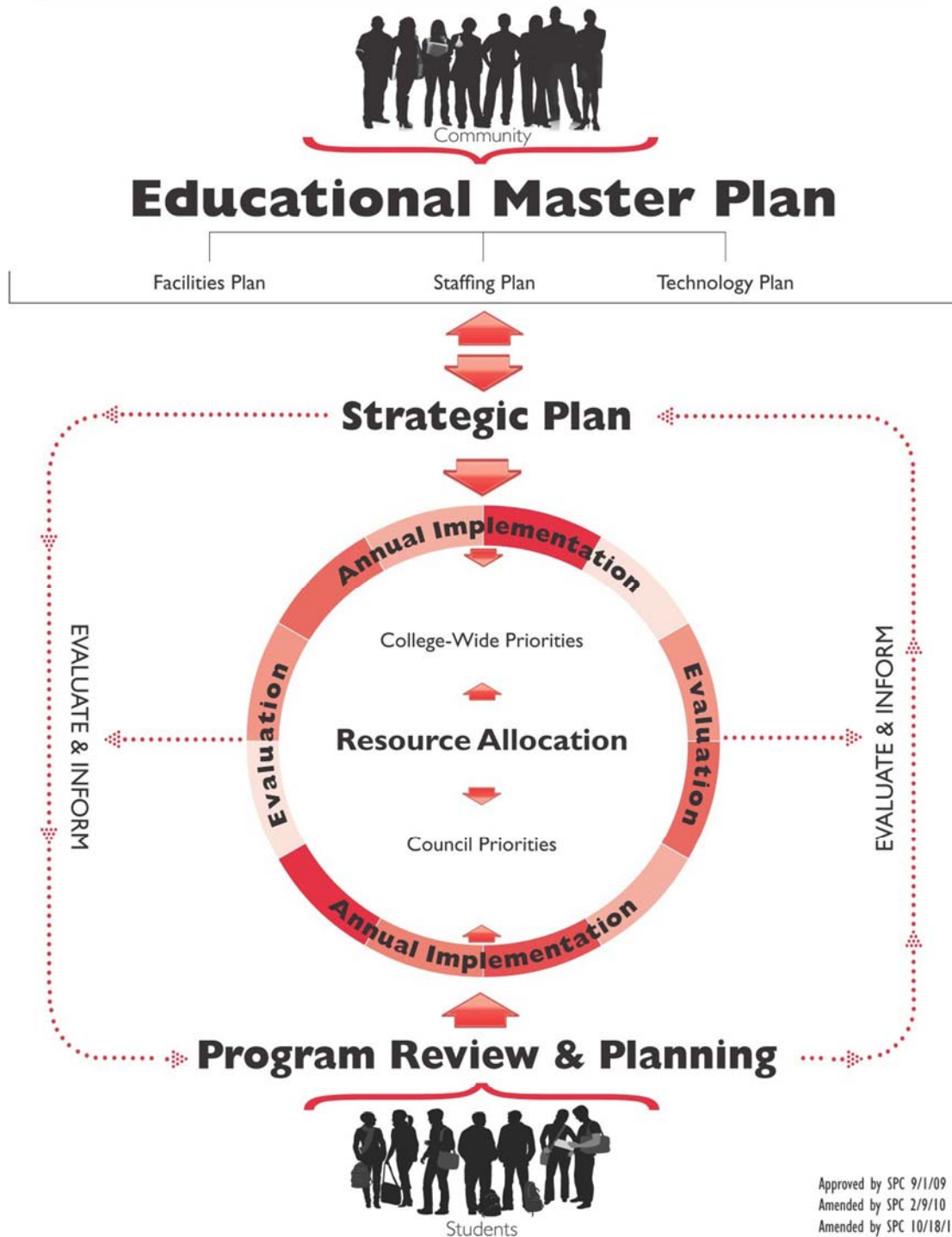


Figure 1 INTEGRATED PLANNING, EVALUATION, AND RESOURCE ALLOCATION DECISION-MAKING MODEL

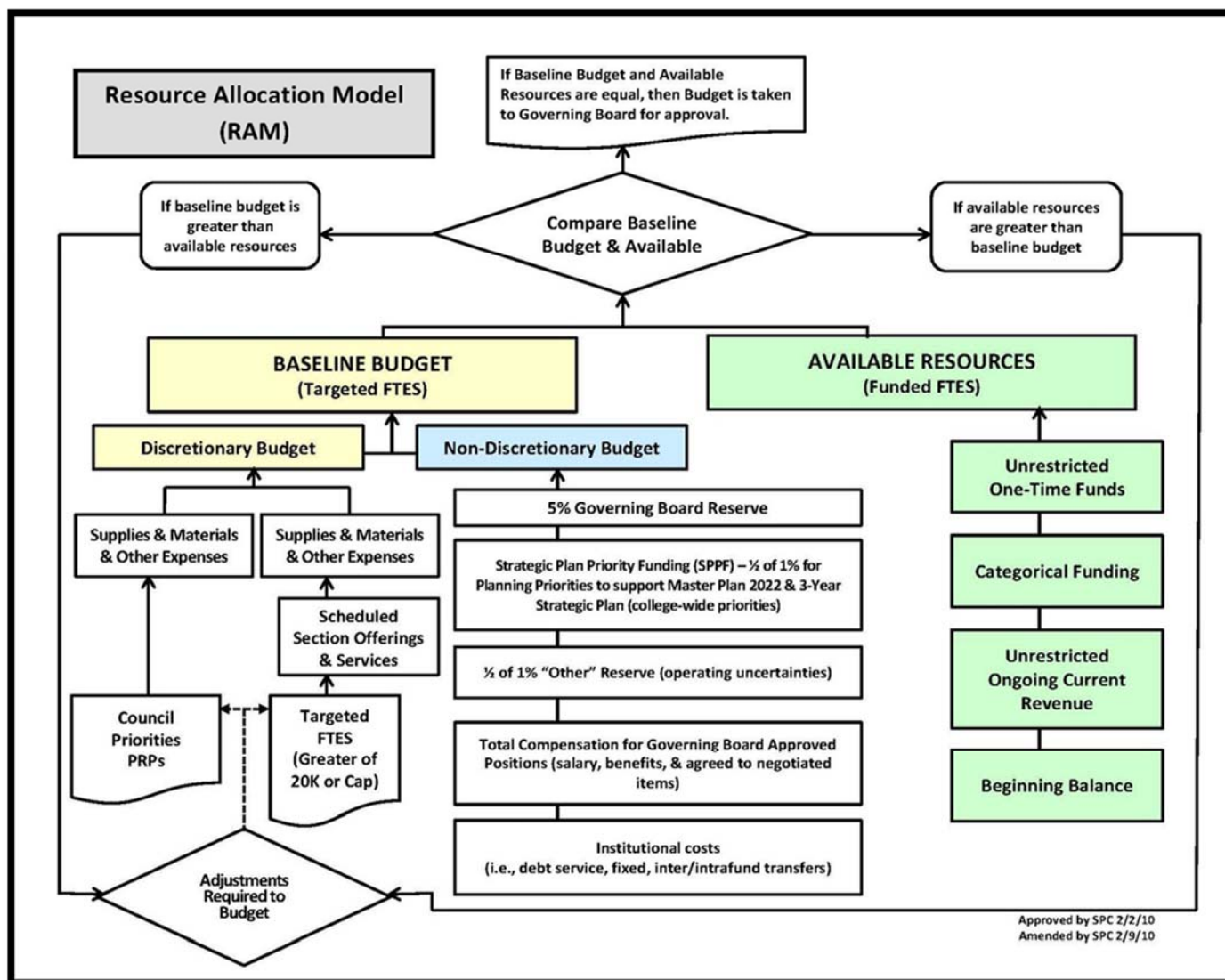


Figure 2 Resource Allocation Model

## INTEGRATION

Importantly, the *Integrated Planning, Evaluation, and Resource Allocation Decision-Making Model (IPM)* works not only from the long-range plans down through the medium-range plans to the short-range plans, but also from the short-range plans up, with Program Review and Planning informing the Strategic Plan and the Strategic Plan informing the Master Plan. The IPM improves institutional effectiveness and with the College's *Resource Allocation Model (RAM)* at its center ensures the College's maximization of its resources in support of student learning and service area outcomes. For example, by means of the IPM and RAM the College has established *Strategic Plan Priority Funding (SPPF)*. From this fund, the Strategic Planning Council allocates resources to support college-wide priorities as identified in Master Plan 2022 and the Strategic Plan, such as implementing Student Learning Outcome and Service Area Outcome Assessment Cycles at the course, program, and institutional levels.

## PLANNING CYCLES

The College has synchronized its planning cycles (Figure 3) and follows an Annual Planning, Resource Allocation, and Evaluation Timeline (Figure 4), which identifies the dates of the College's development, implementation, and evaluation of planning and budget activities throughout the fiscal year.



**Overview of Annual Planning, Resource Allocation, and Evaluation Timeline – Figure 4**

| Do (D)   |             | Plan (P) and Review (R)   |                              |
|--|-------------|---|------------------------------|
| Months   | Month(s)    | Activity  | Assigned Responsibility      |
| Adopt Current Year's Budget (Governing Board in September)<br>Implement Current Year's Plans and Expend Budget | Aug – Oct   | Identify initial budget assumptions and obligations for next year's budget (P).   | VP FAS/SPC/BC                |
|  |             | Recommend budget formulas for next year's budget (P).   | SPC/BC                       |
|  |             | Complete PRPs which include review of previous year's progress, a plan for next year's budget, and prioritization of resource requests (R/P). | Departments/Units/Programs   |
|  | Nov - Dec   | Identify next year's Planning Councils' priorities (P).   | Divisional Planning Councils |
|  |             | Review next year's Planning Councils' priorities for alignment with Strategic and Master Plans (P).   | SPC                          |
|  | Jan – Apr   | Adjust next year's budget assumptions and obligations based on previous year's P1 FTES base (P).  | VP FAS/SPC/BC                |
|  |             | Develop next year's division budgets (P).   | Divisions/Planning Councils  |
|  | May         | Confirm alignment of proposed budget with Master and Strategic Plans (P).   | SPC                          |
|  |             | Evaluate progress on previous year's college-wide and Strategic Plan priorities (R).  | SPC                          |
|  |             | Identify college-wide planning priorities and Strategic Plan objectives for following years' budget (P).                                      | SPC                          |
|  | June – July | Approve tentative budget (P).   | Governing Board              |
|  |             | Finalize college-wide planning priorities and Strategic Plan objectives for following year's budget (P).                                      | SPC                          |

FAS – Finance & Administrative Services  
 SPC – Strategic Planning Council  
 BC – Budget Committee

Divisional Planning Councils  
 Finance and Administrative Services Planning Council  
 Human Resource Services Planning Council  
 Instructional Planning Council  
 Student Services Planning Council

## ACTION PLAN

Each year, the college develops an Action Plan for implementing the objectives outlined in the Strategic Plan. This action plan identifies the College's goals and annual objectives along with the individuals and groups assigned to coordinate the work necessary to complete them. The articulation of each objective includes a brief work plan, a timeline for completion, and the measures the assigned individuals and groups will use to determine whether the objective has been completed. The individuals and groups assigned responsibility for an objective's completion identify and request resources necessary to implement their objective's work plan. The Strategic Planning Council prioritizes and allocates these resources using the Strategic Plan Priority Funding (SPPF) identified in the Resource Allocation Model.

## PART II. RESOURCE ALLOCATION

In accordance with the Integrated Planning, Evaluation, and Resource Allocation Decision- Making Model (IPM) and the Resource Allocation Model (RAM), College-wide priorities identified in the Strategic Plan and Planning Council priorities developed from the Program Review and Planning (PRP) documents are at the center of the College's resource allocation decisions. The Strategic Plan, Master Plans, and the PRPs directly influence the College's budget development and resource allocation processes.

The core of the IPM depicts the annual resource allocation process (See Figures 1 and 2). The RAM ensures that General Fund resource allocation decisions follow planning. The RAM designates non-*discretionary Strategic Plan Priority Funding (SPPF)* to support College-wide priorities and discretionary funds to support Planning Council priorities developed from Program Review and Planning processes.

To make certain that the *Integrated Planning, Evaluation, and Resource Allocation Decision- Making Model (IPM)* and the *Resource Allocation Model (RAM)* drive the budget development process, the Strategic Planning Council adheres to the Annual Planning, Resource Allocation, and Evaluation Timeline, which integrates annual planning activities with the College's budget development activities. The timeline institutes a sequence of activities to guarantee that planning and evaluation occur prior to budget development and resource allocations. Conceptually, the timeline is based on a "plan, do, review" approach: (1) plan a year in advance, (2) set budget priorities and implement them according to the RAM, and (3) conduct an evaluation of the previous year's allocations – modifying plans, processes, and allocations as necessary.

## PART III. EVALUATION

The College conducts two types of evaluation of the Integrated Planning, Evaluation, and Resource Allocation Decision-Making Model (IPM) and the Resource Allocation Model (RAM). Annually, the Strategic Planning Council (SPC) completes a formative evaluation in order to strengthen and improve the implementation of the planning and resource allocation processes. At the end of a three-year Strategic Planning cycle, SPC completes a summative evaluation in order to examine the effectiveness and outcomes of the IPM and the RAM, especially as these results relate to improving student learning and success. Both types of evaluation are informed by comprehensive review. Outlines of these methods follow.

---

## A. FORMATIVE EVALUATION

SPC examines the following types of information as part of its formative evaluation:

1. Progress reports on the current year's "Action Plan" and other plans identified in the IPM,
2. Progress reports from Planning Councils on their Program Review and Planning (PRP) processes and planning priorities,
3. SPC's evaluation of the College's performance relative to Institutional Effectiveness Measures,
4. Analysis of resources allocated to fulfill the College's master and strategic planning priorities and the Planning Councils' priorities drawn from their PRPs, and
5. Description of the processes used by SPC to implement the IPM and the RAM.

The formative evaluation answers the following questions:

1. Did the College make expected progress on its planning priorities (i.e., the Strategic Plan's goals and objectives)?
2. Did the College apply the appropriate resources to its planning priorities?
3. Which elements of the planning and resource allocation processes worked well?
4. Which elements of the planning and resource allocation processes need to be refined?

As a result of the formative evaluation, SPC:

1. Updates the College-wide priorities (i.e., as expressed in goals and objectives identified in its Strategic Plan) and establishes the Strategic Plan Objectives and Action Plans for the following year, and
2. Refines or adjusts the processes used to implement the IPM and the RAM to ensure that the resource allocation process supports the College's planning priorities.

---

## B. SUMMATIVE EVALUATION.

SPC examines the following types of information as part of its summative evaluation:

1. SPC's evaluation of the completion of the objectives in the College's Strategic Plan,
2. Planning Councils' self-evaluations of their PRP processes,
3. SPC's evaluation of the College's performance relative to Institutional Effectiveness Measures,
4. SPC's evaluation of the resources allocated to planning, and
5. SPC's evaluation of the effectiveness of the planning and resource allocation processes.

The summative evaluation answers the following questions:

1. Did the College complete the objectives identified in its three-year Strategic Plan?
2. Is the College making expected progress on fulfilling its long-range plans?
3. Did implementation of the IPM and the RAM lead to improved institutional effectiveness, student learning, and student success?

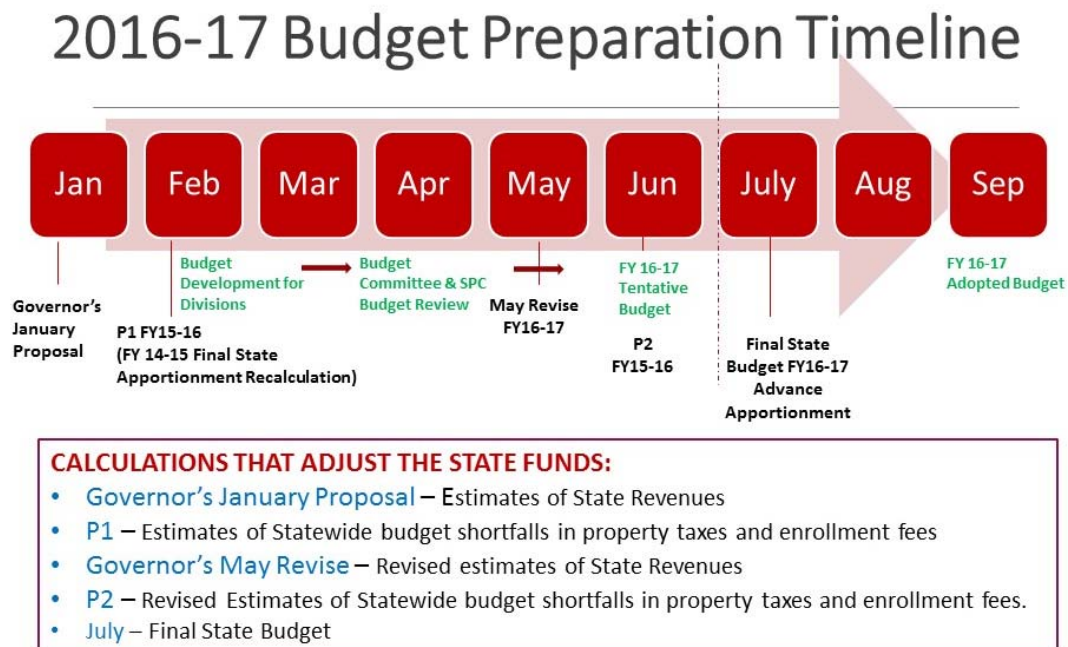
As a result of the summative evaluation, SPC

1. Makes a determination as to the effectiveness of the College's planning, evaluation, and resource allocation processes,
2. Modifies the IPM and the RAM, if necessary, and
3. Uses the results of the evaluation, especially its assessment of progress on Institutional Effectiveness Measures, as input into the next Strategic Planning cycle.



## IMPLEMENTATION

The College's principal participatory governance council, the Strategic Planning Council (SPC), monitors the implementation of the *Integrated Planning, Evaluation, and Resource Allocation Decision-Making Model (IPM)* and the *Resource Allocation Model (RAM)*. At each meeting, the Council addresses a standing agenda item titled "Integrated Planning Model." As part of this agenda item, SPC discusses the IPM and RAM and regularly reviews progress on the current Action Plan. All progress is documented in the Council minutes and in the Action Plan document. Each completed Action Plan (i.e., Year One, Year Two, and Year Three) is used as part of SPC's formative and summative evaluations of the college's planning and resource allocation processes.



The State Chancellor's Office adjusts the State Apportionment calculations throughout the year; Palomar College Fiscal Services reviews State budget changes and incorporates those changes into the budget assumptions as information becomes available.

## 2016-17 BUDGET COMMITTEE

**CHAIR:** Ron Ballesteros-Perez, VP, Finance and Administrative Services (FAS)

**FISCAL SERVICES:** Carmen Coniglio and Brandi Taveuveu (Budget Development/non-voting)

**COLLEGE REPRESENTATIVES:** Dan Sourbeer (Instructional Services Division), **Adrian Gonzales** (Student Services Division), **Mike Popielski** (Human Resources Division), **Kendyl Magnuson** (Enrollment Services), **Travis Ritt**, **Fari Towfiq**, **Joel Glassman**, and **Greg Larson** (Faculty Senate), **Shannon Lienhart**, **Colleen Bixler**, and **Teresa Laughlin** (Palomar Faculty Federation), **Debbi Claypool**, **Carmelino Cruz**, **Dan Dryden**, **Aaron Holmes**, and **Anel Gonzalez** (Council of Classified Employees), **Justin Smiley** (Administrative Association), **Michael Nagtalon** (Associated Student Government), **Mireya Gutierrez-Aguero** (Confidential and Supervisory Team)

**RECORDER:** Dayna Schwab (Interim Assistant to the VPFA/non-voting)

# DISTRICT FINANCES\$

## SECTION III







## THE CALIFORNIA STATE BUDGET AND THE COMMUNITY COLLEGE SYSTEM

Palomar Community College District is primarily dependent upon the State of California for funding of educational and support programs. The main sources of support for the District include Proposition 98 General Fund apportionment, local property tax revenue, and student enrollment fees. How much funding is allocated to the District depends on the State's economy, State General Fund revenues, and the spending priorities of the Governor and the State Legislature. Revenue projections can change dramatically from the initial Governor's proposal in January to the actual income the State receives during the fiscal year. The actual funds the District receives may change, even after the fiscal year is over.

## PROPOSITION 98

State budgeting for community colleges is determined in large part by Proposition 98, which guarantees minimum funding for the public school system and community colleges. The allocation of State Apportionment is based on a formula established in 2006 by Senate Bill (SB) 361, which was amended and added to the California Code § 84750-84760.5. The formula takes into account the size of the district, the number of colleges and centers, college enrollment, as measured by the number of Full-time Equivalent Students (FTES), and stipulated funding rates for all credit and non-credit FTES.

### 2016-17 BASE FUNDING RATES

#### Base Revenue

##### \*Single College Districts (Fixed)

|               |                    |
|---------------|--------------------|
| >20,000 FTES  | <b>\$6,002,156</b> |
| >10,000 FTES  | \$4,801,725        |
| <=10,000 FTES | \$3,601,294        |

**\*State Approved Center \$1,200,431**

#### SB 361 Rates per FTES

##### Base Funding (Calculated)

|                     |         |
|---------------------|---------|
| Credit              | \$5,004 |
| Noncredit FTES      | \$3,009 |
| Noncredit CDCP FTES | \$5,004 |

#### \*Basic Allocation for Palomar Community College District

Palomar College is currently designated as a LARGE college (>20,000 FTES) with one State-approved Center **\$7,202,587**

Basic Allocation

+

Credit FTES Base Allocation

+

Non-Credit FTES Base Allocation

+

Cola & Growth %

-

State Deficit (Revenue Shortfall)

=

State Apportionment



## 2016-17 STATE BUDGET HIGHLIGHTS

The **2016-17 Budget Act** was passed by the Legislature on June 15, 2016 and signed by the Governor on June 27, 2016. The State has focused primarily on three main areas of higher education: access, affordability, and performance. The final budget includes the following Apportionment adjustments (2016 July, California State Budget 2016-17. Retrieved from [www.ebudget.ca.gov/FullBudgetSummary.pdf](http://www.ebudget.ca.gov/FullBudgetSummary.pdf)):

- A decrease of \$198.4 million Proposition 98 General Fund in 2016-17 as a result of increased offsetting local property tax revenues.
- An increase of \$114 million Proposition 98 General Fund for 2-percent growth in Full-Time Equivalent Students. However, throughout the State, districts including Palomar, are struggling to generate enrollment growth.
- An increase of \$75 million Proposition 98 General Fund to support increased community college operating expenses in areas such as employee benefits, facilities, and other general expenses.
- An increase of up to \$31 million Proposition 98 General Fund in 2015-16 provided on a contingency basis, for an anticipated shortfall in redevelopment agency property taxes for community college apportionments.
- \$0 (0.00%) COLA (cost-of-living adjustments).
- \$200 million to expand regional workforce training (known as the Strong Workforce Program), approximately \$2 million for Palomar.
- \$105.5 million to pay down Mandated Cost reimbursements to be allocated on a per-FTES basis. This is approximately \$1.5 million in one-time funds for Palomar.

There is no change to the current enrollment fee amount of **\$46 per credit unit** (or \$1,380 for a full-time student taking 30 units per year). This fee has remained unchanged since 2011-2012. Community Colleges continue to offer noncredit instruction at no charge.

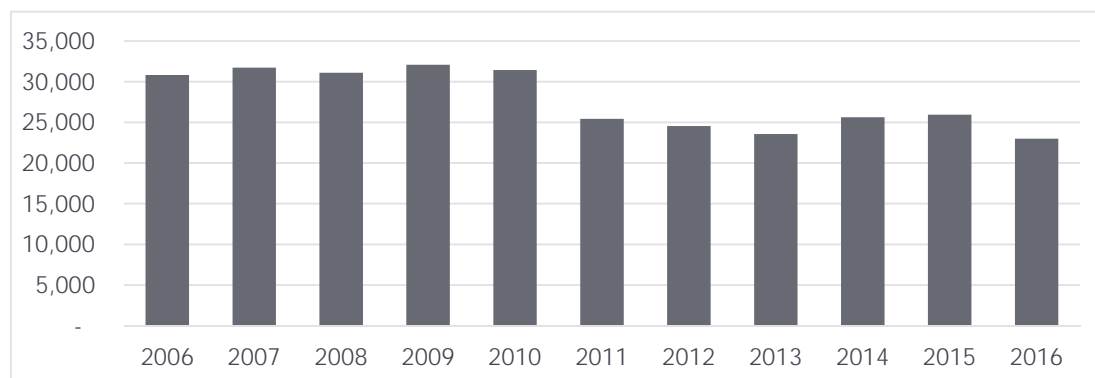
The State economy continues to improve and Community Colleges are receiving revenue increases to State Apportionment and categorical programs. The following table summarizes key components of the 2016-17 Proposition 98 funding for California Community Colleges (CCC) in 2016-17 and the impact on PCCD.

## 2016-17 DISTRICT ALLOCATIONS

| Program  | Governor's<br>January<br>Proposal | May Revision                  | 2016-17<br>Enacted<br>Budget  | 2016-17<br>Palomar CCD<br>Allocations  |
|--|-----------------------------------|-------------------------------|-------------------------------|--|
| <b>APPORTIONMENTS</b>  |                                   |                               |                               |  |
| 2% Enrollment Growth<br>(Allocated through Growth<br>Formula)                                    | \$114.7 million                   | \$114.7 million               | \$114.7 million               | N/A - PCCD is currently in<br>a 3-yr Stabilization<br>period: Pre-decline FTES<br>level must be fully<br>restored in order to<br>access Growth |
| Base Increase (Increases<br>FTES and Basic Allocation<br>rates for general operating<br>expense) | No<br>augmentation                | \$75 million                  | \$75 million                  | \$5.4 million increase in<br>Revenue Limit Base FTES   |
| Local Revenue Adjustments<br>for anticipated Property Tax<br>Deficits                            | N/A                               | \$38.6 million<br>(one-time)  | \$31.7 million<br>(one-time)  | TBD (Contingent on April<br>2017 P2 Property Tax<br>report; Estimate for PCCD<br>is unknown at this time)                                      |
| Cost-of-Living Adjustment<br>(COLA)  | \$29<br>million, 0.47%            | 0.00%                         | 0.00%                         | 0.00%  |
| Mandate Claims Debt<br>(SB 828)  | \$76.3 million<br>(one-time)      | \$105.5 million<br>(one-time) | \$105.5 million<br>(one-time) | \$1.5 million (per FTES<br>base at 2015-16 P2:<br>16,607 FTES)   |
| <b>FACILITIES</b>  |                                   |                               |                               |  |
| Deferred Maintenance and<br>Instructional Equipment  | \$289 million                     | \$219 million<br>(one-time)   | \$184 million<br>(one-time)   | \$2.6 million  |
| Energy Efficiency Projects<br>(Prop 39)  | \$45 million                      | \$49 million                  | \$49 million                  | \$607 thousand (per FTES<br>base at 2015-16 P2:<br>16,607 FTES)  |
| <b>INSTRUCTIONAL</b>   |                                   |                               |                               |  |
| Strong Workforce Program<br>(60/40 College/Region Split)   | \$248 million                     | \$248 million                 | \$200 million                 | \$2 million (can be used to<br>"help" generate FTES)   |
| Basic Skills for<br>Transformational Program   | \$30 million                      | \$30 million                  | \$30 million                  | \$177 thousand   |
| <b>OTHER</b>   |                                   |                               |                               |  |
| EEO (Multiple Method<br>Adoption)  | \$1 million                       | \$1 million                   | \$2 million                   | \$60 thousand  |
| Student Success (Credit)   | \$285 million                     | \$299 million                 | \$299 million                 | \$2.7 million  |
| Student Success (Equity)   | \$155 million                     | \$155 million                 | \$155 million                 | \$1.5 million  |
| Extended Opportunity<br>Programs and Services  | \$123 million                     | \$123 million                 | \$123 million                 | \$1.2 million  |
| Disabled Students Programs<br>and Services   | \$115 million                     | \$115 million                 | \$115 million                 | \$857 thousand   |
| Apprenticeship Allowance   | \$31 million                      | \$31 million                  | \$32 million                  | \$1.2 million  |

## STUDENT ENROLLMENT AND FULL TIME EQUIVALENT STUDENTS SUMMARY

### TOTAL STUDENT HEADCOUNT



Student Headcount is an unduplicated count of students. It is the actual number of individual students enrolled. Students may enroll in one or more courses in a term, but they are counted only once for the term.

### FULL-TIME EQUIVALENT STUDENTS

A **Full-Time Equivalent Student** (FTES) is a standard statewide measure of student enrollment of an institution. FTES is a key performance indicator, productivity measure, and funding basis. It is a conceptual measure of student enrollment, which represents 525 class (contact) hours of student instruction/activity in credit and noncredit courses, generally 15 semester credit hours. FTES is the “workload measure” for which State Apportionment funding for the district is based. The formula for FTES is expressed by the equation below:

$$\text{FTES} = \text{Census enrollment} \times \text{Weekly Student Contact Hours (WSCH)} \times \text{Term Length Multiplier} / 525$$

#### WORKLOAD MEASURE: FTES SERVED AND PROJECTED

| Workload Measure     | 2012-13<br>Actual<br>(Recalc) | 2013-14<br>Actual<br>(Recalc) | 2014-15<br>Actual<br>(Recalc) | 2015-16<br>Actual<br>(Annual) | 2016-17<br>Target<br>FTES |
|----------------------|-------------------------------|-------------------------------|-------------------------------|-------------------------------|---------------------------|
| Credit FTES          | 17,666                        | 17,940                        | 18,856                        | 15,802                        | 16,967                    |
| Non-Credit FTES      | 330                           | 331                           | 279                           | 280                           | 299                       |
| Non-Credit CDCP FTES | 534                           | 531                           | 495                           | 521                           | 534                       |
| TOTAL FTES           | 18,530                        | 18,802                        | 19,630                        | 16,603*                       | 17,800**                  |

\*Source: CCFS-320 Annual Report

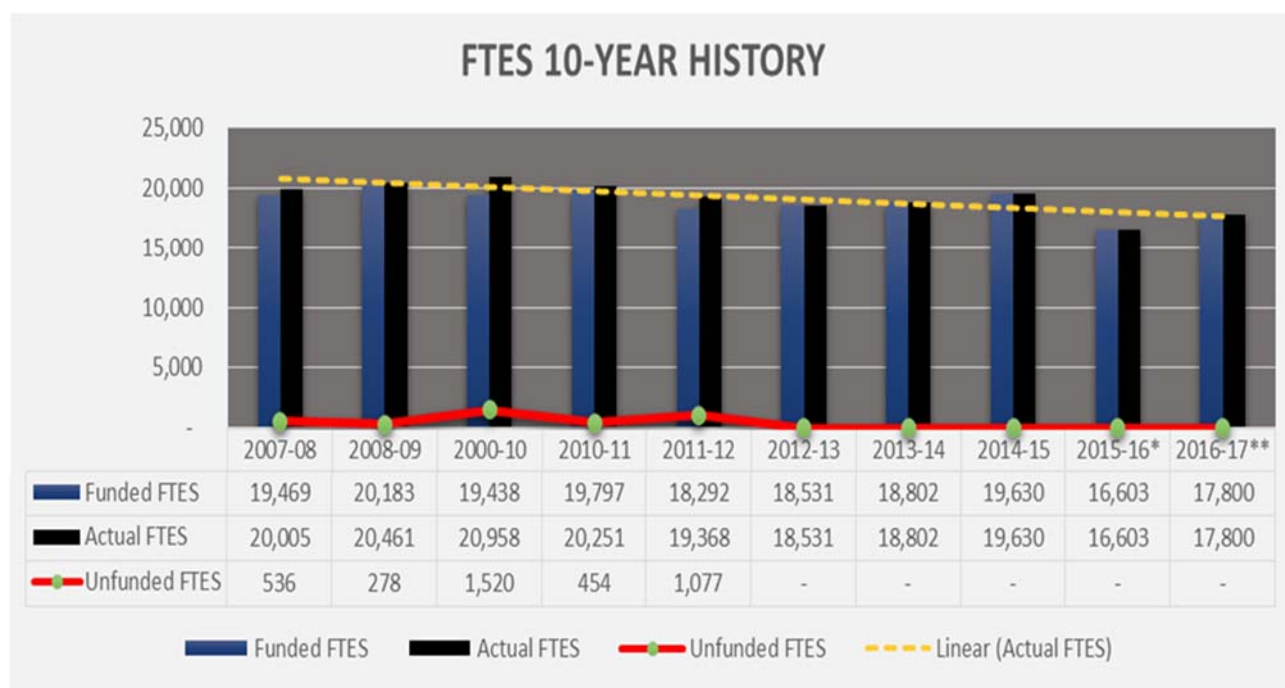
\*\*Projected

## FULL-TIME EQUIVALENT STUDENTS: BASE, ACTUAL, AND UNFUNDED FTES HISTORY

| Fiscal Year | FTES Funded |             | % FTES Change        |             | % of FTES       |       | Unfunded FTES | Percent Unfunded |
|-------------|-------------|-------------|----------------------|-------------|-----------------|-------|---------------|------------------|
|             | Base        | Actual FTES | From Prior Yr Actual | Funded FTES | Increase Funded |       |               |                  |
|             |             |             |                      |             |                 |       |               |                  |
| 2007-08     | 19,406      | 20,005      | 3.09%                | 19,469      | 0.32%           | 536   | 2.68%         |                  |
| 2008-09     | 19,469      | 20,461      | 2.28%                | 20,183      | 3.67%           | 278   | 1.36%         |                  |
| 2000-10     | 20,183      | 20,958      | 2.43%                | 19,438      | -3.69%          | 1,520 | 7.25%         |                  |
| 2010-11     | 19,438      | 20,251      | -3.38%               | 19,797      | 1.85%           | 454   | 2.24%         |                  |
| 2011-12     | 19,797      | 19,368      | -4.36%               | 18,292      | -7.60%          | 1,077 | 5.56%         |                  |
| 2012-13     | 18,292      | 18,531      | -4.32%               | 18,531      | 1.31%           | -     | 0.00%         |                  |
| 2013-14     | 18,531      | 18,802      | 1.47%                | 18,802      | 1.46%           | -     | 0.00%         |                  |
| 2014-15     | 18,802      | 19,630      | 4.40%                | 19,630      | 4.40%           | -     | 0.00%         |                  |
| 2015-16*    | 19,630      | 16,603      | -15.42%              | 16,603      | -15.42%         | -     | 0.00%         |                  |
| 2016-17**   | 16,603      | 17,800      | 7.21%                | 17,800      | 7.21%           | -     | 0.00%         |                  |

\*Source: CCFS-320 Annual Report

\*\*Projected



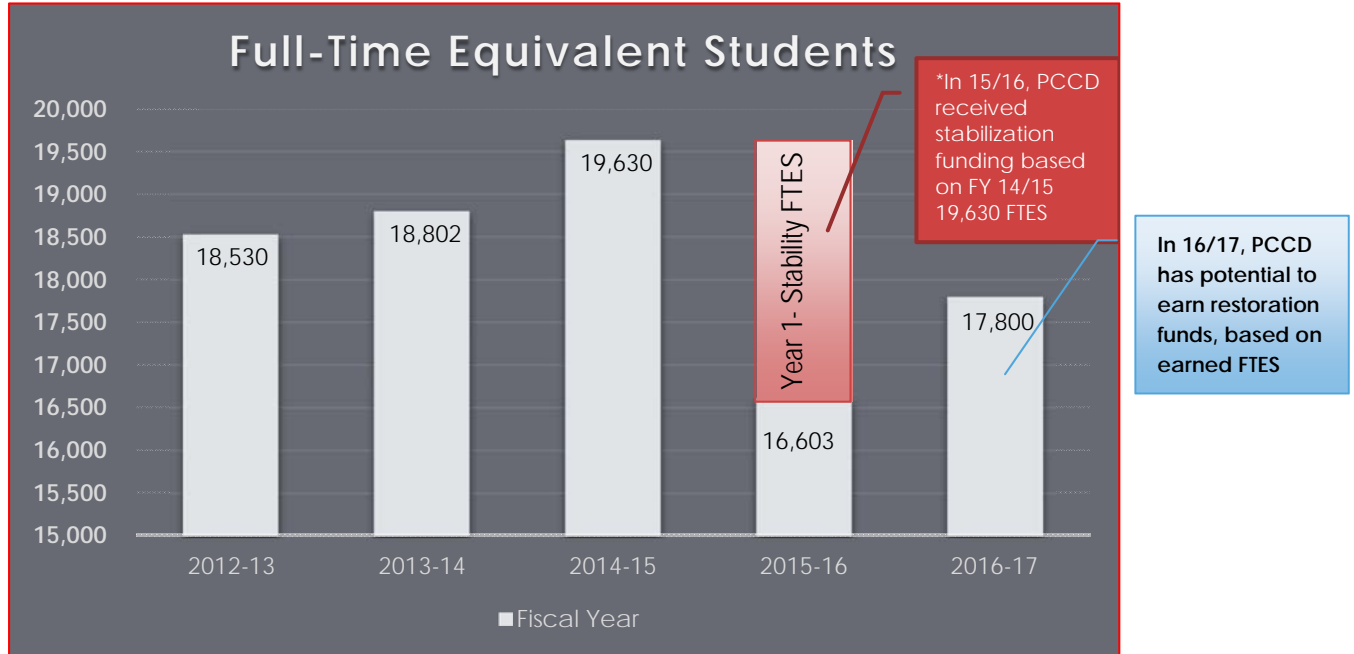
\*Projected (Final numbers will be released by the CCC Chancellor's Office at Recalculation, Feb 2017)

\*\*District projection based on estimate (Final numbers for FY 2016-17 will be released by the CCC Chancellor's Office Feb 2018)

NOTE: The District's student base has averaged 19,241 Actual FTES over a 10-year period and 18,273 over a 5-year period.

Source: CCCCCO Apportionment Reports

## STABILIZATION AND RESTORATION



**Stabilization** is covered in SB 361, the legislation that provided for equalization of funding among Community Colleges. Under SB 361, the application of stability allows for a “hold harmless” in the initial year of decline in FTES. **Stabilization covers three years.**

**Palomar College entered into its first year of Stabilization period in 2015-16 due to decline in FTES.** Existing law provides a year of stabilization funding during which the district receives at least the same funding for enrollment as the previous year. In 2015-16, Palomar received \$14 million in stability funds at the 2014-15 FTES level of 19,630. There was no drop in apportionment revenues associated with the FTES reduction for that year.

In the **subsequent three years**, the District is eligible for FTES restoration.

**Restoration** allows the District to restore FTES and potentially earn any reductions in apportionments during the three years following the initial year of decline (Education Code Section 84750.5). Restoration of revenue between the year of decline and the year of restoration will be made at the District’s marginal growth funding rate. The marginal funding rates per FTES are revised annually based on Cost-of-Living Adjustments (COLA).



## Year 2 (2016-17): Restoration

In the second year, the base is the actual FTES generated from the prior year, or if the College increases the FTES generated in the current year, it is allowed to “restore” revenue for the earned FTES. For 2016-17, the adopted budget has been calculated based on Target FTES of 17,800, about 1,197 FTES over the base FTES of 16,603 (2015-16 CCFS-320 Annual Report Factored FTES). The District estimates +\$5.9 million in restoration adjustment if target FTES is achieved. In addition, the District is allowed to “restore” FTES up to the original stability number. If enrollment continues to decline from the prior year, the District’s calculated basic allocation is reduced by the decrease in full time equivalent students (FTES).

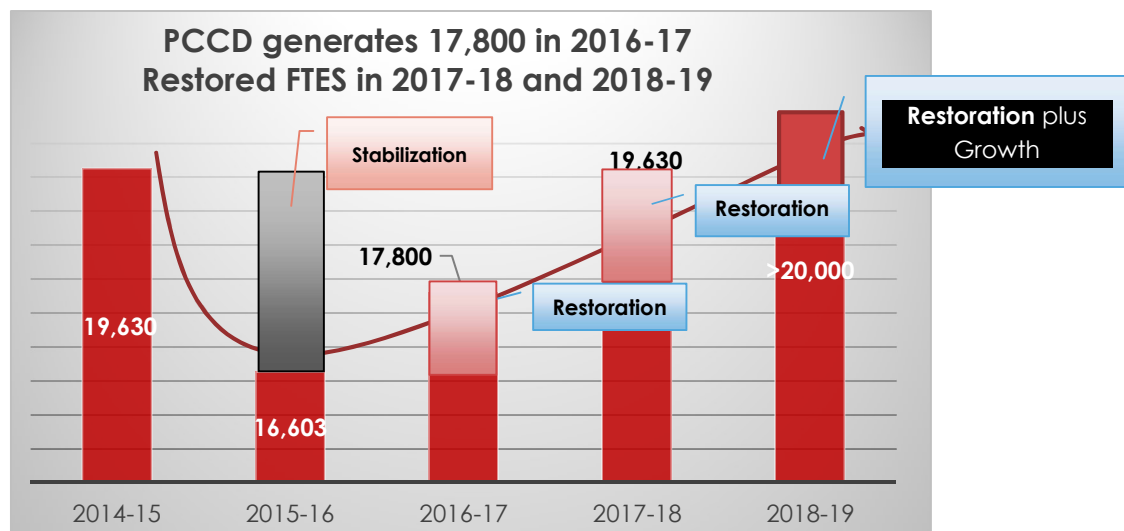
## Year 3 (2017-18): Restoration

In the third year, the base is the actual FTES generated in 2016-17. If the College generates a higher level of FTES in 2017-18, it is allowed to “restore” the FTES generated, up to the original stability number.

## EFFECT OF STABILITY IN YEAR 4 (2018-19): Restoration + Growth

The actual FTES generated in 2017-18 becomes the new base in 2018-19. At this point, the District is eligible for State-funded Growth once the pre-decline FTES level is fully restored.

## HYPOTHETICAL SCENARIOS OF STABILITY AND RESTORATION



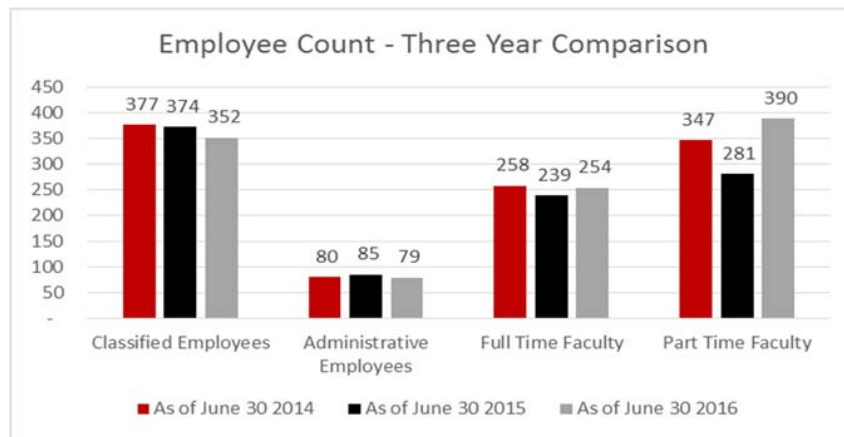
The 2016-17 Adopted Budget assumes that the District will restore 1,197 more FTES than the previous year. The District is eligible to restore up to 2,877 FTES to receive full funding available from the State according to the 2016-17 Advance Principal Apportionment Report, issued by the CCCCO July 18, 2016.



## LABOR RELATIONS

| Employee Information     | As of June 30 | As of June 30 | As of June 30 |
|--------------------------|---------------|---------------|---------------|
|                          | 2014          | 2015          | 2016          |
| Classified Employees     | 377           | 374           | 352           |
| Administrative Employees | 80            | 85            | 79            |
| Full Time Faculty        | 258           | 239           | 254           |
| Part Time Faculty        | 347           | 281           | 390           |
| <b>Total</b>             | <b>1,062</b>  | <b>979</b>    | <b>1,075</b>  |

Source: Payroll Data



The District is party to two collective bargaining agreements: Palomar Faculty Federation CFT/AFT Local 6161 and Council of Classified Employees CCE/AFT Local 4522.

## PARS SUPPLEMENTAL EARLY RETIREMENT OBLIGATION

In June 2015, the District has entered into a PARS Supplemental Early Retirement Plan for employees who retired as of June 30, 2015 and met certain eligibility requirements. The District will pay the liability over five year periods per the agreement as follows:

| <i>Fiscal Year</i> | <i>Payment</i>     |
|--------------------|--------------------|
| 2016               | \$1,269,126        |
| 2017               | \$1,269,126        |
| 2018               | \$1,269,126        |
| 2019               | \$1,269,126        |
| 2020               | \$1,269,126        |
| <b>Total</b>       | <b>\$6,345,630</b> |

Payment for the current year's obligation has been included in the Adopted Budget.

## **OTHER POSTEMPLOYMENT BENEFITS OBLIGATION (OPEB)**

The District provides post-employment health care benefits for retired employees in accordance with the various bargaining agreements. The Plan is a single-employer defined benefit health care plan administered by the District.

According to the Retiree Liability Actuarial Study completed in 2014, the District has post-employment benefit liabilities of \$90.8 million. The Annual Required Contribution (ARC) that the District must set aside to fund the outstanding accrued liability is \$6.8 million. This amount includes a normal cost and the unfunded actuarial accrued liability (UAAL) (or funding costs) over a period not to exceed 30 years. The District's unfunded actuarial accrued liability (UAAL) was computed to be approximately \$86.8 million.

In response to the GASB Statement No. 45 accounting standards, the District participated in the Community College League of California's (CCLC) Retiree Health Benefit JPA and placed funds in an irrevocable trust to reduce the unfunded liability. As of June 30, 2016, \$4 million has been pledged to the Retiree Benefits Irrevocable Trust Fund. In addition, the District had a balance of \$11 million in its Other Post-Employment Benefit (OPEB) Fund 69. A new Actuarial Valuation will be prepared in October 2016.

## **OTHER DISTRICT COMMITMENTS**

### **HEALTH AND WELFARE**

The average Health and welfare benefit costs for covered District employees increased from \$24,237 to \$28,126 per covered employee, representing a 16% increase in operating expense. The District has budgeted approximately \$23 million for Health and Welfare costs in 2016-17.

### **LOAD BANKING**

The District participates in "load banking" with eligible academic employees whereby the employee may teach extra courses in one period in exchange for time off in another period. Load Banking is the amount required to fund a reasonable portion of the cash value of accumulated workload teaching units. As of June 30, 2016, the District's liability for load banking was \$515,791. The current portion of this liability will be taken out of Other Reserves.

### **COMPENSATED ABSENCES**

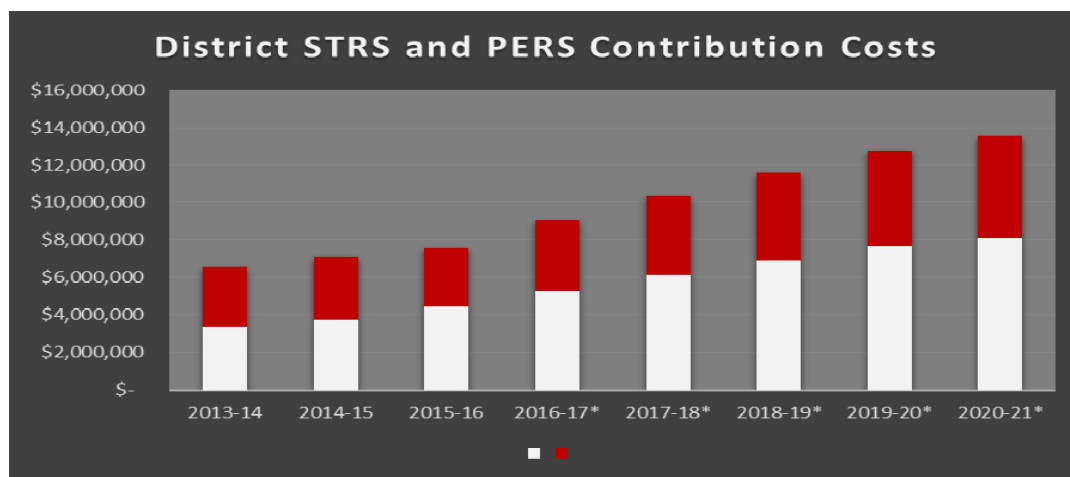
Vacation liability is the accrued vacation pay based on hours of vacation on the District's books. As of June 30, 2016, the District's liability for vacation accruals was \$2.8 million. The current portion of this liability will be taken out of Other Reserves.

Accumulated sick leave benefits are not recognized as liabilities of the District. The District's policy is to record sick leave as an operating expense in the period taken since such benefits do not vest nor is payment probable; however, unused sick leave is added to the creditable service period calculation of retirement benefits for eligible employees when they retire.

## IMPACT OF EMPLOYEE RETIREMENT SYSTEMS

The District contributes to the State Teachers' Retirement Plan (STRP) administered by Cal-STRS. The plan covers basically academic employees. Benefit provisions, required member, District, and contribution rates are set by the California Legislature and the Governor and detailed in the State Teachers' Retirement Law. Recently passed legislation, A.B. 1469 (2014), set in place a plan to close the \$74 billion gap in STRS statewide unfunded liabilities over the next 30 years. Pursuant to A.B. 1469, the costs will be shared, with the State paying approximately 20% toward the amount unfunded, instructors paying 10%, and the remaining 70% is the responsibility of community colleges.

The District also participates in the State of California Public Employees' Retirement System ("PERS"). The plan covers basically all regular classified personnel who are employed four or more hours per day. Benefits provisions are established by State statutes, as legislatively amended, within the Public Employees' Retirement Law. The CalPERS Board has set to increase the contribution rates to account for longer retiree life spans, salary increases, and the growing pool of state and school district employees.



An additional \$1.4 million dollars has been budgeted to cover the statutory increases in pension contributions for the 2016-17 fiscal year.

| FISCAL YEAR | STRS CONTRIBUTION |              | PERS CONTRIBUTION |              | TOTAL         | INCREASE AMOUNT | INCREASE RATE |
|-------------|-------------------|--------------|-------------------|--------------|---------------|-----------------|---------------|
| 2013-14     | 8.25%             | \$ 3,372,027 | 11.44%            | \$ 3,188,481 | \$ 6,560,508  | N/A             | N/A           |
| 2014-15     | 8.88%             | \$ 3,750,951 | 11.77%            | \$ 3,364,641 | \$ 7,115,592  | \$ 555,084      | 8.46%         |
| 2015-16     | 10.73%            | \$ 4,427,886 | 11.85%            | \$ 3,140,076 | \$ 7,567,962  | \$ 452,370      | 6.36%         |
| 2016-17*    | 12.58%            | \$ 5,279,978 | 13.89%            | \$ 3,771,199 | \$ 9,051,177  | \$ 1,483,215    | 19.60%        |
| 2017-18*    | 14.43%            | \$ 6,117,010 | 15.50%            | \$ 4,251,017 | \$ 10,368,027 | \$ 1,316,850    | 14.55%        |
| 2018-19*    | 16.28%            | \$ 6,901,242 | 17.10%            | \$ 4,689,831 | \$ 11,591,073 | \$ 1,223,047    | 11.80%        |
| 2019-20*    | 18.13%            | \$ 7,685,474 | 18.60%            | \$ 5,101,220 | \$ 12,786,694 | \$ 1,195,621    | 10.32%        |
| 2020-21*    | 19.10%            | \$ 8,096,666 | 19.80%            | \$ 5,430,331 | \$ 13,526,997 | \$ 740,303      | 5.79%         |

\*Projected pension contributions, based on current salaries, subject to step/column movement and negotiated increases

## DISTRICT FINANCIAL PLANNING PHILOSOPHY AND PRACTICES

The District has been proactive in reacting to State budget uncertainties and changes in enrollment patterns over the past few years. The Governing Board requires the District to maintain a minimum of 5% reserve. Given the State's ongoing budget challenges, the District has maintained a higher level. Strong fund balance has prevented the need for any short term borrowing such as TRANS for the last few years. The District ended FY 2015-16 with a fund balance of about 21.8 million.

A Supplemental Early Retirement Program offered in FY 2014-15 has provided the necessary expenditure savings. Management has taken a cautious approach to hiring and replacing positions and is gradually adding back permanent replacements. The District also recognizes that Strategic Enrollment Management is the top priority moving forward in order to stabilize and expand our Full-Time Equivalent Student (FTES) base.

Conservative budget assumptions were used to project income and expenditures for FY 2016-17. Essentially, the allocation from the State General Fund depends on enrollment. The District continues to face challenges balancing a budget where the increases in commitments for salaries, benefits, and retirement contributions to STRS and PERS surpass the new available income due to declining FTES. It is essential that the budget remains conservative, and that the District stabilizes its Full Time Equivalent Students (FTES) and closely monitors income and expenses. Sustained enrollment growth would secure revenue dollars and reduce borrowing FTES levels. It is noteworthy to point out that the District continues to maintain its strong fiscal and budgetary principles despite challenges in enrollment growth. The District is committed to prudently manage its resources while offering courses in the best way possible for our students.

The books and records of the District are maintained in accordance to the legal requirements of the Education Code § 70901, Title 5 § 59011 of the California Code of Regulations (CCR), and the Generally Accepted Accounting Principles (GAAP) for State and local governments, as determined by the Governmental Accounting Standards Board (GASB). Each community college district is mandated to adhere to the California Community Colleges Chancellor's Office *Budget and Accounting Manual*, distributed as part of the Board of Governor's responsibility to define, establish and maintain the budgeting and accounting structure and procedures for California community colleges.

The Vice President of Finance and Administrative Services and Director of Fiscal Services provide regular reports to the Governing Board and the Independent Citizens' Bond Oversight Committee of the Measure M-Proposition 39 General Obligation Bonds showing the financial and budgetary conditions of the District. The Annual Financial and Budget Reports, the Comprehensive Annual Financial Reports, and the Measure M –Proposition 39 General Obligation Bonds Performance and Financial Audit Reports are accessible from the Fiscal Services website at <https://www2.palomar.edu/pages/fiscalservices/>.

## FUND STRUCTURE AND FUND DESCRIPTIONS

### FUND ACCOUNTING

The District's financial accounting system is organized and operated on a fund basis to segregate and control varied sources of revenues and to ensure that they are used for their intended purposes. Each fund is considered a fiscal accounting entity with a self-balancing set of accounts. Revenues are classified by source (i.e. Federal, State, Local), and Expenditures are classified by object (i.e. Academic Salaries, Classified Salaries, Benefits, Supplies, Other Operating, and Capital Outlay accounts) and by activity (i.e. Instructional program, Non-Instructional Program). The District's Chart of Accounts can be accessed from the Fiscal Services website: <https://www2.palomar.edu/pages/fiscalservices/>. A series of chart field combinations (or budget strings) is used to properly account for individual transactions in the District's PeopleSoft Financials system. A budget string includes the following components:

| 6-digit | 2-digit | 6-digit | 5-digit | 2-digit | 7-digit |
|---------|---------|---------|---------|---------|---------|
| ACCOUNT | FUND    | DEPT    | PROGRAM | CLASS   | PROJECT |

### PALOMAR COLLEGE FUND STRUCTURE

| Governmental  | Proprietary   | Fiduciary  |
|---|---|--|
| <ul style="list-style-type: none"> <li>• <b>GENERAL FUND</b> <ul style="list-style-type: none"> <li>• Unrestricted (Operating Fund)</li> <li>• Restricted</li> </ul> </li> <li>• <b>DEBT SERVICE FUNDS</b> <ul style="list-style-type: none"> <li>• Bond Interest and Redemption Fund Series A</li> <li>• Bond Interest and Redemption Fund Series B</li> <li>• Bond Interest and Redemption Fund Series C</li> </ul> </li> <li>• <b>SPECIAL REVENUE FUND</b> <ul style="list-style-type: none"> <li>• Child Development Fund</li> </ul> </li> <li>• <b>CAPITAL PROJECTS FUNDS</b> <ul style="list-style-type: none"> <li>• Capital Outlay Projects Fund</li> <li>• Prop M General Obligations Bond Construction Fund</li> <li>• Energy Conservation Projects Fund</li> </ul> </li> </ul> | <ul style="list-style-type: none"> <li>• <b>INTERNAL SERVICES</b> <ul style="list-style-type: none"> <li>• Other Post-Employment Benefits Fund</li> </ul> </li> </ul> | <ul style="list-style-type: none"> <li>• <b>TRUST FUNDS</b> <ul style="list-style-type: none"> <li>• Associated Students Trust Fund</li> <li>• Student Representation Fee Fund</li> <li>• Student Center Body Fee Fund</li> <li>• Student Financial Aid Trust Fund</li> <li>• Scholarship and Loan Trust Fund</li> </ul> </li> </ul> |

In Governmental Funds and Expendable Trust Funds, revenues are recorded when they are earned, measurable, and available to pay liabilities of the current period – modified accrual basis of accounting. In Proprietary Funds and Nonexpendable Trust Funds, revenues are recognized when they are earned, regardless of the timing of related cash flows – full accrual basis of accounting. Receivables are accrued for amounts that satisfy the applicable definition of revenue but are not received at the close of the accounting period. Amounts that are received that do not meet the definition of revenue (i.e., they are not earned) must be recorded as deferred revenues. One notable exception to the rules for recognition of revenue is the treatment of enrollment fees charged for instructional periods after the close of the Spring term. Such fees must be recorded as deferred revenue, regardless of whether they are earned by the end of the fiscal year.



## BASIS OF ACCOUNTING AND REPORTING

As required by the Budget and Accounting Manual, expenditures shall be recognized in the accounting period in which the liability is incurred, and shall be limited to the amount budgeted for each major classification of accounts and to the total amount of the budget for each fund. By regulation (CCR § 58300), all districts must submit financial reports and annual budgets to the State's Chancellor's Office. To facilitate compliance with this requirement, the Budget and Accounting Manual outlines the uniform fund structure, revenue and expenditure classifications, and accounting procedures to be followed by community colleges.

---

### EXCERPTS FROM THE BUDGET AND ACCOUNTING MANUAL (2012 EDITION):

#### **Government versus Private Accounting: Measurement Focus and Basis of Accounting**

"Governmental accounting is founded upon the same basic concepts and conventions that underlie the accounting discipline as a whole. However, governmental accounting tends to focus on the uses of resources to attain the institution's objectives, rather than upon profits or losses. In general, in a private enterprise, products or services are sold directly to consumers who pay at least the cost of producing the products or providing the services. In contrast, the primary services provided by community colleges (instruction, community service, guidance and counseling, etc.) are paid for from a variety of revenue sources, most of which are not direct beneficiaries of the services.

The nonprofit nature of community colleges and the unique flow of revenue results in the use of the flow of current financial resources measurement focus used by other governmental entities. This measurement focus is intended to answer the question "Are there more or less resources that can be spent in the near future as a result of events and transactions of the period?" To better answer this question, the modified accrual basis of accounting is used. Under the modified accrual basis, revenues are recognized only when they are earned, measurable, and available.

Measurable is interpreted as the ability to provide a reasonable estimate of actual cash flow. Revenues are available if collectible within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures are recognized when an event or transaction is expected to draw upon current spendable resources." (p. 1-6, Budget and Accounting Manual, California Community Colleges, 2012 Edition)

#### **Annual Financial Report and Audit**

"The annual financial report of the district is the vehicle for summarizing and communicating the results of budgetary decisions and transactions. The Annual Financial and Budget Report (CCFS-311) of each district contains, as specified by the Chancellor's Office, a statement of the actual revenues and expenditures for the fiscal year just completed, plus the estimated revenue and proposed expenditures for the succeeding fiscal year (CCR §58303).

An annual financial and compliance external audit, required by Education Code Section 84040, is the final examination of the annual financial statements' fairness and reliability. The audit must be conducted by certified public accountants licensed by the State Board of Accountancy. In the event the governing board of a community college district fails to provide for an audit, the Board of Governors shall provide for such audit, and if the Board of Governors fails or is unable to make satisfactory arrangement for such an audit, the Department of Finance shall make arrangements for the audit. The cost of any audit described above shall be paid from district

funds. The annual financial statements are the responsibility of the district. Audit adjustments must be recorded in the district's accounting system to ensure the accuracy and consistency of financial reports. The annual financial statements and supplemental information are prepared in accordance with GASB Statements No. 34, Basic Financial Statements – and Management Discussions and Analysis – for State and Local governments and 35, Basic Financial Statements Management Discussion and Analysis-for Public Colleges and Universities. The use of GASB 35 which follows the Business Type Activity (BTA) Model was recommended by the California Community Colleges Chancellor's Office in consultation with Fiscal Standards and Accountability Committee. The use of this model provides for consistent and comparable reporting for all districts within the system.

It is important to understand the distinct purpose and use of the two primary financial reports for all districts, the CCFS 311 and the Annual Audited Financial Statements. The entity-wide financial statements, prepared in accordance with GASB 35, are presented using the economic resources measurement focus and the full accrual basis of accounting. Under the accrual basis, revenues are recognized when earned and expenses are recorded when an obligation has been incurred. All significant interfund transactions are eliminated. This financial statement and supplemental information with the independent auditor's report is the primary document for external reporting and evaluation of a district's financial condition. The report is also prepared in conformance with the requirements of the OMB Circular A-133 and Single Audit Act. In addition to other uses, it is included in the continuing disclosure requirements for long-term debt issuance. The report is distributed to several agencies including the following: the Federal Audit Clearinghouse, the California Department of Finance, and the California Department of Education.

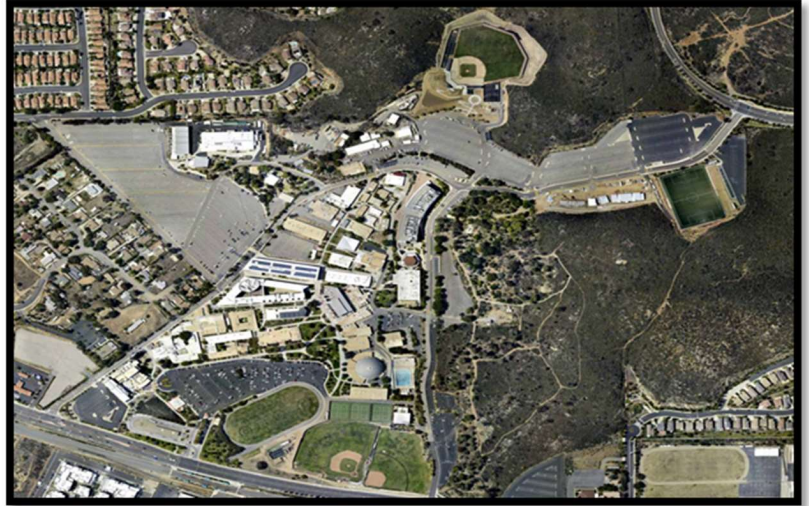
The CCFS 311's use is primarily as an "internal" financial report for use within the System for comparing financial results across California Community College Districts. It is the primary financial report used by the Chancellor's Office for evaluating the financial condition of districts. The CCFS 311 is prepared using the modified accrual basis. Each fund of the district is reported distinctly. Districts generally record financial transactions throughout the year using the fund structure and modified accrual basis which allows for a fairly simple process of reporting year-end results on the CCFS 311. By contrast, the entity-wide financial statements require additional entries to bring to the full accrual basis and present the entity-wide financial results." (p. 1-8, Budget and Accounting Manual, California Community Colleges, 2012 Edition)

## **Capital Assets**

Capital assets, which include site and site improvements, buildings, equipment and infrastructure assets (e.g. roads, parking lots, sidewalks, and similar items) are defined by the District as assets with an initial cost of \$5,000 or more and an estimated useful life in excess of one year. Assets that do not meet the capitalization threshold of \$5,000 are expensed as incurred. In the November 2006 General Election, voters approved Measure M, a \$694 million educational facilities improvement bond. The total proposition is funded through the sale of several series of bonds with the first three series sold in May 2007 (Series A), November 2010 (Series B), and April 2015 (Series C), respectively, and are accounted for separately in Fund 42. Moody's Investors Service assigned a rating of **Aa2** to Palomar CCD General Obligation Bonds, Series C in 2015. As of June 30, 2016, the District had \$360.6 million invested in capital assets.

## CONSTRUCTION HIGHLIGHTS

On November 7, 2006, the District passed \$694 million in general obligation bonds by approximately 57.9% of the registered voters, although only 55% was required. The District continues to implement its long-range Master Plan 2022 to modernize and renew its instructional and support services facilities to fulfill its mission. Constructions in progress reflect multiyear projects which, once completed and placed into service, are generally categorized as capital assets.



## COMPLETED PROJECTS IN 2015-16

### BASEBALL FIELD COMPLEX

- Completed August 2015
- New baseball field with over 237 stadium seating, dugouts, press box, restrooms, and lighted batting cages and bullpens.
- Total Budget: \$ 8,100,000



### EARLY CHILDHOOD EDUCATION LAB SCHOOL

- Construction started March 2014
- Occupied March 2016
- 16,196 sf building area
- Total Budget: \$ 16,350,000





## ACTIVE CONSTRUCTION PROJECTS 2016-17

### LIBRARY AND EARNING RESOURCE CENTER

- Construction started June 2015
- Estimated Occupancy: July 2018
- Project Budget: \$50 million
- 85,000 sf 4-story LLRC will consist of Library Services, Academic Technology, Adaptive Computer Center, Tutoring Center
- Total Budget: \$69,850,000



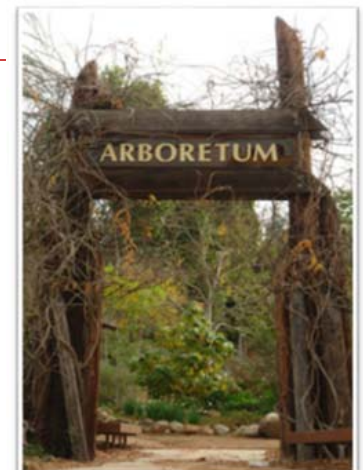
### PARKING STRUCTURE AND COLLEGE POLICE SUBSTATION

- Construction started June 2016
- Estimated Occupancy: January 2018
- College Police Substation will serve as the primary Emergency Operations Center and will connect with the adjacent parking structure
- Parking Structure features a minimum of 1,600 parking spaces, vehicle charging stations, secure parking for college police vehicles and District-owned vans.
- Total Budget: \$ 32,200,000



### ARBORETUM

- Construction starts November 2016
- Estimated Completion: March 2017
- Total Budget: \$ 2,440,000



**SOUTH EDUCATION CENTER**  
**11111 RANCHO BERNARDO RD, SAN DIEGO, CA**

- Construction started February 2016
- Estimated Occupancy: May 2018
- Conversion of existing four-story 100,000 building into a comprehensive community college education center
- Total Budget: \$34,000,000

This new site will serve the southern portion of Palomar Community College District, including the communities of Rancho Bernardo, 4S Ranch, Rancho Peñasquitos, Santa Luz, Del Sur, Sabre Springs, Carmel Mountain Ranch, and Ramona.



## Debt Management

As of June 30, 2016, the District had 710.6 million in debt primarily made up of general obligation and lease revenue bonds. Payments on the general obligation bonds are made by the bond interest and redemption fund with local property tax revenues. The lease revenue bonds will be paid by the other debt service fund. The pay-as-you-go portion of the net OPEB obligation will be paid by the Internal Service Fund. Pension expense related to the aggregate net pension obligation will be paid by the fund for which the employee works. Other liabilities, such as compensated absences and load banking, will be paid by the fund for which the employee worked. A summary of long-term obligations is presented below:

(Amounts in thousands)

|  | Balance<br>Beginning<br>of Year | Additions        | Deletions        | Balance<br>End<br>of Year |
|--|---------------------------------|------------------|------------------|---------------------------|
| General obligation and lease revenue bonds | \$ 599,598                      | \$ 7,502         | \$ 7,320         | \$ 599,780                |
| Aggregate net pension obligation           | 84,411                          | 15,351           | -                | 99,762                    |
| Other liabilities                          | 11,097                          | 7,205            | 7,292            | 11,010                    |
| <b>Total Long-Term Obligations</b>         | <b>\$ 695,106</b>               | <b>\$ 30,058</b> | <b>\$ 14,612</b> | <b>\$ 710,552</b>         |
| Amount due within one year                 |                                 |                  |                  | <b>\$ 12,834</b>          |



## FUNDS AT PALOMAR COLLEGE

|           |   |
|-----------|---|
| <b>10</b> | <p><b>GENERAL FUND</b></p> <p>The General Fund is maintained to account for those transactions that in general cover the full scope of operations of the District – instruction, administration, student services, maintenance and operations, etc.</p> <p>(Fund 10 = Fund 11 Unrestricted + Fund 11 Designated + Fund 12 Restricted)</p> <p>The General Fund is divided into three sub funds: Unrestricted, Designated, and Restricted.</p> <ul style="list-style-type: none"> <li>• <b>Fund 11 UNRESTRICTED (DISTRICT OPERATING BUDGET)</b> is used to account for resources available for the general purposes of the District's operation and support of its educational program.</li> <li>• <b>Fund 11 DESIGNATED</b> is used to account for unrestricted monies for specific operation purposes, such as field trips, planetarium, material fees, etc.</li> <li>• <b>Fund 12 RESTRICTED</b> 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.</li> </ul> |
| <b>22</b> | <p><b>PROP M BOND INTEREST AND REDEMPTION FUND – SERIES A</b></p> <p>The Prop M Bond Interest and Redemption Fund is the fund used to account for the accumulation of resources from property tax and the payment of Prop M General Obligation Bond principal and interest.</p>   |
| <b>23</b> | <p><b>PROP M BOND INTEREST AND REDEMPTION FUND – SERIES B</b></p> <p>The Prop M Bond Interest and Redemption Fund is the fund used to account for the accumulation of resources from property tax and the payment of Prop M General Obligation Bond principal and interest.</p>   |
| <b>24</b> | <p><b>PROP M BOND INTEREST AND REDEMPTION FUND – SERIES C</b></p> <p>The Prop M Bond Interest and Redemption Fund is the fund used to account for the accumulation of resources from property tax and the payment of Prop M General Obligation Bond principal and interest.</p>   |
| <b>29</b> | <p><b>DEBT SERVICE FUND</b></p> <p>The debt service fund is the fund used to account for the accumulation of resources for the payment of general long-term debt principal and interest.</p>  |
| <b>33</b> | <p><b>CHILD DEVELOPMENT FUND</b></p> <p>The Child Development Fund is the fund designated to account for all revenues for, and 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.</p>   |

**41 CAPITAL OUTLAY PROJECTS FUND**

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.

**42 PROP M BOND CONSTRUCTION FUND**

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

**43 ENERGY CONSERVATION PROJECTS FUND**

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.

**69 OTHER POST-EMPLOYMENT BENEFITS (OPEB) FUND**

This 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 benefit plan.

**71 ASSOCIATED STUDENTS TRUST FUND**

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

**72 STUDENT REPRESENTATION FEE TRUST FUND**

Education Code Section 76070.5 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 College established this fee. Monies collected are to be expended to provide for the support of governmental affairs representatives who may be stating their positions and viewpoints before the city, county, and district governments and before offices and agencies of the state government.

**73 STUDENT CENTER FEE FUND**

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

**74 STUDENT FINANCIAL AID TRUST FUND**

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 grants and loans or other monies intended for similar purposes and the required district-matching share of payments to students.

**75 SCHOLARSHIP AND LOAN TRUST FUND**

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 the fiscal year 1997-98, the majority of these scholarship accounts were transferred to the Palomar Community College Foundation.

# DISTRICT OPERATING FUND

## CONSOLIDATED FUND SCHEDULE – FUND 11 UNRESTRICTED

| Revenues, Expenditures and<br>Unrestricted General Fund Balance | Audited Actuals |             |             | Unaudited Actuals | Adopted<br>Budget |
|---|-----------------|-------------|-------------|-------------------|-------------------|
|   | 2012-13         | 2013-14     | 2014-15     | 2015-16           | 2016-17           |
| <b>Revenues</b>   |                 |             |             |                   |                   |
| <b>Federal</b>  | \$ -            | \$ -        | \$ -        | \$ -              | \$ -              |
| <b>State</b>  | 28,782,892      | 34,451,365  | 34,231,596  | 38,668,365        | 23,695,208        |
| <b>Local</b>  | 67,040,373      | 67,747,570  | 72,437,825  | 79,397,334        | 83,181,742        |
| <b>Other Sources</b>  | 1,104,260       | 737,927     | 1,248,415   | 763,000           | 728,000           |
| <b>Total Revenues</b>   | 96,927,525      | 102,936,862 | 107,917,836 | 118,828,699       | 107,604,950       |
| <b>Expenditures</b>   |                 |             |             |                   |                   |
| <b>Academic Salaries</b>  | 42,208,254      | 45,436,547  | 45,803,251  | 44,629,218        | 45,970,273        |
| <b>Classified Salaries</b>                                      | 22,265,775      | 22,474,073  | 23,303,344  | 21,985,290        | 21,758,093        |
| <b>Employee Benefits</b>  | 24,020,963      | 24,120,913  | 23,883,303  | 28,103,351        | 27,215,959        |
| <b>Supplies &amp; Materials</b>                                 | 938,730         | 999,230     | 919,039     | 960,037           | 1,057,071         |
| <b>Other Operating Expenses</b>                                 | 7,514,978       | 8,028,199   | 8,639,886   | 8,823,796         | 9,855,958         |
| <b>Capital Outlay</b>   | 554,387         | 125,347     | 379,621     | 459,577           | 103,825           |
| <b>Other Outgo (net)</b>  | 4,260,998       | 4,851,699   | 5,455,603   | 5,420,650         | 5,627,106         |
| <b>Total Expenditures</b>                                       | 101,764,085     | 106,036,008 | 108,384,047 | 110,381,918       | 111,588,285       |
| <b>Change in Fund Balance</b>                                   | (4,836,560)     | (3,099,146) | (466,211)   | 8,446,780         | (3,983,335)       |
| <b>Prior Year Adjustment</b>                                    |                 |             | 3,323,561   |                   |                   |
| <b>Net Change in Fund Balance</b>                               | (4,836,560)     | (3,099,146) | 2,857,350   | 8,446,780         | (3,983,335)       |
| <b>Beginning Fund Balance</b>                                   | 18,484,120      | 13,647,560  | 10,548,414  | 13,405,764        | 21,852,544        |
| <b>Ending Fund Balance</b>                                      | 13,647,560      | 10,548,414  | 13,405,764  | 21,852,544        | 17,869,209        |
| <b>Ending Fund Balance as % of<br/>Expenditure</b>              | 13.41%          | 9.95%       | 12.37%      | 19.80%            | 16.01%            |

### FY 2015-16 UNAUDITED ACTUAL ENDING BALANCE NOTES

State Apportionment "Total Computational Revenue" of \$104,028,383 included \$14,294,428 in stability funding. The District earned 16,603 FTES as of the Annual CCFS-320 Enrollment Report. A prior year adjustment to apportionment for the 2014-15 fiscal year was recorded in the 2015-16 fiscal year. The adjustment was based on the final recalculation by the State for the 2014-15 fiscal year. The State provides that each District retains 2% of the student enrollment fees received as an offset towards the administrative cost of charging and collecting enrollment fees. Nonresident students were charged at \$200 per credit unit enrolled. The Unrestricted State Lottery was projected at \$146 per FTES. Inter-fund transfers included \$3,066,244 to Fund 69 for OPEB Retiree Benefits Liability, \$30,000 to Fund 71 for Associated Students, and \$495,900 to Fund 73 for Student Body Certificate of Participation (COP) payment.

### FY 2016-17 ADOPTED BUDGET NOTES

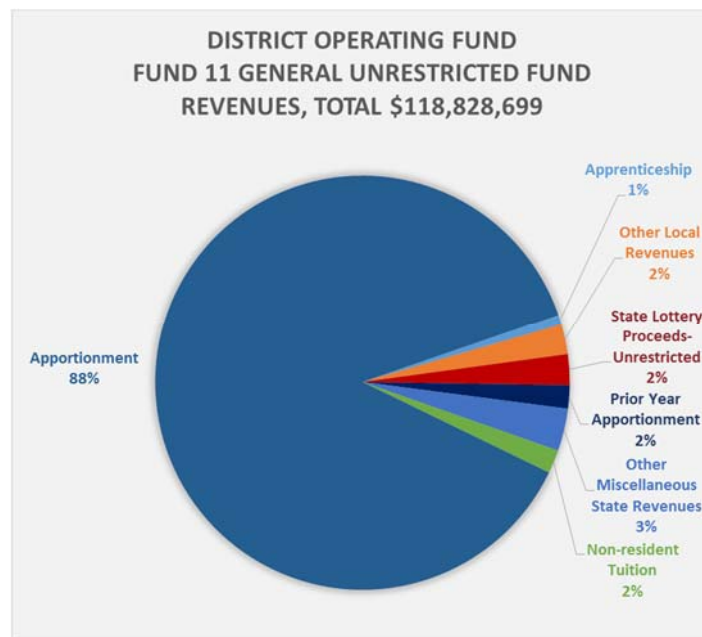
State Apportionment "Total Computational Revenue" of \$97,010,781 includes \$5,967,672 in stability restoration funding, based on 17,800 FTES. Effective Fall 2016, the Nonresident fee increases to \$211 per credit unit enrolled as approved by the Governing Board in January 2016. The California Department of Education estimates lottery revenues to be \$189 per FTES. Inter-fund transfers include \$3,066,244 to Fund 69 for OPEB Retiree Benefits Liability, \$30,000 to Fund 71 for Associated Students, and \$495,450 to Fund 29 for Debt Service Obligation. Fund Balance for FY 2016-17 includes the required Governing Board Reserve of \$7,811,148, Other Reserves of \$6,062,493 and Designated Reserve of \$3,995,568.

# DISTRICT OPERATING FUND

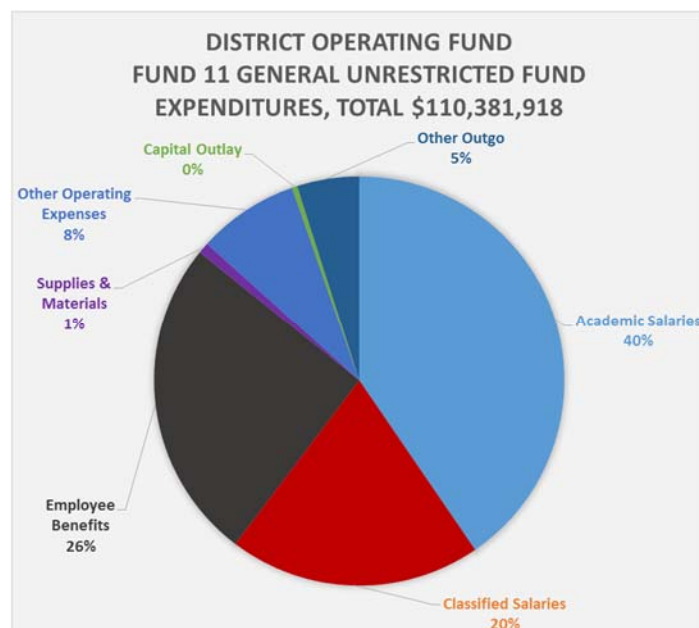
## FY 2015-16 GENERAL UNRESTRICTED FUND ACTUALS

The charts below show the General Unrestricted Fund Revenues and Expenditures for 2015-16. Revenues are broken out by source and expenditures are broken out by major object of expenditure, i.e. Academic Salaries, Classified Salaries, Benefits, Supplies and Materials, Operating Expenses, Capital Outlay, and Other Outgo. Prop 98 State General Fund Apportionment accounted for 88% of revenues received. About 86% of the District Operating Fund, Fund 11 General Fund Unrestricted, went towards salaries and benefits.

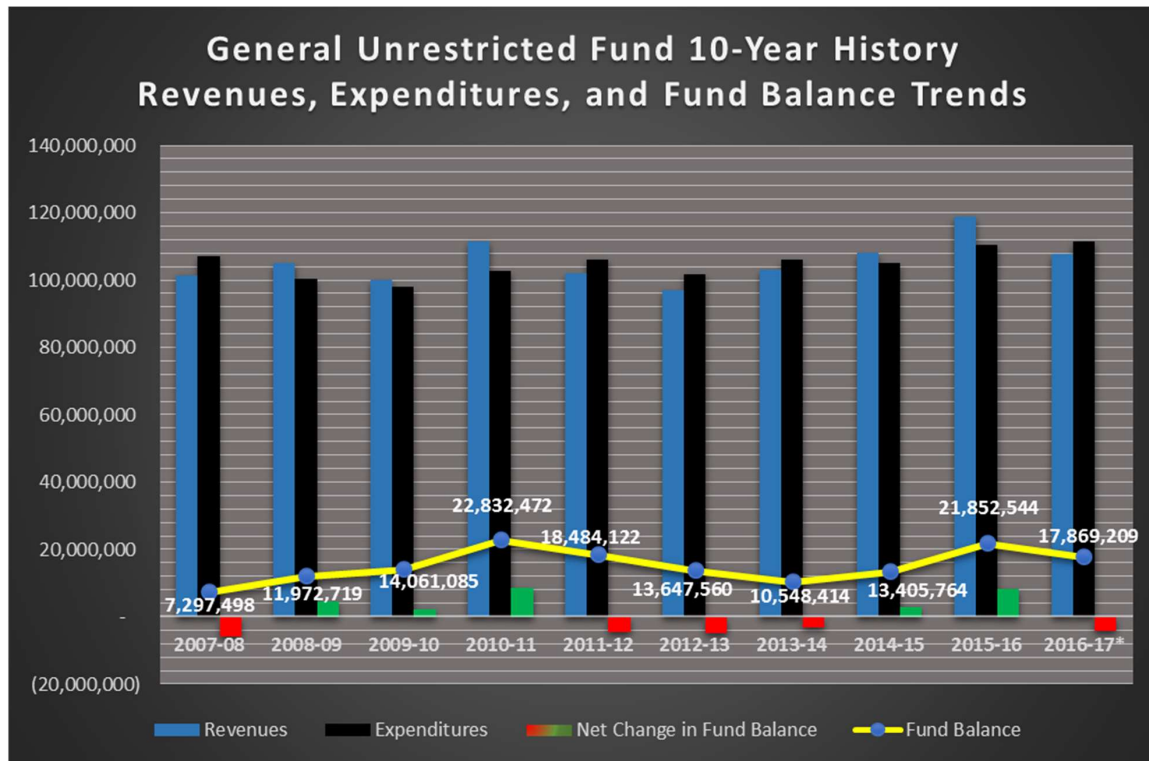
### 2015-16 REVENUES



### 2015-16 EXPENDITURES



## GENERAL UNRESTRICTED FUND REVENUES, EXPENDITURES, AND FUND BALANCE TRENDS



**\*Projected**

Certain current year apportionments from the State are based on financial and statistical information from the previous year. Any corrections due to recalculation of the apportionment are made in February of the subsequent year and are recorded in the District's financial records when received. When known and measurable, these calculations and corrections are accrued in the year in which the FTES are generated.



# THE 2016-17 ADOPTED BUDGET

## SECTION IV



# FY 2016-17 ADOPTED BUDGET

## DISTRICT EXECUTIVE SUMMARY

The Palomar Community College District's 2016-17 Adopted Budget of \$523,489,980 for all funds reflects the following major budgets:

### 2016-17 SUMMARY OF ALL FUNDS

| FUND                |   | 2015-16<br>ADOPTED<br>BUDGET | 2016-17<br>ADOPTED<br>BUDGET |
|---------------------|---|------------------------------|------------------------------|
| <b>General Fund</b> |   |                              |                              |
| 11                  | General Fund –Unrestricted (including Designated) | \$121,567,227                | \$129,457,494                |
| 12                  | General Fund –Restricted                          | 34,163,213                   | 37,089,674                   |
|                     | <b>Total General Fund</b>                         | <b>\$155,730,440</b>         | <b>\$166,547,168</b>         |
| <b>Other Funds</b>  |   |                              |                              |
| 22                  | Prop M Bond Interest & Redemption Fund Series A   | 16,069,163                   | 14,585,064                   |
| 23                  | Prop M Bond Interest & Redemption Fund Series B   | 9,004,922                    | 8,841,963                    |
| 24                  | Prop M Bond Interest & Redemption Fund Series C   | 24,233,165                   | 31,074,197                   |
| 29                  | Debt Service Fund                                 | 699,775                      | 700,050                      |
| 33                  | Child Development Fund                            | 1,378,957                    | 1,878,068                    |
| 41                  | Capital Outlay Projects Fund                      | 23,307,326                   | 26,331,021                   |
| 42                  | Prop M Bond Construction Fund                     | 263,273,594                  | 230,656,651                  |
| 43                  | Energy Conservation Projects Fund                 | 439,171                      | 1,455,011                    |
| 69                  | Other Post-Employment Benefits (OPEB) Fund        | 22,155,573                   | 18,866,960                   |
| 71                  | Associated Students Trust Fund                    | 178,342                      | 181,641                      |
| 72                  | Student Representation Fee Trust Fund             | 320,003                      | 312,324                      |
| 73                  | Student Center Fee Fund                           | 341,448                      | 344,190                      |
| 74                  | Student Financial Aid Trust Fund                  | 19,551,466                   | 19,762,624                   |
| 75                  | Scholarship and Loan Trust Fund                   | 1,789,373                    | 1,953,048                    |
|                     | <b>Total Other Funds</b>                          | <b>\$382,742,278</b>         | <b>\$356,942,812</b>         |
|                     | <b>Total Funds</b>                                | <b>\$538,472,718</b>         | <b>\$523,489,980</b>         |

**PALOMAR COMMUNITY COLLEGE DISTRICT**  
**2016-17 ADOPTED BUDGET**  
**CONSOLIDATED SCHEDULE OF REVENUES, EXPENDITURES, AND FUND BALANCES (ALL FUNDS)**

| REVENUES         | BOND INTEREST/REDEMPTION SERIES A<br>BOND INTEREST/REDEMPTION SERIES B<br>BOND INTEREST/REDEMPTION SERIES C<br>DEBT SERVICES<br>CHILD DEV FUND<br>CAPITAL OUTLAY<br>PROP M<br>ENERGY CONS. FUND<br>OPEB RETIREE HEALTH FUND<br>ASSOCIATED STUDENTS<br>STUDENT REP FEE<br>STUDENT CENTER FEE<br>STUDENT FINANCIAL AID<br>SCHOLARSHIP AND LOAN |                             |   |   |   |                       |                        |                        |                |                           |                                  |                             |                         |                            |                               |                              | TOTAL          |
|------------------|--|-----------------------------|---|---|---|-----------------------|------------------------|------------------------|----------------|---------------------------|----------------------------------|-----------------------------|-------------------------|----------------------------|-------------------------------|------------------------------|----------------|
|                  | GEN FUND UNRESTRICTED FUND 11  | GEN FUND RESTRICTED FUND 12 | BOND INTEREST/REDEMPTION SERIES A FUND 22 | BOND INTEREST/REDEMPTION SERIES B FUND 23 | BOND INTEREST/REDEMPTION SERIES C FUND 24 | DEBT SERVICES FUND 29 | CHILD DEV FUND FUND 33 | CAPITAL OUTLAY FUND 41 | PROP M FUND 42 | ENERGY CONS. FUND FUND 43 | OPEB RETIREE HEALTH FUND FUND 69 | ASSOCIATED STUDENTS FUND 71 | STUDENT REP FEE FUND 72 | STUDENT CENTER FEE FUND 73 | STUDENT FINANCIAL AID FUND 74 | SCHOLARSHIP AND LOAN FUND 75 |                |
| 810000 FEDERAL   | -  | 5,081,969                   | -   | -   | -   | -                     | 48,000                 | -                      | -              | -                         | -                                | -                           | -                       | -                          | 18,415,567                    | -                            | 23,545,536     |
| 860000 STATE     | 24,180,599   | 22,997,441                  | -   | -   | -   | -                     | 634,160                | 12,829,177             | -              | -                         | -                                | -                           | -                       | -                          | 1,346,882                     | -                            | 61,988,259     |
| 880000 LOCAL     | 104,548,895  | 7,622,526                   | 14,585,064                                | 8,841,963                                 | 31,074,197                                | 700,050               | 1,195,908              | 12,703,671             | 230,656,651    | 1,455,011                 | 15,800,616                       | 147,641                     | 312,324                 | 344,190                    | 175                           | 1,953,048                    | 431,941,930    |
| 890000 OTHER     | 728,000  | 1,387,738                   | -   | -   | -   | -                     | -                      | 798,173                | -              | -                         | 3,066,344                        | 34,000                      | -                       | -                          | -                             | -                            | 6,014,255      |
| TOTAL REV BUDGET | \$ 129,457,494   | \$ 37,089,674               | \$ 14,585,064                             | \$ 8,841,963                              | \$ 31,074,197                             | \$ 700,050            | \$ 1,878,068           | \$ 26,331,021          | \$ 230,656,651 | \$ 1,455,011              | \$ 18,866,960                    | \$ 181,641                  | \$ 312,324              | \$ 344,190                 | \$ 19,762,624                 | \$ 1,953,048                 | \$ 523,489,980 |

| EXPENDITURES                | FUND 11        | FUND 12       | FUND 22       | FUND 23      | FUND 24       | FUND 29    | FUND 33      | FUND 41       | FUND 42        | FUND 43      | FUND 69       | FUND 71    | FUND 72    | FUND 73    | FUND 74       | FUND 75      | ALL FUNDS      |
|-----------------------------|----------------|---------------|---------------|--------------|---------------|------------|--------------|---------------|----------------|--------------|---------------|------------|------------|------------|---------------|--------------|----------------|
| 100000 ACADEMIC SALARIES    | 45,970,273     | 3,397,567     | -             | -            | -             | -          | 796,007      | -             | -              | -            | -             | -          | -          | -          | -             | -            | 50,163,847     |
| 200000 NONACAD SALARIES     | 21,758,093     | 8,888,473     | -             | -            | -             | -          | 183,834      | -             | 323,392        | -            | -             | 4,000      | -          | -          | -             | -            | 31,157,792     |
| 300000 EMPLOYEE BENEFITS    | 27,215,959     | 5,029,710     | -             | -            | -             | -          | 282,083      | -             | 186,854        | -            | 5,709,370     | -          | -          | -          | -             | -            | 38,423,976     |
| SUPPLIES & 400000 MATERIALS | 1,056,622      | 1,438,767     | -             | -            | -             | -          | 53,000       | 29,216        | -              | -            | -             | 104,967    | 5,000      | 4,000      | 3,286         | -            | 2,694,858      |
| 500000 OTHER OPERATING      | 9,855,958      | 5,091,644     | 1,600         | 3,000        | 1,600         | -          | 22,000       | 902,188       | -              | 215,000      | -             | 72,674     | 50,000     | 20,000     | 176           | -            | 16,235,840     |
| 600000 CAPITAL OUTLAY       | 103,825        | 3,942,314     | -             | -            | -             | -          | -            | 13,651,550    | 230,146,405    | 1,240,011    | -             | -          | -          | 50,000     | -             | -            | 249,134,105    |
| 700000 OTHER OUTGO          | 23,496,764     | 9,301,199     | 14,583,464    | 8,838,963    | 31,072,597    | 700,050    | 541,144      | 11,748,067    | -              | -            | 13,157,590    | -          | 257,324    | 270,190    | 19,759,162    | 1,953,048    | 135,679,562    |
| TOTAL EXP BUDGET            | \$ 129,457,494 | \$ 37,089,674 | \$ 14,585,064 | \$ 8,841,963 | \$ 31,074,197 | \$ 700,050 | \$ 1,878,068 | \$ 26,331,021 | \$ 230,656,651 | \$ 1,455,011 | \$ 18,866,960 | \$ 181,641 | \$ 312,324 | \$ 344,190 | \$ 19,762,624 | \$ 1,953,048 | \$ 523,489,980 |

**2015-16 REVENUES, EXPENDITURES, FUND BALANCE DATA**

| 2015-16 ACTUAL REVENUES     | BOND INTEREST/REDEMPTION SERIES A<br>BOND INTEREST/REDEMPTION SERIES B<br>BOND INTEREST/REDEMPTION SERIES C<br>DEBT SERVICES<br>CHILD DEV FUND<br>CAPITAL OUTLAY<br>PROP M<br>ENERGY CONS. FUND<br>OPEB RETIREE HEALTH FUND<br>ASSOCIATED STUDENTS<br>STUDENT REP FEE<br>STUDENT CENTER FEE<br>STUDENT FINANCIAL AID<br>SCHOLARSHIP AND LOAN |                             |   |   |   |                       |                        |                        |                |                           |                                  |                             |                         |                            |                               |                              | TOTAL          |
|-----------------------------|--|-----------------------------|---|---|---|-----------------------|------------------------|------------------------|----------------|---------------------------|----------------------------------|-----------------------------|-------------------------|----------------------------|-------------------------------|------------------------------|----------------|
|                             | GEN FUND UNRESTRICTED FUND 11  | GEN FUND RESTRICTED FUND 12 | BOND INTEREST/REDEMPTION SERIES A FUND 22 | BOND INTEREST/REDEMPTION SERIES B FUND 23 | BOND INTEREST/REDEMPTION SERIES C FUND 24 | DEBT SERVICES FUND 29 | CHILD DEV FUND FUND 33 | CAPITAL OUTLAY FUND 41 | PROP M FUND 42 | ENERGY CONS. FUND FUND 43 | OPEB RETIREE HEALTH FUND FUND 69 | ASSOCIATED STUDENTS FUND 71 | STUDENT REP FEE FUND 72 | STUDENT CENTER FEE FUND 73 | STUDENT FINANCIAL AID FUND 74 | SCHOLARSHIP AND LOAN FUND 75 |                |
| 810000 FEDERAL              | -  | 7,326,878                   | -   | -   | -   | -                     | 49,469                 | -                      | -              | -                         | -                                | -                           | -                       | -                          | 17,819,959                    | -                            | 25,196,306     |
| 860000 STATE                | 38,668,365   | 16,545,850                  | -   | -   | -   | -                     | 593,112                | 11,245,527             | -              | -                         | -                                | -                           | -                       | -                          | 1,313,414                     | -                            | 68,366,268     |
| 880000 LOCAL                | 79,397,334   | 5,602,908                   | 9,483,051                                 | 4,570,063                                 | 7,185,062                                 | -                     | 720,226                | 3,384,969              | 1,425,825      | 1,011,353                 | 3,568,621                        | 16,797                      | 32,200                  | 222,360                    | 176                           | 724,545                      | 117,345,490    |
| 890000 OTHER                | 763,000  | 3,082,332                   | -   | -   | -   | 703,561               | 41,247                 | 1,384,606              | -              | -                         | 3,066,344                        | 32,000                      | -                       | -                          | -                             | -                            | 9,073,090      |
| TOTAL REVENUES              | \$ 118,828,699   | \$ 32,557,968               | \$ 9,483,051                              | \$ 4,570,063                              | \$ 7,185,062                              | \$ 703,561            | \$ 1,404,053           | \$ 16,015,102          | \$ 1,425,825   | \$ 1,011,353              | \$ 6,634,965                     | \$ 48,797                   | \$ 32,200               | \$ 222,360                 | \$ 19,133,549                 | \$ 724,545                   | \$ 219,981,153 |
| 2015-16 ACTUAL EXPENDITURES | FUND 11  | FUND 12                     | FUND 22                                   | FUND 23                                   | FUND 24                                   | FUND 29               | FUND 33                | FUND 41                | FUND 42        | FUND 43                   | FUND 69                          | FUND 71                     | FUND 72                 | FUND 73                    | FUND 74                       | FUND 75                      | ALL FUNDS      |
| 100000 ACADEMIC SALARIES    | 44,629,218   | 2,852,299                   | -   | -   | -   | -                     | 659,142                | -                      | -              | -                         | -                                | -                           | -                       | -                          | -                             | -                            | 48,140,659     |
| 200000 NONACAD SALARIES     | 21,985,290   | 9,022,928                   | -   | -   | -   | -                     | 195,709                | -                      | 344,935        | -                         | -                                | 585                         | -                       | -                          | -                             | -                            | 31,549,447     |
| 300000 EMPLOYEE BENEFITS    | 28,103,351   | 3,923,329                   | -   | -   | -   | -                     | 286,497                | -                      | 178,039        | -                         | 5,862,306                        | -                           | -                       | -                          | -                             | -                            | 38,353,522     |
| SUPPLIES & 400000 MATERIALS | 960,037  | 1,349,587                   | -   | -   | -   | -                     | 92,768                 | 15,716                 | -              | (4,487)                   | -                                | 18,285                      | -                       | 5,472                      | -                             | -                            | 2,437,378      |
| 500000 OTHER OPERATING      | 8,823,796  | 6,894,248                   | -   | -   | -   | -                     | 19,871                 | 709,769                | 1,589,511      | -                         | -                                | 25,229                      | 24,515                  | 1,498                      | 176                           | -                            | 18,088,613     |
| 600000 CAPITAL OUTLAY       | 459,577  | 3,675,552                   | -   | -   | -   | -                     | -                      | 1,895,076              | 30,543,531     | -                         | -                                | -                           | -                       | -                          | -                             | -                            | 36,573,736     |
| 700000 OTHER OUTGO          | 5,420,650  | 3,178,989                   | 9,827,150                                 | 4,338,022                                 | 8,044,030                                 | 703,561               | -                      | 1,384,606              | -              | -                         | -                                | 400                         | -                       | 207,661                    | 19,133,373                    | 723,789                      | 52,962,230     |
| TOTAL EXPENDITURES          | \$ 110,381,919   | \$ 30,896,932               | \$ 9,827,150                              | \$ 4,338,022                              | \$ 8,044,030                              | \$ 703,561            | \$ 1,253,986           | \$ 4,005,167           | \$ 32,656,016  | \$ (4,487)                | \$ 5,862,306                     | \$ 44,499                   | \$ 24,515               | \$ 214,630                 | \$ 19,133,549                 | \$ 723,789                   | \$ 228,105,585 |

|   |            |           |           |           |            |   |         |            |              |           |            |         |         |         |       |           |             |
|---|------------|-----------|-----------|-----------|------------|---|---------|------------|--------------|-----------|------------|---------|---------|---------|-------|-----------|-------------|
| BEGINNING FUND BALANCE                  | 13,405,764 | 7,066,931 | 5,049,163 | 3,994,922 | 24,233,165 | - | 212,943 | 9,379,769  | 260,522,624  | 439,171   | 11,174,120 | 133,043 | 279,046 | 113,018 | 3,786 | 1,227,062 | 337,234,527 |
| NET INCREASE/(DECREASE) IN FUND BALANCE | 8,446,780  | 1,661,036 | (344,099) | 232,041   | (858,968)  | - | 150,067 | 12,009,934 | (31,230,191) | 1,015,840 | 772,658    | 4,299   | 7,685   | 7,730   | 1     | 756       | (8,124,432) |
| ENDING FUND BALANCE, JUNE 30, 2016      | 21,852,544 | 8,727,967 | 4,705,064 | 4,226,963 | 23,374,197 | - | 363,010 | 21,389,703 | 229,292,433  | 1,455,011 | 11,946,778 | 137,341 | 286,731 | 120,748 | 3,787 | 1,227,818 | 329,110,095 |

## THE 2016-17 GENERAL FUND BUDGET OVERVIEW

The 2016-17 General Fund (FUND 10) is \$166,547,168, divided between Fund 11 (Unrestricted and Designated) and Fund 12 Restricted. The Unrestricted General Fund budget supports the principal operations of the District. For 2016-17, the Unrestricted General Fund budget is \$129,457,494, which represents 25% of the total Adopted Budget.

The Budget Assumptions below will only focus on the District Operating Fund (General Unrestricted Fund).

### FUND 11 GENERAL UNRESTRICTED FUND (DISTRICT OPERATING FUND) REVENUE ASSUMPTIONS

Apportionment is the revenue received for generating enrollment of students and is comprised of three primary components: state general apportionment, local property taxes, and student enrollment fees. While the amount of each component may change, the total will equal the Base Revenue (also referred to as "Total Computational Revenue") calculations reported on the State apportionment reports. The Chancellor's Office recalculates the Base Revenue twice during the year and retroactively for each fiscal year. Districts do not know the final revenue for the prior year until the following February. This causes difficulty in planning, in accurately building the budget, and in calculating the ending fund balances and reserves. If the property taxes and/or the enrollment fees do not materialize as projected, then a deficit is applied to the apportionment corresponding to the shortfall. In 2015-16, there was no deficit factor applied for the estimated revenue. Developed conservatively, the 2016-17 Adopted Budget assumes class offerings to achieve **17,800** Full Time Equivalent Students (FTES). The revenue apportionment in the 2016-17 Adopted Budget has been projected at \$97,010,781, which is about \$7 million less than the previous year.

### FTES AND APPORTIONMENT HISTORICAL DATA

| Fiscal Year | Computational Revenue | Deficit     | Available Revenue | Funded FTES | Actual FTES |
|-------------|-----------------------|-------------|-------------------|-------------|-------------|
| 2011-12     | \$88,886,902          | \$1,722,877 | \$87,164,025      | 18,292      | 19,368      |
| 2012-13     | \$89,920,152          | \$15,298    | \$89,904,854      | 18,531      | 18,531      |
| 2013-14     | \$92,593,490          | \$420,160   | \$92,173,330      | 18,802      | 18,802      |
| 2014-15     | \$97,394,671          | \$0         | \$97,394,671      | 19,630      | 19,630      |
| 2015-16     | *\$104,028,383        | \$0         | \$104,028,383     | 16,607      | 16,607      |
| 2016-17     | **\$97,010,781        | \$0         | \$95,443,965      | 17,800      | TBD         |

\*Projected by the California Chancellor's Office at P2 Apportionment (includes stability adjustment)

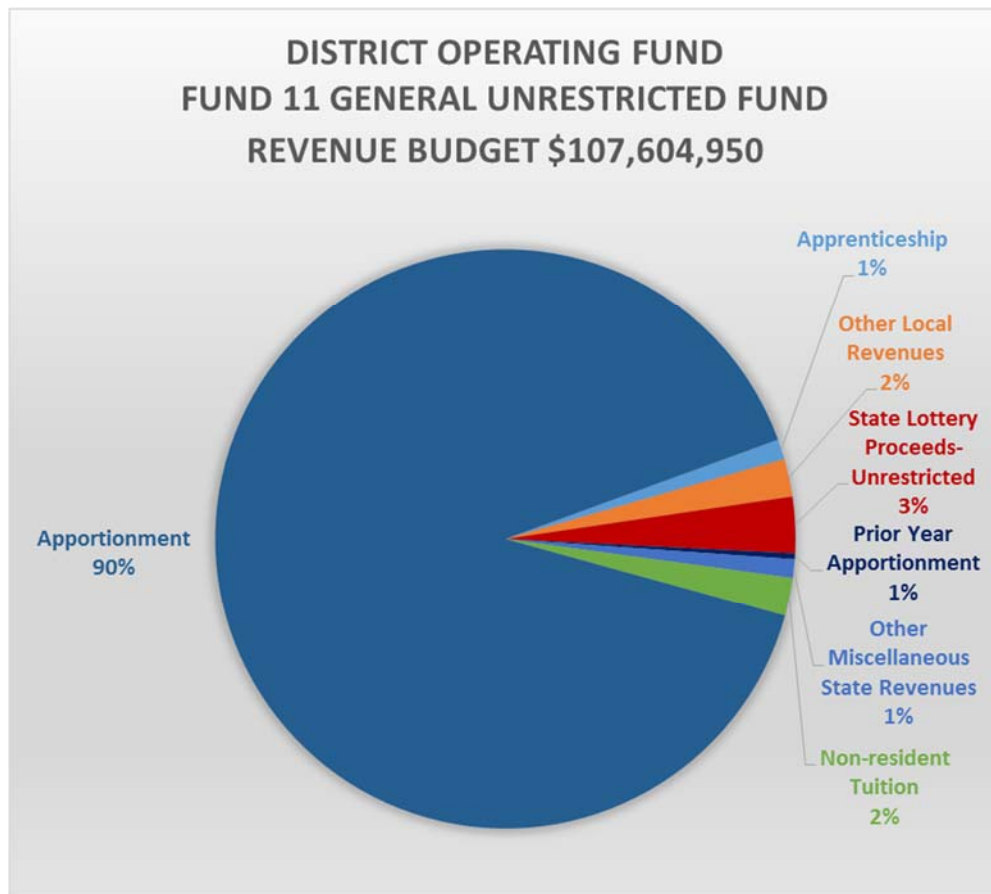
\*\*Projected by the California Chancellor's Office at Advance Apportionment (includes Estimated Stability Restoration)

## REVENUE BUDGET BY SOURCE (2015-16 VS. 2016-17)

The following is a comparison of revenue by source in the Unrestricted General Fund, including Designated Project accounts, for the 2016-17 Adopted Budget as compared to the 2015-16 Adopted Budget:

| Revenue                                  | 2015-16<br>Adopted Budget | 2016-17<br>Adopted Budget |
|--|---------------------------|---------------------------|
| Apportionment                            | \$101,769,645             | 97,010,781                |
| Prior Year Apportionment                 | 500,000                   | 348,830                   |
| Mandated Claims                          | 540,971                   | 498,400                   |
| Apprenticeship                           | 645,235                   | 1,201,652                 |
| Non-Resident Tuition                     | 2,300,000                 | 2,300,000                 |
| Unrestricted Lottery                     | 2,400,000                 | 3,364,200                 |
| Contract Services (Follett)              | 525,000                   | 525,000                   |
| Other                                    | 2,804,707                 | 2,356,087                 |
| Beginning Balance                        | 10,081,669                | 21,852,544                |
| <b>Total Revenue + Beginning Balance</b> | <b>\$121,567,227</b>      | <b>129,457,494</b>        |

## FY 2016-17 GENERAL UNRESTRICTED FUND ADOPTED BUDGET REVENUES





## FUND 11 GENERAL UNRESTRICTED FUND (DISTRICT OPERATING FUND)

### EXPENDITURE ASSUMPTIONS

In accordance with the Resource Allocation Model (RAM), budget development for 2016-17 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-/Intra-fund transfers:

#### Transfers and outgo

| INTRA-FUND TRANSFERS                                 | INTER-FUND TRANSFERS                                   |
|--|--|
| \$ 200,000 for Strategic Plan Priorities             | \$ 495,450 Debt Service for Escondido Center (Fund 29) |
| \$1,113,158 for Police Department                    | \$ 30,000 for Associated Students Government (Fund 71) |
| \$ 174,351 for Wellness Center                       | \$3,066,344 for OPEB Retiree Health Benefits (Fund 69) |
| \$ 28,000 for Instructional Co-curricular Activities |  |
| \$ 3,600 for Work Study                              |  |
| \$ 500,000 for South Education Center Reserve        |  |
| \$ 5,000 for Articulation                            |  |

- **Salary, statutory and fringe benefits** for all current active faculty and staff, including step/column and longevity obligations, increases in PERS and STRS rates, increases in SISC PPO and Kaiser Health Plan rates, and the annual contribution to OPEB (other post-employment benefits), were calculated and budgeted. Stipends and negotiated items were also included.
- **Strategic Plan Priority Funding:** \$200,000 to support the goals and objectives of the master plans and Strategic Plan 2016.
- Membership to various Joint Powers Authorities or risk retention group has been incorporated into this budget.
- Payments on the General Obligation Bonds are made by the bond interest and redemption fund with local property tax revenues. Lease Revenue Bonds will be paid by the other debt service fund. An inter-fund transfer of \$495,450 from Fund 11 has been calculated to cover debt service obligations.

#### Discretionary Budget:

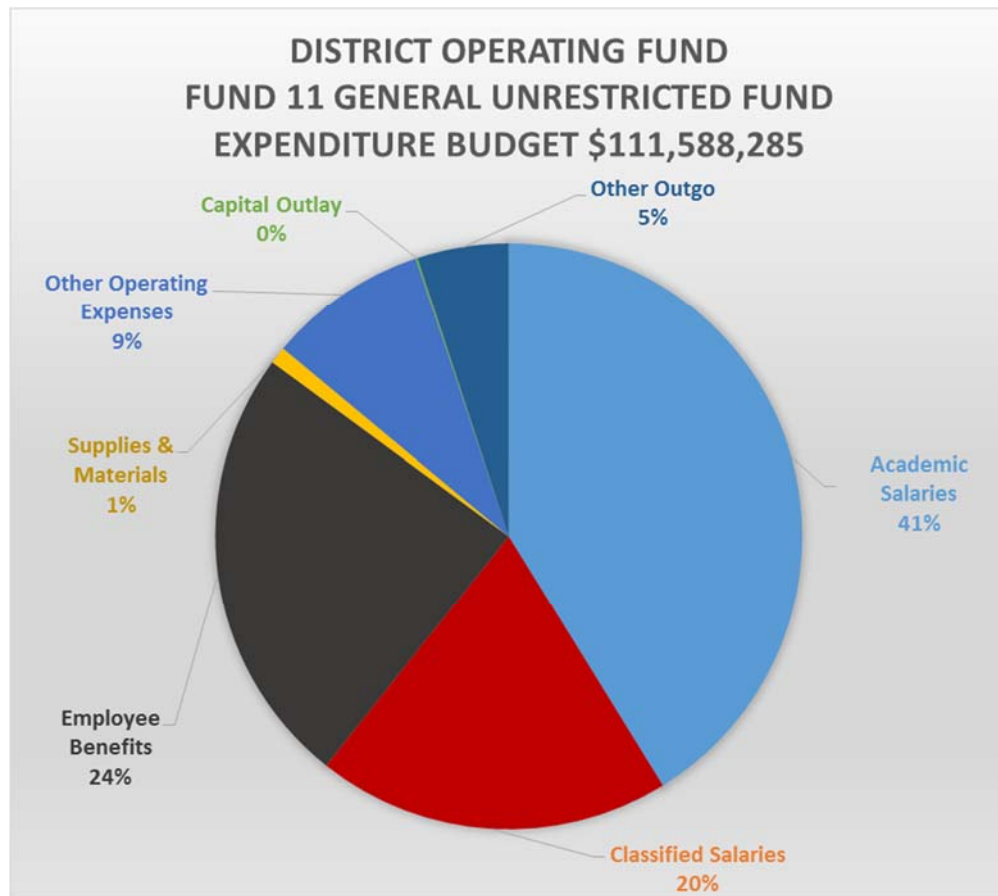
- Expenses were built from the scheduled class offerings to achieve the total FTES as projected.
- Discretionary expenses have been maintained at 2015-16 Adopted Budget level.
- Apprenticeship Program expenses were built based on State funding projections.
- A portion of the 2015-16 fund balance will be used to balance the 2016-17 budget.

## EXPENDITURE BUDGET BY OBJECT (2015-16 VS. 2016-17)

Following is a comparison of expenditures by category in the Unrestricted General Fund, including Designated Project accounts, for the 2016-17 Adopted Budget as compared to the 2015-16 Adopted Budget:

| Revenue                                     | 2015-16<br>Adopted Budget | 2016-17<br>Adopted Budget |
|---|---------------------------|---------------------------|
| 1000 Academic Salaries                      | \$44,167,390              | \$45,970,273              |
| 2000 Classified Salaries                    | 19,952,434                | 21,758,093                |
| 3000 Employee Benefits                      | 24,252,380                | 27,215,959                |
| 4000 Supplies and Materials                 | 1,005,131                 | 1,057,071                 |
| 5000 Other Operating Expenses               | 9,084,417                 | 9,855,958                 |
| 6000 Capital Outlay                         | 145,834                   | 103,825                   |
| 7000 Transfers and Outgo                    | 10,969,893                | 5,627,106                 |
| <b>Total Unrestricted Fund Expenditures</b> | <b>\$109,577,479</b>      | <b>\$111,588,285</b>      |

## FY 2016-17 GENERAL UNRESTRICTED FUND ADOPTED BUDGET EXPENDITURES



## PROJECTED FUND BALANCE/RESERVES

---

|   |                     |
|---|---------------------|
| <i><b>Fund Balance as of June 30, 2016</b></i>                  | <b>\$21,852,544</b> |
| <i>Adopted Budget Revenues</i>                                  | 107,604,950         |
| <i>Adopted Budget Expenditures</i>                              | 111,588,285         |
|   |                     |
| <i>Net Operating Results for 2016-17 Adopted Budget</i>         | (3,983,335)         |
|   |                     |
| <i><b>Projected Ending Fund Balance as of June 30, 2017</b></i> | <b>\$17,869,209</b> |

---

### RESERVES:

Reserves are intended to provide the District greater fiscal stability, to protect against unexpected events and revenue changes, and to ensure a positive cash position at the end of the fiscal year. Consistent with the Governing Board requirement, the District will maintain an Unrestricted General Fund reserve that no less than 7% of the total expenditures.

- **Reserve for Contingencies:** Governing Board Reserve of \$7,811,148
- **Other Reserves:** \$6,062,493 reserved for specific short and long term liabilities, including vacant positions to be filled, load banking, vacation payouts, part-time and out-of-class assistance, SERP impact, and additional District commitments not considered prior to budget adoption. Note: Vacant positions are no longer budgeted for an entire year. Only currently filled positions and open recruitments are included in the budget. When a position becomes vacant, the remaining budgeted salary for that position is transferred to a reserve that is utilized to fill positions according to a prioritization list. Revenues accruing to the District in excess of amounts budgeted during the year will be added to Other Reserves.
- **Contingency Reserve:** Reserve for designated projects is projected at \$3,995,568.

# BUDGET TABLES

## SECTION V



## **FUND 10 GENERAL FUND (UNRESTRICTED AND RESTRICTED)**

|         |                                | Palomar College        |                   |                  |
|---------|--------------------------------|------------------------|-------------------|------------------|
|         |                                | BUDGET REPORT          |                   |                  |
|         |                                | Comparing Fiscal Years |                   |                  |
|         |                                | 2016 and 2017          |                   |                  |
|         |                                | FUND 10                |                   |                  |
|         | COMBINED FUNDS 11 AND 12       |                        |                   | Run Sep 02, 2016 |
|         |                                |                        |                   |                  |
|         |                                |                        |                   |                  |
|         |                                |                        |                   |                  |
|         |                                | FY 2015-2016           | FY 2015-2016      | FY 2016-2017     |
|         |                                | Budget                 | Expended/Received | Budget           |
| Account | Description                    |                        | Year to Date      |                  |
| 111000  | INSTRUCTIONAL SAL, CONTRACT    | -                      | 19,760,525.59     | -                |
| 111010  | INSTRUCTIONAL SALARY, CONTRACT | 19,860,358.00          | -                 | 21,444,621.00    |
| 11's    | Instr Salaries - Contract      | 19,860,358.00          | 19,760,525.59     | 21,444,621.00    |
| 121000  | ED ADMINISTRATOR, CONTRACT     | -                      | 508,774.39        | -                |
| 121010  | ED ADMINISTRATOR, CONTRACT     | 630,984.00             | -                 | 674,513.00       |
| 121100  | SUPRT/PRESIDENT, CONTRACT      | -                      | 237,552.34        | -                |
| 121110  | SUPRT/PRESIDENT, CONTRACT      | 237,553.00             | -                 | 227,895.00       |
| 121300  | PRESIDENT'S AUTO ALLOWANCE     | -                      | 8,849.26          | -                |
| 121310  | PRESIDENT'S AUTO ALLOWANCE     | 8,850.00               | -                 | 10,303.00        |
| 122100  | COUNSELORS, CONTRACT           | -                      | 2,537,248.35      | -                |
| 122110  | COUNSELORS, CONTRACT           | 2,580,196.00           | -                 | 2,954,080.00     |
| 123100  | DEAN, ACADEMIC CONTRACT        | -                      | 751,591.59        | -                |
| 123110  | DEAN, ACADEMIC CONTRACT        | 880,766.31             | -                 | 865,043.00       |
| 123200  | DEPARTMENT CHAIR, CONTRACT     | -                      | 1,838,165.35      | -                |
| 123210  | DEPARTMENT CHAIR, CONTRACT     | 1,845,286.00           | -                 | 1,767,154.00     |
| 123400  | DIRECTR/COORDINAT,ACA CONT     | -                      | 1,017,347.55      | -                |
| 123410  | DIRECTOR/COORDINATOR, ACA CONT | 1,017,353.00           | -                 | 1,009,514.00     |
| 123500  | PALOMAR FACULTY FEDERATION     | -                      | 101,492.44        | -                |
| 123510  | PALOMAR FACULTY FEDERATION     | 122,692.00             | -                 | 101,748.00       |
| 123600  | DIRECTOR/COORDINATOR, AA CONT  | -                      | 1,281,706.46      | -                |
| 123610  | DIRECTOR/COORDINATOR, AA CONT  | 1,293,002.00           | -                 | 1,258,343.00     |
| 123700  | DIRECTOR/COORDINATOR, CAST     | -                      | 3,833.03          | -                |
| 123710  | DIRECTOR/COORDINATOR, CAST     | 3,834.00               | -                 | 66,766.00        |
| 125000  | LIBRARIANS, CONTRACT           | -                      | 520,357.97        | -                |
| 125010  | LIBRARIANS, CONTRACT           | 520,358.00             | -                 | 580,614.00       |
| 12's    | Non-Instr Salaries - Contract  | 9,140,874.31           | 8,806,918.73      | 9,515,973.00     |
| 130010  | INSTR SALARIES - OTHER         | 18,437,226.48          | -                 | 16,223,938.00    |
| 131100  | ASSIGN TIME HRLY REPLACEMT     | -                      | 1,041,608.00      | -                |
| 133100  | INSTRUCTIONL ACADEMIC,HRLY     | -                      | 10,477,523.75     | -                |
| 133200  | INST ACA HOURLY SUBSTITUTE     | -                      | 124,475.64        | -                |
| 133300  | INSTR ACADEMIC, HRLY SUMMR     | -                      | 1,614,482.89      | -                |
| 135100  | OVERLOAD,ACA INSTR, HOURLY     | -                      | 5.82              | -                |
| 135300  | OVERLOAD,CONTRACT INSTRU       | -                      | 1,713,641.74      | -                |
| 135400  | LOADBANK REPL, OVERLOAD        | -                      | 73.26             | -                |
| 135600  | OVERLOAD,SUBSTITUTE HRLY       | -                      | 40,600.83         | -                |
| 135700  | OVERLOAD,SUMMER ACA HRLY       | -                      | 837,241.41        | -                |
| 136100  | REPLACE ACA INSTR CONTRACT     | -                      | 137.62            | -                |
| 136200  | REPLACE SABBATICL,ACAHRLY      | -                      | 292,756.72        | -                |
| 136400  | LOADBANK REPL, ADJUNCT         | -                      | 80,248.77         | -                |
| 138100  | STIPEND, CONTRACT INSTRUCT     | -                      | 15,389.25         | -                |
| 138200  | STIPEND, HOURLY ACADEMIC       | -                      | 224,160.51        | -                |
| 13's    | Instr Salaries - Other         | 18,437,226.48          | 16,462,346.21     | 16,223,938.00    |
| 140010  | NON-INSTR SALARIES - OTHER     | 2,896,090.70           | -                 | 2,183,308.00     |
| 141100  | COUNSELOR, HOURLY              | -                      | 369,036.46        | -                |
| 142100  | EDUCATIONL ADMNISTRTR HRLY     | -                      | 10,588.69         | -                |
| 143100  | LIBRARIANS, HOURLY             | -                      | 354,833.87        | -                |
| 144100  | NON-INSTRUCT ACADEMIC,HRLY     | -                      | 1,170,934.36      | -                |
| 145100  | OVERLOAD,SUMMER NON-INSTR      | -                      | 239,302.17        | -                |
| 146100  | REPL SABBATICL,HRLYNONINST     | -                      | 1,835.67          | -                |
| 146600  | REPLC COUNSLR SUMMR HRLY       | -                      | 202,025.48        | -                |
| 147100  | SERVIC PROVIDR NONINST ACA     | -                      | 2,140.31          | -                |
| 148000  | NONINSTR ACA HOURLY, OTHER     | -                      | 101,029.98        | -                |
| 14's    | Non-Instr Salaries - Other     | 2,896,090.70           | 2,451,726.99      | 2,183,308.00     |
|         | Academic Salaries Subtotal     | 50,334,549.49          | 47,481,517.52     | 49,367,840.00    |
| 211000  | EXCUTIVE ADMIN SUPPORT, CAST   | -                      | 453,352.35        | -                |
| 211010  | EXCUTIVE ADMIN SUPPORT, CAST   | 453,355.00             | -                 | 475,519.00       |
| 212100  | SUPERVISOR, CAST               | -                      | 1,629,082.33      | -                |



|         |                                    |                        |                   |                  |
|---------|------------------------------------|------------------------|-------------------|------------------|
|         |                                    | Palomar College        |                   |                  |
|         |                                    | BUDGET REPORT          |                   |                  |
|         |                                    | Comparing Fiscal Years |                   |                  |
|         |                                    | 2016 and 2017          |                   |                  |
|         |                                    | FUND 10                |                   |                  |
|         | COMBINED FUNDS 11 AND 12           |                        |                   | Run Sep 02, 2016 |
|         |                                    |                        |                   |                  |
|         |                                    |                        |                   |                  |
|         |                                    |                        |                   |                  |
|         |                                    |                        |                   |                  |
|         |                                    | FY 2015-2016           | FY 2015-2016      | FY 2016-2017     |
|         |                                    | Budget                 | Expended/Received | Budget           |
|         |                                    |                        | Year to Date      |                  |
| Account | Description                        |                        |                   |                  |
| 212110  | SUPERVISOR, CAST                   | 1,762,071.49           | -                 | 1,828,625.00     |
| 212200  | CLASSIFIED REGULAR SALARY          | -                      | 18,512,592.26     | -                |
| 212210  | CLASSIFIED REGULAR SALARY          | 18,768,399.37          | -                 | 19,208,624.00    |
| 212300  | CLASSIFIED HEALTH PROFESSL         | -                      | 175,253.05        | -                |
| 212310  | CLASSIFIED HEALTH PROFESSIONAL     | 338,272.00             | -                 | 388,819.00       |
| 212400  | GOVERNING BOARD                    | -                      | 32,640.00         | -                |
| 212410  | GOVERNING BOARD                    | 32,640.00              | -                 | 32,640.00        |
| 212600  | NON-INSTRUCTNL ADMINISTRATORS      | -                      | 3,161,807.65      | -                |
| 212610  | NON-INSTRUCTNL ADMINISTRATORS      | 3,442,604.21           | -                 | 3,496,347.00     |
|         | 21's Non-Instr Salaries - Reg      | 24,797,342.07          | 23,964,727.64     | 25,430,574.00    |
| 221000  | INST AIDE CONTRACT,DIRECT INST     | -                      | 809,883.05        | -                |
| 221010  | INST AIDE CONTRACT,DIRECT INST     | 809,891.00             | -                 | 803,235.00       |
| 222000  | INST AIDE CONTRACT, NOT DIRECT     | -                      | 509,800.72        | -                |
| 222010  | INST AIDE CONTRACT, NOT DIRECT     | 509,857.00             | -                 | 471,589.00       |
|         | 22's Instr Aides - Reg             | 1,319,748.00           | 1,319,683.77      | 1,274,824.00     |
| 230010  | NON ACADEMIC SALARIES - OTHER      | 5,810,956.96           | -                 | 3,440,708.00     |
| 231100  | HOURLY CLASSIFIED, TEMP            | -                      | 3,501,951.61      | -                |
| 231200  | HOURLY INTERPRETERS                | -                      | 2,910.00          | -                |
| 231300  | HOURLY TUTORS                      | -                      | 499,942.97        | -                |
| 231400  | HRLY ADMINISTRATOR NON INST        | -                      | 49,800.12         | -                |
| 231500  | HRLY HEALTH PROFESSIONAL           | -                      | 158,522.75        | -                |
| 231600  | HRLY SUPERVISOR, TEMP              | -                      | 1,316.00          | -                |
| 232100  | OVERTIME CLASSIFID SALARIED        | -                      | 212,730.71        | -                |
| 232200  | OVERTIME SUPERVISR SALRIED         | -                      | 24,423.37         | -                |
| 234100  | SERVICE PROVIDER CLASSIFIED        | -                      | 3,207.67          | -                |
| 235100  | STUDENT EMPLOYEE                   | -                      | 364,188.06        | -                |
| 235200  | STUDENT TUTORS                     | -                      | 45,956.92         | -                |
| 235400  | STUDENT WORK STUDY                 | -                      | 267,104.13        | -                |
|         | 23's Non-Academic Salaries - Other | 5,810,956.96           | 5,132,054.31      | 3,440,708.00     |
| 240010  | INSTR AIDES - OTHER                | 602,409.00             | -                 | 500,460.00       |
| 241100  | HRLY INSTR AIDE,DIRECT INSTR       | -                      | 531,191.29        | -                |
| 241200  | OT,INST AIDE CONT DIRECT INST      | -                      | 3,457.69          | -                |
| 242100  | HRLY INSTAIDE,NOT DIRECTINST       | -                      | 51,403.89         | -                |
| 245100  | STUDENT INSTR AIDE, DIRECT         | -                      | 5,699.00          | -                |
|         | 24's Instr Aides - Other           | 602,409.00             | 591,751.87        | 500,460.00       |
|         | Non Acad Salaries Subtotal         | 32,530,456.03          | 31,008,217.59     | 30,646,566.00    |
|         |                                    |                        |                   |                  |
| 310010  | STRS                               | 4,276,438.86           | -                 | 5,164,161.00     |
| 311101  | STRS ACADEMIC INSTRUCTORS          | -                      | 3,287,571.42      | -                |
| 311201  | STRS EDUCATIONAL ADMIN/SUP         | -                      | 177,958.22        | -                |
| 311301  | STRS OTHERACA NONINSTRUCT          | -                      | 871,148.76        | -                |
| 312102  | STRS CLASSIFIED                    | -                      | 7,584.90          | -                |
| 312202  | STRS NON-INSTR ADMIN/SUPR          | -                      | 35,357.14         | -                |
| 314101  | STRS PENSION CONTRIBUTION          | -                      | 2,872,214.00      | -                |
|         | 31's STRS                          | 4,276,438.86           | 7,251,834.44      | 5,164,161.00     |
| 320010  | PERS                               | 3,131,289.82           | -                 | 3,764,103.00     |
| 321101  | PERS ACADEMIC INSTRUCTORS          | -                      | 42,050.64         | -                |
| 321201  | PERS EDUCATIONAL ADMIN/SUP         | -                      | 92,026.14         | -                |
| 321301  | PERS OTHERACA NONINSTRUCT          | -                      | 19,933.46         | -                |
| 322102  | PERS CLASSIFIED                    | -                      | 2,237,935.02      | -                |
| 322202  | PERS NON-INSTR ADMIN/SUPR          | -                      | 559,731.79        | -                |
| 322302  | PERS INSTR AIDE DIRECT INSTR       | -                      | 88,225.86         | -                |
| 322402  | PERS INST AIDE NOTDIRECT INS       | -                      | 57,240.68         | -                |
|         | 32's PERS                          | 3,131,289.82           | 3,097,143.59      | 3,764,103.00     |
| 330010  | FICA & MEDICARE (OASDI)            | 2,833,619.43           | -                 | 2,878,034.00     |
| 331101  | FICA ACADEMIC INSTRUCTORS          | -                      | 45,946.72         | -                |
| 331201  | FICA EDUCATIONAL ADMIN/SUP         | -                      | 48,817.11         | -                |
| 331301  | FICA OTHERACA NONINSTRUCT          | -                      | 11,012.15         | -                |

|         |                               |                        |                   |                  |
|---------|-------------------------------|------------------------|-------------------|------------------|
|         |                               | Palomar College        |                   |                  |
|         |                               | BUDGET REPORT          |                   |                  |
|         |                               | Comparing Fiscal Years |                   |                  |
|         |                               | 2016 and 2017          |                   |                  |
|         |                               | FUND 10                |                   |                  |
|         | COMBINED FUNDS 11 AND 12      |                        |                   | Run Sep 02, 2016 |
|         |                               |                        |                   |                  |
|         |                               |                        |                   |                  |
|         |                               |                        |                   |                  |
|         |                               |                        |                   |                  |
|         |                               | FY 2015-2016           | FY 2015-2016      | FY 2016-2017     |
|         |                               | Budget                 | Expended/Received | Budget           |
| Account | Description                   |                        | Year to Date      |                  |
| 332102  | FICA CLASSIFIED               | -                      | 1,205,639.10      | -                |
| 332202  | FICA NON-INSTR ADMIN/SUPR     | -                      | 304,364.19        | -                |
| 332302  | FICA INSTR AIDE DIRECT INSTR  | -                      | 58,788.61         | -                |
| 332402  | FICA INSTR AIDE NOTDIRECT INS | -                      | 30,403.76         | -                |
| 335101  | MEDCA ACADEM INSTRUCTORS      | -                      | 515,387.97        | -                |
| 335201  | MEDCA EDUCATNL ADMIN/SUPV     | -                      | 40,069.07         | -                |
| 335301  | MEDCA OTH ACA NONINSTRUCT     | -                      | 119,670.42        | -                |
| 336102  | MEDCA CLASSIFIED              | -                      | 333,301.81        | -                |
| 336202  | MEDCA NON-INSTR ADMIN/SUP     | -                      | 77,504.90         | -                |
| 336302  | MEDCA INST AIDE DIRECT INSTR  | -                      | 19,498.53         | -                |
| 336402  | MEDCA INST AIDE NOTDIRCT INS  | -                      | 8,146.46          | -                |
| 33's    | FICA & Medicare (OASDI)       | 2,833,619.43           | 2,818,550.80      | 2,878,034.00     |
| 340010  | HEALTH & WELFARE              | 5,238.00               | -                 | 7,464.00         |
| 340101  | MEDIC ACADEMIC INSTRUCTORS    | -                      | 3,707,971.71      | -                |
| 340110  | MEDIC ACA                     | 4,991,995.00           | -                 | 5,174,994.00     |
| 340120  | MEDIC ACADEMIC ADJUNCT        | -                      | 233,946.45        | -                |
| 340125  | MEDIC NON-ACADEMIC ADJUNCT    | -                      | 23,543.26         | -                |
| 340151  | MEDIC EDUCATIONL ADMIN/SUP    | -                      | 303,645.87        | -                |
| 340201  | MEDIC OTHER ACA NONINSTRUC    | -                      | 1,108,809.45      | -                |
| 340210  | MEDIC CLS                     | 4,985,818.24           | -                 | 5,455,719.00     |
| 340252  | MEDIC CLASSIFIED              | -                      | 4,604,995.66      | -                |
| 340302  | MEDIC NON-INSTR ADMIN/SUPR    | -                      | 1,057,935.55      | -                |
| 340310  | MEDIC AA/CAST                 | 1,529,308.38           | -                 | 1,723,919.00     |
| 340352  | MEDIC INSTR AIDE DIRECT INST  | -                      | 165,074.89        | -                |
| 340402  | MEDIC INSTAIDE NOTDIRECTINST  | -                      | 121,806.36        | -                |
| 341101  | DENT ACADEMIC INSTRUCTORS     | -                      | 194,890.03        | -                |
| 341110  | DENT ACA                      | 262,027.00             | -                 | 273,097.00       |
| 341151  | DENT EDUCATIONAL ADMIN/SUP    | -                      | 15,330.03         | -                |
| 341201  | DENT OTHER ACA NONINSTRUC     | -                      | 50,855.17         | -                |
| 341210  | DENT CLS                      | 310,992.39             | -                 | 330,126.00       |
| 341252  | DENT CLASSIFIED               | -                      | 269,225.18        | -                |
| 341302  | DENT NON-INSTR ADMIN/SUPR     | -                      | 53,988.11         | -                |
| 341310  | DENT AA/CAST                  | 80,483.48              | -                 | 88,010.00        |
| 341352  | DENT INSTR AIDE DIRECT INSTR  | -                      | 11,030.83         | -                |
| 341402  | DENT INSTAIDE NOT DIRECTINST  | -                      | 7,743.00          | -                |
| 342101  | VISION ACADEMIC INSTRUCTOR    | -                      | 52,853.01         | -                |
| 342110  | VISION ACA                    | 70,145.00              | -                 | 71,258.00        |
| 342151  | VISION EDUCATIONL ADMIN/SUP   | -                      | 3,883.19          | -                |
| 342201  | VISION OTHR ACA NONINSTRUC    | -                      | 13,778.29         | -                |
| 342210  | VISION CLS                    | 85,580.26              | -                 | 88,353.00        |
| 342252  | VISION CLASSIFIED             | -                      | 74,681.20         | -                |
| 342302  | VISION NON-INSTR ADMIN/SUP    | -                      | 14,852.23         | -                |
| 342310  | VISION AA/CAST                | 21,752.22              | -                 | 22,904.00        |
| 342352  | VISION INSTR AIDE DIRECT INST | -                      | 3,168.39          | -                |
| 342402  | VISION INSTAIDE NOT DIRECTINS | -                      | 2,130.48          | -                |
| 343101  | LIFE ACADEMIC INSTRUCTORS     | -                      | 16,114.66         | -                |
| 343110  | LIFE ACA                      | 28,233.00              | -                 | 22,052.00        |
| 343151  | LIFE EDUCATIONAL ADMIN/SUPR   | -                      | 1,269.62          | -                |
| 343201  | LIFE OTHER ACA NONINSTRUCT    | -                      | 4,228.65          | -                |
| 343210  | LIFE CLS                      | 35,336.32              | -                 | 27,261.00        |
| 343252  | LIFE CLASSIFIED               | -                      | 22,785.31         | -                |
| 343302  | LIFE NON-INSTR ADMIN/SUPR     | -                      | 4,659.89          | -                |
| 343310  | LIFE AA/CAST                  | 9,264.04               | -                 | 7,206.00         |
| 343352  | LIFE INSTR AIDE DIRECT INSTR  | -                      | 965.18            | -                |
| 343402  | LIFE INST AIDE NOT DIRECT INS | -                      | 646.84            | -                |
| 344101  | LTD ACADEMIC INSTRUCTORS      | -                      | 57,466.32         | -                |
| 344110  | LTD ACA                       | 82,824.00              | -                 | 77,741.00        |
| 344151  | LTD EDUCATIONAL ADMIN/SUPR    | -                      | 5,599.16          | -                |

|         |                               |                        |                   |                  |
|---------|-------------------------------|------------------------|-------------------|------------------|
|         |                               | Palomar College        |                   |                  |
|         |                               | BUDGET REPORT          |                   |                  |
|         |                               | Comparing Fiscal Years |                   |                  |
|         |                               | 2016 and 2017          |                   |                  |
|         |                               | FUND 10                |                   |                  |
|         | COMBINED FUNDS 11 AND 12      |                        |                   | Run Sep 02, 2016 |
|         |                               |                        |                   |                  |
|         |                               |                        |                   |                  |
|         |                               |                        |                   |                  |
|         |                               |                        |                   |                  |
|         |                               | FY 2015-2016           | FY 2015-2016      | FY 2016-2017     |
|         |                               | Budget                 | Expended/Received | Budget           |
| Account | Description                   |                        | Year to Date      |                  |
| 344201  | LTD OTHER ACA NONINSTRUCT     | -                      | 16,066.79         | -                |
| 344210  | LTD CLS                       | 61,343.58              | -                 | 56,966.00        |
| 344252  | LTD CLASSIFIED                | -                      | 48,051.15         | -                |
| 344302  | LTD NON-INSTR ADMIN/SUPR      | -                      | 13,090.90         | -                |
| 344310  | LTD AA/CAST                   | 26,312.43              | -                 | 24,909.00        |
| 344352  | LTD INSTR AIDE DIRECT INSTR   | -                      | 1,916.88          | -                |
| 344402  | LTD INST AIDE NOT DIRECT INST | -                      | 1,118.09          | -                |
| 345000  | EMPLOYER-PAID COBRA           | -                      | 3,525.12          | -                |
| 345101  | LTC ACADEMIC INSTRUCTORS      | -                      | 8,719.40          | -                |
| 345110  | LTC ACA                       | 11,525.00              | -                 | 11,733.00        |
| 345151  | LTC EDUCATIONAL ADMIN/SUPR    | -                      | 694.91            | -                |
| 345201  | LTC OTHER ACA NONINSTRUCT     | -                      | 2,254.59          | -                |
| 345210  | LTC CLS                       | 14,060.80              | -                 | 14,478.00        |
| 345252  | LTC CLASSIFIED                | -                      | 12,262.70         | -                |
| 345302  | LTC NON-INSTR ADMIN/SUPR      | -                      | 2,514.15          | -                |
| 345310  | LTC AA/CAST                   | 3,627.25               | -                 | 3,812.00         |
| 345352  | LTC INSTR AIDE DIRECT INSTR   | -                      | 518.48            | -                |
| 345402  | LTC INST AIDE NOT DIRECT INST | -                      | 348.60            | -                |
| 348010  | FUTURE RETIREE HEALTH ACA     | -                      | 1,442,530.99      | -                |
| 348020  | FUTURE RETIREE HEALTH CLS     | -                      | 1,629,041.74      | -                |
| 348030  | FUTURE RETIREE HEALTH AA/CAST | -                      | 391,235.08        | -                |
| 348110  | FUTURE RETIREE HEALTH ACA     | 1,453,559.80           | -                 | 1,548,212.00     |
| 348210  | FUTURE RETIREE HEALTH CLS     | 1,701,670.31           | -                 | 1,812,659.00     |
| 348310  | FUTURE RETIREE HEALTH AA/CAST | 437,967.25             | -                 | 460,923.00       |
| 34's    | Health & Welfare              | 16,209,063.75          | 15,783,763.54     | 17,303,796.00    |
| 350010  | STATE UNEMP INSURANCE         | 148,020.36             | -                 | 152,062.00       |
| 351101  | UNEMP ACADEMIC INSTRUCTOR     | -                      | 65,689.49         | -                |
| 351201  | UNEMP EDUCATIONL ADMN/SUP     | -                      | 4,720.82          | -                |
| 351301  | UNEMP OTH ACA NONINSTRUCT     | -                      | 15,310.38         | -                |
| 352102  | UNEMPLOYMENT CLASSIFIED       | -                      | 41,350.31         | -                |
| 352202  | UNEMP NON-INSTR ADMN/SUP      | -                      | 9,014.26          | -                |
| 352302  | UNEMP INSTR AIDE DIRECT INST  | -                      | 2,381.52          | -                |
| 352402  | UNEMP INST AIDE NOTDIRCT INS  | -                      | 1,007.82          | -                |
| 353102  | UNEMP STUDENT                 | -                      | 8.57              | -                |
| 35's    | State Unempl Insurance        | 148,020.36             | 139,483.17        | 152,062.00       |
| 360010  | WORKER'S COMP                 | 1,503,120.61           | -                 | 1,507,039.00     |
| 361101  | WC ACADEMIC INSTRUCTORS       | -                      | 678,825.00        | -                |
| 361201  | WC EDUCATIONAL ADMIN/SUPR     | -                      | 52,327.94         | -                |
| 361301  | WC OTHER ACA NON INSTRUCT     | -                      | 158,612.02        | -                |
| 362102  | WC CLASSIFIED                 | -                      | 432,767.98        | -                |
| 362202  | WC NON-INSTR ADMIN/SUPERV     | -                      | 100,766.24        | -                |
| 362302  | WC INSTR AIDE DIRECT INSTR    | -                      | 25,197.11         | -                |
| 362402  | WC INSTR AIDE NOTDIRECT INST  | -                      | 10,517.05         | -                |
| 363102  | WC STUDENT                    | -                      | 12,830.78         | -                |
| 36's    | Workers' Comp                 | 1,503,120.61           | 1,471,844.12      | 1,507,039.00     |
| 370010  | APPLE                         | 200,547.10             | -                 | 202,002.00       |
| 371101  | APPLE ACADEMIC INSTRUCTOR     | -                      | 81,117.22         | -                |
| 371301  | APPLE OTH ACA NONINSTRUCT     | -                      | 3,502.53          | -                |
| 372102  | APPLE CLASSIFIED              | -                      | 82,537.45         | -                |
| 372202  | APPLE NON-INSTR ADMN/SUPR     | -                      | 32.90             | -                |
| 372302  | APPLE INST AIDE DIRECT INSTR  | -                      | 9,232.82          | -                |
| 372402  | APPLE INS AIDE NOTDIRECT INS  | -                      | 1,723.60          | -                |
| 37's    | APPLE                         | 200,547.10             | 178,146.52        | 202,002.00       |
| 390010  | OTHER BENEFITS                | 1,275,295.00           | -                 | 1,274,472.00     |
| 391101  | GOLDEN HANDSHAKE ACADMIC      | -                      | 461,582.18        | -                |
| 391201  | GOLDEN HANDSHAKE ED ADMIN     | -                      | 226,100.15        | -                |
| 392102  | RETIR INCENT CLASS ADMIN SUP  | -                      | 122,890.95        | -                |
| 392202  | RETIREMNT INCENT CLASSIFIED   | -                      | 458,552.73        | -                |

|         |                                |                        |                   |                  |
|---------|--------------------------------|------------------------|-------------------|------------------|
|         |                                | Palomar College        |                   |                  |
|         |                                | BUDGET REPORT          |                   |                  |
|         |                                | Comparing Fiscal Years |                   |                  |
|         |                                | 2016 and 2017          |                   |                  |
|         |                                | FUND 10                |                   |                  |
|         | COMBINED FUNDS 11 AND 12       |                        |                   | Run Sep 02, 2016 |
|         |                                |                        |                   |                  |
|         |                                |                        |                   |                  |
|         |                                |                        |                   |                  |
|         |                                |                        |                   |                  |
|         |                                | FY 2015-2016           | FY 2015-2016      | FY 2016-2017     |
|         |                                | Budget                 | Expended/Received | Budget           |
|         |                                |                        | Year to Date      |                  |
| Account | Description                    |                        |                   |                  |
| 394101  | ACA BENEFITS TO SPREAD         | -                      | (18,468.95)       | -                |
| 394202  | CLASSIFD BENEFITS TO SPREAD    | -                      | 33,122.27         | -                |
| 398000  | TB TESTS FOR EMPLOYEES         | -                      | 1,845.00          | -                |
| 398100  | EMPLOYEE COSTS/HEALTH SERVICES | -                      | 290.00            | -                |
|         | 39's Other Benefits            | 1,275,295.00           | 1,285,914.33      | 1,274,472.00     |
|         | Employee Benefits Subtotal     | 29,577,394.93          | 32,026,680.51     | 32,245,669.00    |
|         |                                |                        |                   |                  |
| 400010  | SUPPLIES & MATERIALS           | 2,956,272.66           | -                 | 2,495,838.00     |
| 411000  | SOFTWARE LESS THAN \$5,000     | -                      | 28,358.95         | -                |
| 421000  | BOOKS,MAGAZINES,PERIODCLS      | -                      | 20,864.48         | -                |
| 422000  | SUBSCRIPTIONS, PERIODICALS     | -                      | 15,931.49         | -                |
| 423000  | BOOKSTORE TEXTBOOKS            | -                      | 8,224.71          | -                |
| 431000  | SUPPLIES&MATERIAL,INSTRUCT     | -                      | 884,464.72        | -                |
| 431100  | SUPPLIES, INSTRUCTIONL FOOD    | -                      | 5,620.08          | -                |
| 432000  | INSTRUCTIONAL TESTS            | -                      | 1,129.00          | -                |
| 441000  | SUPPLIES&MATERIAL,NONINSTR     | -                      | 1,256,024.81      | -                |
| 441100  | SUPPLIES, INSTITUTIONAL        | -                      | 14,630.87         | -                |
| 441200  | SUPPLIES, BOOKSTORE            | -                      | 50,542.21         | -                |
| 441300  | SUPPLIES, FOOD SERVICES        | -                      | 74.65             | -                |
| 442000  | COST OF FOOD, FOOD SERVICE     | -                      | 11,145.88         | -                |
| 443100  | FREIGHT IN                     | -                      | 43.19             | -                |
| 444000  | GRADUATION GOWNS               | -                      | 11,625.32         | -                |
| 445000  | SALES AND USE TAX              | -                      | 203.70            | -                |
| 446000  | SHIPPING/HANDLING CHARGES      | -                      | 739.47            | -                |
|         | Supplies & Materials Subtotal  | 2,956,272.66           | 2,309,623.53      | 2,495,838.00     |
|         |                                |                        |                   |                  |
| 500010  | OTHER OPER EXP                 | 19,801,017.65          | -                 | 15,971,560.00    |
| 511000  | AUDIT                          | -                      | 86,794.25         | -                |
| 515100  | INTERNET ACCESS                | -                      | 14,604.09         | -                |
| 515200  | JPA SELF-INSURANCE ADMIN       | -                      | 2,770.56          | -                |
| 515300  | SOFTWARE LICENSING FEES        | -                      | 871,295.49        | -                |
| 525100  | MEMBERSHIP, DISTRICT           | -                      | 253,699.86        | -                |
| 525200  | MEMBERSHIP, EMPLOYEE           | -                      | 17,739.50         | -                |
| 535200  | INS, FIRE, CASUALTY, LIABILITY | -                      | 3,615.04          | -                |
| 535500  | STUDENT ACCIDENT&HOSPITAL      | -                      | 183,364.00        | -                |
| 545100  | ADVERTISEMENTS REQ BY LAW      | -                      | 33,729.79         | -                |
| 545200  | LAWYERS' FEES                  | -                      | 1,028,178.91      | -                |
| 545300  | LEGAL JUDGEMENTS               | -                      | 98.70             | -                |
| 551100  | ATHLETIC OFFICIALS FEES        | -                      | 44,155.50         | -                |
| 551200  | CLASSROOM SPEAKERS             | -                      | 4,100.74          | -                |
| 551300  | INDEPENDENT CONTRACTOR         | -                      | 3,382,866.28      | -                |
| 551500  | SECURITY GUARD SERVICES        | -                      | 180.00            | -                |
| 551900  | OTH PERSONAL&CONSULT SVC       | -                      | 1,906,603.09      | -                |
| 555100  | POSTAGE                        | -                      | 375,749.94        | -                |
| 560900  | DISTRICT VEHICLE USE           | -                      | 36,805.11         | -                |
| 561000  | RENT & LEASE, EQUIPMENT        | -                      | 71,178.58         | -                |
| 562000  | RENTS & LEASES, LAND/BLDGS     | -                      | 421,767.03        | -                |
| 562100  | RENTAL OF FIELDS               | -                      | 12,830.00         | -                |
| 563000  | RENTAL OF TRANSPORTATION       | -                      | 88,133.58         | -                |
| 564000  | RENTAL OF FILMS                | -                      | 15,880.90         | -                |
| 565100  | MAINTENANCE AGREEMT,EQUIP      | -                      | 1,105,896.67      | -                |
| 565200  | MAINTENANCE AGREE,SOFTWARE     | -                      | 775,156.37        | -                |
| 565300  | REPAIRS&MAINT NONINST EQUIP    | -                      | 67,127.35         | -                |
| 565400  | REPAIRS&MAINT INSTR EQUIPMT    | -                      | 50,136.43         | -                |
| 565500  | REPAIRS&MAINTENANCE BLDGS      | -                      | 423,009.18        | -                |
| 565550  | MAINTENANCE, GROUNDS           | -                      | 125,946.29        | -                |
| 565600  | TENANT IMPROVEMENTS            | -                      | 831.28            | -                |
| 575100  | TRAVEL, ACADEMIC ADMIN         | -                      | 66,994.49         | -                |

|         |                               |                        |                   |                  |
|---------|-------------------------------|------------------------|-------------------|------------------|
|         |                               | Palomar College        |                   |                  |
|         |                               | BUDGET REPORT          |                   |                  |
|         |                               | Comparing Fiscal Years |                   |                  |
|         |                               | 2016 and 2017          |                   |                  |
|         |                               | FUND 10                |                   |                  |
|         | COMBINED FUNDS 11 AND 12      |                        |                   | Run Sep 02, 2016 |
|         |                               |                        |                   |                  |
|         |                               |                        |                   |                  |
|         |                               |                        |                   |                  |
|         |                               | FY 2015-2016           | FY 2015-2016      | FY 2016-2017     |
|         |                               | Budget                 | Expended/Received | Budget           |
| Account | Description                   |                        | Year to Date      |                  |
| 575120  | TRAVEL, ACADEMIC EMPLOYEE     | -                      | 97,848.22         | -                |
| 575200  | TRAVEL, CLASSIFIED ADMINISTR  | -                      | 152,298.04        | -                |
| 575210  | TRAVEL, CLASSIFIED EMPLOYEE   | -                      | 208,274.72        | -                |
| 575300  | TRAVEL, STUDENT               | -                      | 41,989.17         | -                |
| 575310  | TRAVEL WITH STUDENT           | -                      | 343,460.09        | -                |
| 575400  | TRAVEL, NON EMPLOYEE          | -                      | 79,780.15         | -                |
| 575500  | ATHLETIC ENTRY FEES           | -                      | 25,845.00         | -                |
| 575600  | ORIENTATION EXPENSES          | -                      | 5,143.24          | -                |
| 575700  | STAFF DEVELOPMNT AT PALOMR    | -                      | 19,732.94         | -                |
| 575710  | TRAINING                      | -                      | 55,449.86         | -                |
| 575800  | FOOD FOR MEETINGS             | -                      | 213,067.66        | -                |
| 580100  | ELECTRICITY                   | -                      | 1,368,320.35      | -                |
| 580150  | FUEL, GAS                     | -                      | 21,896.33         | -                |
| 580200  | GASOLINE AND OIL              | -                      | 20,701.08         | -                |
| 580250  | JANITORIAL SERVICES           | -                      | 21,265.00         | -                |
| 580300  | LAUNDRY/DRY CLEANING          | -                      | 14,514.73         | -                |
| 580350  | PEST CONTROL                  | -                      | 2,692.00          | -                |
| 580400  | SEWAGE                        | -                      | 3,065.00          | -                |
| 580450  | TELEPHONE                     | -                      | 11,026.87         | -                |
| 580500  | TELEPHONE CONNECTIONS         | -                      | 87,566.88         | -                |
| 580550  | WASTE DISPOSAL                | -                      | 93,780.73         | -                |
| 580600  | WASTE DISPOSAL,HAZARDOUS      | -                      | 105,633.48        | -                |
| 580650  | WATER                         | -                      | 294,420.32        | -                |
| 585100  | ADMINISTRATIVE EXPENSE        | -                      | 129,977.72        | -                |
| 585110  | UPWARD BOUND STUDENT EXPENSES | -                      | 163,473.46        | -                |
| 585150  | ADVERTISE NOT REQ BY LAW      | -                      | 271,006.50        | -                |
| 585200  | BAD DEBT EXPENSE              | -                      | 22,842.12         | -                |
| 585250  | BANK CHARGES                  | -                      | 3,440.00          | -                |
| 585260  | BANK CREDIT CARD EXPENSE      | -                      | 290,692.38        | -                |
| 585400  | DISALLOWED FIN AID GRANTS     | -                      | (5,665.15)        | -                |
| 585450  | FILM PROCESSING               | -                      | 409.45            | -                |
| 585500  | FINGERPRINTING                | -                      | 13,941.00         | -                |
| 585510  | TB TESTS                      | -                      | 40.00             | -                |
| 585610  | TRAN COSTS                    | -                      | 7.00              | -                |
| 585620  | BOND COSTS                    | -                      | 4,500.00          | -                |
| 585750  | PRINTING                      | -                      | 650,082.19        | -                |
| 585850  | PUBLISHING EXPENSE            | -                      | 14,937.00         | -                |
| 585900  | ROYALTY EXPENSE               | -                      | 4,844.46          | -                |
| 585910  | LICENSING FEE                 | -                      | 67,063.62         | -                |
| 590010  | ABATEMENT BUDGET POOL         | (650,000.00)           | -                 | (650,000.00)     |
| 590100  | FACILITIES SERVICES ABATEMENT | -                      | (36,774.84)       | -                |
| 590600  | BUSINESS SUPPORT SVCS ABATEMT | -                      | (635,783.93)      | -                |
|         | Other Oper Exp Subtotal       | 19,151,017.65          | 15,718,043.84     | 15,321,560.00    |
|         |                               |                        |                   |                  |
| 580010  | INDIRECT COSTS BUDGET POOL    | 314,002.92             | -                 | (373,958.00)     |
|         | Indirect Costs Subtotal       | 314,002.92             | -                 | (373,958.00)     |
|         |                               |                        |                   |                  |
| 600010  | CAPITAL OUTLAY                | 6,111,474.52           | -                 | 4,046,139.00     |
| 612000  | SITE IMPROVEMENT              | -                      | 326.84            | -                |
| 612100  | GROUNDS IMPROVEMENT           | -                      | 5,507.40          | -                |
| 612200  | PARKING IMPROVEMENT           | -                      | 42,896.00         | -                |
| 623000  | BUILDING CONSTRUCTION         | -                      | 1,293,072.87      | -                |
| 631000  | LIBRARY BOOKS                 | -                      | 50,239.28         | -                |
| 631100  | LIBRARY BOOK REPLACEMENT      | -                      | 130.00            | -                |
| 632000  | LIBRARY MAGAZINE&PERIODICL    | -                      | 46,365.57         | -                |
| 633000  | LIBRARY NONPRINT MEDIA        | -                      | 126,961.56        | -                |
| 641100  | EQUIP INST REPL INVTOR>\$1000 | -                      | 4,938.96          | -                |
| 641200  | EQUIP INST, REPLACE>\$200-999 | -                      | 483.49            | -                |

|                     |                                  | Palomar College        |                   |                  |
|---------------------|----------------------------------|------------------------|-------------------|------------------|
|                     |                                  | BUDGET REPORT          |                   |                  |
|                     |                                  | Comparing Fiscal Years |                   |                  |
|                     |                                  | 2016 and 2017          |                   |                  |
|                     |                                  | FUND 10                |                   |                  |
|                     | COMBINED FUNDS 11 AND 12         |                        |                   | Run Sep 02, 2016 |
|                     |                                  |                        |                   |                  |
|                     |                                  |                        |                   |                  |
|                     |                                  |                        |                   |                  |
|                     |                                  |                        |                   |                  |
|                     |                                  | FY 2015-2016           | FY 2015-2016      | FY 2016-2017     |
|                     |                                  | Budget                 | Expended/Received | Budget           |
| Account             | Description                      |                        | Year to Date      |                  |
| 641300              | EQUIP INSTR,ADDITNL >\$200-999   | -                      | 5,042.25          | -                |
| 641400              | EQUIP INSTR,ADDITNL>1000         | -                      | 104,527.99        | -                |
| 642300              | EQUIP NONINS,ADTNL.>\$200-999    | -                      | 4,350.94          | -                |
| 643000              | LEASE PURCHASE EQUIPMENT         | -                      | 10,113.90         | -                |
| 644100              | EQUIP INSTR ADDTL \$500 - \$4999 | -                      | 408,368.11        | -                |
| 644200              | EQUIP INSTR REPL \$500 - \$4999  | -                      | 33,162.10         | -                |
| 644300              | EQUIPMENT INSTRUCTIONL >\$4,999  | -                      | 781,488.59        | -                |
| 644400              | EQUIP NONINS ADDL \$500 - \$4999 | -                      | 396,951.59        | -                |
| 644500              | EQUIP NONINS REPL \$500 - \$4999 | -                      | 19,726.38         | -                |
| 644600              | EQUIPMENT NONINSTRUCTL >\$4,999  | -                      | 467,687.17        | -                |
| 644700              | EQUIP TECHNOLOGY INSTR >\$4,999  | -                      | 73,676.67         | -                |
| 644750              | EQUIP TECHNOLOGY INSTR <\$4,999  | -                      | 42,090.42         | -                |
| 644800              | EQUIP TECHNOLOGY NONINS>\$4,999  | -                      | 94,043.92         | -                |
| 644850              | EQUIP TECHNOLOGY NONINS<\$4,999  | -                      | 176,677.82        | -                |
| 644950              | SOFTWARE NONINSTRNL >\$4,999     | -                      | 6,871.36          | -                |
|                     | Capital Outlay Subtotal          | 6,111,474.52           | 4,195,701.18      | 4,046,139.00     |
|                     |                                  |                        |                   |                  |
| 721000              | INTRAFUND TRANS OUT WITHIN       | -                      | 3,845,331.81      | -                |
| 721010              | INTRAFUND TRANS OUT WITHIN       | 3,845,333.00           | -                 | 4,035,312.00     |
| 731000              | INTERFUND TRANS OUT BETWEEN      | -                      | 3,594,244.00      | -                |
| 731010              | INTERFUND TRANS OUT BETWEEN      | 3,610,749.00           | -                 | 3,595,794.00     |
| 751000              | STUDENT GRANTS                   | -                      | 440,056.02        | -                |
| 751010              | STUDENT GRANTS                   | 489,823.00             | -                 | 469,576.00       |
| 762000              | STUDT BOOK&SUPLY PAYMENTS        | -                      | 502,545.32        | -                |
| 762010              | STUDT BOOK&SUPLY PAYMENTS        | 502,580.00             | -                 | 402,000.00       |
| 763000              | STUDENT TRANSPORTATION           | -                      | 126,309.00        | -                |
| 763010              | STUDENT TRANSPORTATION           | 126,309.80             | -                 | 35,060.00        |
| 766000              | STU MEAL TICKET/FOOD SVCS        | -                      | 41,625.00         | -                |
| 766010              | STU MEAL TICKET-FOOD SVCS        | 41,625.00              | -                 | 35,000.00        |
| 767000              | STUDENT PIC CARD                 | -                      | 22,515.00         | -                |
| 767010              | STUDENT PIC CARD                 | 22,515.00              | -                 | -                |
| 769000              | STUDENT OTHER EXPENSES           | -                      | 27,012.36         | -                |
| 769010              | STUDENT OTHER EXPENSES           | 30,682.00              | -                 | 10,000.00        |
| 791010              | RESERVE FOR CONTINGENCIES        | 8,719,453.00           | -                 | 7,811,148.00     |
| 791510              | OTHER RESERVES                   | -                      | -                 | 6,062,493.00     |
| 791610              | RESERVE FOR STAFFNG PRIORITIES   | 2,144,593.00           | -                 | -                |
| 793010              | CONTINGENCY, COLA                | 20,176.00              | -                 | -                |
| 797110              | SRP SAVINGS                      | (4,569,189.00)         | -                 | -                |
| 797310              | RESERVE FOR SRP RETIREES         | 7,086,997.00           | -                 | -                |
| 799010              | CONTINGENCY HOLDING ACCOUNT      | 8,255,745.00           | -                 | 10,341,131.00    |
|                     | Other Outgoing Subtotal          | 30,327,391.80          | 8,599,638.51      | 32,797,514.00    |
|                     |                                  |                        |                   |                  |
| Expense Grand Total |                                  | 171,302,560.00         | 141,339,422.68    | 166,547,168.00   |
|                     |                                  |                        |                   |                  |
| 812130              | HEA FED WORK STUDY               | 333,636.00             | 267,104.13        | 381,249.00       |
| 812220              | HEA TRIO                         | 517,862.00             | 352,348.09        | 151,937.00       |
| 812221              | HEA TRIO/SSS PRIOR YEAR          | 101,374.00             | 101,373.56        | 165,514.00       |
| 812225              | HEA TRIO EDUC OPPORTUNITY CNTR   | 230,000.00             | 189,056.53        | 230,000.00       |
| 812226              | HEA TRIO EOC PRIOR YEAR          | 93,307.00              | 93,307.00         | 40,943.00        |
| 812240              | HEA TRIO UPWARD BOUND            | 512,500.00             | 416,370.83        | 268,396.00       |
| 812241              | HEA TRIO/UPWARD BOUND PR YEAR    | 150,705.00             | 150,705.00        | 96,130.00        |
| 812250              | HEA GEAR UP                      | 2,524,920.00           | 1,544,191.30      | 777,321.00       |
| 812251              | HEA GEAR UP PRIOR YEAR           | 1,568,049.00           | 1,568,049.00      | 980,729.00       |
| 812260              | TRIO TALENT SEARCH GRANT         | 230,000.00             | 217,529.88        | 141,044.00       |
| 812261              | TRIO TALENT SEARCH PRIOR YEAR    | 68,992.00              | 68,992.00         | 12,470.00        |
| 812290              | HEA TITLE V HISPANIC SRVG INST   | 1,070,000.00           | 161,850.28        | -                |
| 812291              | HEA TITLE V HSI PRIOR YEAR       | 1,309,904.00           | 1,309,902.02      | 908,150.00       |
| 814100              | TANF (FEDERAL)                   | 42,967.00              | 42,131.81         | 42,967.00        |



|         |                                | Palomar College        |                   |                  |
|---------|--------------------------------|------------------------|-------------------|------------------|
|         |                                | BUDGET REPORT          |                   |                  |
|         |                                | Comparing Fiscal Years |                   |                  |
|         |                                | 2016 and 2017          |                   |                  |
|         |                                | FUND 10                |                   |                  |
|         | COMBINED FUNDS 11 AND 12       |                        |                   | Run Sep 02, 2016 |
|         |                                |                        |                   |                  |
|         |                                |                        |                   |                  |
|         |                                |                        |                   |                  |
|         |                                | FY 2015-2016           | FY 2015-2016      | FY 2016-2017     |
|         |                                | Budget                 | Expended/Received | Budget           |
|         |                                |                        | Year to Date      |                  |
| Account | Description                    |                        |                   |                  |
| 814110  | TANF FEDERAL SHARE PRIOR YEAR  | -                      | 0.20              | -                |
| 815190  | PELL GRANT ADMIN ALLOWANC      | 20,000.00              | 23,785.00         | 15,000.00        |
| 815500  | FEDERAL ADMIN ALLOWANCE        | 14,000.00              | 40,187.00         | 9,000.00         |
| 816100  | VETERAN'S EDUCATION            | 11,000.00              | 15,354.00         | 11,000.00        |
| 817100  | VOCTNL/APPLIED TECH ED ACT     | 649,340.00             | 649,340.00        | 651,707.00       |
| 819400  | NATIONAL SCIENCE FOUN GRNT     | 93,941.00              | 88,100.17         | -                |
| 819401  | NATIONL SCIENCE FOUN GRT PR YR | -                      | -                 | 6,064.00         |
| 819800  | OTHER FEDERAL REVENUES         | 27,200.00              | 27,200.00         | -                |
| 819999  | BEGINNING BALANCE, FEDERAL     | 177,597.00             | -                 | 192,348.00       |
|         | 81's Federal Revenues Subtotal | 9,747,294.00           | 7,326,877.80      | 5,081,969.00     |
|         |                                |                        |                   |                  |
| 861100  | APPRENTICESHIP APPORTIONM      | 925,912.00             | 930,000.00        | 1,201,652.00     |
| 861110  | APPRENTICESHIP PRIOR YEAR      | -                      | 100,104.00        | -                |
| 861200  | STATE GENERAL APPORTIONMT      | 23,819,006.00          | 12,896,357.00     | 2,521,367.00     |
| 861210  | GENERL APPORTNMT PRIOR YR      | 500,000.00             | 1,653,998.00      | -                |
| 861450  | PART TIME FACULTY APPORT       | 421,311.00             | 399,713.00        | 340,764.00       |
| 861500  | 2% BFAP ADMIN                  | 215,489.00             | 218,127.00        | 218,329.00       |
| 861600  | BASIC SKILLS                   | 177,532.00             | 177,532.00        | 177,532.00       |
| 862150  | EOPS                           | 1,321,518.00           | 1,320,923.67      | 1,321,518.00     |
| 862151  | EOPS PRIOR YEAR                | -                      | 375.68            | -                |
| 862200  | DSPS                           | 902,330.00             | 902,310.20        | 988,345.00       |
| 862212  | DEAF & HARD OF HEARING (DHH)   | 105,738.00             | 105,738.00        | 100,000.00       |
| 862213  | ACCESS T/PRINT & ELECTRNC INFO | 15,048.00              | 13,660.31         | 15,000.00        |
| 862250  | CALWORKS                       | 209,812.00             | 205,691.48        | 258,024.00       |
| 862251  | CALWORKS PRIOR YEAR            | -                      | 0.58              | -                |
| 862400  | OTH GEN CATEGORICL PROGMS      | 2,430,214.00           | 2,430,214.00      | 2,337,200.00     |
| 862450  | BFAP                           | 643,079.00             | 643,079.00        | 661,497.00       |
| 862500  | CARE                           | 131,805.00             | 131,796.43        | 131,805.00       |
| 862510  | CARE PRIOR YEAR                | -                      | 0.80              | -                |
| 862650  | FACULTY/STAFF DIVERSITY        | 8,232.00               | 8,232.00          | -                |
| 862700  | INSTR EQUIP/LIBRY MATERIALS    | 503,909.00             | 503,909.00        | 675,507.00       |
| 862750  | MATRICULATION                  | 3,709,836.00           | 3,754,487.00      | 3,012,645.00     |
| 862755  | STUDENT EQUITY FUNDS           | 2,027,200.00           | 1,919,900.00      | 1,642,300.00     |
| 863100  | EDUCATION PROTECTION ACCOUNT   | 15,410,423.00          | 15,410,423.00     | 14,641,666.00    |
| 863101  | ED PROTECTION ACCT PRIOR YEAR  | 346,094.00             | 319,317.00        | -                |
| 865300  | OTH SPECL CATAGORL PRGRM       | 3,929,029.00           | 3,302,897.07      | 3,929,029.00     |
| 865310  | ASSOCIATE DEGREE NURSING GRAN  | 155,237.00             | 146,914.91        | 222,400.00       |
| 865392  | TTIP SOUTH PRIOR YEAR          | 724,956.00             | -                 | 626,132.00       |
| 867100  | HOMEOWNER PROPTAX RELIEF       | 500,000.00             | 497,094.93        | 500,000.00       |
| 868100  | STATE LOTTERY PROCEEDS         | 3,251,167.00           | 3,732,849.04      | 4,044,882.00     |
| 868150  | STATE LOTTRY PROCEEDS PRIOR YR | 102,199.00             | 177,840.90        | 348,830.00       |
| 868200  | STATE MANDATED COSTS           | 540,829.00             | 540,829.00        | 498,400.00       |
| 868400  | RETURN TO TITLE IV FROM STATE  | -                      | 4,653.00          | -                |
| 869800  | OTHER MISC STATE REVENUES      | -                      | 2,872,214.00      | 60,000.00        |
| 869999  | BEGINNING BALANCE, STATE       | 4,166,113.00           | (153.31)          | 6,703,216.00     |
|         | 86's State Revenues Subtotal   | 67,194,018.00          | 55,321,028.69     | 47,178,040.00    |
|         |                                |                        |                   |                  |
| 881100  | TAX ALLOCATION SECURD ROLL     | 51,459,473.00          | 61,378,836.36     | 66,577,650.00    |
| 881200  | TAX ALLOC SUPPLEMENT ROLL      | 1,100,000.00           | 1,577,378.71      | 1,305,127.00     |
| 881300  | TAX ALLOCN UNSECURED ROLL      | 2,000,000.00           | 1,904,764.31      | 1,886,386.00     |
| 881600  | PRIOR YEARS TAXES              | -                      | (11,450.40)       | -                |
| 881700  | ERAF ED REVENUE AUG FUND       | -                      | (1,849,167.00)    | -                |
| 881900  | RDA RESIDUAL PAYMENTS          | -                      | 3,475,582.92      | -                |
| 882100  | CONTRB,GIFTS,GRANTS,ENDOW      | 357,810.00             | 323,873.69        | 238,917.00       |
| 883100  | CONTRACT INSTRUCTIONL SVC      | 2,278,243.00           | 1,835,940.08      | 642,054.00       |
| 883300  | CONTR INSTR SVC CONTRACT ED    | 517,357.00             | 524,402.15        | 373,784.00       |
| 883600  | FOLLETT                        | 525,000.00             | 512,668.70        | 525,000.00       |
| 884120  | CATALOG SALES                  | -                      | 936.00            | -                |

|                     |                                | Palomar College        |                   |                  |
|---------------------|--------------------------------|------------------------|-------------------|------------------|
|                     |                                | BUDGET REPORT          |                   |                  |
|                     |                                | Comparing Fiscal Years |                   |                  |
|                     |                                | 2016 and 2017          |                   |                  |
|                     |                                | FUND 10                |                   |                  |
|                     | COMBINED FUNDS 11 AND 12       |                        |                   | Run Sep 02, 2016 |
|                     |                                |                        |                   |                  |
|                     |                                |                        |                   |                  |
|                     |                                |                        |                   |                  |
|                     |                                | FY 2015-2016           | FY 2015-2016      | FY 2016-2017     |
|                     |                                | Budget                 | Expended/Received | Budget           |
| Account             | Description                    |                        | Year to Date      |                  |
| 884150              | HLTH SVCS SALE TO EMPLOYEE     | 1,000.00               | 3,748.00          | 1,000.00         |
| 884170              | KKSM ADVERTISING SALES         | 3,660.00               | 5,865.00          | 1,200.00         |
| 884180              | LIBRARY COPIER SALES           | 10,090.00              | 14,844.55         | 10,090.00        |
| 884210              | PLANETARIUM SALES              | 45,000.00              | 65,464.00         | 40,000.00        |
| 884215              | BUSINESS SERVICES CHARGES      | 44,095.00              | 64,948.67         | 65,978.00        |
| 884230              | PRINTING CHARGES               | 21,437.00              | 35,349.53         | 1,500.00         |
| 884260              | RECYCLING COMMISSION           | 897.00                 | 7,358.47          | 3,000.00         |
| 884290              | TICKET/GATE/PROGRAM SALES      | 30,237.00              | 30,237.47         | 24,000.00        |
| 884300              | VENDING COMMISSIONS            | 100,000.00             | 86,669.57         | 70,000.00        |
| 884320              | WELLNESS CENTER FEES           | 35,000.00              | 36,757.03         | 35,000.00        |
| 884330              | WELLNESS CENTER PARKING        | 1,700.00               | 1,791.00          | 1,500.00         |
| 884340              | WELLNESS CNTR PROCES FEE       | -                      | 120.00            | -                |
| 884350              | MISC SALES AND COMMISSION      | 73,275.00              | 92,398.06         | 64,000.00        |
| 885300              | FACILITIES RENTAL AND LEASE    | -                      | 112,550.78        | -                |
| 886100              | INTEREST BANK ACCOUNTS         | -                      | 211.08            | -                |
| 886200              | INTEREST COUNTY TREASURY       | 25,000.00              | 104,618.54        | 100,000.00       |
| 886500              | OTH INTEREST & INVEST INCOM    | -                      | 137.35            | -                |
| 887400              | ENROLLMENT FEE                 | 9,164,724.00           | 8,915,421.50      | 9,578,585.00     |
| 887500              | FIELD TRP;USEOF NONDIST FAC    | 11,170.00              | 12,332.00         | 8,600.00         |
| 887600              | HEALTH SERVICE FEE STUDENT     | 900,000.00             | 1,005,965.00      | 900,000.00       |
| 887620              | HLTH SERVICE PHYSICAL EXAM     | 17,128.00              | 19,833.50         | 15,000.00        |
| 887700              | INSTR MAT FEES;SALE MATERL     | 229,146.00             | 264,688.64        | 202,128.00       |
| 887710              | COURSE RELATED FEES            | 6,240.00               | 6,050.00          | 5,000.00         |
| 887800              | STUDNT INSURANCE PAYMNTS       | 2,900.00               | 1,321.00          | 1,300.00         |
| 887910              | TRANSCRIPT INCOME              | 160,000.00             | 168,053.60        | 160,000.00       |
| 888010              | NON RESIDENT TUITION USA       | 750,000.00             | 604,961.00        | 750,000.00       |
| 888020              | NONRESIDENT TUITON FOREIGN     | 1,550,000.00           | 1,558,887.00      | 1,550,000.00     |
| 888030              | NONRESIDENT CAPITAL OUTLAY     | 30,000.00              | 54,144.00         | 30,000.00        |
| 888100              | PARKING STICKER FEES           | 500.00                 | 520.00            | 500.00           |
| 888101              | PARK STICKER FEE SPRING        | 528,000.00             | 435,600.00        | 425,000.00       |
| 888102              | PARK STICKER FEE SUMMER        | 205,000.00             | 137,280.00        | 185,000.00       |
| 888103              | PARK STICKER FEE FALL          | 525,000.00             | 474,600.00        | 445,000.00       |
| 888104              | CAMPUS POLICE MISCLLNEOUS FEES | 5,000.00               | 12,356.16         | 8,000.00         |
| 888110              | PARKING METERS                 | 205,000.00             | 268,841.26        | 205,000.00       |
| 888115              | NCTD PASSES                    | -                      | 441.00            | -                |
| 888900              | OTH STUDENT FEES&CHARGES       | 165,050.00             | 163,156.00        | 148,927.00       |
| 888920              | COURSE TESTING FEE             | 156,783.00             | 136,025.00        | 96,200.00        |
| 889030              | COBRA ADMIN FEE                | -                      | 641.25            | -                |
| 889300              | CASH OVER/SHORT                | -                      | (340.79)          | -                |
| 889600              | LIBRARY FINES                  | 390.00                 | 3,602.30          | 500.00           |
| 889650              | PARKING FINES                  | 196,509.00             | 149,228.24        | 205,000.00       |
| 889660              | PARKING PENALTY SURCHARG       | -                      | 4.78              | -                |
| 889800              | RETURNED CHECKS                | -                      | 31.00             | -                |
| 889830              | RETURNED CHECK FEE             | -                      | 461.46            | -                |
| 889850              | STUDNT REFND WRITE-OFF TO DIST | -                      | 552.73            | -                |
| 889880              | STALE DATED/VOID WARRANTS      | -                      | 33,894.90         | -                |
| 889900              | OTHER LOCAL REVENUES           | 219,306.00             | 234,854.80        | 86,585.00        |
| 889999              | BEGINNING BALANCE, LOCAL       | 16,873,526.00          | -                 | 25,198,910.00    |
| 88's                | Local Revenues Subtotal        | 90,530,646.00          | 85,000,241.95     | 112,171,421.00   |
| 898200              | INTRAFUND TRANSFR IN,WITHIN    | 3,830,602.00           | 3,845,331.81      | 2,115,738.00     |
| 89's                | Other Sources Subtotal         | 3,830,602.00           | 3,845,331.81      | 2,115,738.00     |
|                     |                                |                        |                   |                  |
| Revenue Grand Total |                                | 171,302,560.00         | 151,493,480.25    | 166,547,168.00   |

## **FUND 11 GENERAL UNRESTRICTED FUND**

|         |                                |               |                   |                  |
|---------|--------------------------------|---------------|-------------------|------------------|
|         | Palomar College                |               |                   |                  |
|         | BUDGET REPORT                  |               |                   |                  |
|         | Comparing Fiscal Years         |               |                   |                  |
|         |                                | 2016 and 2017 |                   |                  |
|         |                                | FUND 11       |                   |                  |
|         | UNRESTRICTED AND DESIGNATED    |               |                   | Run Sep 02, 2016 |
|         |                                |               |                   |                  |
|         |                                |               |                   |                  |
|         |                                |               |                   |                  |
|         |                                |               |                   |                  |
|         |                                | FY 2015-2016  | FY 2015-2016      | FY 2016-2017     |
|         |                                | Budget        | Expended/Received | Budget           |
|         |                                |               | Year to Date      |                  |
| Account | Description                    |               |                   |                  |
| 111000  | INSTRUCTIONAL SAL, CONTRACT    | -             | 19,625,143.76     | -                |
| 111010  | INSTRUCTIONAL SALARY, CONTRACT | 19,724,975.00 | -                 | 21,309,253.00    |
| 11's    | Instr Salaries - Contract      | 19,724,975.00 | 19,625,143.76     | 21,309,253.00    |
| 121000  | ED ADMINISTRATOR, CONTRACT     | -             | 508,774.39        | -                |
| 121010  | ED ADMINISTRATOR, CONTRACT     | 630,984.00    | -                 | 674,513.00       |
| 121100  | SUPRT/PRESIDENT, CONTRACT      | -             | 237,552.34        | -                |
| 121110  | SUPRT/PRESIDENT, CONTRACT      | 237,553.00    | -                 | 227,895.00       |
| 121300  | PRESIDENT'S AUTO ALLOWANCE     | -             | 8,849.26          | -                |
| 121310  | PRESIDENT'S AUTO ALLOWANCE     | 8,850.00      | -                 | 10,303.00        |
| 122100  | COUNSELORS, CONTRACT           | -             | 1,947,386.41      | -                |
| 122110  | COUNSELORS, CONTRACT           | 1,947,389.00  | -                 | 2,089,650.00     |
| 123100  | DEAN, ACADEMIC CONTRACT        | -             | 687,568.20        | -                |
| 123110  | DEAN, ACADEMIC CONTRACT        | 773,543.00    | -                 | 865,043.00       |
| 123200  | DEPARTMENT CHAIR, CONTRACT     | -             | 1,838,165.35      | -                |
| 123210  | DEPARTMENT CHAIR, CONTRACT     | 1,845,286.00  | -                 | 1,767,154.00     |
| 123400  | DIRECTR/COORDINAT, ACA CONT    | -             | 1,017,347.55      | -                |
| 123410  | DIRECTOR/COORDINATOR, ACA CONT | 1,017,353.00  | -                 | 1,009,514.00     |
| 123500  | PALOMAR FACULTY FEDERATION     | -             | 101,492.44        | -                |
| 123510  | PALOMAR FACULTY FEDERATION     | 122,692.00    | -                 | 101,748.00       |
| 123600  | DIRECTOR/COORDINATOR, AA CONT  | -             | 1,081,877.86      | -                |
| 123610  | DIRECTOR/COORDINATOR, AA CONT  | 1,081,885.00  | -                 | 959,155.00       |
| 123700  | DIRECTOR/COORDINATOR, CAST     | -             | 3,833.03          | -                |
| 123710  | DIRECTOR/COORDINATOR, CAST     | 3,834.00      | -                 | 66,766.00        |
| 125000  | LIBRARIANS, CONTRACT           | -             | 520,357.97        | -                |
| 125010  | LIBRARIANS, CONTRACT           | 520,358.00    | -                 | 580,614.00       |
| 12's    | Non-Instr Salaries - Contract  | 8,189,727.00  | 7,953,204.80      | 8,352,355.00     |
| 130010  | INSTR SALARIES - OTHER         | 18,206,105.00 | -                 | 16,093,102.00    |
| 131100  | ASSIGN TIME HRLY REPLACEMT     | -             | 902,037.79        | -                |
| 133100  | INSTRUCTIONL ACADEMIC, HRLY    | -             | 10,430,117.76     | -                |
| 133200  | INST ACA HOURLY SUBSTITUTE     | -             | 124,475.64        | -                |
| 133300  | INSTR ACADEMIC, HRLY SUMMR     | -             | 1,614,478.98      | -                |
| 135100  | OVERLOAD, ACA INSTR, HOURLY    | -             | 5.82              | -                |
| 135300  | OVERLOAD, CONTRACT INSTRUC     | -             | 1,694,905.29      | -                |
| 135400  | LOADBANK REPL, OVERLOAD        | -             | 73.26             | -                |
| 135600  | OVERLOAD, SUBSTITUTE HRLY      | -             | 40,600.83         | -                |
| 135700  | OVERLOAD, SUMMER ACA HRLY      | -             | 836,927.33        | -                |
| 136100  | REPLACE ACA INSTR CONTRACT     | -             | 137.62            | -                |
| 136200  | REPLACE SABBATICL, ACA HRLY    | -             | 292,756.72        | -                |
| 136400  | LOADBANK REPL, ADJUNCT         | -             | 80,248.77         | -                |
| 138100  | STIPEND, CONTRACT INSTRUCT     | -             | 15,389.25         | -                |
| 138200  | STIPEND, HOURLY ACADEMIC       | -             | 224,160.51        | -                |
| 13's    | Instr Salaries - Other         | 18,206,105.00 | 16,256,315.57     | 16,093,102.00    |
| 140010  | NON-INSTR SALARIES - OTHER     | 799,060.00    | -                 | 215,563.00       |
| 141100  | COUNSELOR, HOURLY              | -             | 68,685.40         | -                |
| 142100  | EDUCATIONL ADMNISTRTR HRLY     | -             | 10,588.69         | -                |
| 143100  | LIBRARIANS, HOURLY             | -             | 354,833.87        | -                |
| 144100  | NON-INSTRUCT ACADEMIC, HRLY    | -             | 234,677.11        | -                |
| 145100  | OVERLOAD, SUMMER NON-INST      | -             | 20,762.50         | -                |
| 146100  | REPL SABBATICL, HRLY NONINST   | -             | 1,835.67          | -                |
| 147100  | SERVIC PROVIDR NONINST ACA     | -             | 2,140.31          | -                |
| 148000  | NONINSTR ACA HOURLY, OTHER     | -             | 101,029.98        | -                |
| 14's    | Non-Instr Salaries - Other     | 799,060.00    | 794,553.53        | 215,563.00       |
|         | Academic Salaries Subtotal     | 46,919,867.00 | 44,629,217.66     | 45,970,273.00    |
| 211000  | EXCUTIVE ADMIN SUPPORT, CAST   | -             | 453,352.35        | -                |
| 211010  | EXCUTIVE ADMIN SUPPORT, CAST   | 453,355.00    | -                 | 475,519.00       |
| 212100  | SUPERVISOR, CAST               | -             | 1,209,910.27      | -                |
| 212110  | SUPERVISOR, CAST               | 1,237,894.00  | -                 | 1,302,773.00     |

## UNRESTRICTED AND DESIGNATED

Run Sep 02, 2016

|         |                                      | FY 2015-2016         | FY 2015-2016         | FY 2016-2017         |
|---------|--------------------------------------|----------------------|----------------------|----------------------|
|         |                                      | Budget               | Expended/Received    | Budget               |
| Account | Description                          |                      | Year to Date         |                      |
| 111000  | INSTRUCTIONAL SAL, CONTRACT          | -                    | 19,625,143.76        | -                    |
| 111010  | INSTRUCTIONAL SALARY, CONTRACT       | 19,724,975.00        | -                    | 21,309,253.00        |
| 11's    | <b>Instr Salaries - Contract</b>     | <b>19,724,975.00</b> | <b>19,625,143.76</b> | <b>21,309,253.00</b> |
| 121000  | ED ADMINISTRATOR, CONTRACT           | -                    | 508,774.39           | -                    |
| 121010  | ED ADMINISTRATOR, CONTRACT           | 630,984.00           | -                    | 674,513.00           |
| 121100  | SUPRT/PRESIDENT, CONTRACT            | -                    | 237,552.34           | -                    |
| 121110  | SUPRT/PRESIDENT, CONTRACT            | 237,553.00           | -                    | 227,895.00           |
| 121300  | PRESIDENT'S AUTO ALLOWANCE           | -                    | 8,849.26             | -                    |
| 121310  | PRESIDENT'S AUTO ALLOWANCE           | 8,850.00             | -                    | 10,303.00            |
| 122100  | COUNSELORS, CONTRACT                 | -                    | 1,947,386.41         | -                    |
| 122110  | COUNSELORS, CONTRACT                 | 1,947,389.00         | -                    | 2,089,650.00         |
| 123100  | DEAN, ACADEMIC CONTRACT              | -                    | 687,568.20           | -                    |
| 123110  | DEAN, ACADEMIC CONTRACT              | 773,543.00           | -                    | 865,043.00           |
| 123200  | DEPARTMENT CHAIR, CONTRACT           | -                    | 1,838,165.35         | -                    |
| 123210  | DEPARTMENT CHAIR, CONTRACT           | 1,845,286.00         | -                    | 1,767,154.00         |
| 123400  | DIRECTR/COORDINAT, ACA CONT          | -                    | 1,017,347.55         | -                    |
| 123410  | DIRECTOR/COORDINATOR, ACA CONT       | 1,017,353.00         | -                    | 1,009,514.00         |
| 123500  | PALOMAR FACULTY FEDERATION           | -                    | 101,492.44           | -                    |
| 123510  | PALOMAR FACULTY FEDERATION           | 122,692.00           | -                    | 101,748.00           |
| 123600  | DIRECTOR/COORDINATOR, AA CONT        | -                    | 1,081,877.86         | -                    |
| 123610  | DIRECTOR/COORDINATOR, AA CONT        | 1,081,885.00         | -                    | 959,155.00           |
| 123700  | DIRECTOR/COORDINATOR, CAST           | -                    | 3,833.03             | -                    |
| 123710  | DIRECTOR/COORDINATOR, CAST           | 3,834.00             | -                    | 66,766.00            |
| 125000  | LIBRARIANS, CONTRACT                 | -                    | 520,357.97           | -                    |
| 125010  | LIBRARIANS, CONTRACT                 | 520,358.00           | -                    | 580,614.00           |
| 12's    | <b>Non-Instr Salaries - Contract</b> | <b>8,189,727.00</b>  | <b>7,953,204.80</b>  | <b>8,352,355.00</b>  |
| 130010  | INSTR SALARIES - OTHER               | 18,206,105.00        | -                    | 16,093,102.00        |
| 131100  | ASSIGN TIME HRLY REPLACEMT           | -                    | 902,037.79           | -                    |
| 133100  | INSTRUCTIONL ACADEMIC, HRLY          | -                    | 10,430,117.76        | -                    |
| 133200  | INST ACA HOURLY SUBSTITUTE           | -                    | 124,475.64           | -                    |
| 133300  | INSTR ACADEMIC, HRLY SUMMR           | -                    | 1,614,478.98         | -                    |
| 135100  | OVERLOAD, ACA INSTR, HOURLY          | -                    | 5.82                 | -                    |
| 135300  | OVERLOAD, CONTRACT INSTRUCT          | -                    | 1,694,905.29         | -                    |
| 135400  | LOADBANK REPL, OVERLOAD              | -                    | 73.26                | -                    |
| 135600  | OVERLOAD, SUBSTITUTE HRLY            | -                    | 40,600.83            | -                    |
| 135700  | OVERLOAD, SUMMER ACA HRLY            | -                    | 836,927.33           | -                    |
| 136100  | REPLACE ACA INSTR CONTRACT           | -                    | 137.62               | -                    |
| 136200  | REPLACE SABBATICL, ACA HRLY          | -                    | 292,756.72           | -                    |
| 136400  | LOADBANK REPL, ADJUNCT               | -                    | 80,248.77            | -                    |
| 138100  | STIPEND, CONTRACT INSTRUCT           | -                    | 15,389.25            | -                    |
| 138200  | STIPEND, HOURLY ACADEMIC             | -                    | 224,160.51           | -                    |
| 13's    | <b>Instr Salaries - Other</b>        | <b>18,206,105.00</b> | <b>16,256,315.57</b> | <b>16,093,102.00</b> |
| 140010  | NON-INSTR SALARIES - OTHER           | 799,060.00           | -                    | 215,563.00           |
| 141100  | COUNSELOR, HOURLY                    | -                    | 68,685.40            | -                    |
| 142100  | EDUCATIONL ADMNISTRTR HRLY           | -                    | 10,588.69            | -                    |
| 143100  | LIBRARIANS, HOURLY                   | -                    | 354,833.87           | -                    |
| 144100  | NON-INSTRUCT ACADEMIC, HRLY          | -                    | 234,677.11           | -                    |
| 145100  | OVERLOAD, SUMMER NON-INST            | -                    | 20,762.50            | -                    |
| 146100  | REPL SABBATICL, HRLYNONINST          | -                    | 1,835.67             | -                    |
| 147100  | SERVIC PROVIDR NONINST ACA           | -                    | 2,140.31             | -                    |
| 148000  | NONINSTR ACA HOURLY, OTHER           | -                    | 101,029.98           | -                    |
| 14's    | <b>Non-Instr Salaries - Other</b>    | <b>799,060.00</b>    | <b>794,553.53</b>    | <b>215,563.00</b>    |
|         | <b>Academic Salaries Subtotal</b>    | <b>46,919,867.00</b> | <b>44,629,217.66</b> | <b>45,970,273.00</b> |
| 211000  | EXCUTIVE ADMIN SUPPORT, CAST         | -                    | 453,352.35           | -                    |
| 211010  | EXCUTIVE ADMIN SUPPORT, CAST         | 453,355.00           | -                    | 475,519.00           |
| 212100  | SUPERVISOR, CAST                     | -                    | 1,209,910.27         | -                    |
| 212110  | SUPERVISOR, CAST                     | 1,237,894.00         | -                    | 1,302,773.00         |

| Account | Description                               |                      | Year to Date         |                      |
|---------|---|----------------------|----------------------|----------------------|
| 111000  | INSTRUCTIONAL SAL, CONTRACT               | -                    | 19,625,143.76        | -                    |
| 111010  | INSTRUCTIONAL SALARY, CONTRACT            | 19,724,975.00        | -                    | 21,309,253.00        |
|         | <b>11's Instr Salaries - Contract</b>     | <b>19,724,975.00</b> | <b>19,625,143.76</b> | <b>21,309,253.00</b> |
| 121000  | ED ADMINISTRATOR, CONTRACT                | -                    | 508,774.39           | -                    |
| 121010  | ED ADMINISTRATOR, CONTRACT                | 630,984.00           | -                    | 674,513.00           |
| 121100  | SUPRT/PRESIDENT, CONTRACT                 | -                    | 237,552.34           | -                    |
| 121110  | SUPRT/PRESIDENT, CONTRACT                 | 237,553.00           | -                    | 227,895.00           |
| 121300  | PRESIDENT'S AUTO ALLOWANCE                | -                    | 8,849.26             | -                    |
| 121310  | PRESIDENT'S AUTO ALLOWANCE                | 8,850.00             | -                    | 10,303.00            |
| 122100  | COUNSELORS, CONTRACT                      | -                    | 1,947,386.41         | -                    |
| 122110  | COUNSELORS, CONTRACT                      | 1,947,389.00         | -                    | 2,089,650.00         |
| 123100  | DEAN, ACADEMIC CONTRACT                   | -                    | 687,568.20           | -                    |
| 123110  | DEAN, ACADEMIC CONTRACT                   | 773,543.00           | -                    | 865,043.00           |
| 123200  | DEPARTMENT CHAIR, CONTRACT                | -                    | 1,838,165.35         | -                    |
| 123210  | DEPARTMENT CHAIR, CONTRACT                | 1,845,286.00         | -                    | 1,767,154.00         |
| 123400  | DIRECTR/COORDINAT,ACA CONT                | -                    | 1,017,347.55         | -                    |
| 123410  | DIRECTOR/COORDINATOR, ACA CONT            | 1,017,353.00         | -                    | 1,009,514.00         |
| 123500  | PALOMAR FACULTY FEDERATION                | -                    | 101,492.44           | -                    |
| 123510  | PALOMAR FACULTY FEDERATION                | 122,692.00           | -                    | 101,748.00           |
| 123600  | DIRECTOR/COORDINATOR, AA CONT             | -                    | 1,081,877.86         | -                    |
| 123610  | DIRECTOR/COORDINATOR, AA CONT             | 1,081,885.00         | -                    | 959,155.00           |
| 123700  | DIRECTOR/COORDINATOR, CAST                | -                    | 3,833.03             | -                    |
| 123710  | DIRECTOR/COORDINATOR, CAST                | 3,834.00             | -                    | 66,766.00            |
| 125000  | LIBRARIANS, CONTRACT                      | -                    | 520,357.97           | -                    |
| 125010  | LIBRARIANS, CONTRACT                      | 520,358.00           | -                    | 580,614.00           |
|         | <b>12's Non-Instr Salaries - Contract</b> | <b>8,189,727.00</b>  | <b>7,953,204.80</b>  | <b>8,352,355.00</b>  |
| 130010  | INSTR SALARIES - OTHER                    | 18,206,105.00        | -                    | 16,093,102.00        |
| 131100  | ASSIGN TIME HRLY REPLACEMT                | -                    | 902,037.79           | -                    |
| 133100  | INSTRUCTIONL ACADEMIC,HRLY                | -                    | 10,430,117.76        | -                    |
| 133200  | INST ACA SUBSTITUTE                       | -                    | 124,475.64           | -                    |
| 133300  | INSTR ACADEMIC, HRLY SUMMR                | -                    | 1,614,478.98         | -                    |
| 135100  | OVERLOAD,ACA INSTR, HOURLY                | -                    | 5.82                 | -                    |
| 135300  | OVERLOAD,CONTRACT INSTRUC                 | -                    | 1,694,905.29         | -                    |
| 135400  | LOADBANK REPL, OVERLOAD                   | -                    | 73.26                | -                    |
| 135600  | OVERLOAD,SUBSTITUTE HRLY                  | -                    | 40,600.83            | -                    |
| 135700  | OVERLOAD,SUMMER ACA HRLY                  | -                    | 836,927.33           | -                    |
| 136100  | REPLACE ACA INSTR CONTRACT                | -                    | 137.62               | -                    |
| 136200  | REPLACE SABBATICL,ACAHRLY                 | -                    | 292,756.72           | -                    |
| 136400  | LOADBANK REPL, ADJUNCT                    | -                    | 80,248.77            | -                    |
| 138100  | STIPEND, CONTRACT INSTRUCT                | -                    | 15,389.25            | -                    |
| 138200  | STIPEND, HOURLY ACADEMIC                  | -                    | 224,160.51           | -                    |
|         | <b>13's Instr Salaries - Other</b>        | <b>18,206,105.00</b> | <b>16,256,315.57</b> | <b>16,093,102.00</b> |
| 140010  | NON-INSTR SALARIES - OTHER                | 799,060.00           | -                    | 215,563.00           |
| 141100  | COUNSELOR, HOURLY                         | -                    | 68,685.40            | -                    |
| 142100  | EDUCATIONL ADMNISTRTR HRLY                | -                    | 10,588.69            | -                    |
| 143100  | LIBRARIANS, HOURLY                        | -                    | 354,833.87           | -                    |
| 144100  | NON-INSTRUCT ACADEMIC,HRLY                | -                    | 234,677.11           | -                    |
| 145100  | OVERLOAD,SUMMER NON-INST                  | -                    | 20,762.50            | -                    |
| 146100  | REPL SABBATICL,HRLYNONINST                | -                    | 1,835.67             | -                    |
| 147100  | SERVIC PROVIDR NONINST ACA                | -                    | 2,140.31             | -                    |
| 148000  | NONINSTR ACA HOURLY, OTHER                | -                    | 101,029.98           | -                    |
|         | <b>14's Non-Instr Salaries - Other</b>    | <b>799,060.00</b>    | <b>794,553.53</b>    | <b>215,563.00</b>    |
|         | <b>Academic Salaries Subtotal</b>         | <b>46,919,867.00</b> | <b>44,629,217.66</b> | <b>45,970,273.00</b> |
| 211000  | EXCUTIVE ADMIN SUPPORT, CAST              | -                    | 453,352.35           | -                    |
| 211010  | EXCUTIVE ADMIN SUPPORT, CAST              | 453,355.00           | -                    | 475,519.00           |
| 212100  | SUPERVISOR, CAST                          | -                    | 1,209,910.27         | -                    |
| 212110  | SUPERVISOR, CAST                          | 1,237,894.00         | -                    | 1,302,773.00         |

|                |                                      |                      |                          |                      |
|----------------|--------------------------------------|----------------------|--------------------------|----------------------|
|                | <b>Palomar College</b>               |                      |                          |                      |
|                | <b>BUDGET REPORT</b>                 |                      |                          |                      |
|                | Comparing Fiscal Years               |                      |                          |                      |
|                |                                      | 2016 and 2017        |                          |                      |
|                |                                      | <b>FUND 11</b>       |                          |                      |
|                | <b>UNRESTRICTED AND DESIGNATED</b>   |                      |                          | Run Sep 02, 2016     |
|                |                                      |                      |                          |                      |
|                |                                      |                      |                          |                      |
|                |                                      |                      |                          |                      |
|                |                                      |                      |                          |                      |
|                |                                      | <b>FY 2015-2016</b>  | <b>FY 2015-2016</b>      | <b>FY 2016-2017</b>  |
|                |                                      | <b>Budget</b>        | <b>Expended/Received</b> | <b>Budget</b>        |
|                |                                      |                      | <b>Year to Date</b>      |                      |
| <b>Account</b> | <b>Description</b>                   |                      |                          |                      |
| 212200         | CLASSIFIED REGULAR SALARY            | -                    | 14,692,031.14            | -                    |
| 212210         | CLASSIFIED REGULAR SALARY            | 14,146,974.00        | -                        | 14,456,485.00        |
| 212400         | GOVERNING BOARD                      | -                    | 32,640.00                | -                    |
| 212410         | GOVERNING BOARD                      | 32,640.00            | -                        | 32,640.00            |
| 212600         | NON-INSTRUCTNL ADMINISTRATORS        | -                    | 2,253,042.13             | -                    |
| 212610         | NON-INSTRUCTNL ADMINISTRATORS        | 2,258,389.00         | -                        | 2,452,670.00         |
| <b>21's</b>    | <b>Non-Instr Salaries - Reg</b>      | <b>18,129,252.00</b> | <b>18,640,975.89</b>     | <b>18,720,087.00</b> |
| 221000         | INST AIDE CONTRACT,DIRECT INST       | -                    | 809,883.05               | -                    |
| 221010         | INST AIDE CONTRACT,DIRECT INST       | 809,891.00           | -                        | 803,235.00           |
| 222000         | INST AIDE CONTRACT, NOT DIRECT       | -                    | 471,560.87               | -                    |
| 222010         | INST AIDE CONTRACT, NOT DIRECT       | 471,563.00           | -                        | 431,362.00           |
| <b>22's</b>    | <b>Instr Aides - Reg</b>             | <b>1,281,454.00</b>  | <b>1,281,443.92</b>      | <b>1,234,597.00</b>  |
| 230010         | NON ACADEMIC SALARIES - OTHER        | 1,591,667.00         | -                        | 1,317,089.00         |
| 231100         | HOURLY CLASSIFIED, TEMP              | -                    | 1,072,974.08             | -                    |
| 231300         | HOURLY TUTORS                        | -                    | 139,962.70               | -                    |
| 231400         | HRLY ADMINISTRATOR NON INST          | -                    | 49,800.12                | -                    |
| 231600         | HRLY SUPERVISOR, TEMP                | -                    | 1,316.00                 | -                    |
| 232100         | OVERTIME CLASSIFID SALARIED          | -                    | 103,764.88               | -                    |
| 232200         | OVERTIME SUPERVISR SALRIED           | -                    | 9,924.26                 | -                    |
| 234100         | SERVICE PROVIDER CLASSIFIED          | -                    | 3,207.67                 | -                    |
| 235100         | STUDENT EMPLOYEE                     | -                    | 144,040.34               | -                    |
| 235200         | STUDENT TUTORS                       | -                    | 10,509.05                | -                    |
| <b>23's</b>    | <b>Non-Academic Salaries - Other</b> | <b>1,591,667.00</b>  | <b>1,535,499.10</b>      | <b>1,317,089.00</b>  |
| 240010         | INSTR AIDES - OTHER                  | 536,422.00           | -                        | 486,320.00           |
| 241100         | HRLY INSTR AIDE,DIRECT INSTR         | -                    | 466,810.29               | -                    |
| 241200         | OT,INST AIDE CONT DIRECT INST        | -                    | 3,457.69                 | -                    |
| 242100         | HRLY INSTAIDE,NOT DIRECTINST         | -                    | 51,403.89                | -                    |
| 245100         | STUDENT INSTR AIDE, DIRECT           | -                    | 5,699.00                 | -                    |
| <b>24's</b>    | <b>Instr Aides - Other</b>           | <b>536,422.00</b>    | <b>527,370.87</b>        | <b>486,320.00</b>    |
|                | <b>Non Acad Salaries Subtotal</b>    | <b>21,538,795.00</b> | <b>21,985,289.78</b>     | <b>21,758,093.00</b> |
| 310010         | STRS                                 | 3,968,195.00         | -                        | 4,870,941.00         |
| 311101         | STRS ACADEMIC INSTRUCTORS            | -                    | 3,254,724.54             | -                    |
| 311201         | STRS EDUCATIONAL ADMIN/SUP           | -                    | 156,522.63               | -                    |
| 311301         | STRS OTHERACA NONINSTRUCT            | -                    | 643,470.52               | -                    |
| 312102         | STRS CLASSIFIED                      | -                    | 7,584.90                 | -                    |
| 312202         | STRS NON-INSTR ADMIN/SUPR            | -                    | 27,237.63                | -                    |
| 314101         | STRS PENSION CONTRIBUTION            | -                    | 2,751,868.00             | -                    |
| <b>31's</b>    | <b>STRS</b>                          | <b>3,968,195.00</b>  | <b>6,841,408.22</b>      | <b>4,870,941.00</b>  |
| 320010         | PERS                                 | 2,351,242.00         | -                        | 2,848,465.00         |
| 321101         | PERS ACADEMIC INSTRUCTORS            | -                    | 42,050.64                | -                    |
| 321201         | PERS EDUCATIONAL ADMIN/SUP           | -                    | 92,026.14                | -                    |
| 321301         | PERS OTHERACA NONINSTRUCT            | -                    | 8,938.48                 | -                    |
| 322102         | PERS CLASSIFIED                      | -                    | 1,694,053.33             | -                    |
| 322202         | PERS NON-INSTR ADMIN/SUPR            | -                    | 419,247.33               | -                    |
| 322302         | PERS INSTR AIDE DIRECT INSTR         | -                    | 87,996.15                | -                    |
| 322402         | PERS INST AIDE NOTDIRECT INS         | -                    | 52,710.40                | -                    |
| <b>32's</b>    | <b>PERS</b>                          | <b>2,351,242.00</b>  | <b>2,397,022.47</b>      | <b>2,848,465.00</b>  |
| 330010         | FICA & MEDICARE (OASDI)              | 2,235,966.00         | -                        | 2,283,872.00         |
| 331101         | FICA ACADEMIC INSTRUCTORS            | -                    | 45,778.28                | -                    |
| 331201         | FICA EDUCATIONAL ADMIN/SUP           | -                    | 48,712.37                | -                    |
| 331301         | FICA OTHERACA NONINSTRUCT            | -                    | 5,171.94                 | -                    |
| 332102         | FICA CLASSIFIED                      | -                    | 913,308.96               | -                    |
| 332202         | FICA NON-INSTR ADMIN/SUPR            | -                    | 226,401.64               | -                    |
| 332302         | FICA INSTR AIDE DIRECT INSTR         | -                    | 57,364.77                | -                    |
| 332402         | FICA INSTR AIDE NOTDIRECT INS        | -                    | 28,031.66                | -                    |
| 335101         | MEDCA ACADEM INSTRUCTORS             | -                    | 510,437.92               | -                    |
| 335201         | MEDCA EDUCATNL ADMIN/SUPV            | -                    | 36,736.88                | -                    |

## UNRESTRICTED AND DESIGNATED

Run Sep 02, 2016

|         |                                      | FY 2015-2016         | FY 2015-2016         | FY 2016-2017         |
|---------|--------------------------------------|----------------------|----------------------|----------------------|
|         |                                      | Budget               | Expended/Received    | Budget               |
| Account | Description                          |                      | Year to Date         |                      |
| 212200  | CLASSIFIED REGULAR SALARY            | -                    | 14,692,031.14        | -                    |
| 212210  | CLASSIFIED REGULAR SALARY            | 14,146,974.00        | -                    | 14,456,485.00        |
| 212400  | GOVERNING BOARD                      | -                    | 32,640.00            | -                    |
| 212410  | GOVERNING BOARD                      | 32,640.00            | -                    | 32,640.00            |
| 212600  | NON-INSTRUCTNL ADMINISTRATORS        | -                    | 2,253,042.13         | -                    |
| 212610  | NON-INSTRUCTNL ADMINISTRATORS        | 2,258,389.00         | -                    | 2,452,670.00         |
| 21's    | <b>Non-Instr Salaries - Reg</b>      | <b>18,129,252.00</b> | <b>18,640,975.89</b> | <b>18,720,087.00</b> |
| 221000  | INST AIDE CONTRACT, DIRECT INST      | -                    | 809,883.05           | -                    |
| 221010  | INST AIDE CONTRACT, DIRECT INST      | 809,891.00           | -                    | 803,235.00           |
| 222000  | INST AIDE CONTRACT, NOT DIRECT       | -                    | 471,560.87           | -                    |
| 222010  | INST AIDE CONTRACT, NOT DIRECT       | 471,563.00           | -                    | 431,362.00           |
| 22's    | <b>Instr Aides - Reg</b>             | <b>1,281,454.00</b>  | <b>1,281,443.92</b>  | <b>1,234,597.00</b>  |
| 230010  | NON ACADEMIC SALARIES - OTHER        | 1,591,667.00         | -                    | 1,317,089.00         |
| 231100  | HOURLY CLASSIFIED, TEMP              | -                    | 1,072,974.08         | -                    |
| 231300  | HOURLY TUTORS                        | -                    | 139,962.70           | -                    |
| 231400  | HRLY ADMINISTRATOR NON INST          | -                    | 49,800.12            | -                    |
| 231600  | HRLY SUPERVISOR, TEMP                | -                    | 1,316.00             | -                    |
| 232100  | OVERTIME CLASSIFID SALARIED          | -                    | 103,764.88           | -                    |
| 232200  | OVERTIME SUPERVISR SALRIED           | -                    | 9,924.26             | -                    |
| 234100  | SERVICE PROVIDER CLASSIFIED          | -                    | 3,207.67             | -                    |
| 235100  | STUDENT EMPLOYEE                     | -                    | 144,040.34           | -                    |
| 235200  | STUDENT TUTORS                       | -                    | 10,509.05            | -                    |
| 23's    | <b>Non-Academic Salaries - Other</b> | <b>1,591,667.00</b>  | <b>1,535,499.10</b>  | <b>1,317,089.00</b>  |
| 240010  | INSTR AIDES - OTHER                  | 536,422.00           | -                    | 486,320.00           |
| 241100  | HRLY INSTR AIDE, DIRECT INSTR        | -                    | 466,810.29           | -                    |
| 241200  | OT, INST AIDE CONT DIRECT INST       | -                    | 3,457.69             | -                    |
| 242100  | HRLY INSTAIDE, NOT DIRECTINST        | -                    | 51,403.89            | -                    |
| 245100  | STUDENT INSTR AIDE, DIRECT           | -                    | 5,699.00             | -                    |
| 24's    | <b>Instr Aides - Other</b>           | <b>536,422.00</b>    | <b>527,370.87</b>    | <b>486,320.00</b>    |
|         | <b>Non Acad Salaries Subtotal</b>    | <b>21,538,795.00</b> | <b>21,985,289.78</b> | <b>21,758,093.00</b> |
| 310010  | STRS                                 | 3,968,195.00         | -                    | 4,870,941.00         |
| 311101  | STRS ACADEMIC INSTRUCTORS            | -                    | 3,254,724.54         | -                    |
| 311201  | STRS EDUCATIONAL ADMIN/SUP           | -                    | 156,522.63           | -                    |
| 311301  | STRS OTHERACA NONINSTRUCT            | -                    | 643,470.52           | -                    |
| 312102  | STRS CLASSIFIED                      | -                    | 7,584.90             | -                    |
| 312202  | STRS NON-INSTR ADMIN/SUPR            | -                    | 27,237.63            | -                    |
| 314101  | STRS PENSION CONTRIBUTION            | -                    | 2,751,868.00         | -                    |
| 31's    | <b>STRS</b>                          | <b>3,968,195.00</b>  | <b>6,841,408.22</b>  | <b>4,870,941.00</b>  |
| 320010  | PERS                                 | 2,351,242.00         | -                    | 2,848,465.00         |
| 321101  | PERS ACADEMIC INSTRUCTORS            | -                    | 42,050.64            | -                    |
| 321201  | PERS EDUCATIONAL ADMIN/SUP           | -                    | 92,026.14            | -                    |
| 321301  | PERS OTHERACA NONINSTRUCT            | -                    | 8,938.48             | -                    |
| 322102  | PERS CLASSIFIED                      | -                    | 1,694,053.33         | -                    |
| 322202  | PERS NON-INSTR ADMIN/SUPR            | -                    | 419,247.33           | -                    |
| 322302  | PERS INSTR AIDE DIRECT INSTR         | -                    | 87,996.15            | -                    |
| 322402  | PERS INST AIDE NOTDIRECT INS         | -                    | 52,710.40            | -                    |
| 32's    | <b>PERS</b>                          | <b>2,351,242.00</b>  | <b>2,397,022.47</b>  | <b>2,848,465.00</b>  |
| 330010  | FICA & MEDICARE (OASDI)              | 2,235,966.00         | -                    | 2,283,872.00         |
| 331101  | FICA ACADEMIC INSTRUCTORS            | -                    | 45,778.28            | -                    |
| 331201  | FICA EDUCATIONAL ADMIN/SUP           | -                    | 48,712.37            | -                    |
| 331301  | FICA OTHERACA NONINSTRUCT            | -                    | 5,171.94             | -                    |
| 332102  | FICA CLASSIFIED                      | -                    | 913,308.96           | -                    |
| 332202  | FICA NON-INSTR ADMIN/SUPR            | -                    | 226,401.64           | -                    |
| 332302  | FICA INSTR AIDE DIRECT INSTR         | -                    | 57,364.77            | -                    |
| 332402  | FICA INSTR AIDE NOTDIRECT INS        | -                    | 28,031.66            | -                    |
| 335101  | MEDCA ACADEM INSTRUCTORS             | -                    | 510,437.92           | -                    |
| 335201  | MEDCA EDUCATNL ADMIN/SUPV            | -                    | 36,736.88            | -                    |

|                |   |                     |                          |                     |
|----------------|---|---------------------|--------------------------|---------------------|
|                | <b>Palomar College</b>                  |                     |                          |                     |
|                | <b>BUDGET REPORT</b>                    |                     |                          |                     |
|                | Comparing Fiscal Years                  |                     |                          |                     |
|                |   | 2016 and 2017       |                          |                     |
|                |   | <b>FUND 11</b>      |                          |                     |
|                | <b>UNRESTRICTED AND DESIGNATED</b>      |                     |                          | Run Sep 02, 2016    |
|                |   |                     |                          |                     |
|                |   |                     |                          |                     |
|                |   |                     |                          |                     |
|                |   |                     |                          |                     |
|                |   | <b>FY 2015-2016</b> | <b>FY 2015-2016</b>      | <b>FY 2016-2017</b> |
|                |   | <b>Budget</b>       | <b>Expended/Received</b> | <b>Budget</b>       |
|                |   |                     | <b>Year to Date</b>      |                     |
| <b>Account</b> | <b>Description</b>                      |                     |                          |                     |
| 335301         | MEDCA OTH ACA NONINSTRUCT               | -                   | 87,129.06                | -                   |
| 336102         | MEDCA CLASSIFIED                        | -                   | 230,919.03               | -                   |
| 336202         | MEDCA NON-INSTR ADMIN/SUP               | -                   | 58,088.75                | -                   |
| 336302         | MEDCA INST AIDE DIRECT INSTR            | -                   | 18,702.74                | -                   |
| 336402         | MEDCA INST AIDE NOTDIRCT INS            | -                   | 7,591.69                 | -                   |
|                | <b>33's FICA &amp; Medicare (OASDI)</b> | <b>2,235,966.00</b> | <b>2,274,375.69</b>      | <b>2,283,872.00</b> |
| 340010         | HEALTH & WELFARE                        | 5,238.00            | -                        | 7,464.00            |
| 340101         | MEDIC ACADEMIC INSTRUCTORS              | -                   | 3,693,088.60             | -                   |
| 340110         | MEDIC ACA                               | 4,870,588.00        | -                        | 4,988,884.00        |
| 340120         | MEDIC ACADEMIC ADJUNCT                  | -                   | 233,946.45               | -                   |
| 340125         | MEDIC NON-ACADEMIC ADJUNCT              | -                   | 19,997.04                | -                   |
| 340151         | MEDIC EDUCATIONL ADMIN/SUP              | -                   | 296,364.87               | -                   |
| 340201         | MEDIC OTHER ACA NONINSTRUC              | -                   | 1,006,978.26             | -                   |
| 340210         | MEDIC CLS                               | 3,710,329.00        | -                        | 3,844,325.00        |
| 340252         | MEDIC CLASSIFIED                        | -                   | 3,569,396.64             | -                   |
| 340302         | MEDIC NON-INSTR ADMIN/SUPR              | -                   | 811,376.01               | -                   |
| 340310         | MEDIC AA/CAST                           | 1,160,050.00        | -                        | 1,356,996.00        |
| 340352         | MEDIC INSTR AIDE DIRECT INST            | -                   | 165,066.38               | -                   |
| 340402         | MEDIC INSTAIDE NOTDIRECTINST            | -                   | 115,101.96               | -                   |
| 341101         | DENT ACADEMIC INSTRUCTORS               | -                   | 193,713.88               | -                   |
| 341110         | DENT ACA                                | 255,721.00          | -                        | 263,135.00          |
| 341151         | DENT EDUCATIONAL ADMIN/SUP              | -                   | 14,994.91                | -                   |
| 341201         | DENT OTHER ACA NONINSTRUC               | -                   | 45,729.13                | -                   |
| 341210         | DENT CLS                                | 232,103.00          | -                        | 243,363.00          |
| 341252         | DENT CLASSIFIED                         | -                   | 210,881.65               | -                   |
| 341302         | DENT NON-INSTR ADMIN/SUPR               | -                   | 40,383.71                | -                   |
| 341310         | DENT AA/CAST                            | 58,314.00           | -                        | 65,495.00           |
| 341352         | DENT INSTR AIDE DIRECT INSTR            | -                   | 11,030.50                | -                   |
| 341402         | DENT INSTAIDE NOT DIRECTINST            | -                   | 6,849.36                 | -                   |
| 342101         | VISION ACADEMIC INSTRUCTOR              | -                   | 52,522.65                | -                   |
| 342110         | VISION ACA                              | 68,369.00           | -                        | 68,707.00           |
| 342151         | VISION EDUCATIONL ADMIN/SUP             | -                   | 3,786.93                 | -                   |
| 342201         | VISION OTHR ACA NONINSTRUC              | -                   | 12,335.94                | -                   |
| 342210         | VISION CLS                              | 64,288.00           | -                        | 65,607.00           |
| 342252         | VISION CLASSIFIED                       | -                   | 58,014.69                | -                   |
| 342302         | VISION NON-INSTR ADMIN/SUP              | -                   | 11,157.87                | -                   |
| 342310         | VISION AA/CAST                          | 15,731.00           | -                        | 17,407.00           |
| 342352         | VISION INSTR AIDE DIRECT INST           | -                   | 3,168.30                 | -                   |
| 342402         | VISION INSTAIDE NOT DIRECTINS           | -                   | 1,873.80                 | -                   |
| 343101         | LIFE ACADEMIC INSTRUCTORS               | -                   | 16,013.43                | -                   |
| 343110         | LIFE ACA                                | 27,602.00           | -                        | 21,267.00           |
| 343151         | LIFE EDUCATIONAL ADMIN/SUPR             | -                   | 1,141.70                 | -                   |
| 343201         | LIFE OTHER ACA NONINSTRUCT              | -                   | 3,786.26                 | -                   |
| 343210         | LIFE CLS                                | 26,764.00           | -                        | 20,283.00           |
| 343252         | LIFE CLASSIFIED                         | -                   | 17,750.89                | -                   |
| 343302         | LIFE NON-INSTR ADMIN/SUPR               | -                   | 3,540.03                 | -                   |
| 343310         | LIFE AA/CAST                            | 6,903.00            | -                        | 5,511.00            |
| 343352         | LIFE INSTR AIDE DIRECT INSTR            | -                   | 965.16                   | -                   |
| 343402         | LIFE INST AIDE NOT DIRECT INS           | -                   | 574.68                   | -                   |
| 344101         | LTD ACADEMIC INSTRUCTORS                | -                   | 57,089.00                | -                   |
| 344110         | LTD ACA                                 | 80,686.00           | -                        | 74,926.00           |
| 344151         | LTD EDUCATIONAL ADMIN/SUPR              | -                   | 5,141.24                 | -                   |
| 344201         | LTD OTHER ACA NONINSTRUCT               | -                   | 14,423.63                | -                   |
| 344210         | LTD CLS                                 | 46,223.00           | -                        | 42,811.00           |
| 344252         | LTD CLASSIFIED                          | -                   | 37,771.01                | -                   |
| 344302         | LTD NON-INSTR ADMIN/SUPR                | -                   | 9,749.63                 | -                   |
| 344310         | LTD AA/CAST                             | 20,140.00           | -                        | 19,690.00           |
| 344352         | LTD INSTR AIDE DIRECT INSTR             | -                   | 1,916.81                 | -                   |

## UNRESTRICTED AND DESIGNATED

|         |   | FY 2015-2016        | FY 2015-2016        | FY 2016-2017        |
|---------|---|---------------------|---------------------|---------------------|
|         |   | Budget              | Expended/Received   | Budget              |
| Account | Description                             |                     | Year to Date        |                     |
| 335301  | MEDCA OTH ACA NONINSTRUCT               | -                   | 87,129.06           | -                   |
| 336102  | MEDCA CLASSIFIED                        | -                   | 230,919.03          | -                   |
| 336202  | MEDCA NON-INSTR ADMIN/SUP               | -                   | 58,088.75           | -                   |
| 336302  | MEDCA INST AIDE DIRECT INSTR            | -                   | 18,702.74           | -                   |
| 336402  | MEDCA INST AIDE NOTDIRCT INS            | -                   | 7,591.69            | -                   |
|         | <b>33's FICA &amp; Medicare (OASDI)</b> | <b>2,235,966.00</b> | <b>2,274,375.69</b> | <b>2,283,872.00</b> |
| 340010  | HEALTH & WELFARE                        | 5,238.00            | -                   | 7,464.00            |
| 340101  | MEDIC ACADEMIC INSTRUCTORS              | -                   | 3,693,088.60        | -                   |
| 340110  | MEDIC ACA                               | 4,870,588.00        | -                   | 4,988,884.00        |
| 340120  | MEDIC ACADEMIC ADJUNCT                  | -                   | 233,946.45          | -                   |
| 340125  | MEDIC NON-ACADEMIC ADJUNCT              | -                   | 19,997.04           | -                   |
| 340151  | MEDIC EDUCATIONL ADMIN/SUP              | -                   | 296,364.87          | -                   |
| 340201  | MEDIC OTHER ACA NONINSTRUC              | -                   | 1,006,978.26        | -                   |
| 340210  | MEDIC CLS                               | 3,710,329.00        | -                   | 3,844,325.00        |
| 340252  | MEDIC CLASSIFIED                        | -                   | 3,569,396.64        | -                   |
| 340302  | MEDIC NON-INSTR ADMIN/SUPR              | -                   | 811,376.01          | -                   |
| 340310  | MEDIC AA/CAST                           | 1,160,050.00        | -                   | 1,356,996.00        |
| 340352  | MEDIC INSTR AIDE DIRECT INST            | -                   | 165,066.38          | -                   |
| 340402  | MEDIC INSTAIDE NOTDIRECTINST            | -                   | 115,101.96          | -                   |
| 341101  | DENT ACADEMIC INSTRUCTORS               | -                   | 193,713.88          | -                   |
| 341110  | DENT ACA                                | 255,721.00          | -                   | 263,135.00          |
| 341151  | DENT EDUCATIONAL ADMIN/SUP              | -                   | 14,994.91           | -                   |
| 341201  | DENT OTHER ACA NONINSTRUC               | -                   | 45,729.13           | -                   |
| 341210  | DENT CLS                                | 232,103.00          | -                   | 243,363.00          |
| 341252  | DENT CLASSIFIED                         | -                   | 210,881.65          | -                   |
| 341302  | DENT NON-INSTR ADMIN/SUPR               | -                   | 40,383.71           | -                   |
| 341310  | DENT AA/CAST                            | 58,314.00           | -                   | 65,495.00           |
| 341352  | DENT INSTR AIDE DIRECT INSTR            | -                   | 11,030.50           | -                   |
| 341402  | DENT INSTAIDE NOT DIRECTINST            | -                   | 6,849.36            | -                   |
| 342101  | VISION ACADEMIC INSTRUCTOR              | -                   | 52,522.65           | -                   |
| 342110  | VISION ACA                              | 68,369.00           | -                   | 68,707.00           |
| 342151  | VISION EDUCATIONL ADMIN/SUP             | -                   | 3,786.93            | -                   |
| 342201  | VISION OTHR ACA NONINSTRUC              | -                   | 12,335.94           | -                   |
| 342210  | VISION CLS                              | 64,288.00           | -                   | 65,607.00           |
| 342252  | VISION CLASSIFIED                       | -                   | 58,014.69           | -                   |
| 342302  | VISION NON-INSTR ADMIN/SUP              | -                   | 11,157.87           | -                   |
| 342310  | VISION AA/CAST                          | 15,731.00           | -                   | 17,407.00           |
| 342352  | VISION INSTR AIDE DIRECT INST           | -                   | 3,168.30            | -                   |
| 342402  | VISION INSTAIDE NOT DIRECTINS           | -                   | 1,873.80            | -                   |
| 343101  | LIFE ACADEMIC INSTRUCTORS               | -                   | 16,013.43           | -                   |
| 343110  | LIFE ACA                                | 27,602.00           | -                   | 21,267.00           |
| 343151  | LIFE EDUCATIONAL ADMIN/SUPR             | -                   | 1,141.70            | -                   |
| 343201  | LIFE OTHER ACA NONINSTRUCT              | -                   | 3,786.26            | -                   |
| 343210  | LIFE CLS                                | 26,764.00           | -                   | 20,283.00           |
| 343252  | LIFE CLASSIFIED                         | -                   | 17,750.89           | -                   |
| 343302  | LIFE NON-INSTR ADMIN/SUPR               | -                   | 3,540.03            | -                   |
| 343310  | LIFE AA/CAST                            | 6,903.00            | -                   | 5,511.00            |
| 343352  | LIFE INSTR AIDE DIRECT INSTR            | -                   | 965.16              | -                   |
| 343402  | LIFE INST AIDE NOT DIRECT INS           | -                   | 574.68              | -                   |
| 344101  | LTD ACADEMIC INSTRUCTORS                | -                   | 57,089.00           | -                   |
| 344110  | LTD ACA                                 | 80,686.00           | -                   | 74,926.00           |
| 344151  | LTD EDUCATIONAL ADMIN/SUPR              | -                   | 5,141.24            | -                   |
| 344201  | LTD OTHER ACA NONINSTRUCT               | -                   | 14,423.63           | -                   |
| 344210  | LTD CLS                                 | 46,223.00           | -                   | 42,811.00           |
| 344252  | LTD CLASSIFIED                          | -                   | 37,771.01           | -                   |
| 344302  | LTD NON-INSTR ADMIN/SUPR                | -                   | 9,749.63            | -                   |
| 344310  | LTD AA/CAST                             | 20,140.00           | -                   | 19,690.00           |
| 344352  | LTD INSTR AIDE DIRECT INSTR             | -                   | 1,916.81            | -                   |



|                |                                    |                      |                          |                      |
|----------------|------------------------------------|----------------------|--------------------------|----------------------|
|                | <b>Palomar College</b>             |                      |                          |                      |
|                | <b>BUDGET REPORT</b>               |                      |                          |                      |
|                | Comparing Fiscal Years             |                      |                          |                      |
|                | 2016 and 2017                      |                      |                          |                      |
|                | <b>FUND 11</b>                     |                      |                          |                      |
|                | <b>UNRESTRICTED AND DESIGNATED</b> |                      |                          | Run Sep 02, 2016     |
|                |                                    |                      |                          |                      |
|                |                                    |                      |                          |                      |
|                |                                    |                      |                          |                      |
|                |                                    |                      |                          |                      |
|                |                                    | <b>FY 2015-2016</b>  | <b>FY 2015-2016</b>      | <b>FY 2016-2017</b>  |
|                |                                    | <b>Budget</b>        | <b>Expended/Received</b> | <b>Budget</b>        |
|                |                                    |                      | <b>Year to Date</b>      |                      |
| <b>Account</b> | <b>Description</b>                 |                      |                          |                      |
| 344402         | LTD INST AIDE NOT DIRECT INST      | -                    | 1,109.15                 | -                    |
| 345000         | EMPLOYER-PAID COBRA                | -                    | 3,525.12                 | -                    |
| 345101         | LTC ACADEMIC INSTRUCTORS           | -                    | 8,665.35                 | -                    |
| 345110         | LTC ACA                            | 11,232.00            | -                        | 11,318.00            |
| 345151         | LTC EDUCATIONAL ADMIN/SUPR         | -                    | 619.66                   | -                    |
| 345201         | LTC OTHER ACA NONINSTRUCT          | -                    | 2,018.34                 | -                    |
| 345210         | LTC CLS                            | 10,607.00            | -                        | 10,776.00            |
| 345252         | LTC CLASSIFIED                     | -                    | 9,523.67                 | -                    |
| 345302         | LTC NON-INSTR ADMIN/SUPR           | -                    | 1,906.19                 | -                    |
| 345310         | LTC AA/CAST                        | 2,689.00             | -                        | 2,925.00             |
| 345352         | LTC INSTR AIDE DIRECT INSTR        | -                    | 518.48                   | -                    |
| 345402         | LTC INST AIDE NOT DIRECT INST      | -                    | 306.60                   | -                    |
| 348010         | FUTURE RETIREE HEALTH ACA          | -                    | 1,405,180.43             | -                    |
| 348020         | FUTURE RETIREE HEALTH CLS          | -                    | 1,330,901.43             | -                    |
| 348030         | FUTURE RETIREE HEALTH AA/CAST      | -                    | 305,582.01               | -                    |
| 348110         | FUTURE RETIREE HEALTH ACA          | 1,416,203.00         | -                        | 1,493,274.00         |
| 348210         | FUTURE RETIREE HEALTH CLS          | 1,349,871.00         | -                        | 1,421,617.00         |
| 348310         | FUTURE RETIREE HEALTH AA/CAST      | 325,721.00           | -                        | 364,677.00           |
| <b>34's</b>    | <b>Health &amp; Welfare</b>        | <b>13,765,372.00</b> | <b>13,817,479.43</b>     | <b>14,410,458.00</b> |
| 350010         | STATE UNEMP INSURANCE              | 125,456.00           | -                        | 129,257.00           |
| 351101         | UNEMP ACADEMIC INSTRUCTOR          | -                    | 65,065.20                | -                    |
| 351201         | UNEMP EDUCATIONL ADMN/SUP          | -                    | 4,331.56                 | -                    |
| 351301         | UNEMP OTH ACA NONINSTRUCT          | -                    | 11,220.81                | -                    |
| 352102         | UNEMPLOYMENT CLASSIFIED            | -                    | 28,649.35                | -                    |
| 352202         | UNEMP NON-INSTR ADMN/SUP           | -                    | 6,626.50                 | -                    |
| 352302         | UNEMP INSTR AIDE DIRECT INST       | -                    | 2,289.81                 | -                    |
| 352402         | UNEMP INST AIDE NOTDIRECT INS      | -                    | 937.42                   | -                    |
| <b>35's</b>    | <b>State Unempl Insurance</b>      | <b>125,456.00</b>    | <b>119,120.65</b>        | <b>129,257.00</b>    |
| 360010         | WORKER'S COMP                      | 1,259,644.00         | -                        | 1,270,038.00         |
| 361101         | WC ACADEMIC INSTRUCTORS            | -                    | 672,427.05               | -                    |
| 361201         | WC EDUCATIONAL ADMIN/SUPR          | -                    | 47,384.31                | -                    |
| 361301         | WC OTHER ACA NON INSTRUCT          | -                    | 116,502.39               | -                    |
| 362102         | WC CLASSIFIED                      | -                    | 300,199.85               | -                    |
| 362202         | WC NON-INSTR ADMIN/SUPERV          | -                    | 75,609.60                | -                    |
| 362302         | WC INSTR AIDE DIRECT INSTR         | -                    | 24,168.49                | -                    |
| 362402         | WC INSTR AIDE NOTDIRECT INST       | -                    | 9,800.44                 | -                    |
| 363102         | WC STUDENT                         | -                    | 3,015.77                 | -                    |
| <b>36's</b>    | <b>Workers' Comp</b>               | <b>1,259,644.00</b>  | <b>1,249,107.90</b>      | <b>1,270,038.00</b>  |
| 370010         | APPLE                              | 127,194.00           | -                        | 128,456.00           |
| 371101         | APPLE ACADEMIC INSTRUCTOR          | -                    | 80,793.65                | -                    |
| 371301         | APPLE OTH ACA NONINSTRUCT          | -                    | 2,693.80                 | -                    |
| 372102         | APPLE CLASSIFIED                   | -                    | 25,231.08                | -                    |
| 372202         | APPLE NON-INSTR ADMN/SUPR          | -                    | 32.90                    | -                    |
| 372302         | APPLE INST AIDE DIRECT INSTR       | -                    | 8,447.52                 | -                    |
| 372402         | APPLE INS AIDE NOTDIRECT INS       | -                    | 1,723.60                 | -                    |
| <b>37's</b>    | <b>APPLE</b>                       | <b>127,194.00</b>    | <b>118,922.55</b>        | <b>128,456.00</b>    |
| 390010         | OTHER BENEFITS                     | 1,275,295.00         | -                        | 1,274,472.00         |
| 391101         | GOLDEN HANDSHAKE ACADMIC           | -                    | 461,582.18               | -                    |
| 391201         | GOLDEN HANDSHAKE ED ADMIN          | -                    | 226,100.15               | -                    |
| 392102         | RETIR INCENT CLASS ADMIN SUP       | -                    | 122,890.95               | -                    |
| 392202         | RETIREMNT INCENT CLASSIFIED        | -                    | 458,552.73               | -                    |
| 394101         | ACA BENEFITS TO SPREAD             | -                    | (18,468.95)              | -                    |
| 394202         | CLASSIFD BENEFITS TO SPREAD        | -                    | 33,122.27                | -                    |
| 398000         | TB TESTS FOR EMPLOYEES             | -                    | 1,845.00                 | -                    |
| 398100         | EMPLOYEE COSTS/HEALTH SERVICES     | -                    | 290.00                   | -                    |
| <b>39's</b>    | <b>Other Benefits</b>              | <b>1,275,295.00</b>  | <b>1,285,914.33</b>      | <b>1,274,472.00</b>  |
|                | <b>Employee Benefits Subtotal</b>  | <b>25,108,364.00</b> | <b>28,103,351.24</b>     | <b>27,215,959.00</b> |

## UNRESTRICTED AND DESIGNATED

Run Sep 02, 2016

|         |                                    | FY 2015-2016         | FY 2015-2016         | FY 2016-2017         |
|---------|------------------------------------|----------------------|----------------------|----------------------|
|         |                                    | Budget               | Expended/Received    | Budget               |
| Account | Description                        |                      | Year to Date         |                      |
| 344402  | LTD INST AIDE NOT DIRECT INST      | -                    | 1,109.15             | -                    |
| 345000  | EMPLOYER-PAID COBRA                | -                    | 3,525.12             | -                    |
| 345101  | LTC ACADEMIC INSTRUCTORS           | -                    | 8,665.35             | -                    |
| 345110  | LTC ACA                            | 11,232.00            | -                    | 11,318.00            |
| 345151  | LTC EDUCATIONAL ADMIN/SUPR         | -                    | 619.66               | -                    |
| 345201  | LTC OTHER ACA NONINSTRUCT          | -                    | 2,018.34             | -                    |
| 345210  | LTC CLS                            | 10,607.00            | -                    | 10,776.00            |
| 345252  | LTC CLASSIFIED                     | -                    | 9,523.67             | -                    |
| 345302  | LTC NON-INSTR ADMIN/SUPR           | -                    | 1,906.19             | -                    |
| 345310  | LTC AA/CAST                        | 2,689.00             | -                    | 2,925.00             |
| 345352  | LTC INSTR AIDE DIRECT INSTR        | -                    | 518.48               | -                    |
| 345402  | LTC INST AIDE NOT DIRECT INST      | -                    | 306.60               | -                    |
| 348010  | FUTURE RETIREE HEALTH ACA          | -                    | 1,405,180.43         | -                    |
| 348020  | FUTURE RETIREE HEALTH CLS          | -                    | 1,330,901.43         | -                    |
| 348030  | FUTURE RETIREE HEALTH AA/CAST      | -                    | 305,582.01           | -                    |
| 348110  | FUTURE RETIREE HEALTH ACA          | 1,416,203.00         | -                    | 1,493,274.00         |
| 348210  | FUTURE RETIREE HEALTH CLS          | 1,349,871.00         | -                    | 1,421,617.00         |
| 348310  | FUTURE RETIREE HEALTH AA/CAST      | 325,721.00           | -                    | 364,677.00           |
|         | <b>34's Health &amp; Welfare</b>   | <b>13,765,372.00</b> | <b>13,817,479.43</b> | <b>14,410,458.00</b> |
| 350010  | STATE UNEMP INSURANCE              | 125,456.00           | -                    | 129,257.00           |
| 351101  | UNEMP ACADEMIC INSTRUCTOR          | -                    | 65,065.20            | -                    |
| 351201  | UNEMP EDUCATIONL ADMN/SUP          | -                    | 4,331.56             | -                    |
| 351301  | UNEMP OTH ACA NONINSTRUCT          | -                    | 11,220.81            | -                    |
| 352102  | UNEMPLOYMENT CLASSIFIED            | -                    | 28,649.35            | -                    |
| 352202  | UNEMP NON-INSTR ADMN/SUP           | -                    | 6,626.50             | -                    |
| 352302  | UNEMP INSTR AIDE DIRECT INST       | -                    | 2,289.81             | -                    |
| 352402  | UNEMP INST AIDE NOTDIRECT INS      | -                    | 937.42               | -                    |
|         | <b>35's State Unempl Insurance</b> | <b>125,456.00</b>    | <b>119,120.65</b>    | <b>129,257.00</b>    |
| 360010  | WORKER'S COMP                      | 1,259,644.00         | -                    | 1,270,038.00         |
| 361101  | WC ACADEMIC INSTRUCTORS            | -                    | 672,427.05           | -                    |
| 361201  | WC EDUCATIONAL ADMIN/SUPR          | -                    | 47,384.31            | -                    |
| 361301  | WC OTHER ACA NON INSTRUCT          | -                    | 116,502.39           | -                    |
| 362102  | WC CLASSIFIED                      | -                    | 300,199.85           | -                    |
| 362202  | WC NON-INSTR ADMIN/SUPERV          | -                    | 75,609.60            | -                    |
| 362302  | WC INSTR AIDE DIRECT INSTR         | -                    | 24,168.49            | -                    |
| 362402  | WC INSTR AIDE NOTDIRECT INST       | -                    | 9,800.44             | -                    |
| 363102  | WC STUDENT                         | -                    | 3,015.77             | -                    |
|         | <b>36's Workers' Comp</b>          | <b>1,259,644.00</b>  | <b>1,249,107.90</b>  | <b>1,270,038.00</b>  |
| 370010  | APPLE                              | 127,194.00           | -                    | 128,456.00           |
| 371101  | APPLE ACADEMIC INSTRUCTOR          | -                    | 80,793.65            | -                    |
| 371301  | APPLE OTH ACA NONINSTRUCT          | -                    | 2,693.80             | -                    |
| 372102  | APPLE CLASSIFIED                   | -                    | 25,231.08            | -                    |
| 372202  | APPLE NON-INSTR ADMN/SUPR          | -                    | 32.90                | -                    |
| 372302  | APPLE INST AIDE DIRECT INSTR       | -                    | 8,447.52             | -                    |
| 372402  | APPLE INS AIDE NOTDIRECT INS       | -                    | 1,723.60             | -                    |
|         | <b>37's APPLE</b>                  | <b>127,194.00</b>    | <b>118,922.55</b>    | <b>128,456.00</b>    |
| 390010  | OTHER BENEFITS                     | 1,275,295.00         | -                    | 1,274,472.00         |
| 391101  | GOLDEN HANDSHAKE ACADMIC           | -                    | 461,582.18           | -                    |
| 391201  | GOLDEN HANDSHAKE ED ADMIN          | -                    | 226,100.15           | -                    |
| 392102  | RETIR INCENT CLASS ADMIN SUP       | -                    | 122,890.95           | -                    |
| 392202  | RETIREMNT INCENT CLASSIFIED        | -                    | 458,552.73           | -                    |
| 394101  | ACA BENEFITS TO SPREAD             | -                    | (18,468.95)          | -                    |
| 394202  | CLASSIFD BENEFITS TO SPREAD        | -                    | 33,122.27            | -                    |
| 398000  | TB TESTS FOR EMPLOYEES             | -                    | 1,845.00             | -                    |
| 398100  | EMPLOYEE COSTS/HEALTH SERVICES     | -                    | 290.00               | -                    |
|         | <b>39's Other Benefits</b>         | <b>1,275,295.00</b>  | <b>1,285,914.33</b>  | <b>1,274,472.00</b>  |
|         | <b>Employee Benefits Subtotal</b>  | <b>25,108,364.00</b> | <b>28,103,351.24</b> | <b>27,215,959.00</b> |

|                |  |                     |                          |                     |
|----------------|--|---------------------|--------------------------|---------------------|
|                | <b>Palomar College</b>                   |                     |                          |                     |
|                | <b>BUDGET REPORT</b>                     |                     |                          |                     |
|                | Comparing Fiscal Years                   |                     |                          |                     |
|                |  | 2016 and 2017       |                          |                     |
|                |  | <b>FUND 11</b>      |                          |                     |
|                | <b>UNRESTRICTED AND DESIGNATED</b>       |                     |                          | Run Sep 02, 2016    |
|                |  |                     |                          |                     |
|                |  |                     |                          |                     |
|                |  |                     |                          |                     |
|                |  | <b>FY 2015-2016</b> | <b>FY 2015-2016</b>      | <b>FY 2016-2017</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                     | 1,073,487.00        | -                        | 1,057,071.00        |
| 411000         | SOFTWARE LESS THAN \$5,000               | -                   | 23,591.92                | -                   |
| 421000         | BOOKS,MAGAZINES,PERIODCLS                | -                   | 834.27                   | -                   |
| 422000         | SUBSCRIPTIONS, PERIODICALS               | -                   | 4,491.41                 | -                   |
| 431000         | SUPPLIES&MATERIAL, INSTRUCT              | -                   | 365,367.84               | -                   |
| 441000         | SUPPLIES&MATERIAL,NONINSTR               | -                   | 540,673.70               | -                   |
| 441100         | SUPPLIES, INSTITUTIONAL                  | -                   | 8,756.21                 | -                   |
| 442000         | COST OF FOOD, FOOD SERVICE               | -                   | 4,140.17                 | -                   |
| 444000         | GRADUATION GOWNS                         | -                   | 11,625.32                | -                   |
| 446000         | SHIPPING/HANDLING CHARGES                | -                   | 556.14                   | -                   |
|                | <b>Supplies &amp; Materials Subtotal</b> | <b>1,073,487.00</b> | <b>960,036.98</b>        | <b>1,057,071.00</b> |
|                |  |                     |                          |                     |
| 500010         | OTHER OPER EXP                           | 11,957,206.00       | -                        | 11,105,958.00       |
| 511000         | AUDIT                                    | -                   | 86,794.25                | -                   |
| 515200         | JPA SELF-INSURANCE ADMIN                 | -                   | 2,770.56                 | -                   |
| 515300         | SOFTWARE LICENSING FEES                  | -                   | 484,022.43               | -                   |
| 525100         | MEMBERSHIP, DISTRICT                     | -                   | 212,503.37               | -                   |
| 525200         | MEMBERSHIP, EMPLOYEE                     | -                   | 12,480.07                | -                   |
| 535500         | STUDENT ACCIDENT&HOSPITAL                | -                   | 137,523.00               | -                   |
| 545100         | ADVERTISEMENTS REQ BY LAW                | -                   | 32,400.74                | -                   |
| 545200         | LAWYERS' FEES                            | -                   | 1,028,010.91             | -                   |
| 551100         | ATHLETIC OFFICIALS FEES                  | -                   | 41,017.50                | -                   |
| 551200         | CLASSROOM SPEAKERS                       | -                   | 1,750.74                 | -                   |
| 551300         | INDEPENDENT CONTRACTOR                   | -                   | 535,662.72               | -                   |
| 551900         | OTH PERSONAL&CONSULT SVC                 | -                   | 1,036,876.37             | -                   |
| 555100         | POSTAGE                                  | -                   | 346,843.96               | -                   |
| 560900         | DISTRICT VEHICLE USE                     | -                   | 27,934.64                | -                   |
| 561000         | RENT & LEASE, EQUIPMENT                  | -                   | 64,482.02                | -                   |
| 562000         | RENTS & LEASES, LAND/BLDGS               | -                   | 258,354.75               | -                   |
| 562100         | RENTAL OF FIELDS                         | -                   | 12,830.00                | -                   |
| 563000         | RENTAL OF TRANSPORTATION                 | -                   | 47,788.92                | -                   |
| 564000         | RENTAL OF FILMS                          | -                   | 15,880.90                | -                   |
| 565100         | MAINTENANCE AGREEMT,EQUIP                | -                   | 1,058,415.39             | -                   |
| 565200         | MAINTENCE AGREE,SOFTWARE                 | -                   | 654,335.28               | -                   |
| 565300         | REPAIRS&MAINT NONINST EQUIP              | -                   | 52,889.52                | -                   |
| 565400         | REPAIRS&MAINT INSTR EQUIPMT              | -                   | 35,866.69                | -                   |
| 565500         | REPAIRS&MAINTENANCE BLDGS                | -                   | 347,553.50               | -                   |
| 565550         | MAINTENANCE, GROUNDS                     | -                   | 122,801.84               | -                   |
| 565600         | TENANT IMPROVEMENTS                      | -                   | 831.28                   | -                   |
| 575100         | TRAVEL, ACADEMIC ADMIN                   | -                   | 25,513.34                | -                   |
| 575120         | TRAVEL, ACADEMIC EMPLOYEE                | -                   | 22,244.28                | -                   |
| 575200         | TRAVEL, CLASSIFIED ADMINISTR             | -                   | 57,046.18                | -                   |
| 575210         | TRAVEL, CLASSIFIED EMPLOYEE              | -                   | 46,032.42                | -                   |
| 575300         | TRAVEL, STUDENT                          | -                   | 36,347.82                | -                   |
| 575310         | TRAVEL WITH STUDENT                      | -                   | 48,727.13                | -                   |
| 575400         | TRAVEL, NON EMPLOYEE                     | -                   | 7,515.00                 | -                   |
| 575500         | ATHLETIC ENTRY FEES                      | -                   | 24,515.00                | -                   |
| 575600         | ORIENTATION EXPENSES                     | -                   | 42.12                    | -                   |
| 575700         | STAFF DEVELOPMNT AT PALOMR               | -                   | 2,616.73                 | -                   |
| 575710         | TRAINING                                 | -                   | 8,067.17                 | -                   |
| 575800         | FOOD FOR MEETINGS                        | -                   | 61,524.08                | -                   |
| 580100         | ELECTRICITY                              | -                   | 1,346,303.13             | -                   |
| 580150         | FUEL, GAS                                | -                   | 2,456.01                 | -                   |
| 580200         | GASOLINE AND OIL                         | -                   | 20,701.08                | -                   |
| 580250         | JANITORIAL SERVICES                      | -                   | 21,265.00                | -                   |
| 580300         | LAUNDRY/DRY CLEANING                     | -                   | 11,443.15                | -                   |
| 580350         | PEST CONTROL                             | -                   | 2,692.00                 | -                   |
| 580400         | SEWAGE                                   | -                   | 3,065.00                 | -                   |

## UNRESTRICTED AND DESIGNATED

|         |  | FY 2015-2016        | FY 2015-2016      | FY 2016-2017        |
|---------|--|---------------------|-------------------|---------------------|
|         |  | Budget              | Expended/Received | Budget              |
| Account | Description                              |                     | Year to Date      |                     |
| 400010  | SUPPLIES & MATERIALS                     | 1,073,487.00        | -                 | 1,057,071.00        |
| 411000  | SOFTWARE LESS THAN \$5,000               | -                   | 23,591.92         | -                   |
| 421000  | BOOKS,MAGAZINES,PERIODCLS                | -                   | 834.27            | -                   |
| 422000  | SUBSCRIPTIONS, PERIODICALS               | -                   | 4,491.41          | -                   |
| 431000  | SUPPLIES&MATERIAL,INSTRUCT               | -                   | 365,367.84        | -                   |
| 441000  | SUPPLIES&MATERIAL,NONINSTR               | -                   | 540,673.70        | -                   |
| 441100  | SUPPLIES, INSTITUTIONAL                  | -                   | 8,756.21          | -                   |
| 442000  | COST OF FOOD, FOOD SERVICE               | -                   | 4,140.17          | -                   |
| 444000  | GRADUATION GOWNS                         | -                   | 11,625.32         | -                   |
| 446000  | SHIPPING/HANDLING CHARGES                | -                   | 556.14            | -                   |
|         | <b>Supplies &amp; Materials Subtotal</b> | <b>1,073,487.00</b> | <b>960,036.98</b> | <b>1,057,071.00</b> |
| 500010  | OTHER OPER EXP                           | 11,957,206.00       | -                 | 11,105,958.00       |
| 511000  | AUDIT                                    | -                   | 86,794.25         | -                   |
| 515200  | JPA SELF-INSURANCE ADMIN                 | -                   | 2,770.56          | -                   |
| 515300  | SOFTWARE LICENSING FEES                  | -                   | 484,022.43        | -                   |
| 525100  | MEMBERSHIP, DISTRICT                     | -                   | 212,503.37        | -                   |
| 525200  | MEMBERSHIP, EMPLOYEE                     | -                   | 12,480.07         | -                   |
| 535500  | STUDENT ACCIDENT&HOSPITAL                | -                   | 137,523.00        | -                   |
| 545100  | ADVERTISEMENTS REQ BY LAW                | -                   | 32,400.74         | -                   |
| 545200  | LAWYERS' FEES                            | -                   | 1,028,010.91      | -                   |
| 551100  | ATHLETIC OFFICIALS FEES                  | -                   | 41,017.50         | -                   |
| 551200  | CLASSROOM SPEAKERS                       | -                   | 1,750.74          | -                   |
| 551300  | INDEPENDENT CONTRACTOR                   | -                   | 535,662.72        | -                   |
| 551900  | OTH PERSONAL&CONSULT SVC                 | -                   | 1,036,876.37      | -                   |
| 555100  | POSTAGE                                  | -                   | 346,843.96        | -                   |
| 560900  | DISTRICT VEHICLE USE                     | -                   | 27,934.64         | -                   |
| 561000  | RENT & LEASE, EQUIPMENT                  | -                   | 64,482.02         | -                   |
| 562000  | RENTS & LEASES, LAND/BLDGS               | -                   | 258,354.75        | -                   |
| 562100  | RENTAL OF FIELDS                         | -                   | 12,830.00         | -                   |
| 563000  | RENTAL OF TRANSPORTATION                 | -                   | 47,788.92         | -                   |
| 564000  | RENTAL OF FILMS                          | -                   | 15,880.90         | -                   |
| 565100  | MAINTENANCE AGREEMT,EQUIP                | -                   | 1,058,415.39      | -                   |
| 565200  | MAINTENCE AGREE,SOFTWARE                 | -                   | 654,335.28        | -                   |
| 565300  | REPAIRS&MAINT NONINST EQUIP              | -                   | 52,889.52         | -                   |
| 565400  | REPAIRS&MAINT INSTR EQUIPMT              | -                   | 35,866.69         | -                   |
| 565500  | REPAIRS&MAINTENANCE BLDGS                | -                   | 347,553.50        | -                   |
| 565550  | MAINTENANCE, GROUNDS                     | -                   | 122,801.84        | -                   |
| 565600  | TENANT IMPROVEMENTS                      | -                   | 831.28            | -                   |
| 575100  | TRAVEL, ACADEMIC ADMIN                   | -                   | 25,513.34         | -                   |
| 575120  | TRAVEL, ACADEMIC EMPLOYEE                | -                   | 22,244.28         | -                   |
| 575200  | TRAVEL, CLASSIFIED ADMINISTR             | -                   | 57,046.18         | -                   |
| 575210  | TRAVEL, CLASSIFIED EMPLOYEE              | -                   | 46,032.42         | -                   |
| 575300  | TRAVEL, STUDENT                          | -                   | 36,347.82         | -                   |
| 575310  | TRAVEL WITH STUDENT                      | -                   | 48,727.13         | -                   |
| 575400  | TRAVEL, NON EMPLOYEE                     | -                   | 7,515.00          | -                   |
| 575500  | ATHLETIC ENTRY FEES                      | -                   | 24,515.00         | -                   |
| 575600  | ORIENTATION EXPENSES                     | -                   | 42.12             | -                   |
| 575700  | STAFF DEVELOPMNT AT PALOMR               | -                   | 2,616.73          | -                   |
| 575710  | TRAINING                                 | -                   | 8,067.17          | -                   |
| 575800  | FOOD FOR MEETINGS                        | -                   | 61,524.08         | -                   |
| 580100  | ELECTRICITY                              | -                   | 1,346,303.13      | -                   |
| 580150  | FUEL, GAS                                | -                   | 2,456.01          | -                   |
| 580200  | GASOLINE AND OIL                         | -                   | 20,701.08         | -                   |
| 580250  | JANITORIAL SERVICES                      | -                   | 21,265.00         | -                   |
| 580300  | LAUNDRY/DRY CLEANING                     | -                   | 11,443.15         | -                   |
| 580350  | PEST CONTROL                             | -                   | 2,692.00          | -                   |
| 580400  | SEWAGE                                   | -                   | 3,065.00          | -                   |

|         |                                  |                        |                   |                  |
|---------|----------------------------------|------------------------|-------------------|------------------|
|         |                                  | Palomar College        |                   |                  |
|         |                                  | BUDGET REPORT          |                   |                  |
|         |                                  | Comparing Fiscal Years |                   |                  |
|         |                                  | 2016 and 2017          |                   |                  |
|         |                                  | FUND 11                |                   |                  |
|         | UNRESTRICTED AND DESIGNATED      |                        |                   | Run Sep 02, 2016 |
|         |                                  |                        |                   |                  |
|         |                                  |                        |                   |                  |
|         |                                  |                        |                   |                  |
|         |                                  |                        |                   |                  |
|         |                                  | FY 2015-2016           | FY 2015-2016      | FY 2016-2017     |
|         |                                  | Budget                 | Expended/Received | Budget           |
|         |                                  |                        | Year to Date      |                  |
| Account | Description                      |                        |                   |                  |
| 580450  | TELEPHONE                        | -                      | 11,026.87         | -                |
| 580500  | TELEPHONE CONNECTIONS            | -                      | 87,566.88         | -                |
| 580550  | WASTE DISPOSAL                   | -                      | 93,780.73         | -                |
| 580600  | WASTE DISPOSAL,HAZARDOUS         | -                      | 104,900.73        | -                |
| 580650  | WATER                            | -                      | 294,420.32        | -                |
| 585100  | ADMINISTRATIVE EXPENSE           | -                      | 124,225.88        | -                |
| 585150  | ADVERTISE NOT REQ BY LAW         | -                      | 228,918.53        | -                |
| 585200  | BAD DEBT EXPENSE                 | -                      | 22,842.12         | -                |
| 585250  | BANK CHARGES                     | -                      | 3,440.00          | -                |
| 585260  | BANK CREDIT CARD EXPENSE         | -                      | 273,943.87        | -                |
| 585400  | DISALLOWED FIN AID GRANTS        | -                      | (5,665.15)        | -                |
| 585450  | FILM PROCESSING                  | -                      | 409.45            | -                |
| 585500  | FINGERPRINTING                   | -                      | 6,871.00          | -                |
| 585510  | TB TESTS                         | -                      | 40.00             | -                |
| 585610  | TRAN COSTS                       | -                      | 7.00              | -                |
| 585620  | BOND COSTS                       | -                      | 4,500.00          | -                |
| 585750  | PRINTING                         | -                      | 412,261.73        | -                |
| 585850  | PUBLISHING EXPENSE               | -                      | 14,937.00         | -                |
| 585900  | ROYALTY EXPENSE                  | -                      | 4,844.46          | -                |
| 585910  | LICENSING FEE                    | -                      | 27,551.12         | -                |
| 590010  | ABATEMENT BUDGET POOL            | (650,000.00)           | -                 | (650,000.00)     |
| 590100  | FACILITIES SERVICES ABATEMENT    | -                      | (36,774.84)       | -                |
| 590600  | BUSINESS SUPPORT SVCS ABATEMT    | -                      | (635,783.93)      | -                |
|         | Other Oper Exp Subtotal          | 11,307,206.00          | 9,445,001.76      | 10,455,958.00    |
|         |                                  |                        |                   |                  |
| 580010  | INDIRECT COSTS BUDGET POOL       | (450,000.00)           | -                 | (600,000.00)     |
| 585550  | INDIRECT COSTS                   | -                      | (621,205.47)      | -                |
|         | Indirect Costs Subtotal          | (450,000.00)           | (621,205.47)      | (600,000.00)     |
|         |                                  |                        |                   |                  |
| 600010  | CAPITAL OUTLAY                   | 272,083.00             | -                 | 103,825.00       |
| 612000  | SITE IMPROVEMENT                 | -                      | 326.84            | -                |
| 623000  | BUILDING CONSTRUCTION            | -                      | 3,759.40          | -                |
| 631000  | LIBRARY BOOKS                    | -                      | 49,682.55         | -                |
| 631100  | LIBRARY BOOK REPLACEMENT         | -                      | 130.00            | -                |
| 632000  | LIBRARY MAGAZINE&PERIODICL       | -                      | 46,365.57         | -                |
| 633000  | LIBRARY NONPRINT MEDIA           | -                      | 126,951.91        | -                |
| 641100  | EQUIP INST REPL INVTOR>\$1000    | -                      | 4,049.95          | -                |
| 641200  | EQUIP INST, REPLACE>\$200-999    | -                      | (170.19)          | -                |
| 641400  | EQUIP INSTR,ADDITNL>1000         | -                      | 22,877.56         | -                |
| 642300  | EQUIP NONINS,ADTNL.>\$200-999    | -                      | 3,311.28          | -                |
| 643000  | LEASE PURCHASE EQUIPMENT         | -                      | 2,005.48          | -                |
| 644100  | EQUIP INSTR ADDTL \$500 - \$4999 | -                      | 615.21            | -                |
| 644200  | EQUIP INSTR REPL \$500 - \$4999  | -                      | 6,071.81          | -                |
| 644400  | EQUIP NONINS ADDL \$500 - \$4999 | -                      | 75,827.39         | -                |
| 644500  | EQUIP NONINS REPL \$500 - \$4999 | -                      | 13,403.08         | -                |
| 644600  | EQUIPMENT NONINSTRUCTL >\$4,999  | -                      | 54,325.70         | -                |
| 644700  | EQUIP TECHNOLOGY INSTR >\$4,999  | -                      | 2,384.39          | -                |
| 644750  | EQUIP TECHNOLOGY INSTR <\$4,999  | -                      | 2,439.90          | -                |
| 644850  | EQUIP TECHNOLOGY NONINS<\$4,999  | -                      | 41,933.90         | -                |
| 644950  | SOFTWARE NONINSTRNL >\$4,999     | -                      | 3,285.00          | -                |
|         | Capital Outlay Subtotal          | 272,083.00             | 459,576.73        | 103,825.00       |
|         |                                  |                        |                   |                  |
| 721000  | INTRAFUND TRANS OUT WITHIN       | -                      | 1,828,405.53      | -                |
| 721010  | INTRAFUND TRANS OUT WITHIN       | 1,828,406.00           | -                 | 2,035,312.00     |
| 731000  | INTERFUND TRANS OUT BETWEEN      | -                      | 3,592,244.00      | -                |
| 731010  | INTERFUND TRANS OUT BETWEEN      | 3,607,244.00           | -                 | 3,591,794.00     |
| 791010  | RESERVE FOR CONTINGENCIES        | 8,719,453.00           | -                 | 7,811,148.00     |
| 791510  | OTHER RESERVES                   | -                      | -                 | 6,062,493.00     |

## UNRESTRICTED AND DESIGNATED

|         |                                  | FY 2015-2016         | FY 2015-2016        | FY 2016-2017         |
|---------|----------------------------------|----------------------|---------------------|----------------------|
|         |                                  | Budget               | Expended/Received   | Budget               |
| Account | Description                      |                      | Year to Date        |                      |
| 580450  | TELEPHONE                        | -                    | 11,026.87           | -                    |
| 580500  | TELEPHONE CONNECTIONS            | -                    | 87,566.88           | -                    |
| 580550  | WASTE DISPOSAL                   | -                    | 93,780.73           | -                    |
| 580600  | WASTE DISPOSAL,HAZARDOUS         | -                    | 104,900.73          | -                    |
| 580650  | WATER                            | -                    | 294,420.32          | -                    |
| 585100  | ADMINISTRATIVE EXPENSE           | -                    | 124,225.88          | -                    |
| 585150  | ADVERTISE NOT REQ BY LAW         | -                    | 228,918.53          | -                    |
| 585200  | BAD DEBT EXPENSE                 | -                    | 22,842.12           | -                    |
| 585250  | BANK CHARGES                     | -                    | 3,440.00            | -                    |
| 585260  | BANK CREDIT CARD EXPENSE         | -                    | 273,943.87          | -                    |
| 585400  | DISALLOWED FIN AID GRANTS        | -                    | (5,665.15)          | -                    |
| 585450  | FILM PROCESSING                  | -                    | 409.45              | -                    |
| 585500  | FINGERPRINTING                   | -                    | 6,871.00            | -                    |
| 585510  | TB TESTS                         | -                    | 40.00               | -                    |
| 585610  | TRAN COSTS                       | -                    | 7.00                | -                    |
| 585620  | BOND COSTS                       | -                    | 4,500.00            | -                    |
| 585750  | PRINTING                         | -                    | 412,261.73          | -                    |
| 585850  | PUBLISHING EXPENSE               | -                    | 14,937.00           | -                    |
| 585900  | ROYALTY EXPENSE                  | -                    | 4,844.46            | -                    |
| 585910  | LICENSING FEE                    | -                    | 27,551.12           | -                    |
| 590010  | ABATEMENT BUDGET POOL            | (650,000.00)         | -                   | (650,000.00)         |
| 590100  | FACILITIES SERVICES ABATEMENT    | -                    | (36,774.84)         | -                    |
| 590600  | BUSINESS SUPPORT SVCS ABATEMENT  | -                    | (635,783.93)        | -                    |
|         | <b>Other Oper Exp Subtotal</b>   | <b>11,307,206.00</b> | <b>9,445,001.76</b> | <b>10,455,958.00</b> |
|         |                                  |                      |                     |                      |
| 580010  | INDIRECT COSTS BUDGET POOL       | (450,000.00)         | -                   | (600,000.00)         |
| 585550  | INDIRECT COSTS                   | -                    | (621,205.47)        | -                    |
|         | <b>Indirect Costs Subtotal</b>   | <b>(450,000.00)</b>  | <b>(621,205.47)</b> | <b>(600,000.00)</b>  |
|         |                                  |                      |                     |                      |
| 600010  | CAPITAL OUTLAY                   | 272,083.00           | -                   | 103,825.00           |
| 612000  | SITE IMPROVEMENT                 | -                    | 326.84              | -                    |
| 623000  | BUILDING CONSTRUCTION            | -                    | 3,759.40            | -                    |
| 631000  | LIBRARY BOOKS                    | -                    | 49,682.55           | -                    |
| 631100  | LIBRARY BOOK REPLACEMENT         | -                    | 130.00              | -                    |
| 632000  | LIBRARY MAGAZINE&PERIODICL       | -                    | 46,365.57           | -                    |
| 633000  | LIBRARY NONPRINT MEDIA           | -                    | 126,951.91          | -                    |
| 641100  | EQUIP INST REPL INVTOR>\$1000    | -                    | 4,049.95            | -                    |
| 641200  | EQUIP INST, REPLACE>\$200-999    | -                    | (170.19)            | -                    |
| 641400  | EQUIP INSTR,ADDTNL>1000          | -                    | 22,877.56           | -                    |
| 642300  | EQUIP NONINS,ADTNL.>\$200-999    | -                    | 3,311.28            | -                    |
| 643000  | LEASE PURCHASE EQUIPMENT         | -                    | 2,005.48            | -                    |
| 644100  | EQUIP INSTR ADDTL \$500 - \$4999 | -                    | 615.21              | -                    |
| 644200  | EQUIP INSTR REPL \$500 - \$4999  | -                    | 6,071.81            | -                    |
| 644400  | EQUIP NONINS ADDL \$500 - \$4999 | -                    | 75,827.39           | -                    |
| 644500  | EQUIP NONINS REPL \$500 - \$4999 | -                    | 13,403.08           | -                    |
| 644600  | EQUIPMENT NONINSTRUCTL >\$4,999  | -                    | 54,325.70           | -                    |
| 644700  | EQUIP TECHNOLOGY INSTR >\$4,999  | -                    | 2,384.39            | -                    |
| 644750  | EQUIP TECHNOLOGY INSTR <\$4,999  | -                    | 2,439.90            | -                    |
| 644850  | EQUIP TECHNOLOGY NONINS<\$4,999  | -                    | 41,933.90           | -                    |
| 644950  | SOFTWARE NONINSTRNL >\$4,999     | -                    | 3,285.00            | -                    |
|         | <b>Capital Outlay Subtotal</b>   | <b>272,083.00</b>    | <b>459,576.73</b>   | <b>103,825.00</b>    |
|         |                                  |                      |                     |                      |
| 721000  | INTRAFUND TRANS OUT WITHIN       | -                    | 1,828,405.53        | -                    |
| 721010  | INTRAFUND TRANS OUT WITHIN       | 1,828,406.00         | -                   | 2,035,312.00         |
| 731000  | INTERFUND TRANS OUT BETWEEN      | -                    | 3,592,244.00        | -                    |
| 731010  | INTERFUND TRANS OUT BETWEEN      | 3,607,244.00         | -                   | 3,591,794.00         |
| 791010  | RESERVE FOR CONTINGENCIES        | 8,719,453.00         | -                   | 7,811,148.00         |
| 791510  | OTHER RESERVES                   | -                    | -                   | 6,062,493.00         |

|                     |                                |                |                   |                  |
|---------------------|--------------------------------|----------------|-------------------|------------------|
|                     | Palomar College                |                |                   |                  |
|                     | BUDGET REPORT                  |                |                   |                  |
|                     | Comparing Fiscal Years         |                |                   |                  |
|                     | 2016 and 2017                  |                |                   |                  |
|                     | FUND 11                        |                |                   |                  |
|                     | UNRESTRICTED AND DESIGNATED    |                |                   | Run Sep 02, 2016 |
|                     |                                |                |                   |                  |
|                     |                                |                |                   |                  |
|                     |                                |                |                   |                  |
|                     |                                | FY 2015-2016   | FY 2015-2016      | FY 2016-2017     |
|                     |                                | Budget         | Expended/Received | Budget           |
|                     |                                |                | Year to Date      |                  |
| Account             | Description                    |                |                   |                  |
| 791610              | RESERVE FOR STAFFNG PRIORITIES | 2,144,593.00   | -                 | -                |
| 793010              | CONTINGENCY, COLA              | 20,176.00      | -                 | -                |
| 797110              | SRP SAVINGS                    | (4,569,189.00) | -                 | -                |
| 797310              | RESERVE FOR SRP RETIREES       | 7,086,997.00   | -                 | -                |
| 799010              | CONTINGENCY HOLDING ACCOUNT    | 2,752,222.00   | -                 | 3,995,568.00     |
|                     | Other Outgoing Subtotal        | 21,589,902.00  | 5,420,649.53      | 23,496,315.00    |
|                     |                                |                |                   |                  |
| Expense Grand Total |                                | 127,359,704.00 | 110,381,918.21    | 129,457,494.00   |
|                     |                                |                |                   |                  |
| 81's                | Federal Revenues Subtotal      | -              | -                 | -                |
|                     |                                |                |                   |                  |
| 861100              | APPRENTICESHIP APPORTIONM      | 925,912.00     | 930,000.00        | 1,201,652.00     |
| 861110              | APPRENTICESHIP PRIOR YEAR      | -              | 100,104.00        | -                |
| 861200              | STATE GENERAL APPORTIONMT      | 23,819,006.00  | 12,896,357.00     | 2,521,367.00     |
| 861210              | GENERL APPORTNMT PRIOR YR      | 500,000.00     | 1,653,998.00      | -                |
| 861450              | PART TIME FACULTY APPORT       | 421,311.00     | 399,713.00        | 340,764.00       |
| 861500              | 2% BFAP ADMIN                  | 215,489.00     | 218,127.00        | 218,329.00       |
| 863100              | EDUCATION PROTECTION ACCOUNT   | 15,410,423.00  | 15,410,423.00     | 14,641,666.00    |
| 863101              | ED PROTECTION ACCT PRIOR YEAR  | 346,094.00     | 319,317.00        | -                |
| 867100              | HOMEOWNER PROPTAX RELIEF       | 500,000.00     | 497,094.93        | 500,000.00       |
| 868100              | STATE LOTTERY PROCEEDS         | 2,883,683.00   | 2,843,682.56      | 3,364,200.00     |
| 868150              | STATE LOTTRY PROCEEDS PRIOR YR | 102,199.00     | 102,198.57        | 348,830.00       |
| 868200              | STATE MANDATED COSTS           | 540,829.00     | 540,829.00        | 498,400.00       |
| 868400              | RETURN TO TITLE IV FROM STATE  | -              | 4,653.00          | -                |
| 869800              | OTHER MISC STATE REVENUES      | -              | 2,751,868.00      | 60,000.00        |
| 869999              | BEGINNING BALANCE, STATE       | 383,525.00     | -                 | 485,391.00       |
| 86's                | State Revenues Subtotal        | 46,048,471.00  | 38,668,365.06     | 24,180,599.00    |
|                     |                                |                |                   |                  |
| 881100              | TAX ALLOCATION SECURD ROLL     | 51,459,473.00  | 61,378,836.36     | 66,577,650.00    |
| 881200              | TAX ALLOC SUPPLEMENT ROLL      | 1,100,000.00   | 1,577,378.71      | 1,305,127.00     |
| 881300              | TAX ALLOCN UNSECURED ROLL      | 2,000,000.00   | 1,904,764.31      | 1,886,386.00     |
| 881600              | PRIOR YEARS TAXES              | -              | (11,450.40)       | -                |
| 881700              | ERAF ED REVENUE AUG FUND       | -              | (1,849,167.00)    | -                |
| 881900              | RDA RESIDUAL PAYMENTS          | -              | 3,475,582.92      | -                |
| 883600              | FOLLETT                        | 525,000.00     | 512,668.70        | 525,000.00       |
| 884120              | CATALOG SALES                  | -              | 936.00            | -                |
| 884150              | HLTH SVCS SALE TO EMPLOYEE     | 1,000.00       | 3,748.00          | 1,000.00         |
| 884180              | LIBRARY COPIER SALES           | 10,090.00      | 14,844.55         | 10,090.00        |
| 884210              | PLANETARIUM SALES              | 45,000.00      | 65,464.00         | 40,000.00        |
| 884215              | BUSINESS SERVICES CHARGES      | 44,095.00      | 64,948.67         | 65,978.00        |
| 884230              | PRINTING CHARGES               | 21,437.00      | 35,349.53         | 1,500.00         |
| 884260              | RECYCLING COMMISSION           | 897.00         | 7,358.47          | 3,000.00         |
| 884290              | TICKET/GATE/PROGRAM SALES      | 30,237.00      | 30,237.47         | 24,000.00        |
| 884300              | VENDING COMMISSIONS            | 100,000.00     | 86,669.57         | 70,000.00        |
| 884350              | MISC SALES AND COMMISSION      | 73,275.00      | 92,398.06         | 64,000.00        |
| 885300              | FACILITIES RENTAL AND LEASE    | -              | 112,550.78        | -                |
| 886100              | INTEREST BANK ACCOUNTS         | -              | 211.08            | -                |
| 886200              | INTEREST COUNTY TREASURY       | 25,000.00      | 104,618.54        | 100,000.00       |
| 886500              | OTH INTEREST & INVEST INCOM    | -              | 137.35            | -                |
| 887400              | ENROLLMENT FEE                 | 9,164,724.00   | 8,915,421.50      | 9,578,585.00     |
| 887500              | FIELD TRP;USEOF NONDIST FAC    | 11,170.00      | 12,332.00         | 8,600.00         |
| 887620              | HLTH SERVICE PHYSICAL EXAM     | 17,128.00      | 19,833.50         | 15,000.00        |
| 887700              | INSTR MAT FEES;SALE MATERL     | 199,146.00     | 234,688.64        | 172,128.00       |
| 887710              | COURSE RELATED FEES            | 6,240.00       | 6,050.00          | 5,000.00         |
| 887800              | STUDNT INSURANCE PAYMNTS       | 2,900.00       | 1,321.00          | 1,300.00         |
| 887910              | TRANSCRIPT INCOME              | 160,000.00     | 168,053.60        | 160,000.00       |
| 888010              | NON RESIDENT TUITION USA       | 750,000.00     | 604,961.00        | 750,000.00       |
| 888020              | NONRESIDENT TUITON FOREIGN     | 1,550,000.00   | 1,558,887.00      | 1,550,000.00     |

## UNRESTRICTED AND DESIGNATED

Run Sep 02, 2016

|                     |                                |                |                   |                |
|---------------------|--------------------------------|----------------|-------------------|----------------|
|                     |                                |                |                   |                |
|                     |                                |                |                   |                |
|                     |                                |                |                   |                |
|                     |                                | FY 2015-2016   | FY 2015-2016      | FY 2016-2017   |
|                     |                                | Budget         | Expended/Received | Budget         |
| Account             | Description                    |                | Year to Date      |                |
| 791610              | RESERVE FOR STAFFNG PRIORITIES | 2,144,593.00   | -                 | -              |
| 793010              | CONTINGENCY, COLA              | 20,176.00      | -                 | -              |
| 797110              | SRP SAVINGS                    | (4,569,189.00) | -                 | -              |
| 797310              | RESERVE FOR SRP RETIREES       | 7,086,997.00   | -                 | -              |
| 799010              | CONTINGENCY HOLDING ACCOUNT    | 2,752,222.00   | -                 | 3,995,568.00   |
|                     | Other Outgoing Subtotal        | 21,589,902.00  | 5,420,649.53      | 23,496,315.00  |
|                     |                                |                |                   |                |
| Expense Grand Total |                                | 127,359,704.00 | 110,381,918.21    | 129,457,494.00 |
|                     |                                |                |                   |                |
| 81's                | Federal Revenues Subtotal      | -              | -                 | -              |
|                     |                                |                |                   |                |
| 861100              | APPRENTICESHIP APPORTIONM      | 925,912.00     | 930,000.00        | 1,201,652.00   |
| 861110              | APPRENTICESHIP PRIOR YEAR      | -              | 100,104.00        | -              |
| 861200              | STATE GENERAL APPORTIONMT      | 23,819,006.00  | 12,896,357.00     | 2,521,367.00   |
| 861210              | GENERL APPORTNMT PRIOR YR      | 500,000.00     | 1,653,998.00      | -              |
| 861450              | PART TIME FACULTY APPORT       | 421,311.00     | 399,713.00        | 340,764.00     |
| 861500              | 2% BFAP ADMIN                  | 215,489.00     | 218,127.00        | 218,329.00     |
| 863100              | EDUCATION PROTECTION ACCOUNT   | 15,410,423.00  | 15,410,423.00     | 14,641,666.00  |
| 863101              | ED PROTECTION ACCT PRIOR YEAR  | 346,094.00     | 319,317.00        | -              |
| 867100              | HOMEOWNER PROPTAX RELIEF       | 500,000.00     | 497,094.93        | 500,000.00     |
| 868100              | STATE LOTTERY PROCEEDS         | 2,883,683.00   | 2,843,682.56      | 3,364,200.00   |
| 868150              | STATE LOTTRY PROCEEDS PRIOR YR | 102,199.00     | 102,198.57        | 348,830.00     |
| 868200              | STATE MANDATED COSTS           | 540,829.00     | 540,829.00        | 498,400.00     |
| 868400              | RETURN TO TITLE IV FROM STATE  | -              | 4,653.00          | -              |
| 869800              | OTHER MISC STATE REVENUES      | -              | 2,751,868.00      | 60,000.00      |
| 869999              | BEGINNING BALANCE, STATE       | 383,525.00     | -                 | 485,391.00     |
| 86's                | State Revenues Subtotal        | 46,048,471.00  | 38,668,365.06     | 24,180,599.00  |
|                     |                                |                |                   |                |
| 881100              | TAX ALLOCATION SECURD ROLL     | 51,459,473.00  | 61,378,836.36     | 66,577,650.00  |
| 881200              | TAX ALLOC SUPPLEMENT ROLL      | 1,100,000.00   | 1,577,378.71      | 1,305,127.00   |
| 881300              | TAX ALLOCN UNSECURED ROLL      | 2,000,000.00   | 1,904,764.31      | 1,886,386.00   |
| 881600              | PRIOR YEARS TAXES              | -              | (11,450.40)       | -              |
| 881700              | ERAF ED REVENUE AUG FUND       | -              | (1,849,167.00)    | -              |
| 881900              | RDA RESIDUAL PAYMENTS          | -              | 3,475,582.92      | -              |
| 883600              | FOLLETT                        | 525,000.00     | 512,668.70        | 525,000.00     |
| 884120              | CATALOG SALES                  | -              | 936.00            | -              |
| 884150              | HLTH SVCS SALE TO EMPLOYEE     | 1,000.00       | 3,748.00          | 1,000.00       |
| 884180              | LIBRARY COPIER SALES           | 10,090.00      | 14,844.55         | 10,090.00      |
| 884210              | PLANETARIUM SALES              | 45,000.00      | 65,464.00         | 40,000.00      |
| 884215              | BUSINESS SERVICES CHARGES      | 44,095.00      | 64,948.67         | 65,978.00      |
| 884230              | PRINTING CHARGES               | 21,437.00      | 35,349.53         | 1,500.00       |
| 884260              | RECYCLING COMMISSION           | 897.00         | 7,358.47          | 3,000.00       |
| 884290              | TICKET/GATE/PROGRAM SALES      | 30,237.00      | 30,237.47         | 24,000.00      |
| 884300              | VENDING COMMISSIONS            | 100,000.00     | 86,669.57         | 70,000.00      |
| 884350              | MISC SALES AND COMMISSION      | 73,275.00      | 92,398.06         | 64,000.00      |
| 885300              | FACILITIES RENTAL AND LEASE    | -              | 112,550.78        | -              |
| 886100              | INTEREST BANK ACCOUNTS         | -              | 211.08            | -              |
| 886200              | INTEREST COUNTY TREASURY       | 25,000.00      | 104,618.54        | 100,000.00     |
| 886500              | OTH INTEREST & INVEST INCOM    | -              | 137.35            | -              |
| 887400              | ENROLLMENT FEE                 | 9,164,724.00   | 8,915,421.50      | 9,578,585.00   |
| 887500              | FIELD TRP;USEOF NONDIST FAC    | 11,170.00      | 12,332.00         | 8,600.00       |
| 887620              | HLTH SERVICE PHYSICAL EXAM     | 17,128.00      | 19,833.50         | 15,000.00      |
| 887700              | INSTR MAT FEES;SALE MATERL     | 199,146.00     | 234,688.64        | 172,128.00     |
| 887710              | COURSE RELATED FEES            | 6,240.00       | 6,050.00          | 5,000.00       |
| 887800              | STUDNT INSURANCE PAYMNTS       | 2,900.00       | 1,321.00          | 1,300.00       |
| 887910              | TRANSCRIPT INCOME              | 160,000.00     | 168,053.60        | 160,000.00     |
| 888010              | NON RESIDENT TUITION USA       | 750,000.00     | 604,961.00        | 750,000.00     |
| 888020              | NONRESIDENT TUITON FOREIGN     | 1,550,000.00   | 1,558,887.00      | 1,550,000.00   |

|                            |                                  |                       |                       |                       |
|----------------------------|----------------------------------|-----------------------|-----------------------|-----------------------|
| 791610                     | RESERVE FOR STAFFNG PRIORITIES   | 2,144,593.00          | -                     | -                     |
| 793010                     | CONTINGENCY, COLA                | 20,176.00             | -                     | -                     |
| 797110                     | SRP SAVINGS                      | (4,569,189.00)        | -                     | -                     |
| 797310                     | RESERVE FOR SRP RETIREES         | 7,086,997.00          | -                     | -                     |
| 799010                     | CONTINGENCY HOLDING ACCOUNT      | 2,752,222.00          | -                     | 3,995,568.00          |
|                            | <b>Other Outgoing Subtotal</b>   | <b>21,589,902.00</b>  | <b>5,420,649.53</b>   | <b>23,496,315.00</b>  |
|                            |                                  |                       |                       |                       |
| <b>Expense Grand Total</b> |                                  | <b>127,359,704.00</b> | <b>110,381,918.21</b> | <b>129,457,494.00</b> |
|                            |                                  |                       |                       |                       |
| <b>81's</b>                | <b>Federal Revenues Subtotal</b> | <b>-</b>              | <b>-</b>              | <b>-</b>              |
|                            |                                  |                       |                       |                       |
| 861100                     | APPRENTICESHIP APPORTIONM        | 925,912.00            | 930,000.00            | 1,201,652.00          |
| 861110                     | APPRENTICESHIP PRIOR YEAR        | -                     | 100,104.00            | -                     |
| 861200                     | STATE GENERAL APPORTIONMT        | 23,819,006.00         | 12,896,357.00         | 2,521,367.00          |
| 861210                     | GENE RL APPORTNMT PRIOR YR       | 500,000.00            | 1,653,998.00          | -                     |
| 861450                     | PART TIME FACULTY APPORT         | 421,311.00            | 399,713.00            | 340,764.00            |
| 861500                     | 2% BFAP ADMIN                    | 215,489.00            | 218,127.00            | 218,329.00            |
| 863100                     | EDUCATION PROTECTION ACCOUNT     | 15,410,423.00         | 15,410,423.00         | 14,641,666.00         |
| 863101                     | ED PROTECTION ACCT PRIOR YEAR    | 346,094.00            | 319,317.00            | -                     |
| 867100                     | HOMEOWNER PROPTAX RELIEF         | 500,000.00            | 497,094.93            | 500,000.00            |
| 868100                     | STATE LOTTERY PROCEEDS           | 2,883,683.00          | 2,843,682.56          | 3,364,200.00          |
| 868150                     | STATE LOTTRY PROCEEDS PRIOR YR   | 102,199.00            | 102,198.57            | 348,830.00            |
| 868200                     | STATE MANDATED COSTS             | 540,829.00            | 540,829.00            | 498,400.00            |
| 868400                     | RETURN TO TITLE IV FROM STATE    | -                     | 4,653.00              | -                     |
| 869800                     | OTHER MISC STATE REVENUES        | -                     | 2,751,868.00          | 60,000.00             |
| 869999                     | BEGINNING BALANCE, STATE         | 383,525.00            | -                     | 485,391.00            |
| <b>86's</b>                | <b>State Revenues Subtotal</b>   | <b>46,048,471.00</b>  | <b>38,668,365.06</b>  | <b>24,180,599.00</b>  |
|                            |                                  |                       |                       |                       |
| 881100                     | TAX ALLOCATION SECURD ROLL       | 51,459,473.00         | 61,378,836.36         | 66,577,650.00         |
| 881200                     | TAX ALLOC SUPPLEMENT ROLL        | 1,100,000.00          | 1,577,378.71          | 1,305,127.00          |
| 881300                     | TAX ALLOCN UNSECURED ROLL        | 2,000,000.00          | 1,904,764.31          | 1,886,386.00          |
| 881600                     | PRIOR YEARS TAXES                | -                     | (11,450.40)           | -                     |
| 881700                     | ERAF ED REVENUE AUG FUND         | -                     | (1,849,167.00)        | -                     |
| 881900                     | RDA RESIDUAL PAYMENTS            | -                     | 3,475,582.92          | -                     |
| 883600                     | FOLLETT                          | 525,000.00            | 512,668.70            | 525,000.00            |
| 884120                     | CATALOG SALES                    | -                     | 936.00                | -                     |
| 884150                     | HLTH SVCS SALE TO EMPLOYEE       | 1,000.00              | 3,748.00              | 1,000.00              |
| 884180                     | LIBRARY COPIER SALES             | 10,090.00             | 14,844.55             | 10,090.00             |
| 884210                     | PLANETARIUM SALES                | 45,000.00             | 65,464.00             | 40,000.00             |
| 884215                     | BUSINESS SERVICES CHARGES        | 44,095.00             | 64,948.67             | 65,978.00             |
| 884230                     | PRINTING CHARGES                 | 21,437.00             | 35,349.53             | 1,500.00              |
| 884260                     | RECYCLING COMMISSION             | 897.00                | 7,358.47              | 3,000.00              |
| 884290                     | TICKET/GATE/PROGRAM SALES        | 30,237.00             | 30,237.47             | 24,000.00             |
| 884300                     | VENDING COMMISSIONS              | 100,000.00            | 86,669.57             | 70,000.00             |
| 884350                     | MISC SALES AND COMMISSION        | 73,275.00             | 92,398.06             | 64,000.00             |
| 885300                     | FACILITIES RENTAL AND LEASE      | -                     | 112,550.78            | -                     |
| 886100                     | INTEREST BANK ACCOUNTS           | -                     | 211.08                | -                     |
| 886200                     | INTEREST COUNTY TREASURY         | 25,000.00             | 104,618.54            | 100,000.00            |
| 886500                     | OTH INTEREST & INVEST INCOM      | -                     | 137.35                | -                     |
| 887400                     | ENROLLMENT FEE                   | 9,164,724.00          | 8,915,421.50          | 9,578,585.00          |
| 887500                     | FIELD TRP;USEOF NONDIST FAC      | 11,170.00             | 12,332.00             | 8,600.00              |
| 887620                     | HLTH SERVICE PHYSICAL EXAM       | 17,128.00             | 19,833.50             | 15,000.00             |
| 887700                     | INSTR MAT FEES;SALE MATERL       | 199,146.00            | 234,688.64            | 172,128.00            |
| 887710                     | COURSE RELATED FEES              | 6,240.00              | 6,050.00              | 5,000.00              |
| 887800                     | STUDNT INSURANCE PAYMNTS         | 2,900.00              | 1,321.00              | 1,300.00              |
| 887910                     | TRANSCRIPT INCOME                | 160,000.00            | 168,053.60            | 160,000.00            |
| 888010                     | NON RESIDENT TUITION USA         | 750,000.00            | 604,961.00            | 750,000.00            |
| 888020                     | NONRESIDENT TUITON FOREIGN       | 1,550,000.00          | 1,558,887.00          | 1,550,000.00          |

|                                    |                                |                       |                          |                       |
|------------------------------------|--------------------------------|-----------------------|--------------------------|-----------------------|
| <b>Palomar College</b>             |                                |                       |                          |                       |
| <b>BUDGET REPORT</b>               |                                |                       |                          |                       |
| Comparing Fiscal Years             |                                |                       |                          |                       |
| 2016 and 2017                      |                                |                       |                          |                       |
| <b>FUND 11</b>                     |                                |                       |                          |                       |
| <b>UNRESTRICTED AND DESIGNATED</b> |                                |                       |                          | Run Sep 02, 2016      |
|                                    |                                |                       |                          |                       |
|                                    |                                |                       |                          |                       |
|                                    |                                |                       |                          |                       |
|                                    |                                |                       |                          |                       |
|                                    |                                | <b>FY 2015-2016</b>   | <b>FY 2015-2016</b>      | <b>FY 2016-2017</b>   |
|                                    |                                | <b>Budget</b>         | <b>Expended/Received</b> | <b>Budget</b>         |
|                                    |                                |                       | <b>Year to Date</b>      |                       |
| <b>Account</b>                     | <b>Description</b>             |                       |                          |                       |
| 888115                             | NCTD PASSES                    | -                     | 441.00                   | -                     |
| 888900                             | OTH STUDENT FEES&CHARGES       | 50.00                 | -                        | 50.00                 |
| 888920                             | COURSE TESTING FEE             | 1,150.00              | 1,925.00                 | 1,200.00              |
| 889030                             | COBRA ADMIN FEE                | -                     | 641.25                   | -                     |
| 889300                             | CASH OVER/SHORT                | -                     | (340.79)                 | -                     |
| 889600                             | LIBRARY FINES                  | 390.00                | 3,602.30                 | 500.00                |
| 889650                             | PARKING FINES                  | 196,509.00            | 149,228.24               | 205,000.00            |
| 889660                             | PARKING PENALTY SURCHARG       | -                     | 4.78                     | -                     |
| 889800                             | RETURNED CHECKS                | -                     | 31.00                    | -                     |
| 889830                             | RETURNED CHECK FEE             | -                     | 461.46                   | -                     |
| 889850                             | STUDNT REFND WRITE-OFF TO DIST | -                     | 552.73                   | -                     |
| 889880                             | STALE DATED/VOID WARRANTS      | -                     | 33,894.90                | -                     |
| 889900                             | OTHER LOCAL REVENUES           | 31,083.00             | 77,258.03                | 60,648.00             |
| 889999                             | BEGINNING BALANCE, LOCAL       | 13,022,239.00         | -                        | 21,367,153.00         |
| <b>88's</b>                        | <b>Local Revenues Subtotal</b> | <b>80,548,233.00</b>  | <b>79,397,333.81</b>     | <b>104,548,895.00</b> |
|                                    |                                |                       |                          |                       |
| 898200                             | INTRAFUND TRANSFR IN,WITHIN    | 763,000.00            | 763,000.00               | 728,000.00            |
| <b>89's</b>                        | <b>Other Sources Subtotal</b>  | <b>763,000.00</b>     | <b>763,000.00</b>        | <b>728,000.00</b>     |
|                                    |                                |                       |                          |                       |
| <b>Revenue Grand Total</b>         |                                | <b>127,359,704.00</b> | <b>118,828,698.87</b>    | <b>129,457,494.00</b> |

## **Fund 12 GENERAL RESTRICTED FUND**



|                |                                      |                        |                          |                     |
|----------------|--------------------------------------|------------------------|--------------------------|---------------------|
|                |                                      | <b>Palomar College</b> |                          |                     |
|                |                                      | <b>BUDGET REPORT</b>   |                          |                     |
|                |                                      | Comparing Fiscal Years |                          |                     |
|                |                                      | 2016 and 2017          |                          |                     |
|                |                                      | <b>FUND 12</b>         |                          |                     |
|                | <b>GENERAL RESTRICTED FUND</b>       |                        |                          | Run Sep 02, 2016    |
|                |                                      |                        |                          |                     |
|                |                                      |                        |                          |                     |
|                |                                      |                        |                          |                     |
|                |                                      |                        |                          |                     |
|                |                                      | <b>FY 2015-2016</b>    | <b>FY 2015-2016</b>      | <b>FY 2016-2017</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          | -                      | 135,381.83               | -                   |
| 111010         | INSTRUCTIONAL SALARY, CONTRACT       | 135,383.00             | -                        | 135,368.00          |
| <b>11's</b>    | <b>Instr Salaries - Contract</b>     | <b>135,383.00</b>      | <b>135,381.83</b>        | <b>135,368.00</b>   |
| 122100         | COUNSELORS, CONTRACT                 | -                      | 589,861.94               | -                   |
| 122110         | COUNSELORS, CONTRACT                 | 632,807.00             | -                        | 864,430.00          |
| 123100         | DEAN, ACADEMIC CONTRACT              | -                      | 64,023.39                | -                   |
| 123110         | DEAN, ACADEMIC CONTRACT              | 107,223.31             | -                        | -                   |
| 123600         | DIRECTOR/COORDINATOR, AA CONT        | -                      | 199,828.60               | -                   |
| 123610         | DIRECTOR/COORDINATOR, AA CONT        | 211,117.00             | -                        | 299,188.00          |
| <b>12's</b>    | <b>Non-Instr Salaries - Contract</b> | <b>951,147.31</b>      | <b>853,713.93</b>        | <b>1,163,618.00</b> |
| 130010         | INSTR SALARIES - OTHER               | 231,121.48             | -                        | 130,836.00          |
| 131100         | ASSIGN TIME HRLY REPLACEMT           | -                      | 139,570.21               | -                   |
| 133100         | INSTRUCTIONL ACADEMIC,HRLY           | -                      | 47,405.99                | -                   |
| 133300         | INSTR ACADEMIC, HRLY SUMMR           | -                      | 3.91                     | -                   |
| 135300         | OVERLOAD,CONTRACT INSTRUC            | -                      | 18,736.45                | -                   |
| 135700         | OVERLOAD,SUMMER ACA HRLY             | -                      | 314.08                   | -                   |
| <b>13's</b>    | <b>Instr Salaries - Other</b>        | <b>231,121.48</b>      | <b>206,030.64</b>        | <b>130,836.00</b>   |
| 140010         | NON-INSTR SALARIES - OTHER           | 2,097,030.70           | -                        | 1,967,745.00        |
| 141100         | COUNSELOR, HOURLY                    | -                      | 300,351.06               | -                   |
| 144100         | NON-INSTRUCT ACADEMIC,HRLY           | -                      | 936,257.25               | -                   |
| 145100         | OVERLOAD,SUMMER NON-INST             | -                      | 218,539.67               | -                   |
| 146600         | REPLC COUNSLR SUMMR HRLY             | -                      | 202,025.48               | -                   |
| <b>14's</b>    | <b>Non-Instr Salaries - Other</b>    | <b>2,097,030.70</b>    | <b>1,657,173.46</b>      | <b>1,967,745.00</b> |
|                | <b>Academic Salaries Subtotal</b>    | <b>3,414,682.49</b>    | <b>2,852,299.86</b>      | <b>3,397,567.00</b> |
| 212100         | SUPERVISOR, CAST                     | -                      | 419,172.06               | -                   |
| 212110         | SUPERVISOR, CAST                     | 524,177.49             | -                        | 525,852.00          |
| 212200         | CLASSIFIED REGULAR SALARY            | -                      | 3,820,561.12             | -                   |
| 212210         | CLASSIFIED REGULAR SALARY            | 4,621,425.37           | -                        | 4,752,139.00        |
| 212300         | CLASSIFIED HEALTH PROFESSL           | -                      | 175,253.05               | -                   |
| 212310         | CLASSIFIED HEALTH PROFESSIONAL       | 338,272.00             | -                        | 388,819.00          |
| 212600         | NON-INSTRUCTNL ADMINISTRATORS        | -                      | 908,765.52               | -                   |
| 212610         | NON-INSTRUCTNL ADMINISTRATORS        | 1,184,215.21           | -                        | 1,043,677.00        |
| <b>21's</b>    | <b>Non-Instr Salaries - Reg</b>      | <b>6,668,090.07</b>    | <b>5,323,751.75</b>      | <b>6,710,487.00</b> |
| 222000         | INST AIDE CONTRACT, NOT DIRECT       | -                      | 38,239.85                | -                   |
| 222010         | INST AIDE CONTRACT, NOT DIRECT       | 38,294.00              | -                        | 40,227.00           |
| <b>22's</b>    | <b>Instr Aides - Reg</b>             | <b>38,294.00</b>       | <b>38,239.85</b>         | <b>40,227.00</b>    |
| 230010         | NON ACADEMIC SALARIES - OTHER        | 4,219,289.96           | -                        | 2,123,619.00        |
| 231100         | HOURLY CLASSIFIED, TEMP              | -                      | 2,428,977.53             | -                   |
| 231200         | HOURLY INTERPRETERS                  | -                      | 2,910.00                 | -                   |
| 231300         | HOURLY TUTORS                        | -                      | 359,980.27               | -                   |
| 231500         | HRLY HEALTH PROFESSIONAL             | -                      | 158,522.75               | -                   |
| 232100         | OVERTIME CLASSIFID SALARIED          | -                      | 108,965.83               | -                   |
| 232200         | OVERTIME SUPERVISR SALRIED           | -                      | 14,499.11                | -                   |
| 235100         | STUDENT EMPLOYEE                     | -                      | 220,147.72               | -                   |
| 235200         | STUDENT TUTORS                       | -                      | 35,447.87                | -                   |
| 235400         | STUDENT WORK STUDY                   | -                      | 267,104.13               | -                   |
| <b>23's</b>    | <b>Non-Academic Salaries - Other</b> | <b>4,219,289.96</b>    | <b>3,596,555.21</b>      | <b>2,123,619.00</b> |
| 240010         | INSTR AIDES - OTHER                  | 65,987.00              | -                        | 14,140.00           |
| 241100         | HRLY INSTR AIDE,DIRECT INSTR         | -                      | 64,381.00                | -                   |
| <b>24's</b>    | <b>Instr Aides - Other</b>           | <b>65,987.00</b>       | <b>64,381.00</b>         | <b>14,140.00</b>    |
|                | <b>Non Acad Salaries Subtotal</b>    | <b>10,991,661.03</b>   | <b>9,022,927.81</b>      | <b>8,888,473.00</b> |
| 310010         | STRS                                 | 308,243.86             | -                        | 293,220.00          |
| 311101         | STRS ACADEMIC INSTRUCTORS            | -                      | 32,846.88                | -                   |
| 311201         | STRS EDUCATIONAL ADMIN/SUP           | -                      | 21,435.59                | -                   |
| 311301         | STRS OTHERACA NONINSTRUCT            | -                      | 227,678.24               | -                   |

|         |                               |                        |                   |                  |
|---------|-------------------------------|------------------------|-------------------|------------------|
|         |                               | Palomar College        |                   |                  |
|         |                               | BUDGET REPORT          |                   |                  |
|         |                               | Comparing Fiscal Years |                   |                  |
|         |                               | 2016 and 2017          |                   |                  |
|         |                               | FUND 12                |                   |                  |
|         | GENERAL RESTRICTED FUND       |                        |                   | Run Sep 02, 2016 |
|         |                               |                        |                   |                  |
|         |                               |                        |                   |                  |
|         |                               |                        |                   |                  |
|         |                               |                        |                   |                  |
|         |                               | FY 2015-2016           | FY 2015-2016      | FY 2016-2017     |
|         |                               | Budget                 | Expended/Received | Budget           |
| Account | Description                   |                        | Year to Date      |                  |
| 312202  | STRS NON-INSTR ADMIN/SUPR     | -                      | 8,119.51          | -                |
| 314101  | STRS PENSION CONTRIBUTION     | -                      | 120,346.00        | -                |
| 31's    | STRS                          | 308,243.86             | 410,426.22        | 293,220.00       |
| 320010  | PERS                          | 780,047.82             | -                 | 915,638.00       |
| 321301  | PERS OTHERACA NONINSTRUCT     | -                      | 10,994.98         | -                |
| 322102  | PERS CLASSIFIED               | -                      | 543,881.69        | -                |
| 322202  | PERS NON-INSTR ADMIN/SUPR     | -                      | 140,484.46        | -                |
| 322302  | PERS INSTR AIDE DIRECT INSTR  | -                      | 229.71            | -                |
| 322402  | PERS INST AIDE NOTDIRECT INS  | -                      | 4,530.28          | -                |
| 32's    | PERS                          | 780,047.82             | 700,121.12        | 915,638.00       |
| 330010  | FICA & MEDICARE (OASDI)       | 597,653.43             | -                 | 594,162.00       |
| 331101  | FICA ACADEMIC INSTRUCTORS     | -                      | 168.44            | -                |
| 331201  | FICA EDUCATIONAL ADMIN/SUP    | -                      | 104.74            | -                |
| 331301  | FICA OTHERACA NONINSTRUCT     | -                      | 5,840.21          | -                |
| 332102  | FICA CLASSIFIED               | -                      | 292,330.14        | -                |
| 332202  | FICA NON-INSTR ADMIN/SUPR     | -                      | 77,962.55         | -                |
| 332302  | FICA INSTR AIDE DIRECT INSTR  | -                      | 1,423.84          | -                |
| 332402  | FICA INSTR AIDE NOTDIRECT INS | -                      | 2,372.10          | -                |
| 335101  | MEDCA ACADEM INSTRUCTORS      | -                      | 4,950.05          | -                |
| 335201  | MEDCA EDUCATNL ADMIN/SUPV     | -                      | 3,332.19          | -                |
| 335301  | MEDCA OTH ACA NONINSTRUCT     | -                      | 32,541.36         | -                |
| 336102  | MEDCA CLASSIFIED              | -                      | 102,382.78        | -                |
| 336202  | MEDCA NON-INSTR ADMIN/SUP     | -                      | 19,416.15         | -                |
| 336302  | MEDCA INST AIDE DIRECT INSTR  | -                      | 795.79            | -                |
| 336402  | MEDCA INST AIDE NOTDIRCT INS  | -                      | 554.77            | -                |
| 33's    | FICA & Medicare (OASDI)       | 597,653.43             | 544,175.11        | 594,162.00       |
| 340101  | MEDIC ACADEMIC INSTRUCTORS    | -                      | 14,883.11         | -                |
| 340110  | MEDIC ACA                     | 121,407.00             | -                 | 186,110.00       |
| 340125  | MEDIC NON-ACADEMIC ADJUNCT    | -                      | 3,546.22          | -                |
| 340151  | MEDIC EDUCATIONL ADMIN/SUP    | -                      | 7,281.00          | -                |
| 340201  | MEDIC OTHER ACA NONINSTRUC    | -                      | 101,831.19        | -                |
| 340210  | MEDIC CLS                     | 1,275,489.24           | -                 | 1,611,394.00     |
| 340252  | MEDIC CLASSIFIED              | -                      | 1,035,599.02      | -                |
| 340302  | MEDIC NON-INSTR ADMIN/SUPR    | -                      | 246,559.54        | -                |
| 340310  | MEDIC AA/CAST                 | 369,258.38             | -                 | 366,923.00       |
| 340352  | MEDIC INSTR AIDE DIRECT INST  | -                      | 8.51              | -                |
| 340402  | MEDIC INSTAIDE NOTDIRECTINST  | -                      | 6,704.40          | -                |
| 341101  | DENT ACADEMIC INSTRUCTORS     | -                      | 1,176.15          | -                |
| 341110  | DENT ACA                      | 6,306.00               | -                 | 9,962.00         |
| 341151  | DENT EDUCATIONAL ADMIN/SUP    | -                      | 335.12            | -                |
| 341201  | DENT OTHER ACA NONINSTRUC     | -                      | 5,126.04          | -                |
| 341210  | DENT CLS                      | 78,889.39              | -                 | 86,763.00        |
| 341252  | DENT CLASSIFIED               | -                      | 58,343.53         | -                |
| 341302  | DENT NON-INSTR ADMIN/SUPR     | -                      | 13,604.40         | -                |
| 341310  | DENT AA/CAST                  | 22,169.48              | -                 | 22,515.00        |
| 341352  | DENT INSTR AIDE DIRECT INSTR  | -                      | 0.33              | -                |
| 341402  | DENT INSTAIDE NOT DIRECTINST  | -                      | 893.64            | -                |
| 342101  | VISION ACADEMIC INSTRUCTOR    | -                      | 330.36            | -                |
| 342110  | VISION ACA                    | 1,776.00               | -                 | 2,551.00         |
| 342151  | VISION EDUCATIONL ADMIN/SUP   | -                      | 96.26             | -                |
| 342201  | VISION OTHR ACA NONINSTRUC    | -                      | 1,442.35          | -                |
| 342210  | VISION CLS                    | 21,292.26              | -                 | 22,746.00        |
| 342252  | VISION CLASSIFIED             | -                      | 16,666.51         | -                |
| 342302  | VISION NON-INSTR ADMIN/SUP    | -                      | 3,694.36          | -                |
| 342310  | VISION AA/CAST                | 6,021.22               | -                 | 5,497.00         |
| 342352  | VISION INSTR AIDE DIRECT INST | -                      | 0.09              | -                |
| 342402  | VISION INSTAIDE NOT DIRECTINS | -                      | 256.68            | -                |

|                |                                |                     |                          |                     |
|----------------|--------------------------------|---------------------|--------------------------|---------------------|
|                | <b>Palomar College</b>         |                     |                          |                     |
|                | <b>BUDGET REPORT</b>           |                     |                          |                     |
|                | Comparing Fiscal Years         |                     |                          |                     |
|                | 2016 and 2017                  |                     |                          |                     |
|                | <b>FUND 12</b>                 |                     |                          |                     |
|                | <b>GENERAL RESTRICTED FUND</b> |                     |                          | Run Sep 02, 2016    |
|                |                                |                     |                          |                     |
|                |                                |                     |                          |                     |
|                |                                |                     |                          |                     |
|                |                                |                     |                          |                     |
|                |                                | <b>FY 2015-2016</b> | <b>FY 2015-2016</b>      | <b>FY 2016-2017</b> |
|                |                                | <b>Budget</b>       | <b>Expended/Received</b> | <b>Budget</b>       |
| <b>Account</b> | <b>Description</b>             |                     | <b>Year to Date</b>      |                     |
| 343101         | LIFE ACADEMIC INSTRUCTORS      | -                   | 101.23                   | -                   |
| 343110         | LIFE ACA                       | 631.00              | -                        | 785.00              |
| 343151         | LIFE EDUCATIONAL ADMIN/SUPR    | -                   | 127.92                   | -                   |
| 343201         | LIFE OTHER ACA NONINSTRUCT     | -                   | 442.39                   | -                   |
| 343210         | LIFE CLS                       | 8,572.32            | -                        | 6,978.00            |
| 343252         | LIFE CLASSIFIED                | -                   | 5,034.42                 | -                   |
| 343302         | LIFE NON-INSTR ADMIN/SUPR      | -                   | 1,119.86                 | -                   |
| 343310         | LIFE AA/CAST                   | 2,361.04            | -                        | 1,695.00            |
| 343352         | LIFE INSTR AIDE DIRECT INSTR   | -                   | 0.02                     | -                   |
| 343402         | LIFE INST AIDE NOT DIRECT INS  | -                   | 72.16                    | -                   |
| 344101         | LTD ACADEMIC INSTRUCTORS       | -                   | 377.32                   | -                   |
| 344110         | LTD ACA                        | 2,138.00            | -                        | 2,815.00            |
| 344151         | LTD EDUCATIONAL ADMIN/SUPR     | -                   | 457.92                   | -                   |
| 344201         | LTD OTHER ACA NONINSTRUCT      | -                   | 1,643.16                 | -                   |
| 344210         | LTD CLS                        | 15,120.58           | -                        | 14,155.00           |
| 344252         | LTD CLASSIFIED                 | -                   | 10,280.14                | -                   |
| 344302         | LTD NON-INSTR ADMIN/SUPR       | -                   | 3,341.27                 | -                   |
| 344310         | LTD AA/CAST                    | 6,172.43            | -                        | 5,219.00            |
| 344352         | LTD INSTR AIDE DIRECT INSTR    | -                   | 0.07                     | -                   |
| 344402         | LTD INST AIDE NOT DIRECT INST  | -                   | 8.94                     | -                   |
| 345101         | LTC ACADEMIC INSTRUCTORS       | -                   | 54.05                    | -                   |
| 345110         | LTC ACA                        | 293.00              | -                        | 415.00              |
| 345151         | LTC EDUCATIONAL ADMIN/SUPR     | -                   | 75.25                    | -                   |
| 345201         | LTC OTHER ACA NONINSTRUCT      | -                   | 236.25                   | -                   |
| 345210         | LTC CLS                        | 3,453.80            | -                        | 3,702.00            |
| 345252         | LTC CLASSIFIED                 | -                   | 2,739.03                 | -                   |
| 345302         | LTC NON-INSTR ADMIN/SUPR       | -                   | 607.96                   | -                   |
| 345310         | LTC AA/CAST                    | 938.25              | -                        | 887.00              |
| 345402         | LTC INST AIDE NOT DIRECT INST  | -                   | 42.00                    | -                   |
| 348010         | FUTURE RETIREE HEALTH ACA      | -                   | 37,350.56                | -                   |
| 348020         | FUTURE RETIREE HEALTH CLS      | -                   | 298,140.31               | -                   |
| 348030         | FUTURE RETIREE HEALTH AA/CAST  | -                   | 85,653.07                | -                   |
| 348110         | FUTURE RETIREE HEALTH ACA      | 37,356.80           | -                        | 54,938.00           |
| 348210         | FUTURE RETIREE HEALTH CLS      | 351,799.31          | -                        | 391,042.00          |
| 348310         | FUTURE RETIREE HEALTH AA/CAST  | 112,246.25          | -                        | 96,246.00           |
| <b>34's</b>    | <b>Health &amp; Welfare</b>    | <b>2,443,691.75</b> | <b>1,966,284.11</b>      | <b>2,893,338.00</b> |
| 350010         | STATE UNEMP INSURANCE          | 22,564.36           | -                        | 22,805.00           |
| 351101         | UNEMP ACADEMIC INSTRUCTOR      | -                   | 624.29                   | -                   |
| 351201         | UNEMP EDUCATIONL ADMN/SUP      | -                   | 389.26                   | -                   |
| 351301         | UNEMP OTH ACA NONINSTRUCT      | -                   | 4,089.57                 | -                   |
| 352102         | UNEMPLOYMENT CLASSIFIED        | -                   | 12,700.96                | -                   |
| 352202         | UNEMP NON-INSTR ADMN/SUP       | -                   | 2,387.76                 | -                   |
| 352302         | UNEMP INSTR AIDE DIRECT INST   | -                   | 91.71                    | -                   |
| 352402         | UNEMP INST AIDE NOTDIRECT INS  | -                   | 70.40                    | -                   |
| 353102         | UNEMP STUDENT                  | -                   | 8.57                     | -                   |
| <b>35's</b>    | <b>State Unempl Insurance</b>  | <b>22,564.36</b>    | <b>20,362.52</b>         | <b>22,805.00</b>    |
| 360010         | WORKER'S COMP                  | 243,476.61          | -                        | 237,001.00          |
| 361101         | WC ACADEMIC INSTRUCTORS        | -                   | 6,397.95                 | -                   |
| 361201         | WC EDUCATIONAL ADMIN/SUPR      | -                   | 4,943.63                 | -                   |
| 361301         | WC OTHER ACA NON INSTRUCT      | -                   | 42,109.63                | -                   |
| 362102         | WC CLASSIFIED                  | -                   | 132,568.13               | -                   |
| 362202         | WC NON-INSTR ADMIN/SUPERV      | -                   | 25,156.64                | -                   |
| 362302         | WC INSTR AIDE DIRECT INSTR     | -                   | 1,028.62                 | -                   |
| 362402         | WC INSTR AIDE NOTDIRECT INST   | -                   | 716.61                   | -                   |
| 363102         | WC STUDENT                     | -                   | 9,815.01                 | -                   |
| <b>36's</b>    | <b>Workers' Comp</b>           | <b>243,476.61</b>   | <b>222,736.22</b>        | <b>237,001.00</b>   |
| 370010         | APPLE                          | 73,353.10           | -                        | 73,546.00           |

|                |  |                     |                          |                     |
|----------------|--|---------------------|--------------------------|---------------------|
|                | <b>Palomar College</b>                   |                     |                          |                     |
|                | <b>BUDGET REPORT</b>                     |                     |                          |                     |
|                | Comparing Fiscal Years                   |                     |                          |                     |
|                | 2016 and 2017                            |                     |                          |                     |
|                | <b>FUND 12</b>                           |                     |                          |                     |
|                | <b>GENERAL RESTRICTED FUND</b>           |                     |                          | Run Sep 02, 2016    |
|                |  |                     |                          |                     |
|                |  |                     |                          |                     |
|                |  |                     |                          |                     |
|                |  | <b>FY 2015-2016</b> | <b>FY 2015-2016</b>      | <b>FY 2016-2017</b> |
|                |  | <b>Budget</b>       | <b>Expended/Received</b> | <b>Budget</b>       |
| <b>Account</b> | <b>Description</b>                       |                     | <b>Year to Date</b>      |                     |
| 371101         | APPLE ACADEMIC INSTRUCTOR                | -                   | 323.57                   | -                   |
| 371301         | APPLE OTH ACA NONINSTRUCT                | -                   | 808.73                   | -                   |
| 372102         | APPLE CLASSIFIED                         | -                   | 57,306.37                | -                   |
| 372302         | APPLE INST AIDE DIRECT INSTR             | -                   | 785.30                   | -                   |
| <b>37's</b>    | <b>APPLE</b>                             | <b>73,353.10</b>    | <b>59,223.97</b>         | <b>73,546.00</b>    |
| <b>39's</b>    | <b>Other Benefits</b>                    | -                   | -                        | -                   |
|                | <b>Employee Benefits Subtotal</b>        | <b>4,469,030.93</b> | <b>3,923,329.27</b>      | <b>5,029,710.00</b> |
|                |  |                     |                          |                     |
| 400010         | SUPPLIES & MATERIALS                     | 1,882,785.66        | -                        | 1,438,767.00        |
| 411000         | SOFTWARE LESS THAN \$5,000               | -                   | 4,767.03                 | -                   |
| 421000         | BOOKS,MAGAZINES,PERIODCLS                | -                   | 20,030.21                | -                   |
| 422000         | SUBSCRIPTIONS, PERIODICALS               | -                   | 11,440.08                | -                   |
| 423000         | BOOKSTORE TEXTBOOKS                      | -                   | 8,224.71                 | -                   |
| 431000         | SUPPLIES&MATERIAL,INSTRUCT               | -                   | 519,096.88               | -                   |
| 431100         | SUPPLIES, INSTRUCTIONL FOOD              | -                   | 5,620.08                 | -                   |
| 432000         | INSTRUCTIONAL TESTS                      | -                   | 1,129.00                 | -                   |
| 441000         | SUPPLIES&MATERIAL,NONINSTR               | -                   | 715,351.11               | -                   |
| 441100         | SUPPLIES, INSTITUTIONAL                  | -                   | 5,874.66                 | -                   |
| 441200         | SUPPLIES, BOOKSTORE                      | -                   | 50,542.21                | -                   |
| 441300         | SUPPLIES, FOOD SERVICES                  | -                   | 74.65                    | -                   |
| 442000         | COST OF FOOD, FOOD SERVICE               | -                   | 7,005.71                 | -                   |
| 443100         | FREIGHT IN                               | -                   | 43.19                    | -                   |
| 445000         | SALES AND USE TAX                        | -                   | 203.70                   | -                   |
| 446000         | SHIPPING/HANDLING CHARGES                | -                   | 183.33                   | -                   |
|                | <b>Supplies &amp; Materials Subtotal</b> | <b>1,882,785.66</b> | <b>1,349,586.55</b>      | <b>1,438,767.00</b> |
|                |  |                     |                          |                     |
| 500010         | OTHER OPER EXP                           | 7,843,811.65        | -                        | 4,865,602.00        |
| 515100         | INTERNET ACCESS                          | -                   | 14,604.09                | -                   |
| 515300         | SOFTWARE LICENSING FEES                  | -                   | 387,273.06               | -                   |
| 525100         | MEMBERSHIP, DISTRICT                     | -                   | 41,196.49                | -                   |
| 525200         | MEMBERSHIP, EMPLOYEE                     | -                   | 5,259.43                 | -                   |
| 535200         | INS, FIRE, CASUALTY, LIABILITY           | -                   | 3,615.04                 | -                   |
| 535500         | STUDENT ACCIDENT&HOSPITAL                | -                   | 45,841.00                | -                   |
| 545100         | ADVERTISEMENTS REQ BY LAW                | -                   | 1,329.05                 | -                   |
| 545200         | LAWYERS' FEES                            | -                   | 168.00                   | -                   |
| 545300         | LEGAL JUDGEMENTS                         | -                   | 98.70                    | -                   |
| 551100         | ATHLETIC OFFICIALS FEES                  | -                   | 3,138.00                 | -                   |
| 551200         | CLASSROOM SPEAKERS                       | -                   | 2,350.00                 | -                   |
| 551300         | INDEPENDENT CONTRACTOR                   | -                   | 2,847,203.56             | -                   |
| 551500         | SECURITY GUARD SERVICES                  | -                   | 180.00                   | -                   |
| 551900         | OTH PERSONAL&CONSULT SVC                 | -                   | 869,726.72               | -                   |
| 555100         | POSTAGE                                  | -                   | 28,905.98                | -                   |
| 560900         | DISTRICT VEHICLE USE                     | -                   | 8,870.47                 | -                   |
| 561000         | RENT & LEASE, EQUIPMENT                  | -                   | 6,696.56                 | -                   |
| 562000         | RENTS & LEASES, LAND/BLDGS               | -                   | 163,412.28               | -                   |
| 563000         | RENTAL OF TRANSPORTATION                 | -                   | 40,344.66                | -                   |
| 565100         | MAINTENANCE AGREEMT,EQUIP                | -                   | 47,481.28                | -                   |
| 565200         | MAINTENCE AGREE,SOFTWARE                 | -                   | 120,821.09               | -                   |
| 565300         | REPAIRS&MAINT NONINST EQUIP              | -                   | 14,237.83                | -                   |
| 565400         | REPAIRS&MAINT INSTR EQUIPMT              | -                   | 14,269.74                | -                   |
| 565500         | REPAIRS&MAINTENANCE BLDGS                | -                   | 75,455.68                | -                   |
| 565550         | MAINTENANCE, GROUNDS                     | -                   | 3,144.45                 | -                   |
| 575100         | TRAVEL, ACADEMIC ADMIN                   | -                   | 41,481.15                | -                   |
| 575120         | TRAVEL, ACADEMIC EMPLOYEE                | -                   | 75,603.94                | -                   |
| 575200         | TRAVEL, CLASSIFIED ADMINSTR              | -                   | 95,251.86                | -                   |
| 575210         | TRAVEL, CLASSIFIED EMPLOYEE              | -                   | 162,242.30               | -                   |
| 575300         | TRAVEL, STUDENT                          | -                   | 5,641.35                 | -                   |

|         |                                  |               |                   |                  |
|---------|----------------------------------|---------------|-------------------|------------------|
|         | Palomar College                  |               |                   |                  |
|         | BUDGET REPORT                    |               |                   |                  |
|         | Comparing Fiscal Years           |               |                   |                  |
|         |                                  | 2016 and 2017 |                   |                  |
|         |                                  | FUND 12       |                   |                  |
|         | GENERAL RESTRICTED FUND          |               |                   | Run Sep 02, 2016 |
|         |                                  |               |                   |                  |
|         |                                  |               |                   |                  |
|         |                                  |               |                   |                  |
|         |                                  |               |                   |                  |
|         |                                  | FY 2015-2016  | FY 2015-2016      | FY 2016-2017     |
|         |                                  | Budget        | Expended/Received | Budget           |
| Account | Description                      |               | Year to Date      |                  |
| 575310  | TRAVEL WITH STUDENT              | -             | 294,732.96        | -                |
| 575400  | TRAVEL, NON EMPLOYEE             | -             | 72,265.15         | -                |
| 575500  | ATHLETIC ENTRY FEES              | -             | 1,330.00          | -                |
| 575600  | ORIENTATION EXPENSES             | -             | 5,101.12          | -                |
| 575700  | STAFF DEVLOPMNT AT PALOMR        | -             | 17,116.21         | -                |
| 575710  | TRAINING                         | -             | 47,382.69         | -                |
| 575800  | FOOD FOR MEETINGS                | -             | 151,543.58        | -                |
| 580100  | ELECTRICITY                      | -             | 22,017.22         | -                |
| 580150  | FUEL, GAS                        | -             | 19,440.32         | -                |
| 580300  | LAUNDRY/DRY CLEANING             | -             | 3,071.58          | -                |
| 580600  | WASTE DISPOSAL,HAZARDOUS         | -             | 732.75            | -                |
| 585100  | ADMINISTRATIVE EXPENSE           | -             | 5,751.84          | -                |
| 585110  | UPWARD BOUND STUDENT EXPENSE     | -             | 163,473.46        | -                |
| 585150  | ADVERTISE NOT REQ BY LAW         | -             | 42,087.97         | -                |
| 585260  | BANK CREDIT CARD EXPENSE         | -             | 16,748.51         | -                |
| 585500  | FINGERPRINTING                   | -             | 7,070.00          | -                |
| 585750  | PRINTING                         | -             | 237,820.46        | -                |
| 585910  | LICENSING FEE                    | -             | 39,512.50         | -                |
|         | Other Oper Exp Subtotal          | 7,843,811.65  | 6,273,042.08      | 4,865,602.00     |
|         |                                  |               |                   |                  |
| 580010  | INDIRECT COSTS BUDGET POOL       | 764,002.92    | -                 | 226,042.00       |
| 585550  | INDIRECT COSTS                   | -             | 621,205.47        | -                |
|         | Indirect Costs Subtotal          | 764,002.92    | 621,205.47        | 226,042.00       |
|         |                                  |               |                   |                  |
| 600010  | CAPITAL OUTLAY                   | 5,839,391.52  | -                 | 3,942,314.00     |
| 612100  | GROUPS IMPROVEMENT               | -             | 5,507.40          | -                |
| 612200  | PARKING IMPROVEMENT              | -             | 42,896.00         | -                |
| 623000  | BUILDING CONSTRUCTION            | -             | 1,289,313.47      | -                |
| 631000  | LIBRARY BOOKS                    | -             | 556.73            | -                |
| 633000  | LIBRARY NONPRINT MEDIA           | -             | 9.65              | -                |
| 641100  | EQUIP INST REPL INVTOR>\$1000    | -             | 889.01            | -                |
| 641200  | EQUIP INST, REPLACE>\$200-999    | -             | 653.68            | -                |
| 641300  | EQUIP INSTR,ADDITNL >\$200-999   | -             | 5,042.25          | -                |
| 641400  | EQUIP INSTR,ADDITNL>1000         | -             | 81,650.43         | -                |
| 642300  | EQUIP NONINS,ADTNL.>\$200-999    | -             | 1,039.66          | -                |
| 643000  | LEASE PURCHASE EQUIPMENT         | -             | 8,108.42          | -                |
| 644100  | EQUIP INSTR ADDTL \$500 - \$4999 | -             | 407,752.90        | -                |
| 644200  | EQUIP INSTR REPL \$500 - \$4999  | -             | 27,090.29         | -                |
| 644300  | EQUIPMENT INSTRUCTIONL >\$4,999  | -             | 781,488.59        | -                |
| 644400  | EQUIP NONINS ADDL \$500 - \$4999 | -             | 321,124.20        | -                |
| 644500  | EQUIP NONINS REPL \$500 - \$4999 | -             | 6,323.30          | -                |
| 644600  | EQUIPMENT NONINSTRUCTL >\$4,999  | -             | 413,361.47        | -                |
| 644700  | EQUIP TECHNOLOGY INSTR >\$4,999  | -             | 71,292.28         | -                |
| 644750  | EQUIP TECHNOLOGY INSTR <\$4,999  | -             | 39,650.52         | -                |
| 644800  | EQUIP TECHNOLOGY NONINS>\$4,999  | -             | 94,043.92         | -                |
| 644850  | EQUIP TECHNOLOGY NONINS<\$4,999  | -             | 134,743.92        | -                |
| 644950  | SOFTWARE NONINSTRL >\$4,999      | -             | 3,586.36          | -                |
|         | Capital Outlay Subtotal          | 5,839,391.52  | 3,736,124.45      | 3,942,314.00     |
|         |                                  |               |                   |                  |
| 721000  | INTRAFUND TRANS OUT WITHIN       | -             | 2,016,926.28      | -                |
| 721010  | INTRAFUND TRANS OUT WITHIN       | 2,016,927.00  | -                 | 2,000,000.00     |
| 731000  | INTERFUND TRANS OUT BETWEEN      | -             | 2,000.00          | -                |
| 731010  | INTERFUND TRANS OUT BETWEEN      | 3,505.00      | -                 | 4,000.00         |
| 751000  | STUDENT GRANTS                   | -             | 440,056.02        | -                |
| 751010  | STUDENT GRANTS                   | 489,823.00    | -                 | 469,576.00       |
| 762000  | STUDT BOOK&SUPPLY PAYMENTS       | -             | 502,545.32        | -                |
| 762010  | STUDT BOOK&SUPPLY PAYMENTS       | 502,580.00    | -                 | 402,000.00       |

## GENERAL RESTRICTED FUND

|         |                                  | FY 2015-2016        | FY 2015-2016        | FY 2016-2017        |
|---------|----------------------------------|---------------------|---------------------|---------------------|
|         |                                  | Budget              | Expended/Received   | Budget              |
| Account | Description                      |                     | Year to Date        |                     |
| 575310  | TRAVEL WITH STUDENT              | -                   | 294,732.96          | -                   |
| 575400  | TRAVEL, NON EMPLOYEE             | -                   | 72,265.15           | -                   |
| 575500  | ATHLETIC ENTRY FEES              | -                   | 1,330.00            | -                   |
| 575600  | ORIENTATION EXPENSES             | -                   | 5,101.12            | -                   |
| 575700  | STAFF DEVLOPMNT AT PALOMR        | -                   | 17,116.21           | -                   |
| 575710  | TRAINING                         | -                   | 47,382.69           | -                   |
| 575800  | FOOD FOR MEETINGS                | -                   | 151,543.58          | -                   |
| 580100  | ELECTRICITY                      | -                   | 22,017.22           | -                   |
| 580150  | FUEL, GAS                        | -                   | 19,440.32           | -                   |
| 580300  | LAUNDRY/DRY CLEANING             | -                   | 3,071.58            | -                   |
| 580600  | WASTE DISPOSAL,HAZARDOUS         | -                   | 732.75              | -                   |
| 585100  | ADMINISTRATIVE EXPENSE           | -                   | 5,751.84            | -                   |
| 585110  | UPWARD BOUND STUDENT EXPENSE     | -                   | 163,473.46          | -                   |
| 585150  | ADVERTISE NOT REQ BY LAW         | -                   | 42,087.97           | -                   |
| 585260  | BANK CREDIT CARD EXPENSE         | -                   | 16,748.51           | -                   |
| 585500  | FINGERPRINTING                   | -                   | 7,070.00            | -                   |
| 585750  | PRINTING                         | -                   | 237,820.46          | -                   |
| 585910  | LICENSING FEE                    | -                   | 39,512.50           | -                   |
|         | <b>Other Oper Exp Subtotal</b>   | <b>7,843,811.65</b> | <b>6,273,042.08</b> | <b>4,865,602.00</b> |
|         |                                  |                     |                     |                     |
| 580010  | INDIRECT COSTS BUDGET POOL       | 764,002.92          | -                   | 226,042.00          |
| 585550  | INDIRECT COSTS                   | -                   | 621,205.47          | -                   |
|         | <b>Indirect Costs Subtotal</b>   | <b>764,002.92</b>   | <b>621,205.47</b>   | <b>226,042.00</b>   |
|         |                                  |                     |                     |                     |
| 600010  | CAPITAL OUTLAY                   | 5,839,391.52        | -                   | 3,942,314.00        |
| 612100  | GROUNDS IMPROVEMENT              | -                   | 5,507.40            | -                   |
| 612200  | PARKING IMPROVEMENT              | -                   | 42,896.00           | -                   |
| 623000  | BUILDING CONSTRUCTION            | -                   | 1,289,313.47        | -                   |
| 631000  | LIBRARY BOOKS                    | -                   | 556.73              | -                   |
| 633000  | LIBRARY NONPRINT MEDIA           | -                   | 9.65                | -                   |
| 641100  | EQUIP INST REPL INVTR>\$1000     | -                   | 889.01              | -                   |
| 641200  | EQUIP INST, REPLACE>\$200-999    | -                   | 653.68              | -                   |
| 641300  | EQUIP INSTR,ADDITNL >\$200-999   | -                   | 5,042.25            | -                   |
| 641400  | EQUIP INSTR,ADDITNL>1000         | -                   | 81,650.43           | -                   |
| 642300  | EQUIP NONINS,ADTNL.>\$200-999    | -                   | 1,039.66            | -                   |
| 643000  | LEASE PURCHASE EQUIPMENT         | -                   | 8,108.42            | -                   |
| 644100  | EQUIP INSTR ADDTL \$500 - \$4999 | -                   | 407,752.90          | -                   |
| 644200  | EQUIP INSTR REPL \$500 - \$4999  | -                   | 27,090.29           | -                   |
| 644300  | EQUIPMENT INSTRUCTIONL >\$4,999  | -                   | 781,488.59          | -                   |
| 644400  | EQUIP NONINS ADDL \$500 - \$4999 | -                   | 321,124.20          | -                   |
| 644500  | EQUIP NONINS REPL \$500 - \$4999 | -                   | 6,323.30            | -                   |
| 644600  | EQUIPMENT NONINSTRUCTL >\$4,999  | -                   | 413,361.47          | -                   |
| 644700  | EQUIP TECHNOLOGY INSTR >\$4,999  | -                   | 71,292.28           | -                   |
| 644750  | EQUIP TECHNOLOGY INSTR <\$4,999  | -                   | 39,650.52           | -                   |
| 644800  | EQUIP TECHNOLOGY NONINS>\$4,999  | -                   | 94,043.92           | -                   |
| 644850  | EQUIP TECHNOLOGY NONINS<\$4,999  | -                   | 134,743.92          | -                   |
| 644950  | SOFTWARE NONINSTRNL >\$4,999     | -                   | 3,586.36            | -                   |
|         | <b>Capital Outlay Subtotal</b>   | <b>5,839,391.52</b> | <b>3,736,124.45</b> | <b>3,942,314.00</b> |
|         |                                  |                     |                     |                     |
| 721000  | INTRAFUND TRANS OUT WITHIN       | -                   | 2,016,926.28        | -                   |
| 721010  | INTRAFUND TRANS OUT WITHIN       | 2,016,927.00        | -                   | 2,000,000.00        |
| 731000  | INTERFUND TRANS OUT BETWEEN      | -                   | 2,000.00            | -                   |
| 731010  | INTERFUND TRANS OUT BETWEEN      | 3,505.00            | -                   | 4,000.00            |
| 751000  | STUDENT GRANTS                   | -                   | 440,056.02          | -                   |
| 751010  | STUDENT GRANTS                   | 489,823.00          | -                   | 469,576.00          |
| 762000  | STUDT BOOK&SUPPLY PAYMENTS       | -                   | 502,545.32          | -                   |
| 762010  | STUDT BOOK&SUPPLY PAYMENTS       | 502,580.00          | -                   | 402,000.00          |

| Account | Description                      |                     | Year to Date        |                     |
|---------|----------------------------------|---------------------|---------------------|---------------------|
| 575310  | TRAVEL WITH STUDENT              | -                   | 294,732.96          | -                   |
| 575400  | TRAVEL, NON EMPLOYEE             | -                   | 72,265.15           | -                   |
| 575500  | ATHLETIC ENTRY FEES              | -                   | 1,330.00            | -                   |
| 575600  | ORIENTATION EXPENSES             | -                   | 5,101.12            | -                   |
| 575700  | STAFF DEVLOPMNT AT PALOMR        | -                   | 17,116.21           | -                   |
| 575710  | TRAINING                         | -                   | 47,382.69           | -                   |
| 575800  | FOOD FOR MEETINGS                | -                   | 151,543.58          | -                   |
| 580100  | ELECTRICITY                      | -                   | 22,017.22           | -                   |
| 580150  | FUEL, GAS                        | -                   | 19,440.32           | -                   |
| 580300  | LAUNDRY/DRY CLEANING             | -                   | 3,071.58            | -                   |
| 580600  | WASTE DISPOSAL,HAZARDOUS         | -                   | 732.75              | -                   |
| 585100  | ADMINISTRATIVE EXPENSE           | -                   | 5,751.84            | -                   |
| 585110  | UPWARD BOUND STUDENT EXPENSE     | -                   | 163,473.46          | -                   |
| 585150  | ADVERTISE NOT REQ BY LAW         | -                   | 42,087.97           | -                   |
| 585260  | BANK CREDIT CARD EXPENSE         | -                   | 16,748.51           | -                   |
| 585500  | FINGERPRINTING                   | -                   | 7,070.00            | -                   |
| 585750  | PRINTING                         | -                   | 237,820.46          | -                   |
| 585910  | LICENSING FEE                    | -                   | 39,512.50           | -                   |
|         | <b>Other Oper Exp Subtotal</b>   | <b>7,843,811.65</b> | <b>6,273,042.08</b> | <b>4,865,602.00</b> |
|         |                                  |                     |                     |                     |
| 580010  | INDIRECT COSTS BUDGET POOL       | 764,002.92          | -                   | 226,042.00          |
| 585550  | INDIRECT COSTS                   | -                   | 621,205.47          | -                   |
|         | <b>Indirect Costs Subtotal</b>   | <b>764,002.92</b>   | <b>621,205.47</b>   | <b>226,042.00</b>   |
|         |                                  |                     |                     |                     |
| 600010  | CAPITAL OUTLAY                   | 5,839,391.52        | -                   | 3,942,314.00        |
| 612100  | GROUNDS IMPROVEMENT              | -                   | 5,507.40            | -                   |
| 612200  | PARKING IMPROVEMENT              | -                   | 42,896.00           | -                   |
| 623000  | BUILDING CONSTRUCTION            | -                   | 1,289,313.47        | -                   |
| 631000  | LIBRARY BOOKS                    | -                   | 556.73              | -                   |
| 633000  | LIBRARY NONPRINT MEDIA           | -                   | 9.65                | -                   |
| 641100  | EQUIP INST REPL INVTR>\$1000     | -                   | 889.01              | -                   |
| 641200  | EQUIP INST, REPLACE>\$200-999    | -                   | 653.68              | -                   |
| 641300  | EQUIP INSTR,ADDITNL >\$200-999   | -                   | 5,042.25            | -                   |
| 641400  | EQUIP INSTR,ADDITNL>1000         | -                   | 81,650.43           | -                   |
| 642300  | EQUIP NONINS,ADTNL.>\$200-999    | -                   | 1,039.66            | -                   |
| 643000  | LEASE PURCHASE EQUIPMENT         | -                   | 8,108.42            | -                   |
| 644100  | EQUIP INSTR ADDTL \$500 - \$4999 | -                   | 407,752.90          | -                   |
| 644200  | EQUIP INSTR REPL \$500 - \$4999  | -                   | 27,090.29           | -                   |
| 644300  | EQUIPMENT INSTRUCTIONL >\$4,999  | -                   | 781,488.59          | -                   |
| 644400  | EQUIP NONINS ADDL \$500 - \$4999 | -                   | 321,124.20          | -                   |
| 644500  | EQUIP NONINS REPL \$500 - \$4999 | -                   | 6,323.30            | -                   |
| 644600  | EQUIPMENT NONINSTRUCTL >\$4,999  | -                   | 413,361.47          | -                   |
| 644700  | EQUIP TECHNOLOGY INSTR >\$4,999  | -                   | 71,292.28           | -                   |
| 644750  | EQUIP TECHNOLOGY INSTR <\$4,999  | -                   | 39,650.52           | -                   |
| 644800  | EQUIP TECHNOLOGY NONINS>\$4,999  | -                   | 94,043.92           | -                   |
| 644850  | EQUIP TECHNOLOGY NONINS<\$4,999  | -                   | 134,743.92          | -                   |
| 644950  | SOFTWARE NONINSTRNL >\$4,999     | -                   | 3,586.36            | -                   |
|         | <b>Capital Outlay Subtotal</b>   | <b>5,839,391.52</b> | <b>3,736,124.45</b> | <b>3,942,314.00</b> |
|         |                                  |                     |                     |                     |
| 721000  | INTRAFUND TRANS OUT WITHIN       | -                   | 2,016,926.28        | -                   |
| 721010  | INTRAFUND TRANS OUT WITHIN       | 2,016,927.00        | -                   | 2,000,000.00        |
| 731000  | INTERFUND TRANS OUT BETWEEN      | -                   | 2,000.00            | -                   |
| 731010  | INTERFUND TRANS OUT BETWEEN      | 3,505.00            | -                   | 4,000.00            |
| 751000  | STUDENT GRANTS                   | -                   | 440,056.02          | -                   |
| 751010  | STUDENT GRANTS                   | 489,823.00          | -                   | 469,576.00          |
| 762000  | STUDT BOOK&SUPPLY PAYMENTS       | -                   | 502,545.32          | -                   |
| 762010  | STUDT BOOK&SUPPLY PAYMENTS       | 502,580.00          | -                   | 402,000.00          |

|                            |                                       |                      |                          |                      |
|----------------------------|---------------------------------------|----------------------|--------------------------|----------------------|
|                            | <b>Palomar College</b>                |                      |                          |                      |
|                            | <b>BUDGET REPORT</b>                  |                      |                          |                      |
|                            | Comparing Fiscal Years                |                      |                          |                      |
|                            | 2016 and 2017                         |                      |                          |                      |
|                            | <b>FUND 12</b>                        |                      |                          |                      |
|                            | <b>GENERAL RESTRICTED FUND</b>        |                      |                          | Run Sep 02, 2016     |
|                            |                                       |                      |                          |                      |
|                            |                                       |                      |                          |                      |
|                            |                                       |                      |                          |                      |
|                            |                                       | <b>FY 2015-2016</b>  | <b>FY 2015-2016</b>      | <b>FY 2016-2017</b>  |
|                            |                                       | <b>Budget</b>        | <b>Expended/Received</b> | <b>Budget</b>        |
| <b>Account</b>             | <b>Description</b>                    |                      | <b>Year to Date</b>      |                      |
| 763000                     | STUDENT TRANSPORTATION                | -                    | 126,309.00               | -                    |
| 763010                     | STUDENT TRANSPORTATION                | 126,309.80           | -                        | 35,060.00            |
| 766000                     | STU MEAL TICKET/FOOD SVCS             | -                    | 41,625.00                | -                    |
| 766010                     | STU MEAL TICKET-FOOD SVCS             | 41,625.00            | -                        | 35,000.00            |
| 767000                     | STUDENT PIC CARD                      | -                    | 22,515.00                | -                    |
| 767010                     | STUDENT PIC CARD                      | 22,515.00            | -                        | -                    |
| 769000                     | STUDENT OTHER EXPENSES                | -                    | 27,012.36                | -                    |
| 769010                     | STUDENT OTHER EXPENSES                | 30,682.00            | -                        | 10,000.00            |
| 799010                     | CONTINGENCY HOLDING ACCOUNT           | 5,503,523.00         | -                        | 6,345,563.00         |
|                            | <b>Other Outgoing Subtotal</b>        | <b>8,737,489.80</b>  | <b>3,178,988.98</b>      | <b>9,301,199.00</b>  |
|                            |                                       |                      |                          |                      |
| <b>Expense Grand Total</b> |                                       | <b>43,942,856.00</b> | <b>30,957,504.47</b>     | <b>37,089,674.00</b> |
|                            |                                       |                      |                          |                      |
| 812130                     | HEA FED WORK STUDY                    | 333,636.00           | 267,104.13               | 381,249.00           |
| 812220                     | HEA TRIO                              | 517,862.00           | 352,348.09               | 151,937.00           |
| 812221                     | HEA TRIO/SSS PRIOR YEAR               | 101,374.00           | 101,373.56               | 165,514.00           |
| 812225                     | HEA TRIO EDUC OPPORTUNITY CNTR        | 230,000.00           | 189,056.53               | 230,000.00           |
| 812226                     | HEA TRIO EOC PRIOR YEAR               | 93,307.00            | 93,307.00                | 40,943.00            |
| 812240                     | HEA TRIO UPWARD BOUND                 | 512,500.00           | 416,370.83               | 268,396.00           |
| 812241                     | HEA TRIO/UPWARD BOUND PR YEAR         | 150,705.00           | 150,705.00               | 96,130.00            |
| 812250                     | HEA GEAR UP                           | 2,524,920.00         | 1,544,191.30             | 777,321.00           |
| 812251                     | HEA GEAR UP PRIOR YEAR                | 1,568,049.00         | 1,568,049.00             | 980,729.00           |
| 812260                     | TRIO TALENT SEARCH GRANT              | 230,000.00           | 217,529.88               | 141,044.00           |
| 812261                     | TRIO TALENT SEARCH PRIOR YEAR         | 68,992.00            | 68,992.00                | 12,470.00            |
| 812290                     | HEA TITLE V HISPANIC SRVG INST        | 1,070,000.00         | 161,850.28               | -                    |
| 812291                     | HEA TITLE V HSI PRIOR YEAR            | 1,309,904.00         | 1,309,902.02             | 908,150.00           |
| 814100                     | TANF (FEDERAL)                        | 42,967.00            | 42,131.81                | 42,967.00            |
| 814110                     | TANF FEDERAL SHARE PRIOR YEAR         | -                    | 0.20                     | -                    |
| 815190                     | PELL GRANT ADMIN ALLOWANC             | 20,000.00            | 23,785.00                | 15,000.00            |
| 815500                     | FEDERAL ADMIN ALLOWANCE               | 14,000.00            | 40,187.00                | 9,000.00             |
| 816100                     | VETERAN'S EDUCATION                   | 11,000.00            | 15,354.00                | 11,000.00            |
| 817100                     | VOCTNL/APPLIED TECH ED ACT            | 649,340.00           | 649,340.00               | 651,707.00           |
| 819400                     | NATIONAL SCIENCE FOUN GRNT            | 93,941.00            | 88,100.17                | -                    |
| 819401                     | NATIONL SCIENCE FOUN GRT PR YR        | -                    | -                        | 6,064.00             |
| 819800                     | OTHER FEDERAL REVENUES                | 27,200.00            | 27,200.00                | -                    |
| 819999                     | BEGINNING BALANCE, FEDERAL            | 177,597.00           | -                        | 192,348.00           |
|                            | <b>81's Federal Revenues Subtotal</b> | <b>9,747,294.00</b>  | <b>7,326,877.80</b>      | <b>5,081,969.00</b>  |
|                            |                                       |                      |                          |                      |
| 861600                     | BASIC SKILLS                          | 177,532.00           | 177,532.00               | 177,532.00           |
| 862150                     | EOPS                                  | 1,321,518.00         | 1,320,923.67             | 1,321,518.00         |
| 862151                     | EOPS PRIOR YEAR                       | -                    | 375.68                   | -                    |
| 862200                     | DSPS                                  | 902,330.00           | 902,310.20               | 988,345.00           |
| 862212                     | DEAF & HARD OF HEARING (DHH)          | 105,738.00           | 105,738.00               | 100,000.00           |
| 862213                     | ACCESS T/PRINT & ELECTRNC INFO        | 15,048.00            | 13,660.31                | 15,000.00            |
| 862250                     | CALWORKS                              | 209,812.00           | 205,691.48               | 258,024.00           |
| 862251                     | CALWORKS PRIOR YEAR                   | -                    | 0.58                     | -                    |
| 862400                     | OTH GEN CATEGORICL PROGMS             | 2,430,214.00         | 2,430,214.00             | 2,337,200.00         |
| 862450                     | BFAP                                  | 643,079.00           | 643,079.00               | 661,497.00           |
| 862500                     | CARE                                  | 131,805.00           | 131,796.43               | 131,805.00           |
| 862510                     | CARE PRIOR YEAR                       | -                    | 0.80                     | -                    |
| 862650                     | FACULTY/STAFF DIVERSITY               | 8,232.00             | 8,232.00                 | -                    |
| 862700                     | INSTR EQUIP/LIBRY MATERIALS           | 503,909.00           | 503,909.00               | 675,507.00           |
| 862750                     | MATRICULATION                         | 3,709,836.00         | 3,754,487.00             | 3,012,645.00         |
| 862755                     | STUDENT EQUITY FUNDS                  | 2,027,200.00         | 1,919,900.00             | 1,642,300.00         |
| 865300                     | OTH SPECL CATAGORL PRGRM              | 3,929,029.00         | 3,302,897.07             | 3,929,029.00         |
| 865310                     | ASSOCIATE DEGREE NURSING GRAN         | 155,237.00           | 146,914.91               | 222,400.00           |
| 865392                     | TTIP SOUTH PRIOR YEAR                 | 724,956.00           | -                        | 626,132.00           |

|                     |                                |                        |                   |                  |
|---------------------|--------------------------------|------------------------|-------------------|------------------|
|                     |                                | Palomar College        |                   |                  |
|                     |                                | BUDGET REPORT          |                   |                  |
|                     |                                | Comparing Fiscal Years |                   |                  |
|                     |                                | 2016 and 2017          |                   |                  |
|                     |                                | FUND 12                |                   |                  |
|                     | GENERAL RESTRICTED FUND        |                        |                   | Run Sep 02, 2016 |
|                     |                                |                        |                   |                  |
|                     |                                |                        |                   |                  |
|                     |                                |                        |                   |                  |
|                     |                                |                        |                   |                  |
|                     |                                | FY 2015-2016           | FY 2015-2016      | FY 2016-2017     |
|                     |                                | Budget                 | Expended/Received | Budget           |
|                     |                                |                        | Year to Date      |                  |
| Account             | Description                    |                        |                   |                  |
| 868100              | STATE LOTTERY PROCEEDS         | 367,484.00             | 889,166.48        | 680,682.00       |
| 868150              | STATE LOTTRY PROCEEDS PRIOR YR | -                      | 75,642.33         | -                |
| 869800              | OTHER MISC STATE REVENUES      | -                      | 120,346.00        | -                |
| 869999              | BEGINNING BALANCE, STATE       | 3,782,588.00           | (153.31)          | 6,217,825.00     |
| 86's                | State Revenues Subtotal        | 21,145,547.00          | 16,652,663.63     | 22,997,441.00    |
|                     |                                |                        |                   |                  |
| 882100              | CONTRB,GIFTS,GRANTS,ENDOW      | 357,810.00             | 323,873.69        | 238,917.00       |
| 883100              | CONTRACT INSTRUCTIONL SVC      | 2,278,243.00           | 1,835,940.08      | 642,054.00       |
| 883300              | CONT INSTR SVC CONTRACT ED     | 517,357.00             | 524,402.15        | 373,784.00       |
| 884170              | KKSM ADVERTISING SALES         | 3,660.00               | 5,865.00          | 1,200.00         |
| 884320              | WELLNESS CENTER FEES           | 35,000.00              | 36,757.03         | 35,000.00        |
| 884330              | WELLNESS CENTER PARKING        | 1,700.00               | 1,791.00          | 1,500.00         |
| 884340              | WELLNESS CNTR PROCES FEE       | -                      | 120.00            | -                |
| 887600              | HEALTH SERVICE FEE STUDENT     | 900,000.00             | 1,005,965.00      | 900,000.00       |
| 887700              | INSTR MAT FEES;SALE MATERL     | 30,000.00              | 30,000.00         | 30,000.00        |
| 888030              | NONRESIDENT CAPITAL OUTLAY     | 30,000.00              | 54,144.00         | 30,000.00        |
| 888100              | PARKING STICKER FEES           | 500.00                 | 520.00            | 500.00           |
| 888101              | PARK STICKER FEE SPRING        | 528,000.00             | 435,600.00        | 425,000.00       |
| 888102              | PARK STICKER FEE SUMMER        | 205,000.00             | 137,280.00        | 185,000.00       |
| 888103              | PARK STICKER FEE FALL          | 525,000.00             | 474,600.00        | 445,000.00       |
| 888104              | CAMPUS POLICE MISCLNEOUS FEES  | 5,000.00               | 12,356.16         | 8,000.00         |
| 888110              | PARKING METERS                 | 205,000.00             | 268,841.26        | 205,000.00       |
| 888900              | OTH STUDENT FEES&CHARGES       | 165,000.00             | 163,156.00        | 148,877.00       |
| 888920              | COURSE TESTING FEE             | 155,633.00             | 134,100.00        | 95,000.00        |
| 889900              | OTHER LOCAL REVENUES           | 188,223.00             | 157,596.77        | 25,937.00        |
| 889999              | BEGINNING BALANCE, LOCAL       | 3,851,287.00           | -                 | 3,831,757.00     |
| 88's                | Local Revenues Subtotal        | 9,982,413.00           | 5,602,908.14      | 7,622,526.00     |
|                     |                                |                        |                   |                  |
| 898200              | INTRAFUND TRANSFR IN,WITHIN    | 3,067,602.00           | 3,082,331.81      | 1,387,738.00     |
| 89's                | Other Sources Subtotal         | 3,067,602.00           | 3,082,331.81      | 1,387,738.00     |
|                     |                                |                        |                   |                  |
| Revenue Grand Total |                                | 43,942,856.00          | 32,664,781.38     | 37,089,674.00    |



**FUND 22 BOND INTEREST AND REDEMPTION SERIES A**  
**FUND 23 BOND INTEREST AND REDEMPTION SERIES B**  
**FUND 24 BOND INTEREST AND REDEMPTION SERIES C**  
**FUND 29 DEBT SERVICES FUND**

|                            |                                |                      |                          |                      |
|----------------------------|--------------------------------|----------------------|--------------------------|----------------------|
|                            | <b>Palomar College</b>         |                      |                          |                      |
|                            | BUDGET REPORT                  |                      |                          |                      |
|                            | Comparing Fiscal Years         |                      |                          |                      |
|                            | 2016 and 2017                  |                      |                          |                      |
|                            | <b>FUND 22</b>                 |                      |                          |                      |
|                            | <b>PROP M BOND</b>             |                      |                          | Run Sep 02, 2016     |
|                            | <b>DEBT SERVICE - SERIES A</b> |                      |                          |                      |
|                            |                                |                      |                          |                      |
|                            |                                |                      |                          |                      |
|                            |                                |                      |                          |                      |
|                            |                                | <b>FY 2015-2016</b>  | <b>FY 2015-2016</b>      | <b>FY 2016-2017</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                 | 1,600.00             | -                        | 1,600.00             |
|                            | <b>Other Oper Exp Subtotal</b> | <b>1,600.00</b>      | <b>-</b>                 | <b>1,600.00</b>      |
| 712000                     | DEBT REDEMPTION PRINCIPAL      | -                    | 3,765,000.00             | -                    |
| 712010                     | DEBT REDEMPTION PRINCIPAL      | 3,765,000.00         | -                        | 4,160,000.00         |
| 713000                     | DEBT INTEREST/SERVICE CHGS     | -                    | 6,062,150.00             | -                    |
| 713010                     | DEBT INTEREST, SERVICE CHGS    | 6,062,150.00         | -                        | 5,873,900.00         |
| 799010                     | CONTINGENCY HOLDING ACCOUNT    | 6,240,413.00         | -                        | 4,549,564.00         |
|                            | <b>Other Outgoing Subtotal</b> | <b>16,067,563.00</b> | <b>9,827,150.00</b>      | <b>14,583,464.00</b> |
| <b>Expense Grand Total</b> |                                | <b>16,069,163.00</b> | <b>9,827,150.00</b>      | <b>14,585,064.00</b> |
| 881400                     | VOTED INDEBT SECURED ROLL      | 10,500,000.00        | 9,106,483.90             | 9,500,000.00         |
| 881500                     | VOTED INDEBT UNSECURDROLL      | 500,000.00           | 341,176.65               | 350,000.00           |
| 886200                     | INTEREST COUNTY TREASURY       | 20,000.00            | 35,391.21                | 30,000.00            |
| 889999                     | BEGINNING BALANCE, LOCAL       | 5,049,163.00         | -                        | 4,705,064.00         |
| <b>88's</b>                | <b>Local Revenues Subtotal</b> | <b>16,069,163.00</b> | <b>9,483,051.76</b>      | <b>14,585,064.00</b> |
| <b>Revenue Grand Total</b> |                                | <b>16,069,163.00</b> | <b>9,483,051.76</b>      | <b>14,585,064.00</b> |

|                            |                                     |                     |                          |                     |
|----------------------------|-------------------------------------|---------------------|--------------------------|---------------------|
|                            | <b>Palomar College</b>              |                     |                          |                     |
|                            | <b>BUDGET REPORT</b>                |                     |                          |                     |
|                            | Comparing Fiscal Years              |                     |                          |                     |
|                            |                                     | 2016 and 2017       |                          |                     |
|                            |                                     | <b>FUND 23</b>      |                          |                     |
|                            | <b>PROP M BOND</b>                  |                     |                          | Run Sep 02, 2016    |
|                            | <b>DEBT SERVICE - SERIES B</b>      |                     |                          |                     |
|                            |                                     |                     |                          |                     |
|                            |                                     |                     |                          |                     |
|                            |                                     |                     |                          |                     |
|                            |                                     | <b>FY 2015-2016</b> | <b>FY 2015-2016</b>      | <b>FY 2016-2017</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                      | 3,200.00            | -                        | 3,000.00            |
|                            | <b>Other Oper Exp Subtotal</b>      | <b>3,200.00</b>     | <b>-</b>                 | <b>3,000.00</b>     |
| 712000                     | DEBT REDEMPTION PRINCIPAL           | -                   | 250,650.40               | -                   |
| 712010                     | DEBT REDEMPTION PRINCIPAL           | 250,651.00          | -                        | 367,397.00          |
| 713000                     | DEBT INTEREST/SERVICE CHGS          | -                   | 4,087,371.70             | -                   |
| 713010                     | DEBT INTEREST, SERVICE CHGS         | 4,263,905.00        | -                        | 4,120,626.00        |
| 799010                     | CONTINGENCY HOLDING ACCOUNT         | 4,487,166.00        | -                        | 4,350,940.00        |
|                            | <b>Other Outgoing Subtotal</b>      | <b>9,001,722.00</b> | <b>4,338,022.10</b>      | <b>8,838,963.00</b> |
|                            |                                     |                     |                          |                     |
| <b>Expense Grand Total</b> |                                     | <b>9,004,922.00</b> | <b>4,338,022.10</b>      | <b>8,841,963.00</b> |
| 881400                     | VOTED INDEBT SECURED ROLL           | 4,800,000.00        | 4,474,766.93             | 4,500,000.00        |
| 881500                     | VOTED INDEBT UNSECURDROLL           | 200,000.00          | 78,225.07                | 100,000.00          |
| 886200                     | INTEREST COUNTY TREASURY            | 10,000.00           | 17,070.89                | 15,000.00           |
| 889999                     | BEGINNING BALANCE, LOCAL            | 3,994,922.00        | -                        | 4,226,963.00        |
|                            | <b>88's Local Revenues Subtotal</b> | <b>9,004,922.00</b> | <b>4,570,062.89</b>      | <b>8,841,963.00</b> |
|                            |                                     |                     |                          |                     |
| <b>Revenue Grand Total</b> |                                     | <b>9,004,922.00</b> | <b>4,570,062.89</b>      | <b>8,841,963.00</b> |

|                     |                             |               |                   |                  |
|---------------------|-----------------------------|---------------|-------------------|------------------|
|                     | Palomar College             |               |                   |                  |
|                     | BUDGET REPORT               |               |                   |                  |
|                     | Comparing Fiscal Years      |               |                   |                  |
|                     | 2016 and 2017               |               |                   |                  |
|                     | FUND 24                     |               |                   |                  |
|                     | PROP M BOND                 |               |                   | Run Sep 02, 2016 |
|                     | DEBT SERVICE - SERIES C     |               |                   |                  |
|                     |                             |               |                   |                  |
|                     |                             |               |                   |                  |
|                     |                             |               |                   |                  |
|                     |                             | FY 2015-2016  | FY 2015-2016      | FY 2016-2017     |
|                     |                             | Budget        | Expended/Received | Budget           |
|                     |                             |               | Year to Date      |                  |
| Account             | Description                 |               |                   |                  |
|                     |                             |               |                   |                  |
| 500010              | OTHER OPER EXP              | 1,600.00      | -                 | 1,600.00         |
|                     | Other Oper Exp Subtotal     | 1,600.00      | -                 | 1,600.00         |
|                     |                             |               |                   |                  |
| 712010              | DEBT REDEMPTION PRINCIPAL   | -             | -                 | 6,430,000.00     |
| 713000              | DEBT INTEREST/SERVICE CHGS  | -             | 8,044,030.02      | -                |
| 713010              | DEBT INTEREST, SERVICE CHGS | 8,044,031.00  | -                 | 9,819,150.00     |
| 799010              | CONTINGENCY HOLDING ACCOUNT | 16,187,534.00 | -                 | 14,823,447.00    |
|                     | Other Outgoing Subtotal     | 24,231,565.00 | 8,044,030.02      | 31,072,597.00    |
|                     |                             |               |                   |                  |
| Expense Grand Total |                             | 24,233,165.00 | 8,044,030.02      | 31,074,197.00    |
|                     |                             |               |                   |                  |
| 881400              | VOTED INDEBT SECURED ROLL   | -             | 7,023,905.26      | 7,500,000.00     |
| 881500              | VOTED INDEBT UNSECURDROLL   | -             | 22,240.07         | 50,000.00        |
| 886200              | INTEREST COUNTY TREASURY    | -             | 138,916.51        | 150,000.00       |
| 889999              | BEGINNING BALANCE, LOCAL    | 24,233,165.00 | -                 | 23,374,197.00    |
| 88's                | Local Revenues Subtotal     | 24,233,165.00 | 7,185,061.84      | 31,074,197.00    |
|                     |                             |               |                   |                  |
| Revenue Grand Total |                             | 24,233,165.00 | 7,185,061.84      | 31,074,197.00    |

|                            |                                |                     |                          |                     |
|----------------------------|--------------------------------|---------------------|--------------------------|---------------------|
|                            | <b>Palomar College</b>         |                     |                          |                     |
|                            | <b>BUDGET REPORT</b>           |                     |                          |                     |
|                            | Comparing Fiscal Years         |                     |                          |                     |
|                            |                                | 2016 and 2017       |                          |                     |
|                            |                                | <b>FUND 29</b>      |                          |                     |
|                            | <b>DEBT SERVICE</b>            |                     |                          | Run Sep 02, 2016    |
|                            |                                |                     |                          |                     |
|                            |                                |                     |                          |                     |
|                            |                                |                     |                          |                     |
|                            |                                | <b>FY 2015-2016</b> | <b>FY 2015-2016</b>      | <b>FY 2016-2017</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      | -                   | 525,000.00               | -                   |
| 712010                     | DEBT REDEMPTION PRINCIPAL      | 525,000.00          | -                        | 545,000.00          |
| 713000                     | DEBT INTEREST/SERVICE CHGS     | -                   | 178,560.54               | -                   |
| 713010                     | DEBT INTEREST, SERVICE CHGS    | 178,561.00          | -                        | 155,050.00          |
|                            | <b>Other Outgoing Subtotal</b> | <b>703,561.00</b>   | <b>703,560.54</b>        | <b>700,050.00</b>   |
|                            |                                |                     |                          |                     |
| <b>Expense Grand Total</b> |                                | <b>703,561.00</b>   | <b>703,560.54</b>        | <b>700,050.00</b>   |
|                            |                                |                     |                          |                     |
| 898100                     | INTERFUND TRANSER IN,BETWN     | 703,561.00          | 703,560.54               | 700,050.00          |
| <b>89's</b>                | <b>Other Sources Subtotal</b>  | <b>703,561.00</b>   | <b>703,560.54</b>        | <b>700,050.00</b>   |
|                            |                                |                     |                          |                     |
| <b>Revenue Grand Total</b> |                                | <b>703,561.00</b>   | <b>703,560.54</b>        | <b>700,050.00</b>   |

## **FUND 33 CHILD DEVELOPMENT FUND**

|                |   |                     |                          |                     |
|----------------|---|---------------------|--------------------------|---------------------|
|                | <b>Palomar College</b>                    |                     |                          |                     |
|                | <b>BUDGET REPORT</b>                      |                     |                          |                     |
|                | Comparing Fiscal Years                    |                     |                          |                     |
|                | 2016 and 2017                             |                     |                          |                     |
|                | <b>FUND 33</b>                            |                     |                          |                     |
|                | <b>CHILD DEVELOPMENT</b>                  |                     |                          | Run Sep 02, 2016    |
|                |   |                     |                          |                     |
|                |   |                     |                          |                     |
|                |   |                     |                          |                     |
|                |   |                     |                          |                     |
|                |   | <b>FY 2015-2016</b> | <b>FY 2015-2016</b>      | <b>FY 2016-2017</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               | -                   | 356,027.99               | -                   |
| 111010         | INSTRUCTIONAL SALARY, CONTRACT            | 356,030.00          | -                        | 369,049.00          |
|                | <b>11's Instr Salaries - Contract</b>     | <b>356,030.00</b>   | <b>356,027.99</b>        | <b>369,049.00</b>   |
|                | <b>12's Non-Instr Salaries - Contract</b> | <b>-</b>            | <b>-</b>                 | <b>-</b>            |
| 130010         | INSTR SALARIES - OTHER                    | 314,229.00          | -                        | 426,958.00          |
| 131100         | ASSIGN TIME HRLY REPLACEMT                | -                   | 59.45                    | -                   |
| 139000         | INSTRUCTIONAL SALARY, OTHER               | -                   | 303,054.28               | -                   |
|                | <b>13's Instr Salaries - Other</b>        | <b>314,229.00</b>   | <b>303,113.73</b>        | <b>426,958.00</b>   |
|                | <b>14's Non-Instr Salaries - Other</b>    | <b>-</b>            | <b>-</b>                 | <b>-</b>            |
|                | <b>Academic Salaries Subtotal</b>         | <b>670,259.00</b>   | <b>659,141.72</b>        | <b>796,007.00</b>   |
| 212200         | CLASSIFIED REGULAR SALARY                 | -                   | 54,299.36                | -                   |
| 212210         | CLASSIFIED REGULAR SALARY                 | 54,301.00           | -                        | 54,834.00           |
|                | <b>21's Non-Instr Salaries - Reg</b>      | <b>54,301.00</b>    | <b>54,299.36</b>         | <b>54,834.00</b>    |
|                | <b>22's Instr Aides - Reg</b>             | <b>-</b>            | <b>-</b>                 | <b>-</b>            |
| 230010         | NON ACADEMIC SALARIES - OTHER             | 9,293.00            | -                        | 13,000.00           |
| 235100         | STUDENT EMPLOYEE                          | -                   | 9,092.50                 | -                   |
|                | <b>23's Non-Academic Salaries - Other</b> | <b>9,293.00</b>     | <b>9,092.50</b>          | <b>13,000.00</b>    |
| 240010         | INSTR AIDES - OTHER                       | 137,388.00          | -                        | 116,000.00          |
| 241100         | HRLY INSTR AIDE, DIRECT INSTR             | -                   | 132,317.52               | -                   |
|                | <b>24's Instr Aides - Other</b>           | <b>137,388.00</b>   | <b>132,317.52</b>        | <b>116,000.00</b>   |
|                | <b>Non Acad Salaries Subtotal</b>         | <b>200,982.00</b>   | <b>195,709.38</b>        | <b>183,834.00</b>   |
| 310010         | STRS                                      | 56,414.00           | -                        | 79,093.00           |
| 311101         | STRS ACADEMIC INSTRUCTORS                 | -                   | 51,673.20                | -                   |
| 314101         | STRS PENSION CONTRIBUTION                 | -                   | 40,355.00                | -                   |
|                | <b>31's STRS</b>                          | <b>56,414.00</b>    | <b>92,028.20</b>         | <b>79,093.00</b>    |
| 320010         | PERS                                      | 6,484.00            | -                        | 7,616.00            |
| 322102         | PERS CLASSIFIED                           | -                   | 6,432.84                 | -                   |
|                | <b>32's PERS</b>                          | <b>6,484.00</b>     | <b>6,432.84</b>          | <b>7,616.00</b>     |
| 330010         | FICA & MEDICARE (OASDI)                   | 16,499.00           | -                        | 18,112.00           |
| 332102         | FICA CLASSIFIED                           | -                   | 3,353.30                 | -                   |
| 335101         | MEDCA ACADEM INSTRUCTORS                  | -                   | 9,551.41                 | -                   |
| 336102         | MEDCA CLASSIFIED                          | -                   | 784.23                   | -                   |
| 336302         | MEDCA INST AIDE DIRECT INSTR              | -                   | 1,918.63                 | -                   |
|                | <b>33's FICA &amp; Medicare (OASDI)</b>   | <b>16,499.00</b>    | <b>15,607.57</b>         | <b>18,112.00</b>    |
| 340101         | MEDIC ACADEMIC INSTRUCTORS                | -                   | 90,994.84                | -                   |
| 340110         | MEDIC ACA                                 | 95,668.00           | -                        | 97,526.00           |
| 340120         | MEDIC ACADEMIC ADJUNCT                    | -                   | 4,672.14                 | -                   |
| 340210         | MEDIC CLS                                 | 28,375.00           | -                        | 29,470.00           |
| 340252         | MEDIC CLASSIFIED                          | -                   | 28,373.94                | -                   |
| 341101         | DENT ACADEMIC INSTRUCTORS                 | -                   | 5,659.72                 | -                   |
| 341110         | DENT ACA                                  | 5,661.00            | -                        | 5,974.00            |
| 341210         | DENT CLS                                  | 895.00              | -                        | 1,220.00            |
| 341252         | DENT CLASSIFIED                           | -                   | 893.64                   | -                   |
| 342101         | VISION ACADEMIC INSTRUCTOR                | -                   | 1,625.64                 | -                   |
| 342110         | VISION ACA                                | 1,626.00            | -                        | 1,671.00            |
| 342210         | VISION CLS                                | 259.00              | -                        | 258.00              |
| 342252         | VISION CLASSIFIED                         | -                   | 256.68                   | -                   |
| 343101         | LIFE ACADEMIC INSTRUCTORS                 | -                   | 492.00                   | -                   |
| 343110         | LIFE ACA                                  | 666.00              | -                        | 514.00              |
| 343210         | LIFE CLS                                  | 111.00              | -                        | 80.00               |
| 343252         | LIFE CLASSIFIED                           | -                   | 78.72                    | -                   |
| 344101         | LTD ACADEMIC INSTRUCTORS                  | -                   | 952.80                   | -                   |
| 344110         | LTD ACA                                   | 1,098.00            | -                        | 1,037.00            |
| 344210         | LTD CLS                                   | 173.00              | -                        | 140.00              |
| 344252         | LTD CLASSIFIED                            | -                   | 136.66                   | -                   |



|                            |  |                     |                          |                     |
|----------------------------|--|---------------------|--------------------------|---------------------|
|                            | <b>Palomar College</b>                   |                     |                          |                     |
|                            | <b>BUDGET REPORT</b>                     |                     |                          |                     |
|                            | Comparing Fiscal Years                   |                     |                          |                     |
|                            | 2016 and 2017                            |                     |                          |                     |
|                            | <b>FUND 33</b>                           |                     |                          |                     |
|                            | <b>CHILD DEVELOPMENT</b>                 |                     |                          | Run Sep 02, 2016    |
|                            |  |                     |                          |                     |
|                            |  |                     |                          |                     |
|                            |  |                     |                          |                     |
|                            |  |                     |                          |                     |
|                            |  | <b>FY 2015-2016</b> | <b>FY 2015-2016</b>      | <b>FY 2016-2017</b> |
|                            |  | <b>Budget</b>       | <b>Expended/Received</b> | <b>Budget</b>       |
| <b>Account</b>             | <b>Description</b>                       |                     | <b>Year to Date</b>      |                     |
| 345101                     | LTC ACADEMIC INSTRUCTORS                 | -                   | 266.00                   | -                   |
| 345110                     | LTC ACA                                  | 266.00              | -                        | 273.00              |
| 345210                     | LTC CLS                                  | 54.00               | -                        | 42.00               |
| 345252                     | LTC CLASSIFIED                           | -                   | 42.00                    | -                   |
| 348010                     | FUTURE RETIREE HEALTH ACA                | -                   | 7,398.72                 | -                   |
| 348020                     | FUTURE RETIREE HEALTH CLS                | -                   | 5,549.04                 | -                   |
| 348110                     | FUTURE RETIREE HEALTH ACA                | 7,399.00            | -                        | 8,324.00            |
| 348210                     | FUTURE RETIREE HEALTH CLS                | 5,703.00            | -                        | 5,550.00            |
| <b>34's</b>                | <b>Health &amp; Welfare</b>              | <b>147,954.00</b>   | <b>147,392.54</b>        | <b>152,079.00</b>   |
| 350010                     | STATE UNEMP INSURANCE                    | 1,562.00            | -                        | 1,846.00            |
| 351101                     | UNEMP ACADEMIC INSTRUCTOR                | -                   | 1,187.68                 | -                   |
| 352102                     | UNEMPLOYMENT CLASSIFIED                  | -                   | 99.53                    | -                   |
| 352302                     | UNEMP INSTR AIDE DIRECT INST             | -                   | 234.42                   | -                   |
| <b>35's</b>                | <b>State Unempl Insurance</b>            | <b>1,562.00</b>     | <b>1,521.63</b>          | <b>1,846.00</b>     |
| 360010                     | WORKER'S COMP                            | 16,168.00           | -                        | 18,354.00           |
| 361101                     | WC ACADEMIC INSTRUCTORS                  | -                   | 12,352.24                | -                   |
| 362102                     | WC CLASSIFIED                            | -                   | 1,017.53                 | -                   |
| 362302                     | WC INSTR AIDE DIRECT INSTR               | -                   | 2,479.65                 | -                   |
| 363102                     | WC STUDENT                               | -                   | 170.40                   | -                   |
| <b>36's</b>                | <b>Workers' Comp</b>                     | <b>16,168.00</b>    | <b>16,019.82</b>         | <b>18,354.00</b>    |
| 370010                     | APPLE                                    | 7,495.00            | -                        | 4,983.00            |
| 371101                     | APPLE ACADEMIC INSTRUCTOR                | -                   | 4,185.74                 | -                   |
| 372302                     | APPLE INST AIDE DIRECT INSTR             | -                   | 3,308.30                 | -                   |
| <b>37's</b>                | <b>APPLE</b>                             | <b>7,495.00</b>     | <b>7,494.04</b>          | <b>4,983.00</b>     |
| <b>39's</b>                | <b>Other Benefits</b>                    | <b>-</b>            | <b>-</b>                 | <b>-</b>            |
|                            | <b>Employee Benefits Subtotal</b>        | <b>252,576.00</b>   | <b>286,496.64</b>        | <b>282,083.00</b>   |
|                            |  |                     |                          |                     |
| 400010                     | SUPPLIES & MATERIALS                     | 97,488.00           | -                        | 53,000.00           |
| 411000                     | SOFTWARE LESS THAN \$5,000               | -                   | 4,655.00                 | -                   |
| 431000                     | SUPPLIES&MATERIAL,INSTRUCT               | -                   | 5,235.20                 | -                   |
| 431100                     | SUPPLIES, INSTRUCTIONL FOOD              | -                   | 3,899.55                 | -                   |
| 441000                     | SUPPLIES&MATERIAL,NONINSTR               | -                   | 8,752.22                 | -                   |
| 441100                     | SUPPLIES, INSTITUTIONAL                  | -                   | 2,530.43                 | -                   |
| 441300                     | SUPPLIES, FOOD SERVICES                  | -                   | 26,990.62                | -                   |
| 442000                     | COST OF FOOD, FOOD SERVICE               | -                   | 40,704.68                | -                   |
|                            | <b>Supplies &amp; Materials Subtotal</b> | <b>97,488.00</b>    | <b>92,767.70</b>         | <b>53,000.00</b>    |
|                            |  |                     |                          |                     |
| 500010                     | OTHER OPER EXP                           | 25,443.00           | -                        | 22,000.00           |
| 551500                     | SECURITY GUARD SERVICES                  | -                   | 90.00                    | -                   |
| 555100                     | POSTAGE                                  | -                   | 102.74                   | -                   |
| 561000                     | RENT & LEASE, EQUIPMENT                  | -                   | 815.22                   | -                   |
| 565300                     | REPAIRS&MAINT NONINST EQUIP              | -                   | 200.00                   | -                   |
| 565500                     | REPAIRS&MAINTENANCE BLDGS                | -                   | 5,753.83                 | -                   |
| 575120                     | TRAVEL, ACADEMIC EMPLOYEE                | -                   | 42.12                    | -                   |
| 575710                     | TRAINING                                 | -                   | 1,637.85                 | -                   |
| 575800                     | FOOD FOR MEETINGS                        | -                   | 253.64                   | -                   |
| 580100                     | ELECTRICITY                              | -                   | 2,540.53                 | -                   |
| 580350                     | PEST CONTROL                             | -                   | 1,440.00                 | -                   |
| 580650                     | WATER                                    | -                   | 1,920.41                 | -                   |
| 585750                     | PRINTING                                 | -                   | 3,597.36                 | -                   |
| 585910                     | LICENSING FEE                            | -                   | 1,477.00                 | -                   |
|                            | <b>Other Oper Exp Subtotal</b>           | <b>25,443.00</b>    | <b>19,870.70</b>         | <b>22,000.00</b>    |
|                            |  |                     |                          |                     |
| 799010                     | CONTINGENCY HOLDING ACCOUNT              | 168,638.00          | -                        | 541,144.00          |
|                            | <b>Other Outgoing Subtotal</b>           | <b>168,638.00</b>   | <b>-</b>                 | <b>541,144.00</b>   |
|                            |  |                     |                          |                     |
| <b>Expense Grand Total</b> |  | <b>1,415,386.00</b> | <b>1,253,986.14</b>      | <b>1,878,068.00</b> |

|                            |                                  |                     |                          |                     |
|----------------------------|----------------------------------|---------------------|--------------------------|---------------------|
|                            | <b>Palomar College</b>           |                     |                          |                     |
|                            | <b>BUDGET REPORT</b>             |                     |                          |                     |
|                            | Comparing Fiscal Years           |                     |                          |                     |
|                            |                                  | 2016 and 2017       |                          |                     |
|                            |                                  | <b>FUND 33</b>      |                          |                     |
|                            | <b>CHILD DEVELOPMENT</b>         |                     |                          | Run Sep 02, 2016    |
|                            |                                  |                     |                          |                     |
|                            |                                  |                     |                          |                     |
|                            |                                  |                     |                          |                     |
|                            |                                  | <b>FY 2015-2016</b> | <b>FY 2015-2016</b>      | <b>FY 2016-2017</b> |
|                            |                                  | <b>Budget</b>       | <b>Expended/Received</b> | <b>Budget</b>       |
| <b>Account</b>             | <b>Description</b>               |                     | <b>Year to Date</b>      |                     |
| 819100                     | CHILDCARE FOOD REIMB FEDRL       | 48,000.00           | 49,468.52                | 48,000.00           |
| <b>81's</b>                | <b>Federal Revenues Subtotal</b> | <b>48,000.00</b>    | <b>49,468.52</b>         | <b>48,000.00</b>    |
| 862100                     | CHILD DEVELOPMNT APPORT - CSPP   | 490,000.00          | 436,762.00               | 455,000.00          |
| 862101                     | CHILD DEVLPMNT APPORT PRIOR YR   | -                   | (3,285.00)               | -                   |
| 862110                     | CHILD DEVELOPMNT APPORT - CCTR   | 30,000.00           | 21,354.00                | 25,000.00           |
| 862550                     | CHILDCARE TAX BAILOUT            | 95,242.00           | 95,242.00                | 91,958.00           |
| 869100                     | CHILDCARE FOOD REIMB STATE       | 2,000.00            | 2,683.62                 | 2,000.00            |
| 869800                     | OTHER MISC STATE REVENUES        | -                   | 40,355.00                | -                   |
| 869999                     | BEGINNING BALANCE, STATE         | 18,955.00           | -                        | 60,202.00           |
| <b>86's</b>                | <b>State Revenues Subtotal</b>   | <b>636,197.00</b>   | <b>593,111.62</b>        | <b>634,160.00</b>   |
| 886200                     | INTEREST COUNTY TREASURY         | 100.00              | 1,102.75                 | 100.00              |
| 887100                     | CHDV F/P PARENT FEES PRESCHOOL   | 525,000.00          | 710,448.10               | 730,000.00          |
| 887105                     | CHDV F/P PARENT FEES TODDLER     | -                   | -                        | 155,000.00          |
| 887110                     | CHDV SUB P-SCHOOL FEES F/T       | 12,000.00           | 6,518.75                 | 7,000.00            |
| 887120                     | CHDV SUBSIDIZED TODDLER FEES     | 100.00              | 1,340.00                 | 1,000.00            |
| 889880                     | STALE DATED/VOID WARRANTS        | -                   | 816.35                   | -                   |
| 889999                     | BEGINNING BALANCE, LOCAL         | 193,989.00          | -                        | 302,808.00          |
| <b>88's</b>                | <b>Local Revenues Subtotal</b>   | <b>731,189.00</b>   | <b>720,225.95</b>        | <b>1,195,908.00</b> |
| 898300                     | OTHER INCOMING TRANSFERS         | -                   | 41,247.00                | -                   |
| <b>89's</b>                | <b>Other Sources Subtotal</b>    | <b>-</b>            | <b>41,247.00</b>         | <b>-</b>            |
| <b>Revenue Grand Total</b> |                                  | <b>1,415,386.00</b> | <b>1,404,053.09</b>      | <b>1,878,068.00</b> |

## **FUND 41 CAPITAL PROJECTS FUND**

|                            |  |                      |                          |                      |
|----------------------------|--|----------------------|--------------------------|----------------------|
|                            | <b>Palomar College</b>                   |                      |                          |                      |
|                            | <b>BUDGET REPORT</b>                     |                      |                          |                      |
|                            | Comparing Fiscal Years                   |                      |                          |                      |
|                            | 2016 and 2017                            |                      |                          |                      |
|                            | <b>FUND 41</b>                           |                      |                          |                      |
|                            | <b>CAPITAL OUTLAY</b>                    |                      |                          | Run Sep 02, 2016     |
|                            |  |                      |                          |                      |
|                            |  |                      |                          |                      |
|                            |  |                      |                          |                      |
|                            |  | <b>FY 2015-2016</b>  | <b>FY 2015-2016</b>      | <b>FY 2016-2017</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                     | 36,016.00            | -                        | 29,216.00            |
| 441000                     | SUPPLIES&MATERIAL, NONINSTR              | -                    | 12,014.95                | -                    |
| 446000                     | SHIPPING/HANDLING CHARGES                | -                    | 3,700.00                 | -                    |
|                            | <b>Supplies &amp; Materials Subtotal</b> | <b>36,016.00</b>     | <b>15,714.95</b>         | <b>29,216.00</b>     |
| 500010                     | OTHER OPER EXP                           | 976,246.00           | -                        | 902,188.00           |
| 551300                     | INDEPENDENT CONTRACTOR                   | -                    | 11,137.00                | -                    |
| 551400                     | MANAGEMENT FEES                          | -                    | 46,214.08                | -                    |
| 551500                     | SECURITY GUARD SERVICES                  | -                    | 72,983.28                | -                    |
| 551900                     | OTH PERSONAL&CONSULT SVC                 | -                    | 30,000.00                | -                    |
| 562000                     | RENTS & LEASES, LAND/BLDGS               | -                    | 174,050.88               | -                    |
| 565100                     | MAINTENANCE AGREEMENT, EQUIP             | -                    | 64,448.48                | -                    |
| 565300                     | REPAIRS&MAINT NONINST EQUIP              | -                    | 7,676.09                 | -                    |
| 565500                     | REPAIRS&MAINTENANCE BLDGS                | -                    | 183,925.82               | -                    |
| 575200                     | TRAVEL, CLASSIFIED ADMINISTR             | -                    | 529.36                   | -                    |
| 575210                     | TRAVEL, CLASSIFIED EMPLOYEE              | -                    | 1,310.19                 | -                    |
| 580100                     | ELECTRICITY                              | -                    | 60,830.13                | -                    |
| 580150                     | FUEL, GAS                                | -                    | 3,553.27                 | -                    |
| 580350                     | PEST CONTROL                             | -                    | 800.00                   | -                    |
| 580450                     | TELEPHONE                                | -                    | 1,366.68                 | -                    |
| 580500                     | TELEPHONE CONNECTIONS                    | -                    | 4,138.14                 | -                    |
| 580550                     | WASTE DISPOSAL                           | -                    | 6,338.00                 | -                    |
| 580650                     | WATER                                    | -                    | 24,152.05                | -                    |
| 585100                     | ADMINISTRATIVE EXPENSE                   | -                    | 13,083.34                | -                    |
| 585750                     | PRINTING                                 | -                    | 3,232.69                 | -                    |
|                            | <b>Other Oper Exp Subtotal</b>           | <b>976,246.00</b>    | <b>709,769.48</b>        | <b>902,188.00</b>    |
| 600010                     | CAPITAL OUTLAY                           | 13,155,362.00        | -                        | 13,651,550.00        |
| 612000                     | SITE IMPROVEMENT                         | -                    | 29,289.15                | -                    |
| 623000                     | BUILDING CONSTRUCTION                    | -                    | 1,415,399.28             | -                    |
| 623100                     | ARCHITECTURAL&ENGINEER FEE               | -                    | 102,305.69               | -                    |
| 623200                     | BLUEPRINTS&INSPECTION SVCS               | -                    | 12,186.48                | -                    |
| 623300                     | PERMITS AND FEES                         | -                    | 6,000.00                 | -                    |
| 624000                     | BUILDING PURCHASE                        | -                    | (848.99)                 | -                    |
| 641400                     | EQUIP INSTR, ADDITNL >1000               | -                    | 4,292.02                 | -                    |
| 642300                     | EQUIP NONINS, ADTNL >\$200-999           | -                    | 3,173.94                 | -                    |
| 643000                     | LEASE PURCHASE EQUIPMENT                 | -                    | 452.90                   | -                    |
| 644100                     | EQUIP INSTR ADDTL \$500 - \$4999         | -                    | 3,496.55                 | -                    |
| 644300                     | EQUIPMENT INSTRUCTIONL >\$4,999          | -                    | 31,664.13                | -                    |
| 644400                     | EQUIP NONINS ADDL \$500 - \$4999         | -                    | 69,692.38                | -                    |
| 644500                     | EQUIP NONINS REPL \$500 - \$4999         | -                    | 2,222.09                 | -                    |
| 644600                     | EQUIPMENT NONINSTRUCTL >\$4,999          | -                    | 19,651.08                | -                    |
| 644750                     | EQUIP TECHNOLOGY INSTR <\$4,999          | -                    | 4,581.41                 | -                    |
| 644800                     | EQUIP TECHNOLOGY NONINS >\$4,999         | -                    | 11,942.52                | -                    |
| 644850                     | EQUIP TECHNOLOGY NONINS <\$4,999         | -                    | 179,575.22               | -                    |
|                            | <b>Capital Outlay Subtotal</b>           | <b>13,155,362.00</b> | <b>1,895,075.85</b>      | <b>13,651,550.00</b> |
| 721000                     | INTRAFUND TRANS OUT WITHIN               | -                    | 1,384,606.00             | -                    |
| 721010                     | INTRAFUND TRANS OUT WITHIN               | 1,384,606.00         | -                        | 798,173.00           |
| 799010                     | CONTINGENCY HOLDING ACCOUNT              | 8,620,447.00         | -                        | 10,949,894.00        |
|                            | <b>Other Outgoing Subtotal</b>           | <b>10,005,053.00</b> | <b>1,384,606.00</b>      | <b>11,748,067.00</b> |
| <b>Expense Grand Total</b> |  | <b>24,172,677.00</b> | <b>4,005,166.28</b>      | <b>26,331,021.00</b> |
|                            |  |                      |                          |                      |
| <b>81's</b>                | <b>Federal Revenues Subtotal</b>         | -                    | -                        | -                    |

|                            |                                |                        |                          |                      |
|----------------------------|--------------------------------|------------------------|--------------------------|----------------------|
|                            |                                | <b>Palomar College</b> |                          |                      |
|                            |                                | <b>BUDGET REPORT</b>   |                          |                      |
|                            |                                | Comparing Fiscal Years |                          |                      |
|                            |                                | 2016 and 2017          |                          |                      |
|                            |                                | <b>FUND 41</b>         |                          |                      |
|                            |                                | <b>CAPITAL OUTLAY</b>  |                          | Run Sep 02, 2016     |
|                            |                                |                        |                          |                      |
|                            |                                |                        |                          |                      |
|                            |                                |                        |                          |                      |
|                            |                                |                        |                          |                      |
|                            |                                | <b>FY 2015-2016</b>    | <b>FY 2015-2016</b>      | <b>FY 2016-2017</b>  |
|                            |                                | <b>Budget</b>          | <b>Expended/Received</b> | <b>Budget</b>        |
| <b>Account</b>             | <b>Description</b>             |                        | <b>Year to Date</b>      |                      |
| 865152                     | PROP 39 FUNDS                  | 552,755.00             | 552,755.00               | 607,032.00           |
| 868200                     | STATE MANDATED COSTS           | 10,692,772.00          | 10,692,772.00            | 1,529,373.00         |
| 869999                     | BEGINNING BALANCE, STATE       | -                      | -                        | 10,692,772.00        |
| <b>86's</b>                | <b>State Revenues Subtotal</b> | <b>11,245,527.00</b>   | <b>11,245,527.00</b>     | <b>12,829,177.00</b> |
|                            |                                |                        |                          |                      |
| 881100                     | TAX ALLOCATION SECURD ROLL     | 60,000.00              | -                        | 60,000.00            |
| 884360                     | SURPLUS SALES                  | 17,550.00              | 32,971.16                | 11,500.00            |
| 886200                     | INTEREST COUNTY TREASURY       | 40,000.00              | 80,632.74                | 40,000.00            |
| 889700                     | SAN MARCOS REDEVELOPMNT TAX RE | 950,000.00             | 1,250,181.10             | 950,000.00           |
| 889701                     | POWAY REDEVELOPMENT TAX REV    | 930,000.00             | 1,207,334.00             | 930,000.00           |
| 889702                     | ESCONDIDO REDEVELOPMNT TAX RE  | -                      | 569,580.00               | -                    |
| 889703                     | VISTA REDEVELOPMENT TAX REV    | -                      | 79,045.79                | -                    |
| 889900                     | OTHER LOCAL REVENUES           | 165,225.00             | 165,224.16               | 15,240.00            |
| 889999                     | BEGINNING BALANCE, LOCAL       | 9,379,769.00           | -                        | 10,696,931.00        |
| <b>88's</b>                | <b>Local Revenues Subtotal</b> | <b>11,542,544.00</b>   | <b>3,384,968.95</b>      | <b>12,703,671.00</b> |
|                            |                                |                        |                          |                      |
| 898200                     | INTRAFUND TRANSFR IN, WITHIN   | 1,384,606.00           | 1,384,606.00             | 798,173.00           |
| <b>89's</b>                | <b>Other Sources Subtotal</b>  | <b>1,384,606.00</b>    | <b>1,384,606.00</b>      | <b>798,173.00</b>    |
|                            |                                |                        |                          |                      |
| <b>Revenue Grand Total</b> |                                | <b>24,172,677.00</b>   | <b>16,015,101.95</b>     | <b>26,331,021.00</b> |

## **FUND 42 PROP M GENERAL OBLIGATIONS BOND FUND**

|                |                                      |                                 |                          |                   |
|----------------|--------------------------------------|---------------------------------|--------------------------|-------------------|
|                |                                      | <b>Palomar College</b>          |                          |                   |
|                |                                      | BUDGET REPORT                   |                          |                   |
|                |                                      | Comparing Fiscal Years          |                          |                   |
|                |                                      | 2016 and 2017                   |                          |                   |
|                |                                      | <b>FUND 42</b>                  |                          | Run Sep 02, 2016  |
|                |                                      | <b>PROP M BOND CONSTRUCTION</b> |                          |                   |
|                |                                      |                                 |                          |                   |
|                |                                      |                                 |                          |                   |
|                |                                      |                                 |                          |                   |
|                |                                      | <b>FY15-16</b>                  | <b>FY15-16</b>           | <b>FY16-17</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                     | -                               | 262,735.23               | 250,312.00        |
| 212200         | CLASSIFIED REGULAR SALARY            | -                               | 82,199.54                | 73,080.00         |
| 21's           | <b>Non-Instr Salaries - Reg</b>      |                                 | <b>344,934.77</b>        | <b>323,392.00</b> |
| 23's           | <b>Non-Academic Salaries - Other</b> |                                 | -                        | -                 |
|                | <b>Non Acad Salaries Subtotal</b>    |                                 | <b>344,934.77</b>        | <b>323,392.00</b> |
| 322102         | PERS CLASSIFIED                      | -                               | 8,844.87                 | -                 |
| 322202         | PERS NON-INSTR ADMIN/SUPR            | -                               | 30,921.06                | -                 |
| 32's           | <b>PERS</b>                          |                                 | <b>39,765.93</b>         | <b>42,203.00</b>  |
| 332102         | FICA CLASSIFIED                      | -                               | 5,099.72                 | -                 |
| 332202         | FICA NON-INSTR ADMIN/SUPR            | -                               | 16,177.76                | -                 |
| 336102         | MEDCA CLASSIFIED                     | -                               | 1,192.67                 | -                 |
| 336202         | MEDCA NON-INSTR ADMIN/SUP            | -                               | 3,783.51                 | -                 |
| 33's           | <b>FICA &amp; Medicare (OASDI)</b>   |                                 | <b>26,253.66</b>         | <b>24,741.00</b>  |
| 340210         | MEDIC CLS                            | -                               | -                        | 20,979.00         |
| 340252         | MEDIC CLASSIFIED                     | -                               | 18,868.02                | -                 |
| 340302         | MEDIC NON-INSTR ADMIN/SUPR           | -                               | 57,565.76                | -                 |
| 340310         | MEDIC AA/CAST                        | -                               | -                        | 62,937.00         |
| 341210         | DENT CLS                             | -                               | -                        | 1,220.00          |
| 341252         | DENT CLASSIFIED                      | -                               | 893.64                   | -                 |
| 341302         | DENT NON-INSTR ADMIN/SUPR            | -                               | 3,006.60                 | -                 |
| 341310         | DENT AA/CAST                         | -                               | -                        | 3,660.00          |
| 342210         | VISION CLS                           | -                               | -                        | 257.00            |
| 342252         | VISION CLASSIFIED                    | -                               | 256.68                   | -                 |
| 342302         | VISION NON-INSTR ADMIN/SUP           | -                               | 770.04                   | -                 |
| 342310         | VISION AA/CAST                       | -                               | -                        | 771.00            |
| 343210         | LIFE CLS                             | -                               | -                        | 79.00             |
| 343252         | LIFE CLASSIFIED                      | -                               | 78.72                    | -                 |
| 343302         | LIFE NON-INSTR ADMIN/SUPR            | -                               | 236.16                   | -                 |
| 343310         | LIFE AA/CAST                         | -                               | -                        | 237.00            |
| 344210         | LTD CLS                              | -                               | -                        | 205.00            |
| 344252         | LTD CLASSIFIED                       | -                               | 208.64                   | -                 |
| 344302         | LTD NON-INSTR ADMIN/SUPR             | -                               | 689.56                   | -                 |
| 344310         | LTD AA/CAST                          | -                               | -                        | 703.00            |
| 345210         | LTC CLS                              | -                               | -                        | 42.00             |
| 345252         | LTC CLASSIFIED                       | -                               | 42.00                    | -                 |
| 345302         | LTC NON-INSTR ADMIN/SUPR             | -                               | 126.00                   | -                 |
| 345310         | LTC AA/CAST                          | -                               | -                        | 126.00            |
| 348020         | FUTURE RETIREE HEALTH CLS            | -                               | 5,549.04                 | -                 |
| 348030         | FUTURE RETIREE HEALTH AA/CAST        | -                               | 16,647.12                | -                 |
| 348210         | FUTURE RETIREE HEALTH CLS            | -                               | -                        | 5,549.00          |
| 348310         | FUTURE RETIREE HEALTH AA/CAST        | -                               | -                        | 16,647.00         |
| 34's           | <b>Health &amp; Welfare</b>          |                                 | <b>104,937.98</b>        | <b>113,412.00</b> |
| 352102         | UNEMPLOYMENT CLASSIFIED              | -                               | 137.47                   | -                 |
| 352202         | UNEMP NON-INSTR ADMN/SUP             | -                               | 480.12                   | -                 |
| 35's           | <b>State Unempl Insurance</b>        |                                 | <b>617.59</b>            | <b>437.00</b>     |
| 362102         | WC CLASSIFIED                        | -                               | 1,540.41                 | -                 |
| 362202         | WC NON-INSTR ADMIN/SUPERV            | -                               | 4,923.52                 | -                 |
| 36's           | <b>Workers' Comp</b>                 |                                 | <b>6,463.93</b>          | <b>6,061.00</b>   |
| 37's           | <b>APPLE</b>                         |                                 | -                        | -                 |
|                | <b>Employee Benefits Subtotal</b>    |                                 | <b>178,039.09</b>        | <b>186,854.00</b> |
| 515300         | SOFTWARE LICENSING FEES              | -                               | 3,072.25                 | -                 |
| 535200         | INS, FIRE, CASUALTY, LIABILITY       | -                               | 186,833.09               | -                 |
| 545100         | ADVERTISEMENTS REQ BY LAW            | -                               | 3,654.73                 | -                 |
| 545200         | LAWYERS' FEES                        | -                               | 1,118,311.99             | -                 |
| 551900         | OTH PERSONAL&CONSULT SVC             | -                               | 268,257.17               | -                 |
| 565100         | MAINTENANCE AGREEMT,EQUIP            | -                               | 1,920.25                 | -                 |
| 565200         | MAINTENCE AGREEE,SOFTWARE            | -                               | 106.67                   | -                 |
| 580500         | TELEPHONE CONNECTIONS                | -                               | 7,355.00                 | -                 |
|                | <b>Other Oper Exp Subtotal</b>       |                                 | <b>1,589,511.15</b>      | -                 |



|                            |                                  |                                 |                          |                       |
|----------------------------|----------------------------------|---------------------------------|--------------------------|-----------------------|
|                            |                                  | <b>Palomar College</b>          |                          |                       |
|                            |                                  | BUDGET REPORT                   |                          |                       |
|                            |                                  | Comparing Fiscal Years          |                          |                       |
|                            |                                  | 2016 and 2017                   |                          |                       |
|                            |                                  | <b>FUND 42</b>                  |                          | Run Sep 02, 2016      |
|                            |                                  | <b>PROP M BOND CONSTRUCTION</b> |                          |                       |
|                            |                                  |                                 |                          |                       |
|                            |                                  |                                 |                          |                       |
|                            |                                  |                                 |                          |                       |
|                            |                                  |                                 |                          |                       |
|                            |                                  | <b>FY15-16</b>                  | <b>FY15-16</b>           | <b>FY16-17</b>        |
|                            |                                  | <b>Budget</b>                   | <b>Expended/Received</b> | <b>Budget</b>         |
| <b>Account</b>             | <b>Description</b>               | <b>Year to Date</b>             |                          |                       |
| 623000                     | BUILDING CONSTRUCTION            | -                               | 24,614,162.89            | -                     |
| 623100                     | ARCHITECTURL&ENGINEER FEE        | -                               | 1,856,282.10             | -                     |
| 623200                     | BLUEPRINTS&INSPECTION SVCS       | -                               | 1,429,496.59             | -                     |
| 623300                     | PERMITS AND FEES                 | -                               | 442,651.01               | -                     |
| 644100                     | EQUIP INSTR ADDTL \$500 - \$4999 | -                               | 81,584.48                | -                     |
| 644400                     | EQUIP NONINS ADDL \$500 - \$4999 | -                               | 612,733.25               | -                     |
| 644600                     | EQUIPMENT NONINSTRUCTL >\$4,999  | -                               | 216,739.18               | -                     |
| 644800                     | EQUIP TECHNOLOGY NONINS>\$4,999  | -                               | 419,168.95               | -                     |
| 644850                     | EQUIP TECHNOLOGY NONINS<\$4,999  | -                               | 870,712.84               | -                     |
|                            | <b>Capital Outlay Subtotal</b>   |                                 | <b>30,543,531.29</b>     | <b>230,146,405.00</b> |
|                            |                                  |                                 |                          |                       |
| <b>Expense Grand Total</b> |                                  | <b>262,030,700.00</b>           | <b>32,656,016.30</b>     | <b>230,656,651.00</b> |
|                            |                                  |                                 |                          |                       |
| 886200                     | INTEREST COUNTY TREASURY         | 1,500,000.00                    | 1,425,825.27             | 1,500,000.00          |
| 889999                     | BEGINNING BALANCE, LOCAL         | 260,530,700.00                  | -                        | 229,156,651.00        |
| <b>88's</b>                | <b>Local Revenues Subtotal</b>   | <b>262,030,700.00</b>           | <b>1,425,825.27</b>      | <b>230,656,651.00</b> |
|                            |                                  |                                 |                          |                       |
| <b>Revenue Grand Total</b> |                                  | <b>262,030,700.00</b>           | <b>1,425,825.27</b>      | <b>230,656,651.00</b> |

## **FUND 43 ENERGY CONSERVATION FUND**

|                            |                                |                     |                          |                     |
|----------------------------|--------------------------------|---------------------|--------------------------|---------------------|
|                            | <b>Palomar College</b>         |                     |                          |                     |
|                            | <b>BUDGET REPORT</b>           |                     |                          |                     |
|                            | Comparing Fiscal Years         |                     |                          |                     |
|                            |                                | 2016 and 2017       |                          |                     |
|                            |                                | <b>FUND 43</b>      |                          |                     |
|                            | <b>ENERGY CONSERVATION</b>     |                     |                          | Run Sep 02, 2016    |
|                            |                                |                     |                          |                     |
|                            |                                |                     |                          |                     |
|                            |                                |                     |                          |                     |
|                            |                                | <b>FY 2015-2016</b> | <b>FY 2015-2016</b>      | <b>FY 2016-2017</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                 | 215,660.00          | -                        | 215,000.00          |
| 565500                     | REPAIRS&MAINTENANCE BLDGS      | -                   | 5,320.00                 | -                   |
| 580100                     | ELECTRICITY                    | -                   | (9,807.76)               | -                   |
|                            | <b>Other Oper Exp Subtotal</b> | <b>215,660.00</b>   | <b>(4,487.76)</b>        | <b>215,000.00</b>   |
| 799010                     | CONTINGENCY HOLDING ACCOUNT    | 223,511.00          | -                        | 1,240,011.00        |
|                            | <b>Other Outgoing Subtotal</b> | <b>223,511.00</b>   | <b>-</b>                 | <b>1,240,011.00</b> |
|                            |                                |                     |                          |                     |
| <b>Expense Grand Total</b> |                                | <b>439,171.00</b>   | <b>(4,487.76)</b>        | <b>1,455,011.00</b> |
|                            |                                |                     |                          |                     |
| 886200                     | INTEREST COUNTY TREASURY       | -                   | 3,921.33                 | -                   |
| 889900                     | OTHER LOCAL REVENUES           | -                   | 1,007,431.77             | -                   |
| 889999                     | BEGINNING BALANCE, LOCAL       | 439,171.00          | -                        | 1,455,011.00        |
| <b>88's</b>                | <b>Local Revenues Subtotal</b> | <b>439,171.00</b>   | <b>1,011,353.10</b>      | <b>1,455,011.00</b> |
|                            |                                |                     |                          |                     |
| <b>Revenue Grand Total</b> |                                | <b>439,171.00</b>   | <b>1,011,353.10</b>      | <b>1,455,011.00</b> |

## **FUND 69 OTHER POST-EMPLOYMENT BENEFITS FUND**

|                            |                                   |                                 |                          |                      |
|----------------------------|-----------------------------------|---------------------------------|--------------------------|----------------------|
|                            |                                   | <b>Palomar College</b>          |                          |                      |
|                            |                                   | <b>BUDGET REPORT</b>            |                          |                      |
|                            |                                   | Comparing Fiscal Years          |                          |                      |
|                            |                                   | 2016 and 2017                   |                          |                      |
|                            |                                   | <b>FUND 69</b>                  |                          |                      |
|                            |                                   | <b>POST RETIREMENT BENEFITS</b> |                          | Run Sep 02, 2016     |
|                            |                                   |                                 |                          |                      |
|                            |                                   |                                 |                          |                      |
|                            |                                   |                                 |                          |                      |
|                            |                                   |                                 |                          |                      |
|                            |                                   | <b>FY 2015-2016</b>             | <b>FY 2015-2016</b>      | <b>FY 2016-2017</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                  | 90,531.00                       | -                        | 61,777.00            |
| 340410                     | MEDICAL RETIREE                   | 5,189,587.00                    | -                        | 5,061,555.00         |
| 340453                     | MEDIC ACADEMIC INST RETIREE       | -                               | 2,711,467.63             | -                    |
| 340503                     | MEDIC EDU ADMIN/SUP RETIREE       | -                               | 282,852.49               | -                    |
| 340604                     | MEDIC CLASSIFIED RETIREES         | -                               | 1,674,337.69             | -                    |
| 340654                     | MEDIC CLASS ADMNSUP RETIRE        | -                               | 520,033.81               | -                    |
| 341410                     | DENTAL RETIREE                    | 596,097.00                      | -                        | 587,506.00           |
| 341453                     | DENT ACADEMIC INSTR RETIREE       | -                               | 261,803.31               | -                    |
| 341503                     | DENT EDU ADMIN/SUP RETIREE        | -                               | 25,461.09                | -                    |
| 341604                     | DENT CLASSIFIED RETIREES          | -                               | 244,990.06               | -                    |
| 341654                     | DENT CLASS ADMN/SUP RETIRE        | -                               | 57,812.13                | -                    |
| 345000                     | EMPLOYER-PAID COBRA               | -                               | 11,438.28                | -                    |
| 346000                     | RETIREE SPOUSAL BENEFITS          | -                               | 72,109.69                | -                    |
| <b>34's</b>                | <b>Health &amp; Welfare</b>       | <b>5,876,215.00</b>             | <b>5,862,306.18</b>      | <b>5,710,838.00</b>  |
|                            | <b>Employee Benefits Subtotal</b> | <b>5,876,215.00</b>             | <b>5,862,306.18</b>      | <b>5,710,838.00</b>  |
| 799010                     | CONTINGENCY HOLDING ACCOUNT       | 12,218,087.00                   | -                        | 13,156,122.00        |
|                            | <b>Other Outgoing Subtotal</b>    | <b>12,218,087.00</b>            | <b>-</b>                 | <b>13,156,122.00</b> |
|                            |                                   |                                 |                          |                      |
| <b>Expense Grand Total</b> |                                   | <b>18,094,302.00</b>            | <b>5,862,306.18</b>      | <b>18,866,960.00</b> |
|                            |                                   |                                 |                          |                      |
| 886200                     | INTEREST COUNTY TREASURY          | 25,000.00                       | 69,797.91                | 25,000.00            |
| 889010                     | FUTURE RETIREE HEALTH PREMIUM     | 3,828,838.00                    | 3,498,822.73             | 3,828,838.00         |
| 889999                     | BEGINNING BALANCE, LOCAL          | 11,174,120.00                   | -                        | 11,946,778.00        |
| <b>88's</b>                | <b>Local Revenues Subtotal</b>    | <b>15,027,958.00</b>            | <b>3,568,620.64</b>      | <b>15,800,616.00</b> |
|                            |                                   |                                 |                          |                      |
| 898100                     | INTERFUND TRANSER IN,BETWN        | 3,066,344.00                    | 3,066,344.00             | -                    |
| 898200                     | INTRAFUND TRANSFR IN,WITHIN       | -                               | -                        | 3,066,344.00         |
| <b>89's</b>                | <b>Other Sources Subtotal</b>     | <b>3,066,344.00</b>             | <b>3,066,344.00</b>      | <b>3,066,344.00</b>  |
|                            |                                   |                                 |                          |                      |
| <b>Revenue Grand Total</b> |                                   | <b>18,094,302.00</b>            | <b>6,634,964.64</b>      | <b>18,866,960.00</b> |

**FUND 71 ASSOCIATED STUDENTS TRUST FUND**

**FUND 72 STUDENT REPRESENTATION FEE FUND**

**FUND 73 STUDENT BODY CENTER FUND**

|                                  |  |                   |                          |                   |
|----------------------------------|--|-------------------|--------------------------|-------------------|
| <b>Palomar College</b>           |  |                   |                          |                   |
| <b>ASG BUDGET REPORT</b>         |  |                   |                          |                   |
| Comparing Fiscal Years           |  |                   |                          |                   |
| 2016 and 2017                    |  |                   |                          |                   |
| <b>FUND 71</b>                   |  |                   |                          |                   |
| <b>ASSOCIATED STUDENTS TRUST</b> |  |                   |                          | Run Sep 02, 2016  |
|                                  |  |                   |                          |                   |
|                                  |  |                   |                          |                   |
|                                  |  |                   |                          |                   |
|                                  |  |                   |                          |                   |
|                                  |  | <b>FY015-016</b>  | <b>FY015-016</b>         | <b>FY016-17</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            | 4,000.00          | -                        | 4,000.00          |
| 235100                           | STUDENT EMPLOYEE                         | -                 | 585.00                   | -                 |
| <b>23's</b>                      | <b>Non-Academic Salaries - Other</b>     | <b>4,000.00</b>   | <b>585.00</b>            | <b>4,000.00</b>   |
| <b>24's</b>                      | <b>Instr Aides - Other</b>               | <b>-</b>          | <b>-</b>                 | <b>-</b>          |
|                                  | <b>Non Acad Salaries Subtotal</b>        | <b>4,000.00</b>   | <b>585.00</b>            | <b>4,000.00</b>   |
|                                  |  |                   |                          |                   |
| 400010                           | Supplies & Materials                     | 100,327.44        | -                        | 104,967.41        |
| 441000                           | SUPPLIES&MATERIAL NONINSTR               | -                 | 18,285.03                | -                 |
|                                  | <b>Supplies &amp; Materials Subtotal</b> | <b>100,327.44</b> | <b>18,285.03</b>         | <b>104,967.41</b> |
|                                  |  |                   |                          |                   |
| 500010                           | Other Oper Exp                           | 73,871.50         | -                        | 72,673.78         |
| 551300                           | INDEPENDENT CONTRACTOR                   | -                 | 1,000.00                 | -                 |
| 575300                           | TRAVEL, STUDENT                          | -                 | 682.14                   | -                 |
| 575310                           | TRAVEL WITH STUDENT                      | -                 | 50.00                    | -                 |
| 575800                           | FOOD FOR MEETINGS                        | -                 | 21,352.20                | -                 |
| 585150                           | ADVERTISE NOT REQ BY LAW                 | -                 | 260.00                   | -                 |
| 585260                           | BANK CREDIT CARD EXPENSE                 | -                 | 560.81                   | -                 |
| 585750                           | PRINTING                                 | -                 | 1,323.65                 | -                 |
|                                  | <b>Other Oper Exp Subtotal</b>           | <b>73,871.50</b>  | <b>25,228.80</b>         | <b>72,673.78</b>  |
|                                  |  |                   |                          |                   |
| 752000                           | STUDENT SCHOLARSHIPS                     | -                 | 400.00                   | -                 |
| 752010                           | STUDENT SCHOLARSHIPS                     | 400.00            | -                        | -                 |
|                                  | <b>Other Outgoing Subtotal</b>           | <b>400.00</b>     | <b>400.00</b>            | <b>-</b>          |
|                                  |  |                   |                          |                   |
| <b>Expense Grand Total</b>       |  | <b>178,598.94</b> | <b>44,498.83</b>         | <b>181,641.19</b> |
|                                  |  |                   |                          |                   |
| 882100                           | CONTRB,GIFTS,GRANTS,ENDOW                | 456.35            | 2,139.62                 | 400.00            |
| 884350                           | MISC SALES AND COMMISSION                | 200.00            | 702.61                   | -                 |
| 886100                           | INTEREST BANK ACCOUNTS                   | 100.00            | 23.88                    | 100.00            |
| 888950                           | POSTING FEES INCOME ASG                  | 6,000.00          | 6,255.00                 | 5,000.00          |
| 889100                           | ASG INCOME                               | 1,800.00          | 1,337.80                 | 1,800.00          |
| 889160                           | ASG MOVIE PASSES INCOME                  | 3,000.00          | 6,291.00                 | 3,000.00          |
| 889999                           | BEGINNING BALANCE, LOCAL                 | 133,042.59        | 47.52                    | 137,341.19        |
| <b>88's</b>                      | <b>Local Revenues Subtotal</b>           | <b>144,598.94</b> | <b>16,797.43</b>         | <b>147,641.19</b> |
|                                  |  |                   |                          |                   |
| 898100                           | INTERFUND TRANSER IN,BETWN               | 34,000.00         | 32,000.00                | 34,000.00         |
| <b>89's</b>                      | <b>Other Sources Subtotal</b>            | <b>34,000.00</b>  | <b>32,000.00</b>         | <b>34,000.00</b>  |
|                                  |  |                   |                          |                   |
| <b>Revenue Grand Total</b>       |  | <b>178,598.94</b> | <b>48,797.43</b>         | <b>181,641.19</b> |



|                            |  |                     |                          |                     |
|----------------------------|--|---------------------|--------------------------|---------------------|
|                            | <b>Palomar College</b>                   |                     |                          |                     |
|                            | <b>BUDGET REPORT</b>                     |                     |                          |                     |
|                            | Comparing Fiscal Years                   |                     |                          |                     |
|                            |  | 2016 and 2017       |                          |                     |
|                            |  | <b>FUND 72</b>      |                          |                     |
|                            | <b>STUDENT REPRESENTATION</b>            |                     |                          | Run Sep 02, 2016    |
|                            |  | <b>FEE TRUST</b>    |                          |                     |
|                            |  |                     |                          |                     |
|                            |  |                     |                          |                     |
|                            |  |                     |                          |                     |
|                            |  | <b>FY 2015-2016</b> | <b>FY 2015-2016</b>      | <b>FY 2016-2017</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                     | 2,000.00            | -                        | 5,000.00            |
|                            | <b>Supplies &amp; Materials Subtotal</b> | <b>2,000.00</b>     | <b>-</b>                 | <b>5,000.00</b>     |
| 500010                     | OTHER OPER EXP                           | 40,000.00           | -                        | 50,000.00           |
| 560900                     | DISTRICT VEHICLE USE                     | -                   | 85.00                    | -                   |
| 575100                     | TRAVEL, ACADEMIC ADMIN                   | -                   | 2,611.40                 | -                   |
| 575110                     | TRAVEL, STATE COMMISSION                 | -                   | 133.03                   | -                   |
| 575300                     | TRAVEL, STUDENT                          | -                   | 17,395.73                | -                   |
| 575310                     | TRAVEL WITH STUDENT                      | -                   | 3,245.52                 | -                   |
| 575800                     | FOOD FOR MEETINGS                        | -                   | 1,044.49                 | -                   |
|                            | <b>Other Oper Exp Subtotal</b>           | <b>40,000.00</b>    | <b>24,515.17</b>         | <b>50,000.00</b>    |
| 799010                     | CONTINGENCY HOLDING ACCOUNT              | 278,003.00          | -                        | 257,324.00          |
|                            | <b>Other Outgoing Subtotal</b>           | <b>278,003.00</b>   | <b>-</b>                 | <b>257,324.00</b>   |
| <b>Expense Grand Total</b> |  | <b>320,003.00</b>   | <b>24,515.17</b>         | <b>312,324.00</b>   |
| 886200                     | INTEREST COUNTY TREASURY                 | 931.00              | 1,651.94                 | 1,700.00            |
| 888400                     | STUDENT REPRESENTATION FEE               | 40,026.00           | 30,548.00                | 23,893.00           |
| 889999                     | BEGINNING BALANCE, LOCAL                 | 279,046.00          | -                        | 286,731.00          |
| <b>88's</b>                | <b>Local Revenues Subtotal</b>           | <b>320,003.00</b>   | <b>32,199.94</b>         | <b>312,324.00</b>   |
| <b>Revenue Grand Total</b> |  | <b>320,003.00</b>   | <b>32,199.94</b>         | <b>312,324.00</b>   |

|                            |  |                     |                          |                     |
|----------------------------|--|---------------------|--------------------------|---------------------|
|                            | <b>Palomar College</b>                   |                     |                          |                     |
|                            | <b>BUDGET REPORT</b>                     |                     |                          |                     |
|                            | Comparing Fiscal Years                   |                     |                          |                     |
|                            |  | 2016 and 2017       |                          |                     |
|                            |  | <b>FUND 73</b>      |                          |                     |
|                            | <b>STUDENT BODY CENTER FEE</b>           |                     |                          | Run Sep 02, 2016    |
|                            |  |                     |                          |                     |
|                            |  |                     |                          |                     |
|                            |  |                     |                          |                     |
|                            |  | <b>FY 2015-2016</b> | <b>FY 2015-2016</b>      | <b>FY 2016-2017</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                     | 6,000.00            | -                        | 4,000.00            |
| 441000                     | SUPPLIES&MATERIAL,NONINSTR               | -                   | 5,449.24                 | -                   |
| 441100                     | SUPPLIES, INSTITUTIONAL                  | -                   | 22.68                    | -                   |
|                            | <b>Supplies &amp; Materials Subtotal</b> | <b>6,000.00</b>     | <b>5,471.92</b>          | <b>4,000.00</b>     |
| 500010                     | OTHER OPER EXP                           | 15,000.00           | -                        | 20,000.00           |
| 585750                     | PRINTING                                 | -                   | 1,497.87                 | -                   |
|                            | <b>Other Oper Exp Subtotal</b>           | <b>15,000.00</b>    | <b>1,497.87</b>          | <b>20,000.00</b>    |
| 600010                     | CAPITAL OUTLAY                           | 37,214.00           | -                        | 50,000.00           |
|                            | <b>Capital Outlay Subtotal</b>           | <b>37,214.00</b>    | <b>-</b>                 | <b>50,000.00</b>    |
| 731000                     | INTERFUND TRANS OUT BETWEEN              | -                   | 207,660.54               | -                   |
| 731010                     | INTERFUND TRANS OUT BETWEEN              | 207,661.00          | -                        | 204,600.00          |
| 799010                     | CONTINGENCY HOLDING ACCOUNT              | 75,573.00           | -                        | 65,590.00           |
|                            | <b>Other Outgoing Subtotal</b>           | <b>283,234.00</b>   | <b>207,660.54</b>        | <b>270,190.00</b>   |
| <b>Expense Grand Total</b> |  | <b>341,448.00</b>   | <b>214,630.33</b>        | <b>344,190.00</b>   |
| 886200                     | INTEREST COUNTY TREASURY                 | 932.00              | 1,283.01                 | 1,442.00            |
| 888300                     | STUDENT CENTER FEE                       | 227,498.00          | 221,077.00               | 222,000.00          |
| 889999                     | BEGINNING BALANCE, LOCAL                 | 113,018.00          | -                        | 120,748.00          |
| <b>88's</b>                | <b>Local Revenues Subtotal</b>           | <b>341,448.00</b>   | <b>222,360.01</b>        | <b>344,190.00</b>   |
| <b>Revenue Grand Total</b> |  | <b>341,448.00</b>   | <b>222,360.01</b>        | <b>344,190.00</b>   |

## **FUND 74 STUDENT FINANCIAL AID FUND**

|                            |  |                      |                          |                      |
|----------------------------|--|----------------------|--------------------------|----------------------|
|                            | <b>Palomar College</b>                   |                      |                          |                      |
|                            | <b>BUDGET REPORT</b>                     |                      |                          |                      |
|                            | Comparing Fiscal Years                   |                      |                          |                      |
|                            | 2016 and 2017                            |                      |                          |                      |
|                            | <b>FUND 74</b>                           |                      |                          |                      |
|                            | <b>STUDENT FINANCIAL AID TRUST</b>       |                      |                          | Run Sep 02, 2016     |
|                            |  |                      |                          |                      |
|                            |  |                      |                          |                      |
|                            |  |                      |                          |                      |
|                            |  | <b>FY 2015-2016</b>  | <b>FY 2015-2016</b>      | <b>FY 2016-2017</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                           | 176.36               | -                        | 175.48               |
| 541000                     | FEDRL INTEREST EARND,REPAY               | -                    | 137.35                   | -                    |
| 541100                     | STATE INTEREST EARND,REPAY               | -                    | 38.53                    | -                    |
|                            | <b>Other Oper Exp Subtotal</b>           | <b>176.36</b>        | <b>175.88</b>            | <b>175.48</b>        |
| 751000                     | STUDENT GRANTS                           | -                    | 18,072,373.61            | -                    |
| 751010                     | STUDENT GRANTS                           | 18,072,873.61        | -                        | 18,684,683.00        |
| 761000                     | DIRECT LOANS                             | -                    | 1,060,999.00             | -                    |
| 761010                     | DIRECT LOANS                             | 1,060,999.00         | -                        | 1,074,479.00         |
|                            | <b>Other Outgoing Subtotal</b>           | <b>19,133,872.61</b> | <b>19,133,372.61</b>     | <b>19,759,162.00</b> |
| <b>Expense Grand Total</b> |  | <b>19,137,335.35</b> | <b>19,133,548.49</b>     | <b>19,762,623.86</b> |
| 815130                     | PELL GRANTS                              | 16,353,483.61        | 16,353,483.61            | 16,900,000.00        |
| 815230                     | SEOG                                     | 405,476.00           | 405,476.00               | 437,302.00           |
| 815300                     | DIRECT LOANS                             | 1,060,999.00         | 1,060,999.00             | 1,074,479.00         |
| 819999                     | BEGINNING BALANCE, FEDERAL               | 3,786.38             | -                        | 3,786.38             |
| <b>81's</b>                | <b>Federal Revenues Subtotal</b>         | <b>17,823,744.99</b> | <b>17,819,958.61</b>     | <b>18,415,567.38</b> |
| 865350                     | CAL GRANTS FOR STUDENTS                  | 1,313,414.00         | 1,313,414.00             | 1,346,881.00         |
| 869999                     | BEGINNING BALANCE, STATE                 | -                    | -                        | 0.48                 |
| <b>86's</b>                | <b>State Revenues Subtotal</b>           | <b>1,313,414.00</b>  | <b>1,313,414.00</b>      | <b>1,346,881.48</b>  |
| 886100                     | INTEREST BANK ACCOUNTS                   | 39.01                | 39.01                    | 35.00                |
| 886300                     | INTREST EARNED ON FEDERL \$              | 137.35               | 137.35                   | 140.00               |
| <b>88's</b>                | <b>Local Revenues Subtotal</b>           | <b>176.36</b>        | <b>176.36</b>            | <b>175.00</b>        |
| <b>Revenue Grand Total</b> |  | <b>19,137,335.35</b> | <b>19,133,548.97</b>     | <b>19,762,623.86</b> |

## **FUND 75 SCHOLARSHIPS AND LOANS TRUST FUND**

|                            |                                     |                     |                          |                     |
|----------------------------|-------------------------------------|---------------------|--------------------------|---------------------|
|                            | <b>Palomar College</b>              |                     |                          |                     |
|                            | <b>BUDGET REPORT</b>                |                     |                          |                     |
|                            | Comparing Fiscal Years              |                     |                          |                     |
|                            | 2016 and 2017                       |                     |                          |                     |
|                            | <b>FUND 75</b>                      |                     |                          |                     |
|                            | <b>SCHOLARSHIP AND LOAN TRUST</b>   |                     |                          | Run Sep 02, 2016    |
|                            |                                     |                     |                          |                     |
|                            |                                     |                     |                          |                     |
|                            |                                     |                     |                          |                     |
|                            |                                     |                     |                          |                     |
|                            |                                     | <b>FY 2015-2016</b> | <b>FY 2015-2016</b>      | <b>FY 2016-2017</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                      | -                   | 6,372.02                 | -                   |
| 751010                     | STUDENT GRANTS                      | 73,747.02           | -                        | 75,170.23           |
| 752000                     | STUDENT SCHOLARSHIPS                | -                   | 711,210.40               | -                   |
| 752010                     | STUDENT SCHOLARSHIPS                | 997,207.37          | -                        | 994,576.49          |
| 765000                     | STUDENT LOANS                       | -                   | 6,207.06                 | -                   |
| 765010                     | STUDENT LOANS                       | 880,653.02          | -                        | 883,301.21          |
|                            | <b>Other Outgoing Subtotal</b>      | <b>1,951,607.41</b> | <b>723,789.48</b>        | <b>1,953,047.93</b> |
|                            |                                     |                     |                          |                     |
| <b>Expense Grand Total</b> |                                     | <b>1,951,607.41</b> | <b>723,789.48</b>        | <b>1,953,047.93</b> |
|                            |                                     |                     |                          |                     |
| 882200                     | SCHOLRSH/GRANT/LOAN REV             | 709,520.92          | 709,520.92               | 709,632.00          |
| 882300                     | STUDENT LOAN REPAYMENTS             | 7,994.85            | 7,994.85                 | 8,400.00            |
| 886200                     | INTEREST COUNTY TREASURY            | 7,029.55            | 7,029.55                 | 7,198.00            |
| 889999                     | BEGINNING BALANCE, LOCAL            | 1,227,062.09        | -                        | 1,227,817.93        |
|                            | <b>88's Local Revenues Subtotal</b> | <b>1,951,607.41</b> | <b>724,545.32</b>        | <b>1,953,047.93</b> |
|                            |                                     |                     |                          |                     |
| <b>Revenue Grand Total</b> |                                     | <b>1,951,607.41</b> | <b>724,545.32</b>        | <b>1,953,047.93</b> |

# GLOSSARY OF FINANCIAL TERMS

## SECTION VI



# SECTION VI

## GLOSSARY OF FINANCIAL TERMS

**ABATEMENT** – The return of an item of income or expenditure to its source.

**ACCOUNT CODE** – A sequence of numbers and/or letters assigned to ledger accounts for ease of reference.

**ACCOUNTING** – The process of identifying, measuring, and communicating financial information to permit informed judgements and decisions by users of the information.

**ACCOUNTS PAYABLE** – Amounts due and owed from others for goods and services provided prior to the end of the fiscal year (includes amounts billed but not received and amounts advanced but not paid).

**ACCOUNTS RECEIVABLE** – Amounts due and owed from others for goods and services provided prior to the end of the fiscal year (includes amounts billed but not received and amounts advanced by not repaid).

**ACCRUAL BASIS** – The method of accounting which calls for recording income when earned (even though not collected) and expenditures when liability is incurred (even though not paid). Contrasts with Cash Basis.

**ACTIVITY** – A set of institutional functions or operations related to an academic discipline or a grouping of service.

**ALLOCATION** – Division or distribution resources according to a predetermined plan.

**APPORTIONMENT** – Allocation of State of Federal Aid, district taxes, or other money to community college districts or other government units.

**APPROPRIATION** – An allocation of funds made by a legislative or governing body for a specified time and purpose.

**APPROPRIATION LIMITATION** - See Gann Limitation

**ASSOCIATED STUDENTS FUND** – The fund designated to account for money held in trust by the district for student body associations.

**AUDIT** – An examination of documents, records and accounts for the purpose of determining (1) that all present fairly the financial position of the district (2) that they are in conformity with prescribed accounting procedures and (3) that they are consistent with the preceding year.

**BALANCE SHEET** – A statement that shows assets, liabilities, reserves and fund balance or fund deficit of the community college district as of a specified date. It exhibits the financial condition of a district. Balance sheets are provided in the District's external auditor's report.

**BASE YEAR** – A year to which reference is made when projecting a current condition.

**BASE REVENUE** – The districts' total prior year revenue from state general apportionment, local property tax revenue, and student enrollment fees, adjusted when applicable for projected deficits.

**BLOCK GRANT** – A fixed sum of money, not linked to enrollment/FTES measures.

**BOARD FINANCIAL ASSISTANCE PROGRAM (BFAP)** – The purpose of BFAP is to offset the impact of the mandatory community college enrollment fee on low-income students who cannot afford to pay. ABIXX (Chapter 1, Statutes of 1984, Second Extraordinary Session) imposed a mandatory fee for community college credit courses.

**BOARD OF GOVERNORS** – The Statewide Governing Board of the Community Colleges. The Board hires the Chancellor of the California Community Colleges and makes policy decisions that affect all districts. The Board may be directed by the Legislature to regulate certain matters and it may choose to regulate others.



**BUDGET** – A plan of financial operation for a given period for specified purposes consisting of an estimate of income and expenditures.

**BUDGET DOCUMENT** – The book designed to provide a general overview of the District's budget in accordance with an approved plan for estimated income and expenditures.

**BUDGETING** – The process of allocating available resources among potential activities to achieve the objectives of an organization.

**CAPITAL OUTLAY** – The acquisition of fixed assets or additions to fixed assets, including land or existing building, improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings or equipment.

**CAPITAL OUTLAY PROJECTS FUND** – The fund designated to account for the accumulation of receipts and disbursements for the acquisition or construction or capital outlay items. A fund established under Capital Projects Funds.

**CASH** – An asset account reflecting currency, checks, money orders, bank deposits, and banker's drafts either on hand or on deposit with an official or agent designed as custodian of cash. Any restrictions or limitations as to the use of cash must be indicated.

**CASH BASIS** – Method of accounting in which income and expenditures are recorded only when cash is actually received or disbursed.

**CATEGORICAL FUNDS** – Funds received by a district for a certain purpose, which can only be spent for that purpose. Example: Funding for the disabled, EOPS, deferred maintenance and matriculation.

**CCFS-311 REPORT** – The instrument used by the budget-making authority to present fiscal year-end activity and current year budget to California Community Colleges Chancellor's Office. Included is a balanced statement of revenues and expenditures (both actual and budgeted), as well as other exhibits.

**CHART OF ACCOUNTS** – A systematic list of accounts applicable to a specific entity.

**CHILD DEVELOPMENT FUND** – The fund designated to account for child development services.

**COSTS** – The California Community College Accounting Manual gives specific guidelines as to what costs shall be considered direct, direct support or indirect support, and how they shall be accounted for.

**COSTS, DIRECT** – Costs charged to a program most clearly identified with the program.

**COSTS, DIRECT SUPPORT** – Charges that constitute a reallocation of portions of the direct costs accumulated in support programs for services rendered directly to other programs. Examples might be for maintenance or printing service costs charged back to a college or department.

**COSTS, INDIRECT SUPPORT** – Those costs of support programs remaining after the direct and direct support costs have been identified.

**COSTS OF LIVING ADJUSTMENTS (COLA)** – An increase in funding for revenue limits or categorical programs. Current law ties COLAs to indices of inflation, although different amounts are appropriated in some years.

**CURRENT EXPENSE OF EDUCATION** – Usually regarded as expenses other than capital outlay, community services, transportation (buses) and selected categorical funds.

**CURRENT LIABILITIES** – Amount due and payable for goods and services received prior to the end of the fiscal year. Current liabilities are paid within a relatively short period of time, usually within a year.

**DEBT SERVICE FUNDS** – Funds used to account for the accumulation of resources for and the payment of general long-term debt principal and interest.

**DEFERRED MAINTENANCE** – Major repairs of buildings and equipment, which have been postponed by college districts. Some matching state funds are available to districts, which establish a deferred maintenance program (50/50 match).

**DEFICIT** – Excess of liabilities over assets.

**DESIGNATED INCOME** – Income received for a specific purpose.

**DISABLED STUDENT PROGRAMS AND SERVICES (DSP&S)**

– The purpose of these special programs and services is to integrate the disabled student into the general college program to provide educational intervention leading to vocational preparation, transfer to general education; and to increase independence or to refer students to the community resources most appropriate to their needs.

**DRUG-FREE WORKPLACE** – All institutions receiving grants from any federal agency must certify that they will provide a drug-free workplace.

**EMPLOYEE BENEFITS** – Amounts paid by the school district on behalf of employees. These amounts are not included in the gross salary, but are over and above. They are fringe benefit payments and, while not paid directly employees, they are nevertheless a part of the employee cost. Examples are (1) group health or life insurance payments; (2) contributions to employee retirement (STRS – State Teachers' Retirement Systems); (3) O.A.S.D.I. (Social Security) and Medicare taxes; (4) workers' compensation payments and (5) unemployment insurance.

**ENCUMBRANCES** – Obligations in the form of purchase orders, contracts, salaries, and other commitments for which part of an appropriation is reserved.

**ENROLLMENT/FTES CAP** – A limit on the number of students (FTES) for which the state will provide funding.

**EOPS** – Extended Opportunity Programs and Services. Amounts apportioned for the purpose of providing allowable supplemental services through EOPS to encourage enrollment of students handicapped by language, social and/or economic disadvantages.

**EPA** – The Education Protection Account is used to record the receipt of State revenue generated as a result of the Schools and Local Public Safety Protection Act of 2012. The Act specifically prohibits the expenditure of EPA funds for administrative salaries and benefits and other administrative costs.

**EQUALIZATION** – Funds allocated by the legislature to raise districts with lower revenue limits toward the statewide average.

**EXPENDITURES** – Amounts disbursed for all purposes. Accounts kept on an accrual basis include all charges whether cash has been paid or not. Accounts kept on a cash basis include only actual cash disbursements.

**EXPENSES** – Expenditures made or liabilities incurred for goods and services used in the current year.

**FEES** – Amounts collected from or paid to individuals or groups for services or for use of facilities.

**FIDUCIARY FUNDS GROUP** – A group of funds used to account for assets held by the district in a trustee or agent capacity on behalf of individuals, private organizations, student organizations, other governmental units, and/or other funds.

**FIFTY-PERCENT LAW** – Requires that fifty percent of district expenditures in certain categories must be spent for salaries and benefits of classroom instructors and some instructional aids. Salaries of counselors and librarians are not included in this classification.

**FISCAL YEAR** – For governmental entities in the State of California, the period beginning July 1 and ending June 30. Otherwise, it is usually a period of one year, which can, by agreement begin at any time and end one year later.

**FIXED COSTS** – Those costs that remain relatively constant regardless of enrollment or volume of business. Examples include interest, insurance, and contributions to retirement systems.

**FULL-TIME EQUIVALENT EMPLOYEES (FTE)**

– Ratio of the hours worked based upon the standard work hours of one full-time employee. For example, classified employees may have a standard workload of 40 hours per week, if several classified employees worked 380 hours in one week, the FTE conversion would be 380/40 or 9.5 FTE.

**FULL-TIME EQUIVALENT STUDENTS (FTES)**

– An FTES represents 525 class (contact) hours of student instruction/activity in credit and non-credit courses. Full-time equivalent students (FTES) is one of the workload measures used in the computation of state support for California Community Colleges (see form CCFS-320 "Apportionment Attendance Report").

**FUND** – An independent fiscal and accounting entity with a self-balancing set of accounts for recording cash and other financial resources, together with all related liabilities and residual equities or balances and changes therein.

**FUND BALANCE** – The fund equity of governmental funds and Trust Funds, the difference between assets and liabilities within a fund.

**GANN LIMITATION** – An initiative passed in November 1979 adding Article XIII B to the California Constitution. It establishes limits on annual appropriations from the proceeds of taxes by the State, cities, counties, school districts and most special districts. Implementing legislation, SB1352 (Marks), was passed in 1980. Proposition 98 approved by the voters in November 1988 made modifications to the Gann Amendment.

**GENERAL FUND** – The fund used to account for the ordinary operations of the district. It is available for any legally authorized purpose not specified for payment by other funds.

**GENERAL LEDGER** – A basic group of accounts in which all transactions of a fund are recorded.

**GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP)** – Uniform minimum standards of and guidelines to financial accounting and reporting.

**GOVERNING BOARD** – The local governing board of each community college district. Its members are elected from the service area. The board hires the chief administrator of the district and directs the operations of the district. It makes policy decisions that are permitted or mandated at the local level.

**INCOME** – (1) Revenues; (2) The excess of revenues over expenditures.

**INFLATION FACTOR** – Adjustments for inflation, which are prescribed by law for school, district apportionments. The factor is more commonly referred to as the COLA (Cost-of-Living Adjustment).

**INTERFUND TRANSFERS** – Money that is taken from one fund and added to another fund without an expectation of repayment.

**INTERNAL CONTROL** – A plan or organization in which employees' duties are so arranged. Records and procedures so designated as to provide a system of self-checking, thereby enhancing accounting control over assets, liabilities, income, and expenditures. Under such a system the employee's work is subdivided so that no one employee performs a complete cycle of operation; such procedures call for proper delegation by designated officials.

**INTRAFUND TRANSFER** – The transfer of monies within a fund of the district.

**INVOICE** – An itemized statement of charges from the vendor to the purchaser for merchandise sold or services rendered.

**LIABILITIES** – Debt or other legal obligations (exclusive of encumbrances) arising out of transactions in the past, which must be liquidated, renewed, or refunded at some future date.

**LOTTERY** – Approved by voters in November 1984, lottery games began in October 1985. Of the total lottery revenues generated, a minimum of 34% must be distributed to public schools and colleges for "education of pupils." Legislated changes require 50% of all new lottery funds to be expended for instructional materials and supplies.

**MANDATED COSTS** – College district expenditures, which occur as a result of federal or state law, court decisions, administrative regulations, or initiative measures.

**MATRICULATION** – The Seymour-Campbell Matriculation Act of 1986 was enacted through Chapter 1468 of the California Statutes of 1986. The purpose of matriculation is to promote and sustain the effort of students to reach their educational goals through a program of support services tailored to the needs of the individual students. Students are obligated to express at least a broad educational extent at entrance, and to declare a specific educational objective within a reasonable time after enrolling.

**NON-RESIDENT TUITION** – A student who is not a resident of California is required, under the uniform student residency requirements to pay a tuition fee as prescribed by ECS 76140. The fee shall not be less than average statewide cost per student.

**OBJECT** – Expenditure classification category of an item or a service purchased.

**PERS** – Public Employees’ Retirement System. State employees, school districts and the law requires districts to contribute to the fund for full-time classified employees.

**PREPAID EXPENSES** – Goods or services for which payment has been made, but for which benefits have not been realized as of a certain date; e.g., prepaid rent, prepaid interest, and premiums on unexpired insurance. Benefits and corresponding charges to expenses will be borne in future accounting periods.

**PRIOR YEARS’ TAXES** – Taxes received in the current fiscal year for delinquencies or impounds in previous fiscal years.

**PROGRAM ACCOUNTING** – A system of accounting in which records are maintained to accumulate income and expenditure data by program rather than by organization or by fund.

**PROGRAM-BASED FUNDING** – A system whereby a program or activity generates revenue based on a formula or allocation without specifying where and how the funds must be spent.

**PROPOSITION 98 (1988)** – An amendment to the California constitution establishing minimum funding levels for K-14 education and changing some of the provisions of Proposition 4 (Gann limit).

**PROPRIETARY FUNDS GROUP** – A group of funds used to account for those ongoing government activities that, because of their income-producing character, are similar to those found in the private sector.

**PURCHASE ORDER** – A document issued to a vendor to authorize the delivery of specified merchandise or the performance of certain services and the cost of the same.

**REIMBURSEMENT** – Cash or other assets received as a repayment of the cost of work or services performed; or repayment of other expenditures made for or on behalf of another governmental unit, fund, or department.

**REQUISITION** – A document submitted initialing a purchase order to secure specified articles or services.

**RESERVE FOR CONTINGENCIES** – An amount set aside by the Governing Board to provide for estimated future expenditures or losses, for working capital, or for other specified purposes. The current reserve is set at 7%.

**RESTRICTED FUND** – Cash and/or other assets, which are limited as to use or disposition by their source. Their identity is therefore maintained and their expenditure or use is also recorded separately.

**REVENUE** – Increase in assets without a corresponding increase in liabilities and does not represent exchange of property for cash.

**REVOLVING CASH ACCOUNT** – A stated amount of money authorized by the district governing board to be used primarily for emergency or small sundry disbursements. The funds are reimbursed periodically through properly documented expenditures, which are summarized and charged to proper account classifications.

**SCHOLARSHIP AND LOAN FUND** – The fund designated to account for monies received and disbursed for scholarships, grants-in-aid, and loans to students.

**SHORTFALL** – An insufficient allocation of money, requiring an additional appropriation or resulting in deficits.

**STATE APPORTIONMENT** – An allocation of state money to a district based on total available general revenues less property taxes and enrollment fees.

**STRS** – State Teachers’ Retirement System. State law requires that school district employees, school districts, and the State contribute to their fund for full-time certificated employees.

**STUDENT BODY FUND** – A fund to control the receipts and disbursements for student association activities.

**STUDENT FINANCIAL AID FUND** – The fund designated to account for the deposit and payment of student financial aid including grants and loans or other monies intended for similar purposes and excluding administrative costs.

**SUPPLANTING** – To use one type of funds to provide goods and services previously paid for with another type of funds. Generally this practice is prohibited when State or Federal funds are used to replace local funds.

**TRUST FUND** – A fund consisting of resources received and held by an entity as trustee to be expended or invested in accordance with the conditions of the trust.

**UNENCUMBERED BALANCE** – The portion of a available budget or allotment not yet expended or obligated.

**UNFUNDED FTES** – FTES that are generated in excess of the enrollment/FTES cap.

**WARRANT** – A written order drawn by the governing board or its authorized officer(s) or employee(s) and allowed by the county auditor, directing the county treasurer to pay a specified amount to a designated payee. A warrant may or may not be payable on demand and may not be negotiable.