FISCALYEAR 2018-2019 TENTATIVE BUDGET

PALOMAR COMMUNITY COLLEGE DISTRICT

SUBMITTED FOR APPROVAL AT THE JUNE 12, 2018 GOVERNING BOARD MEETING

PALOMARPOWERED



PALOMAR COLLEGE

PALOMAR COMMUNITY COLLEGE DISTRICT 1140 WEST MISSION ROAD, SAN MARCOS, CA 92069



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 selfevaluation 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

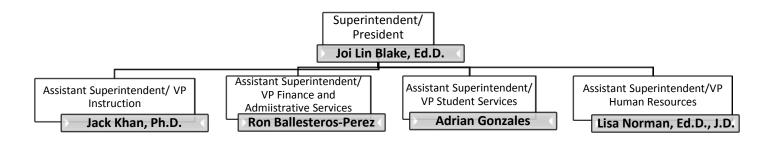
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PALOMAR COMMUNITY COLLEGE DISTRICT GOVERNING BOARD

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 EXECUTIVE ADMINISTRATION



FISCAL SERVICES LEADERSHIP TEAM

Carmen M. Coniglio Brandi Y. Taveuveu Ping Lee Robert Threatt Vacant Director, Fiscal Services Manager, Budget and Payroll Interim Manager, Accounting Internal Auditor/Analyst Manager, Student Accounts and Cashiering

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PALOMAR COLLEGE OVERVIEW

The California Community Colleges is the largest system of higher education in the nation, consisting of 114 community colleges and 78 educational centers in 72 districts. Community Colleges provide workforce education training, basic skills education, and prepare students for transfer to four-year institutions.

Founded in 1946, Palomar Community College District is the largest single-college district in San Diego County, California. 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. The college has an open admissions policy and utilizes a semester-based academic calendar. Palomar enrolls over 26,000 full-time and part-time students during the fall and spring semesters. 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).

The District's facilities improvement measure, Proposition M, was passed by 57% of voters in the November 2006 General Election. As a result, the \$694 million provided by the measure, as well as \$200 million matching funds from the State, and an additional \$37 million from Proposition 1D, will provide the implementation of the college's Master Plan 2022.

Palomar College 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 fully 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.

CAMPUS LOCATIONS

Palomar College is situated in the City of San Marcos, approximately 30 miles north of San Diego. Committed to serving the entire district, the college takes learning to its communities via the **San Marcos Main Campus**, augmented by education centers and sites.

- Palomar College (Main Campus) -1-15 1140 W. Mission Rd. San Marcos, CA 92069 FALLBROOK SITE OF FUTURE ~-76 **North Education Center** (Fallbrook) *CAMP PENDLETON PAUMA VALLEY 35090 Horse Ranch Creek Rd. Fallbrook, CA 92028 1-15 South Education Site (Rancho Bernardo) **ESCONDIDO CENTER** 11111 Rancho Bernardo Rd. PALOMAR COLLEGE SAN MARCOS CAMPUS Rancho Bernardo, CA 92127 Hwy-78 Escondido Education Center 1951 E. Valley Parkway SITE OF FUTURE Escondido, CA 92027 Camp Pendleton Education Site Joint Education Center, Bldg. 1331 Oceanside, CA 92058 Fallbrook Education Site 2400 S. Stagecoach Ln. Fallbrook, CA 92028 Pauma Education Site 1010 Pauma Reservation Rd. Pauma Valley, CA 92061 Ramona Community Campus 1010 Ramona Street Ramona, CA 92065
 - 1401 Hanson Lane Ramona, CA 92065

Ramona High School (ESL Classes)

Public Safety Training Center 182 Santar Place San Marcos, CA 92069

PALOMARPOWERED

PALOMAR COLLEGE® Learning for Success

June 12, 2018

Joi Lin Blake, Ed.D. Superintendent/President Members of the Governing Board and the Palomar College Community

Joi Lin Blake, Ed.D.

Superintendent/President

FROM:

TO:

Governing Board Nina Deerfield Mark R. Evilsizer John J. Halcón, Ph.D. Nancy Ann Hensch Paul P. McNamara Student Trustee: ASG President

Office of the President

PRESENTED BY: Ron Ballesteros-Perez, Assistant Superintendent/Vice President, Finance & Administrative Services Carmen Coniglio, Director of Fiscal Services

With our new fiscal year, the opportunity for a new beginning spurs creativity and excitement as we solidify Palomar Community College District's position as the best community college in San Diego County. The District's proposed Tentative Budget for 2018-19 fiscal year seeks to build on prior year's accomplishments and respond to the changing educational needs of our students.

Developed conservatively, this budget is the result of a Board-adopted Resource Allocation Model, relying primarily on the State's May Revision budget for the California Community College System. For the 2018-19 fiscal year, we anticipate the District will be funded for 19,200 Full-Time Equivalent Students (FTES). Palomar is committed to meeting its FTES target and to strengthening our educational offerings and support programs that increase student success and access. Despite a challenging fiscal environment, we are encouraged by our improved student enrollment, strengths in building new community partnerships, and opportunities to extend our reach to our under-served communities. The dedication, hard work, and perseverance of our faculty and staff, and their willingness to effectively collaborate in stabilizing and optimizing our enrollment through a Strategic Enrollment Management (SEM) Plan, is greatly appreciated for the benefit of our students.

This Tentative Budget incorporates the Cost of Living Allowance set at 2.71% and the 7% contingency reserve required by the Board. At this stage of the budget development process, there are many uncertainties related to the State's proposed funding formula for community colleges. This budget is based upon the FY 2017-18 State funding model. Depending on the outcome of the enacted budget in June and until the 2017-18 fiscal year accounting records are closed and the full extent of the impact of the proposed funding formula is known, this 2018-19 Tentative Budget will be subject to modifications as more information becomes available.

Nevertheless, in order to comply with the California Code of Regulations Section §58305 requirements for Tentative Budget approval and to begin financial activity by July 1, 2018, it is recommended that the Governing Board approve the District's 2018-19 Tentative Budget as presented. Any changes will be reflected in the Adopted Budget document, which will be presented to the Governing Board for approval on September 11, 2018.

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2018-19 STATE BUDGET

Governor's January Budget Proposal

The 2018-19 Governor's January Budget proposed spending of \$131.7 billion, maintaining a balanced budget, and bringing the Rainy Day Fund to the maximum level allowed under the constitution. The Governor's Proposal included investments focused on advancing the *Vision for Success* goals of the California Community Colleges (CCC), including the establishment of an online college and a new funding formula for community colleges. The funding formula proposal has a three-pronged focus: Access, Equity, and Success, using a 50%-25%-25% distribution of a Base grant (based on FTES), a supplemental grant (based on the number of low-income students that a district enrolls), and a student success incentive grant that would reward colleges for the number of degrees or certificates earned within three years. Also included was a hold harmless provision that ensures districts would not receive less funding in the future than they received in 2017-18.

May Revision

On May 11, 2018, Governor Brown released the May Revision of the 2018 Budget, reflecting additional revenues, assumptions of continued economy expansion, and a balanced budget through 2018-19. The state reserves have grown to a record \$17 billion. Despite strong fiscal health in the short term, the May Revision reflects fiscal restraint coupled with the Governor's fear that an economic downturn is inevitable. "As Isaac Newton observed: What goes up must come down," Governor Brown said. "Let's not blow it now." Brown urged caution to limit permanent increases in new obligations and proposed to continue building the state's reserves.

In view of stakeholders' feedback on the new funding formula proposal for community colleges, including formal recommendations submitted by Chancellor Oakley to the Department of Finance, several major changes were made to the original proposal. The May Revision expands the fiscal protections provided to districts in transitioning to a new funding formula, extending the hold harmless provision from one year to two years, stating that no district would receive less than 2017-18. Under the May Revision, the proposed new funding formula allocates funding on a 60%-20%-20% distribution to the following core elements:

- Base Allocation (60%): The Base Allocation is the enrollment-based portion, similar to the current Ι. funding formula. Under current law, districts are funded based on the higher of current-year or prior-year enrollment. Under the new formula, the basis of FTES funding is a simple 3-year credit Full-time Equivalent Students (FTES) average and a Basic Allocation based on district size and number of colleges/centers. The May Revision includes a proposal to end "summer shift" effective FY 2019-20, with summer 2019 enrollments counted in FY 2019-20. For future years, FTES associated with a summer term that crosses over fiscal years will be counted towards the following fiscal year. The funding formula proposal also included the Chancellor's Office' recommendation to end "Stability Funding." Non-credit FTES and career development and college preparation CDCP FTES are excluded from the formula and are funded at existing rates. The Governor's funding formula projects 2018-19 restoration and stability for each district. It is the Governor's intent to leave the administration of the district's Basic Allocation unchanged from current practice, therefore, Basic Allocation will not decrease year-to-year, unless the district size decreases. Calculation of a deficit under the new formula will remain unchanged from current practice in the existing formula.
- II. <u>Supplemental Allocation (Equity) (20%)</u>: The rates for this allocation is determined by dividing the 20% of Total System Revenue available to districts by the total number of students (using prior year's unduplicated headcount data) in the following categories.
 - a. Pell Grant Recipients
 - b. College Promise Grant Recipients 25 years and older
 - c. AB 540 Students

- III. <u>Student Success Allocation (20%):</u> The rates for this allocation is determined by distributing the remaining 20% of Total System Revenue available to district based on district's performance in various outcomes. Outcome metrics are weighted by "points" and are awarded as follows:
 - a. 4 Points: Completion of Associate Degree for Transfer (ADT)
 - b. 3 Points: Completion of an Associate Degree or community college Bachelor's Degree
 - c. 2 Points: Credit Certificates 16 units or greater
 - d. 1.5 Points: Transfer to 4-Year Institution
 - e. 1 Point: Completion of 9 CTE units
 - f. 1 Point: Attainment of regional living wage after one year of completion

Pell Grant recipients meeting any of the above outcomes would also generate an additional set of points equal to the number generated above.

General Apportionment: Compared to 2017-18, the 2018-19 May Revision reflects an increase of \$175 million to support districts in transitioning to the Governor's proposed new funding formula and an additional \$104 million one-time so that no districts receive less than their 2017-18 total computational revenue adjusted by COLA. Beginning 2019-20, districts would receive no less than their actual FTES multiplied by their 2017-18 rate. Statutory COLA for apportionment purposes is 2.71% in 2018-19.

The 2018-19 May Revision includes the following additional programmatic funding sources:

Deferred Maintenance and Instructional Equipment allocation: The Budget provides \$143.5 million state allocation to fund deferred maintenance, instructional equipment, and water conservation projects listed in the district's 5-year plan. This allocation will yield approximately \$2.4 million for Palomar.

New Online Community College: \$120 million (of which \$20 million is ongoing); Requires selection of a president, who would manage operations and establish a council of representatives from other colleges.

Apprenticeship Programs: \$59.3 million (\$4.8 million one-time and \$5.9 million ongoing to increase support for community college apprenticeship programs

California College Promise Programs: The Budget provides \$46.0 million Proposition 98 General Fund to implement the California College Promise, pursuant to AB 19 (Chapter 735, Statutes of 2017).

Consolidated Categorical Program: Combines Student Success and Support Program (SSSP), Student Success for Basic Skills Program, and Student Equity Program into one block grant program, whereby the district would not receive less in 2018-19 and 2019-20 from the new consolidated categorical program than the sum of amounts the district received in 2017-18. Funds are to be used in support of student equity plans.

The May Revision Summary document is available at: http://www.ebudget.ca.gov/FullBudgetSummary.pdf

Legislative Update: At the state level, the Legislative Budget Committees of both houses rejected the implementation of the proposed new funding formula. The Legislative Analyst Office recommended adopting the general framework and proposed delayed implementation until 2019-20 to provide time to work out details of formula components. The deliberations of the Budget Conference Committee may take weeks to iron out any differences. However, at this time, the district's 2018-19 Tentative Budget is developed based upon the existing funding formula. Preparing our Tentative Budget will be difficult until the 2018 Budget is enacted and the applicable funding formula is known. Adjustments will be made when the final budget is approved by the Legislature.

It is expected that the 2018-19 Budget will be approved and signed by the Governor by June 15, 2018. District develops Adopted Budget in September based on final state budget. The Adopted Budget will be submitted for Governing Board approval in September.

Below are a few highlights of the May Revision with the "estimated" impact to Palomar College's Tentative Budget.

Program	Governor's January Proposal	May Revision	<u>Estimated</u> Palomar Impact
APPORTIONMENTS			
Enrollment Growth (Access)	\$60 million (1% Growth)	Decrease of \$300,000	Not eligible as the District has not restored its pre- Decline FTES base
Apportionment Increase (Base Funding)	\$175 million (Transition to New Funding Formula)	Adds \$104 million (1-time) so that all districts receive at least their 2017-18 totals adjusted by 2.71% COLA	District will not receive less in 2018-19 and 2019-20 from the new formula than the apportionment revenue received in 2017-18
Cost-of-Living Adjustment (COLA)	\$161.2 million COLA (2.51%)	Adds \$11.9 million based on revised COLA (2.71%)	\$2.8 million
FACILITIES AND EQUIPMENT			
Physical Plant and Instructional Equipment	\$275.2 million (1-time)	\$143.5 million (1-time)	\$2.4 million
EDUCATIONAL SERVICES			
Apprenticeship	\$30.6 million for reimbursements for prior years RSI	Adds \$5.9 million for prior years RSI plus \$4.8 million ongoing revised RSI hours	To be determined by CCCCO
Financial Aid Expansion	\$32.9 million	Adds \$7.8 million ongoing; Separately adds \$13.5 million 1- time and \$5 million ongoing for implementation of new FA system	N/A
Basic Skills Transformation	\$20 million (1-time)	No change	To be determined by CCCCO
California College Promise (AB 19) Implementation	\$46 million (1-time)	No change	N/A
Online Community College	\$100 million (1-time)	No change	N/A
Workforce Preparation (1-time)	\$30.6 million (Apprenticeship shortfall)	\$30.6 million (Apprenticeship shortfall)	To be determined by CCCCO

2018-19 DISTRICT OPERATING BUDGET

Once the state budget is enacted, the Board of Governors and System Office determine the allocations for each district. The state general fund allocations are based on a formula established in 2006 by Senate Bill (SB) 361, which amended and added to California Code Sections 84750-84760.5. The allocation depends on college enrollment, which varies from year to year based on the economy, employment rates, and other factors. SB 361:

- Designated a basic allocation for each district, based on the size of the district and number of colleges and centers.
- Equalized funding across community college districts, so that all colleges receive essentially the same funds for a Full-time Equivalent Student (FTES).
- Stipulated a uniform funding rate for all non-credit FTES
- Established a non-credit FTES funding rate for the Career Development and College Preparation Program for educational disadvantaged residents

The Marginal Funding rates per FTES are revised annually based on cost of living adjustments (COLA).

Because the precise details and impact of the new funding formula have not been released, there are no estimates as yet. The FY 2018-19 Tentative Budget is based on the following thresholds and budget assumptions:

Factor	2018-19
Basic Allocation	\$7,497,074
Base FTES Revenue Rates	
Credit FTES	\$5,312
Non-credit FTES	\$3,259
CDCP FTES	\$5,312
Statutory COLA for Apportionments	2.71%
2017-18 Factored Credit FTES (Base)	17,900
2018-19 Target Credit FTES	19,200
California Lottery (per FTES)	\$146/\$48
Mandate Block Grant (per FTES)	\$29.21
CalPERS Employer Rate	18.062% (increased from FY18 15.531%)
CalSTRS Employer Rate	16.28% (increased from FY18 14.43%)

2018-19 TENTATIVE BUDGET EXECUTIVE SUMMARY

The Palomar Community College District's 2018-19 Tentative Budget of \$459,419,594 for all funds reflects the following major budgets:

19 SUMMARY OF ALL FUNDS		
	2017-18	2018-19
D	ADOPTED BUDGET	TENTATIVE BUDGET
		General Fund
General Fund –Unrestricted (including Designated)	\$144,314,716	\$141,467,062
General Fund –Restricted	47,503,992	27,392,386
Total General Fund	\$191,818,708	\$168,859,448
		Other Funds
Prop M Bond Interest & Redemption Fund Series A	17,098,373	12,550,828
Prop M Bond Interest & Redemption Fund Series B	9,776,737	9,233,813
Prop M Bond Interest & Redemption Fund Series C	21,194,873	11,584,773
Prop M Bond Interest & Redemption Fund Series D	14,199,234	12,189,748
Debt Service Fund – Lease Revenue Bonds	696,650	697,625
Child Development Fund	2,074,848	1,823,854
Capital Outlay Projects Fund	19,544,040	16,227,926
Prop M Bond Construction Fund	303,132,243	181,635,013
Energy Conservation Projects Fund	1,592,977	797,420
Other Post-Employment Benefits (OPEB) Fund	22,128,504	21,321,133
Associated Students Trust Fund	187,086	207,978
Student Representation Fee Trust Fund	359,338	368,533
Student Center Fee Fund	372,984	401,611
Student Financial Aid Trust Fund	18,427,766	19,637,956
Scholarship and Loan Trust Fund	1,926,792	1,881,935
Total Other Funds	\$432,712,445	290,560,146
Total Funds	\$624 531 153	\$459,419,594
	D General Fund –Unrestricted (including Designated) General Fund –Restricted Total General Fund –Restricted Total General Fund –Restricted Prop M Bond Interest & Redemption Fund Series A Prop M Bond Interest & Redemption Fund Series B Prop M Bond Interest & Redemption Fund Series C Prop M Bond Interest & Redemption Fund Series D Debt Service Fund – Lease Revenue Bonds Child Development Fund Capital Outlay Projects Fund Prop M Bond Construction Fund Energy Conservation Projects Fund Other Post-Employment Benefits (OPEB) Fund Associated Students Trust Fund Student Representation Fee Trust Fund Student Financial Aid Trust Fund Student Financial Aid Trust Fund	D2017-18 ADOPTED BUDGETGeneral Fund -Unrestricted (including Designated)\$144,314,716General Fund -Restricted47,503,992Total General Fund\$191,818,708Total General Fund\$191,818,708Prop M Bond Interest & Redemption Fund Series A9,776,737Prop M Bond Interest & Redemption Fund Series B9,776,737Prop M Bond Interest & Redemption Fund Series C21,194,873Prop M Bond Interest & Redemption Fund Series D14,199,234Debt Service Fund - Lease Revenue Bonds696,650Child Development Fund2,074,848Capital Outlay Projects Fund1,592,977Other Post-Employment Benefits (OPEB) Fund322,128,504Associated Students Trust Fund359,338Student Representation Fee Trust Fund359,338Student Financial Aid Trust Fund1,8427,766Scholarship and Loan Trust Fund\$432,712,445LenceKatage,712,445Contal Other Funds\$432,712,445

THE 2018-19 GENERAL FUND BUDGET OVERVIEW

The 2018-19 General Fund Is \$168,859,448, divided between Fund 11 (Unrestricted and Designated) and Fund 12 Restricted. The Unrestricted General Fund budget supports the principal operations of the District. For 2018-19 fiscal year, the Unrestricted General Fund budget is \$141,467,062, which represents 30.8% of the Total Budget.

UNRESTRICTED GENERAL FUND

The 2018-19 Tentative Unrestricted General Fund Budget is a balanced budget, with the District's reserves playing a key role in balancing expenditures with revenues. Revenues are budgeted at the amount certified with the 2017-18 P-1 Principal Apportionment from the Chancellor's Office, amended to the Target FTES, projected by Enrollment Services. The 2018-19 Tentative Budget assumes class offerings to achieve 19,200 Full-Time Equivalent Students (FTES).

BASE REVENUE

State Apportionment is the revenue received for generating enrollment of students and is calculated based on the amount of earned Full Time Equivalent Students (FTES) from the prior year. An FTES is the equivalent of one student taking 30 units a year (15 units a semester). An FTES is calculated using the number of lecture units x weekly student contact hours (WSCH) per unit x number of students = total WSCH for the class. 525 WSCH = 1 FTES.

The State calculates the total Base Revenue for the District and subtracts the following components:

- Education Protection Act allocation Proposition 30 unrestricted state funding
- Property taxes collected by the County and proportionately distributed by the County to the District and
- Student enrollment fees collected by the District.

The remainder is the State General Apportionment sent directly to the District. The Chancellor's Office recalculates the Base Revenue (or Total Computational Revenue) multiple times during the year and retroactively for each fiscal year. Districts do not know the exact funding level for the year until the final recalculation 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.

WORKLOAD MEASURE HISTORICAL DATA

Fiscal Year	Base FTES	CCFS 320 Reported Actual FTES	% Change from Prior Year Actual FTES	Funded FTES	% Change from Prior Year Funded FTES
2013-14	18,531	18,802	1.47%	18,802	1.47%
2014-15	18,802	19,630	4.40%	19,630	4.40%
2015-16 Stability	19,630	16,603	-15.42%	19,630	0.00%
2016-17 Restoration Yr1	16,603	18,218	9.72%	18,218	-7.19%
2017-18 Restoration Yr2	18,218	*17,900	-1.74%	18,218	0.00%
2018-19 Restoration Yr3	17,900	**19,200	7.2%	19,200	5.39%

*Based on 2017-18 Estimated CCFS-320 Annual Attendance Report – Factored FTES

**Based on 2018-19 Target FTES

BUDGET STABILITY AND RESTORATION Stabilization/Restoration Period: FY 2016-17 to FY 2018-19

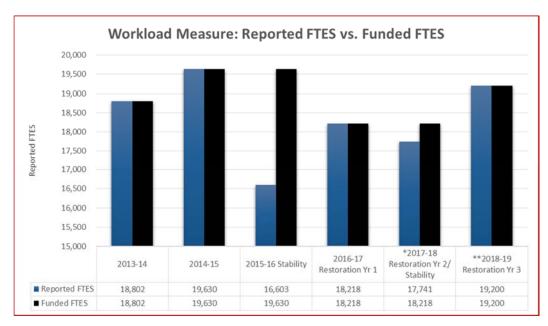
Palomar College entered into its first year of Stabilization in 2015-16. For fiscal year 2015-16, the District received stability funding in an amount equal to the revenue loss associated with the decline in FTES for that year as compared to the prior fiscal year. Under California Code Regulations Section 58776, during the initial year of a decline in FTES, community college districts are provided "stability" funds so there will be no reductions to apportionment levels and the final result is to spread any loss from the decline in equal installments over a three year period. Restoration allows a district to restore FTES and earn any reductions in apportionments during the three years following the initial year of decline (Education Code Section 84750.5). The District is actively tracking its enrollment patterns and taking steps to maintain and grow enrollment to minimize reductions in operating revenues. For fiscal year 2017-18, the District projects generating 17,900 FTES at year-end, without shifting (borrowing) FTES from summer 2018. **The 2018-19 Tentative Budget assumes that the District will restore 1,300 FTES over prior year FTES, which accounts for approximately \$7 mil in restoration funds included in the budget. This estimated revenue will be recognized only if the Target FTES of 19,200 is achieved.**

The District's objective is to achieve an enrollment close to the State-calculated Funded FTES cap while also containing marginal costs. The state does not provide apportionment above a maximum amount referred to as "cap." Achieving an enrollment level below the cap exposes the district to the possibility of reduction in Base Revenue. The funded enrollment cap is adjusted as the deficit factor and growth factors are adjusted. The cap calculation changes with each apportionment certification. 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.

	Total Computational		Deficit Factor/				Reported	Funded
Fiscal Year	Revenue		Revenue Revenue Shortfall		Total Revenue		FTES	FTES
2013-14	\$	92,593,490	\$	(420,160)	\$	92,173,330	18,802	18,802
2014-15	\$	97,394,671	\$	-	\$	97,394,671	19,630	19,630
2015-16 Stability	\$	104,908,640	\$	-	\$	104,908,640	16,603	19,630
2016-17 Restoration Yr 1	\$	99,115,825	\$	-	\$	99,115,825	18,218	18,218
*2017-18 Restoration Yr 2/ Stability	\$	103,570,504	\$	(482,648)	\$	103,087,856	17,741	18,218
**2018-19 Restoration Yr 3	\$	113,283,775	\$	-	\$	113,283,775	19,200	19,200

*Based on P-1 First Principal Apportionment (includes \$2.5 million in stability funding)

**Projected based on Target FTES and Governor's May Revise Proposal, with 2.71% COLA





PALOMAR COLLEGE TENTATIVE BUDGET FY 2018-19

2017-18 PROJECTED ACTUALS VS. 2018-19 TENTATIVE BUDGET

GENERAL FUND UNRESTRICTED REVENUES, EXPENDITURES, AND GENERAL FUND BALANCE:

	2017-18 Projected Actuals	2018-19 Tentative Budget
Beginning Fund Balance, July 1	Trojected Actuals	Tentative Budget
(per CCFS-311 Report)	\$ 21,853,780	\$ 18,084,765
Revenues		
Apportionment Revenue	103,570,504	113,283,775
Apprenticeship	1,240,810	1,240,810
Non-Resident Tuition	3,030,715	3,095,000
State Lottery Proceeds	2,735,748	2,613,400
State Mandated Costs	1,020,928	522,859
Contract Services	525,000	500,000
Miscellaneous State Revenues	1,191,652	560,669
Miscellaneous Local Revenues	1,354,544	996,284
Intra-Fund Transfer In, Within	1,301,402	569,500
Revenue	115,971,303	123,382,297
Expenditures		
1000 Academic Salaries	50,774,925	51,363,555
2000 Classified Salaries	25,466,338	28,556,295
3000 Employee Benefits	32,035,106	35,707,893
4000 Supplies	1,104,134	995,529
5000 Other Operating Expenses	8,552,057	9,047,850
6000 Capital Outlay	63,191	217,324
7000 Transfers and Outgo	4,703,711	2,532,603
Expenditures	122,699,463	128,421,049
Current Year Operating Results	(6,728,160)	(5,038,752)
Inter-fund Transfer, In	2,959,145	(-,,,
Net Operating Results (Surplus/(Deficit)	(3,769,015)	(5,038,752)
Projected Ending Fund Balance, June 30	\$ 18,084,765	\$ 13,046,013

UNRESTRICTED PROJECTED FUND BALANNCE/RESERVE

Projected Fund Balance as of June 30, 2018	\$18,084,765
2018-19 Tentative Budget Revenues	123,382,297
2018-19 Tentative Budget Expenditures	(128,421,049)
Net Operating Results for 2018-19 Tentative Budget	(5,038,752)
Projected Ending Fund Balance as of June 30, 2019	13,046,013

In accordance with the Resource Allocation Model (RAM), budget development for 2018-19 continues to be tied to the Master and Strategic Planning process. The Baseline Budget incorporated the following:

Unrestricted general funds are allocated to pay for costs related to fulfilling District mission. There are two categories of expenditures that are paid from the unrestricted general fund:

Non-Discretionary Budgets: These are the District's most basic required costs. The largest amount of the unrestricted general fund budget is for salary and benefits of the District's permanent employees as governed by collective bargaining agreements.

- Salary, statutory and fringe benefits for all current active faculty and staff, including step/column and longevity obligations, classification/compensation study adjustments, increases in PERS and STRS rates, changes in SISC PPO and Kaiser Health Plan enrollment, and the annual contribution to OPEB (other post-employment benefits), were calculated and budgeted. Stipends and negotiated items were also included.
- Other Reserves: 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. \$255,472 has been budgeted to anticipate vacancies and the delay in hiring any replacements.
- **Governing Board Required Reserve** of 7% equal to \$8,812,191 has been budgeted for economic uncertainties. Reserves are intended to provide the District greater budget stability and to protect against unexpected events and revenue changes.

Discretionary Budgets: These are also basic costs within the District, such as temporary personnel, supplies and materials, travel, contract services, and equipment. Although still part of the District's base budget, there is more flexibility in the amounts budgeted in each of these categories.

- Expenses were built from the scheduled class offerings to achieve the total FTES as projected.
- Discretionary budgets reflect the reductions made during fiscal year 2017-18
- Apprenticeship Program expenses were built based on State funding projections.

• Institutional costs were identified and budgeted, primarily consisting of utility costs (gas, electric, etc.), debt service, maintenance agreements, insurance (liability, property, and students), retiree benefits, legal and auditing fees, credit card fees and bank costs, District-wide memberships and licenses and inter-/intra-fund transfers:

Transfers and outgo INTRA-FUND TRANSFERS

\$ 5,000 for Articulation

- \$ 800,000 for Police/Parking Department
- \$ 220,054 for Wellness Center
- \$ 28,000 for Co-curricular Activities
- \$ 11,500 for Workers Comp Administration
- \$ 500,000 Reserve for Fallbrook Ed Center
- \$ 30,000 for Nelnet Payment Plan
- \$ 3,600 for Work Study Benefits

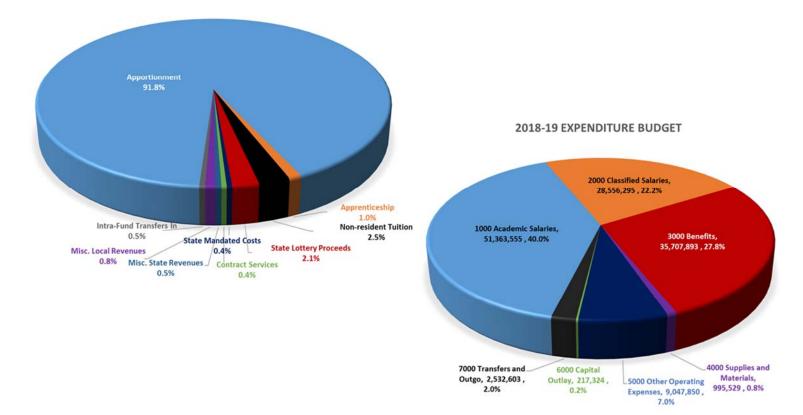
\$1,598,154 TOTAL INTRA-FUND TRANSFERS

INTER-FUND TRANSFERS

\$904,449 for Retiree Health Benefits (OPEB)
\$ 30,000 for Associated Students Government
\$934,449 TOTAL INTER-FUND TRANSFERS

The development of the District's budget is an evolving process. Fiscal Services will continue to refine and update this budget in preparation for submission of the Adopted Budget in September.

2018-19 REVENUE BUDGET



PALOMAR COLLEGE TENTATIVE BUDGET FY 2018-19

FUNDS AT PALOMAR COLLEGE

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

10	GENERAL FUND
	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.
	(Fund 10 = Fund 11 Unrestricted + Fund 11 Designated + Fund 12 Restricted)
	The General Fund is divided into three sub funds: Unrestricted, Designated, and Restricted.
	• Fund 11 UNRESTRICTED is used to account for resources available for the general purposes of the District's operation and support of its educational program.
	 Fund 11 DESIGNATED is used to account for unrestricted monies for specific operation purposes, such as field trips, planetarium, material fees, etc.
	• Fund 12 RESTRICTED is used to account for resources available for the operation and support of the educational programs that are specifically restricted by laws, regulations, donors, or other outside agencies as to their expenditure.
22	PROP M BOND INTEREST AND REDEMPTION FUND – SERIES A
	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.
23	PROP M BOND INTEREST AND REDEMPTION FUND – SERIES B
	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.
24	PROP M BOND INTEREST AND REDEMPTION FUND – SERIES C
	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.

25 PROP M BOND INTEREST AND REDEMPTION FUND – SERIES D

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.

29 DEBT SERVICE FUND – LEASE REVENUE BONDS

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.

33 CHILD DEVELOPMENT FUND

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.

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

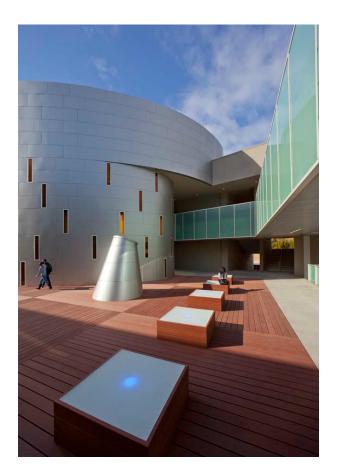
The fund is to account for monies collected for the addition to the Student Center facility. The funds are used for the debt services of lease revenue bonds issued to finance the addition.

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.



FUND 10 GENERAL FUND COMBINED UNRESTRICTED AND RESTRICTED FUNDS

		F	Palomar College BUDGET REPORT		
			mparing Fiscal Year 2018 and 2019	5	
			FUND 10		
		COMBI	NED FUNDS 11 A	ND 12	Run May 30, 2018
			FY 2017-2018	FY 2017-2018	FY 2018-2019
			Budget	Expended/Received	Budget
Account		Description		Year to Date	
111000 111010		INSTRUCTIONAL SAL, CONTRACT	- 22,957,828.00	17,796,349.16	22,959,741.00
	11's	Instr Salaries - Contract	22,957,828.00	17,796,349.16	22,959,741.00
121000		ED ADMINISTRATOR, CONTRACT	-	648,566.96	-
121010		ED ADMINISTRATOR, CONTRACT	770,534.00	-	803,509.00
121100 121110		SUPRT/PRESIDENT, CONTRACT SUPRT/PRESIDENT, CONTRACT	- 252,135.00	219,847.32	- 258,967.00
121200		EXECUTIVE EXPENSE ALLOWNC	-	12,322.20	-
121210		EXECUTIVE EXPENSE ALLOWANCE	16,568.00	-	24,651.00
121300		PRESIDENT'S AUTO ALLOWANCE	-	17,569.45	-
121310		PRESIDENT'S AUTO ALLOWANCE	18,572.00	-	18,488.00
122100 122110		COUNSELORS, CONTRACT COUNSELORS, CONTRACT	- 3,055,695.74	2,319,397.54	- 3,079,372.00
123100		DEAN, ACADEMIC CONTRACT	- 3,000,090.74	899.741.61	-
123110		DEAN, ACADEMIC CONTRACT	1,068,835.00	-	989,317.00
123200		DEPARTMENT CHAIR, CONTRACT	-	1,635,468.94	-
123210		DEPARTMENT CHAIR, CONTRACT	2,005,462.00	-	2,137,249.00
123400 123410		DIRECTR/COORDINAT,ACA CONT	- 1,022,033.00	789,712.56	937,775.00
123500		PALOMAR FACULTY FEDERATION	1,022,055.00	75,568.39	-
123510		PALOMAR FACULTY FEDERATION	146,961.00	-	105,837.00
123600		DIRECTOR/COORDINATOR, AA CONT	-	1,438,248.07	-
123610		DIRECTOR/COORDINATOR, AA CONT	1,822,006.55	-	1,735,641.00
125000 125010		LIBRARIANS, CONTRACT	- 592,226.00	456,853.08	- 769,886.00
123010	12's	Non-Instr Salaries - Contract	10,771,028.29	8,513,296.12	10,860,692.00
130010		INSTR SALARIES - OTHER	18,315,476.16	-	18,349,370.00
131100		ASSIGN TIME HRLY REPLACEMT	-	774,726.53	-
133100			-	8,876,730.63	-
133200 133300		INST ACA HOURLY SUBSTITUTE	-	<u> </u>	-
134000		LOAD BANKING (FISCAL USE)	-	42.18	-
135300		OVERLOAD, CONTRACT INSTRUC	-	1,863,724.92	-
135600		OVERLOAD, SUBSTITUTE HRLY	-	35,189.32	-
135700		OVERLOAD, SUMMER ACA HRLY	-	1,034,771.44	-
136100 136200		REPLACE ACA INSTR CONTRACT	-	<u>16,689.94</u> 212,598.88	
136400		LOADBANK REPL, ADJUNCT	-	103,882.58	-
138100		STIPEND, CONTRACT INSTRUCT	-	17,590.27	-
138200		STIPEND, HOURLY ACADEMIC	-	221,058.68	-
140010	13's		18,315,476.16	14,999,458.28	18,349,370.00
140010 141100		NON-INSTR SALARIES - OTHER	3,298,718.02		2,064,989.00
142100		EDUCATIONL ADMNISTRTR HRLY	-	1,242.92	-
143100		LIBRARIANS, HOURLY	-	296,446.41	-
144100		NON-INSTRUCT ACADEMIC,HRLY	-	1,408,749.00	-
145100		OVERLOAD, SUMMER NON-INST	-	169,346.30	-
146100 146600		REPL SABBATICL, HRLYNONINST REPLC COUNSLR SUMMR HRLY	-	<u>318.47</u> 188,716.91	-
148000		NONINSTR ACA HOURLY, OTHER	-	70,305.50	-
	14's	Non-Instr Salaries - Other	3,298,718.02	2,519,555.60	2,064,989.00
		Academic Salaries Subtotal	55,343,050.47	43,828,659.16	54,234,792.00
211000				457,160.63	
211000 211010		EXCUTIVE ADMIN SUPPORT, CAST	- 548,731.00	457,160.63	626,669.00
212100		SUPERVISOR, CAST	-	1,697,591.37	-
212110		SUPERVISOR, CAST	2,225,783.92	-	2,642,175.00
212200		CLASSIFIED REGULAR SALARY	-	17,540,420.44	-
212210		CLASSIFIED REGULAR SALARY	21,914,612.13	-	24,368,204.00

	P	Palomar College BUDGET REPORT		
		mparing Fiscal Year 2018 and 2019	5	
		FUND 10		
	COMBI	NED FUNDS 11 A	ND 12	Run May 30, 2018
		FY 2017-2018	FY 2017-2018	FY 2018-2019
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
212300 212310	CLASSIFIED HEALTH PROFESSL CLASSIFIED HEALTH PROFESSIONAL	- 406,507.00	134,295.20	- 253,841.00
212310	GOVERNING BOARD	400,507.00	27,200.00	255,041.00
212410	GOVERNING BOARD	32,640.00	-	32,640.00
212600	NON-INSTRUCTNL ADMINISTRATORS	-	3,135,464.77	-
212610	NON-INSTRUCTNL ADMINISTRATORS	4,136,886.00	-	4,354,893.00
	s Non-Instr Salaries - Reg	29,265,160.05	22,992,132.41	32,278,422.00
221000	INST AIDE CONTRACT, DIRECT INST	-	861,850.81	-
221010 222000	INST AIDE CONTRACT, DIRECT INST	1,071,401.00	-	1,111,561.00
222000	INST AIDE CONTRACT, NOT DIRECT	- 585.677.00	488,618.62	827,926.00
	s Instr Aides - Reg	1,657,078.00	1,350,469.43	1,939,487.00
230010	NON ACADEMIC SALARIES - OTHER	5,866,740.39	-	2,988,317.00
231100	HOURLY CLASSIFIED, TEMP	-	2,820,550.37	-
231300	HOURLY TUTORS	-	489,967.01	-
231400	HRLY ADMINISTRATOR NON INST	-	70,933.39	-
231500	HRLY HEALTH PROFESSIONAL	-	133,455.00	-
231600	HRLY SUPERVISOR, TEMP	-	1,380.06	-
232100 232200		-	<u> </u>	-
234100	OVERTIME SUPERVISR SALRIED SERVICE PROVIDER CLASSIFIED	-	3,358.52	-
235100	STUDENT EMPLOYEE	-	155,695.27	-
235200	STUDENT TUTORS	-	27,024.82	-
235400	STUDENT WORK STUDY	-	229,590.67	-
	s Non-Academic Salaries - Other	5,866,740.39	4,119,472.39	2,988,317.00
240010	INSTR AIDES - OTHER	521,280.00	-	477,483.00
241100	HRLY INSTRAIDE, DIRECT INSTR	-	340,616.86	-
242100 245100	HRLY INSTAIDE, NOT DIRECTINST STUDENT INSTR AIDE, DIRECT	-	<u>65,070.66</u> 5,961.00	-
	s Instr Aides - Other	521,280.00	411.648.52	477,483.00
	Non Acad Salaries Subtotal	37,310,258.44	28,873,722.75	37,683,709.00
310010	STRS	6,530,957.98	-	7,405,915.00
311101	STRS ACADEMIC INSTRUCTORS	-	4,198,488.08	-
311201	STRS EDUCATIONAL ADMIN/SUP	-	265,647.80	-
311301 312102	STRS OTHERACA NONINSTRUCT	-	<u>1,094,415.03</u> 6,811.72	-
312102	STRS CLASSIFIED STRS NON-INSTR ADMIN/SUPR	-	25,166.54	-
	s STRS	6,530,957.98	5,590,529.17	7,405,915.00
320010	PERS	5,110,967.88	-	6,255,163.00
321101	PERS ACADEMIC INSTRUCTORS	-	76,134.39	-
321201	PERS EDUCATIONAL ADMIN/SUP	-	166,130.82	-
321301	PERS OTHERACA NONINSTRUCT	-	38,701.33	-
322102 322202	PERS CLASSIFIED PERS NON-INSTR ADMIN/SUPR	-	2,851,229.12 760,747.47	-
322302	PERS NON-INSTR ADMIN/SUPR	-	127,897.73	-
322402	PERS INSTRAIDE DIRECT INSTR	-	74,319.46	-
	s PERS	5,110,967.88	4,095,160.32	6,255,163.00
330010	FICA & MEDICARE (OASDI)	3,408,845.97	-	3,493,266.00
331101	FICA ACADEMIC INSTRUCTORS	-	46,626.33	-
331201	FICA EDUCATIONAL ADMIN/SUP	-	67,025.41	-
331301	FICA OTHERACA NONINSTRUCT	-	17,429.94	-
332102 332202	FICA CLASSIFIED FICA NON-INSTR ADMIN/SUPR	-	1,158,238.39 309,256.92	-
332202	FICA NON-INSTR ADMIN/SUPR	-	<u> </u>	
332402	FICA INSTRAIDE DIRECT INSTR	-	29,793.48	-
335101	MEDCA ACADEM INSTRUCTORS	-	467,102.60	-
	MEDCA EDUCATNL ADMIN/SUPV	-	46,844.67	-
335201 335301	WEDGA EDUGATNE ADIVITAJUTA		10,011.01	

		Palomar College				
		BUDGET REPORT Comparing Fiscal Years				
		2018 and 2019				
		FUND 10				
	COMP	INED FUNDS 11 A	ND 42	D M D D		
	COMB	INED FUNDS 11 A	ND 12	Run May 30, 2018		
		FY 2017-2018 Budget	FY 2017-2018 Expended/Received	FY 2018-2019 Budget		
Account	Description	Budgot	Year to Date	Budgot		
336102	MEDCA CLASSIFIED	-	308,038.43	-		
336202	MEDCA NON-INSTR ADMIN/SUP	-	78,162.81	-		
336302	MEDCA INST AIDE DIRECT INSTR	-	17,455.01	-		
336402	MEDCA INST AIDE NOTDIRCT INS	-	8,006.07	-		
	33's FICA & Medicare (OASDI)	3,408,845.97	2,721,368.10	3,493,266.00		
340010	HEALTH & WELFARE	19,220.00	-	-		
340101 340110	MEDIC ACADEMIC INSTRUCTORS MEDIC ACA	- 6,124,521.71	3,258,456.96	- 6 006 111 00		
340110 340120	MEDIC ACA MEDIC ACADEMIC ADJUNCT	0,124,521.71	- 199,486.26	6,086,144.00		
340120 340125	MEDIC ACADEMIC ADJUNCT	-	20,023.31	-		
340125	MEDIC EDUCATIONL ADMIN/SUP	-	422,115.69	-		
340131	MEDIC OTHER ACA NONINSTRUC		1,018,630.88			
340210	MEDIC CLS	6,501,072.85	-	7,053,970.00		
340252	MEDIC CLASSIFIED	-	4,465,760.87	-		
340302	MEDIC NON-INSTR ADMIN/SUPR	-	1,087,591.19	-		
340310	MEDIC AA/CAST	1,998,549.00		2,170,683.00		
340352	MEDIC INSTR AIDE DIRECT INST	-	192,538.79	-		
340402	MEDIC INSTAIDE NOTDIRECTINST	-	120,244.44	-		
341101	DENT ACADEMIC INSTRUCTORS	-	153,727.80	-		
341110	DENT ACA	302,300.17	-	270,244.00		
341151	DENT EDUCATIONAL ADMIN/SUP	-	17,695.04	-		
341201	DENT OTHER ACA NONINSTRUC	-	43,879.60	-		
341210	DENT CLS	366,427.67	-	369,952.00		
341252	DENT CLASSIFIED	-	234,443.12	-		
341302	DENT NON-INSTR ADMIN/SUPR	-	52,025.99	-		
341310	DENT AA/CAST	103,995.81	-	103,928.00		
341352	DENT INSTR AIDE DIRECT INSTR	-	11,401.31	-		
341402	DENT INSTAIDE NOT DIRECTINST	-	6,811.53	-		
342101 342110	VISION ACADEMIC INSTRUCTOR VISION ACA	76,241.86	41,659.54	73,079.00		
342151	VISION ACA VISION EDUCATIONL ADMIN/SUP	-	4,848.72	13,019.00		
342201	VISION OTHR ACA NONINSTRUC		11,945.08			
342210	VISION CLS	95,496.56	-	99,604.00		
342252	VISION CLASSIFIED	-	65,211.41	-		
342302	VISION NON-INSTR ADMIN/SUP	-	14,475.96	-		
342310	VISION AA/CAST	26,943.84	-	27,480.00		
342352	VISION INSTR AIDE DIRECT INST	-	3,274.81	-		
342402	VISION INSTAIDE NOT DIRECTINS	-	1,878.56	-		
343101	LIFE ACADEMIC INSTRUCTORS	-	12,801.99	-		
343110	LIFE ACA	22,583.20	-	22,588.00		
343151	LIFE EDUCATIONAL ADMIN/SUPR	-	1,901.97	-		
343201	LIFE OTHER ACA NONINSTRUCT	-	3,650.33	-		
343210	LIFE CLS	28,101.46		30,446.00		
343252		-	19,782.65	-		
343302	LIFE NON-INSTR ADMIN/SUPR	-	4,380.49	-		
343310		8,493.04	-	8,619.00		
343352 343402	LIFE INSTR AIDE DIRECT INSTR LIFE INST AIDE NOT DIRECT INS	-	<u>1,004.37</u> 576.11	-		
343402 344101	LTD ACADEMIC INSTRUCTORS	-	47,427.29	-		
344101	LTD ACADEMIC INSTRUCTORS	82,843.21	47,427.29	83,976.00		
344151	LTD EDUCATIONAL ADMIN/SUPR	-	6,475.97	-		
344201	LTD OTHER ACA NONINSTRUCT	-	13,884.54	-		
344210	LTD CLS	66,524.20	-	71,354.00		
344252	LTD CLASSIFIED	-	46,184.92	-		
344302	LTD NON-INSTR ADMIN/SUPR	-	13,448.08	-		
344310	LTD AA/CAST	29,396.97	-	30,996.00		
344352	LTD INSTR AIDE DIRECT INSTR	-	2,216.44	-		
344402	LTD INST AIDE NOT DIRECT INST	-	1,299.28	-		
345000	EMPLOYER-PAID COBRA	-	17,598.06	_		

		Palomar College BUDGET REPORT Comparing Fiscal Years 2018 and 2019				
			FUND 10			
		COMBI	NED FUNDS 11 A	ND 12	Run May 30, 2018	
			FY 2017-2018	FY 2017-2018	FY 2018-2019	
			Budget	Expended/Received	Budget	
Account	Description		Buuger	Year to Date	Dudget	
345101	LTC ACADEMIC INS	TRUCTORS	-	6,879.12	-	
345110	LTC ACA		12,078.34	-	12,031.00	
345151	LTC EDUCATIONAL		-	828.38	-	
345201	LTC OTHER ACA NC	NINSTRUCT	-	1,956.00	-	
345210	LTC CLS		14,961.38	-	16,183.00	
345252	LTC CLASSIFIED		-	10,670.43	-	
345302 345310	LTC AA/CAST	MIN/SUPR	4,296.63	2,403.81	4,495.00	
345352	LTC AA/CAST		4,290.03	535.89	4,490.00	
345402	LTC INST AIDE DIR			307.39	-	
348010	FUTURE RETIREE H		-	1,266,176.79	-	
348020	FUTURE RETIREE H		-	1,586,031.22	-	
348030	FUTURE RETIREE H	EALTH AA/CAST	-	425,460.65	-	
348110	FUTURE RETIREE H		1,719,662.37	-	1,721,208.00	
348210	FUTURE RETIREE H		2,015,243.39	-	2,270,695.00	
348310	FUTURE RETIREE H	EALTH AA/CAST	555,922.44	-	603,905.00	
250040	34's Health & Welfare		20,174,876.10	14,942,009.03	21,131,580.00	
350010 351101	STATE UNEMP INSU		78,119.58	- 16,374.14	150,970.00	
351201				1,571.79	-	
351301	UNEMP OTH ACA NO		-	3,888.64		
352102	UNEMPLOYMENT C		-	10,589.11	-	
352202	UNEMP NON-INSTR		-	2,648.48	-	
352302	UNEMP INSTR AIDE		-	602.07	-	
352402	UNEMP INST AIDE N	IOTDIRCT INS	-	276.09	-	
353102	UNEMP STUDENT		-	2.04	-	
	35's State Unempl Insura	nce	78,119.58	35,952.36	150,970.00	
360010	WORKER'S COMP		1,443,623.02	-	1,407,440.00	
361101 361201	WC ACADEMIC INST WC EDUCATIONAL		-	508,352.12 50,162.47	-	
361301	WC OTHER ACA NO			120,931.74		
362102	WC CLASSIFIED		-	330,468.06		
362202	WC NON-INSTR ADM	/IN/SUPERV	-	83,508.82	-	
362302	WC INSTR AIDE DIR	ECT INSTR	-	18,638.43	-	
362402	WC INSTR AIDE NO		-	8,775.11	-	
363102	WC STUDENT		-	6,341.44	-	
	36's Workers' Comp		1,443,623.02	1,127,178.19	1,407,440.00	
370010	APPLE		209,821.10	-	175,224.00	
371101			-	66,766.96	-	
371301 372102	APPLE OTH ACA NC APPLE CLASSIFIED		-	<u>6,619.61</u> 60,587.36	-	
372102	APPLE CLASSIFIED	ADMN/SUPR	-	20.31	-	
372302	APPLE INST AIDE D		-	6,486.56	-	
372402	APPLE INS AIDE NO		-	1,790.13	-	
	37's APPLE		209,821.10	142,270.93	175,224.00	
390010	OTHER BENEFITS		1,273,152.00	-	1,273,102.00	
391101	GOLDEN HANDSHA		-	461,582.18	-	
391201	GOLDEN HANDSHA		-	226,100.15	-	
392102	RETIR INCENT CLAS		-	122,890.95	-	
392202	RETIREMNT INCENT		-	458,552.73	-	
394101 398000	ACA BENEFITS TO S TB TESTS FOR EMP		-	<u>(11,755.39)</u> 2,025.00	-	
398000 398100	EMPLOYEE COSTS/		-	2,025.00	-	
030100	39's Other Benefits		1,273,152.00	1,259,555.62	1,273,102.00	
	Employee Benefits S	Subtotal	38,230,363.63	29,914,023.72	41,292,660.00	
					,_52,000.00	
400010	SUPPLIES & MATER	IALS	4,855,391.33	-	1,985,638.00	
411000	SOFTWARE LESS T		-	23,711.40	-	
421000	BOOKS,MAGAZINES		-	18,679.62		

	F	Palomar College BUDGET REPORT				
		Comparing Fiscal Years 2018 and 2019				
		FUND 10				
	COMBI	NED FUNDS 11 A	ND 12	Run May 30, 2018		
	COMBI			Run May 30, 2018		
		EV 0047 0040	EV 0047 0040	EV 0040 0040		
		FY 2017-2018 Budget	FY 2017-2018 Expended/Received	FY 2018-2019 Budget		
Account	Description	Dudget	Year to Date	Dudget		
422000	SUBSCRIPTIONS, PERIODICALS	-	28,240.30	-		
423000	BOOKSTORE TEXTBOOKS	-	104,557.97	-		
424000 431000	INSTRL MAT - PRINTING/ELECTRNC SUPPLIES&MATERIAL,INSTRUCT	-	<u>137,365.62</u> 856,461.55	-		
431100	SUPPLIES&MATERIAL, INSTRUCT	-	35,152.45	-		
432000	INSTRUCTIONAL TESTS	-	10,845.50			
441000	SUPPLIES&MATERIAL,NONINSTR	-	1,010,684.73	-		
441100	SUPPLIES, INSTITUTIONAL	-	26,360.83	-		
441200	SUPPLIES, BOOKSTORE	-	114.54	-		
441300 442000	SUPPLIES, FOOD SERVICES COST OF FOOD, FOOD SERVICE	-	31,355.39 18,590.39	-		
442000 443100	FREIGHT IN	-	18,590.39			
444000	GRADUATION GOWNS	-	1,042.48	-		
446000	SHIPPING/HANDLING CHARGES	-	1,240.43	-		
	Supplies & Materials Subtotal	4,855,391.33	2,305,574.60	1,985,638.00		
5000/0		00.007.044.47		10.170.000.00		
500010 511000	OTHER OPER EXP	20,687,041.17	-	13,170,809.00		
515100	INTERNET ACCESS	-	<u>61,174.50</u> 21,109.69	-		
515200	JPA SELF-INSURANCE ADMIN	-	10,554.63	-		
515300	SOFTWARE LICENSING FEES	-	892,754.75	-		
525100	MEMBERSHIP, DISTRICT	-	236,732.71	-		
525200		-	16,152.81	-		
535200 535500	INS, FIRE, CASUALTY, LIABILITY STUDENT ACCIDENT&HOSPITAL	-	592,855.33 150,395.00	-		
535600	STUDENT MALPRACTICE INSUR		34,550.00			
545100	ADVERTISEMENTS REQ BY LAW	-	38,777.85	-		
545200	LAWYERS' FEES	-	251,017.40	-		
545300	LEGAL JUDGEMENTS	-	13,562.63	-		
551100 551200	ATHLETIC OFFICIALS FEES CLASSROOM SPEAKERS	-	<u>51,747.00</u> 2,965.00	-		
551200 551300	INDEPENDENT CONTRACTOR	-	2,965.00			
551500	SECURITY GUARD SERVICES	-	1.987.50	-		
551600	WARRANT RECONCILIATION	-	6,845.55	-		
551900	OTH PERSONAL&CONSULT SVC	-	2,198,543.23	-		
555100	POSTAGE	-	323,954.48	-		
560900 561000	DISTRICT VEHICLE USE RENT & LEASE, EQUIPMENT	-	26,810.30 34,859.94	-		
562000	RENTS & LEASES, LAND/BLDGS	-	287,189.33			
562100	RENTAL OF FIELDS	-	11,485.00	-		
563000	RENTAL OF TRANSPORTATION	-	64,892.01	-		
564000	RENTAL OF FILMS	-	9,668.21	-		
565100		-	520,699.75	-		
565200 565300	MAINTENCE AGREE,SOFTWARE REPAIRS&MAINT NONINST EQUIP	-	716,878.56 244,577.76	-		
565400	REPAIRS&MAINT NONINST EQUIP	-	65,560.67	-		
565500	REPAIRS&MAINTENANCE BLDGS	-	143,541.84	-		
565550	MAINTENANCE, GROUNDS	-	13,908.84	-		
575100	TRAVEL, ACADEMIC ADMIN	-	73,474.54	-		
575120		-	87,080.68	-		
575200 575210	TRAVEL, CLASSIFIED ADMINISTR TRAVEL, CLASSIFIED EMPLOYEE	-	<u>105,825.00</u> 119,081.84			
575300	TRAVEL, CLASSIFIED EMPLOYEE	-	64,488.61	-		
575310	TRAVEL WITH STUDENT	-	142,658.78	-		
575400	TRAVEL, NON EMPLOYEE	-	93,673.35	-		
575500	ATHLETIC ENTRY FEES	-	29,263.32	-		
575600	ORIENTATION EXPENSES	-	773.00	-		
575700	STAFF DEVLOPMNT AT PALOMR TRAINING	-	24,488.38 59,374.36	-		

	P			
		mparing Fiscal Years 2018 and 2019	5	
		FUND 10		
	COMBIN	NED FUNDS 11 A	ND 12	Run May 30, 2018
		FY 2017-2018	FY 2017-2018	FY 2018-2019
		Budget	Expended/Received	Budget
Account 575800	Description FOOD FOR MEETINGS	_	Year to Date 219,579.46	_
580100	ELECTRICITY	-	388,825.90	-
580150	FUEL, GAS	-	21,939.12	-
580200	GASOLINE AND OIL	-	23,039.76	-
580250	JANITORIAL SERVICES	-	52,376.16	-
580300	LAUNDRY/DRY CLEANING	-	14,245.09	-
580350 580400	PEST CONTROL SEWAGE	-	2,884.89 2,950.58	-
580400	TELEPHONE	-	(430.76)	
580500	TELEPHONE CONNECTIONS	-	85,784.26	-
580550	WASTE DISPOSAL	-	89,864.06	-
580600	WASTE DISPOSAL, HAZARDOUS	-	93,728.65	-
580650	WATER	-	287,243.58	-
585100	ADMINISTRATIVE EXPENSE	-	200,955.56	-
585110 585150	GFSP STUDENT EXPENSES ADVERTISE NOT REQ BY LAW	-	104,614.46 564,988.54	-
585200	BAD DEBT EXPENSE	-	1,838.20	-
585250	BANK CHARGES	_	3,490.00	
585260	BANK CREDIT CARD EXPENSE	-	212,287.12	-
585400	DISALLOWED FIN AID GRANTS	-	(686.03)	-
585450	FILM PROCESSING	-	365.38	-
585500	FINGERPRINTING	-	14,944.00	-
585510 585700		-	<u>35.00</u> 59.74	-
585750	PAYMENT IN LIEU OF TRANSPRT PRINTING	-	464,974.37	
585850	PUBLISHING EXPENSE		13.825.00	
585900	ROYALTY EXPENSE	-	14,184.46	-
585910	LICENSING FEE	-	134,251.64	-
590010	ABATEMENT BUDGET POOL	(651,085.00)	-	(650,000.00)
590100	FACILITIES SERVICES ABATEMENT	-	(26,810.30)	-
590600	BUSINESS SUPPORT SVCS ABATEMT	-	(469,159.95) 13,340,276.59	
	Other Oper Exp Subtotal	20,035,956.17	13,340,276.39	12,520,809.00
580010	INDIRECT COSTS BUDGET POOL	459,126.61	-	(425,383.00)
	Indirect Costs Subtotal	459,126.61	-	(425,383.00)
600010	CAPITAL OUTLAY	8,015,863.35	-	1,106,842.00
612000		-	1,137.25	-
612100 612200	GROUNDS IMPROVEMENT	-	3,306.01 45.185.87	-
621000	BUILDING ADDITIONS	-	5,892.03	-
622000	BUILDING BUILT IN FIXTURES	-	24,149.57	-
623000	BUILDING CONSTRUCTION	-	1,574,541.50	-
623100	ARCHITECTURL&ENGINEER FEE	-	32,330.00	-
623200	BLUEPRINTS&INSPECTION SVCS	-	3,040.00	-
631000		-	42,603.91	-
632000 633000	LIBRARY MAGAZINE&PERIODICL LIBRARY NONPRINT MEDIA	-	<u>33,969.32</u> 200,657.77	
641100	EQUIP INST REPL INVTOR>\$1000	-	84,138.57	-
641200	EQUIP INST, REPLACE>\$200-999	-	914.80	-
641300	EQUIP INSTR,ADDITNL >\$200-999	-	1,480.61	-
641400	EQUIP INSTR, ADDITNL>1000	-	222,624.38	-
642300	EQUIP NONINS,ADTNL.>\$200-999	-	3,332.33	-
644100	EQUIP INSTR ADDTL \$500 - \$4999	-	325,424.22	-
644200	EQUIP INSTR REPL \$500 - \$4999	-	42,042.46	-
644300 644400	EQUIPMENT INSTRUCTIONL >\$4,999 EQUIP NONINS ADDL \$500 - \$4999	-	416,535.58 152,741.60	
644500	EQUIP NONINS ADDL \$300 - \$4999 EQUIP NONINS REPL \$500 - \$4999	-	19,041.92	-
	EQUIPMENT NONINSTRUCTL >\$4,999	-	160,457.06	-

	P			
	Co			
		2018 and 2019 FUND 10		
	COMBIN	NED FUNDS 11 A	ND 12	Run May 30, 2018
		FY 2017-2018	FY 2017-2018	FY 2018-2019
		Budget	Expended/Received	Budget
Account	Description	•	Year to Date	
644700	EQUIP TECHNOLOGY INSTR >\$4,999	-	238,645.10	-
644750	EQUIP TECHNOLOGY INSTR <\$4,999	-	150,648.04	-
644800	EQUIP TECHNOLOGY NONINS>\$4,999	-	146,570.08	-
644850 644900	EQUIP TECHNOLOGY NONINS<\$4,999	-	256,149.43 12,524.00	-
644900 644950	SOFTWARE INSTRUCTNL >\$4,999. SOFTWARE NONINSTRNL >\$4,999	-	78,735.00	-
044950	Capital Outlay Subtotal	8,015,863.35	4,278,818.41	1,106,842.00
		0,010,000.00	4,270,010.41	1,100,042.00
721000	INTRAFUND TRANS OUT WITHIN	-	2,817,815.00	-
721010	INTRAFUND TRANS OUT WITHIN	3,979,744.00	_,,	1,598,154.00
731000	INTERFUND TRANS OUT BETWEEN	-	1,938,898.00	-
731010	INTERFUND TRANS OUT BETWEEN	2,035,152.00	-	938,449.00
751000	STUDENT GRANTS	-	1,032,357.96	-
751010	STUDENT GRANTS	1,192,331.00	-	53,046.00
762000	STUDT BOOK&SUPLY PAYMENTS	-	208,549.43	-
762010	STUDT BOOK&SUPLY PAYMENTS	269,051.00	-	242,814.00
763000	STUDENT TRANSPORTATION	-	41,546.00	-
763010	STUDENT TRANSPORTATION	71,385.00	-	25,120.00
766000	STU MEAL TICKET/FOOD SVCS	-	3,279.28	-
766010 767000	STU MEAL TICKET-FOOD SVCS STUDENT PIC CARD	9,188.00	- 14,295.00	5,000.00
767010	STUDENT PIC CARD	14,295.00	14,295.00	-
769000	STUDENT OTHER EXPENSES	14,295.00	15,365.70	-
769010	STUDENT OTHER EXPENSES	107,878.00	-	2,000.00
791010	RESERVE FOR CONTINGENCIES	8,814,929.00	-	8,812,191.00
791510	OTHER RESERVES	255,472.00	-	255,472.00
792010	CONTINGENCY, BUDGET STABILITY	2,177,710.00	-	733,401.00
793010	CONTINGENCY, COLA	577,146.00	-	1,969,313.00
799010	CONTINGENCY HOLDING ACCOUNT	9,733,144.00	-	5,825,421.00
	Other Outgoing Subtotal	29,237,425.00	6,072,106.37	20,460,381.00
Expense Grand Total		193,487,435.00	128,613,181.60	168,859,448.00
812130	HEA FED WORK STUDY	414,909.00	247,273.81	419,374.00
812220	HEA TRIO	546,733.00	193,640.11	184,057.00
812221	HEA TRIO/SSS PRIOR YEAR	154,118.00	154,118.00	125,000.00
812225	HEA TRIO EDUC OPPORTUNITY CNTR	242,823.00	101,788.12	122,449.00
812226	HEA TRIO EOC PRIOR YEAR	97,892.00	97,892.00	65,000.00
812240	HEA TRIO UPWARD BOUND	185,152.00	381.31	112,722.00
			044 070 00	73,000.00
812241	HEA TRIO/UPWARD BOUND PR YEAR	341,080.00	341,079.23	
812250	HEA GEAR UP	3,715,320.00	248,264.83	-
812250 812251	HEA GEAR UP HEA GEAR UP PRIOR YEAR	3,715,320.00 1,954,344.00	248,264.83 1,954,344.00	- 1,584,451.00 26.631.00
812250 812251 812260	HEA GEAR UP HEA GEAR UP PRIOR YEAR TRIO TALENT SEARCH GRANT	3,715,320.00 1,954,344.00 246,000.00	248,264.83 1,954,344.00 75,799.85	36,631.00
812250 812251 812260 812261	HEA GEAR UP HEA GEAR UP PRIOR YEAR TRIO TALENT SEARCH GRANT TRIO TALENT SEARCH PRIOR YEAR	3,715,320.00 1,954,344.00 246,000.00 119,357.00	248,264.83 1,954,344.00 75,799.85 119,357.00	
812250 812251 812260 812261 812290	HEA GEAR UPHEA GEAR UP PRIOR YEARTRIO TALENT SEARCH GRANTTRIO TALENT SEARCH PRIOR YEARHEA TITLE V HISPANIC SRVG INST	3,715,320.00 1,954,344.00 246,000.00 119,357.00 647,195.00	248,264.83 1,954,344.00 75,799.85 119,357.00 74,617.58	36,631.00 73,000.00
812250 812251 812260 812261	HEA GEAR UP HEA GEAR UP PRIOR YEAR TRIO TALENT SEARCH GRANT TRIO TALENT SEARCH PRIOR YEAR	3,715,320.00 1,954,344.00 246,000.00 119,357.00	248,264.83 1,954,344.00 75,799.85 119,357.00	36,631.00 73,000.00 - 180,557.00
812250 812251 812260 812261 812290 812291 814100	HEA GEAR UPHEA GEAR UP PRIOR YEARTRIO TALENT SEARCH GRANTTRIO TALENT SEARCH PRIOR YEARHEA TITLE V HISPANIC SRVG INSTHEA TITLE V HSI PRIOR YEAR	3,715,320.00 1,954,344.00 246,000.00 119,357.00 647,195.00 251,259.00	248,264.83 1,954,344.00 75,799.85 119,357.00 74,617.58 251,259.00	36,631.00 73,000.00 - 180,557.00 53,517.00
812250 812251 812260 812261 812290 812291 814100 815190 815500	HEA GEAR UPHEA GEAR UP PRIOR YEARTRIO TALENT SEARCH GRANTTRIO TALENT SEARCH PRIOR YEARHEA TITLE V HISPANIC SRVG INSTHEA TITLE V HSI PRIOR YEARTANF (FEDERAL)PELL GRANT ADMIN ALLOWANCFEDERAL ADMIN ALLOWANCE	3,715,320.00 1,954,344.00 246,000.00 119,357.00 647,195.00 251,259.00 56,333.00	248,264.83 1,954,344.00 75,799.85 119,357.00 74,617.58 251,259.00 29,293.00 25,265.00	36,631.00 73,000.00 - 180,557.00 53,517.00 21,000.00
812250 812251 812260 812261 812290 812291 814100 815190 815500 816100	HEA GEAR UPHEA GEAR UP PRIOR YEARTRIO TALENT SEARCH GRANTTRIO TALENT SEARCH PRIOR YEARHEA TITLE V HISPANIC SRVG INSTHEA TITLE V HSI PRIOR YEARTANF (FEDERAL)PELL GRANT ADMIN ALLOWANCFEDERAL ADMIN ALLOWANCEVETERAN'S EDUCATION	3,715,320.00 1,954,344.00 246,000.00 119,357.00 647,195.00 251,259.00 56,333.00 15,000.00 9,000.00 11,000.00	248,264.83 1,954,344.00 75,799.85 119,357.00 74,617.58 251,259.00 29,293.00 25,265.00 10,194.00	36,631.00 73,000.00 - 180,557.00 53,517.00 21,000.00 9,000.00 5,500.00
812250 812251 812260 812261 812290 812291 814100 815190 815500 815500 816100 817100	HEA GEAR UP HEA GEAR UP PRIOR YEAR TRIO TALENT SEARCH GRANT TRIO TALENT SEARCH PRIOR YEAR HEA TITLE V HISPANIC SRVG INST HEA TITLE V HSI PRIOR YEAR TANF (FEDERAL) PELL GRANT ADMIN ALLOWANC FEDERAL ADMIN ALLOWANCE VETERAN'S EDUCATION VOCTNL/APPLIED TECH ED ACT	3,715,320.00 1,954,344.00 246,000.00 119,357.00 647,195.00 251,259.00 56,333.00 15,000.00 9,000.00	248,264.83 1,954,344.00 75,799.85 119,357.00 74,617.58 251,259.00 29,293.00 25,265.00 - - 10,194.00 198,778.00	36,631.00 73,000.00 - 180,557.00 53,517.00 21,000.00 9,000.00
812250 812251 812260 812261 812290 812291 814100 815190 815500 816100 817100 817110	HEA GEAR UPHEA GEAR UP PRIOR YEARTRIO TALENT SEARCH GRANTTRIO TALENT SEARCH PRIOR YEARHEA TITLE V HISPANIC SRVG INSTHEA TITLE V HSI PRIOR YEARTANF (FEDERAL)PELL GRANT ADMIN ALLOWANCFEDERAL ADMIN ALLOWANCEVETERAN'S EDUCATIONVOCTNL/APPLIED TECH ED ACTVTEA PRIOR YEAR	3,715,320.00 1,954,344.00 246,000.00 119,357.00 647,195.00 251,259.00 56,333.00 15,000.00 9,000.00 11,000.00 675,007.00	248,264.83 1,954,344.00 75,799.85 119,357.00 74,617.58 251,259.00 29,293.00 25,265.00 - 10,194.00 198,778.00 4,451.73	36,631.00 73,000.00 - 180,557.00 53,517.00 21,000.00 9,000.00 5,500.00
812250 812251 812260 812261 812290 812291 814100 815190 815500 816100 817100 817100 819400	HEA GEAR UPHEA GEAR UP PRIOR YEARTRIO TALENT SEARCH GRANTTRIO TALENT SEARCH PRIOR YEARHEA TITLE V HISPANIC SRVG INSTHEA TITLE V HSI PRIOR YEARTANF (FEDERAL)PELL GRANT ADMIN ALLOWANCFEDERAL ADMIN ALLOWANCEVETERAN'S EDUCATIONVOCTNL/APPLIED TECH ED ACTVTEA PRIOR YEARNATIONAL SCIENCE FOUN GRNT	3,715,320.00 1,954,344.00 246,000.00 119,357.00 647,195.00 251,259.00 56,333.00 15,000.00 9,000.00 11,000.00	248,264.83 1,954,344.00 75,799.85 119,357.00 74,617.58 251,259.00 29,293.00 25,265.00 - - 10,194.00 198,778.00	36,631.00 73,000.00
812250 812251 812260 812261 812290 812291 814100 815190 815500 816100 817110 819400 819401	HEA GEAR UPHEA GEAR UP PRIOR YEARTRIO TALENT SEARCH GRANTTRIO TALENT SEARCH PRIOR YEARHEA TITLE V HISPANIC SRVG INSTHEA TITLE V HSI PRIOR YEARTANF (FEDERAL)PELL GRANT ADMIN ALLOWANCFEDERAL ADMIN ALLOWANCEVETERAN'S EDUCATIONVOCTNL/APPLIED TECH ED ACTVTEA PRIOR YEARNATIONAL SCIENCE FOUN GRNTNATIONL SCIENCE FOUN GRT PR YR	3,715,320.00 1,954,344.00 246,000.00 119,357.00 647,195.00 251,259.00 56,333.00 15,000.00 9,000.00 11,000.00 675,007.00 - - 304,378.00	248,264.83 1,954,344.00 75,799.85 119,357.00 74,617.58 251,259.00 29,293.00 25,265.00 10,194.00 198,778.00 4,451.73 99,002.35	36,631.00 73,000.00
812250 812251 812260 812261 812290 812291 814100 815500 816100 817110 819400 819401 819800	HEA GEAR UPHEA GEAR UP PRIOR YEARTRIO TALENT SEARCH GRANTTRIO TALENT SEARCH PRIOR YEARHEA TITLE V HISPANIC SRVG INSTHEA TITLE V HSI PRIOR YEARTANF (FEDERAL)PELL GRANT ADMIN ALLOWANCFEDERAL ADMIN ALLOWANCEVETERAN'S EDUCATIONVOCTNL/APPLIED TECH ED ACTVTEA PRIOR YEARNATIONAL SCIENCE FOUN GRNTNATIONL SCIENCE FOUN GRT PR YROTHER FEDERAL REVENUES	3,715,320.00 1,954,344.00 246,000.00 119,357.00 647,195.00 251,259.00 56,333.00 15,000.00 9,000.00 11,000.00 675,007.00 - 304,378.00 - 61,677.00	248,264.83 1,954,344.00 75,799.85 119,357.00 74,617.58 251,259.00 29,293.00 25,265.00 - 10,194.00 198,778.00 4,451.73	36,631.00 73,000.00 180,557.00 53,517.00 21,000.00 9,000.00 5,500.00 675,007.00 - - 18,501.00
812250 812251 812260 812261 812290 812291 814100 815500 815500 816100 817110 819400 819401 819800 819999	HEA GEAR UPHEA GEAR UP PRIOR YEARTRIO TALENT SEARCH GRANTTRIO TALENT SEARCH PRIOR YEARHEA TITLE V HISPANIC SRVG INSTHEA TITLE V HSI PRIOR YEARTANF (FEDERAL)PELL GRANT ADMIN ALLOWANCFEDERAL ADMIN ALLOWANCEVETERAN'S EDUCATIONVOCTNL/APPLIED TECH ED ACTVTEA PRIOR YEARNATIONAL SCIENCE FOUN GRNTNATIONL SCIENCE FOUN GRT PR YROTHER FEDERAL REVENUESBEGINNING BALANCE, FEDERAL	3,715,320.00 1,954,344.00 246,000.00 119,357.00 647,195.00 251,259.00 56,333.00 15,000.00 9,000.00 11,000.00 675,007.00 - 304,378.00 - 61,677.00 158,749.00	248,264.83 1,954,344.00 75,799.85 119,357.00 74,617.58 251,259.00 29,293.00 25,265.00 	36,631.00 73,000.00 180,557.00 53,517.00 21,000.00 9,000.00 5,500.00 675,007.00 - - 18,501.00 - 34,000.00
812250 812251 812260 812261 812290 812291 814100 815500 816100 817110 819400 819401 819800 819999	HEA GEAR UPHEA GEAR UP PRIOR YEARTRIO TALENT SEARCH GRANTTRIO TALENT SEARCH PRIOR YEARHEA TITLE V HISPANIC SRVG INSTHEA TITLE V HSI PRIOR YEARTANF (FEDERAL)PELL GRANT ADMIN ALLOWANCFEDERAL ADMIN ALLOWANCEVETERAN'S EDUCATIONVOCTNL/APPLIED TECH ED ACTVTEA PRIOR YEARNATIONAL SCIENCE FOUN GRNTNATIONL SCIENCE FOUN GRT PR YROTHER FEDERAL REVENUES	3,715,320.00 1,954,344.00 246,000.00 119,357.00 647,195.00 251,259.00 56,333.00 15,000.00 9,000.00 11,000.00 675,007.00 - 304,378.00 - 61,677.00	248,264.83 1,954,344.00 75,799.85 119,357.00 74,617.58 251,259.00 29,293.00 25,265.00 10,194.00 198,778.00 4,451.73 99,002.35	36,631.00 73,000.00

		alomar College				
		BUDGET REPORT				
	Со	Comparing Fiscal Years				
		2018 and 2019				
		FUND 10				
	COMBIN	NED FUNDS 11 A	ND 12	Run May 30, 2018		
		FY 2017-2018	FY 2017-2018	FY 2018-2019		
		Budget	Expended/Received	Budget		
Account	Description		Year to Date	-		
861110	APPRENTICESHIP PRIOR YEAR	-	103,972.00	-		
861200	STATE GENERAL APPORTIONMT	8,929,518.00	7,095,371.00	16,911,229.00		
861210	GENERL APPORTNMT PRIOR YR	401,024.00	(61,849.00)	-		
861450	PART TIME FACULTY APPORT	375,166.00	319,428.00	342,340.00		
861500	2% BFAP ADMIN	210,034.00	176,429.00	218,329.00		
861600	BASIC SKILLS	703,635.00	591,847.27	23,623.00		
862150	EOPS DSPS	1,211,301.00	1,017,493.00 862.853.00	1,150,736.00		
862200 862210	DSPS PRIOR YEAR	1,027,206.00	862,853.00	975,845.00		
862210	DEAF & HARD OF HEARING (DHH)	- 122,246.00	102,687.00	- 116,130.00		
862213	ACCESS T/PRINT & ELECTRNC INFO	11,652.00	9,788.00	10,487.00		
862250	CALWORKS	308,716.00	259,321.00	292.005.00		
862400	OTH GEN CATEGORICL PROGMS	2,681,768.00	2,098,736.00	-		
862445	STRONG WORKFORCE PROGRAM	3,570,861.00	3,221,234.96	3,834,240.00		
862450	BFAP	632.248.00	531,088.00	602,437.00		
862500	CARE	120,812.00	101,482.00	114,772.00		
862750	MATRICULATION	4,220,688.00	3,681,150.57	3,210,830.00		
862755	STUDENT EQUITY FUNDS	2,867,393.00	2,582,701.44	1,601,394.00		
862760	INNOVATION IN HIGHER EDUCATION	1,987,258.00	1,987,258.46	-		
863100	EDUCATION PROTECTION ACCOUNT	13,277,050.00	10,021,751.00	14,368,851.00		
863101	ED PROTECTION ACCT PRIOR YEAR	-	17,915.00	-		
865300	OTH SPECL CATAGORL PRGRM	3,929,029.00	1,571,612.00	3,732,578.00		
865310	ASSOCIATE DEGREE NURSING GRAN	222,400.00	-	211,280.00		
865392	TTIP SOUTH PRIOR YEAR	692,340.00	692,340.00	-		
867100	HOMEOWNER PROPTAX RELIEF	500,000.00	231,779.42	500,000.00		
868100	STATE LOTTERY PROCEEDS	3,605,076.00	2,048,175.09	3,436,800.00		
868150	STATE LOTTRY PROCEEDS PRIOR YR	235,969.00	373,740.77	-		
868200	STATE MANDATED COSTS	1,020,928.00	1,020,928.00	522,859.00		
868400	RETURN TO TITLE IV FROM STATE	-	5,711.00	-		
869800	OTHER MISC STATE REVENUES	405,526.00	381,737.97	-		
869999	BEGINNING BALANCE, STATE	4,157,553.00	-	643,377.00		
	86's State Revenues Subtotal	59,062,377.00	42,255,596.95	54,060,952.00		
881100	TAX ALLOCATION SECURD ROLL	68,314,339.00	57,801,207.65	68,049,287.00		
881200	TAX ALLOC SUPPLEMENT ROLL	1,698,235.00	1,205,175.82	2,070,690.00		
881300	TAX ALLOCN UNSECURED ROLL	2,042,372.00	2,005,919.51	1,934,969.00		
881600	PRIOR YEARS TAXES	-	13,752.26	-		
881700	ERAF ED REVENUE AUG FUND	-	(963,533.00)	-		
881900	RDA RESIDUAL PAYMENTS	-	2,142,663.93	-		
882100	CONTRB,GIFTS,GRANTS,ENDOW	329,947.00	244,566.21	174,246.00		
883100	CONTRACT INSTRUCTIONL SVC	2,897,258.00	1,806,544.23	452,023.00		
883300	CONT INSTR SVC CONTRACT ED	1,027,176.00	757,448.88	443,056.00		
883310	CONT INSTR SVC CE PRIOR YEAR	19,639.00	5,297.61	-		
883500	CONTRACT INSTR SVC VOC ED	50,000.00	50,000.00	-		
883600	FOLLETT	525,000.00	442,579.47	500,000.00		
884150	HLTH SVCS SALE TO EMPLOYEE	1,000.00	3,060.00	2,090.00		
884170	KKSM ADVERTISING SALES	2,760.00	3,599.14	1,400.00		
884180	LIBRARY COPIER SALES	8,000.00	16,130.50	8,000.00		
884210	PLANETARIUM SALES	42,044.00	53,213.00	42,044.00		
	BUSINESS SERVICES CHARGES	50,500.00	41,014.33	50,500.00		
884215			-	150.00		
884215 884230	PRINTING CHARGES	150.00	4 000 00			
884215 884230 884260	PRINTING CHARGES RECYCLING COMMISSION	-	1,933.29	-		
884215 884230 884260 884290	PRINTING CHARGES RECYCLING COMMISSION TICKET/GATE/PROGRAM SALES	- 21,648.00	22,730.75	- 15,000.00 70,000.00		
884215 884230 884260 884290 884300	PRINTING CHARGES RECYCLING COMMISSION TICKET/GATE/PROGRAM SALES VENDING COMMISSIONS	- 21,648.00 70,000.00	22,730.75 72,230.15	70,000.00		
884215 884230 884260 884290 884300 884320	PRINTING CHARGES RECYCLING COMMISSION TICKET/GATE/PROGRAM SALES VENDING COMMISSIONS WELLNESS CENTER FEES	- 21,648.00 70,000.00 36,290.00	22,730.75 72,230.15 34,968.51	70,000.00 35,000.00		
884215 884230 884260 884290 884300 884320 884330	PRINTING CHARGES RECYCLING COMMISSION TICKET/GATE/PROGRAM SALES VENDING COMMISSIONS WELLNESS CENTER FEES WELLNESS CENTER PARKING	- 21,648.00 70,000.00	22,730.75 72,230.15 34,968.51 1,320.00	70,000.00		
884215 884230 884260 884290 884300 884320	PRINTING CHARGES RECYCLING COMMISSION TICKET/GATE/PROGRAM SALES VENDING COMMISSIONS WELLNESS CENTER FEES	- 21,648.00 70,000.00 36,290.00	22,730.75 72,230.15 34,968.51	70,000.00 35,000.00		

		Palomar College		
		BUDGET REPORT		
	C	omparing Fiscal Years	3	
	Ū.	2018 and 2019	-	
		FUND 10		
	COMBI	NED FUNDS 11 A	ND 12	Run May 30, 2018
		EV 2017 2010	FY 2017-2018	EV 2040 2040
		FY 2017-2018 Budget	Expended/Received	FY 2018-2019 Budget
Account	Description	Duugei	Year to Date	Buuger
386100	INTEREST BANK ACCOUNTS		6,530.51	
386200	INTEREST COUNTY TREASURY	300,000.00	315,382.51	275,000.0
387400	ENROLLMENT FEE	8,808,990.00	8,483,747.50	9,448,749.0
387500	FIELD TRP;USEOF NONDIST FAC	13,095.00	13,284.00	9,448,749.0
387600	HEALTH SERVICE FEE STUDENT	950,000.00	644,950.00	950,000.0
387620	HLTH SERVICE PHYSICAL EXAM	15,000.00	15,242.00	15,000.0
387700	INSTR MAT FEES;SALE MATERL	228,771.00	233,371.26	207,500.0
387710	COURSE RELATED FEES	6,600.00	7,200.00	6,600.0
387800	STUDNT INSURANCE PAYMNTS	1,300.00		
387910	TRANSCRIPT INCOME	160,000.00	138,213.85	155,000.0
388010	NON RESIDENT TUITION USA	1,300,000.00	1,036,293.50	1,090,000.0
388020	NONRESIDENT TUITON FOREIGN	2,000,000.00	1,991,145.00	2,005,000.0
388030	NONRESIDENT CAPITAL OUTLAY	60,000.00	64,541.50	60,000.0
388100	PARKING STICKER FEES	500.00	380.00	300.0
388101	PARK STICKER FEE SPRING	425,000.00	387,780.00	425,000.0
388102	PARK STICKER FEE SUMMER	185,000.00	45,780.00	185,000.0
388103	PARK STICKER FEE FALL	445,000.00	408,000.00	445,000.0
388104	CAMPUS POLICE MISCLLNEOUS FEES	8,000.00	7,678.59	8,000.0
388110	ONE-DAY PERMIT MACHINES	225,000.00	221,783.29	200,000.0
388112	PARKING METERS	20,000.00	35,483.86	20,000.0
388115	NCTD PASSES	-	44,864.00	-
388900	OTH STUDENT FEES&CHARGES	115,000.00	137,465.00	115,000.0
388920	COURSE TESTING FEE	203,104.00	198,648.00	150,000.0
389030	COBRA ADMIN FEE	-	173.99	-
389300	CASH OVER/SHORT	-	37.00	-
389600	LIBRARY FINES	500.00	1,902.85	-
389650	PARKING FINES	100,000.00	141,626.77	100,000.0
389660	PARKING PENALTY SURCHARG	-	5.00	-
389800	RETURNED CHECKS	-	26.00	-
389830	RETURNED CHECK FEE	-	180.00	-
389850	STUDNT REFND WRITE-OFF TO DIST	-	(54.83)	-
389880	STALE DATED/VOID WARRANTS	-	15,015.08	-
389900	OTHER LOCAL REVENUES	507,639.00	454,201.65	109,600.0
389999	BEGINNING BALANCE, LOCAL	23,891,689.00	-	18,983,960.0
88's	Local Revenues Subtotal	117,169,033.00	80,925,997.23	108,874,264.0
398100	INTERFUND TRANSER IN, BETWN	2,959,145.00	2,959,145.00	-
398200	INTRAFUND TRANSFR IN, WITHIN	4,089,554.00	2,817,815.00	2,131,466.0
89's	Other Sources Subtotal	7,048,699.00	5,776,960.00	2,131,466.0
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FUND 11 GENERAL UNRESTRICTED FUND



			Palomar College		
			BUDGET REPORT		
		C	omparing Fiscal Year	S	
			2018 and 2019		
			FUND 11		
		UNRESTR	ICTED AND DESI		Run May 30, 2018
					Rui May 30, 2016
			FY 2017-2018 Budget	FY 2017-2018 Expended/Received	FY 2018-2019 Budget
Account		Description		Year to Date	
111000		INSTRUCTIONAL SAL, CONTRACT	-	17,642,485.72	-
111010		INSTRUCTIONAL SALARY, CONTRACT	22,727,014.00	-	22,765,665.00
		Instr Salaries - Contract	22,727,014.00	17,642,485.72	22,765,665.00
121000		ED ADMINISTRATOR, CONTRACT	-	648,566.96	-
121010		ED ADMINISTRATOR, CONTRACT	770,534.00	-	803,509.00
121100		SUPRT/PRESIDENT, CONTRACT	-	219,847.32	-
121110		SUPRT/PRESIDENT, CONTRACT	252,135.00		258,967.00
121200		EXECUTIVE EXPENSE ALLOWNC	-	12,322.20	-
121210		EXECUTIVE EXPENSE ALLOWANCE	16,568.00	-	24,651.00
121300		PRESIDENT'S AUTO ALLOWANCE	-	17,569.45	-
121310		PRESIDENT'S AUTO ALLOWANCE	18,572.00	-	18,488.00
122100		COUNSELORS, CONTRACT	-	1,559,002.46	-
122110		COUNSELORS, CONTRACT	2,006,993.00	-	2,147,339.00
123100		DEAN, ACADEMIC CONTRACT	-	899,741.61	-
123110		DEAN, ACADEMIC CONTRACT	1,068,835.00	-	989,317.00
123200		DEPARTMENT CHAIR, CONTRACT	-	1,635,468.94	-
123210		DEPARTMENT CHAIR, CONTRACT	2,005,462.00	-	2,137,249.00
123400		DIRECTR/COORDINAT,ACA CONT	-	670,588.13	-
123410		DIRECTOR/COORDINATOR, ACA CONT	893,869.00		876,529.00
123500		PALOMAR FACULTY FEDERATION	-	75,568.39	-
123510 123600		PALOMAR FACULTY FEDERATION	146,961.00		105,837.00
123610		DIRECTOR/COORDINATOR, AA CONT DIRECTOR/COORDINATOR, AA CONT	1,365,280.00	1,100,206.25	1,382,545.00
125000		LIBRARIANS, CONTRACT	1,305,200.00	456,853.08	1,362,545.00
125010		LIBRARIANS, CONTRACT	592,226.00	430,833.08	769,886.00
123010		Non-Instr Salaries - Contract	9,137,435.00	7,295,734.79	9,514,317.00
130010		INSTR SALARIES - OTHER	18,091,648.00		18,314,904.00
131100		ASSIGN TIME HRLY REPLACEMT	-	714,089.29	-
133100		INSTRUCTIONL ACADEMIC, HRLY	-	8,872,623.77	-
133200		INST ACA HOURLY SUBSTITUTE	-	153,664.08	-
133300		INSTR ACADEMIC, HRLY SUMMR	-	1,688,788.83	-
134000		LOAD BANKING (FISCAL USE)	-	42.18	-
135300		OVERLOAD,CONTRACT INSTRUC	-	1,847,933.22	
135600		OVERLOAD, SUBSTITUTE HRLY	-	35,189.32	-
135700		OVERLOAD, SUMMER ACA HRLY	-	1,030,110.34	-
136100		REPLACE ACA INSTR CONTRACT	-	16,689.94	-
136200		REPLACE SABBATICL, ACAHRLY	-	212,598.88	-
136400		LOADBANK REPL, ADJUNCT	-	103,882.58	-
138100		STIPEND, CONTRACT INSTRUCT	-	17,215.27	-
138200		STIPEND, HOURLY ACADEMIC	-	221,058.68	-
		Instr Salaries - Other	18,091,648.00	14,913,886.38	18,314,904.00
140010		NON-INSTR SALARIES - OTHER	818,828.00	-	768,669.00
141100		COUNSELOR, HOURLY	-	14,614.22	-
142100		EDUCATIONL ADMNISTRTR HRLY	-	1,242.92	-
143100		LIBRARIANS, HOURLY	-	296,446.41	-
144100		NON-INSTRUCT ACADEMIC, HRLY	-	230,625.67	-
145100		OVERLOAD, SUMMER NON-INST	-	59,687.90	-
440400		REPL SABBATICL, HRLYNONINST	-	318.47	-
146100		REPLC COUNSLR SUMMR HRLY	-	410.24	-
146600		NONINSTR ACA HOURLY, OTHER	-	69,895.13	-
			818,828.00	673,240.96	768,669.00
146600	14's	Non-Instr Salaries - Other		,	
146600	14's	Non-Instr Salaries - Other Academic Salaries Subtotal	50,774,925.00	40,525,347.85	51,363,555.00
146600 148000	14's	Academic Salaries Subtotal		40,525,347.85	51,363,555.00
146600 148000 211000	14's	Academic Salaries Subtotal	50,774,925.00	,	-
146600 148000 211000 211010	14's	Academic Salaries Subtotal EXCUTIVE ADMIN SUPPORT, CAST EXCUTIVE ADMIN SUPPORT, CAST		40,525,347.85 457,160.63	51,363,555.00 - 626,669.00
146600 148000 211000	14's	Academic Salaries Subtotal	50,774,925.00	40,525,347.85	-

		Palomar College				
		BUDGET REPORT				
	C	Comparing Fiscal Years				
		2018 and 2019				
		FUND 11				
	UNRESTR	ICTED AND DES	IGNATED	Run May 30, 2018		
		FY 2017-2018	FY 2017-2018	FY 2018-2019		
		Budget	Expended/Received	Budget		
Account	Description	10.010.000.00	Year to Date	10,000,10,100		
212210 212400	CLASSIFIED REGULAR SALARY GOVERNING BOARD	16,810,208.00	- 27,200.00	19,069,104.00		
212400	GOVERNING BOARD	32,640.00	27,200.00	32,640.00		
212600	NON-INSTRUCTNL ADMINISTRATORS	52,040.00	2,240,271.31			
212610	NON-INSTRUCTNL ADMINISTRATORS	2,837,511.00	-	3,234,123.00		
	21's Non-Instr Salaries - Reg	21,805,208.00	17,931,385.00	24,999,057.00		
221000	INST AIDE CONTRACT, DIRECT INST	-	861,850.81	-		
221010	INST AIDE CONTRACT, DIRECT INST	1,071,401.00		1,111,561.00		
222000	INST AIDE CONTRACT, NOT DIRECT	-	447,990.59	-		
222010	INST AIDE CONTRACT, NOT DIRECT	537,680.00	-	776,745.00		
	22's Instr Aides - Reg	1,609,081.00	1,309,841.40	1,888,306.00		
230010	NON ACADEMIC SALARIES - OTHER	1,585,418.00	-	1,211,449.00		
231100 231300	HOURLY CLASSIFIED, TEMP HOURLY TUTORS	-	<u>897,347.21</u> 103,178.48	-		
231300	HRLY ADMINISTRATOR NON INST	-	70,121.14			
231400	HRLY SUPERVISOR, TEMP	-	1,380.06	-		
232100	OVERTIME CLASSIFID SALARIED		96,336.46	-		
232200	OVERTIME SUPERVISE SALRIED	-	7,978.87	-		
234100	SERVICE PROVIDER CLASSIFIED	-	3,358.52	-		
235100	STUDENT EMPLOYEE	-	79,529.05	-		
235200	STUDENT TUTORS	-	11,031.71	-		
	23's Non-Academic Salaries - Other	1,585,418.00	1,270,261.50	1,211,449.00		
240010	INSTR AIDES - OTHER	466,622.00	-	457,483.00		
241100	HRLY INSTRAIDE, DIRECT INSTR	-	312,138.33	-		
242100	HRLY INSTAIDE, NOT DIRECTINST	-	59,487.29	-		
245100	STUDENT INSTR AIDE, DIRECT 24's Instr Aides - Other	466,622.00	5,961.00 377,586.62	457,483.00		
	Non Acad Salaries Subtotal	25,466,329.00	20,889,074.52	28,556,295.00		
		23,400,323.00	20,003,014.32	20,330,233.00		
310010	STRS	6,066,033.00	-	7,051,334.00		
311101	STRS ACADEMIC INSTRUCTORS	-	4,166,015.04			
311201	STRS EDUCATIONAL ADMIN/SUP	-	249,630.67	-		
311301	STRS OTHERACA NONINSTRUCT	-	745,676.99	-		
312102	STRS CLASSIFIED	-	6,811.72	-		
312202	STRS NON-INSTR ADMIN/SUPR	-	24,216.90	-		
	31's STRS	6,066,033.00	5,192,351.32	7,051,334.00		
320010		3,806,123.00	-	4,899,755.00		
321101 321201	PERS ACADEMIC INSTRUCTORS PERS EDUCATIONAL ADMIN/SUP	-	75,666.63	-		
321201	PERS EDUCATIONAL ADMIN/SUP	-	26,825.81			
322102	PERS CLASSIFIED	-	2,165,717.88	-		
322202	PERS NON-INSTR ADMIN/SUPR	-	567,412.18	-		
322302	PERS INSTR AIDE DIRECT INSTR	-	127,708.74	-		
322402	PERS INST AIDE NOTDIRECT INS	-	67,875.54	-		
	32's PERS	3,806,123.00	3,162,588.79	4,899,755.00		
330010	FICA & MEDICARE (OASDI)	2,663,285.00	-	2,860,618.00		
331101	FICA ACADEMIC INSTRUCTORS	-	46,626.33	-		
331201	FICA EDUCATIONAL ADMIN/SUP	-	53,120.16	-		
331301 332102	FICA OTHERACA NONINSTRUCT	-	<u>11,890.39</u> 875,534.23			
332102	FICA CLASSIFIED	-	228,880.90			
332302	FICA INSTR AIDE DIRECT INSTR	-	56,455.44			
332402	FICA INSTRAIDE DIRECT INSTR	-	27,098.29	-		
335101	MEDCA ACADEM INSTRUCTORS	-	463,637.91	-		
335201	MEDCA EDUCATNL ADMIN/SUPV	-	41,955.03	-		
335301	MEDCA OTH ACA NONINSTRUCT	-	70,727.57	-		
336102	MEDCA CLASSIFIED	-	216,937.89	-		
336202	MEDCA NON-INSTR ADMIN/SUP	-	59,062.78	-		

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			FUND 11		
		UNREST	RICTED AND DESI	GNATED	Run May 30, 2018
			FY 2017-2018	FY 2017-2018	FY 2018-2019
			Budget	Expended/Received	Budget
Account		Description		Year to Date	
336302		MEDCA INST AIDE DIRECT INSTR	-	17,122.48	-
336402		MEDCA INST AIDE NOTDIRCT INS	-	7,240.45	-
340010	33 5	FICA & Medicare (OASDI) HEALTH & WELFARE	2,663,285.00 19,220.00	2,176,289.85	2,860,618.00
340101		MEDIC ACADEMIC INSTRUCTORS	-	3,242,247.17	
340110		MEDIC ACA	5,853,047.00	-	5,876,207.00
340120		MEDIC ACADEMIC ADJUNCT	-	199,486.26	-
340125		MEDIC NON-ACADEMIC ADJUNCT	-	16,566.63	-
340151		MEDIC EDUCATIONL ADMIN/SUP	-	376,878.69	-
340201		MEDIC OTHER ACA NONINSTRUC	-	853,968.63	-
340210 340252		MEDIC CLS MEDIC CLASSIFIED	4,765,931.00	-	5,469,437.00
340252 340302		MEDIC CLASSIFIED MEDIC NON-INSTR ADMIN/SUPR	-	<u>3,522,055.22</u> 837,628.19	-
340302		MEDIC AA/CAST	1,549,543.00	-	1,773,565.00
340352		MEDIC INSTR AIDE DIRECT INST	-	192,538.79	-
340402		MEDIC INSTAIDE NOTDIRECTINST	-	113,876.44	-
341101		DENT ACADEMIC INSTRUCTORS	-	152,406.75	-
341110		DENT ACA	287,167.00	-	259,812.00
341151		DENT EDUCATIONAL ADMIN/SUP	-	15,758.83	-
341201 341210		DENT OTHER ACA NONINSTRUC DENT CLS	276,291.00	36,286.93	- 288,003.00
341210		DENT CLASSIFIED	- 270,291.00	185,495.50	288,003.00
341302		DENT NON-INSTR ADMIN/SUPR	-	39.081.35	-
341310		DENT AA/CAST	78,775.00	-	82,496.00
341352		DENT INSTR AIDE DIRECT INSTR	-	11,401.31	-
341402		DENT INSTAIDE NOT DIRECTINST	-	6,066.83	-
342101		VISION ACADEMIC INSTRUCTOR	-	41,295.51	-
342110			72,456.00	-	70,166.00
342151 342201		VISION EDUCATIONL ADMIN/SUP VISION OTHR ACA NONINSTRUC	-	4,292.59 9,826.68	-
342210		VISION CLS	71,320.00	9,020.00	77,605.00
342252		VISION CLASSIFIED	-	51,229.97	-
342302		VISION NON-INSTR ADMIN/SUP	-	10,913.52	-
342310		VISION AA/CAST	20,272.00	-	21,892.00
342352		VISION INSTR AIDE DIRECT INST	-	3,274.81	-
342402		VISION INSTAIDE NOT DIRECTINS	-	1,664.66	-
343101		LIFE ACADEMIC INSTRUCTORS	- 21 467 00	12,695.31	-
343110 343151		LIFE ACA LIFE EDUCATIONAL ADMIN/SUPR	21,467.00	- 1,672.37	21,687.00
343151		LIFE OTHER ACA NONINSTRUCT	-	3,007.22	-
343210		LIFE CLS	20,859.00	-	23,745.00
343252		LIFE CLASSIFIED	-	15,553.72	-
343302		LIFE NON-INSTR ADMIN/SUPR	-	3,294.56	-
343310		LIFE AA/CAST	6,440.00	-	6,835.00
343352			-	1,004.37	-
343402 344101		LIFE INST AIDE NOT DIRECT INS	-	510.51 47,065.74	-
344101		LTD ACADEMIC INSTRUCTORS	79,144.00	47,005.74	80,657.00
344151		LTD EDUCATIONAL ADMIN/SUPR	-	5,672.92	-
344201		LTD OTHER ACA NONINSTRUCT	-	11,540.90	-
344210		LTD CLS	50,500.00	-	55,898.00
344252		LTD CLASSIFIED	-	36,517.10	-
344302		LTD NON-INSTR ADMIN/SUPR	-	10,103.12	
344310			22,893.00	-	25,173.00
344352 344402		LTD INSTR AIDE DIRECT INSTR LTD INST AIDE NOT DIRECT INST	-	2,216.44 1,186.43	-
344402 345000		EMPLOYER-PAID COBRA	-	1,186.43	
345101		LTC ACADEMIC INSTRUCTORS		6,819.56	

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			Budget	Expended/Received	Budget
Account		Description		Year to Date	
345110		LTC ACA	11,481.00	-	11,550.00
345151 345201		LTC EDUCATIONAL ADMIN/SUPR	-	702.36	-
345201		LTC OTHER ACA NONINSTRUCT	- 11,104.00	1,609.20	- 12,622.00
345252		LTC CLASSIFIED	11,104.00	8,382.57	12,022.00
345302		LTC NON-INSTR ADMIN/SUPR		1,820.90	
345310		LTC AA/CAST	3.201.00	-	3,550.00
345352		LTC INSTR AIDE DIRECT INSTR	-	535.89	-
345402		LTC INST AIDE NOT DIRECT INST	-	272.39	-
348010		FUTURE RETIREE HEALTH ACA	-	1,207,775.34	-
348020		FUTURE RETIREE HEALTH CLS	-	1,300,872.68	-
348030		FUTURE RETIREE HEALTH AA/CAST	-	332,595.13	-
348110		FUTURE RETIREE HEALTH ACA	1,633,611.00	-	1,652,959.00
348210		FUTURE RETIREE HEALTH CLS	1,585,939.00	-	1,813,415.00
348310		FUTURE RETIREE HEALTH AA/CAST	413,447.00	-	486,141.00
350010	34'S	Health & Welfare STATE UNEMP INSURANCE	16,854,108.00 65,158.00	12,955,266.05	18,113,415.00 145,146.00
351101		UNEMP ACADEMIC INSTRUCTOR	00,100.00	16,254.68	145,140:00
351201		UNEMP EDUCATIONL ADMN/SUP	-	1,403.18	-
351301		UNEMP OTH ACA NONINSTRUCT	-	2,526.60	
352102		UNEMPLOYMENT CLASSIFIED	-	6,489.32	-
352202		UNEMP NON-INSTR ADMN/SUP	-	2,014.09	-
352302		UNEMP INSTR AIDE DIRECT INST	-	590.58	-
352402		UNEMP INST AIDE NOTDIRCT INS	-	249.67	-
353102		UNEMP STUDENT	-	2.04	-
		State Unempl Insurance	65,158.00	29,530.16	145,146.00
360010		WORKER'S COMP	1,177,304.00	-	1,226,669.00
361101 361201		WC ACADEMIC INSTRUCTORS WC EDUCATIONAL ADMIN/SUPR	-	504,646.79 44,970.95	-
361301		WC OTHER ACA NON INSTRUCT	-	78,768.49	-
362102		WC CLASSIFIED		233,529.72	-
362202		WC NON-INSTR ADMIN/SUPERV	-	63,263.48	
362302		WC INSTR AIDE DIRECT INSTR	-	18,282.88	-
362402		WC INSTR AIDE NOTDIRECT INST	-	7,858.24	-
363102		WC STUDENT	-	1,517.11	-
	36's	Workers' Comp	1,177,304.00	952,837.66	1,226,669.00
370010		APPLE	129,943.00	-	137,854.00
371101		APPLE ACADEMIC INSTRUCTOR	-	66,672.73	-
371301		APPLE OTH ACA NONINSTRUCT	-	2,603.34	-
372102			-	18,572.65	-
372302 372402		APPLE INST AIDE DIRECT INSTR	-	<u>6,228.96</u> 1,556.90	-
512402		APPLE INS AIDE NOTDIRECT INS	129,943.00	95,634.58	- 137,854.00
390010		OTHER BENEFITS	1,273,152.00		1,273,102.00
391101		GOLDEN HANDSHAKE ACADMIC	-	461,582.18	-
391201		GOLDEN HANDSHAKE ED ADMIN	-	226,100.15	-
392102		RETIR INCENT CLASS ADMINSUP	-	122,890.95	-
392202		RETIREMNT INCENT CLASSIFIED	-	458,552.73	-
394101		ACA BENEFITS TO SPREAD	-	(11,755.39)	-
398000		TB TESTS FOR EMPLOYEES	-	2,025.00	-
398100		EMPLOYEE COSTS/HEALTH SERVICES	-	160.00	-
		Other Benefits Employee Benefits Subtotal	1,273,152.00 32,035,106.00	<u>1,259,555.62</u> 25,824,054.03	1,273,102.00 35,707,893.00
			52,035,100.00	23,024,034.03	55,101,053.00
400010		SUPPLIES & MATERIALS	1,069,043.00	-	995,529.00
411000		SOFTWARE LESS THAN \$5,000	-	6,290.04	-
424000		INSTRL MAT - PRINTING/ELECTRNC	-	829.70	-
431000		SUPPLIES&MATERIAL, INSTRUCT	-	(1,742.29)	-

		Palomar College		
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		FY 2017-2018	FY 2017-2018	FY 2018-2019
•		Budget	Expended/Received	Budget
Account 431100	Description SUPPLIES, INSTRUCTIONL FOOD	-	Year to Date 1,139.15	-
432000	INSTRUCTIONAL TESTS	-	(226.56)	
441000	SUPPLIES&MATERIAL,NONINSTR	-	436,588.62	-
441100	SUPPLIES, INSTITUTIONAL	-	22,749.28	-
441200	SUPPLIES, BOOKSTORE	-	73.07	-
441300	SUPPLIES, FOOD SERVICES	-	23.83	-
442000	COST OF FOOD, FOOD SERVICE	-	828.20	-
443100 446000	FREIGHT IN SHIPPING/HANDLING CHARGES	-	<u>560.25</u> 27.00	-
++0000	Supplies & Materials Subtotal	1,069,043.00	467,140.29	995,529.00
		.,,		
500010	OTHER OPER EXP	10,811,154.00	-	10,297,850.00
511000	AUDIT	-	61,174.50	-
515100		-	3,106.89	-
515200 515300	JPA SELF-INSURANCE ADMIN SOFTWARE LICENSING FEES	-	<u>10,554.63</u> 591,295.20	
525100	MEMBERSHIP, DISTRICT	-	210,425.21	-
525200	MEMBERSHIP, EMPLOYEE	-	10,615.75	-
535200	INS, FIRE, CASUALTY, LIABILITY	-	588,475.26	-
535500	STUDENT ACCIDENT&HOSPITAL	-	112,796.25	-
535600	STUDENT MALPRACTICE INSUR	-	34,550.00	-
545100 545200	ADVERTISEMENTS REQ BY LAW LAWYERS' FEES	-	36,682.85 251,017.40	
545300	LEGAL JUDGEMENTS	-	13,562.63	
551100	ATHLETIC OFFICIALS FEES	-	42,143.00	-
551200	CLASSROOM SPEAKERS	-	1,150.00	-
551300	INDEPENDENT CONTRACTOR	-	498,087.93	-
551600	WARRANT RECONCILIATION	-	6,845.55	-
551900	OTH PERSONAL&CONSULT SVC	-	1,026,234.99	-
555100 560900	POSTAGE DISTRICT VEHICLE USE	-	284,430.88 23,975.30	-
561000	RENT & LEASE, EQUIPMENT	-	24,864.45	
562000	RENTS & LEASES, LAND/BLDGS	-	126,314.50	-
562100	RENTAL OF FIELDS	-	11,485.00	-
563000	RENTAL OF TRANSPORTATION	-	30,545.37	-
564000	RENTAL OF FILMS	-	9,668.21	-
565100 565200	MAINTENANCE AGREEMT, EQUIP MAINTENCE AGREE, SOFTWARE	-	466,858.16 613,949.86	
565300	REPAIRS&MAINT NONINST EQUIP	-	182,404.32	-
565400	REPAIRS&MAINT INSTR EQUIPMT	-	33,330.24	-
565500	REPAIRS&MAINTENANCE BLDGS	-	136,587.33	-
565550	MAINTENANCE, GROUNDS	-	8,512.21	-
575100	TRAVEL, ACADEMIC ADMIN	-	26,094.23	-
575120 575200	TRAVEL, ACADEMIC EMPLOYEE TRAVEL, CLASSIFIED ADMINISTR	-	23,651.52 72,901.35	-
575200 575210	TRAVEL, CLASSIFIED ADMINISTR	-	39,453.27	
575300	TRAVEL, STUDENT	-	42,682.66	-
575310	TRAVEL WITH STUDENT	-	60,668.10	-
575400	TRAVEL, NON EMPLOYEE	-	2,985.22	-
575500	ATHLETIC ENTRY FEES	-	28,178.32	-
575600	ORIENTATION EXPENSES	-	310.75	-
575700 575710	STAFF DEVLOPMNT AT PALOMR TRAINING	-	<u>17,797.39</u> 43,179.71	-
575800	FOOD FOR MEETINGS	-	66,944.23	-
580100	ELECTRICITY	-	379,865.02	-
580150	FUEL, GAS	-	2,903.17	-
580200	GASOLINE AND OIL	-	23,039.76	-
580250	JANITORIAL SERVICES	-	52,376.16	-

	P	alomar College		
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		FY 2017-2018	FY 2017-2018	FY 2018-2019
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
580300	LAUNDRY/DRY CLEANING	-	10,290.38	-
580350	PEST CONTROL	-	2,884.89	-
580400	SEWAGE	-	2,950.58	-
580450	TELEPHONE	-	(430.76)	-
580500	TELEPHONE CONNECTIONS	-	80,551.26	-
580550	WASTE DISPOSAL	-	89,186.45	-
580600	WASTE DISPOSAL, HAZARDOUS	-	93,728.65	-
580650		-	287,217.58	-
585100 585150	ADMINISTRATIVE EXPENSE ADVERTISE NOT REQ BY LAW	-	200,350.56	-
585150	BAD DEBT EXPENSE	-	426,832.55 1.838.20	
585250	BANK CHARGES	-	3,490.00	-
585250 585260	BANK CREDIT CARD EXPENSE	-	193,413.19	-
585400	DISALLOWED FIN AID GRANTS		(4.097.03)	-
585450	FILM PROCESSING	-	161.20	-
585500	FINGERPRINTING	-	6,540.00	-
585510	TB TESTS	-	35.00	-
585750	PRINTING	-	279,541.77	-
585850	PUBLISHING EXPENSE	-	13,825.00	-
585900	ROYALTY EXPENSE	-	14,184.46	-
585910	LICENSING FEE	-	25,154.10	-
590010	ABATEMENT BUDGET POOL	(651,085.00)	-	(650,000.00)
590100	FACILITIES SERVICES ABATEMENT	-	(26,810.30)	-
590600	BUSINESS SUPPORT SVCS ABATEMT	-	(469,159.95)	-
	Other Oper Exp Subtotal	10,160,069.00	7,566,352.51	9,647,850.00
580010	INDIRECT COSTS BUDGET POOL	(550,000.00)	-	(600,000.00)
585550	INDIRECT COSTS	-	(508,441.63)	-
	Indirect Costs Subtotal	(550,000.00)	(508,441.63)	(600,000.00)
600010	CAPITAL OUTLAY	490,106.00		217,324.00
612100	GROUNDS IMPROVEMENT	430,100.00	3,306.01	217,324.00
623000	BUILDING CONSTRUCTION	-	(1,007.43)	
631000	LIBRARY BOOKS	-	39,876.25	-
641100	EQUIP INST REPL INVTOR>\$1000	-	1,616.12	-
641200	EQUIP INST, REPLACE>\$200-999	-	914.80	-
641400	EQUIP INSTR.ADDITNL>1000	-	10,604.56	-
642300	EQUIP NONINS, ADTNL. >\$200-999	-	854.93	-
644100	EQUIP INSTR ADDTL \$500 - \$4999	-	4,028.14	-
644200	EQUIP INSTR REPL \$500 - \$4999	-	1,674.51	-
644400	EQUIP NONINS ADDL \$500 - \$4999	-	49,646.67	-
644500	EQUIP NONINS REPL \$500 - \$4999	-	9,816.52	-
644600	EQUIPMENT NONINSTRUCTL >\$4,999	-	0.49	-
644750	EQUIP TECHNOLOGY INSTR <\$4,999	-	1,107.18	-
644800	EQUIP TECHNOLOGY NONINS>\$4,999	-	36,027.35	-
644850	EQUIP TECHNOLOGY NONINS<\$4,999	-	0.05	-
	Capital Outlay Subtotal	490,106.00	158,466.15	217,324.00
721000	INTRAFUND TRANS OUT WITHIN		2,591,165.00	-
721010	INTRAFUND TRANS OUT WITHIN	2,864,813.00		1,598,154.00
731000	INTERFUND TRANS OUT BETWEEN		1,838,898.00	-
731010	INTERFUND TRANS OUT BETWEEN	1,838,898.00	-	934,449.00
791010	RESERVE FOR CONTINGENCIES	8,814,929.00	-	8,812,191.00
791510	OTHER RESERVES	255,472.00	-	255,472.00
792010	CONTINGENCY, BUDGET STABILITY	2,177,710.00	-	733,401.00
793010	CONTINGENCY, COLA	577,146.00	-	1,969,313.00
799010	CONTINGENCY HOLDING ACCOUNT	5,067,607.00		1,275,636.00
	Other Outgoing Subtotal	21,596,575.00	4,430,063.00	15,578,616.00

		alomar Callaga		
	F	Palomar College BUDGET REPORT		
		mparing Fiscal Year	\$	
		2018 and 2019	5	
		FUND 11		
	UNRESTR	ICTED AND DES	IGNATED	Run May 30, 2018
		FY 2017-2018	FY 2017-2018	FY 2018-2019
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
Expense Grand Total		141,042,153.00	99,352,056.72	141,467,062.00
81's	Federal Revenues Subtotal	-	-	-
001100		1 0 10 0 10 00	4 0 40 000 00	1 0 10 0 10 00
861100		1,240,810.00	1,042,280.00	1,240,810.00
861110 861200	APPRENTICESHIP PRIOR YEAR STATE GENERAL APPORTIONMT	- 8,929,518.00	<u>103,972.00</u> 7,095,371.00	- 16,911,229.00
861200	GENERL APPORTIONIT	401,024.00	(61,849.00)	10,911,229.00
861450	PART TIME FACULTY APPORT	375,166.00	319.428.00	342.340.00
861500	2% BFAP ADMIN	210,034.00	176,429.00	218,329.00
863100	EDUCATION PROTECTION ACCOUNT	13,277,050.00	10,021,751.00	14,368,851.00
863101	ED PROTECTION ACCT PRIOR YEAR		17,915.00	-
867100	HOMEOWNER PROPTAX RELIEF	500,000.00	231,779.42	500,000.00
868100	STATE LOTTERY PROCEEDS	2,735,748.00	1,924,911.92	2.613.400.00
868150	STATE LOTTRY PROCEEDS PRIOR YR	235,969.00	290.703.32	
868200	STATE MANDATED COSTS	1,020,928.00	1,020,928.00	522,859.00
868400	RETURN TO TITLE IV FROM STATE	-	5,711.00	
869800	OTHER MISC STATE REVENUES	250,000.00	250,000.00	-
869999	BEGINNING BALANCE, STATE	655,783.00	-	-
	State Revenues Subtotal	29,832,030.00	22,439,330.66	36,717,818.00
			· · ·	
881100	TAX ALLOCATION SECURD ROLL	68,314,339.00	57,801,207.65	68,049,287.00
881200	TAX ALLOC SUPPLEMENT ROLL	1,698,235.00	1,205,175.82	2,070,690.00
881300	TAX ALLOCN UNSECURED ROLL	2,042,372.00	2,005,919.51	1,934,969.00
881600	PRIOR YEARS TAXES	-	13,752.26	-
881700	ERAF ED REVENUE AUG FUND	-	(963,533.00)	-
881900	RDA RESIDUAL PAYMENTS	-	2,142,663.93	-
883600	FOLLETT	525,000.00	442,579.47	500,000.00
884150	HLTH SVCS SALE TO EMPLOYEE	1,000.00	3,060.00	2,090.00
884180	LIBRARY COPIER SALES	8,000.00	16,130.50	8,000.00
884210	PLANETARIUM SALES	42,044.00	53,213.00	42,044.00
884215	BUSINESS SERVICES CHARGES PRINTING CHARGES	50,500.00	41,014.33	50,500.00
884230 884260	RECYCLING COMMISSION	150.00	1,933.29	150.00
884290	TICKET/GATE/PROGRAM SALES	21,648.00	22,730.75	15,000.00
884290 884300	VENDING COMMISSIONS	70,000.00	72,230.15	70,000.00
884350	MISC SALES AND COMMISSIONS	59,987.00	51,961.20	60,000.00
885300	FACILITIES RENTAL AND LEASE	1,000.00	61,255.91	-
886100	INTEREST BANK ACCOUNTS	-	6,530.51	-
886200	INTEREST COUNTY TREASURY	300,000.00	315,382.51	275,000.00
887400	ENROLLMENT FEE	8,808,990.00	8,483,747.50	9,448,749.00
887500	FIELD TRP;USEOF NONDIST FAC	13,095.00	13,284.00	9,800.00
887620	HLTH SERVICE PHYSICAL EXAM	15,000.00	15,242.00	15,000.00
887700	INSTR MAT FEES;SALE MATERL	198,771.00	203,371.26	177,500.00
887710	COURSE RELATED FEES	6,600.00	7,200.00	6,600.00
887800	STUDNT INSURANCE PAYMNTS	1,300.00	-	-
887910	TRANSCRIPT INCOME	160,000.00	138,213.85	155,000.00
888010	NON RESIDENT TUITION USA	1,300,000.00	1,036,293.50	1,090,000.00
888020	NONRESIDENT TUITON FOREIGN	2,000,000.00	1,991,145.00	2,005,000.00
888115	NCTD PASSES	-	44,864.00	-
888920	COURSE TESTING FEE	200.00	1,240.00	-
889030	COBRA ADMIN FEE	-	173.99	-
889300	CASH OVER/SHORT	-	37.00	-
889600	LIBRARY FINES	500.00	1,902.85	-
889660	PARKING PENALTY SURCHARG	-	5.00	-
889800	RETURNED CHECKS	-	26.00	-
889830	RETURNED CHECK FEE	-	180.00	-

		BUDGET REPORT		
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		2018 and 2019		
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		Budget	Expended/Received	Budget
Account	Description		Year to Date	
889850	STUDNT REFND WRITE-OFF TO DIST	-	(54.83)	-
889880	STALE DATED/VOID WARRANTS	-	15,015.08	-
889900	OTHER LOCAL REVENUES	112,848.00	274,597.65	109,600.00
889999	BEGINNING BALANCE, LOCAL	21,197,997.00	-	18,084,765.00
88's	Local Revenues Subtotal	106,949,576.00	75,519,691.64	104,179,744.00
898100	INTERFUND TRANSER IN, BETWN	2,959,145.00	2,959,145.00	-
898200	INTRAFUND TRANSFR IN, WITHIN	1,301,402.00	1,241,300.00	569,500.00
89's	Other Sources Subtotal	4,260,547.00	4,200,445.00	569,500.00
Revenue Grand Total		141,042,153.00	102,159,467.30	141,467,062.00

Fund 12 GENERAL RESTRICTED FUND



			Palomar College		
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			Comparing Fiscal Yea 2018 and 2019	ars	
			FUND 12		
		CENE			D M D D M
		GENER	RAL RESTRICTE		Run May 30, 2018
			FY 2017-2018	FY 2017-2018	FY 2018-2019
Account		Description	Budget	Expended/Received Year to Date	Budget
111000		INSTRUCTIONAL SAL. CONTRACT		153.863.44	
111010		INSTRUCTIONAL SALARY, CONTRACT	Г 230,814.00	-	194,076.00
	11's	Instr Salaries - Contract	230,814.00	153,863.44	194,076.00
122100		COUNSELORS, CONTRACT	-	760,395.08	-
122110		COUNSELORS, CONTRACT	1,048,702.74	-	932,033.00
123400 123410		DIRECTR/COORDINAT,ACA CONT DIRECTOR/COORDINATOR, ACA CON	- T 128,164.00	119,124.43	- 61,246.00
123410		DIRECTOR/COORDINATOR, ACA CON		338,041.82	01,240.00
123610		DIRECTOR/COORDINATOR, AA CONT	456,726.55	-	353,096.00
	12's	Non-Instr Salaries - Contract	1,633,593.29	1,217,561.33	1,346,375.00
130010		INSTR SALARIES - OTHER	223,828.16	-	34,466.00
131100		ASSIGN TIME HRLY REPLACEMT	-	60,637.24	-
133100			-	4,106.86	-
135300 135700		OVERLOAD,CONTRACT INSTRUC OVERLOAD,SUMMER ACA HRLY	-	<u>15,791.70</u> 4,661.10	-
138100		STIPEND. CONTRACT INSTRUCT	-	375.00	-
100100	13's	Instr Salaries - Other	223,828.16	85,571.90	34,466.00
140010		NON-INSTR SALARIES - OTHER	2,479,890.02	-	1,296,320.00
141100		COUNSELOR, HOURLY	-	369,815.87	-
144100		NON-INSTRUCT ACADEMIC, HRLY	-	1,178,123.33	-
145100 146600		OVERLOAD, SUMMER NON-INST REPLC COUNSLR SUMMR HRLY	-	<u>109,658.40</u> 188,306.67	
148000		NONINSTR ACA HOURLY, OTHER		410.37	
	14's	Non-Instr Salaries - Other	2,479,890.02	1,846,314.64	1,296,320.00
		Academic Salaries Subtotal	4,568,125.47	3,303,311.31	2,871,237.00
212100		SUPERVISOR, CAST	-	420,464.86	-
212110 212200		SUPERVISOR, CAST CLASSIFIED REGULAR SALARY	649,665.92	3,610,793.89	605,654.00
212200		CLASSIFIED REGULAR SALARY	5,104,404.13	-	5,299,100.00
212300		CLASSIFIED HEALTH PROFESSL	-	134,295.20	-
212310		CLASSIFIED HEALTH PROFESSIONAL		-	253,841.00
212600		NON-INSTRUCTNL ADMINISTRATORS		895,193.46	-
212610	241-	NON-INSTRUCTNL ADMINISTRATORS	1,299,375.00 7.459.952.05	- E 000 747 44	1,120,770.00 7.279.365.00
222000	215	Non-Instr Salaries - Reg INST AIDE CONTRACT, NOT DIRECT	7,459,952.05	5,060,747.41 40,628.03	7,279,305.00
222000		INST AIDE CONTRACT, NOT DIRECT	47,997.00	-	51,181.00
	22's	Instr Aides - Reg	47,997.00	40,628.03	51,181.00
230010		NON ACADEMIC SALARIES - OTHER	4,281,322.39		1,776,868.00
231100		HOURLY CLASSIFIED, TEMP	-	1,923,203.16	-
231300		HOURLY TUTORS HRLY ADMINISTRATOR NON INST	-	386,788.53	-
231400 231500		HRLY ADMINISTRATOR NON INST HRLY HEALTH PROFESSIONAL	-	812.25 133,455.00	-
232100		OVERTIME CLASSIFID SALARIED	-	76,376.69	-
232200		OVERTIME SUPERVISE SALRIED	-	6,825.26	-
235100		STUDENT EMPLOYEE	-	76,166.22	-
235200		STUDENT TUTORS	-	15,993.11	-
235400	001	STUDENT WORK STUDY	-	229,590.67	-
240010	23'S	Non-Academic Salaries - Other INSTR AIDES - OTHER	4,281,322.39 54,658.00	2,849,210.89	1,776,868.00 20,000.00
240010		HRLY INSTRAIDE, DIRECT INSTR	-	28,478.53	-
242100		HRLY INSTAIDE,NOT DIRECTINST	-	5,583.37	-
	24's	Instr Aides - Other	54,658.00	34,061.90	20,000.00
		Non Acad Salaries Subtotal	11,843,929.44	7,984,648.23	9,127,414.00
240040		0100	101.001.00		05 / 50 / 55
310010		STRS STRS ACADEMIC INSTRUCTORS	464,924.98	-	354,581.00
311101			1	32,473.04	

			omar College		
	 		aring Fiscal Yea 018 and 2019	ars	
		2	FUND 12		
	 GENE	RAL	RESTRICTE	D FUND	Run May 30, 2018
			FY 2017-2018	FY 2017-2018	FY 2018-2019
			Budget	Expended/Received	Budget
Account	Description			Year to Date	
311301 312202	STRS OTHERACA NONINSTRUCT		-	348,738.04	-
312202	STRS NON-INSTR ADMIN/SUPR STRS		464,924.98	949.64 398,177.85	- 354,581.00
320010	PERS		1,304,844.88	-	1,355,408.00
321101	PERS ACADEMIC INSTRUCTORS		-	467.76	-
321201	PERS EDUCATIONAL ADMIN/SUP		-	34,748.81	-
321301	PERS OTHERACA NONINSTRUCT		-	11,875.52	-
322102	PERS CLASSIFIED		-	685,511.24	-
322202 322302	PERS NON-INSTR ADMIN/SUPR PERS INSTR AIDE DIRECT INSTR		-	193,335.29 188.99	-
322302 322402	PERS INSTRAIDE DIRECT INSTR PERS INST AIDE NOTDIRECT INS		-	6,443.92	-
022402	PERS		1,304,844.88	932,571.53	1,355,408.00
330010	FICA & MEDICARE (OASDI)		745,560.97	-	632,648.00
331201	FICA EDUCATIONAL ADMIN/SUP		-	13,905.25	-
331301	FICA OTHERACA NONINSTRUCT		-	5,539.55	-
332102 332202	FICA CLASSIFIED FICA NON-INSTR ADMIN/SUPR		-	282,704.16	-
332302	FICA INSTR AIDE DIRECT INSTR		-	80,376.02 714.04	-
332402	FICA INSTRAIDE DIRECT INS		-	2,695.19	-
335101	MEDCA ACADEM INSTRUCTORS		-	3,464.69	-
335201	MEDCA EDUCATNL ADMIN/SUPV		-	4,889.64	-
335301	MEDCA OTH ACA NONINSTRUCT		-	39,490.99	-
336102	MEDCA CLASSIFIED		-	91,100.54	-
336202 336302	MEDCA NON-INSTR ADMIN/SUP MEDCA INST AIDE DIRECT INSTR		-	19,100.03 332.53	-
336402	MEDCA INST AIDE DIRECT INSTR		-	765.62	-
000102	FICA & Medicare (OASDI)		745,560.97	545,078.25	632,648.00
340101	MEDIC ACADEMIC INSTRUCTORS		-	16,209.79	-
340110	MEDIC ACA		271,474.71	-	209,937.00
340125	MEDIC NON-ACADEMIC ADJUNCT		-	3,456.68	-
340151 340201	MEDIC EDUCATIONL ADMIN/SUP MEDIC OTHER ACA NONINSTRUC		-	45,237.00	-
340201	MEDIC OTHER ACA NONINSTRUC		1.735.141.85	164,662.25	1,584,533.00
340252	MEDIC CLASSIFIED		-	943,705.65	-
340302	MEDIC NON-INSTR ADMIN/SUPR		-	249,963.00	-
340310	MEDIC AA/CAST		449,006.00	=	397,118.00
340402	MEDIC INSTAIDE NOTDIRECTINST		-	6,368.00	-
341101	DENT ACADEMIC INSTRUCTORS		-	1,321.05	-
341110 341151	DENT ACA DENT EDUCATIONAL ADMIN/SUP	+	15,133.17	- 1,936.21	10,432.00
341151	DENT OTHER ACA NONINSTRUC	+	-	7,592.67	-
341210	DENT CLS	11	90,136.67	-	81,949.00
341252	DENT CLASSIFIED			48,947.62	-
341302	DENT NON-INSTR ADMIN/SUPR		-	12,944.64	-
341310	 DENT AA/CAST		25,220.81	-	21,432.00
341402 342101	DENT INSTAIDE NOT DIRECTINST VISION ACADEMIC INSTRUCTOR	+	-	744.70 364.03	-
342101	VISION ACADEMIC INSTRUCTOR	+	3,785.86	- 364.03	2,913.00
342151	VISION EDUCATIONL ADMIN/SUP		-	556.13	-
342201	 VISION OTHR ACA NONINSTRUC		-	2,118.40	-
342210	VISION CLS		24,176.56	-	21,999.00
342252	 VISION CLASSIFIED		-	13,981.44	-
342302	 VISION NON-INSTR ADMIN/SUP		-	3,562.44	-
342310 342402			6,671.84	- 213.90	5,588.00
342402 343101	VISION INSTAIDE NOT DIRECTINS LIFE ACADEMIC INSTRUCTORS	+	-	213.90	-
343110	LIFE ACA		1,116.20	-	901.00
343151	LIFE EDUCATIONAL ADMIN/SUPR	11	-	229.60	-

		BUDGET REPORT Comparing Fiscal Years					
	(2018 and 2019	Irs				
		FUND 12					
	CENE			D M A A A			
	GENER	RAL RESTRICTE		Run May 30, 2018			
		FY 2017-2018	FY 2017-2018	FY 2018-2019			
Account	Description	Budget	Expended/Received Year to Date	Budget			
343201	LIFE OTHER ACA NONINSTRUCT	_	643.11				
343210	LIFE CLS	7,242.46	-	6,701.00			
343252	LIFE CLASSIFIED	-	4,228.93	-			
343302	LIFE NON-INSTR ADMIN/SUPR	-	1,085.93	-			
343310		2,053.04	-	1,784.00			
343402 344101	LIFE INST AIDE NOT DIRECT INS LTD ACADEMIC INSTRUCTORS	-	<u>65.60</u> 361.55	-			
344101	LTD ACADEMIC INSTRUCTORS	3.699.21		3.319.00			
344151	LTD EDUCATIONAL ADMIN/SUPR	-	803.05	-			
344201	LTD OTHER ACA NONINSTRUCT	-	2,343.64	-			
344210	LTD CLS	16,024.20	-	15,456.00			
344252		-	9,667.82	-			
344302 344310	LTD NON-INSTR ADMIN/SUPR	- 6,503.97	3,344.96	5,823.00			
344402	LTD INST AIDE NOT DIRECT INST	- 0,505.97	- 112.85	5,623.00			
345101	LTC ACADEMIC INSTRUCTORS	-	59.56	-			
345110	LTC ACA	597.34	-	481.00			
345151	LTC EDUCATIONAL ADMIN/SUPR	-	126.02	-			
345201	LTC OTHER ACA NONINSTRUCT	-	346.80	-			
345210 345252	LTC CLS LTC CLASSIFIED	3,857.38	2,287.86	3,561.00			
345302	LTC CLASSIFIED	-	582.91	-			
345310	LTC AA/CAST	1,095.63	-	945.00			
345402	LTC INST AIDE NOT DIRECT INST	-	35.00	-			
348010	FUTURE RETIREE HEALTH ACA	-	58,401.45	-			
348020	FUTURE RETIREE HEALTH CLS	-	285,158.54	-			
348030 348110	FUTURE RETIREE HEALTH AA/CAST FUTURE RETIREE HEALTH ACA	- 86,051.37	92,865.52	- 68,249.00			
348210	FUTURE RETIREE HEALTH CLS	429,304.39		457,280.00			
348310	FUTURE RETIREE HEALTH AA/CAST	142,475.44	-	117,764.00			
	34's Health & Welfare	3,320,768.10	1,986,742.98	3,018,165.00			
350010	STATE UNEMP INSURANCE	12,961.58	-	5,824.00			
351101	UNEMP ACADEMIC INSTRUCTOR	-	119.46	-			
351201 351301	UNEMP EDUCATIONL ADMN/SUP UNEMP OTH ACA NONINSTRUCT	-	<u>168.61</u> 1,362.04	-			
352102	UNEMPLOYMENT CLASSIFIED	-	4,099.79				
352202	UNEMP NON-INSTR ADMN/SUP	-	634.39	-			
352302	UNEMP INSTR AIDE DIRECT INST	-	11.49	-			
352402	UNEMP INST AIDE NOTDIRCT INS	-	26.42	-			
	35's State Unempl Insurance	12,961.58	6,422.20	5,824.00			
360010 361101	WORKER'S COMP WC ACADEMIC INSTRUCTORS	266,319.02		180,771.00			
361101 361201	WC ACADEMIC INSTRUCTORS WC EDUCATIONAL ADMIN/SUPR	-	3,705.33 5,191.52	-			
361301	WC OTHER ACA NON INSTRUCT	-	42,163.25	-			
362102	WC CLASSIFIED	-	96,938.34	-			
362202	WC NON-INSTR ADMIN/SUPERV	-	20,245.34	-			
362302	WC INSTR AIDE DIRECT INSTR	-	355.55	-			
362402 363102	WC INSTR AIDE NOTDIRECT INST WC STUDENT	-	<u>916.87</u> 4,824.33	-			
503102	36's Workers' Comp	266,319.02	4,824.33	- 180,771.00			
370010	APPLE	79,878.10	-	37,370.00			
371101	APPLE ACADEMIC INSTRUCTOR	-	94.23	-			
371301	APPLE OTH ACA NONINSTRUCT	-	4,016.27	-			
372102	APPLE CLASSIFIED	-	42,014.71	-			
372202	APPLE NON-INSTR ADMN/SUPR	-	20.31	-			
372302	APPLE INST AIDE DIRECT INSTR	-	257.60	-			
372402	APPLE INS AIDE NOTDIRECT INS		233.23				

		Palomar College BUDGET REPORT					
		Comparing Fiscal Years					
		FUND 12					
	GENER	AL RESTRICTED) FUND	Run May 30, 2018			
		FY 2017-2018	FY 2017-2018	FY 2018-2019			
		Budget	Expended/Received	Budget			
Account	Description		Year to Date				
3	9's Other Benefits	-	-	-			
	Employee Benefits Subtotal	6,195,257.63	4,089,969.69	5,584,767.00			
400010	SUPPLIES & MATERIALS	3,786,348.33		990,109.00			
411000	SOFTWARE LESS THAN \$5,000	-	17,421.36	-			
421000	BOOKS, MAGAZINES, PERIODCLS	-	18,679.62	-			
422000	SUBSCRIPTIONS, PERIODICALS	-	28,240.30	-			
423000	BOOKSTORE TEXTBOOKS	-	104,557.97	-			
424000	INSTRL MAT - PRINTING/ELECTRNC	-	136,535.92	-			
431000	SUPPLIES&MATERIAL, INSTRUCT	-	858,203.84	-			
431100	SUPPLIES, INSTRUCTIONL FOOD	-	34,013.30	-			
432000	INSTRUCTIONAL TESTS	-	11,072.06	-			
441000 441100	SUPPLIES&MATERIAL,NONINSTR SUPPLIES, INSTITUTIONAL		<u>574,096.11</u> 3,611.55				
441200	SUPPLIES, INSTITUTIONAL SUPPLIES, BOOKSTORE	-	41.47	-			
441200	SUPPLIES, FOOD SERVICES	-	31,331.56	-			
442000	COST OF FOOD, FOOD SERVICE	-	17,762.19				
443100	FREIGHT IN	-	611.15	-			
444000	GRADUATION GOWNS	-	1,042.48	-			
446000	SHIPPING/HANDLING CHARGES	-	1,213.43	-			
	Supplies & Materials Subtotal	3,786,348.33	1,838,434.31	990,109.00			
500010	OTHER OPER EXP	0.075.007.17	_	2,072,050,00			
515100	INTERNET ACCESS	9,875,887.17	- 18,002.80	2,872,959.00			
515300	SOFTWARE LICENSING FEES	-	301,459.55				
525100	MEMBERSHIP, DISTRICT	-	26,307.50				
525200	MEMBERSHIP, EMPLOYEE	-	5,537.06	-			
535200	INS, FIRE, CASUALTY, LIABILITY	-	4,380.07	-			
535500	STUDENT ACCIDENT&HOSPITAL	-	37,598.75	-			
545100	ADVERTISEMENTS REQ BY LAW	-	2,095.00	-			
551100	ATHLETIC OFFICIALS FEES	-	9,604.00	-			
551200	CLASSROOM SPEAKERS	-	1,815.00	-			
551300		-	2,480,066.59	-			
551500 551000	SECURITY GUARD SERVICES	-	1,987.50	-			
551900 555100	OTH PERSONAL&CONSULT SVC POSTAGE		<u>1,172,308.24</u> 39,523.60				
560900	DISTRICT VEHICLE USE	-	2,835.00	-			
561000	RENT & LEASE, EQUIPMENT	-	9.995.49	-			
562000	RENTS & LEASES, LAND/BLDGS	-	160,874.83	-			
563000	RENTAL OF TRANSPORTATION	-	34,346.64	-			
565100	MAINTENANCE AGREEMT, EQUIP	-	53,841.59	-			
565200	MAINTENCE AGREE, SOFTWARE	-	102,928.70	-			
565300	REPAIRS&MAINT NONINST EQUIP	-	62,173.44	-			
565400	REPAIRS&MAINT INSTR EQUIPMT	-	32,230.43	-			
565500	REPAIRS&MAINTENANCE BLDGS	-	6,954.51	-			
565550 575100		-	5,396.63	-			
575100 575120	TRAVEL, ACADEMIC ADMIN TRAVEL, ACADEMIC EMPLOYEE		47,380.31 63,429.16				
575200	TRAVEL, ACADEMIC EMPLOYEE	-	32,923.65	-			
575210	TRAVEL, CLASSIFIED ADMINISTR	-	79,628.57	-			
575300	TRAVEL, STUDENT		21,805.95	-			
575310	TRAVEL WITH STUDENT	-	81,990.68	-			
575400	TRAVEL, NON EMPLOYEE	-	90,688.13	-			
575500	ATHLETIC ENTRY FEES	-	1,085.00	-			
575600	ORIENTATION EXPENSES	-	462.25	-			
575700	STAFF DEVLOPMNT AT PALOMR	-	6,690.99	-			
575710	TRAINING	-	16,194.65	-			
575800	FOOD FOR MEETINGS	-	152,635.23	-			

		Palomar College)	
		BUDGET REPORT		
	C	omparing Fiscal Yea	Irs	
		2018 and 2019		
		FUND 12		
	GENER	AL RESTRICTE	D FUND	Run May 30, 2018
		FY 2017-2018	FY 2017-2018	FY 2018-2019
Account	Description	Budget	Expended/Received Year to Date	Budget
580100	ELECTRICITY	-	8,960.88	
580150	FUEL, GAS	-	19,035.95	-
580300	LAUNDRY/DRY CLEANING	-	3,954.71	-
580500	TELEPHONE CONNECTIONS	-	5,233.00	-
580550	WASTE DISPOSAL	-	677.61	-
580650	WATER	-	26.00	-
585100	ADMINISTRATIVE EXPENSE	-	605.00	-
585110	GFSP STUDENT EXPENSES	-	104,614.46	-
585150	ADVERTISE NOT REQ BY LAW	-	138,155.99	-
585260 585400	BANK CREDIT CARD EXPENSE	-	18,873.93	-
585400 585450	DISALLOWED FIN AID GRANTS FILM PROCESSING	-	<u>3,411.00</u> 204.18	-
585450 585500	FILM PROCESSING	-	8.404.00	
585700	PAYMENT IN LIEU OF TRANSPRT	-	59.74	-
585750	PRINTING	-	185,432.60	-
585910	LICENSING FEE	-	109,097.54	-
	Other Oper Exp Subtotal	9,875,887.17	5,773,924.08	2,872,959.00
		1 000 100 01		(= 1 0 (= 00
580010	INDIRECT COSTS BUDGET POOL	1,009,126.61	-	174,617.00
585550	INDIRECT COSTS	-	508,441.63	-
	Indirect Costs Subtotal	1,009,126.61	508,441.63	174,617.00
600010	CAPITAL OUTLAY	7,525,757.35	-	889,518.00
612000	SITE IMPROVEMENT	-	1,137.25	
612200	PARKING IMPROVEMENT	-	45,185.87	-
621000	BUILDING ADDITIONS	-	5,892.03	-
622000	BUILDING BUILT IN FIXTURES	-	24,149.57	-
623000	BUILDING CONSTRUCTION	-	1,575,548.93	-
623100	ARCHITECTURL&ENGINEER FEE	-	32,330.00	-
623200	BLUEPRINTS&INSPECTION SVCS	-	3,040.00	-
631000	LIBRARY BOOKS LIBRARY MAGAZINE&PERIODICL	-	2,727.66	-
632000 633000	LIBRARY MAGAZINE&PERIODICL	-	<u>33,969.32</u> 200,657.77	-
641100	EQUIP INST REPL INVTOR>\$1000	-	82,522.45	-
641300	EQUIP INSTREPE INVIOR>\$1000 EQUIP INSTRADDITNL >\$200-999	-	1,480.61	-
641400	EQUIP INSTR,ADDITNL>1000	-	212,019.82	-
642300	EQUIP NONINS.ADTNL.>\$200-999	-	2,477.40	-
644100	EQUIP INSTR ADDTL \$500 - \$4999	-	321,396.08	-
644200	EQUIP INSTR REPL \$500 - \$4999	-	40,367.95	-
644300	EQUIPMENT INSTRUCTIONL >\$4,999	-	416,535.58	-
644400	EQUIP NONINS ADDL \$500 - \$4999	-	103,094.93	-
644500	EQUIP NONINS REPL \$500 - \$4999	-	9,225.40	-
644600	EQUIPMENT NONINSTRUCTL >\$4,999	-	160,456.57	-
644700	EQUIP TECHNOLOGY INSTR >\$4,999	-	238,645.10	-
644750 644800	EQUIP TECHNOLOGY INSTR <\$4,999 EQUIP TECHNOLOGY NONINS>\$4,999	-	<u>149,540.86</u> 110,542.73	-
644800 644850	EQUIP TECHNOLOGY NONINS>\$4,999 EQUIP TECHNOLOGY NONINS<\$4,999	-	256,149.38	
644900	SOFTWARE INSTRUCTNL >\$4,999.	-	12,524.00	-
644950	SOFTWARE NONINSTRNL >\$4,999		78,735.00	-
	Capital Outlay Subtotal	7,525,757.35	4,120,352.26	889,518.00
		, _,	, .,	
721000	INTRAFUND TRANS OUT WITHIN	-	226,650.00	-
721010	INTRAFUND TRANS OUT WITHIN	1,114,931.00	-	-
731000	INTERFUND TRANS OUT BETWEEN	-	100,000.00	-
731010	INTERFUND TRANS OUT BETWEEN	196,254.00	-	4,000.00
751000	STUDENT GRANTS	-	1,032,357.96	-
751010	STUDENT GRANTS	1,192,331.00	-	53,046.00
762000	STUDT BOOK&SUPLY PAYMENTS		208,549.43	-

		Palomar College		
		BUDGET REPORT		
		mparing Fiscal Year 2018 and 2019	S	
		FUND 12		
	CENER	AL RESTRICTED		D M D D
	GENER	AL RESTRICTEL	FUND	Run May 30, 2018
		FY 2017-2018 Budget	FY 2017-2018 Expended/Received	FY 2018-2019 Budget
Account	Description	Dudget	Year to Date	Dudget
762010	STUDT BOOK&SUPLY PAYMENTS	269,051.00	-	242,814.00
763000	STUDENT TRANSPORTATION	-	41,546.00	-
763010	STUDENT TRANSPORTATION	71,385.00	-	25,120.00
766000 766010	STU MEAL TICKET/FOOD SVCS STU MEAL TICKET-FOOD SVCS	- 9,188.00	3,279.28	- 5,000.00
767000	STUDENT PIC CARD	9,100.00	14,295.00	5,000.00
767010	STUDENT PIC CARD	14,295.00	-	-
769000	STUDENT OTHER EXPENSES	-	15,365.70	-
769010	STUDENT OTHER EXPENSES	107,878.00	-	2,000.00
799010	CONTINGENCY HOLDING ACCOUNT	4,665,537.00	-	4,549,785.00
	Other Outgoing Subtotal	7,640,850.00	1,642,043.37	4,881,765.00
Expense Grand Total		52,445,282.00	29,261,124.88	27,392,386.00
		52,770,202.00	20,201,127.00	21,032,000.00
812130	HEA FED WORK STUDY	414,909.00	247,273.81	419,374.00
812220	HEA TRIO	546,733.00	193,640.11	184,057.00
812221	HEA TRIO/SSS PRIOR YEAR	154,118.00	154,118.00	125,000.00
812225 812226	HEA TRIO EDUC OPPORTUNITY CNTR HEA TRIO EOC PRIOR YEAR	242,823.00 97,892.00	<u>101,788.12</u> 97,892.00	122,449.00 65,000.00
812240	HEA TRIO EOC PRIOR TEAR HEA TRIO UPWARD BOUND	185,152.00	381.31	112,722.00
812241	HEA TRIO/UPWARD BOUND PR YEAR	341,080.00	341,079.23	73,000.00
812250	HEA GEAR UP	3,715,320.00	248,264.83	-
812251	HEA GEAR UP PRIOR YEAR	1,954,344.00	1,954,344.00	1,584,451.00
812260	TRIO TALENT SEARCH GRANT	246,000.00	75,799.85	36,631.00
812261	TRIO TALENT SEARCH PRIOR YEAR	119,357.00	119,357.00	73,000.00
812290 812291	HEA TITLE V HISPANIC SRVG INST HEA TITLE V HSI PRIOR YEAR	647,195.00 251,259.00	74,617.58 251,259.00	- 180,557.00
814100	TANF (FEDERAL)	56,333.00	29,293.00	53,517.00
815190	PELL GRANT ADMIN ALLOWANC	15,000.00	25,265.00	21,000.00
815500	FEDERAL ADMIN ALLOWANCE	9,000.00	-	9,000.00
816100	VETERAN'S EDUCATION	11,000.00	10,194.00	5,500.00
817100	VOCTNL/APPLIED TECH ED ACT	675,007.00	198,778.00	675,007.00
817110 819400	VTEA PRIOR YEAR NATIONAL SCIENCE FOUN GRNT	- 304,378.00	4,451.73 99,002.35	-
819400 819401	NATIONAL SCIENCE FOUN GRNT		99,002.35	18,501.00
819800	OTHER FEDERAL REVENUES	61,677.00	13,837.50	-
819999	BEGINNING BALANCE, FEDERAL	158,749.00	-	34,000.00
81's	Federal Revenues Subtotal	10,207,326.00	4,240,636.42	3,792,766.00
861100		204 470 00	467.000.00	
861100 861600	APPRENTICESHIP APPORTIONM BASIC SKILLS	394,170.00 703,635.00	<u>157,668.00</u> 591,847.27	- 23,623.00
862150	EOPS	1,211,301.00	1,017,493.00	1,150,736.00
862200	DSPS	1,027,206.00	862,853.00	975,845.00
862210	DSPS PRIOR YEAR	-	8,967.00	-
862212	DEAF & HARD OF HEARING (DHH)	122,246.00	102,687.00	116,130.00
862213	ACCESS T/PRINT & ELECTRNC INFO	11,652.00	9,788.00	10,487.00
862250 862400	CALWORKS OTH GEN CATEGORICL PROGMS	<u>308,716.00</u> 2,681,768.00	259,321.00 2,098,736.00	292,005.00
862400 862445	STRONG WORKFORCE PROGRAM	3,570,861.00	3,221,234.96	3,834,240.00
862450	BFAP	632,248.00	531,088.00	602,437.00
862500	CARE	120,812.00	101,482.00	114,772.00
862750	MATRICULATION	4,220,688.00	3,681,150.57	3,210,830.00
862755	STUDENT EQUITY FUNDS	2,867,393.00	2,582,701.44	1,601,394.00
862760	INNOVATION IN HIGHER EDUCATION	1,987,258.00	1,987,258.46	
865300 865310	OTH SPECL CATAGORL PRGRM ASSOCIATE DEGREE NURSING GRAN	3,929,029.00 222,400.00	1,571,612.00	3,732,578.00 211,280.00
865392	TTIP SOUTH PRIOR YEAR	692,340.00	692,340.00	- 211,200.00
868100	STATE LOTTERY PROCEEDS	869,328.00	123,263.17	823,400.00

		P	alomar College		
		E	BUDGET REPORT		
		Ćo	mparing Fiscal Yea	rs	
			2018 and 2019		
			FUND 12		
		GENERA	AL RESTRICTED	D FUND	Run May 30, 2018
			FY 2017-2018	FY 2017-2018	FY 2018-2019
-		-	Budget	Expended/Received	Budget
Account		Description		Year to Date	
868150		STATE LOTTRY PROCEEDS PRIOR YR	-	83,037.45	-
869800		OTHER MISC STATE REVENUES	155,526.00	131,737.97	-
869999		BEGINNING BALANCE, STATE	3,501,770.00	-	643,377.00
	86's	State Revenues Subtotal	29,230,347.00	19,816,266.29	17,343,134.00
882100		CONTRB,GIFTS,GRANTS,ENDOW	329,947.00	244,566.21	174,246.00
883100		CONTRACT INSTRUCTIONL SVC	2.897.258.00	1.806.544.23	452.023.00
883300		CONT INSTR SVC CONTRACT ED	1,027,176.00	757,448.88	443,056.00
883310		CONT INSTR SVC CE PRIOR YEAR	19,639.00	5,297.61	-
883500		CONTRACT INSTR SVC VOC ED	50.000.00	50,000.00	_
884170		KKSM ADVERTISING SALES	2,760.00	3,599.14	1,400.00
884320		WELLNESS CENTER FEES	36,290.00	34,968.51	35,000.00
884330		WELLNESS CENTER PARKING	1,500.00	1.320.00	1.300.00
884340		WELLNESS CNTR PROCES FEE	-	80.00	-
887600		HEALTH SERVICE FEE STUDENT	950,000.00	644.950.00	950,000.00
887700		INSTR MAT FEES;SALE MATERL	30.000.00	30.000.00	30.000.00
888030		NONRESIDENT CAPITAL OUTLAY	60,000.00	64,541.50	60,000.00
888100		PARKING STICKER FEES	500.00	380.00	300.00
888101		PARK STICKER FEE SPRING	425.000.00	387,780.00	425.000.00
888102		PARK STICKER FEE SUMMER	185,000.00	45,780.00	185,000.00
888103		PARK STICKER FEE FALL	445.000.00	408.000.00	445.000.00
888104		CAMPUS POLICE MISCLLNEOUS FEES	8,000.00	7,678.59	8,000.00
888110		ONE-DAY PERMIT MACHINES	225.000.00	221.783.29	200.000.00
888112		PARKING METERS	20,000.00	35,483.86	20,000.00
888900		OTH STUDENT FEES&CHARGES	115,000.00	137,465.00	115,000.00
888920		COURSE TESTING FEE	202,904.00	197,408.00	150,000.00
889650		PARKING FINES	100,000.00	141,626.77	100,000.00
889900		OTHER LOCAL REVENUES	394,791.00	179,604.00	-
889999		BEGINNING BALANCE, LOCAL	2,693,692.00	-	899,195.00
	88's	Local Revenues Subtotal	10,219,457.00	5,406,305.59	4,694,520.00
808200		INTRAFUND TRANSFR IN WITHIN	0 700 450 00		4 664 000 00
898200	001	/	2,788,152.00	1,576,515.00	1,561,966.00
	89's	Other Sources Subtotal	2,788,152.00	1,576,515.00	1,561,966.00
Revenue Grand	Total		52.445.282.00	31.039.723.30	27,392,386.00



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 25 BOND INTEREST AND REDEMPTION SERIES D FUND 29 DEBT SERVICE FOR LEASE REVENUE BONDS

	Palomar College				
		BUDGET REPORT			
	Ć	comparing Fiscal Yea	rs		
		2018 and 2019			
		FUND 22			
		PROP M BOND		Run May 30, 2018	
	DEBI	SERVICE - SER	IES A		
		FY 2017-2018	FY 2017-2018	FY 2018-2019	
		Budget	Expended/Received	Budget	
Account	Description		Year to Date		
500010	OTHER OPER EXP	6.000.00	-	3,000.00	
500010	Other Oper Exp Subtotal	6,000.00	-	3,000.00	
712010	DEBT REDEMPTION PRINCIPAL	3,910,000.00	-	4,265,000.00	
713000	DEBT INTEREST/SERVICE CHGS	-	2,832,950.00	-	
713010	DEBT INTEREST, SERVICE CHGS	9,575,900.00	-	5,509,500.00	
799010	CONTINGENCY HOLDING ACCOUNT	3,606,473.00	-	2,773,328.00	
	Other Outgoing Subtotal	17,092,373.00	2,832,950.00	12,547,828.00	
Expense Grand To	tal	17,098,373.00	2,832,950.00	12,550,828.00	
881400	VOTED INDEBT SECURED ROLL	11,594,000.00	8,369,543.58	8,500,000.00	
881500	VOTED INDEBT UNSECURDROLL	620.000.00	237,852.62	250,000.00	
886200	INTEREST COUNTY TREASURY	186,000.00	64,176.93	40.000.00	
889999	BEGINNING BALANCE, LOCAL	4,698,373.00	-	3,760,828.00	
	88's Local Revenues Subtotal	17,098,373.00	8,671,573.13	12,550,828.00	
Revenue Grand To	tal	17,098,373.00	8,671,573.13	12,550,828.00	

	P	alomar College	;	
		BUDGET REPORT		
	Co	mparing Fiscal Yea	ars	
		2018 and 2019		
		FUND 23		
		PROP M BOND		Run May 30, 2018
	DEBT	SERVICE - SEF	RIES B	
		FY 2017-2018	FY 2017-2018	FY 2018-2019
		Budget	Expended/Received	Budget
Account	Description	-	Year to Date	
500010	OTHER OPER EXP	4,500.00		3,000.00
	Other Oper Exp Subtotal	4,500.00	-	3,000.00
712000	DEBT REDEMPTION PRINCIPAL		709,535.20	
712010	DEBT REDEMPTION PRINCIPAL	880,000.00	-	1,175,000.00
713000	DEBT INTEREST/SERVICE CHGS	-	4.216.923.43	
713010	DEBT INTEREST, SERVICE CHGS	4,216,924.00	-	6,006,990.00
799010	CONTINGENCY HOLDING ACCOUNT	4,675,313.00	-	2,048,823.00
	Other Outgoing Subtotal	9,772,237.00	4,926,458.63	9,230,813.00
Expense Grand T	-otal	9,776,737.00	4,926,458.63	9,233,813.00
881400	VOTED INDEBT SECURED ROLL	4,400,000.00	4,075,474.68	4,500,000.00
881500	VOTED INDEBT UNSECURDROLL	261,200.00	245,751.18	250,000.00
886200	INTEREST COUNTY TREASURY	78,360.00	35,959.86	30,000.00
889999	BEGINNING BALANCE, LOCAL	5,037,177.00	-	4,453,813.00
	88's Local Revenues Subtotal	9,776,737.00	4,357,185.72	9,233,813.00
Revenue Grand T	fotal	9,776,737.00	4,357,185.72	9,233,813.00

		BUDGET REPORT		
	Ċ	omparing Fiscal Yea	rs	
		2018 and 2019		
		FUND 24		
		PROP M BOND		Run May 30, 2018
	DEBT	SERVICE - SER	IES C	
		FY 2017-2018	FY 2017-2018	FY 2018-2019
		Budget	Expended/Received	Budget
Account	Description		Year to Date	Ŭ
500010	OTHER OPER EXP	3,000.00		3,000.00
	Other Oper Exp Subtotal	3,000.00	-	3,000.00
712000	DEBT REDEMPTION PRINCIPAL	-	7,105,000.00	_
712010	DEBT REDEMPTION PRINCIPAL	7,105,000.00		1,060,000.00
713000	DEBT INTEREST/SERVICE CHGS	-	9,648,275.00	-
713010	DEBT INTEREST, SERVICE CHGS	9,648,275.00	-	9,525,800.00
799010	CONTINGENCY HOLDING ACCOUNT	4,438,598.00	-	995,973.00
	Other Outgoing Subtotal	21,191,873.00	16,753,275.00	11,581,773.00
Expense Grand Tot	al	21,194,873.00	16,753,275.00	11,584,773.00
881400	VOTED INDEBT SECURED ROLL	6,500,000.00	6,922,330.41	6,500,000.00
881500	VOTED INDEBT UNSECURDROLL	200,000.00	184,494.13	200,000.00
886200	INTEREST COUNTY TREASURY	150,000.00	52,276.95	150,000.00
889999	BEGINNING BALANCE, LOCAL	14,344,873.00	-	4,734,773.00
	88's Local Revenues Subtotal	21,194,873.00	7,159,101.49	11,584,773.00
Revenue Grand Tot		21,194,873.00	7,159,101.49	11,584,773.00

		Palomar College)	
		BUDGET REPORT		
	Ċ	omparing Fiscal Yea	ars	
		2018 and 2019		
		FUND 25		
		PROP M BOND		Run May 30, 2018
	DEBT	SERVICE - SER	RIES D	
		FY 2017-2018	FY 2017-2018	FY 2018-2019
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
500040		0.000.00		0.000.00
500010	OTHER OPER EXP	3,000.00	-	3,000.00
	Other Oper Exp Subtotal	3,000.00	-	3,000.00
712010	DEBT REDEMPTION PRINCIPAL	-	-	2,900,000.00
713000	DEBT INTEREST/SERVICE CHGS	-	4.743.453.68	
713010	DEBT INTEREST, SERVICE CHGS	4,743,454.00	-	6,174,275.00
799010	CONTINGENCY HOLDING ACCOUNT	9,452,780.00	-	3,112,473.00
	Other Outgoing Subtotal	14,196,234.00	4,743,453.68	12,186,748.00
Expense Grand Total		14,199,234.00	4,743,453.68	12,189,748.00
881400	VOTED INDEBT SECURED ROLL	2,665,000.00	2,653,608.53	2,809,000.00
881500	VOTED INDEBT UNSECURDROLL	145.000.00	5.83	1,000.00
886200	INTEREST COUNTY TREASURY	90,000.00	117,087.59	90,000.00
889999	BEGINNING BALANCE, LOCAL	11,299,234.00	-	9,289,748.00
88	3's Local Revenues Subtotal	14,199,234.00	2,770,701.95	12,189,748.00
89	D's Other Sources Subtotal	-	-	-
Revenue Grand Total		14,199,234.00	2,770,701.95	12,189,748.00

		BUDGET REPORT	Γ	
	(Comparing Fiscal Ye	ars	
		2018 and 2019		
		FUND 29		
		DEBT SERVICE		Run May 30, 2018
-		FY 2017-2018	FY 2017-2018	FY 2018-2019
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
712000	DEBT REDEMPTION PRINCIPAL	-	560,000.00	-
712010	DEBT REDEMPTION PRINCIPAL	560,000.00	-	592,625.00
713000	DEBT INTEREST/SERVICE CHGS	-	125,466.00	-
713010	DEBT INTEREST, SERVICE CHGS	136,650.00	-	105,000.00
	Other Outgoing Subtotal	696,650.00	685,466.00	697,625.00
Expense Grand Total		696,650.00	685,466.00	697,625.00
898100	INTERFUND TRANSER IN, BETWN	696,650.00	685,466.00	697,625.00
89's	Other Sources Subtotal	696,650.00	685,466.00	697,625.00
Revenue Grand Total		696,650.00	685,466.00	697,625.00

FUND 33 CHILD DEVELOPMENT FUND



		Р	alomar College	!	
		E	BUDGET REPORT	20	
		Co	mparing Fiscal Yea 2018 and 2019	Irs	
			FUND 33		
		CHILD I	DEVELOPMENT	FUND	Run May 30, 2018
			FY 2017-2018	FY 2017-2018	FY 2018-2019
			Budget	Expended/Received	Budget
Account		Description		Year to Date	
111000		INSTRUCTIONAL SAL, CONTRACT	-	483,091.96	-
111010		INSTRUCTIONAL SALARY, CONTRACT		-	592,665.00
		Instr Salaries - Contract	577,470.00	483,091.96	592,665.00
		Non-Instr Salaries - Contract	-	-	-
130010		INSTR SALARIES - OTHER	303,400.00	-	317,366.00
139000		INSTRUCTIONAL SALARY,OTHER Instr Salaries - Other	-	235,647.18 235,647.18	- 217 266 00
		Non-Instr Salaries - Other	303,400.00	233,047.18	317,366.00
	14 5	Academic Salaries Subtotal	880.870.00	718,739.14	910,031.00
L				110,100.14	010,001.00
	21's	Non-Instr Salaries - Reg	-	-	-
	22's	Instr Aides - Reg	-	-	-
230010		NON ACADEMIC SALARIES - OTHER	647.00	-	1,000.00
235100		STUDENT EMPLOYEE	-	646.15	-
	23's	Non-Academic Salaries - Other	647.00	646.15	1,000.00
240010		INSTR AIDES - OTHER	180,798.00	-	172,699.00
241100		HRLY INSTR AIDE, DIRECT INSTR	-	148,474.37	-
	24'S	Instr Aides - Other Non Acad Salaries Subtotal	180,798.00 181,445.00	<u>148,474.37</u> 149,120.52	172,699.00 173,699.00
		Non Acau Salaries Subtotal	101,445.00	149,120.32	173,099.00
310010		STRS	88,922.00		110,419.00
311101		STRS ACADEMIC INSTRUCTORS	-	65,482.04	-
	31's	STRS	88,922.00	65,482.04	110,419.00
320010		PERS	22,199.00	-	21,732.00
321101		PERS ACADEMIC INSTRUCTORS	-	15,086.47	-
322302		PERS INSTR AIDE DIRECT INSTR	-	5,068.09	-
		PERS	22,199.00	20,154.56	21,732.00
330010		FICA & MEDICARE (OASDI)	23,268.00	-	23,659.00
331101 332302		FICA ACADEMIC INSTRUCTORS FICA INSTR AIDE DIRECT INSTR	-	<u>6,055.43</u> 2,023.18	-
335101		MEDCA ACADEM INSTRUCTORS	-	10,439.79	-
336302		MEDCA ACADEM INSTRUCTORS	-	2,152.93	-
330302		FICA & Medicare (OASDI)	23,268.00	20,671.33	23,659.00
340101		MEDIC ACADEMIC INSTRUCTORS	-	134,478.00	
340110		MEDIC ACA	170,064.00	-	170,064.00
341101		DENT ACADEMIC INSTRUCTORS	-	7,447.00	-
341110		DENT ACA	10,501.00	-	8,941.00
342101		VISION ACADEMIC INSTRUCTOR	-	2,139.00	-
342110		VISION ACA	2,701.00	-	2,571.00
343101		LIFE ACADEMIC INSTRUCTORS	-	649.44	-
343110			791.00	-	791.00
344101 344110		LTD ACADEMIC INSTRUCTORS	- 1,626.00	1,154.91	- 1,672.00
345101		LTC ACADEMIC INSTRUCTORS	-	350.09	-
345110		LTC ACA	421.00	-	421.00
348010		FUTURE RETIREE HEALTH ACA	-	30,195.00	-
348110		FUTURE RETIREE HEALTH ACA	60,391.00		60,391.00
		Health & Welfare	246,495.00	176,413.44	244,851.00
350010		STATE UNEMP INSURANCE	964.00	-	551.00
351101		UNEMP ACADEMIC INSTRUCTOR	-	359.81	-
352302		UNEMP INSTR AIDE DIRECT INST	-	74.23	-
200040	35's	State Unempl Insurance	964.00	434.04	551.00
360010			18,525.00	-	16,806.00
361101 362302		WC ACADEMIC INSTRUCTORS WC INSTR AIDE DIRECT INSTR	-	<u>11,140.54</u> 2,301.38	-
362302 363102		WC INSTRAIDE DIRECT INSTR	-	2,301.38	-
363109					

	Pa	alomar College		
		UDGET REPORT	NO	
	Con	nparing Fiscal Yea 2018 and 2019	ſS	
		FUND 33		
	CHILD D	EVELOPMENT	FUND	Run May 30, 2018
		FY 2017-2018	FY 2017-2018	FY 2018-2019
		Budget	Expended/Received	Budget
Account	Description	Duugot	Year to Date	Buugot
370010	APPLE	7,074.00	-	5,837.00
371101	APPLE ACADEMIC INSTRUCTOR	-	4,177.32	-
372302	APPLE INST AIDE DIRECT INSTR	-	2,896.17	-
	APPLE	7,074.00	7,073.49	5,837.00
39's	Other Benefits	-	-	-
	Employee Benefits Subtotal	407,447.00	303,680.83	423,855.00
400010	SUPPLIES & MATERIALS	92,704.00	-	73,524.00
431000	SUPPLIES&MATERIAL,INSTRUCT	-	30,768.31	-
431100	SUPPLIES, INSTRUCTIONL FOOD	-	37,654.91	-
441000	SUPPLIES&MATERIAL,NONINSTR	-	5,809.45	-
441100	SUPPLIES, INSTITUTIONAL	-	(4.18)	-
441300	SUPPLIES, FOOD SERVICES	-	7,118.79	-
	Supplies & Materials Subtotal	92,704.00	81,347.28	73,524.00
500040		440 500 00		00,000,00
500010		110,502.00	-	22,000.00
551500 555100	SECURITY GUARD SERVICES	-	<u>330.00</u> 65.90	-
561000	RENT & LEASE, EQUIPMENT	-	1,086.96	
565200	MAINTENCE AGREE,SOFTWARE	-	4,253.00	
565300	REPAIRS&MAINT NONINST EQUIP	-	53.86	-
565500	REPAIRS&MAINTENANCE BLDGS	-	1,661.03	-
575120	TRAVEL, ACADEMIC EMPLOYEE	-	159.00	-
575700	STAFF DEVLOPMNT AT PALOMR	-	75.00	-
575710	TRAINING	-	2,134.04	-
575800	FOOD FOR MEETINGS	-	538.23	-
580250	JANITORIAL SERVICES	-	959.00	-
580350	PEST CONTROL	-	1,365.00	-
580650	WATER	-	2,400.06	-
585200	BAD DEBT EXPENSE	-	56,261.01	-
585500 585750	FINGERPRINTING PRINTING	-	<u>56.00</u> 2,874.80	-
565750	Other Oper Exp Subtotal	110,502.00	74,272.89	22,000.00
			,	
600010	CAPITAL OUTLAY	13,275.00	-	-
623000	BUILDING CONSTRUCTION	-	231.50	-
641200	EQUIP INST, REPLACE>\$200-999	-	483.80	-
644100	EQUIP INSTR ADDTL \$500 - \$4999	-	1,538.38	-
644200	EQUIP INSTR REPL \$500 - \$4999 Capital Outlay Subtotal	- 13,275.00	10,252.44 12,506.12	-
		10,210.00	12,000.12	
799010	CONTINGENCY HOLDING ACCOUNT	450,618.00	-	220,745.00
	Other Outgoing Subtotal	450,618.00	-	220,745.00
Expense Grand Total		2,136,861.00	1,339,666.78	1,823,854.00
819100	CHILDCARE FOOD REIMB FEDRL	48,000.00	41,256.48	48,000.00
81's	Federal Revenues Subtotal	48,000.00	41,256.48	48,000.00
862100	CHILD DEVELOPMNT APPORT - CSPP	537,145.00	487,331.00	537,145.00
862110	CHILD DEVELOPMINT APPORT - CSFP	35,287.00	2,019.00	537,145.00
862550	CHILD DEVELOPMINT APPORT - CCTR	95,242.00	97,353.00	98,500.00
869100	CHILDCARE FOOD REIMB STATE	2,000.00	2,178.85	2,000.00
869999	BEGINNING BALANCE, STATE	21,120.00	-	21,120.00
	State Revenues Subtotal	690,794.00	588,881.85	658,765.00
			i	
886200	INTEREST COUNTY TREASURY	2,000.00	5,475.15	2,000.00

		Palomar College				
		BUDGET REPORT				
	Co	mparing Fiscal Ye	ars			
		2018 and 2019				
		FUND 33				
	CHILD I	DEVELOPMEN	T FUND	Run May 30, 2018		
		FY 2017-2018	FY 2017-2018	FY 2018-2019		
		Budget	Expended/Received	Budget		
Account	Description		Year to Date			
887100	CHDV F/P PARENT FEES PRESCHOOL	795,400.00	798,622.14	960,089.00		
887105	CHDV F/P PARENT FEES TODDLER	133,000.00	-	-		
887110	CHDV SUB P-SCHOOL FEES F/T	5,000.00	1,459.86	5,000.00		
887120	CHDV SUBSIDIZED TODDLER FEES	1,500.00	-	-		
889880	STALE DATED/VOID WARRANTS	-	56.46	-		
889999	BEGINNING BALANCE, LOCAL	461,167.00	-	150,000.00		
88's	Local Revenues Subtotal	1,398,067.00	805,613.61	1,117,089.00		
Revenue Grand Total		2,136,861.00	1,435,751.94	1,823,854.00		

FUND 41 CAPITAL PROJECTS FUND



		Palomar College		
		BUDGET REPORT		
	0	Comparing Fiscal Year	ſS	
		2018 and 2019		
		FUND 41		
		CAPITAL OUTLAY	(Run May 30, 2018
		FY 2017-2018	FY 2017-2018	FY 2018-2019
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
400010 441000	SUPPLIES & MATERIALS SUPPLIES&MATERIAL,NONINSTR	10,851.00	3,273.97	10,700.00
441000	Supplies & Materials Subtotal	10,851.00	3,273.97 3,273.97	10,700.00
500010 515300	OTHER OPER EXP SOFTWARE LICENSING FEES	2,045,156.00	93.879.00	1,631,331.00
525200	MEMBERSHIP, EMPLOYEE	-	(75.00)	-
551300	INDEPENDENT CONTRACTOR	-	147,385.71	
551400	MANAGEMENT FEES	-	46,238.04	-
551900	OTH PERSONAL&CONSULT SVC	-	7,007.31	-
562000	RENTS & LEASES, LAND/BLDGS	-	178,516.72	-
565100	MAINTENANCE AGREEMT, EQUIP	-	423,530.19	-
565300	REPAIRS&MAINT NONINST EQUIP	-	66,799.63	-
565500	REPAIRS&MAINTENANCE BLDGS	-	58,135.52	-
565550	MAINTENANCE, GROUNDS	-	114,879.00	-
575200 575700	TRAVEL, CLASSIFIED ADMINISTR STAFF DEVLOPMNT AT PALOMR	-	<u> </u>	-
575700 575710	TRAINING	-	48.00	
580100	ELECTRICITY	-	225.43	-
580150	FUEL, GAS	-	1,695.86	
580250	JANITORIAL SERVICES	-	2,600.00	-
580500	TELEPHONE CONNECTIONS	-	4,147.73	-
585100	ADMINISTRATIVE EXPENSE	-	1,914.73	-
585750	PRINTING	-	2,040.03	-
	Other Oper Exp Subtotal	2,045,156.00	1,149,976.13	1,631,331.00
600010	CAPITAL OUTLAY	1,919,885.00		1,522,891.00
623000	BUILDING CONSTRUCTION	1,919,005.00	147,633.19	1,322,091:00
623100	ARCHITECTURL&ENGINEER FEE	-	70,792.34	-
623200	BLUEPRINTS&INSPECTION SVCS	-	7,325.00	-
623300	PERMITS AND FEES	-	2,250.00	-
644400	EQUIP NONINS ADDL \$500 - \$4999	-	10,205.81	-
644500	EQUIP NONINS REPL \$500 - \$4999	-	5,523.44	-
644600	EQUIPMENT NONINSTRUCTL >\$4,999		261,615.54	-
644850	EQUIP TECHNOLOGY NONINS<\$4,999		68,525.38	-
644950	SOFTWARE NONINSTRNL >\$4,999	-	84,583.00	-
	Capital Outlay Subtotal	1,919,885.00	658,453.70	1,522,891.00
721000	INTRAFUND TRANS OUT WITHIN	-	2,853,349.00	-
721010	INTRAFUND TRANS OUT WITHIN	2,853,349.00	_,,	2,469,100.00
731000	INTERFUND TRANS OUT BETWEEN	-	3,450,945.00	-
731010	INTERFUND TRANS OUT BETWEEN	3,450,945.00	-	492,775.00
799010	CONTINGENCY HOLDING ACCOUNT	10,723,781.00	-	10,101,129.00
	Other Outgoing Subtotal	17,028,075.00	6,304,294.00	13,063,004.00
Expense Grand Total		21,003,967.00	8,115,997.80	16,227,926.00
865152	PROP 39 FUNDS	621,823.00	621,823.00	-
869999	BEGINNING BALANCE, STATE s State Revenues Subtotal	3,042,978.00 3,664,801.00	621,823.00	705,746.00 705,746.00
803		3,004,801.00	021,823.00	100,140.00
884360	SURPLUS SALES	11,500.00	30,107.45	11,500.00
886200	INTEREST COUNTY TREASURY	150,000.00	167,748.13	150,000.00
889700	SAN MARCOS REDEVLOPMNT TAX R		597,073.91	-
889701	POWAY REDEVELOPMENT TAX REV	100,000.00	555,438.84	-
889702	ESCONDIDO REDEVELOPMNT TAX R	E 100,000.00	365,356.34	-
889703	VISTA REDEVELOPMENT TAX REV	-	52,516.87	-

		Palomar College		
		BUDGET REPORT		
		Comparing Fiscal Yea	Irs	
		2018 and 2019		
		FUND 41		
		CAPITAL OUTLA	Y	Run May 30, 2018
		FY 2017-2018	FY 2017-2018	FY 2018-2019
		Budget	Expended/Received	Budget
Account	Description	-	Year to Date	
889900	OTHER LOCAL REVENUES	15,000.00	312,699.30	12,600.00
889999	BEGINNING BALANCE, LOCAL	13,809,317.00	-	12,878,980.00
88's	Local Revenues Subtotal	14,385,817.00	2,080,940.84	13,053,080.00
898100	INTERFUND TRANSER IN, BETWN	100,000.00	100,000.00	_
898200	INTRAFUND TRANSFR IN, WITHIN	2,853,349.00	2,853,349.00	2,469,100.00
89's	Other Sources Subtotal	2,953,349.00	2,953,349.00	2,469,100.00
Revenue Grand Total		21,003,967.00	5,656,112.84	16,227,926.00

FUND 42 PROP 39 MEASURE M GENERAL OBLIGATION BONDS FUND



		Palomar College		
		M BUDGET REPORT		
		Comparing Fiscal Years		
		2018 and 2019		
		FUND 42		Run May 30, 2018
	PRO	P M BOND CONSTRUCT	ION	
		FY 2017-2018	FY 2017-2018	FY 2018-2019
-		Budget	Expended/Received	Budget
Account 212100	Description SUPERVISOR, CAST		Year to Date 229,977.14	274,371.00
212100	CLASSIFIED REGULAR SALARY	-	140,951.07	195,889.00
	's Non-Instr Salaries - Reg		370,928.21	470,260.00
23	s's Non-Academic Salaries - Other		-	-
	Non Acad Salaries Subtotal		370,928.21	470,260.00
322102	PERS CLASSIFIED		21,891.11	-
322202	PERS NON-INSTR ADMIN/SUPR	-	34,549.32	-
-	's PERS		56,440.43	84,939.00
332102	FICA CLASSIFIED	-	8,747.50	-
332202 336102	FICA NON-INSTR ADMIN/SUPR MEDCA CLASSIFIED	-	<u>14,185.86</u> 2,045.80	-
336202	MEDCA CLASSIFIED		3,317.68	-
33	's FICA & Medicare (OASDI)		28,296.84	35,976.00
340252	MEDIC CLASSIFIED	-	32,728.00	52,632.00
340302	MEDIC NON-INSTR ADMIN/SUPR	-	43,255.16	52,632.00
341252 341302	DENT CLASSIFIED DENT NON-INSTR ADMIN/SUPR		1,936.22 2,505.43	2,681.00 3,008.00
342252	VISION CLASSIFIED		556.14	771.00
342302	VISION NON-INSTR ADMIN/SUP	-	641.68	771.00
343252	LIFE CLASSIFIED	-	164.00	237.00
343302	LIFE NON-INSTR ADMIN/SUPR	-	196.79	237.00
344252 344302	LTD CLASSIFIED LTD NON-INSTR ADMIN/SUPR		<u> </u>	551.00 771.00
345252	LTC CLASSIFIED	-	91.00	126.00
345302	LTC NON-INSTR ADMIN/SUPR	-	105.00	126.00
348020	FUTURE RETIREE HEALTH CLS	-	13,084.50	18,117.00
348030	FUTURE RETIREE HEALTH AA/CAST	-	15,097.00	18,117.00
34 352102	I's Health & Welfare UNEMPLOYMENT CLASSIFIED		111,327.67 70.56	150,777.00
352202	UNEMP NON-INSTR ADMN/SUP	-	114.42	
	s State Unempl Insurance		184.98	236.00
362102	WC CLASSIFIED	-	2,184.74	-
362202	WC NON-INSTR ADMIN/SUPERV	-	3,564.72	-
	i's Workers' Comp		5,749.46	7,290.00
51	Employee Benefits Subtotal		201,999.38	279.218.00
			,	
515300	SOFTWARE LICENSING FEES	-	26,951.20	-
535200	INS, FIRE, CASUALTY, LIABILITY		44,016.80	-
545100 545200	ADVERTISEMENTS REQ BY LAW	-	5,733.38 190,662.06	
551900	OTH PERSONAL&CONSULT SVC	-	923,120.51	-
562000	RENTS & LEASES, LAND/BLDGS	-	1,278,932.01	-
565100	MAINTENANCE AGREEMT, EQUIP	-	161,055.00	-
565200 575710	MAINTENCE AGREE,SOFTWARE	-	<u>1,280.00</u> 842.00	-
575710	TELEPHONE CONNECTIONS	-	484.96	-
	Other Oper Exp Subtotal		2,633,077.92	-
000000				
623000 623100	BUILDING CONSTRUCTION ARCHITECTURL&ENGINEER FEE	-	72,795,272.20 2,688,145.35	
623200	BLUEPRINTS&INSPECTION SVCS		2,000,145.35	-
623300	PERMITS AND FEES	-	738,428.37	-
631000	LIBRARY BOOKS	-	77,114.20	-
633000		-	9,500.00	-
644100 644400	EQUIP INSTR ADDTL \$500 - \$4999 EQUIP NONINS ADDL \$500 - \$4999	-	2,083,575.34 1,468,977.39	-
644600	EQUIPMENT NONINSTRUCTL >\$4,99		832,118.69	-
644800	EQUIP TECHNOLOGY NONINS>\$4,99	-	4,377,304.91	-
644850	EQUIP TECHNOLOGY NONINS<\$4,99	-	32,445.39	-
	Capital Outlay Subtotal		87,253,445.63	180,885,535.00
Expense Grand To	otal	303,132,243.00	90,459,451.14	181,635,013.00
		505,152,245.00	30,733,731.14	101,033,013.00

		Palomar College		
		M BUDGET REPORT		
		Comparing Fiscal Years		
		2018 and 2019		
		FUND 42		Run May 30, 2018
	PRO	P M BOND CONSTRUC	TION	
		FY 2017-2018	FY 2017-2018	FY 2018-2019
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
886200	INTEREST COUNTY TREASURY	1,500,000.00	2,815,541.76	1,500,000.00
889999	BEGINNING BALANCE, LOCAL	301,632,243.00	-	180,135,013.00
88's	Local Revenues Subtotal	303,132,243.00	2,815,541.76	181,635,013.00
Revenue Grand Tota	al	303,132,243.00	2,815,541.76	181,635,013.00

FUND 43 ENERGY CONSERVATION FUND



	P	alomar College			
	BUDGET REPORT				
		mparing Fiscal Yea			
		2018 and 2019			
		FUND 43			
	ENER	GY CONSERVA	TION	Run May 30, 2018	
		FY 2017-2018	FY 2017-2018	FY 2018-2019	
A	Description	Budget	Expended/Received Year to Date	Budget	
Account	Description		rear to Date		
500010	OTHER OPER EXP	821,750.00	-	397,420.00	
580100	ELECTRICITY	-	783,588.99	-	
580150	FUEL, GAS	-	(705.80)	-	
	Other Oper Exp Subtotal	821,750.00	782,883.19	397,420.00	
799010	CONTINGENCY HOLDING ACCOUNT	771,227.00	-	400,000.00	
	Other Outgoing Subtotal	771,227.00	-	400,000.00	
Expense Grand T	Fotal	1,592,977.00	782,883.19	797,420.00	
886200	INTEREST COUNTY TREASURY	-	14,754,22	7,000.00	
889900	OTHER LOCAL REVENUES	-	14,754.22	7,000.00	
889999	BEGINNING BALANCE, LOCAL	1,592,977.00	-	790,420.00	
	88's Local Revenues Subtotal	1,592,977.00	32,456.35	797,420.00	
Revenue Grand T	Fotal	1,592,977.00	32,456.35	797,420.00	

FUND 69 OTHER POST-EMPLOYMENT BENEFITS FUND



	F	Palomar College		
		mparing Fiscal Year	S	
		2018 and 2019		
		FUND 69		
	POST R	ETIREMENT BEI	NEFITS	Run May 30, 2018
		FY 2017-2018	FY 2017-2018	FY 2018-2019
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
340010	HEALTH & WELFARE	85,435.00	-	103,548.00
340410	MEDICAL RETIREE	5,116,926.00	-	5,033,412.00
340453	MEDIC ACADEMIC INST RETIREE	-	2,379,512.00	-
340503	MEDIC EDU ADMIN/SUP RETIREE	-	278,298.00	-
340604	MEDIC CLASSIFIED RETIREES	-	1,543,468.00	-
340654	MEDIC CLASS ADMNSUP RETIRE	-	465.614.00	-
341410	DENTAL RETIREE	642.830.00	-	621,228.00
341453	DENT ACADEMIC INSTR RETIREE	-	215,563.13	-
341503	DENT EDU ADMIN/SUP RETIREE	-	24,045.50	-
341604	DENT CLASSIFIED RETIREES	-	206,406.06	-
341654	DENT CLASS ADMN/SUP RETIRE	-	45.029.46	-
345000	EMPLOYER-PAID COBRA	-	17,598.06	-
346000	RETIREE SPOUSAL BENEFITS	-	59.332.14	-
34	's Health & Welfare	5,845,191.00	5,234,866.35	5,758,188.00
	Employee Benefits Subtotal	5,845,191.00	5,234,866.35	5,758,188.00
799010	CONTINGENCY HOLDING ACCOUNT	16,283,313.00	-	15,562,945.00
	Other Outgoing Subtotal	16,283,313.00	-	15,562,945.00
Expense Grand Total		22,128,504.00	5,234,866.35	21,321,133.00
		, ,	, ,	, , , , , , , , , , , , , , , , , , , ,
886200	INTEREST COUNTY TREASURY	18,500.00	103,257.75	100,000.00
889010	FUTURE RETIREE HEALTH PREMIUM	4,057,895.00	-	4,003,254.00
889900	OTHER LOCAL REVENUES	2,000,000.00	2,000,000.00	-
889999	BEGINNING BALANCE, LOCAL	14,243,211.00	-	16,313,430.00
88	's Local Revenues Subtotal	20,319,606.00	2,103,257.75	20,416,684.00
898100	INTERFUND TRANSER IN, BETWN	1,808,898.00	1,808,898.00	904,449.00
	's Other Sources Subtotal	1,808,898.00	1,808,898.00	904,449.00
Revenue Grand Total		22,128,504.00	3,912,155.75	21,321,133.00

FUND 71 ASSOCIATED STUDENTS TRUST FUND FUND 72 STUDENT REPRESENTATION FEE FUND FUND 73 STUDENT BODY CENTER FUND



		Palomar College	9	
	AS	G BUDGET REPO	RT	
		omparing Fiscal Yea		
		2018 and 2019		
		FUND 71		
	ASSOCI	ATED STUDENT	S TRUST	Run May 30, 2018
		FY 2017-2018	FY 2017-2018	FY 2018-2019
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
230010	Non-Academic Salaries - Other	4,000.00	-	4,000.00
2	3's Non-Academic Salaries - Other	4,000.00	-	4,000.00
2	4's Instr Aides - Other	-	-	-
	Non Acad Salaries Subtotal	4,000.00	-	4,000.00
400010	Supplies & Materials	113,454.25		136,197.00
441000	SUPPLIES&MATERIAL NONINSTR	-	18,215.32	-
	Supplies & Materials Subtotal	113,454.25	18,215.32	136,197.00
500010	Other Oper Exp	71,223.04		67,781.00
525100	MEMBERSHIP, DISTRICT	71,223.04	250.00	07,701.00
525200	MEMBERSHIP, EMPLOYEE		196.00	
551300	INDEPENDENT CONTRACTOR		1,050.00	
575300	TRAVEL, STUDENT		1,275.82	
575310	TRAVEL, STODENT	-	258.82	
575800	FOOD FOR MEETINGS	-	8,260.69	-
585260	BANK CREDIT CARD EXPENSE	-	613.01	-
585750	PRINTING	-	1,998.59	-
	Other Oper Exp Subtotal	71,223.04	13,902.93	67,781.00
752000	STUDENT SCHOLARSHIPS		400.00	
752010	STUDENT SCHOLARSHIPS	400.00	-	
	Other Outgoing Subtotal	400.00	400.00	-
Expense Grand 1	[otal	189,077.29	32,518.25	207,978.00
		100,011.20	52,515.25	201,370.00
882100	CONTRB,GIFTS,GRANTS,ENDOW	1,113.12	1,849.61	-
884350	MISC SALES AND COMMISSION	-	1,141.00	-
886100	INTEREST BANK ACCOUNTS	100.00	112.01	100.00
888950	POSTING FEES INCOME ASG	5,000.00	6,707.00	5,000.00
889100	ASG INCOME	1,800.00	-	1,800.00
889160	ASG MOVIE PASSES INCOME	3,000.00	6,201.00	3,000.00
889999	BEGINNING BALANCE, LOCAL	143,185.67	1,764.60	164,078.00
8	8's Local Revenues Subtotal	154,198.79	17,775.22	173,978.00
898100	INTERFUND TRANSER IN, BETWN	34,000.00	30,000.00	34,000.00
898200	INTRAFUND TRANSFR IN, WITHIN	878.50	-	-
8	9's Other Sources Subtotal	34,878.50	30,000.00	34,000.00
Revenue Grand	[otal	189,077.29	47,775.22	207,978.00

	P	alomar College	9	
	Со	mparing Fiscal Yea	ars	
		2018 and 2019		
		FUND 72		
	STUDE	NT REPRESEN	TATION	Run May 30, 2018
		FEE TRUST		
		FY 2017-2018	FY 2017-2018	FY 2018-2019
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
100010		5 000 00		E 000 00
400010	SUPPLIES & MATERIALS	5,000.00	-	5,000.00
	Supplies & Materials Subtotal	5,000.00	•	5,000.00
500010	OTHER OPER EXP	59,000.00	-	55,000.00
575300	TRAVEL, STUDENT	-	36,787.63	-
575310	TRAVEL WITH STUDENT	-	9,961.28	-
	Other Oper Exp Subtotal	59,000.00	46,748.91	55,000.00
799010	CONTINGENCY HOLDING ACCOUNT	295,338.00		308,533.00
	Other Outgoing Subtotal	295,338.00	•	308,533.00
Expense Grand Tota	al	359,338.00	46,748.91	368,533.00
886200	INTEREST COUNTY TREASURY	2.727.00	2.233.67	4,467.00
888400	STUDENT REPRESENTATIN FEE	46,600.00	54,490.00	43,947.00
889999	BEGINNING BALANCE, LOCAL	310,011.00		320,119.00
	88's Local Revenues Subtotal	359,338.00	56,723.67	368,533.00
Revenue Grand Tota	al	359,338.00	56.723.67	368,533.00

	P	alomar College	e	
	E			
	Co	mparing Fiscal Yea 2018 and 2019	ars	
		FUND 73		
	STUDEN	T BODY CENT	ER FEE	Run May 30, 2018
		FY 2017-2018	FY 2017-2018	FY 2018-2019
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
400010	SUPPLIES & MATERIALS	5,000.00	-	7,000.00
441000	SUPPLIES&MATERIAL,NONINSTR	-	4,221.39	-
441000	Supplies & Materials Subtotal	5,000.00	4,221.39	7,000.00
500010	OTHER OPER EXP	12,000.00	-	12,000.00
	Other Oper Exp Subtotal	12,000.00	-	12,000.00
600010	CAPITAL OUTLAY	26,000.00	-	26.000.00
	Capital Outlay Subtotal	26,000.00	-	26,000.00
731000	INTERFUND TRANS OUT BETWEEN		193,666.00	
731010	INTERFUND TRANS OUT BETWEEN	204,850.00	193,000.00	204,850.00
799010	CONTINGENCY HOLDING ACCOUNT	125,134.00		151,761.00
100010	Other Outgoing Subtotal	329,984.00	193,666.00	356,611.00
Expense Grand Tota		372,984.00	197,887.39	401,611.00
886200	INTEREST COUNTY TREASURY	2,213.00	1,695.63	3,391.00
888300	STUDENT CENTER FEE	224,000.00	223,537.50	224,000.00
889999	BEGINNING BALANCE, LOCAL	146,771.00	-	174,220.00
8	8's Local Revenues Subtotal	372,984.00	225,233.13	401,611.00
Revenue Grand Tota	al	372,984.00	225,233.13	401,611.00

FUND 74 STUDENT FINANCIAL AID FUND



		Palomar College		
		BUDGET REPORT		
	C	omparing Fiscal Yea	rs	
		2018 and 2019		
		FUND 74		
	STUDEN	T FINANCIAL AI	D TRUST	Run May 30, 2018
		FY 2017-2018	FY 2017-2018	FY 2018-2019
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
400010	SUPPLIES & MATERIALS	3.286.38		3.286.00
400010	Supplies & Materials Subtotal	3.286.38		3,286.00
		5,200.50		5,200.00
500010	OTHER OPER EXP	1,020.00	-	1,070.00
541100	STATE INTEREST EARND, REPAY	-	173.89	-
	Other Oper Exp Subtotal	1,020.00	173.89	1,070.00
754000			10 000 100 00	
751000 751010	STUDENT GRANTS STUDENT GRANTS	-	18,639,133.32	-
761000	DIRECT LOANS	18,910,992.46	786,504.00	18,668,100.00
761010	DIRECT LOANS	970.964.00	780,504.00	965,500.00
701010	Other Outgoing Subtotal	19,881,956.46	19,425,637.32	19,633,600.00
Expense Grand Tota	al	19,886,262.84	19,425,811.21	19,637,956.00
815130	PELL GRANTS	16,438,884.46	16,161,051.83	16,420,000.00
815230	SEOG	582,072.00	576,763.25	522,000.00
815300	DIRECT LOANS	970,964.00	786,504.00	965,500.00
819999	BEGINNING BALANCE, FEDERAL	3,786.38	-	3,786.00
8	31's Federal Revenues Subtotal	17,995,706.84	17,524,319.08	17,911,286.00
865350	CAL GRANTS FOR STUDENTS	1.797.282.00	1.775.774.00	1,725,600.00
869999	BEGINNING BALANCE, STATE	0.48	-	-
8	36's State Revenues Subtotal	1,797,282.48	1,775,774.00	1,725,600.00
886100	INTEREST BANK ACCOUNTS	349.52	261.60	340.00
886300	INTREST BARK ACCOUNTS	670.00	687.51	730.00
	38's Local Revenues Subtotal	1,019.52	949.11	1,070.00
				,
898100	INTERFUND TRANSER IN, BETWN	92,254.00	46,936.75	-
8	39's Other Sources Subtotal	92,254.00	46,936.75	-
Revenue Grand Tota	al	19,886,262.84	19,347,978.94	19,637,956.00

FUND 75 SCHOLARSHIPS AND LOANS TRUST FUND



		Palomar College	;	
	C	omparing Fiscal Yea	ars	
		2018 and 2019		
		FUND 75		
	SCHOLA	RSHIP AND LOA	AN TRUST	Run May 30, 2018
		FY 2017-2018	FY 2017-2018	FY 2018-2019
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
751000	STUDENT GRANTS	_	3,419.00	-
751010	STUDENT GRANTS	75,031.52	-	79,815.00
752000	STUDENT SCHOLARSHIPS	-	647,151.19	-
752010	STUDENT SCHOLARSHIPS	984,789.54	-	892,137.00
765000	STUDENT LOANS	-	8,974.77	-
765010	STUDENT LOANS	893,630.38	-	909,983.00
	Other Outgoing Subtotal	1,953,451.44	659,544.96	1,881,935.00
Expense Grand Total		1,953,451.44	659,544.96	1,881,935.00
882200	SCHOLRSHP/GRANT/LOAN REV	704,664.52	679,393.83	612,200.00
882300	STUDENT LOAN REPAYMENTS	8,950.00	10,654.24	11,050.00
886200	INTEREST COUNTY TREASURY	12,725.00	15,847.62	16,709.00
889999	BEGINNING BALANCE, LOCAL	1,227,111.92	-	1,241,976.00
88's	Local Revenues Subtotal	1,953,451.44	705,895.69	1,881,935.00
Revenue Grand Total		1,953,451.44	705,895.69	1,881,935.00