California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2018-2019) (Budget Report for Fiscal Year 2019-2020)

District: PALOMAR District Code: 060

This is to certify that the Annual Financial and Budget Report has been prepared and the budget adopted in accordance with the California Code of Regulations, beginning with Section 58300. Further, to the best of my knowledge, the data contained in this report are correct. 10/09/20/9 Date Date	
Contact:	

In accordance with the *California Code of Regulations*, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before October 10, 2019. Please submit the report to:

Chancellor's Office California Community Colleges Fiscal Services Unit 1102 Q Street, Suite 300 Sacramento, CA 95814-6511

Analysis of compliance with the 50 Percent Law (ECS 84362)

Annual Financial and Budget Report

The Current Expense of Education

SUPPLEMENTAL DATA

\$11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 060

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
Academic Salaries	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	23,088,013	23,088,013		23,088,013
Other	1300	17,897,094	17,897,094	- Section and an approximate an approximate and approximate an	17,897,094
Total Instructional Salaries		40,985,107	40,985,107	0	40,985,107
Non-Instructional Salaries					
Contract or Regular	1200		9,291,078	1	9,291,078
Other	1400		977,395		977,395
Total Non-Instructional Salaries		0	10,268,473	0	10,268,473
Total Academic Salaries		40,985,107	51,253,580	0	51,253,580
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		23,583,769	411,891	23,995,660
Other	2300		1,375,115	156,558	1,531,673
Total Non-Instructional Salaries		0	24,958,884	568,449	25,527,333
Instructional Aides					
Regular Status	2200	1,844,975	1,844,975		1,844,975
Other	2400	521,641	521,641		521,641
Total Instructional Aides		2,366,616	2,366,616	0	2,366,616
Total Classified Salaries		2,366,616	27,325,500	568,449	27,893,949
Employee Benefits	3000	19,378,517	42,507,879	270,816	42,778,695
Supplies and Materials	4000		996,081	20,643	1,016,724
Other Operating Expenses	5000	1,715,662	11,089,678	255,248	11,344,926
Equipment Replacement	6420		3,099		3,099
Total Expenditures Prior to Exclusions		64,445,902	133,175,817	1,115,156	134,290,973

Analysis of compliance with the 50 Percent Law (ECS 84362)

Annual Financial and Budget Report

The Current Expense of Education

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2018-2019

SUPPLEMENTAL DATA

Budget Year: 2019-2020

District ID: 060

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
	1	ECS 84362 A	ECS 84362 B	Excluded	
	1	Instructional Salary Cost	Total CEE	Activities	
Exclusions	İ	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Activities to Exclude	TOP Code				
Instructional Staff–Retirees' Benefits and Retirement Incentives	5900	461,582	461,582		461,582
Student Health Services Above Amount Collected	6441		, o was an		0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		807,544		807,544
Objects to Exclude	Object Code				
Rents and Leases	5060		204,921	272	205,193
Lottery Expenditures				Property and additional and a second a second and a second a second and a second and a second and a second and a second an	
Academic Salaries	1000		•	منان ويسد مدينهمين بس در دون ميسودو مين و	0
Classified Salaries	2000			W variable in the Company	0
Employee Benefits	3000				0
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300				0
Noninstructional, Supplies & Materials	4400				0
Total Supplies and Materials		0	0	0	0
Other Operating Expenses and Services	5000		4,185,190		4,185,190

Analysis of compliance with the 50 Percent Law (ECS 84362)

Annual Financial and Budget Report

The Current Expense of Education

SUPPLEMENTAL DATA

S11 GENERAL FUND - UNRESTRICTED SUBFUND

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 060

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000		İ		
Library Books	6300				0
Equipment	6400		İ		
Equipment - Additional	6410		na Antonio (marconio (marc	m	0
Equipment - Replacement	6420			ngangan ngungunung ma yans gafé anguya managat kadantalanta + 49 01 <mark>-</mark> 00	0
Total Equipment		0	0	0	0
Total Capital Outlay	-	0	0	0	0
Other Outgo	7000	en production production production of the produ	California promotiposi successorio		0
Total Exclusions		461,582	5,659,237	272	5,659,509
Total for ECS 84362, 50% Law		63,984,320	127,516,580	1,114,884	128,631,464
Percent of CEE (Instructional Salary Cost / Total CEE)		50.18%	100.00%	Vindage State	
50% of Current Expense of Education			63,758,290		
Nonexempted (Remaining) Deficiency from second					
preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom		63,984,320	127,516,580	1,114,884	128,631,464
Instructors			Ì		
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		64,445,902	133,175,817	1,115,156	134,290,973
Capital Expenditures	6000	1,120	25,100	7,972	33,072
Equipment Replacement (Back out)	6420		(3,099)	0	(3,099)
Total Unrestricted General Fund Expenditures		64,447,022	133,197,818	1,123,128	134,320,946

COMBINED BALANCE SHEET

Governmental Funds Group

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2019

District ID: 060

		11	12	10
Description	CA (Object)	General Fund Unrestricted	General Fund	General Fund COMBINED
ASSETS	- ` 			
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	437,293	293,390	730,683
In County Treasury	9112	34,762,762	7,798,281	42,561,043
Cash With Fiscal Agents	9113	74 7 77		0
Revolving Cash Accounts	9114	25,877		25,877
Investments (at cost)	9120		*	0
Accounts Receivable	9130	7,175,550	3,025,589	10,201,139
Due from Other Funds	9140	770,661	2,338,472	3,109,133
Inventories, Stores, and Prepaid Items	9200		, · · · · · · · · · · · · · · · · · · ·	
Inventories and Stores	9210	- vr 2		0
Prepaid Items	9220	496,769	88,919	585,688
TOTAL ASSETS		43,668,912	13,544,651	57,213,563
LIABILITIES				
Current Liabilities and Deferred Revenue	9500		· ·	
Accounts Payable	9510	5,262,051	1,214,546	6,476,597
Accrued Salaries and Wages Payable	9520	3,004,861	502,185	3,507,046
Compensated Absences Payable Current	9530			Ō
Due to Other Funds	9540	9,595,640	548,615	10,144,255
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			minanting debate - Ans on apartition
Deferred Revenues	9570	5,120,500	5,387,924	10,508,424
TOTAL LIABILITIES		22,983,052	7,653,270	30,636,322

Governmental Funds Group

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2019

District ID: 060

		11	12	10
Description	CA (Object)	General Fund Unrestricted	General Fund	General Fund
FUND BALANCE (NON-GASB 54)	1(00)000/		1,000,1010	00
Fund Balance Reserved	9710	Name of the Control o		0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712			0
Reserve for Encumbrances Credit	9713	Ì	•	0
Reserve for Encumbrances Debit	9714	,		0
Reserve for Debt Services	9715	7	F-60 54	0
Assigned/Committed	9754	1	7	0
Unassigned	9790			0
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751		Control of the Contro	0
Restricted Fund Balance	9752	THE RESIDENCE CO.	5,891,381	5,891,381
Committed Fund Balance	9753	9,035,070	and the second s	9,035,070
Assigned Fund Balance	9754	4,000,458		4,000,458
Total Designated Fund Balance		13,035,528	5,891,381	18,926,909
Uncommitted Fund Balance	9790	7,650,332		7,650,332
TOTAL FUND EQUITY		20,685,860	5,891,381	26,577,241
TOTAL LIABILITIES AND FUND EQUITY		43,668,912	13,544,651	57,213,563

Governmental Funds Group

Annual Financial and Budget Report

20 Debt Service Funds:

21 Bond Interest and Redemption Fund

22 Revenue Bond Interest and Redemption Fund

29 Other Debt Service Fund

COMBINED BALANCE SHEETFor Year Ended June 30, 2019

District ID: 060

		21	22	29
	1 1	Bond Interest	Revenue Bond	
	CA	and	Interest and	Other Debt
Description	(Object)	Redemption Fund	Redemption Fund	Service Fund
ASSETS				
Cash, Investments, and Receivables	9100	, i	İ	
Cash:				7-700,000
Awaiting Deposit and in Banks	9111	M 100		
In County Treasury	9112	21,669,318		**************************************
Cash With Fiscal Agents	9113			105,272,817
Investments (at cost)	9120		~	
Accounts Receivable	9130	339,199	1	an airille
Due from Other Funds	9140		- "	
TOTAL ASSETS		22,008,517	0	105,272,817
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			dayer was the dayer
Accounts Payable	9510		·-	4-1-10-101
Accrued Salaries and Wages Payable	9520		*****	
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	Ì		abus abdus
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		0	0	0

Governmental Funds Group

Annual Financial and Budget Report

20 Debt Service Funds:

21 Bond Interest and Redemption Fund

22 Revenue Bond Interest and Redemption Fund

COMBINED BALANCE SHEET

29 Other Debt Service Fund

For Year Ended June 30, 2019

District ID: 060

		21	22	29
		Bond Interest	Revenue Bond	
	CA	and	Interest and	Other Debt
Description	(Object)	Redemption Fund	Redemption Fund	Service Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710	E .	1	
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			7.
Unassigned	9790			
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752	22,008,517		105,272,817
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		22,008,517	0	105,272,817
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		22,008,517	0	105,272,817
TOTAL LIABILITIES AND FUND EQUITY		22,008,517	0	105,272,817

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

31 Bookstore Fund

34 Farm Operation Fund

32 Cafeteria Fund

35 Revenue Bond Project Fund

COMBINED BALANCE SHEET

33 Child Development Fund

39 Other Special Revenue Fund

For Year Ended June 30, 2019

District ID: 060

		31	32	33	34	35	39
	CA			Child Development	Farm Operation	Revenue Bond	Other Special
Description	(Object)	Bookstore Fund	Cafeteria Fund	Fund	Fund	Project Fund	Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111		7000	855			Committee and the second secon
In County Treasury	9112		:	630,992		- Marie Vice for make opinion of	
Cash With Fiscal Agents	9113				-		
Revolving Cash Accounts	9114						
Investments (at cost)	9120			and the the state of the state	physicians (State / Sec. 9) is a graph and	-	
Accounts Receivable	9130	alta.	1 av	16,683			
Due from Other Funds	9140	~		8,123		augregate regardent	
Inventories, Stores, and Prepaid Items	9200		ì		ga - ug jabangan agai.	NAMES OF STREET	MAY IN COMPANY OF STREET
Inventories and Stores	9210						- Vanada
Prepaid Items	9220		-				
TOTAL ASSETS		0	0	656,653	0	0	
LIABILITIES							
Current Liabilities and Deferred Revenue	9500			*****			/surpra
Accounts Payable	9510		-	3,922	_		**************************************
Accrued Salaries and Wages Payable	9520	in ye phone.	e	34,772			
Compensated Absences Payable Current	9530	•	*			Transmitter of the second	T de collection
Due to Other Funds	9540	•		59,207	, talke to the second s	Children and the Control of the cont	
Temporary Loans	9550				1 2 44 44	THE REST PROPERTY OF THE PARTY OF THE PARTY.	
Current Portion of Long-Term Debt	9560	171				* maybe (Malana, and) * distance, a passage; *	1
Deferred Revenues	9570				CONTRACTOR OF THE STATE OF THE		
TOTAL LIABILITIES		0	0	97,901	0	0	

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

31 Bookstore Fund

34 Farm Operation Fund

32 Cafeteria Fund

35 Revenue Bond Project Fund

COMBINED BALANCE SHEET

33 Child Development Fund

39 Other Special Revenue Fund

For Year Ended June 30, 2019

District ID: 060

	T	31	32	33	34	35	39
	CA			Child Development	Farm Operation	Revenue Bond	Other Special
Description	(Object)	Bookstore Fund	Cafeteria Fund	Fund	Fund	Project Fund	Revenue Fund
FUND BALANCE (NON-GASB 54)							
Fund Balance Reserved	9710	0	, o	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	Ō	0	0	0	0
Reserve for Encumbrances Credit	9713	o	0	0	0	0	0
Reserve for Encumbrances Debit	9714	ō	0	0	0	0	0
Reserve for Debt Services	9715	ō	0	0	0	0	0
Assigned/Committed	9754	Ö	0	0	Ō	ō	0
Unassigned	9790	0	0	0	0	0	0
Total Fund Balance		0	0	0	0	0	0
Fund Balance (GASB 54)	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	558,752	0	0	0
Committed Fund Balance	9753	Ö	0	0	0	0	0
Assigned Fund Balance	9754	Õ	0	0	0	0	0
Total Designated Fund Balance		ō	Ó	558,752	0	0	0
Uncommitted Fund Balance	9790	ō	ō	0	0	0	0
TOTAL FUND EQUITY		0	0	558,752	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	656,653	0	0	0

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds:

COMBINED BALANCE SHEET

41 Capital Outlay Projects Fund42 Revenue Bond Construction Fund

For Year Ended June 30, 2019

District ID: 060

		41	42	43
	CA	Capital Outlay	Revenue Bond	General Obligation
Description	(Object)	Projects Fund	Construction Fund	Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100	1	Ì	
Cash:				
Awaiting Deposit and in Banks	9111	1,051		
In County Treasury	9112	12,807,769		178,882,892
Cash With Fiscal Agents	9113	****** *******************************	an and an analogue and an an an an an an an an an an an an an	
Revolving Cash Accounts	9114	eden id serve in	- Section - Sect	make to differ the control of the thirty may requilibrium properties in reconstant
Investments (at cost)	9120	H : oct		
Accounts Receivable	9130	152,851		2,012,084
Due from Other Funds	9140	34		281
Inventories, Stores, and Prepaid Items	9200	· j	1200 MIC	
Inventories and Stores	9210			
Prepaid Items	9220	1,451	and the second s	303,125
TOTAL ASSETS		12,963,156	0	181,198,382
LIABILITIES				
Current Liabilities and Deferred Revenue	9500	-	^	
Accounts Payable	9510	22,476		2,100,345
Accrued Salaries and Wages Payable	9520	· ` ` ` ` ` ` ` ` ` ` ` ` ` ` ` ` ` ` `	CR YY MANN	4,729
Compensated Absences Payable Current	9530		x 1987	
Due to Other Funds	9540	714,981		38,291
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560		-	
Deferred Revenues	9570		E. Vermenmen and Small C.	
TOTAL LIABILITIES		737,457	0	2,143,365

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

COMBINED BALANCE SHEET

42 Revenue Bond Construction Fund

For Year Ended June 30, 2019

District ID: 060

		41	42	43
	CA	Capital Outlay	Revenue Bond	General Obligation
Description	(Object)	Projects Fund	Construction Fund	Bond Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710	To a state of the		Age Long
NonCash Assets	9711	-de-village desired (1995). The		New York Co.
Amounts Restricted by Law for Specific Purposes	9712		MANN programmed 10 1 to make	
Reserve for Encumbrances Credit	9713		Manage of the second of the se	**
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715		C 2 VOTEC BORRES TRANSPORTER DE COMMENSANTE	
Assigned/Committed	9754	the agrandment of the	the same of the sa	
Unassigned	9790	1		per-gauste gib
Total Fund Balance		0	o	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751		The state of the s	
Restricted Fund Balance	9752	813,730	-	179,055,017
Committed Fund Balance	9753	11,411,969		*
Assigned Fund Balance	9754		-	
Total Designated Fund Balance		12,225,699	0	179,055,017
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		12,225,699	0	179,055,017
TOTAL LIABILITIES AND FUND EQUITY		12,963,156	0	181,198,382

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2019

District ID: 060

		51	52	53	59	
		İ		Farm	Other	
	CA	Bookstore	Cafeteria	Operations	Enterprise	
Description	(Object)	Fund	Fund	Fund	Fund	
ASSETS						
Cash, Investments, and Receivables	9100					
Cash:		-				
Awaiting Deposit and in Banks	9111	~				
In County Treasury	9112		_			
Cash With Fiscal Agents	9113	~	i			
Revolving Cash Accounts	9114			ib		
Investments (at cost)	9120	***				
Accounts Receivable	9130				JAN - J. 1879 J. 187 (187)	
Due from Other Funds	9140					
Inventories, Stores, and Prepaid Items	9200	sant				
Inventories and Stores	9210					
Prepaid Items	9220			-		
Fixed Assets	9300				-	
Sites	9310					
Site Improvements	9320		,		And market beginning	
Accumulated Depreciation Site Improvements	9321				-	
Buildings	9330	<u></u>	-	-	THE STATE OF THE S	
Accumulated Depreciation Buildings	9331				-	
Library Books	9340				N orth NO-SPEN make the plant of the second	
Equipment	9350	Ï			The state of the s	
Accumulated Depreciation Equipment	9351			M		
Work in Progress	9360			_		
Total Fixed Assets		0	Ó	ò	(
TOTAL ASSETS		0	0	0	(

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2019

District ID: 060

		51	52	53 Farm	59 Other
	CA Bookstore Cafe		Cafeteria	Operations	Enterprise
Description	(Object)	Fund	Fund	Fund	Fund
LIABILITIES					
Current Liabilities and Deferred Revenue	9500		***		949.00
Accounts Payable	9510				respectfull-resolut freehalt-up-winter. Streeth
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530			AND COMPANIES AND A PROPERTY OF THE PERSON O	MANAGE MANAGEMENT AND ADDRESS OF THE SECOND
Due to Other Funds	9540	14			
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560		w-10	ent. Tree	National Analysis of Control of C
Deferred Revenues	9570	Î	nc : Europe	And the	min santidi infantifici di didilandi
Total Current Liabilities and Deferred Revenue		0	0	0	O
Long-Term Liabilities	9600				
Bonds Payable	9610				
Revenue Bonds Payable	9620	yahiga ngipagjadadir HZ Zifigan	enth gaglaphrens (v) Nella Ster	a septembria planta - materia di estativa destinazione di companie della companie	
Certificates of Participation	9630	***	Charles Broth	end (19 kell direkti () lake ke 1986 - Miller V. Addiendaker ()	
Lease Purchase of Capital Lease	9640		·	n over the shadowletting specialized and shake a shadowletting of the shake of the	
Compensated Absences Long Term	9650	, , , , , , , , , , , , , , , , , , , ,		me desperant states have dead on the designation and	and the train and the second
Post-Employment Benefits Long Term	9660	· · · · · · · · · · · · · · · · · · ·			
Other Long-Term Liabilities	9670	~~~	Part Mary	-	
Total Long-Term Liabilities		0	0	0	C
TOTAL LIABILITIES	968	0	0	0	0

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds:

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2019

District ID: 060

		51	52	53	59
				Farm	Other
	CA	Bookstore	Cafeteria	Operations	Enterprise
Description	(Object)	Fund	Fund	Fund	Fund
FUND EQUITY					
Fund Balance Reserved	9710				
NonCash Assets	9711			"	enter-offster-e-minister-objestate-disselvent-eine
Amounts Restricted by Law for Specific Purposes	9712				and the continue t
Reserve for Encumbrances Credit	9713		MPRAS.		
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715	Ī			
Assigned/Committed	9754	-	-		
Unassigned	9790	Ĭ			
Total Reserved Fund Balance		0	0	0	(
Fund Balance (GASB 54)	9750				
Nonspendable Fund Balance	9751	•			And the Control of th
Restricted Fund Balance	9752		-		
Committed Fund Balance	9753			*	April Commission
Assigned Fund Balance	9754			3.000	1 2 400
Total Designated Fund Balance		0	ō	0	(
Uncommitted(Unrestricted) Fund Balance	9790		1100 10	Property designs of the	
Other Equity	9800				
Contributed Capital	9810				
Retained Earnings	9850	t company of			
Investment in General Fixed Assets	9890	ĺ	-		Side region with
TOTAL FUND EQUITY		0	0	0	C
TOTAL LIABILITIES AND FUND EQUITY		0	0	0	C

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

COMBINED BALANCE SHEET

69 Other Internal Service Fund

For Year Ended June 30, 2019

District ID: 060

	CA	61	69 Other Internal Service	
Description	(Object)	Self-Insurance Fund	Fund	
ASSETS			•	
Cash, Investments, and Receivables	9100			
Cash:		99 - уступняция уступнять уступнять предоставлення		
Awaiting Deposit and in Banks	9111		Soft halled Non-P	
In County Treasury	9112		8,908,359	
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130		90,294	
Due from Other Funds	9140		7,866,793	
Student Loans Receivable	9150	- International Control of Contro		
Inventories, Stores, and Prepaid Items	9200	d Servician verlighdend 9 1900	COMPLETE MERCHANIS N 1965 16 SECRETARIONS	
Inventories and Stores	9210	NT X		
Prepaid Items	9220	willing-construction		
Fixed Assets	9300			
Sites	9310	antition is substantial department.	. Chammed no hundren see the sand date of more date are exploit which is see the date of	
Site Improvements	9320		/	
Accumulated Depreciation Site Improvements	9321	-re per facility	Contribution on the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the section of the sec	
Buildings	9330		angua para-apara	
Accumulated Depreciation Buildings	9331	- Williams	ADMINISTRAÇÃO PROPINCI	
Library Books	9340		- MANAN	
Equipment	9350			
Accumulated Depreciation Equipment	9351	-		
Work in Progress	9360	-1.		
Total Fixed Assets		0	0	
TOTAL ASSETS		0	16,865,446	

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

COMBINED BALANCE SHEET

69 Other Internal Service Fund

For Year Ended June 30, 2019

District ID: 060

		61	69
	CA	İ	Other Internal Service
Description	(Object)	Self-Insurance Fund	Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500	William addition and the second	
Accounts Payable	9510		50,776
Accrued Salaries and Wages Payable	9520		THE STATE OF THE PROPERTY OF T
Compensated Absences Payable Current	9530	1.0°	
Due to Other Funds	9540		PR THE BOTTOM AND THE STREET
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560	* **	
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		0	50,776
Long-Term Liabilities	9600		
Bonds Payable	9610	×-	
Revenue Bonds Payable	9620	¥	
Certificates of Participation	9630		
Lease Purchase of Capital Lease	9640		
Compensated Absences Long Term	9650		
Post-Employment Benefits Long Term	9660	r was	
Other Long-Term Liabilities	9670		*
Total Long-Term Liabilities	, -	0	0
TOTAL LIABILITIES	968	0	50,776

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

COMBINED BALANCE SHEET

69 Other Internal Service Fund

For Year Ended June 30, 2019

District ID: 060

		61	69	
	CA		Other Internal Service	
Description	(Object)	Self-Insurance Fund	Fund	
FUND EQUITY				
Fund Balance Reserved	9710	·		
NonCash Assets	9711	A Company of the Comp	Andrew Land Street Stre	
Amounts Restricted by Law for Specific Purposes	9712	B E E E E E E E E E E E E E E E E E E E	The second secon	
Reserve for Encumbrances Credit	9713	nder er det derhekkelter bedaget bedakkelter vilakelskelt haakel		
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715	- And - And		
Assigned/Committed	9754			
Unassigned	9790			
Total Reserved Fund Balance		0	0	
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752		en en ri	
Committed Fund Balance	9753	14	16,814,670	
Assigned Fund Balance	9754	* Armental restrict	DE	
Total Designated Fund Balance		0	16,814,670	
Uncommitted(Unrestricted) Fund Balance	9790	sund- Ter		
Other Equity	9800) res seri		
Contributed Capital	9810	dor-a		
Retained Earnings	9850	Bulling and the Control of the Contr		
Investment in General Fixed Assets	9890	-		
TOTAL FUND EQUITY		0	16,814,670	
TOTAL LIABILITIES AND FUND EQUITY		0	16,865,446	

Fiduciary Funds Group

Annual Financial and Budget Report

70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 060

		71	72	73	74	75	76	77	79
	1 1	Associated	Student	Student Body	Student	Scholarship		Deferred	
	CA	Students	Representation	Center Fee	Financial Aid	and Loan	Investment	Compensation	Other
Description	(Object)	Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	l Trust Fund	Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:				•	-				, and
Awaiting Deposit and in Banks	9111	160,361	295	1,322	88,370	4,650	Carried Anna Control of the St.	- Transitions - recorded - refraited in 1981 west 97.00 as had an extraolestic.	
In County Treasury	9112		340,244	169,751		1,283,399			
Cash With Fiscal Agents	9113	•						Section 1 Section 1 Section 2 Sectio	7,089,27
Revolving Cash Accounts	9114					945			
Investments (at cost)	9120			CHANGE FOR B IN PARTICOL			7		
Accounts Receivable	9130	:-	24,796	41,950	37,894	14,249	(manufact) and the same (41	
Due from Other Funds	9140			Personal Property	-	need granter			
Student Loans Receivable	9150	M	· · · · · · · · · · · · · · · · · · ·		general or end a server	10,104	- American		
Inventories, Stores, and Prepaid Items	9200			, , , , , ,	The same that the		COMPANY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF THE PROPERTY OF T	- Version and Control of the Control	
Inventories and Stores	9210		-						
Prepaid Items	9220		_	_					·-
Fixed Assets	9300						4 BATHER		-
Sites	9310					Person 1	TR. secularizabilitation remain CV.	AND THE RES	
Site Improvements	9320					- un	and the state of t		-
Accumulated Depreciation Site Improvements	9321		. ,,,	1.50	-	Paradial	Witnessess the state on		
Buildings	9330		^	-				*	2
Accumulated Depreciation Buildings	9331				than the story of the story of	NAME:	Personal Co. Special Co. P.	Tall ballings apparature to the first at the second	*Media - Inches and American A
Library Books	9340		*		HOTEL		r I diffichemichen e chay	and the single to the standard party were successing y	
Equipment	9350		•	•	21		Service Service or top	Same And Lawren entires	Charles - Brown Street Street Street Street Street Street
Accumulated Depreciation Equipment	9351					. Pr system	Volphinum a No. amor ground pour graps;	THE PROPERTY OF THE PROPERTY O	
Work in Progress	9360		1990 8	-					r==
Total Fixed Assets	-	Ō	ō	0	0	0	0	0	. (
TOTAL ASSETS		160,361	365,335	213,023	126,264	1,313,347	0	0	7,089,273

Fiduciary Funds Group

Annual Financial and Budget Report

70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 060

		71	72	73	74	75	76	77	79
		Associated	Student	Student Body	Student	Scholarship		Deferred	
	CA	Students	Representation	Center Fee	Financial Aid	and Loan	Investment	Compensation	Other
Description	(Object)	Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500		P				-	-	
Accounts Payable	9510	1,549	CHESTO CHESTOCHES SUBJECT SECTIONS 1847	17,415	95,849	216	CO-Colodo Colodo Colodo con Colodo como Colodo Colo		
Accrued Salaries and Wages Payable	9520	~~	V ret mass	1 Miningson Seberary Available					
Compensated Absences Payable Current	9530						Spekilleni ar fordalis persona arch a commissioner ar C	; 	
Due to Other Funds	9540	Committee on the Second Commit	1,002		26,628				
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570	210.000	19,859	72,760	Commander of the Contract	3.000 Text (1.000 Text)			
Total Current Liabilities and Deferred Revenue		1,549	20,861	90,175	122,477	216	0	0	
Long-Term Liabilities	9600								
Bonds Payable	9610		· · · · · · · · · · · · · · · · · · ·				-	r Marki - Redor Art skrevný rozmovováný prev v rom obsepac	
Revenue Bonds Payable	9620								
Certificates of Participation	9630	,	· · · · · · · · · · · · · · · · · · ·						
Lease Purchase of Capital Lease	9640		2 PA Approhistories CO		7 '0 F ****C.	COMMON O NO. SEC. MANUAL	Commission designary spays as the Control Section 2		
Compensated Absences Long Term	9650		* ************************************		Carrier Agreement Services		. Reference of the same	1	
Post-Employment Benefits Long Term	9660			-/	y		*		
Other Long-Term Liabilities	9670		(miles man management to transfer making i						
Total Long-Term Liabilities		0	0	0	0	0	0	0	(
TOTAL LIABILITIES	968	1,549	20,861	90,175	122,477	216	0	0	(

Fiduciary Funds Group

Annual Financial and Budget Report

70 Trust Funds

COMBINED BALANCE SHEET

For Year Ended June 30, 2019

District ID: 060

		71	72	73	74	75	76	77	79
		Associated	Student	Student Body	Student	Scholarship		Deferred	Other
	CA	Students	Representation	Center Fee	Financial Aid	and Loan	Investment	Compensation	
Description	(Object)	Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund
FUND EQUITY									
Fund Balance Reserved	9710		-						Julia recomit delle un innocentralisation : le innocentralis de M
NonCash Assets	9711	-	tav				Short the particular	Caleboo pro ta -Yannada St. 1 c st espire.	3
Amounts Restricted by Law for Specific Purposes	9712	_	,		- 30	a princip (contracto) (description)	CRIMIN HUMBER 48 IBST	deales pulses assisted directors year.	
Reserve for Encumbrances Credit	9713		3 44 7 A N	*		THE PERSON OF TH	NAMES OF STREET SPECIAL PROPERTY.	TOTAL DAY.	
Reserve for Encumbrances Debit	9714		areas a second	- 14 + 1,247	eminimum e parameter:	. B SA ANTH JAME AND ALL MADE AND VALUE	(See See Laborate, at California (California	, 10.00, 10.00	
Reserve for Debt Services	9715		·· •		FIRST CONTRACTOR CONTRACTOR				
Assigned/Committed	9754	_				"Person browning Control Section 1 Section 1.			
Unassigned	9790				·		TRANSPORTER PROPERTY PROPERTY P.	-	The state of the s
Total Reserved Fund Balance		0	0	0	0	0	0	0	(
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751								desidential a pair langu
Restricted Fund Balance	9752		344,474	124,848	3,787	1,313,131		-	7,089,273
Committed Fund Balance	9753	158,812	1. Millionen						Jacobskie 971 terkiner 971 terminalis (1961)
Assigned Fund Balance	9754	~		,	_		eren eren eren eren eren eren eren eren	-	1 10 10 11 10
Total Designated Fund Balance		158,812	344,474	124,848	3,787	1,313,131	0	0	7,089,273
Uncommitted(Unrestricted) Fund Balance	9790		THE THE PERSON NAMED IN						- Mariagnary
Other Equity	9800			2 Pl antino	THE PRODUCTION OF THE PARTY OF		Manager - us in physic prive;	Yearnes y ph. selected by .mail.o	3 1
Contributed Capital	9810								
Retained Earnings	9850		٠, هـ				Des community and a section of the s		
Investment in General Fixed Assets	9890	1.5	,	, N.	12 44 4	. In the special control of the special contr			
TOTAL FUND EQUITY		158,812	344,474	124,848	3,787	1,313,131	0	0	7,089,273
TOTAL LIABILITIES AND FUND EQUITY		160,361	365,335	215,023	126,264	1,313,347	0	0	7,089,273

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

District ID: 060

	Object	Fund S11 Unrestricted	Fund S12 Restricted	Fund S10 Total General Fund
Description	Code	Actual	Actual	Actual
Federal Revenues	8100	7.0.00	710101	, 10100
Forest Revenues	8110		n.	0
Higher Education Act	8120		4,297,122	4,297,122
Workforce Investment Act	8130		e contraction and	- 0
Temporary Assistance for Needy Families (TANF)	8140	- Never Bear NOV III	58,160	58,160
Student Financial Aid	8150		67,862	67,862
Veterans Education	8160		21,225	21,225
Vocational and Technical Education Act (VATEA)	8170		678,926	678,926
Other Federal Revenues	8190		225,700	225,700
Total Federal Revnues	8100	0	5,348,995	5,348,995
State Revenues	8600	1		
General Apportionments	8610	490		C
Apprenticeship Apportionment	8611	2,830,046		2,830,046
State General Apportionment	8612	4,573,752		4,573,752
Other General Apportionment	8613	1,477,163		1,477,163
General Categorical Programs	8620	ONE PERSONAL PROPERTY AND THE PERSON NAMED IN COLUMN TO PERSON NAMED I	de de la Openiosean-Consession (2
Child Development	8621		pare i nilandromento es la literaturbalento.	0
Extended Opportunity Programs and Services(EOPS)	8622		1,228,751	1,228,751
Disabled Students Programs and Services(DSPS)	8623	THE PARTY STATES THE	1,298,666	1,298,666
Temporary Assistance for Needy Families (TANF)	8624	to comment or comment or comment or comment or comment or comment or comment or comment or comment or comment	PROFILE STATE CONTRACTOR AND AND	C
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625	Ordered references over as as as see the	321,662	321,662
Telecommunications and Technology Infrasturcture Program (TTIP)	8626	Territorial delication of the second of the	3,323,223	3,323,223
Other General Categorical Programs	8627		13,445,951	13,445,951

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

District ID: 060

	Object	Fund S11 Unrestricted	Fund S12 Restricted	Fund S10 Total General Fund
Description	Code	Actual	Actual	Actual
EPA Proceeds	8630	16,981,025		16,981,025
Reimburseable Categorical Programs	8650			
Instructional Inprovement Grant	8651	İ	į	0
Other Reimburseable Categorical Programs	8652		2,877,661	2,877,661
State Tax Subventions	8670			
Homeowners' Property Tax Refief	8671	460,001	į	460,001
Timber Yield Tax	8672	2		0
Other State Tax Subventions	8673		, pr	0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	3,446,381	1,452,033	4,898,414
State Mandated Costs	8685	560,956		560,956
Other State Non-Tax Revnues	8686		AWY: 4	0
Other State Revenues	8690	8,102,200		8,102,200
Total State Revenues	8600	38,431,524	23,947,947	62,379,471

CALIFORNIA COMMUNITY COLLEGES Annual Financial and Budget Report SUPPLEMENTAL DATA

For Actual Year: 2018-2019

District ID: 060

		Fund S11	Fund S12	Fund S10 Total
	Object	Unrestricted	Restricted	General Fund
Description	Code	Actual	Actual	Actual
ocal Revenues	8800			
Property Taxes	8810	i		
Tax Allocation, Secured Roll	8811	70,882,575		70,882,57
Tax Allocation, Supplemental Roll	8812	1,928,600	PERSONAL PROPERTY CONTRACTOR INC.	1,928,60
Tax Allocation, Unsecured Roll	8813	2,146,155		2,146,15
Prior Years Taxes	8816	(32,376)		(32,376
Education Revenues Augmentation Fund (ERAF)	8817	(36,675)		(36,675
Redevelopment Agency Funds - Pass Through	8818	V 40 WW 1577 1	1 6 44 1	
Redevelopment Agency Funds - Residual	8819	5,860,258		5,860,25
Redevelopment Agency Funds - Asset Liquidation	8819.1			
Contributions, Gifts, Grants, and Endowments	8820	TO THE CONTROL OF	413,197	413,19
Contract Services	8830	described and and and are a con-	· · ·	* May Assembles
Contract Instructional Services	8831		2,779,607	2,779,60
Other Contranct Services	8832	340,128		340,12
Sales and Commissions	8840	391,265	38,132	429,39
Rentals and Leases	8850	143,062	The second County	143,06
Interest and Investment Income	8860	852,555		852,55
Student Fees and Charges	8870			
Community Services Classes	8872	İ		
Dormitory	8873	See 1 42 Alic 2 See		
Enrollment	8874	8,561,243		8,561,24
Contra Revenue Account	8874.1			
Field Trips and Use of Nondistrict Facilities	8875	12,130		12,13
Health Services	8876	19,609	820,304	839,91
Instructional Materials Fees and Sales of Materials	8877	475,117	30,000	505,11
Insurance	8878	(1000 - 1000 -	44 111111111111111111111111111111111111	
Student Records	8879	138,328		138,32
Nonresident Tuition	8880	3,421,773	53,311	3,475,08
Parking Services and Public Transportation	8881		1,112,473	1,112,47
Other Student Fees and Charges	8885	48	313,659	313,70
Other Local Revenues	8890	439,104	793,405	1,232,50
otal Local Revenues	8800	95,542,899	6,354,088	101,896,987
Total Revenues		133,974,423	35,651,030	169,625,453

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

District ID: 060

Description	Object Code	Fund S11 Unrestricted Actual	Fund S12 Restricted Actual	Fund S10 Total General Fund Actual
Other Financing Sources	8900		710444	
Proceeds of General Fixed Assets	8910	`		0
Proceeds of Long-Term Debt	8940	. 1700 - 4 /		C
Incoming Transfers (8970/8981/8982/8983)	898#	6,748,113	8,610,067	15,358,180
Total Other Financing Sources	8900	6,748,113	8,610,067	15,358,180
Total Revenues and Other Financing Sources		140,722,536	44,261,097	184,983,633

Expend by Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 060

		Salaries and	Benefits	Operating	Capital	Other	Total
	Activity	T	Non	Expenses	Outlay	Outgo	
Activity Classification	Code	Instructional	Instructional	(4000 - 5000)	(6000)	(7000)	
Agriculture and Natual Resources	0100						C
Architecture and Environmental Design	0200	194,816		864			195,680
Environmental Sciences and Technologies	0300	abbedress William Salary (Salar)		POSE VINCE : HE KO	Parmager C. California		C
Biological Sciences	0400	3,578,141	217,503	83,398			3,879,042
Business and Management	0500	1,647,467		10,941			1,658,408
Communications	0600	1,932,564		52,363			1,984,927
Computer and Information Science	0700	1,727,957		71,701			1,799,658
Education	0800	2,444,620		124,014	*	. ,	2,568,634
Engineering and Related Industrial Technology	0900	3,012,735		228,030	1,052,789		4,293,554
Fine and Applied Arts	1000	3,943,355		181,779	1,120		4,126,254
Foreign language	1100	2,016,571	14,399	18,018		6 - Ann Administration of the control of subset 1	2,048,988
Health	1200	4,688,360	i	435,209	33,096		5,156,665
Consumer Education And Home Economics	1300	1,397,781	5,266	28,419	214	ĺ	1,431,680
Law	1400	63,414		880			64,294
Humanities(Letters)	1500	7,835,802		43,453			7,879,255
Library Science	1600	22,950		7,241	2,065	-	32,256
Mathematics	1700	6,198,132	A manda o agus o o camanaga e a	19,775			6,217,907
Military Studies	1800						0
Physical Sciences	1900	3,510,623	İ	105,924	i		3,616,547
Psychology	2000	1,646,628		3,728	7	1	1,650,356
Public Affairs and Services	2100	1,580,924		400,125			1,981,049
Social Sciences	2200	6,088,283		32,245			6,120,528
Commercial Services	3000						C
Interdisciplinary Studies	4900	9,703,750	7,955	962,586	566,938	2 3-1	11,241,229
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	461,582					461,582
Sub-Total Instructional Activites		63,696,455	245,123	2,810,693	1,656,222		68,408,493
Total Expenditures for GF Activities*		63,717,443	79,157,797	20,855,813	4,491,576	16,134,915	184,357,544

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 060

		Salaries an	d Benefits	Operating	Capital	Other	Total
	Activity		Non	Expenses	Outlay	Outgo	
Activity Classification	Code	Instructional	Instructional	(4000 - 5000)	(6000)	(7000)	
Instructional Administration and Governance	6000						
Academic Administration	6010		5,760,944	456,581	27,916		6,245,441
Course and Curriculum Development	6020		309,996	178,537	926,369		1,414,902
Academic / Faculty Senate	6030		534,991	7,614	Server and A. Andrews and A. andrews and A. andrews	Secretary 7	542,605
Other Instructional Administration & Governance	6090		11,521,724	180,662	11,359		11,713,745
Total Instructional Admin. & Governance		0	18,127,655	823,394	965,644	0	19,916,693
Instructional Support Services	6100						
Learning Center	6110		2,735,392	143,765	23,307		2,902,464
Library	6120	-	3,009,124	55,389	308,062	West-	3,372,575
Media	6130		2,643,700	2,878,986	40,703	AND THE PROPERTY OF THE PROPER	5,563,389
Museums and Gallaries	6140		83,812	2,773			86,585
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190		1,022,763	1,849,970	2,417		2,875,150
Total Instructional Support Services	i i	0	9,494,791	4,930,883	374,489	0	14,800,163
Admissions and Records	6200		3,167,075	144,111	2,579		3,313,765
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		4,724,190	15,981			4,740,171
Matriculation and Student Assessment	6320		2,836,046	252,714	2,700		3,091,460
Transfer Programs	6330	35.0	218,598	7,829			226,427
Career Guldance	6340			936	THE THE THERE	s 4 - Allemania property	936
Other Student Counseling and Guidance	6390	T	333,152	58,971	7,546		399,669
Total Student Couseling and Guidance	1	0	8,111,986	336,431	10,246	0	8,458,663

Expend by Non-Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 060

		Salaries an	d Benefits	Operating	Capital	Other	Total
	Activity	I	Non	Expenses	Outlay	Outgo	
Activity Classification	Code	Instructional	Instructional	(4000 - 5000)	(6000)	(7000)	
Other Student Services	6400						
Cal Work Opportunity and Responsibility to Kids *	6410						(
Disabled Student Programs and Services (DSPS)	6420		1,596,380	89,598	27,268		1,713,246
Extended Opportunity Programs and Services (EOPS)	6430		1,625,942	174,919	18,930	61,322	1,881,113
Health Services	6440		1,423,214	204,584	47,739		1,675,537
Student Personnel Administration	6450		6,368	orangana (amang Au), api, manan (amang habatan (amangga)) 2 pa	physical brooker graphs.		6,368
Financial Aid Administration	6460		2,636,114	950,855	2,002		3,588,971
Job Placement Services	6470			2,171		_	2,171
Veterans Services	6480		366,854	64,070	1,285		432,209
Miscellaneous Student Services	6490		2,376,977	868,248	18,329	276,188	3,539,742
Total Other Student Services		0	10,031,849	2,354,445	115,553	337,510	12,839,357
Operation and maintenance of Plant	6500					7	
Building Maintenance and Repairs	6510		3,426,189	200,761	1,293,488		4,920,438
Custodial Services	6530		3,326,551	298,713		1	3,625,264
Grounds Maintenance and Repairs	6550		1,079,275	49,116	con and a second constraints		1,128,391
Utilities	6570	National Confession Co		3,223,442			3,223,442
Other Operations and Maintenance of Plant	6590	gerannen gewann gerann an der	Select shipping the continue of	15,121			15,121
Total Operation and Maintenance of Plant	6500	0	7,832,015	3,787,153	1,293,488	0	12,912,656
Planning, Policymaking and Coordinations	6600		5,483,756	2,317,054	28,679	1	7,829,489

^{*} California Work Opportunity and Responsibility to Kids (CalWORKs).

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2018-2019 Budge

Budget Year: 2019-2020

District ID: 060

		Salaries ar	nd Benefits	Operating	Capital	Other	Total
	Activity		Non	Expenses	Outlay	Outgo	
Activity Classification	Code	Instructional	Instructional	(4000 - 5000)	(6000)	(7000)	
General Institutional Support Services	6700						
Community Relations	6710	-	1,285,486	1,037,731			2,323,21
Fiscal Operations	6720	Worldware additional amount of the contract of	2,632,336	(34,750)			2,597,586
Human Resourses Management	6730		386,988	3,465			390,453
Noninstruct Staff Retirees' Benefits & Retirement *	6740		807,544				807,544
Staff Development	6750		2,012	64,736			66,748
Staff Diversity	6760	in		68,252			68,252
Logistical Services	6770	w verse.	2,271,009	615,849	4,405		2,891,263
Management Information Systems	6780		5,071,991	1,065,772	(26)		6,137,737
Other General Institutional Support Services	6790	_	- N	61,290			61,290
Total General Institutional Support Services	6700	0	12,457,366	2,882,345	4,379	0	15,344,090
Community Services & Economic Development	6800					İ	
Community Recreation	6810		284,426	12,797			297,223
Community Service Classes	6820	• • • • • • • • • • • • • • • • • • • •	Andrea , and a page .				O
Community Use of Facilities	6830		18,865	29			18,894
Economic Development	6840						0
Other Community Services & Economic Development	6890						0
Total Community Services	6800	0	303,291	12,826	0	0	316,117

^{*} Noninstructional Staff Retirees' Benefits & Retirement Incentives.

Expend by Non-Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 060

		Salaries and	d Benefits	Operating	Capital	Other	Total
	Activity		Non	Expenses	Outlay	Outgo	
Activity Classification	Code	Instructional	Instructional	(4000 - 5000)	(6000)	(7000)	
Ancillary Services	6900						
Bookstore	6910						C
Child Development Centers	6920		2,083				2,083
Farm Operations	6930	Angeles Committee of the Committee of th		**************************************	<u> </u>		C
Food Services	6940			-			C
Parking	6950		3,066,191	190,099	32,325	_	3,288,615
Student and Co-Curricular Activities	6960	a Arelinaphilia	831,994	263,248	7,972		1,103,214
Student Housing	6970		14. 2 14. 2	SAME SEE . LALKE TO UP ET MES C			C
Other Ancillary Services	6990		E7 3894				C
Total Ancillary Services	6900	0	3,900,268	453,347	40,297	0	4,393,912
Auxiliary Operations	7000						
Contract Education	7010	20,988	2,622	3,131			26,741
Other Auxiliary Operations	7090		and the second s	A MANA MANAGEMENT APPENDING AND APPENDING APPE			C
Total Auxiliary Operations	7000	20,988	2,622	3,131	0	0	26,741

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 060

		Salaries an	d Benefits	Operating	Capital	Other	Total
	Activity		Non	Expenses	Outlay	Outgo	
Activity Classification	Code	Instructional	Instructional	(4000 - 5000)	(6000)	(7000)	
Physical Property and Related Acquisitions	7100						(
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210	*****					(
Tax revenue Anticipation Notes	7220					İ	C
Other Financing	7290						
Total Long-Term Debt and Other Financing	7200	0	0	0	0	0	(
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310				-	13,913,373	13,913,373
Student Aid	7320					1,884,032	1,884,032
Other Outgo	7390	, n					C
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	15,797,405	15,797,405
Sub-Total Non-Instructional Activites		20,988	78,912,674	18,045,120	2,835,354	16,134,915	115,949,051
Total Expenditures General Fund: activities *	+	63,717,443	79,157,797	20,855,813	4,491,576	16,134,915	184,357,544

^{*} Total Expenditures for the General Fund: Instructional Activities and Non-Instructional Activities.

Gann Appropriations Limit

Budget Year: 2019-2020

GANN Report

DISTRICT NAME: PALOMAR

201	9-2020 Appropriations Limit:			
A.	2018-2019 Appropriations Limit:			\$149,745,703
В.	2019-2020 Price Factor:	1.0385		
C.	Population factor:	-		
	1. 2017-2018 Second Period Actual FTES	19,108.94		Marrier Alle Western Tell
	2. 2018-2019 Second Period Actual FTES	17,807.72		
	3. 2018-2019 Population change factor (C2/C1)	0.9319		
D.	2018-2019 Limit adjusted by inflation and population factors (A * B * C.3)			\$144,920,619
E.	Adjustments to increase limit:			
	Transfers in of financial responsibility		\$0	
	2. Temporary voter approved increases		0	
	3. Total adjustments - increase			0
	Sub-Total (D + E.3)	The state of the s		\$144,920,619
F.	Adjustments to decrease limit:			
	Transfers out of financial responsibility	The state of the s	\$0	
•x=	2. Lapses of voter approved increases	ALT ANYMORPHY PROGRAMMENT OF A PARTY TOWARD COMMENTARIES	0	
	3. Total adjustments - decrease	Security is the deposite of profess or has able to		C
G.	2019-2020 Appropriations Limit (D + E.3 - F.3)			\$144,920,619
201	9-2020 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)	TOP OF THE PROPERTY OF THE PRO		27,345,294
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			500,000
C.	Local Property taxes		İ	80,522,120
D.	Estimated excess Debt Service taxes			C
E.	Estimated Parcel taxes, Square Foot taxes, etc.	The second secon		C
F.	Interest on proceeds of taxes			0
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			C
Н.	2019-2020 Appropriations Subject to Limit	April 1988		\$108,367,414

Governmental Funds Group

Annual Financial and Budget Report

10 General Fund

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

060 PALOMAR

For Actual Year: 2018-2019

Budget Year: 2019-2020

General Fund

	Object	Fund:	11	Fund:	12	Fund: 10		
	Code	UNRESTRICTE	UNRESTRICTED SUBFUND		SUBFUND	TOTAL		
Description		Actual	Budget	Actual	Budget	Actual	Budget	
REVENUES:								
Federal Revenues	8100	ĺ		5,348,995	7,012,597	5,348,995	7,012,597	
State Revenues	8600	38,431,524	35,453,385	23,947,947	25,168,327	62,379,471	60,621,712	
Local Revenues	8800	95,542,899	102,196,989	6,354,088	5,446,663	101,896,987	107,643,652	
Total Revenues		133,974,423	137,650,374	35,651,030	37,627,587	169,625,453	175,277,961	
EXPENDITURES:								
Academic Salaries	1000	51,253,580	56,082,970	4,296,641	4,054,006	55,550,221	60,136,976	
Classified Salaries	2000	27,893,950	30,225,442	10,140,409	10,346,666	38,034,359	40,572,108	
Employee Benefits	3000	42,778,685	46,483,526	6,511,975	6,298,544	49,290,660	52,782,070	
Supplies and Materials	4000	1,016,728	1,080,780	2,129,513	2,032,494	3,146,241	3,113,274	
Other Operating Expenses and Services	5000	11,344,931	10,284,365	6,364,641	6,016,658	17,709,572	16,301,023	
Capital Outlay	6000	33,072	71,153	4,458,504	3,853,543	4,491,576	3,924,696	
Total Expenditures		134,320,946	144,228,236	33,901,683	32,601,911	168,222,629	176,830,147	
Excess /(Deficiency) of Revenues over Expenditures		(346,523)	(6,577,862)	1,749,347	5,025,676	1,402,824	(1,552,186)	
Other Financing Sources	8900	6,748,113	5,028,000	8,610,067	7,625,897	15,358,180	12,653,897	
Other Outgo	7000	7,606,200	5,198,997	8,528,715	8,050,124	16,134,915	13,249,121	
Net Increase/(Decrease) in Fund Balance		(1,204,610)	(6,748,859)	1,830,699	4,601,449	626,089	(2,147,410)	
BEGINNING FUND BALANCE:								
Net Beginning Balance, July 1	9010	21,890,470	20,685,860	4,060,682	5,891,381	25,951,152	26,577,241	
Prior Years Adustments	9020	13 888 348 344				0	to the second se	
Adjusted Beginning Balance	9030	21,890,470		4,060,682	i	25,951,152		
Ending Fund Balance, June 30		20,685,860	13,937,001	5,891,381	10,492,830	26,577,241	24,429,831	

Governmental Funds Group

Annual Financial and Budget Report

20 Debt service Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

060 PALOMAR

For Actual Year: 2018-2019

Budget Year: 2019-2020

DEBT SERVICE FUNDS

	Object Code	Fund:	21	Fund:	22	Fund: 29	
	1 1	BOND INTEREST AND			D INTEREST		
	i i	REDEMPTIC	N FUND	AND REDEMP	TION FUND	OTHER DEBT SE	RVICE FUND
Description		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	1,967,890	1,972,095				
State Revenues	8600	200,942	250,000				
Local Revenues	8800	29,623,977	30,385,000				
Total Revenues		31,792,809	32,607,095	0	0	0	(
Other Financing Sources	8900						
Interfund Transfers In	8981					686,318	564,925
Other Incoming Transfers	8983	10,803	The state of the s			Ĭ	
Total Other Financing Sources		10,803	0	0	0	686,318	564,925
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	9,107,695	8,060,862			618,618	465,000
Debt Interest and Other Service Charges	7120	27,516,370	27,366,153			1,151,719	99,925
Transfers Outgoing	7300 & 7400	10,803	<u> </u>	***************************************			
Reserve for Contingencies	7900		Ť			Ī	
Total Other Outgo	7000	36,634,868	35,427,015	0	0	1,770,337	564,925
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(36,624,065)	(35,427,015)	0	0	(1,084,019)	(
Net Increase/Decrease in Fund Balance		(4,831,256)	(2,819,920)	0	0	(1,084,019)	(
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	26,839,523	22,008,517	0	0	592,120	105,272,817
Prior Years Adustments	9020	250				105,764,716	
Adjusted Beginning Balance	9030	26,839,773		0		106,356,836	
Ending Fund Balance, June 30		22,008,517	19,188,597	0	0	105,272,817	105,272,817

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

060 PALOMAR

For Actual Year: 2018-2019

Budget Year: 2019-2020

Special Revenue Funds

	Object	FUND: 31 BOOKSTORE FUND		FUND	32	FUND 33		
	Code			CAFETERIA	A FUND	CHILD DEVELOR	MENT FUND	
Description		Actual	Budget	Actual	Budget	Actual	Budget	
REVENUES:								
Federal Revenues	8100				1	64,616	50,000	
State Revenues	8600		-		·-	702,314	663,456	
Local Revenues	8800			i	njenimajiri shurra radit	1,039,016	1,504,518	
Total Income		0	0	0	0	1,805,946	2,217,974	
Expenditures			1					
Academic Salaries	1000	(4)	1	1		821,366	973,393	
Classified Salaries	2000				-	317,724	201,000	
Employee Benefits	3000					460,063	520,467	
Supplies and Materials	4000					86,683	73,000	
Other Operating Expenses and Services	5000			_	-	25,090	31,000	
Capital Outlay	6000		Ì	,	1			
Total Expenditures		0	0	0	0	1,710,926	1,798,860	
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	95,020	419,114	
Other Financing Sources	8900							
Other Outgo	7000						419,114	
Net Increase/(Decrease) in Fund Balance		0	0	0	0	95,020	0	
Begining Fund Balance:								
Net Beginning Balance, July 1	9010		0		0	463,732	558,752	
Prior Years Adustments	9020			***			мациона принципа пр	
Adjusted Beginning Balance	9030	0		0		463,732		
Ending Fund Balance, June 30		0	0	0	0	558,752	558,752	

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds -- Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

060 PALOMAR

For Actual Year: 2018-2019

Budget Year: 2019-2020

Special Revenue Funds

	Object Code	FUND:		FUND REVENUE BOND P		FUND 39 OTHER SPECIAL REVENUE FUND	
Description	-	Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100				V		
State Revenues	8600						
Local Revenues	8800		-				
Total Income		0	(0	0	O	
Expenditures							
Academic Salaries	1000			1	Y.	14	
Classified Salaries	2000		- :		<u> </u>		-
Employee Benefits	3000				and the second s		
Supplies and Materials	4000			1-	MITTAL 17 MAY		
Other Operating Expenses and Services	5000	-					
Capital Outlay	6000	-		<u> </u>			
Total Expenditures		o	(0	0	0	
Excess /(Deficiency) of Revenues over Expenditures		0	C	0	0	0	(
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	(0	0	0	
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	İ	O		0		(
Prior Years Adustments	9020	***		<u> </u>			·····व्यः प्रीनारवी अस्ति।
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	C	0	0	0	(

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

060 PALOMAR

For Actual Year: 2018-2019

Budget Year: 2019-2020

Capital Projects Funds

	Object	FUND:	: 41	FUNI	0 42	FUND (43
	Code	CAPITAL QUTLAY F	PROJECTS FUND	REVENUE BOND CO	NSTRUCTION FUND	GENERAL OBLIGATI	ON BOND FUND
Description		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600		Page 1	ercajn .		272 0	
Local Revenues	8800	4,364,087	3,016,970			4,137,216	4,000,000
Total Income		4,364,087	3,016,970	0	0	4,137,216	4,000,000
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000		-			420,208	392,220
Employee Benefits	3000	-	une		Aganta Lungir Angles, në Timoromin shirni e yanir ndesaran i	232,732	310,09
Supplies and Materials	4000	5,168	10,600	Programme Company, 19	······································		
Other Operating Expenses and Services	5000	1,652,790	2,801,251	Common Sec. 97 Nov. 2 Common C		1,396,012	
Capital Outlay	6000	6,461,951	3,259,458			21,093,671	182,352,700
Total Expenditures		8,119,909	6,071,309	0	0	23,142,623	183,055,017
Excess /(Deficiency) of Revenues over Expenditures		(3,755,822)	(3,054,339)	0	0	(19,005,407)	(179,055,017)
Other Financing Sources	8900	2,577,258	5,293,891				
Other Outgo	7000	6,029,178	5,654,216				
Net Increase/(Decrease) in Fund Balance		(7,207,742)	(3,414,664)	0	0	(19,005,407)	(179,055,017
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	19,433,441	12,225,699	198,060,424	0	İ	179,055,017
Prior Years Adustments	9020			(198,060,424)		198,060,424	
Adjusted Beginning Balance	9030	19,433,441		0		198,060,424	
Ending Fund Balance, June 30		12,225,699	8,811,035	0	0	179,055,017	0

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds Group -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

060 PALOMAR

For Actual Year: 2018-2019

Budget Year: 2019-2020

Enterprise Funds

	Object Code	FUND:		FUND CAFETERIA	Į.	FUND 53 FARM OPERATIONS	
Description		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Local Revenues	8800	L. J. J. J. J. J. J. J. J. J. J. J. J. J.					
Other Financing Sources	8900	•				-	
Total Income		0	0	0	0	0	
Cost of Sales	5890						
Gross Profit or Loss		0	0	0	0	0	
Expenditures							
Academic Salaries	1000		7		(1)		
Classified Salaries	2000		•				
Employee Benefits	3000				Trends - American State - Stat	AND AND AND AND AND AND AND AND AND AND	the dynamic to the state of the
Supplies and Materials	4000		-	m.,	h-vi haa haakii kiisi		
Other Operating Expenses and Services	5000				,,		
Capital Outlay	6000						Mary Control of the C
Total Expenditures		0	0	0	0	0	
Net Profit or Loss		0	0	0	0	0	
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	
Begining Fund Balance:							
Net Beginning Balance, July 1	9010		o		0		
Prior Years Adustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	

Proprietary Funds Group

Annual Financial and Budget Report

50 Enterprise Funds Group -- Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

060 PALOMAR

For Actual Year: 2018-2019

Budget Year: 2019-2020

Enterprise Funds

	Object	FUND					
	Code	OTHER ENTERI					
Description		Actual	Budget				
REVENUES:							
Local Revenues	8800					Transconduction	
Other Financing Sources	8900				-		
Total Income		0		0			
Cost of Sales	5890						
Gross Profit or Loss		0		0			
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000			,	-		
Employee Benefits	3000				Sara- we		
Supplies and Materials	4000			`		, 264 ———————————————————————————————————	
Other Operating Expenses and Services	5000					_	
Capital Outlay	6000			Ì			
Total Expenditures		0		o			
Net Profit or Loss		0		0			
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0		0			
Begining Fund Balance:							
Net Beginning Balance, July 1	9010			0			
Prior Years Adustments	9020		*			THE-white	Travel-Service and appropriate Service
Adjusted Beginning Balance	9030	o					
Ending Fund Balance, June 30		0		D			

Proprietary Funds Group

Annual Financial and Budget Report

60 Enterprise Funds Group

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

060 PALOMAR

For Actual Year: 2018-2019

Budget Year: 2019-2020

Internal Service Funds

	Object	FUND: 6	51	FUND	69		
	Code	SELF-INSURAN	CE FUND	OTHER INTERNAL SI	ERVICES FUND		
Description	i l	Actual	Budget	Actual	Budget		
REVENUES:	1 1						
Local Revenues	8800			4,758,495	3,433,469		
Other Financing Sources	8900			3,448,760	2,666,531		
Total Income	1 1	0		0 8,207,255	6,100,000		
Expenditures							
Academic Salaries	1000	1					
Classified Salaries	2000	ennan un ar are superiore superior supe		. Department to the second partment of the second beautiful to	· · · · · · · · · · · · · · · · · · ·	server respectively yet ween to state 1 to determine the server respectively of	100000000000000000000000000000000000000
Employee Benefits	3000			5,893,134	5,910,614		
Supplies and Materials	4000			Teammer have not connected descended descended production of the			
Other Operating Expenses and Services	5000	The state of the s	gas digita madan mangan galamah mangan 19 mga ngila salah salah				
Capital Outlay	6000	enter and high highest control and the second section of the second section se				nadara da da garangan da da garangan da da garangan da	
Total Expenditures	-	0		0 5,893,134	5,910,614		
Net Profit or Loss		0	(2,314,121	189,386		
Other Outgo	7000			4,000,000	7,000,000		
Net Increase/(Decrease) in Fund Balance		0	((1,685,879)	(6,810,614)		
Begining Fund Balance:							
Net Beginning Balance, July 1	9010		(23,288,503	16,814,670	4	
Prior Years Adustments	9020			(4,787,954)		and the state of t	
Adjusted Beginning Balance	9030	0		18,500,549			
Ending Fund Balance, June 30		0	(16,814,670	10,004,056		

Fiduciary Funds Group

Annual Financial and Budget Report

70 Fiduciary Funds Group -- Part 1

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

060 PALOMAR

For Actual Year: 2018-2019

Budget Year: 2019-2020

Fiduciary Funds Group

	Object	FUND:	: 71	FUND	72	FUND 73	
	Code	ASSOCIATED STUDE	NTS TRUST FUND	REPRESENTATION FUN		BODY CENTER FEE TRUST FUND	
Description		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	1	J				
State Revenues	8600						· · · · · · · · · · · · · · · · · · ·
Local Revenues	8800	15,140	9,900	62,662	53,163	176,194	176,810
Total Încome		15,140	9,900	62,662	53,163	176,194	176,810
Expenditures	+						
Academic Salaries	1000			1817			
Classified Salaries	2000		Management States				
Employee Benefits	3000		demand to service to success that the service of th	***************************************	Promisione I all later "Librate Nationalist		
Supplies and Materials	4000	11,772	117,522		7,000	1,084	7,000
Other Operating Expenses and Services	5000	19,114	69,990	41,069	40,000		more at annual
Capital Outlay	6000		7771 7900	***************************************		28,017	26,000
Total Expenditures		30,886	187,512	41,069	47,000	29,101	33,000
Excess /(Deficiency) of Revenues over Expenditures		(15,746)	(177,612)	21,593	6,163	147,093	143,810
Other Financing Sources	8900	30,000	34,000				
Other Outgo	7000	1,000	15,200			193,543	204,600
Net Increase/(Decrease) in Fund Balance		13,254	(158,812)	21,593	6,163	(46,450)	(60,790
Begining Fund Balance:							
Net Beginning Balance, July 1	9010	145,558	158,812	322,881	344,474	171,298	124,848
Prior Years Adustments	9020		Skywinianski fizikli fizikli (1906)	err nur nymbernhante "ere drepnis milder stiddedd"			
Adjusted Beginning Balance	9030	145,558		322,881		171,298	
Ending Fund Balance, June 30		158,812	0	344,474	350,637	124,848	64,058

Fiduciary Funds Group

Annual Financial and Budget Report

70 Fiduciary Funds Group -- Part 2

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

060 PALOMAR

For Actual Year: 2018-2019

Budget Year: 2019-2020

Fiduciary Funds Group

	Object	FUND: 7	74	FUND 7	75	FUND 76	
	Code	FINANCIAL AID TI	RUST FUND	SCHOLARSHIP & L		INVESTMENT T	RUST FUND
Description		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	18,181,102	18,245,191		· ·		
State Revenues	8600	1,756,224	1,756,744				ATT-1
Local Revenues	8800	2,305	2,307	837,816	817,780		****
otal Income		19,939,631	20,004,242	837,816	817,780	0	
expenditures							
Academic Salaries	1000			i			
Classified Salaries	2000						ALL CALLED
Employee Benefits	3000	Marie Marie					
Supplies and Materials	4000		3,286				
Other Operating Expenses and Services	5000	2,305	2,307	TOPICATOR SECURIOR STATE		deut white himselfers - tour	w.b
Capital Outlay	6000	y ad carrier - systems (pas	edifficial technique and an account of the same of	minerature restriction of the sectio		of man manufacture.	anama distribution de la compansión de l
otal Expenditures		2,305	5,593	0	0	0	
xcess /(Deficiency) of Revenues over Expenditures		19,937,326	19,998,649	837,816	817,780	0	
other Financing Sources	8900	35,578					
ther Outgo	7000	19,972,904	19,998,649	780,735	2,130,911		
let Increase/(Decrease) in Fund Balance		0	0	57,081	(1,313,131)	0	
egining Fund Balance:							
Net Beginning Balance, July 1	9010	3,787	3,787	1,256,050	1,313,131	1	
Prior Years Adustments	9020						7.2
Adjusted Beginning Balance	9030	3,787		1,256,050		0	
inding Fund Balance, June 30		3,787	3,787	1,313,131	0	0	

Fiduciary Funds Group

Annual Financial and Budget Report

70 Fiduciary Funds Group -- Part 3

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

060 PALOMAR

For Actual Year: 2018-2019

Budget Year: 2019-2020

Fiduciary Funds Group

	Object	FUND:	77	FUND 79	
	Code	DEFERRED COMPENSA	TION TRUST FUND	OTHER TRUST F	UNDS
Description	i t	Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600			·	
Local Revenues	8800			301,319	-
Total Income		0	0	301,319	
Expenditures					
Academic Salaries	1000		1	į.	
Classified Salaries	2000				Note the same
Employee Benefits	3000			, no	-
Supplies and Materials	4000				
Other Operating Expenses and Services	5000	*			
Capital Outlay	6000			***	
Total Expenditures		0	0	0	
Excess /(Deficiency) of Revenues over Expenditures		0	0	301,319	C
Other Financing Sources	8900			2,000,000	2,000,000
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		0	0	2,301,319	2,000,000
Begining Fund Balance:					
Net Beginning Balance, July 1	9010		0		7,089,273
Prior Years Adustments	9020	-		4,787,954	
Adjusted Beginning Balance	9030	0		4,787,954	
Ending Fund Balance, June 30		0	0	7,089,273	9,089,273

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

District ID: 060

Name: PALOMAR

Fund		Fund		Amount
Number In	Fund Name	Number Out	Fund Name	Transferred
69	OTHER INTERNAL SERVICES FUND	11	UNRESTRICTED SUBFUND	1,448,760
71	ASSOCIATED STUDENTS TRUST FUND	11	UNRESTRICTED SUBFUND	30,000
74	STUDENT FINANCIAL AID TRUST FUND	12	RESTRICTED SUBFUND	35,578
11	UNRESTRICTED SUBFUND	41	CAPITAL OUTLAY PROJECTS FUND	2,959,145
29	OTHER DEBT SERVICE FUND	41	CAPITAL OUTLAY PROJECTS FUND	492,775
79	OTHER TRUST FUNDS	69	OTHER INTERNAL SERVICES FUND	2,000,000
29	OTHER DEBT SERVICE FUND	73	STUDENT BODY CENTER FEE TRUST FUND	193,543

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2018-2019

Budget Year: 2019-2020

Receipt and Expenditures of Lottery Proceeds

Lottery Actual Report

L10 GENERAL FUND

District ID: 060

Name: PALOMAR

Activity Classification	Activity Code	Unrest	ricted		Restricte	d Prop 20	
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010		1,174,039			900,076	
Adjustments	9020	*		THE REPORT OF	SPLOWER & D	COLUMBRIA INSTITUTO DE LA COLUMBRIA COLUMBRIA DE COLUMBRI	<u> </u>
Adjusted Beginning Balance	9030		1,174,039			900,076	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681	_	3,446,381		80	1,452,033	
						Instructional	
	ľ	Instructional 8	& Institutional			Materials	
		Unrest	ricted	į		Propostition 20	Total
		Instructional	Support	Support			
	Ť I	Activities	Activities	Activities	Total	Instructional	
	i i	(AC 0100-5900)	(AC 6000-6700)	(AC 6800-7390)	Unrestricted	(AC 0100-4900)	
Expenditures							
Academic Salaries	1000				0	A COLUMN TO A STATE OF THE PARTY OF THE PART	C
Classified Salaries	2000				0		C
Employee Benefits	3000				0		C
Supplies & Materials	4000						Transport of the Control of Spiritual Control of Sp
Software	4100				0	8,252	8,252
Books, Magazines, & Periodicals	4200			-	0	162,738	162,738
Instructional Supplies & Materials	4300				0	484,820	484,820
Noninstructional Supplies & Mtrls	4400				0	CONTRACTOR CONTRACTOR CONTRACTOR	C
Total Supplies and Materials		0	0	0	0	655,810	655,810
Other Operating Expenses and Services	5000	4,185,190	ne de la constanció de la constanció de la constanció de la constanció de la constanció de la constanció de la	. *-	4,185,190	168,207	4,353,397
Capital Outlay	6000			1		[
Library Books	6300				0	291,052	291,052
Equipment	6400			3		#7 #1" Lake. 1	
Equipment - Additional	6410				0		O
Equipment - Replacement	6420				0	TOTAL PLANT	0
Total Capital Outlay		0	0	0	0	291,052	291,052
Other Outgo	7000				0		0
Total Expenditures		4,185,190	0	0	4,185,190	1,115,069	5,300,259
Ending Balance					435,230	1,237,040	1,672,270

CALIFORNIA COMMUNITY COLLEGES Annual Financial and Budget Report SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds Lottery Budget Report

L10 GENERAL FUND

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 060

Name: PALOMAR

Activity Classification	Activity Code	Unrest	ricted		Restricted	l Prop 20	
ottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010	- National Control of	435,230			1,237,040	
Adjustments	9020	Tall The Halling Ca.	n omn er i bilden at calment i mens	The state of the s			
Adjusted Beginning Balance	9030		435,230	A THE PERSON NAMED IN CO.		1,237,040	
Budget Fiscal Year Data	र'ाऽ राज्यसन्तरः त शाः समा राज्यः	-		Anne member serverapper actives actives a	•		
State Lottery Proceeds:	8681		2,817,036	TO CAMERY AND AND AND AND NAMED WASHINGTON AND ADDRESS.		994,248	
						Instructional	
	1 1	Instructional 8	Institutional	8		Materials	
	i i	Unrest	ricted	İ	į	Propostition 20	Total
	i i	Instructional	Support	Support			
	i i	Activities	Activities	Activities	Total	Instructional	
	i i	(AC 0100-5900)	(AC 6000-6700)	(AC 6800-7390)	Unrestricted	(AC 0100-4900)	
Expenditures							
Academic Salaries	1000	Section in the second second second section with the second section of the second section section (o		C
Classified Salaries	2000	on a ser arraners to the let be	- · · ·	and the rest and the rest of the control of the con	0		C
Employee Benefits	3000	THE RESIDENCE OF THE PARTY OF T	Make an agreement of the second second second second second second second second second second second second se	Afficiency and Parlians C. Section 10. In the communication of the	0		C
Supplies & Materials	4000			-			
Software	4100				0	7,266	7,266
Books, Magazines, & Periodicals	4200				o	143,286	143,286
Instructional Supplies & Materials	4300				0	426,616	426,616
Noninstructional Supplies & Mtrls	4400	İ			0		C
Total Supplies and Materials		0	0	0	0	577,168	577,168
Other Operating Expenses and Services	5000	2,706,100			2,706,100	145,663	2,851,763
Capital Outlay	6000	PARK 16:	**				
Library Books	6300				0	203,100	203,100
Equipment	6400		_			-	
Equipment - Additional	6410		-	The state of the s	0		0
Equipment - Replacement	6420				0	To the same of the same of	O
Total Capital Outlay		0	0	0	0	203,100	203,100
Other Outgo	7000			2	0		0
Total Expenditures		2,706,100	0	0	2,706,100	925,931	3,632,031
Ending Balance					546,166	1,305,357	

Details of Education Protection Account

Annual Financial and Budget Report

For Actual Year: 2018-2019

District ID: 060

Name: PALOMAR

EPA Revenue 16,981,025

		Salaries and	Operating	Capital	
	Activity	Benefits	Expenses	Outlay	
Activity Classification	Code	(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	Total
Instructional Activities	0100-5900	16,981,025	0	0	16,981,025
TOTAL		16,981,025	0	0	16,981,025

Annual Financial and Budget Report

For Actual Year: 2018-2019

Budget Year: 2019-2020

District ID: 060

Name: PALOMAR

	STRS	PERS		Increase	
Fiscal Year	Amount	Amount	Total	Amount	Rate
2015-16	4,089,540	2,397,022	6,486,562	N/A	N/A
2016-17	5,089,932	3,165,459	8,255,391	1,768,829	27.27%
2017-18	5,893,568	3,797,521	9,691,089	1,435,698	17.39%
2018-19	6,844,616	4,944,913	11,789,529	2,098,440	21.65%
2019-20	7,659,565	5,919,553	13,579,118	1,789,589	15.18%
2020-21	7,820,999	6,658,793	14,479,792	900,674	6.63%

Does the district have a plan to fund these expenses through 2020-21?

No

Explain Yes or No

The District dedicates some of its reserves to paying down its annual obligations. Depending on the apportionment funding, our budget will be adjusted to cover these pension expenses. The District is looking to reduce expenditures by offering an early retirement program in the FY20 period.