



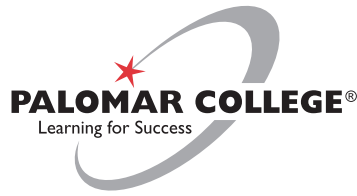
TENTATIVE BUDGET

FISCAL YEAR 2020-21

SUBMITTED FOR APPROVAL
AT THE JULY 14, 2020
GOVERNING BOARD MEETING



PALOMAR COMMUNITY COLLEGE DISTRICT
1140 WEST MISSION ROAD, SAN MARCOS, CALIFORNIA 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 self-evaluation we strive for continual improvement in our endeavors. In creating the learning and cultural experiences that fulfill our mission and ensure the public's trust, we are guided by our core values of:

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

PALOMAR COMMUNITY COLLEGE DISTRICT GOVERNING BOARD

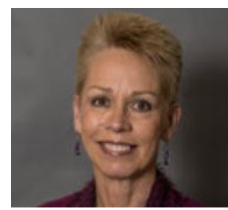
The Palomar Community College District is governed by a five-member Governing Board elected to a four-year term by voters in the District. A student executive officer of the Associated Student Government also serves as student trustee.



Nancy Ann Hensch
Board President



Nina Deerfield
Board Vice President



Norma Miyamoto
Board Secretary



John J. Halcón, Ph.D.
Board Trustee

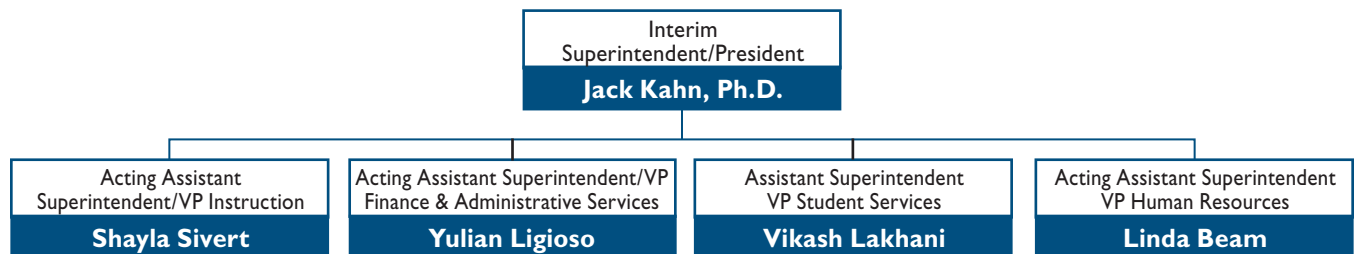


Mark R. Evilsizer
Board Trustee



Rachel Alazar
Student Trustee

DISTRICT EXECUTIVE ADMINISTRATION



FISCAL SERVICES LEADERSHIP TEAM

Carmen M. Coniglio Senior Director, Fiscal Services
Brandi Y. Taveuveu Manager, Budget and Payroll
Steven Carkey Manager, Accounting
Cassandra Stone Manager, Student Accounts and Cashiering
Robert Threatt Internal Auditor/Analyst

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Jack S. Kahn, Ph.D.

Interim Superintendent/President

Governing Board

Nina Deerfield

Mark R. Evilsizer

John J. Halcón, Ph.D.

Nancy Ann Hensch

Norma Miyamoto

Student Trustee:

ASG President

Office of the President

TO: Governing Board of the Palomar Community College District

FROM: *Jack Kahn, Ph.D., Interim Superintendent/President*

PRESENTED BY: *Yulian Ligioso, Acting Assistant Superintendent/ Vice President, Finance and Administrative Services and Carmen Coniglio, Senior Director, Fiscal Services*

Due to the great uncertainty of the California state budget situation, brought on by the public health emergency associated with the coronavirus disease 2019 (COVID-19) pandemic, strict compliance with the regulations governing financial reporting requirements were thought to impede the continuity of education during the COVID-19 pandemic. To counter this, the Chancellor's Office introduced the "Novel Coronavirus (COVID-19) Guidance – Extension of Fiscal Reporting Due Dates", operationalized through Executive Order 2020-06, which was presented at the May 26, 2020 Governing Board meeting. Executive Order 2020-06 temporarily suspended California Code of Regulations, title 5, sections 58300, 58301, 58305(a), 58305(c), 58305(d), and 59106. (5 Cal. Code Regs. 52020) and allowed colleges to postpone fiscal reporting to August 1 for the Tentative Budget and October 31 for the Adoption Budget. It is under this Executive Order that Palomar College is presenting the fiscal year 2020-21 Tentative Budget. The Tentative Budget reflects the most recent enacted fiscal year 2020-21 State budget.

There were a number of factors considered in developing the fiscal year 2020-21 Palomar Community College District's Tentative Budget. We utilized the knowledge gained through cost savings initiatives completed in fiscal year 2019-20, including the confirmed and expected retirements of faculty and staff, and our examination of estimated projections of staff and benefit costs. The latter, resulted in an overall reduction of expenses. All of these reductions informed the 2020-21 budget. We also took into consideration the expenses related to the COVID-19 pandemic and the recently passed State of California 2020-21 budget.

The initiatives associated with our response to the eight recommendations prescribed in the Fiscal Health Risk Analysis report from the Fiscal Crisis Management Assessment Team (FCMAT) also impacted the design of the fiscal year 2020-21 Tentative Budget. Specifically, the work in progress to improve our audit processes and position control improvements both provide better insight into our fiscal future. In addition, this budget is the first of its kind as we launch our initiative to eliminate the practice of roll-over budgeting. Lastly, the diligent work led by Executive Administrators, in collaboration with all participatory governance groups, and non-represented staff, to conduct an in-depth analysis of revenue and expenses for the current fiscal year, has resulted in a reduction of the fiscal year 2019-20 deficit to \$700,000. This figure does not include the amount borrowed from the other post-employment benefit (OPEB) fund.

The fiscal year 2020-21 Tentative Budget is \$568 million. It consists of \$195.2 million in general unrestricted and restricted funds and \$372.7 million in other governmental, proprietary, and fiduciary funds. The general unrestricted fund is the operational money for the District and the only funds that are discretionary.

The District is currently evaluating sources to borrow up to \$10 million in Fall 2020 and planning additional end of year borrowings (amounts yet to be determined) despite the near \$20 million in ending fiscal year 2019-20 reserves. These borrowings are necessary to better manage cash flow while state revenues are deferred as per the State's approved budget and will help us sustain core programs and services of the District.

We remain hopeful that when we meet with the Board of Governors in the fall, we will be able to make progress on the funding status of the Fallbrook and Rancho Bernardo Education Centers. If center status is approved, the District will earn an additional \$2.6 million in revenue. However, it is important to note, the Chancellor's Office recently stated that the District must significantly address its deficit before the status of the Centers will be determined.

Our focus remains on a continual evaluation of expense reducing initiatives. The District is continuing its negotiations with all represented groups and will continue to examine expense reductions throughout the 2020-21 fiscal year in order to reduce the projected budget deficit of \$1.97 million.

In fiscal year 2020-21, we will continue to implement a hiring freeze for positions that are not deemed a necessity for business continuity and will not negatively impact the success of our students. These positions are currently being identified. The district will also examine efficiencies and organization of divisions and departments as suggested by the FCMAT report. Our goal is to not only reduce expenses but to improve and modernize our practices so that we can spend less time on inefficient bureaucracy and more time focused on our number one goal: serving students.

During the fiscal year 2019-20, the College reported 17,558 FTES (at Period 2), which represents a decline of 1,590 FTES, or 8.3%, over 2017-18 FTES of 19,148, the base year for the Student-Centered Funding Formula. The Enrollment Management Task Force is meeting consistently and working diligently to design an enrollment management plan that is reliant upon data and inclusive of Student-Centered Funding Formula modeling, to inform scheduling, outreach and retention. This plan along with the completion of the position control initiative and the more comprehensive and transparent budget development strategy, may impact the last half of the 2020-21 fiscal year.

Finally, we are committed to making certain that programming and initiatives that impact student success will continue to be our top priority. It is a huge undertaking to review all of our cost savings and vacant positions to re-organize our team of professionals. We will do so in order to support our mission, student achievement and our long-term fiscal health. More information will be released to all employees and the Governing Board as it becomes available. In addition, the District will further reduce hourly budgets, maintain a travel freeze, and continue reducing expenditures for supplies and other non-essential purchases.

We have spent much of the past six months not only improving our practices and reducing our expenditures but improving our communications. We have consistently informed our employees of the state of our budget, emphasizing these major themes including the need to further reduce expenses and address our structural deficit through multi-year projections.

I would like to thank the campus community for all of their support, words of appreciation and commitment while we continue to work through our response to the FCMAT report and re-build our College. I am in deep appreciation to our faculty, staff, and administration for their unrelenting focus on student success, particularly as we proceed through this pandemic. I am also grateful to the Governing Board for their trust and investment in me as the current leader of the District and commitment to the continued success of our students.

STATE BUDGET OVERVIEW

2020-21 Enacted Budget

On June 29, 2020, Governor Newsom signed into law the \$202.1 billion spending plan for the 2020-21 fiscal year, including components of the May Revision and the agreement reached between the Newsom Administration and the Legislature. The Budget Act reflects the impact of the global health crisis associated with the coronavirus disease 2019 (COVID-19) pandemic, which has resulted in seismic shifts in the state's economic conditions. The state's economy entered a deep and unexpected recession in the fourth quarter of 2019-20, worsened by the added spending related to the state's COVID-19 response. The enacted budget includes the following components:

- Rejects the May Revision proposal to reduce apportionment funding in the Student Centered Funding Formula (SCFF)
- Approves the May Revision proposal to extend the Hold Harmless provisions under the SCFF by an additional two years, through 2023-24
- The language in SB 116/AB 94 stipulates that for 2020-21, the SCFF maintains the 70/20/10 split between base, supplemental, and student success allocations
- No Cost-of-Living Adjustment
- No enrollment growth
- Instead of imposing cuts to the SCFF, lawmakers rely on community college deferrals totaling \$1.45 billion. The budget agreement requires the following deferred payments:
 - \$300 million from June 2021 to July 2021
 - \$300 million from May 2021 to August 2021
 - \$300 million from April 2021 to September 2021
 - \$300 million from March 2021 to October 2021
 - \$253 million from February 2021 to November 2021
- If the federal government enacts legislation to provide additional funding by October 15, 2020, up to \$791.1 million of deferrals will be reduced.
- Incorporates the May Revision proposal to redirect funds to reduce employer pension contributions. Specifically, this action reduces CalPERS estimated employer contributions from 22.67% to 20.70% and Cal-STRS estimated employer contributions from 18.41% to 16.15% in 2020-21
- Creates a \$120 million one-time COVID-19 Response Block Grant to be allocated to districts based on enrollment.

State Requirements Related to Expenditures

Full-Time Faculty Obligation: For Fall 2020, Chancellor Oakley issued [Executive Order 2020-05](#) temporarily deferring all penalties related to FON Obligations for the Fall 2020 report until further notice. While penalties are deferred and not waived, districts are required to continue to report actual full-time and part-time faculty data to the Chancellor's Office.

Fifty Percent Law: A second requirement related to budgetary levels is a statutory requirement that each district spend at least 50% of its Current Expense of Education each fiscal year for salaries and benefits of classroom instructors. Under existing law, a district may apply for an exemption under limited circumstances. The 2020 Budget Act includes a trailer bill language that exempts COVID-19 related expenditures from the Fifty Percent Law through June 30, 2021.

Fiscal Reporting Due Dates

On March 4, 2020, Governor Newsom signed Executive Order N-25-20 acknowledging the impact of COVID-19 on Californians and temporarily extended tax filing deadlines by 60 days. Furthermore, the Franchise Tax Board postponed tax filing and payment deadlines to July 15, 2020 for 2019 tax returns. Due to the extension in filing and payment of certain taxes, the Department of Finance will not have accurate revenue projections until August. On May 13, 2020, Chancellor Oakley issued [Executive Order 2020-06](#) temporarily suspending regulations related to community college districts' fiscal reporting due dates given the uncertainty in state budget approval timelines and state revenues. Due to the existing state of emergency, the Chancellor has granted temporary extensions on financial reporting deadlines as follows:

Financial Reporting Requirement	Regulatory Due Date	New Due Date	CCR Title 5 Section
Tentative Budget	July 1	August 1	58305(a)
Adopted Budget	September 15	October 31	58300
Complete Annual Financial and Budget Report	September 30	November 15	58305(d)
Submit CCFS-311 to Chancellor's Office	October 10	November 30	58305(d)
Annual Audit Report	December 31	February 28	59106

PALOMAR COMMUNITY COLLEGE DISTRICT FY2020-21

TENTATIVE BUDGET ASSUMPTIONS

FUND II GENERAL FUND UNRESTRICTED

PLANNING FACTOR	REVENUE ASSUMPTIONS
Apportionment	This Budget uses the District's 2020-21 Total Computational Revenue (TCR) based upon the Student Centered Funding Formula (SCFF), which is calculated at \$115,124,684. The District is under the Hold Harmless provision, which guarantees that the District would receive its 2017-18 TCR adjusted by the 2018-19 and 2019-20 Cost-of-Living Allowance, compounded.
Cost-of-Living Adjustment (COLA)	No COLA funding is provided
Growth	No enrollment growth funding is provided
FTES Target	18,459
Enrollment Fees	No change to the \$46 per unit; Estimated at \$8,221,848
Property Taxes	Based on County Local Property Tax Revenue Report as of 4/15/20 plus a projected increase of 3.4% based on trend; Estimated at \$87,494,651
Education Protection Account	Based on the 2019-20 P1 Apportionment; Estimated at \$18,061,707
Apprenticeship	Based on the 2019-20 P1 Apportionment; Estimated at \$2,412,012
Non-Resident Tuition	Non-resident tuition for 2020-21 was approved by the Governing Board on February 11, 2020 at \$290/unit consistent with the Statewide average rate for Nonresident tuition. The new rate is effective Fall 2020; Estimated at \$2,678,990
Full-Time Faculty Apportionment	Based on May Revise; Estimated at \$850,561
Part-Time Faculty Compensation	Based on May Revise; Estimated at \$322,708
State Lottery per FTES	Unrestricted lottery revenues are projected at \$165.23 per FTES; Estimated at \$2,901,108
Mandated Block Grant	\$30.16 per FTES; Estimated at \$529,549
Contract Services	Based on contractual agreement with Follett, projected at \$525,000
2% BOG Fee Waivers Admin	Based on May Revise; Estimated at \$190,603
Other Local Revenues	Based on historical trends and department budget submittals

PALOMAR COMMUNITY COLLEGE DISTRICT FY2020-21

TENTATIVE BUDGET ASSUMPTIONS

FUND II GENERAL FUND UNRESTRICTED

PLANNING FACTOR	EXPENDITURE ASSUMPTIONS	
Salaries	Salaries include all active faculty, administrators, and classified employees, including step and column movement based on their respective bargaining agreements. The FY 2020-21 Tentative Budget includes vacant positions funded at \$1,469,306.	
Benefits	<p>Benefits include health and welfare renewal costs, statutory benefits, and other post employment benefits (OPEB). Rates for medical premiums vary by plan and are budgeted based upon active employee enrollment information. Medical premium rates are based on SISC renewal plans and costs as of April 2020</p> <p>Medical premiums range from \$8,415 to \$31,803 per employee.</p> <p>Statutory rates include:</p> <ul style="list-style-type: none"> · Cal-STRS Employer Rate: 16.15%, decreased by .95% from 2019-20 · Cal-PERS Employer Rate: 20.70%, increased by .98% from 2019-20 · Medicare 1.45% · Unemployment Insurance 0.05% · APPLE Retirement 2.5% · Workers Compensation 1.481% · OPEB Future Retiree Costs: \$4,676K per active contract employee 	
Supplies, Other Operating, and Capital Outlay	Major expenditure classifications categorized as discretionary budgets include supplies, other operating, and capital outlay. All institutional costs (e.g. utilities, insurance, contractual agreements, etc.) have been projected and budgeted accordingly.	
Intra-fund Transfers Out	College Police/Parking Services	\$2,114,584
	Wellness Center	239,029
	Transcripts Office	87,993
	Commencement	40,000
	Co-curricular Activities	19,000
	Articulation	5,000
	Work Study Benefits	3,600
	Total Intra-fund Transfers Out	\$2,509,206
Inter-fund Transfer Out	Associated Students Government	\$ 30,000
	Total Inter-fund Transfers Out	\$ 30,000
Governing Board Reserve	Governing Board Reserve as defined in BP 6250 is intended to protect the District against economic uncertainties. The Reserve is funded at 7% of the unrestricted expenditure budget or \$9.6 million.	
Other Reserves	Other Reserves represent funds to cover general and other unanticipated needs; funded at \$6.0 million	
Contingency Holding Accounts	Contingency Holding Accounts represent funds in designated projects; budgeted at \$2.4 million.	

2020-21 STUDENT CENTERED FUNDING FORMULA CALCULATION

FY 2020-21 Tentative Budget						
Estimated Apportionment Revenue Under the Student Centered Funding Formula						
Estimated Base Allocation						
District Type/FTES Allocation	Target	Funded	% Applicable	Funding Rate	Base Allocation	
Basic Allocation - Single College District	1	10k > FTES < 20K	100%	\$ 5,394,006	\$	5,394,006
State Approved Center - Escondido	1	< 1,000 FTES	100%	\$ 1,348,501	\$	1,348,501
3-Year Average Credit FTES	17,024.57	16,906.58	100%	\$ 4,009		67,778,479
Special Admit Credit FTES	608.19	608.19	100%	\$ 5,622		3,419,244
Incarcerated Credit FTES	12.48	12.48	100%	\$ 5,622		70,163
Non-Credit FTES	450.96	450.96	100%	\$ 3,381		1,524,696
CDCP FTES	363.40	363.40	100%	\$ 5,622		2,043,035
Total FTES	18,459.60	18,341.61				
Total Funding From Base Allocation:					\$	81,578,123
Estimated Supplemental Allocation						
	A	B	C= A * B			
	2018-19	2020-21	2019-20			
	Headcount	Rate	Revenue			
Pell Grant Recipients	5,217	\$ 948	\$ 4,945,716			
AB540 Waiver Recipients	671	\$ 948	636,108			
California Promise Grant Recipients	14,253	\$ 948	13,511,844			
Total Funding From Supplemental Allocation:					\$	19,093,668
Estimated Student Success Allocation						
	A	B	C= A * B			
	FY18 - Est. FY 20	2020-21	2020-21			
	3-Yr Avg Headcount	Rate	Revenue			
Award Type						
Associate Degrees for Transfer	539	2,236	\$ 1,204,653			
Associate Degrees	983	1,677	1,649,316			
Credit Certificates (18 or more units)	503	1,118	562,445			
Transfer Level Math and English	519	1,118	580,335			
Transfer to a 4-year University	1,144	839	959,672			
Completion of 9+ CTE units	3,370	559	1,884,133			
Attainment of Regional Living Wage	2,355	559	1,316,471			
Total	9,413		\$ 8,157,024			
Equity Bump	FY18 - Est. FY20 PELL	FY18 - Est. FY20 PROMISE	2020-21			
	3-Yr Avg Headcount	3-Yr Avg Headcount	CA Promise Rate	Revenue		
Associate Degree	217 \$	846 \$	183,203	355 \$	564 \$	200,301 \$
Associate Degree for Transfer	405 \$	634 \$	257,046	658 \$	423 \$	278,324 \$
Credit Certificates (18 or more units)	137 \$	423 \$	57,779	254 \$	282 \$	71,684 \$
Completion of 9 CTE units	151 \$	423 \$	63,697	260 \$	282 \$	73,375 \$
Transfer to 4-year institution	390 \$	317 \$	123,556	636 \$	211 \$	134,444 \$
Transfer Level Math and English	993 \$	211 \$	209,910	1,778 \$	141 \$	250,556 \$
Attainment of Regional Living Wage	406 \$	211 \$	85,754	977 \$	141 \$	137,726 \$
Total	2,698	\$ 980,944	4,920	\$ 1,146,409	\$	2,127,354
Total Funding From Student Success Allocation:					\$	10,284,378
FY 2020-21 STUDENT CENTERED FUNDING FORMULA (SCFF) Calculated Revenue					\$	110,956,169
Hold Harmless					\$	4,168,515
FY 2020-21 Total Computational Revenue					\$	115,124,684

Table A-1: SCFF Calculation uses the final 2019-20 funding rates as determined by the Chancellor's Office. The budget provides no enrollment growth funding or cost of living adjustment (COLA) for apportionments. The budget also extends the hold harmless

GENERAL FUND UNRESTRICTED - FY2019-20 PROJECTED ACTUALS V. FY2020-21 TENTATIVE BUDGET

FUND 11	2019-20 Projected Actuals	% TTL	Rate	2020-21 Tentative Budget	% TTL
REVENUES					
	P1				
A. Apportionment Revenue					
State General Apportionment	4,217,575			1,346,478	
Education Protection Account	18,061,707			18,061,707	
Property Taxes	84,623,554			87,494,651	
Enrollment Fee	8,221,848			8,221,848	
COLA			0.0%	-	
APPORTIONMENT REVENUE	115,124,684	80.4%		115,124,684	85.3%
B. Other State Revenues					
Apprenticeship	2,412,012			2,412,012	
FT Faculty Apportionment	850,561			850,561	
PT Faculty Apportionment	379,656			322,708	
2% BFAP Administration	204,949			190,603	
State Lottery Proceeds	2,817,036			2,901,108	
State Mandated Costs	555,010			529,549	
Other Misc. State Revenues	8,452,305			8,046,431	
OTHER STATE REVENUES	15,671,529	10.9%		15,252,973	11.3%
C. Local Revenues					
Non-resident Tuition	2,579,297			2,678,990	
Prior Year Property Taxes	903,478			-	
Other Local Revenues	3,089,605			1,821,973	
LOCAL REVENUES	6,572,380	4.6%		4,500,963	3.3%
E. Other Financing Sources					
Interfund Transfers-In From Fund 69/Fund 29	5,392,082			-	
Intrafund Transfers-In	507,746			146,993	
OTHER FINANCING SOURCES	5,899,828	4.1%		146,993	0.1%
TOTAL REVENUES	143,268,421	100.0%		135,025,613	100.0%
D. EXPENDITURES					
Academic Salaries	53,846,868	37.4%		51,698,928	37.7%
Classified Salaries	28,805,260	20.0%		27,915,237	20.4%
Employee Benefits	44,471,415	30.9%		42,702,164	31.2%
Supplies and Materials	1,041,345	0.7%		1,130,075	0.8%
Other Operating Expenses	10,538,760	7.3%		10,806,395	7.9%
Capital Outlay	75,094	0.1%		204,521	0.1%
Intrafund Transfers-Out	2,493,466	1.7%		2,509,206	1.8%
TOTAL CURRENT EXPENDITURES	141,272,206	98.1%		136,966,526	100.0%
E. Interfund Transfers-Out					
Interfund Transfer-Out To Fund 69 - OPEB	2,666,531			-	
Interfund Transfer-Out To Fund 71 - ASG	30,000			30,000	
Total INTERFUND TRANSFERS-OUT	2,696,531	1.9%		30,000	0.0%
TOTAL EXPENDITURES	143,968,737	100.0%		136,996,526	100.0%
Net Increase (Decrease) in Fund Balance	(700,317)			(1,970,913)	
FUND BALANCE					
Beginning Fund Balance, July 1	20,670,469			19,970,152	
Ending Fund Balance, June 30 (Projected)	19,970,152			17,999,239	
% OF FUND BALANCE OVER EXPENDITURES	13.9%			13.1%	
COMPONENTS OF PROJECTED FUND BALANCE					
Board Reserve	10,077,812		7.0%	9,589,757	
Other Contingency Reserve	7,944,125			6,020,964	
Designated Funds Contingency Holding	1,948,216			2,388,518	
Ending Fund Balance, June 30 (Projected)	19,970,152			17,999,239	

2020-21 TENTATIVE BUDGET

EXECUTIVE SUMMARY

The Palomar Community College District's 2020-21 Tentative Budget of \$567,974,960 million consisting of the following major budgets:

SUMMARY OF ALL FUNDS

Fund	Fund Description	2019-20 Adopted Budget	2020-21 Tentative Budget
General Fund			
11	General Fund Unrestricted (including Designated)	163,348,843	154,995,765
12	General Fund Restricted	51,144,425	40,237,470
10	Total General Fund	214,493,268	195,233,235
Other Funds			
22	Prop M Bond Interest & Redemption Fund Series A	14,520,379	13,422,831
23	Prop M Bond Interest & Redemption Fund Series B	13,217,494	13,154,297
24	Prop M Bond Interest & Redemption Fund Series C	15,874,844	16,188,545
25	Prop M Bond Interest & Redemption Fund Series D	11,002,895	9,238,217
29	Other Debt Service Fund	105,245,622	104,492,715
33	Child Development Fund	2,217,974	2,085,692
41	Capital Outlay Projects Fund	19,431,655	15,009,471
42	Prop M Bond Construction Fund	183,055,017	150,750,286
43	Energy Conservation Fund	1,104,905	650,000
69	Other Post-Employment Benefits Fund	22,914,670	15,445,642
71	Associated Students Trust Fund	202,712	224,719
72	Student Representation Fee Trust Fund	397,637	480,591
73	Student Center Fee Fund	301,658	243,543
74	Student Financial Aid Trust Fund	20,004,242	23,991,187
75	Scholarship Loan and Trust Fund	2,130,911	825,758
79	Other Trust Funds	9,089,273	6,538,231
	Total Other Funds	420,711,888	372,741,725
	Total Budget For All Funds	635,205,156	567,974,960

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)
11	The General Fund is divided into three sub funds: Unrestricted, Designated, and Restricted. Fund 11 UNRESTRICTED (DISTRICT OPERATING BUDGET) 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.
12	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 taxes 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 taxes levied for 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 taxes levied for 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 taxes levied for the payment of Prop M General Obligation Bond principal and interest.
29	DEBT SERVICE FUND The debt service fund is the fund used to account for the accumulation of resources for the debt service payment of Lease Revenue Bonds or other types 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.

FUNDS AT PALOMAR COLLEGE

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	MEASURE M (2006) BOND CONSTRUCTION FUND The Measure M (2006) 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 used to account for 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 the 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.
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.
79	OTHER TRUST FUND This Fund is used to account for assets invested in an irrevocable trust.

FUND 10 GENERAL FUND

UNRESTRICTED, DESIGNATED, RESTRICTED COMBINED



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Account	Description		Year to Date	
111000	INSTRUCTIONAL SAL, CONTRACT	-	23,405,793.46	-
111010	INSTRUCTIONAL SALARY, CONTRACT	27,107,663.28	-	24,994,881.00
	11's Instr Salaries - Contract	27,107,663.28	23,405,793.46	24,994,881.00
121000	ED ADMINISTRATOR, CONTRACT	-	692,269.71	-
121010	ED ADMINISTRATOR, CONTRACT	846,199.00	-	812,073.00
121100	SUPRT/PRESIDENT, CONTRACT	-	375,363.01	-
121110	SUPRT/PRESIDENT, CONTRACT	419,109.00	-	252,721.00
121200	EXECUTIVE EXPENSE ALLOWNC	-	3,579.23	-
121210	EXECUTIVE EXPENSE ALLOWANCE	24,000.00	-	12,000.00
122100	COUNSELORS, CONTRACT	-	2,980,854.23	-
122110	COUNSELORS, CONTRACT	3,372,515.00	-	3,268,789.00
123100	DEAN, ACADEMIC CONTRACT	-	842,587.13	-
123110	DEAN, ACADEMIC CONTRACT	959,410.00	-	994,111.00
123200	DEPARTMENT CHAIR, CONTRACT	-	1,997,522.18	-
123210	DEPARTMENT CHAIR, CONTRACT	2,236,387.54	-	1,722,718.00
123400	DIRECTR/COORDINAT, ACA CONT	-	739,756.57	-
123410	DIRECTOR/COORDINATOR, ACA CONT	1,105,404.00	-	814,360.00
123500	PALOMAR FACULTY FEDERATION	-	94,095.55	-
123510	PALOMAR FACULTY FEDERATION	134,473.00	-	91,756.00
123600	DIRECTOR/COORDINATOR, AA CONT	-	1,762,729.75	-
123610	DIRECTOR/COORDINATOR, AA CONT	2,234,716.00	-	1,986,174.00
125000	LIBRARIANS, CONTRACT	-	701,104.46	-
125010	LIBRARIANS, CONTRACT	801,558.00	-	863,489.00
	12's Non-Instr Salaries - Contract	12,133,771.54	10,189,861.82	10,818,191.00
130010	INSTR SALARIES - OTHER	18,516,389.38	-	16,756,704.00
131100	ASSIGN TIME HRLY REPLACMT	-	1,086,358.25	-
133100	INSTRUCTIONL ACADEMIC, HRLY	-	10,024,068.50	-
133200	INST ACA HOURLY SUBSTITUTE	-	182,962.76	-
133300	INSTR ACADEMIC, HRLY SUMMR	-	1,444,771.74	-
135200	OVERLOAD, ASSIGNTM RE HRLY	-	301.08	-
135300	OVERLOAD, CONTRACT INSTRUC	-	2,169,541.74	-
135600	OVERLOAD, SUBSTITUTE HRLY	-	33,675.04	-
135700	OVERLOAD, SUMMER ACA HRLY	-	1,034,114.34	-
136200	REPLACE SABBATICL, ACAHRLY	-	231,186.60	-
136400	LOADBANK REPL, ADJUNCT	-	92,673.42	-
138100	STIPEND, CONTRACT INSTRUC	-	26,560.71	-
138200	STIPEND, HOURLY ACADEMIC	-	179,918.95	-
139000	INSTRUCTIONAL SALARY, OTHER	-	536,846.56	-
139100	INSTRCTNL SAL, CANCELLED CLASS	-	61,783.76	-
	13's Instr Salaries - Other	18,516,389.38	17,104,763.45	16,756,704.00
140010	NON-INSTR SALARIES - OTHER	3,480,944.31	-	2,705,491.00
141100	COUNSELOR, HOURLY	-	672,419.44	-
143100	LIBRARIANS, HOURLY	-	229,213.85	-
144100	NON-INSTRUCT ACADEMIC, HRLY	-	1,398,015.98	-
145100	OVERLOAD, SUMMER NON-INST	-	206,995.53	-
146600	REPLC COUNSLR SUMMR HRLY	-	200,004.95	-
148000	NONINSTR ACA HOURLY, OTHER	-	105,352.90	-
	14's Non-Instr Salaries - Other	3,480,944.31	2,812,002.65	2,705,491.00
	Academic Salaries Subtotal	61,238,768.51	53,512,421.37	55,275,267.00
211000	EXCUTIVE ADMIN SUPPORT, CAST	-	583,535.24	-
211010	EXCUTIVE ADMIN SUPPORT, CAST	654,606.00	-	475,149.00
212100	SUPERVISOR, CAST	-	2,424,571.36	-
212110	SUPERVISOR, CAST	3,090,348.00	-	2,886,824.00
212200	CLASSIFIED REGULAR SALARY	-	22,574,067.97	-
212210	CLASSIFIED REGULAR SALARY	25,368,342.27	-	24,082,684.00
212300	CLASSIFIED HEALTH PROFESSL	-	204,271.08	-
212310	CLASSIFIED HEALTH PROFESSIONAL	239,745.00	-	201,710.00
212400	GOVERNING BOARD	-	29,920.00	-
212410	GOVERNING BOARD	32,640.00	-	32,640.00
212600	NON-INSTRUCTNL ADMINISTRATORS	-	4,047,266.87	-
212610	NON-INSTRUCTNL ADMINISTRATORS	4,930,726.49	-	4,436,743.00

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		Year to Date		
Account	Description			
	21's Non-Instr Salaries - Reg	34,316,407.76	29,863,632.52	32,115,750.00
221000	INST AIDE CONTRACT, DIRECT INST	-	1,113,612.85	-
221010	INST AIDE CONTRACT, DIRECT INST	1,221,852.00	-	1,030,426.00
222000	INST AIDE CONTRACT, NOT DIRECT	-	648,007.03	-
222010	INST AIDE CONTRACT, NOT DIRECT	755,444.00	-	718,563.00
	22's Instr Aides - Reg	1,977,296.00	1,761,619.88	1,748,989.00
230010	NON ACADEMIC SALARIES - OTHER	5,532,754.09	-	3,634,426.00
231100	HOURLY CLASSIFIED, TEMP	-	2,535,308.14	-
231200	HOURLY INTERPRETERS	-	405.01	-
231300	HOURLY TUTORS	-	330,656.70	-
231400	HRLY ADMINISTRATOR NON INST	-	1,521.24	-
231500	HRLY HEALTH PROFESSIONAL	-	99,451.00	-
232100	OVERTIME CLASSIFIED SALARIED	-	177,225.45	-
232200	OVERTIME SUPERVISOR SALARIED	-	7,824.52	-
235100	STUDENT EMPLOYEE	-	170,596.38	-
235200	STUDENT TUTORS	-	41,350.04	-
235400	STUDENT WORK STUDY	-	482,292.83	-
	23's Non-Academic Salaries - Other	5,532,754.09	3,846,631.31	3,634,426.00
240010	INSTR AIDES - OTHER	581,888.00	-	486,334.00
241100	HRLY INSTR AIDE, DIRECT INSTR	-	356,507.45	-
242100	HRLY INSTAIDE, NOT DIRECT INSTR	-	34,838.00	-
245100	STUDENT INSTR AIDE, DIRECT	-	2,854.50	-
	24's Instr Aides - Other	581,888.00	394,199.95	486,334.00
	Non Acad Salaries Subtotal	42,408,345.85	35,866,083.66	37,985,499.00
310010	STRS	14,791,606.84	-	14,245,362.00
311101	STRS ACADEMIC INSTRUCTORS	-	6,113,629.36	-
311201	STRS EDUCATIONAL ADMIN/SUP	-	292,440.86	-
311301	STRS OTHERACA NONINSTRUCT	-	1,520,387.53	-
312102	STRS CLASSIFIED	-	(125.74)	-
312202	STRS NON-INSTR ADMIN/SUPR	-	56,754.07	-
	31's STRS	14,791,606.84	7,983,086.08	14,245,362.00
320010	PERS	9,333,366.86	-	9,168,197.00
321101	PERS ACADEMIC INSTRUCTORS	-	184,842.31	-
321201	PERS EDUCATIONAL ADMIN/SUP	-	269,173.63	-
321301	PERS OTHERACA NONINSTRUCT	-	58,083.91	-
322102	PERS CLASSIFIED	-	4,646,804.76	-
322202	PERS NON-INSTR ADMIN/SUPR	-	1,315,138.92	-
322302	PERS INSTR AIDE DIRECT INSTR	-	212,727.13	-
322402	PERS INST AIDE NOTDIRECT INS	-	123,415.38	-
	32's PERS	9,333,366.86	6,810,186.04	9,168,197.00
330010	FICA & MEDICARE (OASDI)	3,871,303.17	-	3,640,779.00
331101	FICA ACADEMIC INSTRUCTORS	-	77,408.20	-
331201	FICA EDUCATIONAL ADMIN/SUP	-	111,943.41	-
331301	FICA OTHERACA NONINSTRUCT	-	20,347.50	-
332102	FICA CLASSIFIED	-	1,478,430.55	-
332202	FICA NON-INSTR ADMIN/SUPR	-	407,276.28	-
332302	FICA INSTR AIDE DIRECT INSTR	-	73,142.52	-
332402	FICA INSTR AIDE NOTDIRECT INS	-	38,921.21	-
335101	MEDCA ACADEM INSTRUCTORS	-	580,738.45	-
335201	MEDCA EDUCATNL ADMIN/SUPV	-	53,234.82	-
335301	MEDCA OTH ACA NONINSTRUCT	-	131,170.03	-
336102	MEDCA CLASSIFIED	-	375,047.41	-
336202	MEDCA NON-INSTR ADMIN/SUP	-	102,992.44	-
336302	MEDCA INST AIDE DIRECT INSTR	-	21,077.13	-
336402	MEDCA INST AIDE NOTDIRECT INS	-	9,909.53	-
	33's FICA & Medicare (OASDI)	3,871,303.17	3,481,639.48	3,640,779.00
340010	HEALTH & WELFARE	4,835.00	-	-
340101	MEDIC ACADEMIC INSTRUCTORS	-	3,950,170.66	-
340110	MEDIC ACA	7,170,714.23	-	5,972,099.00
340120	MEDIC ACADEMIC ADJUNCT	-	179,510.81	-
340125	MEDIC NON-ACADEMIC ADJUNCT	-	8,528.28	-

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Account	Description			
340151	MEDIC EDUCATIONL ADMIN/SUP	-	393,423.66	-
340201	MEDIC OTHER ACA NONINSTRUC	-	1,189,169.74	-
340210	MEDIC CLS	7,350,336.95	-	6,596,002.00
340252	MEDIC CLASSIFIED	-	5,567,151.18	-
340302	MEDIC NON-INSTR ADMIN/SUPR	-	1,399,382.03	-
340310	MEDIC AA/CAST	2,482,924.00	-	2,204,028.00
340352	MEDIC INSTR AIDE DIRECT INST	-	233,622.76	-
340402	MEDIC INSTAIDE NOTDIRECTINST	-	162,959.32	-
341101	DENT ACADEMIC INSTRUCTORS	-	179,787.22	-
341110	DENT ACA	301,594.14	-	250,589.00
341151	DENT EDUCATIONAL ADMIN/SUP	-	17,069.93	-
341201	DENT OTHER ACA NONINSTRUC	-	48,800.94	-
341210	DENT CLS	368,015.82	-	311,662.00
341252	DENT CLASSIFIED	-	278,005.87	-
341302	DENT NON-INSTR ADMIN/SUPR	-	63,041.73	-
341310	DENT AA/CAST	129,448.10	-	92,827.00
341352	DENT INSTR AIDE DIRECT INSTR	-	13,313.56	-
341402	DENT INSTAIDE NOT DIRECTINST	-	8,165.52	-
342101	VISION ACADEMIC INSTRUCTOR	-	35,735.43	-
342110	VISION ACA	57,126.09	-	50,525.00
342151	VISION EDUCATIONL ADMIN/SUP	-	3,394.13	-
342201	VISION OTHR ACA NONINSTRUC	-	9,452.83	-
342210	VISION CLS	71,975.15	-	63,576.00
342252	VISION CLASSIFIED	-	56,357.49	-
342302	VISION NON-INSTR ADMIN/SUP	-	12,679.41	-
342310	VISION AA/CAST	21,275.08	-	18,683.00
342352	VISION INSTR AIDE DIRECT INST	-	2,719.39	-
342402	VISION INSTAIDE NOT DIRECTINS	-	1,584.00	-
343101	LIFE ACADEMIC INSTRUCTORS	-	23,009.63	-
343110	LIFE ACA	37,401.17	-	33,026.00
343151	LIFE EDUCATIONAL ADMIN/SUPR	-	2,872.47	-
343201	LIFE OTHER ACA NONINSTRUCT	-	6,109.09	-
343210	LIFE CLS	46,848.15	-	41,309.00
343252	LIFE CLASSIFIED	-	35,419.70	-
343302	LIFE NON-INSTR ADMIN/SUPR	-	7,912.06	-
343310	LIFE AA/CAST	15,020.00	-	12,257.00
343352	LIFE INSTR AIDE DIRECT INSTR	-	1,757.54	-
343402	LIFE INST AIDE NOT DIRECT INS	-	1,023.77	-
344101	LTD ACADEMIC INSTRUCTORS	-	39,769.30	-
344110	LTD ACA	58,209.53	-	57,919.00
344151	LTD EDUCATIONAL ADMIN/SUPR	-	4,161.33	-
344201	LTD OTHER ACA NONINSTRUCT	-	11,269.73	-
344210	LTD CLS	47,569.78	-	46,269.00
344252	LTD CLASSIFIED	-	39,543.33	-
344302	LTD NON-INSTR ADMIN/SUPR	-	11,705.00	-
344310	LTD AA/CAST	23,163.01	-	21,798.00
344352	LTD INSTR AIDE DIRECT INSTR	-	1,847.31	-
344402	LTD INST AIDE NOT DIRECT INST	-	1,130.36	-
345000	EMPLOYER-PAID COBRA	-	3,876.00	-
345101	LTC ACADEMIC INSTRUCTORS	-	8,558.80	-
345110	LTC ACA	13,373.64	-	12,129.00
345151	LTC EDUCATIONAL ADMIN/SUPR	-	827.46	-
345201	LTC OTHER ACA NONINSTRUCT	-	2,246.16	-
345210	LTC CLS	16,769.76	-	15,089.00
345252	LTC CLASSIFIED	-	13,385.67	-
345302	LTC NON-INSTR ADMIN/SUPR	-	3,056.61	-
345310	LTC AA/CAST	5,161.90	-	4,476.00
345352	LTC INSTR AIDE DIRECT INSTR	-	646.19	-
345402	LTC INST AIDE NOT DIRECT INST	-	376.42	-
348010	FUTURE RETIREE HEALTH ACA	-	1,194,492.60	-
348020	FUTURE RETIREE HEALTH CLS	-	1,544,043.06	-
348030	FUTURE RETIREE HEALTH AA/CAST	-	393,239.37	-

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Account	Description		Year to Date	
348110	FUTURE RETIREE HEALTH ACA	1,482,330.38	-	1,342,798.00
348210	FUTURE RETIREE HEALTH CLS	1,794,566.66	-	1,622,582.00
348310	FUTURE RETIREE HEALTH AA/CAST	512,334.00	-	455,911.00
349101	FSA ER ACADEMIC INSTRUCTOR	-	2,061.29	-
349102	FSA ER OTHER ACA NONINSTRUCTOR	-	1,013.70	-
349110	FSA ER ACA	3,790.00	-	2,900.00
349201	FSA ER CLASSIFIED	-	3,700.00	-
349202	FSA ER INSTR AIDE DIRECT INST	-	1,100.00	-
349210	FSA ER CLS	5,800.00	-	4,700.00
349302	FSA ER NON-INSTR ADMIN/SUPR	-	500.00	-
349310	FSA ER AA/CAST	1,000.00	-	500.00
349401	HSA ER ACADEMIC INSTRUCTOR	-	291,006.52	-
349402	HSA ER OTHER ACA NONINSTRUCTOR	-	71,733.90	-
349410	HSA ER ACA	366,680.67	-	348,000.00
349501	HSA ER CLASSIFIED	-	158,920.00	-
349502	HSA ER INSTR AIDE DIRECT INST	-	30.00	-
349503	HSA ER INSTR AIDE NOT DIR INST	-	6,000.00	-
349510	HSA ER CLS	170,251.50	-	153,000.00
349601	HSA ER EDUCATIONAL ADMIN/SUPR	-	30,000.00	-
349602	HSA ER NON-INSTR ADMIN/SUPR	-	57,583.33	-
349610	HSA ER AA/CAST	91,385.00	-	87,000.00
34's	Health & Welfare	22,649,899.71	17,789,953.59	19,821,654.00
350010	STATE UNEMP INSURANCE	154,625.60	-	200,369.00
351101	UNEMP ACADEMIC INSTRUCTOR	-	20,557.61	-
351201	UNEMP EDUCATIONL ADMN/SUP	-	1,774.44	-
351301	UNEMP OTH ACA NONINSTRUCT	-	4,664.20	-
352102	UNEMPLOYMENT CLASSIFIED	-	12,967.59	-
352202	UNEMP NON-INSTR ADMN/SUP	-	3,549.40	-
352302	UNEMP INSTR AIDE DIRECT INST	-	726.80	-
352402	UNEMP INST AIDE NOTDIRECT INS	-	339.27	-
353102	UNEMP STUDENT	-	6.70	-
359900	SUSPENSE UNEMPLOYMENT	-	67,853.60	-
35's	State Unempl Insurance	154,625.60	112,439.61	200,369.00
360010	WORKER'S COMP	1,500,840.60	-	1,385,356.00
361101	WC ACADEMIC INSTRUCTORS	-	600,493.21	-
361201	WC EDUCATIONAL ADMIN/SUPR	-	54,449.68	-
361301	WC OTHER ACA NON INSTRUCT	-	137,596.00	-
362102	WC CLASSIFIED	-	384,642.77	-
362202	WC NON-INSTR ADMIN/SUPERV	-	105,778.97	-
362302	WC INSTR AIDE DIRECT INSTR	-	21,502.04	-
362402	WC INSTR AIDE NOTDIRECT INST	-	10,113.01	-
363102	WC STUDENT	-	10,323.86	-
36's	Workers' Comp	1,500,840.60	1,324,899.54	1,385,356.00
370010	APPLE	209,971.82	-	170,589.00
371101	APPLE ACADEMIC INSTRUCTOR	-	71,954.43	-
371301	APPLE OTH ACA NONINSTRUCT	-	6,935.04	-
372102	APPLE CLASSIFIED	-	46,647.96	-
372202	APPLE NON-INSTR ADMN/SUPR	-	38.03	-
372302	APPLE INST AIDE DIRECT INSTR	-	6,721.61	-
372402	APPLE INS AIDE NOTDIRECT INS	-	1,391.32	-
37's	APPLE	209,971.82	133,688.39	170,589.00
390010	OTHER BENEFITS	1,273,102.00	-	4,000.00
391101	GOLDEN HANDSHAKE ACADMIC	-	461,582.18	-
391201	GOLDEN HANDSHAKE ED ADMIN	-	226,100.15	-
392102	RETIR INCENT CLASS ADMIN SUP	-	122,890.95	-
392202	RETIREMNT INCENT CLASSIFIED	-	458,552.73	-
393200	FEDERAL INCOME TAX	-	12.12	-
394101	ACA BENEFITS TO SPREAD	-	5,289.57	-
398000	TB TESTS FOR EMPLOYEES	-	1,560.00	-
398100	EMPLOYEE COSTS/HEALTH SERVICES	-	60.00	-
39's	Other Benefits	1,273,102.00	1,276,047.70	4,000.00
	Employee Benefits Subtotal	53,784,716.60	38,911,940.43	48,636,306.00

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400010	SUPPLIES & MATERIALS	3,650,843.68	-	2,799,175.00
411000	SOFTWARE LESS THAN \$5,000	-	21,530.78	-
421000	BOOKS,MAGAZINES,PERIODCLS	-	1,974.99	-
422000	SUBSCRIPTIONS, PERIODICALS	-	34,362.30	-
423000	BOOKSTORE TEXTBOOKS	-	427,079.75	-
424000	INSTRL MAT - PRINTING/ELECTRNC	-	146,418.99	-
431000	SUPPLIES&MATERIAL,INSTRUCT	-	972,387.41	-
431100	SUPPLIES, INSTRUCTIONL FOOD	-	1,206.12	-
432000	INSTRUCTIONAL TESTS	-	59,092.35	-
441000	SUPPLIES&MATERIAL,NONINSTR	-	593,918.54	-
441100	SUPPLIES, INSTITUTIONAL	-	12,174.80	-
441200	SUPPLIES, BOOKSTORE	-	5,021.33	-
441300	SUPPLIES, FOOD SERVICES	-	2,945.41	-
442000	COST OF FOOD, FOOD SERVICE	-	6,632.74	-
444000	GRADUATION GOWNS	-	215.50	-
446000	SHIPPING/HANDLING CHARGES	-	48.40	-
	Supplies & Materials Subtotal	3,650,843.68	2,285,009.41	2,799,175.00
500010	OTHER OPER EXP	18,412,718.86	-	15,642,998.00
511000	AUDIT	-	55,300.00	-
515100	INTERNET ACCESS	-	48,062.64	-
515200	JPA SELF-INSURANCE ADMIN	-	8,613.81	-
515300	SOFTWARE LICENSING FEES	-	838,546.01	-
525100	MEMBERSHIP, DISTRICT	-	213,338.11	-
525200	MEMBERSHIP, EMPLOYEE	-	20,045.60	-
535200	INS, FIRE, CASUALTY, LIABILITY	-	811,334.70	-
535500	STUDENT ACCIDENT&HOSPITAL	-	263,220.00	-
535600	STUDENT MALPRACTICE INSUR	-	54,066.40	-
545100	ADVERTISEMENTS REQ BY LAW	-	14,415.00	-
545200	LAWYERS' FEES	-	240,248.60	-
551100	ATHLETIC OFFICIALS FEES	-	42,646.00	-
551200	CLASSROOM SPEAKERS	-	1,230.46	-
551300	INDEPENDENT CONTRACTOR	-	1,832,202.53	-
551400	MANAGEMENT FEES	-	7,917.00	-
551500	SECURITY GUARD SERVICES	-	687.16	-
551600	WARRANT RECONCILIATION	-	8,026.68	-
551900	OTH PERSONAL&CONSULT SVC	-	2,225,745.57	-
555100	POSTAGE	-	304,237.03	-
560900	DISTRICT VEHICLE USE	-	30,078.56	-
561000	RENT & LEASE, EQUIPMENT	-	70,432.78	-
562000	RENTS & LEASES, LAND/BLDGS	-	225,504.67	-
562100	RENTAL OF FIELDS	-	18,992.50	-
563000	RENTAL OF TRANSPORTATION	-	65,707.97	-
564000	RENTAL OF FILMS	-	17,986.10	-
565100	MAINTENANCE AGREEMT,EQUIP	-	560,428.85	-
565200	MAINTENCE AGREE,SOFTWARE	-	857,106.67	-
565300	REPAIRS&MAINT NONINST EQUIP	-	252,316.54	-
565400	REPAIRS&MAINT INSTR EQUIPMT	-	30,205.76	-
565500	REPAIRS&MAINTENANCE BLDGS	-	72,731.59	-
565550	MAINTENANCE, GROUNDS	-	67,754.64	-
565600	TENANT IMPROVEMENTS	-	14,516.22	-
575100	TRAVEL, ACADEMIC ADMIN	-	62,961.72	-
575120	TRAVEL, ACADEMIC EMPLOYEE	-	77,814.09	-
575200	TRAVEL, CLASSIFIED ADMINSTR	-	37,835.14	-
575210	TRAVEL, CLASSIFIED EMPLOYEE	-	74,604.51	-
575300	TRAVEL, STUDENT	-	24,033.45	-
575310	TRAVEL WITH STUDENT	-	141,219.43	-
575400	TRAVEL, NON EMPLOYEE	-	5,162.74	-
575500	ATHLETIC ENTRY FEES	-	18,840.00	-
575600	ORIENTATION EXPENSES	-	2,326.71	-
575700	STAFF DEVELOPMNT AT PALOMR	-	25,109.93	-

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		Budget	Expended/Received	Budget
Account	Description		Year to Date	
575710	CONTRACTED TRAINING	-	17,060.20	-
575800	FOOD FOR MEETINGS	-	94,694.24	-
580100	ELECTRICITY	-	1,427,303.38	-
580150	FUEL, GAS	-	95,900.86	-
580250	JANITORIAL SERVICES	-	73,362.49	-
580300	LAUNDRY/DRY CLEANING	-	21,687.36	-
580350	PEST CONTROL	-	4,910.61	-
580400	SEWAGE	-	(2,175.34)	-
580450	TELEPHONE	-	1,610.75	-
580500	TELEPHONE CONNECTIONS	-	185,468.86	-
580550	WASTE DISPOSAL	-	97,805.91	-
580600	WASTE DISPOSAL,HAZARDOUS	-	24.08	-
580650	WATER	-	404,176.70	-
585100	ADMINISTRATIVE EXPENSE	-	208,151.13	-
585110	GFSP STUDENT EXPENSES	-	29,814.84	-
585150	ADVERTISE NOT REQ BY LAW	-	633,083.33	-
585200	BAD DEBT EXPENSE	-	4,985.31	-
585250	BANK CHARGES	-	3,344.47	-
585260	BANK CREDIT CARD EXPENSE	-	307,027.11	-
585300	COST OF SALES	-	2,874.27	-
585400	DISALLOWED FIN AID GRANTS	-	20,207.29	-
585450	FILM PROCESSING	-	1,000.00	-
585500	FINGERPRINTING	-	11,559.00	-
585510	TB TESTS	-	75.00	-
585700	PAYMENT IN LIEU OF TRANSPRT	-	103.50	-
585750	PRINTING	-	495,487.77	-
585850	PUBLISHING EXPENSE	-	13,854.00	-
585900	ROYALTY EXPENSE	-	18,585.32	-
585910	LICENSING FEE	-	24,294.87	-
585950	PHYSICAL EXAMINATIONS	-	32,173.00	-
585990	SPECIAL ACTIVITIES	-	147,371.50	-
590010	ABATEMENT BUDGET POOL	(685,000.00)	-	(530,758.00)
590100	FACILITIES SERVICES ABATEMENT	-	(30,587.54)	-
590600	BUSINESS SUPPORT SVCS ABATEMT	-	(478,986.53)	-
590700	LIVE SCAN (CP) ABATEMENT	-	(1,457.00)	-
	Other Oper Exp Subtotal	17,727,718.86	13,608,344.61	15,112,240.00
580010	INDIRECT COSTS BUDGET POOL	142,505.17	-	(21,199.00)
	Indirect Costs Subtotal	142,505.17	-	(21,199.00)
600010	CAPITAL OUTLAY	4,709,109.39	-	1,069,105.00
612000	SITE IMPROVEMENT	-	5,212.53	-
622000	BUILDING BUILT IN FIXTURES	-	14,379.57	-
623000	BUILDING CONSTRUCTION	-	1,823,625.70	-
623100	ARCHITECTURL&ENGINEER FEE	-	132,579.43	-
623200	BLUEPRINTS&INSPECTION SVCS	-	39,576.74	-
623300	PERMITS AND FEES	-	8,400.96	-
631000	LIBRARY BOOKS	-	35,010.04	-
631100	LIBRARY BOOK REPLACEMENT	-	394.20	-
632000	LIBRARY MAGAZINE&PERIODICL	-	27,933.22	-
633000	LIBRARY NONPRINT MEDIA	-	198,437.92	-
641100	EQUIP INST REPL INVTOR>\$1000	-	65,491.41	-
641200	EQUIP INST, REPLACE>\$200-999	-	311.21	-
641300	EQUIP INSTR,ADDITNL >\$200-999	-	651.61	-
641400	EQUIP INSTR,ADDITNL>1000	-	104,547.37	-
642300	EQUIP NONINS,ADTNL.>\$200-999	-	2,371.28	-
643000	LEASE PURCHASE EQUIPMENT	-	35,223.28	-
644100	EQUIP INSTR ADDTL \$500 - \$4999	-	126,022.21	-
644200	EQUIP INSTR REPL \$500 - \$4999	-	468,610.96	-
644300	EQUIPMENT INSTRUCTIONL >\$4,999	-	356,526.31	-
644400	EQUIP NONINS ADDL \$500 - \$4999	-	20,775.35	-
644500	EQUIP NONINS REPL \$500 - \$4999	-	12,975.53	-

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		Budget	Expended/Received	Budget
Account	Description		Year to Date	
644600	EQUIPMENT NONINSTRUCTL >\$4,999	-	158,385.26	-
644700	EQUIP TECHNOLOGY INSTR >\$4,999	-	272,842.07	-
644750	EQUIP TECHNOLOGY INSTR <\$4,999	-	122,779.17	-
644800	EQUIP TECHNOLOGY NONINS >\$4,999	-	3,237.13	-
644850	EQUIP TECHNOLOGY NONINS <\$4,999	-	16,385.41	-
	Capital Outlay Subtotal	4,709,109.39	4,052,685.87	1,069,105.00
721000	INTRAFUND TRANS OUT WITHIN	-	2,493,466.00	-
721010	INTRAFUND TRANS OUT WITHIN	8,264,808.00	-	7,988,604.00
731000	INTERFUND TRANS OUT BETWEEN	-	30,000.00	-
731010	INTERFUND TRANS OUT BETWEEN	2,700,531.00	-	34,000.00
741010	OTHER TRANSFERS/OUTGOES	700,000.00	-	-
751000	STUDENT GRANTS	-	2,051,359.69	-
751010	STUDENT GRANTS	3,462,772.00	-	47,200.00
762000	STUDT BOOK&SUPPLY PAYMENTS	-	343,705.86	-
762010	STUDT BOOK&SUPPLY PAYMENTS	343,707.00	-	135,264.00
763000	STUDENT TRANSPORTATION	-	66,356.33	-
763010	STUDENT TRANSPORTATION	67,926.00	-	200.00
766000	STU MEAL TICKET/FOOD SVCS	-	1,459.81	-
766010	STU MEAL TICKET-FOOD SVCS	1,461.00	-	3,000.00
767000	STUDENT PIC CARD	-	20,100.00	-
767010	STUDENT PIC CARD	34,366.00	-	-
769000	STUDENT OTHER EXPENSES	-	951,957.42	-
769010	STUDENT OTHER EXPENSES	983,742.00	-	824,574.00
791010	RESERVE FOR CONTINGENCIES	9,558,285.00	-	9,589,757.00
791510	OTHER RESERVES	13,382.00	-	6,020,964.00
792010	CONTINGENCY, BUDGET STABILITY	1,273,028.00	-	-
793010	CONTINGENCY, COLA	488,470.00	-	-
799010	CONTINGENCY HOLDING ACCOUNT	12,035,979.94	-	9,733,279.00
	Other Outgoing Subtotal	39,928,457.94	5,958,405.11	34,376,842.00
Expense Grand Total		223,590,466.00	154,194,890.46	195,233,235.00
812130	HEA FED WORK STUDY	506,239.00	482,292.83	475,000.00
812220	HEA TRIO	595,617.00	367,576.26	599,143.00
812221	HEA TRIO/SSS PRIOR YEAR	291,600.00	291,600.00	332,177.00
812225	HEA TRIO EDUC OPPORTUNITY CNTR	264,534.00	151,176.36	242,823.00
812226	HEA TRIO EOC PRIOR YEAR	71,308.00	71,308.00	66,589.00
812240	HEA TRIO UPWARD BOUND	590,010.00	35,909.01	768,665.00
812241	HEA TRIO/UPWARD BOUND PR YEAR	449,084.00	449,084.00	319,087.00
812250	HEA GEAR UP	1,190,400.00	-	1,190,400.00
812251	HEA GEAR UP PRIOR YEAR	1,220,908.00	1,140,284.94	600,000.00
812260	TRIO TALENT SEARCH GRANT	535,990.00	279,175.99	480,000.00
812261	TRIO TALENT SEARCH PRIOR YEAR	262,883.00	262,883.00	97,347.00
812290	HEA TITLE V HISPANIC SRVG INST	648,358.00	102,610.16	648,137.00
812291	HEA TITLE V HSI PRIOR YEAR	415,716.00	415,716.00	103,929.00
814100	TANF (FEDERAL)	58,875.00	30,615.00	55,931.00
814110	TANF FEDERAL SHARE PRIOR YEAR	-	13,721.00	-
815190	PELL GRANT ADMIN ALLOWANC	20,000.00	29,920.00	30,000.00
815500	FEDERAL ADMIN ALLOWANCE	9,500.00	17,997.00	21,500.00
816100	VETERAN'S EDUCATION	9,000.00	21,120.00	5,000.00
817100	VOCTNL/APPLIED TECH ED ACT	792,765.00	-	633,415.00
817110	VTEA PRIOR YEAR	-	7,452.01	-
819400	NATIONAL SCIENCE FOUN GRNT	260,728.00	-	-
819401	NATIONL SCIENCE FOUN GRT PR YR	179,534.00	158,119.48	86,403.00
819800	OTHER FEDERAL REVENUES	3,882,681.00	27,650.00	-
819999	BEGINNING BALANCE, FEDERAL	213,486.00	-	42,500.00
	81's Federal Revenues Subtotal	12,469,216.00	4,356,211.04	6,798,046.00
861100	APPRENTICESHIP APPORTIONM	2,543,961.00	2,412,012.00	2,483,962.00
861200	STATE GENERAL APPORTIONMT	4,217,575.00	3,033,997.00	1,346,478.00
861210	GENERL APPORTNMT PRIOR YR	-	109,076.68	-

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		Budget	Expended/Received
			Year to Date
Account	Description		Budget
861430	FT FACULTY HIRING	850,561.00	850,561.00
861450	PART TIME FACULTY APPORT	381,034.00	488,759.00
861500	2% BFAP ADMIN	204,949.00	204,949.00
862150	EOPS	1,205,420.00	1,205,420.00
862200	DSPS	1,330,836.00	1,341,456.00
862210	DSPS PRIOR YEAR	-	4,169.00
862212	DEAF & HARD OF HEARING (DHH)	103,789.00	104,480.00
862213	ACCESS T/PRINT & ELECTRNC INFO	11,629.00	11,629.00
862250	CALWORKS	336,621.00	336,621.00
862400	OTH GEN CATEGORICL PROGMS	3,455,437.00	3,473,134.10
862410	OTHER GEN CATEGORICAL PROG PY	(150,831.00)	(150,831.00)
862445	STRONG WORKFORCE PROGRAM	4,413,803.00	4,413,800.35
862450	BFAP	687,399.00	632,407.00
862500	CARE	125,247.00	125,247.00
862650	FACULTY/STAFF DIVERSITY	8,422.00	8,421.92
862754	STUDENT EQUITY & ACHIEVEMENT	5,767,785.00	5,767,785.00
862760	INNOVATION IN HIGHER EDUCATION	1,325,572.00	1,325,571.74
863100	EDUCATION PROTECTION ACCOUNT	18,061,707.00	13,546,280.00
863101	ED PROTECTION ACCT PRIOR YEAR	-	145,580.00
865300	OTH SPECL CATAGORL PRGRM	3,750,000.00	1,500,000.00
865310	ASSOCIATE DEGREE NURSING GRANT	210,300.00	210,300.00
865392	TTIP SOUTH PRIOR YEAR	835,670.00	633,982.82
867100	HOMEOWNER PROPTAX RELIEF	500,000.00	399,521.31
868100	STATE LOTTERY PROCEEDS	3,811,284.00	2,701,161.17
868150	STATE LOTTRY PROCEEDS PRIOR YR	-	53,937.52
868200	STATE MANDATED COSTS	555,010.00	555,010.00
868400	RETURN TO TITLE IV FROM STATE	-	5,595.00
869800	OTHER MISC STATE REVENUES	10,901,704.00	2,581,315.80
869999	BEGINNING BALANCE, STATE	4,714,997.00	-
86's	State Revenues Subtotal	70,159,881.00	48,031,349.41
881100	TAX ALLOCATION SECURD ROLL	74,194,502.00	72,441,984.75
881200	TAX ALLOC SUPPLEMENT ROLL	1,819,223.00	783,681.44
881300	TAX ALLOCN UNSECURED ROLL	2,296,385.00	2,232,251.07
881600	PRIOR YEARS TAXES	-	1,094,693.73
881700	ERAF ED REVENUE AUG FUND	(361,922.00)	-
881800	PROP TAXES RFNDS/ADJS	-	1,541,041.08
881900	RDA RESIDUAL PAYMENTS	6,175,366.00	6,141,543.49
882100	CONTRB,GIFTS,GRANTS,ENDOW	329,652.00	167,948.90
883100	CONTRACT INSTRUCTIONL SVC	1,260,033.00	378,874.22
883300	CONT INSTR SVC CONTRACT ED	770,063.00	687,423.56
883600	FOLLETT	500,000.00	235,668.91
884150	HLTH SVCS SALE TO EMPLOYEE	2,000.00	2,230.00
884170	KKSM ADVERTISING SALES	1,100.00	1,080.00
884210	PLANETARIUM SALES	53,000.00	35,762.39
884215	BUSINESS SERVICES CHARGES	50,500.00	28,832.85
884290	TICKET/GATE/PROGRAM SALES	17,210.00	17,210.25
884300	VENDING COMMISSIONS	175,000.00	135,459.27
884320	WELLNESS CENTER FEES	35,000.00	31,188.69
884330	WELLNESS CENTER PARKING	1,500.00	2,180.00
884340	WELLNESS CNTR PROCES FEE	-	77.00
884350	MISC SALES AND COMMISSION	68,352.00	51,367.99
885300	FACILITIES RENTAL AND LEASE	125,000.00	85,941.25
886100	INTEREST BANK ACCOUNTS	-	14,672.12
886200	INTEREST COUNTY TREASURY	800,000.00	360,640.59
886500	OTH INTEREST & INVEST INCOM	-	500.00
887400	ENROLLMENT FEE	8,221,848.00	8,382,326.50
887500	FIELD TRP;USEOF NONDIST FAC	5,455.00	5,445.00
887600	HEALTH SERVICE FEE STUDENT	982,155.00	788,338.00
887610	HLTH SERVICE INSURANCE PAY	-	(4.00)
887620	HLTH SERVICE PHYSICAL EXAM	15,000.00	16,534.00
887700	INSTR MAT FEES;SALE MATERL	294,157.00	289,467.78

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		Year to Date		
Account	Description			
887910	TRANSCRIPT INCOME	173,751.00	130,533.55	115,000.00
888010	NON RESIDENT TUITION USA	1,700,000.00	1,164,190.00	1,178,991.00
888020	NONRESIDENT TUITON FOREIGN	2,000,000.00	1,409,012.00	1,500,000.00
888030	NONRESIDENT CAPITAL OUTLAY	-	27,782.50	-
888100	PARKING STICKER FEES	200.00	10.00	50.00
888101	PARK STICKER FEE SPRING	400,000.00	308,154.30	385,000.00
888102	PARK STICKER FEE SUMMER	129,000.00	77,560.50	-
888103	PARK STICKER FEE FALL	415,000.00	446,288.80	200,000.00
888104	CAMPUS POLICE MISCLNEOUS FEES	11,000.00	2,612.00	5,000.00
888110	ONE-DAY PERMIT MACHINES	188,802.00	162,845.52	160,000.00
888112	PARKING METERS	25,000.00	12,164.17	10,000.00
888115	NCTD PASSES	-	6,526.00	-
888900	OTH STUDENT FEES&CHARGES	112,243.00	85,425.00	100,000.00
888920	COURSE TESTING FEE	150,000.00	116,489.80	150,000.00
889030	COBRA ADMIN FEE	-	73.29	-
889300	CASH OVER/SHORT	-	(93.65)	-
889600	LIBRARY FINES	700.00	291.00	-
889650	PARKING FINES	140,000.00	151,427.18	120,000.00
889675	LIVE SCAN REVENUE	-	1,482.00	-
889830	RETURNED CHECK FEE	-	502.00	-
889850	STUDNT REFND WRITE-OFF TO DIST	-	(493.59)	-
889880	STALE DATED/VOID WARRANTS	-	76,994.53	-
889900	OTHER LOCAL REVENUES	2,395,277.00	2,126,890.62	736,500.00
889999	BEGINNING BALANCE, LOCAL	21,632,927.00	-	20,319,446.00
88's	Local Revenues Subtotal	127,304,479.00	102,261,028.35	123,949,489.00
898100	INTERFUND TRANSER IN,BETWN	5,392,082.00	5,392,081.27	-
898200	INTRAFUND TRANSFR IN,WITHIN	8,264,808.00	2,493,466.00	7,988,604.00
89's	Other Sources Subtotal	13,656,890.00	7,885,547.27	7,988,604.00
Revenue Grand Total		223,590,466.00	162,534,136.07	195,233,235.00

FUND II

GENERAL FUND UNRESTRICTED AND DESIGNATED



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		Budget	Expended/Received	Budget
Account	Description		Year to Date	
111000	INSTRUCTIONAL SAL, CONTRACT	-	23,156,178.84	-
111010	INSTRUCTIONAL SALARY, CONTRACT	26,827,197.00	-	24,795,798.00
11's	Instr Salaries - Contract	26,827,197.00	23,156,178.84	24,795,798.00
121000	ED ADMINISTRATOR, CONTRACT	-	692,269.71	-
121010	ED ADMINISTRATOR, CONTRACT	846,199.00	-	812,073.00
121100	SUPRT/PRESIDENT, CONTRACT	-	375,363.01	-
121110	SUPRT/PRESIDENT, CONTRACT	419,109.00	-	252,721.00
121200	EXECUTIVE EXPENSE ALLOWNC	-	3,579.23	-
121210	EXECUTIVE EXPENSE ALLOWANCE	24,000.00	-	12,000.00
122100	COUNSELORS, CONTRACT	-	2,003,807.25	-
122110	COUNSELORS, CONTRACT	2,180,222.00	-	2,220,204.00
123100	DEAN, ACADEMIC CONTRACT	-	830,811.93	-
123110	DEAN, ACADEMIC CONTRACT	947,634.00	-	994,111.00
123200	DEPARTMENT CHAIR, CONTRACT	-	1,990,987.64	-
123210	DEPARTMENT CHAIR, CONTRACT	2,229,592.00	-	1,722,718.00
123400	DIRECTR/COORDINAT,ACA CONT	-	679,210.22	-
123410	DIRECTOR/COORDINATOR, ACA CONT	1,008,327.00	-	745,274.00
123500	PALOMAR FACULTY FEDERATION	-	94,095.55	-
123510	PALOMAR FACULTY FEDERATION	134,473.00	-	91,756.00
123600	DIRECTOR/COORDINATOR, AA CONT	-	1,185,628.90	-
123610	DIRECTOR/COORDINATOR, AA CONT	1,562,216.00	-	1,527,782.00
125000	LIBRARIANS, CONTRACT	-	701,104.46	-
125010	LIBRARIANS, CONTRACT	801,558.00	-	863,489.00
12's	Non-Instr Salaries - Contract	10,153,330.00	8,556,857.90	9,242,128.00
130010	INSTR SALARIES - OTHER	18,165,896.00	-	16,636,904.00
131100	ASSIGN TIME HRLY REPLACEMT	-	971,678.63	-
133100	INSTRUCTIONL ACADEMIC,HRLY	-	9,904,471.56	-
133200	INST ACA HOURLY SUBSTITUTE	-	182,962.76	-
133300	INSTR ACADEMIC, HRLY SUMMR	-	1,438,733.00	-
135200	OVERLOAD,ASSIGNTM RE HRLY	-	301.08	-
135300	OVERLOAD,CONTRACT INSTRUC	-	2,144,112.87	-
135600	OVERLOAD,SUBSTITUTE HRLY	-	33,675.04	-
135700	OVERLOAD,SUMMER ACA HRLY	-	1,031,533.77	-
136200	REPLACE SABBATICL,ACAHRLY	-	231,186.60	-
136400	LOADBANK REPL, ADJUNCT	-	92,673.42	-
138100	STIPEND, CONTRACT INSTRUCT	-	26,560.71	-
138200	STIPEND, HOURLY ACADEMIC	-	179,918.95	-
139000	INSTRUCTIONAL SALARY,OTHER	-	536,846.56	-
139100	INSTRCTNL SAL, CANCELLED CLASS	-	61,114.41	-
13's	Instr Salaries - Other	18,165,896.00	16,835,769.36	16,636,904.00
140010	NON-INSTR SALARIES - OTHER	1,058,824.00	-	1,024,098.00
141100	COUNSELOR, HOURLY	-	38,982.70	-
143100	LIBRARIANS, HOURLY	-	229,213.85	-
144100	NON-INSTRUCT ACADEMIC,HRLY	-	322,389.58	-
145100	OVERLOAD,SUMMER NON-INST	-	58,097.58	-
146600	REPLC COUNSLR SUMMR HRLY	-	9,550.32	-
148000	NONINSTR ACA HOURLY, OTHER	-	87,822.43	-
14's	Non-Instr Salaries - Other	1,058,824.00	746,056.46	1,024,098.00
	Academic Salaries Subtotal	56,205,247.00	49,294,862.56	51,698,928.00
211000	EXCUTIVE ADMIN SUPPORT, CAST	-	583,535.24	-
211010	EXCUTIVE ADMIN SUPPORT, CAST	654,606.00	-	475,149.00
212100	SUPERVISOR, CAST	-	1,833,103.05	-
212110	SUPERVISOR, CAST	2,330,117.00	-	2,210,104.00
212200	CLASSIFIED REGULAR SALARY	-	17,864,997.99	-
212210	CLASSIFIED REGULAR SALARY	19,250,320.00	-	18,688,286.00
212400	GOVERNING BOARD	-	29,920.00	-
212410	GOVERNING BOARD	32,640.00	-	32,640.00
212600	NON-INSTRUCTNL ADMINISTRATORS	-	3,033,066.70	-
212610	NON-INSTRUCTNL ADMINISTRATORS	3,487,853.00	-	3,208,014.00
21's	Non-Instr Salaries - Reg	25,755,536.00	23,344,622.98	24,614,193.00

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221000	INST AIDE CONTRACT,DIRECT INST	-	1,113,612.85	-
221010	INST AIDE CONTRACT,DIRECT INST	1,221,852.00	-	1,030,426.00
222000	INST AIDE CONTRACT, NOT DIRECT	-	648,007.03	-
222010	INST AIDE CONTRACT, NOT DIRECT	706,931.00	-	718,563.00
22's	Instr Aides - Reg	1,928,783.00	1,761,619.88	1,748,989.00
230010	NON ACADEMIC SALARIES - OTHER	1,424,276.97	-	1,129,521.00
231100	HOURLY CLASSIFIED, TEMP	-	725,840.71	-
231200	HOURLY INTERPRETERS	-	405.01	-
231300	HOURLY TUTORS	-	120,213.15	-
231400	HRLY ADMINISTRATOR NON INST	-	1,521.24	-
232100	OVERTIME CLASSIFID SALARIED	-	94,478.70	-
232200	OVERTIME SUPERVISR SALRIED	-	1,080.20	-
235100	STUDENT EMPLOYEE	-	60,198.12	-
235200	STUDENT TUTORS	-	12,037.99	-
23's	Non-Academic Salaries - Other	1,424,276.97	1,015,775.12	1,129,521.00
240010	INSTR AIDES - OTHER	531,137.00	-	422,534.00
241100	HRLY INSTR AIDE,DIRECT INSTR	-	311,816.17	-
242100	HRLY INSTAIDE,NOT DIRECTINST	-	34,838.00	-
245100	STUDENT INSTR AIDE, DIRECT	-	2,854.50	-
24's	Instr Aides - Other	531,137.00	349,508.67	422,534.00
	Non Acad Salaries Subtotal	29,639,732.97	26,471,526.65	27,915,237.00
310010	STRS	14,131,945.00	-	13,730,656.00
311101	STRS ACADEMIC INSTRUCTORS	-	6,039,486.45	-
311201	STRS EDUCATIONAL ADMIN/SUP	-	260,638.79	-
311301	STRS OTHERACA NONINSTRUCT	-	1,074,399.73	-
312102	STRS CLASSIFIED	-	(125.74)	-
312202	STRS NON-INSTR ADMIN/SUPR	-	36,969.18	-
31's	STRS	14,131,945.00	7,411,368.41	13,730,656.00
320010	PERS	7,423,788.00	-	7,577,824.00
321101	PERS ACADEMIC INSTRUCTORS	-	184,842.31	-
321201	PERS EDUCATIONAL ADMIN/SUP	-	191,677.47	-
321301	PERS OTHERACA NONINSTRUCT	-	36,191.27	-
322102	PERS CLASSIFIED	-	3,526,573.66	-
322202	PERS NON-INSTR ADMIN/SUPR	-	1,036,732.81	-
322302	PERS INSTR AIDE DIRECT INSTR	-	211,983.71	-
322402	PERS INST AIDE NOTDIRECT INS	-	123,415.38	-
32's	PERS	7,423,788.00	5,311,416.61	7,577,824.00
330010	FICA & MEDICARE (OASDI)	3,021,456.00	-	2,938,913.00
331101	FICA ACADEMIC INSTRUCTORS	-	77,408.20	-
331201	FICA EDUCATIONAL ADMIN/SUP	-	87,795.16	-
331301	FICA OTHERACA NONINSTRUCT	-	12,496.74	-
332102	FICA CLASSIFIED	-	1,120,960.88	-
332202	FICA NON-INSTR ADMIN/SUPR	-	316,463.86	-
332302	FICA INSTR AIDE DIRECT INSTR	-	72,088.37	-
332402	FICA INSTR AIDE NOTDIRECT INS	-	38,921.21	-
335101	MEDCA ACADEM INSTRUCTORS	-	572,716.37	-
335201	MEDCA EDUCATNL ADMIN/SUPV	-	44,722.82	-
335301	MEDCA OTH ACA NONINSTRUCT	-	86,698.97	-
336102	MEDCA CLASSIFIED	-	271,847.23	-
336202	MEDCA NON-INSTR ADMIN/SUP	-	79,842.33	-
336302	MEDCA INST AIDE DIRECT INSTR	-	20,429.12	-
336402	MEDCA INST AIDE NOTDIRCT INS	-	9,909.53	-
33's	FICA & Medicare (OASDI)	3,021,456.00	2,812,300.79	2,938,913.00
340010	HEALTH & WELFARE	4,835.00	-	-
340101	MEDIC ACADEMIC INSTRUCTORS	-	3,919,715.58	-
340110	MEDIC ACA	6,907,712.00	-	5,694,741.00
340120	MEDIC ACADEMIC ADJUNCT	-	179,510.81	-
340125	MEDIC NON-ACADEMIC ADJUNCT	-	8,528.28	-
340151	MEDIC EDUCATIONL ADMIN/SUP	-	324,919.12	-
340201	MEDIC OTHER ACA NONINSTRUC	-	1,007,419.53	-

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340210	MEDIC CLS	5,512,937.00	-	5,127,721.00
340252	MEDIC CLASSIFIED	-	4,354,382.23	-
340302	MEDIC NON-INSTR ADMIN/SUPR	-	1,096,282.72	-
340310	MEDIC AA/CAST	1,919,491.00	-	1,736,121.00
340352	MEDIC INSTR AIDE DIRECT INST	-	233,622.76	-
340402	MEDIC INSTAIDE NOTDIRECTINST	-	162,959.32	-
341101	DENT ACADEMIC INSTRUCTORS	-	177,870.97	-
341110	DENT ACA	289,191.00	-	239,999.00
341151	DENT EDUCATIONAL ADMIN/SUP	-	14,206.36	-
341201	DENT OTHER ACA NONINSTRUC	-	40,898.15	-
341210	DENT CLS	277,446.00	-	243,567.00
341252	DENT CLASSIFIED	-	218,153.42	-
341302	DENT NON-INSTR ADMIN/SUPR	-	48,063.10	-
341310	DENT AA/CAST	101,861.00	-	71,963.00
341352	DENT INSTR AIDE DIRECT INSTR	-	13,313.56	-
341402	DENT INSTAIDE NOT DIRECTINST	-	8,165.52	-
342101	VISION ACADEMIC INSTRUCTOR	-	35,343.50	-
342110	VISION ACA	54,664.00	-	48,428.00
342151	VISION EDUCATIONL ADMIN/SUP	-	2,724.97	-
342201	VISION OTHR ACA NONINSTRUC	-	7,909.63	-
342210	VISION CLS	54,999.00	-	49,721.00
342252	VISION CLASSIFIED	-	44,259.22	-
342302	VISION NON-INSTR ADMIN/SUP	-	9,774.05	-
342310	VISION AA/CAST	15,819.00	-	14,604.00
342352	VISION INSTR AIDE DIRECT INST	-	2,719.39	-
342402	VISION INSTAIDE NOT DIRECTINS	-	1,584.00	-
343101	LIFE ACADEMIC INSTRUCTORS	-	22,756.45	-
343110	LIFE ACA	35,789.00	-	31,666.00
343151	LIFE EDUCATIONAL ADMIN/SUPR	-	2,382.88	-
343201	LIFE OTHER ACA NONINSTRUCT	-	5,111.78	-
343210	LIFE CLS	35,828.00	-	32,306.00
343252	LIFE CLASSIFIED	-	27,985.01	-
343302	LIFE NON-INSTR ADMIN/SUPR	-	6,156.78	-
343310	LIFE AA/CAST	11,517.00	-	9,603.00
343352	LIFE INSTR AIDE DIRECT INSTR	-	1,757.54	-
343402	LIFE INST AIDE NOT DIRECT INS	-	1,023.77	-
344101	LTD ACADEMIC INSTRUCTORS	-	39,334.53	-
344110	LTD ACA	55,403.00	-	55,528.00
344151	LTD EDUCATIONAL ADMIN/SUPR	-	3,416.29	-
344201	LTD OTHER ACA NONINSTRUCT	-	9,450.90	-
344210	LTD CLS	35,957.00	-	36,361.00
344252	LTD CLASSIFIED	-	31,150.29	-
344302	LTD NON-INSTR ADMIN/SUPR	-	9,123.51	-
344310	LTD AA/CAST	18,019.00	-	17,289.00
344352	LTD INSTR AIDE DIRECT INSTR	-	1,847.31	-
344402	LTD INST AIDE NOT DIRECT INST	-	1,130.36	-
345000	EMPLOYER-PAID COBRA	-	3,876.00	-
345101	LTC ACADEMIC INSTRUCTORS	-	8,465.71	-
345110	LTC ACA	12,791.00	-	11,627.00
345151	LTC EDUCATIONAL ADMIN/SUPR	-	647.46	-
345201	LTC OTHER ACA NONINSTRUCT	-	1,879.32	-
345210	LTC CLS	12,814.00	-	11,801.00
345252	LTC CLASSIFIED	-	10,516.17	-
345302	LTC NON-INSTR ADMIN/SUPR	-	2,361.04	-
345310	LTC AA/CAST	3,730.00	-	3,508.00
345352	LTC INSTR AIDE DIRECT INSTR	-	646.19	-
345402	LTC INST AIDE NOT DIRECT INST	-	376.42	-
348010	FUTURE RETIREE HEALTH ACA	-	1,143,330.15	-
348020	FUTURE RETIREE HEALTH CLS	-	1,273,383.68	-
348030	FUTURE RETIREE HEALTH AA/CAST	-	311,811.10	-
348110	FUTURE RETIREE HEALTH ACA	1,418,226.00	-	1,287,617.00

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348210	FUTURE RETIREE HEALTH CLS	1,422,861.00	-	1,312,936.00
348310	FUTURE RETIREE HEALTH AA/CAST	390,884.00	-	367,067.00
349101	FSA ER ACADEMIC INSTRUCTOR	-	2,061.29	-
349102	FSA ER OTHER ACA NONINSTRUCTOR	-	700.00	-
349110	FSA ER ACA	3,476.00	-	2,600.00
349201	FSA ER CLASSIFIED	-	2,100.00	-
349202	FSA ER INSTR AIDE DIRECT INST	-	1,100.00	-
349210	FSA ER CLS	4,200.00	-	3,100.00
349302	FSA ER NON-INSTR ADMIN/SUPR	-	500.00	-
349310	FSA ER AA/CAST	1,000.00	-	500.00
349401	HSA ER ACADEMIC INSTRUCTOR	-	286,320.52	-
349402	HSA ER OTHER ACA NONINSTRUCTOR	-	71,495.23	-
349410	HSA ER ACA	361,519.00	-	346,200.00
349501	HSA ER CLASSIFIED	-	129,474.70	-
349502	HSA ER INSTR AIDE DIRECT INST	-	30.00	-
349503	HSA ER INSTR AIDE NOT DIR INST	-	6,000.00	-
349510	HSA ER CLS	136,305.00	-	127,380.00
349601	HSA ER EDUCATIONAL ADMIN/SUPR	-	24,000.00	-
349602	HSA ER NON-INSTR ADMIN/SUPR	-	54,583.33	-
349610	HSA ER AA/CAST	79,085.00	-	81,000.00
34's	Health & Welfare	19,178,359.00	15,410,611.90	16,964,954.00
350010	STATE UNEMP INSURANCE	144,938.00	-	190,356.00
351101	UNEMP ACADEMIC INSTRUCTOR	-	20,264.29	-
351201	UNEMP EDUCATIONL ADMN/SUP	-	1,479.19	-
351301	UNEMP OTH ACA NONINSTRUCT	-	3,129.88	-
352102	UNEMPLOYMENT CLASSIFIED	-	9,408.73	-
352202	UNEMP NON-INSTR ADMN/SUP	-	2,760.51	-
352302	UNEMP INSTR AIDE DIRECT INST	-	704.43	-
352402	UNEMP INST AIDE NOTDIRECT INS	-	339.27	-
353102	UNEMP STUDENT	-	1.67	-
359900	SUSPENSE UNEMPLOYMENT	-	67,853.60	-
35's	State Unempl Insurance	144,938.00	105,941.57	190,356.00
360010	WORKER'S COMP	1,239,519.00	-	1,177,936.00
361101	WC ACADEMIC INSTRUCTORS	-	592,252.92	-
361201	WC EDUCATIONAL ADMIN/SUPR	-	46,320.55	-
361301	WC OTHER ACA NON INSTRUCT	-	92,116.30	-
362102	WC CLASSIFIED	-	278,980.58	-
362202	WC NON-INSTR ADMIN/SUPERV	-	81,822.94	-
362302	WC INSTR AIDE DIRECT INSTR	-	20,840.17	-
362402	WC INSTR AIDE NOTDIRECT INST	-	10,113.01	-
363102	WC STUDENT	-	1,103.75	-
36's	Workers' Comp	1,239,519.00	1,123,550.22	1,177,936.00
370010	APPLE	121,623.00	-	117,525.00
371101	APPLE ACADEMIC INSTRUCTOR	-	70,552.80	-
371301	APPLE OTH ACA NONINSTRUCT	-	2,286.22	-
372102	APPLE CLASSIFIED	-	14,483.48	-
372202	APPLE NON-INSTR ADMN/SUPR	-	38.03	-
372302	APPLE INST AIDE DIRECT INSTR	-	6,036.69	-
372402	APPLE INS AIDE NOTDIRECT INS	-	1,391.32	-
37's	APPLE	121,623.00	94,788.54	117,525.00
390010	OTHER BENEFITS	1,273,102.00	-	4,000.00
391101	GOLDEN HANDSHAKE ACADMIC	-	461,582.18	-
391201	GOLDEN HANDSHAKE ED ADMIN	-	226,100.15	-
392102	RETIR INCENT CLASS ADMIN SUP	-	122,890.95	-
392202	RETIREMNT INCENT CLASSIFIED	-	458,552.73	-
393200	FEDERAL INCOME TAX	-	12.12	-
394101	ACA BENEFITS TO SPREAD	-	5,289.57	-
398000	TB TESTS FOR EMPLOYEES	-	1,560.00	-
398100	EMPLOYEE COSTS/HEALTH SERVICES	-	60.00	-
39's	Other Benefits	1,273,102.00	1,276,047.70	4,000.00
	Employee Benefits Subtotal	46,534,730.00	33,546,025.73	42,702,164.00

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400010	SUPPLIES & MATERIALS	1,126,166.00	-	1,130,075.00
411000	SOFTWARE LESS THAN \$5,000	-	6,160.68	-
421000	BOOKS,MAGAZINES,PERIODCLS	-	36.67	-
422000	SUBSCRIPTIONS, PERIODICALS	-	2,100.68	-
424000	INSTRL MAT - PRINTING/ELECTRNC	-	27,802.09	-
431000	SUPPLIES&MATERIAL,INSTRUCT	-	438,985.67	-
431100	SUPPLIES, INSTRUCTIONL FOOD	-	161.63	-
432000	INSTRUCTIONAL TESTS	-	627.00	-
441000	SUPPLIES&MATERIAL,NONINSTR	-	405,324.92	-
441100	SUPPLIES, INSTITUTIONAL	-	9,945.54	-
441200	SUPPLIES, BOOKSTORE	-	27.15	-
441300	SUPPLIES, FOOD SERVICES	-	115.02	-
442000	COST OF FOOD, FOOD SERVICE	-	484.56	-
444000	GRADUATION GOWNS	-	215.50	-
	Supplies & Materials Subtotal	1,126,166.00	891,987.11	1,130,075.00
500010	OTHER OPER EXP	11,598,622.00	-	11,861,395.00
511000	AUDIT	-	55,300.00	-
515100	INTERNET ACCESS	-	1,343.77	-
515200	JPA SELF-INSURANCE ADMIN	-	8,613.81	-
515300	SOFTWARE LICENSING FEES	-	549,886.35	-
525100	MEMBERSHIP, DISTRICT	-	203,849.11	-
525200	MEMBERSHIP, EMPLOYEE	-	8,019.00	-
535200	INS, FIRE, CASUALTY, LIABILITY	-	809,643.00	-
535500	STUDENT ACCIDENT&HOSPITAL	-	229,173.00	-
535600	STUDENT MALPRACTICE INSUR	-	54,066.40	-
545100	ADVERTISEMENTS REQ BY LAW	-	14,235.00	-
545200	LAWYERS' FEES	-	240,248.60	-
551100	ATHLETIC OFFICIALS FEES	-	42,646.00	-
551200	CLASSROOM SPEAKERS	-	300.00	-
551300	INDEPENDENT CONTRACTOR	-	215,083.39	-
551400	MANAGEMENT FEES	-	7,917.00	-
551500	SECURITY GUARD SERVICES	-	687.16	-
551600	WARRANT RECONCILIATION	-	8,026.68	-
551900	OTH PERSONAL&CONSULT SVC	-	1,555,441.06	-
555100	POSTAGE	-	274,524.35	-
560900	DISTRICT VEHICLE USE	-	27,557.72	-
561000	RENT & LEASE, EQUIPMENT	-	65,257.78	-
562000	RENTS & LEASES, LAND/BLDGS	-	35,963.03	-
562100	RENTAL OF FIELDS	-	18,992.50	-
563000	RENTAL OF TRANSPORTATION	-	28,782.89	-
564000	RENTAL OF FILMS	-	16,486.10	-
565100	MAINTENANCE AGREEMT,EQUIP	-	502,069.29	-
565200	MAINTENCE AGREE,SOFTWARE	-	604,762.28	-
565300	REPAIRS&MAINT NONINST EQUIP	-	229,435.95	-
565400	REPAIRS&MAINT INSTR EQUIPMT	-	25,354.65	-
565500	REPAIRS&MAINTENANCE BLDGS	-	61,496.70	-
565550	MAINTENANCE, GROUNDS	-	39,031.48	-
565600	TENANT IMPROVEMENTS	-	8,664.22	-
575100	TRAVEL, ACADEMIC ADMIN	-	22,136.10	-
575120	TRAVEL, ACADEMIC EMPLOYEE	-	10,019.88	-
575200	TRAVEL, CLASSIFIED ADMINISTR	-	18,240.00	-
575210	TRAVEL, CLASSIFIED EMPLOYEE	-	19,348.45	-
575300	TRAVEL, STUDENT	-	15,922.08	-
575310	TRAVEL WITH STUDENT	-	14,214.01	-
575400	TRAVEL, NON EMPLOYEE	-	5,162.74	-
575500	ATHLETIC ENTRY FEES	-	18,300.00	-
575600	ORIENTATION EXPENSES	-	2,047.71	-
575700	STAFF DEVELOPMNT AT PALOMR	-	4,985.93	-
575710	CONTRACTED TRAINING	-	4,989.16	-

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575800	FOOD FOR MEETINGS	-	56,016.04	-
580100	ELECTRICITY	-	1,411,061.36	-
580150	FUEL, GAS	-	71,804.44	-
580250	JANITORIAL SERVICES	-	73,362.49	-
580300	LAUNDRY/DRY CLEANING	-	16,735.52	-
580350	PEST CONTROL	-	4,910.61	-
580400	SEWAGE	-	(2,175.34)	-
580450	TELEPHONE	-	978.75	-
580500	TELEPHONE CONNECTIONS	-	185,468.86	-
580550	WASTE DISPOSAL	-	96,786.54	-
580600	WASTE DISPOSAL,HAZARDOUS	-	24.08	-
580650	WATER	-	404,010.23	-
585100	ADMINISTRATIVE EXPENSE	-	196,456.47	-
585150	ADVERTISE NOT REQ BY LAW	-	400,720.98	-
585200	BAD DEBT EXPENSE	-	4,985.31	-
585250	BANK CHARGES	-	3,344.47	-
585260	BANK CREDIT CARD EXPENSE	-	282,029.41	-
585300	COST OF SALES	-	2,874.27	-
585400	DISALLOWED FIN AID GRANTS	-	(993.71)	-
585450	FILM PROCESSING	-	1,000.00	-
585500	FINGERPRINTING	-	6,573.00	-
585510	TB TESTS	-	25.00	-
585700	PAYMENT IN LIEU OF TRANSPRT	-	103.50	-
585750	PRINTING	-	399,810.84	-
585850	PUBLISHING EXPENSE	-	13,854.00	-
585900	ROYALTY EXPENSE	-	18,085.32	-
585910	LICENSING FEE	-	23,705.88	-
585950	PHYSICAL EXAMINATIONS	-	32,173.00	-
585990	SPECIAL ACTIVITIES	-	2,536.05	-
590010	ABATEMENT BUDGET POOL	(680,000.00)	-	(530,000.00)
590100	FACILITIES SERVICES ABATEMENT	-	(30,587.54)	-
590600	BUSINESS SUPPORT SVCS ABATEMT	-	(478,986.53)	-
	Other Oper Exp Subtotal	10,918,622.00	9,274,917.63	11,331,395.00
580010	INDIRECT COSTS BUDGET POOL	(700,000.00)	-	(525,000.00)
585550	INDIRECT COSTS	-	(477,283.37)	-
	Indirect Costs Subtotal	(700,000.00)	(477,283.37)	(525,000.00)
600010	CAPITAL OUTLAY	38,238.03	-	204,521.00
622000	BUILDING BUILT IN FIXTURES	-	10,833.61	-
641400	EQUIP INSTR,ADDITNL>1000	-	4,454.07	-
642300	EQUIP NONINS,ADTNL.>\$200-999	-	2,371.28	-
644100	EQUIP INSTR ADDTL \$500 - \$4999	-	4,055.77	-
644200	EQUIP INSTR REPL \$500 - \$4999	-	8,902.32	-
644400	EQUIP NONINS ADDL \$500 - \$4999	-	14,641.99	-
644500	EQUIP NONINS REPL \$500 - \$4999	-	5,798.44	-
644600	EQUIPMENT NONINSTRUCTL >\$4,999	-	6,669.11	-
644750	EQUIP TECHNOLOGY INSTR <\$4,999	-	6,661.75	-
644850	EQUIP TECHNOLOGY NONINS<\$4,999	-	9,062.21	-
	Capital Outlay Subtotal	38,238.03	73,450.55	204,521.00
721000	INTRAFUND TRANS OUT WITHIN	-	2,493,466.00	-
721010	INTRAFUND TRANS OUT WITHIN	2,497,023.00	-	2,509,206.00
731000	INTERFUND TRANS OUT BETWEEN	-	30,000.00	-
731010	INTERFUND TRANS OUT BETWEEN	2,696,531.00	-	30,000.00
791010	RESERVE FOR CONTINGENCIES	9,558,285.00	-	9,589,757.00
791510	OTHER RESERVES	13,382.00	-	6,020,964.00
792010	CONTINGENCY,BUDGET STABILITY	1,273,028.00	-	-
793010	CONTINGENCY, COLA	488,470.00	-	-
799010	CONTINGENCY HOLDING ACCOUNT	3,540,995.00	-	2,388,518.00
	Other Outgoing Subtotal	20,067,714.00	2,523,466.00	20,538,445.00

		Palomar College		
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		2020 and 2021		
		FUND 11		
UNRESTRICTED AND DESIGNATED				Run Jul 07, 2020
		FY 2019-2020	FY 2019-2020	FY 2020-2021
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
Expense Grand Total		163,830,450.00	121,598,952.85	154,995,765.00
861100	APPRENTICESHIP APPORTIONM	2,412,012.00	2,412,012.00	2,412,012.00
861200	STATE GENERAL APPORTIONMT	4,217,575.00	3,033,997.00	1,346,478.00
861210	GENERL APPORTNMT PRIOR YR	-	109,076.68	-
861430	FT FACULTY HIRING	850,561.00	850,561.00	850,561.00
861450	PART TIME FACULTY APPORT	381,034.00	488,759.00	322,708.00
861500	2% BFAP ADMIN	204,949.00	204,949.00	190,603.00
863100	EDUCATION PROTECTION ACCOUNT	18,061,707.00	13,546,280.00	18,061,707.00
863101	ED PROTECTION ACCT PRIOR YEAR	-	145,580.00	-
867100	HOMEOWNER PROPTAX RELIEF	500,000.00	399,521.31	500,000.00
868100	STATE LOTTERY PROCEEDS	2,817,036.00	2,330,325.38	2,901,108.00
868150	STATE LOTTRY PROCEEDS PRIOR YR	-	(63,835.99)	-
868200	STATE MANDATED COSTS	555,010.00	555,010.00	529,549.00
868400	RETURN TO TITLE IV FROM STATE	-	5,595.00	-
869800	OTHER MISC STATE REVENUES	8,291,431.00	232,563.40	8,046,431.00
869999	BEGINNING BALANCE, STATE	436,511.00	-	-
86's	State Revenues Subtotal	38,727,826.00	24,250,393.78	35,161,157.00
881100	TAX ALLOCATION SECURD ROLL	74,194,502.00	72,441,984.75	76,717,115.00
881200	TAX ALLOC SUPPLEMENT ROLL	1,819,223.00	783,681.44	1,881,077.00
881300	TAX ALLOCN UNSECURED ROLL	2,296,385.00	2,232,251.07	2,285,528.00
881600	PRIOR YEARS TAXES	-	1,094,693.73	-
881700	ERAF ED REVENUE AUG FUND	(361,922.00)	-	-
881800	PROP TAXES RFNDS/ADJS	-	1,541,041.08	-
881900	RDA RESIDUAL PAYMENTS	6,175,366.00	6,141,543.49	6,110,931.00
883600	FOLLETT	500,000.00	235,668.91	525,000.00
884150	HLTH SVCS SALE TO EMPLOYEE	2,000.00	2,230.00	2,385.00
884210	PLANETARIUM SALES	53,000.00	35,762.39	56,636.00
884215	BUSINESS SERVICES CHARGES	50,500.00	28,832.85	50,000.00
884290	TICKET/GATE/PROGRAM SALES	17,210.00	17,210.25	16,800.00
884300	VENDING COMMISSIONS	175,000.00	135,459.27	35,000.00
884350	MISC SALES AND COMMISSION	68,352.00	51,367.99	48,000.00
885300	FACILITIES RENTAL AND LEASE	125,000.00	85,941.25	17,000.00
886100	INTEREST BANK ACCOUNTS	-	14,672.12	-
886200	INTEREST COUNTY TREASURY	800,000.00	360,640.59	600,000.00
886500	OTH INTEREST & INVEST INCOM	-	500.00	-
887400	ENROLLMENT FEE	8,221,848.00	8,382,326.50	8,221,848.00
887500	FIELD TRP;USEOF NONDIST FAC	5,455.00	5,445.00	-
887620	HLTH SERVICE PHYSICAL EXAM	15,000.00	16,534.00	16,000.00
887700	INSTR MAT FEES;SALE MATERL	264,157.00	262,467.78	264,652.00
887910	TRANSCRIPT INCOME	173,751.00	130,533.55	115,000.00
888010	NON RESIDENT TUITION USA	1,700,000.00	1,164,190.00	1,178,991.00
888020	NONRESIDENT TUITON FOREIGN	2,000,000.00	1,409,012.00	1,500,000.00
888115	NCTD PASSES	-	6,526.00	-
888920	COURSE TESTING FEE	-	1,165.00	-
889030	COBRA ADMIN FEE	-	73.29	-
889300	CASH OVER/SHORT	-	(93.65)	-
889600	LIBRARY FINES	700.00	291.00	-
889830	RETURNED CHECK FEE	-	502.00	-
889850	STUDNT REFND WRITE-OFF TO DIST	-	(493.59)	-
889880	STALE DATED/VOID WARRANTS	-	76,994.53	-
889900	OTHER LOCAL REVENUES	1,162,057.00	1,316,831.23	75,500.00
889999	BEGINNING BALANCE, LOCAL	20,233,958.00	-	19,970,152.00
88's	Local Revenues Subtotal	119,691,542.00	97,975,785.82	119,687,615.00
898100	INTERFUND TRANSER IN,BETWN	5,392,082.00	5,392,081.27	-
898200	INTRAFUND TRANSFR IN,WITHIN	19,000.00	19,000.00	146,993.00
89's	Other Sources Subtotal	5,411,082.00	5,411,081.27	146,993.00

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		2020 and 2021		
		FUND 11		
	UNRESTRICTED AND DESIGNATED			Run Jul 07, 2020
		FY 2019-2020	FY 2019-2020	FY 2020-2021
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
Revenue Grand Total		163,830,450.00	127,637,260.87	154,995,765.00

FUND 12

GENERAL FUND RESTRICTED



		Palomar College		
		BUDGET REPORT		
		Comparing Fiscal Years		
		2020 and 2021		
		FUND 12		
	GENERAL RESTRICTED FUND			Run Jul 02, 2020
		FY 2019-2020	FY 2019-2020	FY 2020-2021
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
111000	INSTRUCTIONAL SAL, CONTRACT	-	249,614.62	-
111010	INSTRUCTIONAL SALARY, CONTRACT	280,466.28	-	199,083.00
	11's Instr Salaries - Contract	280,466.28	249,614.62	199,083.00
122100	COUNSELORS, CONTRACT	-	977,046.98	-
122110	COUNSELORS, CONTRACT	1,192,293.00	-	1,048,585.00
123100	DEAN, ACADEMIC CONTRACT	-	11,775.20	-
123110	DEAN, ACADEMIC CONTRACT	11,776.00	-	-
123200	DEPARTMENT CHAIR, CONTRACT	-	6,534.54	-
123210	DEPARTMENT CHAIR, CONTRACT	6,795.54	-	-
123400	DIRECTR/COORDINAT,ACA CONT	-	60,546.35	-
123410	DIRECTOR/COORDINATOR, ACA CONT	97,077.00	-	69,086.00
123600	DIRECTOR/COORDINATOR, AA CONT	-	577,100.85	-
123610	DIRECTOR/COORDINATOR, AA CONT	672,500.00	-	458,392.00
	12's Non-Instr Salaries - Contract	1,980,441.54	1,633,003.92	1,576,063.00
130010	INSTR SALARIES - OTHER	350,493.38	-	119,800.00
131100	ASSIGN TIME HRLY REPLACMT	-	114,679.62	-
133100	INSTRUCTIONL ACADEMIC,HRLY	-	119,596.94	-
133300	INSTR ACADEMIC, HRLY SUMMR	-	6,038.74	-
135300	OVERLOAD, CONTRACT INSTRUC	-	25,428.87	-
135700	OVERLOAD, SUMMER ACA HRLY	-	2,580.57	-
139100	INSTRCTNL SAL, CANCELLED CLASS	-	669.35	-
	13's Instr Salaries - Other	350,493.38	268,994.09	119,800.00
140010	NON-INSTR SALARIES - OTHER	2,422,120.31	-	1,681,393.00
141100	COUNSELOR, HOURLY	-	633,436.74	-
144100	NON-INSTRUCT ACADEMIC,HRLY	-	1,075,626.40	-
145100	OVERLOAD, SUMMER NON-INST	-	148,897.95	-
146600	REPLC COUNSLR SUMMR HRLY	-	190,454.63	-
148000	NONINSTR ACA HOURLY, OTHER	-	17,530.47	-
	14's Non-Instr Salaries - Other	2,422,120.31	2,065,946.19	1,681,393.00
	Academic Salaries Subtotal	5,033,521.51	4,217,558.82	3,576,339.00
212100	SUPERVISOR, CAST	-	591,468.31	-
212110	SUPERVISOR, CAST	760,231.00	-	676,720.00
212200	CLASSIFIED REGULAR SALARY	-	4,711,462.94	-
212210	CLASSIFIED REGULAR SALARY	6,118,022.27	-	5,394,398.00
212300	CLASSIFIED HEALTH PROFESSL	-	204,271.08	-
212310	CLASSIFIED HEALTH PROFESSIONAL	239,745.00	-	201,710.00
212600	NON-INSTRUCTNL ADMINISTRATORS	-	1,014,200.17	-
212610	NON-INSTRUCTNL ADMINISTRATORS	1,442,873.49	-	1,228,729.00
	21's Non-Instr Salaries - Reg	8,560,871.76	6,521,402.50	7,501,557.00
222010	INST AIDE CONTRACT, NOT DIRECT	48,513.00	-	-
	22's Instr Aides - Reg	48,513.00	-	-
230010	NON ACADEMIC SALARIES - OTHER	4,108,477.12	-	2,504,905.00
231100	HOURLY CLASSIFIED, TEMP	-	1,809,467.43	-
231300	HOURLY TUTORS	-	210,443.55	-
231500	HRLY HEALTH PROFESSIONAL	-	99,451.00	-
232100	OVERTIME CLASSIFID SALARIED	-	82,746.75	-
232200	OVERTIME SUPERVISR SALRIED	-	6,744.32	-
235100	STUDENT EMPLOYEE	-	110,398.26	-
235200	STUDENT TUTORS	-	29,312.05	-
235400	STUDENT WORK STUDY	-	482,292.83	-
	23's Non-Academic Salaries - Other	4,108,477.12	2,830,856.19	2,504,905.00
240010	INSTR AIDES - OTHER	50,751.00	-	63,800.00
241100	HRLY INSTR AIDE,DIRECT INSTR	-	44,691.28	-
	24's Instr Aides - Other	50,751.00	44,691.28	63,800.00
	Non Acad Salaries Subtotal	12,768,612.88	9,396,949.97	10,070,262.00
310010	STRS	659,661.84	-	514,706.00
311101	STRS ACADEMIC INSTRUCTORS	-	74,142.91	-
311201	STRS EDUCATIONAL ADMIN/SUP	-	31,802.07	-
311301	STRS OTHERACA NONINSTRUCT	-	445,987.80	-

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		2020 and 2021		
		FUND 12		
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		Budget	Expended/Received	Budget
Account	Description		Year to Date	
312202	STRS NON-INSTR ADMIN/SUPR	-	19,784.89	-
31's	STRS	659,661.84	571,717.67	514,706.00
320010	PERS	1,909,578.86	-	1,590,373.00
321201	PERS EDUCATIONAL ADMIN/SUP	-	77,496.16	-
321301	PERS OTHERACA NONINSTRUCT	-	21,892.64	-
322102	PERS CLASSIFIED	-	1,120,231.10	-
322202	PERS NON-INSTR ADMIN/SUPR	-	278,406.11	-
322302	PERS INSTR AIDE DIRECT INSTR	-	743.42	-
32's	PERS	1,909,578.86	1,498,769.43	1,590,373.00
330010	FICA & MEDICARE (OASDI)	849,847.17	-	701,866.00
331201	FICA EDUCATIONAL ADMIN/SUP	-	24,148.25	-
331301	FICA OTHERACA NONINSTRUCT	-	7,850.76	-
332102	FICA CLASSIFIED	-	357,469.67	-
332202	FICA NON-INSTR ADMIN/SUPR	-	90,812.42	-
332302	FICA INSTR AIDE DIRECT INSTR	-	1,054.15	-
335101	MEDCA ACADEM INSTRUCTORS	-	8,022.09	-
335201	MEDCA EDUCATNL ADMIN/SUPV	-	8,512.00	-
335301	MEDCA OTH ACA NONINSTRUCT	-	44,471.06	-
336102	MEDCA CLASSIFIED	-	103,200.18	-
336202	MEDCA NON-INSTR ADMIN/SUP	-	23,150.11	-
336302	MEDCA INST AIDE DIRECT INSTR	-	648.01	-
33's	FICA & Medicare (OASDI)	849,847.17	669,338.70	701,866.00
340101	MEDIC ACADEMIC INSTRUCTORS	-	30,455.08	-
340110	MEDIC ACA	263,002.23	-	277,358.00
340151	MEDIC EDUCATIONL ADMIN/SUP	-	68,504.54	-
340201	MEDIC OTHER ACA NONINSTRUC	-	181,750.21	-
340210	MEDIC CLS	1,837,399.95	-	1,468,281.00
340252	MEDIC CLASSIFIED	-	1,212,768.95	-
340302	MEDIC NON-INSTR ADMIN/SUPR	-	303,099.31	-
340310	MEDIC AA/CAST	563,433.00	-	467,907.00
341101	DENT ACADEMIC INSTRUCTORS	-	1,916.25	-
341110	DENT ACA	12,403.14	-	10,590.00
341151	DENT EDUCATIONAL ADMIN/SUP	-	2,863.57	-
341201	DENT OTHER ACA NONINSTRUC	-	7,902.79	-
341210	DENT CLS	90,569.82	-	68,095.00
341252	DENT CLASSIFIED	-	59,852.45	-
341302	DENT NON-INSTR ADMIN/SUPR	-	14,978.63	-
341310	DENT AA/CAST	27,587.10	-	20,864.00
342101	VISION ACADEMIC INSTRUCTOR	-	391.93	-
342110	VISION ACA	2,462.09	-	2,097.00
342151	VISION EDUCATIONL ADMIN/SUP	-	669.16	-
342201	VISION OTHR ACA NONINSTRUC	-	1,543.20	-
342210	VISION CLS	16,976.15	-	13,855.00
342252	VISION CLASSIFIED	-	12,098.27	-
342302	VISION NON-INSTR ADMIN/SUP	-	2,905.36	-
342310	VISION AA/CAST	5,456.08	-	4,079.00
343101	LIFE ACADEMIC INSTRUCTORS	-	253.18	-
343110	LIFE ACA	1,612.17	-	1,360.00
343151	LIFE EDUCATIONAL ADMIN/SUPR	-	489.59	-
343201	LIFE OTHER ACA NONINSTRUCT	-	997.31	-
343210	LIFE CLS	11,020.15	-	9,003.00
343252	LIFE CLASSIFIED	-	7,434.69	-
343302	LIFE NON-INSTR ADMIN/SUPR	-	1,755.28	-
343310	LIFE AA/CAST	3,503.00	-	2,654.00
344101	LTD ACADEMIC INSTRUCTORS	-	434.77	-
344110	LTD ACA	2,806.53	-	2,391.00
344151	LTD EDUCATIONAL ADMIN/SUPR	-	745.04	-
344201	LTD OTHER ACA NONINSTRUCT	-	1,818.83	-
344210	LTD CLS	11,612.78	-	9,908.00
344252	LTD CLASSIFIED	-	8,393.04	-
344302	LTD NON-INSTR ADMIN/SUPR	-	2,581.49	-

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		Budget	Expended/Received	Budget
Account	Description		Year to Date	
344310	LTD AA/CAST	5,144.01	-	4,509.00
345101	LTC ACADEMIC INSTRUCTORS	-	93.09	-
345110	LTC ACA	582.64	-	502.00
345151	LTC EDUCATIONAL ADMIN/SUPR	-	180.00	-
345201	LTC OTHER ACA NONINSTRUCT	-	366.84	-
345210	LTC CLS	3,955.76	-	3,288.00
345252	LTC CLASSIFIED	-	2,869.50	-
345302	LTC NON-INSTR ADMIN/SUPR	-	695.57	-
345310	LTC AA/CAST	1,431.90	-	968.00
348010	FUTURE RETIREE HEALTH ACA	-	51,162.45	-
348020	FUTURE RETIREE HEALTH CLS	-	270,659.38	-
348030	FUTURE RETIREE HEALTH AA/CAST	-	81,428.27	-
348110	FUTURE RETIREE HEALTH ACA	64,104.38	-	55,181.00
348210	FUTURE RETIREE HEALTH CLS	371,705.66	-	309,646.00
348310	FUTURE RETIREE HEALTH AA/CAST	121,450.00	-	88,844.00
349102	FSA ER OTHER ACA NONINSTRUCTOR	-	313.70	-
349110	FSA ER ACA	314.00	-	300.00
349201	FSA ER CLASSIFIED	-	1,600.00	-
349210	FSA ER CLS	1,600.00	-	1,600.00
349401	HSA ER ACADEMIC INSTRUCTOR	-	4,686.00	-
349402	HSA ER OTHER ACA NONINSTRUCTOR	-	238.67	-
349410	HSA ER ACA	5,161.67	-	1,800.00
349501	HSA ER CLASSIFIED	-	29,445.30	-
349510	HSA ER CLS	33,946.50	-	25,620.00
349601	HSA ER EDUCATIONAL ADMIN/SUPR	-	6,000.00	-
349602	HSA ER NON-INSTR ADMIN/SUPR	-	3,000.00	-
349610	HSA ER AA/CAST	12,300.00	-	6,000.00
34's	Health & Welfare	3,471,540.71	2,379,341.69	2,856,700.00
350010	STATE UNEMP INSURANCE	9,687.60	-	10,013.00
351101	UNEMP ACADEMIC INSTRUCTOR	-	293.33	-
351201	UNEMP EDUCATIONL ADMN/SUP	-	295.25	-
351301	UNEMP OTH ACA NONINSTRUCT	-	1,534.32	-
352102	UNEMPLOYMENT CLASSIFIED	-	3,558.86	-
352202	UNEMP NON-INSTR ADMN/SUP	-	788.89	-
352302	UNEMP INSTR AIDE DIRECT INST	-	22.37	-
353102	UNEMP STUDENT	-	5.03	-
35's	State Unempl Insurance	9,687.60	6,498.05	10,013.00
360010	WORKER'S COMP	261,321.60	-	207,420.00
361101	WC ACADEMIC INSTRUCTORS	-	8,240.30	-
361201	WC EDUCATIONAL ADMIN/SUPR	-	8,129.13	-
361301	WC OTHER ACA NON INSTRUCT	-	45,479.70	-
362102	WC CLASSIFIED	-	105,662.19	-
362202	WC NON-INSTR ADMIN/SUPERV	-	23,956.03	-
362302	WC INSTR AIDE DIRECT INSTR	-	661.87	-
363102	WC STUDENT	-	9,220.11	-
36's	Workers' Comp	261,321.60	201,349.33	207,420.00
370010	APPLE	88,348.82	-	53,064.00
371101	APPLE ACADEMIC INSTRUCTOR	-	1,401.63	-
371301	APPLE OTH ACA NONINSTRUCT	-	4,648.82	-
372102	APPLE CLASSIFIED	-	32,164.48	-
372302	APPLE INST AIDE DIRECT INSTR	-	684.92	-
37's	APPLE	88,348.82	38,899.85	53,064.00
39's	Other Benefits	-	-	-
	Employee Benefits Subtotal	7,249,986.60	5,365,914.71	5,934,142.00
400010	SUPPLIES & MATERIALS	2,524,677.68	-	1,669,100.00
411000	SOFTWARE LESS THAN \$5,000	-	15,370.10	-
421000	BOOKS,MAGAZINES,PERIODCLS	-	1,938.32	-
422000	SUBSCRIPTIONS, PERIODICALS	-	32,261.62	-
423000	BOOKSTORE TEXTBOOKS	-	427,079.75	-
424000	INSTR MAT - PRINTING/ELECTRNC	-	118,616.90	-

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		Budget	Expended/Received	Budget
Account	Description		Year to Date	
431000	SUPPLIES&MATERIAL,INSTRUCT	-	526,117.32	-
431100	SUPPLIES, INSTRUCTIONL FOOD	-	1,044.49	-
432000	INSTRUCTIONAL TESTS	-	58,465.35	-
441000	SUPPLIES&MATERIAL,NONINSTR	-	186,826.41	-
441100	SUPPLIES, INSTITUTIONAL	-	2,229.26	-
441200	SUPPLIES, BOOKSTORE	-	4,994.18	-
441300	SUPPLIES, FOOD SERVICES	-	2,830.39	-
442000	COST OF FOOD, FOOD SERVICE	-	6,148.18	-
446000	SHIPPING/HANDLING CHARGES	-	48.40	-
	Supplies & Materials Subtotal	2,524,677.68	1,383,970.67	1,669,100.00
500010	OTHER OPER EXP	6,814,096.86	-	3,781,603.00
515100	INTERNET ACCESS	-	46,438.80	-
515300	SOFTWARE LICENSING FEES	-	288,659.66	-
525100	MEMBERSHIP, DISTRICT	-	9,489.00	-
525200	MEMBERSHIP, EMPLOYEE	-	12,026.60	-
535200	INS, FIRE, CASUALTY, LIABILITY	-	1,691.70	-
535500	STUDENT ACCIDENT&HOSPITAL	-	34,047.00	-
545100	ADVERTISEMENTS REQ BY LAW	-	180.00	-
551200	CLASSROOM SPEAKERS	-	930.46	-
551300	INDEPENDENT CONTRACTOR	-	1,610,516.14	-
551900	OTH PERSONAL&CONSULT SVC	-	665,143.61	-
555100	POSTAGE	-	28,453.21	-
560900	DISTRICT VEHICLE USE	-	2,520.84	-
561000	RENT & LEASE, EQUIPMENT	-	5,175.00	-
562000	RENTS & LEASES, LAND/BLDGS	-	189,541.64	-
563000	RENTAL OF TRANSPORTATION	-	36,925.08	-
564000	RENTAL OF FILMS	-	1,500.00	-
565100	MAINTENANCE AGREEMT,EQUIP	-	58,062.56	-
565200	MAINTENCE AGREE,SOFTWARE	-	252,344.39	-
565300	REPAIRS&MAINT NONINST EQUIP	-	22,880.59	-
565400	REPAIRS&MAINT INSTR EQUIPMT	-	4,851.11	-
565500	REPAIRS&MAINTENANCE BLDGS	-	11,234.89	-
565550	MAINTENANCE, GROUNDS	-	28,723.16	-
565600	TENANT IMPROVEMENTS	-	5,852.00	-
575100	TRAVEL, ACADEMIC ADMIN	-	40,825.62	-
575120	TRAVEL, ACADEMIC EMPLOYEE	-	67,794.21	-
575200	TRAVEL, CLASSIFIED ADMINISTR	-	19,595.14	-
575210	TRAVEL, CLASSIFIED EMPLOYEE	-	55,256.06	-
575300	TRAVEL, STUDENT	-	8,111.37	-
575310	TRAVEL WITH STUDENT	-	127,005.42	-
575500	ATHLETIC ENTRY FEES	-	540.00	-
575600	ORIENTATION EXPENSES	-	279.00	-
575700	STAFF DEVELOPMNT AT PALOMR	-	20,124.00	-
575710	CONTRACTED TRAINING	-	12,071.04	-
575800	FOOD FOR MEETINGS	-	38,678.20	-
580100	ELECTRICITY	-	16,242.02	-
580150	FUEL, GAS	-	24,096.42	-
580300	LAUNDRY/DRY CLEANING	-	4,933.87	-
580450	TELEPHONE	-	632.00	-
580550	WASTE DISPOSAL	-	1,019.37	-
580650	WATER	-	166.47	-
585100	ADMINISTRATIVE EXPENSE	-	11,576.58	-
585110	GFSP STUDENT EXPENSES	-	27,314.84	-
585150	ADVERTISE NOT REQ BY LAW	-	215,288.45	-
585260	BANK CREDIT CARD EXPENSE	-	24,997.70	-
585400	DISALLOWED FIN AID GRANTS	-	21,201.00	-
585500	FINGERPRINTING	-	4,938.25	-
585510	TB TESTS	-	50.00	-
585750	PRINTING	-	86,975.30	-
585900	ROYALTY EXPENSE	-	500.00	-

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		FY 2019-2020	FY 2019-2020	FY 2020-2021
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
585910	LICENSING FEE	-	588.99	-
585990	SPECIAL ACTIVITIES	-	144,835.45	-
590010	ABATEMENT BUDGET POOL	(5,000.00)	-	(758.00)
590700	LIVE SCAN (CP) ABATEMENT	-	(1,410.00)	-
	Other Oper Exp Subtotal	6,809,096.86	4,291,414.21	3,780,845.00
580010	INDIRECT COSTS BUDGET POOL	842,505.17	-	503,801.00
585550	INDIRECT COSTS	-	477,283.37	-
	Indirect Costs Subtotal	842,505.17	477,283.37	503,801.00
600010	CAPITAL OUTLAY	4,670,871.36	-	864,584.00
612000	SITE IMPROVEMENT	-	3,696.03	-
623000	BUILDING CONSTRUCTION	-	1,798,471.21	-
623100	ARCHITECTURL&ENGINEER FEE	-	116,239.43	-
623200	BLUEPRINTS&INSPECTION SVCS	-	39,576.74	-
623300	PERMITS AND FEES	-	8,400.96	-
631000	LIBRARY BOOKS	-	35,010.04	-
631100	LIBRARY BOOK REPLACEMENT	-	394.20	-
632000	LIBRARY MAGAZINE&PERIODICL	-	27,933.22	-
633000	LIBRARY NONPRINT MEDIA	-	198,437.92	-
641100	EQUIP INST REPL INVTOR>\$1000	-	65,491.41	-
641200	EQUIP INST, REPLACE>\$200-999	-	311.21	-
641300	EQUIP INSTR,ADDITNL >\$200-999	-	651.61	-
641400	EQUIP INSTR,ADDITNL>1000	-	100,093.30	-
643000	LEASE PURCHASE EQUIPMENT	-	35,223.28	-
644100	EQUIP INSTR ADDTL \$500 - \$4999	-	121,966.44	-
644200	EQUIP INSTR REPL \$500 - \$4999	-	459,708.64	-
644300	EQUIPMENT INSTRUCTIONL >\$4,999	-	345,478.24	-
644400	EQUIP NONINS ADDL \$500 - \$4999	-	5,135.79	-
644500	EQUIP NONINS REPL \$500 - \$4999	-	7,177.09	-
644600	EQUIPMENT NONINSTRUCTL >\$4,999	-	140,516.64	-
644700	EQUIP TECHNOLOGY INSTR >\$4,999	-	272,842.07	-
644750	EQUIP TECHNOLOGY INSTR <\$4,999	-	116,117.42	-
644800	EQUIP TECHNOLOGY NONINS>\$4,999	-	3,237.13	-
644850	EQUIP TECHNOLOGY NONINS<\$4,999	-	1,027.82	-
	Capital Outlay Subtotal	4,670,871.36	3,903,137.84	864,584.00
721010	INTRAFUND TRANS OUT WITHIN	5,767,785.00	-	5,479,398.00
731010	INTERFUND TRANS OUT BETWEEN	4,000.00	-	4,000.00
741010	OTHER TRANSFERS/OUTGOES	700,000.00	-	-
751000	STUDENT GRANTS	-	2,051,359.69	-
751010	STUDENT GRANTS	3,462,772.00	-	47,200.00
762000	STUDT BOOK&SUPPLY PAYMENTS	-	343,705.86	-
762010	STUDT BOOK&SUPPLY PAYMENTS	343,707.00	-	135,264.00
763000	STUDENT TRANSPORTATION	-	66,356.33	-
763010	STUDENT TRANSPORTATION	67,926.00	-	200.00
766000	STU MEAL TICKET/FOOD SVCS	-	1,459.81	-
766010	STU MEAL TICKET-FOOD SVCS	1,461.00	-	3,000.00
767000	STUDENT PIC CARD	-	20,100.00	-
767010	STUDENT PIC CARD	34,366.00	-	-
769000	STUDENT OTHER EXPENSES	-	951,957.42	-
769010	STUDENT OTHER EXPENSES	983,742.00	-	824,574.00
799010	CONTINGENCY HOLDING ACCOUNT	8,494,984.94	-	7,344,761.00
	Other Outgoing Subtotal	19,860,743.94	3,434,939.11	13,838,397.00
Expense Grand Total		59,760,016.00	32,471,168.69	40,237,470.00
812130	HEA FED WORK STUDY	506,239.00	482,292.83	475,000.00
812220	HEA TRIO	595,617.00	367,576.26	599,143.00
812221	HEA TRIO/SSS PRIOR YEAR	291,600.00	291,600.00	332,177.00
812225	HEA TRIO EDUC OPPORTUNITY CNTR	264,534.00	151,176.36	242,823.00

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		Budget	Expended/Received	Budget
Account	Description		Year to Date	
812226	HEA TRIO EOC PRIOR YEAR	71,308.00	71,308.00	66,589.00
812240	HEA TRIO UPWARD BOUND	590,010.00	35,909.01	768,665.00
812241	HEA TRIO/UPWARD BOUND PR YEAR	449,084.00	449,084.00	319,087.00
812250	HEA GEAR UP	1,190,400.00	-	1,190,400.00
812251	HEA GEAR UP PRIOR YEAR	1,220,908.00	1,140,284.94	600,000.00
812260	TRIO TALENT SEARCH GRANT	535,990.00	279,175.99	480,000.00
812261	TRIO TALENT SEARCH PRIOR YEAR	262,883.00	262,883.00	97,347.00
812290	HEA TITLE V HISPANIC SRVG INST	648,358.00	102,610.16	648,137.00
812291	HEA TITLE V HSI PRIOR YEAR	415,716.00	415,716.00	103,929.00
814100	TANF (FEDERAL)	58,875.00	30,615.00	55,931.00
814110	TANF FEDERAL SHARE PRIOR YEAR	-	13,721.00	-
815190	PELL GRANT ADMIN ALLOWANC	20,000.00	29,920.00	30,000.00
815500	FEDERAL ADMIN ALLOWANCE	9,500.00	17,997.00	21,500.00
816100	VETERAN'S EDUCATION	9,000.00	21,120.00	5,000.00
817100	VOCTNL/APPLIED TECH ED ACT	792,765.00	-	633,415.00
817110	VTEA PRIOR YEAR	-	7,452.01	-
819400	NATIONAL SCIENCE FOUN GRNT	260,728.00	-	-
819401	NATIONL SCIENCE FOUN GRT PR YR	179,534.00	158,119.48	86,403.00
819800	OTHER FEDERAL REVENUES	3,882,681.00	27,650.00	-
819999	BEGINNING BALANCE, FEDERAL	213,486.00	-	42,500.00
81's	Federal Revenues Subtotal	12,469,216.00	4,356,211.04	6,798,046.00
861100	APPRENTICESHIP APPORTIONM	131,949.00	-	71,950.00
862150	EOPS	1,205,420.00	1,108,986.00	1,145,149.00
862200	DSPS	1,330,836.00	1,224,369.00	1,209,911.00
862210	DSPS PRIOR YEAR	-	4,169.00	-
862212	DEAF & HARD OF HEARING (DHH)	103,789.00	95,486.00	98,237.00
862213	ACCESS T/PRINT & ELECTRNC INFO	11,629.00	10,699.00	11,064.00
862250	CALWORKS	336,621.00	309,691.00	328,727.00
862400	OTH GEN CATEGORICL PROGMS	3,455,437.00	3,373,851.10	1,167,778.00
862410	OTHER GEN CATEGORICAL PROG PY	(150,831.00)	(150,831.00)	-
862445	STRONG WORKFORCE PROGRAM	4,413,803.00	4,222,137.35	2,056,031.00
862450	BFAP	687,399.00	632,407.00	631,604.00
862500	CARE	125,247.00	115,227.00	118,984.00
862650	FACULTY/STAFF DIVERSITY	8,422.00	8,421.92	-
862754	STUDENT EQUITY & ACHIEVEMENT	5,767,785.00	5,306,362.00	5,479,398.00
862760	INNOVATION IN HIGHER EDUCATION	1,325,572.00	1,325,571.74	1,193,015.00
865300	OTH SPECL CATAGORL PRGRM	3,750,000.00	1,500,000.00	3,556,528.00
865310	ASSOCIATE DEGREE NURSING GRANT	210,300.00	193,476.00	199,597.00
865392	TTIP SOUTH PRIOR YEAR	835,670.00	633,982.82	-
868100	STATE LOTTERY PROCEEDS	994,248.00	-	1,023,807.00
868150	STATE LOTTRY PROCEEDS PRIOR YR	-	87,542.10	-
869800	OTHER MISC STATE REVENUES	2,610,273.00	2,348,752.40	2,083,918.00
869999	BEGINNING BALANCE, STATE	4,278,486.00	-	960,241.00
86's	State Revenues Subtotal	31,432,055.00	22,350,300.43	21,335,939.00
882100	CONTRB.GIFTS.GRANTS.ENDOW	329,652.00	157,109.27	-
883100	CONTRACT INSTRUCTIONL SVC	1,260,033.00	378,874.22	719,467.00
883300	CONT INSTR SVC CONTRACT ED	770,063.00	676,861.56	498,912.00
884170	KKSM ADVERTISING SALES	1,100.00	880.00	1,000.00
884320	WELLNESS CENTER FEES	35,000.00	31,188.69	35,000.00
884330	WELLNESS CENTER PARKING	1,500.00	2,180.00	1,300.00
884340	WELLNESS CNTR PROCES FEE	-	77.00	-
887600	HEALTH SERVICE FEE STUDENT	982,155.00	788,338.00	835,851.00
887610	HLTH SERVICE INSURANCE PAY	-	(4.00)	-
887700	INSTR MAT FEES;SALE MATERL	30,000.00	27,000.00	30,000.00
888030	NONRESIDENT CAPITAL OUTLAY	-	27,782.50	-
888100	PARKING STICKER FEES	200.00	10.00	50.00
888101	PARK STICKER FEE SPRING	400,000.00	308,154.30	385,000.00
888102	PARK STICKER FEE SUMMER	129,000.00	77,560.50	-
888103	PARK STICKER FEE FALL	415,000.00	446,288.80	200,000.00

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		Budget	Expended/Received	Budget
Account	Description		Year to Date	
888104	CAMPUS POLICE MISCLLNEOUS FEES	11,000.00	2,612.00	5,000.00
888110	ONE-DAY PERMIT MACHINES	188,802.00	162,833.52	160,000.00
888112	PARKING METERS	25,000.00	12,164.17	10,000.00
888900	OTH STUDENT FEES&CHARGES	112,243.00	85,425.00	100,000.00
888920	COURSE TESTING FEE	150,000.00	115,324.80	150,000.00
889650	PARKING FINES	140,000.00	151,427.18	120,000.00
889675	LIVE SCAN REVENUE	-	1,482.00	-
889900	OTHER LOCAL REVENUES	1,233,220.00	809,440.76	661,000.00
889999	BEGINNING BALANCE, LOCAL	1,398,969.00	-	349,294.00
88's	Local Revenues Subtotal	7,612,937.00	4,263,010.27	4,261,874.00
898200	INTRAFUND TRANSFR IN,WITHIN	8,245,808.00	2,474,466.00	7,841,611.00
89's	Other Sources Subtotal	8,245,808.00	2,474,466.00	7,841,611.00
Revenue Grand Total		59,760,016.00	33,443,987.74	40,237,470.00



FUND 22 - FUND 29

BOND INTEREST AND OTHER DEBT SERVICE FUNDS



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		FUND 22		
		PROP M BOND		Run Jul 02, 2020
	DEBT SERVICE - SERIES A			
		FY 2019-2020	FY 2019-2020	FY 2020-2021
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
500010	OTHER OPER EXP	1,500.00	-	1,500.00
	Other Oper Exp Subtotal	1,500.00	-	1,500.00
712010	DEBT REDEMPTION PRINCIPAL	4,715,000.00	-	5,170,000.00
713000	DEBT INTEREST/SERVICE CHGS	-	2,648,125.00	-
713010	DEBT INTEREST, SERVICE CHGS	5,296,250.00	-	5,060,600.00
799010	CONTINGENCY HOLDING ACCOUNT	4,507,629.00	-	3,190,731.00
	Other Outgoing Subtotal	14,518,879.00	2,648,125.00	13,421,331.00
Expense Grand Total		14,520,379.00	2,648,125.00	13,422,831.00
867100	HOMEOWNER PROPTAX RELIEF	70,000.00	-	-
86's	State Revenues Subtotal	70,000.00	-	-
881400	VOTED INDEBT SECURED ROLL	9,300,000.00	9,190,809.49	9,022,300.00
881450	VOTED INDEBT SUPPLEMENT ROLL	95,000.00	55,637.70	48,000.00
881500	VOTED INDEBT UNSECURDROLL	250,000.00	215,612.79	215,700.00
881600	PRIOR YEARS TAXES	90,000.00	76,724.07	72,800.00
881800	PROP TAXES RFNDS/ADJS	-	(47,337.20)	-
886200	INTEREST COUNTY TREASURY	135,000.00	67,461.69	92,800.00
889900	OTHER LOCAL REVENUES	15,000.00	-	-
889999	BEGINNING BALANCE, LOCAL	4,565,379.00	-	3,971,231.00
88's	Local Revenues Subtotal	14,450,379.00	9,558,908.54	13,422,831.00
Revenue Grand Total		14,520,379.00	9,558,908.54	13,422,831.00

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		2020 and 2021		
		FUND 23		
		PROP M BOND		Run Jul 02, 2020
		DEBT SERVICE - SERIES B		
		FY 2019-2020	FY 2019-2020	FY 2020-2021
		Budget	Expended/Received	Budget
			Year to Date	
Account	Description			
500010	OTHER OPER EXP	3,000.00	-	1,500.00
	Other Oper Exp Subtotal	3,000.00	-	1,500.00
712000	DEBT REDEMPTION PRINCIPAL	-	1,100,862.00	-
712010	DEBT REDEMPTION PRINCIPAL	1,100,862.00	-	1,149,507.00
713000	DEBT INTEREST/SERVICE CHGS	-	6,481,128.00	-
713010	DEBT INTEREST, SERVICE CHGS	6,481,128.00	-	8,855,683.00
799010	CONTINGENCY HOLDING ACCOUNT	5,632,504.00	-	3,147,607.00
	Other Outgoing Subtotal	13,214,494.00	7,581,990.00	13,152,797.00
Expense Grand Total		13,217,494.00	7,581,990.00	13,154,297.00
819800	OTHER FEDERAL REVENUES	1,972,095.00	1,974,542.53	1,978,402.00
81's	Federal Revenues Subtotal	1,972,095.00	1,974,542.53	1,978,402.00
867100	HOMEOWNER PROPTAX RELIEF	50,000.00	-	-
86's	State Revenues Subtotal	50,000.00	-	-
881400	VOTED INDEBT SECURED ROLL	5,170,000.00	5,437,656.06	5,340,300.00
881450	VOTED INDEBT SUPPLEMENT ROLL	65,000.00	40,394.71	35,700.00
881500	VOTED INDEBT UNSECURDROLL	150,000.00	112,410.36	112,400.00
881600	PRIOR YEARS TAXES	60,000.00	41,972.16	40,000.00
881800	PROP TAXES RFNDS/ADJS	-	(51,953.59)	-
886200	INTEREST COUNTY TREASURY	100,000.00	43,937.33	56,600.00
889900	OTHER LOCAL REVENUES	5,000.00	14,110.58	-
889999	BEGINNING BALANCE, LOCAL	5,645,399.00	-	5,590,895.00
88's	Local Revenues Subtotal	11,195,399.00	5,638,527.61	11,175,895.00
Revenue Grand Total		13,217,494.00	7,613,070.14	13,154,297.00

		Palomar College		
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		2020 and 2021		
		FUND 24		
		PROP M BOND		Run Jul 02, 2020
	DEBT SERVICE - SERIES C			
		FY 2019-2020	FY 2019-2020	FY 2020-2021
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
500010	OTHER OPER EXP	1,500.00	-	1,500.00
	Other Oper Exp Subtotal	1,500.00	-	1,500.00
712000	DEBT REDEMPTION PRINCIPAL	-	180,000.00	-
712010	DEBT REDEMPTION PRINCIPAL	180,000.00	-	735,000.00
713000	DEBT INTEREST/SERVICE CHGS	-	9,506,300.00	-
713010	DEBT INTEREST, SERVICE CHGS	9,506,300.00	-	9,488,000.00
799010	CONTINGENCY HOLDING ACCOUNT	6,187,044.00	-	5,964,045.00
	Other Outgoing Subtotal	15,873,344.00	9,686,300.00	16,187,045.00
Expense Grand Total		15,874,844.00	9,686,300.00	16,188,545.00
867100	HOMEOWNER PROPTAX RELIEF	80,000.00	-	-
	86's State Revenues Subtotal	80,000.00	-	-
881400	VOTED INDEBT SECURED ROLL	9,150,000.00	9,639,272.05	9,473,000.00
881450	VOTED INDEBT SUPPLEMENT ROLL	95,000.00	72,543.12	64,000.00
881500	VOTED INDEBT UNSECURDROLL	250,000.00	239,162.35	240,000.00
881600	PRIOR YEARS TAXES	90,000.00	85,089.10	81,000.00
881800	PROP TAXES RFNDS/ADJS	-	(60,257.53)	-
886200	INTEREST COUNTY TREASURY	100,000.00	45,666.23	58,400.00
889900	OTHER LOCAL REVENUES	15,000.00	-	-
889999	BEGINNING BALANCE, LOCAL	6,094,844.00	-	6,272,145.00
	88's Local Revenues Subtotal	15,794,844.00	10,021,475.32	16,188,545.00
Revenue Grand Total		15,874,844.00	10,021,475.32	16,188,545.00

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	2020 and 2021			
	FUND 25			
	PROP M BOND			Run Jul 02, 2020
	DEBT SERVICE - SERIES D			
		FY 2019-2020	FY 2019-2020	FY 2020-2021
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
500010	OTHER OPER EXP	1,500.00	-	1,500.00
	Other Oper Exp Subtotal	1,500.00	-	1,500.00
712000	DEBT REDEMPTION PRINCIPAL	-	2,065,000.00	-
712010	DEBT REDEMPTION PRINCIPAL	2,065,000.00	-	-
713000	DEBT INTEREST/SERVICE CHGS	-	6,074,975.00	-
713010	DEBT INTEREST, SERVICE CHGS	6,074,975.00	-	6,033,675.00
799010	CONTINGENCY HOLDING ACCOUNT	2,861,420.00	-	3,203,042.00
	Other Outgoing Subtotal	11,001,395.00	8,139,975.00	9,236,717.00
Expense Grand Total		11,002,895.00	8,139,975.00	9,238,217.00
867100	HOMEOWNER PROPTAX RELIEF	50,000.00	-	-
	86's State Revenues Subtotal	50,000.00	-	-
881400	VOTED INDEBT SECURED ROLL	4,870,000.00	5,708,607.27	5,612,000.00
881450	VOTED INDEBT SUPPLEMENT ROLL	65,000.00	43,882.07	39,000.00
881500	VOTED INDEBT UNSECURDROLL	150,000.00	122,605.77	123,000.00
881600	PRIOR YEARS TAXES	60,000.00	43,620.49	42,000.00
881800	PROP TAXES RFNDS/ADJS	-	(32,772.99)	-
886200	INTEREST COUNTY TREASURY	100,000.00	29,685.46	37,000.00
889900	OTHER LOCAL REVENUES	5,000.00	-	-
889999	BEGINNING BALANCE, LOCAL	5,702,895.00	-	3,385,217.00
	88's Local Revenues Subtotal	10,952,895.00	5,915,628.07	9,238,217.00
Revenue Grand Total		11,002,895.00	5,915,628.07	9,238,217.00

		Palomar College		
		BUDGET REPORT		
		Comparing Fiscal Years		
		2020 and 2021		
		FUND 29		
		DEBT SERVICE		Run Jul 02, 2020
		FY 2019-2020	FY 2019-2020	FY 2020-2021
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
712000	DEBT REDEMPTION PRINCIPAL	-	465,000.00	-
712010	DEBT REDEMPTION PRINCIPAL	465,000.00	-	115,000.00
713000	DEBT INTEREST/SERVICE CHGS	-	88,536.88	-
713010	DEBT INTEREST, SERVICE CHGS	99,925.00	-	89,100.00
731000	INTERFUND TRANS OUT BETWEEN	-	392,081.27	-
731010	INTERFUND TRANS OUT BETWEEN	392,082.00	-	-
799010	CONTINGENCY HOLDING ACCOUNT	104,288,615.00	-	104,288,615.00
	Other Outgoing Subtotal	105,245,622.00	945,618.15	104,492,715.00
Expense Grand Total		105,245,622.00	945,618.15	104,492,715.00
889999	BEGINNING BALANCE, LOCAL	104,680,697.00	-	104,288,615.00
88's	Local Revenues Subtotal	104,680,697.00	-	104,288,615.00
898100	INTERFUND TRANSER IN,BETWN	564,925.00	553,536.88	204,100.00
89's	Other Sources Subtotal	564,925.00	553,536.88	204,100.00
Revenue Grand Total		105,245,622.00	553,536.88	104,492,715.00

FUND 33

CHILD DEVELOPMENT FUND



Palomar College				
BUDGET REPORT				
Comparing Fiscal Years				
2020 and 2021				
FUND 33				
CHILD DEVELOPMENT FUND				Run Jul 02, 2020
		FY 2019-2020	FY 2019-2020	FY 2020-2021
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
111000	INSTRUCTIONAL SAL, CONTRACT	-	555,112.37	-
111010	INSTRUCTIONAL SALARY, CONTRACT	735,508.00	-	662,367.00
	11's Instr Salaries - Contract	735,508.00	555,112.37	662,367.00
	12's Non-Instr Salaries - Contract	-	-	-
130010	INSTR SALARIES - OTHER	242,123.00	-	340,000.00
139000	INSTRUCTIONAL SALARY, OTHER	-	211,507.85	-
	13's Instr Salaries - Other	242,123.00	211,507.85	340,000.00
	14's Non-Instr Salaries - Other	-	-	-
	Academic Salaries Subtotal	977,631.00	766,620.22	1,002,367.00
	21's Non-Instr Salaries - Reg	-	-	-
	22's Instr Aides - Reg	-	-	-
230010	NON ACADEMIC SALARIES - OTHER	1,000.00	-	500.00
	23's Non-Academic Salaries - Other	1,000.00	-	500.00
240010	INSTR AIDES - OTHER	249,428.00	-	280,000.00
241100	HRLY INSTR AIDE, DIRECT INSTR	-	226,768.65	-
	24's Instr Aides - Other	249,428.00	226,768.65	280,000.00
	Non Acad Salaries Subtotal	250,428.00	226,768.65	280,500.00
310010	STRS	121,711.00	-	139,920.00
311101	STRS ACADEMIC INSTRUCTORS	-	90,785.33	-
	31's STRS	121,711.00	90,785.33	139,920.00
320010	PERS	33,873.00	-	11,055.00
321101	PERS ACADEMIC INSTRUCTORS	-	13,217.93	-
322302	PERS INSTR AIDE DIRECT INSTR	-	11,570.19	-
	32's PERS	33,873.00	24,788.12	11,055.00
330010	FICA & MEDICARE (OASDI)	26,940.00	-	22,317.00
331101	FICA ACADEMIC INSTRUCTORS	-	4,227.38	-
332302	FICA INSTR AIDE DIRECT INSTR	-	3,583.39	-
335101	MEDCA ACADEM INSTRUCTORS	-	11,126.49	-
336302	MEDCA INST AIDE DIRECT INSTR	-	3,288.19	-
	33's FICA & Medicare (OASDI)	26,940.00	22,225.45	22,317.00
340101	MEDIC ACADEMIC INSTRUCTORS	-	153,619.00	-
340110	MEDIC ACA	234,567.00	-	232,554.00
341101	DENT ACADEMIC INSTRUCTORS	-	7,064.86	-
341110	DENT ACA	12,001.00	-	8,591.00
342101	VISION ACADEMIC INSTRUCTOR	-	1,620.30	-
342110	VISION ACA	2,171.00	-	1,949.00
343101	LIFE ACADEMIC INSTRUCTORS	-	1,047.20	-
343110	LIFE ACA	1,411.00	-	1,265.00
344101	LTD ACADEMIC INSTRUCTORS	-	881.05	-
344110	LTD ACA	1,344.00	-	1,189.00
345101	LTC ACADEMIC INSTRUCTORS	-	385.11	-
345110	LTC ACA	506.00	-	464.00
348010	FUTURE RETIREE HEALTH ACA	-	29,991.51	-
348110	FUTURE RETIREE HEALTH ACA	56,113.00	-	51,437.00
349410	HSA ER ACA	3,500.00	-	-
	34's Health & Welfare	311,613.00	194,609.03	297,449.00
350010	STATE UNEMP INSURANCE	597.00	-	651.00
351101	UNEMP ACADEMIC INSTRUCTOR	-	383.62	-
352302	UNEMP INSTR AIDE DIRECT INST	-	113.37	-
	35's State Unempl Insurance	597.00	496.99	651.00
360010	WORKER'S COMP	17,417.00	-	18,810.00
361101	WC ACADEMIC INSTRUCTORS	-	11,353.68	-
362302	WC INSTR AIDE DIRECT INSTR	-	3,358.38	-
	36's Workers' Comp	17,417.00	14,712.06	18,810.00
370010	APPLE	12,203.00	-	8,447.00
371101	APPLE ACADEMIC INSTRUCTOR	-	4,166.68	-
372302	APPLE INST AIDE DIRECT INSTR	-	4,202.70	-

		Palomar College		
		BUDGET REPORT		
		Comparing Fiscal Years		
		2020 and 2021		
		FUND 33		
		CHILD DEVELOPMENT FUND		Run Jul 02, 2020
		FY 2019-2020	FY 2019-2020	FY 2020-2021
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
37's	APPLE	12,203.00	8,369.38	8,447.00
39's	Other Benefits	-	-	-
	Employee Benefits Subtotal	524,354.00	355,986.36	498,649.00
400010	SUPPLIES & MATERIALS	75,500.00	-	93,000.00
411000	SOFTWARE LESS THAN \$5,000	-	1,306.00	-
431000	SUPPLIES&MATERIAL,INSTRUCT	-	10,635.30	-
431100	SUPPLIES, INSTRUCTIONL FOOD	-	26,307.29	-
441000	SUPPLIES&MATERIAL,NONINSTR	-	9,363.46	-
441300	SUPPLIES, FOOD SERVICES	-	4,092.38	-
	Supplies & Materials Subtotal	75,500.00	51,704.43	93,000.00
500010	OTHER OPER EXP	27,000.00	-	21,000.00
555100	POSTAGE	-	75.70	-
565100	MAINTENANCE AGREEMT,EQUIP	-	1,612.38	-
565300	REPAIRS&MAINT NONINST EQUIP	-	1,518.70	-
565500	REPAIRS&MAINTENANCE BLDGS	-	219.53	-
575120	TRAVEL, ACADEMIC EMPLOYEE	-	33.12	-
575710	CONTRACTED TRAINING	-	2,040.00	-
575800	FOOD FOR MEETINGS	-	263.05	-
580350	PEST CONTROL	-	1,200.00	-
580650	WATER	-	1,977.08	-
585750	PRINTING	-	2,054.81	-
585910	LICENSING FEE	-	1,694.00	-
	Other Oper Exp Subtotal	27,000.00	12,688.37	21,000.00
600010	CAPITAL OUTLAY	3,000.00	-	-
644750	EQUIP TECHNOLOGY INSTR <\$4,999	-	2,437.04	-
	Capital Outlay Subtotal	3,000.00	2,437.04	-
799010	CONTINGENCY HOLDING ACCOUNT	360,061.00	-	190,176.00
	Other Outgoing Subtotal	360,061.00	-	190,176.00
	Expense Grand Total	2,217,974.00	1,416,205.07	2,085,692.00
819100	CHILDCARE FOOD REIMB FEDRL	50,000.00	39,497.12	55,000.00
	81's Federal Revenues Subtotal	50,000.00	39,497.12	55,000.00
862100	CHILD DEVELOPMNT APPORT - CSPP	541,632.00	378,055.63	564,875.00
862550	CHILDCARE TAX BAILOUT	98,500.00	103,244.00	105,000.00
869100	CHILDCARE FOOD REIMB STATE	2,000.00	14,510.02	2,500.00
869999	BEGINNING BALANCE, STATE	21,324.00	-	21,324.00
	86's State Revenues Subtotal	663,456.00	495,809.65	693,699.00
886200	INTEREST COUNTY TREASURY	2,000.00	8,137.73	12,000.00
887100	CHDV F/P PARENT FEES PRESCHOOL	960,089.00	915,770.03	1,127,000.00
887110	CHDV SUB P-SCHOOL FEES F/T	5,000.00	5,693.00	6,000.00
889999	BEGINNING BALANCE, LOCAL	537,429.00	-	191,993.00
	88's Local Revenues Subtotal	1,504,518.00	929,600.76	1,336,993.00
	Revenue Grand Total	2,217,974.00	1,464,907.53	2,085,692.00

FUND 41

CAPITAL OUTLAY PROJECTS FUND



	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
	2020 and 2021			
	FUND 41			
	CAPITAL OUTLAY			Run Jul 02, 2020
		FY 2019-2020	FY 2019-2020	FY 2020-2021
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
400010	SUPPLIES & MATERIALS	74,100.00	-	66,000.00
431000	SUPPLIES&MATERIAL,INSTRUCT	-	6,615.59	-
441000	SUPPLIES&MATERIAL,NONINSTR	-	1,796.08	-
441100	SUPPLIES, INSTITUTIONAL	-	21,069.32	-
	Supplies & Materials Subtotal	74,100.00	29,480.99	66,000.00
500010	OTHER OPER EXP	2,499,493.00	-	1,413,020.00
515300	SOFTWARE LICENSING FEES	-	1,000.00	-
551400	MANAGEMENT FEES	-	46,219.22	-
551900	OTH PERSONAL&CONSULT SVC	-	1,650.00	-
561000	RENT & LEASE, EQUIPMENT	-	3,668.14	-
562000	RENTS & LEASES, LAND/BLDGS	-	170,544.70	-
565100	MAINTENANCE AGREEMT,EQUIP	-	286,946.85	-
565200	MAINTENANCE AGREE,SOFTWARE	-	31,613.40	-
565300	REPAIRS&MAINT NONINST EQUIP	-	104,815.79	-
565400	REPAIRS&MAINT INSTR EQUIPMT	-	456.36	-
565500	REPAIRS&MAINTENANCE BLDGS	-	1,350.00	-
565550	MAINTENANCE, GROUNDS	-	200,130.00	-
575700	STAFF DEVELOPMNT AT PALOMR	-	15,955.00	-
580100	ELECTRICITY	-	19,187.63	-
580150	FUEL, GAS	-	5,493.70	-
580250	JANITORIAL SERVICES	-	1,888.00	-
580300	LAUNDRY/DRY CLEANING	-	51.00	-
580400	SEWAGE	-	574.50	-
580500	TELEPHONE CONNECTIONS	-	29,068.33	-
580550	WASTE DISPOSAL	-	870.00	-
580600	WASTE DISPOSAL,HAZARDOUS	-	110,408.10	-
580650	WATER	-	1,516.73	-
585750	PRINTING	-	1,918.75	-
	Other Oper Exp Subtotal	2,499,493.00	1,035,326.20	1,413,020.00
600010	CAPITAL OUTLAY	3,746,699.00	-	1,775,322.00
612000	SITE IMPROVEMENT	-	12,900.00	-
612200	PARKING IMPROVEMENT	-	31,600.00	-
623000	BUILDING CONSTRUCTION	-	342,883.03	-
623200	BLUEPRINTS&INSPECTION SVCS	-	350.00	-
623300	PERMITS AND FEES	-	494.50	-
642300	EQUIP NONINS,ADTNL.>\$200-999	-	16,012.09	-
644200	EQUIP INSTR REPL \$500 - \$4999	-	2,842.27	-
644400	EQUIP NONINS ADDL \$500 - \$4999	-	11,724.62	-
644500	EQUIP NONINS REPL \$500 - \$4999	-	6,919.71	-
644600	EQUIPMENT NONINSTRUCTL >\$4,999	-	29,449.17	-
644700	EQUIP TECHNOLOGY INSTR >\$4,999	-	186,517.02	-
644750	EQUIP TECHNOLOGY INSTR <\$4,999	-	15,860.09	-
644800	EQUIP TECHNOLOGY NONINS>\$4,999	-	1,428,092.91	-
644850	EQUIP TECHNOLOGY NONINS<\$4,999	-	64,008.27	-
644950	SOFTWARE NONINSTRNL >\$4,999	-	71,300.00	-
	Capital Outlay Subtotal	3,746,699.00	2,220,953.68	1,775,322.00
721000	INTRAFUND TRANS OUT WITHIN	-	3,835,682.74	-
721010	INTRAFUND TRANS OUT WITHIN	5,352,804.00	-	2,403,540.00
731000	INTERFUND TRANS OUT BETWEEN	-	360,325.00	-
731010	INTERFUND TRANS OUT BETWEEN	360,325.00	-	-
799010	CONTINGENCY HOLDING ACCOUNT	7,675,083.00	-	9,351,589.00
	Other Outgoing Subtotal	13,388,212.00	4,196,007.74	11,755,129.00

	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
	2020 and 2021			
	FUND 41			
	CAPITAL OUTLAY			Run Jul 02, 2020
		FY 2019-2020	FY 2019-2020	FY 2020-2021
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
Expense Grand Total		19,708,504.00	7,481,768.61	15,009,471.00
869800	OTHER MISC STATE REVENUES	217,936.00	200,501.00	-
86's	State Revenues Subtotal	217,936.00	200,501.00	-
884360	SURPLUS SALES	15,000.00	20,959.39	10,000.00
886200	INTEREST COUNTY TREASURY	200,000.00	133,895.38	135,000.00
889700	SAN MARCOS REDEVELOPMNT TAX RE	1,200,000.00	1,690,303.55	1,461,000.00
889701	POWAY REDEVELOPMENT TAX REV	1,000,000.00	1,380,601.06	1,215,000.00
889702	ESCONDIDO REDEVELOPMNT TAX RE	385,000.00	963,982.71	409,000.00
889703	VISTA REDEVELOPMENT TAX REV	200,000.00	172,185.87	150,000.00
889880	STALE DATED/VOID WARRANTS	-	590.00	-
889900	OTHER LOCAL REVENUES	13,970.00	16,191.61	9,000.00
889999	BEGINNING BALANCE, LOCAL	11,123,794.00	-	9,216,931.00
88's	Local Revenues Subtotal	14,137,764.00	4,378,709.57	12,605,931.00
898200	INTRAFUND TRANSFR IN,WITHIN	5,352,804.00	3,835,682.74	2,403,540.00
89's	Other Sources Subtotal	5,352,804.00	3,835,682.74	2,403,540.00
Revenue Grand Total		19,708,504.00	8,414,893.31	15,009,471.00

FUND 42

MEASURE M BOND CONSTRUCTION FUND



		Palomar College		
		M BUDGET REPORT		
		Comparing Fiscal Years		
		2020 and 2021		
		FUND 42		Run Jul 02, 2020
		PROP M BOND		
		CONSTRUCTION		
		FY 2019-2020	FY 2019-2020	FY 2020-2021
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
212100	SUPERVISOR, CAST	-	85,538.87	93,440.00
212200	CLASSIFIED REGULAR SALARY	-	128,976.32	144,312.00
212600	NON-INSTRUCTNL ADMINISTRATORS		-	137,267.00
21's	Non-Instr Salaries - Reg		214,515.19	375,019.00
232200	OVERTIME SUPERVISR SALRIED	-	221.42	-
23's	Non-Academic Salaries - Other		221.42	
	Non Acad Salaries Subtotal		214,736.61	375,019.00
322102	PERS CLASSIFIED	-	25,435.41	-
322202	PERS NON-INSTR ADMIN/SUPR	-	16,722.09	-
32's	PERS		42,157.50	77,631.00
332102	FICA CLASSIFIED	-	8,009.14	-
332202	FICA NON-INSTR ADMIN/SUPR	-	5,330.66	-
336102	MEDCA CLASSIFIED	-	1,873.12	-
336202	MEDCA NON-INSTR ADMIN/SUP	-	1,246.68	-
33's	FICA & Medicare (OASDI)		16,459.60	28,692.00
340252	MEDIC CLASSIFIED	-	29,010.00	-
340302	MEDIC NON-INSTR ADMIN/SUPR	-	20,530.00	-
341252	DENT CLASSIFIED	-	1,610.40	-
341302	DENT NON-INSTR ADMIN/SUPR	-	805.20	-
342252	VISION CLASSIFIED	-	324.06	-
342302	VISION NON-INSTR ADMIN/SUP	-	162.03	-
343252	LIFE CLASSIFIED	-	209.44	-
343302	LIFE NON-INSTR ADMIN/SUPR	-	104.72	-
344252	LTD CLASSIFIED	-	234.74	-
344302	LTD NON-INSTR ADMIN/SUPR	-	154.33	-
345252	LTC CLASSIFIED	-	77.00	-
345302	LTC NON-INSTR ADMIN/SUPR	-	38.50	-
348020	FUTURE RETIREE HEALTH CLS	-	8,569.00	-
348030	FUTURE RETIREE HEALTH AA/CAST	-	4,284.50	-
34's	Health & Welfare		66,113.92	152,731.00
352102	UNEMPLOYMENT CLASSIFIED	-	64.59	-
352202	UNEMP NON-INSTR ADMN/SUP	-	42.99	-
35's	State Unempl Insurance		107.58	189.00
362102	WC CLASSIFIED	-	1,910.15	-
362202	WC NON-INSTR ADMIN/SUPERV	-	1,270.04	-
36's	Workers' Comp		3,180.19	5,555.00
	Employee Benefits Subtotal		128,018.79	264,798.00
515300	SOFTWARE LICENSING FEES	-	23,934.20	-
545100	ADVERTISEMENTS REQ BY LAW	-	163.80	-
545200	LAWYERS' FEES	-	226,814.66	-
551900	OTH PERSONAL&CONSULT SVC	-	880,997.58	-
562000	RENTS & LEASES, LAND/BLDGS	-	631,839.44	-
565100	MAINTENANCE AGREEMT,EQUIP	-	19,199.00	-
585100	ADMINISTRATIVE EXPENSE	-	4,750.00	-
	Other Oper Exp Subtotal		1,787,698.68	-
623000	BUILDING CONSTRUCTION	-	7,974,569.32	-
623100	ARCHITECTURL&ENGINEER FEE	-	4,053,741.01	-
623200	BLUEPRINTS&INSPECTION SVCS	-	347,925.22	-
623300	PERMITS AND FEES	-	594,163.94	-
644100	EQUIP INSTR ADDTL \$500 - \$4999	-	6,073.08	-
644400	EQUIP NONINS ADDL \$500 - \$4999	-	233,014.56	-
644600	EQUIPMENT NONINSTRUCTL >\$4,999	-	206,948.68	-
644800	EQUIP TECHNOLOGY NONINS>\$4,999	-	63,265.35	-
644950	SOFTWARE NONINSTRNL >\$4,999	-	335,050.00	-
	Capital Outlay Subtotal		13,814,751.16	150,110,469.00
Expense Grand Total		183,055,017.00	15,945,205.24	150,750,286.00

		Palomar College		
		M BUDGET REPORT		
		Comparing Fiscal Years		
		2020 and 2021		
		FUND 42		Run Jul 02, 2020
		PROP M BOND		
		CONSTRUCTION		
		FY 2019-2020	FY 2019-2020	FY 2020-2021
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
886200	INTEREST COUNTY TREASURY	4,000,000.00	2,136,653.80	-
889999	BEGINNING BALANCE, LOCAL	179,055,017.00	-	150,750,286.00
	88's Local Revenues Subtotal	183,055,017.00	2,136,653.80	150,750,286.00
	Revenue Grand Total	183,055,017.00	2,136,653.80	150,750,286.00

FUND 43

ENERGY CONSERVATION FUND



	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
		2020 and 2021		
		FUND 43		
	ENERGY CONSERVATION			Run Jul 02, 2020
		FY 2019-2020	FY 2019-2020	FY 2020-2021
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
500010	OTHER OPER EXP	590,000.00	-	650,000.00
580100	ELECTRICITY	-	589,838.29	-
	Other Oper Exp Subtotal	590,000.00	589,838.29	650,000.00
799010	CONTINGENCY HOLDING ACCOUNT	514,905.00	-	-
	Other Outgoing Subtotal	514,905.00	-	-
Expense Grand Total		1,104,905.00	589,838.29	650,000.00
886200	INTEREST COUNTY TREASURY	3,000.00	162,650.16	-
889999	BEGINNING BALANCE, LOCAL	1,101,905.00	-	650,000.00
88's	Local Revenues Subtotal	1,104,905.00	162,650.16	650,000.00
Revenue Grand Total		1,104,905.00	162,650.16	650,000.00



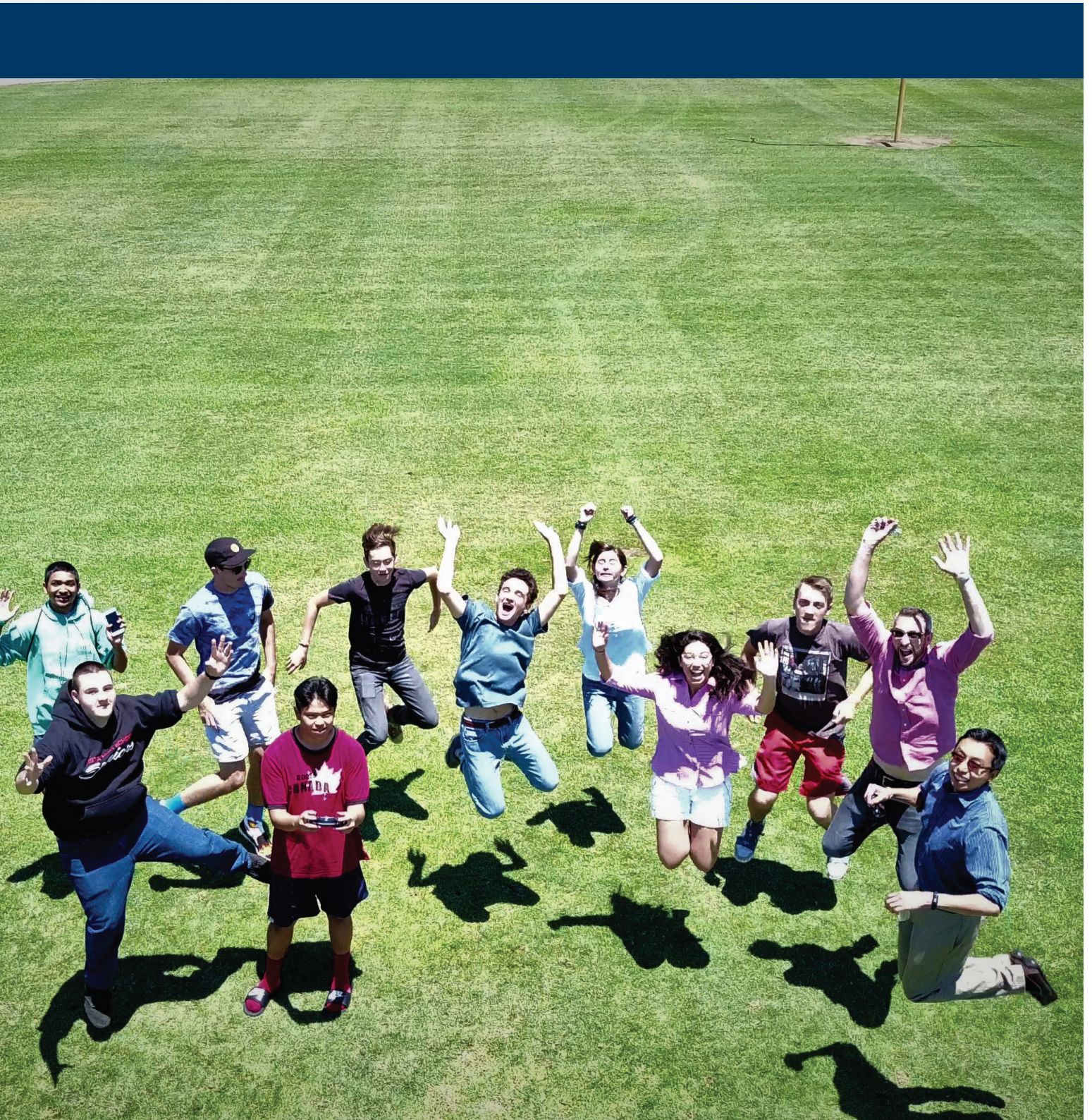
FUND 69

INTERNAL SERVICE FUND (OPEB)



FUND 71 - FUND 73

STUDENT TRUST FUNDS



	Palomar College			
	ASG BUDGET REPORT			
	Comparing Fiscal Years			
		2020 and 2021		
		FUND 71		
	ASSOCIATED STUDENTS TRUST			Run Jul 02, 2020
		FY 2019-2020	FY 2019-2020	FY 2020-2021
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
400010	Supplies & Materials	117,622.00	-	150,834.40
441000	SUPPLIES&MATERIAL NONINSTR	-	9,799.04	-
	Supplies & Materials Subtotal	117,622.00	9,799.04	150,834.40
500010	Other Oper Exp	65,278.00	-	72,384.60
562000	RENTS AND LEASES, LAND + BLDGS	-	548.32	-
575300	TRAVEL, STUDENT	-	520.86	-
575800	FOOD FOR MEETINGS	-	2,398.32	-
585260	BANK CREDIT CARD EXPENSE	-	75.53	-
585750	PRINTING	-	348.07	-
	Other Oper Exp Subtotal	65,278.00	3,891.10	72,384.60
741000	OTHER TRANSFERS/OUTGOES	-	5,000.00	-
741010	OTHER TRANSFERS/OUTGOES	5,000.00	-	-
752000	STUDENT SCHOLARSHIPS	-	1,000.00	-
752010	STUDENT SCHOLARSHIPS	15,200.00	-	1,500.00
	Other Outgoing Subtotal	20,200.00	6,000.00	1,500.00
	Expense Grand Total	203,100.00	19,690.14	224,719.00
882100	CONTRB,GIFTS,GRANTS,ENDOW	-	230.00	-
884350	MISC SALES AND COMMISSION	-	2,606.97	-
886100	INTEREST BANK ACCOUNTS	100.00	242.98	100.00
888950	POSTING FEES INCOME ASG	5,000.00	3,835.00	3,000.00
889100	ASG INCOME	1,800.00	36.00	1,800.00
889160	ASG MOVIE PASSES INCOME	3,000.00	5,130.00	3,000.00
889999	BEGINNING BALANCE, LOCAL	158,812.00	-	182,819.00
	88's Local Revenues Subtotal	168,712.00	12,080.95	190,719.00
898100	INTERFUND TRANSER IN,BETWN	34,000.00	30,000.00	34,000.00
898200	INTRAFUND TRANSFR IN,WITHIN	388.00	-	-
	89's Other Sources Subtotal	34,388.00	30,000.00	34,000.00
	Revenue Grand Total	203,100.00	42,080.95	224,719.00

	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
		2020 and 2021		
		FUND 72		
	STUDENT REPRESENTATION			Run Jul 02, 2020
		FEE TRUST		
		FY 2019-2020	FY 2019-2020	FY 2020-2021
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
400010	SUPPLIES & MATERIALS	7,000.00	-	-
441000	SUPPLIES&MATERIAL, NONINSTR	-	143.61	-
442000	COST OF FOOD, FOOD SERVICE	-	914.47	-
	Supplies & Materials Subtotal	7,000.00	1,058.08	-
500010	OTHER OPER EXP	40,000.00	-	34,000.00
525100	MEMBERSHIP, DISTRICT	-	325.00	-
525200	MEMBERSHIP, EMPLOYEE	-	250.00	-
555100	POSTAGE	-	31.42	-
575200	TRAVEL, CLASSIFIED ADMINISTR	-	44.06	-
575210	TRAVEL, CLASSIFIED EMPLOYEE	-	278.56	-
575300	TRAVEL, STUDENT	-	13,655.58	-
575310	TRAVEL WITH STUDENT	-	4,215.58	-
575800	FOOD FOR MEETINGS	-	344.52	-
	Other Oper Exp Subtotal	40,000.00	19,144.72	34,000.00
799010	CONTINGENCY HOLDING ACCOUNT	350,637.00	-	446,591.00
	Other Outgoing Subtotal	350,637.00	-	446,591.00
Expense Grand Total		397,637.00	20,202.80	480,591.00
886200	INTEREST COUNTY TREASURY	7,958.00	9,794.86	17,561.00
888400	STUDENT REPRESENTATION FEE	45,205.00	73,243.00	55,040.00
889999	BEGINNING BALANCE, LOCAL	344,474.00	-	407,990.00
88's	Local Revenues Subtotal	397,637.00	83,037.86	480,591.00
Revenue Grand Total		397,637.00	83,037.86	480,591.00

	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
	2020 and 2021			
	FUND 73			
	STUDENT BODY CENTER FEE			Run Jul 02, 2020
		FY 2019-2020	FY 2019-2020	FY 2020-2021
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
400010	SUPPLIES & MATERIALS	7,000.00	-	6,300.00
441000	SUPPLIES&MATERIAL, NONINSTR	-	6,181.50	-
	Supplies & Materials Subtotal	7,000.00	6,181.50	6,300.00
500010	OTHER OPER EXP	20,000.00	-	18,000.00
565300	REPAIRS&MAINT NONINST EQUIP	-	259.62	-
565500	REPAIRS&MAINTENANCE BLDGS	-	13,187.45	-
	Other Oper Exp Subtotal	20,000.00	13,447.07	18,000.00
600010	CAPITAL OUTLAY	26,000.00	-	15,143.00
644850	EQUIP TECHNOLOGY NONINS<\$4,999	-	4,355.50	-
	Capital Outlay Subtotal	26,000.00	4,355.50	15,143.00
731000	INTERFUND TRANS OUT BETWEEN	-	193,211.56	-
731010	INTERFUND TRANS OUT BETWEEN	204,600.00	-	204,100.00
799010	CONTINGENCY HOLDING ACCOUNT	44,058.00	-	-
	Other Outgoing Subtotal	248,658.00	193,211.56	204,100.00
Expense Grand Total		301,658.00	217,195.63	243,543.00
886200	INTEREST COUNTY TREASURY	4,751.00	5,097.07	9,016.00
888300	STUDENT CENTER FEE	172,059.00	162,326.00	159,399.00
889999	BEGINNING BALANCE, LOCAL	124,848.00	-	75,128.00
88's	Local Revenues Subtotal	301,658.00	167,423.07	243,543.00
Revenue Grand Total		301,658.00	167,423.07	243,543.00

FUND 74

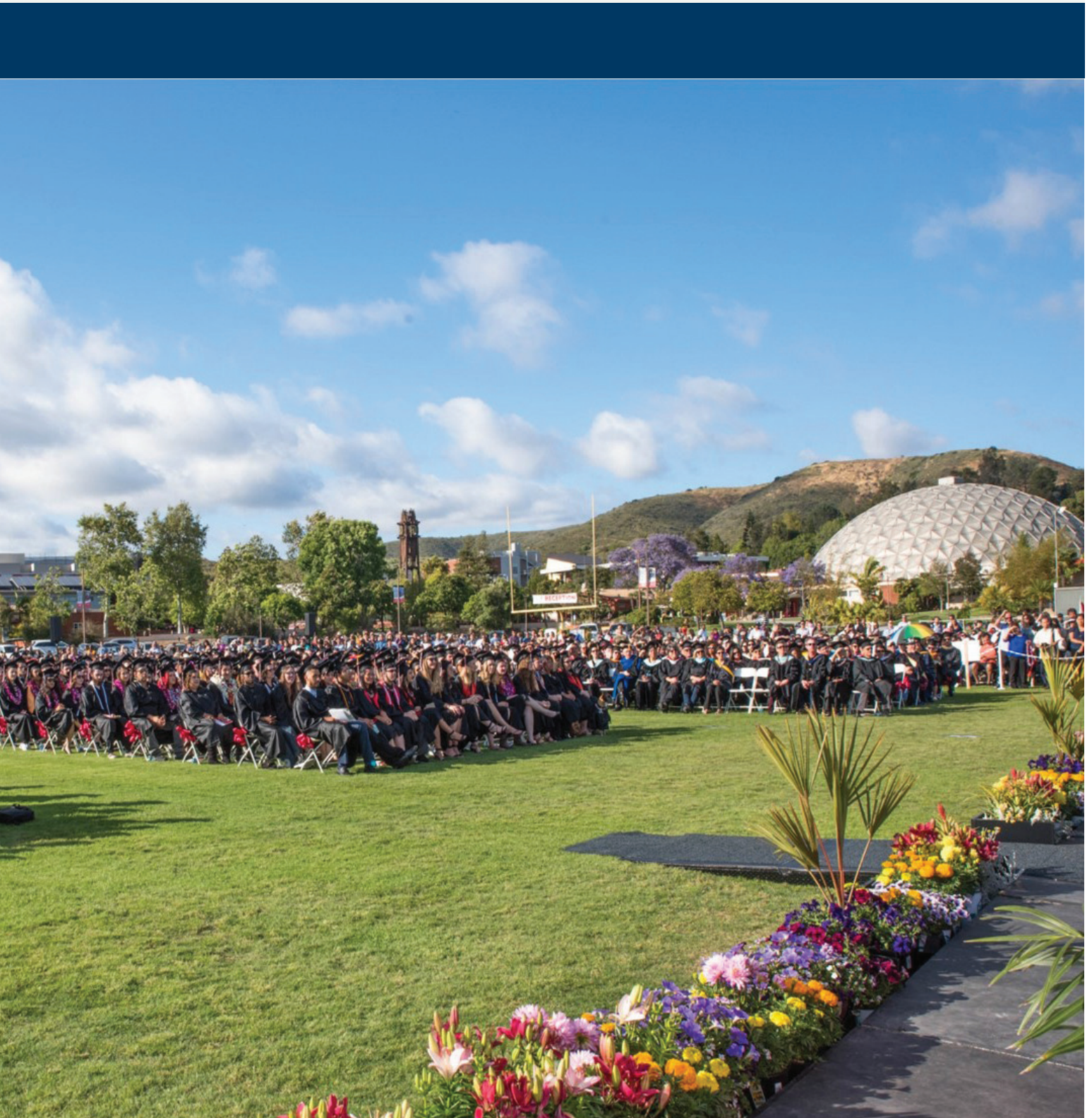
STUDENT FINANCIAL AID TRUST FUND



		Palomar College		
		BUDGET REPORT		
		Comparing Fiscal Years		
		2020 and 2021		
		FUND 74		
	STUDENT FINANCIAL AID TRUST			Run Jul 02, 2020
		FY 2019-2020	FY 2019-2020	FY 2020-2021
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
400010	SUPPLIES & MATERIALS	3,286.00	-	3,286.00
	Supplies & Materials Subtotal	3,286.00	-	3,286.00
500010	OTHER OPER EXP	2,307.00	-	2,470.00
541000	FEDRL INTEREST EARNND,REPAY	-	500.00	-
541100	STATE INTEREST EARNND,REPAY	-	285.14	-
	Other Oper Exp Subtotal	2,307.00	785.14	2,470.00
751000	STUDENT GRANTS	-	22,456,013.25	-
751010	STUDENT GRANTS	25,082,921.92	-	23,168,431.00
761000	DIRECT LOANS	-	721,132.00	-
761010	DIRECT LOANS	822,072.00	-	817,000.00
	Other Outgoing Subtotal	25,904,993.92	23,177,145.25	23,985,431.00
Expense Grand Total		25,910,586.92	23,177,930.39	23,991,187.00
815130	PELL GRANTS	18,388,683.92	18,359,252.05	16,613,000.00
815230	SEOG	604,838.00	590,400.00	683,500.00
815300	DIRECT LOANS	822,072.00	721,132.00	817,000.00
819800	OTHER FEDERAL REVENUES	3,851,431.00	1,289,250.00	3,851,431.00
819999	BEGINNING BALANCE, FEDERAL	3,786.00	-	3,786.00
81's	Federal Revenues Subtotal	23,670,810.92	20,960,034.05	21,968,717.00
865350	CAL GRANTS FOR STUDENTS	2,237,469.00	2,225,773.00	2,020,000.00
86's	State Revenues Subtotal	2,237,469.00	2,225,773.00	2,020,000.00
886100	INTEREST BANK ACCOUNTS	575.00	413.83	570.00
886300	INTREST EARNED ON FEDERL \$	1,732.00	1,658.71	1,900.00
88's	Local Revenues Subtotal	2,307.00	2,072.54	2,470.00
Revenue Grand Total		25,910,586.92	23,187,879.59	23,991,187.00

FUND 75

SCHOLARSHIP AND LOAN TRUST FUND



	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
		2020 and 2021		
		FUND 75		
	SCHOLARSHIP AND LOAN TRUST			Run Jul 02, 2020
		FY 2019-2020	FY 2019-2020	FY 2020-2021
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
741000	OTHER TRANSFERS/OUTGOES	-	1,154,761.76	-
741010	OTHER TRANSFERS/OUTGOES	1,156,699.00	-	1,936.00
751000	STUDENT GRANTS	-	9,324.00	-
751010	STUDENT GRANTS	10,091.00	-	1,000.00
752000	STUDENT SCHOLARSHIPS	-	680,371.79	-
752010	STUDENT SCHOLARSHIPS	842,088.00	-	730,245.00
765000	STUDENT LOANS	-	3,988.55	-
765010	STUDENT LOANS	97,252.19	-	92,577.00
	Other Outgoing Subtotal	2,106,130.19	1,848,446.10	825,758.00
Expense Grand Total		2,106,130.19	1,848,446.10	825,758.00
882100	CONTRB,GIFTS,GRANTS,ENDOW	2,013.19	2,013.19	-
882200	SCHOLRSHP/GRANT/LOAN REV	778,250.00	694,172.70	683,769.00
882300	STUDENT LOAN REPAYMENTS	3,888.00	3,988.55	650.00
886200	INTEREST COUNTY TREASURY	8,848.00	7,352.98	-
889999	BEGINNING BALANCE, LOCAL	1,313,131.00	-	141,339.00
88's	Local Revenues Subtotal	2,106,130.19	707,527.42	825,758.00
Revenue Grand Total		2,106,130.19	707,527.42	825,758.00

FUND 79

OTHER TRUST FUND



	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
		2020 and 2021		
	FUND 79			
	OTHER TRUST FUNDS			Run Jul 02, 2020
		FY 2019-2020	FY 2019-2020	FY 2020-2021
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
799310	RESERVE JPA IRREVOCABLE TRUST	9,089,273.00	-	6,538,231.00
	Other Outgoing Subtotal	9,089,273.00	-	6,538,231.00
Expense Grand Total		9,089,273.00	-	6,538,231.00
889999	BEGINNING BALANCE, LOCAL	7,089,273.00	-	6,538,231.00
88's	Local Revenues Subtotal	7,089,273.00	-	6,538,231.00
898100	INTERFUND TRANSER IN,BETWN	2,000,000.00	-	-
89's	Other Sources Subtotal	2,000,000.00	-	-
Revenue Grand Total		9,089,273.00	-	6,538,231.00