



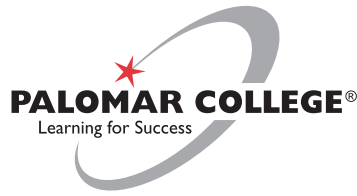
ADOPTED BUDGET

FISCAL YEAR 2021-22

SUBMITTED FOR APPROVAL
AT THE SEPTEMBER 7, 2021
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.



Brian Olson
Board President



Mark Evilsizer
Board Vice President



Norma Miyamoto
Board Secretary



Christian Garcia
Board Trustee

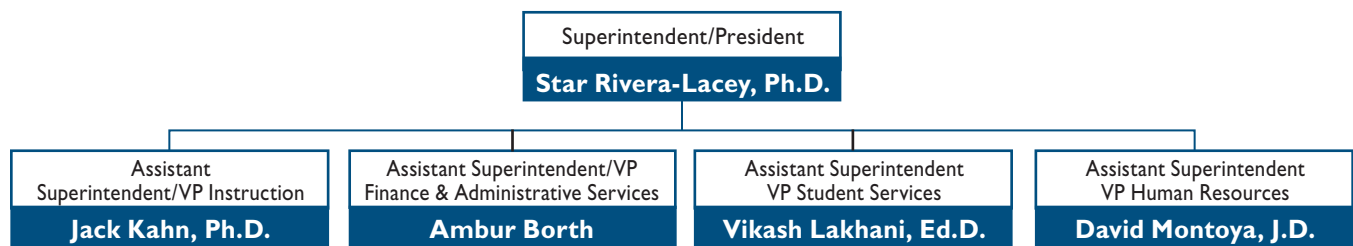


Roberto Rodriguez
Board Trustee



Rachel Alazar
Student Trustee

DISTRICT EXECUTIVE ADMINISTRATION



FISCAL SERVICES LEADERSHIP TEAM

Brandi Y. Taveuveu Manager, Budget and Payroll
Cassandra Stone Manager, Student Accounts and Cashier Services
Ping Lee Accountant
Pai Wang-Smith Accountant
Gordana High Accountant
Susan Garland Accountant
Shawn McCann Accountant
Amber Cross Senior Buyer

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Star Rivera Lacey, Ph. D.
Superintendent/President

Governing Board

Mark R. Evilsizer
Christian Garcia
Norma Miyamoto
Brian E. Olson
Roberto Rodriguez
Student Trustee, Rachel Alazar

Office of the President

September 2, 2021

TO: Governing Board of the Palomar Community College District

FROM: Star Rivera-Lacey, Ph.D., Superintendent/President

PRESENTED BY: Ambur Borth, Assistant Superintendent/Vice President,
Finance and Administrative Services

Many factors were considered and utilized to develop the Palomar Community College District FY 2021-22 Adopted Budget. These include, the extended uncertainties associated with the coronavirus disease 2019 (COVID-19) pandemic, the impacts of the recently passed State of California budget, and continued college led cost reduction initiatives.

We utilized the knowledge gained through our position control initiative and the associated cost reductions in the fiscal year 2020-21 to inform the fiscal year 2021-22 Adopted Budget. We identified and prioritized one-time cost increases through an integrated planning model, which includes the program review process. Additionally, we have addressed operational costs that will be covered by Higher Education Emergency Relief Funds (HEERF) as these relate directly to pandemic related expenses.

The initiatives associated with our response to the eight original recommendations prescribed in the November 2019 Fiscal Health Risk Analysis report from the Fiscal Crisis Management Assessment Team (FCMAT) and recommendations received from FCMAT in January 2021 have been incorporated into the Adopted Budget for fiscal year 2021-22. Specifically, the 2021-22 budget revenue and expenditure assumptions do not rely on the funding of the Education Centers in Fallbrook and Rancho Bernardo, as per the January 2021 recommendation gained from FCMAT. However, the recent approval of the 5.07% COLA is included in our expenditure assumptions.

Our work to address the long-term fiscal health of the District remains our focus and related financial updates will be provided throughout the FY 2021-22 fiscal year.

The 2021-22 fiscal year budget is \$575,193,347 million. The budget is balanced as required by law. It consists of \$245,128,255 million in general unrestricted and restricted funds and \$330,065,092 million in other governmental, proprietary, and fiduciary funds. For fiscal year 2020-21, the District is projected to end with a \$28,575,672 million fund balance in the general unrestricted fund, which is the operational money for the District and the only funds that are discretionary.

As fiscal stewards, our focus remains on expense reducing initiatives. We recognize that there are some areas that require expansion, but we also need to continue to examine inefficiencies in staffing. We need to continue to make progress with reorganization so that Palomar College is best designed to meet the needs of our students now and into the future.

During the fiscal year 2020-21, the College reported 14,923 FTES, which represents a decline of 3,536.60 FTES, when compared to funded FTES of 18,342. The Enrollment Management Task Force has regularly scheduled meetings throughout 2021-22 fiscal year and will continue to implement the various initiatives to solidify our foundation required to address the future impacts of the Student-Centered Funding Formula (SCFF). These initiatives inclusive of a renewed retention strategy and commitment to outreach, will impact our District in the 2021-22 fiscal year and beyond.

Finally, we are committed to making certain that programming and initiatives that impact student success will continue to be our top priority. Given our focus on Diversity, Equity, and Inclusion we will also examine priorities from that lens. Our approach to implementing our extensive COVID-19 Recovery Plan, inclusive of a phased approach to repopulating the main campus and education centers, remains fluid. We will closely monitor the impact of COVID-19 and the associated variants as we continue to serve the needs of our students and employees. The 2021-22 budget reflects the known costs associated with doing so, and we understand that these costs may change as we progress through the fiscal year.

I would like to thank the campus community for all of their hard work and for their continued commitment toward our accreditation visit, response to the FCMAT reports, plan and pivot around the impacts of COVID-19, re-build our enrollment, and substantiate the status of the College. I am in deep appreciation to our faculty, staff, and administration for their unrelenting focus on student success and understanding as we continue make improvements throughout the District. I am also grateful to the Governing Board for their leadership and dedication in supporting our institutional mission and vision.

UNAUDITED ACTUALS



2020-21 UNAUDITED ACTUALS

FUND SUMMARY

2020-21 SUMMARY OF ALL FUNDS

FISCAL YEAR 2020-21 SUMMARY OF ALL FUNDS	BEGINNING FUND BALANCE	REVENUES	EXPENDITURES	ENDING FUND BALANCE
GENERAL FUND				
11 General Fund - Unrestricted and Designated	20,812,224	131,499,117	123,735,667	28,575,674
12 General Fund - Restricted	5,590,335	44,476,463	41,036,734	9,030,064
10 GENERAL FUND TOTAL	26,402,559	175,975,580	164,772,401	37,605,738
OTHER FUNDS				
22 Prop M Series A Bond Interest and Redemption Fund	4,398,409	11,801,702	10,232,000	5,968,111
23 Prop M Series A Bond Interest and Redemption Fund	5,849,401	7,924,413	7,002,911	6,770,903
24 Prop M Series A Bond Interest and Redemption Fund	6,732,751	10,263,952	10,224,500	6,772,203
25 Prop M Series A Bond Interest and Redemption Fund	3,657,247	6,235,190	6,035,175	3,857,263
29 Debt Service Fund	102,603,250	196,673,314	106,904,443	192,372,121
33 Child Development Fund	540,842	1,299,547	1,476,166	364,223
41 Capital Outlay Fund	12,018,052	6,595,582	4,042,696	14,570,938
42 Prop M Series A Bond Interest and Redemption Fund	166,217,572	1,582,730	7,069,670	160,730,633
43 Energy Conservation Construction Fund	681,015	4,973	616,611	69,377
69 Other Post Employment Benefits (OPEB) Fund	12,753,225	6,648,461	5,927,303	13,474,383
71 Associated Student Government Fund	180,925	3,263	11,938	172,251
72 Student Representation Fee Fund	412,279	53,608	1,031	464,856
73 Student Body Center Fund	76,809	148,838	195,045	30,602
74 Student Financial aid Trust Fund	4,087	23,167,506	23,082,606	88,987
75 Scholarships and Loans Trust Fund	149,634	640,379	643,360	146,653
79 Other Trust Fund	7,392,902	1,503,583	10,063	8,886,422
OTHER FUNDS TOTAL	323,668,400	274,547,042	183,475,517	414,739,925
TOTAL FOR ALL FUNDS	350,070,959	450,522,622	348,247,918	452,345,663

FUND 10 GENERAL FUND

UNRESTRICTED, DESIGNATED, RESTRICTED COMBINED



		Palomar College		
		BUDGET REPORT		
		Comparing Fiscal Years		
		2021 and 2022		
Fund Code: GENERAL F	General Fund 10			Run Sep 04, 2021
		FY 2020-2021	FY 2020-2021	FY 2021-2022
		Budget	Expended/Received	Budget
			Year to Date	
Account	Description			
111000	INSTRUCTIONAL SAL, CONTRACT	-	23,796,908.61	-
111010	INSTRUCTIONAL SALARY, CONTRACT	32,177,896.31	-	24,917,115.00
119010	ACADEMIC SALARIES, VACANT	347,000.00	-	347,000.00
11's	Instr Salaries - Contract	32,524,896.31	23,796,908.61	25,264,115.00
121000	ED ADMINISTRATOR, CONTRACT	-	781,266.61	-
121010	ED ADMINISTRATOR, CONTRACT	781,269.00	-	796,143.00
121100	SUPRT/PRESIDENT, CONTRACT	-	256,439.69	-
121110	SUPRT/PRESIDENT, CONTRACT	256,440.00	-	253,321.00
121210	EXECUTIVE EXPENSE ALLOWANCE	-	-	24,000.00
121310	PRESIDENT'S AUTO ALLOWANCE	-	-	18,000.00
122100	COUNSELORS, CONTRACT	-	3,179,097.46	-
122110	COUNSELORS, CONTRACT	3,508,400.18	-	3,492,087.00
123100	DEAN, ACADEMIC CONTRACT	-	1,048,134.37	-
123110	DEAN, ACADEMIC CONTRACT	1,100,121.00	-	1,006,701.00
123200	DEPARTMENT CHAIR, CONTRACT	-	2,036,675.28	-
123210	DEPARTMENT CHAIR, CONTRACT	2,113,092.00	-	2,152,833.00
123400	DIRECTR/COORDINAT, ACA CONT	-	923,376.85	-
123410	DIRECTOR/COORDINATOR, ACA CONT	1,026,031.00	-	921,735.00
123500	PALOMAR FACULTY FEDERATION	-	137,563.60	-
123510	PALOMAR FACULTY FEDERATION	137,564.00	-	192,495.00
123600	DIRECTOR/COORDINATOR, AA CONT	-	1,838,489.92	-
123610	DIRECTOR/COORDINATOR, AA CONT	2,095,048.76	-	2,199,022.00
125000	LIBRARIANS, CONTRACT	-	847,368.36	-
125010	LIBRARIANS, CONTRACT	847,370.00	-	908,151.00
12's	Non-Instr Salaries - Contract	11,865,335.94	11,048,412.14	11,964,488.00
130010	INSTR SALARIES - OTHER	9,172,743.56	-	15,514,117.00
131100	ASSIGN TIME HRLY REPLACMT	-	956,142.15	-
133100	INSTRUCTIONL ACADEMIC, HRLY	-	8,713,719.56	-
133200	INST ACA HOURLY SUBSTITUTE	-	36,210.76	-
133300	INSTR ACADEMIC, HRLY SUMMR	-	1,440,612.35	-
135200	OVERLOAD, ASSIGNTM RE HRLY	-	25,895.07	-
135300	OVERLOAD, CONTRACT INSTRUC	-	2,004,777.02	-
135500	OVERLOAD, SABBTL REPL HRLY	-	8,424.16	-
135600	OVERLOAD, SUBSTITUTE HRLY	-	12,288.70	-
135700	OVERLOAD, SUMMER ACA HRLY	-	1,160,721.49	-
136100	REPLACE ACA INSTR CONTRACT	-	1,885.73	-
136200	REPLACE SABBATICL, ACAHRLY	-	99,234.76	-
136300	REPLACE SABBTICL, ACACONTR	-	663.58	-
136400	LOADBANK REPL, ADJUNCT	-	110,322.83	-
138100	STIPEND, CONTRACT INSTRUCT	-	25,939.99	-
138200	STIPEND, HOURLY ACADEMIC	-	117,273.04	-
139000	INSTRUCTIONAL SALARY, OTHER	-	863,527.43	-
139100	INSTRCTNL SAL, CANCELLED CLASS	-	68,914.96	-
13's	Instr Salaries - Other	9,172,743.56	15,646,553.58	15,514,117.00
140010	NON-INSTR SALARIES - OTHER	3,940,500.52	-	3,042,143.00
141100	COUNSELOR, HOURLY	-	513,673.42	-
143100	LIBRARIANS, HOURLY	-	53,144.28	-
144100	NON-INSTRUCT ACADEMIC, HRLY	-	1,704,831.09	-
145100	OVERLOAD, SUMMER NON-INST	-	202,016.69	-
146600	REPLC COUNSLR SUMMR HRLY	-	119,602.44	-
148000	NONINSTR ACA HOURLY, OTHER	-	108,077.01	-
14's	Non-Instr Salaries - Other	3,940,500.52	2,701,344.93	3,042,143.00
	Academic Salaries Subtotal	57,503,476.33	53,193,219.26	55,784,863.00
211000	EXCUTIVE ADMIN SUPPORT, CAST	-	475,768.52	-
211010	EXCUTIVE ADMIN SUPPORT, CAST	496,137.00	-	647,537.00
212100	SUPERVISOR, CAST	-	2,425,944.86	-
212110	SUPERVISOR, CAST	2,580,740.95	-	2,735,030.00
212200	CLASSIFIED REGULAR SALARY	-	22,368,363.38	-
212210	CLASSIFIED REGULAR SALARY	24,111,978.24	-	23,901,236.00
212300	CLASSIFIED HEALTH PROFESSL	-	194,804.78	-
212310	CLASSIFIED HEALTH PROFESSIONAL	201,710.00	-	216,948.00

		Palomar College		
		BUDGET REPORT		
		Comparing Fiscal Years		
		2021 and 2022		
Fund Code: GENERAL FUND		General Fund 10		Run Sep 04, 2021
		FY 2020-2021	FY 2020-2021	FY 2021-2022
		Budget	Expended/Received	Budget
			Year to Date	
Account	Description			
212400	GOVERNING BOARD	-	31,263.48	-
212410	GOVERNING BOARD	32,640.00	-	30,240.00
212600	NON-INSTRUCTNL ADMINISTRATORS	-	4,812,391.56	-
212610	NON-INSTRUCTNL ADMINISTRATORS	5,185,440.79	-	5,194,875.00
219010	CLASSIFIED SALARIES, VACANT	180,000.00	-	180,000.00
	21's Non-Instr Salaries - Reg	32,788,646.98	30,308,536.58	32,905,866.00
221000	INST AIDE CONTRACT,DIRECT INST	-	946,730.00	-
221010	INST AIDE CONTRACT,DIRECT INST	946,736.00	-	904,049.00
222000	INST AIDE CONTRACT, NOT DIRECT	-	718,556.41	-
222010	INST AIDE CONTRACT, NOT DIRECT	718,560.00	-	766,294.00
	22's Instr Aides - Reg	1,665,296.00	1,665,286.41	1,670,343.00
230010	NON ACADEMIC SALARIES - OTHER	3,398,306.56	-	2,286,649.00
231100	HOURLY CLASSIFIED, TEMP	-	1,146,970.08	-
231300	HOURLY TUTORS	-	167,268.47	-
231500	HRLY HEALTH PROFESSIONAL	-	29,168.00	-
232100	OVERTIME CLASSIFID SALARIED	-	201,738.73	-
232200	OVERTIME SUPERVISR SALRIED	-	4,585.73	-
234100	SERVICE PROVIDER CLASSIFIED	-	3,388.46	-
235100	STUDENT EMPLOYEE	-	35,937.96	-
235200	STUDENT TUTORS	-	658.50	-
235400	STUDENT WORK STUDY	-	111,030.79	-
	23's Non-Academic Salaries - Other	3,398,306.56	1,700,746.72	2,286,649.00
240010	INSTR AIDES - OTHER	506,233.00	-	309,977.00
241100	HRLY INSTR AIDE,DIRECT INSTR	-	301,901.56	-
242100	HRLY INSTAIDE,NOT DIRECTINST	-	9,701.00	-
	24's Instr Aides - Other	506,233.00	311,602.56	309,977.00
	Non Acad Salaries Subtotal	38,358,482.54	33,986,172.27	37,172,835.00
310010	STRS	13,216,482.14	-	12,331,284.00
311101	STRS ACADEMIC INSTRUCTORS	-	5,122,166.07	-
311201	STRS EDUCATIONAL ADMIN/SUP	-	270,892.98	-
311301	STRS OTHERACA NONINSTRUCT	-	1,385,966.20	-
312202	STRS NON-INSTR ADMIN/SUPR	-	53,980.66	-
314101	STRS, ON-BEHALF, INSTR	-	3,696,711.35	-
314102	STRS, ON-BEHALF, NONINSTR	-	1,233,883.00	-
	31's STRS	13,216,482.14	11,763,600.26	12,331,284.00
320010	PERS	7,700,227.02	-	8,531,040.00
321101	PERS ACADEMIC INSTRUCTORS	-	204,797.61	-
321201	PERS EDUCATIONAL ADMIN/SUP	-	387,962.25	-
321301	PERS OTHERACA NONINSTRUCT	-	60,560.34	-
322102	PERS CLASSIFIED	-	4,668,642.92	-
322202	PERS NON-INSTR ADMIN/SUPR	-	1,476,800.48	-
322302	PERS INSTR AIDE DIRECT INSTR	-	192,741.15	-
322402	PERS INST AIDE NOTDIRECT INS	-	143,342.52	-
	32's PERS	7,700,227.02	7,134,847.27	8,531,040.00
330010	FICA & MEDICARE (OASDI)	3,761,489.22	-	3,679,652.00
331101	FICA ACADEMIC INSTRUCTORS	-	88,575.61	-
331201	FICA EDUCATIONAL ADMIN/SUP	-	116,248.60	-
331301	FICA OTHERACA NONINSTRUCT	-	22,176.72	-
332102	FICA CLASSIFIED	-	1,432,498.97	-
332202	FICA NON-INSTR ADMIN/SUPR	-	443,259.70	-
332302	FICA INSTR AIDE DIRECT INSTR	-	67,346.22	-
332402	FICA INSTR AIDE NOTDIRECT INS	-	42,960.21	-
335101	MEDCA ACADEM INSTRUCTORS	-	570,606.41	-
335201	MEDCA EDUCATNL ADMIN/SUPV	-	57,443.22	-
335301	MEDCA OTH ACA NONINSTRUCT	-	141,546.54	-
336102	MEDCA CLASSIFIED	-	349,086.85	-
336202	MEDCA NON-INSTR ADMIN/SUP	-	112,584.75	-
336302	MEDCA INST AIDE DIRECT INSTR	-	18,120.22	-
336402	MEDCA INST AIDE NOTDIRCT INS	-	10,543.22	-
	33's FICA & Medicare (OASDI)	3,761,489.22	3,472,997.24	3,679,652.00
340010	HEALTH & WELFARE	(25,868.00)	-	-

		Palomar College		
		BUDGET REPORT		
		Comparing Fiscal Years		
		2021 and 2022		
Fund Code: GENERAL F	General Fund 10			Run Sep 04, 2021
		FY 2020-2021	FY 2020-2021	FY 2021-2022
		Budget	Expended/Received	Budget
			Year to Date	
Account	Description			
340101	MEDIC ACADEMIC INSTRUCTORS	-	3,861,605.71	-
340110	MEDIC ACA	4,930,881.43	-	5,189,555.00
340120	MEDIC ACADEMIC ADJUNCT	-	159,392.39	-
340125	MEDIC NON-ACADEMIC ADJUNCT	-	2,843.27	-
340151	MEDIC EDUCATIONL ADMIN/SUP	-	423,402.28	-
340201	MEDIC OTHER ACA NONINSTRUC	-	1,168,467.39	-
340210	MEDIC CLS	6,460,112.23	-	5,809,872.00
340252	MEDIC CLASSIFIED	-	5,176,830.09	-
340302	MEDIC NON-INSTR ADMIN/SUPR	-	1,388,307.14	-
340310	MEDIC AA/CAST	2,187,611.57	-	2,052,991.00
340352	MEDIC INSTR AIDE DIRECT INST	-	191,064.66	-
340402	MEDIC INSTAIDE NOTDIRECTINST	-	178,672.83	-
341101	DENT ACADEMIC INSTRUCTORS	-	93,337.09	-
341110	DENT ACA	245,936.67	-	92,904.00
341151	DENT EDUCATIONAL ADMIN/SUP	-	10,695.21	-
341201	DENT OTHER ACA NONINSTRUC	-	27,190.74	-
341210	DENT CLS	302,850.59	-	115,255.00
341252	DENT CLASSIFIED	-	148,029.69	-
341302	DENT NON-INSTR ADMIN/SUPR	-	36,650.24	-
341310	DENT AA/CAST	91,861.26	-	36,701.00
341352	DENT INSTR AIDE DIRECT INSTR	-	6,101.97	-
341402	DENT INSTAIDE NOT DIRECTINST	-	4,719.78	-
342101	VISION ACADEMIC INSTRUCTOR	-	38,421.73	-
342110	VISION ACA	64,545.37	-	48,443.00
342151	VISION EDUCATIONL ADMIN/SUP	-	3,904.49	-
342201	VISION OTHR ACA NONINSTRUC	-	10,526.88	-
342210	VISION CLS	63,281.23	-	60,379.00
342252	VISION CLASSIFIED	-	55,044.72	-
342302	VISION NON-INSTR ADMIN/SUP	-	13,473.09	-
342310	VISION AA/CAST	18,935.43	-	19,112.00
342352	VISION INSTR AIDE DIRECT INST	-	2,255.55	-
342402	VISION INSTAIDE NOT DIRECTINS	-	1,728.05	-
343101	LIFE ACADEMIC INSTRUCTORS	-	25,173.56	-
343110	LIFE ACA	33,027.77	-	31,781.00
343151	LIFE EDUCATIONAL ADMIN/SUPR	-	2,456.81	-
343201	LIFE OTHER ACA NONINSTRUCT	-	6,803.65	-
343210	LIFE CLS	41,119.50	-	39,231.00
343252	LIFE CLASSIFIED	-	35,335.86	-
343302	LIFE NON-INSTR ADMIN/SUPR	-	8,746.99	-
343310	LIFE AA/CAST	12,418.48	-	12,649.00
343352	LIFE INSTR AIDE DIRECT INSTR	-	1,457.76	-
343402	LIFE INST AIDE NOT DIRECT INST	-	1,116.87	-
344101	LTD ACADEMIC INSTRUCTORS	-	44,570.67	-
344110	LTD ACA	58,022.33	-	59,962.00
344151	LTD EDUCATIONAL ADMIN/SUPR	-	4,800.12	-
344201	LTD OTHER ACA NONINSTRUCT	-	12,601.00	-
344210	LTD CLS	46,433.11	-	46,778.00
344252	LTD CLASSIFIED	-	39,738.67	-
344302	LTD NON-INSTR ADMIN/SUPR	-	12,954.55	-
344310	LTD AA/CAST	21,667.85	-	23,776.00
344352	LTD INSTR AIDE DIRECT INSTR	-	1,581.66	-
344402	LTD INST AIDE NOT DIRECT INST	-	1,253.66	-
345101	LTC ACADEMIC INSTRUCTORS	-	11,947.19	-
345110	LTC ACA	15,346.54	-	17,191.00
345151	LTC EDUCATIONAL ADMIN/SUPR	-	1,158.94	-
345201	LTC OTHER ACA NONINSTRUCT	-	3,170.28	-
345210	LTC CLS	18,448.47	-	19,816.00
345252	LTC CLASSIFIED	-	16,281.24	-
345302	LTC NON-INSTR ADMIN/SUPR	-	4,038.43	-
345310	LTC AA/CAST	5,474.95	-	6,102.00
345352	LTC INSTR AIDE DIRECT INSTR	-	667.32	-
345402	LTC INST AIDE NOT DIRECT INST	-	513.30	-

		Palomar College		
		BUDGET REPORT		
		Comparing Fiscal Years		
		2021 and 2022		
Fund Code: GENERAL F		General Fund 10		Run Sep 04, 2021
		FY 2020-2021	FY 2020-2021	FY 2021-2022
		Budget	Expended/Received	Budget
			Year to Date	
Account	Description			
348010	FUTURE RETIREE HEALTH ACA	-	1,302,876.91	-
348020	FUTURE RETIREE HEALTH CLS	-	1,501,602.04	-
348030	FUTURE RETIREE HEALTH AA/CAST	-	418,669.18	-
348110	FUTURE RETIREE HEALTH ACA	1,326,520.04	-	1,290,606.00
348210	FUTURE RETIREE HEALTH CLS	1,616,643.66	-	1,594,361.00
348310	FUTURE RETIREE HEALTH AA/CAST	461,605.38	-	490,982.00
349110	FSA ER ACA	2,900.00	-	-
349202	FSA ER INSTR AIDE DIRECT INST	-	100.00	-
349210	FSA ER CLS	4,373.00	-	-
349301	FSA ER EDUCATIONAL ADMIN/SUPR	-	116.66	-
349310	FSA ER AA/CAST	500.00	-	-
349401	HSA ER ACADEMIC INSTRUCTOR	-	131,643.30	-
349402	HSA ER OTHER ACA NONINSTRUCTOR	-	15,356.70	-
349410	HSA ER ACA	350,158.00	-	135,000.00
349501	HSA ER CLASSIFIED	-	79,499.70	-
349510	HSA ER CLS	159,709.20	-	78,000.00
349601	HSA ER EDUCATIONAL ADMIN/SUPR	-	12,000.00	-
349602	HSA ER NON-INSTR ADMIN/SUPR	-	18,000.00	-
349610	HSA ER AA/CAST	99,000.40	-	30,000.00
34's	Health & Welfare	18,613,516.46	16,718,898.01	17,301,447.00
350010	STATE UNEMP INSURANCE	123,679.30	-	121,055.00
351101	UNEMP ACADEMIC INSTRUCTOR	-	38,116.29	-
351201	UNEMP EDUCATIONL ADMN/SUP	-	1,882.16	-
351301	UNEMP OTH ACA NONINSTRUCT	-	8,930.33	-
352102	UNEMPLOYMENT CLASSIFIED	-	14,372.25	-
352202	UNEMP NON-INSTR ADMN/SUP	-	4,823.41	-
352302	UNEMP INSTR AIDE DIRECT INST	-	801.55	-
352402	UNEMP INST AIDE NOTDIRCT INS	-	389.96	-
359900	SUSPENSE UNEMPLOYMENT	-	4,512.51	-
35's	State Unempl Insurance	123,679.30	73,828.46	121,055.00
360010	WORKER'S COMP	1,487,726.22	-	1,445,847.00
361101	WC ACADEMIC INSTRUCTORS	-	617,236.76	-
361201	WC EDUCATIONAL ADMIN/SUPR	-	62,097.67	-
361301	WC OTHER ACA NON INSTRUCT	-	153,850.96	-
362102	WC CLASSIFIED	-	377,790.52	-
362202	WC NON-INSTR ADMIN/SUPERV	-	121,521.53	-
362302	WC INSTR AIDE DIRECT INSTR	-	19,540.94	-
362402	WC INSTR AIDE NOTDIRECT INST	-	11,397.13	-
363102	WC STUDENT	-	2,310.47	-
36's	Workers' Comp	1,487,726.22	1,365,745.98	1,445,847.00
370010	APPLE	159,364.19	-	135,704.00
371101	APPLE ACADEMIC INSTRUCTOR	-	56,753.02	-
371301	APPLE OTH ACA NONINSTRUCT	-	6,331.85	-
372102	APPLE CLASSIFIED	-	21,947.20	-
372302	APPLE INST AIDE DIRECT INSTR	-	4,013.19	-
372402	APPLE INS AIDE NOTDIRECT INS	-	855.25	-
37's	APPLE	159,364.19	89,900.51	135,704.00
390010	OTHER BENEFITS	4,000.00	-	4,000.00
394101	ACA BENEFITS TO SPREAD	-	(45,521.20)	-
399910	BENEFITS, VACANT	223,000.00	-	223,000.00
39's	Other Benefits	227,000.00	(45,521.20)	227,000.00
	Employee Benefits Subtotal	45,289,484.55	40,574,296.53	43,773,029.00
400010	SUPPLIES & MATERIALS	4,990,882.34	-	3,905,373.00
411000	SOFTWARE LESS THAN \$5,000	-	14,440.59	-
421000	BOOKS,MAGAZINES,PERIODCLS	-	9,607.55	-
422000	SUBSCRIPTIONS, PERIODICALS	-	34,647.56	-
423000	BOOKSTORE TEXTBOOKS	-	260,487.19	-
424000	INSTR MAT - PRINTING/ELECTRNC	-	13,728.77	-
431000	SUPPLIES&MATERIAL,INSTRUCT	-	1,578,232.26	-
431100	SUPPLIES, INSTRUCTIONL FOOD	-	2,292.35	-
432000	INSTRUCTIONAL TESTS	-	4,106.50	-

		Palomar College		
		BUDGET REPORT		
		Comparing Fiscal Years		
		2021 and 2022		
Fund Code: GENERAL F		General Fund 10		Run Sep 04, 2021
		FY 2020-2021	FY 2020-2021	FY 2021-2022
		Budget	Expended/Received	Budget
			Year to Date	
Account	Description			
441000	SUPPLIES&MATERIAL,NONINSTR	-	742,518.65	-
441100	SUPPLIES, INSTITUTIONAL	-	22,029.09	-
441419	SUPPLIES, EMPLOYEE WFH	-	566.06	-
442000	COST OF FOOD, FOOD SERVICE	-	3,710.48	-
444000	GRADUATION GOWNS	-	2,843.33	-
446000	SHIPPING/HANDLING CHARGES	-	999.20	-
	Supplies & Materials Subtotal	4,990,882.34	2,690,209.58	3,905,373.00
500010	OTHER OPER EXP	18,991,669.69	-	16,949,389.00
511000	AUDIT	-	79,510.00	-
515100	INTERNET ACCESS	-	49,198.50	-
515200	JPA SELF-INSURANCE ADMIN	-	63,913.61	-
515300	SOFTWARE LICENSING FEES	-	967,180.02	-
525100	MEMBERSHIP, DISTRICT	-	205,497.29	-
525200	MEMBERSHIP, EMPLOYEE	-	14,610.32	-
535200	INS, FIRE, CASUALTY, LIABILITY	-	798,780.67	-
535400	INS,INTERCOLLEGIATE ATHLETIC	-	122,498.00	-
535500	STUDENT ACCIDENT&HOSPITAL	-	25,944.00	-
535600	STUDENT MALPRACTICE INSUR	-	16,685.00	-
542300	INTEREST COPS	-	65.01	-
542400	INTEREST BONDS	-	912.20	-
545100	ADVERTISEMENTS REQ BY LAW	-	10,551.04	-
545200	LAWYERS' FEES	-	239,386.76	-
551200	CLASSROOM SPEAKERS	-	2,200.00	-
551300	INDEPENDENT CONTRACTOR	-	472,769.93	-
551500	SECURITY GUARD SERVICES	-	842.57	-
551600	WARRANT RECONCILIATION	-	8,269.74	-
551900	OTH PERSONAL&CONSULT SVC	-	3,296,199.11	-
555100	POSTAGE	-	146,793.81	-
560900	DISTRICT VEHICLE USE	-	18.99	-
561000	RENT & LEASE, EQUIPMENT	-	28,590.23	-
562000	RENTS & LEASES, LAND/BLDGS	-	187,866.32	-
563000	RENTAL OF TRANSPORTATION	-	3,856.00	-
564000	RENTAL OF FILMS	-	14,935.90	-
565100	MAINTENANCE AGREEMT,EQUIP	-	629,099.92	-
565200	MAINTENANCE AGREE,SOFTWARE	-	1,018,328.60	-
565300	REPAIRS&MAINT NONINST EQUIP	-	327,503.80	-
565400	REPAIRS&MAINT INSTR EQUIPMT	-	53,685.10	-
565500	REPAIRS&MAINTENANCE BLDGS	-	39,646.21	-
565550	MAINTENANCE, GROUNDS	-	68,810.14	-
565600	TENANT IMPROVEMENTS	-	3,700.33	-
575100	TRAVEL, ACADEMIC ADMIN	-	14,371.37	-
575120	TRAVEL, ACADEMIC EMPLOYEE	-	11,392.42	-
575200	TRAVEL, CLASSIFIED ADMINISTR	-	12,805.75	-
575210	TRAVEL, CLASSIFIED EMPLOYEE	-	32,533.35	-
575300	TRAVEL, STUDENT	-	(2,051.79)	-
575400	TRAVEL, NON EMPLOYEE	-	1,735.00	-
575500	ATHLETIC ENTRY FEES	-	150.00	-
575700	TRAINING/PROFESSIONAL DEVELPMT	-	21,049.42	-
575710	APPRENTICESHIP TRAINING	-	17,118.29	-
575800	FOOD FOR MEETINGS	-	969.75	-
580100	ELECTRICITY	-	1,537,203.45	-
580150	FUEL, GAS	-	19,940.07	-
580300	LAUNDRY/DRY CLEANING	-	10,857.94	-
580350	PEST CONTROL	-	6,648.61	-
580400	SEWAGE	-	(1,934.08)	-
580450	TELEPHONE	-	4,698.35	-
580500	TELEPHONE CONNECTIONS	-	106,500.25	-
580550	WASTE DISPOSAL	-	41,841.38	-
580600	WASTE DISPOSAL,HAZARDOUS	-	3,577.00	-
580650	WATER	-	502,231.45	-
585100	ADMINISTRATIVE EXPENSE	-	303,318.91	-

		Palomar College		
		BUDGET REPORT		
		Comparing Fiscal Years		
		2021 and 2022		
Fund Code: GENERAL F		General Fund 10		Run Sep 04, 2021
		FY 2020-2021	FY 2020-2021	FY 2021-2022
		Budget	Expended/Received	Budget
			Year to Date	
Account	Description			
585110	GFSP STUDENT EXPENSE	-	37,580.00	-
585150	ADVERTISE NOT REQ BY LAW	-	347,088.45	-
585200	BAD DEBT EXPENSE	-	21,988.27	-
585250	BANK CHARGES	-	23,680.33	-
585260	BANK CREDIT CARD EXPENSE	-	275,345.39	-
585400	DISALLOWED FIN AID GRANTS	-	6,856.86	-
585450	FILM PROCESSING	-	307.47	-
585500	FINGERPRINTING	-	3,422.25	-
585519	COVID-19 EMP HOME INTERNET	-	230,714.90	-
585650	OBSOLESCENCE	-	28,143.00	-
585750	PRINTING	-	100,296.31	-
585850	PUBLISHING EXPENSE	-	5,900.00	-
585900	ROYALTY EXPENSE	-	7,620.08	-
585910	LICENSING FEE	-	39,737.48	-
585950	PHYSICAL EXAMINATIONS	-	15,411.36	-
585990	SPECIAL ACTIVITIES	-	219,494.00	-
590010	ABATEMENT BUDGET POOL	(535,758.00)	-	(455,000.00)
590100	FACILITIES SERVICES ABATEMENT	-	(18.99)	-
590600	BUSINESS SUPPORT SVCS ABATEMT	-	(81,697.17)	-
590700	LIVE SCAN (CP) ABATEMENT	-	(1,446.00)	-
	Other Oper Exp Subtotal	18,455,911.69	12,823,230.00	16,494,389.00
580010	INDIRECT COSTS BUDGET POOL	160,141.25	-	(128,181.00)
	Indirect Costs Subtotal	160,141.25	-	(128,181.00)
600010	CAPITAL OUTLAY	5,734,668.20	-	3,179,454.68
612000	SITE IMPROVEMENT	-	54,298.40	-
612200	PARKING IMPROVEMENT	-	29,445.10	-
622000	BUILDING BUILT IN FIXTURES	-	106,804.90	-
623000	BUILDING CONSTRUCTION	-	3,811.80	-
623100	ARCHITECTURL&ENGINEER FEE	-	114,170.00	-
623300	PERMITS AND FEES	-	5,775.00	-
624000	BUILDING PURCHASE	-	11,290.00	-
631000	LIBRARY BOOKS	-	540.66	-
632000	LIBRARY MAGAZINE&PERIODICL	-	28,990.54	-
633000	LIBRARY NONPRINT MEDIA	-	199,090.49	-
641300	EQUIP INSTR,ADDITNL >\$200-999	-	1,419.06	-
641400	EQUIP INSTR,ADDITNL>1000	-	42,818.16	-
642300	EQUIP NONINS,ADTNL.>\$200-999	-	2,171.05	-
643000	LEASE PURCHASE EQUIPMENT	-	38,245.11	-
644100	EQUIP INSTR ADDTL \$500 - \$4999	-	39,398.11	-
644200	EQUIP INSTR REPL \$500 - \$4999	-	56,476.45	-
644300	EQUIPMENT INSTRUCTIONL >\$4,999	-	645,758.69	-
644400	EQUIP NONINS ADDL \$500 - \$4999	-	36,814.47	-
644500	EQUIP NONINS REPL \$500 - \$4999	-	16,503.13	-
644519	EQUIPMENT, EMPLOYEE WFH	-	618.19	-
644600	EQUIPMENT NONINSTRUCTL >\$4,999	-	154,480.01	-
644700	EQUIP TECHNOLOGY INSTR >\$4,999	-	450,980.71	-
644750	EQUIP TECHNOLOGY INSTR <\$4,999	-	195,936.52	-
644800	EQUIP TECHNOLOGY NONINS>\$4,999	-	737,059.03	-
644850	EQUIP TECHNOLOGY NONINS<\$4,999	-	310,434.89	-
644900	SOFTWARE INSTRUCTNL >\$4,999.	-	328,451.60	-
644950	SOFTWARE NONINSTRNL >\$4,999	-	2,533.00	-
	Capital Outlay Subtotal	5,734,668.20	3,614,315.07	3,179,454.68
721000	INTRAFUND TRANS OUT WITHIN	-	10,087,029.81	-
721010	INTRAFUND TRANS OUT WITHIN	10,456,680.13	-	9,039,846.00
731000	INTERFUND TRANS OUT BETWEEN	-	3,611,002.71	-
731010	INTERFUND TRANS OUT BETWEEN	3,645,002.71	-	3,950,531.00
751000	STUDENT GRANTS	-	3,065,219.28	-
751010	STUDENT GRANTS	4,419,839.82	-	4,994,198.00
752010	STUDENT SCHOLARSHIPS	2,000.00	-	2,000.00
762000	STUDT BOOK&SUPPLY PAYMENTS	-	154,384.06	-

		Palomar College		
		BUDGET REPORT		
		Comparing Fiscal Years		
		2021 and 2022		
Fund Code: GENERAL F	General Fund 10			Run Sep 04, 2021
		FY 2020-2021	FY 2020-2021	FY 2021-2022
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
863100	EDUCATION PROTECTION ACCOUNT	17,686,717.00	17,686,717.00	16,574,290.00
863101	ED PROTECTION ACCT PRIOR YEAR	178,339.00	178,339.00	-
865300	OTH SPECL CATAGORL PRGRM	3,750,000.00	3,122,490.23	3,750,000.00
865310	ASSOCIATE DEGREE NURSING GRANT	210,300.00	202,826.07	217,774.00
865392	TTIP SOUTH PRIOR YEAR	656,854.00	656,854.00	627,510.00
865650	PT TIME FAC HLTHINS OFC HRS	-	31,007.00	-
867100	HOMEOWNER PROPTAX RELIEF	500,000.00	226,307.92	430,082.00
868100	STATE LOTTERY PROCEEDS	3,572,569.00	4,552,129.67	3,178,826.00
868150	STATE LOTTRY PROCEEDS PRIOR YR	-	(89,687.97)	-
868200	STATE MANDATED COSTS	529,549.00	547,470.00	566,444.00
868400	RETURN TO TITLE IV FROM STATE	-	10,578.00	-
869800	OTHER MISC STATE REVENUES	9,557,576.00	6,861,407.31	6,972,790.00
869999	BEGINNING BALANCE, STATE	4,617,646.00	-	7,165,839.00
86's	State Revenues Subtotal	65,651,760.00	52,347,336.67	67,582,743.00
881100	TAX ALLOCATION SECURD ROLL	76,504,393.00	78,313,636.64	79,785,105.00
881200	TAX ALLOC SUPPLEMENT ROLL	1,884,613.00	890,735.77	1,032,031.00
881300	TAX ALLOCN UNSECURED ROLL	2,378,926.00	2,317,254.10	2,400,837.00
881600	PRIOR YEARS TAXES	-	492,080.91	500,000.00
881700	ERAF ED REVENUE AUG FUND	-	(202,038.00)	148,702.00
881800	PROP TAXES RFNDS/ADJS	-	(566,119.04)	-
881900	RDA RESIDUAL PAYMENTS	6,397,333.00	5,976,139.55	6,613,637.00
882100	CONTRB,GIFTS,GRANTS,ENDOW	308,421.00	308,419.23	-
883100	CONTRACT INSTRUCTIONL SVC	575,888.00	565,834.88	369,694.00
883300	CONT INSTR SVC CONTRACT ED	854,908.00	580,106.38	405,315.00
883600	FOLLETT	273,000.00	166,971.51	166,692.00
884170	KKSM ADVERTISING SALES	1,000.00	240.00	110.00
884215	BUSINESS SERVICES CHARGES	50,000.00	19,029.83	125,000.00
884260	RECYCLING COMMISSION	-	1,249.30	-
884300	VENDING COMMISSIONS	35,000.00	109.76	4,285.00
884320	WELLNESS CENTER FEES	35,000.00	-	35,000.00
884350	MISC SALES AND COMMISSION	28,899.00	22,630.22	6,000.00
886100	INTEREST BANK ACCOUNTS	-	165.60	132.00
886200	INTEREST COUNTY TREASURY	600,000.00	316,522.16	220,287.00
886500	OTH INTEREST & INVEST INCOM	-	500.00	500.00
887400	ENROLLMENT FEE	8,227,314.00	7,840,766.00	8,140,000.00
887600	HEALTH SERVICE FEE STUDENT	835,851.00	877,071.00	880,000.00
887610	HLTH SERVICE INSURANCE PAY	-	146.87	-
887620	HLTH SERVICE PHYSICAL EXAM	-	80.00	-
887700	INSTR MAT FEES;SALE MATERL	285,791.00	341,213.00	198,764.00
887910	TRANSCRIPT INCOME	115,000.00	128,973.15	110,000.00
888010	NON RESIDENT TUITION USA	1,178,991.00	1,400,307.50	1,178,991.00
888020	NONRESIDENT TUITON FOREIGN	1,500,000.00	1,136,115.00	1,500,000.00
888030	NONRESIDENT CAPITAL OUTLAY	-	2,200.00	-
888101	PARK STICKER FEE SPRING	973.00	14,550.50	175,000.00
888102	PARK STICKER FEE SUMMER	-	-	5,000.00
888103	PARK STICKER FEE FALL	-	4,863.50	150,000.00
888104	CAMPUS POLICE MISCLLNEOUS FEES	-	5.00	5,000.00
888110	ONE-DAY PERMIT MACHINES	178.00	3,647.75	60,000.00
888900	OTH STUDENT FEES&CHARGES	17,980.00	9,135.00	6,000.00
888920	COURSE TESTING FEE	150,000.00	93,980.00	150,000.00
889030	COBRA ADMIN FEE	-	210.59	-
889650	PARKING FINES	-	47,936.13	52,000.00
889675	LIVE SCAN REVENUE	348.00	795.00	3,000.00
889800	RETURNED CHECKS	-	(1,058.00)	-
889830	RETURNED CHECK FEE	-	60.00	-
889880	STALE DATED/VOID WARRANTS	-	152,024.42	-
889900	OTHER LOCAL REVENUES	2,463,013.00	942,532.14	976,471.00
889999	BEGINNING BALANCE, LOCAL	21,553,690.00	-	29,240,448.00
88's	Local Revenues Subtotal	126,256,510.00	102,199,023.35	134,644,001.00
898200	INTRAFUND TRANSFR IN,WITHIN	10,349,508.00	10,019,395.81	8,825,161.00
89's	Other Sources Subtotal	10,349,508.00	10,019,395.81	8,825,161.00

		Palomar College		
		BUDGET REPORT		
		Comparing Fiscal Years		
		2021 and 2022		
Fund Code: GENERAL FUND		General Fund 10		Run Sep 04, 2021
		FY 2020-2021	FY 2020-2021	FY 2021-2022
		Budget	Expended/Received	Budget
			Year to Date	
Account	Description			
Revenue Grand Total		243,545,307.71	175,975,579.54	245,128,255.00



FUND II

GENERAL FUND UNRESTRICTED AND DESIGNATED



Palomar College				
BUDGET REPORT				
Comparing Fiscal Years				
2021 and 2022				
Fund Code: 11	GENERAL UNRESTRICTED SUBFUND			Run Sep 03, 2021
		FY 2020-2021	FY 2020-2021	FY 2021-2022
		Budget	Expended/Received	Budget
			Year to Date	
Account	Description			
111000	INSTRUCTIONAL SAL, CONTRACT	-	23,685,246.48	-
111010	INSTRUCTIONAL SALARY, CONTRACT	32,056,413.00	-	24,709,473.00
119010	ACADEMIC SALARIES, VACANT	347,000.00	-	347,000.00
11's	Instr Salaries - Contract	32,403,413.00	23,685,246.48	25,056,473.00
121000	ED ADMINISTRATOR, CONTRACT	-	781,266.61	-
121010	ED ADMINISTRATOR, CONTRACT	781,269.00	-	796,143.00
121100	SUPRT/PRESIDENT, CONTRACT	-	256,439.69	-
121110	SUPRT/PRESIDENT, CONTRACT	256,440.00	-	253,321.00
121210	EXECUTIVE EXPENSE ALLOWANCE	-	-	24,000.00
121310	PRESIDENT'S AUTO ALLOWANCE	-	-	18,000.00
122100	COUNSELORS, CONTRACT	-	2,232,627.54	-
122110	COUNSELORS, CONTRACT	2,232,630.00	-	2,379,129.00
123100	DEAN, ACADEMIC CONTRACT	-	1,048,134.37	-
123110	DEAN, ACADEMIC CONTRACT	1,100,121.00	-	1,006,701.00
123200	DEPARTMENT CHAIR, CONTRACT	-	2,036,675.28	-
123210	DEPARTMENT CHAIR, CONTRACT	2,113,092.00	-	2,152,833.00
123400	DIRECTR/COORDINAT, ACA CONT	-	855,264.25	-
123410	DIRECTOR/COORDINATOR, ACA CONT	956,945.00	-	846,976.00
123500	PALOMAR FACULTY FEDERATION	-	137,563.60	-
123510	PALOMAR FACULTY FEDERATION	137,564.00	-	192,495.00
123600	DIRECTOR/COORDINATOR, AA CONT	-	1,377,296.63	-
123610	DIRECTOR/COORDINATOR, AA CONT	1,488,301.00	-	1,643,171.00
125000	LIBRARIANS, CONTRACT	-	847,368.36	-
125010	LIBRARIANS, CONTRACT	847,370.00	-	908,151.00
12's	Non-Instr Salaries - Contract	9,913,732.00	9,572,636.33	10,220,920.00
130010	INSTR SALARIES - OTHER	8,934,795.00	-	15,457,877.00
131100	ASSIGN TIME HRLY REPLACEMT	-	856,118.62	-
133100	INSTRUCTIONL ACADEMIC, HRLY	-	8,638,987.24	-
133200	INST ACA HOURLY SUBSTITUTE	-	36,210.76	-
133300	INSTR ACADEMIC, HRLY SUMMR	-	1,433,482.42	-
135200	OVERLOAD, ASSIGNTM RE HRLY	-	25,895.07	-
135300	OVERLOAD, CONTRACT INSTRUCT	-	1,987,207.55	-
135500	OVERLOAD, SABBTL REPL HRLY	-	8,424.16	-
135600	OVERLOAD, SUBSTITUTE HRLY	-	12,288.70	-
135700	OVERLOAD, SUMMER ACA HRLY	-	1,154,941.16	-
136100	REPLACE ACA INSTR CONTRACT	-	1,885.73	-
136200	REPLACE SABBATICL, ACAHRLY	-	99,234.76	-
136300	REPLACE SABBATICL, ACACONTR	-	663.58	-
136400	LOADBANK REPL, ADJUNCT	-	110,128.10	-
138100	STIPEND, CONTRACT INSTRUCT	-	25,939.99	-
138200	STIPEND, HOURLY ACADEMIC	-	117,273.04	-
139000	INSTRUCTIONAL SALARY, OTHER	-	863,527.43	-
139100	INSTRCTNL SAL, CANCELLED CLASS	-	67,086.60	-
13's	Instr Salaries - Other	8,934,795.00	15,439,294.91	15,457,877.00
140010	NON-INSTR SALARIES - OTHER	1,024,098.00	-	1,014,118.00
143100	LIBRARIANS, HOURLY	-	53,144.28	-
144100	NON-INSTRUCT ACADEMIC, HRLY	-	319,783.86	-
145100	OVERLOAD, SUMMER NON-INSTR	-	26,150.32	-
146600	REPLC COUNSLR SUMMR HRLY	-	2,363.66	-
148000	NONINSTR ACA HOURLY, OTHER	-	97,196.02	-
14's	Non-Instr Salaries - Other	1,024,098.00	498,638.14	1,014,118.00
	Academic Salaries Subtotal	52,276,038.00	49,195,815.86	51,749,388.00
211000	EXCUTIVE ADMIN SUPPORT, CAST	-	475,768.52	-
211010	EXCUTIVE ADMIN SUPPORT, CAST	496,137.00	-	647,537.00
212100	SUPERVISOR, CAST	-	1,787,706.76	-
212110	SUPERVISOR, CAST	1,873,098.00	-	2,008,187.00
212200	CLASSIFIED REGULAR SALARY	-	17,464,683.80	-
212210	CLASSIFIED REGULAR SALARY	17,798,079.00	-	18,439,025.00
212400	GOVERNING BOARD	-	31,263.48	-
212410	GOVERNING BOARD	32,640.00	-	30,240.00

Palomar College				
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		Budget	Expended/Received	Budget
			Year to Date	
Account	Description			
212600	NON-INSTRUCTNL ADMINISTRATORS	-	3,497,319.08	-
212610	NON-INSTRUCTNL ADMINISTRATORS	3,497,329.00	-	3,859,603.00
219010	CLASSIFIED SALARIES, VACANT	180,000.00	-	180,000.00
21's	Non-Instr Salaries - Reg	23,877,283.00	23,256,741.64	25,164,592.00
221000	INST AIDE CONTRACT, DIRECT INST	-	946,730.00	-
221010	INST AIDE CONTRACT, DIRECT INST	946,736.00	-	904,049.00
222000	INST AIDE CONTRACT, NOT DIRECT	-	718,556.41	-
222010	INST AIDE CONTRACT, NOT DIRECT	718,560.00	-	766,294.00
22's	Instr Aides - Reg	1,665,296.00	1,665,286.41	1,670,343.00
230010	NON ACADEMIC SALARIES - OTHER	872,071.18	-	486,843.00
231100	HOURLY CLASSIFIED, TEMP	-	278,619.02	-
231300	HOURLY TUTORS	-	18,698.09	-
231500	HRLY HEALTH PROFESSIONAL	-	6,912.00	-
232100	OVERTIME CLASSIFIED SALARIED	-	47,518.91	-
232200	OVERTIME SUPERVISOR SALRIED	-	2,229.83	-
234100	SERVICE PROVIDER CLASSIFIED	-	3,388.46	-
235100	STUDENT EMPLOYEE	-	7,738.00	-
23's	Non-Academic Salaries - Other	872,071.18	365,104.31	486,843.00
240010	INST AIDES - OTHER	437,880.00	-	262,378.00
241100	HRLY INSTR AIDE, DIRECT INSTR	-	300,054.26	-
242100	HRLY INSTAIDE, NOT DIRECT INST	-	9,701.00	-
24's	Instr Aides - Other	437,880.00	309,755.26	262,378.00
	Non Acad Salaries Subtotal	26,852,530.18	25,596,887.62	27,584,156.00
310010	STRS	12,495,997.00	-	11,799,973.00
311101	STRS ACADEMIC INSTRUCTORS	-	5,086,093.84	-
311201	STRS EDUCATIONAL ADMIN/SUP	-	250,311.78	-
311301	STRS OTHERACA NONINSTRUCT	-	938,345.49	-
312202	STRS NON-INSTR ADMIN/SUPR	-	25,383.58	-
314101	STRS, ON-BEHALF, INSTR	-	3,670,675.35	-
314102	STRS, ON-BEHALF, NONINSTR	-	876,147.23	-
31's	STRS	12,495,997.00	10,846,957.27	11,799,973.00
320010	PERS	5,706,384.00	-	6,684,059.00
321101	PERS ACADEMIC INSTRUCTORS	-	204,343.69	-
321201	PERS EDUCATIONAL ADMIN/SUP	-	318,874.99	-
321301	PERS OTHERACA NONINSTRUCT	-	40,295.46	-
322102	PERS CLASSIFIED	-	3,550,530.97	-
322202	PERS NON-INSTR ADMIN/SUPR	-	1,120,320.30	-
322302	PERS INSTR AIDE DIRECT INSTR	-	192,454.86	-
322402	PERS INST AIDE NOTDIRECT INS	-	143,342.52	-
32's	PERS	5,706,384.00	5,570,162.79	6,684,059.00
330010	FICA & MEDICARE (OASDI)	2,874,116.97	-	2,982,910.00
331101	FICA ACADEMIC INSTRUCTORS	-	88,439.65	-
331201	FICA EDUCATIONAL ADMIN/SUP	-	96,393.16	-
331301	FICA OTHERACA NONINSTRUCT	-	12,823.82	-
332102	FICA CLASSIFIED	-	1,084,328.77	-
332202	FICA NON-INSTR ADMIN/SUPR	-	334,588.33	-
332302	FICA INSTR AIDE DIRECT INSTR	-	67,242.86	-
332402	FICA INSTR AIDE NOTDIRECT INS	-	42,960.21	-
335101	MEDCA ACADEM INSTRUCTORS	-	565,973.69	-
335201	MEDCA EDUCATNL ADMIN/SUPV	-	50,753.72	-
335301	MEDCA OTH ACA NONINSTRUCT	-	94,893.79	-
336102	MEDCA CLASSIFIED	-	257,927.03	-
336202	MEDCA NON-INSTR ADMIN/SUP	-	84,256.85	-
336302	MEDCA INST AIDE DIRECT INSTR	-	18,093.42	-
336402	MEDCA INST AIDE NOTDIRCT INS	-	10,543.22	-
33's	FICA & Medicare (OASDI)	2,874,116.97	2,809,218.52	2,982,910.00
340010	HEALTH & WELFARE	(25,868.00)	-	-
340101	MEDIC ACADEMIC INSTRUCTORS	-	3,843,740.32	-
340110	MEDIC ACA	4,665,248.00	-	4,957,592.00
340120	MEDIC ACADEMIC ADJUNCT	-	158,103.96	-

	Palomar College			
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		Budget	Expended/Received	Budget
Account	Description		Year to Date	
340125	MEDIC NON-ACADEMIC ADJUNCT	-	2,843.27	-
340151	MEDIC EDUCATIONL ADMIN/SUP	-	357,184.26	-
340201	MEDIC OTHER ACA NONINSTRUC	-	998,305.29	-
340210	MEDIC CLS	4,806,988.00	-	4,460,303.00
340252	MEDIC CLASSIFIED	-	4,034,377.10	-
340302	MEDIC NON-INSTR ADMIN/SUPR	-	1,039,203.14	-
340310	MEDIC AA/CAST	1,606,674.00	-	1,614,048.00
340352	MEDIC INSTR AIDE DIRECT INST	-	191,064.66	-
340402	MEDIC INSTAIDE NOTDIRECTINST	-	178,672.83	-
341101	DENT ACADEMIC INSTRUCTORS	-	92,869.34	-
341110	DENT ACA	236,169.00	-	88,891.00
341151	DENT EDUCATIONAL ADMIN/SUP	-	8,979.83	-
341201	DENT OTHER ACA NONINSTRUC	-	23,048.67	-
341210	DENT CLS	228,328.00	-	88,727.00
341252	DENT CLASSIFIED	-	114,543.49	-
341302	DENT NON-INSTR ADMIN/SUPR	-	27,334.82	-
341310	DENT AA/CAST	68,521.00	-	28,709.00
341352	DENT INSTR AIDE DIRECT INSTR	-	6,101.97	-
341402	DENT INSTAIDE NOT DIRECTINST	-	4,719.78	-
342101	VISION ACADEMIC INSTRUCTOR	-	38,232.63	-
342110	VISION ACA	62,295.00	-	46,346.00
342151	VISION EDUCATIONL ADMIN/SUP	-	3,269.22	-
342201	VISION OTHR ACA NONINSTRUC	-	8,995.41	-
342210	VISION CLS	47,063.00	-	46,559.00
342252	VISION CLASSIFIED	-	42,708.02	-
342302	VISION NON-INSTR ADMIN/SUP	-	10,027.09	-
342310	VISION AA/CAST	13,833.00	-	14,947.00
342352	VISION INSTR AIDE DIRECT INST	-	2,255.55	-
342402	VISION INSTAIDE NOT DIRECTINS	-	1,728.05	-
343101	LIFE ACADEMIC INSTRUCTORS	-	25,051.50	-
343110	LIFE ACA	31,570.00	-	30,421.00
343151	LIFE EDUCATIONAL ADMIN/SUPR	-	2,046.23	-
343201	LIFE OTHER ACA NONINSTRUCT	-	5,813.81	-
343210	LIFE CLS	30,594.00	-	30,252.00
343252	LIFE CLASSIFIED	-	27,486.73	-
343302	LIFE NON-INSTR ADMIN/SUPR	-	6,556.65	-
343310	LIFE AA/CAST	9,103.00	-	9,939.00
343352	LIFE INSTR AIDE DIRECT INSTR	-	1,457.76	-
343402	LIFE INST AIDE NOT DIRECT INS	-	1,116.87	-
344101	LTD ACADEMIC INSTRUCTORS	-	44,368.28	-
344110	LTD ACA	55,348.00	-	57,423.00
344151	LTD EDUCATIONAL ADMIN/SUPR	-	3,974.89	-
344201	LTD OTHER ACA NONINSTRUCT	-	10,752.64	-
344210	LTD CLS	34,616.00	-	36,485.00
344252	LTD CLASSIFIED	-	30,889.06	-
344302	LTD NON-INSTR ADMIN/SUPR	-	9,661.44	-
344310	LTD AA/CAST	16,169.00	-	19,010.00
344352	LTD INSTR AIDE DIRECT INSTR	-	1,581.66	-
344402	LTD INST AIDE NOT DIRECT INST	-	1,253.66	-
345101	LTC ACADEMIC INSTRUCTORS	-	11,889.48	-
345110	LTC ACA	14,682.00	-	16,689.00
345151	LTC EDUCATIONAL ADMIN/SUPR	-	974.52	-
345201	LTC OTHER ACA NONINSTRUCT	-	2,714.36	-
345210	LTC CLS	13,881.00	-	16,537.00
345252	LTC CLASSIFIED	-	12,635.42	-
345302	LTC NON-INSTR ADMIN/SUPR	-	3,015.92	-
345310	LTC AA/CAST	4,012.00	-	5,114.00
345352	LTC INSTR AIDE DIRECT INSTR	-	667.32	-
345402	LTC INST AIDE NOT DIRECT INST	-	513.30	-
348010	FUTURE RETIREE HEALTH ACA	-	1,257,386.70	-
348020	FUTURE RETIREE HEALTH CLS	-	1,226,429.02	-

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Account	Description		Budget
348030	FUTURE RETIREE HEALTH AA/CAST	-	329,386.40
348110	FUTURE RETIREE HEALTH ACA	1,267,263.00	-
348210	FUTURE RETIREE HEALTH CLS	1,244,750.00	-
348310	FUTURE RETIREE HEALTH AA/CAST	345,815.00	-
349110	FSA ER ACA	2,600.00	-
349202	FSA ER INSTR AIDE DIRECT INST	-	100.00
349210	FSA ER CLS	3,025.00	-
349301	FSA ER EDUCATIONAL ADMIN/SUPR	-	116.66
349310	FSA ER AA/CAST	500.00	-
349401	HSA ER ACADEMIC INSTRUCTOR	-	129,955.50
349402	HSA ER OTHER ACA NONINSTRUCTOR	-	15,356.70
349410	HSA ER ACA	348,358.00	-
349501	HSA ER CLASSIFIED	-	67,443.00
349510	HSA ER CLS	128,880.00	-
349601	HSA ER EDUCATIONAL ADMIN/SUPR	-	12,000.00
349602	HSA ER NON-INSTR ADMIN/SUPR	-	6,000.00
349610	HSA ER AA/CAST	87,000.00	-
34's	Health & Welfare	15,347,417.00	14,436,904.18
350010	STATE UNEMP INSURANCE	109,688.47	-
351101	UNEMP ACADEMIC INSTRUCTOR	-	37,899.40
351201	UNEMP EDUCATIONL ADMN/SUP	-	1,740.34
351301	UNEMP OTH ACA NONINSTRUCT	-	6,599.68
352102	UNEMPLOYMENT CLASSIFIED	-	9,380.41
352202	UNEMP NON-INSTR ADMN/SUP	-	3,862.54
352302	UNEMP INSTR AIDE DIRECT INST	-	798.10
352402	UNEMP INST AIDE NOTDIRECT INS	-	389.96
359900	SUSPENSE UNEMPLOYMENT	-	4,512.51
35's	State Unempl Insurance	109,688.47	65,182.94
360010	WORKER'S COMP	1,220,342.71	-
361101	WC ACADEMIC INSTRUCTORS	-	612,228.41
361201	WC EDUCATIONAL ADMIN/SUPR	-	54,879.97
361301	WC OTHER ACA NON INSTRUCT	-	103,524.02
362102	WC CLASSIFIED	-	279,126.73
362202	WC NON-INSTR ADMIN/SUPERV	-	90,916.48
362302	WC INSTR AIDE DIRECT INSTR	-	19,512.03
362402	WC INSTR AIDE NOTDIRECT INST	-	11,397.13
363102	WC STUDENT	-	121.10
36's	Workers' Comp	1,220,342.71	1,171,705.87
370010	APPLE	97,840.00	-
371101	APPLE ACADEMIC INSTRUCTOR	-	55,346.69
371301	APPLE OTH ACA NONINSTRUCT	-	889.61
372102	APPLE CLASSIFIED	-	5,975.42
372302	APPLE INST AIDE DIRECT INSTR	-	4,008.68
372402	APPLE INS AIDE NOTDIRECT INS	-	855.25
37's	APPLE	97,840.00	67,075.65
390010	OTHER BENEFITS	4,000.00	-
394101	ACA BENEFITS TO SPREAD	-	(45,521.20)
399910	BENEFITS, VACANT	223,000.00	-
39's	Other Benefits	227,000.00	(45,521.20)
	Employee Benefits Subtotal	38,078,786.15	34,921,686.02
400010	SUPPLIES & MATERIALS	1,149,329.00	-
411000	SOFTWARE LESS THAN \$5,000	-	1,451.79
421000	BOOKS,MAGAZINES,PERIODCLS	-	2,568.00
422000	SUBSCRIPTIONS, PERIODICALS	-	1,127.56
424000	INSTRL MAT - PRINTING/ELECTRNC	-	1,254.73
431000	SUPPLIES&MATERIAL,INSTRUCT	-	201,385.09
432000	INSTRUCTIONAL TESTS	-	15.00
441000	SUPPLIES&MATERIAL,NONINSTR	-	298,041.98
441100	SUPPLIES, INSTITUTIONAL	-	18,899.91
442000	COST OF FOOD, FOOD SERVICE	-	66.03

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		Budget	Expended/Received	Budget
Account	Description		Year to Date	
444000	GRADUATION GOWNS	-	2,843.33	-
	Supplies & Materials Subtotal	1,149,329.00	527,653.42	1,044,787.00
500010	OTHER OPER EXP	12,282,815.67	-	10,868,888.00
511000	AUDIT	-	79,510.00	-
515100	INTERNET ACCESS	-	1,472.94	-
515200	JPA SELF-INSURANCE ADMIN	-	63,913.61	-
515300	SOFTWARE LICENSING FEES	-	505,324.26	-
525100	MEMBERSHIP, DISTRICT	-	194,121.29	-
525200	MEMBERSHIP, EMPLOYEE	-	8,043.00	-
535200	INS, FIRE, CASUALTY, LIABILITY	-	794,676.19	-
535400	INS, INTERCOLLEGIATE ATHLETIC	-	122,498.00	-
535600	STUDENT MALPRACTICE INSUR	-	16,685.00	-
542300	INTEREST COPS	-	65.01	-
542400	INTEREST BONDS	-	912.20	-
545100	ADVERTISEMENTS REQ BY LAW	-	10,551.04	-
545200	LAWYERS' FEES	-	231,055.61	-
551200	CLASSROOM SPEAKERS	-	150.00	-
551300	INDEPENDENT CONTRACTOR	-	45,086.03	-
551500	SECURITY GUARD SERVICES	-	842.57	-
551600	WARRANT RECONCILIATION	-	8,269.74	-
551900	OTH PERSONAL&CONSULT SVC	-	1,732,845.79	-
555100	POSTAGE	-	115,797.03	-
560900	DISTRICT VEHICLE USE	-	18.99	-
561000	RENT & LEASE, EQUIPMENT	-	25,556.43	-
562000	RENTS & LEASES, LAND/BLDGS	-	10,900.00	-
563000	RENTAL OF TRANSPORTATION	-	3,856.00	-
564000	RENTAL OF FILMS	-	14,935.90	-
565100	MAINTENANCE AGREEMENT, EQUIP	-	569,127.09	-
565200	MAINTENANCE AGREE, SOFTWARE	-	749,857.66	-
565300	REPAIRS&MAINT NONINST EQUIP	-	291,351.21	-
565400	REPAIRS&MAINT INSTR EQUIPMT	-	50,454.37	-
565500	REPAIRS&MAINTENANCE BLDGS	-	25,900.96	-
565550	MAINTENANCE, GROUNDS	-	38,454.86	-
565600	TENANT IMPROVEMENTS	-	3,700.33	-
575100	TRAVEL, ACADEMIC ADMIN	-	6,000.00	-
575120	TRAVEL, ACADEMIC EMPLOYEE	-	1,393.06	-
575200	TRAVEL, CLASSIFIED ADMINISTR	-	7,846.02	-
575210	TRAVEL, CLASSIFIED EMPLOYEE	-	1,534.40	-
575300	TRAVEL, STUDENT	-	(2,551.79)	-
575400	TRAVEL, NON EMPLOYEE	-	650.00	-
575700	TRAINING/PROFESSIONAL DEVELOPMT	-	6,871.00	-
575710	APPRENTICESHIP TRAINING	-	8,507.89	-
580100	ELECTRICITY	-	1,527,916.71	-
580150	FUEL, GAS	-	10,397.10	-
580300	LAUNDRY/DRY CLEANING	-	8,697.14	-
580350	PEST CONTROL	-	6,648.61	-
580400	SEWAGE	-	(1,934.08)	-
580450	TELEPHONE	-	1,402.35	-
580500	TELEPHONE CONNECTIONS	-	106,500.25	-
580550	WASTE DISPOSAL	-	41,319.42	-
580600	WASTE DISPOSAL, HAZARDOUS	-	3,577.00	-
580650	WATER	-	502,229.47	-
585100	ADMINISTRATIVE EXPENSE	-	289,187.12	-
585150	ADVERTISE NOT REQ BY LAW	-	183,811.08	-
585200	BAD DEBT EXPENSE	-	21,988.27	-
585250	BANK CHARGES	-	23,680.33	-
585260	BANK CREDIT CARD EXPENSE	-	271,025.93	-
585400	DISALLOWED FIN AID GRANTS	-	6,642.86	-
585450	FILM PROCESSING	-	307.47	-
585500	FINGERPRINTING	-	1,258.00	-

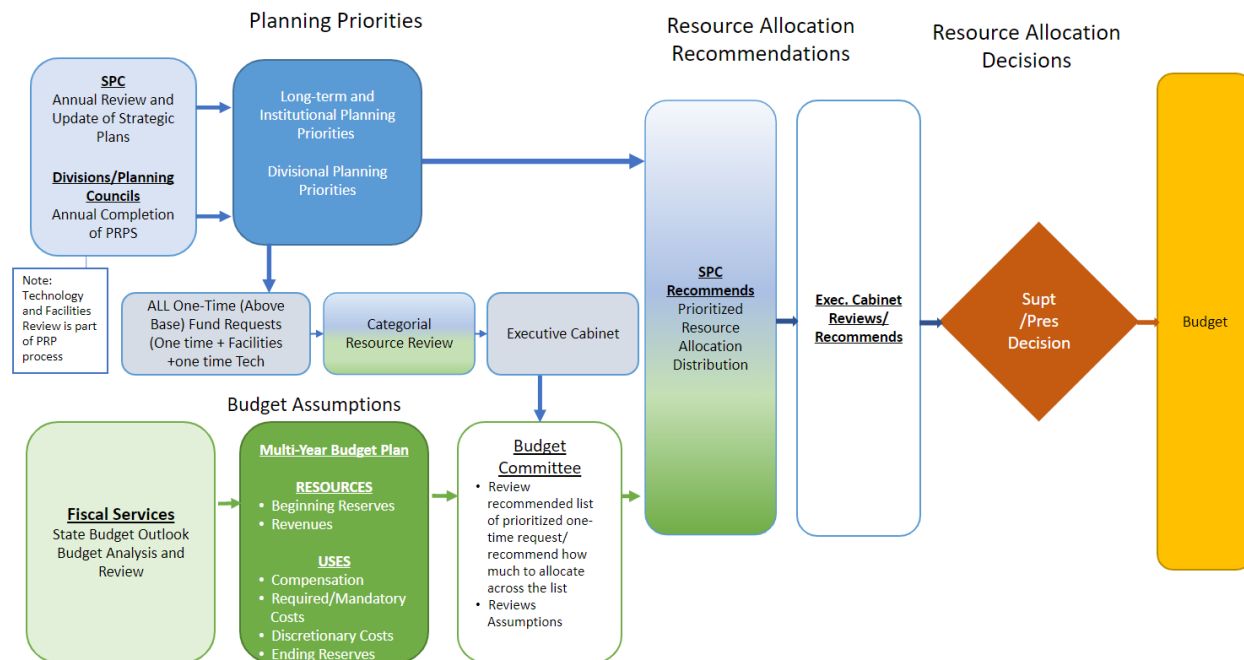
	Palomar College			
	BUDGET REPORT			
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	2021 and 2022			
Fund Code: 11	GENERAL UNRESTRICTED SUBFUND			Run Sep 03, 2021
		FY 2020-2021	FY 2020-2021	FY 2021-2022
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
585750	PRINTING	-	73,861.43	-
585850	PUBLISHING EXPENSE	-	5,900.00	-
585900	ROYALTY EXPENSE	-	7,620.08	-
585910	LICENSING FEE	-	28,862.98	-
585950	PHYSICAL EXAMINATIONS	-	15,266.36	-
590010	ABATEMENT BUDGET POOL	(535,000.00)	-	(455,000.00)
590100	FACILITIES SERVICES ABATEMENT	-	(18.99)	-
590600	BUSINESS SUPPORT SVCS ABATEMT	-	(81,697.17)	-
	Other Oper Exp Subtotal	11,747,815.67	8,800,633.41	10,413,888.00
580010	INDIRECT COSTS BUDGET POOL	(600,000.00)	-	(600,000.00)
585550	INDIRECT COSTS	-	(535,198.65)	-
	Indirect Costs Subtotal	(600,000.00)	(535,198.65)	(600,000.00)
600010	CAPITAL OUTLAY	439,253.00	-	740,912.00
631000	LIBRARY BOOKS	-	540.66	-
632000	LIBRARY MAGAZINE&PERIODICL	-	28,990.54	-
633000	LIBRARY NONPRINT MEDIA	-	48,708.11	-
641300	EQUIP INSTR,ADDITNL >\$200-999	-	808.12	-
641400	EQUIP INSTR,ADDITNL>1000	-	15,909.03	-
642300	EQUIP NONINS,ADTNL.>\$200-999	-	178.19	-
644100	EQUIP INSTR ADDTL \$500 - \$4999	-	118.97	-
644200	EQUIP INSTR REPL \$500 - \$4999	-	26,554.03	-
644300	EQUIPMENT INSTRUCTIONL >\$4,999	-	21.90	-
644400	EQUIP NONINS ADDL \$500 - \$4999	-	7,609.43	-
644500	EQUIP NONINS REPL \$500 - \$4999	-	6.95	-
644600	EQUIPMENT NONINSTRUCTL >\$4,999	-	99,713.68	-
644700	EQUIP TECHNOLOGY INSTR >\$4,999	-	46.50	-
644750	EQUIP TECHNOLOGY INSTR <\$4,999	-	4,458.95	-
644850	EQUIP TECHNOLOGY NONINS<\$4,999	-	23,010.58	-
	Capital Outlay Subtotal	439,253.00	256,675.64	740,912.00
721000	INTRAFUND TRANS OUT WITHIN	-	1,635,794.68	-
721010	INTRAFUND TRANS OUT WITHIN	2,005,445.00	-	2,005,445.00
731000	INTERFUND TRANS OUT BETWEEN	-	3,333,469.00	-
731010	INTERFUND TRANS OUT BETWEEN	3,363,469.00	-	3,946,531.00
751000	STUDENT GRANTS	-	2,250.00	-
751010	STUDENT GRANTS	2,250.00	-	-
791010	RESERVE FOR CONTINGENCIES	9,201,234.00	-	9,307,058.00
791510	OTHER RESERVES	-	-	16,827,993.00
792010	CONTINGENCY,BUDGET STABILITY	8,514,350.00	-	-
793010	CONTINGENCY, COLA	-	-	2,271,314.00
799010	CONTINGENCY HOLDING ACCOUNT	1,078,607.00	-	1,688,796.00
	Other Outgoing Subtotal	24,165,355.00	4,971,513.68	36,047,137.00
Expense Grand Total		154,109,107.00	123,735,667.00	164,740,229.00
81's	Federal Revenues Subtotal	-	-	-
861100	APPRENTICESHIP APPORTIONM	2,406,636.00	2,406,636.00	2,406,636.00
861200	STATE GENERAL APPORTIONMT	2,007,931.00	2,231,980.34	-
861230	DEFICIT FACTOR	(983,066.00)	(698,582.00)	-
861300	APPORTIONMENT COLA	-	-	5,836,409.00
861430	FT FACULTY HIRING	850,561.00	850,561.00	850,561.00
861450	PART TIME FACULTY APPORT	383,722.00	398,319.00	383,722.00
861500	2% BFAP ADMIN	205,136.00	205,136.00	205,136.00
863100	EDUCATION PROTECTION ACCOUNT	17,686,717.00	17,686,717.00	16,574,290.00
863101	ED PROTECTION ACCT PRIOR YEAR	178,339.00	178,339.00	-
865650	PT TIME FAC HLTHINS OFC HRS	-	31,007.00	-
867100	HOMEOWNER PROPTAX RELIEF	500,000.00	226,307.92	430,082.00
868100	STATE LOTTERY PROCEEDS	2,712,227.00	3,159,053.85	2,396,100.00
868150	STATE LOTTRY PROCEEDS PRIOR YR	-	(72,411.92)	-

	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
	2021 and 2022			
Fund Code: 11	GENERAL UNRESTRICTED SUBFUND			Run Sep 03, 2021
		FY 2020-2021	FY 2020-2021	FY 2021-2022
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
868200	STATE MANDATED COSTS	529,549.00	547,470.00	566,444.00
868400	RETURN TO TITLE IV FROM STATE	-	10,578.00	-
869800	OTHER MISC STATE REVENUES	5,298,956.00	4,596,822.58	4,440,586.00
869999	BEGINNING BALANCE, STATE	163,480.00	-	419,106.00
86's	State Revenues Subtotal	31,940,188.00	31,757,933.77	34,509,072.00
881100	TAX ALLOCATION SECURD ROLL	76,504,393.00	78,313,636.64	79,785,105.00
881200	TAX ALLOC SUPPLEMENT ROLL	1,884,613.00	890,735.77	1,032,031.00
881300	TAX ALLOCN UNSECURED ROLL	2,378,926.00	2,317,254.10	2,400,837.00
881600	PRIOR YEARS TAXES	-	492,080.91	500,000.00
881700	ERAF ED REVENUE AUG FUND	-	(202,038.00)	148,702.00
881800	PROP TAXES RFNDS/ADJS	-	(566,119.04)	-
881900	RDA RESIDUAL PAYMENTS	6,397,333.00	5,976,139.55	6,613,637.00
883600	FOLLETT	273,000.00	166,971.51	166,692.00
884215	BUSINESS SERVICES CHARGES	50,000.00	19,029.83	125,000.00
884260	RECYCLING COMMISSION	-	1,249.30	-
884300	VENDING COMMISSIONS	35,000.00	109.76	4,285.00
884350	MISC SALES AND COMMISSION	28,899.00	22,630.22	6,000.00
886100	INTEREST BANK ACCOUNTS	-	165.60	132.00
886200	INTEREST COUNTY TREASURY	600,000.00	316,522.16	220,287.00
886500	OTH INTEREST & INVEST INCOM	-	500.00	500.00
887400	ENROLLMENT FEE	8,227,314.00	7,840,766.00	8,140,000.00
887620	HLTH SERVICE PHYSICAL EXAM	-	80.00	-
887700	INSTR MAT FEES;SALE MATERL	255,791.00	311,213.00	168,764.00
887910	TRANSCRIPT INCOME	115,000.00	128,973.15	110,000.00
888010	NON RESIDENT TUITION USA	1,178,991.00	1,400,307.50	1,178,991.00
888020	NONRESIDENT TUITON FOREIGN	1,500,000.00	1,136,115.00	1,500,000.00
888920	COURSE TESTING FEE	-	630.00	-
889030	COBRA ADMIN FEE	-	210.59	-
889800	RETURNED CHECKS	-	(1,058.00)	-
889830	RETURNED CHECK FEE	-	60.00	-
889880	STALE DATED/VOID WARRANTS	-	152,024.42	-
889900	OTHER LOCAL REVENUES	1,050,750.00	28,856.61	163,146.00
889999	BEGINNING BALANCE, LOCAL	20,648,873.00	-	27,278,308.00
88's	Local Revenues Subtotal	121,128,883.00	98,747,046.58	129,542,417.00
898200	INTRAFUND TRANSFR IN,WITHIN	1,040,036.00	994,136.55	688,740.00
89's	Other Sources Subtotal	1,040,036.00	994,136.55	688,740.00
Revenue Grand Total		154,109,107.00	131,499,116.90	164,740,229.00

PALOMAR COMMUNITY COLLEGE DISTRICT FY2021-22 2021-2022 ADOPTED BUDGET ASSUMPTIONS

Background

When preparing and updating the 2021-22 fiscal year budget it is necessary to utilize specific assumptions for revenue and expenditures. Many of the assumptions used in the budget development and multi-year projections are received directly from School Services of California. All of the assumptions have been reviewed by the Palomar College Budget Committee, Strategic Planning Council, Executive Cabinet and the Palomar College Governing Board. Additionally, the budget includes requests made through the Integrated Planning Model as shown below.



Revenue Assumptions

The Student Centered Funding Formula (SCFF) was enacted in 2018-19, replacing the financing system that had been in existence for roughly thirty (30) years. The new formula is aligned with the California Community College Chancellor's Vision for Success, which is a plan to improve outcomes for community college students statewide. SCFF established a base, supplemental and performance outcomes funding in place of the prior funding model, which was based on the number of full-time equivalent students (FTES). Additionally, the SCFF guarantees the minimum amount of revenue (hold harmless) at 2017-18 total computational revenue (TCR), adjusted by Cost-of-Living Adjustment (COLA) each year, in years without base reductions or deficits, through 2023-24.

1. Cost-of-Living Adjustment (COLA)

The Department of Finance provided the Statutory Cost-of Living Adjustment with the Governor's 2021-22 May Revision. However, we are following the planning recommendations set forth at that time by School Services of California.

	2020-21	2021-22	2022-23	2023-24	2024-25
<i>COLA for SCFF</i>	0.00%	4.05%	2.48%	3.11%	3.54%

2. Lottery Rate per Full-Time Equivalent Student (FTES)

In November 1984, the California voters passed Proposition 37, now known as Non-Prop 20, to benefit public education. Since the California State Lottery began in 1985, the state has distributed 50% of lottery sales revenue back to the public in the form of prizes. Of the remaining revenues, public education, from kindergarten to graduate school, has received more than the statutorily required 34% minimum.

	2020-21	2021-22	2022-23	2023-24	2024-25
<i>Unrestricted</i>	\$150	\$150	\$150	\$150	\$150
<i>Restricted</i>	\$49	\$49	\$49	\$49	\$49

3. Mandated Block Grant Funding per Full-Time Equivalent Student (FTES)

Provides funding for the various mandated programs and activities identified in Government Code (GC) Section 17581.6 (f).

	2020-21	2021-22	2022-23	2023-24	2024-25
<i>MBG per FTES</i>	\$30.16	\$30.67	\$31.43	\$32.41	\$33.65

4. Property Tax Rate Increase

As of July 26, 2020¹, the San Diego County's tax assessor certified and closed the 2020 value of all taxable property in the county, reflecting an increase of 5.18% over last year. Properties impacted by COVID-19 will have their values reflected in the 2021 assessment roll per state law.

	2020-21	2021-22	2022-23	2023-24	2024-25
<i>PTR</i>	3.36%	3.36%	3.36%	3.36%	3.36%

¹ <https://timesofsandiego.com/politics/2020/07/15/tax-assessor-tallies-more-than-604-billion-in-taxable-property-in-s-d-county/>

5. Full-Time Equivalent Students (FTES) Assumptions and Impact on Student Centered Funding Formula

	2018-19 Actuals	2019-20 Actuals	2020-21 Actuals	2021-22 Projection	2022-23 Projection	2023-24 Projection	2024-25 Projection
District Size	Medium	Medium	Medium	Medium	Medium	Medium	Medium
Centers	1	1	1	1	1	1	1
SCFF FTES: Credit	17,189	17,207	16,907	16,149	15,465	14,981	15,581
SCFF FTES: Special Admit	593	608	608	667	767	882	1014
SCFF FTES: Incarcerated Credit	14	12	12	8	10	11	13
SCFF FTES: Non-Credit	276.86	200.97	451	210	231	254	280
SCFF FTES: CDCP	422.24	360	363	362	434	521	625
TOTAL FTES	18,494	16,410.86	18,342	17,396	16,907	16,649	17,513
TOTAL BASE ALLOCATION	\$77,098,092	\$82,782,281	\$81,577,911	\$81,977,098	\$82,191,330	\$82,331,988	\$89,157,540
SCFF Suppl.: Pell Grant Recipients	5,041	5,743	5,743	4,766	7,000	7,840	8,232
SCFF Suppl.: Promise Grant Recipients	14,536	12,858	12,858	10,672	13,340	16,008	17,959
SCFF Suppl.: AB540 Students	668	589	589	495	625	669	716
TOTAL SUPPLEMENTAL	\$18,605,155	\$19,093,668	\$18,192,120	\$15,870,224	\$21,400,233	\$25,804,388	\$29,289,748

	2018-19 Actuals	2019-20 Actuals	2020-21 Actuals	2021-22 Projection	2022-23 Projection	2023-24 Projection	2024-25 Projection
Associate Degree for Transfer	438	705	574	641	861	1,066	1,322
Associates Degree	1,620	930	973	905	778	668	593
Bachelor's Degree	00	0	0	0	0	0	0
Credit Certificates	1,641	485	493	463	429	416	445
Transfer Level Math & English	367	606	543	605	675	750	825
Transfers	1,736	1,205	1,163	1,208	1,266	1,330	1,396
9+ CTE Units	3,432	3,298	3,356	3,312	3,298	3,298	3,298
Regional Living Wage	2,410	2,817	2,673	2,808	2,931	3,049	3,170
Associate Degree for Transfer (Pell)	184	295	235	265	374	495	640
Associates Degree (Pell)	688	391	402	380	333	303	287
Bachelor's Degree (Pell)	0	0	0	0	0	0	0
Credit Certificates (Pell)	601	127	134	126	123	166	166
Transfer Level Math & English (Pell)	124	161	156	170	196	276	276
Transfers (Pell)	474	376	384	382	407	468	536
9+ CTE Units (Pell)	971	1,029	1,001	1,007	1,057	1,099	1,154
Regional Living Wage (Pell)	396	547	479	632	668	697	646

	2018-19 Actuals	2019-20 Actuals	2020-21 Actuals	2021-22 Projection	2022-23 Projection	2023-24 Projection	2024-25 Projection
Associate Degree for Transfer (Promise)	284	462	376	432	592	747	926
Associates Degree (Promise)	1,078	614	647	613	532	468	415
Bachelor's Degree (Promise)	0	0	0	0	0	0	0
Credit Certificates (Promise)	968	248	250	248	243	250	267
Transfer Level Math & English (Promise)	196	286	268	318	354	397	416
Transfers (Promise)	918	679	647	678	728	804	885
9+ CTE Units (Promise)	1,735	1,704	1,746	1,740	1,711	1,748	1,781
Regional Living Wage (Promise)	953	1,265	1,137	1,236	1,318	1,372	1,427
TOTAL SUCCESS	\$10,640,824	\$9,763,779	\$10,604,986	\$11,412,830	\$12,354,769	\$13,509,764	\$15,088,575
Total SCFF TCR	\$106,344,568	\$111,639,728	\$110,375,017	\$109,260,153	\$115,946,333	\$121,646,139	\$133,535,863
Hold Harmless	\$5,145,539	\$3,652,603	\$4,749,668	\$11,701,353	\$8,015,018	\$6,170,410	\$0
Total Revenue	\$111,490,107	\$115,292,331	\$115,124,684	\$120,961,506	\$123,961,351	\$127,816,549	\$133,535,863
Deficit Factor		(\$1,093,864)	(\$698,577)				
FUNDED SCFF	\$111,661,332	\$114,198,467	\$114,426,107	\$120,961,506	\$123,961,351	\$127,816,549	\$133,535,863

6. Ongoing Revenue Detail

Ongoing Revenue is comprised of State Income, Nonresident Tuition, Apprenticeship and the GASB 45 requirement of recognizing STRS On-Behalf Revenue and Expense.

	2018-19 Actual	2019-20 Actual	2020-21 Actuals	2021-22 Projection	2022-23 Projection	2023-24 Projection	2024-25 Projection
Apprenticeship	\$2,735,261	\$2,412,012	\$2,406,636	\$2,406,636	\$2,406,636	\$2,406,636	\$2,406,636
Other State Revenue	\$1,482,932	\$1,440,761	\$918,904	\$1,439,419	\$1,439,419	\$1,439,419	\$1,439,419
Lottery	\$3,229,453	\$2,793,659	\$3,159,054	\$2,396,100	\$2,563,800	\$2,589,450	\$2,615,400
Mandated Costs	\$560,956	\$555,010	\$547,470	\$566,444	\$500,464	\$540,509	\$586,641
On-Behalf STRS	\$8,096,431	\$5,594,823	\$4,579,400	\$4,248,956	\$4,248,956	\$4,248,956	\$4,248,956
Equal Employment Opportunity	\$0	\$0	\$50,000	\$50,000	\$50,000	\$50,000	\$50,000
Nonresident Tuition	\$3,421,773	\$2,573,202	\$2,536,421	\$2,678,991	\$2,700,000	\$2,700,000	\$2,700,000
TOTAL ONGOING REVENUE	\$19,526,806	\$15,369,467	\$14,175,887	\$13,940,418	\$14,021,120	\$14,195,803	\$14,386,353

7. One-Time Revenue

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Projection	2022-23 Projection	2023-24 Projection	2024-25 Projection
Prior Year Revenue	(\$25,061)	\$1,083,013	\$598,008	\$500,000	\$500,000	\$500,000	\$500,000
Interfund Transfers	\$6,748,113	\$8,748,959	\$994,136	\$137,999	\$0	\$0	\$0
Follett	\$340,128	\$235,669	\$166,972	\$166,692	\$423,278	\$423,278	\$423,278
Health Srvc Sale to Employee	\$3,230	\$2,230	\$0	\$0	\$2,000	\$2,000	\$2,000
Library Copier Dales	\$7,565	\$0	\$0	\$0	\$12,090	\$12,090	\$12,090
Catalog Sales	\$53,188	\$35,762	\$0	\$0	\$54,227	\$54,227	\$24,227
Business Services Charges	\$49,898	\$30,266	\$19,030	\$50,000	\$50,903	\$50,903	\$50,903
Ticket/Gate Program Sales	\$18,980	\$17,210	\$0	\$0	\$18,624	\$18,624	\$18,624

Vending Commissions	\$153,273	\$140,040	\$110	\$500	\$106,958	\$106,958	\$106,958
Misc. Sales & Commissions	\$104,760	\$51,368	\$22,630	\$0	\$76,896	\$76,896	\$76,896
Facilities Rental & Lease	\$143,062	\$185,869	\$0	\$0	\$119,044	\$119,044	\$119,044
Interest Bank Accounts	\$23,386	\$14,678	\$166	\$132	\$132	\$132	\$132
Interest County Treasury	\$828,670	\$591,038	\$316,522	\$220,287	\$220,287	\$220,287	\$220,287
Oth Interest & Invest Income	\$500	\$500	\$500	\$500	\$500	\$500	\$500
Field Trip; Use of NonDist. Fac	\$12,130	\$5,445	\$0	\$0	\$10,000	10,000	\$10,000
Hlth Services Physical Exam	\$19,609	\$18,034	\$80	\$0	\$19,930	\$19,930	\$19,930
Instr Mat Fees; Sales	\$468,517	\$226,174	\$311,213	\$162,764	\$200,000	\$200,000	\$200,000
Transcript Income	\$138,328	\$144,816	\$128,973	\$110,000	\$140,000	\$140,000	\$140,000
Nonresident Fee Foreign (HEERF II)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Vending Commissions (HEERF II)	\$0	\$0	\$0	\$449,980	\$0	\$0	\$0
Misc. Local Income	\$446,123	\$1,401,796	\$181,973	\$158,198	\$770,441	\$770,441	\$770,441
TOTAL REVENUE	\$140,722,536	\$142,500,800	\$131,499,117	\$136,850,435	\$140,560,055	\$144,728,638	\$150,637,929

Expenditure Assumptions

1. Full-time Equivalent Student enrollment projections are estimated to increase but, at this time, a corresponding staffing increase has not been included in the budget expense.
2. Step and column movement has been budgeted at approximately 1.08% for all employees as follows:

	2020-21	2021-22	2022-23	2023-24	2024-25
	1.08%	1.08%	1.08%	1.08%	1.08%

3. The Current Bargaining Agreement with CCE includes the pass-through of all Cost-of-Living Adjustments, and therefore, the COLA has been included in salary estimates in the projections.

	2020-21	2021-22	2022-23	2023-24	2024-25
<i>COLA Rate</i>	0.00%	4.05%	248%	3.11%	3.54%

4. Cal STRS and Cal PERS estimates are as follows:

	2020-21	2021-22	2022-23	2023-24	2024-25
<i>STRS</i>	16.15%	16.92%	19.10%	19.10%	19.1%
	\$11,503,701	\$12,675,713	\$14,822,101	\$15,448,125	\$16,167,735
<i>PERS</i>	20.70%	22.91%	26.10%	27.10%	27.70%
	\$5,589,850	\$6,506,193	\$7,677,975	\$8,308,861	\$8,888,436
<i>Total</i>	\$17,093,551	\$18,265,563	\$21,418,698	\$22,586,753	\$23,804,310
<i>Annual Increase</i>		\$1,172,013	\$3,153,134	\$1,168,056	\$1,217,557

5. Health and Welfare Annual Increase estimates are as follows:

	2020-21	2021-22	2022-23	2023-24	2024-25
<i>H&W Increase</i>	4.00%	2.64%	4.00%	4.00%	4.00%
<i>Total Estimated H&W Expense</i>	\$14,436,904	\$14,631,250	\$15,216,500	\$15,825,160	\$16,458,166

6. Old Age, Survivors and Disability Insurance (OASDI) rates used to fund Social Security Program:

	2020-21	2021-22	2022-23	2023-24	2024-25
<i>OASDI Rate</i>	6.20%	6.20%	6.20%	6.20%	6.20%
<i>Total Estimated OASDI Expense</i>	\$2,809,219	\$2,982,910	\$3,089,901	\$3,220,405	\$3,370,419

7. Unemployment Insurance (UI) tax rate:

	2020-21	2021-22	2022-23	2023-24	2024-25
<i>UI Rate</i>	0.05%	0.05%	0.05%	0.20%	0.20%

Total Estimated UI Expense	\$65,183	\$113,587	\$117,661	\$490,523	\$513,372
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8. Workers' Compensation (WC) rate:

	2020-21	2021-22	2022-23	2023-24	2024-25
WC Rate	1.57%	1.59%	1.59%	1.59%	1.59%
Total Estimated WC Expense	\$1,171,706	\$1,233,088	\$1,277,316	\$1,331,265	\$1,393,278

9. Accumulation Program for Part-time and Limited-service Employees (APPLE) rate: APPLE is an alternative to Social Security offered to part-time, seasonal and temporary employees.

	2020-21	2021-22	2022-23	2023-24	2024-25
APPLE Rate	2.50%	2.50%	2.50%	2.50%	2.50%
Total Estimated APPLE Expense	\$67,076	\$88,094	\$91,254	\$95,108	\$99,538

10. Consumer Price Index (CPI) rate:

	2020-21	2021-22	2022-23	2023-24	2024-25
CPI Rate	2.14%	3.84%	2.40%	2.23%	2.42%

11. Other Expenditure Assumptions:

	2020-21	2021-22	2022-23	2023-24	2024-25
Re-Organization	\$0	\$750,000	\$758,100	\$766,287	\$774,563
PRP 1x Request	\$0	\$200,000	\$200,000	\$200,000	\$200,000
Infrastructure PRP Projects	\$0	\$500,000	\$500,000	\$500,000	\$500,000
Energy Rebate	\$0	\$600,000	\$600,000	\$600,000	\$600,000
Energy Inc. Reopening	\$0	\$0	\$200,000	\$0	\$0
Election Costs	\$250,000	\$0	\$150,000	\$0	\$250,000
Transfers Out	\$1,638,045	\$2,005,445	\$3,305,445	\$3,305,445	\$3,305,445
OPEB Retiree Portion	\$3,333,469	\$2,666,531	\$2,773,192	\$2,884,120	\$2,999,485
OPEB Loan Repayment	\$0	\$1,666,666	\$1,666,666	\$1,666,667	

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 12

GENERAL FUND RESTRICTED



	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
	2021 and 2022			
Fund Code: 12	GENERAL RESTRICTED SUBFUND			Run Sep 04, 2021
		FY 2020-2021	FY 2020-2021	FY 2021-2022
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
111000	INSTRUCTIONAL SAL, CONTRACT	-	111,662.13	-
111010	INSTRUCTIONAL SALARY, CONTRACT	121,483.31	-	207,642.00
11's	Instr Salaries - Contract	121,483.31	111,662.13	207,642.00
122100	COUNSELORS, CONTRACT	-	946,469.92	-
122110	COUNSELORS, CONTRACT	1,275,770.18	-	1,112,958.00
123400	DIRECTR/COORDINAT,ACA CONT	-	68,112.60	-
123410	DIRECTOR/COORDINATOR, ACA CONT	69,086.00	-	74,759.00
123600	DIRECTOR/COORDINATOR, AA CONT	-	461,193.29	-
123610	DIRECTOR/COORDINATOR, AA CONT	606,747.76	-	555,851.00
12's	Non-Instr Salaries - Contract	1,951,603.94	1,475,775.81	1,743,568.00
130010	INSTR SALARIES - OTHER	237,948.56	-	56,240.00
131100	ASSIGN TIME HRLY REPLACEMT	-	100,023.53	-
133100	INSTRUCTIONL ACADEMIC,HRLY	-	74,732.32	-
133300	INSTR ACADEMIC, HRLY SUMMR	-	7,129.93	-
135300	OVERLOAD,CONTRACT INSTRUC	-	17,569.47	-
135700	OVERLOAD,SUMMER ACA HRLY	-	5,780.33	-
136400	LOADBANK REPL, ADJUNCT	-	194.73	-
139100	INSTRCTNL SAL, CANCELLED CLASS	-	1,828.36	-
13's	Instr Salaries - Other	237,948.56	207,258.67	56,240.00
140010	NON-INSTR SALARIES - OTHER	2,916,402.52	-	2,028,025.00
141100	COUNSELOR, HOURLY	-	513,673.42	-
144100	NON-INSTRUCT ACADEMIC,HRLY	-	1,385,047.23	-
145100	OVERLOAD,SUMMER NON-INSTR	-	175,866.37	-
146600	REPLC COUNSLR SUMMR HRLY	-	117,238.78	-
148000	NONINSTR ACA HOURLY, OTHER	-	10,880.99	-
14's	Non-Instr Salaries - Other	2,916,402.52	2,202,706.79	2,028,025.00
	Academic Salaries Subtotal	5,227,438.33	3,997,403.40	4,035,475.00
212100	SUPERVISOR, CAST	-	638,238.10	-
212110	SUPERVISOR, CAST	707,642.95	-	726,843.00
212200	CLASSIFIED REGULAR SALARY	-	4,903,679.58	-
212210	CLASSIFIED REGULAR SALARY	6,313,899.24	-	5,462,211.00
212300	CLASSIFIED HEALTH PROFESSL	-	194,804.78	-
212310	CLASSIFIED HEALTH PROFESSIONAL	201,710.00	-	216,948.00
212600	NON-INSTRUCTNL ADMINISTRATORS	-	1,315,072.48	-
212610	NON-INSTRUCTNL ADMINISTRATORS	1,688,111.79	-	1,335,272.00
21's	Non-Instr Salaries - Reg	8,911,363.98	7,051,794.94	7,741,274.00
22's	Instr Aides - Reg	-	-	-
230010	NON ACADEMIC SALARIES - OTHER	2,526,235.38	-	1,799,806.00
231100	HOURLY CLASSIFIED, TEMP	-	868,351.06	-
231300	HOURLY TUTORS	-	148,570.38	-
231500	HRLY HEALTH PROFESSIONAL	-	22,256.00	-
232100	OVERTIME CLASSIFID SALARIED	-	154,219.82	-
232200	OVERTIME SUPERVISR SALRIED	-	2,355.90	-
235100	STUDENT EMPLOYEE	-	28,199.96	-
235200	STUDENT TUTORS	-	658.50	-
235400	STUDENT WORK STUDY	-	111,030.79	-
23's	Non-Academic Salaries - Other	2,526,235.38	1,335,642.41	1,799,806.00
240010	INSTR AIDES - OTHER	68,353.00	-	47,599.00
241100	HRLY INSTR AIDE,DIRECT INSTR	-	1,847.30	-
24's	Instr Aides - Other	68,353.00	1,847.30	47,599.00
	Non Acad Salaries Subtotal	11,505,952.36	8,389,284.65	9,588,679.00
310010	STRS	720,485.14	-	531,311.00
311101	STRS ACADEMIC INSTRUCTORS	-	36,072.23	-
311201	STRS EDUCATIONAL ADMIN/SUP	-	20,581.20	-
311301	STRS OTHERACA NONINSTRUCT	-	447,620.71	-
312202	STRS NON-INSTR ADMIN/SUPR	-	28,597.08	-
314101	STRS, ON-BEHALF, INSTR	-	26,036.00	-
314102	STRS, ON-BEHALF, NONINSTR	-	357,735.77	-
31's	STRS	720,485.14	916,642.99	531,311.00

	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
	2021 and 2022			
Fund Code: 12	GENERAL RESTRICTED SUBFUND			Run Sep 04, 2021
		FY 2020-2021	FY 2020-2021	FY 2021-2022
		Budget	Expended/Received	Budget
			Year to Date	
Account	Description			
320010	PERS	1,993,843.02	-	1,846,981.00
321101	PERS ACADEMIC INSTRUCTORS	-	453.92	-
321201	PERS EDUCATIONAL ADMIN/SUP	-	69,087.26	-
321301	PERS OTHERACA NONINSTRUCT	-	20,264.88	-
322102	PERS CLASSIFIED	-	1,118,111.95	-
322202	PERS NON-INSTR ADMIN/SUPR	-	356,480.18	-
322302	PERS INSTR AIDE DIRECT INSTR	-	286.29	-
32's	PERS	1,993,843.02	1,564,684.48	1,846,981.00
330010	FICA & MEDICARE (OASDI)	887,372.25	-	696,742.00
331101	FICA ACADEMIC INSTRUCTORS	-	135.96	-
331201	FICA EDUCATIONAL ADMIN/SUP	-	19,855.44	-
331301	FICA OTHERACA NONINSTRUCT	-	9,352.90	-
332102	FICA CLASSIFIED	-	348,170.20	-
332202	FICA NON-INSTR ADMIN/SUPR	-	108,671.37	-
332302	FICA INSTR AIDE DIRECT INSTR	-	103.36	-
335101	MEDCA ACADEM INSTRUCTORS	-	4,632.72	-
335201	MEDCA EDUCATNL ADMIN/SUPV	-	6,689.50	-
335301	MEDCA OTH ACA NONINSTRUCT	-	46,652.75	-
336102	MEDCA CLASSIFIED	-	91,159.82	-
336202	MEDCA NON-INSTR ADMIN/SUP	-	28,327.90	-
336302	MEDCA INST AIDE DIRECT INSTR	-	26.80	-
33's	FICA & Medicare (OASDI)	887,372.25	663,778.72	696,742.00
340101	MEDIC ACADEMIC INSTRUCTORS	-	17,865.39	-
340110	MEDIC ACA	265,633.43	-	231,963.00
340120	MEDIC ACADEMIC ADJUNCT	-	1,288.43	-
340151	MEDIC EDUCATIONL ADMIN/SUP	-	66,218.02	-
340201	MEDIC OTHER ACA NONINSTRUC	-	170,162.10	-
340210	MEDIC CLS	1,653,124.23	-	1,349,569.00
340252	MEDIC CLASSIFIED	-	1,142,452.99	-
340302	MEDIC NON-INSTR ADMIN/SUPR	-	349,104.00	-
340310	MEDIC AA/CAST	580,937.57	-	438,943.00
341101	DENT ACADEMIC INSTRUCTORS	-	467.75	-
341110	DENT ACA	9,767.67	-	4,013.00
341151	DENT EDUCATIONAL ADMIN/SUP	-	1,715.38	-
341201	DENT OTHER ACA NONINSTRUC	-	4,142.07	-
341210	DENT CLS	74,522.59	-	26,528.00
341252	DENT CLASSIFIED	-	33,486.20	-
341302	DENT NON-INSTR ADMIN/SUPR	-	9,315.42	-
341310	DENT AA/CAST	23,340.26	-	7,992.00
342101	VISION ACADEMIC INSTRUCTOR	-	189.10	-
342110	VISION ACA	2,250.37	-	2,097.00
342151	VISION EDUCATIONL ADMIN/SUP	-	635.27	-
342201	VISION OTHR ACA NONINSTRUC	-	1,531.47	-
342210	VISION CLS	16,218.23	-	13,820.00
342252	VISION CLASSIFIED	-	12,336.70	-
342302	VISION NON-INSTR ADMIN/SUP	-	3,446.00	-
342310	VISION AA/CAST	5,102.43	-	4,165.00
343101	LIFE ACADEMIC INSTRUCTORS	-	122.06	-
343110	LIFE ACA	1,457.77	-	1,360.00
343151	LIFE EDUCATIONAL ADMIN/SUPR	-	410.58	-
343201	LIFE OTHER ACA NONINSTRUCT	-	989.84	-
343210	LIFE CLS	10,525.50	-	8,979.00
343252	LIFE CLASSIFIED	-	7,849.13	-
343302	LIFE NON-INSTR ADMIN/SUPR	-	2,190.34	-
343310	LIFE AA/CAST	3,315.48	-	2,710.00
344101	LTD ACADEMIC INSTRUCTORS	-	202.39	-
344110	LTD ACA	2,674.33	-	2,539.00
344151	LTD EDUCATIONAL ADMIN/SUPR	-	825.23	-
344201	LTD OTHER ACA NONINSTRUCT	-	1,848.36	-
344210	LTD CLS	11,817.11	-	10,293.00
344252	LTD CLASSIFIED	-	8,849.61	-

	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
	2021 and 2022			
Fund Code: 12	GENERAL RESTRICTED SUBFUND			Run Sep 04, 2021
		FY 2020-2021	FY 2020-2021	FY 2021-2022
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
344302	LTD NON-INSTR ADMIN/SUPR	-	3,293.11	-
344310	LTD AA/CAST	5,498.85	-	4,766.00
345101	LTC ACADEMIC INSTRUCTORS	-	57.71	-
345110	LTC ACA	664.54	-	502.00
345151	LTC EDUCATIONAL ADMIN/SUPR	-	184.42	-
345201	LTC OTHER ACA NONINSTRUCT	-	455.92	-
345210	LTC CLS	4,567.47	-	3,279.00
345252	LTC CLASSIFIED	-	3,645.82	-
345302	LTC NON-INSTR ADMIN/SUPR	-	1,022.51	-
345310	LTC AA/CAST	1,462.95	-	988.00
348010	FUTURE RETIREE HEALTH ACA	-	45,490.21	-
348020	FUTURE RETIREE HEALTH CLS	-	275,173.02	-
348030	FUTURE RETIREE HEALTH AA/CAST	-	89,282.78	-
348110	FUTURE RETIREE HEALTH ACA	59,257.04	-	55,181.00
348210	FUTURE RETIREE HEALTH CLS	371,893.66	-	364,823.00
348310	FUTURE RETIREE HEALTH AA/CAST	115,790.38	-	109,887.00
349110	FSA ER ACA	300.00	-	-
349210	FSA ER CLS	1,348.00	-	-
349401	HSA ER ACADEMIC INSTRUCTOR	-	1,687.80	-
349410	HSA ER ACA	1,800.00	-	1,800.00
349501	HSA ER CLASSIFIED	-	12,056.70	-
349510	HSA ER CLS	30,829.20	-	12,000.00
349602	HSA ER NON-INSTR ADMIN/SUPR	-	12,000.00	-
349610	HSA ER AA/CAST	12,000.40	-	12,000.00
34's	Health & Welfare	3,266,099.46	2,281,993.83	2,670,197.00
350010	STATE UNEMP INSURANCE	13,990.83	-	7,468.00
351101	UNEMP ACADEMIC INSTRUCTOR	-	216.89	-
351201	UNEMP EDUCATIONL ADMN/SUP	-	141.82	-
351301	UNEMP OTH ACA NONINSTRUCT	-	2,330.65	-
352102	UNEMPLOYMENT CLASSIFIED	-	4,991.84	-
352202	UNEMP NON-INSTR ADMN/SUP	-	960.87	-
352302	UNEMP INSTR AIDE DIRECT INST	-	3.45	-
35's	State Unempl Insurance	13,990.83	8,645.52	7,468.00
360010	WORKER'S COMP	267,383.51	-	212,759.00
361101	WC ACADEMIC INSTRUCTORS	-	5,008.35	-
361201	WC EDUCATIONAL ADMIN/SUPR	-	7,217.70	-
361301	WC OTHER ACA NON INSTRUCT	-	50,326.94	-
362102	WC CLASSIFIED	-	98,663.79	-
362202	WC NON-INSTR ADMIN/SUPERV	-	30,605.05	-
362302	WC INSTR AIDE DIRECT INSTR	-	28.91	-
363102	WC STUDENT	-	2,189.37	-
36's	Workers' Comp	267,383.51	194,040.11	212,759.00
370010	APPLE	61,524.19	-	47,610.00
371101	APPLE ACADEMIC INSTRUCTOR	-	1,406.33	-
371301	APPLE OTH ACA NONINSTRUCT	-	5,442.24	-
372102	APPLE CLASSIFIED	-	15,971.78	-
372302	APPLE INST AIDE DIRECT INSTR	-	4.51	-
37's	APPLE	61,524.19	22,824.86	47,610.00
39's	Other Benefits	-	-	-
	Employee Benefits Subtotal	7,210,698.40	5,652,610.51	6,013,068.00
400010	SUPPLIES & MATERIALS	3,841,553.34	-	2,860,586.00
411000	SOFTWARE LESS THAN \$5,000	-	12,988.80	-
421000	BOOKS,MAGAZINES,PERIODCLS	-	7,039.55	-
422000	SUBSCRIPTIONS, PERIODICALS	-	33,520.00	-
423000	BOOKSTORE TEXTBOOKS	-	260,487.19	-
424000	INSTR MAT - PRINTING/ELECTRNC	-	12,474.04	-
431000	SUPPLIES&MATERIAL,INSTRUCT	-	1,376,847.17	-
431100	SUPPLIES, INSTRUCTIONL FOOD	-	2,292.35	-
432000	INSTRUCTIONAL TESTS	-	4,091.50	-

	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
	2021 and 2022			
Fund Code: 12	GENERAL RESTRICTED SUBFUND			Run Sep 04, 2021
		FY 2020-2021	FY 2020-2021	FY 2021-2022
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
441100	SUPPLIES, INSTITUTIONAL	-	3,129.18	-
441419	SUPPLIES, EMPLOYEE WFH	-	566.06	-
442000	COST OF FOOD, FOOD SERVICE	-	3,644.45	-
446000	SHIPPING/HANDLING CHARGES	-	999.20	-
	Supplies & Materials Subtotal	3,841,553.34	2,162,556.16	2,860,586.00
500010	OTHER OPER EXP	6,708,854.02	-	6,080,501.00
515100	INTERNET ACCESS	-	47,725.56	-
515300	SOFTWARE LICENSING FEES	-	461,855.76	-
525100	MEMBERSHIP, DISTRICT	-	11,376.00	-
525200	MEMBERSHIP, EMPLOYEE	-	6,567.32	-
535200	INS, FIRE, CASUALTY, LIABILITY	-	4,104.48	-
535500	STUDENT ACCIDENT&HOSPITAL	-	25,944.00	-
545200	LAWYERS' FEES	-	8,331.15	-
551200	CLASSROOM SPEAKERS	-	2,050.00	-
551300	INDEPENDENT CONTRACTOR	-	427,683.90	-
551900	OTH PERSONAL&CONSULT SVC	-	1,563,353.32	-
555100	POSTAGE	-	30,996.78	-
561000	RENT & LEASE, EQUIPMENT	-	3,033.80	-
562000	RENTS & LEASES, LAND/BLDGS	-	176,966.32	-
565100	MAINTENANCE AGREEMENT,EQUIP	-	59,972.83	-
565200	MAINTENANCE AGREE,SOFTWARE	-	268,470.94	-
565300	REPAIRS&MAINT NONINST EQUIP	-	36,152.59	-
565400	REPAIRS&MAINT INSTR EQUIPMT	-	3,230.73	-
565500	REPAIRS&MAINTENANCE BLDGS	-	13,745.25	-
565550	MAINTENANCE, GROUNDS	-	30,355.28	-
575100	TRAVEL, ACADEMIC ADMIN	-	8,371.37	-
575120	TRAVEL, ACADEMIC EMPLOYEE	-	9,999.36	-
575200	TRAVEL, CLASSIFIED ADMINISTR	-	4,959.73	-
575210	TRAVEL, CLASSIFIED EMPLOYEE	-	30,998.95	-
575300	TRAVEL, STUDENT	-	500.00	-
575400	TRAVEL, NON EMPLOYEE	-	1,085.00	-
575500	ATHLETIC ENTRY FEES	-	150.00	-
575700	TRAINING/PROFESSIONAL DEVELOPMT	-	14,178.42	-
575710	APPRENTICESHIP TRAINING	-	8,610.40	-
575800	FOOD FOR MEETINGS	-	969.75	-
580100	ELECTRICITY	-	9,286.74	-
580150	FUEL, GAS	-	9,542.97	-
580300	LAUNDRY/DRY CLEANING	-	2,160.80	-
580450	TELEPHONE	-	3,296.00	-
580550	WASTE DISPOSAL	-	521.96	-
580650	WATER	-	1.98	-
585100	ADMINISTRATIVE EXPENSE	-	14,131.79	-
585110	GFSP STUDENT EXPENSE	-	37,580.00	-
585150	ADVERTISE NOT REQ BY LAW	-	163,277.37	-
585260	BANK CREDIT CARD EXPENSE	-	4,319.46	-
585400	DISALLOWED FIN AID GRANTS	-	214.00	-
585500	FINGERPRINTING	-	2,164.25	-
585519	COVID-19 EMP HOME INTERNET	-	230,714.90	-
585650	OBSOLESCENCE	-	28,143.00	-
585750	PRINTING	-	26,434.88	-
585910	LICENSING FEE	-	10,874.50	-
585950	PHYSICAL EXAMINATIONS	-	145.00	-
585990	SPECIAL ACTIVITIES	-	219,494.00	-
590010	ABATEMENT BUDGET POOL	(758.00)	-	-
590700	LIVE SCAN (CP) ABATEMENT	-	(1,446.00)	-
	Other Oper Exp Subtotal	6,708,096.02	4,022,596.59	6,080,501.00
580010	INDIRECT COSTS BUDGET POOL	760,141.25	-	471,819.00
585550	INDIRECT COSTS	-	535,198.65	-
	Indirect Costs Subtotal	760,141.25	535,198.65	471,819.00

Palomar College				
BUDGET REPORT				
Comparing Fiscal Years				
2021 and 2022				
Fund Code: 12	GENERAL RESTRICTED SUBFUND			Run Sep 04, 2021
		FY 2020-2021	FY 2020-2021	FY 2021-2022
		Budget	Expended/Received	Budget
			Year to Date	
Account	Description			
600010	CAPITAL OUTLAY	5,295,415.20	-	2,438,542.68
612000	SITE IMPROVEMENT	-	54,298.40	-
612200	PARKING IMPROVEMENT	-	29,445.10	-
622000	BUILDING BUILT IN FIXTURES	-	106,804.90	-
623000	BUILDING CONSTRUCTION	-	3,811.80	-
623100	ARCHITECTURE&ENGINEER FEE	-	114,170.00	-
623300	PERMITS AND FEES	-	5,775.00	-
624000	BUILDING PURCHASE	-	11,290.00	-
633000	LIBRARY NONPRINT MEDIA	-	150,382.38	-
641300	EQUIP INSTR,ADDITNL >\$200-999	-	610.94	-
641400	EQUIP INSTR,ADDITNL>1000	-	26,909.13	-
642300	EQUIP NONINS,ADTNL.>\$200-999	-	1,992.86	-
643000	LEASE PURCHASE EQUIPMENT	-	38,245.11	-
644100	EQUIP INSTR ADDTL \$500 - \$4999	-	39,279.14	-
644200	EQUIP INSTR REPL \$500 - \$4999	-	29,922.42	-
644300	EQUIPMENT INSTRUCTIONL >\$4,999	-	645,736.79	-
644400	EQUIP NONINS ADDL \$500 - \$4999	-	29,205.04	-
644500	EQUIP NONINS REPL \$500 - \$4999	-	16,496.18	-
644519	EQUIPMENT, EMPLOYEE WFH	-	618.19	-
644600	EQUIPMENT NONINSTRUCTL >\$4,999	-	54,766.33	-
644700	EQUIP TECHNOLOGY INSTR >\$4,999	-	450,934.21	-
644750	EQUIP TECHNOLOGY INSTR <\$4,999	-	191,477.57	-
644800	EQUIP TECHNOLOGY NONINS>\$4,999	-	737,059.03	-
644850	EQUIP TECHNOLOGY NONINS<\$4,999	-	287,424.31	-
644900	SOFTWARE INSTRUCTNL >\$4,999.	-	328,451.60	-
644950	SOFTWARE NONINSTRNL >\$4,999	-	2,533.00	-
	Capital Outlay Subtotal	5,295,415.20	3,357,639.43	2,438,542.68
721000	INTRAFUND TRANS OUT WITHIN	-	8,451,235.13	-
721010	INTRAFUND TRANS OUT WITHIN	8,451,235.13	-	7,034,401.00
731000	INTERFUND TRANS OUT BETWEEN	-	277,533.71	-
731010	INTERFUND TRANS OUT BETWEEN	281,533.71	-	4,000.00
751000	STUDENT GRANTS	-	3,062,969.28	-
751010	STUDENT GRANTS	4,417,589.82	-	4,994,198.00
752010	STUDENT SCHOLARSHIPS	2,000.00	-	2,000.00
762000	STUDT BOOK&SUPPLY PAYMENTS	-	154,384.06	-
762010	STUDT BOOK&SUPPLY PAYMENTS	154,385.21	-	179,000.00
766000	STU MEAL TICKET/FOOD SVCS	-	7,500.00	-
766010	STU MEAL TICKET-FOOD SVCS	7,500.00	-	-
769000	STUDENT OTHER EXPENSES	-	965,821.94	-
769010	STUDENT OTHER EXPENSES	993,417.94	-	20,000.00
799010	CONTINGENCY HOLDING ACCOUNT	34,579,244.00	-	36,665,756.32
	Other Outgoing Subtotal	48,886,905.81	12,919,444.12	48,899,355.32
Expense Grand Total		89,436,200.71	41,036,733.51	80,388,026.00
812130	HEA FED WORK STUDY	388,565.71	388,564.90	300,000.00
812220	HEA TRIO	354,577.00	317,188.31	359,618.00
812221	HEA TRIO/SSS PRIOR YEAR	151,164.00	151,162.44	37,389.00
812225	HEA TRIO EDUC OPPORTUNITY CNTR	273,793.00	197,244.89	133,188.00
812226	HEA TRIO EOC PRIOR YEAR	87,480.00	87,480.00	76,549.00
812240	HEA TRIO UPWARD BOUND	610,081.00	376,443.31	610,081.00
812241	HEA TRIO/UPWARD BOUND PR YEAR	413,497.00	413,497.00	233,639.00
812250	HEA GEAR UP	1,190,400.00	-	1,886,300.00
812251	HEA GEAR UP PRIOR YEAR	1,191,115.00	957,184.12	1,190,400.00
812260	TRIO TALENT SEARCH GRANT	554,750.00	355,241.29	232,186.00
812261	TRIO TALENT SEARCH PRIOR YEAR	201,577.00	201,577.00	199,510.00
812290	HEA TITLE V HISPANIC SRVG INST	648,137.00	82,503.19	-
812291	HEA TITLE V HSI PRIOR YEAR	507,586.00	564,475.88	508,744.00
814100	TANF (FEDERAL)	60,892.00	60,892.00	57,508.00
815190	PELL GRANT ADMIN ALLOWANC	30,000.00	21,665.00	20,000.00
815500	FEDERAL ADMIN ALLOWANCE	21,500.00	64,761.54	12,000.00

	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
	2021 and 2022			
Fund Code: 12	GENERAL RESTRICTED SUBFUND			Run Sep 04, 2021
		FY 2020-2021	FY 2020-2021	FY 2021-2022
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
816100	VETERAN'S EDUCATION	18,288.00	18,288.00	18,288.00
817100	VOCTNL/APPLIED TECH ED ACT	822,846.00	822,846.00	734,802.00
819400	NATIONAL SCIENCE FOUN GRNT	9,566.00	9,566.00	9,566.00
819401	NATIONL SCIENCE FOUN GRT PR YR	141,359.00	75,621.22	-
819800	OTHER FEDERAL REVENUES	33,379,004.00	6,243,621.62	27,135,383.00
819999	BEGINNING BALANCE, FEDERAL	231,352.00	-	321,199.00
81's	Federal Revenues Subtotal	41,287,529.71	11,409,823.71	34,076,350.00
862150	EOPS	1,145,149.00	1,130,247.54	1,333,357.00
862151	EOPS PRIOR YEAR	5,194.00	5,193.34	14,902.00
862200	DSPS	1,420,960.00	956,036.69	1,420,960.00
862210	DSPS PRIOR YEAR	18,675.00	18,674.21	464,924.00
862211	DEAF & HARD OF HEARNG PRIOR YR	828.00	827.26	-
862212	DEAF & HARD OF HEARING (DHH)	98,237.00	43,509.49	157,737.00
862213	ACCESS T/PRINT & ELECTRNC INFO	11,064.00	780.26	21,650.00
862214	ACCESS T/PRT & ELE IN PRIOR YR	573.00	572.56	-
862250	CALWORKS	350,080.00	283,880.22	332,943.00
862251	CALWORKS PRIOR YEAR	16,715.00	12,631.73	70,284.00
862400	OTH GEN CATEGORICL PROGMS	4,869,734.00	2,384,517.74	4,917,619.00
862410	OTHER GEN CATEGORICAL PROG PY	-	(15,576.00)	-
862445	STRONG WORKFORCE PROGRAM	3,816,167.00	1,780,125.71	2,036,042.00
862450	BFAP	683,270.00	431,998.34	644,941.00
862451	BFAP CARRYOVER	18,902.00	18,901.19	251,272.00
862500	CARE	138,033.00	138,033.00	160,040.00
862754	STUDENT EQUITY & ACHIEVEMENT	5,767,785.00	5,727,227.16	5,479,397.00
862760	INNOVATION IN HIGHER EDUCATION	1,159,924.00	49,267.66	1,110,656.00
865300	OTH SPECL CATAGORL PRGRM	3,750,000.00	3,122,490.23	3,750,000.00
865310	ASSOCIATE DEGREE NURSING GRANT	210,300.00	202,826.07	217,774.00
865392	TTIP SOUTH PRIOR YEAR	656,854.00	656,854.00	627,510.00
868100	STATE LOTTERY PROCEEDS	860,342.00	1,393,075.82	782,726.00
868150	STATE LOTTRY PROCEEDS PRIOR YR	-	(17,276.05)	-
869800	OTHER MISC STATE REVENUES	4,258,620.00	2,264,584.73	2,532,204.00
869999	BEGINNING BALANCE, STATE	4,454,166.00	-	6,746,733.00
86's	State Revenues Subtotal	33,711,572.00	20,589,402.90	33,073,671.00
882100	CONTRB,GIFTS,GRANTS,ENDOW	308,421.00	308,419.23	-
883100	CONTRACT INSTRUCTIONL SVC	575,888.00	565,834.88	369,694.00
883300	CONT INSTR SVC CONTRACT ED	854,908.00	580,106.38	405,315.00
884170	KKSM ADVERTISING SALES	1,000.00	240.00	110.00
884320	WELLNESS CENTER FEES	35,000.00	-	35,000.00
887600	HEALTH SERVICE FEE STUDENT	835,851.00	877,071.00	880,000.00
887610	HLTH SERVICE INSURANCE PAY	-	146.87	-
887700	INSTR MAT FEES;SALE MATERL	30,000.00	30,000.00	30,000.00
888030	NONRESIDENT CAPITAL OUTLAY	-	2,200.00	-
888101	PARK STICKER FEE SPRING	973.00	14,550.50	175,000.00
888102	PARK STICKER FEE SUMMER	-	-	5,000.00
888103	PARK STICKER FEE FALL	-	4,863.50	150,000.00
888104	CAMPUS POLICE MISCLLNEOUS FEES	-	5.00	5,000.00
888110	ONE-DAY PERMIT MACHINES	178.00	3,647.75	60,000.00
888900	OTH STUDENT FEES&CHARGES	17,980.00	9,135.00	6,000.00
888920	COURSE TESTING FEE	150,000.00	93,350.00	150,000.00
889650	PARKING FINES	-	47,936.13	52,000.00
889675	LIVE SCAN REVENUE	348.00	795.00	3,000.00
889900	OTHER LOCAL REVENUES	1,412,263.00	913,675.53	813,325.00
889999	BEGINNING BALANCE, LOCAL	904,817.00	-	1,962,140.00
88's	Local Revenues Subtotal	5,127,627.00	3,451,976.77	5,101,584.00
898200	INTRAFUND TRANSFR IN,WITHIN	9,309,472.00	9,025,259.26	8,136,421.00
89's	Other Sources Subtotal	9,309,472.00	9,025,259.26	8,136,421.00
Revenue Grand Total		89,436,200.71	44,476,462.64	80,388,026.00

FUND 22 - FUND 29

BOND INTEREST AND OTHER DEBT SERVICE FUNDS



	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
	2021 and 2022			
Fund Code: 22	PROP M BOND INT/REDMP-SERIES A			Run Sep 02, 2021
		FY 2020-2021	FY 2020-2021	FY 2021-2022
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
11's	Instr Salaries - Contract	-	-	-
12's	Non-Instr Salaries - Contract	-	-	-
13's	Instr Salaries - Other	-	-	-
14's	Non-Instr Salaries - Other	-	-	-
	Academic Salaries Subtotal	-	-	-
21's	Non-Instr Salaries - Reg	-	-	-
22's	Instr Aides - Reg	-	-	-
23's	Non-Academic Salaries - Other	-	-	-
24's	Instr Aides - Other	-	-	-
	Non Acad Salaries Subtotal	-	-	-
31's	STRS	-	-	-
32's	PERS	-	-	-
33's	FICA & Medicare (OASDI)	-	-	-
34's	Health & Welfare	-	-	-
35's	State Unempl Insurance	-	-	-
36's	Workers' Comp	-	-	-
37's	APPLE	-	-	-
39's	Other Benefits	-	-	-
	Employee Benefits Subtotal	-	-	-
	Supplies & Materials Subtotal	-	-	-
500010	OTHER OPER EXP	1,500.00	-	1,500.00
585250	BANK CHARGES	-	1,500.00	-
	Other Oper Exp Subtotal	1,500.00	1,500.00	1,500.00
	Indirect Costs Subtotal	-	-	-
	Capital Outlay Subtotal	-	-	-
712000	DEBT REDEMPTION PRINCIPAL	-	5,170,000.00	-
712010	DEBT REDEMPTION PRINCIPAL	5,170,000.00	-	5,170,000.00
713000	DEBT INTEREST/SERVICE CHGS	-	5,060,500.00	-
713010	DEBT INTEREST, SERVICE CHGS	5,060,600.00	-	5,060,600.00
799010	CONTINGENCY HOLDING ACCOUNT	3,617,909.00	-	1,948,675.00
	Other Outgoing Subtotal	13,848,509.00	10,230,500.00	12,179,275.00
Expense Grand Total		13,850,009.00	10,232,000.00	12,180,775.00
81's	Federal Revenues Subtotal	-	-	-
86's	State Revenues Subtotal	-	-	-
881400	VOTED INDEBT SECURED ROLL	9,022,300.00	10,266,748.24	6,039,611.00
881450	VOTED INDEBT SUPPLEMENT ROLL	48,000.00	88,727.41	25,312.00
881500	VOTED INDEBT UNSECURDROLL	215,700.00	226,793.71	215,700.00
881600	PRIOR YEARS TAXES	72,800.00	105,197.31	68,685.00
881800	PROP TAXES RFNDS/ADJS	-	(58,816.85)	-
886200	INTEREST COUNTY TREASURY	92,800.00	1,173,052.28	30,327.00
889999	BEGINNING BALANCE, LOCAL	4,398,409.00	-	5,801,140.00
88's	Local Revenues Subtotal	13,850,009.00	11,801,702.10	12,180,775.00
89's	Other Sources Subtotal	-	-	-
Revenue Grand Total		13,850,009.00	11,801,702.10	12,180,775.00

Palomar College				
BUDGET REPORT				
Comparing Fiscal Years				
2021 and 2022				
Fund Code: 23	PROP M BOND INT/REDMP-SERIES B			Run Sep 02, 2021
		FY 2020-2021	FY 2020-2021	FY 2021-2022
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
11's	Instr Salaries - Contract	-	-	-
12's	Non-Instr Salaries - Contract	-	-	-
13's	Instr Salaries - Other	-	-	-
14's	Non-Instr Salaries - Other	-	-	-
	Academic Salaries Subtotal	-	-	-
21's	Non-Instr Salaries - Reg	-	-	-
22's	Instr Aides - Reg	-	-	-
23's	Non-Academic Salaries - Other	-	-	-
24's	Instr Aides - Other	-	-	-
	Non Acad Salaries Subtotal	-	-	-
31's	STRS	-	-	-
32's	PERS	-	-	-
33's	FICA & Medicare (OASDI)	-	-	-
34's	Health & Welfare	-	-	-
35's	State Unempl Insurance	-	-	-
36's	Workers' Comp	-	-	-
37's	APPLE	-	-	-
39's	Other Benefits	-	-	-
	Employee Benefits Subtotal	-	-	-
	Supplies & Materials Subtotal	-	-	-
500010	OTHER OPER EXP	3,000.00	-	3,000.00
585250	BANK CHARGES	-	2,500.00	-
	Other Oper Exp Subtotal	3,000.00	2,500.00	3,000.00
	Indirect Costs Subtotal	-	-	-
	Capital Outlay Subtotal	-	-	-
712000	DEBT REDEMPTION PRINCIPAL	-	1,149,506.20	-
712010	DEBT REDEMPTION PRINCIPAL	1,149,507.00	-	1,149,507.00
713000	DEBT INTEREST/SERVICE CHGS	-	5,850,905.12	-
713010	DEBT INTEREST, SERVICE CHGS	8,855,683.00	-	8,855,683.00
799010	CONTINGENCY HOLDING ACCOUNT	2,687,413.00	-	1,827,548.00
	Other Outgoing Subtotal	12,692,603.00	7,000,411.32	11,832,738.00
Expense Grand Total		12,695,603.00	7,002,911.32	11,835,738.00
819800	OTHER FEDERAL REVENUES	989,202.00	1,001,082.27	989,202.00
81's	Federal Revenues Subtotal	989,202.00	1,001,082.27	989,202.00
86's	State Revenues Subtotal	-	-	-
881400	VOTED INDEBT SECURED ROLL	5,550,000.00	6,653,109.34	3,888,035.00
881450	VOTED INDEBT SUPPLEMENT ROLL	65,000.00	60,065.45	17,397.00
881500	VOTED INDEBT UNSECURDROLL	112,000.00	135,878.64	112,000.00
881600	PRIOR YEARS TAXES	50,000.00	63,052.18	35,991.00
881800	PROP TAXES RFNDS/ADJS	-	(31,237.66)	-
886200	INTEREST COUNTY TREASURY	80,000.00	42,463.15	22,209.00
889999	BEGINNING BALANCE, LOCAL	5,849,401.00	-	6,770,904.00
88's	Local Revenues Subtotal	11,706,401.00	6,923,331.10	10,846,536.00
89's	Other Sources Subtotal	-	-	-
Revenue Grand Total		12,695,603.00	7,924,413.37	11,835,738.00

	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
	2021 and 2022			
Fund Code: 24	PROP M BOND INT/REDMP-SERIES C			Run Sep 02, 2021
		FY 2020-2021	FY 2020-2021	FY 2021-2022
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
11's	Instr Salaries - Contract	-	-	-
12's	Non-Instr Salaries - Contract	-	-	-
13's	Instr Salaries - Other	-	-	-
14's	Non-Instr Salaries - Other	-	-	-
	Academic Salaries Subtotal	-	-	-
21's	Non-Instr Salaries - Reg	-	-	-
22's	Instr Aides - Reg	-	-	-
23's	Non-Academic Salaries - Other	-	-	-
24's	Instr Aides - Other	-	-	-
	Non Acad Salaries Subtotal	-	-	-
31's	STRS	-	-	-
32's	PERS	-	-	-
33's	FICA & Medicare (OASDI)	-	-	-
34's	Health & Welfare	-	-	-
35's	State Unempl Insurance	-	-	-
36's	Workers' Comp	-	-	-
37's	APPLE	-	-	-
39's	Other Benefits	-	-	-
	Employee Benefits Subtotal	-	-	-
	Supplies & Materials Subtotal	-	-	-
500010	OTHER OPER EXP	1,500.00	-	1,500.00
585250	BANK CHARGES	-	1,500.00	-
	Other Oper Exp Subtotal	1,500.00	1,500.00	1,500.00
	Indirect Costs Subtotal	-	-	-
	Capital Outlay Subtotal	-	-	-
712000	DEBT REDEMPTION PRINCIPAL	-	735,000.00	-
712010	DEBT REDEMPTION PRINCIPAL	735,000.00	-	735,000.00
713000	DEBT INTEREST/SERVICE CHGS	-	9,488,000.00	-
713010	DEBT INTEREST, SERVICE CHGS	9,488,000.00	-	9,488,000.00
799010	CONTINGENCY HOLDING ACCOUNT	6,899,251.00	-	2,756,334.00
	Other Outgoing Subtotal	17,122,251.00	10,223,000.00	12,979,334.00
Expense Grand Total		17,123,751.00	10,224,500.00	12,980,834.00
81's	Federal Revenues Subtotal	-	-	-
86's	State Revenues Subtotal	-	-	-
881400	VOTED INDEBT SECURED ROLL	9,851,000.00	9,790,238.94	5,838,258.00
881450	VOTED INDEBT SUPPLEMENT ROLL	115,000.00	84,145.54	29,974.00
881500	VOTED INDEBT UNSECURDROLL	240,000.00	269,604.37	240,000.00
881600	PRIOR YEARS TAXES	100,000.00	119,467.47	78,002.00
881800	PROP TAXES RFNDS/ADJS	-	(44,997.16)	-
886200	INTEREST COUNTY TREASURY	85,000.00	45,493.13	22,396.00
889999	BEGINNING BALANCE, LOCAL	6,732,751.00	-	6,772,204.00
	88's Local Revenues Subtotal	17,123,751.00	10,263,952.29	12,980,834.00
89's	Other Sources Subtotal	-	-	-
Revenue Grand Total		17,123,751.00	10,263,952.29	12,980,834.00

Palomar College				
BUDGET REPORT				
Comparing Fiscal Years				
2021 and 2022				
Fund Code: 25	PROP M BOND INT/REDMP-SERIES D			Run Sep 02, 2021
		FY 2020-2021 Budget	FY 2020-2021 Expended/Received Year to Date	FY 2021-2022 Budget
Account	Description			
11's	Instr Salaries - Contract	-	-	-
12's	Non-Instr Salaries - Contract	-	-	-
13's	Instr Salaries - Other	-	-	-
14's	Non-Instr Salaries - Other	-	-	-
	Academic Salaries Subtotal	-	-	-
21's	Non-Instr Salaries - Reg	-	-	-
22's	Instr Aides - Reg	-	-	-
23's	Non-Academic Salaries - Other	-	-	-
24's	Instr Aides - Other	-	-	-
	Non Acad Salaries Subtotal	-	-	-
31's	STRS	-	-	-
32's	PERS	-	-	-
33's	FICA & Medicare (OASDI)	-	-	-
34's	Health & Welfare	-	-	-
35's	State Unempl Insurance	-	-	-
36's	Workers' Comp	-	-	-
37's	APPLE	-	-	-
39's	Other Benefits	-	-	-
	Employee Benefits Subtotal	-	-	-
	Supplies & Materials Subtotal	-	-	-
500010	OTHER OPER EXP	1,500.00	-	1,500.00
585200	BAD DEBT EXPENSE	-	1,500.00	-
	Other Oper Exp Subtotal	1,500.00	1,500.00	1,500.00
	Indirect Costs Subtotal	-	-	-
	Capital Outlay Subtotal	-	-	-
713000	DEBT INTEREST/SERVICE CHGS	-	6,033,675.00	-
713010	DEBT INTEREST, SERVICE CHGS	6,033,675.00	-	6,033,675.00
799010	CONTINGENCY HOLDING ACCOUNT	3,707,072.00	-	1,579,498.00
	Other Outgoing Subtotal	9,740,747.00	6,033,675.00	7,613,173.00
Expense Grand Total		9,742,247.00	6,035,175.00	7,614,673.00
81's	Federal Revenues Subtotal	-	-	-
86's	State Revenues Subtotal	-	-	-
881400	VOTED INDEBT SECURED ROLL	5,800,000.00	5,943,955.74	3,560,829.00
881450	VOTED INDEBT SUPPLEMENT ROLL	70,000.00	60,214.14	18,730.00
881500	VOTED INDEBT UNSECURDROLL	123,000.00	155,846.85	123,000.00
881600	PRIOR YEARS TAXES	42,000.00	72,344.19	42,000.00
881800	PROP TAXES RFNDS/ADJS	-	(20,574.47)	-
886200	INTEREST COUNTY TREASURY	50,000.00	23,403.89	12,851.00
889999	BEGINNING BALANCE, LOCAL	3,657,247.00	-	3,857,263.00
88's	Local Revenues Subtotal	9,742,247.00	6,235,190.34	7,614,673.00
89's	Other Sources Subtotal	-	-	-
Revenue Grand Total		9,742,247.00	6,235,190.34	7,614,673.00

	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
	2021 and 2022			
Fund Code: 29	OTHER DEBT SERVICE FUND			Run Sep 03, 2021
		FY 2020-2021	FY 2020-2021	FY 2021-2022
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
11's	Instr Salaries - Contract	-	-	-
12's	Non-Instr Salaries - Contract	-	-	-
13's	Instr Salaries - Other	-	-	-
14's	Non-Instr Salaries - Other	-	-	-
	Academic Salaries Subtotal	-	-	-
21's	Non-Instr Salaries - Reg	-	-	-
22's	Instr Aides - Reg	-	-	-
23's	Non-Academic Salaries - Other	-	-	-
24's	Instr Aides - Other	-	-	-
	Non Acad Salaries Subtotal	-	-	-
31's	STRS	-	-	-
32's	PERS	-	-	-
33's	FICA & Medicare (OASDI)	-	-	-
34's	Health & Welfare	-	-	-
35's	State Unempl Insurance	-	-	-
36's	Workers' Comp	-	-	-
37's	APPLE	-	-	-
39's	Other Benefits	-	-	-
	Employee Benefits Subtotal	-	-	-
	Supplies & Materials Subtotal	-	-	-
	Other Oper Exp Subtotal	-	-	-
	Indirect Costs Subtotal	-	-	-
	Capital Outlay Subtotal	-	-	-
712000	DEBT REDEMPTION PRINCIPAL	-	106,904,443.34	-
712010	DEBT REDEMPTION PRINCIPAL	109,413,037.00	-	115,000.00
713010	DEBT INTEREST, SERVICE CHGS	89,100.00	-	89,100.00
799010	CONTINGENCY HOLDING ACCOUNT	789,355.00	-	192,856,472.00
	Other Outgoing Subtotal	110,291,492.00	106,904,443.34	193,060,572.00
Expense Grand Total		110,291,492.00	106,904,443.34	193,060,572.00
81's	Federal Revenues Subtotal	-	-	-
86's	State Revenues Subtotal	-	-	-
886440	UNREALIZED GAIN/LOSS ON FMV	7,484,142.00	(9,107,621.46)	-
886500	OTH INTEREST & INVEST INCOM	-	5,235,468.27	-
889999	BEGINNING BALANCE, LOCAL	102,603,250.00	-	192,881,391.00
88's	Local Revenues Subtotal	110,087,392.00	(3,872,153.19)	192,881,391.00
894100	SALE OF BONDS	-	200,545,467.51	-
898100	INTERFUND TRANSER IN,BETWN	204,100.00	-	179,181.00
89's	Other Sources Subtotal	204,100.00	200,545,467.51	179,181.00
Revenue Grand Total		110,291,492.00	196,673,314.32	193,060,572.00

FUND 33

CHILD DEVELOPMENT FUND



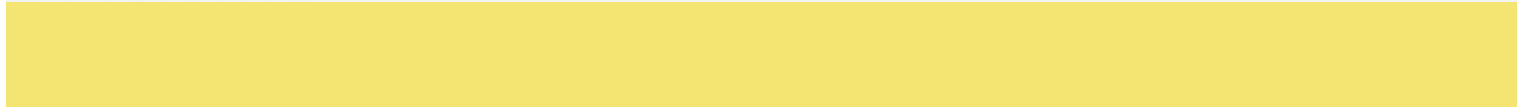
	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
	2021 and 2022			
Fund Code: 33	CHILD DEVELOPMENT FUND			Run Sep 02, 2021
		FY 2020-2021	FY 2020-2021	FY 2021-2022
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
111000	INSTRUCTIONAL SAL, CONTRACT	-	616,162.22	-
111010	INSTRUCTIONAL SALARY, CONTRACT	677,950.00	-	587,011.00
11's	Instr Salaries - Contract	677,950.00	616,162.22	587,011.00
12's	Non-Instr Salaries - Contract	-	-	-
130010	INSTR SALARIES - OTHER	340,000.00	-	370,000.00
139000	INSTRUCTIONAL SALARY, OTHER	-	197,532.57	-
13's	Instr Salaries - Other	340,000.00	197,532.57	370,000.00
14's	Non-Instr Salaries - Other	-	-	-
	Academic Salaries Subtotal	1,017,950.00	813,694.79	957,011.00
21's	Non-Instr Salaries - Reg	-	-	-
22's	Instr Aides - Reg	-	-	-
230010	NON ACADEMIC SALARIES - OTHER	500.00	-	1,000.00
23's	Non-Academic Salaries - Other	500.00	-	1,000.00
240010	INSTR AIDES - OTHER	280,000.00	-	281,000.00
241100	HRLY INSTR AIDE, DIRECT INSTR	-	165,007.55	-
24's	Instr Aides - Other	280,000.00	165,007.55	281,000.00
	Non Acad Salaries Subtotal	280,500.00	165,007.55	282,000.00
310010	STRS	130,452.00	-	131,987.00
311101	STRS ACADEMIC INSTRUCTORS	-	80,202.93	-
314102	STRS, ON-BEHALF, NONINSTR	-	57,882.65	-
31's	STRS	130,452.00	138,085.58	131,987.00
320010	PERS	21,690.00	-	16,306.00
321101	PERS ACADEMIC INSTRUCTORS	-	13,818.00	-
322302	PERS INSTR AIDE DIRECT INSTR	-	7,871.07	-
32's	PERS	21,690.00	21,689.07	16,306.00
330010	FICA & MEDICARE (OASDI)	23,863.00	-	23,094.00
331101	FICA ACADEMIC INSTRUCTORS	-	4,140.52	-
332302	FICA INSTR AIDE DIRECT INSTR	-	2,364.18	-
335101	MEDCA ACADEM INSTRUCTORS	-	11,804.99	-
336302	MEDCA INST AIDE DIRECT INSTR	-	2,392.63	-
33's	FICA & Medicare (OASDI)	23,863.00	20,702.32	23,094.00
340101	MEDIC ACADEMIC INSTRUCTORS	-	168,754.00	-
340110	MEDIC ACA	232,554.00	-	169,883.00
341101	DENT ACADEMIC INSTRUCTORS	-	4,207.26	-
341110	DENT ACA	8,591.00	-	3,060.00
342101	VISION ACADEMIC INSTRUCTOR	-	1,767.60	-
342110	VISION ACA	1,949.00	-	1,595.00
343101	LIFE ACADEMIC INSTRUCTORS	-	1,123.36	-
343110	LIFE ACA	1,265.00	-	1,035.00
344101	LTD ACADEMIC INSTRUCTORS	-	936.54	-
344110	LTD ACA	1,189.00	-	1,081.00
345101	LTC ACADEMIC INSTRUCTORS	-	525.06	-
345110	LTC ACA	553.00	-	380.00
348010	FUTURE RETIREE HEALTH ACA	-	37,392.00	-
348110	FUTURE RETIREE HEALTH ACA	51,437.00	-	42,085.00
34's	Health & Welfare	297,538.00	214,705.82	219,119.00
350010	STATE UNEMP INSURANCE	821.00	-	620.00
351101	UNEMP ACADEMIC INSTRUCTOR	-	403.37	-
352302	UNEMP INSTR AIDE DIRECT INST	-	323.22	-
35's	State Unempl Insurance	821.00	726.59	620.00
360010	WORKER'S COMP	19,685.00	-	19,426.00
361101	WC ACADEMIC INSTRUCTORS	-	12,734.45	-
362302	WC INSTR AIDE DIRECT INSTR	-	2,582.40	-
36's	Workers' Comp	19,685.00	15,316.85	19,426.00
370010	APPLE	9,381.00	-	8,530.00
371101	APPLE ACADEMIC INSTRUCTOR	-	6,065.19	-
372302	APPLE INST AIDE DIRECT INSTR	-	3,159.15	-
37's	APPLE	9,381.00	9,224.34	8,530.00
39's	Other Benefits	-	-	-

	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
	2021 and 2022			
Fund Code: 33	CHILD DEVELOPMENT FUND			Run Sep 02, 2021
		FY 2020-2021	FY 2020-2021	FY 2021-2022
		Budget	Expended/Received	Budget
			Year to Date	
Account	Description			
	Employee Benefits Subtotal	503,430.00	420,450.57	419,082.00
400010	SUPPLIES & MATERIALS	93,000.00	-	120,000.00
411000	SOFTWARE LESS THAN \$5,000	-	5,662.00	-
431000	SUPPLIES&MATERIAL,INSTRUCT	-	13,297.93	-
431100	SUPPLIES, INSTRUCTIONL FOOD	-	32,723.99	-
441000	SUPPLIES&MATERIAL, NONINSTR	-	8,780.55	-
441300	SUPPLIES, FOOD SERVICES	-	7,071.10	-
442000	COST OF FOOD, FOOD SERVICE	-	69.99	-
	Supplies & Materials Subtotal	93,000.00	67,605.56	120,000.00
500010	OTHER OPER EXP	16,600.00	-	50,000.00
555100	POSTAGE	-	133.89	-
561000	RENT & LEASE, EQUIPMENT	-	362.32	-
565100	MAINTENANCE AGREEMT,EQUIP	-	616.00	-
565300	REPAIRS&MAINT NONINST EQUIP	-	152.62	-
580350	PEST CONTROL	-	1,140.00	-
580650	WATER	-	1,213.68	-
585750	PRINTING	-	1,442.92	-
585910	LICENSING FEE	-	726.00	-
	Other Oper Exp Subtotal	16,600.00	5,787.43	50,000.00
	Indirect Costs Subtotal	-	-	-
600010	CAPITAL OUTLAY	4,400.00	-	-
643000	LEASE PURCHASE EQUIPMENT	-	3,619.94	-
	Capital Outlay Subtotal	4,400.00	3,619.94	-
799010	CONTINGENCY HOLDING ACCOUNT	497,337.00	-	492,959.00
	Other Outgoing Subtotal	497,337.00	-	492,959.00
Expense Grand Total		2,413,217.00	1,476,165.84	2,321,052.00
819100	CHILDCARE FOOD REIMB FEDRL	55,000.00	31,220.98	55,000.00
81's	Federal Revenues Subtotal	55,000.00	31,220.98	55,000.00
862100	CHILD DEVELOPMNT APPORT - CSPP	564,875.00	252,471.75	592,328.00
862550	CHILDCARE TAX BAILOUT	105,000.00	100,147.00	100,000.00
869100	CHILDCARE FOOD REIMB STATE	2,500.00	1,939.35	2,000.00
869800	OTHER MISC STATE REVENUES	-	57,882.65	-
869999	BEGINNING BALANCE, STATE	21,414.00	-	21,470.00
86's	State Revenues Subtotal	693,789.00	412,440.75	715,798.00
886200	INTEREST COUNTY TREASURY	12,000.00	5,614.68	5,000.00
887100	CHDV F/P PARENT FEES PRESCHOOL	1,127,000.00	841,795.08	1,200,000.00
887110	CHDV SUB P-SCHOOL FEES F/T	6,000.00	4,688.25	2,500.00
889880	STALE DATED/VOID WARRANTS	-	3,787.34	-
889999	BEGINNING BALANCE, LOCAL	519,428.00	-	342,754.00
88's	Local Revenues Subtotal	1,664,428.00	855,885.35	1,550,254.00
89's	Other Sources Subtotal	-	-	-
Revenue Grand Total		2,413,217.00	1,299,547.08	2,321,052.00



FUND 41

CAPITAL OUTLAY PROJECTS FUND



Palomar College				
BUDGET REPORT				
Comparing Fiscal Years				
2021 and 2022				
Fund Code: 41	CAPITAL OUTLAY PROJECT FUND			Run Sep 02, 2021
		FY 2020-2021	FY 2020-2021	FY 2021-2022
		Budget	Expended/Received	Budget
			Year to Date	
Account	Description			
11's	Instr Salaries - Contract	-	-	-
12's	Non-Instr Salaries - Contract	-	-	-
13's	Instr Salaries - Other	-	-	-
14's	Non-Instr Salaries - Other	-	-	-
	Academic Salaries Subtotal	-	-	-
21's	Non-Instr Salaries - Reg	-	-	-
22's	Instr Aides - Reg	-	-	-
23's	Non-Academic Salaries - Other	-	-	-
24's	Instr Aides - Other	-	-	-
	Non Acad Salaries Subtotal	-	-	-
31's	STRS	-	-	-
32's	PERS	-	-	-
33's	FICA & Medicare (OASDI)	-	-	-
34's	Health & Welfare	-	-	-
35's	State Unempl Insurance	-	-	-
36's	Workers' Comp	-	-	-
37's	APPLE	-	-	-
39's	Other Benefits	-	-	-
	Employee Benefits Subtotal	-	-	-
400010	SUPPLIES & MATERIALS	114,907.00	-	7,000.00
431000	SUPPLIES&MATERIAL,INSTRUCT	-	7,320.56	-
441000	SUPPLIES&MATERIAL,NONINSTR	-	3,566.87	-
441100	SUPPLIES, INSTITUTIONAL	-	2,038.12	-
	Supplies & Materials Subtotal	114,907.00	12,925.55	7,000.00
500010	OTHER OPER EXP	2,042,901.00	-	2,035,528.00
551300	INDEPENDENT CONTRACTOR	-	44,886.30	-
551400	MANAGEMENT FEES	-	50,945.30	-
551900	OTH PERSONAL&CONSULT SVC	-	223,787.33	-
561000	RENT & LEASE, EQUIPMENT	-	1,478.19	-
562000	RENTS & LEASES, LAND/BLDGS	-	230,668.25	-
565100	MAINTENANCE AGREEMT,EQUIP	-	122,335.24	-
565200	MAINTENCE AGREE,SOFTWARE	-	17,614.00	-
565300	REPAIRS&MAINT NONINST EQUIP	-	63,004.60	-
565400	REPAIRS&MAINT INSTR EQUIPMT	-	2,054.38	-
565500	REPAIRS&MAINTENANCE BLDGS	-	1,050.00	-
565550	MAINTENANCE, GROUNDS	-	283,942.00	-
580150	FUEL, GAS	-	952.19	-
580250	JANITORIAL SERVICES	-	4,530.00	-
580400	SEWAGE	-	575.00	-
580450	TELEPHONE	-	2,888.64	-
580500	TELEPHONE CONNECTIONS	-	7,745.00	-
580600	WASTE DISPOSAL,HAZARDOUS	-	81,216.42	-
585100	ADMINISTRATIVE EXPENSE	-	1,050.00	-
585750	PRINTING	-	40.98	-
	Other Oper Exp Subtotal	2,042,901.00	1,140,763.82	2,035,528.00
	Indirect Costs Subtotal	-	-	-
600010	CAPITAL OUTLAY	2,079,165.00	-	1,513,707.00
623000	BUILDING CONSTRUCTION	-	126,912.42	-
641100	EQUIP INST REPL INVTOR>\$1000	-	4,507.78	-
644100	EQUIP INSTR ADDTL \$500 - \$4999	-	4,387.20	-
644200	EQUIP INSTR REPL \$500 - \$4999	-	3,066.82	-
644300	EQUIPMENT INSTRUCTIONL >\$4,999	-	54,633.18	-
644400	EQUIP NONINS ADDL \$500 - \$4999	-	5,289.60	-
644500	EQUIP NONINS REPL \$500 - \$4999	-	19,872.97	-
644600	EQUIPMENT NONINSTRUCTL >\$4,999	-	23,187.80	-
644700	EQUIP TECHNOLOGY INSTR >\$4,999	-	65,067.94	-

	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
	2021 and 2022			
Fund Code: 41	CAPITAL OUTLAY PROJECT FUND			Run Sep 02, 2021
		FY 2020-2021	FY 2020-2021	FY 2021-2022
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
644750	EQUIP TECHNOLOGY INSTR <\$4,999	-	10,365.80	-
644800	EQUIP TECHNOLOGY NONINS >\$4,999	-	320,172.86	-
644850	EQUIP TECHNOLOGY NONINS <\$4,999	-	3,818.77	-
644900	SOFTWARE INSTRUCTNL >\$4,999	-	162,659.00	-
644950	SOFTWARE NONINSTRNL >\$4,999	-	258,472.44	-
	Capital Outlay Subtotal	2,079,165.00	1,062,414.58	1,513,707.00
721000	INTRAFUND TRANS OUT WITHIN	-	1,826,591.92	-
721010	INTRAFUND TRANS OUT WITHIN	2,627,040.00	-	2,150,180.00
799010	CONTINGENCY HOLDING ACCOUNT	11,237,713.00	-	14,447,228.00
	Other Outgoing Subtotal	13,864,753.00	1,826,591.92	16,597,408.00
Expense Grand Total		18,101,726.00	4,042,695.87	20,153,643.00
81's	Federal Revenues Subtotal	-	-	-
869999	BEGINNING BALANCE, STATE	158,282.00	-	26,250.00
86's	State Revenues Subtotal	158,282.00	-	26,250.00
884360	SURPLUS SALES	10,000.00	-	10,000.00
886200	INTEREST COUNTY TREASURY	135,000.00	90,493.81	185,000.00
889700	SAN MARCOS REDEVELOPMNT TAX REV	1,461,000.00	1,848,941.55	1,400,000.00
889701	POWAY REDEVELOPMENT TAX REV	1,215,000.00	1,491,380.21	1,200,000.00
889702	ESCONDIDO REDEVELOPMNT TAX REV	409,000.00	1,056,397.36	470,000.00
889703	VISTA REDEVELOPMENT TAX REV	150,000.00	198,078.18	150,000.00
889900	OTHER LOCAL REVENUES	9,000.00	16,064.62	17,525.00
889999	BEGINNING BALANCE, LOCAL	11,859,770.00	-	14,544,688.00
88's	Local Revenues Subtotal	15,248,770.00	4,701,355.73	17,977,213.00
898200	INTRAFUND TRANSFR IN, WITHIN	2,694,674.00	1,894,225.92	2,150,180.00
89's	Other Sources Subtotal	2,694,674.00	1,894,225.92	2,150,180.00
Revenue Grand Total		18,101,726.00	6,595,581.65	20,153,643.00

FUND 42

MEASURE M BOND CONSTRUCTION FUND



		Palomar College		
		M BUDGET REPORT		
		Comparing Fiscal Years		
		2021 and 2022		
				Run Sep 02, 2021
Fund Code: 42		PROP M BOND CONSTRUCTION FUND		
		FY 2020-2021	FY 2020-2021	FY 2021-2022
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
212100	SUPERVISOR, CAST	-	62,179.52	-
212200	CLASSIFIED REGULAR SALARY	-	130,589.88	-
212600	NON-INSTRUCTNL ADMINISTRATORS	-	149,656.62	-
21's	Non-Instr Salaries - Reg		342,426.02	-
23's	Non-Academic Salaries - Other		-	-
	Non Acad Salaries Subtotal		342,426.02	-
322102	PERS CLASSIFIED	-	23,715.99	-
322202	PERS NON-INSTR ADMIN/SUPR	-	38,619.78	-
32's	PERS		62,335.77	-
332102	FICA CLASSIFIED	-	8,108.70	-
332202	FICA NON-INSTR ADMIN/SUPR	-	13,151.62	-
336102	MEDCA CLASSIFIED	-	1,896.39	-
336202	MEDCA NON-INSTR ADMIN/SUP	-	3,075.78	-
33's	FICA & Medicare (OASDI)		26,232.49	-
340252	MEDIC CLASSIFIED	-	20,003.58	-
340302	MEDIC NON-INSTR ADMIN/SUPR	-	35,608.00	-
341252	DENT CLASSIFIED	-	861.53	-
341302	DENT NON-INSTR ADMIN/SUPR	-	852.36	-
342252	VISION CLASSIFIED	-	307.97	-
342302	VISION NON-INSTR ADMIN/SUP	-	279.87	-
343252	LIFE CLASSIFIED	-	199.04	-
343302	LIFE NON-INSTR ADMIN/SUPR	-	180.88	-
344252	LTD CLASSIFIED	-	213.44	-
344302	LTD NON-INSTR ADMIN/SUPR	-	351.13	-
345252	LTC CLASSIFIED	-	92.26	-
345302	LTC NON-INSTR ADMIN/SUPR	-	77.00	-
348020	FUTURE RETIREE HEALTH CLS	-	8,143.51	-
348030	FUTURE RETIREE HEALTH AA/CAST	-	7,400.50	-
34's	Health & Welfare		74,571.07	-
352102	UNEMPLOYMENT CLASSIFIED	-	57.38	-
352202	UNEMP NON-INSTR ADMIN/SUP	-	98.37	-
35's	State Unempl Insurance		155.75	-
362102	WC CLASSIFIED	-	2,043.75	-
362202	WC NON-INSTR ADMIN/SUPERV	-	3,315.28	-
36's	Workers' Comp		5,359.03	-
37's	APPLE		-	-
	Employee Benefits Subtotal		168,654.11	-
	Supplies & Materials Subtotal		-	-
515300	SOFTWARE LICENSING FEES	-	21,916.07	-
545100	ADVERTISEMENTS REQ BY LAW	-	304.58	-
545200	LAWYERS' FEES	-	365,016.54	-
551900	OTH PERSONAL&CONSULT SVC	-	96,030.66	-
562000	RENTS & LEASES, LAND/BLDGS	-	16,639.44	-
565100	MAINTENANCE AGREEMT,EQUIP	-	16,430.75	-
565200	MAINTENANCE AGREE,SOFTWARE	-	1,173.33	-
585100	ADMINISTRATIVE EXPENSE	-	6,050.00	-
	Other Oper Exp Subtotal		523,561.37	-
612100	GROUPS IMPROVEMENT	-	6,352.90	-
623000	BUILDING CONSTRUCTION	-	1,122,991.08	-
623100	ARCHITECTURL&ENGINEER FEE	-	1,386,568.68	-
623200	BLUEPRINTS&INSPECTION SVCS	-	83,014.00	-
623300	PERMITS AND FEES	-	243,836.53	-
624100	RELOCATABLE BLDG PURCHAS	-	3,099,611.76	-
644100	EQUIP INSTR ADDTL \$500 - \$4999	-	10.68	-
644400	EQUIP NONINS ADDL \$500 - \$4999	-	3,208.89	-
644600	EQUIPMENT NONINSTRUCTL >\$4,999	-	88,659.92	-
644800	EQUIP TECHNOLOGY NONINS>\$4,999	-	774.00	-
	Capital Outlay Subtotal		6,035,028.44	-
Expense Grand Total		166,217,572.00	7,069,669.94	160,730,633.00
81's	Federal Revenues Subtotal	-	-	-
86's	State Revenues Subtotal	-	-	-
886200	INTEREST COUNTY TREASURY	-	1,582,730.43	-
889999	BEGINNING BALANCE, LOCAL	166,217,572.00	-	160,730,633.00
88's	Local Revenues Subtotal	166,217,572.00	1,582,730.43	160,730,633.00
89's	Other Sources Subtotal	-	-	-
Revenue Grand Total		166,217,572.00	1,582,730.43	160,730,633.00



FUND 43

ENERGY CONSERVATION FUND



	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
	2021 and 2022			
Fund Code: 43	ENERGY CONSERVATION			Run Sep 02, 2021
		FY 2020-2021	FY 2020-2021	FY 2021-2022
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
11's	Instr Salaries - Contract	-	-	-
12's	Non-Instr Salaries - Contract	-	-	-
13's	Instr Salaries - Other	-	-	-
14's	Non-Instr Salaries - Other	-	-	-
	Academic Salaries Subtotal	-	-	-
21's	Non-Instr Salaries - Reg	-	-	-
22's	Instr Aides - Reg	-	-	-
23's	Non-Academic Salaries - Other	-	-	-
24's	Instr Aides - Other	-	-	-
	Non Acad Salaries Subtotal	-	-	-
31's	STRS	-	-	-
32's	PERS	-	-	-
33's	FICA & Medicare (OASDI)	-	-	-
34's	Health & Welfare	-	-	-
35's	State Unempl Insurance	-	-	-
36's	Workers' Comp	-	-	-
37's	APPLE	-	-	-
39's	Other Benefits	-	-	-
	Employee Benefits Subtotal	-	-	-
	Supplies & Materials Subtotal	-	-	-
500010	OTHER OPER EXP	681,015.00	-	69,377.00
580100	ELECTRICITY	-	616,611.04	-
	Other Oper Exp Subtotal	681,015.00	616,611.04	69,377.00
	Indirect Costs Subtotal	-	-	-
	Capital Outlay Subtotal	-	-	-
	Other Outgoing Subtotal	-	-	-
Expense Grand Total		681,015.00	616,611.04	69,377.00
81's	Federal Revenues Subtotal	-	-	-
86's	State Revenues Subtotal	-	-	-
886200	INTEREST COUNTY TREASURY	-	4,972.50	-
889999	BEGINNING BALANCE, LOCAL	681,015.00	-	69,377.00
88's	Local Revenues Subtotal	681,015.00	4,972.50	69,377.00
89's	Other Sources Subtotal	-	-	-
Revenue Grand Total		681,015.00	4,972.50	69,377.00

FUND 69

INTERNAL SERVICE FUND (OPEB)



Palomar College				
BUDGET REPORT				
Comparing Fiscal Years				
2021 and 2022				
Fund Code: 69	POST RETIREMENT BENEFITS			Run Sep 02, 2021
		FY 2020-2021	FY 2020-2021	FY 2021-2022
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
11's	Instr Salaries - Contract	-	-	-
12's	Non-Instr Salaries - Contract	-	-	-
13's	Instr Salaries - Other	-	-	-
14's	Non-Instr Salaries - Other	-	-	-
	Academic Salaries Subtotal	-	-	-
21's	Non-Instr Salaries - Reg	-	-	-
22's	Instr Aides - Reg	-	-	-
23's	Non-Academic Salaries - Other	-	-	-
24's	Instr Aides - Other	-	-	-
	Non Acad Salaries Subtotal	-	-	-
31's	STRS	-	-	-
32's	PERS	-	-	-
330010	FICA & MEDICARE (OASDI)	32,464.00	-	30,000.00
337102	IRMAA MEDI-PART D INSTR RET	-	22,825.50	-
337202	IRMAA MEDI-PART D NONINSTR RET	-	4,532.70	-
33's	FICA & Medicare (OASDI)	32,464.00	27,358.20	30,000.00
340010	HEALTH & WELFARE	88,050.00	-	88,050.00
340410	MEDICAL RETIREE	8,006,592.00	-	7,979,651.00
340453	MEDIC ACADEMIC INST RETIREE	-	2,664,250.10	-
340503	MEDIC EDU ADMIN/SUP RETIREE	-	283,935.00	-
340604	MEDIC CLASSIFIED RETIREES	-	1,812,723.90	-
340654	MEDIC CLASS ADMNSUP RETIRE	-	566,852.20	-
341410	DENTAL RETIREE	639,121.00	-	639,121.00
341453	DENT ACADEMIC INSTR RETIREE	-	232,863.31	-
341503	DENT EDU ADMIN/SUP RETIREE	-	21,372.74	-
341604	DENT CLASSIFIED RETIREES	-	229,489.04	-
341654	DENT CLASS ADMN/SUP RETIRE	-	49,908.02	-
346000	RETIREE SPOUSAL BENEFITS	-	38,550.23	-
349710	HSA ER RETIREE	9,000.00	-	9,000.00
34's	Health & Welfare	8,742,763.00	5,899,944.54	8,715,822.00
35's	State Unempl Insurance	-	-	-
36's	Workers' Comp	-	-	-
37's	APPLE	-	-	-
39's	Other Benefits	-	-	-
	Employee Benefits Subtotal	8,775,227.00	5,927,302.74	8,745,822.00
	Supplies & Materials Subtotal	-	-	-
	Other Oper Exp Subtotal	-	-	-
	Indirect Costs Subtotal	-	-	-
	Capital Outlay Subtotal	-	-	-
731010	INTERFUND TRANS OUT BETWEEN	1,000,000.00	-	1,000,000.00
799010	CONTINGENCY HOLDING ACCOUNT	9,827,936.00	-	11,152,509.00
	Other Outgoing Subtotal	10,827,936.00	-	12,152,509.00
	Expense Grand Total	19,603,163.00	5,927,302.74	20,898,331.00
81's	Federal Revenues Subtotal	-	-	-
86's	State Revenues Subtotal	-	-	-
886200	INTEREST COUNTY TREASURY	183,000.00	38,908.05	173,948.00
889010	FUTURE RETIREE HEALTH PREMIUM	3,333,469.00	3,276,084.14	3,333,469.00
889999	BEGINNING BALANCE, LOCAL	12,753,225.00	-	13,474,383.00
88's	Local Revenues Subtotal	16,269,694.00	3,314,992.19	16,981,800.00
898100	INTERFUND TRANSER IN,BETWN	3,333,469.00	3,333,469.00	3,916,531.00
89's	Other Sources Subtotal	3,333,469.00	3,333,469.00	3,916,531.00

FUND 71 - FUND 73

STUDENT TRUST FUNDS



Palomar College ASG BUDGET REPORT Comparing Fiscal Years 2021 and 2022				
Fund Code: 71	ASSOCIATED STUDENTS TRUST			Run Sep 02, 2021
		FY 2020-2021	FY 2020-2021	FY 2021-2022
		Budget	Expended/Received	Budget
			Year to Date	
Account	Description			
11's	Instr Salaries - Contract	-	-	-
12's	Non-Instr Salaries - Contract	-	-	-
13's	Instr Salaries - Other	-	-	-
14's	Non-Instr Salaries - Other	-	-	-
	Academic Salaries Subtotal	-	-	-
21's	Non-Instr Salaries - Reg	-	-	-
22's	Instr Aides - Reg	-	-	-
23's	Non-Academic Salaries - Other	-	-	-
24's	Instr Aides - Other	-	-	-
	Non Acad Salaries Subtotal	-	-	-
31's	STRS	-	-	-
32's	PERS	-	-	-
33's	FICA & Medicare (OASDI)	-	-	-
34's	Health & Welfare	-	-	-
35's	State Unempl Insurance	-	-	-
36's	Workers' Comp	-	-	-
37's	APPLE	-	-	-
39's	Other Benefits	-	-	-
	Employee Benefits Subtotal	-	-	-
400010	Supplies & Materials	148,940.40	-	119,630.81
422000	Subscriptions and Memberships	-	4,883.00	-
441000	SUPPLIES&MATERIAL NONINSTR	-	4,572.37	-
	Supplies & Materials Subtotal	148,940.40	9,455.37	119,630.81
500010	Other Oper Exp	72,459.10	-	54,884.60
575800	FOOD FOR MEETINGS	-	(20.49)	-
585100	Administrative Expense	-	1,500.00	-
585250	BANK CHARGES	-	2.89	-
	Other Oper Exp Subtotal	72,459.10	1,482.40	54,884.60
	Capital Outlay Subtotal	-	-	-
752000	STUDENT SCHOLARSHIPS	-	1,000.00	-
752010	STUDENT SCHOLARSHIPS	1,500.00	-	1,000.00
	Other Outgoing Subtotal	1,500.00	1,000.00	1,000.00
	Expense Grand Total	222,899.50	11,937.77	175,515.41
81's	Federal Revenues Subtotal	-	-	-
86's	State Revenues Subtotal	-	-	-
884350	MISC SALES AND COMMISSION	-	2,574.50	2,575.00
886100	INTEREST BANK ACCOUNTS	100.00	287.68	290.00
888950	POSTING FEES INCOME ASG	3,000.00	401.00	400.00
889100	ASG INCOME	1,800.00	-	-
889160	ASG MOVIE PASSES INCOME	3,000.00	-	-
889999	BEGINNING BALANCE, LOCAL	180,925.00	-	172,250.41
88's	Local Revenues Subtotal	188,825.00	3,263.18	175,515.41
898100	INTERFUND TRANSER IN,BETWN	34,000.00	-	-
898200	INTRAFUND TRANSFR IN,WITHIN	74.50	-	-
89's	Other Sources Subtotal	34,074.50	-	-
	Revenue Grand Total	222,899.50	3,263.18	175,515.41

Palomar College				
BUDGET REPORT				
Comparing Fiscal Years				
2021 and 2022				
Fund Code: 72	STUDENT REP. FEE TRUST			Run Sep 02, 2021
		FY 2020-2021	FY 2020-2021	FY 2021-2022
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
11's	Instr Salaries - Contract	-	-	-
12's	Non-Instr Salaries - Contract	-	-	-
13's	Instr Salaries - Other	-	-	-
14's	Non-Instr Salaries - Other	-	-	-
	Academic Salaries Subtotal	-	-	-
21's	Non-Instr Salaries - Reg	-	-	-
22's	Instr Aides - Reg	-	-	-
23's	Non-Academic Salaries - Other	-	-	-
24's	Instr Aides - Other	-	-	-
	Non Acad Salaries Subtotal	-	-	-
31's	STRS	-	-	-
32's	PERS	-	-	-
33's	FICA & Medicare (OASDI)	-	-	-
34's	Health & Welfare	-	-	-
35's	State Unempl Insurance	-	-	-
36's	Workers' Comp	-	-	-
37's	APPLE	-	-	-
39's	Other Benefits	-	-	-
	Employee Benefits Subtotal	-	-	-
	Supplies & Materials Subtotal	-	-	-
500010	OTHER OPER EXP	34,000.00	-	900.00
525200	MEMBERSHIP, EMPLOYEE	-	325.00	-
575300	TRAVEL, STUDENT	-	422.49	-
575310	TRAVEL WITH STUDENT	-	50.00	-
575800	FOOD FOR MEETINGS	-	93.43	-
	Other Oper Exp Subtotal	34,000.00	890.92	900.00
	Indirect Costs Subtotal	-	-	-
600010	CAPITAL OUTLAY	250.00	-	150.00
642300	EQUIP NONINS,ADTNL.>\$200-999	-	140.06	-
	Capital Outlay Subtotal	250.00	140.06	150.00
799010	CONTINGENCY HOLDING ACCOUNT	466,703.00	-	481,367.00
	Other Outgoing Subtotal	466,703.00	-	481,367.00
Expense Grand Total		500,953.00	1,030.98	482,417.00
81's	Federal Revenues Subtotal	-	-	-
86's	State Revenues Subtotal	-	-	-
886200	INTEREST COUNTY TREASURY	17,561.00	5,614.27	-
888400	STUDENT REPRESENTATIN FEE	71,113.00	47,994.00	17,561.00
889999	BEGINNING BALANCE, LOCAL	412,279.00	-	464,856.00
88's	Local Revenues Subtotal	500,953.00	53,608.27	482,417.00
89's	Other Sources Subtotal	-	-	-
Revenue Grand Total		500,953.00	53,608.27	482,417.00

Palomar College				
BUDGET REPORT				
Comparing Fiscal Years				
2021 and 2022				
Fund Code: 73	STUDENT BODY CENTER FEE			Run Sep 02, 2021
		FY 2020-2021	FY 2020-2021	FY 2021-2022
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
11's	Instr Salaries - Contract	-	-	-
12's	Non-Instr Salaries - Contract	-	-	-
13's	Instr Salaries - Other	-	-	-
14's	Non-Instr Salaries - Other	-	-	-
	Academic Salaries Subtotal	-	-	-
21's	Non-Instr Salaries - Reg	-	-	-
22's	Instr Aides - Reg	-	-	-
23's	Non-Academic Salaries - Other	-	-	-
24's	Instr Aides - Other	-	-	-
	Non Acad Salaries Subtotal	-	-	-
31's	STRS	-	-	-
32's	PERS	-	-	-
33's	FICA & Medicare (OASDI)	-	-	-
34's	Health & Welfare	-	-	-
35's	State Unempl Insurance	-	-	-
36's	Workers' Comp	-	-	-
37's	APPLE	-	-	-
39's	Other Benefits	-	-	-
	Employee Benefits Subtotal	-	-	-
400010	SUPPLIES & MATERIALS	6,300.00	-	2,300.00
441000	SUPPLIES&MATERIAL, NONINSTR	-	2,252.71	-
	Supplies & Materials Subtotal	6,300.00	2,252.71	2,300.00
500010	OTHER OPER EXP	18,000.00	-	500.00
	Other Oper Exp Subtotal	18,000.00	-	500.00
	Indirect Costs Subtotal	-	-	-
600010	CAPITAL OUTLAY	16,824.00	-	500.00
	Capital Outlay Subtotal	16,824.00	-	500.00
731000	INTERFUND TRANS OUT BETWEEN	-	192,792.32	-
731010	INTERFUND TRANS OUT BETWEEN	204,100.00	-	192,800.00
	Other Outgoing Subtotal	204,100.00	192,792.32	192,800.00
Expense Grand Total		245,224.00	195,045.03	196,100.00
81's	Federal Revenues Subtotal	-	-	-
86's	State Revenues Subtotal	-	-	-
886200	INTEREST COUNTY TREASURY	9,016.00	1,658.56	1,700.00
888300	STUDENT CENTER FEE	159,399.00	147,179.50	163,798.00
889999	BEGINNING BALANCE, LOCAL	76,809.00	-	30,602.00
88's	Local Revenues Subtotal	245,224.00	148,838.06	196,100.00
89's	Other Sources Subtotal	-	-	-
Revenue Grand Total		245,224.00	148,838.06	196,100.00

FUND 74

STUDENT FINANCIAL AID TRUST FUND



Palomar College				
BUDGET REPORT				
Comparing Fiscal Years				
2021 and 2022				
Fund Code: 74	STUDENT FINANCIAL AID TRUST			Run Sep 02, 2021
		FY 2020-2021	FY 2020-2021	FY 2021-2022
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
11's	Instr Salaries - Contract	-	-	-
12's	Non-Instr Salaries - Contract	-	-	-
13's	Instr Salaries - Other	-	-	-
14's	Non-Instr Salaries - Other	-	-	-
	Academic Salaries Subtotal	-	-	-
21's	Non-Instr Salaries - Reg	-	-	-
22's	Instr Aides - Reg	-	-	-
23's	Non-Academic Salaries - Other	-	-	-
24's	Instr Aides - Other	-	-	-
	Non Acad Salaries Subtotal	-	-	-
31's	STRS	-	-	-
32's	PERS	-	-	-
33's	FICA & Medicare (OASDI)	-	-	-
34's	Health & Welfare	-	-	-
35's	State Unempl Insurance	-	-	-
36's	Workers' Comp	-	-	-
37's	APPLE	-	-	-
39's	Other Benefits	-	-	-
	Employee Benefits Subtotal	-	-	-
400010	SUPPLIES & MATERIALS	3,286.00	-	3,286.00
	Supplies & Materials Subtotal	3,286.00	-	3,286.00
500010	OTHER OPER EXP	2,486.18	-	4,570.00
541000	FEDRL INTEREST EARND,REPAY	-	1,737.30	-
541100	STATE INTEREST EARND,REPAY	-	711.18	-
	Other Oper Exp Subtotal	2,486.18	2,448.48	4,570.00
	Indirect Costs Subtotal	-	-	-
	Capital Outlay Subtotal	-	-	-
751000	STUDENT GRANTS	-	22,597,690.09	-
751010	STUDENT GRANTS	24,684,347.09	-	37,056,667.00
761000	DIRECT LOANS	-	482,467.00	-
761010	DIRECT LOANS	482,467.00	-	526,782.00
	Other Outgoing Subtotal	25,166,814.09	23,080,157.09	37,583,449.00
Expense Grand Total		25,172,586.27	23,082,605.57	37,591,305.00
815130	PELL GRANTS	15,330,881.38	15,330,119.38	15,500,000.00
815230	SEOG	643,499.00	640,199.00	642,799.00
815300	DIRECT LOANS	482,467.00	482,467.00	526,782.00
819800	OTHER FEDERAL REVENUES	6,413,612.00	4,425,750.00	15,470,070.00
819999	BEGINNING BALANCE, FEDERAL	4,086.00	-	2,076,848.00
81's	Federal Revenues Subtotal	22,874,545.38	20,878,535.38	34,216,499.00
865350	CAL GRANTS FOR STUDENTS	2,018,021.00	2,008,988.00	2,009,033.00
865360	SB85 EA EMERGENCY STU GRANT	-	-	1,361,203.00
86's	State Revenues Subtotal	2,018,021.00	2,008,988.00	3,370,236.00
886100	INTEREST BANK ACCOUNTS	711.18	711.18	2,770.00
886300	INTREST EARNED ON FEDERL \$	1,775.00	1,737.30	1,800.00
88's	Local Revenues Subtotal	2,486.18	2,448.48	4,570.00
898100	INTERFUND TRANSER IN,BETWN	277,533.71	277,533.71	-
89's	Other Sources Subtotal	277,533.71	277,533.71	-
Revenue Grand Total		25,172,586.27	23,167,505.57	37,591,305.00

FUND 75

SCHOLARSHIP AND LOAN TRUST FUND



	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
	2021 and 2022			
Fund Code: 75	SCHOLARSHIP AND LOAN TRUST			Run Sep 02, 2021
		FY 2020-2021	FY 2020-2021	FY 2021-2022
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
	11's Instr Salaries - Contract	-	-	-
	12's Non-Instr Salaries - Contract	-	-	-
	13's Instr Salaries - Other	-	-	-
	14's Non-Instr Salaries - Other	-	-	-
	Academic Salaries Subtotal	-	-	-
	21's Non-Instr Salaries - Reg	-	-	-
	22's Instr Aides - Reg	-	-	-
	23's Non-Academic Salaries - Other	-	-	-
	24's Instr Aides - Other	-	-	-
	Non Acad Salaries Subtotal	-	-	-
	31's STRS	-	-	-
	32's PERS	-	-	-
	33's FICA & Medicare (OASDI)	-	-	-
	34's Health & Welfare	-	-	-
	35's State Unempl Insurance	-	-	-
	36's Workers' Comp	-	-	-
	37's APPLE	-	-	-
	39's Other Benefits	-	-	-
	Employee Benefits Subtotal	-	-	-
	Supplies & Materials Subtotal	-	-	-
	Other Oper Exp Subtotal	-	-	-
	Indirect Costs Subtotal	-	-	-
	Capital Outlay Subtotal	-	-	-
741010	OTHER TRANSFERS/OUTGOES	1,882.00	-	1,882.00
751000	STUDENT GRANTS	-	54.00	-
751010	STUDENT GRANTS	1,004.00	-	950.00
752000	STUDENT SCHOLARSHIPS	-	642,886.15	-
752010	STUDENT SCHOLARSHIPS	737,173.94	-	698,595.00
765000	STUDENT LOANS	-	419.44	-
765010	STUDENT LOANS	92,575.00	-	92,425.00
	Other Outgoing Subtotal	832,634.94	643,359.59	793,852.00
Expense Grand Total		832,634.94	643,359.59	793,852.00
	81's Federal Revenues Subtotal	-	-	-
	86's State Revenues Subtotal	-	-	-
882200	SCHOLRSHIP/GRANT/LOAN REV	682,351.94	639,959.32	646,700.00
882300	STUDENT LOAN REPAYMENTS	650.00	419.44	500.00
889999	BEGINNING BALANCE, LOCAL	149,633.00	-	146,652.00
	88's Local Revenues Subtotal	832,634.94	640,378.76	793,852.00
	89's Other Sources Subtotal	-	-	-
Revenue Grand Total		832,634.94	640,378.76	793,852.00

FUND 79

OTHER TRUST FUND



Palomar College				
BUDGET REPORT				
Comparing Fiscal Years				
2021 and 2022				
Fund Code: 79	OTHER TRUST FUNDS			Run Sep 03, 2021
		FY 2020-2021	FY 2020-2021	FY 2021-2022
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
11's	Instr Salaries - Contract	-	-	-
12's	Non-Instr Salaries - Contract	-	-	-
13's	Instr Salaries - Other	-	-	-
14's	Non-Instr Salaries - Other	-	-	-
	Academic Salaries Subtotal	-	-	-
21's	Non-Instr Salaries - Reg	-	-	-
22's	Instr Aides - Reg	-	-	-
23's	Non-Academic Salaries - Other	-	-	-
24's	Instr Aides - Other	-	-	-
	Non Acad Salaries Subtotal	-	-	-
31's	STRS	-	-	-
32's	PERS	-	-	-
33's	FICA & Medicare (OASDI)	-	-	-
34's	Health & Welfare	-	-	-
35's	State Unempl Insurance	-	-	-
36's	Workers' Comp	-	-	-
37's	APPLE	-	-	-
39's	Other Benefits	-	-	-
	Employee Benefits Subtotal	-	-	-
	Supplies & Materials Subtotal	-	-	-
500010	OTHER OPER EXP	10,063.00	-	-
585100	ADMINISTRATIVE EXPENSE	-	10,063.00	-
	Other Oper Exp Subtotal	10,063.00	10,063.00	-
	Indirect Costs Subtotal	-	-	-
	Capital Outlay Subtotal	-	-	-
799310	RESERVE JPA IRREVOCABLE TRUST	8,382,839.00	-	9,886,423.00
	Other Outgoing Subtotal	8,382,839.00	-	9,886,423.00
Expense Grand Total		8,392,902.00	10,063.00	9,886,423.00
81's	Federal Revenues Subtotal	-	-	-
86's	State Revenues Subtotal	-	-	-
886100	INTEREST BANK ACCOUNTS	-	0.03	-
886440	UNREALIZED GAIN/LOSS ON FMV	-	1,199,403.45	-
886500	OTH INTEREST & INVEST INCOM	-	304,179.61	-
889999	BEGINNING BALANCE, LOCAL	7,392,902.00	-	8,886,423.00
88's	Local Revenues Subtotal	7,392,902.00	1,503,583.09	8,886,423.00
898100	INTERFUND TRANSER IN,BETWN	1,000,000.00	-	1,000,000.00
89's	Other Sources Subtotal	1,000,000.00	-	1,000,000.00
Revenue Grand Total		8,392,902.00	1,503,583.09	9,886,423.00