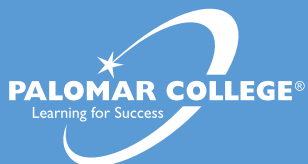




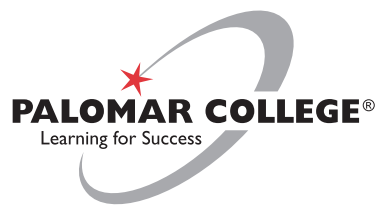
ADOPTED BUDGET

FISCAL YEAR 2022-23

SUBMITTED FOR APPROVAL
AT THE SEPTEMBER 6, 2022
GOVERNING BOARD MEETING



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



OUR VISION

Transforming lives for a better future.

OUR MISSION

Palomar College respects each of our students' experiences and supports them to achieve academic success. As a community college, we encourage our students to embrace the best version of themselves and prepare them to engage with our local and global communities.

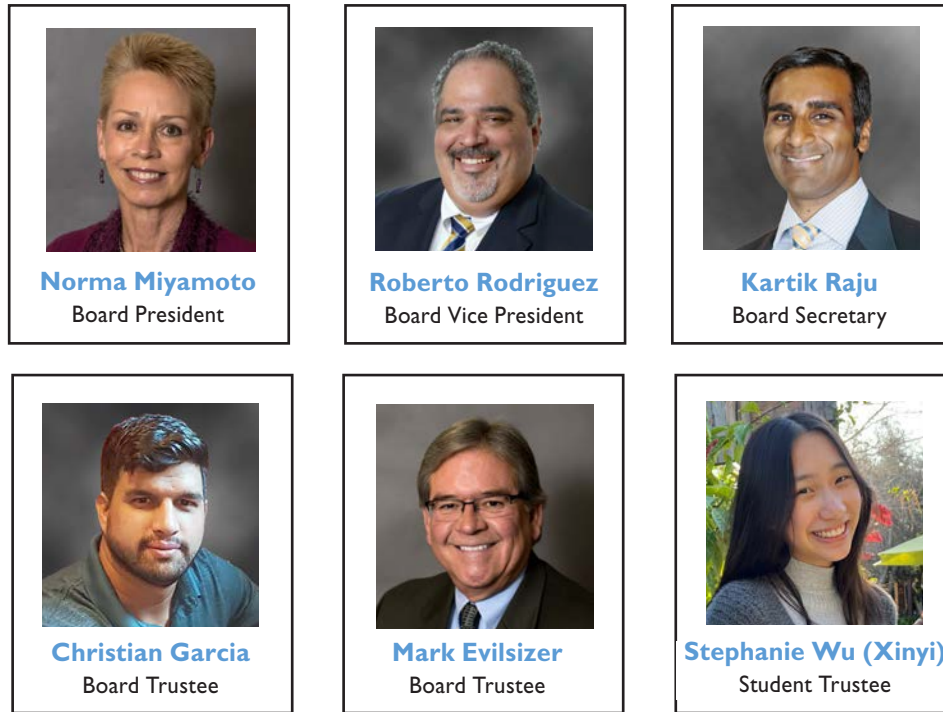
OUR VALUES

In creating the learning and cultural experience that fulfill our mission, we are committed to serving our community, including historically and currently marginalized and racially minoritized populations. In doing so, we are guided by the core values of:

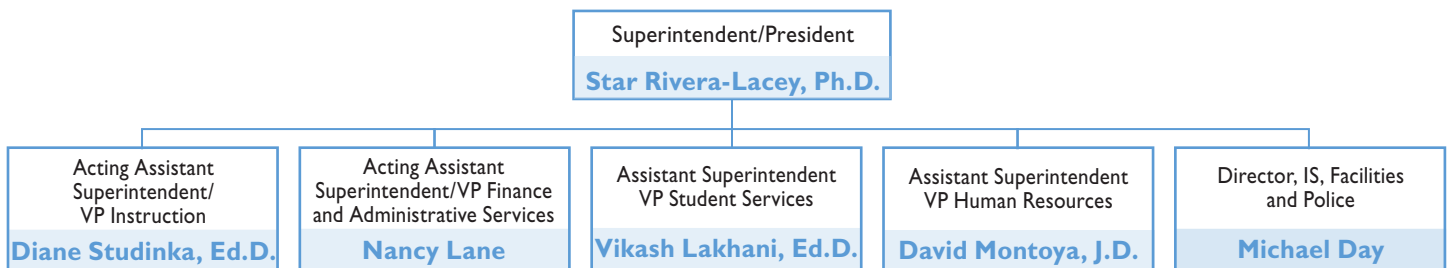
- ★ **Access**
We make education possible for everyone.
- ★ **Diversity, Equity, and Inclusion**
We recognize and respect diversity, seek to foster a culture of inclusion and belonging, and strive to address inequities.
- ★ **Academic Excellence**
We provide quality programs and robust course offerings to support students who are pursuing transfer-readiness, general education, career and technical training, aesthetic and cultural enrichment, and lifelong education.
- ★ **Student Focused**
We offer a caring and supportive environment that addresses the holistic and distinct needs of our students.
- ★ **Community**
We are an integral part of our region and strive to foster meaningful relationships within our college and local communities.

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.



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

Budget Committee FY 2022-23

**Chair: Acting Vice President, Finance & Administrative Services/
Sr. Director, Fiscal Services** *Nancy Lane*

President of the Faculty Senate Designee..... *Benjamin Mudgett*

Vice President of the Faculty Senate..... *Jenny Fererro*

Past President, Faculty Senate..... *Fari Towfiq*

Secretary of the Faculty Senate..... *Molly Faulkner*

Co-Presidents, PFF *Teresa Laughlin, Barbara Baer*

Palomar Faculty Federation Representative..... *Joel Glassman*

Acting Vice President, Instruction..... *Dr. Diane Studinka*

Vice President, Student Services *Dr. Vikash Lakhani*

Vice President, Human Resources..... *David Montoya, J.D.*

Director, Enrollment Services..... *Kendyl Magnuson*

Administrative Association Representative..... *Nancy Lane*

Confidential and Supervisory Team Representative *Dayna Schwab*

Classified Unit Employee Representative..... *Anel Gonzalez, Carmelino Cruz*
Tricia Frady, George Frederick

Student Representative..... *Kyle Deven*

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

Governing Board

Mark R. Evilsizer
Christian Garcia
Norma Miyamoto
Kartik Raju
Roberto Rodriguez

Stephanie Wu (Xinyi), Student Trustee

Office of the President

September 6, 2022

TO: Governing Board of the Palomar Community College District

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

PRESENTED BY: Nancy Lane, Acting Assistant Superintendent/
Vice President, Finance and Administrative Services

Submitted for your review and consideration for adoption is the Palomar Community College District Fiscal Year 2022-23 budget. The 2023 State Budget Act was approved on June 30, 2022 with a significant \$308 billion, an increase of 17% over the prior year. This year, due to an improving economy as the world emerges from the COVID-19 pandemic, the Governor dedicated a significant amount of the increased state revenue to fund Cost of Living Allowance (COLA) for community colleges at 6.56% including COLA for categorical programs, 0.5% in systemwide enrollment growth, and vastly improved funding for part-time faculty health benefits as well as technology improvements, to mention just a few of the highlights.

The District's ongoing fiscal stability is essential to ensure achievement of the mission of the college. The college's core mission and function is that of student learning; therefore, all fiscal and budget decisions have been made with that in mind. This year, the District embarks on its Education and Facilities Long Range Plan 2035 which will extend the values from the previous 2022 plan to inform planning for projects, construction, and the educational structure of the District for future students.

The college aims to design, adopt, and implement a budget development process that aligns with and allocates funding for short-term and long-term strategic planning priorities; allows for effective and timely response to emergencies and exigencies such as recessions, pandemics, etc.; and sustains and improves the district's fiscal stability and solvency. The changing status of state funding, the Student-Centered Funding Formula, and the potential transition of the District to a community-supported funding model will shape ongoing improvements and enhancements to the District's budget development processes.

The FY 2022-23 budget was developed with a goal of gradually increasing FTES enrollment targets; lifting the Governing Board reserve to the

state recommended two months of operational expenditures; funding toward planning priorities; total compensation for all Governing Board approved positions; and institutional costs for year-to-year obligations incurred by the District. I would like to take this opportunity to acknowledge the council and committee members whose dedicated efforts are the basis of the FY2022-23 budget developed and presented herewith.

The Adopted Budget for fiscal year 2022-23 includes initiatives aligned with the district's progress on recommendations and subsequent updates outlined by the Fiscal Crisis Management Assessment Team (FCMAT) in November 2019 and January 2021 respectively. The budget also addresses the recommended areas of improvement from the Accrediting Commission for Community and Junior Colleges (ACCJC), Western Association of Schools and Colleges, including initiatives leading toward "full institutionalization of processes and practices for integrated fiscal reporting, internal controls and financial planning to ensure long-term financial stability and effective oversight for sound financial decision-making and budget management". The budget presented for your approval is a balanced budget as required by law. The district's FY 2021-22 ending balance, which is the beginning balance for FY 2022-23, exceeded surplus expectations due to the following:

1. Revenue higher than anticipated due to state funding increases.
2. Expenses lower than forecasted due to the longer than anticipated closure in FY22 along with staffing challenges and supply chain issues.
3. HEERF funding covered some expenses normally funded from the Unrestricted budget.

Student success initiatives continue to be our top priority along with a focus on safety as well as Diversity, Equity, Inclusion, Antiracism and Accessibility (DEIAA). The Fall term of this new fiscal year will have an emphasis on the return to campus for faculty, students, and staff at all District locations.

I am also grateful to our Governing Board members for their confidence and support, as I begin my second academic year as Superintendent/President of this incredible institution.

EXECUTIVE SUMMARY

THE FY 2022-23 ENACTED STATE BUDGET

On June 30, 2022, Governor Gavin Newsom signed into law the 2022-23 Enacted State Budget with a “roadmap” building on the *Vision for Success* model focused on equity and student success as well as continuing efforts supporting COVID-19 pandemic recovery. California revenues from property, income and corporate taxes continues to come in higher than projected at the time of the January proposal. At \$234 billion, the general fund budget is 20% higher than last fiscal year, and includes \$4 billion in Prop 98 augmentations - \$1.9 billion in ongoing funding and \$2.1 billion in one-time funding.

In spite of the current increase in revenues, the Legislative Analyst’s Office (LAO) is currently projecting budget deficits by FY 2024-25. Rising inflation and stock market declines continue to be a cause for caution and concern. And while the state was able to avoid exceeding the Gann Limit in FY 2022-23, which mandates that unanticipated revenues over the limit be returned to taxpayers and educational institutions, revisions to the law are likely to be necessary to avoid exceeding the limit with resulting state program reductions in the future. As a result, the budget has a strong focus on maintaining or increasing reserves in case of an economic downturn.

The budget proposal contains significant allocations for California Community Colleges. Some highlights of the Enacted Budget are as follows:

Ongoing Funding

- \$600 million – Student Centered Funding Formula (SCFF) increase
 - Ongoing increase of \$400 million to SCFF rates per student
 - Increase of \$200 million to the basic allocation
- \$493 million – Statutory Cost of Living Adjustment (COLA)
 - 6.56% - the highest for community colleges in close to 40 years
- \$200 million – Part-Time Faculty health insurance
- \$25 million – Technology modernization
- \$25 million – Student Equity and Achievement
 - To support campus climate and advance student equity efforts

One-Time Funding

- \$840 million – One-time Increase
 - Deferred maintenance investment to address district backlogs
- \$650 million – One-time Discretionary Block Grant
 - To address pandemic issues
- \$150 million – Student retention and enrollment
- \$25 million – Technology modernization
- \$18 million – Student housing planning grants

EXECUTIVE SUMMARY

The FY 2022-23 Adopted Budget for Palomar College expands the focus on a return to campus and recovery from pandemic related enrollment declines. Inflation and supply chain issues continue to impact costs as the District continues to replenish supplies and re-stock technology and equipment. Restoring staffing levels and position management will be a priority while managing strategies to maintain compliance with the 50% Law and healthy levels of compensation costs as compared to total expenditures.

Student-Centered-Funding Formula

Under the Student-Centered Funding Formula (SCFF), 70 percent of revenue received from the State is apportionment revenue based on full-time-equivalent students. Apportionment is the revenue received for generating the enrollment of students and is comprised of State apportionment, local property taxes, Education Protection Act (EPA) funding and student enrollment fees. The Chancellor's Office recalculates apportionment revenue twice during the year and retroactively for each fiscal year. Districts do not know their final revenue for the prior year until the following February. This causes difficulty in planning, in accurately building the budget, and in calculating ending fund balances and reserves.

The remaining 30 percent of SCFF revenue received is outcomes based, with 20 percent related to supplemental allocations for AB540 students, Pell and Promise Grant recipients, and 10 percent based on student success for achievements such as Associate Degrees for Transfer (ADTs), Associate Degrees, Certificates, and other determining factors.

In FY 2018-19, to stabilize community colleges facing enrollment declines and struggling with the financial implications of the SCFF, the State introduced a 'Hold Harmless' provision for community college districts. This provision allowed districts to receive, at a minimum, their FY 2017-18 apportionment level plus any subsequent years' Cost of Living Allowance (COLA). This provision has been extended several times and is currently set to sunset at the end of FY 2024-25. In his FY 2022-23 budget proposal, Governor Newsom proposed a new provision intended to prevent financial difficulties for community colleges emerging from the pandemic and 'Hold Harmless' period with significantly fewer FTES than their funded FY 2017-18 level. The new provision, now signed into law, introduces a funding 'floor' that guarantees districts their level of funding from FY 2024-25 going forward, without adding COLA, until such time as their FTES levels catch up to or exceed the 'floor' funded level. Additional provisions in the Enacted Budget, such as the significant increases in basic allocation and SCFF rates, are also intended to close the gap for districts not yet earning the FTES they are being funded for.

EXECUTIVE SUMMARY

Ending Balance

The projected FY 2021-22 ending fund balance is currently projected to be \$42,040,513, which reflects an increase of \$13,464,840 over the beginning balance. The ending fund balance for FY 2021-22 becomes the beginning balance for FY 2022-23. Some of the increase is the result of increased revenues and prior year revenues from the FY 2020-21 recalculation apportionment report, as well as reduced spending due to the campus closure and remote operations during the pandemic and a higher than usual level of position vacancies. As the campus returns to on campus operations and staffing levels increase, operational costs will not only return to previous levels but will increase exponentially due to inflation costs, replenishment of supplies and necessary modernization and upgrades. Recommendations from the Fiscal Crisis Management Assessment Team (FCMAT) continue to be a guide and will inform College spending plans in FY 2022-23 and beyond.

The ending fund balance budgeted for FY 2022-23 is currently projected at \$42,040,513 flat as compared with the ending fund balance in FY 2021-22. Position management efforts will bring about better efficiency in planning, while savings from vacancies will be identified and scrutinized with the goal of ending up with a reduced but modest surplus by fiscal year-end.

FY 2021-22 Adopted Budget versus FY 2022-23 Adopted Budget Revenue

Following is a comparison of revenue by source in the Unrestricted General Fund, including Designated Project accounts, for the FY 2021-22 Adopted Budget and Projected Actuals as compared to the FY 2022-23 Adopted Budget:

FISCAL YEAR 2022-23 ADOPTED BUDGET							
FUND 11	2021-22 Adopted Budget	% Total	2021-22 Projected Actuals	% Total	Rate	2022-23 Adopted Budget	% Total
REVENUES							
A. Apportionment Revenue							
State General Apportionment	5,134,901		1,076,826			1,375,726	
Education Protection Account	20,376,714		22,713,602			28,474,239	
Property Taxes	83,375,132		90,868,177			87,927,747	
Enrollment Fee	6,238,349		6,637,866			6,692,002	
COLA	5,836,409		-		6.56%	7,935,075	
APPORTIONMENT REVENUE	120,961,505	82.4%	121,296,471	82.7%		132,404,789	86.9%
B. Other State Revenues							
Apprenticeship	2,529,954		2,292,047			3,140,250	
FT Faculty Apportionment	2,058,284		2,450,435			2,450,435	
PT Faculty Apportionment	392,151		572,261			423,324	
2% BFAP Administration	205,136		197,679			178,001	
State Lottery Proceeds	2,179,571		3,293,824			3,138,030	
State Mandated Costs	565,742		562,236			441,605	
Other Misc. State Revenues	3,675,624		5,089,039			5,635,908	
OTHER STATE REVENUES	11,606,462	8.5%	14,457,521	9.9%		15,407,553	10.1%
C. Local Revenues							
Non-resident Tuition	2,678,991		2,393,853			2,400,000	
Prior Year Property Taxes	500,000		1,350,887			-	
Other Local Revenues	745,198		2,811,786			1,957,582	
LOCAL REVENUES	3,924,189	2.9%	6,556,525	4.5%		4,357,582	2.9%
E. Other Financing Sources							
Intrafund Transfers-In	541,652		4,418,667			182,560	
OTHER FINANCING SOURCES	541,652	0.4%	4,418,667	3.0%		182,560	0.1%
TOTAL REVENUES	137,033,808	94.2%	146,729,185	100.0%		152,352,484	100.0%

EXECUTIVE SUMMARY

Following is a comparison of expenditures by category in the Unrestricted General Fund, including Designated Project accounts, for the FY 2021-22 Adopted Budget and Projected Actuals as compared to the FY 2022-23 Adopted Budget:

D. EXPENDITURES

Academic Salaries	51,749,388	38.4%	50,600,799	38.0%	53,297,718	35.0%
Classified Salaries	27,579,156	20.5%	25,986,258	19.5%	31,839,911	20.9%
Employee Benefits	37,759,961	28.0%	36,137,316	27.1%	43,590,899	28.6%
Supplies and Materials	1,046,648	0.8%	739,923	0.6%	1,232,713	0.8%
Other Operating Expenses	9,817,186	7.3%	9,068,330	6.8%	13,311,858	8.7%
Capital Outlay	740,753	0.6%	229,411	0.2%	994,716	0.7%
Intrafund Transfers-Out	2,005,445	1.5%	2,466,089	1.9%	3,761,568	2.5%
TOTAL CURRENT EXPENDITURES	130,698,537	97.1%	125,228,125	94.0%	148,029,383	97.2%

E. Interfund Transfers-Out

Interfund Transfers-Out	3,916,531		8,006,219		4,293,101	
Interfund Transfer-Out To ASG	30,000		30,000		30,000	
Total INTERFUND TRANSFERS-OUT	3,946,531	2.9%	8,036,219	6.0%	4,323,101	2.8%
TOTAL EXPENDITURES	134,645,068	100.0%	133,264,344	100.0%	152,352,484	100.0%

Net Increase (Decrease) in Fund Balance	2,388,740	13,464,840	-
FUND BALANCE			
Beginning Fund Balance, July 1	28,575,675	28,575,673	42,040,513
Ending Fund Balance, June 30 (Projected)	30,964,415	42,040,513	42,040,513
% OF FUND BALANCE OVER EXPENDITURES	23.0%	31.5%	27.6%
COMPONENTS OF PROJECTED FUND BALANCE			
Board Reserve	9,307,058	22,215,166	16.7%
Other Contingency Reserve	16,827,993	17,436,829	
Designated Funds Contingency Holding	4,829,364	2,388,518	
Ending Fund Balance, June 30 (Projected)	30,964,415	42,040,513	42,040,513

Non-Discretionary Budget:

- Institutional costs were identified and budgeted, primarily consisting of utility costs, debt service, maintenance agreements, insurance, audit and bank costs, credit card fees and inter/intrafund transfers.
- Salary, statutory and fringe benefits for all currently employed faculty and staff, including step increases, were budgeted as well as vacant positions. Benefits include expenses for pensions, social security taxes, workers' compensation, and unemployment insurance, as well as for health and welfare benefits. Premiums for health and welfare plans are somewhat complicated because health-plan policies and premiums run on a calendar year basis. Stipends and negotiated items were also included. Total Compensation is budgeted at 84.5% of Total Expenditures, below the recommended 85% level.
- A set-aside of \$200,000 to support the goals and objectives of the program review process is included.
- 16.67% Governing Board reserve –the State Chancellor's Office now requires districts to maintain reserves equivalent to two months' expenses, or approximately 16.67% as part of the commitment associated with the Emergency Conditions Allowance which grants additional FTES to cover pandemic related enrollment declines through FY 2022-23.

EXECUTIVE SUMMARY

Discretionary Budget:

- Discretionary expenses have been raised above those in the FY 2021-22 Operational Budget to account for inflation and restocking of supplies and material.

Also included in this budget is an allocation to the Retiree Health Fund, as well as the last of three repayments of a loan taken from the fund in FY 2019-20.

The Adopted Budget that is presented to the Governing Board provides a balanced budget as required by law.

FTES and Apportionment

A three-year average is used to calculate the Full-time Equivalent Students (FTES) to be applied for the 70 percent of the apportionment revenue that is solely based on enrollment. Of the 18,459.6 FTES used to calculate apportionment revenue, the district receives 5,088 FTES granted to the district based on the Emergency Conditions Allowance (ECA) to assist districts experiencing enrollment declines during the COVID-19 pandemic. Actual reported FTES at the FY 2021-22 Second Principal Apportionment Report was 13,371.6. The anticipated year-end FTES for FY 2021-22 is 13,519.

The Emergency Conditions Allowance has been extended for one additional year through FY 2022-23 for districts requesting the extension and also committing to meeting a list of requirements:

1. Prepare an Emergency Conditions Recovery Plan
2. Incentivize and prioritize participation in professional development
3. Is a member of the CVC-OIE Consortium and has signed the Master Consortium Agreement
4. Has implemented steps to become a Home College
5. Has submitted all Management Information Systems (MIS) data due to the state Chancellor's Office
6. Has no outstanding audit reports
7. Has adopted a board policy aligning reserve balances to the recommendations set forth by the Government Finance Officers Association Budgeting Best Practices of two months' operational expenses or 16.67%

If the state Chancellor's Office determines that a district no longer meets the requirements, the allowance will be permanently rescinded.

The following pages contain data on the FTES/SCFF calculation for apportionment revenue, the revenue and expenditure multiyear projections and the rate assumptions for the FY 2022-23 Adopted Budget.

EXECUTIVE SUMMARY

FTES/SCFF BREAKDOWN GENERAL FUND UNRESTRICTED FY 2022-23

3-Year Average FTES of 18,459.6

Apportionment Allocation		FTES		Rate		
Student Centered Funding Formula Calculation						
Credit Base		17,024.57		\$	4,840	\$82,406,408.48
Special Admit + Incarcerated		620.67		\$	6,788	\$4,213,381.01
CDCP Base 22-23 per Advance FY23		363.40		\$	6,788	\$2,466,919.07
Non-Credit Base		450.96		\$	4,082	\$1,841,017.11
Total FTES		<u>18,459.6</u>				<u>\$90,927,725.68</u>
Basic Allocation	Medium Single College District					\$7,933,899.00
	State Approved Center					\$1,983,474.00
COLA (6.56%) (included in Total Apportionment)				\$	7,935,075	
Supplemental Allocation						\$18,364,275.00
Student Success Allocation						\$13,195,415.00
FY23 Hold Harmless Protection *Previously \$7,352,258 @ P2 FY22						\$0.00
Total Apportionment				chk	0	<u>\$132,404,788.68</u>

EXECUTIVE SUMMARY

MULTIYEAR PROJECTION – REVENUE GENERAL FUND UNRESTRICTED FY 2022-23

MULTIYEAR PROJECTIONS			6.56%	5.38%	4.03%	3.72%
Minimum Revenue - Hold Harmless	\$ 120,961,506	\$ 120,961,506	\$ 128,896,581	\$ 135,831,217	\$ 141,298,423	\$ 141,298,423
			\$ 7,935,075	\$ 6,934,636	\$ 5,467,206	\$ 5,256,301
Minimum Revenue - SCFF Calc	\$ 120,961,506	\$ 120,961,506	\$ 132,404,789	\$ 139,528,167	n/a	n/a
Increase over Hold Harmless			\$ 3,508,208	\$ 3,696,950	n/a	n/a
Revenues	Adopted Budget 2021-22	Actuals 2021- 22	Adopted Budget 2022-2023	Projected Budget 2023-2024	Projected Budget 2024-2025	Projected Budget 2025-2026
A. Apportionment Revenue						
State General Apportionment	\$ 5,134,901	\$ 1,076,826	1,375,726	1,449,740	1,257,870	1,257,870
Education Protection Account	\$ 20,376,714	\$ 22,713,602	28,474,239	30,006,153	26,532,376	26,532,376
Property Taxes	\$ 83,375,132	\$ 90,868,177	87,927,747	92,658,260	106,145,587	106,145,587
Enrollment Fee	\$ 6,238,349	\$ 6,637,866	6,692,002	7,052,032	7,753,872	7,753,872
COLA	\$ 5,836,409	\$ -	7,935,075	8,361,982	-	-
A. Available Revenue	\$ 120,961,505	\$ 121,296,471	132,404,789	139,528,166	141,689,705	141,689,705
B. Ongoing Revenues						
Apprenticeship	\$ 2,406,636	\$ 2,292,047	3,140,250	3,140,250	3,140,250	3,140,250
Other State Revenue/PT-FT Faculty	\$ 1,439,419	\$ 3,355,842	3,185,600	3,185,600	3,185,600	3,185,600
Lottery (per FTES)	\$ 2,396,100	\$ 3,293,824	3,138,030	3,138,030	3,138,030	3,138,030
Mandated Costs	\$ 557,025	\$ 562,236	441,605	528,323	547,396	547,396
On-Behalf STRS / Other State Revenue	\$ 4,440,586	\$ 4,953,572	5,502,068	5,502,068	5,502,068	5,502,068
Nonresident Tuition (per Unit)	\$ 2,678,991	\$ 2,393,853	2,400,000	2,678,991	2,678,991	2,678,991
B. Ongoing Revenues	\$ 13,918,757	\$ 16,851,374	17,807,553	18,173,262	18,192,335	18,192,335
C. One-Time Revenue Adjustments						
Prior Year Revenue (Not Accrued)	\$ 500,000	\$ 2,813,158	-	-	-	-
Intrafund Transfers	\$ 688,740	\$ 4,418,667	182,560			
Interest	\$ 220,287	\$ 357,658	400,000	220,287	220,287	220,287
Transcript Income	\$ 110,000	\$ 139,133	150,000	75,085	75,085	75,085
Miscellaneous Local Income	\$ 163,146	\$ 852,724	1,407,582	1,082,513	1,082,513	1,082,513
C. One-Time Revenues	\$ 2,153,546	\$ 8,581,341	2,140,142	1,377,885	1,377,885	1,377,885
Total Revenues	\$ 137,033,808	\$ 146,729,185	152,352,484	159,079,313	161,259,925	161,259,925

EXECUTIVE SUMMARY

MULTIYEAR PROJECTION – EXPENDITURES GENERAL FUND UNRESTRICTED FY 2022-23

MULTIYEAR PROJECTIONS				6.56%	5.38%	4.03%	3.72%
Minimum Revenue - Hold Harmless	\$ 120,961,506	\$ 120,961,506	\$ 128,896,581	\$ 135,831,217	\$ 141,298,423	\$ 141,298,423	
			\$ 7,935,075	\$ 6,934,636	\$ 5,467,206	\$ 5,256,301	
Minimum Revenue - SCFF Calc	\$ 120,961,506	\$ 120,961,506	\$ 132,404,789	\$ 139,528,167	n/a	n/a	
Increase over Hold Harmless			\$ 3,508,208	\$ 3,696,950	n/a	n/a	
	Adopted Budget	Actuals	Adopted Budget	Projected Budget	Projected Budget	Projected Budget	
Expenditures	2021-22	2021-22	2022-2023	2023-2024	2024-2025	2025-2026	
11 - Instructional Salaries Contract	\$ 25,056,473	\$ 23,793,797	25,042,850	26,437,658	27,549,952	27,599,542	
12 - Administrative Salaries	\$ 10,220,920	\$ 10,261,800	10,644,484	11,237,348	11,710,130	11,731,208	
13 - Instructional Salaries Other	\$ 15,457,877	\$ 15,657,625	16,638,742	17,533,906	18,238,769	18,238,769	
14 - Other Hourly	\$ 1,014,118	\$ 887,576	971,642	600,000	600,000	600,000	
21 - Non-Instructional Classified Salaries	\$ 25,164,592	\$ 22,938,630	27,405,405	28,120,551	29,333,414	29,415,979	
22 - Instructional Aide Classified Salaries	\$ 1,670,343	\$ 1,673,063	1,913,847	2,020,442	2,105,447	2,109,237	
23 - Hourly Salaries	\$ 481,843	\$ 985,323	1,899,860	250,000	250,000	250,000	
24 - Instructional Aides Other	\$ 262,378	\$ 389,242	620,799	627,504	634,281	641,131	
31 - STRS	\$ 11,799,973	\$ 11,620,907	13,163,536	14,263,621	14,863,726	14,890,480	
32 - PERS	\$ 6,684,059	\$ 6,186,337	8,174,643	8,072,117	8,724,911	8,420,837	
33 - OASDI	\$ 2,982,910	\$ 2,852,182	3,259,186	2,940,712	3,064,435	3,069,951	
34 - HW	\$ 14,631,250	\$ 13,591,157	16,793,136	17,464,861	18,163,456	18,259,661	
35 - Unemployment	\$ 113,587	\$ 392,846	493,022	208,193	216,952	217,342	
36 - Workers' Compensation	\$ 1,233,088	\$ 1,205,895	1,343,792	1,418,637	1,478,322	1,480,983	
37 - APPLE	\$ 88,094	\$ 79,831	136,584	144,191	150,258	150,528	
39 - Other Benefits	\$ 227,000	\$ 208,162	227,000				
A. Salaries and Benefits	\$ 117,088,505	\$ 112,724,372	128,728,528	131,339,742	137,084,052	137,075,650	
40 - Supplies	\$ 1,046,648	\$ 739,923	1,232,713	1,300,000	1,400,000	1,400,000	
50 - Services	\$ 9,817,186	\$ 9,068,330	13,311,858	13,500,000	13,500,000	13,500,000	
60 - Capital Outlay	\$ 740,753	\$ 229,412	994,716	950,000	1,000,000	1,000,000	
72 - Other Outgo	\$ 2,005,445	\$ 2,466,089	3,761,568	3,761,568	3,761,568	3,761,568	
73 - Other Transfers	\$ 3,946,531	\$ 8,036,219	4,323,101	4,363,198	4,500,000	4,500,000	
B. Other Operating Expenses	\$ 17,556,563	\$ 20,539,973	23,623,956	23,874,766	24,161,568	24,161,568	
Total Expenditures	\$ 134,645,068	\$ 133,264,345	152,352,484	155,214,508	161,245,620	161,237,218	
Change in Fund Balance	\$ 2,388,740	\$ 13,464,840	\$ (0)	\$ 3,864,805	\$ 14,305	\$ 22,707	
Beginning Fund Balance	\$ 28,575,673	\$ 28,575,673	42,040,513	42,040,513	45,905,318	45,919,623	
Ending Fund Balance	\$ 30,964,413	\$ 42,040,513	42,040,513	45,905,318	45,919,623	45,942,330	
Reserve %	23.00%	31.55%	27.59%	29.58%	28.48%	28.49%	
% of Compensation vs. Expense	86.96%	84.59%	84.49%	84.62%	85.02%	85.01%	
% of Compensation vs. Revenue	85.44%	76.82%	84.49%	82.56%	85.01%	85.00%	
% of Compensation vs. Expense (before transfer)	90.98%	91.82%	89.23%	89.29%	89.61%	89.61%	
Ending Fund Balance without COLA	\$ 25,128,004	\$ 42,040,513	\$ 34,105,438	\$ 37,543,336	\$ 45,919,623	\$ 45,942,330	
Reserve %	18.66%	31.55%	22.39%	24.19%	28.48%	28.49%	

EXECUTIVE SUMMARY

RATE ASSUMPTIONS FY 2022-23

Category	2021-22	Projection 2022-23	Projection 2023-24	Projection 2024-25	Projection 2025-26
Step and Column / Attrition	1.08%	0.18%	0.18%	0.18%	0.18%
CalPERS	22.91%	25.37%	25.20%	24.60%	23.70%
CalSTRS	16.92%	19.10%	19.10%	19.10%	19.10%
Health & Welfare	2.64%	4.00%	4.00%	4.00%	4.00%
Long Term Disability	0.18%	0.18%	0.18%	0.18%	0.18%
Consumer Price Index	3.84%	5.75%	2.58%	2.20%	2.38%
Old Age, Survivors and Disability Insurance (OASDI)	6.20%	6.20%	6.20%	6.20%	6.20%
Medicare	1.45%	1.45%	1.45%	1.45%	1.45%
Unemployment	0.05%	0.50%	0.20%	0.20%	0.20%
Workers Compensation	1.59%	1.59%	1.59%	1.59%	1.59%
Apple	2.50%	2.50%	2.50%	2.50%	2.50%
OPEB Retiree	2,666,531	2,773,192	2,884,120	2,999,485	3,119,464
COLA	5.07%	6.56%	5.38%	4.02%	0.00% *
Lottery - Unrestricted (Designated)	\$ 163.00	\$ 170.00	\$ 170.00	\$ 170.00	\$ 170.00
Lottery - Restricted	\$ 65.00	\$ 67.00	\$ 67.00	\$ 67.00	\$ 67.00
Mandated Block Grant per FTES	\$ 32.68	\$ 32.68	\$ 34.44	\$ 35.82	\$ 37.15
Property Tax Rate Increase	3.36%	3.39%	3.39%	3.39%	3.39%
Hold for re-organization	\$ 750,000	\$ 750,000			
Hold for re-organization compensation	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000
Hold for 1x requests	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
Hold for Projects	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
OPEB Repayment	1,666,667	1,666,667	1,666,667	-	-

*Statutory COLA for FY 25-26 projected at 3.72%, but if funding status is based on the 'floor', the district will not receive funding for the COLA.

2022-23 Adopted Budget Executive Summary

ALL FUNDS FY 2022-23

Fund	Fund Description	2021-22 Adopted Budget	2022-23 Adopted Budget
General Fund			
11	General Fund Unrestricted (including Designated)	164,740,229	194,392,997
12	General Fund Restricted	80,388,026	74,533,600
10	Total General Fund	245,128,255	268,926,597
Other Funds			
22	Prop M Bond Interest & Redemption Fund Series A	12,180,775	12,124,256
23	Prop M Bond Interest & Redemption Fund Series B	11,835,738	15,310,831
24	Prop M Bond Interest & Redemption Fund Series C	12,980,834	21,597,605
25	Prop M Bond Interest & Redemption Fund Series D	7,614,673	10,232,217
29	Other Debt Service Fund	193,060,572	144,352
33	Child Development Fund	2,321,052	2,924,418
41	Capital Outlay Projects Fund	20,153,643	29,073,283
42	Prop M Bond Construction Fund	160,730,633	156,553,842
43	Energy Conservation Fund	69,377	254
69	Other Post-Employment Benefits Fund	20,898,331	22,574,050
71	Associated Students Trust Fund	175,515	232,406
72	Student Representation Fee Trust Fund	482,417	497,699
73	Student Center Fee Fund	196,100	124,792
74	Student Financial Aid Trust Fund	37,591,305	17,881,235
75	Scholarship Loan and Trust Fund	793,852	717,038
79	Other Trust Funds	9,886,423	13,468,046
	Total Other Funds	490,971,240	303,456,324
	Total Budget For All Funds	736,099,495	572,382,921

2021-22 Actuals v. 2022-23 Adopted Budget

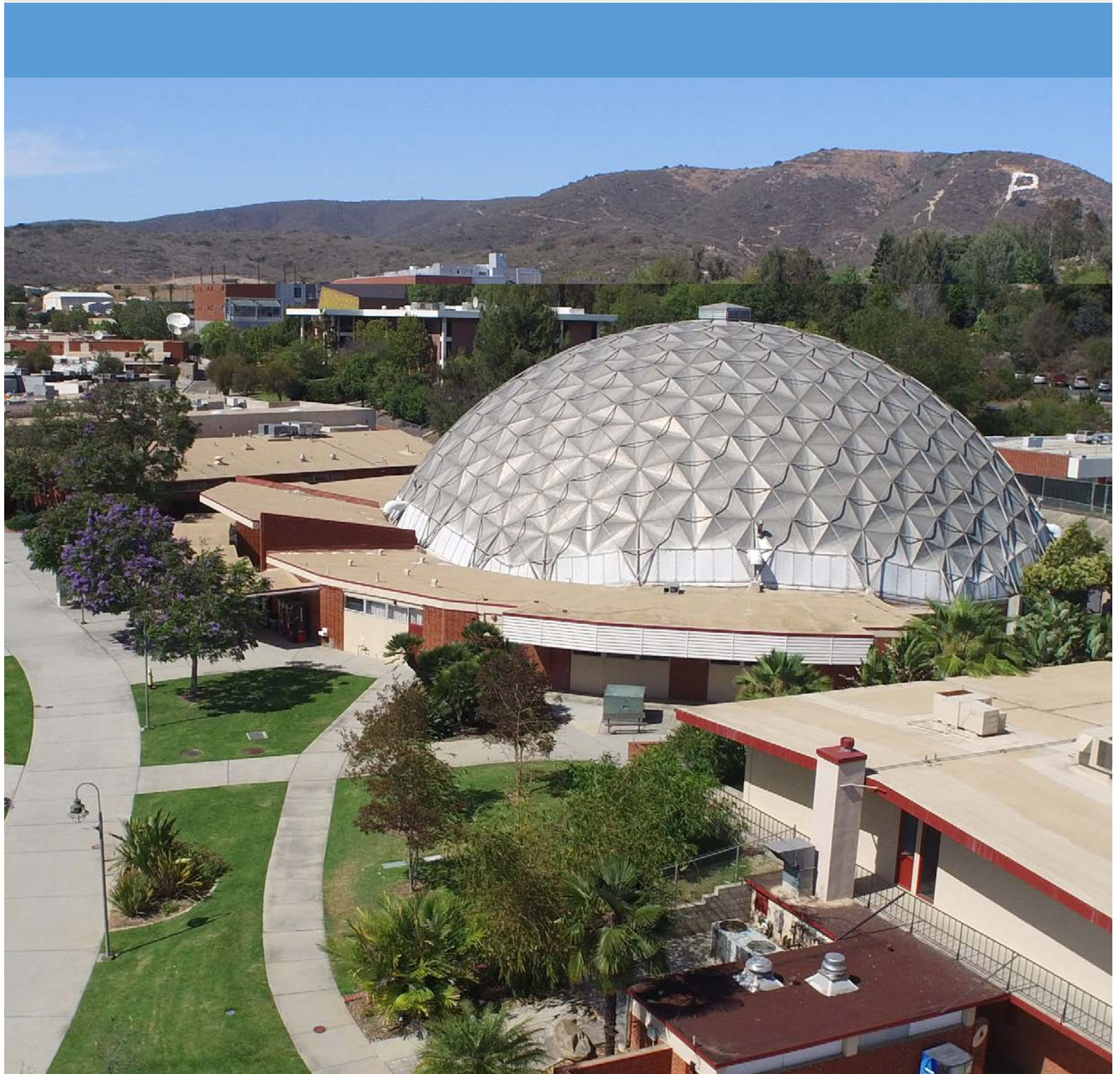
FISCAL YEAR 2022-23 ADOPTED BUDGET

FUND 11	2021-22 Adopted Budget	% Total	2021-22 Projected Actuals	% Total	Rate	2022-23 Adopted Budget	% Total
REVENUES							
A. Apportionment Revenue							
State General Apportionment	5,134,901		1,076,826			1,375,726	
Education Protection Account	20,376,714		22,713,602			28,474,239	
Property Taxes	83,375,132		90,868,177			87,927,747	
Enrollment Fee	6,238,349		6,637,866			6,692,002	
COLA	5,836,409		-		6.56%	7,935,075	
APPORTIONMENT REVENUE	120,961,505	82.4%	121,296,471	82.7%		132,404,789	86.9%
B. Other State Revenues							
Apprenticeship	2,529,954		2,292,047			3,140,250	
FT Faculty Apportionment	2,058,284		2,450,435			2,450,435	
PT Faculty Apportionment	392,151		572,261			423,324	
2% BFAP Administration	205,136		197,679			178,001	
State Lottery Proceeds	2,179,571		3,293,824			3,138,030	
State Mandated Costs	565,742		562,236			441,605	
Other Misc. State Revenues	3,675,624		5,089,039			5,635,908	
OTHER STATE REVENUES	11,606,462	8.5%	14,457,521	9.9%		15,407,553	10.1%
C. Local Revenues							
Non-resident Tuition	2,678,991		2,393,853			2,400,000	
Prior Year Property Taxes	500,000		1,350,887			-	
Other Local Revenues	745,198		2,811,786			1,957,582	
LOCAL REVENUES	3,924,189	2.9%	6,556,525	4.5%		4,357,582	2.9%
E. Other Financing Sources							
Intrafund Transfers-In	541,652		4,418,667			182,560	
OTHER FINANCING SOURCES	541,652	0.4%	4,418,667	3.0%		182,560	0.1%
TOTAL REVENUES	137,033,808	94.2%	146,729,185	100.0%		152,352,484	100.0%
D. EXPENDITURES							
Academic Salaries	51,749,388	38.4%	50,600,799	38.0%		53,297,718	35.0%
Classified Salaries	27,579,156	20.5%	25,986,258	19.5%		31,839,911	20.9%
Employee Benefits	37,759,961	28.0%	36,137,316	27.1%		43,590,899	28.6%
Supplies and Materials	1,046,648	0.8%	739,923	0.6%		1,232,713	0.8%
Other Operating Expenses	9,817,186	7.3%	9,068,330	6.8%		13,311,858	8.7%
Capital Outlay	740,753	0.6%	229,411	0.2%		994,716	0.7%
Intrafund Transfers-Out	2,005,445	1.5%	2,466,089	1.9%		3,761,568	2.5%
TOTAL CURRENT EXPENDITURES	130,698,537	97.1%	125,228,125	94.0%		148,029,383	97.2%
E. Interfund Transfers-Out							
Interfund Transfers-Out	3,916,531		8,006,219			4,293,101	
Interfund Transfer-Out To ASG	30,000		30,000			30,000	
Total INTERFUND TRANSFERS-OUT	3,946,531	2.9%	8,036,219	6.0%		4,323,101	2.8%
TOTAL EXPENDITURES	134,645,068	100.0%	133,264,344	100.0%		152,352,484	100.0%
Net Increase (Decrease) in Fund Balance	2,388,740		13,464,840			-	
FUND BALANCE							
Beginning Fund Balance, July 1	28,575,675		28,575,673			42,040,513	
Ending Fund Balance, June 30 (Projected)	30,964,415		42,040,513			42,040,513	
% OF FUND BALANCE OVER EXPENDITURES	23.0%		31.5%			27.6%	
COMPONENTS OF PROJECTED FUND BALANCE							
Board Reserve	9,307,058		22,215,166	16.7%		25,397,159	
Other Contingency Reserve	16,827,993		17,436,829			14,007,561	
Designated Funds Contingency Holding	4,829,364		2,388,518			2,635,793	
Ending Fund Balance, June 30 (Projected)	30,964,415		42,040,513			42,040,513	

FUND 10 GENERAL FUND

UNRESTRICTED, DESIGNATED, RESTRICTED COMBINED

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)



GENERAL FUND 10 - FUNDS 11 & 12 COMBINED

COMPARING FISCAL YEARS 2022 AND 2023

ACCT DESCRIPTION	FY 2021-2022		FY 2022-2023 BUDGET
	BUDGET	ACTUAL YTD	
111000 INSTRUCTIONAL SAL, CONTRACT	-	24,510,613	-
111010 INSTRUCTIONAL SALARY, CONTRACT	47,970,413	-	24,779,864
119010 ACADEMIC SALARIES, VACANT	347,000	-	347,000
11's INSTR SAL - CONTRACT	48,317,413	24,510,613	25,126,864
121000 ED ADMINISTRATOR, CONTRACT	-	820,806	-
121010 ED ADMINISTRATOR, CONTRACT	820,810	-	770,417
121100 SUPRT/PRESIDENT, CONTRACT	-	259,341	-
121110 SUPRT/PRESIDENT, CONTRACT	259,343	-	256,067
121200 EXECUTIVE EXPENSE ALLOWNC	-	24,273	-
121210 EXECUTIVE EXPENSE ALLOWANCE	24,273	-	24,000
121300 PRESIDENT'S AUTO ALLOWANCE	-	6,000	-
121310 PRESIDENT'S AUTO ALLOWANCE	6,000	-	6,000
122100 COUNSELORS, CONTRACT	-	3,683,142	-
122110 COUNSELORS, CONTRACT	4,092,755	-	3,803,235
123100 DEAN, ACADEMIC CONTRACT	-	994,836	-
123110 DEAN, ACADEMIC CONTRACT	1,010,908	-	1,040,150
123200 DEPARTMENT CHAIR, CONTRACT	-	2,226,469	-
123210 DEPARTMENT CHAIR, CONTRACT	2,249,296	-	2,014,897
123400 DIRECTR/COORDINAT,ACA CONT	-	968,059	-
123410 DIRECTOR/COORDINATOR, ACA CONT	1,003,828	-	942,945
123500 PALOMAR FACULTY FEDERATION	-	184,454	-
123510 PALOMAR FACULTY FEDERATION	200,744	-	180,337
123600 DIRECTOR/COORDINATOR, AA CONT	-	2,492,348	-
123610 DIRECTOR/COORDINATOR, AA CONT	2,714,319	-	2,626,939
125000 LIBRARIANS, CONTRACT	-	864,917	-
125010 LIBRARIANS, CONTRACT	864,919	-	860,217
12's NON-INSTR SAL - CONTRACT	13,247,195	12,524,644	12,525,204
130010 INSTR SALARIES - OTHER	2,909,480	-	16,694,962
131100 ASSIGN TIME HRLY REPLACMT	-	897,158	-
133100 INSTRUCTIONL ACADEMIC,HRLY	-	10,955,921	-
133110 OFFICE HOURS ADJUNCT FACULTY	-	116,193	-
133200 INST ACA HOURLY SUBSTITUTE	-	92,167	-
133300 INSTR ACADEMIC, HRLY SUMMR	-	1,214,882	-
135200 OVERLOAD,ASSIGNTM RE HRLY	-	37,049	-
135300 OVERLOAD,CONTRACT INSTRUC	-	2,074,104	-
135600 OVERLOAD,SUBSTITUTE HRLY	-	18,270	-
135700 OVERLOAD,SUMMER ACA HRLY	-	1,191,310	-
136200 REPLACE SABBATICL,ACAHRLY	-	99,462	-
136400 LOADBANK REPL, ADJUNCT	-	72,844	-
138100 STIPEND, CONTRACT INSTRUC	-	59,338	-
138200 STIPEND, HOURLY ACADEMIC	-	131,742	-
139000 INSTRUCTIONAL SALARY,OTHER	-	788,278	-
139100 INSTRCTNL SAL, CANCELLED CLASS	-	75,648	-
13's INSTR SAL - OTHER	2,909,480	17,824,364	16,694,962
140010 NON-INSTR SALARIES - OTHER	5,185,389	-	2,603,939
141100 COUNSELOR, HOURLY	-	889,732	-

GENERAL FUND 10 - FUNDS 11 & 12 COMBINED

COMPARING FISCAL YEARS 2022 AND 2023

ACCT DESCRIPTION	FY 2021-2022		FY 2022-2023 BUDGET
	BUDGET	ACTUAL YTD	
143100 LIBRARIANS, HOURLY	-	172,461	-
144100 NON-INSTRUCT ACADEMIC, HRLY	-	1,896,709	-
145100 OVERLOAD, SUMMER NON-INST	-	76,928	-
146600 REPLC COUNSLR SUMMR HRLY	-	121,512	-
148000 NONINSTR ACA HOURLY, OTHER	-	52,208	-
14's NON-INSTR SAL - OTHER	5,185,389	3,209,551	2,603,939
ACADEMIC SALARIES SUBTOTAL	69,659,478	58,069,173	56,950,969
211000 EXECUTIVE ADMIN SUPPORT, CAST	-	547,600	-
211010 EXECUTIVE ADMIN SUPPORT, CAST	661,402	-	632,657
212100 SUPERVISOR, CAST	-	2,521,390	-
212110 SUPERVISOR, CAST	2,882,446	-	2,966,359
212200 CLASSIFIED REGULAR SALARY	-	23,124,331	-
212210 CLASSIFIED REGULAR SALARY	24,873,150	-	26,952,894
212300 CLASSIFIED HEALTH PROFESSL	-	221,453	-
212310 CLASSIFIED HEALTH PROFESSIONAL	221,453	-	233,161
212400 GOVERNING BOARD	-	29,553	-
212410 GOVERNING BOARD	30,240	-	30,240
212600 NON-INSTRUCTNL ADMINISTRATORS	-	4,165,740	-
212610 NON-INSTRUCTNL ADMINISTRATORS	4,845,931	-	4,996,834
219010 CLASSIFIED SALARIES, VACANT	180,000	-	180,000
21's NON-INSTR SAL - REG	33,694,622	30,610,067	35,992,145
221000 INST AIDE CONTRACT, DIRECT INST	-	874,710	-
221010 INST AIDE CONTRACT, DIRECT INST	874,715	-	1,046,812
222000 INST AIDE CONTRACT, NOT DIRECT	-	851,353	-
222010 INST AIDE CONTRACT, NOT DIRECT	851,358	-	867,035
22's INSTR AIDES - REG	1,726,073	1,726,063	1,913,847
230010 NON ACADEMIC SALARIES - OTHER	5,206,855	-	4,481,059
231100 HOURLY CLASSIFIED, TEMP	-	2,442,530	-
231200 HOURLY INTERPRETERS	-	59,124	-
231300 HOURLY TUTORS	-	195,830	-
231500 HRLY HEALTH PROFESSIONAL	-	69,319	-
232100 OVERTIME CLASSIFIED SALARIED	-	457,113	-
232200 OVERTIME SUPERVISR SALRIED	-	70,330	-
235100 STUDENT EMPLOYEE	-	158,361	-
235200 STUDENT TUTORS	-	8,487	-
235400 STUDENT WORK STUDY	-	150,011	-
23's NON-ACA SAL - OTHER	5,206,855	3,611,104	4,481,059
240010 INSTR AIDES - OTHER	481,554	-	666,998
241100 HRLY INSTR AIDE, DIRECT INSTR	-	370,154	-
241200 OT, INST AIDE CONT DIRECT INST	-	4,418	-
242100 HRLY INSTAIDE, NOT DIRECT INST	-	22,767	-
245100 STUDENT INSTR AIDE, DIRECT	-	585	-
24's INSTR AIDES - OTHER	481,554	397,924	666,998
NON-ACADEMIC SAL SUBTOTAL	41,109,104	36,345,158	43,054,049
310010 STRS	12,644,474	-	13,714,543

GENERAL FUND 10 - FUNDS 11 & 12 COMBINED

COMPARING FISCAL YEARS 2022 AND 2023

ACCT DESCRIPTION	FY 2021-2022		FY 2022-2023 BUDGET
	BUDGET	ACTUAL YTD	
311101 STRS ACADEMIC INSTRUCTORS	-	5,563,099	-
311201 STRS EDUCATIONAL ADMIN/SUP	-	317,900	-
311301 STRS OTHERACA NONINSTRUCT	-	1,668,086	-
312202 STRS NON-INSTR ADMIN/SUPR	-	18,275	-
314101 STRS, ON-BEHALF, INSTR	-	3,743,956	-
314102 STRS, ON-BEHALF, NONINSTR	-	1,352,850	-
31's STRS	12,644,474	12,664,166	13,714,543
320010 PERS	8,932,194	-	10,426,514
321101 PERS ACADEMIC INSTRUCTORS	-	166,938	-
321201 PERS EDUCATIONAL ADMIN/SUP	-	568,929	-
321301 PERS OTHERACA NONINSTRUCT	-	67,394	-
322102 PERS CLASSIFIED	-	5,357,747	-
322202 PERS NON-INSTR ADMIN/SUPR	-	1,547,655	-
322302 PERS INSTR AIDE DIRECT INSTR	-	165,079	-
322402 PERS INST AIDE NOTDIRECT INS	-	176,717	-
32's PERS	8,932,194	8,050,458	10,426,514
330010 FICA & MEDICARE (OASDI)	3,993,493	-	4,009,014
330011 OASDI/ER	-	2,328,552	-
330012 MED/ER	-	1,358,008	-
33's FICA & MEDICARE (OASDI)	3,993,493	3,686,559	4,009,014
340010 HEALTH & WELFARE	4,058	-	4,500
340101 MEDIC ACADEMIC INSTRUCTORS	-	3,579,364	-
340110 MEDIC ACA	5,289,674	-	5,723,432
340120 MEDIC ACADEMIC ADJUNCT	-	145,337	-
340125 MEDIC NON-ACADEMIC ADJUNCT	-	2,532	-
340151 MEDIC EDUCATIONL ADMIN/SUP	-	513,873	-
340201 MEDIC OTHER ACA NONINSTRUC	-	1,191,117	-
340210 MEDIC CLS	5,850,631	-	7,155,777
340252 MEDIC CLASSIFIED	-	4,910,229	-
340302 MEDIC NON-INSTR ADMIN/SUPR	-	1,267,067	-
340310 MEDIC AA/CAST	2,168,339	-	2,502,723
340352 MEDIC INSTR AIDE DIRECT INST	-	153,773	-
340402 MEDIC INSTAIDE NOTDIRECTINST	-	187,439	-
341101 DENT ACADEMIC INSTRUCTORS	-	69,187	-
341110 DENT ACA	94,165	-	92,071
341151 DENT EDUCATIONAL ADMIN/SUP	-	9,539	-
341201 DENT OTHER ACA NONINSTRUC	-	20,770	-
341210 DENT CLS	116,801	-	121,923
341252 DENT CLASSIFIED	-	98,656	-
341302 DENT NON-INSTR ADMIN/SUPR	-	23,281	-
341310 DENT AA/CAST	38,323	-	38,279
341352 DENT INSTR AIDE DIRECT INSTR	-	3,612	-
341402 DENT INSTAIDE NOT DIRECTINST	-	3,462	-
342101 VISION ACADEMIC INSTRUCTOR	-	36,118	-
342110 VISION ACA	49,272	-	48,011
342151 VISION EDUCATIONL ADMIN/SUP	-	4,687	-
342201 VISION OTHR ACA NONINSTRUC	-	10,802	-

GENERAL FUND 10 - FUNDS 11 & 12 COMBINED

COMPARING FISCAL YEARS 2022 AND 2023

ACCT DESCRIPTION	FY 2021-2022		FY 2022-2023 BUDGET
	BUDGET	ACTUAL YTD	
342210 VISION CLS	61,180	-	63,496
342252 VISION CLASSIFIED	-	52,046	-
342302 VISION NON-INSTR ADMIN/SUP	-	11,957	-
342310 VISION AA/CAST	19,963	-	19,934
342352 VISION INSTR AIDE DIRECT INST	-	1,878	-
342402 VISION INSTAIDE NOT DIRECTINS	-	1,800	-
343101 LIFE ACADEMIC INSTRUCTORS	-	23,591	-
343110 LIFE ACA	32,203	-	31,976
343151 LIFE EDUCATIONAL ADMIN/SUPR	-	3,067	-
343201 LIFE OTHER ACA NONINSTRUCT	-	6,970	-
343210 LIFE CLS	39,748	-	41,844
343252 LIFE CLASSIFIED	-	33,600	-
343302 LIFE NON-INSTR ADMIN/SUPR	-	7,814	-
343310 LIFE AA/CAST	13,190	-	13,070
343352 LIFE INSTR AIDE DIRECT INSTR	-	1,214	-
343402 LIFE INST AIDE NOT DIRECT INS	-	1,163	-
344101 LTD ACADEMIC INSTRUCTORS	-	44,075	-
344110 LTD ACA	60,763	-	58,956
344151 LTD EDUCATIONAL ADMIN/SUPR	-	6,375	-
344201 LTD OTHER ACA NONINSTRUCT	-	13,459	-
344210 LTD CLS	47,552	-	52,273
344252 LTD CLASSIFIED	-	40,078	-
344302 LTD NON-INSTR ADMIN/SUPR	-	11,925	-
344310 LTD AA/CAST	24,458	-	24,289
344352 LTD INSTR AIDE DIRECT INSTR	-	1,383	-
344402 LTD INST AIDE NOT DIRECT INST	-	1,396	-
345000 EMPLOYER-PAID COBRA	-	4,058	-
345101 LTC ACADEMIC INSTRUCTORS	-	13,064	-
345110 LTC ACA	17,660	-	16,192
345151 LTC EDUCATIONAL ADMIN/SUPR	-	1,702	-
345201 LTC OTHER ACA NONINSTRUCT	-	3,849	-
345210 LTC CLS	21,349	-	21,051
345252 LTC CLASSIFIED	-	18,551	-
345302 LTC NON-INSTR ADMIN/SUPR	-	4,283	-
345310 LTC AA/CAST	7,050	-	6,599
345352 LTC INSTR AIDE DIRECT INSTR	-	669	-
345402 LTC INST AIDE NOT DIRECT INST	-	642	-
348010 FUTURE RETIREE HEALTH ACA	-	1,250,586	-
348020 FUTURE RETIREE HEALTH CLS	-	1,406,354	-
348030 FUTURE RETIREE HEALTH AA/CAST	-	403,685	-
348110 FUTURE RETIREE HEALTH ACA	1,307,513	-	1,300,327
348210 FUTURE RETIREE HEALTH CLS	1,558,356	-	1,634,656
348310 FUTURE RETIREE HEALTH AA/CAST	498,077	-	484,320
349401 HSA ER ACADEMIC INSTRUCTOR	-	109,137	-
349402 HSA ER OTHER ACA NONINSTRUCTOR	-	11,613	-
349410 HSA ER ACA	127,632	-	120,000

GENERAL FUND 10 - FUNDS 11 & 12 COMBINED

COMPARING FISCAL YEARS 2022 AND 2023

ACCT DESCRIPTION	FY 2021-2022		FY 2022-2023 BUDGET
	BUDGET	ACTUAL YTD	
349501 HSA ER CLASSIFIED	-	72,700	-
349510 HSA ER CLS	86,957	-	75,365
349601 HSA ER EDUCATIONAL ADMIN/SUPR	-	18,000	-
349602 HSA ER NON-INSTR ADMIN/SUPR	-	18,000	-
349610 HSA ER AA/CAST	36,000	-	30,000
34's HEALTH & WELFARE	17,570,914	15,831,531	19,681,064
350010 STATE UNEMP INSURANCE	496,766	-	561,907
350011 UNEMP/ER	-	454,606	-
359900 SUSPENSE UNEMPLOYMENT	-	23,785	-
35's STATE UNEMPL INSURANCE	496,766	478,390	561,907
360010 WORKER'S COMP	1,586,970	-	1,563,396
361101 WC ACADEMIC INSTRUCTORS	-	667,894	-
361201 WC EDUCATIONAL ADMIN/SUPR	-	71,549	-
361301 WC OTHER ACA NON INSTRUCT	-	172,057	-
362102 WC CLASSIFIED	-	418,958	-
362202 WC NON-INSTR ADMIN/SUPERV	-	115,503	-
362302 WC INSTR AIDE DIRECT INSTR	-	19,302	-
362402 WC INSTR AIDE NOTDIRECT INST	-	13,734	-
363102 WC STUDENT	-	5,166	-
36's WORKER'S COMP	1,586,970	1,484,162	1,563,396
370010 APPLE	149,451	-	176,797
371101 APPLE ACADEMIC INSTRUCTOR	-	61,361	-
371301 APPLE OTH ACA NONINSTRUCT	-	6,963	-
372102 APPLE CLASSIFIED	-	34,399	-
372302 APPLE INST AIDE DIRECT INSTR	-	5,975	-
372402 APPLE INS AIDE NOTDIRECT INS	-	1,285	-
37's APPLE	149,451	109,983	176,797
390010 OTHER BENEFITS	4,000	-	4,000
394101 ACA BENEFITS TO SPREAD	-	208,162	-
399910 BENEFITS, VACANT	223,000	-	223,000
39's OTHER BENEFITS	227,000	208,162	227,000
EMPLOYEE BENEFITS SUBTOTAL	45,601,261	42,513,411	50,360,235
400010 SUPPLIES & MATERIALS	7,859,847	-	6,147,374
411000 SOFTWARE LESS THAN \$5,000	-	16,132	-
421000 BOOKS,MAGAZINES,PERIODCLS	-	28,752	-
422000 SUBSCRIPTIONS, PERIODICALS	-	44,387	-
423000 BOOKSTORE TEXTBOOKS	-	1,630,630	-
424000 INSTRL MAT - PRINTING/ELECTRNC	-	56,756	-
431000 SUPPLIES&MATERIAL,INSTRUCT	-	1,657,683	-
431100 SUPPLIES, INSTRUCTIONL FOOD	-	656	-
432000 INSTRUCTIONAL TESTS	-	4,736	-
441000 SUPPLIES&MATERIAL,NONINSTR	-	883,251	-
441100 SUPPLIES, INSTITUTIONAL	-	55,645	-
441300 SUPPLIES, FOOD SERVICES	-	7,493	-
441419 SUPPLIES, EMPLOYEE WFH	-	20,205	-
442000 COST OF FOOD, FOOD SERVICE	-	4,411	-

GENERAL FUND 10 - FUNDS 11 & 12 COMBINED

COMPARING FISCAL YEARS 2022 AND 2023

ACCT DESCRIPTION	FY 2021-2022		FY 2022-2023 BUDGET
	BUDGET	ACTUAL YTD	
444000 GRADUATION GOWNS	-	245	-
446000 SHIPPING/HANDLING CHARGES	-	502	-
SUPPLIES & MAT SUBTOTAL	7,859,847	4,411,484	6,147,374
500010 OTHER OPER EXP	25,033,613	-	23,028,747
511000 AUDIT	-	132,333	-
515100 INTERNET ACCESS	-	29,857	-
515200 JPA SELF-INSURANCE ADMIN	-	81,608	-
515300 SOFTWARE LICENSING FEES	-	1,032,364	-
525100 MEMBERSHIP, DISTRICT	-	206,238	-
525200 MEMBERSHIP, EMPLOYEE	-	15,218	-
531000 COUNTY ELECTION SERVICES	-	114,775	-
535200 INS, FIRE, CASUALTY, LIABILITY	-	774,585	-
535500 STUDENT ACCIDENT&HOSPITAL	-	34,000	-
535600 STUDENT MALPRACTICE INSUR	-	35,971	-
545100 ADVERTISEMENTS REQ BY LAW	-	24,987	-
545200 LAWYERS' FEES	-	290,420	-
545300 LEGAL JUDGEMENTS	-	85,000	-
551100 ATHLETIC OFFICIALS FEES	-	57,778	-
551200 CLASSROOM SPEAKERS	-	700	-
551300 INDEPENDENT CONTRACTOR	-	1,268,226	-
551400 MANAGEMENT FEES	-	115	-
551500 SECURITY GUARD SERVICES	-	190	-
551600 WARRANT RECONCILIATION	-	14,840	-
551900 OTH PERSONAL&CONSULT SVC	-	2,185,881	-
555100 POSTAGE	-	161,226	-
560900 DISTRICT VEHICLE USE	-	15,284	-
561000 RENT & LEASE, EQUIPMENT	-	42,331	-
562000 RENTS & LEASES, LAND/BLDGS	-	11,403	-
562100 RENTAL OF FIELDS	-	3,320	-
563000 RENTAL OF TRANSPORTATION	-	6,140	-
564000 RENTAL OF FILMS	-	12,859	-
565100 MAINTENANCE AGREEMENT, EQUIP	-	601,240	-
565200 MAINTENANCE AGREE, SOFTWARE	-	1,617,701	-
565300 REPAIRS&MAINT NONINST EQUIP	-	562,571	-
565400 REPAIRS&MAINT INSTR EQUIPMT	-	83,086	-
565500 REPAIRS&MAINTENANCE BLDGS	-	16,568	-
565550 MAINTENANCE, GROUNDS	-	100,512	-
565600 TENANT IMPROVEMENTS	-	10,153	-
575100 TRAVEL, ACADEMIC ADMIN	-	33,294	-
575120 TRAVEL, ACADEMIC EMPLOYEE	-	42,193	-
575200 TRAVEL, CLASSIFIED ADMINISTR	-	(23,379)	-
575210 TRAVEL, CLASSIFIED EMPLOYEE	-	95,848	-
575300 TRAVEL, STUDENT	-	21,162	-
575310 TRAVEL WITH STUDENT	-	189,520	-
575400 TRAVEL, NON EMPLOYEE	-	16,510	-
575500 ATHLETIC ENTRY FEES	-	17,217	-

GENERAL FUND 10 - FUNDS 11 & 12 COMBINED

COMPARING FISCAL YEARS 2022 AND 2023

ACCT DESCRIPTION	FY 2021-2022		FY 2022-2023 BUDGET
	BUDGET	ACTUAL YTD	
575600 ORIENTATION EXPENSES	-	1,214	-
575700 TRAINING/PROFESSIONAL DEVELPMT	-	62,252	-
575710 APPRENTICESHIP TRAINING	-	43,775	-
575800 FOOD FOR MEETINGS	-	121,083	-
580100 ELECTRICITY	-	2,286,906	-
580150 FUEL, GAS	-	310,125	-
580250 JANITORIAL SERVICES	-	8,440	-
580300 LAUNDRY/DRY CLEANING	-	7,162	-
580350 PEST CONTROL	-	3,168	-
580400 SEWAGE	-	(2,176)	-
580450 TELEPHONE	-	(8,568)	-
580500 TELEPHONE CONNECTIONS	-	133,103	-
580550 WASTE DISPOSAL	-	67,956	-
580600 WASTE DISPOSAL,HAZARDOUS	-	4,727	-
580650 WATER	-	416,679	-
585100 ADMINISTRATIVE EXPENSE	-	501,627	-
585110 GFSP STUDENT EXPENSE	-	31,249	-
585150 ADVERTISE NOT REQ BY LAW	-	489,562	-
585200 BAD DEBT EXPENSE	-	2,060	-
585250 BANK CHARGES	-	13,464	-
585260 BANK CREDIT CARD EXPENSE	-	340,309	-
585400 DISALLOWED FIN AID GRANTS	-	9,771	-
585450 FILM PROCESSING	-	400	-
585500 FINGERPRINTING	-	9,034	-
585510 TB TESTS	-	560	-
585519 COVID-19 EMP HOME INTERNET	-	353,836	-
585610 TRAN COSTS	-	163	-
585700 PAYMENT IN LIEU OF TRANSPRT	-	1	-
585750 PRINTING	-	154,215	-
585850 PUBLISHING EXPENSE	-	999	-
585900 ROYALTY EXPENSE	-	13,824	-
585910 LICENSING FEE	-	43,668	-
585950 PHYSICAL EXAMINATIONS	-	29,973	-
585990 SPECIAL ACTIVITIES	-	26,783	-
590010 ABATEMENT BUDGET POOL	(456,300)	-	(474,316)
590100 FACILITIES SERVICES ABATEMENT	-	(17,098)	-
590600 BUSINESS SUPPORT SVCS ABATEMT	-	(221,552)	-
590700 LIVE SCAN (CP) ABATEMENT	-	(4,136)	-
OTHER OPER EXP SUBTOTAL	24,577,313	15,256,398	22,554,431
580010 INDIRECT COSTS BUDGET POOL	1,289,583	-	227,491
INDIRECT COSTS SUBTOTAL	1,289,583	-	227,491
600010 CAPITAL OUTLAY	14,811,020	-	6,018,869
612000 SITE IMPROVEMENT	-	25,835	-
612200 PARKING IMPROVEMENT	-	24,895	-
623000 BUILDING CONSTRUCTION	-	9,365	-
623100 ARCHITECTURL&ENGINEER FEE	-	104,822	-

GENERAL FUND 10 - FUNDS 11 & 12 COMBINED

COMPARING FISCAL YEARS 2022 AND 2023

ACCT DESCRIPTION	FY 2021-2022		FY 2022-2023 BUDGET
	BUDGET	ACTUAL YTD	
625000 BUILDING REPLACEMENT	-	562,061	-
631000 LIBRARY BOOKS	-	42,852	-
632000 LIBRARY MAGAZINE&PERIODICL	-	27,428	-
633000 LIBRARY NONPRINT MEDIA	-	172,711	-
641100 EQUIP INST REPL INVTOR>\$1000	-	54,152	-
641300 EQUIP INSTR,ADDITNL >\$200-999	-	2,928	-
641400 EQUIP INSTR,ADDITNL>1000	-	118,350	-
642300 EQUIP NONINS,ADTNL>\$200-999	-	3,048	-
643000 LEASE PURCHASE EQUIPMENT	-	5,174	-
644100 EQUIP INSTR ADDTL \$500 - \$4999	-	160,914	-
644200 EQUIP INSTR REPL \$500 - \$4999	-	18,992	-
644300 EQUIPMENT INSTRUCTIONL >\$4,999	-	1,483,003	-
644400 EQUIP NONINS ADDL \$500 - \$4999	-	87,913	-
644500 EQUIP NONINS REPL \$500 - \$4999	-	28,879	-
644519 EQUIPMENT, EMPLOYEE WFH	-	11,524	-
644600 EQUIPMENT NONINSTRUCTL >\$4,999	-	816,898	-
644700 EQUIP TECHNOLOGY INSTR >\$4,999	-	1,257,679	-
644750 EQUIP TECHNOLOGY INSTR <\$4,999	-	856,688	-
644800 EQUIP TECHNOLOGY NONINS>\$4,999	-	1,158,362	-
644850 EQUIP TECHNOLOGY NONINS<\$4,999	-	1,018,722	-
644900 SOFTWARE INSTRUCTNL >\$4,999.	-	79,892	-
644950 SOFTWARE NONINSTRNL >\$4,999	-	107,533	-
CAPITAL OUTLAY SUBTOTAL	14,811,020	8,240,616	6,018,869
721000 INTRAFUND TRANS OUT WITHIN	-	13,866,963	-
721010 INTRAFUND TRANS OUT WITHIN	14,911,750	-	10,219,140
731000 INTERFUND TRANS OUT BETWEEN	-	8,438,050	-
731010 INTERFUND TRANS OUT BETWEEN	8,444,917	-	4,472,725
751000 STUDENT GRANTS	-	3,206,107	-
751010 STUDENT GRANTS	4,582,635	-	6,585,770
752010 STUDENT SCHOLARSHIPS	2,000	-	2,000
762000 STUDT BOOK&SUPPLY PAYMENTS	-	120,453	-
762010 STUDT BOOK&SUPPLY PAYMENTS	165,532	-	201,500
763000 STUDENT TRANSPORTATION	-	19,760	-
763010 STUDENT TRANSPORTATION	19,925	-	27,600
766000 STU MEAL TICKET/FOOD SVCS	-	21,675	-
766010 STU MEAL TICKET-FOOD SVCS	21,676	-	11,616
767010 STUDENT PIC CARD	2,974	-	12,000
768000 STUDENT HEALTH FEES	-	19,396	-
768010 STUDENT HEALTH FEES	19,438	-	14,750
769000 STUDENT OTHER EXPENSES	-	977,445	-
769010 STUDENT OTHER EXPENSES	1,044,403	-	1,306,889
791010 RESERVE FOR CONTINGENCIES	9,307,058	-	10,361,138
791510 OTHER RESERVES	9,269,963	-	22,772,608
791610 RESERVE FOR STAFFNG PRIORITIES	-	-	750,000
793010 CONTINGENCY, COLA	2,136,727	-	6,255,197
799010 CONTINGENCY HOLDING ACCOUNT	15,756,903	-	20,620,246

GENERAL FUND 10 - FUNDS 11 & 12 COMBINED

COMPARING FISCAL YEARS 2022 AND 2023

ACCT DESCRIPTION	FY 2021-2022		FY 2022-2023 BUDGET
	BUDGET	ACTUAL YTD	
OTHER OUTGOING SUBTOTAL	65,685,901	26,669,850	83,613,179
EXPENSE GRAND TOTAL	270,593,507	191,506,089	268,926,597
812130 HEA FED WORK STUDY	524,698	514,405	471,265
812220 HEA TRIO	354,577	312,713	354,577
812221 HEA TRIO/SSS PRIOR YEAR	37,389	37,389	41,864
812225 HEA TRIO EDUC OPPORTUNITY CNTR	273,793	256,814	273,793
812226 HEA TRIO EOC PRIOR YEAR	76,549	76,547	16,979
812240 HEA TRIO UPWARD BOUND	610,081	312,278	610,081
812241 HEA TRIO/UPWARD BOUND PR YEAR	233,639	233,639	297,804
812250 HEA GEAR UP	1,190,400	-	1,190,400
812251 HEA GEAR UP PRIOR YEAR	1,424,331	1,064,405	1,550,326
812260 TRIO TALENT SEARCH GRANT	554,750	526,083	554,750
812261 TRIO TALENT SEARCH PRIOR YEAR	199,510	199,505	28,666
812291 HEA TITLE V HSI PRIOR YEAR	508,744	482,112	26,631
814100 TANF (FEDERAL)	57,508	29,904	54,632
815190 PELL GRANT ADMIN ALLOWANC	20,000	19,475	19,000
815500 FEDERAL ADMIN ALLOWANCE	12,000	73,785	-
816100 VETERAN'S EDUCATION	18,288	15,312	12,000
817100 VOCTNL/APPLIED TECH ED ACT	734,802	734,802	602,073
819400 NATIONAL SCIENCE FOUN GRNT	9,566	9,566	-
819800 OTHER FEDERAL REVENUES	28,880,522	17,476,418	10,802,766
819999 BEGINNING BALANCE, FEDERAL	321,199	-	409,797
81's FEDERAL REVENUES SUBTOTAL	36,042,346	22,375,153	17,317,404
861100 APPRENTICESHIP APPORTIONM	2,529,954	2,529,954	3,140,250
861110 APPRENTICESHIP PRIOR YEAR	-	(237,907)	-
861200 STATE GENERAL APPORTIONMT	-	1,076,826	1,287,426
861250 COMPUTATIONAL GROWTH	-	-	88,300
861300 APPORTIONMENT COLA	5,836,409	-	7,935,075
861400 OTH GENERAL APPORTIONMNT	127,529	127,529	177,964
861430 FT FACULTY HIRING	850,561	2,450,435	2,450,435
861450 PART TIME FACULTY APPORT	383,722	399,662	423,324
861500 2% BFAP ADMIN	205,136	197,679	178,001
862150 EOPS	1,333,357	1,333,357	1,266,689
862151 EOPS PRIOR YEAR	14,902	14,901	56,674
862200 DSPS	1,449,649	1,449,649	1,449,649
862210 DSPS PRIOR YEAR	461,893	461,892	516,826
862212 DEAF & HARD OF HEARING (DHH)	186,354	186,354	169,403
862213 ACCESS T/PRINT & ELECTRNC INFO	22,154	22,154	15,993
862250 CALWORKS	332,943	332,943	329,231
862251 CALWORKS PRIOR YEAR	70,286	70,286	71,524
862400 OTH GEN CATEGORICL PROGMS	6,998,417	6,734,453	9,907,536
862445 STRONG WORKFORCE PROGRAM	4,746,238	4,746,237	2,188,643
862450 BFAP	644,941	644,941	755,664
862451 BFAP CARRYOVER	251,272	251,272	263,714
862500 CARE	160,040	160,040	152,038
862510 CARE PRIOR YEAR	-	-	1,986

GENERAL FUND 10 - FUNDS 11 & 12 COMBINED

COMPARING FISCAL YEARS 2022 AND 2023

ACCT DESCRIPTION	FY 2021-2022		FY 2022-2023 BUDGET
	BUDGET	ACTUAL YTD	
862754 STUDENT EQUITY & ACHIEVEMENT	6,003,151	6,003,151	5,479,397
862760 INNOVATION IN HIGHER EDUCATION	1,110,656	1,110,655	1,070,585
863100 EDUCATION PROTECTION ACCOUNT	22,713,641	22,713,602	28,474,239
863101 ED PROTECTION ACCT PRIOR YEAR	1,462,272	1,462,272	-
865300 OTH SPECL CATAGORL PRGRM	3,750,000	3,395,136	3,750,000
865310 ASSOCIATE DEGREE NURSING GRANT	217,774	217,774	210,146
865392 TTIP SOUTH PRIOR YEAR	627,510	627,510	747,005
865650 PT TIME FAC HLTHINS OFC HRS	-	172,599	-
867100 HOMEOWNER PROPTAX RELIEF	430,082	220,797	250,000
868100 STATE LOTTERY PROCEEDS	3,680,552	4,897,707	4,374,783
868150 STATE LOTTRY PROCEEDS PRIOR YR	-	(53,708)	-
868200 STATE MANDATED COSTS	566,444	562,236	441,605
869800 OTHER MISC STATE REVENUES	9,801,993	10,486,894	10,327,064
869999 BEGINNING BALANCE, STATE	7,243,455	-	8,302,719
86's STATE REVENUES SUBTOTAL	84,213,287	74,769,282	96,253,888
881100 TAX ALLOCATION SECURD ROLL	79,785,105	82,205,928	79,361,226
881200 TAX ALLOC SUPPLEMENT ROLL	1,032,031	1,515,692	2,099,732
881300 TAX ALLOCN UNSECURED ROLL	2,400,837	2,070,189	3,558,332
881600 PRIOR YEARS TAXES	500,000	1,350,886	500,000
881700 ERAF ED REVENUE AUG FUND	148,702	(96,050)	158,457
881800 PROP TAXES RFNDS/ADJS	-	(1,493,945)	-
881900 RDA RESIDUAL PAYMENTS	6,613,637	6,445,566	2,000,000
882100 CONTRB,GIFTS,GRANTS,ENDOW	286,705	286,699	1,600
883100 CONTRACT INSTRUCTIONL SVC	369,694	777,956	378,210
883300 CONT INSTR SVC CONTRACT ED	883,202	931,458	715,524
883600 FOLLETT	166,692	229,771	400,000
884150 HLTH SVCS SALE TO EMPLOYEE	-	30	-
884170 KKSM ADVERTISING SALES	110	910	1,000
884215 BUSINESS SERVICES CHARGES	125,000	61,287	125,000
884230 PRINTING CHARGES	-	1,425	-
884260 RECYCLING COMMISSION	-	2,880	-
884290 TICKET/GATE/PROGRAM SALES	2,123	25,671	20,000
884300 VENDING COMMISSIONS	4,285	6,503	-
884320 WELLNESS CENTER FEES	35,000	-	35,000
884350 MISC SALES AND COMMISSION	6,000	41,498	34,000
885300 FACILITIES RENTAL AND LEASE	-	44,570	-
886100 INTEREST BANK ACCOUNTS	132	699	-
886200 INTEREST COUNTY TREASURY	220,287	357,658	400,000
886500 OTH INTEREST & INVEST INCOM	500	500	-
887400 ENROLLMENT FEE	8,140,000	6,773,333	6,825,842
887500 FIELD TRP;USEOF NONDIST FAC	770	1,100	-
887600 HEALTH SERVICE FEE STUDENT	880,000	834,062	850,000
887620 HLTH SERVICE PHYSICAL EXAM	-	150	150
887700 INSTR MAT FEES;SALE MATERL	210,984	292,128	233,925
887910 TRANSCRIPT INCOME	110,000	139,133	265,000
888010 NON RESIDENT TUITION USA	1,178,991	1,509,475	1,500,000

GENERAL FUND 10 - FUNDS 11 & 12 COMBINED

COMPARING FISCAL YEARS 2022 AND 2023

ACCT DESCRIPTION	FY 2021-2022		FY 2022-2023 BUDGET
	BUDGET	ACTUAL YTD	
888020 NONRESIDENT TUITON FOREIGN	1,500,000	884,378	900,000
888030 NONRESIDENT CAPITAL OUTLAY	-	(248)	-
888101 PARK STICKER FEE SPRING	175,000	61,451	175,000
888102 PARK STICKER FEE SUMMER	5,000	-	5,000
888103 PARK STICKER FEE FALL	150,000	2,126	150,000
888104 CAMPUS POLICE MISCELLANEOUS FEES	5,000	398	1,000
888110 ONE-DAY PERMIT MACHINES	60,000	20,505	30,000
888115 NCTD PASSES	-	(778)	-
888900 OTH STUDENT FEES&CHARGES	6,000	15,720	15,000
888920 COURSE TESTING FEE	150,000	90,449	119,231
889030 COBRA ADMIN FEE	-	308	-
889650 PARKING FINES	52,000	14,961	26,000
889675 LIVE SCAN REVENUE	3,000	2,144	2,000
889830 RETURNED CHECK FEE	-	80	-
889880 STALE DATED/VOID WARRANTS	-	67,735	-
889900 OTHER LOCAL REVENUES	1,321,913	1,022,169	2,003,911
889999 BEGINNING BALANCE, LOCAL	29,246,888	-	43,564,571
88's LOCAL REVENUES SUBTOTAL	135,775,588	106,498,558	146,454,711
898200 INTRAFUND TRANSFR IN, WITHIN	14,562,286	13,479,885	8,900,594
89's OTHER SOURCES SUBTOTAL	14,562,286	13,479,885	8,900,594
REVENUE GRAND TOTAL	270,593,507	217,122,878	268,926,597

FUND II

GENERAL FUND UNRESTRICTED AND DESIGNATED

The General Fund is divided into three sub funds: Unrestricted, Designated, and Restricted.

Fund II 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 II DESIGNATED is used to account for unrestricted monies for specific operation purposes, such as field trips, planetarium, material fees, etc.



FUND II - GENERAL UNRESTRICTED DESIGNATED

COMPARING FISCAL YEARS 2022 AND 2023

ACCT DESCRIPTION	FY 2021-2022		FY 2022-2023 BUDGET
	BUDGET	ACTUAL YTD	
111000 INSTRUCTIONAL SAL, CONTRACT	-	22,713,602	-
111010 INSTRUCTIONAL SALARY, CONTRACT	22,713,641	-	-
11's INSTR SAL - CONTRACT	22,713,641	22,713,602	-
12's NON-INSTR SAL - CONTRACT	-	-	-
130010 INSTR SALARIES - OTHER	1,462,272	-	28,474,239
133100 INSTRUCTIONAL ACADEMIC, HRLY	-	1,462,272	-
13's INSTR SAL - OTHER	1,462,272	1,462,272	28,474,239
140010 NON-INSTR SALARIES - OTHER	3,523	-	-
144100 NON-INSTRUCT ACADEMIC, HRLY	-	3,522	-
14's NON-INSTR SAL - OTHER	3,523	3,522	-
ACADEMIC SALARIES SUBTOTAL	24,179,436	24,179,396	28,474,239
212200 CLASSIFIED REGULAR SALARY	-	18,633	-
212210 CLASSIFIED REGULAR SALARY	101,004	-	131,424
21's NON-INSTR SAL - REG	101,004	18,633	131,424
22's INSTR AIDES - REG	-	-	-
230010 NON ACADEMIC SALARIES - OTHER	163,479	-	122,458
231100 HOURLY CLASSIFIED, TEMP	-	85,246	-
231500 HRLY HEALTH PROFESSIONAL	-	6,228	-
232100 OVERTIME CLASSIFIED SALARIED	-	42,063	-
232200 OVERTIME SUPERVISOR SALARIED	-	4,915	-
235100 STUDENT EMPLOYEE	-	4,351	-
23's NON-ACA SAL - OTHER	163,479	142,803	122,458
240010 INSTR AIDES - OTHER	5,965	-	-
241100 HRLY INSTR AIDE, DIRECT INSTR	-	1,775	-
242100 HRLY INSTAIDE, NOT DIRECT INST	-	4,190	-
24's INSTR AIDES - OTHER	5,965	5,965	-
NON-ACADEMIC SAL SUBTOTAL	270,448	167,401	253,882
310010 STRS	341	-	-
311301 STRS OTHERACA NONINSTRUCT	-	341	-
31's STRS	341	341	-
320010 PERS	34,155	-	33,344
322102 PERS CLASSIFIED	-	9,262	-
322302 PERS INSTR AIDE DIRECT INSTR	-	206	-
32's PERS	34,155	9,468	33,344
330010 FICA & MEDICARE (OASDI)	14,927	-	11,472
330011 OASDI/ER	-	5,301	-
330012 MED/ER	-	2,331	-
33's FICA & MEDICARE (OASDI)	14,927	7,633	11,472
340110 MEDIC ACA	298	-	-
340125 MEDIC NON-ACADEMIC ADJUNCT	-	298	-
340210 MEDIC CLS	59,120	-	71,106
340252 MEDIC CLASSIFIED	-	5,724	-
341210 DENT CLS	844	-	762
341252 DENT CLASSIFIED	-	82	-
342210 VISION CLS	440	-	397
342252 VISION CLASSIFIED	-	43	-

FUND II - GENERAL UNRESTRICTED DESIGNATED

COMPARING FISCAL YEARS 2022 AND 2023

ACCT DESCRIPTION	FY 2021-2022		FY 2022-2023 BUDGET
	BUDGET	ACTUAL YTD	
343210 LIFE CLS	286	-	258
343252 LIFE CLASSIFIED	-	27	-
344210 LTD CLS	228	-	240
344252 LTD CLASSIFIED	-	32	-
345210 LTC CLS	106	-	130
345252 LTC CLASSIFIED	-	15	-
348020 FUTURE RETIREE HEALTH CLS	-	1,127	-
348210 FUTURE RETIREE HEALTH CLS	11,598	-	10,475
34's HEALTH & WELFARE	72,920	7,348	83,368
350010 STATE UNEMP INSURANCE	866	-	1,146
350011 UNEMP/ER	-	764	-
35's STATE UNEMPL INSURANCE	866	764	1,146
360010 WORKER'S COMP	4,459	-	3,643
361301 WC OTHER ACA NON INSTRUCT	-	55	-
362102 WC CLASSIFIED	-	2,277	-
362202 WC NON-INSTR ADMIN/SUPERV	-	77	-
362302 WC INSTR AIDE DIRECT INSTR	-	28	-
362402 WC INSTR AIDE NOTDIRECT INST	-	66	-
363102 WC STUDENT	-	68	-
36's WORKER'S COMP	4,459	2,571	3,643
370010 APPLE	2,865	-	2,438
371301 APPLE OTH ACA NONINSTRUCT	-	38	-
372102 APPLE CLASSIFIED	-	1,668	-
372302 APPLE INST AIDE DIRECT INSTR	-	22	-
372402 APPLE INS AIDE NOTDIRECT INS	-	105	-
37's APPLE	2,865	1,832	2,438
39's OTHER BENEFITS	-	-	-
EMPLOYEE BENEFITS SUBTOTAL	130,533	29,957	135,411
400010 SUPPLIES & MATERIALS	693,231	-	664,687
424000 INSTRL MAT - PRINTING/ELECTRNC	-	2,597	-
431000 SUPPLIES&MATERIAL,INSTRUCT	-	363,217	-
441000 SUPPLIES&MATERIAL,NONINSTR	-	107,276	-
441300 SUPPLIES, FOOD SERVICES	-	7,322	-
442000 COST OF FOOD, FOOD SERVICE	-	2,625	-
444000 GRADUATION GOWNS	-	77	-
SUPPLIES & MAT SUBTOTAL	693,231	483,113	664,687
500010 OTHER OPER EXP	4,551,462	-	4,398,011
515300 SOFTWARE LICENSING FEES	-	21,395	-
525100 MEMBERSHIP, DISTRICT	-	520	-
525200 MEMBERSHIP, EMPLOYEE	-	30	-
545200 LAWYERS' FEES	-	293,559	-
551200 CLASSROOM SPEAKERS	-	150	-
551300 INDEPENDENT CONTRACTOR	-	26,459	-
551900 OTH PERSONAL&CONSULT SVC	-	9,901	-
555100 POSTAGE	-	51,205	-
560900 DISTRICT VEHICLE USE	-	232	-

FUND II - GENERAL UNRESTRICTED DESIGNATED

COMPARING FISCAL YEARS 2022 AND 2023

ACCT DESCRIPTION	FY 2021-2022		FY 2022-2023 BUDGET
	BUDGET	ACTUAL YTD	
561000 RENT & LEASE, EQUIPMENT	-	26,060	-
562000 RENTS & LEASES, LAND/BLDGS	-	(400)	-
565100 MAINTENANCE AGREEMENT, EQUIP	-	22,512	-
565200 MAINTENANCE AGREEMENT, SOFTWARE	-	18,709	-
565300 REPAIRS&MAINT NONINST EQUIP	-	192,917	-
565400 REPAIRS&MAINT INSTR EQUIPMENT	-	4,250	-
565500 REPAIRS&MAINTENANCE BLDGS	-	736	-
565550 MAINTENANCE, GROUNDS	-	29,628	-
575120 TRAVEL, ACADEMIC EMPLOYEE	-	705	-
575210 TRAVEL, CLASSIFIED EMPLOYEE	-	1,955	-
575300 TRAVEL, STUDENT	-	396	-
575310 TRAVEL WITH STUDENT	-	75	-
575400 TRAVEL, NON EMPLOYEE	-	2,371	-
575700 TRAINING/PROFESSIONAL DEVELOPMENT	-	1,572	-
575800 FOOD FOR MEETINGS	-	434	-
580100 ELECTRICITY	-	2,288,545	-
580150 FUEL, GAS	-	286,206	-
580550 WASTE DISPOSAL	-	62,447	-
580650 WATER	-	416,951	-
585100 ADMINISTRATIVE EXPENSE	-	155	-
585150 ADVERTISE NOT REQ BY LAW	-	1,079	-
585260 BANK CREDIT CARD EXPENSE	-	11,442	-
585450 FILM PROCESSING	-	400	-
585500 FINGERPRINTING	-	47	-
585750 PRINTING	-	28,615	-
585910 LICENSING FEE	-	187	-
590010 ABATEMENT BUDGET POOL	(455,500)	-	(474,316)
590100 FACILITIES SERVICES ABATEMENT	-	(17,098)	-
590600 BUSINESS SUPPORT SVCS ABATEMENT	-	(221,552)	-
OTHER OPER EXP SUBTOTAL	4,095,962	3,562,794	3,923,695
INDIRECT COSTS SUBTOTAL	-	-	-
600010 CAPITAL OUTLAY	160,502	-	142,827
644300 EQUIPMENT INSTRUCTIONAL >\$4,999	-	17,377	-
644800 EQUIP TECHNOLOGY NONINST >\$4,999	-	9,866	-
CAPITAL OUTLAY SUBTOTAL	160,502	27,243	142,827
799010 CONTINGENCY HOLDING ACCOUNT	1,100,912	-	1,374,575
OTHER OUTGOING SUBTOTAL	1,100,912	-	1,374,575
EXPENSE GRAND TOTAL	30,631,024	28,449,904	34,969,316
81's FEDERAL REVENUES SUBTOTAL	-	-	-
863100 EDUCATION PROTECTION ACCOUNT	22,713,641	22,713,602	28,474,239
863101 ED PROTECTION ACCT PRIOR YEAR	1,462,272	1,462,272	-
868100 STATE LOTTERY PROCEEDS	2,975,442	3,347,532	3,138,030
868150 STATE LOTTERY PROCEEDS PRIOR YR	-	(53,708)	-
869800 OTHER MISC STATE REVENUES	258,333	280,333	-
869999 BEGINNING BALANCE, STATE	419,106	-	626,216
86's STATE REVENUES SUBTOTAL	27,828,794	27,750,031	32,238,485

FUND II - GENERAL UNRESTRICTED DESIGNATED

COMPARING FISCAL YEARS 2022 AND 2023

ACCT DESCRIPTION	FY 2021-2022		FY 2022-2023 BUDGET
	BUDGET	ACTUAL YTD	
884150 HLTH SVCS SALE TO EMPLOYEE	-	30	-
884215 BUSINESS SERVICES CHARGES	125,000	61,287	125,000
884230 PRINTING CHARGES	-	1,425	-
884260 RECYCLING COMMISSION	-	2,880	-
884290 TICKET/GATE/PROGRAM SALES	2,123	25,671	20,000
884300 VENDING COMMISSIONS	4,285	6,503	-
884350 MISC SALES AND COMMISSION	6,000	41,498	34,000
885300 FACILITIES RENTAL AND LEASE	-	44,570	-
887500 FIELD TRP;USEOF NONDIST FAC	770	1,100	-
887620 HLTH SERVICE PHYSICAL EXAM	-	150	150
887700 INSTR MAT FEES;SALE MATERL	180,984	289,684	202,544
887910 TRANSCRIPT INCOME	110,000	138,725	115,000
888920 COURSE TESTING FEE	-	1,040	-
889900 OTHER LOCAL REVENUES	4,948	56,675	42,000
889999 BEGINNING BALANCE, LOCAL	1,258,760	-	2,009,577
88's LOCAL REVENUES SUBTOTAL	1,692,870	671,236	2,548,271
898200 INTRAFUND TRANSFR IN,WITHIN	1,109,360	1,109,360	182,560
89's OTHER SOURCES SUBTOTAL	1,109,360	1,109,360	182,560
REVENUE GRAND TOTAL	30,631,024	29,530,627	34,969,316

FUND 11 - GENERAL UNRESTRICTED & DESIGNATED

COMPARING FISCAL YEARS 2022 AND 2023

ACCT DESCRIPTION	FY 2021-2022		FY 2022-2023 BUDGET
	BUDGET	ACTUAL YTD	
111000 INSTRUCTIONAL SAL, CONTRACT	-	23,793,797	-
111010 INSTRUCTIONAL SALARY, CONTRACT	47,216,310	-	24,695,850
119010 ACADEMIC SALARIES, VACANT	347,000	-	347,000
11's INSTR SAL - CONTRACT	47,563,310	23,793,797	25,042,850
121000 ED ADMINISTRATOR, CONTRACT	-	820,806	-
121010 ED ADMINISTRATOR, CONTRACT	820,810	-	770,417
121100 SUPRT/PRESIDENT, CONTRACT	-	259,341	-
121110 SUPRT/PRESIDENT, CONTRACT	259,343	-	256,067
121200 EXECUTIVE EXPENSE ALLOWNC	-	24,273	-
121210 EXECUTIVE EXPENSE ALLOWANCE	24,273	-	24,000
121300 PRESIDENT'S AUTO ALLOWANCE	-	6,000	-
121310 PRESIDENT'S AUTO ALLOWANCE	6,000	-	6,000
122100 COUNSELORS, CONTRACT	-	2,364,369	-
122110 COUNSELORS, CONTRACT	2,364,373	-	2,515,871
123100 DEAN, ACADEMIC CONTRACT	-	981,336	-
123110 DEAN, ACADEMIC CONTRACT	997,408	-	1,040,150
123200 DEPARTMENT CHAIR, CONTRACT	-	2,197,989	-
123210 DEPARTMENT CHAIR, CONTRACT	2,220,816	-	2,014,897
123400 DIRECTR/COORDINAT,ACA CONT	-	810,817	-
123410 DIRECTOR/COORDINATOR, ACA CONT	833,634	-	866,018
123500 PALOMAR FACULTY FEDERATION	-	184,454	-
123510 PALOMAR FACULTY FEDERATION	200,744	-	180,337
123600 DIRECTOR/COORDINATOR, AA CONT	-	1,765,498	-
123610 DIRECTOR/COORDINATOR, AA CONT	1,958,664	-	2,110,510
125000 LIBRARIANS, CONTRACT	-	846,917	-
125010 LIBRARIANS, CONTRACT	846,919	-	860,217
12's NON-INSTR SAL - CONTRACT	10,532,984	10,261,800	10,644,484
130010 INSTR SALARIES - OTHER	736,621	-	16,638,742
131100 ASSIGN TIME HRLY REPLACMT	-	847,484	-
133100 INSTRUCTIONL ACADEMIC,HRLY	-	9,232,817	-
133110 OFFICE HOURS ADJUNCT FACULTY	-	116,193	-
133200 INST ACA HOURLY SUBSTITUTE	-	92,167	-
133300 INSTR ACADEMIC, HRLY SUMMR	-	1,193,134	-
135200 OVERLOAD,ASSIGNTM RE HRLY	-	37,049	-
135300 OVERLOAD,CONTRACT INSTRU	-	2,061,116	-
135600 OVERLOAD,SUBSTITUTE HRLY	-	18,270	-
135700 OVERLOAD,SUMMER ACA HRLY	-	1,190,822	-
136200 REPLACE SABBATICL,ACAHRLY	-	99,462	-
136400 LOADBANK REPL, ADJUNCT	-	72,844	-
138100 STIPEND, CONTRACT INSTRUCT	-	46,158	-
138200 STIPEND, HOURLY ACADEMIC	-	112,692	-
139000 INSTRUCTIONAL SALARY,OTHER	-	461,771	-
139100 INSTRCTNL SAL, CANCELLED CLASS	-	75,648	-
13's INSTR SAL - OTHER	736,621	15,657,625	16,638,742
140010 NON-INSTR SALARIES - OTHER	905,603	-	971,642
141100 COUNSELOR, HOURLY	-	150,060	-

FUND II - GENERAL UNRESTRICTED & DESIGNATED

COMPARING FISCAL YEARS 2022 AND 2023

ACCT DESCRIPTION	FY 2021-2022		FY 2022-2023 BUDGET
	BUDGET	ACTUAL YTD	
143100 LIBRARIANS, HOURLY	-	165,143	-
144100 NON-INSTRUCT ACADEMIC, HRLY	-	500,644	-
145100 OVERLOAD, SUMMER NON-INST	-	14,399	-
146600 REPLC COUNSLR SUMMR HRLY	-	5,122	-
148000 NONINSTR ACA HOURLY, OTHER	-	52,208	-
14's NON-INSTR SAL - OTHER	905,603	887,576	971,642
ACADEMIC SALARIES SUBTOTAL	59,738,518	50,600,799	53,297,718
211000 EXECUTIVE ADMIN SUPPORT, CAST	-	535,100	-
211010 EXECUTIVE ADMIN SUPPORT, CAST	648,902	-	632,657
212100 SUPERVISOR, CAST	-	1,825,123	-
212110 SUPERVISOR, CAST	2,010,188	-	2,108,348
212200 CLASSIFIED REGULAR SALARY	-	17,426,516	-
212210 CLASSIFIED REGULAR SALARY	18,015,044	-	20,839,015
212400 GOVERNING BOARD	-	29,553	-
212410 GOVERNING BOARD	30,240	-	30,240
212600 NON-INSTRUCTNL ADMINISTRATORS	-	3,122,339	-
212610 NON-INSTRUCTNL ADMINISTRATORS	3,325,427	-	3,615,145
219010 CLASSIFIED SALARIES, VACANT	180,000	-	180,000
21's NON-INSTR SAL - REG	24,209,801	22,938,630	27,405,405
221000 INST AIDE CONTRACT, DIRECT INST	-	845,460	-
221010 INST AIDE CONTRACT, DIRECT INST	845,465	-	1,046,812
222000 INST AIDE CONTRACT, NOT DIRECT	-	827,603	-
222010 INST AIDE CONTRACT, NOT DIRECT	827,608	-	867,035
22's INSTR AIDES - REG	1,673,073	1,673,063	1,913,847
230010 NON ACADEMIC SALARIES - OTHER	1,428,143	-	1,899,860
231100 HOURLY CLASSIFIED, TEMP	-	662,417	-
231200 HOURLY INTERPRETERS	-	20,948	-
231300 HOURLY TUTORS	-	9,568	-
231500 HRLY HEALTH PROFESSIONAL	-	6,228	-
232100 OVERTIME CLASSIFIED SALARIED	-	203,552	-
232200 OVERTIME SUPERVISOR SALARIED	-	51,755	-
235100 STUDENT EMPLOYEE	-	23,473	-
235200 STUDENT TUTORS	-	7,383	-
23's NON-ACA SAL - OTHER	1,428,143	985,323	1,899,860
240010 INSTR AIDES - OTHER	422,291	-	620,799
241100 HRLY INSTR AIDE, DIRECT INSTR	-	366,754	-
241200 OT, INST AIDE CONT DIRECT INSTR	-	4,418	-
242100 HRLY INSTAIDE, NOT DIRECT INSTR	-	17,485	-
245100 STUDENT INSTR AIDE, DIRECT	-	585	-
24's INSTR AIDES - OTHER	422,291	389,242	620,799
NON-ACADEMIC SAL SUBTOTAL	27,733,308	25,986,258	31,839,911
310010 STRS	11,751,268	-	13,163,536
311101 STRS ACADEMIC INSTRUCTORS	-	5,476,193	-
311201 STRS EDUCATIONAL ADMIN/SUP	-	284,585	-
311301 STRS OTHERACA NONINSTRUCT	-	1,152,433	-

FUND II - GENERAL UNRESTRICTED & DESIGNATED

COMPARING FISCAL YEARS 2022 AND 2023

ACCT DESCRIPTION	FY 2021-2022		FY 2022-2023 BUDGET
	BUDGET	ACTUAL YTD	
312202 STRS NON-INSTR ADMIN/SUPR	-	12,457	-
314101 STRS, ON-BEHALF, INSTR	-	3,701,385	-
314102 STRS, ON-BEHALF, NONINSTR	-	993,854	-
31's STRS	11,751,268	11,620,907	13,163,536
320010 PERS	6,607,770	-	8,174,643
321101 PERS ACADEMIC INSTRUCTORS	-	166,084	-
321201 PERS EDUCATIONAL ADMIN/SUP	-	464,981	-
321301 PERS OTHERACA NONINSTRUCT	-	27,156	-
322102 PERS CLASSIFIED	-	3,993,640	-
322202 PERS NON-INSTR ADMIN/SUPR	-	1,192,681	-
322302 PERS INSTR AIDE DIRECT INSTR	-	165,079	-
322402 PERS INST AIDE NOTDIRECT INS	-	176,717	-
32's PERS	6,607,770	6,186,337	8,174,643
330010 FICA & MEDICARE (OASDI)	2,959,755	-	3,259,186
330011 OASDI/ER	-	1,744,501	-
330012 MED/ER	-	1,107,681	-
33's FICA & MEDICARE (OASDI)	2,959,755	2,852,182	3,259,186
340010 HEALTH & WELFARE	4,058	-	4,500
340101 MEDIC ACADEMIC INSTRUCTORS	-	3,550,047	-
340110 MEDIC ACA	4,939,776	-	5,498,764
340120 MEDIC ACADEMIC ADJUNCT	-	142,889	-
340125 MEDIC NON-ACADEMIC ADJUNCT	-	2,288	-
340151 MEDIC EDUCATIONL ADMIN/SUP	-	413,563	-
340201 MEDIC OTHER ACA NONINSTRUC	-	974,048	-
340210 MEDIC CLS	4,395,176	-	5,640,331
340252 MEDIC CLASSIFIED	-	3,816,041	-
340302 MEDIC NON-INSTR ADMIN/SUPR	-	984,937	-
340310 MEDIC AA/CAST	1,604,560	-	1,942,061
340352 MEDIC INSTR AIDE DIRECT INST	-	153,773	-
340402 MEDIC INSTAIDE NOTDIRECTINST	-	187,439	-
341101 DENT ACADEMIC INSTRUCTORS	-	68,493	-
341110 DENT ACA	88,384	-	88,059
341151 DENT EDUCATIONAL ADMIN/SUP	-	7,994	-
341201 DENT OTHER ACA NONINSTRUC	-	16,978	-
341210 DENT CLS	86,766	-	94,994
341252 DENT CLASSIFIED	-	75,524	-
341302 DENT NON-INSTR ADMIN/SUPR	-	17,843	-
341310 DENT AA/CAST	28,586	-	30,063
341352 DENT INSTR AIDE DIRECT INSTR	-	3,612	-
341402 DENT INSTAIDE NOT DIRECTINST	-	3,462	-
342101 VISION ACADEMIC INSTRUCTOR	-	35,757	-
342110 VISION ACA	46,262	-	45,916
342151 VISION EDUCATIONL ADMIN/SUP	-	3,884	-
342201 VISION OTHR ACA NONINSTRUC	-	8,831	-
342210 VISION CLS	45,541	-	49,470
342252 VISION CLASSIFIED	-	40,023	-
342302 VISION NON-INSTR ADMIN/SUP	-	9,130	-

FUND II - GENERAL UNRESTRICTED & DESIGNATED

COMPARING FISCAL YEARS 2022 AND 2023

ACCT DESCRIPTION	FY 2021-2022		FY 2022-2023 BUDGET
	BUDGET	ACTUAL YTD	
342310 VISION AA/CAST	14,892	-	15,652
342352 VISION INSTR AIDE DIRECT INST	-	1,878	-
342402 VISION INSTAIDE NOT DIRECTINS	-	1,800	-
343101 LIFE ACADEMIC INSTRUCTORS	-	23,407	-
343110 LIFE ACA	30,253	-	30,615
343151 LIFE EDUCATIONAL ADMIN/SUPR	-	2,548	-
343201 LIFE OTHER ACA NONINSTRUCT	-	5,715	-
343210 LIFE CLS	29,596	-	32,722
343252 LIFE CLASSIFIED	-	25,793	-
343302 LIFE NON-INSTR ADMIN/SUPR	-	5,996	-
343310 LIFE AA/CAST	9,900	-	10,170
343352 LIFE INSTR AIDE DIRECT INSTR	-	1,214	-
343402 LIFE INST AIDE NOT DIRECT INS	-	1,163	-
344101 LTD ACADEMIC INSTRUCTORS	-	43,687	-
344110 LTD ACA	57,023	-	56,328
344151 LTD EDUCATIONAL ADMIN/SUPR	-	5,288	-
344201 LTD OTHER ACA NONINSTRUCT	-	11,049	-
344210 LTD CLS	35,820	-	40,918
344252 LTD CLASSIFIED	-	30,788	-
344302 LTD NON-INSTR ADMIN/SUPR	-	9,096	-
344310 LTD AA/CAST	18,853	-	19,259
344352 LTD INSTR AIDE DIRECT INSTR	-	1,383	-
344402 LTD INST AIDE NOT DIRECT INST	-	1,396	-
345000 EMPLOYER-PAID COBRA	-	4,058	-
345101 LTC ACADEMIC INSTRUCTORS	-	12,935	-
345110 LTC ACA	16,603	-	15,504
345151 LTC EDUCATIONAL ADMIN/SUPR	-	1,416	-
345201 LTC OTHER ACA NONINSTRUCT	-	3,146	-
345210 LTC CLS	16,204	-	16,456
345252 LTC CLASSIFIED	-	14,266	-
345302 LTC NON-INSTR ADMIN/SUPR	-	3,276	-
345310 LTC AA/CAST	5,356	-	5,140
345352 LTC INSTR AIDE DIRECT INSTR	-	669	-
345402 LTC INST AIDE NOT DIRECT INST	-	642	-
348010 FUTURE RETIREE HEALTH ACA	-	1,188,876	-
348020 FUTURE RETIREE HEALTH CLS	-	1,146,661	-
348030 FUTURE RETIREE HEALTH AA/CAST	-	326,351	-
348110 FUTURE RETIREE HEALTH ACA	1,228,038	-	1,245,150
348210 FUTURE RETIREE HEALTH CLS	1,202,527	-	1,327,442
348310 FUTURE RETIREE HEALTH AA/CAST	379,351	-	390,057
349401 HSA ER ACADEMIC INSTRUCTOR	-	106,792	-
349402 HSA ER OTHER ACA NONINSTRUCTOR	-	11,613	-
349410 HSA ER ACA	125,286	-	118,200
349501 HSA ER CLASSIFIED	-	57,700	-
349510 HSA ER CLS	67,500	-	57,365
349601 HSA ER EDUCATIONAL ADMIN/SUPR	-	18,000	-

FUND II - GENERAL UNRESTRICTED & DESIGNATED

COMPARING FISCAL YEARS 2022 AND 2023

ACCT DESCRIPTION	FY 2021-2022		FY 2022-2023 BUDGET
	BUDGET	ACTUAL YTD	
349602 HSA ER NON-INSTR ADMIN/SUPR	-	6,000	-
349610 HSA ER AA/CAST	24,000	-	18,000
34's HEALTH & WELFARE	14,500,311	13,591,157	16,793,136
350010 STATE UNEMP INSURANCE	394,888	-	493,022
350011 UNEMP/ER	-	369,061	-
359900 SUSPENSE UNEMPLOYMENT	-	23,785	-
35's STATE UNEMPL INSURANCE	394,888	392,846	493,022
360010 WORKER'S COMP	1,231,937	-	1,343,792
361101 WC ACADEMIC INSTRUCTORS	-	622,174	-
361201 WC EDUCATIONAL ADMIN/SUPR	-	59,721	-
361301 WC OTHER ACA NON INSTRUCT	-	113,198	-
362102 WC CLASSIFIED	-	290,563	-
362202 WC NON-INSTR ADMIN/SUPERV	-	87,706	-
362302 WC INSTR AIDE DIRECT INSTR	-	18,789	-
362402 WC INSTR AIDE NOTDIRECT INST	-	13,179	-
363102 WC STUDENT	-	564	-
36's WORKER'S COMP	1,231,937	1,205,895	1,343,792
370010 APPLE	84,406	-	136,584
371101 APPLE ACADEMIC INSTRUCTOR	-	59,625	-
371301 APPLE OTH ACA NONINSTRUCT	-	1,501	-
372102 APPLE CLASSIFIED	-	11,663	-
372302 APPLE INST AIDE DIRECT INSTR	-	5,890	-
372402 APPLE INS AIDE NOTDIRECT INS	-	1,153	-
37's APPLE	84,406	79,831	136,584
390010 OTHER BENEFITS	4,000	-	4,000
394101 ACA BENEFITS TO SPREAD	-	208,162	-
399910 BENEFITS, VACANT	223,000	-	223,000
39's OTHER BENEFITS	227,000	208,162	227,000
EMPLOYEE BENEFITS SUBTOTAL	37,757,336	36,137,316	43,590,899
400010 SUPPLIES & MATERIALS	1,067,307	-	1,232,713
411000 SOFTWARE LESS THAN \$5,000	-	630	-
422000 SUBSCRIPTIONS, PERIODICALS	-	1,495	-
424000 INSTRL MAT - PRINTING/ELECTRNC	-	3,762	-
431000 SUPPLIES&MATERIAL,INSTRUCT	-	378,087	-
431100 SUPPLIES, INSTRUCTIONL FOOD	-	594	-
441000 SUPPLIES&MATERIAL,NONINSTR	-	340,067	-
441100 SUPPLIES, INSTITUTIONAL	-	3,429	-
441300 SUPPLIES, FOOD SERVICES	-	7,322	-
442000 COST OF FOOD, FOOD SERVICE	-	4,286	-
444000 GRADUATION GOWNS	-	212	-
446000 SHIPPING/HANDLING CHARGES	-	39	-
SUPPLIES & MAT SUBTOTAL	1,067,307	739,923	1,232,713
500010 OTHER OPER EXP	15,383,146	-	14,386,174
511000 AUDIT	-	132,333	-
515100 INTERNET ACCESS	-	2,369	-
515200 JPA SELF-INSURANCE ADMIN	-	81,608	-

FUND 11 - GENERAL UNRESTRICTED & DESIGNATED

COMPARING FISCAL YEARS 2022 AND 2023

ACCT DESCRIPTION	FY 2021-2022		FY 2022-2023 BUDGET
	BUDGET	ACTUAL YTD	
515300 SOFTWARE LICENSING FEES	-	635,747	-
525100 MEMBERSHIP, DISTRICT	-	178,796	-
525200 MEMBERSHIP, EMPLOYEE	-	5,460	-
531000 COUNTY ELECTION SERVICES	-	114,775	-
535200 INS, FIRE, CASUALTY, LIABILITY	-	770,447	-
535600 STUDENT MALPRACTICE INSUR	-	35,971	-
545100 ADVERTISEMENTS REQ BY LAW	-	22,056	-
545200 LAWYERS' FEES	-	293,559	-
545300 LEGAL JUDGEMENTS	-	85,000	-
551100 ATHLETIC OFFICIALS FEES	-	57,778	-
551200 CLASSROOM SPEAKERS	-	600	-
551300 INDEPENDENT CONTRACTOR	-	144,845	-
551500 SECURITY GUARD SERVICES	-	90	-
551600 WARRANT RECONCILIATION	-	14,840	-
551900 OTH PERSONAL&CONSULT SVC	-	1,218,433	-
555100 POSTAGE	-	127,958	-
560900 DISTRICT VEHICLE USE	-	14,626	-
561000 RENT & LEASE, EQUIPMENT	-	39,672	-
562000 RENTS & LEASES, LAND/BLDGS	-	11,003	-
562100 RENTAL OF FIELDS	-	3,320	-
564000 RENTAL OF FILMS	-	12,859	-
565100 MAINTENANCE AGREEMT,EQUIP	-	524,811	-
565200 MAINTENCE AGREE,SOFTWARE	-	879,537	-
565300 REPAIRS&MAINT NONINST EQUIP	-	370,376	-
565400 REPAIRS&MAINT INSTR EQUIPMT	-	63,382	-
565500 REPAIRS&MAINTENANCE BLDGS	-	16,568	-
565550 MAINTENANCE, GROUNDS	-	74,397	-
565600 TENANT IMPROVEMENTS	-	10,153	-
575100 TRAVEL, ACADEMIC ADMIN	-	11,629	-
575120 TRAVEL, ACADEMIC EMPLOYEE	-	11,304	-
575200 TRAVEL, CLASSIFIED ADMINISTR	-	(51,850)	-
575210 TRAVEL, CLASSIFIED EMPLOYEE	-	16,218	-
575300 TRAVEL, STUDENT	-	16,909	-
575310 TRAVEL WITH STUDENT	-	56,552	-
575400 TRAVEL, NON EMPLOYEE	-	15,310	-
575500 ATHLETIC ENTRY FEES	-	17,217	-
575600 ORIENTATION EXPENSES	-	861	-
575700 TRAINING/PROFESSIONAL DEVELPMT	-	5,558	-
575710 APPRENTICESHIP TRAINING	-	24,102	-
575800 FOOD FOR MEETINGS	-	3,037	-
580100 ELECTRICITY	-	2,286,906	-
580150 FUEL, GAS	-	286,206	-
580250 JANITORIAL SERVICES	-	2,220	-
580300 LAUNDRY/DRY CLEANING	-	3,386	-
580350 PEST CONTROL	-	3,168	-
580400 SEWAGE	-	(2,176)	-

FUND II - GENERAL UNRESTRICTED & DESIGNATED

COMPARING FISCAL YEARS 2022 AND 2023

ACCT DESCRIPTION	FY 2021-2022		FY 2022-2023 BUDGET
	BUDGET	ACTUAL YTD	
580450 TELEPHONE	-	(8,568)	-
580500 TELEPHONE CONNECTIONS	-	133,103	-
580550 WASTE DISPOSAL	-	67,190	-
580600 WASTE DISPOSAL,HAZARDOUS	-	4,663	-
580650 WATER	-	416,679	-
585100 ADMINISTRATIVE EXPENSE	-	471,349	-
585150 ADVERTISE NOT REQ BY LAW	-	387,691	-
585200 BAD DEBT EXPENSE	-	2,060	-
585250 BANK CHARGES	-	13,236	-
585260 BANK CREDIT CARD EXPENSE	-	280,376	-
585400 DISALLOWED FIN AID GRANTS	-	5,490	-
585450 FILM PROCESSING	-	400	-
585500 FINGERPRINTING	-	3,680	-
585610 TRAN COSTS	-	163	-
585750 PRINTING	-	98,850	-
585900 ROYALTY EXPENSE	-	13,824	-
585910 LICENSING FEE	-	29,887	-
585950 PHYSICAL EXAMINATIONS	-	29,973	-
585990 SPECIAL ACTIVITIES	-	50	-
590010 ABATEMENT BUDGET POOL	(455,500)	-	(474,316)
590100 FACILITIES SERVICES ABATEMENT	-	(17,098)	-
590600 BUSINESS SUPPORT SVCS ABATEMT	-	(221,552)	-
OTHER OPER EXP SUBTOTAL	14,927,646	10,361,368	13,911,858
580010 INDIRECT COSTS BUDGET POOL	(600,000)	-	(600,000)
585550 INDIRECT COSTS	-	(1,293,038)	-
INDIRECT COSTS SUBTOTAL	(600,000)	(1,293,038)	(600,000)
600010 CAPITAL OUTLAY	938,054	-	994,716
631000 LIBRARY BOOKS	-	42,852	-
632000 LIBRARY MAGAZINE&PERIODICL	-	27,428	-
633000 LIBRARY NONPRINT MEDIA	-	8,707	-
641100 EQUIP INST REPL INVTOR>\$1000	-	2,724	-
641400 EQUIP INSTR,ADDITNL>1000	-	1,892	-
642300 EQUIP NONINS,ADTNL>\$200-999	-	2,898	-
643000 LEASE PURCHASE EQUIPMENT	-	5,174	-
644100 EQUIP INSTR ADDTL \$500 - \$4999	-	617	-
644200 EQUIP INSTR REPL \$500 - \$4999	-	976	-
644300 EQUIPMENT INSTRUCTIONL >\$4,999	-	21,487	-
644400 EQUIP NONINS ADDL \$500 - \$4999	-	22,282	-
644500 EQUIP NONINS REPL \$500 - \$4999	-	10,161	-
644600 EQUIPMENT NONINSTRUCTL >\$4,999	-	159	-
644750 EQUIP TECHNOLOGY INSTR <\$4,999	-	4,800	-
644800 EQUIP TECHNOLOGY NONINS>\$4,999	-	54,053	-
644850 EQUIP TECHNOLOGY NONINS<\$4,999	-	23,201	-
CAPITAL OUTLAY SUBTOTAL	938,054	229,411	994,716
721000 INTRAFUND TRANS OUT WITHIN	-	2,466,089	-
721010 INTRAFUND TRANS OUT WITHIN	2,532,702	-	3,761,568
731000 INTERFUND TRANS OUT BETWEEN	-	8,036,219	-

FUND II - GENERAL UNRESTRICTED & DESIGNATED

COMPARING FISCAL YEARS 2022 AND 2023

ACCT DESCRIPTION	FY 2021-2022		FY 2022-2023 BUDGET
	BUDGET	ACTUAL YTD	
731010 INTERFUND TRANS OUT BETWEEN	8,036,219	-	4,469,859
791010 RESERVE FOR CONTINGENCIES	9,307,058	-	10,361,138
791510 OTHER RESERVES	9,269,963	-	22,772,608
791610 RESERVE FOR STAFFNG PRIORITIES	-	-	750,000
793010 CONTINGENCY, COLA	2,136,727	-	6,255,197
799010 CONTINGENCY HOLDING ACCOUNT	4,407,495	-	1,754,812
OTHER OUTGOING SUBTOTAL	35,690,164	10,502,308	50,125,182
EXPENSE GRAND TOTAL	177,252,332	133,264,344	194,392,997
81's FEDERAL REVENUES SUBTOTAL	-	-	-
861100 APPRENTICESHIP APPORTIONM	2,529,954	2,529,954	3,140,250
861110 APPRENTICESHIP PRIOR YEAR	-	(237,907)	-
861200 STATE GENERAL APPORTIONMT	-	1,076,826	1,287,426
861250 COMPUTATIONAL GROWTH	-	-	88,300
861300 APPORTIONMENT COLA	5,836,409	-	7,935,075
861430 FT FACULTY HIRING	850,561	2,450,435	2,450,435
861450 PART TIME FACULTY APPORT	383,722	399,662	423,324
861500 2% BFAP ADMIN	205,136	197,679	178,001
863100 EDUCATION PROTECTION ACCOUNT	22,713,641	22,713,602	28,474,239
863101 ED PROTECTION ACCT PRIOR YEAR	1,462,272	1,462,272	-
865650 PT TIME FAC HLTHINS OFC HRS	-	172,599	-
867100 HOMEOWNER PROPTAX RELIEF	430,082	220,797	250,000
868100 STATE LOTTERY PROCEEDS	2,975,442	3,347,532	3,138,030
868150 STATE LOTTRY PROCEEDS PRIOR YR	-	(53,708)	-
868200 STATE MANDATED COSTS	566,444	562,236	441,605
869800 OTHER MISC STATE REVENUES	4,648,919	4,953,572	5,502,068
869999 BEGINNING BALANCE, STATE	419,106	-	626,216
86's STATE REVENUES SUBTOTAL	43,021,688	39,795,551	53,934,969
881100 TAX ALLOCATION SECURD ROLL	79,785,105	82,205,928	79,361,226
881200 TAX ALLOC SUPPLEMENT ROLL	1,032,031	1,515,692	2,099,732
881300 TAX ALLOCN UNSECURED ROLL	2,400,837	2,070,189	3,558,332
881600 PRIOR YEARS TAXES	500,000	1,350,886	500,000
881700 ERAF ED REVENUE AUG FUND	148,702	(96,050)	158,457
881800 PROP TAXES RFNDS/ADJS	-	(1,493,945)	-
881900 RDA RESIDUAL PAYMENTS	6,613,637	6,445,566	2,000,000
883600 FOLLETT	166,692	229,771	400,000
884150 HLTH SVCS SALE TO EMPLOYEE	-	30	-
884215 BUSINESS SERVICES CHARGES	125,000	61,287	125,000
884230 PRINTING CHARGES	-	1,425	-
884260 RECYCLING COMMISSION	-	2,880	-
884290 TICKET/GATE/PROGRAM SALES	2,123	25,671	20,000
884300 VENDING COMMISSIONS	4,285	6,503	-
884350 MISC SALES AND COMMISSION	6,000	41,498	34,000
885300 FACILITIES RENTAL AND LEASE	-	44,570	-
886100 INTEREST BANK ACCOUNTS	132	699	-
886200 INTEREST COUNTY TREASURY	220,287	357,658	400,000
886500 OTH INTEREST & INVEST INCOM	500	500	-

FUND 11 - GENERAL UNRESTRICTED & DESIGNATED

COMPARING FISCAL YEARS 2022 AND 2023

ACCT DESCRIPTION	FY 2021-2022		FY 2022-2023 BUDGET
	BUDGET	ACTUAL YTD	
887400 ENROLLMENT FEE	8,140,000	6,773,333	6,825,842
887500 FIELD TRP;USEOF NONDIST FAC	770	1,100	-
887620 HLTH SERVICE PHYSICAL EXAM	-	150	150
887700 INSTR MAT FEES;SALE MATERL	180,984	289,684	202,544
887910 TRANSCRIPT INCOME	110,000	139,133	265,000
888010 NON RESIDENT TUITION USA	1,178,991	1,509,475	1,500,000
888020 NONRESIDENT TUITON FOREIGN	1,500,000	884,378	900,000
888115 NCTD PASSES	-	(778)	-
888920 COURSE TESTING FEE	-	1,040	-
889030 COBRA ADMIN FEE	-	308	-
889830 RETURNED CHECK FEE	-	80	-
889880 STALE DATED/VOID WARRANTS	-	67,735	-
889900 OTHER LOCAL REVENUES	163,146	78,574	510,888
889999 BEGINNING BALANCE, LOCAL	27,284,748	-	41,414,297
88's LOCAL REVENUES SUBTOTAL	129,563,970	102,514,967	140,275,468
898200 INTRAFUND TRANSFR IN,WITHIN	4,666,674	4,418,667	182,560
89's OTHER SOURCES SUBTOTAL	4,666,674	4,418,667	182,560
REVENUE GRAND TOTAL	177,252,332	146,729,185	194,392,997

FUND II - GENERAL UNRESTRICTED SUBFUND

COMPARING FISCAL YEARS 2022 AND 2023

ACCT DESCRIPTION	FY 2021-2022		FY 2022-2023 BUDGET
	BUDGET	ACTUAL YTD	
111000 INSTRUCTIONAL SAL, CONTRACT	-	1,080,195	-
111010 INSTRUCTIONAL SALARY, CONTRACT	24,502,669	-	24,695,850
119010 ACADEMIC SALARIES, VACANT	347,000	-	347,000
11's INSTR SAL - CONTRACT	24,849,669	1,080,195	25,042,850
121000 ED ADMINISTRATOR, CONTRACT	-	820,806	-
121010 ED ADMINISTRATOR, CONTRACT	820,810	-	770,417
121100 SUPRT/PRESIDENT, CONTRACT	-	259,341	-
121110 SUPRT/PRESIDENT, CONTRACT	259,343	-	256,067
121200 EXECUTIVE EXPENSE ALLOWNC	-	24,273	-
121210 EXECUTIVE EXPENSE ALLOWANCE	24,273	-	24,000
121300 PRESIDENT'S AUTO ALLOWANCE	-	6,000	-
121310 PRESIDENT'S AUTO ALLOWANCE	6,000	-	6,000
122100 COUNSELORS, CONTRACT	-	2,364,369	-
122110 COUNSELORS, CONTRACT	2,364,373	-	2,515,871
123100 DEAN, ACADEMIC CONTRACT	-	981,336	-
123110 DEAN, ACADEMIC CONTRACT	997,408	-	1,040,150
123200 DEPARTMENT CHAIR, CONTRACT	-	2,197,989	-
123210 DEPARTMENT CHAIR, CONTRACT	2,220,816	-	2,014,897
123400 DIRECTR/COORDINAT,ACA CONT	-	810,817	-
123410 DIRECTOR/COORDINATOR, ACA CONT	833,634	-	866,018
123500 PALOMAR FACULTY FEDERATION	-	184,454	-
123510 PALOMAR FACULTY FEDERATION	200,744	-	180,337
123600 DIRECTOR/COORDINATOR, AA CONT	-	1,765,498	-
123610 DIRECTOR/COORDINATOR, AA CONT	1,958,664	-	2,110,510
125000 LIBRARIANS, CONTRACT	-	846,917	-
125010 LIBRARIANS, CONTRACT	846,919	-	860,217
12's NON-INSTR SAL - CONTRACT	10,532,984	10,261,800	10,644,484
130010 INSTR SALARIES - OTHER	(725,651)	-	(11,835,497)
131100 ASSIGN TIME HRLY REPLACMT	-	847,484	-
133100 INSTRUCTIONL ACADEMIC,HRLY	-	7,770,545	-
133110 OFFICE HOURS ADJUNCT FACULTY	-	116,193	-
133200 INST ACA HOURLY SUBSTITUTE	-	92,167	-
133300 INSTR ACADEMIC, HRLY SUMMR	-	1,193,134	-
135200 OVERLOAD,ASSIGNTM RE HRLY	-	37,049	-
135300 OVERLOAD,CONTRACT INSTRUC	-	2,061,116	-
135600 OVERLOAD,SUBSTITUTE HRLY	-	18,270	-
135700 OVERLOAD,SUMMER ACA HRLY	-	1,190,822	-
136200 REPLACE SABBATICL,ACAHRLY	-	99,462	-
136400 LOADBANK REPL, ADJUNCT	-	72,844	-
138100 STIPEND, CONTRACT INSTRUCT	-	46,158	-
138200 STIPEND, HOURLY ACADEMIC	-	112,692	-
139000 INSTRUCTIONAL SALARY,OTHER	-	461,771	-
139100 INSTRCTNL SAL, CANCELLED CLASS	-	75,648	-
13's INSTR SAL - OTHER	(725,651)	14,195,353	(11,835,497)
140010 NON-INSTR SALARIES - OTHER	902,080	-	971,642
141100 COUNSELOR, HOURLY	-	150,060	-

FUND 11 - GENERAL UNRESTRICTED SUBFUND

COMPARING FISCAL YEARS 2022 AND 2023

ACCT DESCRIPTION	FY 2021-2022		FY 2022-2023 BUDGET
	BUDGET	ACTUAL YTD	
143100 LIBRARIANS, HOURLY	-	165,143	-
144100 NON-INSTRUCT ACADEMIC, HRLY	-	497,123	-
145100 OVERLOAD, SUMMER NON-INST	-	14,399	-
146600 REPLC COUNSLR SUMMR HRLY	-	5,122	-
148000 NONINSTR ACA HOURLY, OTHER	-	52,208	-
14's NON-INSTR SAL - OTHER	902,080	884,055	971,642
ACADEMIC SALARIES SUBTOTAL	35,559,082	26,421,403	24,823,479
211000 EXECUTIVE ADMIN SUPPORT, CAST	-	535,100	-
211010 EXECUTIVE ADMIN SUPPORT, CAST	648,902	-	632,657
212100 SUPERVISOR, CAST	-	1,825,123	-
212110 SUPERVISOR, CAST	2,010,188	-	2,108,348
212200 CLASSIFIED REGULAR SALARY	-	17,407,883	-
212210 CLASSIFIED REGULAR SALARY	17,914,040	-	20,707,591
212400 GOVERNING BOARD	-	29,553	-
212410 GOVERNING BOARD	30,240	-	30,240
212600 NON-INSTRUCTNL ADMINISTRATORS	-	3,122,339	-
212610 NON-INSTRUCTNL ADMINISTRATORS	3,325,427	-	3,615,145
219010 CLASSIFIED SALARIES, VACANT	180,000	-	180,000
21's NON-INSTR SAL - REG	24,108,797	22,919,997	27,273,981
221000 INST AIDE CONTRACT, DIRECT INST	-	845,460	-
221010 INST AIDE CONTRACT, DIRECT INST	845,465	-	1,046,812
222000 INST AIDE CONTRACT, NOT DIRECT	-	827,603	-
222010 INST AIDE CONTRACT, NOT DIRECT	827,608	-	867,035
22's INSTR AIDES - REG	1,673,073	1,673,063	1,913,847
230010 NON ACADEMIC SALARIES - OTHER	1,264,664	-	1,777,402
231100 HOURLY CLASSIFIED, TEMP	-	577,171	-
231200 HOURLY INTERPRETERS	-	20,948	-
231300 HOURLY TUTORS	-	9,568	-
232100 OVERTIME CLASSIFIED SALARIED	-	161,489	-
232200 OVERTIME SUPERVISOR SALARIED	-	46,840	-
235100 STUDENT EMPLOYEE	-	19,122	-
235200 STUDENT TUTORS	-	7,383	-
23's NON-ACA SAL - OTHER	1,264,664	842,520	1,777,402
240010 INSTR AIDES - OTHER	416,326	-	620,799
241100 HRLY INSTR AIDE, DIRECT INSTR	-	364,979	-
241200 OT, INST AIDE CONT DIRECT INST	-	4,418	-
242100 HRLY INSTAIDE, NOT DIRECT INST	-	13,295	-
245100 STUDENT INSTR AIDE, DIRECT	-	585	-
24's INSTR AIDES - OTHER	416,326	383,277	620,799
NON-ACADEMIC SAL SUBTOTAL	27,462,860	25,818,857	31,586,029
310010 STRS	11,750,927	-	13,163,536
311101 STRS ACADEMIC INSTRUCTORS	-	5,476,193	-
311201 STRS EDUCATIONAL ADMIN/SUP	-	284,585	-
311301 STRS OTHERACA NONINSTRUCT	-	1,152,092	-
312202 STRS NON-INSTR ADMIN/SUPR	-	12,457	-

FUND 11 - GENERAL UNRESTRICTED SUBFUND

COMPARING FISCAL YEARS 2022 AND 2023

ACCT DESCRIPTION	FY 2021-2022		FY 2022-2023 BUDGET
	BUDGET	ACTUAL YTD	
314101 STRS, ON-BEHALF, INSTR	-	3,701,385	-
314102 STRS, ON-BEHALF, NONINSTR	-	993,854	-
31's STRS	11,750,927	11,620,566	13,163,536
320010 PERS	6,573,615	-	8,141,299
321101 PERS ACADEMIC INSTRUCTORS	-	166,084	-
321201 PERS EDUCATIONAL ADMIN/SUP	-	464,981	-
321301 PERS OTHERACA NONINSTRUCT	-	27,156	-
322102 PERS CLASSIFIED	-	3,984,377	-
322202 PERS NON-INSTR ADMIN/SUPR	-	1,192,681	-
322302 PERS INSTR AIDE DIRECT INSTR	-	164,873	-
322402 PERS INST AIDE NOTDIRECT INS	-	176,717	-
32's PERS	6,573,615	6,176,869	8,141,299
330010 FICA & MEDICARE (OASDI)	2,944,828	-	3,247,714
330011 OASDI/ER	-	1,739,200	-
330012 MED/ER	-	1,105,349	-
33's FICA & MEDICARE (OASDI)	2,944,828	2,844,549	3,247,714
340010 HEALTH & WELFARE	4,058	-	4,500
340101 MEDIC ACADEMIC INSTRUCTORS	-	3,550,047	-
340110 MEDIC ACA	4,939,478	-	5,498,764
340120 MEDIC ACADEMIC ADJUNCT	-	142,889	-
340125 MEDIC NON-ACADEMIC ADJUNCT	-	1,990	-
340151 MEDIC EDUCATIONL ADMIN/SUP	-	413,563	-
340201 MEDIC OTHER ACA NONINSTRUC	-	974,048	-
340210 MEDIC CLS	4,336,056	-	5,569,225
340252 MEDIC CLASSIFIED	-	3,810,317	-
340302 MEDIC NON-INSTR ADMIN/SUPR	-	984,937	-
340310 MEDIC AA/CAST	1,604,560	-	1,942,061
340352 MEDIC INSTR AIDE DIRECT INST	-	153,773	-
340402 MEDIC INSTAIDE NOTDIRECTINST	-	187,439	-
341101 DENT ACADEMIC INSTRUCTORS	-	68,493	-
341110 DENT ACA	88,384	-	88,059
341151 DENT EDUCATIONAL ADMIN/SUP	-	7,994	-
341201 DENT OTHER ACA NONINSTRUC	-	16,978	-
341210 DENT CLS	85,922	-	94,232
341252 DENT CLASSIFIED	-	75,442	-
341302 DENT NON-INSTR ADMIN/SUPR	-	17,843	-
341310 DENT AA/CAST	28,586	-	30,063
341352 DENT INSTR AIDE DIRECT INSTR	-	3,612	-
341402 DENT INSTAIDE NOT DIRECTINST	-	3,462	-
342101 VISION ACADEMIC INSTRUCTOR	-	35,757	-
342110 VISION ACA	46,262	-	45,916
342151 VISION EDUCATIONL ADMIN/SUP	-	3,884	-
342201 VISION OTHR ACA NONINSTRUC	-	8,831	-
342210 VISION CLS	45,101	-	49,073
342252 VISION CLASSIFIED	-	39,980	-
342302 VISION NON-INSTR ADMIN/SUP	-	9,130	-
342310 VISION AA/CAST	14,892	-	15,652

FUND 11 - GENERAL UNRESTRICTED SUBFUND

COMPARING FISCAL YEARS 2022 AND 2023

ACCT DESCRIPTION	FY 2021-2022		FY 2022-2023 BUDGET
	BUDGET	ACTUAL YTD	
342352 VISION INSTR AIDE DIRECT INST	-	1,878	-
342402 VISION INSTAIDE NOT DIRECTINS	-	1,800	-
343101 LIFE ACADEMIC INSTRUCTORS	-	23,407	-
343110 LIFE ACA	30,253	-	30,615
343151 LIFE EDUCATIONAL ADMIN/SUPR	-	2,548	-
343201 LIFE OTHER ACA NONINSTRUCT	-	5,715	-
343210 LIFE CLS	29,310	-	32,464
343252 LIFE CLASSIFIED	-	25,765	-
343302 LIFE NON-INSTR ADMIN/SUPR	-	5,996	-
343310 LIFE AA/CAST	9,900	-	10,170
343352 LIFE INSTR AIDE DIRECT INSTR	-	1,214	-
343402 LIFE INST AIDE NOT DIRECT INS	-	1,163	-
344101 LTD ACADEMIC INSTRUCTORS	-	43,687	-
344110 LTD ACA	57,023	-	56,328
344151 LTD EDUCATIONAL ADMIN/SUPR	-	5,288	-
344201 LTD OTHER ACA NONINSTRUCT	-	11,049	-
344210 LTD CLS	35,592	-	40,678
344252 LTD CLASSIFIED	-	30,756	-
344302 LTD NON-INSTR ADMIN/SUPR	-	9,096	-
344310 LTD AA/CAST	18,853	-	19,259
344352 LTD INSTR AIDE DIRECT INSTR	-	1,383	-
344402 LTD INST AIDE NOT DIRECT INST	-	1,396	-
345000 EMPLOYER-PAID COBRA	-	4,058	-
345101 LTC ACADEMIC INSTRUCTORS	-	12,935	-
345110 LTC ACA	16,603	-	15,504
345151 LTC EDUCATIONAL ADMIN/SUPR	-	1,416	-
345201 LTC OTHER ACA NONINSTRUCT	-	3,146	-
345210 LTC CLS	16,098	-	16,326
345252 LTC CLASSIFIED	-	14,250	-
345302 LTC NON-INSTR ADMIN/SUPR	-	3,276	-
345310 LTC AA/CAST	5,356	-	5,140
345352 LTC INSTR AIDE DIRECT INSTR	-	669	-
345402 LTC INST AIDE NOT DIRECT INST	-	642	-
348010 FUTURE RETIREE HEALTH ACA	-	1,188,876	-
348020 FUTURE RETIREE HEALTH CLS	-	1,145,534	-
348030 FUTURE RETIREE HEALTH AA/CAST	-	326,351	-
348110 FUTURE RETIREE HEALTH ACA	1,228,038	-	1,245,150
348210 FUTURE RETIREE HEALTH CLS	1,190,929	-	1,316,967
348310 FUTURE RETIREE HEALTH AA/CAST	379,351	-	390,057
349401 HSA ER ACADEMIC INSTRUCTOR	-	106,792	-
349402 HSA ER OTHER ACA NONINSTRUCTOR	-	11,613	-
349410 HSA ER ACA	125,286	-	118,200
349501 HSA ER CLASSIFIED	-	57,700	-
349510 HSA ER CLS	67,500	-	57,365
349601 HSA ER EDUCATIONAL ADMIN/SUPR	-	18,000	-
349602 HSA ER NON-INSTR ADMIN/SUPR	-	6,000	-

FUND 11 - GENERAL UNRESTRICTED SUBFUND

COMPARING FISCAL YEARS 2022 AND 2023

ACCT DESCRIPTION	FY 2021-2022		FY 2022-2023 BUDGET
	BUDGET	ACTUAL YTD	
349610 HSA ER AA/CAST	24,000	-	18,000
34's HEALTH & WELFARE	14,427,391	13,583,809	16,709,768
350010 STATE UNEMP INSURANCE	394,022	-	491,876
350011 UNEMP/ER	-	368,297	-
359900 SUSPENSE UNEMPLOYMENT	-	23,785	-
35's STATE UNEMPL INSURANCE	394,022	392,081	491,876
360010 WORKER'S COMP	1,227,478	-	1,340,149
361101 WC ACADEMIC INSTRUCTORS	-	622,174	-
361201 WC EDUCATIONAL ADMIN/SUPR	-	59,721	-
361301 WC OTHER ACA NON INSTRUCT	-	113,143	-
362102 WC CLASSIFIED	-	288,287	-
362202 WC NON-INSTR ADMIN/SUPERV	-	87,629	-
362302 WC INSTR AIDE DIRECT INSTR	-	18,761	-
362402 WC INSTR AIDE NOTDIRECT INST	-	13,113	-
363102 WC STUDENT	-	496	-
36's WORKER'S COMP	1,227,478	1,203,323	1,340,149
370010 APPLE	81,541	-	134,146
371101 APPLE ACADEMIC INSTRUCTOR	-	59,625	-
371301 APPLE OTH ACA NONINSTRUCT	-	1,463	-
372102 APPLE CLASSIFIED	-	9,995	-
372302 APPLE INST AIDE DIRECT INSTR	-	5,868	-
372402 APPLE INS AIDE NOTDIRECT INS	-	1,048	-
37's APPLE	81,541	77,999	134,146
390010 OTHER BENEFITS	4,000	-	4,000
394101 ACA BENEFITS TO SPREAD	-	208,162	-
399910 BENEFITS, VACANT	223,000	-	223,000
39's OTHER BENEFITS	227,000	208,162	227,000
EMPLOYEE BENEFITS SUBTOTAL	37,626,803	36,107,359	43,455,488
400010 SUPPLIES & MATERIALS	374,076	-	568,026
411000 SOFTWARE LESS THAN \$5,000	-	630	-
422000 SUBSCRIPTIONS, PERIODICALS	-	1,495	-
424000 INSTRL MAT - PRINTING/ELECTRNC	-	1,165	-
431000 SUPPLIES&MATERIAL,INSTRUCT	-	14,871	-
431100 SUPPLIES, INSTRUCTIONL FOOD	-	594	-
441000 SUPPLIES&MATERIAL,NONINSTR	-	232,791	-
441100 SUPPLIES, INSTITUTIONAL	-	3,429	-
442000 COST OF FOOD, FOOD SERVICE	-	1,661	-
444000 GRADUATION GOWNS	-	136	-
446000 SHIPPING/HANDLING CHARGES	-	39	-
SUPPLIES & MAT SUBTOTAL	374,076	256,809	568,026
500010 OTHER OPER EXP	10,854,041	-	9,988,163
511000 AUDIT	-	132,333	-
515100 INTERNET ACCESS	-	2,369	-
515200 JPA SELF-INSURANCE ADMIN	-	81,608	-
515300 SOFTWARE LICENSING FEES	-	614,352	-
525100 MEMBERSHIP, DISTRICT	-	178,276	-

FUND II - GENERAL UNRESTRICTED SUBFUND

COMPARING FISCAL YEARS 2022 AND 2023

ACCT DESCRIPTION	FY 2021-2022		FY 2022-2023 BUDGET
	BUDGET	ACTUAL YTD	
525200 MEMBERSHIP, EMPLOYEE	-	5,430	-
531000 COUNTY ELECTION SERVICES	-	114,775	-
535200 INS, FIRE, CASUALTY, LIABILITY	-	770,447	-
535600 STUDENT MALPRACTICE INSUR	-	35,971	-
545100 ADVERTISEMENTS REQ BY LAW	-	22,056	-
545300 LEGAL JUDGEMENTS	-	85,000	-
551100 ATHLETIC OFFICIALS FEES	-	57,778	-
551200 CLASSROOM SPEAKERS	-	450	-
551300 INDEPENDENT CONTRACTOR	-	118,386	-
551500 SECURITY GUARD SERVICES	-	90	-
551600 WARRANT RECONCILIATION	-	14,840	-
551900 OTH PERSONAL&CONSULT SVC	-	1,208,533	-
555100 POSTAGE	-	76,753	-
560900 DISTRICT VEHICLE USE	-	14,393	-
561000 RENT & LEASE, EQUIPMENT	-	13,612	-
562000 RENTS & LEASES, LAND/BLDGS	-	11,403	-
562100 RENTAL OF FIELDS	-	3,320	-
564000 RENTAL OF FILMS	-	12,859	-
565100 MAINTENANCE AGREEMT,EQUIP	-	502,298	-
565200 MAINTENCE AGREE,SOFTWARE	-	860,829	-
565300 REPAIRS&MAINT NONINST EQUIP	-	177,459	-
565400 REPAIRS&MAINT INSTR EQUIPMT	-	59,132	-
565500 REPAIRS&MAINTENANCE BLDGS	-	15,832	-
565550 MAINTENANCE, GROUNDS	-	44,769	-
565600 TENANT IMPROVEMENTS	-	10,153	-
575100 TRAVEL, ACADEMIC ADMIN	-	11,629	-
575120 TRAVEL, ACADEMIC EMPLOYEE	-	10,599	-
575200 TRAVEL, CLASSIFIED ADMINISTR	-	(51,850)	-
575210 TRAVEL, CLASSIFIED EMPLOYEE	-	14,263	-
575300 TRAVEL, STUDENT	-	16,513	-
575310 TRAVEL WITH STUDENT	-	56,477	-
575400 TRAVEL, NON EMPLOYEE	-	12,939	-
575500 ATHLETIC ENTRY FEES	-	17,217	-
575600 ORIENTATION EXPENSES	-	861	-
575700 TRAINING/PROFESSIONAL DEVELPMT	-	3,986	-
575710 APPRENTICESHIP TRAINING	-	24,102	-
575800 FOOD FOR MEETINGS	-	2,603	-
580100 ELECTRICITY	-	(1,639)	-
580250 JANITORIAL SERVICES	-	2,220	-
580300 LAUNDRY/DRY CLEANING	-	3,386	-
580350 PEST CONTROL	-	3,168	-
580400 SEWAGE	-	(2,176)	-
580450 TELEPHONE	-	(8,568)	-
580500 TELEPHONE CONNECTIONS	-	133,103	-
580550 WASTE DISPOSAL	-	4,742	-
580600 WASTE DISPOSAL,HAZARDOUS	-	4,663	-

FUND 11 - GENERAL UNRESTRICTED SUBFUND

COMPARING FISCAL YEARS 2022 AND 2023

ACCT DESCRIPTION	FY 2021-2022		FY 2022-2023 BUDGET
	BUDGET	ACTUAL YTD	
580650 WATER	-	(272)	-
585100 ADMINISTRATIVE EXPENSE	-	471,194	-
585150 ADVERTISE NOT REQ BY LAW	-	386,612	-
585200 BAD DEBT EXPENSE	-	2,060	-
585250 BANK CHARGES	-	13,236	-
585260 BANK CREDIT CARD EXPENSE	-	268,934	-
585400 DISALLOWED FIN AID GRANTS	-	5,490	-
585500 FINGERPRINTING	-	3,633	-
585610 TRAN COSTS	-	163	-
585750 PRINTING	-	70,235	-
585900 ROYALTY EXPENSE	-	13,824	-
585910 LICENSING FEE	-	29,700	-
585950 PHYSICAL EXAMINATIONS	-	29,973	-
585990 SPECIAL ACTIVITIES	-	50	-
OTHER OPER EXP SUBTOTAL	10,854,041	6,798,574	9,988,163
580010 INDIRECT COSTS BUDGET POOL	(600,000)	-	(600,000)
585550 INDIRECT COSTS	-	(1,293,038)	-
INDIRECT COSTS SUBTOTAL	(600,000)	(1,293,038)	(600,000)
600010 CAPITAL OUTLAY	777,552	-	851,889
631000 LIBRARY BOOKS	-	42,852	-
632000 LIBRARY MAGAZINE&PERIODICL	-	27,428	-
633000 LIBRARY NONPRINT MEDIA	-	8,707	-
641100 EQUIP INST REPL INVTOR>\$1000	-	2,724	-
641400 EQUIP INSTR,ADDITNL>1000	-	1,892	-
642300 EQUIP NONINS,ADTNL>\$200-999	-	2,898	-
643000 LEASE PURCHASE EQUIPMENT	-	5,174	-
644100 EQUIP INSTR ADDTL \$500 - \$4999	-	617	-
644200 EQUIP INSTR REPL \$500 - \$4999	-	976	-
644300 EQUIPMENT INSTRUCTIONL >\$4,999	-	4,110	-
644400 EQUIP NONINS ADDL \$500 - \$4999	-	22,282	-
644500 EQUIP NONINS REPL \$500 - \$4999	-	10,161	-
644600 EQUIPMENT NONINSTRUCTL >\$4,999	-	159	-
644750 EQUIP TECHNOLOGY INSTR <\$4,999	-	4,800	-
644800 EQUIP TECHNOLOGY NONINS>\$4,999	-	44,187	-
644850 EQUIP TECHNOLOGY NONINS<\$4,999	-	23,201	-
CAPITAL OUTLAY SUBTOTAL	777,552	202,168	851,889
721000 INTRAFUND TRANS OUT WITHIN	-	2,466,089	-
721010 INTRAFUND TRANS OUT WITHIN	2,532,702	-	3,761,568
731000 INTERFUND TRANS OUT BETWEEN	-	8,036,219	-
731010 INTERFUND TRANS OUT BETWEEN	8,036,219	-	4,469,859
791010 RESERVE FOR CONTINGENCIES	9,307,058	-	10,361,138
791510 OTHER RESERVES	9,269,963	-	22,772,608
791610 RESERVE FOR STAFFNG PRIORITIES	-	-	750,000
793010 CONTINGENCY, COLA	2,136,727	-	6,255,197
799010 CONTINGENCY HOLDING ACCOUNT	3,284,226	-	380,237
OTHER OUTGOING SUBTOTAL	34,566,895	10,502,308	48,750,607

FUND II - GENERAL UNRESTRICTED SUBFUND

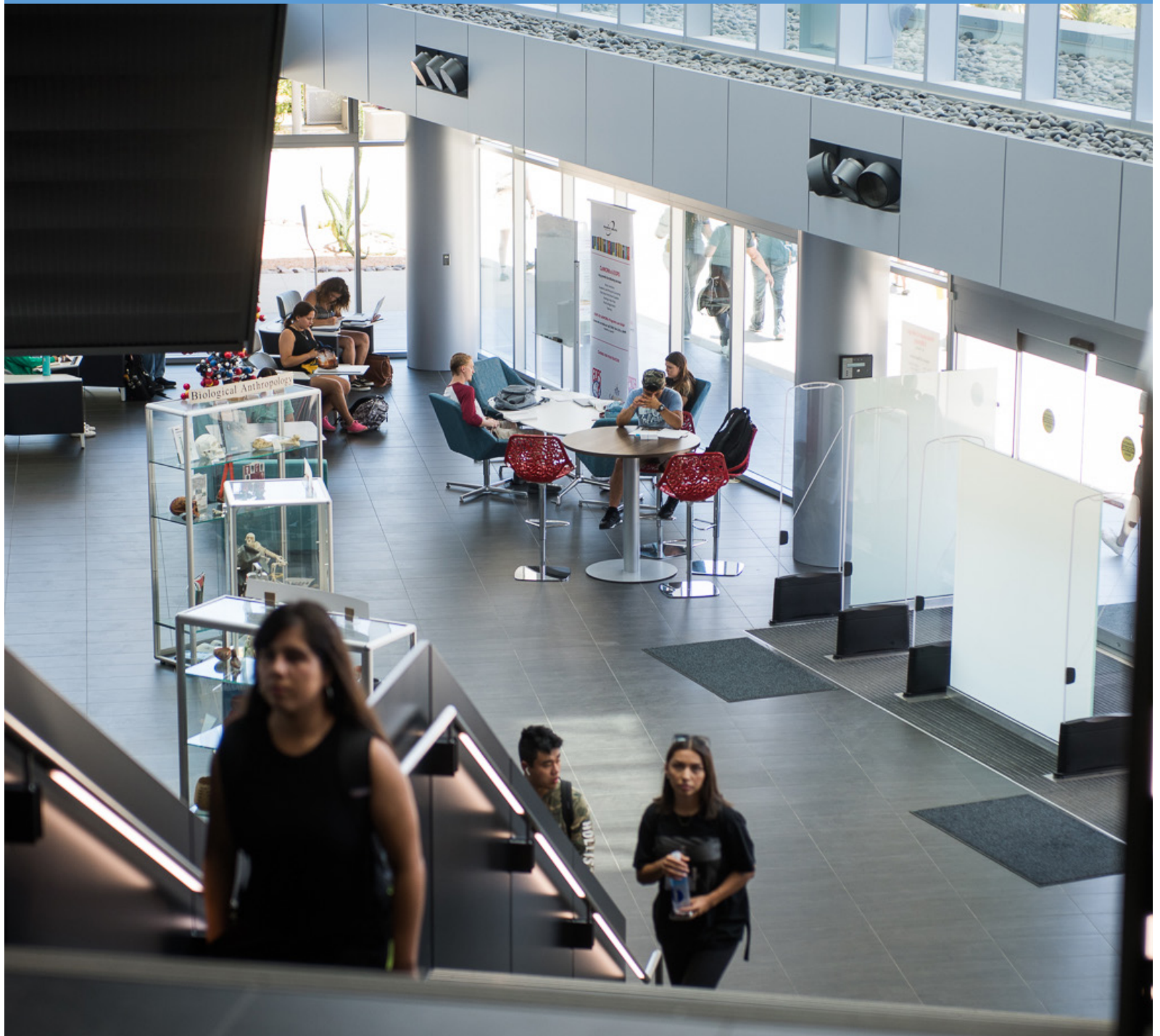
COMPARING FISCAL YEARS 2022 AND 2023

ACCT DESCRIPTION EXPENSE GRAND TOTAL	FY 2021-2022		FY 2022-2023 BUDGET
	BUDGET	ACTUAL YTD	
	146,621,308	104,814,440	159,423,681
81's FEDERAL REVENUES SUBTOTAL	-	-	-
861100 APPRENTICESHIP APPORTIONM	2,529,954	2,529,954	3,140,250
861110 APPRENTICESHIP PRIOR YEAR	-	(237,907)	-
861200 STATE GENERAL APPORTIONMT	-	1,076,826	1,287,426
861250 COMPUTATIONAL GROWTH	-	-	88,300
861300 APPORTIONMENT COLA	5,836,409	-	7,935,075
861430 FT FACULTY HIRING	850,561	2,450,435	2,450,435
861450 PART TIME FACULTY APPORT	383,722	399,662	423,324
861500 2% BFAP ADMIN	205,136	197,679	178,001
865650 PT TIME FAC HLTHINS OFC HRS	-	172,599	-
867100 HOMEOWNER PROPTAX RELIEF	430,082	220,797	250,000
868200 STATE MANDATED COSTS	566,444	562,236	441,605
869800 OTHER MISC STATE REVENUES	4,390,586	4,673,239	5,502,068
86's STATE REVENUES SUBTOTAL	15,192,894	12,045,520	21,696,484
881100 TAX ALLOCATION SECURD ROLL	79,785,105	82,205,928	79,361,226
881200 TAX ALLOC SUPPLEMENT ROLL	1,032,031	1,515,692	2,099,732
881300 TAX ALLOCN UNSECURED ROLL	2,400,837	2,070,189	3,558,332
881600 PRIOR YEARS TAXES	500,000	1,350,886	500,000
881700 ERAF ED REVENUE AUG FUND	148,702	(96,050)	158,457
881800 PROP TAXES RFNDS/ADJS	-	(1,493,945)	-
881900 RDA RESIDUAL PAYMENTS	6,613,637	6,445,566	2,000,000
883600 FOLLETT	166,692	229,771	400,000
886100 INTEREST BANK ACCOUNTS	132	699	-
886200 INTEREST COUNTY TREASURY	220,287	357,658	400,000
886500 OTH INTEREST & INVEST INCOM	500	500	-
887400 ENROLLMENT FEE	8,140,000	6,773,333	6,825,842
887910 TRANSCRIPT INCOME	-	408	150,000
888010 NON RESIDENT TUITION USA	1,178,991	1,509,475	1,500,000
888020 NONRESIDENT TUITON FOREIGN	1,500,000	884,378	900,000
888115 NCTD PASSES	-	(778)	-
889030 COBRA ADMIN FEE	-	308	-
889830 RETURNED CHECK FEE	-	80	-
889880 STALE DATED/VOID WARRANTS	-	67,735	-
889900 OTHER LOCAL REVENUES	158,198	21,899	468,888
889999 BEGINNING BALANCE, LOCAL	26,025,988	-	39,404,720
88's LOCAL REVENUES SUBTOTAL	127,871,100	101,843,731	137,727,197
898200 INTRAFUND TRANSFR IN,WITHIN	3,557,314	3,309,307	-
89's OTHER SOURCES SUBTOTAL	3,557,314	3,309,307	-
REVENUE GRAND TOTAL	146,621,308	117,198,558	159,423,681

FUND 12

GENERAL FUND RESTRICTED

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.



FUND 12 - GENERAL RESTRICTED SUBFUND

COMPARING FISCAL YEARS 2022 AND 2023

ACCT DESCRIPTION	FY 2021-2022		FY 2022-2023 BUDGET
	BUDGET	ACTUAL YTD	
111000 INSTRUCTIONAL SAL, CONTRACT	-	716,816	-
111010 INSTRUCTIONAL SALARY, CONTRACT	754,103	-	84,014
11's INSTR SAL - CONTRACT	754,103	716,816	84,014
122100 COUNSELORS, CONTRACT	-	1,318,773	-
122110 COUNSELORS, CONTRACT	1,728,382	-	1,287,364
123100 DEAN, ACADEMIC CONTRACT	-	13,500	-
123110 DEAN, ACADEMIC CONTRACT	13,500	-	-
123200 DEPARTMENT CHAIR, CONTRACT	-	28,480	-
123210 DEPARTMENT CHAIR, CONTRACT	28,480	-	-
123400 DIRECTR/COORDINAT,ACA CONT	-	157,242	-
123410 DIRECTOR/COORDINATOR, ACA CONT	170,194	-	76,927
123600 DIRECTOR/COORDINATOR, AA CONT	-	726,850	-
123610 DIRECTOR/COORDINATOR, AA CONT	755,655	-	516,429
125000 LIBRARIANS, CONTRACT	-	18,000	-
125010 LIBRARIANS, CONTRACT	18,000	-	-
12's NON-INSTR SAL - CONTRACT	2,714,211	2,262,845	1,880,720
130010 INSTR SALARIES - OTHER	2,172,859	-	56,220
131100 ASSIGN TIME HRLY REPLACMT	-	49,674	-
133100 INSTRUCTIONL ACADEMIC,HRLY	-	1,723,104	-
133300 INSTR ACADEMIC, HRLY SUMMR	-	21,748	-
135300 OVERLOAD,CONTRACT INSTRUCT	-	12,988	-
135700 OVERLOAD,SUMMER ACA HRLY	-	488	-
138100 STIPEND, CONTRACT INSTRUCT	-	13,180	-
138200 STIPEND, HOURLY ACADEMIC	-	19,050	-
139000 INSTRUCTIONAL SALARY,OTHER	-	326,507	-
13's INSTR SAL - OTHER	2,172,859	2,166,739	56,220
140010 NON-INSTR SALARIES - OTHER	4,279,786	-	1,632,297
141100 COUNSELOR, HOURLY	-	739,672	-
143100 LIBRARIANS, HOURLY	-	7,318	-
144100 NON-INSTRUCT ACADEMIC,HRLY	-	1,396,065	-
145100 OVERLOAD,SUMMER NON-INST	-	62,529	-
146600 REPLC COUNSLR SUMMR HRLY	-	116,390	-
14's NON-INSTR SAL - OTHER	4,279,786	2,321,974	1,632,297
ACADEMIC SALARIES SUBTOTAL	9,920,960	7,468,374	3,653,251
211000 EXECUTIVE ADMIN SUPPORT, CAST	-	12,500	-
211010 EXECUTIVE ADMIN SUPPORT, CAST	12,500	-	-
212100 SUPERVISOR, CAST	-	696,268	-
212110 SUPERVISOR, CAST	872,259	-	858,011
212200 CLASSIFIED REGULAR SALARY	-	5,697,815	-
212210 CLASSIFIED REGULAR SALARY	6,858,106	-	6,113,879
212300 CLASSIFIED HEALTH PROFESSL	-	221,453	-
212310 CLASSIFIED HEALTH PROFESSIONAL	221,453	-	233,161
212600 NON-INSTRUCTNL ADMINISTRATORS	-	1,043,402	-
212610 NON-INSTRUCTNL ADMINISTRATORS	1,520,504	-	1,381,689
21's NON-INSTR SAL - REG	9,484,822	7,671,437	8,586,740
221000 INST AIDE CONTRACT,DIRECT INST	-	29,250	-

FUND 12 - GENERAL RESTRICTED SUBFUND

COMPARING FISCAL YEARS 2022 AND 2023

ACCT DESCRIPTION	FY 2021-2022		FY 2022-2023 BUDGET
	BUDGET	ACTUAL YTD	
221010 INST AIDE CONTRACT,DIRECT INST	29,250	-	-
222000 INST AIDE CONTRACT, NOT DIRECT	-	23,750	-
222010 INST AIDE CONTRACT, NOT DIRECT	23,750	-	-
22's INSTR AIDES - REG	53,000	53,000	-
230010 NON ACADEMIC SALARIES - OTHER	3,778,712	-	2,581,199
231100 HOURLY CLASSIFIED, TEMP	-	1,780,113	-
231200 HOURLY INTERPRETERS	-	38,176	-
231300 HOURLY TUTORS	-	186,262	-
231500 HRLY HEALTH PROFESSIONAL	-	63,091	-
232100 OVERTIME CLASSIFID SALARIED	-	253,561	-
232200 OVERTIME SUPERVISR SALRIED	-	18,575	-
235100 STUDENT EMPLOYEE	-	134,889	-
235200 STUDENT TUTORS	-	1,104	-
235400 STUDENT WORK STUDY	-	150,011	-
23's NON-ACA SAL - OTHER	3,778,712	2,625,781	2,581,199
240010 INSTR AIDES - OTHER	59,263	-	46,199
241100 HRLY INSTR AIDE,DIRECT INSTR	-	3,400	-
242100 HRLY INSTAIDE,NOT DIRECTINST	-	5,282	-
24's INSTR AIDES - OTHER	59,263	8,682	46,199
NON-ACADEMIC SAL SUBTOTAL	13,375,797	10,358,900	11,214,138
310010 STRS	893,206	-	551,007
311101 STRS ACADEMIC INSTRUCTORS	-	86,905	-
311201 STRS EDUCATIONAL ADMIN/SUP	-	33,315	-
311301 STRS OTHERACA NONINSTRUCT	-	515,653	-
312202 STRS NON-INSTR ADMIN/SUPR	-	5,818	-
314101 STRS, ON-BEHALF, INSTR	-	42,572	-
314102 STRS, ON-BEHALF, NONINSTR	-	358,996	-
31's STRS	893,206	1,043,259	551,007
320010 PERS	2,324,424	-	2,251,871
321101 PERS ACADEMIC INSTRUCTORS	-	854	-
321201 PERS EDUCATIONAL ADMIN/SUP	-	103,949	-
321301 PERS OTHERACA NONINSTRUCT	-	40,238	-
322102 PERS CLASSIFIED	-	1,364,107	-
322202 PERS NON-INSTR ADMIN/SUPR	-	354,973	-
32's PERS	2,324,424	1,864,121	2,251,871
330010 FICA & MEDICARE (OASDI)	1,033,738	-	749,828
330011 OASDI/ER	-	584,050	-
330012 MED/ER	-	250,327	-
33's FICA & MEDICARE (OASDI)	1,033,738	834,377	749,828
340101 MEDIC ACADEMIC INSTRUCTORS	-	29,317	-
340110 MEDIC ACA	349,898	-	224,668
340120 MEDIC ACADEMIC ADJUNCT	-	2,448	-
340125 MEDIC NON-ACADEMIC ADJUNCT	-	245	-
340151 MEDIC EDUCATIONL ADMIN/SUP	-	100,310	-
340201 MEDIC OTHER ACA NONINSTRUC	-	217,069	-
340210 MEDIC CLS	1,455,455	-	1,515,446

FUND 12 - GENERAL RESTRICTED SUBFUND

COMPARING FISCAL YEARS 2022 AND 2023

ACCT DESCRIPTION	FY 2021-2022		FY 2022-2023 BUDGET
	BUDGET	ACTUAL YTD	
340252 MEDIC CLASSIFIED	-	1,094,188	-
340302 MEDIC NON-INSTR ADMIN/SUPR	-	282,131	-
340310 MEDIC AA/CAST	563,779	-	560,662
341101 DENT ACADEMIC INSTRUCTORS	-	695	-
341110 DENT ACA	5,781	-	4,012
341151 DENT EDUCATIONAL ADMIN/SUP	-	1,544	-
341201 DENT OTHER ACA NONINSTRUC	-	3,792	-
341210 DENT CLS	30,035	-	26,929
341252 DENT CLASSIFIED	-	23,131	-
341302 DENT NON-INSTR ADMIN/SUPR	-	5,438	-
341310 DENT AA/CAST	9,737	-	8,216
342101 VISION ACADEMIC INSTRUCTOR	-	361	-
342110 VISION ACA	3,010	-	2,095
342151 VISION EDUCATIONL ADMIN/SUP	-	803	-
342201 VISION OTHR ACA NONINSTRUC	-	1,971	-
342210 VISION CLS	15,639	-	14,026
342252 VISION CLASSIFIED	-	12,023	-
342302 VISION NON-INSTR ADMIN/SUP	-	2,827	-
342310 VISION AA/CAST	5,071	-	4,282
343101 LIFE ACADEMIC INSTRUCTORS	-	184	-
343110 LIFE ACA	1,950	-	1,361
343151 LIFE EDUCATIONAL ADMIN/SUPR	-	519	-
343201 LIFE OTHER ACA NONINSTRUCT	-	1,255	-
343210 LIFE CLS	10,152	-	9,122
343252 LIFE CLASSIFIED	-	7,808	-
343302 LIFE NON-INSTR ADMIN/SUPR	-	1,818	-
343310 LIFE AA/CAST	3,291	-	2,900
344101 LTD ACADEMIC INSTRUCTORS	-	387	-
344110 LTD ACA	3,740	-	2,628
344151 LTD EDUCATIONAL ADMIN/SUPR	-	1,087	-
344201 LTD OTHER ACA NONINSTRUCT	-	2,410	-
344210 LTD CLS	11,732	-	11,355
344252 LTD CLASSIFIED	-	9,290	-
344302 LTD NON-INSTR ADMIN/SUPR	-	2,830	-
344310 LTD AA/CAST	5,605	-	5,030
345101 LTC ACADEMIC INSTRUCTORS	-	129	-
345110 LTC ACA	1,057	-	688
345151 LTC EDUCATIONAL ADMIN/SUPR	-	286	-
345201 LTC OTHER ACA NONINSTRUCT	-	703	-
345210 LTC CLS	5,145	-	4,595
345252 LTC CLASSIFIED	-	4,285	-
345302 LTC NON-INSTR ADMIN/SUPR	-	1,008	-
345310 LTC AA/CAST	1,694	-	1,459
348010 FUTURE RETIREE HEALTH ACA	-	61,711	-
348020 FUTURE RETIREE HEALTH CLS	-	259,694	-
348030 FUTURE RETIREE HEALTH AA/CAST	-	77,334	-

FUND 12 - GENERAL RESTRICTED SUBFUND

COMPARING FISCAL YEARS 2022 AND 2023

ACCT DESCRIPTION	FY 2021-2022		FY 2022-2023 BUDGET
	BUDGET	ACTUAL YTD	
348110 FUTURE RETIREE HEALTH ACA	79,475	-	55,177
348210 FUTURE RETIREE HEALTH CLS	355,829	-	307,214
348310 FUTURE RETIREE HEALTH AA/CAST	118,726	-	94,263
349401 HSA ER ACADEMIC INSTRUCTOR	-	2,346	-
349410 HSA ER ACA	2,346	-	1,800
349501 HSA ER CLASSIFIED	-	15,000	-
349510 HSA ER CLS	19,457	-	18,000
349602 HSA ER NON-INSTR ADMIN/SUPR	-	12,000	-
349610 HSA ER AA/CAST	12,000	-	12,000
34's HEALTH & WELFARE	3,070,603	2,240,374	2,887,928
350010 STATE UNEMP INSURANCE	101,878	-	68,885
350011 UNEMP/ER	-	85,545	-
35's STATE UNEMPL INSURANCE	101,878	85,545	68,885
360010 WORKER'S COMP	355,033	-	219,604
361101 WC ACADEMIC INSTRUCTORS	-	45,720	-
361201 WC EDUCATIONAL ADMIN/SUPR	-	11,828	-
361301 WC OTHER ACA NON INSTRUCT	-	58,858	-
362102 WC CLASSIFIED	-	128,395	-
362202 WC NON-INSTR ADMIN/SUPERV	-	27,797	-
362302 WC INSTR AIDE DIRECT INSTR	-	513	-
362402 WC INSTR AIDE NOTDIRECT INST	-	555	-
363102 WC STUDENT	-	4,601	-
36's WORKER'S COMP	355,033	278,267	219,604
370010 APPLE	65,045	-	40,213
371101 APPLE ACADEMIC INSTRUCTOR	-	1,737	-
371301 APPLE OTH ACA NONINSTRUCT	-	5,462	-
372102 APPLE CLASSIFIED	-	22,736	-
372302 APPLE INST AIDE DIRECT INSTR	-	85	-
372402 APPLE INS AIDE NOTDIRECT INS	-	132	-
37's APPLE	65,045	30,152	40,213
39's OTHER BENEFITS	-	-	-
EMPLOYEE BENEFITS SUBTOTAL	7,843,925	6,376,095	6,769,336
400010 SUPPLIES & MATERIALS	6,792,540	-	4,914,661
411000 SOFTWARE LESS THAN \$5,000	-	15,502	-
421000 BOOKS,MAGAZINES,PERIODCLS	-	28,752	-
422000 SUBSCRIPTIONS, PERIODICALS	-	42,892	-
423000 BOOKSTORE TEXTBOOKS	-	1,630,630	-
424000 INSTRL MAT - PRINTING/ELECTRNC	-	52,994	-
431000 SUPPLIES&MATERIAL,INSTRUCT	-	1,279,596	-
431100 SUPPLIES, INSTRUCTIONL FOOD	-	62	-
432000 INSTRUCTIONAL TESTS	-	4,736	-
441000 SUPPLIES&MATERIAL,NONINSTR	-	543,184	-
441100 SUPPLIES, INSTITUTIONAL	-	52,216	-
441300 SUPPLIES, FOOD SERVICES	-	171	-
441419 SUPPLIES, EMPLOYEE WFH	-	20,205	-
442000 COST OF FOOD, FOOD SERVICE	-	125	-

FUND 12 - GENERAL RESTRICTED SUBFUND

COMPARING FISCAL YEARS 2022 AND 2023

ACCT DESCRIPTION	FY 2021-2022		FY 2022-2023 BUDGET
	BUDGET	ACTUAL YTD	
444000 GRADUATION GOWNS	-	32	-
446000 SHIPPING/HANDLING CHARGES	-	463	-
SUPPLIES & MAT SUBTOTAL	6,792,540	3,671,561	4,914,661
500010 OTHER OPER EXP	9,628,110	-	8,642,573
515100 INTERNET ACCESS	-	27,487	-
515300 SOFTWARE LICENSING FEES	-	396,617	-
525100 MEMBERSHIP, DISTRICT	-	27,441	-
525200 MEMBERSHIP, EMPLOYEE	-	9,758	-
535200 INS, FIRE, CASUALTY, LIABILITY	-	4,138	-
535500 STUDENT ACCIDENT&HOSPITAL	-	34,000	-
545100 ADVERTISEMENTS REQ BY LAW	-	2,931	-
545200 LAWYERS' FEES	-	(3,140)	-
551200 CLASSROOM SPEAKERS	-	100	-
551300 INDEPENDENT CONTRACTOR	-	1,123,381	-
551400 MANAGEMENT FEES	-	115	-
551500 SECURITY GUARD SERVICES	-	100	-
551900 OTH PERSONAL&CONSULT SVC	-	967,448	-
555100 POSTAGE	-	33,268	-
560900 DISTRICT VEHICLE USE	-	659	-
561000 RENT & LEASE, EQUIPMENT	-	2,658	-
562000 RENTS & LEASES, LAND/BLDGS	-	400	-
563000 RENTAL OF TRANSPORTATION	-	6,140	-
565100 MAINTENANCE AGREEMT,EQUIP	-	76,429	-
565200 MAINTENCE AGREE,SOFTWARE	-	738,164	-
565300 REPAIRS&MAINT NONINST EQUIP	-	192,194	-
565400 REPAIRS&MAINT INSTR EQUIPMT	-	19,704	-
565550 MAINTENANCE, GROUNDS	-	26,115	-
575100 TRAVEL, ACADEMIC ADMIN	-	21,664	-
575120 TRAVEL, ACADEMIC EMPLOYEE	-	30,888	-
575200 TRAVEL, CLASSIFIED ADMINISTR	-	28,471	-
575210 TRAVEL, CLASSIFIED EMPLOYEE	-	79,631	-
575300 TRAVEL, STUDENT	-	4,253	-
575310 TRAVEL WITH STUDENT	-	132,968	-
575400 TRAVEL, NON EMPLOYEE	-	1,200	-
575600 ORIENTATION EXPENSES	-	353	-
575700 TRAINING/PROFESSIONAL DEVELPMT	-	56,694	-
575710 APPRENTICESHIP TRAINING	-	19,673	-
575800 FOOD FOR MEETINGS	-	118,046	-
580150 FUEL, GAS	-	23,919	-
580250 JANITORIAL SERVICES	-	6,220	-
580300 LAUNDRY/DRY CLEANING	-	3,776	-
580550 WASTE DISPOSAL	-	767	-
580600 WASTE DISPOSAL,HAZARDOUS	-	64	-
585100 ADMINISTRATIVE EXPENSE	-	30,278	-
585110 GFSP STUDENT EXPENSE	-	31,249	-
585150 ADVERTISE NOT REQ BY LAW	-	101,872	-

FUND 12 - GENERAL RESTRICTED SUBFUND

COMPARING FISCAL YEARS 2022 AND 2023

ACCT DESCRIPTION	FY 2021-2022		FY 2022-2023 BUDGET
	BUDGET	ACTUAL YTD	
585250 BANK CHARGES	-	228	-
585260 BANK CREDIT CARD EXPENSE	-	59,934	-
585400 DISALLOWED FIN AID GRANTS	-	4,281	-
585500 FINGERPRINTING	-	5,354	-
585510 TB TESTS	-	560	-
585519 COVID-19 EMP HOME INTERNET	-	353,836	-
585700 PAYMENT IN LIEU OF TRANSPRT	-	1	-
585750 PRINTING	-	55,365	-
585850 PUBLISHING EXPENSE	-	999	-
585910 LICENSING FEE	-	13,781	-
585990 SPECIAL ACTIVITIES	-	26,733	-
590010 ABATEMENT BUDGET POOL	(800)	-	-
590700 LIVE SCAN (CP) ABATEMENT	-	(4,136)	-
OTHER OPER EXP SUBTOTAL	9,627,310	4,895,029	8,642,573
580010 INDIRECT COSTS BUDGET POOL	1,889,583	-	827,491
585550 INDIRECT COSTS	-	1,293,038	-
INDIRECT COSTS SUBTOTAL	1,889,583	1,293,038	827,491
600010 CAPITAL OUTLAY	13,872,966	-	5,024,153
612000 SITE IMPROVEMENT	-	25,835	-
612200 PARKING IMPROVEMENT	-	24,895	-
623000 BUILDING CONSTRUCTION	-	9,365	-
623100 ARCHITECTURL&ENGINEER FEE	-	104,822	-
625000 BUILDING REPLACEMENT	-	562,061	-
633000 LIBRARY NONPRINT MEDIA	-	164,004	-
641100 EQUIP INST REPL INVTOR>\$1000	-	51,428	-
641300 EQUIP INSTR,ADDITNL >\$200-999	-	2,928	-
641400 EQUIP INSTR,ADDITNL>1000	-	116,458	-
642300 EQUIP NONINS,ADTNL>\$200-999	-	150	-
644100 EQUIP INSTR ADDTL \$500 - \$4999	-	160,297	-
644200 EQUIP INSTR REPL \$500 - \$4999	-	18,016	-
644300 EQUIPMENT INSTRUCTIONL >\$4,999	-	1,461,516	-
644400 EQUIP NONINS ADDL \$500 - \$4999	-	65,631	-
644500 EQUIP NONINS REPL \$500 - \$4999	-	18,717	-
644519 EQUIPMENT, EMPLOYEE WFH	-	11,524	-
644600 EQUIPMENT NONINSTRUCTL >\$4,999	-	816,739	-
644700 EQUIP TECHNOLOGY INSTR >\$4,999	-	1,257,679	-
644750 EQUIP TECHNOLOGY INSTR <\$4,999	-	851,888	-
644800 EQUIP TECHNOLOGY NONINS>\$4,999	-	1,104,308	-
644850 EQUIP TECHNOLOGY NONINS<\$4,999	-	995,521	-
644900 SOFTWARE INSTRUCTNL >\$4,999.	-	79,892	-
644950 SOFTWARE NONINSTRNL >\$4,999	-	107,533	-
CAPITAL OUTLAY SUBTOTAL	13,872,966	8,011,205	5,024,153
721000 INTRAFUND TRANS OUT WITHIN	-	11,400,873	-
721010 INTRAFUND TRANS OUT WITHIN	12,379,048	-	6,457,572
731000 INTERFUND TRANS OUT BETWEEN	-	401,832	-
731010 INTERFUND TRANS OUT BETWEEN	408,698	-	2,866
751000 STUDENT GRANTS	-	3,206,107	-

FUND 12 - GENERAL RESTRICTED SUBFUND

COMPARING FISCAL YEARS 2022 AND 2023

ACCT DESCRIPTION	FY 2021-2022		FY 2022-2023 BUDGET
	BUDGET	ACTUAL YTD	
751010 STUDENT GRANTS	4,582,635	-	6,585,770
752010 STUDENT SCHOLARSHIPS	2,000	-	2,000
762000 STUDT BOOK&SUPPLY PAYMENTS	-	120,453	-
762010 STUDT BOOK&SUPPLY PAYMENTS	165,532	-	201,500
763000 STUDENT TRANSPORTATION	-	19,760	-
763010 STUDENT TRANSPORTATION	19,925	-	27,600
766000 STU MEAL TICKET/FOOD SVCS	-	21,675	-
766010 STU MEAL TICKET-FOOD SVCS	21,676	-	11,616
767010 STUDENT PIC CARD	2,974	-	12,000
768000 STUDENT HEALTH FEES	-	19,396	-
768010 STUDENT HEALTH FEES	19,438	-	14,750
769000 STUDENT OTHER EXPENSES	-	977,445	-
769010 STUDENT OTHER EXPENSES	1,044,403	-	1,306,889
799010 CONTINGENCY HOLDING ACCOUNT	11,349,408	-	18,865,434
OTHER OUTGOING SUBTOTAL	29,995,737	16,167,542	33,487,997
EXPENSE GRAND TOTAL	93,318,818	58,241,745	74,533,600
812130 HEA FED WORK STUDY	524,698	514,405	471,265
812220 HEA TRIO	354,577	312,713	354,577
812221 HEA TRIO/SSS PRIOR YEAR	37,389	37,389	41,864
812225 HEA TRIO EDUC OPPORTUNITY CNTR	273,793	256,814	273,793
812226 HEA TRIO EOC PRIOR YEAR	76,549	76,547	16,979
812240 HEA TRIO UPWARD BOUND	610,081	312,278	610,081
812241 HEA TRIO/UPWARD BOUND PR YEAR	233,639	233,639	297,804
812250 HEA GEAR UP	1,190,400	-	1,190,400
812251 HEA GEAR UP PRIOR YEAR	1,424,331	1,064,405	1,550,326
812260 TRIO TALENT SEARCH GRANT	554,750	526,083	554,750
812261 TRIO TALENT SEARCH PRIOR YEAR	199,510	199,505	28,666
812291 HEA TITLE V HSI PRIOR YEAR	508,744	482,112	26,631
814100 TANF (FEDERAL)	57,508	29,904	54,632
815190 PELL GRANT ADMIN ALLOWANC	20,000	19,475	19,000
815500 FEDERAL ADMIN ALLOWANCE	12,000	73,785	-
816100 VETERAN'S EDUCATION	18,288	15,312	12,000
817100 VOCTNL/APPLIED TECH ED ACT	734,802	734,802	602,073
819400 NATIONAL SCIENCE FOUN GRNT	9,566	9,566	-
819800 OTHER FEDERAL REVENUES	28,880,522	17,476,418	10,802,766
819999 BEGINNING BALANCE, FEDERAL	321,199	-	409,797
81's FEDERAL REVENUES SUBTOTAL	36,042,346	22,375,153	17,317,404
861400 OTH GENERAL APPORTIONMNT	127,529	127,529	177,964
862150 EOPS	1,333,357	1,333,357	1,266,689
862151 EOPS PRIOR YEAR	14,902	14,901	56,674
862200 DSPS	1,449,649	1,449,649	1,449,649
862210 DSPS PRIOR YEAR	461,893	461,892	516,826
862212 DEAF & HARD OF HEARING (DHH)	186,354	186,354	169,403
862213 ACCESS T/PRINT & ELECTRNC INFO	22,154	22,154	15,993
862250 CALWORKS	332,943	332,943	329,231
862251 CALWORKS PRIOR YEAR	70,286	70,286	71,524

FUND 12 - GENERAL RESTRICTED SUBFUND

COMPARING FISCAL YEARS 2022 AND 2023

ACCT DESCRIPTION	FY 2021-2022		FY 2022-2023 BUDGET
	BUDGET	ACTUAL YTD	
862400 OTH GEN CATEGORICL PROGMS	6,998,417	6,734,453	9,907,536
862445 STRONG WORKFORCE PROGRAM	4,746,238	4,746,237	2,188,643
862450 BFAP	644,941	644,941	755,664
862451 BFAP CARRYOVER	251,272	251,272	263,714
862500 CARE	160,040	160,040	152,038
862510 CARE PRIOR YEAR	-	-	1,986
862754 STUDENT EQUITY & ACHIEVEMENT	6,003,151	6,003,151	5,479,397
862760 INNOVATION IN HIGHER EDUCATION	1,110,656	1,110,655	1,070,585
865300 OTH SPECL CATAGORL PRGRM	3,750,000	3,395,136	3,750,000
865310 ASSOCIATE DEGREE NURSING GRANT	217,774	217,774	210,146
865392 TTIP SOUTH PRIOR YEAR	627,510	627,510	747,005
868100 STATE LOTTERY PROCEEDS	705,110	1,550,175	1,236,753
869800 OTHER MISC STATE REVENUES	5,153,074	5,533,322	4,824,996
869999 BEGINNING BALANCE, STATE	6,824,349	-	7,676,503
86's STATE REVENUES SUBTOTAL	41,191,599	34,973,731	42,318,919
882100 CONTRB,GIFTS,GRANTS,ENDOW	286,705	286,699	1,600
883100 CONTRACT INSTRUCTIONL SVC	369,694	777,956	378,210
883300 CONT INSTR SVC CONTRACT ED	883,202	931,458	715,524
884170 KKSM ADVERTISING SALES	110	910	1,000
884320 WELLNESS CENTER FEES	35,000	-	35,000
887600 HEALTH SERVICE FEE STUDENT	880,000	834,062	850,000
887700 INSTR MAT FEES;SALE MATERL	30,000	2,444	31,381
888030 NONRESIDENT CAPITAL OUTLAY	-	(248)	-
888101 PARK STICKER FEE SPRING	175,000	61,451	175,000
888102 PARK STICKER FEE SUMMER	5,000	-	5,000
888103 PARK STICKER FEE FALL	150,000	2,126	150,000
888104 CAMPUS POLICE MISCLLNEOUS FEES	5,000	398	1,000
888110 ONE-DAY PERMIT MACHINES	60,000	20,505	30,000
888900 OTH STUDENT FEES&CHARGES	6,000	15,720	15,000
888920 COURSE TESTING FEE	150,000	89,409	119,231
889650 PARKING FINES	52,000	14,961	26,000
889675 LIVE SCAN REVENUE	3,000	2,144	2,000
889900 OTHER LOCAL REVENUES	1,158,767	943,595	1,493,023
889999 BEGINNING BALANCE, LOCAL	1,962,140	-	2,150,274
88's LOCAL REVENUES SUBTOTAL	6,211,618	3,983,592	6,179,243
898200 INTRAFUND TRANSFR IN,WITHIN	9,895,612	9,061,217	8,718,034
89's OTHER SOURCES SUBTOTAL	9,895,612	9,061,217	8,718,034
REVENUE GRAND TOTAL	93,341,175	70,393,693	74,533,600

FUND 22 - FUND 29

BOND INTEREST AND OTHER DEBT SERVICE FUNDS

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.

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.

PROP M BOND INTEREST AND REDEMPTION FUND – SERIES C

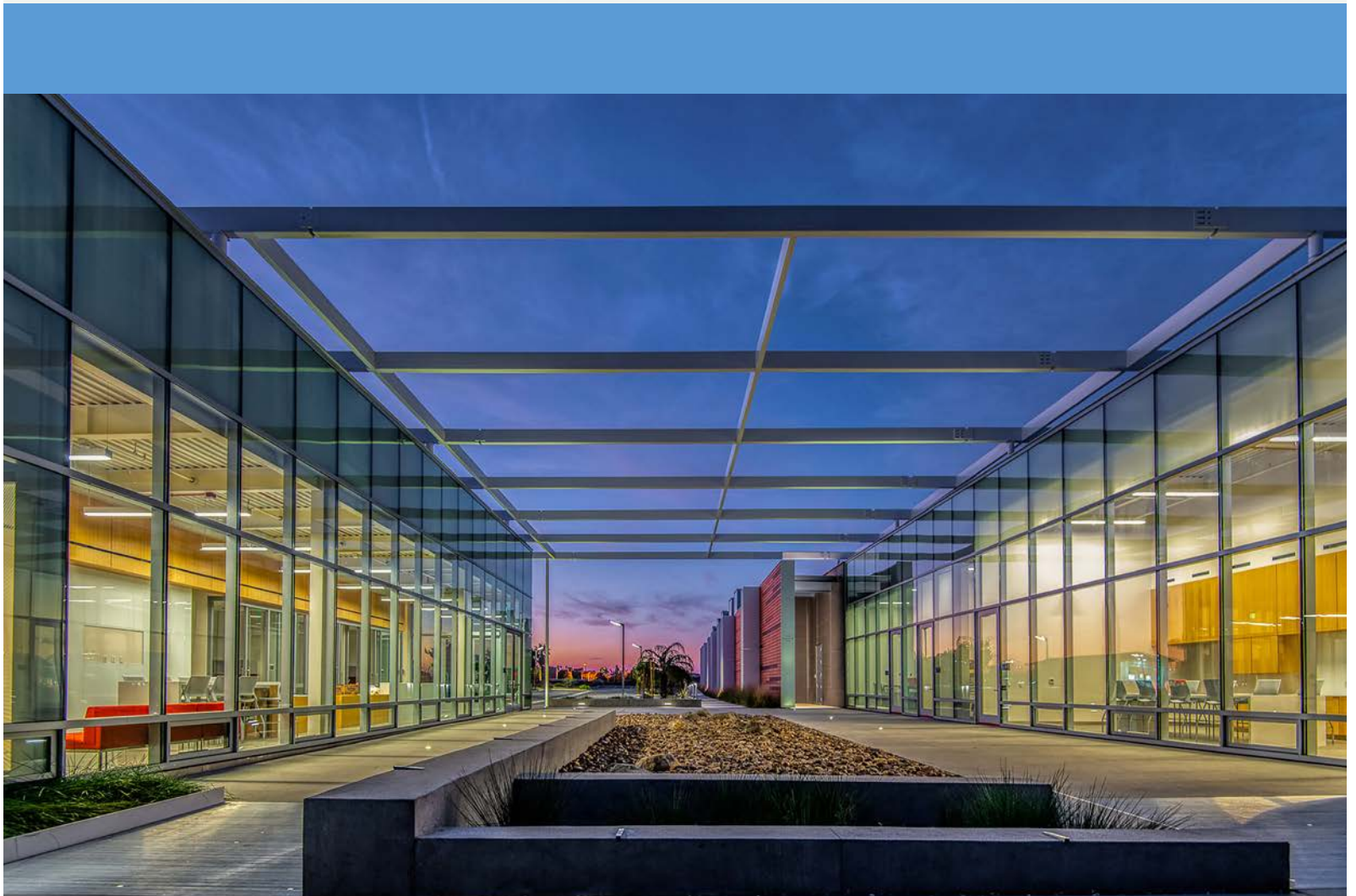
The Prop M Bond Interest and Redemption Fund is the fund used to account for the accumulation of resources from property taxes levied for the payment of Prop M General Obligation Bond principal and interest.

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.

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.



FUND 22 - PROP M BOND INT/REDMP-SERIES A

COMPARING FISCAL YEARS 2022 AND 2023

ACCT DESCRIPTION	FY 2021-2022		FY 2022-2023 BUDGET
	BUDGET	ACTUAL YTD	
SUPPLIES & MAT SUBTOTAL	-	-	-
500010 OTHER OPER EXP	1,500	-	1,500
OTHER OPER EXP SUBTOTAL	1,500	-	1,500
INDIRECT COSTS SUBTOTAL	-	-	-
CAPITAL OUTLAY SUBTOTAL	-	-	-
712000 DEBT REDEMPTION PRINCIPAL	-	5,650,000	-
712010 DEBT REDEMPTION PRINCIPAL	5,650,000	-	6,170,000
713000 DEBT INTEREST/SERVICE CHGS	-	2,574,750	-
713010 DEBT INTEREST, SERVICE CHGS	5,060,600	-	4,519,500
799010 CONTINGENCY HOLDING ACCOUNT	1,468,675	-	1,433,256
OTHER OUTGOING SUBTOTAL	12,179,275	8,224,750	12,122,756
EXPENSE GRAND TOTAL	12,180,775	8,224,750	12,124,256
81's FEDERAL REVENUES SUBTOTAL	-	-	-
86's STATE REVENUES SUBTOTAL	-	-	-
881400 VOTED INDEBT SECURED ROLL	6,039,611	6,603,413	9,022,300
881450 VOTED INDEBT SUPPLEMENT ROLL	25,312	101,562	48,000
881500 VOTED INDEBT UNSECURDROLL	215,700	201,584	215,700
881600 PRIOR YEARS TAXES	68,685	133,371	72,800
881800 PROP TAXES RFNDS/ADJS	-	(59,639)	-
886200 INTEREST COUNTY TREASURY	30,327	38,719	92,800
889999 BEGINNING BALANCE, LOCAL	5,801,140	-	2,672,656
88's LOCAL REVENUES SUBTOTAL	12,180,775	7,019,009	12,124,256
894200 OTH GENRAL LONG TERM DEBT	-	(1,922,743)	-
89's OTHER SOURCES SUBTOTAL	-	(1,922,743)	-
REVENUE GRAND TOTAL	12,180,775	5,096,266	12,124,256

FUND 23 - PROP M BOND INT/REDMP-SERIES B

COMPARING FISCAL YEARS 2022 AND 2023

ACCT DESCRIPTION	FY 2021-2022		FY 2022-2023 BUDGET
	BUDGET	ACTUAL YTD	
SUPPLIES & MAT SUBTOTAL	-	-	-
500010 OTHER OPER EXP	3,000	-	1,500
OTHER OPER EXP SUBTOTAL	3,000	-	1,500
INDIRECT COSTS SUBTOTAL	-	-	-
CAPITAL OUTLAY SUBTOTAL	-	-	-
712000 DEBT REDEMPTION PRINCIPAL	-	1,511,220	-
712010 DEBT REDEMPTION PRINCIPAL	1,511,220	-	1,720,010
713000 DEBT INTEREST/SERVICE CHGS	-	5,926,380	-
713010 DEBT INTEREST, SERVICE CHGS	8,855,683	-	12,364,581
799010 CONTINGENCY HOLDING ACCOUNT	1,465,835	-	1,224,740
OTHER OUTGOING SUBTOTAL	11,832,738	7,437,600	15,309,331
EXPENSE GRAND TOTAL	11,835,738	7,437,600	15,310,831
819800 OTHER FEDERAL REVENUES	989,202	-	1,978,402
81's FEDERAL REVENUES SUBTOTAL	989,202	-	1,978,402
86's STATE REVENUES SUBTOTAL	-	-	-
881400 VOTED INDEBT SECURED ROLL	3,888,035	8,077,660	5,340,300
881450 VOTED INDEBT SUPPLEMENT ROLL	17,397	125,006	35,700
881500 VOTED INDEBT UNSECURDROLL	112,000	132,867	112,400
881600 PRIOR YEARS TAXES	35,991	87,850	40,000
881800 PROP TAXES RFNDS/ADJS	-	(45,234)	-
886200 INTEREST COUNTY TREASURY	22,209	35,976	56,600
889999 BEGINNING BALANCE, LOCAL	6,770,904	-	7,747,429
88's LOCAL REVENUES SUBTOTAL	10,846,536	8,414,125	13,332,429
89's OTHER SOURCES SUBTOTAL	-	-	-
REVENUE GRAND TOTAL	11,835,738	8,414,125	15,310,831

FUND 24 - PROP M BOND INT/REDMP-SERIES C

COMPARING FISCAL YEARS 2022 AND 2023

ACCT DESCRIPTION	FY 2021-2022		FY 2022-2023 BUDGET
	BUDGET	ACTUAL YTD	
SUPPLIES & MAT SUBTOTAL	-	-	-
500010 OTHER OPER EXP	1,500	-	1,500
585250 BANK CHARGES	-	1,000	-
OTHER OPER EXP SUBTOTAL	1,500	1,000	1,500
INDIRECT COSTS SUBTOTAL	-	-	-
CAPITAL OUTLAY SUBTOTAL	-	-	-
712000 DEBT REDEMPTION PRINCIPAL	-	3,785,000	-
712010 DEBT REDEMPTION PRINCIPAL	3,785,000	-	660,000
713000 DEBT INTEREST/SERVICE CHGS	-	10,420,073	-
713010 DEBT INTEREST, SERVICE CHGS	10,420,074	-	9,436,300
731010 INTERFUND TRANS OUT BETWEEN	1,205,770	-	-
799010 CONTINGENCY HOLDING ACCOUNT	-	-	11,499,805
OTHER OUTGOING SUBTOTAL	15,410,844	14,205,073	21,596,105
EXPENSE GRAND TOTAL	15,412,344	14,206,073	21,597,605
81's FEDERAL REVENUES SUBTOTAL	-	-	-
86's STATE REVENUES SUBTOTAL	-	-	-
881400 VOTED INDEBT SECURED ROLL	8,269,768	10,782,872	9,473,000
881450 VOTED INDEBT SUPPLEMENT ROLL	29,974	173,624	64,000
881500 VOTED INDEBT UNSECURDROLL	240,000	210,109	240,000
881600 PRIOR YEARS TAXES	78,002	139,539	81,000
881800 PROP TAXES RFNDS/ADJS	-	(67,038)	-
886200 INTEREST COUNTY TREASURY	22,396	50,584	58,400
889999 BEGINNING BALANCE, LOCAL	6,772,204	-	11,681,205
88's LOCAL REVENUES SUBTOTAL	15,412,344	11,289,691	21,597,605
894200 OTH GENRAL LONG TERM DEBT	-	7,825,383	-
89's OTHER SOURCES SUBTOTAL	-	7,825,383	-
REVENUE GRAND TOTAL	15,412,344	19,115,074	21,597,605

FUND 25 - PROP M BOND INT/REDMP-SERIES D

COMPARING FISCAL YEARS 2022 AND 2023

ACCT DESCRIPTION	FY 2021-2022		FY 2022-2023 BUDGET
	BUDGET	ACTUAL YTD	
SUPPLIES & MAT SUBTOTAL	-	-	-
500010 OTHER OPER EXP	1,500	-	1,500
OTHER OPER EXP SUBTOTAL	1,500	-	1,500
INDIRECT COSTS SUBTOTAL	-	-	-
CAPITAL OUTLAY SUBTOTAL	-	-	-
713000 DEBT INTEREST/SERVICE CHGS	-	6,033,675	-
713010 DEBT INTEREST, SERVICE CHGS	6,033,675	-	6,024,175
799010 CONTINGENCY HOLDING ACCOUNT	1,579,498	-	4,206,542
OTHER OUTGOING SUBTOTAL	7,613,173	6,033,675	10,230,717
EXPENSE GRAND TOTAL	7,614,673	6,033,675	10,232,217
81's FEDERAL REVENUES SUBTOTAL	-	-	-
86's STATE REVENUES SUBTOTAL	-	-	-
881400 VOTED INDEBT SECURED ROLL	3,560,829	6,243,189	5,612,000
881450 VOTED INDEBT SUPPLEMENT ROLL	18,730	106,491	39,000
881500 VOTED INDEBT UNSECURDROLL	123,000	130,987	123,000
881600 PRIOR YEARS TAXES	42,000	87,212	42,000
881800 PROP TAXES RFNDS/ADJS	-	(33,295)	-
886200 INTEREST COUNTY TREASURY	12,851	21,046	37,000
889999 BEGINNING BALANCE, LOCAL	3,857,263	-	4,379,217
88's LOCAL REVENUES SUBTOTAL	7,614,673	6,555,629	10,232,217
89's OTHER SOURCES SUBTOTAL	-	-	-
REVENUE GRAND TOTAL	7,614,673	6,555,629	10,232,217

FUND 29 - OTHER DEBT SERVICE FUND

COMPARING FISCAL YEARS 2022 AND 2023

ACCT DESCRIPTION	FY 2021-2022		FY 2022-2023 BUDGET
	BUDGET	ACTUAL YTD	
SUPPLIES & MAT SUBTOTAL	-	-	-
OTHER OPER EXP SUBTOTAL	-	-	-
INDIRECT COSTS SUBTOTAL	-	-	-
CAPITAL OUTLAY SUBTOTAL	-	-	-
712010 DEBT REDEMPTION PRINCIPAL	115,000	-	67,752
713010 DEBT INTEREST, SERVICE CHGS	89,100	-	76,600
799010 CONTINGENCY HOLDING ACCOUNT	192,856,472	-	-
OTHER OUTGOING SUBTOTAL	193,060,572	-	144,352
EXPENSE GRAND TOTAL	193,060,572	-	144,352
81's FEDERAL REVENUES SUBTOTAL	-	-	-
86's STATE REVENUES SUBTOTAL	-	-	-
889999 BEGINNING BALANCE, LOCAL	192,881,391	-	-
88's LOCAL REVENUES SUBTOTAL	192,881,391	-	-
898100 INTERFUND TRANSFER IN, BETWEEN	179,181	-	144,352
89's OTHER SOURCES SUBTOTAL	179,181	-	144,352
REVENUE GRAND TOTAL	193,060,572	-	144,352

FUND 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.



FUND 33 - CHILD DEVELOPMENT FUND

COMPARING FISCAL YEARS 2022 AND 2023

ACCT DESCRIPTION	FY 2021-2022 BUDGET	ACTUAL YTD	FY 2022-2023 BUDGET
111000 INSTRUCTIONAL SAL, CONTRACT	-	599,695	-
111010 INSTRUCTIONAL SALARY, CONTRACT	599,696	-	835,087
11's INSTR SAL - CONTRACT	599,696	599,695	835,087
12's NON-INSTR SAL - CONTRACT	-	-	-
130010 INSTR SALARIES - OTHER	370,000	-	286,050
139000 INSTRUCTIONAL SALARY, OTHER	-	272,713	-
13's INSTR SAL - OTHER	370,000	272,713	286,050
14's NON-INSTR SAL - OTHER	-	-	-
ACADEMIC SALARIES SUBTOTAL	969,696	872,408	1,121,137
21's NON-INSTR SAL - REG	-	-	-
22's INSTR AIDES - REG	-	-	-
230010 NON ACADEMIC SALARIES - OTHER	2,819	-	2,031
231100 HOURLY CLASSIFIED, TEMP	-	2,819	-
23's NON-ACA SAL - OTHER	2,819	2,819	2,031
240010 INSTR AIDES - OTHER	280,811	-	212,040
241100 HRLY INSTR AIDE, DIRECT INSTR	-	190,318	-
24's INSTR AIDES - OTHER	280,811	190,318	212,040
NON-ACADEMIC SAL SUBTOTAL	283,630	193,136	214,071
310010 STRS	112,136	-	177,604
311101 STRS ACADEMIC INSTRUCTORS	-	98,768	-
314102 STRS, ON-BEHALF, NONINSTR	-	66,545	-
31's STRS	112,136	165,313	177,604
320010 PERS	28,740	-	18,318
321101 PERS ACADEMIC INSTRUCTORS	-	16,304	-
322302 PERS INSTR AIDE DIRECT INSTR	-	12,436	-
32's PERS	28,740	28,740	18,318
330010 FICA & MEDICARE (OASDI)	25,599	-	24,324
330011 OASDI/ER	-	7,781	-
330012 MED/ER	-	15,454	-
33's FICA & MEDICARE (OASDI)	25,599	23,235	24,324
340101 MEDIC ACADEMIC INSTRUCTORS	-	168,143	-
340110 MEDIC ACA	170,883	-	323,870
341101 DENT ACADEMIC INSTRUCTORS	-	3,060	-
341110 DENT ACA	3,060	-	4,420
342101 VISION ACADEMIC INSTRUCTOR	-	1,591	-
342110 VISION ACA	1,592	-	2,303
343101 LIFE ACADEMIC INSTRUCTORS	-	1,019	-
343110 LIFE ACA	1,020	-	1,496
344101 LTD ACADEMIC INSTRUCTORS	-	940	-
344110 LTD ACA	941	-	1,526
345101 LTC ACADEMIC INSTRUCTORS	-	567	-
345110 LTC ACA	568	-	756
348010 FUTURE RETIREE HEALTH ACA	-	32,732	-
348110 FUTURE RETIREE HEALTH ACA	36,076	-	60,788
349401 HSA ER ACADEMIC INSTRUCTOR	-	6,000	-
349410 HSA ER ACA	6,000	-	6,000

FUND 33 - CHILD DEVELOPMENT FUND

COMPARING FISCAL YEARS 2022 AND 2023

ACCT DESCRIPTION	FY 2021-2022		FY 2022-2023 BUDGET
	BUDGET	ACTUAL YTD	
34's HEALTH & WELFARE	220,140	214,051	401,159
350010 STATE UNEMP INSURANCE	5,209	-	6,675
350011 UNEMP/ER	-	5,208	-
35's STATE UNEMPL INSURANCE	5,209	5,208	6,675
360010 WORKER'S COMP	19,562	-	21,209
361101 WC ACADEMIC INSTRUCTORS	-	13,700	-
362102 WC CLASSIFIED	-	71	-
362302 WC INSTR AIDE DIRECT INSTR	-	2,966	-
36's WORKER'S COMP	19,562	16,736	21,209
370010 APPLE	8,877	-	6,940
371101 APPLE ACADEMIC INSTRUCTOR	-	5,404	-
372102 APPLE CLASSIFIED	-	113	-
372302 APPLE INST AIDE DIRECT INSTR	-	3,359	-
37's APPLE	8,877	8,876	6,940
39's OTHER BENEFITS	-	-	-
EMPLOYEE BENEFITS SUBTOTAL	420,263	462,160	656,229
400010 SUPPLIES & MATERIALS	127,800	-	150,531
411000 SOFTWARE LESS THAN \$5,000	-	654	-
431000 SUPPLIES&MATERIAL,INSTRUCT	-	4,406	-
431100 SUPPLIES, INSTRUCTIONL FOOD	-	38,718	-
441000 SUPPLIES&MATERIAL,NONINSTR	-	11,193	-
441300 SUPPLIES, FOOD SERVICES	-	6,973	-
SUPPLIES & MAT SUBTOTAL	127,800	61,945	150,531
500010 OTHER OPER EXP	50,000	-	55,000
555100 POSTAGE	-	20	-
565100 MAINTENANCE AGREEMT,EQUIP	-	616	-
565300 REPAIRS&MAINT NONINST EQUIP	-	5,985	-
565400 REPAIRS&MAINT INSTR EQUIPMT	-	290	-
565500 REPAIRS&MAINTENANCE BLDGS	-	725	-
575120 TRAVEL, ACADEMIC EMPLOYEE	-	2,715	-
575700 TRAINING/PROFESSIONAL DEVELPMT	-	4,330	-
575710 APPRENTICESHIP TRAINING	-	1,690	-
575800 FOOD FOR MEETINGS	-	255	-
580350 PEST CONTROL	-	1,440	-
580650 WATER	-	2,264	-
585500 FINGERPRINTING	-	104	-
585750 PRINTING	-	697	-
585910 LICENSING FEE	-	968	-
OTHER OPER EXP SUBTOTAL	50,000	22,098	55,000
INDIRECT COSTS SUBTOTAL	-	-	-
CAPITAL OUTLAY SUBTOTAL	-	-	-
799010 CONTINGENCY HOLDING ACCOUNT	864,542	-	727,450
OTHER OUTGOING SUBTOTAL	864,542	-	727,450
EXPENSE GRAND TOTAL	2,715,931	1,611,747	2,924,418
819100 CHILDCARE FOOD REIMB FEDRL	55,000	27,984	50,000
81's FEDERAL REVENUES SUBTOTAL	55,000	27,984	50,000

FUND 33 - CHILD DEVELOPMENT FUND

COMPARING FISCAL YEARS 2022 AND 2023

ACCT DESCRIPTION	FY 2021-2022		FY 2022-2023 BUDGET
	BUDGET	ACTUAL YTD	
862100 CHILD DEVELOPMNT APPORT - CSPP	600,128	227,652	615,128
862550 CHILDCARE TAX BAILOUT	100,000	105,223	100,000
869100 CHILDCARE FOOD REIMB STATE	2,000	6,414	2,000
869800 OTHER MISC STATE REVENUES	-	66,545	-
869999 BEGINNING BALANCE, STATE	21,470	-	87,987
86's STATE REVENUES SUBTOTAL	723,598	405,834	805,115
886200 INTEREST COUNTY TREASURY	5,000	1,962	1,000
887100 CHDV F/P PARENT FEES PRESCHOOL	1,200,000	1,041,124	1,200,000
887110 CHDV SUB P-SCHOOL FEES F/T	2,500	7,259	-
889999 BEGINNING BALANCE, LOCAL	342,754	-	527,932
88's LOCAL REVENUES SUBTOTAL	1,550,254	1,050,346	1,728,932
898200 INTRAFUND TRANSFR IN, WITHIN	387,079	387,078	340,371
89's OTHER SOURCES SUBTOTAL	387,079	387,078	340,371
REVENUE GRAND TOTAL	2,715,931	1,871,242	2,924,418

FUND 4I

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.



FUND 41 - CAPITAL OUTLAY PROJECT FUND

COMPARING FISCAL YEARS 2022 AND 2023

ACCT DESCRIPTION	FY 2021-2022		FY 2022-2023 BUDGET
	BUDGET	ACTUAL YTD	
400010 SUPPLIES & MATERIALS	9,000	-	10,000
431000 SUPPLIES&MATERIAL,INSTRUCT	-	2,390	-
SUPPLIES & MAT SUBTOTAL	9,000	2,390	10,000
500010 OTHER OPER EXP	2,124,745	-	2,962,776
551400 MANAGEMENT FEES	-	53,880	-
551900 OTH PERSONAL&CONSULT SVC	-	66,616	-
560900 DISTRICT VEHICLE USE	-	9	-
562000 RENTS & LEASES, LAND/BLDGS	-	187,534	-
565100 MAINTENANCE AGREEMT,EQUIP	-	195,225	-
565200 MAINTENCE AGREE,SOFTWARE	-	17,614	-
565300 REPAIRS&MAINT NONINST EQUIP	-	139,620	-
565500 REPAIRS&MAINTENANCE BLDGS	-	25,282	-
565550 MAINTENANCE, GROUNDS	-	306,199	-
575700 TRAINING/PROFESSIONAL DEVELPMT	-	2,056	-
580150 FUEL, GAS	-	3,580	-
580250 JANITORIAL SERVICES	-	4,750	-
580400 SEWAGE	-	1,750	-
580450 TELEPHONE	-	2,881	-
580600 WASTE DISPOSAL,HAZARDOUS	-	94,183	-
585150 ADVERTISE NOT REQ BY LAW	-	678	-
585750 PRINTING	-	43	-
OTHER OPER EXP SUBTOTAL	2,124,745	1,101,900	2,962,776
INDIRECT COSTS SUBTOTAL	-	-	-
600010 CAPITAL OUTLAY	8,808,707	-	7,545,758
612000 SITE IMPROVEMENT	-	53,490	-
612100 GROUNDS IMPROVEMENT	-	57,430	-
623000 BUILDING CONSTRUCTION	-	1,023,223	-
623200 BLUEPRINTS&INSPECTION SVCS	-	460	-
644300 EQUIPMENT INSTRUCTIONL >\$4,999	-	44,939	-
644500 EQUIP NONINS REPL \$500 - \$4999	-	42,084	-
644600 EQUIPMENT NONINSTRUCTL >\$4,999	-	53,572	-
644700 EQUIP TECHNOLOGY INSTR >\$4,999	-	7,955	-
644800 EQUIP TECHNOLOGY NONINS>\$4,999	-	225,542	-
644900 SOFTWARE INSTRUCTNL >\$4,999.	-	175,485	-
644950 SOFTWARE NONINSTRNL >\$4,999	-	9,588	-
CAPITAL OUTLAY SUBTOTAL	8,808,707	1,693,767	7,545,758
721000 INTRAFUND TRANS OUT WITHIN	-	9,940,995	-
721010 INTRAFUND TRANS OUT WITHIN	9,940,996	-	2,805,095
799010 CONTINGENCY HOLDING ACCOUNT	14,698,811	-	15,749,654
OTHER OUTGOING SUBTOTAL	24,639,807	9,940,995	18,554,749
EXPENSE GRAND TOTAL	35,582,259	12,739,052	29,073,283
81's FEDERAL REVENUES SUBTOTAL	-	-	-
869800 OTHER MISC STATE REVENUES	7,637,800	7,637,800	-
869999 BEGINNING BALANCE, STATE	26,250	-	6,389,313
86's STATE REVENUES SUBTOTAL	7,664,050	7,637,800	6,389,313
884360 SURPLUS SALES	10,000	26,669	10,000

FUND 41 - CAPITAL OUTLAY PROJECT FUND

COMPARING FISCAL YEARS 2022 AND 2023

ACCT DESCRIPTION	FY 2021-2022		FY 2022-2023 BUDGET
	BUDGET	ACTUAL YTD	
886200 INTEREST COUNTY TREASURY	185,000	114,070	35,000
889700 SAN MARCOS REDEVELOPMNT TAX REV	1,400,000	1,893,373	775,000
889701 POWAY REDEVELOPMENT TAX REV	1,200,000	1,550,529	600,000
889702 ESCONDIDO REDEVELOPMNT TAX REV	470,000	1,075,606	430,000
889703 VISTA REDEVELOPMENT TAX REV	150,000	223,275	95,000
889900 OTHER LOCAL REVENUES	17,525	18,985	10,000
889999 BEGINNING BALANCE, LOCAL	14,544,688	-	17,923,875
88's LOCAL REVENUES SUBTOTAL	17,977,213	4,902,508	19,878,875
898200 INTRAFUND TRANSFR IN,WITHIN	9,940,996	9,940,995	2,805,095
89's OTHER SOURCES SUBTOTAL	9,940,996	9,940,995	2,805,095
REVENUE GRAND TOTAL	35,582,259	22,481,303	29,073,283

FUND 42

MEASURE M 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.



FUND 42 - PROP M BOND CONSTRUCTION FUND

COMPARING FISCAL YEARS 2022 AND 2023

ACCT DESCRIPTION	FY 2021-2022		FY 2022-2023
	BUDGET	ACTUAL YTD	
212200 CLASSIFIED REGULAR SALARY	-	22,108	-
21's NON-INSTR SALARIES - REG		22,108	-
231100 HOURLY CLASSIFIED, TEMP	-	4,663	-
23's NON-ACA SALARIES - OTHER		4,663	-
NON-ACADEMIC SALARIES ST	-	26,770	-
322102 PERS CLASSIFIED	-	4,209	-
32's PERS		4,209	-
330011 OASDI/ER	-	1,662	-
330012 MED/ER	-	389	-
33's FICA & MEDICARE (OASDI)		2,051	-
340252 MEDIC CLASSIFIED	-	2,124	-
341252 DENT CLASSIFIED	-	85	-
342252 VISION CLASSIFIED	-	44	-
343252 LIFE CLASSIFIED	-	29	-
344252 LTD CLASSIFIED	-	19	-
345252 LTC CLASSIFIED	-	16	-
348020 FUTURE RETIREE HEALTH CLS	-	1,169	-
34's HEALTH & WELFARE		3,486	-
350011 UNEMP/ER	-	92	-
35's STATE UNEMPL INSURANCE		92	-
362102 WC CLASSIFIED	-	421	-
36's WORKER'S COMP		421	-
37's APPLE		-	-
EMPLOYEE BENEFITS SUBTOTAL	-	10,259	-
SUPPLIES & MAT SUBTOTAL	-	-	-
545100 ADVERTISEMENTS REQ BY LAW	-	3,002	-
545200 LAWYERS' FEES	-	60,910	-
551900 OTH PERSONAL&CONSULT SVC	-	85,582	-
562000 RENTS & LEASES, LAND/BLDGS	-	1,387	-
585100 ADMINISTRATIVE EXPENSE	-	9,950	-
OTHER OPER EXP SUBTOTAL	-	160,830	-
612100 GROUNDS IMPROVEMENT	-	495	-
623000 BUILDING CONSTRUCTION	-	3,115,070	-
623100 ARCHITECTURL&ENGINEER FEE	-	1,751,503	-
623300 PERMITS AND FEES	-	162,578	-
644600 EQUIPMENT NONINSTRUCTL >\$4,999	-	102,007	-
CAPITAL OUTLAY SUBTOTAL	-	5,131,653	-
EXPENSE GRAND TOTAL	160,730,633	5,329,513	156,553,842
81's FEDERAL REVENUES SUBTOTAL	-	-	-
86's STATE REVENUES SUBTOTAL	-	-	-
886200 INTEREST COUNTY TREASURY	-	1,152,722	-
889999 BEGINNING BALANCE, LOCAL	160,730,633	-	156,553,842
88's LOCAL REVENUES SUBTOTAL	160,730,633	1,152,722	156,553,842
89's OTHER SOURCES SUBTOTAL	-	-	-
REVENUE GRAND TOTAL	160,730,633	1,152,722	156,553,842

FUND 43

ENERGY CONSERVATION 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.



FUND 43 - UTILITY CONSERVATION FUND

COMPARING FISCAL YEARS 2022 AND 2023

ACCT DESCRIPTION	FY 2021-2022		FY 2022-2023 BUDGET
	BUDGET	ACTUAL YTD	
SUPPLIES & MAT SUBTOTAL	-	-	-
500010 OTHER OPER EXP	69,377	-	254
580100 ELECTRICITY	-	69,377	-
OTHER OPER EXP SUBTOTAL	69,377	69,377	254
INDIRECT COSTS SUBTOTAL	-	-	-
CAPITAL OUTLAY SUBTOTAL	-	-	-
OTHER OUTGOING SUBTOTAL	-	-	-
EXPENSE GRAND TOTAL	69,377	69,377	254
81's FEDERAL REVENUES SUBTOTAL	-	-	-
86's STATE REVENUES SUBTOTAL	-	-	-
886200 INTEREST COUNTY TREASURY	-	254	-
889999 BEGINNING BALANCE, LOCAL	69,377	-	254
88's LOCAL REVENUES SUBTOTAL	69,377	254	254
89's OTHER SOURCES SUBTOTAL	-	-	-
REVENUE GRAND TOTAL	69,377	254	254

FUND 69

INTERNAL SERVICE FUND (OPEB)

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.



FUND 69 - OTHER INTERNAL SERVICE FUND

COMPARING FISCAL YEARS 2022 AND 2023

ACCT DESCRIPTION	FY 2021-2022		FY 2022-2023 BUDGET
	BUDGET	ACTUAL YTD	
31's STRS	-	-	-
32's PERS	-	-	-
330010 FICA & MEDICARE (OASDI)	30,540	-	30,000
337102 IRMAA MEDI-PART D INSTR RET	-	20,539	-
337202 IRMAA MEDI-PART D NONINSTR RET	-	4,601	-
33's FICA & MEDICARE (OASDI)	30,540	25,141	30,000
340010 HEALTH & WELFARE	88,050	-	88,050
340410 MEDICAL RETIREE	7,979,651	-	8,375,043
340453 MEDIC ACADEMIC INST RETIREE	-	2,513,516	-
340503 MEDIC EDU ADMIN/SUP RETIREE	-	254,602	-
340604 MEDIC CLASSIFIED RETIREES	-	1,814,316	-
340654 MEDIC CLASS ADMNSUP RETIRE	-	515,103	-
341410 DENTAL RETIREE	654,567	-	639,121
341453 DENT ACADEMIC INSTR RETIREE	-	284,029	-
341503 DENT EDU ADMIN/SUP RETIREE	-	25,650	-
341604 DENT CLASSIFIED RETIREES	-	285,648	-
341654 DENT CLASS ADMN/SUP RETIRE	-	60,003	-
346000 RETIREE SPOUSAL BENEFITS	-	35,537	-
349701 HSA ER RETIREE	-	6,000	-
349710 HSA ER RETIREE	9,000	-	5,000
34's HEALTH & WELFARE	8,731,268	5,794,405	9,107,214
35's STATE UNEMPL INSURANCE	-	-	-
36's WORKER'S COMP	-	-	-
37's APPLE	-	-	-
39's OTHER BENEFITS	-	-	-
EMPLOYEE BENEFITS SUBTOTAL	8,761,808	5,819,545	9,137,214
SUPPLIES & MAT SUBTOTAL	-	-	-
OTHER OPER EXP SUBTOTAL	-	-	-
INDIRECT COSTS SUBTOTAL	-	-	-
CAPITAL OUTLAY SUBTOTAL	-	-	-
731000 INTERFUND TRANS OUT BETWEEN	-	1,000,000	-
731010 INTERFUND TRANS OUT BETWEEN	1,000,000	-	1,000,000
799010 CONTINGENCY HOLDING ACCOUNT	13,226,211	-	12,436,836
OTHER OUTGOING SUBTOTAL	14,226,211	1,000,000	13,436,836
EXPENSE GRAND TOTAL	22,988,019	6,819,545	22,574,050
81's FEDERAL REVENUES SUBTOTAL	-	-	-
86's STATE REVENUES SUBTOTAL	-	-	-
886200 INTEREST COUNTY TREASURY	173,948	28,121	100,000
889010 FUTURE RETIREE HEALTH PREMIUM	3,333,469	3,095,149	3,916,531
889999 BEGINNING BALANCE, LOCAL	13,474,383	-	15,784,327
88's LOCAL REVENUES SUBTOTAL	16,981,800	3,123,270	19,800,858
898100 INTERFUND TRANSER IN,BETWN	6,006,219	6,006,219	2,773,192
89's OTHER SOURCES SUBTOTAL	6,006,219	6,006,219	2,773,192
REVENUE GRAND TOTAL	22,988,019	9,129,489	22,574,050

FUND 69 - OTHER INTERNAL SERVICE FUND

COMPARING FISCAL YEARS 2022 AND 2023

ACCT DESCRIPTION	FY 2021-2022		FY 2022-2023 BUDGET
	BUDGET	ACTUAL YTD	
31's STRS	-	-	-
32's PERS	-	-	-
330010 FICA & MEDICARE (OASDI)	30,540	-	30,000
337102 IRMAA MEDI-PART D INSTR RET	-	20,539	-
337202 IRMAA MEDI-PART D NONINSTR RET	-	4,601	-
33's FICA & MEDICARE (OASDI)	30,540	25,141	30,000
340010 HEALTH & WELFARE	88,050	-	88,050
340410 MEDICAL RETIREE	7,979,651	-	8,375,043
340453 MEDIC ACADEMIC INST RETIREE	-	2,513,516	-
340503 MEDIC EDU ADMIN/SUP RETIREE	-	254,602	-
340604 MEDIC CLASSIFIED RETIREES	-	1,814,316	-
340654 MEDIC CLASS ADMNSUP RETIRE	-	515,103	-
341410 DENTAL RETIREE	654,567	-	639,121
341453 DENT ACADEMIC INSTR RETIREE	-	284,029	-
341503 DENT EDU ADMIN/SUP RETIREE	-	25,650	-
341604 DENT CLASSIFIED RETIREES	-	285,648	-
341654 DENT CLASS ADMN/SUP RETIRE	-	60,003	-
346000 RETIREE SPOUSAL BENEFITS	-	35,537	-
349701 HSA ER RETIREE	-	6,000	-
349710 HSA ER RETIREE	9,000	-	5,000
34's HEALTH & WELFARE	8,731,268	5,794,405	9,107,214
35's STATE UNEMPL INSURANCE	-	-	-
36's WORKER'S COMP	-	-	-
37's APPLE	-	-	-
39's OTHER BENEFITS	-	-	-
EMPLOYEE BENEFITS SUBTOTAL	8,761,808	5,819,545	9,137,214
SUPPLIES & MAT SUBTOTAL	-	-	-
OTHER OPER EXP SUBTOTAL	-	-	-
INDIRECT COSTS SUBTOTAL	-	-	-
CAPITAL OUTLAY SUBTOTAL	-	-	-
731000 INTERFUND TRANS OUT BETWEEN	-	1,000,000	-
731010 INTERFUND TRANS OUT BETWEEN	1,000,000	-	1,000,000
799010 CONTINGENCY HOLDING ACCOUNT	13,226,211	-	12,436,836
OTHER OUTGOING SUBTOTAL	14,226,211	1,000,000	13,436,836
EXPENSE GRAND TOTAL	22,988,019	6,819,545	22,574,050
81's FEDERAL REVENUES SUBTOTAL	-	-	-
86's STATE REVENUES SUBTOTAL	-	-	-
886200 INTEREST COUNTY TREASURY	173,948	28,121	100,000
889010 FUTURE RETIREE HEALTH PREMIUM	3,333,469	3,095,149	3,916,531
889999 BEGINNING BALANCE, LOCAL	13,474,383	-	15,784,327
88's LOCAL REVENUES SUBTOTAL	16,981,800	3,123,270	19,800,858
898100 INTERFUND TRANSER IN,BETWN	6,006,219	6,006,219	2,773,192
89's OTHER SOURCES SUBTOTAL	6,006,219	6,006,219	2,773,192
REVENUE GRAND TOTAL	22,988,019	9,129,489	22,574,050

FUND 71 - FUND 73

STUDENT TRUST FUNDS

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.

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.

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.



FUND 71 - ASSOCIATED STUDENTS TRUST

COMPARING FISCAL YEARS 2022 AND 2023

ACCT DESCRIPTION	FY 2021-2022		FY 2022-2023 BUDGET
	BUDGET	ACTUAL YTD	
400010 Supplies & Materials	122,369	-	141,218
441000 SUPPLIES&MATERIAL NONINSTR	-	4,663	-
SUPPLIES & MAT SUBTOTAL	122,369	4,663	141,218
500010 Other Oper Exp	56,899	-	90,188
551300 INDEPENDENT CONTRACTOR	-	1,572	-
575800 FOOD FOR MEETINGS	-	4,826	-
585260 BANK CREDIT CARD EXPENSE	-	17	-
585750 PRINTING	-	143	-
OTHER OPER EXP SUBTOTAL	56,899	6,558	90,188
INDIRECT COSTS SUBTOTAL	-	-	-
752000 STUDENT SCHOLARSHIPS	-	1,000	-
752010 STUDENT SCHOLARSHIPS	1,000	-	1,000
CAPITAL OUTLAY SUBTOTAL	1,000	1,000	1,000
EXPENSE GRAND TOTAL	180,267	12,222	232,406
81's FEDERAL REVENUES SUBTOTAL	-	-	-
86's STATE REVENUES SUBTOTAL	-	-	-
882100 CONTRB,GIFTS,GRANTS,ENDOW	2,230	6,278	-
884350 MISC SALES AND COMMISSION	2,575	616	-
886100 INTEREST BANK ACCOUNTS	290	307	200
888950 POSTING FEES INCOME ASG	400	826	-
889100 ASG INCOME	-	-	650
889160 ASG MOVIE PASSES INCOME	-	-	3,500
889999 BEGINNING BALANCE, LOCAL	172,250	-	198,056
88's LOCAL REVENUES SUBTOTAL	177,745	8,027	202,406
898100 INTERFUND TRANSER IN,BETWN	-	30,000	30,000
898200 INTRAFUND TRANSFR IN,WITHIN	2,522	-	-
89's OTHER SOURCES SUBTOTAL	2,522	30,000	30,000
REVENUE GRAND TOTAL	180,267	38,027	232,406

FUND 72 - STUDENT REP. FEE TRUST

COMPARING FISCAL YEARS 2022 AND 2023

ACCT DESCRIPTION	FY 2021-2022		FY 2022-2023 BUDGET
	BUDGET	ACTUAL YTD	
400010 SUPPLIES & MATERIALS	4,000	-	-
441000 SUPPLIES&MATERIAL,NONINSTR	-	160	-
442000 COST OF FOOD, FOOD SERVICE	-	179	-
SUPPLIES & MAT SUBTOTAL	4,000	339	-
500010 OTHER OPER EXP	34,400	-	56,000
525100 MEMBERSHIP, DISTRICT	-	575	-
575300 TRAVEL, STUDENT	-	9,326	-
575310 TRAVEL WITH STUDENT	-	714	-
575800 FOOD FOR MEETINGS	-	243	-
585260 BANK CREDIT CARD EXPENSE	-	3	-
OTHER OPER EXP SUBTOTAL	34,400	10,862	56,000
INDIRECT COSTS SUBTOTAL	-	-	-
600010 CAPITAL OUTLAY	150	-	-
CAPITAL OUTLAY SUBTOTAL	150	-	-
731010 INTERFUND TRANS OUT BETWEEN	-	-	20,000
799010 CONTINGENCY HOLDING ACCOUNT	447,367	-	421,699
OTHER OUTGOING SUBTOTAL	447,367	-	441,699
EXPENSE GRAND TOTAL	485,917	11,201	497,699
81's FEDERAL REVENUES SUBTOTAL	-	-	-
86's STATE REVENUES SUBTOTAL	-	-	-
886200 INTEREST COUNTY TREASURY	3,500	4,277	3,522
888400 STUDENT REPRESENTATIN FEE	17,561	19,417	16,828
889999 BEGINNING BALANCE, LOCAL	464,856	-	477,349
88's LOCAL REVENUES SUBTOTAL	485,917	23,694	497,699
89's OTHER SOURCES SUBTOTAL	-	-	-
REVENUE GRAND TOTAL	485,917	23,694	497,699

FUND 73 - STUDENT BODY CENTER FEE

COMPARING FISCAL YEARS 2022 AND 2023

ACCT DESCRIPTION	FY 2021-2022		FY 2022-2023 BUDGET
	BUDGET	ACTUAL YTD	
400010 SUPPLIES & MATERIALS	2,300	-	-
SUPPLIES & MAT SUBTOTAL	2,300	-	-
500010 OTHER OPER EXP	500	-	440
OTHER OPER EXP SUBTOTAL	500	-	440
INDIRECT COSTS SUBTOTAL	-	-	-
600010 CAPITAL OUTLAY	500	-	-
CAPITAL OUTLAY SUBTOTAL	500	-	-
731000 INTERFUND TRANS OUT BETWEEN	-	190,449	-
731010 INTERFUND TRANS OUT BETWEEN	192,800	-	124,352
OTHER OUTGOING SUBTOTAL	192,800	190,449	124,352
EXPENSE GRAND TOTAL	196,100	190,449	124,792
81's FEDERAL REVENUES SUBTOTAL	-	-	-
86's STATE REVENUES SUBTOTAL	-	-	-
886200 INTEREST COUNTY TREASURY	1,700	325	200
888300 STUDENT CENTER FEE	123,798	122,388	124,592
889999 BEGINNING BALANCE, LOCAL	30,602	-	-
88's LOCAL REVENUES SUBTOTAL	156,100	122,713	124,792
898100 INTERFUND TRANSER IN,BETWN	40,000	37,134	-
89's OTHER SOURCES SUBTOTAL	40,000	37,134	-
REVENUE GRAND TOTAL	196,100	159,847	124,792

FUND 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.

SFA
Fund 74



FUND 74 - STUDENT FINANCIAL AID TRUST

COMPARING FISCAL YEARS 2022 AND 2023

ACCT DESCRIPTION	FY 2021-2022		FY 2022-2023 BUDGET
	BUDGET	ACTUAL YTD	
400010 SUPPLIES & MATERIALS	3,286	-	3,286
SUPPLIES & MAT SUBTOTAL	3,286	-	3,286
500010 OTHER OPER EXP	3,519	-	3,880
541000 FEDRL INTEREST EARNND,REPAY	-	2,219	-
541100 STATE INTEREST EARNND,REPAY	-	1,299	-
OTHER OPER EXP SUBTOTAL	3,519	3,519	3,880
INDIRECT COSTS SUBTOTAL	-	-	-
CAPITAL OUTLAY SUBTOTAL	-	-	-
751000 STUDENT GRANTS	-	34,543,754	-
751010 STUDENT GRANTS	35,073,435	-	17,223,064
761000 DIRECT LOANS	-	536,972	-
761010 DIRECT LOANS	536,972	-	651,005
OTHER OUTGOING SUBTOTAL	35,610,407	35,080,726	17,874,069
EXPENSE GRAND TOTAL	35,617,211	35,084,244	17,881,235
815130 PELL GRANTS	12,796,709	12,795,728	13,700,000
815230 SEOG	642,799	642,799	566,272
815300 DIRECT LOANS	536,972	536,972	651,005
819800 OTHER FEDERAL REVENUES	17,457,932	17,010,875	447,057
819999 BEGINNING BALANCE, FEDERAL	88,986	-	3,786
81's FEDERAL REVENUES SUBTOTAL	31,523,398	30,986,374	15,368,120
865350 CAL GRANTS FOR STUDENTS	2,364,394	2,357,900	2,434,586
865360 SB85 EA EMERGENCY STU GRANT	1,361,203	1,361,203	-
869999 BEGINNING BALANCE, STATE	-	-	74,649
86's STATE REVENUES SUBTOTAL	3,725,597	3,719,103	2,509,235
886100 INTEREST BANK ACCOUNTS	1,299	1,299	1,480
886300 INTREST EARNED ON FEDERL \$	2,219	2,219	2,400
88's LOCAL REVENUES SUBTOTAL	3,519	3,519	3,880
898100 INTERFUND TRANSER IN,BETWN	364,698	364,698	-
89's OTHER SOURCES SUBTOTAL	364,698	364,698	-
REVENUE GRAND TOTAL	35,617,211	35,073,693	17,881,235

FUND 74 - STUDENT FINANCIAL AID TRUST

COMPARING FISCAL YEARS 2022 AND 2023

ACCT DESCRIPTION	FY 2021-2022		FY 2022-2023 BUDGET
	BUDGET	ACTUAL YTD	
400010 SUPPLIES & MATERIALS	3,286	-	3,286
SUPPLIES & MAT SUBTOTAL	3,286	-	3,286
500010 OTHER OPER EXP	3,519	-	3,880
541000 FEDRL INTEREST EARNND,REPAY	-	2,219	-
541100 STATE INTEREST EARNND,REPAY	-	1,299	-
OTHER OPER EXP SUBTOTAL	3,519	3,519	3,880
INDIRECT COSTS SUBTOTAL	-	-	-
CAPITAL OUTLAY SUBTOTAL	-	-	-
751000 STUDENT GRANTS	-	34,543,754	-
751010 STUDENT GRANTS	35,073,435	-	17,223,064
761000 DIRECT LOANS	-	536,972	-
761010 DIRECT LOANS	536,972	-	651,005
OTHER OUTGOING SUBTOTAL	35,610,407	35,080,726	17,874,069
EXPENSE GRAND TOTAL	35,617,211	35,084,244	17,881,235
815130 PELL GRANTS	12,796,709	12,795,728	13,700,000
815230 SEOG	642,799	642,799	566,272
815300 DIRECT LOANS	536,972	536,972	651,005
819800 OTHER FEDERAL REVENUES	17,457,932	17,010,875	447,057
819999 BEGINNING BALANCE, FEDERAL	88,986	-	3,786
81's FEDERAL REVENUES SUBTOTAL	31,523,398	30,986,374	15,368,120
865350 CAL GRANTS FOR STUDENTS	2,364,394	2,357,900	2,434,586
865360 SB85 EA EMERGENCY STU GRANT	1,361,203	1,361,203	-
869999 BEGINNING BALANCE, STATE	-	-	74,649
86's STATE REVENUES SUBTOTAL	3,725,597	3,719,103	2,509,235
886100 INTEREST BANK ACCOUNTS	1,299	1,299	1,480
886300 INTREST EARNED ON FEDERL \$	2,219	2,219	2,400
88's LOCAL REVENUES SUBTOTAL	3,519	3,519	3,880
898100 INTERFUND TRANSER IN,BETWN	364,698	364,698	-
89's OTHER SOURCES SUBTOTAL	364,698	364,698	-
REVENUE GRAND TOTAL	35,617,211	35,073,693	17,881,235

FUND 75

SCHOLARSHIP AND LOAN TRUST FUND

The Scholarship and Loan Trust Fund is the fund designated to account for such gifts, donations, bequests, and devises (subject to donor restrictions) which are to be used for scholarships or for grants in aid and loans to students. This fund is used to account for the expendable trusts, where both principal and interest may be expended or disbursed. During the fiscal year 1997-98, the majority of these scholarship accounts were transferred to the Palomar Community College Foundation.



FUND 75 - SCHOLARSHIP AND LOAN TRUST

COMPARING FISCAL YEARS 2022 AND 2023

ACCT DESCRIPTION	FY 2021-2022		FY 2022-2023 BUDGET
	BUDGET	ACTUAL YTD	
SUPPLIES & MAT SUBTOTAL	-	-	-
OTHER OPER EXP SUBTOTAL	-	-	-
INDIRECT COSTS SUBTOTAL	-	-	-
CAPITAL OUTLAY SUBTOTAL	-	-	-
741010 OTHER TRANSFERS/OUTGOES	1,882	-	1,882
751000 STUDENT GRANTS	-	1,435	-
751010 STUDENT GRANTS	1,435	-	1,435
752000 STUDENT SCHOLARSHIPS	-	571,422	-
752010 STUDENT SCHOLARSHIPS	640,967	-	621,796
765010 STUDENT LOANS	91,925	-	91,925
OTHER OUTGOING SUBTOTAL	736,209	572,857	717,038
EXPENSE GRAND TOTAL	736,209	572,857	717,038
81's FEDERAL REVENUES SUBTOTAL	-	-	-
86's STATE REVENUES SUBTOTAL	-	-	-
882200 SCHOLRSHIP/GRANT/LOAN REV	589,557	589,557	553,686
889999 BEGINNING BALANCE, LOCAL	146,652	-	163,352
88's LOCAL REVENUES SUBTOTAL	736,209	589,557	717,038
89's OTHER SOURCES SUBTOTAL	-	-	-
REVENUE GRAND TOTAL	736,209	589,557	717,038

FUND 79

OTHER TRUST FUND

This Fund is used to account for assets invested in an irrevocable trust.



FUND 79 - OTHER TRUST FUNDS

COMPARING FISCAL YEARS 2022 AND 2023

ACCT DESCRIPTION	FY 2021-2022		FY 2022-2023 BUDGET
	BUDGET	ACTUAL YTD	
SUPPLIES & MAT SUBTOTAL	-	-	-
500010 OTHER OPER EXP	11,494	-	-
585100 ADMINISTRATIVE EXPENSE	-	11,493	-
OTHER OPER EXP SUBTOTAL	11,494	11,493	-
INDIRECT COSTS SUBTOTAL	-	-	-
CAPITAL OUTLAY SUBTOTAL	-	-	-
799310 RESERVE JPA IRREVOCABLE TRUST	9,874,929	-	13,468,046
OTHER OUTGOING SUBTOTAL	9,874,929	-	13,468,046
EXPENSE GRAND TOTAL	9,886,423	11,493	13,468,046
81's FEDERAL REVENUES SUBTOTAL	-	-	-
86's STATE REVENUES SUBTOTAL	-	-	-
886100 INTEREST BANK ACCOUNTS	-	0	-
886440 UNREALIZED GAIN/LOSS ON FMV	-	(1,451,960)	-
886500 OTH INTEREST & INVEST INCOM	-	378,410	-
889999 BEGINNING BALANCE, LOCAL	8,886,423	-	10,801,379
88's LOCAL REVENUES SUBTOTAL	8,886,423	(1,073,551)	10,801,379
898100 INTERFUND TRANSER IN,BETWN	1,000,000	3,000,000	2,666,667
89's OTHER SOURCES SUBTOTAL	1,000,000	3,000,000	2,666,667
REVENUE GRAND TOTAL	9,886,423	1,926,449	13,468,046