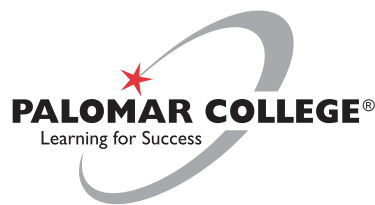




SUBMITTED FOR APPROVAL  
AT THE SEPTEMBER 12, 2023  
GOVERNING BOARD MEETING





## 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

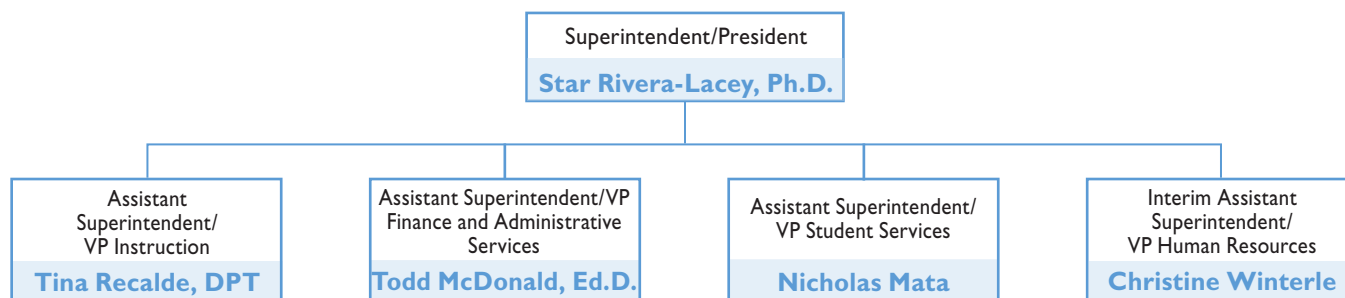
We are an integral part of our region and strive to foster meaningful relationships within our college and local communities.

# 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

**Manager, Budget and Payroll** ..... Brandi Y. Taveuveu

**Manager, Student Accounts and Cashier Services** ..... Cassandra Stone

**Manager, Fiscal Accounting** ..... Patrice Nya

## Budget Committee FY 2023-24

<b>Chair: Vice President, Finance and Administrative Services</b>	<i>Todd McDonald, Ed.D.</i>
<b>Vice Chair: Co-President, PFF</b>	<i>Barbara Baer</i>
<b>President of the Faculty Senate</b>	<i>Wendy Nelson</i>
<b>Vice President of the Faculty Senate</b>	<i>Jenny Fererro</i>
<b>Past President, Faculty Senate</b>	<i>Kelly Falcone, Ed.D.</i>
<b>Secretary, Faculty Senate</b>	<i>Molly Faulkner, Ph.D.</i>
<b>Co-President, PFF</b>	<i>Lawrence Lawson, Barbara Baer</i>
<b>Palomar Faculty Federation Representative</b>	<i>Joel Glassman</i>
<b>Vice President, Instruction</b>	<i>Tina Recalde, DPT</i>
<b>Vice President, Student Services</b>	<i>Nicholas Mata</i>
<b>Vice President, Human Resources</b>	<i>Christine Winterle, Interim</i>
<b>Director, Enrollment Services</b>	<i>Kendyl Magnuson, Ed.D.</i>
<b>Administrative Association Representative</b>	<i>TBD</i>
<b>Confidential and Supervisory Team Representative</b>	<i>Michelle Fifield</i>
<b>Classified Unit Employee Representative</b>	<i>Anel Gonzalez, Tricia Frady</i> <i>Cheryl Kears, Bob Fulmer</i>
<b>Student Representative</b>	<i>TBD</i>



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

**Governing Board**

Jacqueline Kaiser  
Dr. Judy Patacsil  
Michelle Rains  
Roberto Rodriguez  
Cassandra Shaeg  
Grant Wass, Student Trustee

**Office of the President**

September 12, 2023

TO: Governing Board of the Palomar Community College District

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

PRESENTED BY: Todd McDonald, Assistant Superintendent/Vice President, Finance and Administrative Services

Submitted for your review and consideration for adoption is the Palomar Community College District Fiscal Year 2023-24 budget. On July 10, 2023, Governor Newsom signed the 2023-24 Budget Act. In total, the 2023-24 budget reflects state expenditures of approximately \$310 billion, a less than one percent increase over the 2022-23 enacted budget. General Fund spending decreased by more than 3% from its level in the 2022-23 enacted budget, to \$226 billion.

The enacted budget for the community colleges includes about \$790 million in ongoing adjustments to the Student Centered Funding Formula (SCFF), of which \$678 million is for an 8.22% cost-of-living adjustment (COLA). Another \$112.4 million is provided for an 8.22% COLA to various categorical programs. In summary, one-time funding in the enacted budget is limited.

- It includes \$50 million to continue supporting college efforts to increase student retention rates and enrollment.
- The enacted budget reduces funds allocated in 2022-23 for deferred maintenance by \$500 million but provides \$5.7 million in new one-time funds, resulting in a reduction of \$494.3 million from the amount initially provided.
- The budget provides flexibility in our ability to use the remaining COVID-19 Recovery Block Grant funds for deferred maintenance projects, and outreach and enrollment efforts.

In addition to the impacts of the 2023-24 Budget Act, the 2023-24 Adopted Budget adheres to the Governing Board's approval of BP 6250 raising the board designated Governing Board Reserve from 7% to 16.67%. This allows the District to maintain a reserve of two months' operating expenditures as a contingency fund. The 2023-24 Adopted Budget also contains reserve balances in excess of the required Governing Board Reserve. These have been designated to further strengthen the District's financial position and to support

future initiatives that will enhance our services to students, faculty, and staff.

The District's ongoing fiscal stability is essential to ensure achievement of the mission of the college. The college's core mission and function are centered on student learning and success; therefore, all fiscal and budget decisions have been made with this in mind.

Our commitments to the Accrediting Commission of Community and Junior Colleges (ACCJC) have been incorporated into the Adopted Budget. These include continuing to increase enrollment, through a college-wide focus on enrollment management, inclusive of annual FTES, FTEF and FTES/FTEF goals; program planning; and student-centered scheduling. In result, addressing increased student success and supplemental apportionment revenue, expanded offerings at the education centers, and the implementation of commitment accounting to align position management with budget development and allow for more transparency in fiscal monitoring and oversight.

I would like to thank the campus community for their support as we continue the recovery of our enrollment, creating the best student experience with a focus on diversity, equity, inclusion, anti-racism and accessibility, and our continued efforts to maintain fiscal stability. I sincerely value our priorities of open communication and collaboration.

I am in deep appreciation to our faculty, staff, and administration for their unrelenting focus on student success. I am also grateful to the Governing Board for their confidence and support as I begin my third academic year as the Superintendent/President of this incredible institution.



# EXECUTIVE SUMMARY

## THE FY 2023-24 ENACTED STATE BUDGET

On July 10, 2023, Governor Gavin Newsom signed into law the 2023-24 Enacted State Budget with a “roadmap” that continues building on the *Vision for Success* model focused on equity and student success. California revenues from property, income and corporate taxes continues are materializing lower than projected at the time of the January proposal due to the extension of the 2022 tax deadline and the downturn of the stock market. At \$226 billion, the general fund budget is \$8 billion or 3% less than last fiscal year, but still includes \$953 million or 1% in Prop 98 augmentations made possible through funding delays and reductions from the FY 2021-22 and 2022-23 budgets along with internal fund shifts and borrowing.

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. 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

- \$678 million – Student Centered Funding Formula (SCFF) COLA (8.22%) increase
- \$26.4 million – SCFF Growth (0.5%)
- \$97.4 million – Statutory COLA (8.22%) Categorical and other programs increase/adjustments
- \$ .2 million Increase FCMAT funding for Professional Learning Opportunities
- (\$3.1) million – Financial Aid Administration workload adjustment
- (\$50) million – Reduce Student Success Completion Grant for enrollment-based adjustment

### One-Time Funding

- \$50 million – Support retention and enrollment strategies
- \$14 million - Workforce Training Grants
- \$10 million - Funding for new LGBTQ+ Pilot Program
- \$5.7 million - Funding for deferred maintenance
- \$4.2 million - Funding for the Equal Employment Opportunity Program
- \$2.5 million – Funding for East Los Angeles College Entrepreneurship and Innovation Center
- \$ .5 million – Funding to support study of online courses and programs

# EXECUTIVE SUMMARY

- \$ .1 million - Funding for FCMAT Professional Learning Opportunities
- (\$55.4) million - Reduce prior-year funding for retention and enrollment strategies
- (\$500) million - Reduce prior-year deferred maintenance funding

## Technical adjustment

- \$28.1 million – SCFF Technical Adjustments

## **THE FY 2023-2024 PALOMAR COLLEGE ADOPTED BUDGET**

The FY 2023-24 Adopted Budget for Palomar College expands the focus on a return to campus and recovery from pandemic related enrollment declines. 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 2023-24 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,

## EXECUTIVE SUMMARY

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.

The 2022 Budget Act modified the SCFF revenue protections beginning in 2025-26, with a district’s 2024-25 funding representing its new “floor.” Starting in 2025-26, districts will be funded at their SCFF generated amount or prior year SCFF generated amount plus COLA or their “floor” (2024-25 funding amount), whichever is higher. This revised hold harmless provision will no longer include adjustments to reflect cumulative COLAs over time, as is the case with the provision in effect through 2024-25, so a district’s hold harmless amount would not grow.

### Ending Balance

The projected FY 2023-24 ending fund balance for the General Unrestricted and Designated Fund is currently projected to be \$42,981,419, which reflects a decrease of \$5.5 million. The ending fund balance for FY 2023-24 becomes the beginning balance for FY 2024-25. The decrease is due to expending some of the designated reserve for vision plan support, safety and security, fiscal stewardship and future budget obligations. As the campus continues to return 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 2023-24 and beyond.



# EXECUTIVE SUMMARY

## FY 2022-23 Adopted Budget versus FY 2023-24 Adopted Budget Revenue

Following is a comparison of revenue by source in the Unrestricted General Fund, including Designated Project accounts, for the FY 2022-23 Adopted Budget and Projected Actuals as compared to the FY 2023-24 Adopted Budget:

FUND 11	FISCAL YEAR 2023-24 ADOPTED BUDGET					
	Adopted Budget 2022-2023	%Total	Unaudited Actuals 2022-23	%Total	Adopted Budget 2023-2024	%Total
<b>REVENUES</b>						
<b>A. Apportionment Revenue</b>						
State General Apportionment	\$ 1,375,726		\$ 1,215,893		\$ 1,240,805	
Education Protection Account	28,474,239		21,591,559		23,366,385	
Property Taxes	87,927,747		88,657,686		98,046,864	
Enrollment Fee	6,692,002		6,620,898		7,239,188	
COLA	7,935,075		10,560,230		10,677,224	
<b>APPORTIONMENT REVENUE</b>	<b>\$ 132,404,789</b>	<b>86.9%</b>	<b>\$ 128,646,266</b>	<b>84.7%</b>	<b>\$ 140,570,466</b>	<b>78.6%</b>
<b>B. Other State Revenues</b>						
Apprenticeship	\$ 3,140,250		\$ 3,296,072		\$ 2,566,225	
Other State Revenue/PT-FT Faculty	3,185,600		3,065,840		2,881,222	
Lottery (per FTES)	3,138,030		3,844,963		3,267,349	
Mandated Costs	441,605		603,260		625,916	
Other Misc. State Revenues	5,502,068		5,014,543		5,014,543	
<b>OTHER STATE REVENUES</b>	<b>\$ 15,407,553</b>	<b>10.1%</b>	<b>\$ 15,824,678</b>	<b>10.4%</b>	<b>\$ 14,355,255</b>	<b>8.0%</b>
<b>C. Local Revenues</b>						
Non-resident Tuition	2,400,000		\$ 2,307,834		2,450,000	
Other Local Revenues	1,957,582		2,726,086		3,217,116	
<b>LOCAL REVENUES</b>	<b>\$ 4,357,582</b>	<b>2.9%</b>	<b>\$ 5,033,920</b>	<b>3.3%</b>	<b>\$ 5,667,116</b>	<b>3.2%</b>
<b>D. Other Financing Sources</b>						
Intrafund Transfers-In	\$ 182,560		\$ 2,322,778		18,143,248	
<b>OTHER FINANCING SOURCES</b>	<b>\$ 182,560</b>	<b>0.1%</b>	<b>\$ 2,322,778</b>	<b>1.5%</b>	<b>\$ 18,143,248</b>	<b>10.2%</b>
<b>TOTAL REVENUES</b>	<b>\$ 152,352,484</b>	<b>100.0%</b>	<b>\$ 151,827,642</b>	<b>100.0%</b>	<b>\$ 178,736,085</b>	<b>100.0%</b>

# EXECUTIVE SUMMARY

Following is a comparison of expenditures by category in the Unrestricted General Fund, including Designated Project accounts, for the FY 2022-23 Adopted Budget and Projected Actuals as compared to the FY 2023-24 Adopted Budget:

FUND 11	FISCAL YEAR 2023-24 ADOPTED BUDGET					
	Adopted Budget 2022-2023	%Total	Unaudited Actuals 2022-23	%Total	Adopted Budget 2023-2024	%Total
<b>E. EXPENDITURES</b>						
Academic Salaries	\$ 53,297,718	35.0%	\$ 55,065,772	38.3%	\$ 61,089,565	33.2%
Classified Salaries	31,839,911	20.9%	28,755,022	20.0%	35,670,194	19.4%
Benefits	43,590,899	28.6%	39,425,384	27.4%	47,429,836	25.7%
Supplies and Materials	1,232,713	0.8%	1,018,758	0.7%	1,383,957	0.8%
Other Operating Expenses	13,311,858	8.7%	11,690,972	8.1%	13,989,126	7.6%
Capital Outlay	994,716	0.7%	488,852	0.3%	2,136,426	1.2%
<b>TOTAL CURRENT EXPENDITURES</b>	<b>\$ 144,267,815</b>	<b>94.7%</b>	<b>\$ 136,444,759</b>	<b>94.8%</b>	<b>\$ 161,699,104</b>	<b>87.8%</b>
<b>F. INTRAFUND/INTERFUND TRANSFERS-OUT</b>						
Intrafund Transfers Out	\$ 3,761,568	2.5%	\$ 3,931,662	2.7%	\$ 22,029,073	12.0%
Interfund Transfers Out	4,323,101	2.8%	3,560,959	2.5%	539,265	0.3%
<b>TOTAL INTRAFUND/INTERFUND TRANSFERS-OUT</b>	<b>\$ 8,084,669</b>	<b>5.3%</b>	<b>\$ 7,492,622</b>	<b>5.2%</b>	<b>\$ 22,568,338</b>	<b>12.2%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 152,352,484</b>	<b>100%</b>	<b>\$ 143,937,381</b>	<b>100%</b>	<b>\$ 184,267,442</b>	<b>100%</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 42,040,513</b>		<b>\$ 48,512,776</b>		<b>\$ 42,981,419</b>	
<i>BP 6250 Reserve - 16.67% of General Unrestricted Expenditures</i>	<i>\$ 25,397,159</i>		<i>\$ 23,994,361</i>		<i>\$ 26,955,529</i>	
<i>Fund Balance - Other</i>	<i>16,643,354</i>		<i>24,518,414</i>		<i>16,025,890</i>	
% of FUND BALANCE OVER GENERAL UNRESTRICTED EXPENDITURES	27.59%		33.70%		23.33%	
<b>COMPONENTS OF PROJECTED FUND BALANCE</b>						
Board Reserve	\$ 25,397,159		\$ 23,994,361		\$ 26,955,529	
Other Contingency Reserve	14,007,561		20,113,424			
Designated Funds Contingency Holding	2,635,793		4,404,991		16,025,890	
<b>ENDING FUND BALANCE</b>	<b>\$ 42,040,513</b>		<b>\$ 48,512,776</b>		<b>\$ 42,981,419</b>	

## 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 86.80% of Total Expenditures.
- 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 2023-24 Operational Budget to account for inflation and restocking of supplies and material.

Following is a schedule of the Interfund Transfers included in the FY 2023-24 Adopted Budget:

#### INTERFUND TRANSFERS

Incoming Transfer to:	Outgoing Transfer From:	Amount	Purpose:
General Fund Restricted	General Fund Unrestricted	3,600	Work Study
General Fund Restricted	General Fund Unrestricted	5,000	CA Articulation
General Fund Restricted	General Fund Unrestricted	403,344	Wellness Center
General Fund Restricted	General Fund Unrestricted	3,449,269	Campus Police
ASG Fund	General Fund Unrestricted	30,000	ASG
Child Care Fund	General Fund Unrestricted	392,977	Child Care Fund
Financial Aid Fund	General Restricted Fund	100,000	FSEOG
Student Center Fund	General Fund Unrestricted	116,288	Debt Service

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 2022-23 Second Principal Apportionment Report was 13,371.6. The anticipated year-end FTES for FY 2023-24 is 13,500.

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 2023-24 Adopted Budget.



# EXECUTIVE SUMMARY

## FTES/SCFF BREAKDOWN GENERAL FUND UNRESTRICTED FY 2023-24

3-Year Average Credit FTES of 15,417.37

	FTES	Rate	
Student Centered Funding Formula Calculation			
Credit Base	15,417.37	\$ 5,238	\$ 80,756,184
Special Admin + Incarcerated	565.79	\$ 7,345	\$ 4,155,728
CDCP	346.83	\$ 7,345	\$ 2,547,466
Noncredit	170.83	\$ 4,418	\$ 754,727
Total FTES	<u>16,500.82</u>		<u>\$ 88,214,105</u>
Basic Allocation - Medium Single College District			\$ 8,586,065
State Approved Center			\$ 2,146,516
Total Computational Revenue (TCR)			<u>\$ 98,946,686</u>
Supplemental Allocation			\$ 16,985,866
Student Success Allocation			\$ 14,509,697
Stability Protection			<u>\$ 10,128,217</u>
Total Apportionment			<u><u>\$ 140,570,466</u></u>

# EXECUTIVE SUMMARY

## MULTIYEAR PROJECTION – REVENUE GENERAL FUND UNRESTRICTED FY 2023-24

<b>MULTIYEAR PROJECTIONS</b>	6.56%	6.56%	8.22%	3.15%	0.00%	0.00%
District Funded COLA %			\$ 10,677,224	\$ 4,427,970	\$ -	\$ -
Maximum Total Computational Revenue			\$ 140,570,466	\$ 144,998,436	\$ 144,998,436	\$ 144,998,436
Beginning Fund Balance Unrestricted			\$ 25,397,159	\$ 26,955,529	\$ 28,111,343	\$ 28,466,308
Beginning Fund Balance Designated			23,115,617	16,025,890	8,357,121	4,650,000
<b>TOTAL BEGINNING BALANCE</b>	<b>\$ 42,040,513</b>	<b>40,622,519</b>	<b>\$ 48,512,776</b>	<b>\$ 42,981,419</b>	<b>\$ 36,507,893</b>	<b>\$ 28,314,215</b>
<b>Revenue</b>	<b>Adopted Budget 2022-2023</b>	<b>Unaudited Actuals 2022-23</b>	<b>Adopted Budget 2023-2024</b>	<b>Projected Budget 2024-2025</b>	<b>Projected Budget 2025-2026</b>	<b>Projected Budget 2026-2027</b>
<b>A. Apportionment Revenue</b>						
State General Apportionment	\$ 1,375,726	\$ 1,215,893	\$ 1,240,805	\$ 1,279,890	\$ 12,293,447	\$ 12,293,447
Education Protection Account	28,474,239	21,591,559	23,366,385	\$ 24,102,426	\$ 24,102,426	24,102,426
Property Taxes	87,927,747	88,657,686	98,046,864	\$ 101,135,340	\$ 101,135,340	101,135,340
Enrollment Fee	6,692,002	6,620,898	7,239,188	\$ 7,467,222	\$ 7,467,222	7,467,222
COLA	7,935,075	10,560,230	10,677,224	11,013,557	-	-
<b>Minimum Guaranteed Revenue (TCR)</b>	<b>\$ 132,404,789</b>	<b>\$ 128,646,266</b>	<b>\$ 140,570,466</b>	<b>\$ 144,998,436</b>	<b>\$ 144,998,436</b>	<b>\$ 144,998,436</b>
Deficit Factor						
<b>A. Available Revenue</b>	<b>\$ 132,404,789</b>	<b>\$ 128,646,266</b>	<b>140,570,466</b>	<b>144,998,436</b>	<b>144,998,436</b>	<b>144,998,436</b>
<b>B. Ongoing Revenues</b>						
Apprenticeship	\$ 3,140,250	\$ 3,296,072	\$ 2,566,225	\$ 2,667,334	\$ 2,755,090	\$ 2,842,977
Other State Revenue/PT-FT Faculty	3,185,600	3,065,840	2,881,222	\$ 2,994,742	3,093,269	3,191,944
Lottery (per FTES)	3,138,030	3,844,963	3,267,349	3,267,349	3,267,349	3,267,349
Mandated Costs	441,605	603,260	625,916	625,916	625,916	625,916
On-Behalf STRS / Other State Revenue	5,502,068	5,014,543	5,014,543	5,014,543	5,014,543	5,014,543
Equal Employment Opportunity			-	0	0	-
Nonresident Tuition (per Unit)	2,400,000	2,307,834	2,450,000	2,546,530	2,630,311	2,714,218
<b>B. Ongoing Revenues</b>	<b>\$ 17,807,553</b>	<b>\$ 18,132,512</b>	<b>16,805,255</b>	<b>17,116,414</b>	<b>17,386,478</b>	<b>17,656,947</b>
<b>C. One-Time Revenue Adjustments</b>						
Prior Year Revenue (Not Accrued)		\$ (1,772,841)	\$ -	\$ -	\$ -	\$ -
Intrafund Transfers	182,560	2,322,778	18,143,248			
Follett		164,382	150,000	150,000	150,000	150,000
Hlth Svcs Sale to Employee		3,705				
Business Services Charges		8,106	125,000			
Ticket/Gate/Program Sales		13,794	11,000			
Vending Commissions		14,372				
Misc Sales and Commission		51,769	26,550			
Facilities Rental And Lease		223,677				
Interest	400,000	2,241,058	2,000,000	2,020,000	2,040,200	2,060,602
Field Trp;Use of Nondist Fac		3,190				
Hlth Service Physical Exam		6,079	150			
Instr Mat Fees;Sale Materl		370,313	265,776			
Transcript Income	150,000	112,128	219,380	228,024	235,526	243,039
Other Local Revenues			84,515			
Miscellaneous Local Income	1,407,582	1,286,354	334,745	347,934	359,381	370,845
<b>C. One-Time Revenues</b>	<b>\$ 2,140,142</b>	<b>\$ 5,048,864</b>	<b>\$ 21,360,364</b>	<b>\$ 2,745,958</b>	<b>\$ 2,785,107</b>	<b>\$ 2,824,486</b>
<b>Total Revenues</b>	<b>\$ 152,352,484</b>	<b>\$ 151,827,642</b>	<b>\$ 178,736,085</b>	<b>\$ 164,860,808</b>	<b>\$ 165,170,020</b>	<b>\$ 165,479,869</b>
<b>Total available resources</b>	<b>\$ 194,392,997</b>	<b>\$ 192,450,161</b>	<b>\$ 227,248,861</b>	<b>\$ 207,842,226</b>	<b>\$ 201,677,912</b>	<b>\$ 193,794,083</b>

# EXECUTIVE SUMMARY

## MULTIYEAR PROJECTION – EXPENDITURES GENERAL FUND UNRESTRICTED FY 2023-24

Expenditures	FY 2022-23	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
11 - Instructional Salaries Contract	25,042,850	\$ 25,299,255	\$ 28,627,564	\$ 29,274,473	\$ 29,760,429	\$ 30,254,452
12 - Administrative Salaries	10,644,484	11,719,220	13,656,061	14,002,850	14,235,297	14,471,603
13 - Instructional Salaries Other	16,638,742	17,047,059	17,559,444	17,752,573	17,752,573	17,752,573
14 - Other Hourly	971,642	1,000,238	1,246,496	1,155,941	1,167,500	1,179,175
<b>Total Academic Salaries</b>	<b>\$ 53,297,718</b>	<b>\$ 55,065,772</b>	<b>\$ 61,089,565</b>	<b>\$ 62,185,836</b>	<b>\$ 62,915,799</b>	<b>\$ 63,657,803</b>
21 - Non-Instructional Classified Salaries	27,405,405	\$ 24,715,273	\$ 30,838,031	\$ 31,480,741	\$ 32,003,321	\$ 32,534,576
22 - Instructional Aide Classified Salaries	1,913,847	1,853,657	2,301,184	2,360,643	2,399,830	2,439,667
23 - Hourly Salaries	1,899,860	1,572,668	1,856,700	1,856,700	1,856,700	1,856,700
24 - Instructional Aides Other	620,799	613,424	674,279	685,472	696,851	708,419
<b>Total Classified Salaries</b>	<b>\$ 31,839,911</b>	<b>\$ 28,755,022</b>	<b>\$ 35,670,194</b>	<b>\$ 36,383,556</b>	<b>\$ 36,956,702</b>	<b>\$ 37,539,362</b>
31 - STRS	13,163,536	\$ 12,433,908	\$ 15,399,584	\$ 16,148,356	\$ 16,416,419	\$ 16,688,932
32 - PERS	8,174,643	7,358,503	10,135,033	11,034,139	11,460,280	11,815,192
33 - OASDI	3,259,186	3,076,721	3,915,449	4,022,464	4,089,237	4,157,118
34 - HW	16,793,136	14,356,876	15,843,343	16,477,077	17,136,160	17,821,606
35 - Unemployment	493,022	572,193	350,104	365,554	371,622	377,791
36 - Workers' Compensation	1,343,792	1,335,246	1,625,786	1,664,989	1,692,628	1,720,725
37 - APPLE	136,584	103,471	154,457	161,967	164,656	167,389
39 - Other Benefits	227,000	188,468	6,080			
<b>Total Benefits</b>	<b>\$ 43,590,899</b>	<b>\$ 39,425,384</b>	<b>\$ 47,429,836</b>	<b>\$ 49,874,546</b>	<b>\$ 51,331,001</b>	<b>\$ 52,748,754</b>
<b>A. Salaries and Benefits</b>	<b>128,728,528</b>	<b>\$ 123,246,178</b>	<b>\$ 144,189,595</b>	<b>\$ 148,443,938</b>	<b>\$ 151,203,502</b>	<b>\$ 153,945,919</b>
40 - Supplies	\$ 1,232,713	\$ 1,018,758	\$ 1,383,957	\$ 1,404,924	\$ 1,423,469	\$ 1,444,109
50 - Services	13,311,858	11,690,972	13,989,126	13,189,126	12,389,126	12,389,126
60 - Capital Outlay	994,716	488,852	2,136,426	1,168,793	1,184,221	1,218,563
72 - Other Outgo	3,761,568	3,931,662	22,029,073	4,029,073	4,029,073	4,029,073
73 - Other Transfers	4,323,101	3,560,959	539,265	539,265	539,265	539,265
<b>B. Other Operating Expenses</b>	<b>23,623,956</b>	<b>\$ 20,691,203</b>	<b>40,077,847</b>	<b>\$ 20,331,181</b>	<b>\$ 19,565,154</b>	<b>\$ 19,620,137</b>
<b>Total Expenditures</b>	<b>\$ 152,352,484</b>	<b>\$ 143,937,381</b>	<b>\$ 184,267,442</b>	<b>\$ 168,775,119</b>	<b>\$ 170,768,656</b>	<b>\$ 173,566,055</b>
<b>Ending Fund Balance</b>	<b>\$ 42,040,513</b>	<b>\$ 48,512,776</b>	<b>\$ 42,981,419</b>	<b>\$ 39,067,103</b>	<b>\$ 33,468,463</b>	<b>\$ 25,382,273</b>
<i>BP 6250 Reserve - 16.67% of General Unrestricted Expenditures</i>	<i>\$ 25,397,159</i>	<i>\$ 25,397,159</i>	<i>\$ 26,955,529</i>	<i>\$ 27,684,722</i>	<i>\$ 28,033,715</i>	<i>\$ 28,933,461</i>
<i>Designated Reserve</i>		<i>\$ 23,115,617</i>	<i>\$ 16,025,890</i>	<i>\$ 8,357,121</i>	<i>\$ 4,650,000</i>	<i>\$ 2,000,000</i>
<i>Other Reserve</i>	<i>\$ 16,643,353</i>			<i>\$ 3,025,260</i>	<i>\$ 784,748</i>	
<i>Shortfall - To be resolved through Budget Adjustments or reduction of Designated Funds</i>		<i>\$ -</i>				<i>\$ (5,551,189)</i>
<b>% of Compensation vs. Expense</b>	<b>84.49%</b>	<b>85.62%</b>	<b>86.80%</b>	<b>87.95%</b>	<b>88.54%</b>	<b>88.70%</b>

# EXECUTIVE SUMMARY

## Designated Fund Balance Detail

Detail of BP 6250 Designated Reserve	FY 2022-23	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27
<b>EFVP 2035 Support</b>						
Universal Design/Accessibility	\$	575,000	\$ 375,000	\$ -	\$ -	\$ -
Learning Environment Upgrades		575,000	375,000	-	-	-
Technology Upgrades		6,000,000	5,250,000	2,600,000	2,650,000	
Enrollment Management Initiatives		275,000	189,000	-		
<b>Safety and Security</b>						
Vehicle Replacements		750,000	300,000	-	-	-
Operational Safety, Emergency Preparedness		575,000	225,000	-	-	-
<b>Fiscal Stewardship</b>						
Emergency Reserve/Reserve for Economic Uncertainty/Year to Year Increase in BP 6250 Board Reserve		4,839,403	3,222,712	-	-	-
Reserve for Future Operational Expense Increases After SCFF						
Funding Floor Implementation		3,257,121	3,257,121	3,257,121	-	-
<b>Future Budget Obligations</b>						
Prior Year Purchase Order Carry Over		98,027	-	-	-	-
Off-Schedule Increase To Be Paid During 23-24		2,450,000	-	-	-	-
Existing Designated Projects (e.g. Course Material Fees, PRP, Facility Rental Fees, Theater Performances, etc.)		3,721,066	2,832,057	2,500,000	2,000,000	2,000,000
<b>Total BP 6250 Designated Reserve</b>		\$ 23,115,617	\$ 16,025,890	\$ 8,357,121	\$ 4,650,000	\$ 2,000,000



# EXECUTIVE SUMMARY

## RATE ASSUMPTIONS FY 2023-24

Category	2023-24	Projection 2024-25	Projection 2025-26	Projection 2026-27
Step and Column / Attrition	1.66%	1.66%	1.66%	1.66%
CalPERS	26.68%	27.70%	28.30%	28.70%
CalSTRS	19.10%	19.10%	19.10%	19.10%
Health & Welfare	9.00%	4.00%	4.00%	4.00%
Long Term Disability	0.18%	0.18%	0.18%	0.18%
Consumer Price Index	3.55%	3.03%	2.64%	2.90%
Old Age, Survivors and Disability Insurance	6.20%	6.20%	6.20%	6.20%
Medicare	1.45%	1.45%	1.45%	1.45%
Unemployment	0.05%	0.05%	0.05%	0.05%
Workers Compensation	1.59%	1.59%	1.59%	1.59%
Apple	2.50%	2.50%	2.50%	2.50%
OPEB Retiree	3,022,780	3,143,691	3,269,438	3,400,216
COLA*	8.22%	3.15%	0.00%	0.00%
Lottery - Unrestricted (Designated)	\$ 177.00	\$ 177.00	\$ 177.00	\$ 177.00
Lottery - Restricted	\$ 72.00	\$ 72.00	\$ 72.00	\$ 72.00
Mandated Block Grant per FTES	\$ 35.37	\$ 36.76	\$ 37.97	\$ 39.18

\*Statutory COLA for FY 24-25 projected at 3.94%, FY 25-26 at 3.29%, FY 26-27 at 3.19% but funding status is based on "floor", the district will not receive full funding for the COLA in those years

# 2023-24 Adopted Budget Executive Summary

## ALL FUNDS FY 2023-24

Fund	Fund Description	2022-23 Adopted Budget	2023-24 Adopted Budget
<b>General Fund</b>			
11	General Fund Unrestricted (including Designated)	194,392,997	227,248,861
12	General Fund Restricted	74,533,600	78,701,005
<b>Total General Fund</b>		<b>268,926,597</b>	<b>305,949,866</b>
<b>Other Funds</b>			
22	Prop M Bond Interest & Redemption Fund Series A	12,124,256	8,697,821
23	Prop M Bond Interest & Redemption Fund Series B	15,310,831	16,659,691
24	Prop M Bond Interest & Redemption Fund Series C	21,597,605	28,593,919
25	Prop M Bond Interest & Redemption Fund Series D	10,232,217	10,606,217
29	Other Debt Service Fund	144,352	-
33	Child Development Fund	2,924,418	3,135,666
41	Capital Outlay Projects Fund	29,073,283	45,298,435
42	Prop M Bond Construction Fund	156,553,842	142,103,341
43	Energy Conservation Fund	254	254
69	Other Post-Employment Benefits Fund	22,574,050	17,287,044
71	Associated Students Trust Fund	232,406	253,981
72	Student Representation Fee Trust Fund	497,699	507,903
73	Student Center Fee Fund	124,792	207,288
74	Student Financial Aid Trust Fund	17,881,235	18,963,233
75	Scholarship Loan and Trust Fund	717,038	825,420
79	Other Trust Funds	13,468,046	14,763,298
<b>Total Other Funds</b>		<b>303,456,324</b>	<b>307,903,511</b>
<b>Total Budget For All Funds</b>		<b>572,382,921</b>	<b>613,853,377</b>

# 2022-23 Actuals vs. 2023-24 Adopted Budget

FISCAL YEAR 2023-24 ADOPTED BUDGET						
FUND 11	Adopted Budget 2022-2023		Unaudited Actuals 2022-23		Adopted Budget 2023-2024	
		%Total		%Total		%Total
Beginning Fund Balance Unrestricted					\$ 44,107,785	
Beginning Fund Balance Designated					4,404,991	
<b>TOTAL BEGINNING BALANCE</b>	<b>\$ 42,040,513</b>		<b>\$ 40,622,519</b>		<b>\$ 48,512,776</b>	
<b>REVENUES</b>						
<b>A. Apportionment Revenue</b>						
State General Apportionment	\$ 1,375,726		\$ 1,215,893		\$ 1,240,805	
Education Protection Account	28,474,239		21,591,559		23,366,385	
Property Taxes	87,927,747		88,657,686		98,046,864	
Enrollment Fee	6,692,002		6,620,898		7,239,188	
COLA	7,935,075		10,560,230		10,677,224	
<b>APPORTIONMENT REVENUE</b>	<b>\$ 132,404,789</b>	<b>86.9%</b>	<b>\$ 128,646,266</b>	<b>84.7%</b>	<b>\$ 140,570,466</b>	<b>78.6%</b>
<b>B. Other State Revenues</b>						
Apprenticeship	\$ 3,140,250		\$ 3,296,072		\$ 2,566,225	
Other State Revenue/PT-FT Faculty	3,185,600		3,065,840		2,881,222	
Lottery (per FTES)	3,138,030		3,844,963		3,267,349	
Mandated Costs	441,605		603,260		625,916	
Other Misc. State Revenues	5,502,068		5,014,543		5,014,543	
<b>OTHER STATE REVENUES</b>	<b>\$ 15,407,553</b>	<b>10.1%</b>	<b>\$ 15,824,678</b>	<b>10.4%</b>	<b>\$ 14,355,255</b>	<b>8.0%</b>
<b>C. Local Revenues</b>						
Non-resident Tuition	2,400,000		2,307,834		2,450,000	
Other Local Revenues	1,957,582		2,726,086		3,217,116	
<b>LOCAL REVENUES</b>	<b>\$ 4,357,582</b>	<b>2.9%</b>	<b>\$ 5,033,920</b>	<b>3.3%</b>	<b>\$ 5,667,116</b>	<b>3.2%</b>
<b>D. Other Financing Sources</b>						
Intrafund Transfers-In	\$ 182,560		\$ 2,322,778		18,143,248	
<b>OTHER FINANCING SOURCES</b>	<b>\$ 182,560</b>	<b>0.1%</b>	<b>\$ 2,322,778</b>	<b>1.5%</b>	<b>\$ 18,143,248</b>	<b>10.2%</b>
<b>TOTAL REVENUES</b>	<b>\$ 152,352,484</b>	<b>100.0%</b>	<b>\$ 151,827,642</b>	<b>100.0%</b>	<b>\$ 178,736,085</b>	<b>100.0%</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$ 194,392,997</b>		<b>\$ 192,450,161</b>		<b>\$ 227,248,861</b>	
<b>E. EXPENDITURES</b>						
Academic Salaries	\$ 53,297,718	35.0%	\$ 55,065,772	38.3%	\$ 61,089,565	33.2%
Classified Salaries	31,839,911	20.9%	28,755,022	20.0%	35,670,194	19.4%
Benefits	43,590,899	28.6%	39,425,384	27.4%	47,429,836	25.7%
Supplies and Materials	1,232,713	0.8%	1,018,758	0.7%	1,383,957	0.8%
Other Operating Expenses	13,311,858	8.7%	11,690,972	8.1%	13,989,126	7.6%
Capital Outlay	994,716	0.7%	488,852	0.3%	2,136,426	1.2%
<b>TOTAL CURRENT EXPENDITURES</b>	<b>\$ 144,267,815</b>	<b>94.7%</b>	<b>\$ 136,444,759</b>	<b>94.8%</b>	<b>\$ 161,699,104</b>	<b>87.8%</b>
<b>F. INTRAFUND/INTERFUND TRANSFERS-OUT</b>						
Intrafund Transfers Out	\$ 3,761,568	2.5%	\$ 3,931,662	2.7%	\$ 22,029,073	12.0%
Interfund Transfers Out	4,323,101	2.8%	3,560,959	2.5%	539,265	0.3%
<b>TOTAL INTRAFUND/INTERFUND TRANSFERS-OUT</b>	<b>\$ 8,084,669</b>	<b>5.3%</b>	<b>\$ 7,492,622</b>	<b>5.2%</b>	<b>\$ 22,568,338</b>	<b>12.2%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 152,352,484</b>	<b>100%</b>	<b>\$ 143,937,381</b>	<b>100%</b>	<b>\$ 184,267,442</b>	<b>100%</b>
<b>ENDING FUND BALANCE</b>	<b>\$ 42,040,513</b>		<b>\$ 48,512,776</b>		<b>\$ 42,981,419</b>	
<i>BP 6250 Reserve - 16.67% of General Unrestricted Expenditures</i>	<i>\$ 25,397,159</i>		<i>\$ 23,994,361</i>		<i>\$ 26,955,529</i>	
<i>Fund Balance - Other</i>	<i>16,643,354</i>		<i>24,518,414</i>		<i>16,025,890</i>	
<b>% of FUND BALANCE OVER GENERAL UNRESTRICTED EXPENDITURES</b>	<b>27.59%</b>		<b>33.70%</b>		<b>23.33%</b>	
<b>COMPONENTS OF PROJECTED FUND BALANCE</b>						
Board Reserve	\$ 25,397,159		\$ 23,994,361		\$ 26,955,529	
Other Contingency Reserve	14,007,561		20,113,424			
Designated Funds Contingency Holding	2,635,793		4,404,991		16,025,890	
<b>ENDING FUND BALANCE</b>	<b>\$ 42,040,513</b>		<b>\$ 48,512,776</b>		<b>\$ 42,981,419</b>	



# 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 11 - GENERAL UNRESTRICTED SUBFUND TOTAL

## COMPARING FISCAL YEARS 2023 AND 2024

ACCT DESCRIPTION	FY 2022-2023		FY 2023-2024 BUDGET
	BUDGET	ACTUAL YTD	
111000 INSTRUCTIONAL SAL, CONTRACT	-	25,299,255	-
111010 INSTRUCTIONAL SALARY, CONTRACT	40,109,908	-	27,648,644
111020 FACULTY - STAFFING PRIORITIES	-	-	483,065
111030 FACULTY COLA TO SPREAD	-	-	495,855
119010 ACADEMIC SALARIES, VACANT	347,000	-	-
<b>11's INSTR SAL - CONTRACT</b>	<b>40,456,908</b>	<b>25,299,255</b>	<b>28,627,564</b>
121000 ED ADMINISTRATOR, CONTRACT	-	911,309	-
121010 ED ADMINISTRATOR, CONTRACT	911,312	-	918,319
121020 EXEC LSHIP - STAFFNG PRIORTIES	-	-	16,392
121100 SUPRT/PRESIDENT, CONTRACT	-	292,362	-
121110 SUPRT/PRESIDENT, CONTRACT	292,363	-	297,113
121200 EXECUTIVE EXPENSE ALLOWNC	-	12,683	-
121210 EXECUTIVE EXPENSE ALLOWANCE	12,686	-	23,524
121300 PRESIDENT'S AUTO ALLOWANCE	-	5,500	-
121310 PRESIDENT'S AUTO ALLOWANCE	6,000	-	6,000
122100 COUNSELORS, CONTRACT	-	2,627,855	-
122110 COUNSELORS, CONTRACT	2,627,857	-	3,612,526
123100 DEAN, ACADEMIC CONTRACT	-	1,244,739	-
123110 DEAN, ACADEMIC CONTRACT	1,244,743	-	1,357,521
123200 DEPARTMENT CHAIR, CONTRACT	-	2,334,917	-
123210 DEPARTMENT CHAIR, CONTRACT	2,334,929	-	2,314,034
123400 DIRECTR/COORDINAT,ACA CONT	-	962,811	-
123410 DIRECTOR/COORDINATOR, ACA CONT	962,819	-	1,006,296
123500 PALOMAR FACULTY FEDERATION	-	276,676	-
123510 PALOMAR FACULTY FEDERATION	276,676	-	301,829
123600 DIRECTOR/COORDINATOR, AA CONT	-	1,997,782	-
123610 DIRECTOR/COORDINATOR, AA CONT	2,152,664	-	2,621,737
125000 LIBRARIANS, CONTRACT	-	1,052,586	-
125010 LIBRARIANS, CONTRACT	1,052,589	-	1,180,770
<b>12's NON-INSTR SAL - CONTRACT</b>	<b>11,874,638</b>	<b>11,719,220</b>	<b>13,656,061</b>
130010 INSTR SALARIES - OTHER	2,987,760	-	17,559,444
131100 ASSIGN TIME HRLY REPLACMT	-	1,224,171	-
133100 INSTRUCTIONL ACADEMIC, HRLY	-	9,342,960	-
133110 OFFICE HOURS ADJUNCT FACULTY	-	453,109	-
133200 INST ACA HOURLY SUBSTITUTE	-	156,034	-
133300 INSTR ACADEMIC, HRLY SUMMR	-	1,395,946	-
135200 OVERLOAD, ASSIGNTM RE HRLY	-	34,095	-
135300 OVERLOAD, CONTRACT INSTRUC	-	2,240,512	-
135600 OVERLOAD, SUBSTITUTE HRLY	-	46,251	-
135700 OVERLOAD, SUMMER ACA HRLY	-	983,716	-
136200 REPLACE SABBATICL, ACAHRLY	-	301,175	-
136400 LOADBANK REPL, ADJUNCT	-	63,438	-
138100 STIPEND, CONTRACT INSTRUCT	-	36,233	-
138200 STIPEND, HOURLY ACADEMIC	-	233,124	-
139000 INSTRUCTIONAL SALARY, OTHER	-	481,111	-
139100 INSTRCTNL SAL, CANCELLED CLASS	-	55,185	-



# FUND II - GENERAL UNRESTRICTED SUBFUND TOTAL

## COMPARING FISCAL YEARS 2023 AND 2024

ACCT DESCRIPTION	FY 2022-2023		FY 2023-2024 BUDGET
	BUDGET	ACTUAL YTD	
<b>13's INSTR SAL - OTHER</b>	<b>2,987,760</b>	<b>17,047,059</b>	<b>17,559,444</b>
140010 NON-INSTR SALARIES - OTHER	1,027,790	-	1,246,496
141100 COUNSELOR, HOURLY	-	101,481	-
143100 LIBRARIANS, HOURLY	-	318,197	-
144100 NON-INSTRUCT ACADEMIC, HRLY	-	561,001	-
145100 OVERLOAD, SUMMER NON-INSTR	-	9,921	-
148000 NONINSTR ACA HOURLY, OTHER	-	9,489	-
148100 PT FAC PAY FOR COMMITTEES	-	149	-
<b>14's NON-INSTR SAL - OTHER</b>	<b>1,027,790</b>	<b>1,000,238</b>	<b>1,246,496</b>
<b>ACADEMIC SALARIES SUBTOTAL</b>	<b>56,347,096</b>	<b>55,065,772</b>	<b>61,089,565</b>
211000 EXECUTIVE ADMIN SUPPORT, CAST	-	502,812	-
211010 EXECUTIVE ADMIN SUPPORT, CAST	652,641	-	725,486
212100 SUPERVISOR, CAST	-	1,927,221	-
212110 SUPERVISOR, CAST	2,172,663	-	2,440,055
212200 CLASSIFIED REGULAR SALARY	-	18,780,813	-
212210 CLASSIFIED REGULAR SALARY	20,758,265	-	22,328,429
212220 CLASSIFIED - STAFFNG PRIORTIES	-	-	353,035
212400 GOVERNING BOARD	-	29,964	-
212410 GOVERNING BOARD	30,240	-	30,240
212600 NON-INSTRUCTNL ADMINISTRATORS	-	3,474,462	-
212610 NON-INSTRUCTNL ADMINISTRATORS	3,890,139	-	4,813,278
212620 ADMINISTRATR - STAFFNG PRIORTS	-	-	147,508
219010 CLASSIFIED SALARIES, VACANT	180,000	-	-
<b>21's NON-INSTR SAL - REG</b>	<b>27,683,948</b>	<b>24,715,273</b>	<b>30,838,031</b>
221000 INST AIDE CONTRACT, DIRECT INST	-	927,718	-
221010 INST AIDE CONTRACT, DIRECT INST	1,053,530	-	1,312,754
222000 INST AIDE CONTRACT, NOT DIRECT	-	925,940	-
222010 INST AIDE CONTRACT, NOT DIRECT	928,050	-	988,430
<b>22's INSTR AIDES - REG</b>	<b>1,981,580</b>	<b>1,853,657</b>	<b>2,301,184</b>
230010 NON ACADEMIC SALARIES - OTHER	2,548,545	-	1,856,700
231100 HOURLY CLASSIFIED, TEMP	-	1,029,837	-
231200 HOURLY INTERPRETERS	-	21,689	-
231300 HOURLY TUTORS	-	205,966	-
232100 OVERTIME CLASSIFID SALARIED	-	201,478	-
232200 OVERTIME SUPERVISR SALRIED	-	13,681	-
234100 SERVICE PROVIDER CLASSIFIED	-	3,249	-
235100 STUDENT EMPLOYEE	-	73,089	-
235200 STUDENT TUTORS	-	23,265	-
235400 STUDENT WORK STUDY	-	416	-
<b>23's NON-ACA SAL - OTHER</b>	<b>2,548,545</b>	<b>1,572,668</b>	<b>1,856,700</b>
240010 INSTR AIDES - OTHER	794,726	-	674,279
241100 HRLY INSTR AIDE, DIRECT INSTR	-	542,625	-
241200 OT, INST AIDE CONT DIRECT INST	-	429	-
242100 HRLY INSTAIDE, NOT DIRECT INST	-	55,916	-
245100 STUDENT INSTR AIDE, DIRECT	-	14,454	-
<b>24's INSTR AIDES - OTHER</b>	<b>794,726</b>	<b>613,424</b>	<b>674,279</b>

# FUND II - GENERAL UNRESTRICTED SUBFUND TOTAL

## COMPARING FISCAL YEARS 2023 AND 2024

ACCT DESCRIPTION	FY 2022-2023		FY 2023-2024 BUDGET
	BUDGET	ACTUAL YTD	
<b>NON-ACADEMIC SAL SUBTOTAL</b>	<b>33,008,799</b>	<b>28,755,022</b>	<b>35,670,194</b>
310010 STRS	14,218,720	-	15,399,584
311101 STRS ACADEMIC INSTRUCTORS	-	6,606,681	-
311201 STRS EDUCATIONAL ADMIN/SUP	-	401,300	-
311301 STRS OTHERACA NONINSTRUCT	-	1,494,429	-
312202 STRS NON-INSTR ADMIN/SUPR	-	15,131	-
314101 STRS, ON-BEHALF, INSTR	-	3,025,296	-
314102 STRS, ON-BEHALF, NONINSTR	-	891,071	-
<b>31's STRS</b>	<b>14,218,720</b>	<b>12,433,908</b>	<b>15,399,584</b>
320010 PERS	7,826,337	-	10,135,033
321101 PERS ACADEMIC INSTRUCTORS	-	264,306	-
321201 PERS EDUCATIONAL ADMIN/SUP	-	427,016	-
321301 PERS OTHERACA NONINSTRUCT	-	33,266	-
322102 PERS CLASSIFIED	-	4,757,892	-
322202 PERS NON-INSTR ADMIN/SUPR	-	1,406,584	-
322302 PERS INSTR AIDE DIRECT INSTR	-	247,466	-
322402 PERS INST AIDE NOTDIRECT INS	-	221,974	-
<b>32's PERS</b>	<b>7,826,337</b>	<b>7,358,503</b>	<b>10,135,033</b>
330010 FICA & MEDICARE (OASDI)	3,376,906	-	3,915,449
330011 OASDI/ER	-	1,864,659	-
330012 MED/ER	-	1,214,340	-
332102 FICA CLASSIFIED	-	(1,846)	-
336102 MEDCA CLASSIFIED	-	(432)	-
<b>33's FICA &amp; MEDICARE (OASDI)</b>	<b>3,376,906</b>	<b>3,076,721</b>	<b>3,915,449</b>
340010 HEALTH & WELFARE	5,789	-	4,500
340101 MEDIC ACADEMIC INSTRUCTORS	-	3,788,461	-
340110 MEDIC ACA	5,535,873	-	5,336,567
340120 MEDIC ACADEMIC ADJUNCT	-	202,116	-
340125 MEDIC NON-ACADEMIC ADJUNCT	-	32,118	-
340151 MEDIC EDUCATIONL ADMIN/SUP	-	411,332	-
340201 MEDIC OTHER ACA NONINSTRUC	-	1,115,205	-
340210 MEDIC CLS	5,611,771	-	4,905,661
340252 MEDIC CLASSIFIED	-	4,035,871	-
340302 MEDIC NON-INSTR ADMIN/SUPR	-	1,000,224	-
340310 MEDIC AA/CAST	1,945,147	-	1,607,832
340352 MEDIC INSTR AIDE DIRECT INST	-	164,197	-
340402 MEDIC INSTAIDE NOTDIRECTINST	-	194,003	-
341101 DENT ACADEMIC INSTRUCTORS	-	68,775	-
341110 DENT ACA	89,191	-	99,075
341151 DENT EDUCATIONAL ADMIN/SUP	-	7,655	-
341201 DENT OTHER ACA NONINSTRUC	-	17,925	-
341210 DENT CLS	95,667	-	106,771
341252 DENT CLASSIFIED	-	75,736	-
341302 DENT NON-INSTR ADMIN/SUPR	-	17,367	-
341310 DENT AA/CAST	30,067	-	32,175

# FUND II - GENERAL UNRESTRICTED SUBFUND TOTAL

## COMPARING FISCAL YEARS 2023 AND 2024

ACCT DESCRIPTION	FY 2022-2023		FY 2023-2024 BUDGET
	BUDGET	ACTUAL YTD	
341352 DENT INSTR AIDE DIRECT INSTR	-	3,867	-
341402 DENT INSTAIDE NOT DIRECTINST	-	3,555	-
342101 VISION ACADEMIC INSTRUCTOR	-	43,055	-
342110 VISION ACA	54,185	-	62,222
342151 VISION EDUCATIONL ADMIN/SUP	-	4,469	-
342201 VISION OTHR ACA NONINSTRUC	-	11,028	-
342210 VISION CLS	52,066	-	67,071
342252 VISION CLASSIFIED	-	46,940	-
342302 VISION NON-INSTR ADMIN/SUP	-	10,591	-
342310 VISION AA/CAST	15,941	-	20,213
342352 VISION INSTR AIDE DIRECT INST	-	2,361	-
342402 VISION INSTAIDE NOT DIRECTINS	-	2,165	-
343101 LIFE ACADEMIC INSTRUCTORS	-	23,388	-
343110 LIFE ACA	30,926	-	33,534
343151 LIFE EDUCATIONAL ADMIN/SUPR	-	2,553	-
343201 LIFE OTHER ACA NONINSTRUCT	-	6,023	-
343210 LIFE CLS	32,781	-	35,523
343252 LIFE CLASSIFIED	-	25,647	-
343302 LIFE NON-INSTR ADMIN/SUPR	-	5,865	-
343310 LIFE AA/CAST	10,158	-	10,665
343352 LIFE INSTR AIDE DIRECT INSTR	-	1,290	-
343402 LIFE INST AIDE NOT DIRECT INS	-	1,195	-
344101 LTD ACADEMIC INSTRUCTORS	-	44,459	-
344110 LTD ACA	60,347	-	70,409
344151 LTD EDUCATIONAL ADMIN/SUPR	-	4,953	-
344201 LTD OTHER ACA NONINSTRUCT	-	12,219	-
344210 LTD CLS	41,758	-	47,925
344252 LTD CLASSIFIED	-	32,169	-
344302 LTD NON-INSTR ADMIN/SUPR	-	9,249	-
344310 LTD AA/CAST	20,204	-	23,482
344352 LTD INSTR AIDE DIRECT INSTR	-	1,551	-
344402 LTD INST AIDE NOT DIRECT INST	-	1,564	-
345101 LTC ACADEMIC INSTRUCTORS	-	13,073	-
345110 LTC ACA	16,460	-	18,378
345151 LTC EDUCATIONAL ADMIN/SUPR	-	1,419	-
345201 LTC OTHER ACA NONINSTRUCT	-	3,322	-
345210 LTC CLS	17,201	-	19,466
345252 LTC CLASSIFIED	-	14,306	-
345302 LTC NON-INSTR ADMIN/SUPR	-	3,224	-
345310 LTC AA/CAST	5,170	-	5,845
345352 LTC INSTR AIDE DIRECT INSTR	-	717	-
345402 LTC INST AIDE NOT DIRECT INST	-	659	-
348010 FUTURE RETIREE HEALTH ACA	-	1,212,027	-
348020 FUTURE RETIREE HEALTH CLS	-	1,153,234	-
348030 FUTURE RETIREE HEALTH AA/CAST	-	322,543	-
348110 FUTURE RETIREE HEALTH ACA	1,249,049	-	1,372,857

# FUND II - GENERAL UNRESTRICTED SUBFUND TOTAL

## COMPARING FISCAL YEARS 2023 AND 2024

ACCT DESCRIPTION	FY 2022-2023		FY 2023-2024 BUDGET
	BUDGET	ACTUAL YTD	
348210 FUTURE RETIREE HEALTH CLS	1,331,935	-	1,448,158
348310 FUTURE RETIREE HEALTH AA/CAST	385,475	-	331,416
349401 HSA ER ACADEMIC INSTRUCTOR	-	115,715	-
349402 HSA ER OTHER ACA NONINSTRUCTOR	-	11,632	-
349410 HSA ER ACA	127,349	-	121,348
349501 HSA ER CLASSIFIED	-	42,365	-
349502 HSA ER INSTR AIDE DIRECT INST	-	3,250	-
349510 HSA ER CLS	45,617	-	42,250
349601 HSA ER EDUCATIONAL ADMIN/SUPR	-	20,000	-
349602 HSA ER NON-INSTR ADMIN/SUPR	-	8,250	-
349610 HSA ER AA/CAST	28,250	-	20,000
<b>34's HEALTH &amp; WELFARE</b>	<b>16,838,377</b>	<b>14,356,876</b>	<b>15,843,343</b>
350010 STATE UNEMP INSURANCE	647,633	-	350,104
350011 UNEMP/ER	-	418,000	-
352102 UNEMPLOYMENT CLASSIFIED	-	(15)	-
359900 SUSPENSE UNEMPLOYMENT	-	154,208	-
<b>35's STATE UNEMPL INSURANCE</b>	<b>647,633</b>	<b>572,193</b>	<b>350,104</b>
360010 WORKER'S COMP	1,392,472	-	1,625,786
361101 WC ACADEMIC INSTRUCTORS	-	675,337	-
361201 WC EDUCATIONAL ADMIN/SUPR	-	69,335	-
361301 WC OTHER ACA NON INSTRUCT	-	129,862	-
362102 WC CLASSIFIED	-	323,743	-
362202 WC NON-INSTR ADMIN/SUPERV	-	96,225	-
362302 WC INSTR AIDE DIRECT INSTR	-	22,984	-
362402 WC INSTR AIDE NOTDIRECT INST	-	15,363	-
363102 WC STUDENT	-	2,397	-
<b>36's WORKER'S COMP</b>	<b>1,392,472</b>	<b>1,335,246</b>	<b>1,625,786</b>
370010 APPLE	119,427	-	154,457
371101 APPLE ACADEMIC INSTRUCTOR	-	70,890	-
371301 APPLE OTH ACA NONINSTRUCT	-	2,036	-
372102 APPLE CLASSIFIED	-	22,000	-
372302 APPLE INST AIDE DIRECT INSTR	-	6,541	-
372402 APPLE INS AIDE NOTDIRECT INS	-	2,004	-
<b>37's APPLE</b>	<b>119,427</b>	<b>103,471</b>	<b>154,457</b>
390010 OTHER BENEFITS	5,480	-	6,080
394101 ACA BENEFITS TO SPREAD	-	184,988	-
398000 TB TESTS FOR EMPLOYEES	-	3,480	-
399910 BENEFITS, VACANT	223,000	-	-
<b>39's OTHER BENEFITS</b>	<b>228,480</b>	<b>188,468</b>	<b>6,080</b>
<b>EMPLOYEE BENEFITS SUBTOTAL</b>	<b>44,648,352</b>	<b>39,425,384</b>	<b>47,429,836</b>
400010 SUPPLIES & MATERIALS	1,508,373	-	1,383,957
411000 SOFTWARE LESS THAN \$5,000	-	13,838	-
421000 BOOKS,MAGAZINES,PERIODCLS	-	149	-
422000 SUBSCRIPTIONS, PERIODICALS	-	11,145	-
423000 BOOKSTORE TEXTBOOKS	-	12,979	-
424000 INSTRL MAT - PRINTING/ELECTRNC	-	6,111	-

# FUND II - GENERAL UNRESTRICTED SUBFUND TOTAL

## COMPARING FISCAL YEARS 2023 AND 2024

ACCT DESCRIPTION	FY 2022-2023		FY 2023-2024 BUDGET
	BUDGET	ACTUAL YTD	
431000 SUPPLIES&MATERIAL,INSTRUCT	-	427,424	-
431100 SUPPLIES, INSTRUCTIONL FOOD	-	651	-
441000 SUPPLIES&MATERIAL,NONINSTR	-	472,471	-
441100 SUPPLIES, INSTITUTIONAL	-	57,970	-
441300 SUPPLIES, FOOD SERVICES	-	313	-
442000 COST OF FOOD, FOOD SERVICE	-	8,862	-
443100 FREIGHT IN	-	1,049	-
444000 GRADUATION GOWNS	-	2,862	-
445000 SALES AND USE TAX	-	2,768	-
446000 SHIPPING/HANDLING CHARGES	-	81	-
447000 WAREHOUSE STORES SUPPLY	-	84	-
<b>SUPPLIES &amp; MAT SUBTOTAL</b>	<b>1,508,373</b>	<b>1,018,758</b>	<b>1,383,957</b>
500010 OTHER OPER EXP	18,955,277	-	15,008,334
511000 AUDIT	-	136,710	-
515100 INTERNET ACCESS	-	10,169	-
515200 JPA SELF-INSURANCE ADMIN	-	72,542	-
515300 SOFTWARE LICENSING FEES	-	634,095	-
525100 MEMBERSHIP, DISTRICT	-	181,629	-
525200 MEMBERSHIP, EMPLOYEE	-	131,713	-
531000 COUNTY ELECTION SERVICES	-	116,347	-
535200 INS, FIRE, CASUALTY, LIABILITY	-	1,001,238	-
535400 INS,INTERCOLLEGIATE ATHLETIC	-	13,323	-
545100 ADVERTISEMENTS REQ BY LAW	-	20,710	-
545200 LAWYERS' FEES	-	264,269	-
545300 LEGAL JUDGEMENTS	-	183	-
551100 ATHLETIC OFFICIALS FEES	-	120,754	-
551200 CLASSROOM SPEAKERS	-	200	-
551300 INDEPENDENT CONTRACTOR	-	132,046	-
551600 WARRANT RECONCILIATION	-	21,793	-
551900 OTH PERSONAL&CONSULT SVC	-	1,966,887	-
555100 POSTAGE	-	175,223	-
560900 DISTRICT VEHICLE USE	-	24,871	-
561000 RENT & LEASE, EQUIPMENT	-	31,598	-
562000 RENTS & LEASES, LAND/BLDGS	-	26,327	-
562100 RENTAL OF FIELDS	-	9,478	-
563000 RENTAL OF TRANSPORTATION	-	2,528	-
564000 RENTAL OF FILMS	-	11,637	-
565100 MAINTENANCE AGREEMT,EQUIP	-	675,841	-
565200 MAINTENCE AGREE,SOFTWARE	-	820,745	-
565300 REPAIRS&MAINT NONINST EQUIP	-	253,631	-
565400 REPAIRS&MAINT INSTR EQUIPMT	-	113,882	-
565500 REPAIRS&MAINTENANCE BLDGS	-	43,520	-
565550 MAINTENANCE, GROUNDS	-	11,910	-
565600 TENANT IMPROVEMENTS	-	2,727	-
575100 TRAVEL, ACADEMIC ADMIN	-	34,356	-
575120 TRAVEL, ACADEMIC EMPLOYEE	-	18,906	-



# FUND II - GENERAL UNRESTRICTED SUBFUND TOTAL

## COMPARING FISCAL YEARS 2023 AND 2024

ACCT DESCRIPTION	FY 2022-2023		FY 2023-2024 BUDGET
	BUDGET	ACTUAL YTD	
575200 TRAVEL, CLASSIFIED ADMINISTR	-	45,444	-
575210 TRAVEL, CLASSIFIED EMPLOYEE	-	21,974	-
575300 TRAVEL, STUDENT	-	142,254	-
575310 TRAVEL WITH STUDENT	-	95,876	-
575400 TRAVEL, NON EMPLOYEE	-	27,177	-
575500 ATHLETIC ENTRY FEES	-	22,418	-
575600 ORIENTATION EXPENSES	-	(50)	-
575700 TRAINING/PROFESSIONAL DEVELOPM	-	28,336	-
575710 APPRENTICESHIP TRAINING	-	922	-
575800 FOOD FOR MEETINGS	-	35,031	-
580100 ELECTRICITY	-	3,499,359	-
580150 FUEL, GAS	-	29,560	-
580250 JANITORIAL SERVICES	-	8,887	-
580300 LAUNDRY/DRY CLEANING	-	2,854	-
580350 PEST CONTROL	-	6,112	-
580400 SEWAGE	-	(2,418)	-
580450 TELEPHONE	-	(2,825)	-
580500 TELEPHONE CONNECTIONS	-	152,733	-
580550 WASTE DISPOSAL	-	101,187	-
580600 WASTE DISPOSAL,HAZARDOUS	-	4,193	-
580650 WATER	-	411,667	-
585100 ADMINISTRATIVE EXPENSE	-	166,147	-
585150 ADVERTISE NOT REQ BY LAW	-	558,809	-
585250 BANK CHARGES	-	1,336	-
585260 BANK CREDIT CARD EXPENSE	-	287,846	-
585400 DISALLOWED FIN AID GRANTS	-	10,727	-
585450 FILM PROCESSING	-	800	-
585500 FINGERPRINTING	-	4,846	-
585620 BOND COSTS	-	97	-
585750 PRINTING	-	182,508	-
585800 PROPERTY TAX EXPENSE	-	102	-
585900 ROYALTY EXPENSE	-	7,905	-
585910 LICENSING FEE	-	10,795	-
585950 PHYSICAL EXAMINATIONS	-	26,891	-
585990 SPECIAL ACTIVITIES	-	13,420	-
590010 ABATEMENT BUDGET POOL	(474,316)	-	(419,208)
590100 FACILITIES SERVICES ABATEMENT	-	(28,005)	-
590600 BUSINESS SUPPORT SVCS ABATEMT	-	(274,624)	-
<b>OTHER OPER EXP SUBTOTAL</b>	<b>18,480,961</b>	<b>12,682,075</b>	<b>14,589,126</b>
580010 INDIRECT COSTS BUDGET POOL	(1,053,982)	-	(600,000)
585550 INDIRECT COSTS	-	(991,104)	-
<b>INDIRECT COSTS SUBTOTAL</b>	<b>(1,053,982)</b>	<b>(991,104)</b>	<b>(600,000)</b>
600010 CAPITAL OUTLAY	1,327,615	-	2,136,426
612100 GROUNDS IMPROVEMENT	-	63	-
623000 BUILDING CONSTRUCTION	-	165	-
633000 LIBRARY NONPRINT MEDIA	-	129	-

# FUND II - GENERAL UNRESTRICTED SUBFUND TOTAL

## COMPARING FISCAL YEARS 2023 AND 2024

ACCT DESCRIPTION	FY 2022-2023		FY 2023-2024 BUDGET
	BUDGET	ACTUAL YTD	
641100 EQUIP INST REPL INVTR>\$1000	-	7,005	-
641400 EQUIP INSTR,ADDITNL>1000	-	1,434	-
642300 EQUIP NONINS,ADTNL>\$200-999	-	5,490	-
643000 LEASE PURCHASE EQUIPMENT	-	4,138	-
644300 EQUIPMENT INSTRUCTIONL >\$4,999	-	1,979	-
644400 EQUIP NONINS ADDL \$500 - \$4999	-	127,733	-
644500 EQUIP NONINS REPL \$500 - \$4999	-	7,896	-
644600 EQUIPMENT NONINSTRUCTL >\$4,999	-	59,388	-
644700 EQUIP TECHNOLOGY INSTR >\$4,999	-	12,112	-
644750 EQUIP TECHNOLOGY INSTR <\$4,999	-	12,956	-
644800 EQUIP TECHNOLOGY NONINS>\$4,999	-	196,164	-
644850 EQUIP TECHNOLOGY NONINS<\$4,999	-	26,849	-
644900 SOFTWARE INSTRUCTNL >\$4,999.	-	25,350	-
<b>CAPITAL OUTLAY SUBTOTAL</b>	<b>1,327,615</b>	<b>488,852</b>	<b>2,136,426</b>
721000 INTRAFUND TRANS OUT WITHIN	-	3,931,662	-
721010 INTRAFUND TRANS OUT WITHIN	4,574,001	-	22,029,073
731000 INTERFUND TRANS OUT BETWEEN	-	3,560,959	-
731010 INTERFUND TRANS OUT BETWEEN	4,919,715	-	539,265
791010 RESERVE FOR CONTINGENCIES	25,397,159	-	26,955,529
791510 OTHER RESERVES	1,521,521	-	-
791610 RESERVE FOR STAFFNG PRIORITIES	197,100	-	-
793010 CONTINGENCY, COLA	2,688,408	-	-
799010 CONTINGENCY HOLDING ACCOUNT	2,518,280	-	16,025,890
<b>OTHER OUTGOING SUBTOTAL</b>	<b>41,816,184</b>	<b>7,492,622</b>	<b>65,549,757</b>
<b>EXPENSE GRAND TOTAL</b>	<b>196,083,398</b>	<b>143,937,381</b>	<b>227,248,861</b>
<b>81's FEDERAL REVENUES SUBTOTAL</b>	-	-	-
861100 APPRENTICESHIP APPORTIONM	3,296,072	3,296,072	2,566,225
861110 APPRENTICESHIP PRIOR YEAR	-	(115,750)	-
861200 STATE GENERAL APPORTIONMT	1,287,426	1,215,893	1,241,788
861210 GENERL APPORTNMT PRIOR YR	-	(261,943)	-
861230 DEFICIT FACTOR	-	(1,246,975)	-
861250 COMPUTATIONAL GROWTH	88,300	-	-
861290 PROP TAX/ENROLL FEE SHORTFALL	-	(883,529)	-
861300 APPORTIONMENT COLA	7,935,075	-	10,676,241
861430 FT FACULTY HIRING	2,450,435	2,450,435	2,450,435
861450 PART TIME FACULTY APPORT	423,324	437,404	430,787
861500 2% BFAP ADMIN	178,001	178,001	151,922
863100 EDUCATION PROTECTION ACCOUNT	28,474,239	21,591,559	23,366,385
863101 ED PROTECTION ACCT PRIOR YEAR	-	(1,705,688)	-
865650 PT TIME FAC HLTHINS OFC HRS	-	572,637	-
867100 HOMEOWNER PROPTAX RELIEF	250,000	-	-
868100 STATE LOTTERY PROCEEDS	3,844,963	3,844,963	3,267,349
868150 STATE LOTTRY PROCEEDS PRIOR YR	-	310,540	-
868200 STATE MANDATED COSTS	441,605	603,260	625,916
868400 RETURN TO TITLE IV FROM STATE	-	2,891	-

# FUND II - GENERAL UNRESTRICTED SUBFUND TOTAL

## COMPARING FISCAL YEARS 2023 AND 2024

ACCT DESCRIPTION	FY 2022-2023		FY 2023-2024 BUDGET
	BUDGET	ACTUAL YTD	
869800 OTHER MISC STATE REVENUES	5,502,068	5,014,543	5,014,543
869999 BEGINNING BALANCE, STATE	626,216	-	470,601
<b>86's STATE REVENUES SUBTOTAL</b>	<b>54,797,724</b>	<b>35,304,312</b>	<b>50,262,192</b>
881100 TAX ALLOCATION SECURD ROLL	79,361,226	87,431,686	82,140,422
881200 TAX ALLOC SUPPLEMENT ROLL	2,099,732	1,696,827	1,836,307
881300 TAX ALLOCN UNSECURED ROLL	3,558,332	2,619,456	2,834,775
881600 PRIOR YEARS TAXES	500,000	2,446,169	2,647,244
881700 ERAF ED REVENUE AUG FUND	158,457	287,568	311,206
881800 PROP TAXES RFNDS/ADJS	-	(781,512)	-
881900 RDA RESIDUAL PAYMENTS	2,000,000	7,648,226	8,276,910
883600 FOLLETT	400,000	164,382	150,000
884150 HLTH SVCS SALE TO EMPLOYEE	-	3,705	-
884210 PLANETARIUM SALES	34,773	49,734	35,000
884215 BUSINESS SERVICES CHARGES	125,000	8,106	125,000
884230 PRINTING CHARGES	-	12,752	-
884260 RECYCLING COMMISSION	-	2,251	-
884290 TICKET/GATE/PROGRAM SALES	20,000	13,794	11,000
884300 VENDING COMMISSIONS	-	14,372	-
884350 MISC SALES AND COMMISSION	36,029	51,769	26,550
885300 FACILITIES RENTAL AND LEASE	-	223,677	-
886100 INTEREST BANK ACCOUNTS	-	75,022	-
886200 INTEREST COUNTY TREASURY	400,000	2,196,074	2,000,000
886440 UNREALIZED GAIN/LOSS ON FMV	-	(41,233)	-
886500 OTH INTEREST & INVEST INCOM	-	11,194	-
887400 ENROLLMENT FEE	6,825,842	6,756,019	7,386,926
887420 ENROLLMENT BAD DEBT	-	(358,858)	-
887500 FIELD TRP;USEOF NONDIST FAC	1,760	3,190	-
887620 HLTH SERVICE PHYSICAL EXAM	150	6,079	150
887700 INSTR MAT FEES;SALE MATERL	288,471	370,313	265,776
887910 TRANSCRIPT INCOME	265,000	112,128	219,380
888010 NON RESIDENT TUITION USA	1,500,000	1,403,681	1,450,000
888020 NONRESIDENT TUITON FOREIGN	900,000	904,153	1,000,000
888115 NCTD PASSES	-	(2,849)	-
888920 COURSE TESTING FEE	-	340	85
889030 COBRA ADMIN FEE	-	390	-
889300 CASH OVER/SHORT	-	10	-
889600 LIBRARY FINES	-	60	-
889830 RETURNED CHECK FEE	-	40	-
889850 STUDNT REFND WRITE-OFF TO DIST	-	(2,506)	-
889880 STALE DATED/VOID WARRANTS	-	99,537	-
889900 OTHER LOCAL REVENUES	510,888	774,822	84,515
889999 BEGINNING BALANCE, LOCAL	39,996,575	(17)	48,042,175
<b>88's LOCAL REVENUES SUBTOTAL</b>	<b>138,982,235</b>	<b>114,200,548</b>	<b>158,843,421</b>
898200 INTRAFUND TRANSFR IN,WITHIN	2,303,439	2,322,778	18,143,248
<b>89's OTHER SOURCES SUBTOTAL</b>	<b>2,303,439</b>	<b>2,322,778</b>	<b>18,143,248</b>
<b>REVENUE GRAND TOTAL</b>	<b>196,083,398</b>	<b>151,827,639</b>	<b>227,248,861</b>

# FUND 11 - GENERAL UNRESTRICTED ONLY SUBFUND

## COMPARING FISCAL YEARS 2023 AND 2024

ACCT DESCRIPTION	FY 2022-2023		FY 2023-2024 BUDGET
	BUDGET	ACTUAL YTD	
111000 INSTRUCTIONAL SAL, CONTRACT	-	11,235,628	-
111010 INSTRUCTIONAL SALARY, CONTRACT	26,046,267	-	26,933,144
111020 FACULTY - STAFFING PRIORITIES	-	-	483,065
111030 FACULTY COLA TO SPREAD	-	-	495,855
119010 ACADEMIC SALARIES, VACANT	347,000	-	-
<b>11's INSTR SAL - CONTRACT</b>	<b>26,393,267</b>	<b>11,235,628</b>	<b>27,912,064</b>
121000 ED ADMINISTRATOR, CONTRACT	-	911,309	-
121010 ED ADMINISTRATOR, CONTRACT	911,312	-	894,319
121020 EXEC LSHIP - STAFFNG PRIORTIES	-	-	16,392
121100 SUPRT/PRESIDENT, CONTRACT	-	292,362	-
121110 SUPRT/PRESIDENT, CONTRACT	292,363	-	289,613
121200 EXECUTIVE EXPENSE ALLOWNC	-	12,683	-
121210 EXECUTIVE EXPENSE ALLOWANCE	12,686	-	23,524
121300 PRESIDENT'S AUTO ALLOWANCE	-	5,500	-
121310 PRESIDENT'S AUTO ALLOWANCE	6,000	-	6,000
122100 COUNSELORS, CONTRACT	-	2,627,855	-
122110 COUNSELORS, CONTRACT	2,627,857	-	3,499,526
123100 DEAN, ACADEMIC CONTRACT	-	1,244,739	-
123110 DEAN, ACADEMIC CONTRACT	1,244,743	-	1,324,521
123200 DEPARTMENT CHAIR, CONTRACT	-	2,334,917	-
123210 DEPARTMENT CHAIR, CONTRACT	2,334,929	-	2,314,034
123400 DIRECTR/COORDINAT,ACA CONT	-	962,811	-
123410 DIRECTOR/COORDINATOR, ACA CONT	962,819	-	978,796
123500 PALOMAR FACULTY FEDERATION	-	276,676	-
123510 PALOMAR FACULTY FEDERATION	276,676	-	301,829
123600 DIRECTOR/COORDINATOR, AA CONT	-	1,997,782	-
123610 DIRECTOR/COORDINATOR, AA CONT	2,152,664	-	2,551,737
125000 LIBRARIANS, CONTRACT	-	1,052,586	-
125010 LIBRARIANS, CONTRACT	1,052,589	-	1,153,270
<b>12's NON-INSTR SAL - CONTRACT</b>	<b>11,874,638</b>	<b>11,719,220</b>	<b>13,353,561</b>
130010 INSTR SALARIES - OTHER	(11,422,838)	-	(6,160,941)
131100 ASSIGN TIME HRLY REPLACMT	-	1,224,171	-
133100 INSTRUCTIONL ACADEMIC, HRLY	-	3,520,716	-
133110 OFFICE HOURS ADJUNCT FACULTY	-	453,109	-
133200 INST ACA HOURLY SUBSTITUTE	-	156,034	-
133300 INSTR ACADEMIC, HRLY SUMMR	-	1,395,946	-
135200 OVERLOAD,ASSIGNTM RE HRLY	-	34,095	-
135300 OVERLOAD, CONTRACT INSTRUC	-	2,240,512	-
135600 OVERLOAD, SUBSTITUTE HRLY	-	46,251	-
135700 OVERLOAD, SUMMER ACA HRLY	-	983,716	-
136200 REPLACE SABBATICL, ACAHRLY	-	301,175	-
136400 LOADBANK REPL, ADJUNCT	-	63,438	-
138100 STIPEND, CONTRACT INSTRUCT	-	36,233	-
138200 STIPEND, HOURLY ACADEMIC	-	233,124	-
139000 INSTRUCTIONAL SALARY, OTHER	-	481,111	-
139100 INSTRCTNL SAL, CANCELLED CLASS	-	55,185	-

# FUND II - GENERAL UNRESTRICTED ONLY SUBFUND

## COMPARING FISCAL YEARS 2023 AND 2024

ACCT DESCRIPTION	FY 2022-2023		FY 2023-2024 BUDGET
	BUDGET	ACTUAL YTD	
<b>13's INSTR SAL - OTHER</b>	<b>(11,422,838)</b>	<b>11,224,815</b>	<b>(6,160,941)</b>
140010 NON-INSTR SALARIES - OTHER	1,019,642	-	1,144,496
141100 COUNSELOR, HOURLY	-	101,481	-
143100 LIBRARIANS, HOURLY	-	318,197	-
144100 NON-INSTRUCT ACADEMIC, HRLY	-	552,854	-
145100 OVERLOAD, SUMMER NON-INST	-	9,921	-
148000 NONINSTR ACA HOURLY, OTHER	-	9,489	-
148100 PT FAC PAY FOR COMMITTEES	-	149	-
<b>14's NON-INSTR SAL - OTHER</b>	<b>1,019,642</b>	<b>992,091</b>	<b>1,144,496</b>
<b>ACADEMIC SALARIES SUBTOTAL</b>	<b>27,864,709</b>	<b>35,171,754</b>	<b>36,249,180</b>
211000 EXECUTIVE ADMIN SUPPORT, CAST	-	502,812	-
211010 EXECUTIVE ADMIN SUPPORT, CAST	652,641	-	711,486
212100 SUPERVISOR, CAST	-	1,927,221	-
212110 SUPERVISOR, CAST	2,172,663	-	2,377,055
212200 CLASSIFIED REGULAR SALARY	-	18,653,947	-
212210 CLASSIFIED REGULAR SALARY	20,626,841	-	21,553,922
212220 CLASSIFIED - STAFFNG PRIORTIES	-	-	353,035
212400 GOVERNING BOARD	-	29,964	-
212410 GOVERNING BOARD	30,240	-	30,240
212600 NON-INSTRUCTNL ADMINISTRATORS	-	3,474,462	-
212610 NON-INSTRUCTNL ADMINISTRATORS	3,890,139	-	4,690,778
212620 ADMINISTRATR - STAFFNG PRIORTS	-	-	147,508
219010 CLASSIFIED SALARIES, VACANT	180,000	-	-
<b>21's NON-INSTR SAL - REG</b>	<b>27,552,524</b>	<b>24,588,408</b>	<b>29,864,024</b>
221000 INST AIDE CONTRACT, DIRECT INST	-	927,718	-
221010 INST AIDE CONTRACT, DIRECT INST	1,053,530	-	1,287,754
222000 INST AIDE CONTRACT, NOT DIRECT	-	925,940	-
222010 INST AIDE CONTRACT, NOT DIRECT	928,050	-	963,430
<b>22's INSTR AIDES - REG</b>	<b>1,981,580</b>	<b>1,853,657</b>	<b>2,251,184</b>
230010 NON ACADEMIC SALARIES - OTHER	2,393,070	-	1,698,670
231100 HOURLY CLASSIFIED, TEMP	-	956,027	-
231200 HOURLY INTERPRETERS	-	21,689	-
231300 HOURLY TUTORS	-	205,966	-
232100 OVERTIME CLASSIFID SALARIED	-	175,056	-
232200 OVERTIME SUPERVISR SALRIED	-	11,056	-
234100 SERVICE PROVIDER CLASSIFIED	-	3,249	-
235100 STUDENT EMPLOYEE	-	55,749	-
235200 STUDENT TUTORS	-	23,265	-
235400 STUDENT WORK STUDY	-	416	-
<b>23's NON-ACA SAL - OTHER</b>	<b>2,393,070</b>	<b>1,452,472</b>	<b>1,698,670</b>
240010 INSTR AIDES - OTHER	791,226	-	674,279
241100 HRLY INSTR AIDE, DIRECT INSTR	-	542,625	-
241200 OT, INST AIDE CONT DIRECT INST	-	429	-
242100 HRLY INSTAIDE, NOT DIRECT INST	-	54,388	-
245100 STUDENT INSTR AIDE, DIRECT	-	14,454	-
<b>24's INSTR AIDES - OTHER</b>	<b>791,226</b>	<b>611,896</b>	<b>674,279</b>



# FUND II - GENERAL UNRESTRICTED ONLY SUBFUND

## COMPARING FISCAL YEARS 2023 AND 2024

ACCT DESCRIPTION	FY 2022-2023		FY 2023-2024 BUDGET
	BUDGET	ACTUAL YTD	
<b>NON-ACADEMIC SAL SUBTOTAL</b>	<b>32,718,400</b>	<b>28,506,433</b>	<b>34,488,157</b>
310010 STRS	14,217,451	-	15,399,584
311101 STRS ACADEMIC INSTRUCTORS	-	6,606,681	-
311201 STRS EDUCATIONAL ADMIN/SUP	-	401,300	-
311301 STRS OTHERACA NONINSTRUCT	-	1,493,161	-
312202 STRS NON-INSTR ADMIN/SUPR	-	15,131	-
314101 STRS, ON-BEHALF, INSTR	-	3,025,296	-
314102 STRS, ON-BEHALF, NONINSTR	-	891,071	-
<b>31's STRS</b>	<b>14,217,451</b>	<b>12,432,640</b>	<b>15,399,584</b>
320010 PERS	7,785,382	-	10,093,142
321101 PERS ACADEMIC INSTRUCTORS	-	264,306	-
321201 PERS EDUCATIONAL ADMIN/SUP	-	427,016	-
321301 PERS OTHERACA NONINSTRUCT	-	33,266	-
322102 PERS CLASSIFIED	-	4,718,095	-
322202 PERS NON-INSTR ADMIN/SUPR	-	1,406,584	-
322302 PERS INSTR AIDE DIRECT INSTR	-	247,466	-
322402 PERS INST AIDE NOTDIRECT INS	-	221,974	-
<b>32's PERS</b>	<b>7,785,382</b>	<b>7,318,706</b>	<b>10,093,142</b>
330010 FICA & MEDICARE (OASDI)	3,361,468	-	3,820,641
330011 OASDI/ER	-	1,853,237	-
330012 MED/ER	-	1,210,893	-
332102 FICA CLASSIFIED	-	(1,846)	-
336102 MEDCA CLASSIFIED	-	(432)	-
<b>33's FICA &amp; MEDICARE (OASDI)</b>	<b>3,361,468</b>	<b>3,061,852</b>	<b>3,820,641</b>
340010 HEALTH & WELFARE	5,789	-	4,500
340101 MEDIC ACADEMIC INSTRUCTORS	-	3,788,461	-
340110 MEDIC ACA	5,535,873	-	5,336,567
340120 MEDIC ACADEMIC ADJUNCT	-	202,116	-
340125 MEDIC NON-ACADEMIC ADJUNCT	-	32,118	-
340151 MEDIC EDUCATIONL ADMIN/SUP	-	411,332	-
340201 MEDIC OTHER ACA NONINSTRUC	-	1,115,205	-
340210 MEDIC CLS	5,540,667	-	4,870,047
340252 MEDIC CLASSIFIED	-	4,007,377	-
340302 MEDIC NON-INSTR ADMIN/SUPR	-	1,000,224	-
340310 MEDIC AA/CAST	1,945,147	-	1,607,832
340352 MEDIC INSTR AIDE DIRECT INST	-	164,197	-
340402 MEDIC INSTAIDE NOTDIRECTINST	-	194,003	-
341101 DENT ACADEMIC INSTRUCTORS	-	68,775	-
341110 DENT ACA	89,191	-	99,075
341151 DENT EDUCATIONAL ADMIN/SUP	-	7,655	-
341201 DENT OTHER ACA NONINSTRUC	-	17,925	-
341210 DENT CLS	94,904	-	105,993
341252 DENT CLASSIFIED	-	75,088	-
341302 DENT NON-INSTR ADMIN/SUPR	-	17,367	-
341310 DENT AA/CAST	30,067	-	32,175

# FUND 11 - GENERAL UNRESTRICTED ONLY SUBFUND

## COMPARING FISCAL YEARS 2023 AND 2024

ACCT DESCRIPTION	FY 2022-2023		FY 2023-2024 BUDGET
	BUDGET	ACTUAL YTD	
341352 DENT INSTR AIDE DIRECT INSTR	-	3,867	-
341402 DENT INSTAIDE NOT DIRECTINST	-	3,555	-
342101 VISION ACADEMIC INSTRUCTOR	-	43,055	-
342110 VISION ACA	54,185	-	62,222
342151 VISION EDUCATIONL ADMIN/SUP	-	4,469	-
342201 VISION OTHR ACA NONINSTRUC	-	11,028	-
342210 VISION CLS	51,659	-	66,582
342252 VISION CLASSIFIED	-	46,535	-
342302 VISION NON-INSTR ADMIN/SUP	-	10,591	-
342310 VISION AA/CAST	15,941	-	20,213
342352 VISION INSTR AIDE DIRECT INST	-	2,361	-
342402 VISION INSTAIDE NOT DIRECTINS	-	2,165	-
343101 LIFE ACADEMIC INSTRUCTORS	-	23,388	-
343110 LIFE ACA	30,926	-	33,534
343151 LIFE EDUCATIONAL ADMIN/SUPR	-	2,553	-
343201 LIFE OTHER ACA NONINSTRUCT	-	6,023	-
343210 LIFE CLS	32,523	-	35,265
343252 LIFE CLASSIFIED	-	25,448	-
343302 LIFE NON-INSTR ADMIN/SUPR	-	5,865	-
343310 LIFE AA/CAST	10,158	-	10,665
343352 LIFE INSTR AIDE DIRECT INSTR	-	1,290	-
343402 LIFE INST AIDE NOT DIRECT INS	-	1,195	-
344101 LTD ACADEMIC INSTRUCTORS	-	44,459	-
344110 LTD ACA	60,347	-	70,409
344151 LTD EDUCATIONAL ADMIN/SUPR	-	4,953	-
344201 LTD OTHER ACA NONINSTRUCT	-	12,219	-
344210 LTD CLS	41,517	-	47,638
344252 LTD CLASSIFIED	-	32,008	-
344302 LTD NON-INSTR ADMIN/SUPR	-	9,249	-
344310 LTD AA/CAST	20,204	-	23,482
344352 LTD INSTR AIDE DIRECT INSTR	-	1,551	-
344402 LTD INST AIDE NOT DIRECT INST	-	1,564	-
345101 LTC ACADEMIC INSTRUCTORS	-	13,073	-
345110 LTC ACA	16,460	-	18,378
345151 LTC EDUCATIONAL ADMIN/SUPR	-	1,419	-
345201 LTC OTHER ACA NONINSTRUCT	-	3,322	-
345210 LTC CLS	17,069	-	19,324
345252 LTC CLASSIFIED	-	14,185	-
345302 LTC NON-INSTR ADMIN/SUPR	-	3,224	-
345310 LTC AA/CAST	5,170	-	5,845
345352 LTC INSTR AIDE DIRECT INSTR	-	717	-
345402 LTC INST AIDE NOT DIRECT INST	-	659	-
348010 FUTURE RETIREE HEALTH ACA	-	1,212,027	-
348020 FUTURE RETIREE HEALTH CLS	-	1,144,318	-
348030 FUTURE RETIREE HEALTH AA/CAST	-	322,543	-
348110 FUTURE RETIREE HEALTH ACA	1,249,049	-	1,372,857

# FUND II - GENERAL UNRESTRICTED ONLY SUBFUND

## COMPARING FISCAL YEARS 2023 AND 2024

ACCT DESCRIPTION	FY 2022-2023		FY 2023-2024 BUDGET
	BUDGET	ACTUAL YTD	
348210 FUTURE RETIREE HEALTH CLS	1,321,460	-	1,437,682
348310 FUTURE RETIREE HEALTH AA/CAST	385,475	-	331,416
349401 HSA ER ACADEMIC INSTRUCTOR	-	115,715	-
349402 HSA ER OTHER ACA NONINSTRUCTOR	-	11,632	-
349410 HSA ER ACA	127,349	-	121,348
349501 HSA ER CLASSIFIED	-	42,365	-
349502 HSA ER INSTR AIDE DIRECT INST	-	3,250	-
349510 HSA ER CLS	45,617	-	42,250
349601 HSA ER EDUCATIONAL ADMIN/SUPR	-	20,000	-
349602 HSA ER NON-INSTR ADMIN/SUPR	-	8,250	-
349610 HSA ER AA/CAST	28,250	-	20,000
<b>34's HEALTH &amp; WELFARE</b>	<b>16,754,997</b>	<b>14,317,932</b>	<b>15,795,299</b>
350010 STATE UNEMP INSURANCE	646,378	-	348,442
350011 UNEMP/ER	-	416,823	-
352102 UNEMPLOYMENT CLASSIFIED	-	(15)	-
359900 SUSPENSE UNEMPLOYMENT	-	154,208	-
<b>35's STATE UNEMPL INSURANCE</b>	<b>646,378</b>	<b>571,015</b>	<b>348,442</b>
360010 WORKER'S COMP	1,388,141	-	1,582,771
361101 WC ACADEMIC INSTRUCTORS	-	675,337	-
361201 WC EDUCATIONAL ADMIN/SUPR	-	69,335	-
361301 WC OTHER ACA NON INSTRUCT	-	129,733	-
362102 WC CLASSIFIED	-	320,093	-
362202 WC NON-INSTR ADMIN/SUPERV	-	96,183	-
362302 WC INSTR AIDE DIRECT INSTR	-	22,984	-
362402 WC INSTR AIDE NOTDIRECT INST	-	15,339	-
363102 WC STUDENT	-	2,123	-
<b>36's WORKER'S COMP</b>	<b>1,388,141</b>	<b>1,331,125</b>	<b>1,582,771</b>
370010 APPLE	118,043	-	150,503
371101 APPLE ACADEMIC INSTRUCTOR	-	70,890	-
371301 APPLE OTH ACA NONINSTRUCT	-	1,999	-
372102 APPLE CLASSIFIED	-	20,927	-
372302 APPLE INST AIDE DIRECT INSTR	-	6,541	-
372402 APPLE INS AIDE NOTDIRECT INS	-	1,966	-
<b>37's APPLE</b>	<b>118,043</b>	<b>102,322</b>	<b>150,503</b>
390010 OTHER BENEFITS	5,480	-	6,080
394101 ACA BENEFITS TO SPREAD	-	184,988	-
398000 TB TESTS FOR EMPLOYEES	-	3,480	-
399910 BENEFITS, VACANT	223,000	-	-
<b>39's OTHER BENEFITS</b>	<b>228,480</b>	<b>188,468</b>	<b>6,080</b>
<b>EMPLOYEE BENEFITS SUBTOTAL</b>	<b>44,500,340</b>	<b>39,324,061</b>	<b>47,196,462</b>
400010 SUPPLIES & MATERIALS	679,015	-	464,572
411000 SOFTWARE LESS THAN \$5,000	-	7,261	-
421000 BOOKS,MAGAZINES,PERIODCLS	-	149	-
422000 SUBSCRIPTIONS, PERIODICALS	-	10,566	-
423000 BOOKSTORE TEXTBOOKS	-	12,979	-
424000 INSTRL MAT - PRINTING/ELECTRNC	-	80	-

# FUND II - GENERAL UNRESTRICTED ONLY SUBFUND

## COMPARING FISCAL YEARS 2023 AND 2024

ACCT DESCRIPTION	FY 2022-2023		FY 2023-2024 BUDGET
	BUDGET	ACTUAL YTD	
431000 SUPPLIES&MATERIAL,INSTRUCT	-	16,564	-
431100 SUPPLIES, INSTRUCTIONL FOOD	-	592	-
441000 SUPPLIES&MATERIAL,NONINSTR	-	298,110	-
441100 SUPPLIES, INSTITUTIONAL	-	51,689	-
441300 SUPPLIES, FOOD SERVICES	-	159	-
442000 COST OF FOOD, FOOD SERVICE	-	262	-
444000 GRADUATION GOWNS	-	2,862	-
445000 SALES AND USE TAX	-	522	-
446000 SHIPPING/HANDLING CHARGES	-	81	-
<b>SUPPLIES &amp; MAT SUBTOTAL</b>	<b>679,015</b>	<b>401,876</b>	<b>464,572</b>
500010 OTHER OPER EXP	12,586,614	-	9,619,728
511000 AUDIT	-	136,710	-
515100 INTERNET ACCESS	-	10,149	-
515200 JPA SELF-INSURANCE ADMIN	-	72,542	-
515300 SOFTWARE LICENSING FEES	-	580,195	-
525100 MEMBERSHIP, DISTRICT	-	180,341	-
525200 MEMBERSHIP, EMPLOYEE	-	131,288	-
531000 COUNTY ELECTION SERVICES	-	116,347	-
535200 INS, FIRE, CASUALTY, LIABILITY	-	1,001,238	-
545100 ADVERTISEMENTS REQ BY LAW	-	20,710	-
545200 LAWYERS' FEES	-	13,024	-
545300 LEGAL JUDGEMENTS	-	183	-
551100 ATHLETIC OFFICIALS FEES	-	109,914	-
551200 CLASSROOM SPEAKERS	-	200	-
551300 INDEPENDENT CONTRACTOR	-	106,347	-
551600 WARRANT RECONCILIATION	-	21,793	-
551900 OTH PERSONAL&CONSULT SVC	-	1,964,888	-
555100 POSTAGE	-	66,899	-
560900 DISTRICT VEHICLE USE	-	24,871	-
561000 RENT & LEASE, EQUIPMENT	-	9,605	-
562000 RENTS & LEASES, LAND/BLDGS	-	26,327	-
562100 RENTAL OF FIELDS	-	9,478	-
563000 RENTAL OF TRANSPORTATION	-	2,528	-
564000 RENTAL OF FILMS	-	11,637	-
565100 MAINTENANCE AGREEMT,EQUIP	-	621,360	-
565200 MAINTENCE AGREE,SOFTWARE	-	780,755	-
565300 REPAIRS&MAINT NONINST EQUIP	-	145,989	-
565400 REPAIRS&MAINT INSTR EQUIPMT	-	110,762	-
565500 REPAIRS&MAINTENANCE BLDGS	-	25,702	-
565550 MAINTENANCE, GROUNDS	-	11,065	-
565600 TENANT IMPROVEMENTS	-	2,727	-
575100 TRAVEL, ACADEMIC ADMIN	-	22,025	-
575120 TRAVEL, ACADEMIC EMPLOYEE	-	16,241	-
575200 TRAVEL, CLASSIFIED ADMINISTR	-	43,119	-
575210 TRAVEL, CLASSIFIED EMPLOYEE	-	15,997	-
575300 TRAVEL, STUDENT	-	136,249	-

# FUND II - GENERAL UNRESTRICTED ONLY SUBFUND

## COMPARING FISCAL YEARS 2023 AND 2024

ACCT DESCRIPTION	FY 2022-2023		FY 2023-2024 BUDGET
	BUDGET	ACTUAL YTD	
575310 TRAVEL WITH STUDENT	-	96,026	-
575400 TRAVEL, NON EMPLOYEE	-	27,177	-
575500 ATHLETIC ENTRY FEES	-	22,388	-
575600 ORIENTATION EXPENSES	-	(50)	-
575700 TRAINING/PROFESSIONAL DEVELPMT	-	12,117	-
575710 APPRENTICESHIP TRAINING	-	922	-
575800 FOOD FOR MEETINGS	-	18,019	-
580100 ELECTRICITY	-	71,091	-
580150 FUEL, GAS	-	21,219	-
580250 JANITORIAL SERVICES	-	8,887	-
580300 LAUNDRY/DRY CLEANING	-	2,734	-
580350 PEST CONTROL	-	6,112	-
580400 SEWAGE	-	(2,418)	-
580450 TELEPHONE	-	(2,825)	-
580500 TELEPHONE CONNECTIONS	-	152,733	-
580550 WASTE DISPOSAL	-	45,210	-
580600 WASTE DISPOSAL,HAZARDOUS	-	4,193	-
580650 WATER	-	11,668	-
585100 ADMINISTRATIVE EXPENSE	-	164,277	-
585150 ADVERTISE NOT REQ BY LAW	-	558,394	-
585250 BANK CHARGES	-	1,336	-
585260 BANK CREDIT CARD EXPENSE	-	269,136	-
585400 DISALLOWED FIN AID GRANTS	-	10,727	-
585450 FILM PROCESSING	-	200	-
585500 FINGERPRINTING	-	4,658	-
585620 BOND COSTS	-	97	-
585750 PRINTING	-	132,430	-
585800 PROPERTY TAX EXPENSE	-	102	-
585900 ROYALTY EXPENSE	-	7,905	-
585910 LICENSING FEE	-	10,600	-
585950 PHYSICAL EXAMINATIONS	-	26,891	-
585990 SPECIAL ACTIVITIES	-	3,896	-
<b>OTHER OPER EXP SUBTOTAL</b>	<b>12,586,614</b>	<b>8,235,054</b>	<b>9,619,728</b>
580010 INDIRECT COSTS BUDGET POOL	(600,000)	-	(600,000)
585550 INDIRECT COSTS	-	(537,122)	-
<b>INDIRECT COSTS SUBTOTAL</b>	<b>(600,000)</b>	<b>(537,122)</b>	<b>(600,000)</b>
600010 CAPITAL OUTLAY	1,100,237	-	544,466
612100 GROUNDS IMPROVEMENT	-	63	-
623000 BUILDING CONSTRUCTION	-	165	-
633000 LIBRARY NONPRINT MEDIA	-	129	-
641100 EQUIP INST REPL INVTOR>\$1000	-	7,005	-
641400 EQUIP INSTR,ADDTNL>1000	-	20	-
642300 EQUIP NONINS,ADTNL.>\$200-999	-	5,490	-
643000 LEASE PURCHASE EQUIPMENT	-	4,138	-
644300 EQUIPMENT INSTRUCTIONL >\$4,999	-	1,979	-
644400 EQUIP NONINS ADDL \$500 - \$4999	-	119,799	-

# FUND II - GENERAL UNRESTRICTED ONLY SUBFUND

## COMPARING FISCAL YEARS 2023 AND 2024

ACCT DESCRIPTION	FY 2022-2023		FY 2023-2024 BUDGET
	BUDGET	ACTUAL YTD	
644500 EQUIP NONINS REPL \$500 - \$4999	-	4,394	-
644600 EQUIPMENT NONINSTRUCTL >\$4,999	-	39,696	-
644700 EQUIP TECHNOLOGY INSTR >\$4,999	-	12,112	-
644750 EQUIP TECHNOLOGY INSTR <\$4,999	-	12,956	-
644800 EQUIP TECHNOLOGY NONINS>\$4,999	-	137,572	-
644850 EQUIP TECHNOLOGY NONINS<\$4,999	-	25,519	-
644900 SOFTWARE INSTRUCTNL >\$4,999.	-	25,350	-
<b>CAPITAL OUTLAY SUBTOTAL</b>	<b>1,100,237</b>	<b>396,387</b>	<b>544,466</b>
721000 INTRAFUND TRANS OUT WITHIN	-	3,822,783	-
721010 INTRAFUND TRANS OUT WITHIN	4,463,331	-	22,007,073
731000 INTERFUND TRANS OUT BETWEEN	-	3,560,959	-
731010 INTERFUND TRANS OUT BETWEEN	4,919,715	-	539,265
791010 RESERVE FOR CONTINGENCIES	25,397,159	-	26,955,529
791510 OTHER RESERVES	1,521,521	-	-
791610 RESERVE FOR STAFFNG PRIORITIES	197,100	-	-
793010 CONTINGENCY, COLA	2,688,408	-	-
799010 CONTINGENCY HOLDING ACCOUNT	1,275,874	-	-
<b>OTHER OUTGOING SUBTOTAL</b>	<b>40,463,108</b>	<b>7,383,743</b>	<b>49,501,867</b>
<b>EXPENSE GRAND TOTAL</b>	<b>159,312,423</b>	<b>118,882,186</b>	<b>177,464,432</b>
<b>81's FEDERAL REVENUES SUBTOTAL</b>	-	-	-
861100 APPRENTICESHIP APPORTIONM	3,296,072	3,296,072	2,566,225
861110 APPRENTICESHIP PRIOR YEAR	-	(115,750)	-
861200 STATE GENERAL APPORTIONMT	1,287,426	1,215,893	1,241,788
861210 GENERL APPORTNMT PRIOR YR	-	(261,943)	-
861230 DEFICIT FACTOR	-	(1,246,975)	-
861250 COMPUTATIONAL GROWTH	88,300	-	-
861290 PROP TAX/ENROLL FEE SHORTFALL	-	(883,529)	-
861300 APPORTIONMENT COLA	7,935,075	-	10,676,241
861430 FT FACULTY HIRING	2,450,435	2,450,435	2,450,435
861450 PART TIME FACULTY APPORT	423,324	437,404	430,787
861500 2% BFAP ADMIN	178,001	178,001	151,922
865650 PT TIME FAC HLTHINS OFC HRS	-	572,637	-
867100 HOMEOWNER PROPTAX RELIEF	250,000	-	-
868200 STATE MANDATED COSTS	441,605	603,260	625,916
868400 RETURN TO TITLE IV FROM STATE	-	2,891	-
869800 OTHER MISC STATE REVENUES	5,502,068	5,014,543	5,014,543
<b>86's STATE REVENUES SUBTOTAL</b>	<b>21,852,306</b>	<b>11,262,939</b>	<b>23,157,857</b>
881100 TAX ALLOCATION SECURD ROLL	79,361,226	87,431,686	82,140,422
881200 TAX ALLOC SUPPLEMENT ROLL	2,099,732	1,696,827	1,836,307
881300 TAX ALLOCN UNSECURED ROLL	3,558,332	2,619,456	2,834,775
881600 PRIOR YEARS TAXES	500,000	2,446,169	2,647,244
881700 ERAF ED REVENUE AUG FUND	158,457	287,568	311,206
881800 PROP TAXES RFNDS/ADJS	-	(781,512)	-
881900 RDA RESIDUAL PAYMENTS	2,000,000	7,648,226	8,276,910
883600 FOLLETT	400,000	164,382	150,000



# FUND II - GENERAL UNRESTRICTED ONLY SUBFUND

## COMPARING FISCAL YEARS 2023 AND 2024

ACCT DESCRIPTION	FY 2022-2023		FY 2023-2024 BUDGET
	BUDGET	ACTUAL YTD	
886100 INTEREST BANK ACCOUNTS	-	75,022	-
886200 INTEREST COUNTY TREASURY	400,000	2,196,074	2,000,000
886440 UNREALIZED GAIN/LOSS ON FMV	-	(41,233)	-
886500 OTH INTEREST & INVEST INCOM	-	11,194	-
887400 ENROLLMENT FEE	6,825,842	6,756,019	7,386,926
887420 ENROLLMENT BAD DEBT	-	(358,858)	-
887910 TRANSCRIPT INCOME	150,000	502	115,000
888010 NON RESIDENT TUITION USA	1,500,000	1,403,681	1,450,000
888020 NONRESIDENT TUITON FOREIGN	900,000	904,153	1,000,000
888115 NCTD PASSES	-	(2,849)	-
889030 COBRA ADMIN FEE	-	390	-
889300 CASH OVER/SHORT	-	10	-
889830 RETURNED CHECK FEE	-	40	-
889850 STUDNT REFND WRITE-OFF TO DIST	-	(2,506)	-
889880 STALE DATED/VOID WARRANTS	-	99,537	-
889900 OTHER LOCAL REVENUES	468,888	35,431	50,000
889999 BEGINNING BALANCE, LOCAL	37,863,387	-	44,107,785
<b>88's LOCAL REVENUES SUBTOTAL</b>	<b>136,185,864</b>	<b>112,589,408</b>	<b>154,306,575</b>
898200 INTRAFUND TRANSFR IN, WITHIN	1,274,253	1,274,253	-
<b>89's OTHER SOURCES SUBTOTAL</b>	<b>1,274,253</b>	<b>1,274,253</b>	<b>-</b>
<b>REVENUE GRAND TOTAL</b>	<b>159,312,423</b>	<b>125,126,600</b>	<b>177,464,432</b>

# FUND II - GENERAL UNRESTRICTED DESIGNATED SUBFUND

## COMPARING FISCAL YEARS 2023 AND 2024

ACCT DESCRIPTION	FY 2022-2023		FY 2023-2024 BUDGET
	BUDGET	ACTUAL YTD	
111000 INSTRUCTIONAL SAL, CONTRACT	-	14,063,627	-
111010 INSTRUCTIONAL SALARY, CONTRACT	14,063,641	-	715,500
<b>11's INSTR SAL - CONTRACT</b>	<b>14,063,641</b>	<b>14,063,627</b>	<b>715,500</b>
121010 ED ADMINISTRATOR, CONTRACT	-	-	24,000
121110 SUPRT/PRESIDENT, CONTRACT	-	-	7,500
122110 COUNSELORS, CONTRACT	-	-	113,000
123110 DEAN, ACADEMIC CONTRACT	-	-	33,000
123410 DIRECTOR/COORDINATOR, ACA CONT	-	-	27,500
123610 DIRECTOR/COORDINATOR, AA CONT	-	-	70,000
125010 LIBRARIANS, CONTRACT	-	-	27,500
<b>12's NON-INSTR SAL - CONTRACT</b>	<b>-</b>	<b>-</b>	<b>302,500</b>
130010 INSTR SALARIES - OTHER	14,410,598	-	23,720,385
133100 INSTRUCTIONL ACADEMIC,HRLY	-	5,822,244	-
<b>13's INSTR SAL - OTHER</b>	<b>14,410,598</b>	<b>5,822,244</b>	<b>23,720,385</b>
140010 NON-INSTR SALARIES - OTHER	8,148	-	102,000
144100 NON-INSTRUCT ACADEMIC,HRLY	-	8,147	-
<b>14's NON-INSTR SAL - OTHER</b>	<b>8,148</b>	<b>8,147</b>	<b>102,000</b>
<b>ACADEMIC SALARIES SUBTOTAL</b>	<b>28,482,387</b>	<b>19,894,018</b>	<b>24,840,385</b>
211010 EXECUTIVE ADMIN SUPPORT, CAST	-	-	14,000
212110 SUPERVISOR, CAST	-	-	63,000
212200 CLASSIFIED REGULAR SALARY	-	126,865	-
212210 CLASSIFIED REGULAR SALARY	131,424	-	774,507
212610 NON-INSTRUCTNL ADMINISTRATORS	-	-	122,500
<b>21's NON-INSTR SAL - REG</b>	<b>131,424</b>	<b>126,865</b>	<b>974,007</b>
221010 INST AIDE CONTRACT,DIRECT INST	-	-	25,000
222010 INST AIDE CONTRACT, NOT DIRECT	-	-	25,000
<b>22's INSTR AIDES - REG</b>	<b>-</b>	<b>-</b>	<b>50,000</b>
230010 NON ACADEMIC SALARIES - OTHER	155,475	-	158,030
231100 HOURLY CLASSIFIED, TEMP	-	73,810	-
232100 OVERTIME CLASSIFID SALARIED	-	26,422	-
232200 OVERTIME SUPERVISR SALRIED	-	2,625	-
235100 STUDENT EMPLOYEE	-	17,340	-
<b>23's NON-ACA SAL - OTHER</b>	<b>155,475</b>	<b>120,196</b>	<b>158,030</b>
240010 INSTR AIDES - OTHER	3,500	-	-
242100 HRLY INSTAIDE,NOT DIRECTINST	-	1,528	-
<b>24's INSTR AIDES - OTHER</b>	<b>3,500</b>	<b>1,528</b>	<b>-</b>
<b>NON-ACADEMIC SAL SUBTOTAL</b>	<b>290,399</b>	<b>248,590</b>	<b>1,182,037</b>
310010 STRS	1,269	-	-
311301 STRS OTHERACA NONINSTRUCT	-	1,268	-
<b>31's STRS</b>	<b>1,269</b>	<b>1,268</b>	<b>-</b>
320010 PERS	40,955	-	41,891
322102 PERS CLASSIFIED	-	39,797	-
<b>32's PERS</b>	<b>40,955</b>	<b>39,797</b>	<b>41,891</b>
330010 FICA & MEDICARE (OASDI)	15,438	-	94,808
330011 OASDI/ER	-	11,422	-

# FUND II - GENERAL UNRESTRICTED DESIGNATED SUBFUND

## COMPARING FISCAL YEARS 2023 AND 2024

ACCT DESCRIPTION	FY 2022-2023		FY 2023-2024 BUDGET
	BUDGET	ACTUAL YTD	
330012 MED/ER	-	3,447	-
<b>33's FICA &amp; MEDICARE (OASDI)</b>	<b>15,438</b>	<b>14,868</b>	<b>94,808</b>
340210 MEDIC CLS	71,104	-	35,614
340252 MEDIC CLASSIFIED	-	28,493	-
341210 DENT CLS	763	-	778
341252 DENT CLASSIFIED	-	648	-
342210 VISION CLS	407	-	489
342252 VISION CLASSIFIED	-	405	-
343210 LIFE CLS	258	-	258
343252 LIFE CLASSIFIED	-	199	-
344210 LTD CLS	241	-	287
344252 LTD CLASSIFIED	-	162	-
345210 LTC CLS	132	-	142
345252 LTC CLASSIFIED	-	121	-
348020 FUTURE RETIREE HEALTH CLS	-	8,916	-
348210 FUTURE RETIREE HEALTH CLS	10,475	-	10,476
<b>34's HEALTH &amp; WELFARE</b>	<b>83,380</b>	<b>38,944</b>	<b>48,044</b>
350010 STATE UNEMP INSURANCE	1,255	-	1,662
350011 UNEMP/ER	-	1,177	-
<b>35's STATE UNEMPL INSURANCE</b>	<b>1,255</b>	<b>1,177</b>	<b>1,662</b>
360010 WORKER'S COMP	4,331	-	43,015
361301 WC OTHER ACA NON INSTRUCT	-	130	-
362102 WC CLASSIFIED	-	3,650	-
362202 WC NON-INSTR ADMIN/SUPERV	-	42	-
362402 WC INSTR AIDE NOTDIRECT INST	-	24	-
363102 WC STUDENT	-	274	-
<b>36's WORKER'S COMP</b>	<b>4,331</b>	<b>4,120</b>	<b>43,015</b>
370010 APPLE	1,384	-	3,954
371301 APPLE OTH ACA NONINSTRUCT	-	38	-
372102 APPLE CLASSIFIED	-	1,073	-
372402 APPLE INS AIDE NOTDIRECT INS	-	38	-
<b>37's APPLE</b>	<b>1,384</b>	<b>1,149</b>	<b>3,954</b>
<b>39's OTHER BENEFITS</b>	-	-	-
<b>EMPLOYEE BENEFITS SUBTOTAL</b>	<b>148,012</b>	<b>101,323</b>	<b>233,374</b>
400010 SUPPLIES & MATERIALS	829,358	-	919,385
411000 SOFTWARE LESS THAN \$5,000	-	6,577	-
422000 SUBSCRIPTIONS, PERIODICALS	-	579	-
424000 INSTRL MAT - PRINTING/ELECTRNC	-	6,031	-
431000 SUPPLIES&MATERIAL,INSTRUCT	-	410,861	-
431100 SUPPLIES, INSTRUCTIONL FOOD	-	59	-
441000 SUPPLIES&MATERIAL,NONINSTR	-	174,361	-
441100 SUPPLIES, INSTITUTIONAL	-	6,282	-
441300 SUPPLIES, FOOD SERVICES	-	154	-
442000 COST OF FOOD, FOOD SERVICE	-	8,600	-
443100 FREIGHT IN	-	1,049	-
445000 SALES AND USE TAX	-	2,246	-

# FUND II - GENERAL UNRESTRICTED DESIGNATED SUBFUND

## COMPARING FISCAL YEARS 2023 AND 2024

ACCT DESCRIPTION	FY 2022-2023		FY 2023-2024 BUDGET
	BUDGET	ACTUAL YTD	
447000 WAREHOUSE STORES SUPPLY	-	84	-
<b>SUPPLIES &amp; MAT SUBTOTAL</b>	<b>829,358</b>	<b>616,882</b>	<b>919,385</b>
500010 OTHER OPER EXP	6,368,663	-	5,388,606
515100 INTERNET ACCESS	-	20	-
515300 SOFTWARE LICENSING FEES	-	53,900	-
525100 MEMBERSHIP, DISTRICT	-	1,288	-
525200 MEMBERSHIP, EMPLOYEE	-	425	-
535400 INS,INTERCOLLEGIATE ATHLETIC	-	13,323	-
545200 LAWYERS' FEES	-	251,245	-
551100 ATHLETIC OFFICIALS FEES	-	10,840	-
551300 INDEPENDENT CONTRACTOR	-	25,699	-
551900 OTH PERSONAL&CONSULT SVC	-	1,999	-
555100 POSTAGE	-	108,324	-
561000 RENT & LEASE, EQUIPMENT	-	21,994	-
565100 MAINTENANCE AGREEMT,EQUIP	-	54,481	-
565200 MAINTENCE AGREE,SOFTWARE	-	39,990	-
565300 REPAIRS&MAINT NONINST EQUIP	-	107,642	-
565400 REPAIRS&MAINT INSTR EQUIPMT	-	3,120	-
565500 REPAIRS&MAINTENANCE BLDGS	-	17,819	-
565550 MAINTENANCE, GROUNDS	-	845	-
575100 TRAVEL, ACADEMIC ADMIN	-	12,331	-
575120 TRAVEL, ACADEMIC EMPLOYEE	-	2,665	-
575200 TRAVEL, CLASSIFIED ADMINISTR	-	2,325	-
575210 TRAVEL, CLASSIFIED EMPLOYEE	-	5,977	-
575300 TRAVEL, STUDENT	-	6,005	-
575310 TRAVEL WITH STUDENT	-	(150)	-
575500 ATHLETIC ENTRY FEES	-	30	-
575700 TRAINING/PROFESSIONAL DEVELPMT	-	16,219	-
575800 FOOD FOR MEETINGS	-	17,011	-
580100 ELECTRICITY	-	3,428,269	-
580150 FUEL, GAS	-	8,340	-
580300 LAUNDRY/DRY CLEANING	-	120	-
580550 WASTE DISPOSAL	-	55,977	-
580650 WATER	-	399,999	-
585100 ADMINISTRATIVE EXPENSE	-	1,870	-
585150 ADVERTISE NOT REQ BY LAW	-	415	-
585260 BANK CREDIT CARD EXPENSE	-	18,710	-
585450 FILM PROCESSING	-	600	-
585500 FINGERPRINTING	-	188	-
585750 PRINTING	-	50,077	-
585910 LICENSING FEE	-	195	-
585990 SPECIAL ACTIVITIES	-	9,524	-
590010 ABATEMENT BUDGET POOL	(474,316)	-	(419,208)
590100 FACILITIES SERVICES ABATEMENT	-	(28,005)	-
590600 BUSINESS SUPPORT SVCS ABATEMT	-	(274,624)	-
<b>OTHER OPER EXP SUBTOTAL</b>	<b>5,894,347</b>	<b>4,447,021</b>	<b>4,969,398</b>

# FUND 11 - GENERAL UNRESTRICTED DESIGNATED SUBFUND

## COMPARING FISCAL YEARS 2023 AND 2024

ACCT DESCRIPTION	FY 2022-2023		FY 2023-2024 BUDGET
	BUDGET	ACTUAL YTD	
580010 INDIRECT COSTS BUDGET POOL	(453,982)	-	-
585550 INDIRECT COSTS	-	(453,982)	-
<b>INDIRECT COSTS SUBTOTAL</b>	<b>(453,982)</b>	<b>(453,982)</b>	-
600010 CAPITAL OUTLAY	227,378	-	1,591,960
641400 EQUIP INSTR,ADDITNL>1000	-	1,414	-
644400 EQUIP NONINS ADDL \$500 - \$4999	-	7,934	-
644500 EQUIP NONINS REPL \$500 - \$4999	-	3,502	-
644600 EQUIPMENT NONINSTRUCTL >\$4,999	-	19,692	-
644800 EQUIP TECHNOLOGY NONINS>\$4,999	-	58,593	-
644850 EQUIP TECHNOLOGY NONINS<\$4,999	-	1,329	-
<b>CAPITAL OUTLAY SUBTOTAL</b>	<b>227,378</b>	<b>92,465</b>	<b>1,591,960</b>
721000 INTRAFUND TRANS OUT WITHIN	-	108,879	-
721010 INTRAFUND TRANS OUT WITHIN	110,670	-	22,000
799010 CONTINGENCY HOLDING ACCOUNT	1,242,406	-	16,025,890
<b>OTHER OUTGOING SUBTOTAL</b>	<b>1,353,076</b>	<b>108,879</b>	<b>16,047,890</b>
<b>EXPENSE GRAND TOTAL</b>	<b>36,770,975</b>	<b>25,055,196</b>	<b>49,784,429</b>
<b>81's FEDERAL REVENUES SUBTOTAL</b>	-	-	-
863100 EDUCATION PROTECTION ACCOUNT	28,474,239	21,591,559	23,366,385
863101 ED PROTECTION ACCT PRIOR YEAR	-	(1,705,688)	-
868100 STATE LOTTERY PROCEEDS	3,844,963	3,844,963	3,267,349
868150 STATE LOTTRY PROCEEDS PRIOR YR	-	310,540	-
869999 BEGINNING BALANCE, STATE	626,216	-	470,601
<b>86's STATE REVENUES SUBTOTAL</b>	<b>32,945,418</b>	<b>24,041,374</b>	<b>27,104,335</b>
884150 HLTH SVCS SALE TO EMPLOYEE	-	3,705	-
884210 PLANETARIUM SALES	34,773	49,734	35,000
884215 BUSINESS SERVICES CHARGES	125,000	8,106	125,000
884230 PRINTING CHARGES	-	12,752	-
884260 RECYCLING COMMISSION	-	2,251	-
884290 TICKET/GATE/PROGRAM SALES	20,000	13,794	11,000
884300 VENDING COMMISSIONS	-	14,372	-
884350 MISC SALES AND COMMISSION	36,029	51,769	26,550
885300 FACILITIES RENTAL AND LEASE	-	223,677	-
887500 FIELD TRP;USEOF NONDIST FAC	1,760	3,190	-
887620 HLTH SERVICE PHYSICAL EXAM	150	6,079	150
887700 INSTR MAT FEES;SALE MATERL	288,471	370,313	265,776
887910 TRANSCRIPT INCOME	115,000	111,626	104,380
888920 COURSE TESTING FEE	-	340	85
889600 LIBRARY FINES	-	60	-
889900 OTHER LOCAL REVENUES	42,000	739,391	34,515
889999 BEGINNING BALANCE, LOCAL	2,133,188	(17)	3,934,390
<b>88's LOCAL REVENUES SUBTOTAL</b>	<b>2,796,371</b>	<b>1,611,140</b>	<b>4,536,846</b>
898200 INTRAFUND TRANSFR IN,WITHIN	1,029,186	1,048,525	18,143,248
<b>89's OTHER SOURCES SUBTOTAL</b>	<b>1,029,186</b>	<b>1,048,525</b>	<b>18,143,248</b>
<b>REVENUE GRAND TOTAL</b>	<b>36,770,975</b>	<b>26,701,039</b>	<b>49,784,429</b>



# 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 2023 AND 2024

ACCT DESCRIPTION	FY 2022-2023		FY 2023-2024 BUDGET
	BUDGET	ACTUAL YTD	
111000 INSTRUCTIONAL SAL, CONTRACT	-	89,525	-
111010 INSTRUCTIONAL SALARY, CONTRACT	89,525	-	98,212
<b>11's INSTR SAL - CONTRACT</b>	<b>89,525</b>	<b>89,525</b>	<b>98,212</b>
122100 COUNSELORS, CONTRACT	-	1,372,447	-
122110 COUNSELORS, CONTRACT	2,013,558	-	1,752,962
123110 DEAN, ACADEMIC CONTRACT	140,984	-	-
123400 DIRECTR/COORDINAT,ACA CONT	-	89,406	-
123410 DIRECTOR/COORDINATOR, ACA CONT	92,488	-	88,721
123600 DIRECTOR/COORDINATOR, AA CONT	-	719,478	-
123610 DIRECTOR/COORDINATOR, AA CONT	766,870	-	782,551
<b>12's NON-INSTR SAL - CONTRACT</b>	<b>3,013,900</b>	<b>2,181,330</b>	<b>2,624,234</b>
130010 INSTR SALARIES - OTHER	448,645	-	404,673
133100 INSTRUCTIONL ACADEMIC,HRLY	-	41,972	-
133300 INSTR ACADEMIC, HRLY SUMMR	-	5,903	-
135100 OVERLOAD,ACA INSTR, HOURLY	-	1,379	-
135300 OVERLOAD,CONTRACT INSTRUC	-	4,859	-
138100 STIPEND, CONTRACT INSTRUCT	-	36,731	-
139000 INSTRUCTIONAL SALARY,OTHER	-	293	-
<b>13's INSTR SAL - OTHER</b>	<b>448,645</b>	<b>91,137</b>	<b>404,673</b>
140010 NON-INSTR SALARIES - OTHER	5,071,291	-	2,175,968
141100 COUNSELOR, HOURLY	-	907,912	-
144100 NON-INSTRUCT ACADEMIC,HRLY	-	1,956,780	-
145100 OVERLOAD,SUMMER NON-INST	-	69,129	-
146600 REPLC COUNSLR SUMMR HRLY	-	44,639	-
<b>14's NON-INSTR SAL - OTHER</b>	<b>5,071,291</b>	<b>2,978,459</b>	<b>2,175,968</b>
<b>ACADEMIC SALARIES SUBTOTAL</b>	<b>8,623,361</b>	<b>5,340,451</b>	<b>5,303,087</b>
212100 SUPERVISOR, CAST	-	531,066	-
212110 SUPERVISOR, CAST	858,359	-	959,891
212200 CLASSIFIED REGULAR SALARY	-	5,528,096	-
212210 CLASSIFIED REGULAR SALARY	7,280,350	-	7,210,581
212300 CLASSIFIED HEALTH PROFESSL	-	233,162	-
212310 CLASSIFIED HEALTH PROFESSIONAL	257,110	-	254,280
212600 NON-INSTRUCTNL ADMINISTRATORS	-	1,391,744	-
212610 NON-INSTRUCTNL ADMINISTRATORS	1,940,959	-	1,640,842
<b>21's NON-INSTR SAL - REG</b>	<b>10,336,779</b>	<b>7,684,068</b>	<b>10,065,594</b>
<b>22's INSTR AIDES - REG</b>	-	-	-
230010 NON ACADEMIC SALARIES - OTHER	3,525,794	-	2,181,995
231100 HOURLY CLASSIFIED, TEMP	-	1,863,145	-
231200 HOURLY INTERPRETERS	-	24,991	-
231300 HOURLY TUTORS	-	55,951	-
231500 HRLY HEALTH PROFESSIONAL	-	70,293	-
232100 OVERTIME CLASSIFID SALARIED	-	382,529	-
232200 OVERTIME SUPERVISR SALRIED	-	46,964	-
235100 STUDENT EMPLOYEE	-	99,645	-
235200 STUDENT TUTORS	-	9,661	-

# FUND 12 - GENERAL RESTRICTED SUBFUND

## COMPARING FISCAL YEARS 2023 AND 2024

ACCT DESCRIPTION	FY 2022-2023		FY 2023-2024 BUDGET
	BUDGET	ACTUAL YTD	
235400 STUDENT WORK STUDY	-	189,767	-
<b>23's NON-ACA SAL - OTHER</b>	<b>3,525,794</b>	<b>2,742,945</b>	<b>2,181,995</b>
240010 INSTR AIDES - OTHER	46,154	-	4,599
241100 HRLY INSTR AIDE,DIRECT INSTR	-	8,916	-
<b>24's INSTR AIDES - OTHER</b>	<b>46,154</b>	<b>8,916</b>	<b>4,599</b>
<b>NON-ACADEMIC SAL SUBTOTAL</b>	<b>13,908,727</b>	<b>10,435,929</b>	<b>12,252,188</b>
310010 STRS	1,306,431	-	812,901
311101 STRS ACADEMIC INSTRUCTORS	-	31,169	-
311201 STRS EDUCATIONAL ADMIN/SUP	-	26,792	-
311301 STRS OTHERACA NONINSTRUCT	-	769,759	-
314101 STRS, ON-BEHALF, INSTR	-	13,040	-
314102 STRS, ON-BEHALF, NONINSTR	-	360,775	-
<b>31's STRS</b>	<b>1,306,431</b>	<b>1,201,536</b>	<b>812,901</b>
320010 PERS	3,028,638	-	2,832,809
321201 PERS EDUCATIONAL ADMIN/SUP	-	143,692	-
321301 PERS OTHERACA NONINSTRUCT	-	29,763	-
322102 PERS CLASSIFIED	-	1,661,750	-
322202 PERS NON-INSTR ADMIN/SUPR	-	466,407	-
322302 PERS INSTR AIDE DIRECT INSTR	-	162	-
<b>32's PERS</b>	<b>3,028,638</b>	<b>2,301,774</b>	<b>2,832,809</b>
330010 FICA & MEDICARE (OASDI)	1,099,218	-	909,677
330011 OASDI/ER	-	592,651	-
330012 MED/ER	-	223,559	-
332102 FICA CLASSIFIED	-	1,846	-
336102 MEDCA CLASSIFIED	-	432	-
<b>33's FICA &amp; MEDICARE (OASDI)</b>	<b>1,099,218</b>	<b>818,488</b>	<b>909,677</b>
340101 MEDIC ACADEMIC INSTRUCTORS	-	8,762	-
340110 MEDIC ACA	322,635	-	327,934
340151 MEDIC EDUCATIONL ADMIN/SUP	-	110,777	-
340201 MEDIC OTHER ACA NONINSTRUC	-	214,177	-
340210 MEDIC CLS	1,819,943	-	1,915,037
340252 MEDIC CLASSIFIED	-	1,153,974	-
340302 MEDIC NON-INSTR ADMIN/SUPR	-	326,927	-
340310 MEDIC AA/CAST	784,790	-	697,844
341101 DENT ACADEMIC INSTRUCTORS	-	258	-
341110 DENT ACA	5,622	-	4,788
341151 DENT EDUCATIONAL ADMIN/SUP	-	1,601	-
341201 DENT OTHER ACA NONINSTRUC	-	3,753	-
341210 DENT CLS	32,855	-	30,661
341252 DENT CLASSIFIED	-	23,110	-
341302 DENT NON-INSTR ADMIN/SUPR	-	5,826	-
341310 DENT AA/CAST	11,314	-	9,432
342101 VISION ACADEMIC INSTRUCTOR	-	160	-
342110 VISION ACA	3,272	-	3,009
342151 VISION EDUCATIONL ADMIN/SUP	-	975	-
342201 VISION OTHR ACA NONINSTRUC	-	2,287	-

# FUND 12 - GENERAL RESTRICTED SUBFUND

## COMPARING FISCAL YEARS 2023 AND 2024

ACCT DESCRIPTION	FY 2022-2023		FY 2023-2024 BUDGET
	BUDGET	ACTUAL YTD	
342210 VISION CLS	18,578	-	19,017
342252 VISION CLASSIFIED	-	14,047	-
342302 VISION NON-INSTR ADMIN/SUP	-	3,421	-
342310 VISION AA/CAST	6,560	-	6,197
343101 LIFE ACADEMIC INSTRUCTORS	-	87	-
343110 LIFE ACA	1,903	-	1,587
343151 LIFE EDUCATIONAL ADMIN/SUPR	-	538	-
343201 LIFE OTHER ACA NONINSTRUCT	-	1,261	-
343210 LIFE CLS	10,970	-	9,961
343252 LIFE CLASSIFIED	-	7,736	-
343302 LIFE NON-INSTR ADMIN/SUPR	-	1,868	-
343310 LIFE AA/CAST	3,863	-	3,245
344101 LTD ACADEMIC INSTRUCTORS	-	162	-
344110 LTD ACA	3,918	-	3,484
344151 LTD EDUCATIONAL ADMIN/SUPR	-	1,139	-
344201 LTD OTHER ACA NONINSTRUCT	-	2,449	-
344210 LTD CLS	13,678	-	13,574
344252 LTD CLASSIFIED	-	10,074	-
344302 LTD NON-INSTR ADMIN/SUPR	-	2,895	-
344310 LTD AA/CAST	6,573	-	6,143
345101 LTC ACADEMIC INSTRUCTORS	-	48	-
345110 LTC ACA	1,020	-	870
345151 LTC EDUCATIONAL ADMIN/SUPR	-	297	-
345201 LTC OTHER ACA NONINSTRUCT	-	696	-
345210 LTC CLS	5,790	-	5,514
345252 LTC CLASSIFIED	-	4,289	-
345302 LTC NON-INSTR ADMIN/SUPR	-	1,045	-
345310 LTC AA/CAST	2,066	-	1,778
348010 FUTURE RETIREE HEALTH ACA	-	55,180	-
348020 FUTURE RETIREE HEALTH CLS	-	267,893	-
348030 FUTURE RETIREE HEALTH AA/CAST	-	80,376	-
348110 FUTURE RETIREE HEALTH ACA	77,246	-	64,542
348210 FUTURE RETIREE HEALTH CLS	385,780	-	361,844
348310 FUTURE RETIREE HEALTH AA/CAST	136,215	-	92,081
349401 HSA ER ACADEMIC INSTRUCTOR	-	1,652	-
349410 HSA ER ACA	1,800	-	1,653
349501 HSA ER CLASSIFIED	-	9,000	-
349510 HSA ER CLS	21,000	-	9,000
349602 HSA ER NON-INSTR ADMIN/SUPR	-	9,000	-
349610 HSA ER AA/CAST	12,000	-	9,000
<b>34's HEALTH &amp; WELFARE</b>	<b>3,689,391</b>	<b>2,327,739</b>	<b>3,598,195</b>
350010 STATE UNEMP INSURANCE	108,563	-	11,849
350011 UNEMP/ER	-	76,777	-
352102 UNEMPLOYMENT CLASSIFIED	-	15	-
<b>35's STATE UNEMPL INSURANCE</b>	<b>108,563</b>	<b>76,792</b>	<b>11,849</b>
360010 WORKER'S COMP	351,202	-	276,940

# FUND 12 - GENERAL RESTRICTED SUBFUND

## COMPARING FISCAL YEARS 2023 AND 2024

ACCT DESCRIPTION	FY 2022-2023		FY 2023-2024 BUDGET
	BUDGET	ACTUAL YTD	
361101 WC ACADEMIC INSTRUCTORS	-	3,148	-
361201 WC EDUCATIONAL ADMIN/SUPR	-	11,440	-
361301 WC OTHER ACA NON INSTRUCT	-	70,248	-
362102 WC CLASSIFIED	-	127,785	-
362202 WC NON-INSTR ADMIN/SUPERV	-	31,227	-
362302 WC INSTR AIDE DIRECT INSTR	-	180	-
362402 WC INSTR AIDE NOTDIRECT INST	-	6	-
363102 WC STUDENT	-	6,428	-
<b>36's WORKER'S COMP</b>	<b>351,202</b>	<b>250,463</b>	<b>276,940</b>
370010 APPLE	56,111	-	54,135
371101 APPLE ACADEMIC INSTRUCTOR	-	128	-
371301 APPLE OTH ACA NONINSTRUCT	-	4,179	-
372102 APPLE CLASSIFIED	-	24,812	-
372302 APPLE INST AIDE DIRECT INSTR	-	173	-
<b>37's APPLE</b>	<b>56,111</b>	<b>29,292</b>	<b>54,135</b>
<b>39's OTHER BENEFITS</b>	-	-	-
<b>EMPLOYEE BENEFITS SUBTOTAL</b>	<b>9,639,554</b>	<b>7,006,084</b>	<b>8,496,506</b>
400010 SUPPLIES & MATERIALS	4,450,088	-	2,987,274
411000 SOFTWARE LESS THAN \$5,000	-	23,985	-
421000 BOOKS,MAGAZINES,PERIODCLS	-	13,767	-
422000 SUBSCRIPTIONS, PERIODICALS	-	51,906	-
423000 BOOKSTORE TEXTBOOKS	-	1,442,205	-
424000 INSTRL MAT - PRINTING/ELECTRNC	-	68,081	-
431000 SUPPLIES&MATERIAL,INSTRUCT	-	849,119	-
431100 SUPPLIES, INSTRUCTIONL FOOD	-	3,391	-
432000 INSTRUCTIONAL TESTS	-	16	-
441000 SUPPLIES&MATERIAL,NONINSTR	-	346,200	-
441100 SUPPLIES, INSTITUTIONAL	-	128,501	-
441300 SUPPLIES, FOOD SERVICES	-	342	-
442000 COST OF FOOD, FOOD SERVICE	-	2,447	-
446000 SHIPPING/HANDLING CHARGES	-	218	-
<b>SUPPLIES &amp; MAT SUBTOTAL</b>	<b>4,450,088</b>	<b>2,930,177</b>	<b>2,987,274</b>
500010 OTHER OPER EXP	9,373,653	-	10,266,226
515100 INTERNET ACCESS	-	23,455	-
515300 SOFTWARE LICENSING FEES	-	710,968	-
521000 DEPRECIATION EXPENSE	-	233	-
525100 MEMBERSHIP, DISTRICT	-	10,932	-
525200 MEMBERSHIP, EMPLOYEE	-	12,406	-
535500 STUDENT ACCIDENT&HOSPITAL	-	34,000	-
545100 ADVERTISEMENTS REQ BY LAW	-	2,147	-
551200 CLASSROOM SPEAKERS	-	4,600	-
551300 INDEPENDENT CONTRACTOR	-	970,522	-
551400 MANAGEMENT FEES	-	22	-
551900 OTH PERSONAL&CONSULT SVC	-	973,965	-
555100 POSTAGE	-	19,529	-

# FUND 12 - GENERAL RESTRICTED SUBFUND

## COMPARING FISCAL YEARS 2023 AND 2024

ACCT DESCRIPTION	FY 2022-2023		FY 2023-2024 BUDGET
	BUDGET	ACTUAL YTD	
560900 DISTRICT VEHICLE USE	-	3,026	-
561000 RENT & LEASE, EQUIPMENT	-	10,153	-
562000 RENTS & LEASES, LAND/BLDGS	-	56,797	-
563000 RENTAL OF TRANSPORTATION	-	11,651	-
565100 MAINTENANCE AGREEMENT, EQUIP	-	61,139	-
565200 MAINTENANCE AGREEMENT, SOFTWARE	-	899,928	-
565300 REPAIRS&MAINT NONINST EQUIP	-	48,372	-
565400 REPAIRS&MAINT INSTR EQUIPMENT	-	26,102	-
565500 REPAIRS&MAINTENANCE BLDGS	-	4,518	-
565550 MAINTENANCE, GROUNDS	-	39,564	-
575100 TRAVEL, ACADEMIC ADMIN	-	50,840	-
575120 TRAVEL, ACADEMIC EMPLOYEE	-	92,199	-
575200 TRAVEL, CLASSIFIED ADMINISTRATOR	-	33,491	-
575210 TRAVEL, CLASSIFIED EMPLOYEE	-	95,394	-
575300 TRAVEL, STUDENT	-	22,930	-
575310 TRAVEL WITH STUDENT	-	73,558	-
575400 TRAVEL, NON EMPLOYEE	-	22,662	-
575700 TRAINING/PROFESSIONAL DEVELOPMENT	-	65,217	-
575710 APPRENTICESHIP TRAINING	-	6,250	-
575800 FOOD FOR MEETINGS	-	88,695	-
580150 FUEL, GAS	-	35,672	-
580250 JANITORIAL SERVICES	-	48,144	-
580300 LAUNDRY/DRY CLEANING	-	4,681	-
580550 WASTE DISPOSAL	-	346	-
585100 ADMINISTRATIVE EXPENSE	-	8,612	-
585110 GFSP STUDENT EXPENSE	-	56,101	-
585150 ADVERTISE NOT REQ BY LAW	-	181,572	-
585260 BANK CREDIT CARD EXPENSE	-	11,485	-
585400 DISALLOWED FIN AID GRANTS	-	27,251	-
585450 FILM PROCESSING	-	628	-
585500 FINGERPRINTING	-	9,571	-
585650 OBSOLESCENCE	-	8,873	-
585700 PAYMENT IN LIEU OF TRANSPORT	-	3,945	-
585750 PRINTING	-	37,175	-
585900 ROYALTY EXPENSE	-	965	-
585910 LICENSING FEE	-	142,380	-
585950 PHYSICAL EXAMINATIONS	-	141	-
585990 SPECIAL ACTIVITIES	-	164,267	-
590010 ABATEMENT BUDGET POOL	(1,000)	-	(2,307)
590700 LIVE SCAN (CP) ABATEMENT	-	(5,922)	-
<b>OTHER OPER EXP SUBTOTAL</b>	<b>9,372,653</b>	<b>5,211,155</b>	<b>10,263,919</b>
580010 INDIRECT COSTS BUDGET POOL	1,139,567	-	721,078
585550 INDIRECT COSTS	-	991,104	-
<b>INDIRECT COSTS SUBTOTAL</b>	<b>1,139,567</b>	<b>991,104</b>	<b>721,078</b>
600010 CAPITAL OUTLAY	8,854,271	-	2,749,135
612000 SITE IMPROVEMENT	-	150,796	-

# FUND 12 - GENERAL RESTRICTED SUBFUND

## COMPARING FISCAL YEARS 2023 AND 2024

ACCT DESCRIPTION	FY 2022-2023		FY 2023-2024 BUDGET
	BUDGET	ACTUAL YTD	
612200 PARKING IMPROVEMENT	-	29,686	-
622000 BUILDING BUILT IN FIXTURES	-	19,663	-
623000 BUILDING CONSTRUCTION	-	210,159	-
623100 ARCHITECTURL&ENGINEER FEE	-	235,096	-
623300 PERMITS AND FEES	-	21,772	-
624000 BUILDING PURCHASE	-	6,531	-
631000 LIBRARY BOOKS	-	51,177	-
632000 LIBRARY MAGAZINE&PERIODICL	-	31,717	-
633000 LIBRARY NONPRINT MEDIA	-	209,372	-
641100 EQUIP INST REPL INVTOR>\$1000	-	60,357	-
641400 EQUIP INSTR,ADDITNL>1000	-	54,995	-
642300 EQUIP NONINS,ADTNL.>\$200-999	-	6,154	-
644100 EQUIP INSTR ADDTL \$500 - \$4999	-	142,912	-
644200 EQUIP INSTR REPL \$500 - \$4999	-	37,463	-
644300 EQUIPMENT INSTRUCTIONL >\$4,999	-	1,078,540	-
644400 EQUIP NONINS ADDL \$500 - \$4999	-	68,849	-
644500 EQUIP NONINS REPL \$500 - \$4999	-	77,399	-
644600 EQUIPMENT NONINSTRUCTL >\$4,999	-	699,628	-
644700 EQUIP TECHNOLOGY INSTR >\$4,999	-	554,018	-
644750 EQUIP TECHNOLOGY INSTR <\$4,999	-	143,225	-
644800 EQUIP TECHNOLOGY NONINS>\$4,999	-	2,630,732	-
644850 EQUIP TECHNOLOGY NONINS<\$4,999	-	616,235	-
644900 SOFTWARE INSTRUCTNL >\$4,999.	-	(14,300)	-
644950 SOFTWARE NONINSTRNL >\$4,999	-	183,139	-
<b>CAPITAL OUTLAY SUBTOTAL</b>	<b>8,854,271</b>	<b>7,305,313</b>	<b>2,749,135</b>
721000 INTRAFUND TRANS OUT WITHIN	-	7,732,774	-
721010 INTRAFUND TRANS OUT WITHIN	7,732,774	-	836,023
731000 INTERFUND TRANS OUT BETWEEN	-	7,488,298	-
731010 INTERFUND TRANS OUT BETWEEN	7,488,298	-	100,000
751000 STUDENT GRANTS	-	2,445,552	-
751010 STUDENT GRANTS	6,376,368	-	4,268,219
752000 STUDENT SCHOLARSHIPS	-	19,995	-
752010 STUDENT SCHOLARSHIPS	32,000	-	30,000
762000 STUDT BOOK&SUPPLY PAYMENTS	-	178,410	-
762010 STUDT BOOK&SUPPLY PAYMENTS	193,411	-	256,878
763000 STUDENT TRANSPORTATION	-	18,053	-
763010 STUDENT TRANSPORTATION	24,292	-	53,739
766010 STU MEAL TICKET-FOOD SVCS	-	-	15,000
767000 STUDENT PIC CARD	-	3,165	-
767010 STUDENT PIC CARD	3,165	-	4,000
768000 STUDENT HEALTH FEES	-	20,953	-
768010 STUDENT HEALTH FEES	20,953	-	25,480
769000 STUDENT OTHER EXPENSES	-	2,519,759	-
769010 STUDENT OTHER EXPENSES	2,797,905	-	277,474
799010 CONTINGENCY HOLDING ACCOUNT	19,851,703	-	30,061,005
<b>OTHER OUTGOING SUBTOTAL</b>	<b>44,520,868</b>	<b>20,426,959</b>	<b>35,927,818</b>



# FUND 12 - GENERAL RESTRICTED SUBFUND

## COMPARING FISCAL YEARS 2023 AND 2024

ACCT DESCRIPTION	FY 2022-2023		FY 2023-2024 BUDGET
	BUDGET	ACTUAL YTD	
<b>EXPENSE GRAND TOTAL</b>	<b>100,509,089</b>	<b>59,647,171</b>	<b>78,701,005</b>
812130 HEA FED WORK STUDY	462,022	461,947	408,137
812220 HEA TRIO	354,577	250,917	368,760
812221 HEA TRIO/SSS PRIOR YEAR	41,864	41,864	103,660
812225 HEA TRIO EDUC OPPORTUNITY CNTR	273,793	264,850	277,375
812226 HEA TRIO EOC PRIOR YEAR	16,979	16,979	8,943
812240 HEA TRIO UPWARD BOUND	610,081	368,966	634,484
812241 HEA TRIO/UPWARD BOUND PR YEAR	297,804	297,804	241,113
812250 HEA GEAR UP	1,190,400	-	-
812251 HEA GEAR UP PRIOR YEAR	1,550,326	1,351,110	1,389,616
812260 TRIO TALENT SEARCH GRANT	554,750	524,877	576,940
812261 TRIO TALENT SEARCH PRIOR YEAR	28,666	28,666	29,874
812291 HEA TITLE V HSI PRIOR YEAR	26,631	26,631	-
814100 TANF (FEDERAL)	54,632	54,374	51,957
815190 PELL GRANT ADMIN ALLOWANC	19,000	19,315	20,000
815500 FEDERAL ADMIN ALLOWANCE	-	57,922	47,420
816100 VETERAN'S EDUCATION	12,000	13,632	12,000
817100 VOCTNL/APPLIED TECH ED ACT	772,141	772,141	609,343
819400 NATIONAL SCIENCE FOUN GRNT	27,358	24,733	27,358
819401 NATIONL SCIENCE FOUN GRT PR YR	-	-	2,625
819800 OTHER FEDERAL REVENUES	10,853,527	10,850,653	2,873
819999 BEGINNING BALANCE, FEDERAL	409,797	-	439,368
<b>81's FEDERAL REVENUES SUBTOTAL</b>	<b>17,556,348</b>	<b>15,427,381</b>	<b>5,251,846</b>
861400 OTH GENERAL APPORTIONMNT	202,248	48,428	153,821
862150 EOPS	2,445,592	1,338,607	3,740,239
862151 EOPS PRIOR YEAR	56,674	56,674	81,767
862200 DSPS	1,885,179	1,108,914	1,965,654
862210 DSPS PRIOR YEAR	516,826	516,826	776,265
862212 DEAF & HARD OF HEARING (DHH)	164,033	94,876	179,990
862213 ACCESS T/PRINT & ELECTRNC INFO	16,658	16,658	11,295
862250 CALWORKS	331,035	298,130	334,158
862251 CALWORKS PRIOR YEAR	71,524	23,536	80,893
862400 OTH GEN CATEGORICL PROGMS	13,258,351	3,766,692	11,545,892
862445 STRONG WORKFORCE PROGRAM	4,468,546	2,175,426	5,136,366
862450 BFAP	755,664	570,189	716,932
862451 BFAP CARRYOVER	263,714	263,714	185,476
862500 CARE	272,422	243,363	302,971
862510 CARE PRIOR YEAR	1,986	1,986	29,059
862754 STUDENT EQUITY & ACHIEVEMENT	6,303,922	6,303,922	6,303,922
862760 INNOVATION IN HIGHER EDUCATION	1,070,585	140,959	929,627
865300 OTH SPECL CATAGORL PRGRM	8,620,082	2,817,344	12,103,043
865310 ASSOCIATE DEGREE NURSING GRANT	231,177	175,154	234,778
865392 TTIP SOUTH PRIOR YEAR	747,005	747,005	1,246,696
868100 STATE LOTTERY PROCEEDS	1,236,753	1,881,893	1,329,048
868150 STATE LOTTRY PROCEEDS PRIOR YR	-	131,947	-

# FUND 12 - GENERAL RESTRICTED SUBFUND

## COMPARING FISCAL YEARS 2023 AND 2024

ACCT DESCRIPTION	FY 2022-2023		FY 2023-2024 BUDGET
	BUDGET	ACTUAL YTD	
868500 STATE ACA ALLOWANCE	350	-	500
869800 OTHER MISC STATE REVENUES	16,053,812	10,300,892	7,299,532
869999 BEGINNING BALANCE, STATE	7,957,503	-	9,828,030
<b>86's STATE REVENUES SUBTOTAL</b>	<b>66,931,642</b>	<b>33,023,135</b>	<b>64,515,954</b>
882100 CONTRB,GIFTS,GRANTS,ENDOW	208,067	206,988	7,143
883100 CONTRACT INSTRUCTIONL SVC	404,710	46,500	395,000
883300 CONT INSTR SVC CONTRACT ED	1,015,881	744,596	1,017,558
884170 KKSMM ADVERTISING SALES	1,000	125	-
884320 WELLNESS CENTER FEES	36,019	2,197	1,000
886440 UNREALIZED GAIN/LOSS ON FMV	514,598	(531,846)	-
887600 HEALTH SERVICE FEE STUDENT	850,000	852,656	1,138,157
887700 INSTR MAT FEES;SALE MATERL	31,388	-	-
888030 NONRESIDENT CAPITAL OUTLAY	-	(55)	-
888100 PARKING STICKER FEES	-	124	-
888101 PARK STICKER FEE SPRING	175,000	147,659	150,000
888102 PARK STICKER FEE SUMMER	5,000	11,140	10,000
888103 PARK STICKER FEE FALL	150,000	155,040	150,000
888104 CAMPUS POLICE MISCLLNEOUS FEES	1,000	425	500
888110 ONE-DAY PERMIT MACHINES	30,000	76,862	50,000
888900 OTH STUDENT FEES&CHARGES	15,000	34,470	15,000
888920 COURSE TESTING FEE	119,231	79,978	46,000
889650 PARKING FINES	26,000	45,801	30,000
889675 LIVE SCAN REVENUE	2,000	3,407	2,500
889900 OTHER LOCAL REVENUES	968,872	711,499	789,280
889999 BEGINNING BALANCE, LOCAL	1,601,359	-	433,831
<b>88's LOCAL REVENUES SUBTOTAL</b>	<b>6,155,125</b>	<b>2,587,567</b>	<b>4,235,969</b>
898200 INTRAFUND TRANSFR IN,WITHIN	9,865,974	9,341,658	4,697,236
<b>89's OTHER SOURCES SUBTOTAL</b>	<b>9,865,974</b>	<b>9,341,658</b>	<b>4,697,236</b>
<b>REVENUE GRAND TOTAL</b>	<b>100,509,089</b>	<b>60,379,741</b>	<b>78,701,005</b>



# FUND 22 - FUND 25

## 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.



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

## COMPARING FISCAL YEARS 2023 AND 2024

ACCT DESCRIPTION	FY 2022-2023		FY 2023-2024 BUDGET
	BUDGET	ACTUAL YTD	
<b>SUPPLIES &amp; MAT SUBTOTAL</b>	-	-	-
500010 OTHER OPER EXP	1,500	-	-
585250 BANK CHARGES	-	350	-
<b>OTHER OPER EXP SUBTOTAL</b>	<b>1,500</b>	<b>350</b>	-
<b>INDIRECT COSTS SUBTOTAL</b>	-	-	-
<b>CAPITAL OUTLAY SUBTOTAL</b>	-	-	-
712000 DEBT REDEMPTION PRINCIPAL	-	6,170,000	-
712010 DEBT REDEMPTION PRINCIPAL	6,170,000	-	6,715,000
713000 DEBT INTEREST/SERVICE CHGS	-	1,008,750	-
713010 DEBT INTEREST, SERVICE CHGS	4,519,500	-	700,250
799010 CONTINGENCY HOLDING ACCOUNT	1,531,045	-	1,282,571
<b>OTHER OUTGOING SUBTOTAL</b>	<b>12,220,545</b>	<b>7,178,750</b>	<b>8,697,821</b>
<b>EXPENSE GRAND TOTAL</b>	<b>12,222,045</b>	<b>7,179,100</b>	<b>8,697,821</b>
<b>81's FEDERAL REVENUES SUBTOTAL</b>	-	-	-
<b>86's STATE REVENUES SUBTOTAL</b>	-	-	-
881400 VOTED INDEBT SECURED ROLL	9,022,300	5,993,602	5,048,434
881450 VOTED INDEBT SUPPLEMENT ROLL	48,000	100,708	55,061
881500 VOTED INDEBT UNSECURDROLL	215,700	157,988	157,900
881600 PRIOR YEARS TAXES	72,800	141,685	114,367
881800 PROP TAXES RFNDS/ADJS	-	(100,187)	-
886200 INTEREST COUNTY TREASURY	92,800	111,412	26,687
886440 UNREALIZED GAIN/LOSS ON FMV	-	14,312	69,182
889999 BEGINNING BALANCE, LOCAL	2,770,445	-	2,010,864
<b>88's LOCAL REVENUES SUBTOTAL</b>	<b>12,222,045</b>	<b>6,419,519</b>	<b>7,482,495</b>
894200 OTH GENRAL LONG TERM DEBT	-	-	1,215,326
<b>89's OTHER SOURCES SUBTOTAL</b>	-	-	<b>1,215,326</b>
<b>REVENUE GRAND TOTAL</b>	<b>12,222,045</b>	<b>6,419,519</b>	<b>8,697,821</b>



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

## COMPARING FISCAL YEARS 2023 AND 2024

ACCT DESCRIPTION	FY 2022-2023		FY 2023-2024 BUDGET
	BUDGET	ACTUAL YTD	
<b>SUPPLIES &amp; MAT SUBTOTAL</b>	-	-	-
500010 OTHER OPER EXP	1,500	-	1,759
585250 BANK CHARGES	-	700	-
<b>OTHER OPER EXP SUBTOTAL</b>	<b>1,500</b>	<b>700</b>	<b>1,759</b>
<b>INDIRECT COSTS SUBTOTAL</b>	-	-	-
<b>CAPITAL OUTLAY SUBTOTAL</b>	-	-	-
712000 DEBT REDEMPTION PRINCIPAL	-	1,720,009	-
712010 DEBT REDEMPTION PRINCIPAL	1,720,010	-	1,912,624
713000 DEBT INTEREST/SERVICE CHGS	-	6,357,591	-
713010 DEBT INTEREST, SERVICE CHGS	12,364,581	-	6,839,974
799010 CONTINGENCY HOLDING ACCOUNT	1,034,547	-	7,905,334
<b>OTHER OUTGOING SUBTOTAL</b>	<b>15,119,138</b>	<b>8,077,600</b>	<b>16,657,932</b>
<b>EXPENSE GRAND TOTAL</b>	<b>15,120,638</b>	<b>8,078,300</b>	<b>16,659,691</b>
819800 OTHER FEDERAL REVENUES	1,978,402	-	-
<b>81's FEDERAL REVENUES SUBTOTAL</b>	<b>1,978,402</b>	-	-
<b>86's STATE REVENUES SUBTOTAL</b>	-	-	-
881400 VOTED INDEBT SECURED ROLL	5,340,300	8,684,747	7,360,893
881450 VOTED INDEBT SUPPLEMENT ROLL	35,700	144,397	74,630
881500 VOTED INDEBT UNSECURDROLL	112,400	196,442	196,405
881600 PRIOR YEARS TAXES	40,000	176,100	142,147
881800 PROP TAXES RFNDS/ADJS	-	(121,225)	-
886200 INTEREST COUNTY TREASURY	56,600	152,921	32,826
886440 UNREALIZED GAIN/LOSS ON FMV	-	(49,720)	190,192
889999 BEGINNING BALANCE, LOCAL	7,557,236	-	8,662,598
<b>88's LOCAL REVENUES SUBTOTAL</b>	<b>13,142,236</b>	<b>9,183,662</b>	<b>16,659,691</b>
<b>89's OTHER SOURCES SUBTOTAL</b>	-	-	-
<b>REVENUE GRAND TOTAL</b>	<b>15,120,638</b>	<b>9,183,662</b>	<b>16,659,691</b>

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

## COMPARING FISCAL YEARS 2023 AND 2024

ACCT DESCRIPTION	FY 2022-2023		FY 2023-2024 BUDGET
	BUDGET	ACTUAL YTD	
<b>SUPPLIES &amp; MAT SUBTOTAL</b>	-	-	-
500010 OTHER OPER EXP	1,500	-	-
585250 BANK CHARGES	-	1,050	-
<b>OTHER OPER EXP SUBTOTAL</b>	<b>1,500</b>	<b>1,050</b>	-
<b>INDIRECT COSTS SUBTOTAL</b>	-	-	-
<b>CAPITAL OUTLAY SUBTOTAL</b>	-	-	-
712000 DEBT REDEMPTION PRINCIPAL	-	5,605,000	-
712010 DEBT REDEMPTION PRINCIPAL	6,265,000	-	5,200,000
713000 DEBT INTEREST/SERVICE CHGS	-	12,285,398	-
713010 DEBT INTEREST, SERVICE CHGS	12,391,273	-	7,624,720
799010 CONTINGENCY HOLDING ACCOUNT	2,652,890	-	15,769,199
<b>OTHER OUTGOING SUBTOTAL</b>	<b>21,309,163</b>	<b>17,890,398</b>	<b>28,593,919</b>
<b>EXPENSE GRAND TOTAL</b>	<b>21,310,663</b>	<b>17,891,448</b>	<b>28,593,919</b>
<b>81's FEDERAL REVENUES SUBTOTAL</b>	-	-	-
<b>86's STATE REVENUES SUBTOTAL</b>	-	-	-
881400 VOTED INDEBT SECURED ROLL	9,473,000	13,040,672	11,057,921
881450 VOTED INDEBT SUPPLEMENT ROLL	64,000	252,014	173,570
881500 VOTED INDEBT UNSECURDROLL	240,000	272,311	272,156
881600 PRIOR YEARS TAXES	81,000	244,197	197,115
881800 PROP TAXES RFNDS/ADJS	-	(123,898)	-
886200 INTEREST COUNTY TREASURY	58,400	208,102	46,091
886440 UNREALIZED GAIN/LOSS ON FMV	-	(44,141)	286,942
889999 BEGINNING BALANCE, LOCAL	11,394,263	-	11,956,098
<b>88's LOCAL REVENUES SUBTOTAL</b>	<b>21,310,663</b>	<b>13,849,258</b>	<b>23,989,893</b>
894200 OTH GENRAL LONG TERM DEBT	-	4,604,025	4,604,026
<b>89's OTHER SOURCES SUBTOTAL</b>	-	<b>4,604,025</b>	<b>4,604,026</b>
<b>REVENUE GRAND TOTAL</b>	<b>21,310,663</b>	<b>18,453,283</b>	<b>28,593,919</b>



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

## COMPARING FISCAL YEARS 2023 AND 2024

ACCT DESCRIPTION	FY 2022-2023		FY 2023-2024 BUDGET
	BUDGET	ACTUAL YTD	
<b>SUPPLIES &amp; MAT SUBTOTAL</b>	-	-	-
500010 OTHER OPER EXP	1,500	-	-
585250 BANK CHARGES	-	350	-
<b>OTHER OPER EXP SUBTOTAL</b>	<b>1,500</b>	<b>350</b>	-
<b>INDIRECT COSTS SUBTOTAL</b>	-	-	-
<b>CAPITAL OUTLAY SUBTOTAL</b>	-	-	-
712000 DEBT REDEMPTION PRINCIPAL	-	380,000	-
712010 DEBT REDEMPTION PRINCIPAL	380,000	-	575,000
713000 DEBT INTEREST/SERVICE CHGS	-	6,024,175	-
713010 DEBT INTEREST, SERVICE CHGS	6,024,175	-	6,000,300
799010 CONTINGENCY HOLDING ACCOUNT	3,719,249	-	4,030,917
<b>OTHER OUTGOING SUBTOTAL</b>	<b>10,123,424</b>	<b>6,404,175</b>	<b>10,606,217</b>
<b>EXPENSE GRAND TOTAL</b>	<b>10,124,924</b>	<b>6,404,525</b>	<b>10,606,217</b>
<b>81's FEDERAL REVENUES SUBTOTAL</b>	-	-	-
<b>86's STATE REVENUES SUBTOTAL</b>	-	-	-
881400 VOTED INDEBT SECURED ROLL	5,612,000	6,396,890	5,386,604
881450 VOTED INDEBT SUPPLEMENT ROLL	39,000	132,250	91,086
881500 VOTED INDEBT UNSECURDROLL	123,000	166,972	166,878
881600 PRIOR YEARS TAXES	42,000	149,739	120,869
881800 PROP TAXES RFNDS/ADJS	-	(60,713)	-
886200 INTEREST COUNTY TREASURY	37,000	83,725	20,249
886440 UNREALIZED GAIN/LOSS ON FMV	-	(23,024)	107,292
889999 BEGINNING BALANCE, LOCAL	4,271,924	-	4,713,239
<b>88's LOCAL REVENUES SUBTOTAL</b>	<b>10,124,924</b>	<b>6,845,839</b>	<b>10,606,217</b>
<b>89's OTHER SOURCES SUBTOTAL</b>	-	-	-
<b>REVENUE GRAND TOTAL</b>	<b>10,124,924</b>	<b>6,845,839</b>	<b>10,606,217</b>

# 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 2023 AND 2024

ACCT DESCRIPTION	FY 2022-2023 BUDGET	ACTUAL YTD	FY 2023-2024 BUDGET
111000 INSTRUCTIONAL SAL, CONTRACT	-	820,847	-
111010 INSTRUCTIONAL SALARY, CONTRACT	859,459	-	956,329
<b>11's INSTR SAL - CONTRACT</b>	<b>859,459</b>	<b>820,847</b>	<b>956,329</b>
<b>12's NON-INSTR SAL - CONTRACT</b>	<b>-</b>	<b>-</b>	<b>-</b>
130010 INSTR SALARIES - OTHER	286,050	-	291,088
139000 INSTRUCTIONAL SALARY, OTHER	-	142,655	-
<b>13's INSTR SAL - OTHER</b>	<b>286,050</b>	<b>142,655</b>	<b>291,088</b>
140010 NON-INSTR SALARIES - OTHER	507	-	-
144100 NON-INSTRUCT ACADEMIC, HRLY	-	505	-
<b>14's NON-INSTR SAL - OTHER</b>	<b>507</b>	<b>505</b>	<b>-</b>
<b>ACADEMIC SALARIES SUBTOTAL</b>	<b>1,146,016</b>	<b>964,007</b>	<b>1,247,417</b>
<b>21's NON-INSTR SAL - REG</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>22's INSTR AIDES - REG</b>	<b>-</b>	<b>-</b>	<b>-</b>
230010 NON ACADEMIC SALARIES - OTHER	10,109	-	5,000
231100 HOURLY CLASSIFIED, TEMP	-	10,109	-
<b>23's NON-ACA SAL - OTHER</b>	<b>10,109</b>	<b>10,109</b>	<b>5,000</b>
240010 INSTR AIDES - OTHER	356,593	-	250,000
241100 HRLY INSTR AIDE, DIRECT INSTR	-	356,592	-
<b>24's INSTR AIDES - OTHER</b>	<b>356,593</b>	<b>356,592</b>	<b>250,000</b>
<b>NON-ACADEMIC SAL SUBTOTAL</b>	<b>366,702</b>	<b>366,701</b>	<b>255,000</b>
310010 STRS	152,752	-	206,334
311101 STRS ACADEMIC INSTRUCTORS	-	119,950	-
311301 STRS OTHERACA NONINSTRUCT	-	97	-
314102 STRS, ON-BEHALF, NONINSTR	-	56,507	-
<b>31's STRS</b>	<b>152,752</b>	<b>176,553</b>	<b>206,334</b>
320010 PERS	33,150	-	22,539
321101 PERS ACADEMIC INSTRUCTORS	-	19,519	-
322102 PERS CLASSIFIED	-	562	-
322302 PERS INSTR AIDE DIRECT INSTR	-	13,067	-
<b>32's PERS</b>	<b>33,150</b>	<b>33,149</b>	<b>22,539</b>
330010 FICA & MEDICARE (OASDI)	29,205	-	27,287
330011 OASDI/ER	-	8,167	-
330012 MED/ER	-	19,246	-
<b>33's FICA &amp; MEDICARE (OASDI)</b>	<b>29,205</b>	<b>27,413</b>	<b>27,287</b>
340101 MEDIC ACADEMIC INSTRUCTORS	-	213,311	-
340110 MEDIC ACA	323,660	-	372,859
341101 DENT ACADEMIC INSTRUCTORS	-	3,910	-
341110 DENT ACA	4,420	-	4,513
342101 VISION ACADEMIC INSTRUCTOR	-	2,390	-
342110 VISION ACA	2,513	-	2,836
343101 LIFE ACADEMIC INSTRUCTORS	-	1,304	-
343110 LIFE ACA	1,496	-	1,496
344101 LTD ACADEMIC INSTRUCTORS	-	1,192	-
344110 LTD ACA	1,577	-	1,759
345101 LTC ACADEMIC INSTRUCTORS	-	727	-

# FUND 33 - CHILD DEVELOPMENT FUND

## COMPARING FISCAL YEARS 2023 AND 2024

ACCT DESCRIPTION	FY 2022-2023		FY 2023-2024 BUDGET
	BUDGET	ACTUAL YTD	
345110 LTC ACA	773	-	758
348010 FUTURE RETIREE HEALTH ACA	-	44,422	-
348110 FUTURE RETIREE HEALTH ACA	60,788	-	60,801
349401 HSA ER ACADEMIC INSTRUCTOR	-	6,975	-
349410 HSA ER ACA	7,191	-	8,756
<b>34's HEALTH &amp; WELFARE</b>	<b>402,418</b>	<b>274,231</b>	<b>453,778</b>
350010 STATE UNEMP INSURANCE	7,231	-	753
350011 UNEMP/ER	-	6,679	-
<b>35's STATE UNEMPL INSURANCE</b>	<b>7,231</b>	<b>6,679</b>	<b>753</b>
360010 WORKER'S COMP	22,911	-	23,904
361101 WC ACADEMIC INSTRUCTORS	-	15,332	-
361301 WC OTHER ACA NON INSTRUCT	-	8	-
362102 WC CLASSIFIED	-	243	-
362302 WC INSTR AIDE DIRECT INSTR	-	5,587	-
<b>36's WORKER'S COMP</b>	<b>22,911</b>	<b>21,171</b>	<b>23,904</b>
370010 APPLE	14,290	-	7,983
371101 APPLE ACADEMIC INSTRUCTOR	-	6,083	-
372102 APPLE CLASSIFIED	-	321	-
372302 APPLE INST AIDE DIRECT INSTR	-	7,360	-
<b>37's APPLE</b>	<b>14,290</b>	<b>13,764</b>	<b>7,983</b>
<b>39's OTHER BENEFITS</b>	-	-	-
<b>EMPLOYEE BENEFITS SUBTOTAL</b>	<b>661,957</b>	<b>552,960</b>	<b>742,578</b>
400010 SUPPLIES & MATERIALS	150,531	-	170,531
431000 SUPPLIES&MATERIAL,INSTRUCT	-	12,671	-
431100 SUPPLIES, INSTRUCTIONL FOOD	-	53,297	-
441000 SUPPLIES&MATERIAL,NONINSTR	-	5,675	-
441100 SUPPLIES, INSTITUTIONAL	-	262	-
441300 SUPPLIES, FOOD SERVICES	-	8,485	-
<b>SUPPLIES &amp; MAT SUBTOTAL</b>	<b>150,531</b>	<b>80,390</b>	<b>170,531</b>
500010 OTHER OPER EXP	55,000	-	90,000
515300 SOFTWARE LICENSING FEES	-	2,420	-
551400 MANAGEMENT FEES	-	50	-
555100 POSTAGE	-	11	-
565100 MAINTENANCE AGREEMT,EQUIP	-	616	-
565300 REPAIRS&MAINT NONINST EQUIP	-	1,733	-
565500 REPAIRS&MAINTENANCE BLDGS	-	2,349	-
575710 APPRENTICESHIP TRAINING	-	1,860	-
575800 FOOD FOR MEETINGS	-	1,550	-
580350 PEST CONTROL	-	1,320	-
580650 WATER	-	2,845	-
585750 PRINTING	-	1,098	-
585910 LICENSING FEE	-	2,315	-
<b>OTHER OPER EXP SUBTOTAL</b>	<b>55,000</b>	<b>18,167</b>	<b>90,000</b>
<b>INDIRECT COSTS SUBTOTAL</b>	-	-	-
<b>CAPITAL OUTLAY SUBTOTAL</b>	-	-	-
799010 CONTINGENCY HOLDING ACCOUNT	529,769	-	630,140
<b>OTHER OUTGOING SUBTOTAL</b>	<b>529,769</b>	-	<b>630,140</b>

# FUND 33 - CHILD DEVELOPMENT FUND

## COMPARING FISCAL YEARS 2023 AND 2024

ACCT DESCRIPTION	FY 2022-2023		FY 2023-2024 BUDGET
	BUDGET	ACTUAL YTD	
<b>EXPENSE GRAND TOTAL</b>	<b>2,909,975</b>	<b>1,982,224</b>	<b>3,135,666</b>
819100 CHILDCARE FOOD REIMB FEDRL	50,000	52,395	50,000
<b>81's FEDERAL REVENUES SUBTOTAL</b>	<b>50,000</b>	<b>52,395</b>	<b>50,000</b>
862100 CHILD DEVELOPMNT APPORT - CSPP	615,128	818,617	723,643
862550 CHILDCARE TAX BAILOUT	100,000	117,220	80,000
869100 CHILDCARE FOOD REIMB STATE	2,000	1,789	1,500
869800 OTHER MISC STATE REVENUES	-	56,507	-
869999 BEGINNING BALANCE, STATE	87,987	-	88,760
<b>86's STATE REVENUES SUBTOTAL</b>	<b>805,115</b>	<b>994,133</b>	<b>893,903</b>
886200 INTEREST COUNTY TREASURY	1,000	12,663	1,500
886440 UNREALIZED GAIN/LOSS ON FMV	-	(5,049)	-
887100 CHDV F/P PARENT FEES PRESCHOOL	1,200,000	1,170,882	807,023
887110 CHDV SUB P-SCHOOL FEES F/T	-	4,938	-
889999 BEGINNING BALANCE, LOCAL	513,489	-	990,263
<b>88's LOCAL REVENUES SUBTOTAL</b>	<b>1,714,489</b>	<b>1,183,434</b>	<b>1,798,786</b>
898100 INTERFUND TRANSER IN,BETWN	340,371	229,808	392,977
<b>89's OTHER SOURCES SUBTOTAL</b>	<b>340,371</b>	<b>229,808</b>	<b>392,977</b>
<b>REVENUE GRAND TOTAL</b>	<b>2,909,975</b>	<b>2,459,771</b>	<b>3,135,666</b>



# FUND 41

## CAPITAL OUTLAY PROJECTS FUND

The capital outlay projects fund is used to account for the accumulation of monies for the acquisition or construction of capital outlay items, including scheduled maintenance projects.

General-purpose monies of the district are used to support capital outlay projects inter-fund transfer from the general fund into the capital outlay projects fund.





# FUND 4I - CAPITAL OUTLAY PROJECT FUND

## COMPARING FISCAL YEARS 2023 AND 2024

ACCT DESCRIPTION	FY 2022-2023		FY 2023-2024 BUDGET
	BUDGET	ACTUAL YTD	
400010 SUPPLIES & MATERIALS	7,500	-	10,000
431000 SUPPLIES&MATERIAL,INSTRUCT	-	4,467	-
<b>SUPPLIES &amp; MAT SUBTOTAL</b>	<b>7,500</b>	<b>4,467</b>	<b>10,000</b>
500010 OTHER OPER EXP	3,064,326	-	2,403,024
545200 LAWYERS' FEES	-	1,268	-
551400 MANAGEMENT FEES	-	65,900	-
551900 OTH PERSONAL&CONSULT SVC	-	751,783	-
561000 RENT & LEASE, EQUIPMENT	-	6,205	-
562000 RENTS & LEASES, LAND/BLDGS	-	258,061	-
565100 MAINTENANCE AGREEMT,EQUIP	-	194,711	-
565300 REPAIRS&MAINT NONINST EQUIP	-	91,589	-
565400 REPAIRS&MAINT INSTR EQUIPMT	-	975	-
565500 REPAIRS&MAINTENANCE BLDGS	-	507	-
565550 MAINTENANCE, GROUNDS	-	244,077	-
575700 TRAINING/PROFESSIONAL DEVELPMT	-	890	-
580150 FUEL, GAS	-	2,279	-
580250 JANITORIAL SERVICES	-	4,687	-
580400 SEWAGE	-	1,750	-
580450 TELEPHONE	-	3,055	-
580600 WASTE DISPOSAL,HAZARDOUS	-	85,834	-
585150 ADVERTISE NOT REQ BY LAW	-	1,094	-
585750 PRINTING	-	10	-
<b>OTHER OPER EXP SUBTOTAL</b>	<b>3,064,326</b>	<b>1,714,676</b>	<b>2,403,024</b>
<b>INDIRECT COSTS SUBTOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>
600010 CAPITAL OUTLAY	23,126,918	-	20,626,980
612000 SITE IMPROVEMENT	-	124,440	-
612100 GROUNDS IMPROVEMENT	-	68,970	-
612200 PARKING IMPROVEMENT	-	48,240	-
623000 BUILDING CONSTRUCTION	-	2,261,242	-
623100 ARCHITECTURL&ENGINEER FEE	-	62,128	-
623200 BLUEPRINTS&INSPECTION SVCS	-	30,472	-
623300 PERMITS AND FEES	-	4,012	-
641100 EQUIP INST REPL INVTOR>\$1000	-	421	-
641400 EQUIP INSTR,ADDITNL>1000	-	7,308	-
644100 EQUIP INSTR ADDTL \$500 - \$4999	-	12,380	-
644200 EQUIP INSTR REPL \$500 - \$4999	-	1,388	-
644300 EQUIPMENT INSTRUCTIONL >\$4,999	-	146,826	-
644400 EQUIP NONINS ADDL \$500 - \$4999	-	33,867	-
644500 EQUIP NONINS REPL \$500 - \$4999	-	61,266	-
644600 EQUIPMENT NONINSTRUCTL >\$4,999	-	710,331	-
644700 EQUIP TECHNOLOGY INSTR >\$4,999	-	114,423	-
644950 SOFTWARE NONINSTRNL >\$4,999	-	(134,100)	-
<b>CAPITAL OUTLAY SUBTOTAL</b>	<b>23,126,918</b>	<b>3,553,613</b>	<b>20,626,980</b>
721000 INTRAFUND TRANS OUT WITHIN	-	15,535,432	-
721010 INTRAFUND TRANS OUT WITHIN	20,092,499	-	6,551,173
731010 INTERFUND TRANS OUT BETWEEN	-	-	24,825

# FUND 41 - CAPITAL OUTLAY PROJECT FUND

## COMPARING FISCAL YEARS 2023 AND 2024

ACCT DESCRIPTION	FY 2022-2023		FY 2023-2024 BUDGET
	BUDGET	ACTUAL YTD	
799010 CONTINGENCY HOLDING ACCOUNT	12,509,000	-	15,682,433
<b>OTHER OUTGOING SUBTOTAL</b>	<b>32,601,499</b>	<b>15,535,432</b>	<b>22,258,431</b>
<b>EXPENSE GRAND TOTAL</b>	<b>58,800,243</b>	<b>20,808,187</b>	<b>45,298,435</b>
<b>81's FEDERAL REVENUES SUBTOTAL</b>	-	-	-
869800 OTHER MISC STATE REVENUES	5,736,562	5,736,562	-
869999 BEGINNING BALANCE, STATE	6,389,313	-	15,760,089
<b>86's STATE REVENUES SUBTOTAL</b>	<b>12,125,875</b>	<b>5,736,562</b>	<b>15,760,089</b>
884360 SURPLUS SALES	10,000	12,076	10,000
886200 INTEREST COUNTY TREASURY	35,000	706,802	35,000
886440 UNREALIZED GAIN/LOSS ON FMV	-	(481,529)	-
889700 SAN MARCOS REDEVELOPMNT TAX REV	775,000	2,048,554	775,000
889701 POWAY REDEVELOPMENT TAX REV	600,000	1,664,776	600,000
889702 ESCONDIDO REDEVELOPMNT TAX REV	430,000	1,088,101	430,000
889703 VISTA REDEVELOPMENT TAX REV	95,000	255,965	95,000
889900 OTHER LOCAL REVENUES	10,000	17,525	10,000
889999 BEGINNING BALANCE, LOCAL	17,410,071	-	21,032,173
<b>88's LOCAL REVENUES SUBTOTAL</b>	<b>19,365,071</b>	<b>5,312,271</b>	<b>22,987,173</b>
898100 INTERFUND TRANSER IN,BETWN	7,216,798	7,216,798	-
898200 INTRAFUND TRANSFR IN,WITHIN	20,092,499	15,535,432	6,551,173
<b>89's OTHER SOURCES SUBTOTAL</b>	<b>27,309,297</b>	<b>22,752,230</b>	<b>6,551,173</b>
<b>REVENUE GRAND TOTAL</b>	<b>58,800,243</b>	<b>33,801,063</b>	<b>45,298,435</b>

# 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.

Prop M  
Fund 42





# FUND 42 - PROP M BOND CONSTRUCTION FUND

## COMPARING FISCAL YEARS 2023 AND 2024

ACCT DESCRIPTION	FY 2022-2023		FY 2023-2024
	BUDGET	ACTUAL YTD	BUDGET
<b>21's NON-INSTR SALARIES - REG</b>	-	-	-
231100 HOURLY CLASSIFIED, TEMP	-	29,188	-
232200 OVERTIME SUPERVISR SALRIED	-	475	-
<b>23's NON-ACA SALARIES - OTHER</b>	-	<b>29,663</b>	-
<b>NON-ACADEMIC SALARIES ST</b>	-	<b>29,663</b>	-
322102 PERS CLASSIFIED	-	7,405	-
<b>32's PERS</b>	-	<b>7,405</b>	-
330011 OASDI/ER	-	1,839	-
330012 MED/ER	-	430	-
<b>33's FICA &amp; MEDICARE (OASDI)</b>	-	<b>2,269</b>	-
<b>34's HEALTH &amp; WELFARE</b>	-	-	-
350011 UNEMP/ER	-	148	-
<b>35's STATE UNEMPL INSURANCE</b>	-	<b>148</b>	-
362102 WC CLASSIFIED	-	464	-
362202 WC NON-INSTR ADMIN/SUPERV	-	8	-
<b>36's WORKER'S COMP</b>	-	<b>472</b>	-
<b>37's APPLE</b>	-	-	-
<b>EMPLOYEE BENEFITS SUBTOTAL</b>	-	<b>10,294</b>	-
<b>SUPPLIES &amp; MAT SUBTOTAL</b>	-	-	-
545200 LAWYERS' FEES	-	6,249	-
551900 OTH PERSONAL&CONSULT SVC	-	82,595	-
562000 RENTS & LEASES, LAND/BLDGS	-	23,454	-
585100 ADMINISTRATIVE EXPENSE	-	4,800	-
<b>OTHER OPER EXP SUBTOTAL</b>	-	<b>117,097</b>	-
623000 BUILDING CONSTRUCTION	-	10,550,514	-
623100 ARCHITECTURL&ENGINEER FEE	-	1,944,208	-
623200 BLUEPRINTS&INSPECTION SVCS	-	482,004	-
623300 PERMITS AND FEES	-	1,234,704	-
644400 EQUIP NONINS ADDL \$500 - \$4999	-	5,021	-
644600 EQUIPMENT NONINSTRUCTL >\$4,999	-	59,236	-
644800 EQUIP TECHNOLOGY NONINS>\$4,999	-	8,757	-
<b>CAPITAL OUTLAY SUBTOTAL</b>	-	<b>14,284,443</b>	-
<b>EXPENSE GRAND TOTAL</b>	<b>152,615,868</b>	<b>14,441,497</b>	<b>142,103,341</b>
<b>81's FEDERAL REVENUES SUBTOTAL</b>	-	-	-
<b>86's STATE REVENUES SUBTOTAL</b>	-	-	-
886200 INTEREST COUNTY TREASURY	-	4,008,629	-
886440 UNREALIZED GAIN/LOSS ON FMV	-	(74,803)	-
889880 STALE DATED/VOID WARRANTS	-	(4,856)	-
889999 BEGINNING BALANCE, LOCAL	152,615,868	-	142,103,341
<b>88's LOCAL REVENUES SUBTOTAL</b>	<b>152,615,868</b>	<b>3,928,970</b>	<b>142,103,341</b>
<b>89's OTHER SOURCES SUBTOTAL</b>	-	-	-
<b>REVENUE GRAND TOTAL</b>	<b>152,615,868</b>	<b>3,928,970</b>	<b>142,103,341</b>



# 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 2023 AND 2024

ACCT DESCRIPTION	FY 2022-2023		FY 2023-2024 BUDGET
	BUDGET	ACTUAL YTD	
<b>SUPPLIES &amp; MAT SUBTOTAL</b>	-	-	-
500010 OTHER OPER EXP	248	-	254
<b>OTHER OPER EXP SUBTOTAL</b>	<b>248</b>	-	<b>254</b>
<b>INDIRECT COSTS SUBTOTAL</b>	-	-	-
<b>CAPITAL OUTLAY SUBTOTAL</b>	-	-	-
<b>OTHER OUTGOING SUBTOTAL</b>	-	-	-
<b>EXPENSE GRAND TOTAL</b>	<b>248</b>	-	<b>254</b>
<b>81's FEDERAL REVENUES SUBTOTAL</b>	-	-	-
<b>86's STATE REVENUES SUBTOTAL</b>	-	-	-
886200 INTEREST COUNTY TREASURY	-	7	-
886440 UNREALIZED GAIN/LOSS ON FMV	-	(1)	-
889999 BEGINNING BALANCE, LOCAL	248	-	254
<b>88's LOCAL REVENUES SUBTOTAL</b>	<b>248</b>	<b>6</b>	<b>254</b>
<b>89's OTHER SOURCES SUBTOTAL</b>	-	-	-
<b>REVENUE GRAND TOTAL</b>	<b>248</b>	<b>6</b>	<b>254</b>



# 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 2023 AND 2024

ACCT DESCRIPTION	FY 2022-2023 BUDGET	ACTUAL YTD	FY 2023-2024 BUDGET
<b>31's STRS</b>	-	-	-
<b>32's PERS</b>	-	-	-
330010 FICA & MEDICARE (OASDI)	30,000	-	30,000
337102 IRMAA MEDI-PART D INSTR RET	-	18,123	-
337202 IRMAA MEDI-PART D NONINSTR RET	-	3,320	-
<b>33's FICA &amp; MEDICARE (OASDI)</b>	<b>30,000</b>	<b>21,443</b>	<b>30,000</b>
340010 HEALTH & WELFARE	88,050	-	88,050
340410 MEDICAL RETIREE	8,375,043	-	5,393,853
340453 MEDIC ACADEMIC INST RETIREE	-	2,458,539	-
340503 MEDIC EDU ADMIN/SUP RETIREE	-	232,708	-
340604 MEDIC CLASSIFIED RETIREES	-	1,788,694	-
340654 MEDIC CLASS ADMNSUP RETIRE	-	423,562	-
341410 DENTAL RETIREE	660,003	-	709,349
341453 DENT ACADEMIC INSTR RETIREE	-	282,900	-
341503 DENT EDU ADMIN/SUP RETIREE	-	23,952	-
341604 DENT CLASSIFIED RETIREES	-	280,610	-
341654 DENT CLASS ADMN/SUP RETIRE	-	57,400	-
346000 RETIREE SPOUSAL BENEFITS	-	23,080	-
349701 HSA ER RETIREE	-	9,300	-
349710 HSA ER RETIREE	14,300	-	14,300
<b>34's HEALTH &amp; WELFARE</b>	<b>9,137,396</b>	<b>5,580,744</b>	<b>6,205,552</b>
<b>35's STATE UNEMPL INSURANCE</b>	-	-	-
<b>36's WORKER'S COMP</b>	-	-	-
<b>37's APPLE</b>	-	-	-
<b>39's OTHER BENEFITS</b>	-	-	-
<b>EMPLOYEE BENEFITS SUBTOTAL</b>	<b>9,167,396</b>	<b>5,602,187</b>	<b>6,235,552</b>
<b>SUPPLIES &amp; MAT SUBTOTAL</b>	-	-	-
<b>OTHER OPER EXP SUBTOTAL</b>	-	-	-
<b>INDIRECT COSTS SUBTOTAL</b>	-	-	-
<b>CAPITAL OUTLAY SUBTOTAL</b>	-	-	-
731000 INTERFUND TRANS OUT BETWEEN	-	2,950,769	-
731010 INTERFUND TRANS OUT BETWEEN	4,950,770	-	-
799010 CONTINGENCY HOLDING ACCOUNT	8,375,596	-	11,051,492
<b>OTHER OUTGOING SUBTOTAL</b>	<b>13,326,366</b>	<b>2,950,769</b>	<b>11,051,492</b>
<b>EXPENSE GRAND TOTAL</b>	<b>22,493,762</b>	<b>8,552,956</b>	<b>17,287,044</b>
<b>81's FEDERAL REVENUES SUBTOTAL</b>	-	-	-
<b>86's STATE REVENUES SUBTOTAL</b>	-	-	-
886200 INTEREST COUNTY TREASURY	100,000	296,686	50,000
886440 UNREALIZED GAIN/LOSS ON FMV	-	(249,720)	-
889010 FUTURE RETIREE HEALTH PREMIUM	3,916,531	3,135,285	3,712,043
889999 BEGINNING BALANCE, LOCAL	15,704,039	-	13,525,001
<b>88's LOCAL REVENUES SUBTOTAL</b>	<b>19,720,570</b>	<b>3,182,251</b>	<b>17,287,044</b>
898100 INTERFUND TRANSER IN,BETWN	2,773,192	3,191,667	-
<b>89's OTHER SOURCES SUBTOTAL</b>	<b>2,773,192</b>	<b>3,191,667</b>	-
<b>REVENUE GRAND TOTAL</b>	<b>22,493,762</b>	<b>6,373,917</b>	<b>17,287,044</b>



# 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 2023 AND 2024

ACCT DESCRIPTION	FY 2022-2023		FY 2023-2024
	BUDGET	ACTUAL YTD	BUDGET
400010 Supplies & Materials	142,851	-	163,601
441000 SUPPLIES&MATERIAL NONINSTR	-	7,266	-
<b>SUPPLIES &amp; MAT SUBTOTAL</b>	<b>142,851</b>	<b>7,266</b>	<b>163,601</b>
500010 Other Oper Exp	90,153	-	89,380
555100 POSTAGE	-	1	-
561000 RENT & LEASE, EQUIPMENT	-	990	-
575800 FOOD FOR MEETINGS	-	6,638	-
585260 BANK CREDIT CARD EXPENSE	-	20	-
<b>OTHER OPER EXP SUBTOTAL</b>	<b>90,153</b>	<b>7,650</b>	<b>89,380</b>
<b>INDIRECT COSTS SUBTOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>
752000 STUDENT SCHOLARSHIPS	-	1,000	-
752010 STUDENT SCHOLARSHIPS	1,000	-	1,000
<b>CAPITAL OUTLAY SUBTOTAL</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
<b>EXPENSE GRAND TOTAL</b>	<b>234,004</b>	<b>15,916</b>	<b>253,981</b>
<b>81's FEDERAL REVENUES SUBTOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>86's STATE REVENUES SUBTOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>
882100 CONTRB,GIFTS,GRANTS,ENDOW	150	150	-
884350 MISC SALES AND COMMISSION	-	1,177	-
886100 INTEREST BANK ACCOUNTS	200	1,473	1,200
888950 POSTING FEES INCOME ASG	-	2,779	2,000
889100 ASG INCOME	650	170	100
889160 ASG MOVIE PASSES INCOME	3,500	1,292	1,500
889999 BEGINNING BALANCE, LOCAL	198,056	-	219,181
<b>88's LOCAL REVENUES SUBTOTAL</b>	<b>202,556</b>	<b>7,041</b>	<b>223,981</b>
898100 INTERFUND TRANSER IN,BETWN	30,000	30,000	30,000
898200 INTRAFUND TRANSFR IN,WITHIN	1,448	-	-
<b>89's OTHER SOURCES SUBTOTAL</b>	<b>31,448</b>	<b>30,000</b>	<b>30,000</b>
<b>REVENUE GRAND TOTAL</b>	<b>234,004</b>	<b>37,041</b>	<b>253,981</b>

# FUND 72 - STUDENT REP. FEE TRUST

## COMPARING FISCAL YEARS 2023 AND 2024

ACCT DESCRIPTION	FY 2022-2023		FY 2023-2024 BUDGET
	BUDGET	ACTUAL YTD	
<b>SUPPLIES &amp; MAT SUBTOTAL</b>	-	-	-
500010 OTHER OPER EXP	56,000	-	67,000
525100 MEMBERSHIP, DISTRICT	-	575	-
560900 DISTRICT VEHICLE USE	-	108	-
575210 TRAVEL, CLASSIFIED EMPLOYEE	-	209	-
575300 TRAVEL, STUDENT	-	16,920	-
575310 TRAVEL WITH STUDENT	-	8,701	-
575400 TRAVEL, NON EMPLOYEE	-	603	-
575800 FOOD FOR MEETINGS	-	1,825	-
<b>OTHER OPER EXP SUBTOTAL</b>	<b>56,000</b>	<b>28,941</b>	<b>67,000</b>
<b>INDIRECT COSTS SUBTOTAL</b>	-	-	-
<b>CAPITAL OUTLAY SUBTOTAL</b>	-	-	-
731010 INTERFUND TRANS OUT BETWEEN	20,000	-	-
799010 CONTINGENCY HOLDING ACCOUNT	410,424	-	440,903
<b>OTHER OUTGOING SUBTOTAL</b>	<b>430,424</b>	-	<b>440,903</b>
<b>EXPENSE GRAND TOTAL</b>	<b>486,424</b>	<b>28,941</b>	<b>507,903</b>
<b>81's FEDERAL REVENUES SUBTOTAL</b>	-	-	-
<b>86's STATE REVENUES SUBTOTAL</b>	-	-	-
886200 INTEREST COUNTY TREASURY	3,522	15,876	6,828
886440 UNREALIZED GAIN/LOSS ON FMV	-	(2,442)	-
888400 STUDENT REPRESENTATIN FEE	16,828	33,997	16,510
889999 BEGINNING BALANCE, LOCAL	466,074	-	484,565
<b>88's LOCAL REVENUES SUBTOTAL</b>	<b>486,424</b>	<b>47,431</b>	<b>507,903</b>
<b>89's OTHER SOURCES SUBTOTAL</b>	-	-	-
<b>REVENUE GRAND TOTAL</b>	<b>486,424</b>	<b>47,431</b>	<b>507,903</b>

# FUND 73 - STUDENT BODY CENTER FEE

## COMPARING FISCAL YEARS 2023 AND 2024

ACCT DESCRIPTION	FY 2022-2023		FY 2023-2024 BUDGET
	BUDGET	ACTUAL YTD	
<b>SUPPLIES &amp; MAT SUBTOTAL</b>	-	-	-
500010 OTHER OPER EXP	2,640	-	3,000
585250 BANK CHARGES	-	2,200	-
585990 SPECIAL ACTIVITIES	-	440	-
<b>OTHER OPER EXP SUBTOTAL</b>	<b>2,640</b>	<b>2,640</b>	<b>3,000</b>
<b>INDIRECT COSTS SUBTOTAL</b>	-	-	-
<b>CAPITAL OUTLAY SUBTOTAL</b>	-	-	-
712000 DEBT REDEMPTION PRINCIPAL	-	130,000	-
712010 DEBT REDEMPTION PRINCIPAL	130,000	-	135,000
713000 DEBT INTEREST/SERVICE CHGS	-	70,984	-
713010 DEBT INTEREST, SERVICE CHGS	70,985	-	69,288
731010 INTERFUND TRANS OUT BETWEEN	109,485	-	-
<b>OTHER OUTGOING SUBTOTAL</b>	<b>310,470</b>	<b>200,984</b>	<b>204,288</b>
<b>EXPENSE GRAND TOTAL</b>	<b>313,110</b>	<b>203,624</b>	<b>207,288</b>
<b>81's FEDERAL REVENUES SUBTOTAL</b>	-	-	-
<b>86's STATE REVENUES SUBTOTAL</b>	-	-	-
886200 INTEREST COUNTY TREASURY	200	1,947	1,000
886440 UNREALIZED GAIN/LOSS ON FMV	-	(2,066)	-
888300 STUDENT CENTER FEE	124,592	93,982	90,000
889999 BEGINNING BALANCE, LOCAL	277	-	-
<b>88's LOCAL REVENUES SUBTOTAL</b>	<b>125,069</b>	<b>93,863</b>	<b>91,000</b>
898100 INTERFUND TRANSER IN,BETWN	188,041	109,484	116,288
<b>89's OTHER SOURCES SUBTOTAL</b>	<b>188,041</b>	<b>109,484</b>	<b>116,288</b>
<b>REVENUE GRAND TOTAL</b>	<b>313,110</b>	<b>203,347</b>	<b>207,288</b>



# FUND 74

## P 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.



# FUND 74 - STUDENT FINANCIAL AID TRUST

## COMPARING FISCAL YEARS 2023 AND 2024

ACCT DESCRIPTION	FY 2022-2023		FY 2023-2024 BUDGET
	BUDGET	ACTUAL YTD	
400010 SUPPLIES & MATERIALS	3,286	-	3,286
<b>SUPPLIES &amp; MAT SUBTOTAL</b>	<b>3,286</b>	<b>-</b>	<b>3,286</b>
500010 OTHER OPER EXP	15,412	-	19,385
541000 FEDRL INTEREST EARNND,REPAY	-	6,800	-
541100 STATE INTEREST EARNND,REPAY	-	8,612	-
<b>OTHER OPER EXP SUBTOTAL</b>	<b>15,412</b>	<b>15,412</b>	<b>19,385</b>
<b>INDIRECT COSTS SUBTOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>CAPITAL OUTLAY SUBTOTAL</b>	<b>-</b>	<b>-</b>	<b>-</b>
751000 STUDENT GRANTS	-	17,373,894	-
751010 STUDENT GRANTS	18,875,745	-	18,147,827
761000 DIRECT LOANS	-	956,073	-
761010 DIRECT LOANS	956,073	-	792,734
<b>OTHER OUTGOING SUBTOTAL</b>	<b>19,831,818</b>	<b>18,329,967</b>	<b>18,940,561</b>
<b>EXPENSE GRAND TOTAL</b>	<b>19,850,515</b>	<b>18,345,378</b>	<b>18,963,233</b>
815130 PELL GRANTS	13,315,526	13,315,526	14,140,000
815230 SEOG	566,272	566,272	546,824
815300 DIRECT LOANS	956,073	956,073	792,734
819800 OTHER FEDERAL REVENUES	447,057	447,057	-
819999 BEGINNING BALANCE, FEDERAL	3,786	-	126,358
<b>81's FEDERAL REVENUES SUBTOTAL</b>	<b>15,288,714</b>	<b>15,284,928</b>	<b>15,605,916</b>
865350 CAL GRANTS FOR STUDENTS	1,927,470	1,927,470	1,865,752
865360 SB85 EA EMERGENCY STU GRANT	188,706	188,706	-
865370 SFRF EME STU GRANT	2,084,065	2,084,065	-
869999 BEGINNING BALANCE, STATE	74,649	-	1,378,779
<b>86's STATE REVENUES SUBTOTAL</b>	<b>4,274,890</b>	<b>4,200,241</b>	<b>3,244,531</b>
886100 INTEREST BANK ACCOUNTS	8,612	8,612	6,785
886300 INTREST EARNED ON FEDERL \$	6,800	6,800	6,000
<b>88's LOCAL REVENUES SUBTOTAL</b>	<b>15,412</b>	<b>15,412</b>	<b>12,785</b>
898100 INTERFUND TRANSER IN,BETWN	271,500	271,500	100,000
<b>89's OTHER SOURCES SUBTOTAL</b>	<b>271,500</b>	<b>271,500</b>	<b>100,000</b>
<b>REVENUE GRAND TOTAL</b>	<b>19,850,515</b>	<b>19,772,080</b>	<b>18,963,233</b>



# 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 2023 AND 2024

ACCT DESCRIPTION	FY 2022-2023		FY 2023-2024 BUDGET
	BUDGET	ACTUAL YTD	
11's INSTR SAL - CONTRACT	-	-	-
12's NON-INSTR SAL - CONTRACT	-	-	-
13's INSTR SAL - OTHER	-	-	-
14's NON-INSTR SAL - OTHER	-	-	-
<b>ACADEMIC SALARIES SUBTOTAL</b>	-	-	-
21's NON-INSTR SAL - REG	-	-	-
22's INSTR AIDES - REG	-	-	-
23's NON-ACA SAL - OTHER	-	-	-
24's INSTR AIDES - OTHER	-	-	-
<b>NON-ACADEMIC SAL SUBTOTAL</b>	-	-	-
31's STRS	-	-	-
32's PERS	-	-	-
33's FICA & MEDICARE (OASDI)	-	-	-
34's HEALTH & WELFARE	-	-	-
35's STATE UNEMPL INSURANCE	-	-	-
36's WORKER'S COMP	-	-	-
37's APPLE	-	-	-
39's OTHER BENEFITS	-	-	-
<b>EMPLOYEE BENEFITS SUBTOTAL</b>	-	-	-
SUPPLIES & MAT SUBTOTAL	-	-	-
OTHER OPER EXP SUBTOTAL	-	-	-
INDIRECT COSTS SUBTOTAL	-	-	-
CAPITAL OUTLAY SUBTOTAL	-	-	-
741010 OTHER TRANSFERS/OUTGOES	1,882	-	1,882
751010 STUDENT GRANTS	1,435	-	-
752000 STUDENT SCHOLARSHIPS	-	666,286	-
752010 STUDENT SCHOLARSHIPS	705,188	-	731,612
765000 STUDENT LOANS	-	250	-
765010 STUDENT LOANS	91,925	-	91,926
<b>OTHER OUTGOING SUBTOTAL</b>	<b>800,430</b>	<b>666,536</b>	<b>825,420</b>
<b>EXPENSE GRAND TOTAL</b>	<b>800,430</b>	<b>666,536</b>	<b>825,420</b>
81's FEDERAL REVENUES SUBTOTAL	-	-	-
86's STATE REVENUES SUBTOTAL	-	-	-
882200 SCHOLRSHIP/GRANT/LOAN REV	637,078	683,261	645,092
882300 STUDENT LOAN REPAYMENTS	-	250	-
886440 UNREALIZED GAIN/LOSS ON FMV	3,799	(952)	4,751
889999 BEGINNING BALANCE, LOCAL	159,553	-	175,577
<b>88's LOCAL REVENUES SUBTOTAL</b>	<b>800,430</b>	<b>682,559</b>	<b>825,420</b>
89's OTHER SOURCES SUBTOTAL	-	-	-
<b>REVENUE GRAND TOTAL</b>	<b>800,430</b>	<b>682,559</b>	<b>825,420</b>



# 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 2023 AND 2024

ACCT DESCRIPTION	FY 2022-2023		FY 2023-2024 BUDGET
	BUDGET	ACTUAL YTD	
<b>SUPPLIES &amp; MAT SUBTOTAL</b>	-	-	-
500010 OTHER OPER EXP	12,411	-	14,000
585100 ADMINISTRATIVE EXPENSE	-	12,411	-
<b>OTHER OPER EXP SUBTOTAL</b>	<b>12,411</b>	<b>12,411</b>	<b>14,000</b>
<b>INDIRECT COSTS SUBTOTAL</b>	-	-	-
<b>CAPITAL OUTLAY SUBTOTAL</b>	-	-	-
799310 RESERVE JPA IRREVOCABLE TRUST	13,455,635	-	14,749,298
<b>OTHER OUTGOING SUBTOTAL</b>	<b>13,455,635</b>	-	<b>14,749,298</b>
<b>EXPENSE GRAND TOTAL</b>	<b>13,468,046</b>	<b>12,411</b>	<b>14,763,298</b>
<b>81's FEDERAL REVENUES SUBTOTAL</b>	-	-	-
<b>86's STATE REVENUES SUBTOTAL</b>	-	-	-
886440 UNREALIZED GAIN/LOSS ON FMV	-	568,737	-
886500 OTH INTEREST & INVEST INCOM	-	279,824	175,000
889999 BEGINNING BALANCE, LOCAL	10,801,379	-	14,588,298
<b>88's LOCAL REVENUES SUBTOTAL</b>	<b>10,801,379</b>	<b>848,561</b>	<b>14,763,298</b>
898100 INTERFUND TRANSER IN,BETWN	2,666,667	2,950,769	-
<b>89's OTHER SOURCES SUBTOTAL</b>	<b>2,666,667</b>	<b>2,950,769</b>	-
<b>REVENUE GRAND TOTAL</b>	<b>13,468,046</b>	<b>3,799,330</b>	<b>14,763,298</b>