



PACRA (PALOMAR COLLEGE RETIREES ASSOCIATION)

<https://www2.palomar.edu/pages/pacra/>

BOARD OF DIRECTORS MEETING MINUTES FINAL

THURSDAY, NOVEMBER 19, 2020 / 1-2 PM

ZOOM MEETING HOSTED BY BOB LARSON (COVID-19)

<p>A. CALL TO ORDER</p> <p>Members Present</p> <p>Members Absent</p> <p>Guests</p>	<p>The meeting was called to order by Judy Cater, President, at 1:05 p.m.</p> <p>Steve Spear, Judy Dolan, Tom Humphrey, Jayne Conway, John Erickson, Cynthia Poole, Becky McCluskey, Bob Larson</p> <p>June Rady</p> <p>None</p>
<p>APPROVAL OF MINUTES</p>	<p>The October 15, 2020, Board Meeting Minutes were approved as written.</p>
<p>B. ANNOUNCEMENTS / INFORMATION</p>	<p>1. Reports relating to the following items were reviewed and briefly discussed:</p> <ul style="list-style-type: none"> a. Jack Kahn's daily Covid-19 emails: ongoing information to keep the campus community informed including <i>Local Updates</i>, <i>Antiracist Updates</i>, <i>Palomar Champions</i>, and links to the Zoom meetings for the <i>State-of-the-Budget</i> sessions and the weekly <i>Campus-wide COVID-19 Updates</i> b. November 10 Governing Board meeting: Judy Cater spoke to recognize the many veterans who have and are serving among the Palomar College community; and, acknowledged the work of retiring trustees Nina Deerfield, John Halcon, and Nancy Ann Hensch. (full text attached) Three new GB members will be officially greeted at the December meeting: Brian Olson, Area 4; Roberto Rodriguez Area 3; Christian Garcia, Area 2. Next GB meetings: December 15, 2020 and January 5, 2021 c. PC Budget meetings
<p>C. REPORTS/UPDATES</p>	<p>1. Benefits Committee:</p> <ul style="list-style-type: none"> a. Report of November 4, 2020, Zoom meeting: StevBe/Jayne/Becky/Judy D. (absent)/ Judy C. (alternate): follow-up Items for discussion from Oct 7 meeting: <ul style="list-style-type: none"> i. Dependent Audit Savings ii. Benefit Plan Change Savings iii. eBenefits and Medicare coordination informational videos iv. Retiree Benefit comments <p>Linda Beam, VP/HR addressed the details of i and ii above (refer to Benefits Committee meeting Minutes of Nov 4: https://www2.palomar.edu/pages/benefits/minutes-and-agendas/)</p> b. Next scheduled meeting: December 2, 2020 at 3 p.m. on Zoom <p>SISC Health Benefits Nov 19 at 1 pm: (see attached Minutes)</p> <p>REMINDER: HR has posted a Retirees Information Page on its website: https://www2.palomar.edu/pages/hr/employees/benefits-2/ Click on the RETIREMENT INFORMATION link</p> <p>2. Treasurer/Membership: Tom Humphrey: As of November 7, 2020, there are 178 active members for 2020-2021. Tom also reported \$3,986 in membership dues and \$1,765 in scholarship donations.</p>

	3. Secretary's Report Email Blasts: Judy Dolan a. An email blast entitled <i>OCTOBER 2020 UPDATES</i> was sent October 27. b. A list of the 178 active members was distributed at the meeting.
D. UNFINISHED BUSINESS	1. Discussion: Emergency Fund for PC Students: tabled until January 28, 2021 Board meeting. <i>(Review: at the September 17 Board meeting, John presented an idea for this fund to be used for students who have immediate needs. Because of time constraints occurring for the Oct 15 meeting, discussion/action will be taken at the Nov 19 meeting. John and Cynthia will investigate the feasibility of this fund, how it relates to our Scholarship fund, what would be the dollar amount, would it be ongoing, how would the money be allocated and by whom, etc.; tabled at the Nov 19 meeting)</i>
E. NEW BUSINESS	1. Discussion: PACRA Board December 10 lunch. Place TBD 2. Discussion: Three new GB members: Covid dictates our meeting with anyone face-to-face; alternative ways to connect were discussed. 3. Discussion: Changes to Medicare D Rx package mailed to retirees: bring to Benefits Committee for future agenda item. 4. Discussion: Change to PACRA Board meetings: effective January 2021, the PACRA Board will meet the fourth Thursday of the month so that the five members of the Benefits Committee can attend the SISC Board meetings which meet monthly on the third Thursday. 5. Information: Accessing the eBenefits Portal: Jayne shared the following: LOGIN: https://enroll.ebenefits.com/login.aspx?id=342 eBenefits Online Benefit Election Portal Employees need to make elections through the portal; no paper forms will be accepted this year due to the remote environment. Technical support (866)203-8051
F. OTHER	None
G. ADJOURNMENT	The meeting was adjourned at 2:12 p.m.

Respectfully Submitted,

Judy Dolan

Judy Dolan, Secretary

FALL 2020 BOARD MEETINGS: VIA ZOOM	SPRING 2021 BOARD MEETINGS: via Zoom <i>(Note change to FOURTH Thursday to accommodate Board members on the Benefits Committee to attend SISC Board Zoom meetings on the third Thursday)</i>
August 20	January 28
September 17	February 25
October 15	March 25
November 19	April 15 Annual Meeting: <i>TBD</i>
December Board Lunch: Dec 10 <i>(Canceled re Covid pandemic)</i>	May 27 (last Board meeting) Next Board Meeting: August 26, 2021



July 1, 2020

TO: SISC I, II, AND III BOARD MEMBERS
 FROM: NICK G. KOUKLIS, CHIEF EXECUTIVE OFFICER
 SUBJECT: MEETING DATES FOR 2020-2021

The 2020-2021 SISC Boards have been scheduled to meet in the SISC Board Room on the Fourth Floor of the Larry E. Reider Education Center, 2000 K Street, Bakersfield, CA 93301. All meetings will be held the **third** Thursday of each month, with the exception of **July** and **September** (July due to CCWC Conference and September to allow more time for budget development.) These meetings will be held on the **fourth** Thursday of the month, respectively.

<u>DATE</u>	<u>SISC I</u>	<u>SISC II</u>	<u>SISC III</u>	<u>LOCATION</u>
<u>2020</u>				
July 23	9:00 a.m.	10:30 a.m.	1:00 p.m.	Fourth Floor Board Room
August 20	9:00 a.m.	10:30 a.m.	1:00 p.m.	Fourth Floor Board Room
September 24	9:00 a.m.	10:30 a.m.	1:00 p.m.	Fourth Floor Board Room
October 15-16	11:30 a.m.	1:00 p.m.	2:30 p.m.	Lucia Mar Unified SD
November 19	9:00 a.m.	10:30 a.m.	1:00 p.m.	Fourth Floor Board Room
December 17	9:00 a.m.	10:30 a.m.	1:00 p.m.	Fourth Floor Board Room
<u>2021</u>				
January 21	9:00 a.m.	10:30 a.m.	1:00 p.m.	Fourth Floor Board Room
February 18	9:00 a.m.	10:30 a.m.	1:00 p.m.(204)	Fourth Floor Board Room
March 18	9:00 a.m.	10:30 a.m.	1:00 p.m.	Fourth Floor Board Room
April 15	9:00 a.m.	10:30 a.m.	1:00 p.m.	Fourth Floor Board Room
May 20	9:00 a.m.	10:30 a.m.	1:00 p.m.	Fourth Floor Board Room
June 17	9:00 a.m.	10:30 a.m.	1:00 p.m.	Fourth Floor Board Room

California Community Colleges

ANNUAL FINANCIAL AND BUDGET REPORT

(Financial Report for Fiscal Year 2019-2020)

(Budget Report for Fiscal Year 2020-2021)

District: PALOMAR

District Code: 060

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

District Chief Business Officer

Date

District Superintendent

Date

Contact:

In accordance with the *California Code of Regulations*, Section 58305(d) a copy of this report is due to the Chancellor's Office on or before October 10, 2020. Please submit the report to :

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

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 060

Name: PALOMAR

	Object Code	Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Academic Salaries		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Instructional Salaries					
Contract or Regular	1100	26,453,780	26,453,780		26,453,780
Other	1300	16,840,778	16,840,778		16,840,778
Total Instructional Salaries		43,294,558	43,294,558	0	43,294,558
Non-Instructional Salaries					
Contract or Regular	1200		9,974,814		9,974,814
Other	1400		750,993	2,413	753,406
Total Non-Instructional Salaries		0	10,725,807	2,413	10,728,220
Total Academic Salaries		43,294,558	54,020,365	2,413	54,022,778
Classified Salaries					
Non-Instructional Salaries					
Regular Status	2100		25,030,716	409,775	25,440,491
Other	2300		926,152	114,151	1,040,303
Total Non-Instructional Salaries		0	25,956,868	523,926	26,480,794
Instructional Aides					
Regular Status	2200	1,946,687	1,946,687		1,946,687
Other	2400	396,919	396,919		396,919
Total Instructional Aides		2,343,606	2,343,606	0	2,343,606
Total Classified Salaries		2,343,606	28,300,474	523,926	28,824,400
Employee Benefits	3000	20,950,265	41,165,963	282,849	41,448,812
Supplies and Materials	4000		959,426	4,172	963,598
Other Operating Expenses	5000		9,465,188	335,465	9,800,653
Equipment Replacement	6420				0
Total Expenditures Prior to Exclusions		66,588,429	133,911,416	1,148,825	135,060,241

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 060

Name: PALOMAR

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
		Instructional Salary Cost	Total CEE	Activities	
Exclusions		AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Activities to Exclude	TOP Code				
Instructional Staff-Retirees' Benefits and Retirement Incentives	5900	461,582	461,582		461,582
Student Health Services Above Amount Collected	6441				0
Student Transportation	6491				0
Noninstructional Staff-Retirees' Benefits and Retirement Incentives	6740		807,544		807,544
Objects to Exclude	Object Code				
Rents and Leases	5060		174,698	18,779	193,477
Lottery Expenditures					
Academic Salaries	1000				0
Classified Salaries	2000				0
Employee Benefits	3000				0
Supplies and Materials	4000				
Software	4100				0
Books, Magazines, & Periodicals	4200				0
Instructional Supplies & Materials	4300				0
Noninstructional, Supplies & Materials	4400				0
Total Supplies and Materials		0	0	0	0
Other Operating Expenses and Services	5000		3,165,053		3,165,053

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 060

Name: PALOMAR

		Activity (ECSA)	Activity (ECSB)	Activity (ECSX)	
		ECS 84362 A	ECS 84362 B	Excluded	
	Object	Instructional Salary Cost	Total CEE	Activities	
	Code	AC 0100-5900 & AC 6110	AC 0100 - 6799	AC 6800 - 7390	Total
Capital Outlay	6000				
Library Books	6300				0
Equipment	6400				
Equipment - Additional	6410				0
Equipment - Replacement	6420				0
Total Equipment		0	0	0	0
Total Capital Outlay		0	0	0	0
Other Outgo	7000				0
Total Exclusions		461,582	4,608,877	18,779	4,627,656
Total for ECS 84362, 50% Law		66,126,847	129,302,539	1,130,046	130,432,585
Percent of CEE (Instructional Salary Cost / Total CEE)		51.14%	100.00%		
50% of Current Expense of Education			64,651,270		
Nonexempted (Remaining) Deficiency from second preceeding Fiscal Year					
Amount Required to be Expended for Salaries of Classroom Instructors		66,126,847	129,302,539	1,130,046	130,432,585
Reconciliation to Unrestricted General Fund Expenditures					
Total Expenditures Prior to Exclusions		66,588,429	133,911,416	1,148,825	135,060,241
Capital Expenditures	6000		11,511		11,511
Equipment Replacement (Back out)	6420		0	0	0
Total Unrestricted General Fund Expenditures		66,588,429	133,922,927	1,148,825	135,071,752

CALIFORNIA COMMUNITY COLLEGES

COMBINED BALANCE SHEET

Governmental Funds Group

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2020

District ID: 060

Name: PALOMAR

		11	12	10
Description	CA (Object)	General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111	692,915		692,915
In County Treasury	9112	25,335,079	6,036,544	31,371,623
Cash With Fiscal Agents	9113			0
Revolving Cash Accounts	9114	25,911		25,911
Investments (at cost)	9120			0
Accounts Receivable	9130	15,324,687	5,952,841	21,277,528
Due from Other Funds	9140	596,415		596,415
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			0
Prepaid Items	9220	421,129	94,154	515,283
TOTAL ASSETS		42,396,136	12,083,539	54,479,675
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	5,820,695	668,253	6,488,948
Accrued Salaries and Wages Payable	9520	3,152,114	325,155	3,477,269
Compensated Absences Payable Current	9530			0
Due to Other Funds	9540	8,167,077	548,769	8,715,846
Temporary Loans	9550			0
Current Portion of Long-Term Debt	9560			0
Deferred Revenues	9570	4,443,897	4,951,027	9,394,924
TOTAL LIABILITIES		21,583,783	6,493,204	28,076,987

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

COMBINED BALANCE SHEET

10 General Fund — Combined

(Total Unrestricted and Restricted)

For Year Ended June 30, 2020

District ID: 060

Name: PALOMAR

		11	12	10
Description	CA (Object)	General Fund Unrestricted	General Fund Restricted	General Fund COMBINED
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			0
NonCash Assets	9711			0
Amounts Restricted by Law for Specific Purposes	9712			0
Reserve for Encumbrances Credit	9713			0
Reserve for Encumbrances Debit	9714			0
Reserve for Debt Services	9715			0
Assigned/Committed	9754			0
Unassigned	9790			0
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			0
Restricted Fund Balance	9752		5,590,335	5,590,335
Committed Fund Balance	9753	9,455,023		9,455,023
Assigned Fund Balance	9754	1,582,351		1,582,351
Total Designated Fund Balance		11,037,374	5,590,335	16,627,709
Uncommitted Fund Balance	9790	9,774,979		9,774,979
TOTAL FUND EQUITY		20,812,353	5,590,335	26,402,688
TOTAL LIABILITIES AND FUND EQUITY		42,396,136	12,083,539	54,479,675

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

Governmental Funds Group

20 Debt Service Funds:

21 Bond Interest and Redemption Fund

22 Revenue Bond Interest and Redemption Fund

29 Other Debt Service Fund

District ID: 060

Name: PALOMAR

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	20,432,225		
Cash With Fiscal Agents	9113			102,603,250
Investments (at cost)	9120			
Accounts Receivable	9130	205,583		
Due from Other Funds	9140			
TOTAL ASSETS		20,637,808	0	102,603,250
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510			
Accrued Salaries and Wages Payable	9520			
Compensated Absences Payable Current	9530			
Due to Other Funds	9540			
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		0	0	0

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

Governmental Funds Group

20 Debt Service Funds:

21 Bond Interest and Redemption Fund

22 Revenue Bond Interest and Redemption Fund

29 Other Debt Service Fund

District ID: 060

Name: PALOMAR

Description	CA (Object)	21 Bond Interest and Redemption Fund	22 Revenue Bond Interest and Redemption Fund	29 Other Debt Service Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752	20,637,008		102,603,250
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		20,637,008	0	102,603,250
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		20,637,008	0	102,603,250
TOTAL LIABILITIES AND FUND EQUITY		20,637,008	0	102,603,250

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

COMBINED BALANCE SHEET

31 Bookstore Fund

34 Farm Operation Fund

32 Cafeteria Fund

35 Revenue Bond Project Fund

33 Child Development Fund

39 Other Special Revenue Fund

For Year Ended June 30, 2020

District ID: 060

Name: PALOMAR

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
ASSETS							
Cash, Investments, and Receivables	9100						
Cash:							
Awaiting Deposit and in Banks	9111			73,092			
In County Treasury	9112			637,566			
Cash With Fiscal Agents	9113						
Revolving Cash Accounts	9114						
Investments (at cost)	9120						
Accounts Receivable	9130			4,941			
Due from Other Funds	9140			5,888			
Inventories, Stores, and Prepaid Items	9200						
Inventories and Stores	9210						
Prepaid Items	9220						
TOTAL ASSETS		0	0	721,487	0	0	0
LIABILITIES							
Current Liabilities and Deferred Revenue	9500						
Accounts Payable	9510			17,481			
Accrued Salaries and Wages Payable	9520			11,771			
Compensated Absences Payable Current	9530						
Due to Other Funds	9540			114,616			
Temporary Loans	9550						
Current Portion of Long-Term Debt	9560						
Deferred Revenues	9570			36,777			
TOTAL LIABILITIES		0	0	180,645	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

30 Special Revenue Funds:

COMBINED BALANCE SHEET

31 Bookstore Fund

34 Farm Operation Fund

32 Cafeteria Fund

35 Revenue Bond Project Fund

33 Child Development Fund

39 Other Special Revenue Fund

For Year Ended June 30, 2020

District ID: 060

Name: PALOMAR

Description	CA (Object)	31 Bookstore Fund	32 Cafeteria Fund	33 Child Development Fund	34 Farm Operation Fund	35 Revenue Bond Project Fund	39 Other Special Revenue Fund
FUND BALANCE (NON-GASB 54)							
Fund Balance Reserved	9710	0	0	0	0	0	0
NonCash Assets	9711	0	0	0	0	0	0
Amounts Restricted by Law for Specific Purposes	9712	0	0	0	0	0	0
Reserve for Encumbrances Credit	9713	0	0	0	0	0	0
Reserve for Encumbrances Debit	9714	0	0	0	0	0	0
Reserve for Debt Services	9715	0	0	0	0	0	0
Assigned/Committed	9754	0	0	0	0	0	0
Unassigned	9790	0	0	0	0	0	0
Total Fund Balance		0	0	0	0	0	0
Fund Balance (GASB 54)	9750						
Nonspendable Fund Balance	9751	0	0	0	0	0	0
Restricted Fund Balance	9752	0	0	540,842	0	0	0
Committed Fund Balance	9753	0	0	0	0	0	0
Assigned Fund Balance	9754	0	0	0	0	0	0
Total Designated Fund Balance		0	0	540,842	0	0	0
Uncommitted Fund Balance	9790	0	0	0	0	0	0
TOTAL FUND EQUITY		0	0	540,842	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	721,487	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 060

Name: PALOMAR

		41	42	43
	CA	Capital Outlay	Revenue Bond	General Obligation
Description	(Object)	Projects Fund	Construction Fund	Bond Fund
ASSETS				
Cash, Investments, and Receivables	9100			
Cash:				
Awaiting Deposit and in Banks	9111			
In County Treasury	9112	10,408,626		166,656,083
Cash With Fiscal Agents	9113			
Revolving Cash Accounts	9114			
Investments (at cost)	9120			
Accounts Receivable	9130	49,595		696,157
Due from Other Funds	9140	2,521,000		566
Inventories, Stores, and Prepaid Items	9200			
Inventories and Stores	9210			
Prepaid Items	9220	35,229		199,294
TOTAL ASSETS		13,014,450	0	167,552,100
LIABILITIES				
Current Liabilities and Deferred Revenue	9500			
Accounts Payable	9510	64,115		97,337
Accrued Salaries and Wages Payable	9520			5,593
Compensated Absences Payable Current	9530			
Due to Other Funds	9540	251,267		231,598
Temporary Loans	9550			
Current Portion of Long-Term Debt	9560			
Deferred Revenues	9570			
TOTAL LIABILITIES		315,382	0	334,528

CALIFORNIA COMMUNITY COLLEGES

Governmental Funds Group

Annual Financial and Budget Report

40 Capital Projects Funds:

41 Capital Outlay Projects Fund

42 Revenue Bond Construction Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 060

Name: PALOMAR

		41	42	43
	CA	Capital Outlay	Revenue Bond	General Obligation
Description	(Object)	Projects Fund	Construction Fund	Bond Fund
FUND BALANCE (NON-GASB 54)				
Fund Balance Reserved	9710			
NonCash Assets	9711			
Amounts Restricted by Law for Specific Purposes	9712			
Reserve for Encumbrances Credit	9713			
Reserve for Encumbrances Debit	9714			
Reserve for Debt Services	9715			
Assigned/Committed	9754			
Unassigned	9790			
Total Fund Balance		0	0	0
Fund Balance (GASB 54)	9750			
Nonspendable Fund Balance	9751			
Restricted Fund Balance	9752	12,699,068		166,217,572
Committed Fund Balance	9753			
Assigned Fund Balance	9754			
Total Designated Fund Balance		12,699,068	0	166,217,572
Uncommitted Fund Balance	9790			
TOTAL FUND EQUITY		12,699,068	0	166,217,572
TOTAL LIABILITIES AND FUND EQUITY		13,014,450	0	166,552,100

51 Bookstore Fund

53 Farm Operations Fund

52 Cafeteria Fund

59 Other Enterprise Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 060

Name: PALOMAR

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
ASSETS					
Cash, Investments, and Receivables	9100				
Cash:					
Awaiting Deposit and in Banks	9111				
In County Treasury	9112				
Cash With Fiscal Agents	9113				
Revolving Cash Accounts	9114				
Investments (at cost)	9120				
Accounts Receivable	9130				
Due from Other Funds	9140				
Inventories, Stores, and Prepaid Items	9200				
Inventories and Stores	9210				
Prepaid Items	9220				
Fixed Assets	9300				
Sites	9310				
Site Improvements	9320				
Accumulated Depreciation Site Improvements	9321				
Buildings	9330				
Accumulated Depreciation Buildings	9331				
Library Books	9340				
Equipment	9350				
Accumulated Depreciation Equipment	9351				
Work in Progress	9360				
Total Fixed Assets		0	0	0	0
TOTAL ASSETS		0	0	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2020

District ID: 060

Name: PALOMAR

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
LIABILITIES					
Current Liabilities and Deferred Revenue	9500				
Accounts Payable	9510				
Accrued Salaries and Wages Payable	9520				
Compensated Absences Payable Current	9530				
Due to Other Funds	9540				
Temporary Loans	9550				
Current Portion of Long-Term Debt	9560				
Deferred Revenues	9570				
Total Current Liabilities and Deferred Revenue		0	0	0	0
Long-Term Liabilities	9600				
Bonds Payable	9610				
Revenue Bonds Payable	9620				
Certificates of Participation	9630				
Lease Purchase of Capital Lease	9640				
Compensated Absences Long Term	9650				
Post-Employment Benefits Long Term	9660				
Other Long-Term Liabilities	9670				
Total Long-Term Liabilities		0	0	0	0
TOTAL LIABILITIES	968	0	0	0	0

51 Bookstore Fund

53 Farm Operations Fund

COMBINED BALANCE SHEET

52 Cafeteria Fund

59 Other Enterprise Fund

For Year Ended June 30, 2020

District ID: 060

Name: PALOMAR

Description	CA (Object)	51 Bookstore Fund	52 Cafeteria Fund	53 Farm Operations Fund	59 Other Enterprise Fund
FUND EQUITY					
Fund Balance Reserved	9710				
NonCash Assets	9711				
Amounts Restricted by Law for Specific Purposes	9712				
Reserve for Encumbrances Credit	9713				
Reserve for Encumbrances Debit	9714				
Reserve for Debt Services	9715				
Assigned/Committed	9754				
Unassigned	9790				
Total Reserved Fund Balance		0	0	0	0
Fund Balance (GASB 54)	9750				
Nonspendable Fund Balance	9751				
Restricted Fund Balance	9752				
Committed Fund Balance	9753				
Assigned Fund Balance	9754				
Total Designated Fund Balance		0	0	0	0
Uncommitted(Unrestricted) Fund Balance	9790				
Other Equity	9800				
Contributed Capital	9810				
Retained Earnings	9850				
Investment in General Fixed Assets	9890				
TOTAL FUND EQUITY		0	0	0	0
TOTAL LIABILITIES AND FUND EQUITY		0	0	0	0

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 060

Name: PALOMAR

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
ASSETS			
Cash, Investments, and Receivables	9100		
Cash:			
Awaiting Deposit and in Banks	9111		
In County Treasury	9112		6,542,537
Cash With Fiscal Agents	9113		
Revolving Cash Accounts	9114		
Investments (at cost)	9120		
Accounts Receivable	9130		29,722
Due from Other Funds	9140		6,231,820
Student Loans Receivable	9150		
Inventories, Stores, and Prepaid Items	9200		
Inventories and Stores	9210		
Prepaid Items	9220		
Fixed Assets	9300		
Sites	9310		
Site Improvements	9320		
Accumulated Depreciation Site Improvements	9321		
Buildings	9330		
Accumulated Depreciation Buildings	9331		
Library Books	9340		
Equipment	9350		
Accumulated Depreciation Equipment	9351		
Work in Progress	9360		
Total Fixed Assets		0	0
TOTAL ASSETS		0	12,804,079

CALIFORNIA COMMUNITY COLLEGES

Proprietary Funds Group

Annual Financial and Budget Report

60 Internal Service Funds:

61 Self-Insurance Fund

69 Other Internal Service Fund

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 060

Name: PALOMAR

Description	CA	61	69
	(Object)	Self-Insurance Fund	Other Internal Service Fund
LIABILITIES			
Current Liabilities and Deferred Revenue	9500		
Accounts Payable	9510		50,854
Accrued Salaries and Wages Payable	9520		
Compensated Absences Payable Current	9530		
Due to Other Funds	9540		
Temporary Loans	9550		
Current Portion of Long-Term Debt	9560		
Deferred Revenues	9570		
Total Current Liabilities and Deferred Revenue		0	50,854
Long-Term Liabilities	9600		
Bonds Payable	9610		
Revenue Bonds Payable	9620		
Certificates of Participation	9630		
Lease Purchase of Capital Lease	9640		
Compensated Absences Long Term	9650		
Post-Employment Benefits Long Term	9660		
Other Long-Term Liabilities	9670		
Total Long-Term Liabilities		0	0
TOTAL LIABILITIES	968	0	50,854

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 060

Name: PALOMAR

Description	CA (Object)	61 Self-Insurance Fund	69 Other Internal Service Fund
FUND EQUITY			
Fund Balance Reserved	9710		
NonCash Assets	9711		
Amounts Restricted by Law for Specific Purposes	9712		
Reserve for Encumbrances Credit	9713		
Reserve for Encumbrances Debit	9714		
Reserve for Debt Services	9715		
Assigned/Committed	9754		
Unassigned	9790		
Total Reserved Fund Balance		0	0
Fund Balance (GASB 54)	9750		
Nonspendable Fund Balance	9751		
Restricted Fund Balance	9752		
Committed Fund Balance	9753		
Assigned Fund Balance	9754		12,753,225
Total Designated Fund Balance		0	12,753,225
Uncommitted(Unrestricted) Fund Balance	9790		
Other Equity	9800		
Contributed Capital	9810		
Retained Earnings	9850		
Investment in General Fixed Assets	9890		
TOTAL FUND EQUITY		0	12,753,225
TOTAL LIABILITIES AND FUND EQUITY		0	12,804,079

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 060

Name: PALOMAR

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
ASSETS									
Cash, Investments, and Receivables	9100								
Cash:									
Awaiting Deposit and in Banks	9111	181,240	225	677	54,144	8,860			
In County Treasury	9112		418,056	101,335		165,206			
Cash With Fiscal Agents	9113								7,392,902
Revolving Cash Accounts	9114					1,095			
Investments (at cost)	9120								
Accounts Receivable	9130		31,104	37,952	45	338			
Due from Other Funds	9140								
Student Loans Receivable	9150					7,809			
Inventories, Stores, and Prepaid Items	9200								
Inventories and Stores	9210								
Prepaid Items	9220								
Fixed Assets	9300								
Sites	9310								
Site Improvements	9320								
Accumulated Depreciation Site Improvements	9321								
Buildings	9330								
Accumulated Depreciation Buildings	9331								
Library Books	9340								
Equipment	9350								
Accumulated Depreciation Equipment	9351								
Work in Progress	9360								
Total Fixed Assets		0	0	0	0	0	0	0	0
TOTAL ASSETS		181,240	449,385	139,964	54,189	183,308	0	0	7,392,902

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 060

Name: PALOMAR

Description	CA (Object)	71 Associated Students Trust Fund	72 Student Representation Fee Trust Fund	73 Student Body Center Fee Trust Fund	74 Student Financial Aid Trust Fund	75 Scholarship and Loan Trust Fund	76 Investment Trust Fund	77 Deferred Compensation Trust Fund	79 Other Trust Fund
LIABILITIES									
Current Liabilities and Deferred Revenue	9500								
Accounts Payable	9510	315		3	9,817	33,675			
Accrued Salaries and Wages Payable	9520								
Compensated Absences Payable Current	9530								
Due to Other Funds	9540		10,420	409	31,533				
Temporary Loans	9550								
Current Portion of Long-Term Debt	9560								
Deferred Revenues	9570		26,686	62,743					
Total Current Liabilities and Deferred Revenue		315	37,106	63,155	41,350	33,675	0	0	0
Long-Term Liabilities	9600								
Bonds Payable	9610								
Revenue Bonds Payable	9620								
Certificates of Participation	9630								
Lease Purchase of Capital Lease	9640								
Compensated Absences Long Term	9650								
Post-Employment Benefits Long Term	9660								
Other Long-Term Liabilities	9670								
Total Long-Term Liabilities		0	0	0	0	0	0	0	0
TOTAL LIABILITIES	968	315	37,106	63,155	41,350	33,675	0	0	0

COMBINED BALANCE SHEET

For Year Ended June 30, 2020

District ID: 060

Name: PALOMAR

		71	72	73	74	75	76	77	79
	CA	Associated	Student	Student Body	Student	Scholarship	Investment	Deferred	Other
Description	(Object)	Students	Representation	Center Fee	Financial Aid	and Loan		Compensation	
		Trust Fund	Fee Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund	Trust Fund
FUND EQUITY									
Fund Balance Reserved	9710								
NonCash Assets	9711								
Amounts Restricted by Law for Specific Purposes	9712								
Reserve for Encumbrances Credit	9713								
Reserve for Encumbrances Debit	9714								
Reserve for Debt Services	9715								
Assigned/Committed	9754								
Unassigned	9790								
Total Reserved Fund Balance		0	0	0	0	0	0	0	0
Fund Balance (GASB 54)	9750								
Nonspendable Fund Balance	9751								
Restricted Fund Balance	9752		412,279		3,787	149,634			7,392,902
Committed Fund Balance	9753								
Assigned Fund Balance	9754	180,925		124,848					
Total Designated Fund Balance		180,925	412,279	124,848	3,787	149,634	0	0	7,392,902
Uncommitted(Unrestricted) Fund Balance	9790								
Other Equity	9800								
Contributed Capital	9810								
Retained Earnings	9850								
Investment in General Fixed Assets	9890								
TOTAL FUND EQUITY		180,925	412,279	124,848	3,787	149,634	0	0	7,392,902
TOTAL LIABILITIES AND FUND EQUITY		181,240	449,385	188,003	45,137	183,309	0	0	7,392,902

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

District ID: 060

Name: PALOMAR

Description	Object Code	Fund S11 Unrestricted	Fund S12 Restricted	Fund S10 Total General Fund
		Actual	Actual	Actual
Federal Revenues	8100			
Forest Revenues	8110			0
Higher Education Act	8120		4,477,015	4,477,015
Workforce Investment Act	8130			0
Temporary Assistance for Needy Families (TANF)	8140		58,875	58,875
Student Financial Aid	8150		112,448	112,448
Veterans Education	8160		21,120	21,120
Vocational and Technical Education Act (VATEA)	8170		788,159	788,159
Other Federal Revenues	8190		1,533,076	1,533,076
Total Federal Revenues	8100	0	6,990,693	6,990,693
State Revenues	8600			
General Apportionments	8610			0
Apprenticeship Apportionment	8611	2,412,012		2,412,012
State General Apportionment	8612	12,635,439		12,635,439
Other General Apportionment	8613	1,435,166		1,435,166
General Categorical Programs	8620			
Child Development	8621			0
Extended Opportunity Programs and Services(EOPS)	8622		1,200,227	1,200,227
Disabled Students Programs and Services(DSPS)	8623		1,326,951	1,326,951
Temporary Assistance for Needy Families (TANF)	8624			0
California Work Opportunity and Responsibility to Kids (CalWORKs)	8625		319,906	319,906
Telecommunications and Technology Infrastructure Program (TTIP)	8626		835,670	835,670
Other General Categorical Programs	8627		17,735,846	17,735,846

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

District ID: 060

Name: PALOMAR

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
EPA Proceeds	8630	9,225,025		9,225,025
Reimbursable Categorical Programs	8650			
Instructional Improvement Grant	8651			0
Other Reimbursable Categorical Programs	8652			0
State Tax Subventions	8670			
Homeowners' Property Tax Relief	8671	399,521		399,521
Timber Yield Tax	8672			0
Other State Tax Subventions	8673			0
State Non-Tax Revenues	8680			
State Lottery Proceeds	8681	2,729,823	970,991	3,700,814
State Mandated Costs	8685			0
Other State Non-Tax Revenues	8686	6,155,428		6,155,428
Other State Revenues	8690			0
Total State Revenues	8600	34,992,414	22,389,591	57,382,005

For Actual Year: 2019-2020 District ID: 060 Name: PALOMAR

Description	Object	Fund S11	Fund S12	Fund S10 Total
	Code	Unrestricted Actual	Restricted Actual	General Fund Actual
Local Revenues	8800			
Property Taxes	8810			
Tax Allocation, Secured Roll	8811	74,119,614		74,119,614
Tax Allocation, Supplemental Roll	8812	958,696		958,696
Tax Allocation, Unsecured Roll	8813	2,230,236		2,230,236
Prior Years Taxes	8816	1,114,778		1,114,778
Education Revenues Augmentation Fund (ERAF)	8817	138,135		138,135
Redevelopment Agency Funds - Pass Through	8818			0
Redevelopment Agency Funds - Residual	8819	6,141,543		6,141,543
Redevelopment Agency Funds - Asset Liquidation	8819.1			0
Contributions, Gifts, Grants, and Endowments	8820		176,003	176,003
Contract Services	8830			
Contract Instructional Services	8831		659,902	659,902
Other Contranct Services	8832	235,669	544,088	779,757
Sales and Commissions	8840	276,877	34,526	311,403
Rentals and Leases	8850	185,869		185,869
Interest and Investment Income	8860	606,216		606,216
Student Fees and Charges	8870			
Community Services Classes	8872			0
Dormitory	8873			0
Enrollment	8874	8,406,155		8,406,155
Enrollment Contra Revenue for Uncollectible Receivables	8874.1			0
Enrollment Contra Revenue for AB19 College Promise Waivers	8874.5			0
Enrollment Contra Revenue for COVID Refunds	8874.7	-23828		-23828
Field Trips and Use of Nondistrict Facilities	8875	5,445		5,445
Health Services	8876	18,034	788,334	806,368
Instructional Materials Fees and Sales of Materials	8877	226,174	27,000	253,174
Insurance	8878			0
Student Records	8879	144,816		144,816
Nonresident Tuition	8880	2,573,202		2,573,202
Parking Services and Public Transportation	8881		835,301	835,301
Other Student Fees and Charges	8885	7,691	228,967	236,658
Other Local Revenues	8890	1,394,105	978,127	2,372,232
Total Local Revenues	8800	98,759,427	4,272,248	103,031,675
Total Revenues		133,751,841	33,652,532	167,404,373

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

District ID: 060

Name: PALOMAR

Description	Object Code	Fund S11	Fund S12	Fund S10 Total
		Unrestricted	Restricted	General Fund
		Actual	Actual	Actual
Other Financing Sources	8900			
Proceeds of General Fixed Assets	8910			0
Proceeds of Long-Term Debt	8940			0
Incoming Transfers -- (8970/8981/8982/8983)	898#	8,748,959	8,219,854	16,968,813
Total Other Financing Sources	8900	8,748,959	8,219,854	16,968,813
Total Revenues and Other Financing Sources		142,500,800	41,872,386	184,373,186

CALIFORNIA COMMUNITY COLLEGES

Expend by Instructional Activity

Annual Financial and Budget Report

S10 General Fund - Combined

SUPPLEMENTAL DATA

(Total Unrestricted and Restricted)

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 060

Name: PALOMAR

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Agriculture and Natual Resources	0100						0
Architecture and Environmental Design	0200	193,228		672			193,900
Environmental Sciences and Technologies	0300						0
Biological Sciences	0400	4,134,102		113,497	1,643		4,249,242
Business and Management	0500	1,798,630		4,370			1,803,000
Communications	0600	2,007,027		55,427			2,062,454
Computer and Information Science	0700	1,821,109		69,662			1,890,771
Education	0800	2,568,873		103,048			2,671,921
Engineering and Related Industrial Technology	0900	3,455,646		237,459	1,953,373		5,646,478
Fine and Applied Arts	1000	4,072,533		121,450	5,371		4,199,354
Foreign language	1100	2,118,743		16,485			2,135,228
Health	1200	4,722,643		352,206	10,673		5,085,522
Consumer Education And Home Economics	1300	1,493,925	6,265	18,817	499		1,519,506
Law	1400	71,030					71,030
Humanities(Letters)	1500	8,396,476		29,975			8,426,451
Library Science	1600	29,319		7,199	2,736		39,254
Mathematics	1700	6,502,408		12,068			6,514,476
Military Studies	1800						0
Physical Sciences	1900	3,650,653		92,776			3,743,429
Psychology	2000	1,849,667		2,291			1,851,958
Public Affairs and Services	2100	1,605,581		395,791			2,001,372
Social Sciences	2200	6,618,675	2,304	14,191	9,656		6,644,826
Commercial Services	3000						0
Interdisciplinary Studies	4900	9,011,657	1,014	570,131	148,943		9,731,745
Instruc Staff-Retirees' Bnfts & Retire Incents	5900	461,582					461,582
Sub-Total Instructional Activites		66,583,507	9,583	2,217,515	2,132,894		70,943,499
Total Expenditures for GF Activities*		66,587,943	78,731,895	17,447,279	4,034,045	17,746,577	184,547,739

*Total Expenditures for GF Activities above is the grand total of Instructional and Non-Instructional activities.

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 060

Name: PALOMAR

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Instructional Administration and Governance	6000						
Academic Administration	6010		5,970,187	302,668	9,692		6,282,547
Course and Curriculum Development	6020		340,993	97,463	653,613		1,092,069
Academic / Faculty Senate	6030		192,471	2,367			194,838
Other Instructional Administration & Governance	6090		9,151,737	211,066	76,523		9,439,326
Total Instructional Admin. & Governance		0	15,655,388	613,564	739,828	0	17,008,780
Instructional Support Services	6100						
Learning Center	6110		2,441,790	51,555	392,472		2,885,817
Library	6120		3,148,609	41,590	263,555		3,453,754
Media	6130		2,620,429	2,075,710	29,744		4,725,883
Museums and Galleries	6140		74,108	1,251			75,359
Academic Information Systems and Technology	6150						0
Other Instructional Support Services	6190		1,320,333	1,816,585	46,602		3,183,520
Total Instructional Support Services		0	9,605,269	3,986,691	732,373	0	14,324,333
Admissions and Records	6200		3,387,491	91,424	33,980		3,512,895
Student Counseling and Guidance	6300						
Counseling and Guidance	6310		4,835,759	18,743			4,854,502
Matriculation and Student Assessment	6320		2,802,958	206,719	295		3,009,972
Transfer Programs	6330		119,191	1,676			120,867
Career Guidance	6340			306			306
Other Student Counseling and Guidance	6390		332,210	50,669			382,879
Total Student Counseling and Guidance		0	8,090,118	278,113	295	0	8,368,526

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 060

Name: PALOMAR

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Other Student Services	6400						
Cal Work Opportunity and Responsibility to Kids *	6410						0
Disabled Student Programs and Services (DSPS)	6420		1,828,670	91,330	1,307		1,921,307
Extended Opportunity Programs and Services (EOPS)	6430		2,059,869	525,514	3,418	74,690	2,663,491
Health Services	6440		1,314,222	122,422	32,644		1,469,288
Student Personnel Administration	6450		10,154				10,154
Financial Aid Administration	6460		2,744,605	704,316	6,359		3,455,280
Job Placement Services	6470			524			524
Veterans Services	6480		431,964	17,931			449,895
Miscellaneous Student Services	6490		2,018,316	440,856		115,478	2,574,650
Total Other Student Services		0	10,407,800	1,902,893	43,728	190,168	12,544,589
Operation and maintenance of Plant	6500						
Building Maintenance and Repairs	6510		3,399,902	469,330	340,991		4,210,223
Custodial Services	6530		3,994,082	227,610			4,221,692
Grounds Maintenance and Repairs	6550		973,139	60,733			1,033,872
Utilities	6570			2,298,071			2,298,071
Other Operations and Maintenance of Plant	6590			38,043			38,043
Total Operation and Maintenance of Plant	6500	0	8,367,123	3,093,787	340,991	0	11,801,901
Planning, Policymaking and Coordinations	6600		6,319,226	1,451,177	6,463		7,776,866

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

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 060

Name: PALOMAR

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
General Institutional Support Services	6700						
Community Relations	6710		1,179,624	825,320	2,899		2,007,843
Fiscal Operations	6720		2,758,228	121,678			2,879,906
Human Resources Management	6730		350,885	32,173			383,058
Noninstruct Staff Retirees' Benefits & Retirement *	6740		807,544				807,544
Staff Development	6750			56,461			56,461
Staff Diversity	6760			18,546			18,546
Logistical Services	6770		2,326,569	828,109	594		3,155,272
Management Information Systems	6780		5,492,505	1,338,409			6,830,914
Other General Institutional Support Services	6790			43,068			43,068
Total General Institutional Support Services	6700	0	12,915,355	3,263,764	3,493	0	16,182,612
Community Services & Economic Development	6800						
Community Recreation	6810		296,979	5,714			302,693
Community Service Classes	6820						0
Community Use of Facilities	6830		12,223	57			12,280
Economic Development	6840						0
Other Community Services & Economic Development	6890						0
Total Community Services	6800	0	309,202	5,771	0	0	314,973

* Noninstructional Staff Retirees' Benefits & Retirement Incentives.

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 060

Name: PALOMAR

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Ancillary Services	6900						
Bookstore	6910						0
Child Development Centers	6920		8,719				8,719
Farm Operations	6930						0
Food Services	6940						0
Parking	6950		2,845,245	202,187			3,047,432
Student and Co-Curricular Activities	6960		808,126	337,387			1,145,513
Student Housing	6970						0
Other Ancillary Services	6990						0
Total Ancillary Services	6900	0	3,662,090	539,574	0	0	4,201,664
Auxiliary Operations	7000						
Contract Education	7010	4,436	3,250	813			8,499
Other Auxiliary Operations	7090						0
Total Auxiliary Operations	7000	4,436	3,250	813	0	0	8,499

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Expend by Non-Instructional Activity

S10 General Fund - Combined

(Total Unrestricted and Restricted)

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 060

Name: PALOMAR

Activity Classification	Activity Code	Salaries and Benefits		Operating Expenses (4000 - 5000)	Capital Outlay (6000)	Other Outgo (7000)	Total
		Instructional	Non Instructional				
Physical Property and Related Acquisitions	7100			2,193			2,193
Long-Term Debt and Other Financing	7200						
Long_Term Debt	7210						0
Tax revenue Anticipation Notes	7220						0
Other Financing	7290						0
Total Long-Term Debt and Other Financing	7200	0	0	0	0	0	0
Transfers, Student Aid and Other Outgo	7300						
Transfers	7310					14,273,262	14,273,262
Student Aid	7320					3,283,147	3,283,147
Other Outgo	7390						0
Total Transfers, Student Aid and Other Outgo	7300	0	0	0	0	17,556,409	17,556,409
Sub-Total Non-Instructional Activites		4,436	78,722,312	15,229,764	1,901,151	17,746,577	113,604,240
Total Expenditures General Fund: activities *		66,587,943	78,731,895	17,447,279	4,034,045	17,746,577	184,547,739

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

Gann Appropriations Limit

GANN Report

DISTRICT NAME: PALOMAR

I.	2020-2021 Appropriations Limit:			
A.	2019-2020 Appropriations Limit:			\$144,920,619
B.	2020-2021 Price Factor:	1.0373		
C.	Population factor:			
	1. 2018-2019 Second Period Actual FTES	17,807.72		
	2. 2019-2020 Second Period Actual FTES	17,504.25		
	3. 2019-2020 Population change factor (C2/C1)	0.9830		
D.	2019-2020 Limit adjusted by inflation and population factors (A * B * C.3)			\$147,770,613
E.	Adjustments to increase limit:			
	1. Transfers in of financial responsibility		\$0	
	2. Temporary voter approved increases		0	
	3. Total adjustments - increase			0
	Sub-Total (D + E.3)			\$147,770,613
F.	Adjustments to decrease limit:			
	1. Transfers out of financial responsibility		\$0	
	2. Lapses of voter approved increases		0	
	3. Total adjustments - decrease			0
G.	2020-2021 Appropriations Limit (D + E.3 - F.3)			\$147,770,613
II.	2020-2021 Appropriations Subject to Limit:			
A.	State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)			21,820,197
B.	State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)			500,000
C.	Local Property taxes			86,994,651
D.	Estimated excess Debt Service taxes			0
E.	Estimated Parcel taxes, Square Foot taxes, etc.			0
F.	Interest on proceeds of taxes			0
G.	Local appropriations from taxes for unreimbursed State, court, and federal mandates			0
H.	2020-2021 Appropriations Subject to Limit			\$109,314,848

For Actual Year: 2019-2020

Budget Year: 2020-2021

General Fund

Description	Object Code	Fund: 11 UNRESTRICTED SUBFUND		Fund: 12 RESTRICTED SUBFUND		Fund: 10 TOTAL	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100			6,990,693	11,645,056	6,990,693	11,645,056
State Revenues	8600	34,992,414	31,057,299	22,389,591	25,758,402	57,382,005	56,815,701
Local Revenues	8800	98,759,427	100,627,593	4,272,248	3,452,812	103,031,675	104,080,405
Total Revenues		133,751,841	131,684,892	33,652,532	40,856,270	167,404,373	172,541,162
EXPENDITURES:							
Academic Salaries	1000	54,022,778	51,541,975	4,538,539	3,846,382	58,561,317	55,388,357
Classified Salaries	2000	28,824,400	27,386,335	10,153,475	10,299,867	38,977,875	37,686,202
Employee Benefits	3000	41,448,813	38,440,602	6,331,833	6,150,884	47,780,646	44,591,486
Supplies and Materials	4000	963,598	1,174,762	1,490,247	2,447,842	2,453,845	3,622,604
Other Operating Expenses and Services	5000	9,800,652	10,721,120	5,192,782	6,647,630	14,993,434	17,368,750
Capital Outlay	6000	11,511	195,957	4,022,534	2,155,260	4,034,045	2,351,217
Total Expenditures		135,071,752	129,460,751	31,729,410	31,547,865	166,801,162	161,008,616
Excess /(Deficiency) of Revenues over Expenditures		(1,319,911)	2,224,141	1,923,122	9,308,405	603,211	11,532,546
Other Financing Sources	8900	8,748,959	146,993	8,219,854	8,644,850	16,968,813	8,791,843
Other Outgo	7000	7,302,555	2,035,445	10,444,022	9,605,484	17,746,577	11,640,929
Net Increase/(Decrease) in Fund Balance		126,493	335,689	(301,046)	8,347,771	(174,553)	8,683,460
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	20,685,860	20,812,353	5,891,381	5,590,335	26,577,241	26,402,688
Prior Years Adjustments	9020					0	
Adjusted Beginning Balance	9030	20,685,860		5,891,381		26,577,241	
Ending Fund Balance, June 30		20,812,353	21,148,042	5,590,335	13,938,106	26,402,688	35,086,148

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

060 PALOMAR

For Actual Year: 2019-2020

Budget Year: 2020-2021

DEBT SERVICE FUNDS

Description	Object Code	Fund: 21 BOND INTEREST AND REDEMPTION FUND		Fund: 22 REVENUE BOND INTEREST AND REDEMPTION FUND		Fund: 29 OTHER DEBT SERVICE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	1,974,543	989,202				
State Revenues	8600						
Local Revenues	8800	32,081,763	31,784,600			2,171,788	
Total Revenues		34,056,306	32,773,802	0	0	2,171,788	0
Other Financing Sources	8900						
Interfund Transfers In	8981					553,537	204,100
Other Incoming Transfers	8983						
Total Other Financing Sources		0	0	0	0	553,537	204,100
Other Outgo	7000						
Debt Retirement (Long Term Debt)	7100						
Debt Reduction	7110	8,060,862	7,054,507			4,902,600	115,000
Debt Interest and Other Service Charges	7120	27,366,153	29,445,458			88,537	89,100
Transfers Outgoing	7300 & 7400					403,755	
Reserve for Contingencies	7900						
Total Other Outgo	7000	35,427,015	36,499,965	0	0	5,394,892	204,100
Net Other Financing Sources / (Other Outgo)	8900 & 7000	(35,427,015)	(36,499,965)	0	0	(4,841,355)	0
Net Increase/Decrease in Fund Balance		(1,370,709)	(3,726,163)	0	0	(2,669,567)	0
BEGINNING FUND BALANCE:							
Net Beginning Balance, July 1	9010	22,008,517	20,637,808	0	0	105,272,817	102,603,250
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	22,008,517		0		105,272,817	
Ending Fund Balance, June 30		20,637,808	16,911,645	0	0	102,603,250	102,603,250

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

060 PALOMAR

For Actual Year: 2019-2020

Budget Year: 2020-2021

Special Revenue Funds

Description	Object	FUND: 31		FUND 32		FUND 33	
	Code	BOOKSTORE FUND		CAFETERIA FUND		CHILD DEVELOPMENT FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100					39,497	55,000
State Revenues	8600					639,782	672,375
Local Revenues	8800					898,471	1,145,000
Total Income		0	0	0	0	1,577,750	1,872,375
Expenditures							
Academic Salaries	1000					829,469	1,010,235
Classified Salaries	2000					227,162	280,500
Employee Benefits	3000					450,991	500,959
Supplies and Materials	4000					72,667	93,000
Other Operating Expenses and Services	5000					12,934	21,000
Capital Outlay	6000					2,437	
Total Expenditures		0	0	0	0	1,595,660	1,905,694
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	(17,910)	(33,319)
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	(17,910)	(33,319)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0	558,752	540,842
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		558,752	
Ending Fund Balance, June 30		0	0	0	0	540,842	507,523

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

060 PALOMAR

For Actual Year: 2019-2020

Budget Year: 2020-2021

Special Revenue Funds

Description	Object	FUND: 34		FUND 35		FUND 39	
	Code	FARM OPERATION FUND		REVENUE BOND PROJECT FUND		OTHER SPECIAL REVENUE FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800						
Total Income		0	0	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0	0	0
Excess /(Deficiency) of Revenues over Expenditures		0	0	0	0	0	0
Other Financing Sources	8900						
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	0

For Actual Year: 2019-2020

Budget Year: 2020-2021

Capital Projects Funds

Description	Object	FUND: 41		FUND 42		FUND 43	
	Code	CAPITAL QUTLAY PROJECTS FUND		REVENUE BOND CONSTRUCTION FUND		GENERAL OBLIGATION BOND FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600	217,936					
Local Revenues	8800	4,627,838	3,389,000			3,444,509	
Total Income		4,845,774	3,389,000	0	0	3,444,509	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000					370,992	375,019
Employee Benefits	3000					214,678	264,798
Supplies and Materials	4000	41,479	66,000				
Other Operating Expenses and Services	5000	1,679,931	2,424,808			1,818,147	
Capital Outlay	6000	2,290,671	2,090,365			13,878,137	165,577,755
Total Expenditures		4,012,081	4,581,173	0	0	16,281,954	166,217,572
Excess /(Deficiency) of Revenues over Expenditures		833,693	(1,192,173)	0	0	(12,837,445)	(166,217,572)
Other Financing Sources	8900	4,232,619	2,427,040				
Other Outgo	7000	4,592,944	2,427,040				
Net Increase/(Decrease) in Fund Balance		473,368	(1,192,173)	0	0	(12,837,445)	(166,217,572)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	12,225,699	12,699,067	0	0	179,055,017	166,217,572
Prior Years Adjutments	9020						
Adjusted Beginning Balance	9030	12,225,699		0		179,055,017	
Ending Fund Balance, June 30		12,699,067	11,506,894	0	0	166,217,572	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

060 PALOMAR

For Actual Year: 2019-2020

Budget Year: 2020-2021

Enterprise Funds

Description	Object	FUND: 51		FUND 52		FUND 53	
	Code	BOOKSTORE FUND		CAFETERIA FUND		FARM OPERATIONS	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Local Revenues	8800						
Other Financing Sources	8900						
Total Income		0	0	0	0	0	0
Cost of Sales	5890						
Gross Profit or Loss		0	0	0	0	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	0	0	0	0
Net Profit or Loss		0	0	0	0	0	0
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0	0	0	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0		0		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		0		0	
Ending Fund Balance, June 30		0	0	0	0	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

060 PALOMAR

For Actual Year: 2019-2020

Budget Year: 2020-2021

Enterprise Funds

Description	Object	FUND: 59					
	Code	OTHER ENTERPRISE FUND					
		Actual	Budget				
REVENUES:							
Local Revenues	8800						
Other Financing Sources	8900						
Total Income		0	0				
Cost of Sales	5890						
Gross Profit or Loss		0	0				
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0				
Net Profit or Loss		0	0				
Other Outgo	7000						
Net Increase/(Decrease) in Fund Balance		0	0				
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0				
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0					
Ending Fund Balance, June 30		0	0				

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

060 PALOMAR

For Actual Year: 2019-2020

Budget Year: 2020-2021

Internal Service Funds

Description	Object	FUND: 61		FUND 69			
	Code	SELF-INSURANCE FUND		OTHER INTERNAL SERVICES FUND			
		Actual	Budget	Actual	Budget		
REVENUES:							
Local Revenues	8800			3,748,597	3,516,469		
Other Financing Sources	8900			2,666,531			
Total Income		0	0	6,415,128	3,516,469		
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000			5,476,573	6,190,337		
Supplies and Materials	4000						
Other Operating Expenses and Services	5000						
Capital Outlay	6000						
Total Expenditures		0	0	5,476,573	6,190,337		
Net Profit or Loss		0	0	938,555	(2,673,868)		
Other Outgo	7000			5,000,000	1,000,000		
Net Increase/(Decrease) in Fund Balance		0	0	(4,061,445)	(3,673,868)		
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010		0	16,814,670	12,753,225		
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	0		16,814,670			
Ending Fund Balance, June 30		0	0	12,753,225	9,079,357		

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

060 PALOMAR

For Actual Year: 2019-2020

Budget Year: 2020-2021

Fiduciary Funds Group

Description	Object	FUND: 71		FUND 72		FUND 73	
	Code	ASSOCIATED STUDENTS TRUST FUND		REPRESENTATION FEE TRUST FUND		BODY CENTER FEE TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100						
State Revenues	8600						
Local Revenues	8800	12,105	7,900	88,008	88,674	169,566	168,415
Total Income		12,105	7,900	88,008	88,674	169,566	168,415
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000	10,000	148,940	1,058		6,181	6,300
Other Operating Expenses and Services	5000	3,992	72,385	19,145	34,000	13,447	18,000
Capital Outlay	6000					4,765	16,824
Total Expenditures		13,992	221,325	20,203	34,000	24,393	41,124
Excess /(Deficiency) of Revenues over Expenditures		(1,887)	(213,425)	67,805	54,674	145,173	127,291
Other Financing Sources	8900	30,000	34,000				
Other Outgo	7000	6,000	1,500			193,212	204,100
Net Increase/(Decrease) in Fund Balance		22,113	(180,925)	67,805	54,674	(48,039)	(76,809)
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	158,812	180,925	344,474	412,279	124,848	76,809
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	158,812		344,474		124,848	
Ending Fund Balance, June 30		180,925	0	412,279	466,953	76,809	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

060 PALOMAR

For Actual Year: 2019-2020

Budget Year: 2020-2021

Fiduciary Funds Group

Description	Object	FUND: 74		FUND 75		FUND 76	
	Code	FINANCIAL AID TRUST FUND		SCHOLARSHIP & LOAN TRUST FUND		INVESTMENT TRUST FUND	
		Actual	Budget	Actual	Budget	Actual	Budget
REVENUES:							
Federal Revenues	8100	20,952,926	20,879,792				
State Revenues	8600	2,224,519	2,237,176				
Local Revenues	8800	2,195	2,195	684,950	318,246		
Total Income		23,179,640	23,119,163	684,950	318,246	0	0
Expenditures							
Academic Salaries	1000						
Classified Salaries	2000						
Employee Benefits	3000						
Supplies and Materials	4000		3,286				
Other Operating Expenses and Services	5000	2,195	2,195		14,617		
Capital Outlay	6000						
Total Expenditures		2,195	5,481	0	14,617	0	0
Excess /(Deficiency) of Revenues over Expenditures		23,177,445	23,113,682	684,950	303,629	0	0
Other Financing Sources	8900						
Other Outgo	7000	23,177,145	23,117,768	1,848,447			
Net Increase/(Decrease) in Fund Balance		300	(4,086)	(1,163,497)	303,629	0	0
Beginning Fund Balance:							
Net Beginning Balance, July 1	9010	3,787	4,087	1,313,131	149,634		0
Prior Years Adjustments	9020						
Adjusted Beginning Balance	9030	3,787		1,313,131		0	
Ending Fund Balance, June 30		4,087	1	149,634	453,263	0	0

REVENUES, EXPENDITURES, AND FUND BALANCE DATA

060 PALOMAR

For Actual Year: 2019-2020

Budget Year: 2020-2021

Fiduciary Funds Group

Description	Object	FUND: 77		FUND 79	
	Code	DEFERRED COMPENSATION TRUST FUND		OTHER TRUST FUNDS	
		Actual	Budget	Actual	Budget
REVENUES:					
Federal Revenues	8100				
State Revenues	8600				
Local Revenues	8800			318,246	
Total Income		0	0	318,246	0
Expenditures					
Academic Salaries	1000				
Classified Salaries	2000				
Employee Benefits	3000				
Supplies and Materials	4000				
Other Operating Expenses and Services	5000			14,617	
Capital Outlay	6000				
Total Expenditures		0	0	14,617	0
Excess /(Deficiency) of Revenues over Expenditures		0	0	303,629	0
Other Financing Sources	8900				1,000,000
Other Outgo	7000				
Net Increase/(Decrease) in Fund Balance		0	0	303,629	1,000,000
Beginning Fund Balance:					
Net Beginning Balance, July 1	9010		0	7,089,273	7,392,902
Prior Years Adjustments	9020				
Adjusted Beginning Balance	9030	0		7,089,273	
Ending Fund Balance, June 30		0	0	7,392,902	8,392,902

Annual Financial and Budget Report

SUPPLEMENTAL DATA

For Actual Year: 2019-2020

District ID: 060

Name: PALOMAR

Fund Number In	Fund Name	Fund Number Out	Fund Name	Amount Transferred
12	RESTRICTED SUBFUND	11	UNRESTRICTED SUBFUND	1,249,146
71	ASSOCIATED STUDENTS TRUST FUND	11	UNRESTRICTED SUBFUND	30,000
11	UNRESTRICTED SUBFUND	29	OTHER DEBT SERVICE FUND	392,081
29	OTHER DEBT SERVICE FUND	41	CAPITAL OUTLAY PROJECTS FUND	360,325
11	UNRESTRICTED SUBFUND	69	OTHER INTERNAL SERVICES FUND	2,333,469
29	OTHER DEBT SERVICE FUND	73	STUDENT BODY CENTER FEE TRUST FUND	193,212

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds

Lottery Actual Report

L10 GENERAL FUND

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 060

Name: PALOMAR

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010		435,230			1,237,040	
Adjustments	9020						
Adjusted Beginning Balance	9030		435,230			1,237,040	
Actual Fiscal Year Data							
State Lottery Proceeds:	8681		2,729,823			970,991	
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0	4,039	4,039
Books, Magazines, & Periodicals	4200				0	123,926	123,926
Instructional Supplies & Materials	4300				0	343,667	343,667
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	471,632	471,632
Other Operating Expenses and Services	5000		3,165,053		3,165,053	88,600	3,253,653
Capital Outlay	6000						
Library Books	6300				0	261,836	261,836
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	261,836	261,836
Other Outgo	7000				0		0
Total Expenditures		0	3,165,053	0	3,165,053	822,068	3,987,121
Ending Balance					0	1,385,963	1,385,963

CALIFORNIA COMMUNITY COLLEGES

Annual Financial and Budget Report

SUPPLEMENTAL DATA

Receipt and Expenditures of Lottery Proceeds

Lottery Budget Report

L10 GENERAL FUND

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 060

Name: PALOMAR

Activity Classification	Activity Code	Unrestricted			Restricted Prop 20		
Lottery Adjustments and Proceeds:							
Net Beginning Balance, July 1	9010				1,385,963		
Adjustments	9020						
Adjusted Beginning Balance	9030	0			1,385,963		
Budget Fiscal Year Data							
State Lottery Proceeds:	8681	2,633,700			860,342		
		Instructional & Institutional Unrestricted				Instructional Materials Proposition 20	Total
		Instructional Activities (AC 0100-5900)	Support Activities (AC 6000-6700)	Support Activities (AC 6800-7390)	Total Unrestricted	Instructional (AC 0100-4900)	
Expenditures							
Academic Salaries	1000				0		0
Classified Salaries	2000				0		0
Employee Benefits	3000				0		0
Supplies & Materials	4000						
Software	4100				0	7,090	7,090
Books, Magazines, & Periodicals	4200				0	217,521	217,521
Instructional Supplies & Materials	4300				0	603,221	603,221
Noninstructional Supplies & Mtrls	4400				0		0
Total Supplies and Materials		0	0	0	0	827,832	827,832
Other Operating Expenses and Services	5000		2,633,700		2,633,700	144,719	2,778,419
Capital Outlay	6000						
Library Books	6300				0	196,750	196,750
Equipment	6400						
Equipment - Additional	6410				0		0
Equipment - Replacement	6420				0		0
Total Capital Outlay		0	0	0	0	196,750	196,750
Other Outgo	7000				0		0
Total Expenditures		0	2,633,700	0	2,633,700	1,169,301	3,803,001
Ending Balance					0	1,077,004	

Annual Financial and Budget Report

For Actual Year: 2019-2020

District ID: 060

Name: PALOMAR

EPA Revenue	9,225,025
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Activity Classification	Activity Code	Salaries and Benefits	Operating Expenses	Capital Outlay	Total
		(Obj 1000-3000)	(Obj 4000-5000)	(Obj 6000)	
Instructional Activities	0100-5900	9,225,025	0	0	9,225,025
TOTAL		9,225,025	0	0	9,225,025

Annual Financial and Budget Report

For Actual Year: 2019-2020

Budget Year: 2020-2021

District ID: 060

Name: PALOMAR

	STRS	PERS		Increase	
Fiscal Year	Amount	Amount	Total	Amount	Rate
2015-16	4,431,294	3,143,342	7,574,636	N/A	N/A
2016-17	5,562,296	4,187,771	9,750,067	2,175,431	28.72%
2017-18	6,469,182	5,040,191	11,509,373	1,759,306	18.04%
2018-19	7,480,843	6,546,258	14,027,101	2,517,728	21.88%
2019-20	8,172,869	7,460,688	15,633,557	1,606,456	11.45%
2020-21	7,992,782	6,567,747	14,560,529	-1,073,028	-6.86%

Does the district have a plan to fund these expenses through 2020-21?
Yes
Explain Yes or No
Yes, the District's 2020-21 Adopted Budget covers all pension contribution costs.



**HEALTH BENEFITS
BOARD OF DIRECTORS MEETING
DECEMBER 17, 2020
1:00 P.M.**

AGENDA

*Notice of Teleconferencing Pursuant to Executive Order N-25-20 and Government Code section 54953: In order to mitigate possible impacts relating to the Coronavirus (COVID-19), the Board will conduct this meeting via teleconference or videoconference, with one or more Board members participating from remote locations. Members of the public wishing to observe the meeting or make public comments as authorized under Government Code section 54954.3 may do so at the following location: 2000 K St., 4th Floor. Bakersfield, CA 93301. Voting at this meeting shall be by roll call.

I. Consent Agenda

- A. Approval of Minutes for November 2020 Board of Directors Meeting Nick Kouklis
- B. Report of Activity for the Month of November 2020 and the Ratification of Payment as follows: Nick Kouklis

DELTA DENTAL CLAIMS		8,582,335.05	
DELTA DENTAL ASO		501,194.02	
ANTHEM DENTAL CLAIMS		155,536.20	
ANTHEM DENTAL ASO		6,264.00	
		TOTAL DENTAL	9,245,329.27
VSP CLAIMS		1,287,455.73	

MES CLAIMS		93,523.82	
VSP ASO		143,490.36	
MES ASO		13,024.22	
		TOTAL VISION	1,537,494.13
ANTHEM BLUE CROSS HEALTH CLAIMS		89,066,279.15	
BLUE SHIELD HEALTH CLAIMS		26,702,547.81	
ANTHEM BC COMPANION CARE RETIREE CLAIMS		491,903.90	
	TOTAL HEALTH CLAIMS	116,260,730.86	
ANTHEM BLUE CROSS ASO		3,713,856.04	
BLUE SHIELD PPO ASO		595,676.07	
ANTHEM BC COMPANION CARE RETIREE ASO		110,532.89	
FOUNDATION CLMS PROCESSING ASO		599,462.68	
	TOTAL HEALTH ASO	5,019,527.68	
		TOTAL HEALTH	121,280,258.54
EXPRESS SCRIPTS CLAIMS		7,397,873.48	
NAVITUS RX CLAIMS		25,376,158.39	
EXPRESS SCRIPTS ASO		161,319.10	
NAVITUS RX ASO		542,118.74	
RX N GO		41,443.56	
		TOTAL RX	33,518,913.27
INSURED PRODUCTS			
ANTHEM BC HMO CLAIMS		3,224,244.70	
ANTHEM BC HMO ADMIN FEE		926,103.30	
ANTHEM BC EAP		294,543.70	
ANTHEM VIVITY		55,695.43	
ANTHEM HMO CAPITATION		10,045,224.93	
BLUE SHIELD HMO CLAIMS		1,450,367.43	
BLUE SHIELD HMO ADMIN FEE		3,836,160.46	
KAISER HMO		42,440,738.06	
SIMNSA		331,379.00	
DELTACARE/PMI DENTAL		35,648.32	
MES-FULLY INSURED		108,594.66	
KAISER SENIOR ADVANTAGE RETIREE PLAN		276,091.50	

BLUE SHIELD MEDICARE ADVANTAGE		29,304.00	
LINCOLN FINANCIAL LIFE INSURANCE		307,580.53	
		TOTAL INSURED	63,361,676.02
WELLNESS			548,816.51
ALL OTHER			869,434.16
		TOTAL III PAYMENTS	230,361,921.90

Moved _____ 2nd _____

Yes _____ No _____ Abstain _____ Roll Call Vote _____

II. Public Comment

III. Action Items

- A. Financial Report – Presentation of Financial Statements for the Month of November 2020 Will Be Submitted for Approval

Kim Sloan

Moved _____ 2nd _____

Yes _____ No _____ Abstain _____ Roll Call Vote _____

- B. Request Approval of the 2021 Defined Benefit Plan Budget

Kim Sloan

Moved _____ 2nd _____

Yes _____ No _____ Abstain _____ Roll Call Vote _____

IV. Information and Discussion Items

- A. Review Monthly Budget-to-Actual through October 2020

John Stenerson

- B. Review of COVID–19 Related Reporting Specific to SISC

John Stenerson

- C. Update on COVID-19 Testing

Nicole Henry

- D. Comments from the Board of Directors Will Be Heard

Nick Kouklis

- E. Next Meeting:

Nick Kouklis

Thursday, January 21, 2021

1:00 p.m.

SISC Board Room, 4th Floor - Larry E. Reider Education Center

2000 K Street, Bakersfield, CA 93301

F. Adjournment

Nick Kouklis

Moved _____ 2nd _____

Yes _____ No _____ Abstain _____ Roll Call Vote _____

Any materials required by law to be made available to the public prior to a meeting of the Governing Board of the SISC III JPA can be inspected at the following address during normal business hours at:

2000 K Street, Bakersfield, CA. 93301

For more information regarding how, to whom, and when a request for disability-related modification or accommodation, including auxiliary aids or services, may be made by a person with a disability who requires a modification or accommodation to participate in the public meeting, please contact Kristy Comstock at 661-636-4682 or

krcomstock@kern.org

*The number of Board Members needed to form a quorum for this meeting is eight

HEALTH BENEFITS TERMINOLOGY

Adjudication: Refers to the process of paying claims submitted or denying them after comparing claims to the benefit or coverage requirements.

Administrative Services Only (ASO): An arrangement under which an insurance carrier or an independent organization will, for a fee, handle the administration of claims, benefits and other administrative functions for a self-insured group but does not assume any financial risk for the payment of benefits.

Balance bill: The amount you could be responsible for (in addition to any co-payments, deductibles or coinsurance) if you use an out-of-network provider and the fee for the particular service exceeds the allowable charge. Refers to the leftover sum that a provider bills to the patient after insurance has only partially paid the charge that was initially billed.

Calendar Year Deductible: The dollar amount for covered services that must be paid during the calendar year (January 1 – December 31) by members before any benefits are paid by the Plan.

Centers of Medical Excellence (CME): Health care providers designated as a selected facility for specified medical services. Providers participating in a CME network have an agreement to accept an agreed upon amount as payment in full for covered services.

Coinsurance: An arrangement under which the member pays a fixed percentage of the cost of medical care after the deductible has been paid. For example, an insurance plan might pay 80% of the allowable charge, with the member responsible for the remaining 20%, which is then referred to as the coinsurance amount.

Condition Care: Helps promote and improve the overall health status and quality of life of members and helps promote and/or prevent disease progression and avoid and/or prevent the complications associated with the conditions.

Coordination of Benefits: This is the process by which a health insurance company determines if it should be the primary or secondary payer of medical claims for a patient who has coverage from more than one health insurance policy.

Co-Payment: A specific charge that a health plan may require a member to pay for a specific medical service or supply, after which the insurance company pays the remainder of the charge.

Deductible: An amount the covered person must pay before payments for covered services begin. The deductible is usually a fixed amount. For example, an insurance plan might require the insured to pay the first \$250 of covered expense during a calendar year.

Dependent: Person, (spouse or child), other than the subscriber who is covered under the subscriber's benefit certificate.

Employee Assistance Program (EAP): A program that is designed to assist in the identification and resolution of productivity problems associated with personal concerns of employees. The program provides employees and their dependents with access to confidential, short-term counseling by qualified practitioners, in person or over the phone.

Explanation of Benefits (EOB): A form sent to the covered person after a claim for payment has been processed by the carrier that explains the action taken on that claim. This explanation might include the amount that will be paid, the benefits available, reasons for denying payment, or the claims appeal process.

Flexible Spending Account: Accounts that let workers set aside pre-tax money from their paycheck toward premiums or costs not covered by their health plan, such as co-payments. All the money must be used within the plan year or it is lost.

Health Assessment: More companies are asking workers to fill out such assessments, which give health improvement tips. Companies can give workers financial incentives to do so.

Health Insurance Portability and Accountability Act (HIPAA): A federal health benefits law passed in 1996, effective July 1, 1997, which among other things, restricts pre-existing condition exclusion periods to ensure portability of health-care coverage between plans, group and individual; requires guaranteed issue and renewal of insurance coverage; prohibits plans from charging individuals higher premiums, co-payments, and/or deductibles based on health status.

Health Maintenance Organization (HMO): A plan that offers a wide range of health care services through a network of providers who agree to provide services to members at a pre-negotiated rate. Members of an HMO choose a primary care physician who will provide most of the health care and refer members to HMO specialists as needed.

Health Savings Account: A tax advantaged savings account to be used in conjunction with certain high-deductible (low premium) health insurance plans to pay for qualifying medical expenses, such as deductibles. Contributions may be made to the account on a tax-free basis. Funds remain in the account from year to year and may be invested at the discretion of the individual owning the account. Interest or investment returns accrue tax-free. Penalties may apply when funds are withdrawn to pay for anything other than qualifying medical expenses. Employers can also fund such plans.

ID Card/Identification Card: A card issued by a carrier to a covered person, which allows the individual to identify himself or his covered dependents to a provider for health care services. The card is subsequently used by the provider to determine benefit levels and to prepare billing statement.

IBNR: An acronym for "incurred but not reported". This is an accounting estimate used by health plans to accrue for care that was provided "incurred" in one accounting period, but not paid or "reported" until another accounting period.

In-Network: Refers to the use of providers who participate in the carrier's provider network. Many benefit plans encourage covered persons to use participating (in-network) providers to reduce the individual's out of pocket expense.

Medical Tourism: To have medical care outside the United States.

Medigap: Refers to various private health insurance plans sold to supplement Medicare.

Negotiated Rate: The amount participating providers agree to accept as payment in full for covered services. It is usually lower than their normal charge. Negotiated rates are determined by Participating Provider Agreements.

Open Enrollment: A time period during which eligible employees can select among the plans offered by their employer as well as make any other dependent changes.

Out-Of-Network: The use of health care providers who have not contracted with the carrier to provide services. Members are generally not reimbursed if they go out-of-network except in emergency situations.

Out-Of-Pocket: The most a member would pay for covered medical expenses in a plan year through copays, deductibles and coinsurance before your insurance plan begins to pay 100 percent of the covered medical expense.

Participating Provider: A physician, hospital, pharmacy, laboratory or other appropriately licensed provider of health care services or supplies, that has entered into an agreement with a managed care entity to provide such services or supplies to a patient enrolled in a health benefit plan.

Pre-Authorization: A procedure used to review and assess the medical necessity and appropriateness of elective hospital admissions and non-emergency outpatient services before the services are provided.

Preferred Provider Organization (PPO): A type of managed care organization that has a panel of preferred providers who are paid according to a discounted fee schedule. The enrollees do have the option to go to out-of-network providers at a higher level of cost sharing.

Reasonable and Customary: This refers to the standard or most common charge for a particular medical service when rendered in a particular geographic area. Also known as Usual, Customary and Reasonable (UCR).

Skilled Nursing Facility: An inpatient healthcare facility with the staff and equipment to provide skilled care, rehabilitation and other related health services to patients who need nursing care, but do not require hospitalization.

Subscriber: The individual in whose name a contract is issued or the employee covered under an employer's group health contract.

Transparency: The ability for patients to have easy access to understandable information about the cost and quality of their health care options. They should be able to obtain this information from their health plan and medical providers prior to the time of treatment.



**HEALTH BENEFITS
BOARD OF DIRECTORS MEETING
NOVEMBER 19, 2020
1:00 P.M.**

MINUTES

The Regular Meeting of the Board of Directors of SISC III Health Benefits Program was called to order by Director Kouklis at 1:02 p.m. on Thursday, November 19, 2020 in the SISC Board Room on the 4th floor of the Reider Center, 2000 K Street, Bakersfield, California 93301. The following individuals were in attendance:

MEMBERS PRESENT:

Nick Kouklis
Erica Andrews
Mike McGrath
Paul Miller
Glenn Imke (arrived at 1:21)
Ramon Hendrix
Sherry Gladin
Dr. Mike Zulfa
Jackie Martin
Dena Rhoades
Bill Ridgeway
Eva Chavez
John Rodriguez
Dr. Doug Kimberly

ALTERNATES PRESENT:

Dr. John Mendiburu
Jonathan Medina

OTHERS PRESENT:

Kim Sloan
Megan Hanson
Kristy Comstock
Rich Edwards
Fred Bayles
John Stenerson
Nicole Henry
Lola Nickell
Kim Lyon
Armando Cabrera
Lauri Phillips
Cassady Clifton
Carmen Gonzales
Roy Marchetti
Nicole Strauch
Christy Patterson
Jo Anna Todd
Sheila Amiri
Yvonne Trawinski

Annette Charlton
Tiffany Garcia
Monica Matallana
Tara Hernandez
Ryan Neese
Nivalda Pinguet
Alisa Dugan
Tom Sher
Cathy Huynh
Scott Kelly
M.J. Conway
Janice DaRosa
Wendy Corbin
Mike Dimmick
Shabana Ahmad
Abe Ali

Consent Agenda

Motion was made by Director Andrews seconded, by Director Hendrix and by roll call vote of 13-Yes, 0-No, and 0-Abstention (13-0-0) to approve the Consent Agenda as follows:

DELTA DENTAL CLAIMS		9,759,618.90	
DELTA DENTAL ASO		569,939.87	
ANTHEM DENTAL CLAIMS		204,760.79	
ANTHEM DENTAL ASO		6,396.00	
		TOTAL DENTAL	10,540,715.56
VSP CLAIMS		1,318,935.09	
MES CLAIMS		119,045.90	
VSP ASO		191,328.45	
MES ASO		13,111.25	
		TOTAL VISION	1,642,420.69
ANTHEM BLUE CROSS HEALTH CLAIMS		96,946,092.24	
BLUE SHIELD HEALTH CLAIMS		25,808,699.98	
ANTHEM BC COMPANION CARE RETIREE CLAIMS		512,684.05	
	TOTAL HEALTH CLAIMS	123,267,476.27	
ANTHEM BLUE CROSS ASO		3,757,239.97	
BLUE SHIELD PPO ASO		596,757.18	
ANTHEM BC COMPANION CARE RETIREE ASO		110,528.45	
FOUNDATION CLMS PROCESSING ASO		603,331.43	

	TOTAL HEALTH ASO	5,067,857.03	
		TOTAL HEALTH	128,335,333.30
EXPRESS SCRIPTS CLAIMS		7,670,073.78	
NAVITUS RX CLAIMS		28,686,944.55	
EXPRESS SCRIPTS ASO		167,182.21	
NAVITUS RX ASO		520,705.06	
RX N GO		46,775.36	
		TOTAL RX	37,091,680.96
INSURED PRODUCTS			
ANTHEM BC HMO CLAIMS		4,494,473.79	
ANTHEM BC HMO ADMIN FEE		879,103.72	
ANTHEM BC EAP		295,931.46	
ANTHEM VIVITY		59,690.95	
BLUE SHIELD HMO CLAIMS		1,774,624.75	
BLUE SHIELD HMO ADMIN FEE		3,569,227.83	
KAISER HMO		42,629,188.00	
SIMNSA		328,769.00	
DELTACARE/PMI DENTAL		28,069.94	
MES-FULLY INSURED		32,337.77	
KAISER SENIOR ADVANTAGE RETIREE PLAN		265,125.00	
BLUE SHIELD MEDICARE ADVANTAGE		28,198.00	
LINCOLN FINANCIAL LIFE INSURANCE		307,117.26	
		TOTAL INSURED	54,691,857.47
WELLNESS			233,160.48
ALL OTHER			1,115,347.62
		TOTAL III PAYMENTS	233,650,516.08

Public Comment

None

Action Items

Financial Report

Kim Sloan reviewed with the Board the Financial Report for the period ending October 31, 2020. Kim reported the LAIF rate for the month of October 2020 dropped to 0.62% from last month at 0.69%. After discussion, motion was made by Director Ridgeway, seconded by Director Rhoades and by roll call vote of 14-0-0, approving the Financial Reports as submitted.

Request Approval of the GASB 45 Trust A Independent Financial Audit Report for the Year Ended June 30, 2020

Megan Hanson reviewed the GASB 45 Trust A Independent Financial Report. Megan reported that there were no audit adjustments or findings for the year ending June 30, 2020. Megan also informed the Board of the addition of Note 6, which includes a statement on the Global Pandemic. After discussion, motion was made by Director Andrews, seconded by Director Hendrix and by roll call vote of 14-0-0, approving the GASB 45 Trust A Independent Financial Audit Report.

Information and Discussion Items

Review Monthly Budget-to-Actual through October 2020

John Stenerson reviewed the monthly budget-to-actual with the Board for the month of October 2020.

Review of COVID-19 Related Reporting Specific to SISC

John Stenerson reviewed COVID-19 data related directly to SISC members with the Board. Nicole Henry reviewed the member districts using Quest for their COVID testing service.

Executive Committee Reports

Director Kouklis presented a report regarding a newly accepted district to the SISC III JPA.

Comments from the Board of Directors

Director Kouklis wished everyone a Happy Thanksgiving.

Adjournment

There being no further business to come before the Board, motion was made by Director Hendrix, seconded by Director Andrews and by roll call vote of 14-0-0, adjourning the meeting at 2:21 p.m.

Next Meeting

The next meeting of the Board of Directors will be held **Thursday, December 17th** at 1:00 p.m. in the SISC Board Room, 4th Floor – Larry E. Reider Education Center, 2000 K Street, Bakersfield, CA 93301.

Eva Chavez, Secretary