



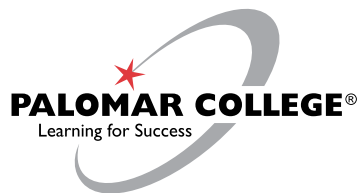
TENTATIVE BUDGET

FISCAL YEAR 2022-23

SUBMITTED FOR APPROVAL
AT THE JUNE 7, 2022
GOVERNING BOARD MEETING



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



OUR VISION

Transforming lives for a better future.

OUR MISSION

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

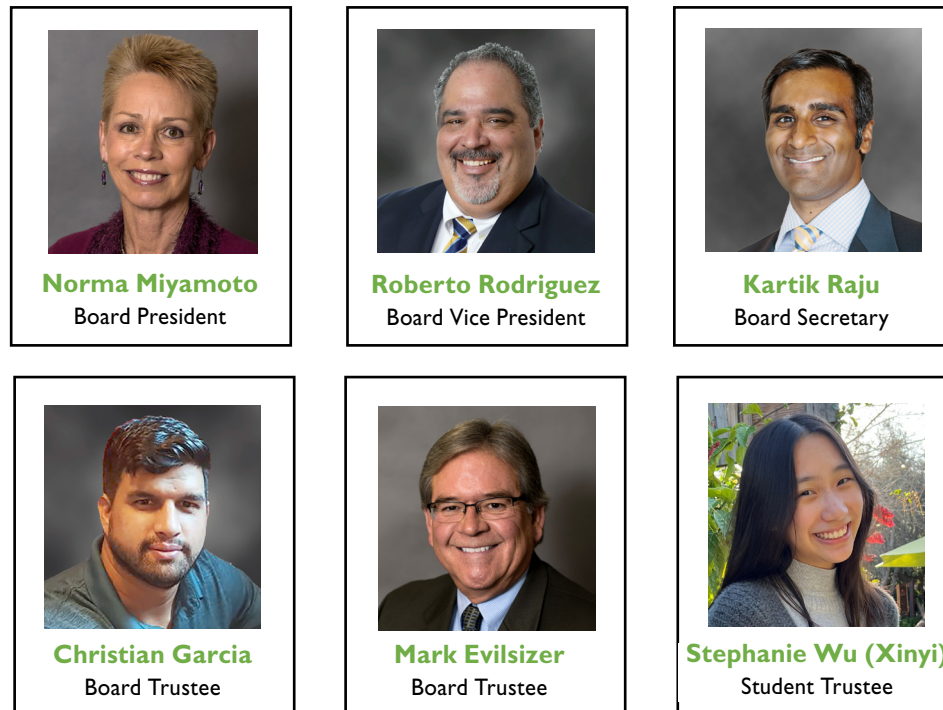
OUR VALUES

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

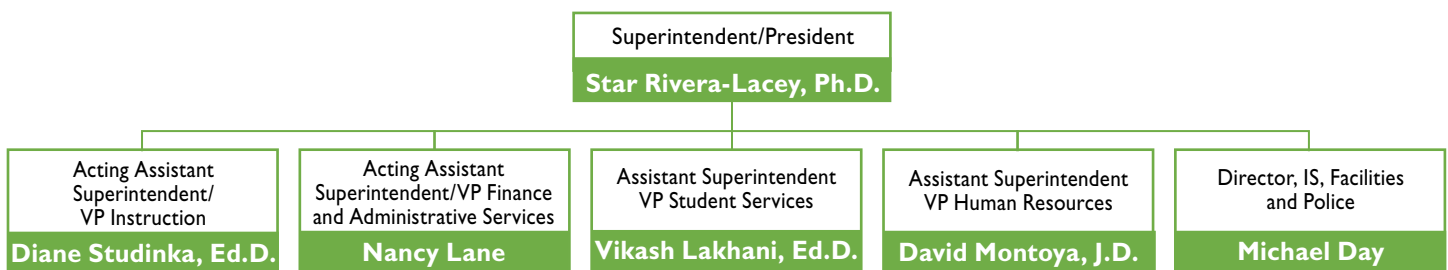
- ★ **Access**
We make education possible for everyone.
- ★ **Diversity, Equity, and Inclusion**
We recognize and respect diversity, seek to foster a culture of inclusion and belonging, and strive to address inequities.
- ★ **Academic Excellence**
We provide quality programs and robust course offerings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

PALOMAR COMMUNITY COLLEGE DISTRICT GOVERNING BOARD

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



DISTRICT EXECUTIVE ADMINISTRATION



FISCAL SERVICES LEADERSHIP TEAM

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

Budget Committee FY 2021-22

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

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

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

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

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

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

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

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

Vice President, Student Services *Dr. Vikash Lakhani*

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

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

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

Confidential and Supervisory Team Representative *Dayna Schwab*

Classified Unit Employee Representative..... *Anel Gonzalez, Carmelino Cruz*

..... *Tricia Frady, George Frederick*

Student Representative..... *Kyle Deven*

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Star Rivera-Lacey, Ph.D.

Superintendent/President

Governing Board

Mark R. Evilsizer

Christian Garcia

Norma Miyamoto

Kartik Raju

Roberto Rodriguez

Stephanie Wu (Xinyi), Student Trustee

Office of the President

June 7, 2022

TO: Governing Board of the Palomar Community College District

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

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

Pursuant to Title 5, Section 58305, on or before the first day of July, community colleges are required to adopt a tentative budget for the upcoming year to allow for an authorization to spend starting July 1, the beginning of the next fiscal year. At this time, assumptions are based on the Governor's May Revise, which updates funding and policy proposals advanced at the time of his initial proposed spending plan in January. These updates primarily reflect impacts associated with revised revenue projections. Presently, projections for the State's primary revenue sources - personal and corporate income tax and sales tax – are coming in significantly higher than January estimates.

The Tentative Budget for Palomar College is focused on recovery and normalization as in-person operations gradually return in the wake of the pandemic. In addition to the Governor's May Revise, continued college-led initiatives along with identified cost increases and savings were utilized in developing the Palomar Community College District's Tentative Budget for fiscal year 2022-23.

We utilized knowledge gained during the pandemic in identifying and prioritizing one-time cost increases through an integrated planning model, which includes the program review process. Additionally, we have addressed operational costs that will be covered by Higher Education Emergency Relief Funds (HEERF) as these are direct, pandemic-related expenses.

Initiatives associated with our response to the eight original recommendations prescribed in the November 2019 Fiscal Health Risk Analysis report from the Fiscal Crisis Management Assessment Team (FCMAT), along with recommendations received from FCMAT in January 2021, are incorporated into the Tentative Budget for fiscal year 2022-23. While we have made progress in addressing concerns contained in the November 2019 report such as professional development, data integrity projects, commitment accounting, increased auditing activities, and alignment of planning with budget management, we are continuing our efforts in addressing the long-term fiscal health of the District. Inefficiencies in staffing are being examined, and we must continue making progress with reorganization so that Palomar College is best designed to meet the needs of our students now and into the future.

During fiscal year 2021-22, the College reported 13,371.6 FTES, which represents a further decline in enrollment of 1,621.46 FTES, or 10.8%. The Executive Cabinet continues to address the initiatives needed to solidify our foundation and address the future impacts of the Student-Centered Funding Formula (SCFF). Specific initiatives include increased partnerships, student-focused text and call campaigns, and increased physical presence in the region post pandemic. These initiatives are inclusive of a renewed retention strategy and will impact our District in the 2022-23 fiscal year and beyond.

Finally, we are committed to making certain that programming and initiatives impacting student success will continue to be our top priority. Given our focus on Diversity, Equity, Inclusion, Antiracism and Accessibility (DEIAA), we will also examine priorities through that lens. As we progress through the first half of the coming fiscal year, we will closely monitor the impact of our return to campus in terms of staffing and serving our students, including our focus on the Education Centers in Escondido, Rancho Bernardo, and Fallbrook. The re-population of the campus and centers will result in increased direct and indirect costs, and the 2022-23 budget reflects these potential realities.

I would like to thank all campus constituencies for their support as we confront the reality of a full return to onsite work and learning, the re-building of our enrollment, and our continued efforts to achieve fiscal stability. I am in deep appreciation to our faculty, staff, and administration for their unrelenting focus on student success, particularly for the past 2+ years as we have progressed through this pandemic. I am also grateful to our Governing Board members for their confidence and support, as I begin my second academic year as Superintendent/President of this incredible institution.

EXECUTIVE SUMMARY

THE 2022-23 STATE BUDGET

In January 2022, Governor Gavin Newsom presented his proposed 2022-23 State Budget with a focus on correcting overestimated deficit projections from FY 2020-21 and continuing efforts supporting COVID-19 pandemic recovery.

The May Revise, released on Friday, May 13, 2022, continues this focus and proposes a spending plan larger than any prior state budget in history. Revenues are higher than expected in January, resulting in projections coming in between \$33 billion and \$39 billion higher than estimated, according to the Legislative Analyst's Office (LAO). The surplus stems from a significant increase in the income of wealthy Californian residents during the pandemic.

Caution is warranted, however, as legislators will need to consider the implications of the Gann Limit enacted in 1979, which mandates that half of unanticipated revenues over the limit must be returned to the taxpayers, with the other half going to K-12 school districts and community colleges. The proposal also does not include any provisions to address rising pension costs. In addition, recession fears in the upcoming years are concerning, which could result in falling revenues around the same time. Either way, there will be a high level of scrutiny of the spending plan.

Furthermore, the LAO is forecasting state budget problems beginning in FY 2025-26, which will be the first year of the new funding 'floor' after Student Centered Funding Formula 'hold harmless' provisions are scheduled to sunset at the end of FY 2024-25. Details will follow in the discussion further below.

The budget proposal contains some significant fiscal adjustments to California Community Colleges. Some highlights of the May Revise Budget proposals are as follows:

- \$493 million – Statutory Cost of Living Adjustment
 - 6.56% - the highest for community colleges in close to 40 years
- \$375 million – Student Centered Funding Formula (SCFF) increase
 - Ongoing increase of \$250 million to SCFF rates per student and
 - Additional ongoing increase of \$125 million to the basic allocation to recognize districts' digital footprint
- \$25 million – Student Equity and Achievement
 - To support campus climate and advance student equity efforts
- \$1.5 billion – One-time Increase
 - Deferred maintenance investment to address district backlogs
- \$750 million – One-time Discretionary Block Grant
 - To address pandemic issues and reduce long-term obligations

EXECUTIVE SUMMARY

THE 2022-2023 PALOMAR COLLEGE TENTATIVE BUDGET

The Tentative 2022-2023 Budget for Palomar College is focused on recovery and normalization as in-person operations gradually return in the wake of the pandemic. Inflation and supply chain issues continue to impact costs and purchasing efforts to replenish supplies and re-stock technology and equipment. Position management is a particular focus as the district begins re-hiring and filling vacancies, with an eye on multi-year projections to avoid any return of deficit spending and in order to provide a balanced budget.

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 the final revenue for the prior year until the following February. This causes difficulty in planning, in accurately building the budget, and in calculating ending fund balances and reserves.

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

In FY 2018-19, to stabilize community colleges facing enrollment declines and struggling with the financial implications of the SCFF, the State introduced a 'Hold Harmless' provision for community college districts. This provision allowed districts to receive, at a minimum, their FY 2017-18 apportionment level plus any subsequent years' Cost of Living Allowance (COLA). This provision has been extended several times and is currently set to sunset at the end of FY 2024-25. In his FY 2022-23 budget proposal, Governor Newsom has proposed a new provision which would begin in FY 2025-26. It is 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 would introduce a funding 'floor' guaranteeing 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' funding level. Some of the provisions in the May Revise, such as increasing the basic allocation and SCFF rates, are also intended to close the gap for districts not yet earning the FTES they are being funded for.

In the state funding model, if property tax and/or enrollment fee revenues do not materialize as projected, then a deficit factor is applied to the apportionment

EXECUTIVE SUMMARY

corresponding to the shortfall No deficit factor has been applied for the estimated revenue for 2022-23, although a \$4 million deficit factor was still being projected by the State Chancellor's Office for FY 2021-22. The district will not know whether that deficit will remain for fiscal year-end FY 2021-22 until February of next year.

Ending Fund Balance

The projected 2021-22 ending fund balance is currently projected to be \$32,111,765. This reflects an increase of \$3,536,093 over the beginning balance. The ending fund balance for 2021-22 becomes the beginning balance for 2022-23. Some of the surplus increase is the result of reduced spending in FY 2020-21 and FY 2021-22 due to the campus closure and remote operations during the pandemic as well as a higher than usual level of position vacancies. As the campus returns to normal in person operations and staffing returns to previous levels, operational costs will increase, i.e., this level of savings will not be sustainable in upcoming years. Recommendations from the Fiscal Crisis Management Assessment Team (FCMAT) continue to be a guide and will inform College spending plans in future fiscal years.

The ending fund balance budgeted at Tentative for FY 2022-23 is currently projected at \$32,024,657, \$87,109 less than the ending fund balance in FY 2021-22. This is mainly due to changes in the method used to budget for vacant positions along with significant increases in employee benefit costs. Savings from vacancies will be identified and scrutinized in detail to be built into the Adopted Budget in September.

2021-22 ADOPTED BUDGET VERSUS 2022-23 TENTATIVE BUDGET REVENUE

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

FUND 11 GENERAL FUND UNRESTRICTED		
Revenues, Expenditures, and Fund Balance	2021-22 Projected Actuals	2022-23 Tentative Budget
Revenues		
Apportionment	120,961,505	128,896,580
State	11,606,462	8,588,606
Local	3,924,189	5,321,137
Other Sources	4,875,932	5,093,624
Total Revenues	141,368,088	147,899,947
Expenditures		
Academic Salaries	51,997,279	54,049,215
Classified Salaries	27,661,411	29,507,495
Employee Benefits	37,746,870	43,165,449
Suppliers & Materials	1,200,489	832,326
Other Operating Expenses	12,749,376	11,827,673
Capital Outly	830,511	852,802
Other Outgo	5,646,059	7,752,096
Total Expenditures	137,831,995	147,987,056
Net Change in Fund Balance	3,536,093	(87,109)
Beginning Fund Balance	28,575,673	32,111,766
Ending Fund Balance, June 30 (Projected)	32,111,766	32,024,657
Ending Fund Balance as % of Expenditures	23.3%	21.6%

EXECUTIVE SUMMARY

Expenditure (Unrestricted and Designated) Assumptions:

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 calculated and 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 from calendar year to calendar year.
Stipends and negotiated items were also included. Total Compensation is budgeted at 85.6% of Total Expenditures.
- A set-aside of \$200,000 to support the goals and objectives of the program review process is included.
- 7% Governing Board required reserve – it should be noted that the State Chancellor's Office now recommends that districts should maintain reserves equivalent to two months' expenses, or approximately 16.67%. The projected reserves in the FY 2022-23 Tentative Budget are at 21.64%.

Discretionary Budget:

- Discretionary expenses have been maintained at similar levels to those in the FY 2021-22 Operational Budget. When more is known as the year progresses, increases will be built into the Adopted Budget to accommodate added costs associated with return to onsite operations, inflation and supply chain issues.

Also included in this budget is an allocation to the Retiree Health Fund which is consistent with the amount recommended by the most recent actuarial study, as well as the second of three repayments of a loan taken from the fund in FY 2020-21.

The Tentative Budget that is presented to the Governing Board provides a balanced budget as required by law by using the projected beginning fund balance to provide a spending plan until the 2022-23 Final Budget is adopted by the Governing Board in September 2022. Until then, we will continue the College's budget development efforts by analyzing and identifying impacts of the Second Principal Apportionment Report, the final State Budget Act and pertinent trailer bills, and our year-end closing process.

EXECUTIVE SUMMARY

MULTIYEAR PROJECTION - REVENUE

MULTIYEAR PROJECTIONS			6.56%	3.61%	3.61%	0.00%
Minimum Revenue Projection:	\$ 120,961,506	\$ 120,961,506	\$ 128,896,581	\$ 133,549,747	\$ 138,370,893	\$ 138,370,893
	\$ 1	\$ -	\$ 7,935,075	\$ 4,653,167	\$ 4,821,146	\$ -
	Adopted Budget 2021-22	Actuals Projection 2021-22	Projected Budget 2022-2023	Projected Budget 2023-2024	Projected Budget 2024-2025	Projected Budget 2025-2026
A. Apportionment Revenue						
State General Apportionment	\$ 5,134,901	\$ 1,076,826	5,471,751	6,180,941	6,797,257	7,042,638
Education Protection Account	\$ 20,376,714	\$ 20,376,714	21,713,426	22,497,281	23,309,433	24,150,904
Property Taxes	\$ 83,375,132	\$ 83,375,132	87,537,978	93,980,007	97,204,706	100,713,796
Enrollment Fee	\$ 6,238,349	\$ 6,238,349	6,238,349	6,238,349	6,238,349	6,463,553
COLA	\$ 5,836,409	\$ 5,836,409	7,935,075	4,653,167	4,821,146	-
Minimum Guaranteed Revenue (TCR)	\$ 120,961,505	\$ 116,903,430	128,896,579	133,549,745	138,370,891	138,370,891
Deficit Factor	\$ -	\$ 4,058,076				
Other Adjustment - EPA Reduction			1	2		
Hold Harmless Reduction	\$ -	\$ -	-	-		
A. Available Revenue	\$ 120,961,505	\$ 120,961,506	128,896,580	133,549,746	138,370,891	138,370,891
Current HH Projected Revenue	\$ 11,701,353	\$ 7,356,065	TBD	TBD	TBD	-
B. Ongoing Revenues						
Apprenticeship	\$ 2,406,636	\$ 2,529,954	2,564,511	2,657,090	2,753,011	2,852,395
Other State Revenue/PT-FT Faculty	\$ 1,439,419	\$ 2,655,571	3,050,801	2,842,586	2,842,586	2,842,586
Lottery (per FTES)	\$ 2,396,100	\$ 2,179,571	2,265,700	2,347,492	2,432,236	2,432,236
Mandated Costs	\$ 557,025	\$ 565,742	509,915	528,323	547,396	547,396
On-Behalf STRS / Other State Revenue	\$ 4,440,586	\$ 3,675,624	197,679	4,911,064	4,911,064	4,911,064
Equal Employment Opportunity				50,000	50,000	50,000
Nonresident Tuition (per Unit)	\$ 2,678,991	\$ 2,678,991	2,678,991	2,678,991	2,678,991	2,678,991
B. Ongoing Revenues	\$ 13,918,757	\$ 14,285,453	11,267,597	16,015,546	16,215,284	16,314,668
C. One-Time Revenue Adjustments				-	-	-
Prior Year Revenue (Not Accrued)	\$ 500,000	\$ 500,000		-	-	-
Interfund Transfers	\$ 688,740	\$ 4,875,932	5,093,624	688,740	688,740	688,740
Interest	\$ 220,287	\$ 260,229	220,287	220,287	220,287	220,287
Transcript Income	\$ 110,000	\$ 17,091	100,000	75,085	75,085	75,085
Miscellaneous Local Income	\$ 163,146	\$ 467,878	2,321,859	1,082,513	1,082,513	1,082,513
C. One-Time Revenues	\$ 2,153,546	\$ 6,121,130	7,735,770	2,066,625	2,066,625	2,066,625
Total Revenues	\$ 137,033,808	\$ 141,368,088	147,899,947	151,631,917	156,652,800	156,752,184

EXECUTIVE SUMMARY

MULTIYEAR PROJECTION – EXPENDITURES

MULTIYEAR PROJECTIONS			6.56%	3.61%	3.61%	0.00%
Minimum Revenue Projection:	\$ 120,961,506	\$ 120,961,506	\$ 128,896,581	\$ 133,549,747	\$ 138,370,893	\$ 138,370,893
	\$ 1	\$ -	\$ 7,935,075	\$ 4,653,167	\$ 4,821,146	\$ -
	Adopted Budget 2021-22	Actuals Projection 2021-22	Projected Budget 2022-2023	Projected Budget 2023-2024	Projected Budget 2024-2025	Projected Budget 2025-2026
Expenditures						
11 - Instructional Salaries Contract	\$ 25,056,473	\$ 25,188,320	25,778,413	26,997,471	28,274,178	28,774,178
12 - Administrative Salaries	\$ 10,220,920	\$ 10,301,264	10,660,418	11,164,548	11,692,518	11,839,850
13 - Instructional Salaries Other	\$ 15,457,877	\$ 15,461,577	16,638,742	17,425,586	18,249,640	18,249,640
14 - Other Hourly	\$ 1,014,118	\$ 1,046,118	971,642	1,017,591	1,065,713	1,077,222
21 - Non-Instructional Classified Salaries	\$ 25,164,592	\$ 25,203,667	26,039,720	27,300,583	28,621,390	28,921,390
22 - Instructional Aide Classified Salaries	\$ 1,670,343	\$ 1,715,376	1,809,246	1,894,805	1,984,410	2,027,451
23 - Hourly Salaries	\$ 481,843	\$ 480,480	1,275,776	1,289,554	1,303,482	1,317,559
24 - Instructional Aides Other	\$ 262,378	\$ 261,888	382,753	386,887	391,065	395,289
31 - STRS	\$ 11,799,973	\$ 11,850,328	13,329,120	14,326,370	15,003,863	15,165,905
32 - PERS	\$ 6,684,059	\$ 6,724,261	7,775,682	8,198,697	9,289,978	9,390,310
33 - OASDI	\$ 2,982,910	\$ 3,010,845	3,138,966	2,787,407	2,919,223	2,950,751
34 - HW	\$ 14,631,250	\$ 14,642,147	16,774,554	17,445,536	18,143,358	18,338,759
35 - Unemployment	\$ 113,587	\$ 116,707	485,172	508,116	212,858	215,157
36 - Workers' Compensation	\$ 1,233,088	\$ 1,285,746	1,319,227	1,381,613	1,446,949	1,462,576
37 - APPLE	\$ 88,094	\$ 89,765	115,728	121,201	126,932	128,303
39 - Other Benefits	\$ 227,000	\$ 27,071	227,000			
A. Salaries and Benefits	\$ 117,088,505	\$ 117,405,560	126,722,159	132,245,966	138,725,556	140,254,339
40 - Supplies	\$ 1,046,648	\$ 1,200,489	832,326	1,044,787	1,044,787	1,044,787
50 - Services	\$ 9,817,186	\$ 12,749,376	11,827,673	10,835,201	11,226,352	11,226,352
60 - Capital Outlay	\$ 740,753	\$ 830,511	852,802	740,912	740,912	740,912
72 - Other Outgo	\$ 2,005,445	\$ 1,699,528	3,282,237	3,282,237	3,282,237	3,282,237
73 - Other Transfers	\$ 3,946,531	\$ 3,946,531	4,469,859	4,363,198	1,419,739	1,419,739
B. Other Operating Expenses	\$ 17,556,563	\$ 20,426,435	21,264,897	20,266,335	17,714,027	17,714,027
Total Expenditures	\$ 134,645,068	\$ 137,831,995	147,987,056	152,512,301	156,439,583	157,968,366
Change in Fund Balance	\$ 2,388,740	\$ 3,536,093	\$ (87,109)	\$ (880,384)	\$ 213,216	\$ (1,216,183)
Beginning Fund Balance	\$ 28,575,675	\$ 28,575,675	32,111,768	32,024,659	31,144,275	31,357,491
Ending Fund Balance	\$ 30,964,415	\$ 32,111,768	32,024,659	31,144,275	31,357,491	30,141,309
Reserve %	23.00%	23.30%	21.64%	20.42%	20.04%	19.08%
% of Compensation vs. Expense	86.96%	85.18%	85.63%	86.71%	88.68%	88.79%
% of Compensation vs. Revenue	85.44%	83.05%	85.68%	87.22%	88.56%	89.48%
% of Compensation vs. Expense (before transfer)	90.98%	88.82%	90.36%	91.29%	91.42%	91.51%

EXECUTIVE SUMMARY

RATE ASSUMPTIONS

Category	Actual 2020-21	Projection 2021-22	Projection 2022-23	Projection 2023-24	Projection 2024-25	Projection 2025-26
Step and Column / Attrition	1.08%	1.08%	1.08%	1.08%	1.08%	1.08%
CalPERS	20.70%	22.91%	25.37%	27.10%	27.70%	27.70%
CalSTRS	16.15%	16.92%	19.10%	19.10%	19.10%	19.10%
Health & Welfare	4.00%	2.64%	4.00%	4.00%	4.00%	4.00%
Long Term Disability	0.18%	0.18%	0.18%	0.18%	0.18%	0.18%
Consumer Price Index	2.14%	3.84%	2.40%	2.23%	2.42%	2.42%
Old Age, Survivors and Disability Insurance (OASDI)	6.20%	6.20%	6.20%	6.20%	6.20%	6.20%
Medicare	1.45%	1.45%	1.45%	1.45%	1.45%	1.45%
Unemployment	0.05%	0.05%	0.50%	0.50%	0.20%	0.20%
Workers Compensation	1.57%	1.59%	1.59%	1.59%	1.59%	1.59%
Apple	2.50%	2.50%	2.50%	2.50%	2.50%	2.50%
OPEB Retiree	2,666,531	2,666,531	2,773,192	2,884,120	2,999,485	3,119,464
COLA	0.00%	5.07%	6.56%	3.61%	3.61%	0.00%
Lottery - Unrestricted (Designated)	\$ 169.72	\$ 163.00	\$ 163.00	\$ 163.00	\$ 163.00	\$ 163.00
Lottery - Restricted	\$ 73.63	\$ 65.00	\$ 65.00	\$ 65.00	\$ 65.00	\$ 65.00
Mandated Block Grant per FTES	\$ 30.16	\$ 30.16	\$ 30.16	\$ 30.16	\$ 30.16	\$ 30.16
Property Tax Rate Increase	3.36%	3.36%	3.39%	3.39%	3.39%	3.39%
Hold for Re-organization		\$ 750,000	\$ 750,000			
Hold for Re-organization compensation		\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000
Hold for 1x requests		\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000	\$ 200,000
Hold for Projects (Facilities/Tech/Police)		\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
OPEB Repayment		1,666,667	1,666,667	1,666,667		

2022-23 Tentative Budget Executive Summary

SUMMARY OF ALL FUNDS

Fund	Fund Description	2021-22 Adopted Budget	2022-23 Tentative Budget
General Fund			
11	General Fund Unrestricted (including Designated)	164,740,229	180,011,713
12	General Fund Restricted	80,388,026	39,828,524
10	Total General Fund	245,128,255	219,840,237
Other Funds			
22	Prop M Bond Interest & Redemption Fund Series A	12,180,775	15,418,211
23	Prop M Bond Interest & Redemption Fund Series B	11,835,738	14,334,305
24	Prop M Bond Interest & Redemption Fund Series C	12,980,834	16,688,603
25	Prop M Bond Interest & Redemption Fund Series D	7,614,673	9,710,262
29	Other Debt Service Fund	193,060,572	169,271
33	Child Development Fund	2,321,052	2,496,113
41	Capital Outlay Projects Fund	20,153,643	25,141,164
42	Prop M Bond Construction Fund	160,730,633	137,191,943
43	Energy Conservation Fund	69,377	364
69	Other Post-Employment Benefits Fund	20,898,331	21,289,723
71	Associated Students Trust Fund	175,515	225,998
72	Student Representation Fee Trust Fund	482,417	462,837
73	Student Center Fee Fund	196,100	147,352
74	Student Financial Aid Trust Fund	37,591,305	19,632,448
75	Scholarship Loan and Trust Fund	793,852	593,652
79	Other Trust Funds	9,886,423	14,026,884
	Total Other Funds	490,971,240	277,529,130

FY 2021-22 Projected Actuals v. FY 2022-23 Tentative Budget

FUND 11	2021-22 Adopted Budget	% Total	2021-22 Projected Actuals	% Total	Rate	2022-23 Tentative Budget	% Total
REVENUES							
P1							
A. Apportionment Revenue							
State General Apportionment	5,134,901		5,134,901			5,471,751	
Education Protection Account	20,376,714		20,376,714			21,713,426	
Property Taxes	83,375,132		83,375,132			87,537,979	
Enrollment Fee	6,238,349		6,238,349			6,238,349	
COLA	5,836,409		5,836,409		6.56%	7,935,075	
APPORTIONMENT REVENUE	120,961,505	85.6%	120,961,505	85.6%		128,896,580	87.2%
B. Other State Revenues							
Apprenticeship	2,529,954		2,529,954			2,564,511	
FT Faculty Apportionment	2,058,284		2,058,284			2,450,435	
PT Faculty Apportionment	392,151		392,151			392,151	
2% BFAP Administration	205,136		205,136			208,215	
State Lottery Proceeds	2,179,571		2,179,571			2,265,700	
State Mandated Costs	565,742		565,742			509,915	
Other Misc. State Revenues	3,675,624		3,675,624			197,679	
OTHER STATE REVENUES	11,606,462	8.5%	11,606,462	8.2%		8,588,606	5.8%
C. Local Revenues							
Non-resident Tuition	2,678,991		2,678,991			2,678,991	
Prior Year Property Taxes	500,000		500,000			-	
Other Local Revenues	745,198		745,198			2,642,146	
LOCAL REVENUES	3,924,189	2.9%	3,924,189	2.8%		5,321,137	3.6%
E. Other Financing Sources							
Intrafund Transfers-In	541,652		4,875,932			5,093,624	
OTHER FINANCING SOURCES	541,652	0.4%	4,875,932	3.4%		5,093,624	3.4%
TOTAL REVENUES	137,033,808	97.3%	141,368,088	100.0%		147,899,947	100.0%
D. EXPENDITURES							
Academic Salaries	51,749,388	38.4%	51,997,279	37.7%		54,049,215	36.5%
Classified Salaries	27,579,156	20.5%	27,661,411	20.1%		29,507,495	19.9%
Employee Benefits	37,759,961	28.0%	37,746,870	27.4%		43,165,449	29.2%
Supplies and Materials	1,046,648	0.8%	1,200,489	0.9%		832,326	0.6%
Other Operating Expenses	9,817,186	7.3%	12,749,376	9.2%		11,827,673	8.0%
Capital Outlay	740,753	0.6%	830,511	0.6%		852,802	0.6%
Intrafund Transfers-Out	2,005,445	1.5%	1,699,528	1.2%		3,282,237	2.2%
TOTAL CURRENT EXPENDITURES	130,698,537	97.1%	133,885,464	97.1%		143,517,197	97.0%
E. Interfund Transfers-Out							
Interfund Transfers-Out	3,916,531		3,916,531			4,469,859	
Interfund Transfer-Out To ASG	30,000		30,000			-	
Total INTERFUND TRANSFERS-OUT	3,946,531	2.9%	3,946,531	2.9%		4,469,859	3.0%
TOTAL EXPENDITURES	134,645,068	100.0%	137,831,995	100.0%		147,987,056	100.0%
Net Increase (Decrease) in Fund Balance	2,388,740		3,536,093			(87,109)	
FUND BALANCE							
Beginning Fund Balance, July 1	28,575,675		28,575,673			32,111,766	
Ending Fund Balance, June 30 (Projected)	30,964,415		32,111,766			32,024,657	
% OF FUND BALANCE OVER EXPENDITURES	23.0%		23.3%			21.6%	
COMPONENTS OF PROJECTED FUND BALANCE							
Board Reserve	9,307,058		9,648,240	7.0%		10,359,094	
Other Contingency Reserve	16,827,993		20,075,008			19,752,821	
Designated Funds Contingency Holding	4,829,364		2,388,518			1,912,742	
Ending Fund Balance, June 30 (Projected)	30,964,415		32,111,766			32,024,657	

FUNDS AT PALOMAR COLLEGE

Following is a list and description of all of the current Palomar College funds.

10	GENERAL FUND The General Fund is maintained to account for those transactions that in general cover the full scope of operations of the District – instruction, administration, student services, maintenance and operations, etc. (Fund 10 = Fund 11 Unrestricted + Fund 11 Designated + Fund 12 Restricted)
11	The General Fund is divided into three sub funds: Unrestricted, Designated, and Restricted. Fund 11 UNRESTRICTED (DISTRICT OPERATING BUDGET) is used to account for resources available for the general purposes of the District's operation and support of its educational program. Fund 11 DESIGNATED is used to account for unrestricted monies for specific operation purposes, such as field trips, planetarium, material fees, etc.
12	Fund 12 RESTRICTED is used to account for resources available for the operation and support of the educational programs that are specifically restricted by laws, regulations, donors, or other outside agencies as to their expenditure.
22	PROP M BOND INTEREST AND REDEMPTION FUND – SERIES A The Prop M Bond Interest and Redemption Fund is the fund used to account for the accumulation of resources from property taxes and the payment of Prop M General Obligation Bond principal and interest.
23	PROP M BOND INTEREST AND REDEMPTION FUND – SERIES B The Prop M Bond Interest and Redemption Fund is the fund used to account for the accumulation of resources from property taxes levied for the payment of Prop M General Obligation Bond principal and interest.
24	PROP M BOND INTEREST AND REDEMPTION FUND – SERIES C The Prop M Bond Interest and Redemption Fund is the fund used to account for the accumulation of resources from property taxes levied for the payment of Prop M General Obligation Bond principal and interest.
25	PROP M BOND INTEREST AND REDEMPTION FUND – SERIES D The Prop M Bond Interest and Redemption Fund is the fund used to account for the accumulation of resources from property taxes levied for the payment of Prop M General Obligation Bond principal and interest.
29	DEBT SERVICE FUND The debt service fund is the fund used to account for the accumulation of resources for the debt service payment of Lease Revenue Bonds or other types of general long-term debt principal and interest.
33	CHILD DEVELOPMENT FUND The Child Development Fund is the fund designated to account for all revenues for, and from the operation of, childcare and development services, including student fees for child development services. Costs incurred in the operation and maintenance of the childcare and development services are paid from this fund.

FUNDS AT PALOMAR COLLEGE

41	CAPITAL OUTLAY PROJECTS FUND The capital outlay projects fund is used to account for the accumulation of monies for the acquisition or construction of capital outlay items, including scheduled maintenance projects. General-purpose monies of the district are used to support capital outlay projects inter-fund transfer from the general fund into the capital outlay projects fund.
42	MEASURE M (2006) BOND CONSTRUCTION FUND The Measure M (2006) Bond Construction Fund is used to account for monies received from the issuance of Prop M bonds and the construction projects for which that money is used.
43	ENERGY CONSERVATION PROJECTS FUND The Energy Conservation Projects Fund is used to account for energy saving projects with the goal of reducing energy costs while maintaining and improving the comfort of occupied spaces.
69	OTHER POST-EMPLOYMENT BENEFITS (OPEB) FUND This fund was established during the 1997-98 fiscal year to receive the amounts set aside for medical and dental insurance paid for employees of the District who have retired or will retire and covered under the provisions of the benefit plan.
71	ASSOCIATED STUDENTS TRUST FUND The District, for organized student body associations, designates the Associated Students Fund to account for monies held in trust. This fund also accounts for monies of student clubs and organizations formed through the District.
72	STUDENT REPRESENTATION FEE TRUST FUND Education Code Section 76070.5 provides for a student representation fee of one dollar per semester if approved by two-thirds of the students voting in the election. In the fall of 1990, Palomar College established this fee. Monies collected are to be expended to provide for the support of governmental affairs representatives who may be stating their positions and viewpoints before the city, county, and district governments and before offices and agencies of the state government.
73	STUDENT CENTER FEE FUND The fund is to account for monies collected for the addition to the Student Center facility. The funds are used for the debt services of lease revenue bonds.
74	STUDENT FINANCIAL AID TRUST FUND The Student Financial Aid Trust Fund is the fund designated to account for the deposit and the direct payments of government-funded student financial aid, including grants and loans or other monies intended for similar purposes and the required district-matching share of payments to students.
75	SCHOLARSHIP AND LOAN TRUST FUND The Scholarship and Loan Trust Fund is the fund designated to account for such gifts, donations, bequests, and devises (subject to donor restrictions) which are to be used for scholarships or for grants in aid and loans to students. This fund is used to account for the expendable trusts, where both principal and interest may be expended or disbursed. During the fiscal year 1997-98, the majority of these scholarship accounts were transferred to the Palomar Community College Foundation.
79	OTHER TRUST FUND This Fund is used to account for assets invested in an irrevocable trust.

FUND 10 GENERAL FUND

UNRESTRICTED, DESIGNATED, RESTRICTED COMBINED



	Palomar College BUDGET REPORT			
	Comparing Fiscal Years			
		2022 and 2023		
		FUND 10		
	COMBINED FUNDS 11 AND 12			Run May 27, 2022
		FY 2021-2022 Budget	FY 2021-2022 Expended/Received	FY 2022-2023 Budget
Account	Description		Year to Date	
111000	INSTRUCTIONAL SAL, CONTRACT	-	17,159,963.28	-
111010	INSTRUCTIONAL SALARY, CONTRACT	25,061,317.00	-	25,515,427.00
119010	ACADEMIC SALARIES, VACANT	347,000.00	-	347,000.00
	11's Instr Salaries - Contract	25,408,317.00	17,159,963.28	25,862,427.00
121000	ED ADMINISTRATOR, CONTRACT	-	602,773.80	-
121010	ED ADMINISTRATOR, CONTRACT	799,577.00	-	770,417.00
121100	SUPRT/PRESIDENT, CONTRACT	-	198,891.38	-
121110	SUPRT/PRESIDENT, CONTRACT	259,343.00	-	256,067.00
121210	EXECUTIVE EXPENSE ALLOWANCE	24,000.00	-	24,000.00
121310	PRESIDENT'S AUTO ALLOWANCE	6,001.00	-	6,000.00
122100	COUNSELORS, CONTRACT	-	2,764,537.06	-
122110	COUNSELORS, CONTRACT	3,646,929.00	-	3,809,877.00
123100	DEAN, ACADEMIC CONTRACT	-	754,730.40	-
123110	DEAN, ACADEMIC CONTRACT	1,031,806.00	-	1,040,150.00
123200	DEPARTMENT CHAIR, CONTRACT	-	1,573,141.28	-
123210	DEPARTMENT CHAIR, CONTRACT	2,148,505.00	-	2,139,664.00
123400	DIRECTR/COORDINAT,ACA CONT	-	655,136.83	-
123410	DIRECTOR/COORDINATOR, ACA CONT	998,022.00	-	942,945.00
123500	PALOMAR FACULTY FEDERATION	-	122,257.78	-
123510	PALOMAR FACULTY FEDERATION	215,799.00	-	180,337.00
123600	DIRECTOR/COORDINATOR, AA CONT	-	1,900,901.96	-
123610	DIRECTOR/COORDINATOR, AA CONT	2,711,329.00	-	2,554,335.00
125000	LIBRARIANS, CONTRACT	-	579,324.16	-
125010	LIBRARIANS, CONTRACT	832,928.00	-	860,217.00
	12's Non-Instr Salaries - Contract	12,674,239.00	9,151,694.65	12,584,009.00
130010	INSTR SALARIES - OTHER	17,313,832.74	-	16,676,022.00
131100	ASSIGN TIME HRLY REPLACEMT	-	796,215.34	-
133100	INSTRUCTIONL ACADEMIC,HRLY	-	9,482,657.06	-
133200	INST ACA HOURLY SUBSTITUTE	-	76,894.60	-
133300	INSTR ACADEMIC, HRLY SUMMR	-	1,214,882.10	-
135200	OVERLOAD,ASSIGNTM RE HRLY	-	31,657.59	-
135300	OVERLOAD,CONTRACT INSTRU	-	1,786,068.13	-
135600	OVERLOAD,SUBSTITUTE HRLY	-	13,001.92	-
135700	OVERLOAD,SUMMER ACA HRLY	-	1,191,149.75	-
136200	REPLACE SABBATICL,ACAHRLY	-	85,958.32	-
136400	LOADBANK REPL, ADJUNCT	-	66,730.85	-
138100	STIPEND, CONTRACT INSTRUCT	-	54,268.35	-
138200	STIPEND, HOURLY ACADEMIC	-	102,305.31	-
139000	INSTRUCTIONAL SALARY,OTHER	-	551,440.85	-
139100	INSTRCTNL SAL, CANCELLED CLASS	-	73,151.00	-
	13's Instr Salaries - Other	17,313,832.74	15,526,381.17	16,676,022.00
140010	NON-INSTR SALARIES - OTHER	4,298,259.00	-	2,239,782.00
141100	COUNSELOR, HOURLY	-	690,650.79	-
143100	LIBRARIANS, HOURLY	-	100,613.42	-
144100	NON-INSTRUCT ACADEMIC,HRLY	-	1,419,508.19	-
145100	OVERLOAD,SUMMER NON-INST	-	76,928.21	-
146600	REPLC COUNSLR SUMMR HRLY	-	121,512.05	-
148000	NONINSTR ACA HOURLY, OTHER	-	36,667.36	-
	14's Non-Instr Salaries - Other	4,298,259.00	2,445,880.02	2,239,782.00
	Academic Salaries Subtotal	59,694,647.74	44,283,919.12	57,362,240.00
211000	EXCUTIVE ADMIN SUPPORT, CAST	-	405,091.31	-
211010	EXCUTIVE ADMIN SUPPORT, CAST	661,402.00	-	640,579.00
212100	SUPERVISOR, CAST	-	1,912,943.31	-
212110	SUPERVISOR, CAST	2,891,186.00	-	2,895,125.00
212200	CLASSIFIED REGULAR SALARY	-	17,481,238.61	-
212210	CLASSIFIED REGULAR SALARY	24,259,074.00	-	25,352,323.00
212300	CLASSIFIED HEALTH PROFESSL	-	167,214.51	-
212310	CLASSIFIED HEALTH PROFESSIONAL	221,448.00	-	218,805.00
212400	GOVERNING BOARD	-	22,412.73	-
212410	GOVERNING BOARD	30,240.00	-	30,240.00

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	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
		2022 and 2023		
		FUND 10		
	COMBINED FUNDS 11 AND 12			Run May 27, 2022
		FY 2021-2022	FY 2021-2022	FY 2022-2023
		Budget	Expended/Received	Budget
			Year to Date	
Account	Description			
341151	DENT EDUCATIONAL ADMIN/SUP	-	7,215.71	-
341201	DENT OTHER ACA NONINSTRUC	-	14,622.24	-
341210	DENT CLS	113,719.00	-	121,383.00
341252	DENT CLASSIFIED	-	74,121.72	-
341302	DENT NON-INSTR ADMIN/SUPR	-	17,423.57	-
341310	DENT AA/CAST	37,591.00	-	37,743.00
341352	DENT INSTR AIDE DIRECT INSTR	-	2,719.71	-
341402	DENT INSTAIDE NOT DIRECTINST	-	2,569.48	-
342101	VISION ACADEMIC INSTRUCTOR	-	24,289.79	-
342110	VISION ACA	48,466.00	-	49,238.00
342151	VISION EDUCATIONL ADMIN/SUP	-	3,523.40	-
342201	VISION OTHR ACA NONINSTRUC	-	7,605.77	-
342210	VISION CLS	59,584.00	-	63,213.00
342252	VISION CLASSIFIED	-	39,068.58	-
342302	VISION NON-INSTR ADMIN/SUP	-	8,937.69	-
342310	VISION AA/CAST	19,577.00	-	19,654.00
342352	VISION INSTR AIDE DIRECT INST	-	1,414.12	-
342402	VISION INSTAIDE NOT DIRECTINS	-	1,335.95	-
343101	LIFE ACADEMIC INSTRUCTORS	-	15,900.41	-
343110	LIFE ACA	31,682.00	-	32,772.00
343151	LIFE EDUCATIONAL ADMIN/SUPR	-	2,286.70	-
343201	LIFE OTHER ACA NONINSTRUCT	-	4,904.09	-
343210	LIFE CLS	38,730.00	-	41,653.00
343252	LIFE CLASSIFIED	-	25,211.90	-
343302	LIFE NON-INSTR ADMIN/SUPR	-	5,871.62	-
343310	LIFE AA/CAST	12,951.00	-	12,888.00
343352	LIFE INSTR AIDE DIRECT INSTR	-	913.92	-
343402	LIFE INST AIDE NOT DIRECT INS	-	863.48	-
344101	LTD ACADEMIC INSTRUCTORS	-	29,608.91	-
344110	LTD ACA	59,711.00	-	60,533.00
344151	LTD EDUCATIONAL ADMIN/SUPR	-	4,748.39	-
344201	LTD OTHER ACA NONINSTRUCT	-	9,474.62	-
344210	LTD CLS	46,383.00	-	49,265.00
344252	LTD CLASSIFIED	-	30,176.64	-
344302	LTD NON-INSTR ADMIN/SUPR	-	8,950.68	-
344310	LTD AA/CAST	24,115.00	-	24,021.00
344352	LTD INSTR AIDE DIRECT INSTR	-	1,043.01	-
344402	LTD INST AIDE NOT DIRECT INST	-	1,036.30	-
345000	EMPLOYER-PAID COBRA	-	4,057.56	-
345101	LTC ACADEMIC INSTRUCTORS	-	8,784.54	-
345110	LTC ACA	17,268.00	-	16,596.00
345151	LTC EDUCATIONAL ADMIN/SUPR	-	1,271.56	-
345201	LTC OTHER ACA NONINSTRUCT	-	2,709.73	-
345210	LTC CLS	20,001.00	-	20,944.00
345252	LTC CLASSIFIED	-	13,924.67	-
345302	LTC NON-INSTR ADMIN/SUPR	-	3,206.71	-
345310	LTC AA/CAST	6,732.00	-	6,499.00
345352	LTC INSTR AIDE DIRECT INSTR	-	504.03	-
345402	LTC INST AIDE NOT DIRECT INST	-	476.14	-
348010	FUTURE RETIREE HEALTH ACA	-	850,005.44	-
348020	FUTURE RETIREE HEALTH CLS	-	1,056,041.15	-
348030	FUTURE RETIREE HEALTH AA/CAST	-	302,370.88	-
348110	FUTURE RETIREE HEALTH ACA	1,286,401.00	-	1,332,670.00
348210	FUTURE RETIREE HEALTH CLS	1,559,104.00	-	1,622,574.00
348310	FUTURE RETIREE HEALTH AA/CAST	501,534.00	-	476,952.00
349401	HSA ER ACADEMIC INSTRUCTOR	-	57,000.00	-
349402	HSA ER OTHER ACA NONINSTRUCTOR	-	3,000.00	-
349410	HSA ER ACA	135,000.00	-	120,000.00
349501	HSA ER CLASSIFIED	-	36,700.00	-
349510	HSA ER CLS	82,500.00	-	75,000.00
349601	HSA ER EDUCATIONAL ADMIN/SUPR	-	9,000.00	-

	Palomar College BUDGET REPORT			
	Comparing Fiscal Years			
		2022 and 2023		
		FUND 10		
	COMBINED FUNDS 11 AND 12			Run May 27, 2022
		FY 2021-2022 Budget	FY 2021-2022 Expended/Received Year to Date	FY 2022-2023 Budget
Account	Description			
349602	HSA ER NON-INSTR ADMIN/SUPR	-	9,000.00	-
349610	HSA ER AA/CAST	33,000.00	-	30,000.00
	34's Health & Welfare	17,283,337.00	11,380,253.75	19,682,752.00
350010	STATE UNEMP INSURANCE	449,555.15	-	547,959.00
350011	UNEMP/ER	-	339,462.98	-
359900	SUSPENSE UNEMPLOYMENT	-	3,224.44	-
	35's State Unempl Insurance	449,555.15	342,687.42	547,959.00
360010	WORKER'S COMP	1,524,576.87	-	1,522,815.00
361101	WC ACADEMIC INSTRUCTORS	-	515,190.28	-
361201	WC EDUCATIONAL ADMIN/SUPR	-	53,646.18	-
361301	WC OTHER ACA NON INSTRUCT	-	125,870.25	-
362102	WC CLASSIFIED	-	310,292.97	-
362202	WC NON-INSTR ADMIN/SUPERV	-	86,674.38	-
362302	WC INSTR AIDE DIRECT INSTR	-	14,178.24	-
362402	WC INSTR AIDE NOTDIRECT INST	-	9,888.05	-
363102	WC STUDENT	-	2,674.66	-
	36's Workers' Comp	1,524,576.87	1,118,415.01	1,522,815.00
370010	APPLE	151,599.00	-	145,964.00
371101	APPLE ACADEMIC INSTRUCTOR	-	52,063.04	-
371301	APPLE OTH ACA NONINSTRUCT	-	5,958.18	-
372102	APPLE CLASSIFIED	-	24,264.11	-
372302	APPLE INST AIDE DIRECT INSTR	-	4,602.70	-
372402	APPLE INS AIDE NOTDIRECT INS	-	793.03	-
	37's APPLE	151,599.00	87,681.06	145,964.00
390010	OTHER BENEFITS	4,000.00	-	4,000.00
399910	BENEFITS, VACANT	223,000.00	-	223,000.00
	39's Other Benefits	227,000.00	-	227,000.00
	Employee Benefits Subtotal	44,512,198.50	27,793,252.36	49,738,626.00
400010	SUPPLIES & MATERIALS	7,643,042.33	-	3,267,049.00
411000	SOFTWARE LESS THAN \$5,000	-	14,934.84	-
421000	BOOKS,MAGAZINES,PERIODCLS	-	25,187.61	-
422000	SUBSCRIPTIONS, PERIODICALS	-	37,752.53	-
423000	BOOKSTORE TEXTBOOKS	-	1,448,279.93	-
424000	INSTRL MAT - PRINTING/ELECTRNC	-	26,456.91	-
431000	SUPPLIES&MATERIAL,INSTRUCT	-	1,302,279.95	-
431100	SUPPLIES, INSTRUCTIONL FOOD	-	62.48	-
432000	INSTRUCTIONAL TESTS	-	1,475.00	-
441000	SUPPLIES&MATERIAL,NONINSTR	-	656,621.26	-
441100	SUPPLIES, INSTITUTIONAL	-	13,428.25	-
441300	SUPPLIES, FOOD SERVICES	-	6,526.75	-
441419	SUPPLIES, EMPLOYEE WFH	-	20,204.64	-
442000	COST OF FOOD, FOOD SERVICE	-	2,079.48	-
446000	SHIPPING/HANDLING CHARGES	-	442.50	-
	Supplies & Materials Subtotal	7,643,042.33	3,555,732.13	3,267,049.00
500010	OTHER OPER EXP	23,076,565.00	-	16,932,690.00
511000	AUDIT	-	108,832.89	-
515100	INTERNET ACCESS	-	26,204.14	-
515200	JPA SELF-INSURANCE ADMIN	-	81,608.33	-
515300	SOFTWARE LICENSING FEES	-	959,900.85	-
525100	MEMBERSHIP, DISTRICT	-	198,802.91	-
525200	MEMBERSHIP, EMPLOYEE	-	12,818.05	-
531000	COUNTY ELECTION SERVICES	-	114,775.00	-
535200	INS, FIRE, CASUALTY, LIABILITY	-	774,585.06	-
535400	INS,INTERCOLLEGIATE ATHLETIC	-	104,308.00	-
535500	STUDENT ACCIDENT&HOSPITAL	-	34,000.00	-
535600	STUDENT MALPRACTICE INSUR	-	35,971.00	-
545100	ADVERTISEMENTS REQ BY LAW	-	22,715.11	-
545200	LAWYERS' FEES	-	166,281.73	-
551100	ATHLETIC OFFICIALS FEES	-	56,998.00	-

	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
	2022 and 2023			
	FUND 10			
	COMBINED FUNDS 11 AND 12			Run May 27, 2022
		FY 2021-2022	FY 2021-2022	FY 2022-2023
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
551200	CLASSROOM SPEAKERS	-	700.00	-
551300	INDEPENDENT CONTRACTOR	-	993,534.60	-
551400	MANAGEMENT FEES	-	53.58	-
551500	SECURITY GUARD SERVICES	-	190.00	-
551600	WARRANT RECONCILIATION	-	14,839.64	-
551900	OTH PERSONAL&CONSULT SVC	-	1,712,328.62	-
555100	POSTAGE	-	72,079.19	-
560900	DISTRICT VEHICLE USE	-	12,315.15	-
561000	RENT & LEASE, EQUIPMENT	-	13,803.70	-
562000	RENTS & LEASES, LAND/BLDGS	-	7,950.00	-
562100	RENTAL OF FIELDS	-	960.00	-
563000	RENTAL OF TRANSPORTATION	-	3,652.00	-
564000	RENTAL OF FILMS	-	6,429.50	-
565100	MAINTENANCE AGREEMT,EQUIP	-	513,843.79	-
565200	MAINTENCE AGREE,SOFTWARE	-	1,418,690.04	-
565300	REPAIRS&MAINT NONINST EQUIP	-	504,173.96	-
565400	REPAIRS&MAINT INSTR EQUIPMT	-	68,195.64	-
565500	REPAIRS&MAINTENANCE BLDGS	-	1,431.32	-
565550	MAINTENANCE, GROUNDS	-	54,550.43	-
565600	TENANT IMPROVEMENTS	-	9,275.84	-
575100	TRAVEL, ACADEMIC ADMIN	-	17,606.50	-
575120	TRAVEL, ACADEMIC EMPLOYEE	-	18,839.44	-
575200	TRAVEL, CLASSIFIED ADMINISTR	-	24,267.91	-
575210	TRAVEL, CLASSIFIED EMPLOYEE	-	69,339.15	-
575300	TRAVEL, STUDENT	-	19,655.95	-
575310	TRAVEL WITH STUDENT	-	128,069.82	-
575400	TRAVEL, NON EMPLOYEE	-	11,571.31	-
575500	ATHLETIC ENTRY FEES	-	12,722.00	-
575600	ORIENTATION EXPENSES	-	153.38	-
575700	TRAINING/PROFESSIONAL DEVELPMT	-	30,667.39	-
575710	APPRENTICESHIP TRAINING	-	35,683.20	-
575800	FOOD FOR MEETINGS	-	2,334.82	-
580100	ELECTRICITY	-	1,750,115.02	-
580150	FUEL, GAS	-	205,868.94	-
580250	JANITORIAL SERVICES	-	1,135.00	-
580300	LAUNDRY/DRY CLEANING	-	5,595.46	-
580350	PEST CONTROL	-	2,798.48	-
580400	SEWAGE	-	(483.52)	-
580450	TELEPHONE	-	(6,756.30)	-
580500	TELEPHONE CONNECTIONS	-	112,708.60	-
580550	WASTE DISPOSAL	-	55,339.11	-
580600	WASTE DISPOSAL,HAZARDOUS	-	3,395.00	-
580650	WATER	-	327,595.45	-
585100	ADMINISTRATIVE EXPENSE	-	299,840.23	-
585110	GFSP STUDENT EXPENSE	-	18,478.87	-
585150	ADVERTISE NOT REQ BY LAW	-	380,470.30	-
585200	BAD DEBT EXPENSE	-	2,059.75	-
585250	BANK CHARGES	-	16,677.79	-
585260	BANK CREDIT CARD EXPENSE	-	216,114.81	-
585400	DISALLOWED FIN AID GRANTS	-	19,554.51	-
585450	FILM PROCESSING	-	400.00	-
585500	FINGERPRINTING	-	7,103.50	-
585510	TB TESTS	-	560.00	-
585519	COVID-19 EMP HOME INTERNET	-	353,835.82	-
585610	TRAN COSTS	-	162.61	-
585750	PRINTING	-	34,938.23	-
585900	ROYALTY EXPENSE	-	14,051.57	-
585910	LICENSING FEE	-	26,184.73	-
585950	PHYSICAL EXAMINATIONS	-	29,972.86	-
585990	SPECIAL ACTIVITIES	-	14,506.25	-
590010	ABATEMENT BUDGET POOL	(456,300.00)	-	(444,316.00)

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	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
	2022 and 2023			
	FUND 10			
	COMBINED FUNDS 11 AND 12			Run May 27, 2022
		FY 2021-2022	FY 2021-2022	FY 2022-2023
		Budget	Expended/Received	Budget
			Year to Date	
Account	Description			
Expense Grand Total		261,583,623.00	131,038,175.35	219,840,237.00
812130	HEA FED WORK STUDY	529,498.00	66,112.95	471,265.00
812220	HEA TRIO	354,577.00	218,601.14	354,577.00
812221	HEA TRIO/SSS PRIOR YEAR	37,389.00	37,389.00	99,448.00
812225	HEA TRIO EDUC OPPORTUNITY CNTR	273,793.00	119,552.01	273,793.00
812226	HEA TRIO EOC PRIOR YEAR	76,549.00	76,547.02	69,646.00
812240	HEA TRIO UPWARD BOUND	610,081.00	168,357.16	610,081.00
812241	HEA TRIO/UPWARD BOUND PR YEAR	233,639.00	233,639.00	359,034.00
812250	HEA GEAR UP	1,190,400.00	-	1,190,400.00
812251	HEA GEAR UP PRIOR YEAR	1,424,331.00	624,877.42	905,979.00
812260	TRIO TALENT SEARCH GRANT	554,750.00	314,605.28	554,750.00
812261	TRIO TALENT SEARCH PRIOR YEAR	199,510.00	199,504.64	146,392.00
812291	HEA TITLE V HSI PRIOR YEAR	508,744.00	351,569.26	183,207.00
814100	TANF (FEDERAL)	57,508.00	-	54,632.00
815190	PELL GRANT ADMIN ALLOWANC	20,000.00	19,475.00	19,000.00
815500	FEDERAL ADMIN ALLOWANCE	12,000.00	-	-
816100	VETERAN'S EDUCATION	18,288.00	15,312.00	12,000.00
817100	VOCTNL/APPLIED TECH ED ACT	734,802.00	-	602,073.00
819400	NATIONAL SCIENCE FOUN GRNT	9,566.00	-	-
819800	OTHER FEDERAL REVENUES	28,880,522.00	14,000,798.92	147,653.00
819999	BEGINNING BALANCE, FEDERAL	321,199.00	-	91,182.00
81's	Federal Revenues Subtotal	36,047,146.00	16,446,340.80	6,145,112.00
861100	APPRENTICESHIP APPORTIONM	2,529,954.00	1,517,972.00	2,564,511.00
861200	STATE GENERAL APPORTIONMT	-	646,096.00	5,471,751.00
861250	COMPUTATIONAL GROWTH	-	-	208,215.00
861300	APPORTIONMENT COLA	5,836,409.00	-	7,935,075.00
861430	FT FACULTY HIRING	850,561.00	1,470,261.00	2,450,435.00
861450	PART TIME FACULTY APPORT	383,722.00	238,638.00	392,151.00
861500	2% BFAP ADMIN	205,136.00	118,607.00	197,679.00
862150	EOPS	1,333,357.00	652,735.00	1,266,689.00
862151	EOPS PRIOR YEAR	14,902.00	14,901.46	-
862200	DSPS	1,449,649.00	869,789.00	1,449,649.00
862210	DSPS PRIOR YEAR	464,924.00	461,892.31	-
862212	DEAF & HARD OF HEARING (DHH)	186,354.00	135,637.51	113,130.00
862213	ACCESS T/PRINT & ELECTRNC INFO	22,154.00	17,631.74	10,746.00
862250	CALWORKS	332,943.00	199,766.00	329,231.00
862251	CALWORKS PRIOR YEAR	70,284.00	70,285.75	-
862400	OTH GEN CATEGORICL PROGMS	6,998,417.00	6,403,047.50	585,034.00
862445	STRONG WORKFORCE PROGRAM	4,746,238.00	3,283,388.10	1,198,026.00
862450	BFAP	644,941.00	386,965.00	626,740.00
862451	BFAP CARRYOVER	251,272.00	251,271.66	-
862500	CARE	160,040.00	74,538.00	152,038.00
862754	STUDENT EQUITY & ACHIEVEMENT	5,479,397.00	3,460,671.00	5,479,397.00
862760	INNOVATION IN HIGHER EDUCATION	1,110,656.00	1,110,655.38	958,523.00
863100	EDUCATION PROTECTION ACCOUNT	16,574,290.00	15,282,536.00	21,713,426.00
865300	OTH SPECL CATAGORL PRGRM	3,750,000.00	1,520,135.82	3,500,000.00
865310	ASSOCIATE DEGREE NURSING GRANT	217,774.00	133,653.93	189,270.00
865392	TTIP SOUTH PRIOR YEAR	627,510.00	627,510.00	-
867100	HOMEOWNER PROPTAX RELIEF	430,082.00	220,796.66	453,005.00
868100	STATE LOTTERY PROCEEDS	3,101,210.00	2,517,308.67	3,169,200.00
868200	STATE MANDATED COSTS	566,444.00	562,236.00	509,915.00

	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
	2022 and 2023			
	FUND 10			
	COMBINED FUNDS 11 AND 12			Run May 27, 2022
		FY 2021-2022	FY 2021-2022	FY 2022-2023
		Budget	Expended/Received	Budget
			Year to Date	
Account	Description			
881700	ERAF ED REVENUE AUG FUND	148,702.00	(1,029,948.00)	158,457.00
881800	PROP TAXES RFNDS/ADJS	-	(369,980.93)	-
881900	RDA RESIDUAL PAYMENTS	6,613,637.00	2,591,452.12	2,000,000.00
882100	CONTRB,GIFTS,GRANTS,ENDOW	270,458.00	258,628.82	-
883100	CONTRACT INSTRUCTIONL SVC	369,694.00	752,079.00	378,210.00
883300	CONT INSTR SVC CONTRACT ED	883,202.00	734,770.96	534,372.00
883600	FOLLETT	166,692.00	180,005.62	208,741.00
884150	HLTH SVCS SALE TO EMPLOYEE	-	30.00	-
884170	KKSM ADVERTISING SALES	110.00	640.00	1,000.00
884215	BUSINESS SERVICES CHARGES	125,000.00	51,321.70	125,000.00
884230	PRINTING CHARGES	-	864.20	-
884260	RECYCLING COMMISSION	-	2,879.64	-
884290	TICKET/GATE/PROGRAM SALES	2,123.00	25,671.00	20,000.00
884300	VENDING COMMISSIONS	4,285.00	3,554.52	-
884320	WELLNESS CENTER FEES	35,000.00	-	35,000.00
884350	MISC SALES AND COMMISSION	6,000.00	31,368.91	4,000.00
885300	FACILITIES RENTAL AND LEASE	-	30,639.60	-
886100	INTEREST BANK ACCOUNTS	132.00	257.30	-
886200	INTEREST COUNTY TREASURY	220,287.00	214,754.43	220,287.00
886500	OTH INTEREST & INVEST INCOM	500.00	-	-
887400	ENROLLMENT FEE	8,140,000.00	6,786,972.00	6,238,349.00
887500	FIELD TRP;USEOF NONDIST FAC	770.00	1,099.50	-
887600	HEALTH SERVICE FEE STUDENT	880,000.00	834,526.00	850,000.00
887620	HLTH SERVICE PHYSICAL EXAM	-	150.00	150.00
887700	INSTR MAT FEES;SALE MATERL	210,634.00	254,678.38	118,703.00
887910	TRANSCRIPT INCOME	110,000.00	129,618.60	190,085.00
888010	NON RESIDENT TUITION USA	1,178,991.00	1,582,168.00	1,300,000.00
888020	NONRESIDENT TUITON FOREIGN	1,500,000.00	884,378.00	1,378,991.00
888030	NONRESIDENT CAPITAL OUTLAY	-	(232.50)	-
888101	PARK STICKER FEE SPRING	175,000.00	312.00	175,000.00
888102	PARK STICKER FEE SUMMER	5,000.00	-	5,000.00
888103	PARK STICKER FEE FALL	150,000.00	2,146.00	150,000.00
888104	CAMPUS POLICE MISCLLNEOUS FEES	5,000.00	397.67	1,000.00
888110	ONE-DAY PERMIT MACHINES	60,000.00	15,430.25	30,000.00
888115	NCTD PASSES	-	(87.20)	-
888900	OTH STUDENT FEES&CHARGES	6,000.00	13,815.00	15,000.00
888920	COURSE TESTING FEE	150,000.00	71,043.40	119,231.00
889030	COBRA ADMIN FEE	-	162.72	-
889650	PARKING FINES	52,000.00	10,884.29	26,000.00
889675	LIVE SCAN REVENUE	3,000.00	1,862.00	2,000.00
889830	RETURNED CHECK FEE	-	40.00	-
889880	STALE DATED/VOID WARRANTS	-	42,108.58	-
889900	OTHER LOCAL REVENUES	1,321,913.00	630,077.68	1,994,558.00
889999	BEGINNING BALANCE, LOCAL	29,246,888.00	-	33,426,816.00
88's	Local Revenues Subtotal	135,758,991.00	65,262,359.31	134,632,467.00
898200	INTRAFUND TRANSFR IN,WITHIN	14,383,418.00	5,124,634.00	8,761,634.00
89's	Other Sources Subtotal	14,383,418.00	5,124,634.00	8,761,634.00
Revenue Grand Total		261,583,623.00	132,819,370.52	219,840,237.00



FUND II

GENERAL FUND UNRESTRICTED AND DESIGNATED



	Palomar College BUDGET REPORT			
	Comparing Fiscal Years			
	2022 and 2023			
	FUND 11			
	UNRESTRICTED AND DESIGNATED			Run May 27, 2022
		FY 2021-2022	FY 2021-2022	FY 2022-2023
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
111000	INSTRUCTIONAL SAL, CONTRACT	-	16,659,684.15	-
111010	INSTRUCTIONAL SALARY, CONTRACT	24,502,669.00	-	25,431,413.00
119010	ACADEMIC SALARIES, VACANT	347,000.00	-	347,000.00
	11's Instr Salaries - Contract	24,849,669.00	16,659,684.15	25,778,413.00
121000	ED ADMINISTRATOR, CONTRACT	-	602,773.80	-
121010	ED ADMINISTRATOR, CONTRACT	799,577.00	-	770,417.00
121100	SUPRT/PRESIDENT, CONTRACT	-	198,891.38	-
121110	SUPRT/PRESIDENT, CONTRACT	259,343.00	-	256,067.00
121210	EXECUTIVE EXPENSE ALLOWANCE	24,000.00	-	24,000.00
121310	PRESIDENT'S AUTO ALLOWANCE	6,001.00	-	6,000.00
122100	COUNSELORS, CONTRACT	-	1,772,964.98	-
122110	COUNSELORS, CONTRACT	2,379,129.00	-	2,522,513.00
123100	DEAN, ACADEMIC CONTRACT	-	741,230.40	-
123110	DEAN, ACADEMIC CONTRACT	1,018,306.00	-	1,040,150.00
123200	DEPARTMENT CHAIR, CONTRACT	-	1,573,141.28	-
123210	DEPARTMENT CHAIR, CONTRACT	2,148,505.00	-	2,139,664.00
123400	DIRECTR/COORDINAT,ACA CONT	-	598,646.38	-
123410	DIRECTOR/COORDINATOR, ACA CONT	905,125.00	-	866,018.00
123500	PALOMAR FACULTY FEDERATION	-	122,257.78	-
123510	PALOMAR FACULTY FEDERATION	215,799.00	-	180,337.00
123600	DIRECTOR/COORDINATOR, AA CONT	-	1,359,814.91	-
123610	DIRECTOR/COORDINATOR, AA CONT	1,959,264.00	-	1,995,035.00
125000	LIBRARIANS, CONTRACT	-	564,324.16	-
125010	LIBRARIANS, CONTRACT	817,928.00	-	860,217.00
	12's Non-Instr Salaries - Contract	10,532,977.00	7,534,045.07	10,660,418.00
130010	INSTR SALARIES - OTHER	15,542,566.00	-	16,638,742.00
131100	ASSIGN TIME HRLY REPLACEMT	-	769,895.94	-
133100	INSTRUCTIONL ACADEMIC,HRLY	-	8,179,064.29	-
133200	INST ACA HOURLY SUBSTITUTE	-	76,894.60	-
133300	INSTR ACADEMIC, HRLY SUMMR	-	1,209,667.88	-
135200	OVERLOAD,ASSIGNTM RE HRLY	-	31,657.59	-
135300	OVERLOAD, CONTRACT INSTRU	-	1,775,694.71	-
135600	OVERLOAD,SUBSTITUTE HRLY	-	13,001.92	-
135700	OVERLOAD,SUMMER ACA HRLY	-	1,190,661.66	-
136200	REPLACE SABBATICL,ACAHRLY	-	85,958.32	-
136400	LOADBANK REPL, ADJUNCT	-	66,730.85	-
138100	STIPEND, CONTRACT INSTRUCT	-	44,337.75	-
138200	STIPEND, HOURLY ACADEMIC	-	86,880.31	-
139000	INSTRUCTIONAL SALARY,OTHER	-	262,103.35	-
139100	INSTRCTNL SAL, CANCELLED CLASS	-	73,151.00	-
	13's Instr Salaries - Other	15,542,566.00	13,865,700.17	16,638,742.00
140010	NON-INSTR SALARIES - OTHER	1,072,066.00	-	971,642.00
141100	COUNSELOR, HOURLY	-	126,682.90	-
143100	LIBRARIANS, HOURLY	-	94,988.42	-
144100	NON-INSTRUCT ACADEMIC,HRLY	-	403,987.60	-
145100	OVERLOAD,SUMMER NON-INST	-	14,399.05	-
146600	REPLC COUNSLR SUMMR HRLY	-	5,122.04	-
148000	NONINSTR ACA HOURLY, OTHER	-	36,667.36	-
	14's Non-Instr Salaries - Other	1,072,066.00	681,847.37	971,642.00
	Academic Salaries Subtotal	51,997,278.00	38,741,276.76	54,049,215.00
211000	EXCUTIVE ADMIN SUPPORT, CAST	-	392,591.31	-
211010	EXCUTIVE ADMIN SUPPORT, CAST	648,902.00	-	640,579.00
212100	SUPERVISOR, CAST	-	1,381,978.37	-
212110	SUPERVISOR, CAST	2,010,187.00	-	2,023,031.00
212200	CLASSIFIED REGULAR SALARY	-	13,091,003.40	-
212210	CLASSIFIED REGULAR SALARY	18,058,001.00	-	19,547,169.00
212400	GOVERNING BOARD	-	22,412.73	-
212410	GOVERNING BOARD	30,240.00	-	30,240.00
212600	NON-INSTRUCTNL ADMINISTRATORS	-	2,331,821.97	-
212610	NON-INSTRUCTNL ADMINISTRATORS	3,348,393.00	-	3,618,701.00

	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
	2022 and 2023			
	FUND 11			
	UNRESTRICTED AND DESIGNATED			Run May 27, 2022
		FY 2021-2022	FY 2021-2022	FY 2022-2023
		Budget	Expended/Received	Budget
			Year to Date	
Account	Description			
219010	CLASSIFIED SALARIES, VACANT	180,000.00	-	180,000.00
	21's Non-Instr Salaries - Reg	24,275,723.00	17,219,807.78	26,039,720.00
221000	INST AIDE CONTRACT, DIRECT INST	-	621,413.97	-
221010	INST AIDE CONTRACT, DIRECT INST	842,570.00	-	995,366.00
222000	INST AIDE CONTRACT, NOT DIRECT	-	602,711.62	-
222010	INST AIDE CONTRACT, NOT DIRECT	802,107.00	-	813,880.00
	22's Instr Aides - Reg	1,644,677.00	1,224,125.59	1,809,246.00
230010	NON ACADEMIC SALARIES - OTHER	1,341,253.00	-	1,275,776.00
231100	HOURLY CLASSIFIED, TEMP	-	519,900.56	-
231200	HOURLY INTERPRETERS	-	15,854.50	-
231300	HOURLY TUTORS	-	19,176.75	-
231500	HRLY HEALTH PROFESSIONAL	-	6,228.00	-
232100	OVERTIME CLASSIFIED SALARIED	-	170,714.26	-
232200	OVERTIME SUPERVISOR SALARIED	-	42,266.58	-
235100	STUDENT EMPLOYEE	-	15,778.00	-
235200	STUDENT TUTORS	-	3,364.00	-
	23's Non-Academic Salaries - Other	1,341,253.00	793,282.65	1,275,776.00
240010	INSTR AIDES - OTHER	393,452.00	-	382,753.00
241100	HRLY INSTR AIDE, DIRECT INSTR	-	270,018.85	-
241200	OT, INSTR AIDE CONT DIRECT INST	-	495.59	-
242100	HRLY INSTAIDE, NOT DIRECT INST	-	11,397.00	-
	24's Instr Aides - Other	393,452.00	281,911.44	382,753.00
	Non Acad Salaries Subtotal	27,655,105.00	19,519,127.46	29,507,495.00
310010	STRS	11,752,228.00	-	13,329,120.00
311101	STRS ACADEMIC INSTRUCTORS	-	4,498,240.15	-
311201	STRS EDUCATIONAL ADMIN/SUP	-	213,225.10	-
311301	STRS OTHERACA NONINSTRUCT	-	910,450.06	-
312202	STRS NON-INSTR ADMIN/SUPR	-	9,162.80	-
	31's STRS	11,752,228.00	5,631,078.11	13,329,120.00
320010	PERS	6,608,616.00	-	7,775,682.00
321101	PERS ACADEMIC INSTRUCTORS	-	127,457.81	-
321201	PERS EDUCATIONAL ADMIN/SUP	-	359,583.93	-
321301	PERS OTHERACA NONINSTRUCT	-	20,314.98	-
322102	PERS CLASSIFIED	-	3,014,462.72	-
322202	PERS NON-INSTR ADMIN/SUPR	-	896,882.16	-
322302	PERS INSTR AIDE DIRECT INSTR	-	119,549.70	-
322402	PERS INST AIDE NOTDIRECT INS	-	131,170.74	-
	32's PERS	6,608,616.00	4,669,422.04	7,775,682.00
330010	FICA & MEDICARE (OASDI)	2,965,479.00	-	3,138,966.00
330011	OASDI/ER	-	1,304,654.91	-
330012	MED/ER	-	845,361.93	-
	33's FICA & Medicare (OASDI)	2,965,479.00	2,150,016.84	3,138,966.00
340010	HEALTH & WELFARE	4,058.00	-	4,500.00
340101	MEDIC ACADEMIC INSTRUCTORS	-	2,401,964.07	-
340110	MEDIC ACA	4,939,478.00	-	5,615,121.00
340120	MEDIC ACADEMIC ADJUNCT	-	124,447.60	-
340125	MEDIC NON-ACADEMIC ADJUNCT	-	1,989.86	-
340151	MEDIC EDUCATIONL ADMIN/SUP	-	315,852.17	-
340201	MEDIC OTHER ACA NONINSTRUC	-	691,509.33	-
340210	MEDIC CLS	4,396,210.00	-	5,556,567.00
340252	MEDIC CLASSIFIED	-	2,863,706.22	-
340302	MEDIC NON-INSTR ADMIN/SUPR	-	737,223.13	-
340310	MEDIC AA/CAST	1,604,558.00	-	1,879,644.00
340352	MEDIC INSTR AIDE DIRECT INST	-	115,632.50	-
340402	MEDIC INSTAIDE NOTDIRECTINST	-	138,978.20	-
341101	DENT ACADEMIC INSTRUCTORS	-	46,299.20	-
341110	DENT ACA	88,384.00	-	90,410.00
341151	DENT EDUCATIONAL ADMIN/SUP	-	6,110.84	-
341201	DENT OTHER ACA NONINSTRUC	-	11,946.11	-
341210	DENT CLS	86,766.00	-	94,114.00

	Palomar College BUDGET REPORT			
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		2022 and 2023		
		FUND 11		
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		FY 2021-2022 Budget	FY 2021-2022 Expended/Received Year to Date	FY 2022-2023 Budget
Account	Description			
341252	DENT CLASSIFIED	-	56,920.99	-
341302	DENT NON-INSTR ADMIN/SUPR	-	13,444.85	-
341310	DENT AA/CAST	28,583.00	-	29,411.00
341352	DENT INSTR AIDE DIRECT INSTR	-	2,719.71	-
341402	DENT INSTAIDE NOT DIRECTINST	-	2,569.48	-
342101	VISION ACADEMIC INSTRUCTOR	-	24,158.34	-
342110	VISION ACA	46,262.00	-	47,143.00
342151	VISION EDUCATIONL ADMIN/SUP	-	2,948.93	-
342201	VISION OTHR ACA NONINSTRUC	-	6,214.36	-
342210	VISION CLS	45,541.00	-	49,010.00
342252	VISION CLASSIFIED	-	30,129.06	-
342302	VISION NON-INSTR ADMIN/SUP	-	6,869.01	-
342310	VISION AA/CAST	14,882.00	-	15,312.00
342352	VISION INSTR AIDE DIRECT INST	-	1,414.12	-
342402	VISION INSTAIDE NOT DIRECTINS	-	1,335.95	-
343101	LIFE ACADEMIC INSTRUCTORS	-	15,815.47	-
343110	LIFE ACA	30,253.00	-	31,411.00
343151	LIFE EDUCATIONAL ADMIN/SUPR	-	1,915.42	-
343201	LIFE OTHER ACA NONINSTRUCT	-	4,023.81	-
343210	LIFE CLS	29,596.00	-	32,423.00
343252	LIFE CLASSIFIED	-	19,445.78	-
343302	LIFE NON-INSTR ADMIN/SUPR	-	4,534.61	-
343310	LIFE AA/CAST	9,897.00	-	9,949.00
343352	LIFE INSTR AIDE DIRECT INSTR	-	913.92	-
343402	LIFE INST AIDE NOT DIRECT INS	-	863.48	-
344101	LTD ACADEMIC INSTRUCTORS	-	29,493.85	-
344110	LTD ACA	57,023.00	-	57,905.00
344151	LTD EDUCATIONAL ADMIN/SUPR	-	3,972.69	-
344201	LTD OTHER ACA NONINSTRUCT	-	7,820.76	-
344210	LTD CLS	35,820.00	-	38,357.00
344252	LTD CLASSIFIED	-	23,276.82	-
344302	LTD NON-INSTR ADMIN/SUPR	-	6,866.27	-
344310	LTD AA/CAST	18,853.00	-	18,913.00
344352	LTD INSTR AIDE DIRECT INSTR	-	1,043.01	-
344402	LTD INST AIDE NOT DIRECT INST	-	1,036.30	-
345000	EMPLOYER-PAID COBRA	-	4,057.56	-
345101	LTC ACADEMIC INSTRUCTORS	-	8,737.68	-
345110	LTC ACA	16,603.00	-	15,908.00
345151	LTC EDUCATIONAL ADMIN/SUPR	-	1,066.81	-
345201	LTC OTHER ACA NONINSTRUCT	-	2,213.79	-
345210	LTC CLS	16,204.00	-	16,291.00
345252	LTC CLASSIFIED	-	10,738.64	-
345302	LTC NON-INSTR ADMIN/SUPR	-	2,469.43	-
345310	LTC AA/CAST	5,345.00	-	5,018.00
345352	LTC INSTR AIDE DIRECT INSTR	-	504.03	-
345402	LTC INST AIDE NOT DIRECT INST	-	476.14	-
348010	FUTURE RETIREE HEALTH ACA	-	809,718.47	-
348020	FUTURE RETIREE HEALTH CLS	-	862,722.21	-
348030	FUTURE RETIREE HEALTH AA/CAST	-	246,475.32	-
348110	FUTURE RETIREE HEALTH ACA	1,228,414.00	-	1,277,493.00
348210	FUTURE RETIREE HEALTH CLS	1,202,527.00	-	1,315,360.00
348310	FUTURE RETIREE HEALTH AA/CAST	379,343.00	-	381,094.00
349401	HSA ER ACADEMIC INSTRUCTOR	-	55,500.00	-
349402	HSA ER OTHER ACA NONINSTRUCTOR	-	3,000.00	-
349410	HSA ER ACA	133,200.00	-	118,200.00
349501	HSA ER CLASSIFIED	-	29,200.00	-
349510	HSA ER CLS	70,500.00	-	57,000.00
349601	HSA ER EDUCATIONAL ADMIN/SUPR	-	9,000.00	-
349602	HSA ER NON-INSTR ADMIN/SUPR	-	3,000.00	-
349610	HSA ER AA/CAST	21,000.00	-	18,000.00
	34's Health & Welfare	14,509,300.00	9,774,286.30	16,774,554.00

		Palomar College		
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		2022 and 2023		
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		FY 2021-2022	FY 2021-2022	FY 2022-2023
		Budget	Expended/Received	Budget
			Year to Date	
Account	Description			
350010	STATE UNEMP INSURANCE	373,867.00	-	485,172.00
350011	UNEMP/ER	-	277,916.98	-
359900	SUSPENSE UNEMPLOYMENT	-	3,224.44	-
	35's State Unempl Insurance	373,867.00	281,141.42	485,172.00
360010	WORKER'S COMP	1,226,585.00	-	1,319,227.00
361101	WC ACADEMIC INSTRUCTORS	-	480,827.79	-
361201	WC EDUCATIONAL ADMIN/SUPR	-	44,938.98	-
361301	WC OTHER ACA NON INSTRUCT	-	83,862.31	-
362102	WC CLASSIFIED	-	219,255.01	-
362202	WC NON-INSTR ADMIN/SUPERV	-	65,839.21	-
362302	WC INSTR AIDE DIRECT INSTR	-	13,718.95	-
362402	WC INSTR AIDE NOTDIRECT INST	-	9,502.04	-
363102	WC STUDENT	-	300.54	-
	36's Workers' Comp	1,226,585.00	918,244.83	1,319,227.00
370010	APPLE	83,788.00	-	115,728.00
371101	APPLE ACADEMIC INSTRUCTOR	-	51,278.23	-
371301	APPLE OTH ACA NONINSTRUCT	-	1,172.76	-
372102	APPLE CLASSIFIED	-	9,817.60	-
372302	APPLE INST AIDE DIRECT INSTR	-	4,602.70	-
372402	APPLE INS AIDE NOTDIRECT INS	-	772.20	-
	37's APPLE	83,788.00	67,643.49	115,728.00
390010	OTHER BENEFITS	4,000.00	-	4,000.00
399910	BENEFITS, VACANT	223,000.00	-	223,000.00
	39's Other Benefits	227,000.00	-	227,000.00
	Employee Benefits Subtotal	37,746,863.00	23,491,833.03	43,165,449.00
400010	SUPPLIES & MATERIALS	1,202,528.00	-	832,326.00
411000	SOFTWARE LESS THAN \$5,000	-	330.00	-
422000	SUBSCRIPTIONS, PERIODICALS	-	476.43	-
431000	SUPPLIES&MATERIAL,INSTRUCT	-	328,738.00	-
441000	SUPPLIES&MATERIAL,NONINSTR	-	217,041.64	-
441100	SUPPLIES, INSTITUTIONAL	-	965.21	-
441300	SUPPLIES, FOOD SERVICES	-	6,526.75	-
442000	COST OF FOOD, FOOD SERVICE	-	2,079.48	-
	Supplies & Materials Subtotal	1,202,528.00	556,157.51	832,326.00
500010	OTHER OPER EXP	13,807,000.00	-	12,871,989.00
511000	AUDIT	-	108,832.89	-
515100	INTERNET ACCESS	-	1,940.11	-
515200	JPA SELF-INSURANCE ADMIN	-	81,608.33	-
515300	SOFTWARE LICENSING FEES	-	567,535.00	-
525100	MEMBERSHIP, DISTRICT	-	171,770.91	-
525200	MEMBERSHIP, EMPLOYEE	-	3,159.95	-
531000	COUNTY ELECTION SERVICES	-	114,775.00	-
535200	INS, FIRE, CASUALTY, LIABILITY	-	770,447.06	-
535400	INS,INTERCOLLEGIATE ATHLETIC	-	104,308.00	-
535600	STUDENT MALPRACTICE INSUR	-	35,971.00	-
545100	ADVERTISEMENTS REQ BY LAW	-	20,431.11	-
545200	LAWYERS' FEES	-	154,908.23	-
551100	ATHLETIC OFFICIALS FEES	-	56,998.00	-
551200	CLASSROOM SPEAKERS	-	600.00	-
551300	INDEPENDENT CONTRACTOR	-	94,968.13	-
551500	SECURITY GUARD SERVICES	-	90.00	-
551600	WARRANT RECONCILIATION	-	14,839.64	-
551900	OTH PERSONAL&CONSULT SVC	-	940,047.97	-
555100	POSTAGE	-	62,149.17	-
560900	DISTRICT VEHICLE USE	-	12,129.23	-
561000	RENT & LEASE, EQUIPMENT	-	13,491.38	-
562000	RENTS & LEASES, LAND/BLDGS	-	7,950.00	-
562100	RENTAL OF FIELDS	-	960.00	-
564000	RENTAL OF FILMS	-	6,429.50	-

		Palomar College		
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		2022 and 2023		
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		FY 2021-2022	FY 2021-2022	FY 2022-2023
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
565100	MAINTENANCE AGREEMT,EQUIP	-	453,487.10	-
565200	MAINTENCE AGREE,SOFTWARE	-	703,248.31	-
565300	REPAIRS&MAINT NONINST EQUIP	-	317,398.73	-
565400	REPAIRS&MAINT INSTR EQUIPMT	-	56,018.97	-
565500	REPAIRS&MAINTENANCE BLDGS	-	1,431.32	-
565550	MAINTENANCE, GROUNDS	-	29,660.43	-
565600	TENANT IMPROVEMENTS	-	9,275.84	-
575100	TRAVEL, ACADEMIC ADMIN	-	7,573.87	-
575120	TRAVEL, ACADEMIC EMPLOYEE	-	2,278.61	-
575200	TRAVEL, CLASSIFIED ADMINISTR	-	5,927.77	-
575210	TRAVEL, CLASSIFIED EMPLOYEE	-	8,571.18	-
575300	TRAVEL, STUDENT	-	16,255.95	-
575310	TRAVEL WITH STUDENT	-	8,873.12	-
575400	TRAVEL, NON EMPLOYEE	-	10,371.31	-
575500	ATHLETIC ENTRY FEES	-	12,722.00	-
575700	TRAINING/PROFESSIONAL DEVELOPMT	-	2,567.18	-
575710	APPRENTICESHIP TRAINING	-	22,703.20	-
575800	FOOD FOR MEETINGS	-	916.43	-
580100	ELECTRICITY	-	1,750,115.02	-
580150	FUEL, GAS	-	188,280.20	-
580250	JANITORIAL SERVICES	-	1,135.00	-
580300	LAUNDRY/DRY CLEANING	-	2,538.02	-
580350	PEST CONTROL	-	2,798.48	-
580400	SEWAGE	-	(483.52)	-
580450	TELEPHONE	-	(6,756.30)	-
580500	TELEPHONE CONNECTIONS	-	112,708.60	-
580550	WASTE DISPOSAL	-	54,949.09	-
580600	WASTE DISPOSAL,HAZARDOUS	-	3,348.00	-
580650	WATER	-	327,595.45	-
585100	ADMINISTRATIVE EXPENSE	-	286,609.66	-
585150	ADVERTISE NOT REQ BY LAW	-	308,079.81	-
585200	BAD DEBT EXPENSE	-	2,059.75	-
585250	BANK CHARGES	-	16,450.29	-
585260	BANK CREDIT CARD EXPENSE	-	158,739.30	-
585400	DISALLOWED FIN AID GRANTS	-	(1,612.46)	-
585450	FILM PROCESSING	-	400.00	-
585500	FINGERPRINTING	-	3,351.00	-
585519	COVID-19 EMP HOME INTERNET	-	1,022.49	-
585610	TRAN COSTS	-	162.61	-
585750	PRINTING	-	9,786.45	-
585900	ROYALTY EXPENSE	-	14,051.57	-
585910	LICENSING FEE	-	20,353.22	-
585950	PHYSICAL EXAMINATIONS	-	29,972.86	-
590010	ABATEMENT BUDGET POOL	(455,500.00)	-	(444,316.00)
590100	FACILITIES SERVICES ABATEMENT	-	(14,129.15)	-
590600	BUSINESS SUPPORT SVCS ABATEMT	-	(20,701.90)	-
	Other Oper Exp Subtotal	13,351,500.00	8,266,445.47	12,427,673.00
580010	INDIRECT COSTS BUDGET POOL	(600,000.00)	-	(600,000.00)
585550	INDIRECT COSTS	-	(397,751.04)	-
	Indirect Costs Subtotal	(600,000.00)	(397,751.04)	(600,000.00)
600010	CAPITAL OUTLAY	830,670.00	-	852,802.00
631000	LIBRARY BOOKS	-	42,852.38	-
632000	LIBRARY MAGAZINE&PERIODICL	-	26,671.45	-
633000	LIBRARY NONPRINT MEDIA	-	8,707.44	-
641100	EQUIP INST REPL INVTOR>\$1000	-	2,724.26	-
642300	EQUIP NONINS,ADTNL.>\$200-999	-	1,678.77	-
643000	LEASE PURCHASE EQUIPMENT	-	5,174.16	-
644100	EQUIP INSTR ADDTL \$500 - \$4999	-	615.41	-
644200	EQUIP INSTR REPL \$500 - \$4999	-	976.19	-

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		FY 2021-2022	FY 2021-2022	FY 2022-2023
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
888020	NONRESIDENT TUITON FOREIGN	1,500,000.00	884,378.00	1,378,991.00
888115	NCTD PASSES	-	(87.20)	-
888920	COURSE TESTING FEE	-	940.00	-
889030	COBRA ADMIN FEE	-	162.72	-
889830	RETURNED CHECK FEE	-	40.00	-
889880	STALE DATED/VOID WARRANTS	-	42,108.58	-
889900	OTHER LOCAL REVENUES	163,146.00	68,226.62	1,248,618.00
889999	BEGINNING BALANCE, LOCAL	27,284,748.00	-	32,648,131.00
88's	Local Revenues Subtotal	129,563,620.00	62,002,701.36	130,756,226.00
898200	INTRAFUND TRANSFR IN, WITHIN	4,793,932.00	3,911,554.00	182,560.00
89's	Other Sources Subtotal	4,793,932.00	3,911,554.00	182,560.00
Revenue Grand Total		169,208,275.00	88,232,806.97	180,011,713.00

FUND 12

GENERAL FUND RESTRICTED



Palomar College				
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FUND 12				
GENERAL RESTRICTED SUBFUND				Run May 26, 2022
		FY 2021-2022	FY 2021-2022	FY 2022-2023
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
111000	INSTRUCTIONAL SAL, CONTRACT	-	500,279.13	-
111010	INSTRUCTIONAL SALARY, CONTRACT	558,648.00	-	84,014.00
11's	Instr Salaries - Contract	558,648.00	500,279.13	84,014.00
122100	COUNSELORS, CONTRACT	-	991,572.08	-
122110	COUNSELORS, CONTRACT	1,267,800.00	-	1,287,364.00
123100	DEAN, ACADEMIC CONTRACT	-	13,500.00	-
123110	DEAN, ACADEMIC CONTRACT	13,500.00	-	-
123400	DIRECTR/COORDINAT,ACA CONT	-	56,490.45	-
123410	DIRECTOR/COORDINATOR, ACA CONT	92,897.00	-	76,927.00
123600	DIRECTOR/COORDINATOR, AA CONT	-	541,087.05	-
123610	DIRECTOR/COORDINATOR, AA CONT	752,065.00	-	559,300.00
125000	LIBRARIANS, CONTRACT	-	15,000.00	-
125010	LIBRARIANS, CONTRACT	15,000.00	-	-
12's	Non-Instr Salaries - Contract	2,141,262.00	1,617,649.58	1,923,591.00
130010	INSTR SALARIES - OTHER	1,771,266.74	-	37,280.00
131100	ASSIGN TIME HRLY REPLACEMT	-	26,319.40	-
133100	INSTRUCTIONL ACADEMIC,HRLY	-	1,303,592.77	-
133300	INSTR ACADEMIC, HRLY SUMMR	-	5,214.22	-
135300	OVERLOAD, CONTRACT INSTRUC	-	10,373.42	-
135700	OVERLOAD, SUMMER ACA HRLY	-	488.09	-
138100	STIPEND, CONTRACT INSTRUCT	-	9,930.60	-
138200	STIPEND, HOURLY ACADEMIC	-	15,425.00	-
139000	INSTRUCTIONAL SALARY, OTHER	-	289,337.50	-
13's	Instr Salaries - Other	1,771,266.74	1,660,681.00	37,280.00
140010	NON-INSTR SALARIES - OTHER	3,226,193.00	-	1,268,140.00
141100	COUNSELOR, HOURLY	-	563,967.89	-
143100	LIBRARIANS, HOURLY	-	5,625.00	-
144100	NON-INSTRUCT ACADEMIC, HRLY	-	1,015,520.59	-
145100	OVERLOAD, SUMMER NON-INST	-	62,529.16	-
146600	REPLC COUNSLR SUMMR HRLY	-	116,390.01	-
14's	Non-Instr Salaries - Other	3,226,193.00	1,764,032.65	1,268,140.00
	Academic Salaries Subtotal	7,697,369.74	5,542,642.36	3,313,025.00
211000	EXCUTIVE ADMIN SUPPORT, CAST	-	12,500.00	-
211010	EXCUTIVE ADMIN SUPPORT, CAST	12,500.00	-	-
212100	SUPERVISOR, CAST	-	530,964.94	-
212110	SUPERVISOR, CAST	880,999.00	-	872,094.00
212200	CLASSIFIED REGULAR SALARY	-	4,390,235.21	-
212210	CLASSIFIED REGULAR SALARY	6,201,073.00	-	5,805,154.00
212300	CLASSIFIED HEALTH PROFESSL	-	167,214.51	-
212310	CLASSIFIED HEALTH PROFESSIONAL	221,448.00	-	218,805.00
212600	NON-INSTRUCTNL ADMINISTRATORS	-	769,328.98	-
212610	NON-INSTRUCTNL ADMINISTRATORS	1,369,687.00	-	1,381,689.00
21's	Non-Instr Salaries - Reg	8,685,707.00	5,870,243.64	8,277,742.00
221000	INST AIDE CONTRACT, DIRECT INST	-	29,250.00	-
221010	INST AIDE CONTRACT, DIRECT INST	29,250.00	-	-
222000	INST AIDE CONTRACT, NOT DIRECT	-	23,750.00	-
222010	INST AIDE CONTRACT, NOT DIRECT	23,750.00	-	-
22's	Instr Aides - Reg	53,000.00	53,000.00	-
230010	NON ACADEMIC SALARIES - OTHER	2,952,605.00	-	1,971,394.00
231100	HOURLY CLASSIFIED, TEMP	-	984,048.10	-
231200	HOURLY INTERPRETERS	-	16,332.50	-
231300	HOURLY TUTORS	-	91,460.25	-
231500	HRLY HEALTH PROFESSIONAL	-	41,452.00	-
232100	OVERTIME CLASSIFID SALARIED	-	137,359.60	-
232200	OVERTIME SUPERVISR SALRIED	-	14,547.19	-
235100	STUDENT EMPLOYEE	-	52,222.55	-
235200	STUDENT TUTORS	-	672.00	-

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	FUND 12			
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		Budget	Expended/Received	Budget
Account	Description		Year to Date	
235400	STUDENT WORK STUDY	-	103,467.70	-
	23's Non-Academic Salaries - Other	2,952,605.00	1,441,561.89	1,971,394.00
240010	INSTR AIDES - OTHER	52,699.00	-	40,000.00
242100	HRLY INSTAIDE,NOT DIRECTINST	-	833.00	-
	24's Instr Aides - Other	52,699.00	833.00	40,000.00
	Non Acad Salaries Subtotal	11,744,011.00	7,365,638.53	10,289,136.00
310010	STRS	661,622.24	-	488,994.00
311101	STRS ACADEMIC INSTRUCTORS	-	44,857.06	-
311201	STRS EDUCATIONAL ADMIN/SUP	-	27,961.31	-
311301	STRS OTHERACA NONINSTRUCT	-	372,118.00	-
312202	STRS NON-INSTR ADMIN/SUPR	-	5,817.84	-
	31's STRS	661,622.24	450,754.21	488,994.00
320010	PERS	2,011,631.00	-	2,165,649.00
321201	PERS EDUCATIONAL ADMIN/SUP	-	69,066.92	-
321301	PERS OTHERACA NONINSTRUCT	-	18,295.38	-
322102	PERS CLASSIFIED	-	1,004,059.57	-
322202	PERS NON-INSTR ADMIN/SUPR	-	257,229.87	-
	32's PERS	2,011,631.00	1,348,651.74	2,165,649.00
330010	FICA & MEDICARE (OASDI)	876,554.24	-	713,725.00
330011	OASDI/ER	-	431,678.86	-
330012	MED/ER	-	182,613.32	-
	33's FICA & Medicare (OASDI)	876,554.24	614,292.18	713,725.00
340101	MEDIC ACADEMIC INSTRUCTORS	-	9,101.68	-
340110	MEDIC ACA	245,843.00	-	224,668.00
340120	MEDIC ACADEMIC ADJUNCT	-	3,125.79	-
340151	MEDIC EDUCATIONL ADMIN/SUP	-	69,093.00	-
340201	MEDIC OTHER ACA NONINSTRUC	-	145,341.03	-
340210	MEDIC CLS	1,354,358.00	-	1,525,073.00
340252	MEDIC CLASSIFIED	-	810,714.18	-
340302	MEDIC NON-INSTR ADMIN/SUPR	-	201,132.12	-
340310	MEDIC AA/CAST	512,182.00	-	569,159.00
341101	DENT ACADEMIC INSTRUCTORS	-	252.86	-
341110	DENT ACA	4,217.00	-	4,012.00
341151	DENT EDUCATIONAL ADMIN/SUP	-	1,104.87	-
341201	DENT OTHER ACA NONINSTRUC	-	2,676.13	-
341210	DENT CLS	26,953.00	-	27,269.00
341252	DENT CLASSIFIED	-	17,200.73	-
341302	DENT NON-INSTR ADMIN/SUPR	-	3,978.72	-
341310	DENT AA/CAST	9,008.00	-	8,332.00
342101	VISION ACADEMIC INSTRUCTOR	-	131.45	-
342110	VISION ACA	2,204.00	-	2,095.00
342151	VISION EDUCATIONL ADMIN/SUP	-	574.47	-
342201	VISION OTHR ACA NONINSTRUC	-	1,391.41	-
342210	VISION CLS	14,043.00	-	14,203.00
342252	VISION CLASSIFIED	-	8,939.52	-
342302	VISION NON-INSTR ADMIN/SUP	-	2,068.68	-
342310	VISION AA/CAST	4,695.00	-	4,342.00
343101	LIFE ACADEMIC INSTRUCTORS	-	84.94	-
343110	LIFE ACA	1,429.00	-	1,361.00
343151	LIFE EDUCATIONAL ADMIN/SUPR	-	371.28	-
343201	LIFE OTHER ACA NONINSTRUC	-	880.28	-
343210	LIFE CLS	9,134.00	-	9,230.00
343252	LIFE CLASSIFIED	-	5,766.12	-
343302	LIFE NON-INSTR ADMIN/SUPR	-	1,337.01	-
343310	LIFE AA/CAST	3,054.00	-	2,939.00
344101	LTD ACADEMIC INSTRUCTORS	-	115.06	-
344110	LTD ACA	2,688.00	-	2,628.00

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		Budget	Expended/Received	Budget
			Year to Date	
Account	Description			
344151	LTD EDUCATIONAL ADMIN/SUPR	-	775.70	-
344201	LTD OTHER ACA NONINSTRUCT	-	1,653.86	-
344210	LTD CLS	10,563.00	-	10,908.00
344252	LTD CLASSIFIED	-	6,899.82	-
344302	LTD NON-INSTR ADMIN/SUPR	-	2,084.41	-
344310	LTD AA/CAST	5,262.00	-	5,108.00
345101	LTC ACADEMIC INSTRUCTORS	-	46.86	-
345110	LTC ACA	665.00	-	688.00
345151	LTC EDUCATIONAL ADMIN/SUPR	-	204.75	-
345201	LTC OTHER ACA NONINSTRUCT	-	495.94	-
345210	LTC CLS	3,797.00	-	4,653.00
345252	LTC CLASSIFIED	-	3,186.03	-
345302	LTC NON-INSTR ADMIN/SUPR	-	737.28	-
345310	LTC AA/CAST	1,387.00	-	1,481.00
348010	FUTURE RETIREE HEALTH ACA	-	40,286.97	-
348020	FUTURE RETIREE HEALTH CLS	-	193,318.94	-
348030	FUTURE RETIREE HEALTH AA/CAST	-	55,895.56	-
348110	FUTURE RETIREE HEALTH ACA	57,987.00	-	55,177.00
348210	FUTURE RETIREE HEALTH CLS	356,577.00	-	307,214.00
348310	FUTURE RETIREE HEALTH AA/CAST	122,191.00	-	95,858.00
349401	HSA ER ACADEMIC INSTRUCTOR	-	1,500.00	-
349410	HSA ER ACA	1,800.00	-	1,800.00
349501	HSA ER CLASSIFIED	-	7,500.00	-
349510	HSA ER CLS	12,000.00	-	18,000.00
349602	HSA ER NON-INSTR ADMIN/SUPR	-	6,000.00	-
349610	HSA ER AA/CAST	12,000.00	-	12,000.00
34's	Health & Welfare	2,774,037.00	1,605,967.45	2,908,198.00
350010	STATE UNEMP INSURANCE	75,688.15	-	62,787.00
350011	UNEMP/ER	-	61,546.00	-
35's	State Unempl Insurance	75,688.15	61,546.00	62,787.00
360010	WORKER'S COMP	297,991.87	-	203,588.00
361101	WC ACADEMIC INSTRUCTORS	-	34,362.49	-
361201	WC EDUCATIONAL ADMIN/SUPR	-	8,707.20	-
361301	WC OTHER ACA NON INSTRUCT	-	42,007.94	-
362102	WC CLASSIFIED	-	91,037.96	-
362202	WC NON-INSTR ADMIN/SUPERV	-	20,835.17	-
362302	WC INSTR AIDE DIRECT INSTR	-	459.29	-
362402	WC INSTR AIDE NOTDIRECT INST	-	386.01	-
363102	WC STUDENT	-	2,374.12	-
36's	Workers' Comp	297,991.87	200,170.18	203,588.00
370010	APPLE	67,811.00	-	30,236.00
371101	APPLE ACADEMIC INSTRUCTOR	-	784.81	-
371301	APPLE OTH ACA NONINSTRUCT	-	4,785.42	-
372102	APPLE CLASSIFIED	-	14,446.51	-
372402	APPLE INS AIDE NOTDIRECT INS	-	20.83	-
37's	APPLE	67,811.00	20,037.57	30,236.00
39's	Other Benefits	-	-	-
	Employee Benefits Subtotal	6,765,335.50	4,301,419.33	6,573,177.00
400010	SUPPLIES & MATERIALS	6,440,514.33	-	2,434,723.00
411000	SOFTWARE LESS THAN \$5,000	-	14,604.84	-
421000	BOOKS,MAGAZINES,PERIODCLS	-	25,187.61	-
422000	SUBSCRIPTIONS, PERIODICALS	-	37,276.10	-
423000	BOOKSTORE TEXTBOOKS	-	1,448,279.93	-
424000	INSTRL MAT - PRINTING/ELECTRNC	-	26,456.91	-
431000	SUPPLIES&MATERIAL,INSTRUCT	-	917,629.26	-
431100	SUPPLIES, INSTRUCTIONL FOOD	-	62.48	-
432000	INSTRUCTIONAL TESTS	-	1,475.00	-

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	FUND 12			
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		Budget	Expended/Received	Budget
Account	Description		Year to Date	
441000	SUPPLIES&MATERIAL,NONINSTR	-	438,445.04	-
441100	SUPPLIES, INSTITUTIONAL	-	12,463.04	-
441419	SUPPLIES, EMPLOYEE WFH	-	20,204.64	-
446000	SHIPPING/HANDLING CHARGES	-	442.50	-
	Supplies & Materials Subtotal	6,440,514.33	2,942,527.35	2,434,723.00
500010	OTHER OPER EXP	9,269,565.00	-	4,060,701.00
515100	INTERNET ACCESS	-	24,264.03	-
515300	SOFTWARE LICENSING FEES	-	392,365.85	-
525100	MEMBERSHIP, DISTRICT	-	27,032.00	-
525200	MEMBERSHIP, EMPLOYEE	-	9,658.10	-
535200	INS, FIRE, CASUALTY, LIABILITY	-	4,138.00	-
535500	STUDENT ACCIDENT&HOSPITAL	-	34,000.00	-
545100	ADVERTISEMENTS REQ BY LAW	-	2,284.00	-
545200	LAWYERS' FEES	-	11,373.50	-
551200	CLASSROOM SPEAKERS	-	100.00	-
551300	INDEPENDENT CONTRACTOR	-	893,468.47	-
551400	MANAGEMENT FEES	-	53.58	-
551500	SECURITY GUARD SERVICES	-	100.00	-
551900	OTH PERSONAL&CONSULT SVC	-	772,280.65	-
555100	POSTAGE	-	9,930.02	-
560900	DISTRICT VEHICLE USE	-	185.92	-
561000	RENT & LEASE, EQUIPMENT	-	312.32	-
563000	RENTAL OF TRANSPORTATION	-	3,652.00	-
565100	MAINTENANCE AGREEMT,EQUIP	-	58,846.19	-
565200	MAINTENANCE AGREE,SOFTWARE	-	715,441.73	-
565300	REPAIRS&MAINT NONINST EQUIP	-	186,579.23	-
565400	REPAIRS&MAINT INSTR EQUIPMT	-	12,176.67	-
565550	MAINTENANCE, GROUNDS	-	23,215.00	-
575100	TRAVEL, ACADEMIC ADMIN	-	8,731.90	-
575120	TRAVEL, ACADEMIC EMPLOYEE	-	16,274.29	-
575200	TRAVEL, CLASSIFIED ADMINISTR	-	17,564.02	-
575210	TRAVEL, CLASSIFIED EMPLOYEE	-	59,489.82	-
575300	TRAVEL, STUDENT	-	3,400.00	-
575310	TRAVEL WITH STUDENT	-	115,519.70	-
575400	TRAVEL, NON EMPLOYEE	-	1,200.00	-
575600	ORIENTATION EXPENSES	-	153.38	-
575700	TRAINING/PROFESSIONAL DEVELPMT	-	28,100.21	-
575710	APPRENTICESHIP TRAINING	-	12,980.00	-
575800	FOOD FOR MEETINGS	-	1,418.39	-
580150	FUEL, GAS	-	17,588.74	-
580300	LAUNDRY/DRY CLEANING	-	3,057.44	-
580550	WASTE DISPOSAL	-	390.02	-
580600	WASTE DISPOSAL,HAZARDOUS	-	47.00	-
585100	ADMINISTRATIVE EXPENSE	-	13,230.57	-
585110	GFSP STUDENT EXPENSE	-	18,478.87	-
585150	ADVERTISE NOT REQ BY LAW	-	72,390.49	-
585250	BANK CHARGES	-	227.50	-
585260	BANK CREDIT CARD EXPENSE	-	56,899.86	-
585400	DISALLOWED FIN AID GRANTS	-	21,166.97	-
585500	FINGERPRINTING	-	3,752.50	-
585510	TB TESTS	-	560.00	-
585519	COVID-19 EMP HOME INTERNET	-	352,813.33	-
585750	PRINTING	-	25,151.78	-
585910	LICENSING FEE	-	5,831.51	-
585990	SPECIAL ACTIVITIES	-	14,506.25	-
590010	ABATEMENT BUDGET POOL	(800.00)	-	-
590700	LIVE SCAN (CP) ABATEMENT	-	(3,713.00)	-

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	FUND 12			
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		Budget	Expended/Received	Budget
Account	Description		Year to Date	
	Other Oper Exp Subtotal	9,268,765.00	4,048,668.80	4,060,701.00
580010	INDIRECT COSTS BUDGET POOL	817,481.00	-	387,573.00
585550	INDIRECT COSTS	-	397,751.04	-
	Indirect Costs Subtotal	817,481.00	397,751.04	387,573.00
600010	CAPITAL OUTLAY	13,049,098.35	-	368,819.00
612000	SITE IMPROVEMENT	-	25,834.50	-
612200	PARKING IMPROVEMENT	-	24,895.00	-
623000	BUILDING CONSTRUCTION	-	9,364.70	-
623100	ARCHITECTURL&ENGINEER FEE	-	97,100.00	-
625000	BUILDING REPLACEMENT	-	504,735.00	-
633000	LIBRARY NONPRINT MEDIA	-	158,318.04	-
641100	EQUIP INST REPL INVTR>\$1000	-	42,300.33	-
641400	EQUIP INSTR.ADDITNL>1000	-	99,422.33	-
642300	EQUIP NONINS,ADTNL.>\$200-999	-	150.00	-
644100	EQUIP INSTR ADDTL \$500 - \$4999	-	20,968.01	-
644200	EQUIP INSTR REPL \$500 - \$4999	-	7,131.89	-
644300	EQUIPMENT INSTRUCTIONL >\$4,999	-	1,036,833.15	-
644400	EQUIP NONINS ADDL \$500 - \$4999	-	38,889.63	-
644500	EQUIP NONINS REPL \$500 - \$4999	-	15,145.48	-
644519	EQUIPMENT, EMPLOYEE WFH	-	11,523.74	-
644600	EQUIPMENT NONINSTRUCTL >\$4,999	-	200,357.11	-
644700	EQUIP TECHNOLOGY INSTR >\$4,999	-	1,044,652.08	-
644750	EQUIP TECHNOLOGY INSTR <\$4,999	-	743,272.12	-
644800	EQUIP TECHNOLOGY NONINS>\$4,999	-	273,496.66	-
644850	EQUIP TECHNOLOGY NONINS<\$4,999	-	989,585.51	-
644900	SOFTWARE INSTRUCTNL >\$4,999.	-	79,891.72	-
644950	SOFTWARE NONINSTRNL >\$4,999	-	105,746.67	-
	Capital Outlay Subtotal	13,049,098.35	5,529,613.67	368,819.00
721000	INTRAFUND TRANS OUT WITHIN	-	5,288,741.00	-
721010	INTRAFUND TRANS OUT WITHIN	12,541,080.00	-	5,479,397.00
731010	INTERFUND TRANS OUT BETWEEN	373,498.00	-	-
751000	STUDENT GRANTS	-	3,147,707.59	-
751010	STUDENT GRANTS	4,576,110.00	-	95,032.00
752010	STUDENT SCHOLARSHIPS	2,000.00	-	-
762000	STUDT BOOK&SUPLY PAYMENTS	-	120,452.87	-
762010	STUDT BOOK&SUPLY PAYMENTS	177,500.00	-	201,500.00
763000	STUDENT TRANSPORTATION	-	18,755.20	-
763010	STUDENT TRANSPORTATION	19,410.00	-	16,122.00
766000	STU MEAL TICKET/FOOD SVCS	-	18,675.00	-
766010	STU MEAL TICKET-FOOD SVCS	21,675.00	-	11,616.00
767010	STUDENT PIC CARD	3,474.00	-	-
768000	STUDENT HEALTH FEES	-	19,396.00	-
768010	STUDENT HEALTH FEES	19,438.00	-	-
769000	STUDENT OTHER EXPENSES	-	961,701.56	-
769010	STUDENT OTHER EXPENSES	1,044,195.00	-	305,000.00
799010	CONTINGENCY HOLDING ACCOUNT	17,814,393.08	-	6,292,703.00
	Other Outgoing Subtotal	36,592,773.08	9,575,429.22	12,401,370.00
Expense Grand Total		92,375,348.00	39,703,690.30	39,828,524.00
812130	HEA FED WORK STUDY	529,498.00	66,112.95	471,265.00
812220	HEA TRIO	354,577.00	218,601.14	354,577.00
812221	HEA TRIO/SSS PRIOR YEAR	37,389.00	37,389.00	99,448.00
812225	HEA TRIO EDUC OPPORTUNITY CNTR	273,793.00	119,552.01	273,793.00
812226	HEA TRIO EOC PRIOR YEAR	76,549.00	76,547.02	69,646.00

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		Budget	Expended/Received	Budget
Account	Description	Year to Date		
812240	HEA TRIO UPWARD BOUND	610,081.00	168,357.16	610,081.00
812241	HEA TRIO/UPWARD BOUND PR YEAR	233,639.00	233,639.00	359,034.00
812250	HEA GEAR UP	1,190,400.00	-	1,190,400.00
812251	HEA GEAR UP PRIOR YEAR	1,424,331.00	624,877.42	905,979.00
812260	TRIO TALENT SEARCH GRANT	554,750.00	314,605.28	554,750.00
812261	TRIO TALENT SEARCH PRIOR YEAR	199,510.00	199,504.64	146,392.00
812291	HEA TITLE V HSI PRIOR YEAR	508,744.00	351,569.26	183,207.00
814100	TANF (FEDERAL)	57,508.00	-	54,632.00
815190	PELL GRANT ADMIN ALLOWANC	20,000.00	19,475.00	19,000.00
815500	FEDERAL ADMIN ALLOWANCE	12,000.00	-	-
816100	VETERAN'S EDUCATION	18,288.00	15,312.00	12,000.00
817100	VOCTNL/APPLIED TECH ED ACT	734,802.00	-	602,073.00
819400	NATIONAL SCIENCE FOUN GRNT	9,566.00	-	-
819800	OTHER FEDERAL REVENUES	28,880,522.00	14,000,798.92	147,653.00
819999	BEGINNING BALANCE, FEDERAL	321,199.00	-	91,182.00
81's	Federal Revenues Subtotal	36,047,146.00	16,446,340.80	6,145,112.00
862150	EOPS	1,333,357.00	652,735.00	1,266,689.00
862151	EOPS PRIOR YEAR	14,902.00	14,901.46	-
862200	DSPS	1,449,649.00	869,789.00	1,449,649.00
862210	DSPS PRIOR YEAR	464,924.00	461,892.31	-
862212	DEAF & HARD OF HEARING (DHH)	186,354.00	135,637.51	113,130.00
862213	ACCESS T/PRINT & ELECTRNC INFO	22,154.00	17,631.74	10,746.00
862250	CALWORKS	332,943.00	199,766.00	329,231.00
862251	CALWORKS PRIOR YEAR	70,284.00	70,285.75	-
862400	OTH GEN CATEGORICL PROGMS	6,998,417.00	6,403,047.50	585,034.00
862445	STRONG WORKFORCE PROGRAM	4,746,238.00	3,283,388.10	1,198,026.00
862450	BFAP	644,941.00	386,965.00	626,740.00
862451	BFAP CARRYOVER	251,272.00	251,271.66	-
862500	CARE	160,040.00	74,538.00	152,038.00
862754	STUDENT EQUITY & ACHIEVEMENT	5,479,397.00	3,460,671.00	5,479,397.00
862760	INNOVATION IN HIGHER EDUCATION	1,110,656.00	1,110,655.38	958,523.00
865300	OTH SPECL CATAGORL PRGRM	3,750,000.00	1,520,135.82	3,500,000.00
865310	ASSOCIATE DEGREE NURSING GRAN	217,774.00	133,653.93	189,270.00
865392	TTIP SOUTH PRIOR YEAR	627,510.00	627,510.00	-
868100	STATE LOTTERY PROCEEDS	705,110.00	308,906.62	903,500.00
869800	OTHER MISC STATE REVENUES	5,153,074.00	3,684,103.02	2,046,433.00
869999	BEGINNING BALANCE, STATE	6,824,349.00	-	2,419,691.00
86's	State Revenues Subtotal	40,543,345.00	23,667,484.80	21,228,097.00
882100	CONTRB,GIFTS,GRANTS,ENDOW	270,458.00	258,628.82	-
883100	CONTRACT INSTRUCTIONL SVC	369,694.00	752,079.00	378,210.00
883300	CONT INSTR SVC CONTRACT ED	883,202.00	734,770.96	534,372.00
884170	KKSM ADVERTISING SALES	110.00	640.00	1,000.00
884320	WELLNESS CENTER FEES	35,000.00	-	35,000.00
887600	HEALTH SERVICE FEE STUDENT	880,000.00	834,526.00	850,000.00
887700	INSTR MAT FEES;SALE MATERL	30,000.00	2,444.00	29,803.00
888030	NONRESIDENT CAPITAL OUTLAY	-	(232.50)	-
888101	PARK STICKER FEE SPRING	175,000.00	312.00	175,000.00
888102	PARK STICKER FEE SUMMER	5,000.00	-	5,000.00
888103	PARK STICKER FEE FALL	150,000.00	2,146.00	150,000.00
888104	CAMPUS POLICE MISCLLNEOUS FEES	5,000.00	397.67	1,000.00
888110	ONE-DAY PERMIT MACHINES	60,000.00	15,430.25	30,000.00
888900	OTH STUDENT FEES&CHARGES	6,000.00	13,815.00	15,000.00
888920	COURSE TESTING FEE	150,000.00	70,103.40	119,231.00
889650	PARKING FINES	52,000.00	10,884.29	26,000.00
889675	LIVE SCAN REVENUE	3,000.00	1,862.00	2,000.00
889900	OTHER LOCAL REVENUES	1,158,767.00	561,851.06	745,940.00

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		Budget	Expended/Received	Budget
Account	Description		Year to Date	
889999	BEGINNING BALANCE, LOCAL	1,962,140.00	-	778,685.00
88's	Local Revenues Subtotal	6,195,371.00	3,259,657.95	3,876,241.00
898200	INTRAFUND TRANSFR IN, WITHIN	9,589,486.00	1,213,080.00	8,579,074.00
89's	Other Sources Subtotal	9,589,486.00	1,213,080.00	8,579,074.00
Revenue Grand Total		92,375,348.00	44,586,563.55	39,828,524.00



FUND 22 - FUND 29

BOND INTEREST AND OTHER DEBT SERVICE FUNDS



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	FUND 22			
	PROP M BOND			Run May 26, 2022
	DEBT SERVICE - SERIES A			
		FY 2021-2022	FY 2021-2022	FY 2022-2023
		Budget	Expended/Received	Budget
			Year to Date	
Account	Description			
500010	OTHER OPER EXP	1,500.00	-	1,500.00
	Other Oper Exp Subtotal	1,500.00	-	1,500.00
712010	DEBT REDEMPTION PRINCIPAL	5,170,000.00	-	6,170,000.00
713010	DEBT INTEREST, SERVICE CHGS	5,060,600.00	-	4,519,500.00
799010	CONTINGENCY HOLDING ACCOUNT	1,948,675.00	-	4,727,211.00
	Other Outgoing Subtotal	12,179,275.00	-	15,416,711.00
Expense Grand Total		12,180,775.00	-	15,418,211.00
881400	VOTED INDEBT SECURED ROLL	6,039,611.00	3,763,115.20	9,022,300.00
881450	VOTED INDEBT SUPPLEMENT ROLL	25,312.00	23,621.70	48,000.00
881500	VOTED INDEBT UNSECURDROLL	215,700.00	200,921.99	215,700.00
881600	PRIOR YEARS TAXES	68,685.00	77,069.38	72,800.00
881800	PROP TAXES RFNDS/ADJS	-	(30,550.22)	-
886200	INTEREST COUNTY TREASURY	30,327.00	27,205.11	92,800.00
889999	BEGINNING BALANCE, LOCAL	5,801,140.00	-	5,966,611.00
	88's Local Revenues Subtotal	12,180,775.00	4,061,383.16	15,418,211.00
894200	OTH GENRAL LONG TERM DEBT	-	(1,922,743.44)	-
	89's Other Sources Subtotal	-	(1,922,743.44)	-
Revenue Grand Total		12,180,775.00	2,138,639.72	15,418,211.00

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	FUND 23			
	PROP M BOND			Run May 26, 2022
	DEBT SERVICE - SERIES B			
		FY 2021-2022	FY 2021-2022	FY 2022-2023
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
500010	OTHER OPER EXP	3,000.00	-	1,500.00
	Other Oper Exp Subtotal	3,000.00	-	1,500.00
712000	DEBT REDEMPTION PRINCIPAL	-	1,511,220.00	-
712010	DEBT REDEMPTION PRINCIPAL	1,511,220.00	-	1,720,010.00
713000	DEBT INTEREST/SERVICE CHGS	-	3,707,580.00	-
713010	DEBT INTEREST, SERVICE CHGS	8,855,683.00	-	12,364,581.00
799010	CONTINGENCY HOLDING ACCOUNT	1,465,835.00	-	248,214.00
	Other Outgoing Subtotal	11,832,738.00	5,218,800.00	14,332,805.00
Expense Grand Total		11,835,738.00	5,218,800.00	14,334,305.00
819800	OTHER FEDERAL REVENUES	989,202.00	-	1,978,402.00
	81's Federal Revenues Subtotal	989,202.00	-	1,978,402.00
881400	VOTED INDEBT SECURED ROLL	3,888,035.00	4,611,773.37	5,340,300.00
881450	VOTED INDEBT SUPPLEMENT ROLL	17,397.00	29,319.24	35,700.00
881500	VOTED INDEBT UNSECURDROLL	112,000.00	132,409.88	112,400.00
881600	PRIOR YEARS TAXES	35,991.00	50,764.59	40,000.00
881800	PROP TAXES RFNDS/ADJS	-	(19,340.72)	-
886200	INTEREST COUNTY TREASURY	22,209.00	20,099.12	56,600.00
889999	BEGINNING BALANCE, LOCAL	6,770,904.00	-	6,770,903.00
	88's Local Revenues Subtotal	10,846,536.00	4,825,025.48	12,355,903.00
Revenue Grand Total		11,835,738.00	4,825,025.48	14,334,305.00

	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
	2022 and 2023			
	FUND 24			
	PROP M BOND			Run May 26, 2022
	DEBT SERVICE - SERIES C			
		FY 2021-2022	FY 2021-2022	FY 2022-2023
		Budget	Expended/Received	Budget
			Year to Date	
Account	Description			
500010	OTHER OPER EXP	1,500.00	-	1,500.00
585250	BANK CHARGES	-	1,000.00	-
	Other Oper Exp Subtotal	1,500.00	1,000.00	1,500.00
712000	DEBT REDEMPTION PRINCIPAL	-	3,785,000.00	-
712010	DEBT REDEMPTION PRINCIPAL	3,785,000.00	-	660,000.00
713000	DEBT INTEREST/SERVICE CHGS	-	4,234,246.28	-
713010	DEBT INTEREST, SERVICE CHGS	10,420,074.00	-	9,436,300.00
731000	INTERFUND TRANS OUT BETWEEN	-	1,205,769.17	-
731010	INTERFUND TRANS OUT BETWEEN	1,205,770.00	-	-
799010	CONTINGENCY HOLDING ACCOUNT	-	-	6,590,803.00
	Other Outgoing Subtotal	15,410,844.00	9,225,015.45	16,687,103.00
Expense Grand Total		15,412,344.00	9,226,015.45	16,688,603.00
881400	VOTED INDEBT SECURED ROLL	8,269,768.00	6,184,497.65	9,473,000.00
881450	VOTED INDEBT SUPPLEMENT ROLL	29,974.00	40,666.38	64,000.00
881500	VOTED INDEBT UNSECURDROLL	240,000.00	209,392.10	240,000.00
881600	PRIOR YEARS TAXES	78,002.00	80,633.80	81,000.00
881800	PROP TAXES RFNDS/ADJS	-	(31,922.34)	-
886200	INTEREST COUNTY TREASURY	22,396.00	25,022.56	58,400.00
889999	BEGINNING BALANCE, LOCAL	6,772,204.00	-	6,772,203.00
88's	Local Revenues Subtotal	15,412,344.00	6,508,290.15	16,688,603.00
894200	OTH GENRAL LONG TERM DEBT	-	3,128,141.46	-
89's	Other Sources Subtotal	-	3,128,141.46	-
Revenue Grand Total		15,412,344.00	9,636,431.61	16,688,603.00

	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
		2022 and 2023		
		FUND 25		
	PROP M BOND			Run May 26, 2022
	DEBT SERVICE - SERIES D			
		FY 2021-2022	FY 2021-2022	FY 2022-2023
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
500010	OTHER OPER EXP	1,500.00	-	1,500.00
	Other Oper Exp Subtotal	1,500.00	-	1,500.00
713000	DEBT INTEREST/SERVICE CHGS	-	3,016,837.50	-
713010	DEBT INTEREST, SERVICE CHGS	6,033,675.00	-	6,024,175.00
799010	CONTINGENCY HOLDING ACCOUNT	1,579,498.00	-	3,684,587.00
	Other Outgoing Subtotal	7,613,173.00	3,016,837.50	9,708,762.00
Expense Grand Total		7,614,673.00	3,016,837.50	9,710,262.00
881400	VOTED INDEBT SECURED ROLL	3,560,829.00	3,606,548.81	5,612,000.00
881450	VOTED INDEBT SUPPLEMENT ROLL	18,730.00	24,937.33	39,000.00
881500	VOTED INDEBT UNSECURDROLL	123,000.00	130,711.73	123,000.00
881600	PRIOR YEARS TAXES	42,000.00	50,395.72	42,000.00
881800	PROP TAXES RFNDS/ADJS	-	(14,139.13)	-
886200	INTEREST COUNTY TREASURY	12,851.00	12,079.75	37,000.00
889999	BEGINNING BALANCE, LOCAL	3,857,263.00	-	3,857,262.00
	88's Local Revenues Subtotal	7,614,673.00	3,810,534.21	9,710,262.00
Revenue Grand Total		7,614,673.00	3,810,534.21	9,710,262.00

		Palomar College		
		BUDGET REPORT		
		Comparing Fiscal Years		
		2022 and 2023		
		FUND 29		
		DEBT SERVICE		Run May 26, 2022
		FY 2021-2022	FY 2021-2022	FY 2022-2023
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
712010	DEBT REDEMPTION PRINCIPAL	115,000.00	-	92,671.00
713010	DEBT INTEREST, SERVICE CHGS	89,100.00	-	76,600.00
799010	CONTINGENCY HOLDING ACCOUNT	192,856,472.00	-	-
	Other Outgoing Subtotal	193,060,572.00	-	169,271.00
Expense Grand Total		193,060,572.00	-	169,271.00
889999	BEGINNING BALANCE, LOCAL	192,881,391.00	-	24,919.00
	88's Local Revenues Subtotal	192,881,391.00	-	24,919.00
898100	INTERFUND TRANSFER IN, BETWN	179,181.00	-	144,352.00
	89's Other Sources Subtotal	179,181.00	-	144,352.00
Revenue Grand Total		193,060,572.00	-	169,271.00

FUND 33

CHILD DEVELOPMENT FUND



Palomar College				
BUDGET REPORT				
Comparing Fiscal Years				
2022 and 2023				
FUND 33				
CHILD DEVELOPMENT FUND				Run May 26, 2022
		FY 2021-2022	FY 2021-2022	FY 2022-2023
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
111000	INSTRUCTIONAL SAL, CONTRACT	-	446,736.50	-
111010	INSTRUCTIONAL SALARY, CONTRACT	595,659.00	-	833,005.00
11's	Instr Salaries - Contract	595,659.00	446,736.50	833,005.00
12's	Non-Instr Salaries - Contract	-	-	-
130010	INSTR SALARIES - OTHER	370,000.00	-	265,050.00
139000	INSTRUCTIONAL SALARY, OTHER	-	210,663.01	-
13's	Instr Salaries - Other	370,000.00	210,663.01	265,050.00
14's	Non-Instr Salaries - Other	-	-	-
	Academic Salaries Subtotal	965,659.00	657,399.51	1,098,055.00
21's	Non-Instr Salaries - Reg	-	-	-
22's	Instr Aides - Reg	-	-	-
230010	NON ACADEMIC SALARIES - OTHER	1,000.00	-	2,031.00
23's	Non-Academic Salaries - Other	1,000.00	-	2,031.00
240010	INSTR AIDES - OTHER	281,000.00	-	212,040.00
241100	HRLY INSTR AIDE, DIRECT INSTR	-	136,886.04	-
24's	Instr Aides - Other	281,000.00	136,886.04	212,040.00
	Non Acad Salaries Subtotal	282,000.00	136,886.04	214,071.00
310010	STRS	127,626.00	-	177,604.00
311101	STRS ACADEMIC INSTRUCTORS	-	75,140.49	-
31's	STRS	127,626.00	75,140.49	177,604.00
320010	PERS	22,654.00	-	18,318.00
321101	PERS ACADEMIC INSTRUCTORS	-	12,227.67	-
322302	PERS INSTR AIDE DIRECT INSTR	-	9,798.12	-
32's	PERS	22,654.00	22,025.79	18,318.00
330010	FICA & MEDICARE (OASDI)	23,220.00	-	24,019.00
330011	OASDI/ER	-	5,963.69	-
330012	MED/ER	-	11,519.87	-
33's	FICA & Medicare (OASDI)	23,220.00	17,483.56	24,019.00
340101	MEDIC ACADEMIC INSTRUCTORS	-	126,783.00	-
340110	MEDIC ACA	169,883.00	-	323,870.00
341101	DENT ACADEMIC INSTRUCTORS	-	2,294.73	-
341110	DENT ACA	3,060.00	-	4,420.00
342101	VISION ACADEMIC INSTRUCTOR	-	1,193.13	-
342110	VISION ACA	1,595.00	-	2,303.00
343101	LIFE ACADEMIC INSTRUCTORS	-	771.12	-
343110	LIFE ACA	1,035.00	-	1,496.00
344101	LTD ACADEMIC INSTRUCTORS	-	710.67	-
344110	LTD ACA	1,097.00	-	1,526.00
345101	LTC ACADEMIC INSTRUCTORS	-	425.25	-
345110	LTC ACA	568.00	-	756.00
348010	FUTURE RETIREE HEALTH ACA	-	24,549.21	-
348110	FUTURE RETIREE HEALTH ACA	40,940.00	-	60,788.00
349401	HSA ER ACADEMIC INSTRUCTOR	-	3,000.00	-
349410	HSA ER ACA	3,000.00	-	6,000.00
34's	Health & Welfare	221,178.00	159,727.11	401,159.00
350010	STATE UNEMP INSURANCE	4,435.00	-	6,570.00
350011	UNEMP/ER	-	3,846.04	-
35's	State Unempl Insurance	4,435.00	3,846.04	6,570.00
360010	WORKER'S COMP	19,562.00	-	20,875.00
361101	WC ACADEMIC INSTRUCTORS	-	10,321.17	-
362102	WC CLASSIFIED	-	26.46	-
362302	WC INSTR AIDE DIRECT INSTR	-	2,122.70	-
36's	Workers' Comp	19,562.00	12,470.33	20,875.00
370010	APPLE	7,255.00	-	6,415.00
371101	APPLE ACADEMIC INSTRUCTOR	-	3,998.40	-

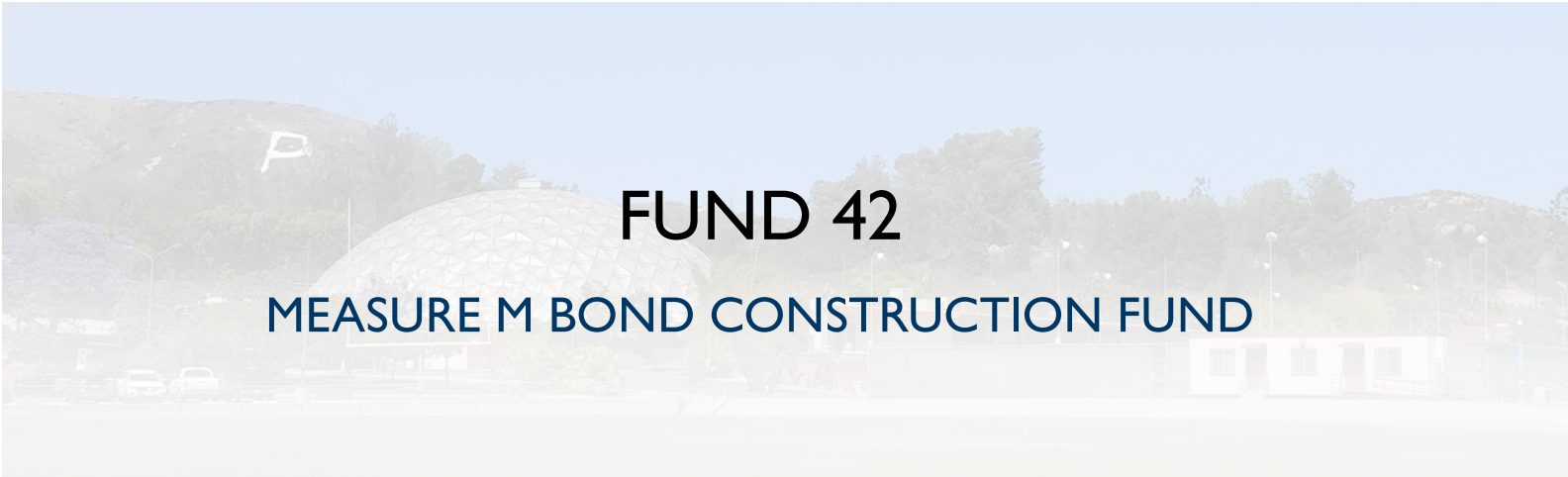
Palomar College				
BUDGET REPORT				
Comparing Fiscal Years				
2022 and 2023				
FUND 33				
CHILD DEVELOPMENT FUND				Run May 26, 2022
		FY 2021-2022	FY 2021-2022	FY 2022-2023
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
372102	APPLE CLASSIFIED	-	42.13	-
372302	APPLE INST AIDE DIRECT INSTR	-	2,311.19	-
37's	APPLE	7,255.00	6,351.72	6,415.00
39's	Other Benefits	-	-	-
	Employee Benefits Subtotal	425,930.00	297,045.04	654,960.00
400010	SUPPLIES & MATERIALS	127,800.00	-	157,800.00
411000	SOFTWARE LESS THAN \$5,000	-	654.00	-
431000	SUPPLIES&MATERIAL,INSTRUCT	-	3,967.68	-
431100	SUPPLIES, INSTRUCTIONL FOOD	-	10,183.94	-
441000	SUPPLIES&MATERIAL,NONINSTR	-	8,163.74	-
441300	SUPPLIES, FOOD SERVICES	-	2,563.50	-
	Supplies & Materials Subtotal	127,800.00	25,532.86	157,800.00
500010	OTHER OPER EXP	50,000.00	-	55,000.00
555100	POSTAGE	-	5.38	-
565100	MAINTENANCE AGREEMT,EQUIP	-	616.00	-
565300	REPAIRS&MAINT NONINST EQUIP	-	5,984.97	-
565400	REPAIRS&MAINT INSTR EQUIPMT	-	289.96	-
565500	REPAIRS&MAINTENANCE BLDGS	-	724.54	-
575710	APPRENTICESHIP TRAINING	-	1,690.00	-
575800	FOOD FOR MEETINGS	-	47.88	-
580350	PEST CONTROL	-	900.00	-
580650	WATER	-	1,873.39	-
585910	LICENSING FEE	-	968.00	-
	Other Oper Exp Subtotal	50,000.00	13,100.12	55,000.00
799010	CONTINGENCY HOLDING ACCOUNT	641,570.00	-	316,227.00
	Other Outgoing Subtotal	641,570.00	-	316,227.00
Expense Grand Total		2,492,959.00	1,129,963.57	2,496,113.00
819100	CHILDCARE FOOD REIMB FEDRL	55,000.00	23,418.39	50,000.00
81's	Federal Revenues Subtotal	55,000.00	23,418.39	50,000.00
862100	CHILD DEVELOPMNT APPORT - CSPP	600,128.00	7,800.00	600,128.00
862550	CHILDCARE TAX BAILOUT	100,000.00	52,612.00	100,000.00
869100	CHILDCARE FOOD REIMB STATE	2,000.00	220,379.73	2,000.00
869999	BEGINNING BALANCE, STATE	21,470.00	-	21,470.00
86's	State Revenues Subtotal	723,598.00	280,791.73	723,598.00
886200	INTEREST COUNTY TREASURY	5,000.00	1,469.97	1,000.00
887100	CHDV F/P PARENT FEES PRESCHOOL	1,200,000.00	934,518.16	1,200,000.00
887110	CHDV SUB P-SCHOOL FEES F/T	2,500.00	-	-
889999	BEGINNING BALANCE, LOCAL	342,754.00	-	521,515.00
88's	Local Revenues Subtotal	1,550,254.00	935,988.13	1,722,515.00
898200	INTRAFUND TRANSFR IN,WITHIN	164,107.00	164,107.00	-
89's	Other Sources Subtotal	164,107.00	164,107.00	-
Revenue Grand Total		2,492,959.00	1,404,305.25	2,496,113.00

FUND 41

CAPITAL OUTLAY PROJECTS FUND



	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
	2022 and 2023			
	FUND 41			
	CAPITAL OUTLAY			Run May 26, 2022
		FY 2021-2022	FY 2021-2022	FY 2022-2023
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
400010	SUPPLIES & MATERIALS	9,000.00	-	10,000.00
431000	SUPPLIES&MATERIAL,INSTRUCT	-	2,293.50	-
	Supplies & Materials Subtotal	9,000.00	2,293.50	10,000.00
500010	OTHER OPER EXP	2,114,771.00	-	1,323,914.00
551400	MANAGEMENT FEES	-	45,099.22	-
551900	OTH PERSONAL&CONSULT SVC	-	57,121.00	-
560900	DISTRICT VEHICLE USE	-	8.96	-
562000	RENTS & LEASES, LAND/BLDGS	-	176,496.19	-
565100	MAINTENANCE AGREEMT,EQUIP	-	180,517.78	-
565200	MAINTENCE AGREE,SOFTWARE	-	17,614.40	-
565300	REPAIRS&MAINT NONINST EQUIP	-	105,726.52	-
565500	REPAIRS&MAINTENANCE BLDGS	-	24,172.21	-
565550	MAINTENANCE, GROUNDS	-	214,774.76	-
575700	TRAINING/PROFESSIONAL DEVELPMT	-	2,056.16	-
580150	FUEL, GAS	-	2,888.29	-
580250	JANITORIAL SERVICES	-	3,940.00	-
580400	SEWAGE	-	1,150.00	-
580450	TELEPHONE	-	2,641.72	-
580600	WASTE DISPOSAL,HAZARDOUS	-	82,258.50	-
585150	ADVERTISE NOT REQ BY LAW	-	677.50	-
	Other Oper Exp Subtotal	2,114,771.00	917,143.21	1,323,914.00
600010	CAPITAL OUTLAY	8,808,707.00	-	7,989,648.00
623000	BUILDING CONSTRUCTION	-	686,867.32	-
644300	EQUIPMENT INSTRUCTIONL >\$4,999	-	44,938.86	-
644500	EQUIP NONINS REPL \$500 - \$4999	-	15,534.00	-
644600	EQUIPMENT NONINSTRUCTL >\$4,999	-	11,459.00	-
644700	EQUIP TECHNOLOGY INSTR >\$4,999	-	7,955.19	-
644800	EQUIP TECHNOLOGY NONINS>\$4,999	-	225,541.70	-
644900	SOFTWARE INSTRUCTNL >\$4,999.	-	175,484.75	-
644950	SOFTWARE NONINSTRNL >\$4,999	-	9,587.82	-
	Capital Outlay Subtotal	8,808,707.00	1,177,368.64	7,989,648.00
721010	INTRAFUND TRANS OUT WITHIN	9,787,980.00	-	2,014,095.00
799010	CONTINGENCY HOLDING ACCOUNT	14,708,785.00	-	13,803,507.00
	Other Outgoing Subtotal	24,496,765.00	-	15,817,602.00
Expense Grand Total		35,429,243.00	2,096,805.35	25,141,164.00
869800	OTHER MISC STATE REVENUES	7,637,800.00	4,582,680.00	-
869999	BEGINNING BALANCE, STATE	26,250.00	-	6,925,158.00
	86's State Revenues Subtotal	7,664,050.00	4,582,680.00	6,925,158.00
884360	SURPLUS SALES	10,000.00	26,668.96	10,000.00
886200	INTEREST COUNTY TREASURY	185,000.00	67,934.29	35,000.00
889700	SAN MARCOS REDEVELOPMNT TAX RE	1,400,000.00	789,856.05	775,000.00
889701	POWAY REDEVELOPMENT TAX REV	1,200,000.00	647,166.67	600,000.00
889702	ESCONDIDO REDEVELOPMNT TAX RE	470,000.00	448,491.66	430,000.00
889703	VISTA REDEVELOPMENT TAX REV	150,000.00	101,968.59	95,000.00
889900	OTHER LOCAL REVENUES	17,525.00	16,064.62	10,000.00
889999	BEGINNING BALANCE, LOCAL	14,544,688.00	-	14,246,911.00
	88's Local Revenues Subtotal	17,977,213.00	2,098,150.84	16,201,911.00
898200	INTRAFUND TRANSFR IN,WITHIN	9,787,980.00	-	2,014,095.00
	89's Other Sources Subtotal	9,787,980.00	-	2,014,095.00
Revenue Grand Total		35,429,243.00	6,680,830.84	25,141,164.00



FUND 42

MEASURE M BOND CONSTRUCTION FUND



		Palomar College		
		M BUDGET REPORT		
		Comparing Fiscal Years		
		2022 and 2023		
		FUND 42		Run May 26, 2022
		PROP M BOND		
		CONSTRUCTION		
		FY 2021-2022	FY 2021-2022	FY 2022-2023
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
212200	CLASSIFIED REGULAR SALARY		22,107.88	-
	21's Non-Instr Salaries - Reg		22,107.88	-
	23's Non-Academic Salaries - Other		-	-
	Non Acad Salaries Subtotal		22,107.88	-
322102	PERS CLASSIFIED	-	3,140.93	-
	32's PERS		3,140.93	-
330011	OASDI/ER	-	1,373.09	-
330012	MED/ER	-	321.12	-
	33's FICA & Medicare (OASDI)		1,694.21	-
340252	MEDIC CLASSIFIED	-	2,124.00	-
341252	DENT CLASSIFIED	-	84.99	-
342252	VISION CLASSIFIED	-	44.19	-
343252	LIFE CLASSIFIED	-	28.56	-
344252	LTD CLASSIFIED	-	19.26	-
345252	LTC CLASSIFIED	-	15.75	-
348020	FUTURE RETIREE HEALTH CLS	-	1,169.01	-
	34's Health & Welfare		3,485.76	-
350011	UNEMP/ER	-	68.75	-
	35's State Unempl Insurance		68.75	-
362102	WC CLASSIFIED	-	347.10	-
	36's Workers' Comp		347.10	-
	37's APPLE		-	-
	Employee Benefits Subtotal		8,736.75	-
545100	ADVERTISEMENTS REQ BY LAW	-	3,002.13	-
545200	LAWYERS' FEES	-	60,306.46	-
551900	OTH PERSONAL&CONSULT SVC	-	56,118.28	-
562000	RENTS & LEASES, LAND/BLDGS	-	1,386.62	-
	Other Oper Exp Subtotal		120,813.49	-
612100	GROUND IMPROVEMENT	-	494.56	-
623000	BUILDING CONSTRUCTION	-	2,694,185.34	-
623100	ARCHITECTURL&ENGINEER FEE	-	585,687.01	-
623300	PERMITS AND FEES	-	141,964.39	-
644600	EQUIPMENT NONINSTRUCTL >\$4,999	-	89,591.87	-
	Capital Outlay Subtotal		3,511,923.17	-
Expense Grand Total		160,730,633.00	3,663,581.29	137,191,943.00
886200	INTEREST COUNTY TREASURY	-	809,233.70	-
889999	BEGINNING BALANCE, LOCAL	160,730,633.00	-	137,191,943.00
	88's Local Revenues Subtotal	160,730,633.00	809,233.70	137,191,943.00
Revenue Grand Total		160,730,633.00	809,233.70	137,191,943.00



FUND 43

ENERGY CONSERVATION FUND



	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
		2022 and 2023		
		FUND 43		
	ENERGY CONSERVATION			Run May 26, 2022
		FY 2021-2022	FY 2021-2022	FY 2022-2023
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
500010	OTHER OPER EXP	69,377.00	-	364.00
580100	ELECTRICITY	-	69,377.00	-
	Other Oper Exp Subtotal	69,377.00	69,377.00	364.00
Expense Grand Total		69,377.00	69,377.00	364.00
886200	INTEREST COUNTY TREASURY	-	380.34	-
889999	BEGINNING BALANCE, LOCAL	69,377.00	-	364.00
88's	Local Revenues Subtotal	69,377.00	380.34	364.00
Revenue Grand Total		69,377.00	380.34	364.00



FUND 69

INTERNAL SERVICE FUND (OPEB)



	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
	2022 and 2023			
	FUND 69			
	POST RETIREMENT BENEFITS			Run May 26, 2022
		FY 2021-2022	FY 2021-2022	FY 2022-2023
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
330010	FICA & MEDICARE (OASDI)	30,000.00	-	30,000.00
337102	IRMAA MEDI-PART D INSTR RET	-	14,517.90	-
337202	IRMAA MEDI-PART D NONINSTR RET	-	4,003.50	-
33's	FICA & Medicare (OASDI)	30,000.00	18,521.40	30,000.00
340010	HEALTH & WELFARE	88,050.00	-	88,050.00
340410	MEDICAL RETIREE	7,979,651.00	-	8,375,043.00
340453	MEDIC ACADEMIC INST RETIREE	-	2,313,548.92	-
340503	MEDIC EDU ADMIN/SUP RETIREE	-	235,662.90	-
340604	MEDIC CLASSIFIED RETIREES	-	1,666,530.11	-
340654	MEDIC CLASS ADMNSUP RETIRE	-	479,432.64	-
341410	DENTAL RETIREE	639,121.00	-	639,121.00
341453	DENT ACADEMIC INSTR RETIREE	-	237,327.91	-
341503	DENT EDU ADMIN/SUP RETIREE	-	21,375.00	-
341604	DENT CLASSIFIED RETIREES	-	238,008.98	-
341654	DENT CLASS ADMN/SUP RETIRE	-	49,151.48	-
346000	RETIREE SPOUSAL BENEFITS	-	34,092.00	-
349701	HSA ER RETIREE	-	6,000.00	-
349710	HSA ER RETIREE	9,000.00	-	5,000.00
34's	Health & Welfare	8,715,822.00	5,281,129.94	9,107,214.00
	Employee Benefits Subtotal	8,745,822.00	5,299,651.34	9,137,214.00
731010	INTERFUND TRANS OUT BETWEEN	1,000,000.00	-	1,000,000.00
799010	CONTINGENCY HOLDING ACCOUNT	11,152,509.00	-	11,152,509.00
	Other Outgoing Subtotal	12,152,509.00	-	12,152,509.00
Expense Grand Total		20,898,331.00	5,299,651.34	21,289,723.00
886200	INTEREST COUNTY TREASURY	173,948.00	26,409.11	100,000.00
889010	FUTURE RETIREE HEALTH PREMIUM	3,333,469.00	-	3,916,531.00
889999	BEGINNING BALANCE, LOCAL	13,474,383.00	-	14,500,000.00
88's	Local Revenues Subtotal	16,981,800.00	26,409.11	18,516,531.00
898100	INTERFUND TRANSER IN,BETWN	3,916,531.00	-	2,773,192.00
89's	Other Sources Subtotal	3,916,531.00	-	2,773,192.00
Revenue Grand Total		20,898,331.00	26,409.11	21,289,723.00

FUND 71 - FUND 73

STUDENT TRUST FUNDS



	Palomar College			
	ASG BUDGET REPORT			
	Comparing Fiscal Years			
		2022 and 2023		
		FUND 71		
	ASSOCIATED STUDENTS TRUST			Run May 27, 2022
		FY 2021-2022	FY 2021-2022	FY 2022-2023
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
400010	Supplies & Materials	119,630.81	-	71,061.83
421000	BOOKS,MAGAZINES,PERIODCLS	-	56.83	-
	Supplies & Materials Subtotal	119,630.81	56.83	71,061.83
500010	Other Oper Exp	54,884.60	-	30,843.89
585200	RETURNED CHECK ASG DEBIT	-	4.62	-
585260	BANK CREDIT CARD EXPENSE	-	3.58	-
585750	PRINTING	-	72.08	-
	Other Oper Exp Subtotal	54,884.60	80.28	30,843.89
752010	STUDENT SCHOLARSHIPS	1,000.00	-	124,092.27
	Other Outgoing Subtotal	1,000.00	-	124,092.27
Expense Grand Total		175,515.41	137.11	225,997.99
882100	CONTRB,GIFTS,GRANTS,ENDOW	-	2,278.00	-
884350	MISC SALES AND COMMISSION	2,575.00	543.62	-
886100	INTEREST BANK ACCOUNTS	290.00	239.73	200.00
888950	POSTING FEES INCOME ASG	400.00	525.90	-
889100	ASG INCOME	-	-	650.00
889160	ASG MOVIE PASSES INCOME	-	-	3,500.00
889999	BEGINNING BALANCE, LOCAL	172,250.41	-	191,647.99
88's	Local Revenues Subtotal	175,515.41	3,587.25	195,997.99
898100	INTERFUND TRANSER IN,BETWN	-	30,000.00	30,000.00
898200	INTRAFUND TRANSFR IN,WITHIN	-	4,000.00	-
89's	Other Sources Subtotal	-	34,000.00	30,000.00
Revenue Grand Total		175,515.41	37,587.25	225,997.99

	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
		2022 and 2023		
		FUND 72		
	STUDENT REPRESENTATION			Run May 26, 2022
		FEE TRUST		
		FY 2021-2022	FY 2021-2022	FY 2022-2023
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
400010	SUPPLIES & MATERIALS	4,000.00	-	-
441000	SUPPLIES&MATERIAL,NONINSTR	-	160.37	-
442000	COST OF FOOD, FOOD SERVICE	-	178.79	-
	Supplies & Materials Subtotal	4,000.00	339.16	-
500010	OTHER OPER EXP	34,400.00	-	56,000.00
525100	MEMBERSHIP, DISTRICT	-	575.00	-
575300	TRAVEL, STUDENT	-	4,400.00	-
575800	FOOD FOR MEETINGS	-	243.03	-
	Other Oper Exp Subtotal	34,400.00	5,218.03	56,000.00
600010	CAPITAL OUTLAY	150.00	-	-
	Capital Outlay Subtotal	150.00	-	-
731010	INTERFUND TRANS OUT BETWEEN	-	-	20,000.00
799010	CONTINGENCY HOLDING ACCOUNT	447,367.00	-	386,837.00
	Other Outgoing Subtotal	447,367.00	-	406,837.00
Expense Grand Total		485,917.00	5,557.19	462,837.00
886200	INTEREST COUNTY TREASURY	3,500.00	2,939.42	3,522.00
888400	STUDENT REPRESENTATION FEE	17,561.00	19,849.00	828.00
889999	BEGINNING BALANCE, LOCAL	464,856.00	-	458,487.00
88's	Local Revenues Subtotal	485,917.00	22,788.42	462,837.00
Revenue Grand Total		485,917.00	22,788.42	462,837.00

	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
		2022 and 2023		
		FUND 73		
	STUDENT BODY CENTER FEE			Run May 26, 2022
		FY 2021-2022	FY 2021-2022	FY 2022-2023
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
400010	SUPPLIES & MATERIALS	2,300.00	-	2,000.00
	Supplies & Materials Subtotal	2,300.00	-	2,000.00
500010	OTHER OPER EXP	500.00	-	1,000.00
	Other Oper Exp Subtotal	500.00	-	1,000.00
600010	CAPITAL OUTLAY	500.00	-	-
	Capital Outlay Subtotal	500.00	-	-
731000	INTERFUND TRANS OUT BETWEEN	-	190,448.93	-
731010	INTERFUND TRANS OUT BETWEEN	192,800.00	-	144,352.00
	Other Outgoing Subtotal	192,800.00	190,448.93	144,352.00
Expense Grand Total		196,100.00	190,448.93	147,352.00
886200	INTEREST COUNTY TREASURY	1,700.00	195.64	400.00
888300	STUDENT CENTER FEE	163,798.00	122,396.50	146,952.00
889999	BEGINNING BALANCE, LOCAL	30,602.00	-	-
88's Local Revenues Subtotal		196,100.00	122,592.14	147,352.00
Revenue Grand Total		196,100.00	122,592.14	147,352.00

FUND 74

STUDENT FINANCIAL AID TRUST FUND



	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
	2022 and 2023			
	FUND 74			
	STUDENT FINANCIAL AID TRUST			Run May 26, 2022
		FY 2021-2022	FY 2021-2022	FY 2022-2023
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
400010	SUPPLIES & MATERIALS	3,286.00	-	3,286.00
	Supplies & Materials Subtotal	3,286.00	-	3,286.00
500010	OTHER OPER EXP	4,570.00	-	3,880.00
541100	STATE INTEREST EARNED, REPAY	-	542.24	-
	Other Oper Exp Subtotal	4,570.00	542.24	3,880.00
751000	STUDENT GRANTS	-	34,123,168.23	-
751010	STUDENT GRANTS	37,783,692.00	-	19,108,282.00
761000	DIRECT LOANS	-	494,415.00	-
761010	DIRECT LOANS	526,782.00	-	517,000.00
	Other Outgoing Subtotal	38,310,474.00	34,617,583.23	19,625,282.00
Expense Grand Total		38,318,330.00	34,618,125.47	19,632,448.00
815130	PELL GRANTS	15,500,000.00	12,382,048.06	15,800,000.00
815230	SEOG	642,799.00	642,799.00	651,272.00
815300	DIRECT LOANS	526,782.00	494,415.00	517,000.00
819800	OTHER FEDERAL REVENUES	17,457,932.00	16,902,875.00	-
819999	BEGINNING BALANCE, FEDERAL	88,986.00	-	660,756.00
	81's Federal Revenues Subtotal	34,216,499.00	30,422,137.06	17,629,028.00
865350	CAL GRANTS FOR STUDENTS	2,366,560.00	2,338,126.00	2,000,000.00
865360	SB85 EA EMERGENCY STU GRANT	1,361,203.00	1,361,203.00	-
	86's State Revenues Subtotal	3,727,763.00	3,699,329.00	2,000,000.00
886100	INTEREST BANK ACCOUNTS	2,770.00	1,264.77	1,020.00
886300	INTEREST EARNED ON FEDERAL \$	1,800.00	1,979.04	2,400.00
	88's Local Revenues Subtotal	4,570.00	3,243.81	3,420.00
898100	INTERFUND TRANSFER IN, BETWEEN	369,498.00	-	-
	89's Other Sources Subtotal	369,498.00	-	-
Revenue Grand Total		38,318,330.00	34,124,709.87	19,632,448.00

FUND 75

SCHOLARSHIP AND LOAN TRUST FUND



	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
		2022 and 2023		
		FUND 75		
	SCHOLARSHIP AND LOAN TRUST			Run May 26, 2022
		FY 2021-2022	FY 2021-2022	FY 2022-2023
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
741010	OTHER TRANSFERS/OUTGOES	1,882.00	-	1,882.00
751000	STUDENT GRANTS	-	1,400.00	-
751010	STUDENT GRANTS	1,400.00	-	-
752000	STUDENT SCHOLARSHIPS	-	524,628.19	-
752010	STUDENT SCHOLARSHIPS	698,595.00	-	499,845.00
765010	STUDENT LOANS	92,425.00	-	91,925.00
	Other Outgoing Subtotal	794,302.00	526,028.19	593,652.00
Expense Grand Total		794,302.00	526,028.19	593,652.00
882200	SCHOLRSHIP/GRANT/LOAN REV	647,150.00	561,399.50	447,000.00
882300	STUDENT LOAN REPAYMENTS	500.00	-	-
889999	BEGINNING BALANCE, LOCAL	146,652.00	-	146,652.00
88's	Local Revenues Subtotal	794,302.00	561,399.50	593,652.00
Revenue Grand Total		794,302.00	561,399.50	593,652.00

FUND 79

OTHER TRUST FUND



	Palomar College			
	BUDGET REPORT			
	Comparing Fiscal Years			
		2022 and 2023		
	FUND 79			
	OTHER TRUST FUNDS			Run May 26, 2022
		FY 2021-2022	FY 2021-2022	FY 2022-2023
		Budget	Expended/Received	Budget
Account	Description		Year to Date	
799310	RESERVE JPA IRREVOCABLE TRUST	9,886,423.00	-	14,026,884.00
	Other Outgoing Subtotal	9,886,423.00	-	14,026,884.00
Expense Grand Total		9,886,423.00	-	14,026,884.00
889999	BEGINNING BALANCE, LOCAL	8,886,423.00	-	11,360,217.00
88's	Local Revenues Subtotal	8,886,423.00	-	11,360,217.00
898100	INTERFUND TRANSER IN,BETWN	1,000,000.00	-	2,666,667.00
89's	Other Sources Subtotal	1,000,000.00	-	2,666,667.00
Revenue Grand Total		9,886,423.00	-	14,026,884.00