



STRATEGIC PLANNING COUNCIL AGENDA

Date: September 7, 2010
Starting Time: 2:00 p.m.
Ending Time: 4:45 p.m.
Place: MB-15

CHAIR: Deegan

SPC MEMBERS: Barton, Brannick, Cerda, Claypool, Cuaron, Dowd, Francis, Furch, Halttunen, Hoffmann, Hogan-Egkan, Kelber, Kovrig, Laughlin, Lucero, Maunu, Shattuck, Sivert, Snyder, Talmo, Titus, Tortarolo, Vernoy

RECORDER: Ashour

	Presenter	Time
A. <u>MINUTES</u>		
1. Approve Minutes of May 18, 2010		
B. <u>SPC ORIENTATION AND ORGANIZATION MEETING</u>		
1. Introductions	Robert Deegan	5 min
2. Review of Governance and the Role of SPC	Michelle Barton	20 min
3. Review of Parliamentary Procedures	Bruce Bishop	30 min
4. Status of Accreditation	Berta Cuaron	5 min
5. Review of Planning Documents	Michelle Barton	60 min
6. FY 2010-11 Budget	Bonnie Ann Dowd	25 min
7. Additional Meeting Dates	Robert Deegan	5 min
C. <u>REPORT FROM PC3H COMMITTEE</u>	Monika Brannick	5 min
D. <u>OTHER</u>		
1. Policy/Procedure for Grievances Against Executive Administration	Shayla Sivert	10 min



STRATEGIC PLANNING COUNCIL MEETING MINUTES September 7, 2010

A regular meeting of the Palomar College Strategic Planning Council scheduled for September 7, 2010, was held in MB-15. President Robert Deegan called the meeting to order at 2:00 p.m.

ROLL CALL

Present: Barton, Brannick, Cerda, Deegan, Dowd, Francis, Furch, Halttunen, Shawna Hearn for Tortarolo, Hoffmann, Hogan-Egkan, Kelber, Laughlin, Lucero, Maunu, Shattuck, Sivert, Titus, Chris Wick for Kovrig
Absent: Claypool, Kovrig, Talmo, Tortarolo
Recorder: Cheryl Ashour
Guests: Bruce Bishop, Judy Cater, Joan Decker, Laura Gropen, Phyllis Laderman, Wilma Owens

A. MINUTES

1. Approve Minutes of May 18, 2010

The May 18, 2010 Minutes will be approved at the September 21, 2010 meeting.

B. SPC ORIENTATION AND ORGANIZATION MEETING

1. Introductions

President Deegan welcomed everyone back to Strategic Planning Council. SPC members introduced themselves and stated which group they represented.

2. Review of Governance and the Role of SPC

Michelle Barton presented a PowerPoint reviewing Governance and the Role of SPC and the Planning Councils. She distributed a copy of the PowerPoint to members. **(Exhibit B2)** Ms. Barton defined shared governance and discussed the role of the President/Superintendent, the Faculty/Academic Senate, the Staff, and the Students in shared governance. She reviewed the following: how participatory governance works at Palomar; the Palomar College governance structure and the role of SPC, the Planning Councils, and the Budget Committee; the roles and responsibility of members; and how information flows through the Structure.

3. Review of Parliamentary Procedures

Bruce Bishop presented a PowerPoint reviewing Parliamentary Law and Procedure. He distributed a copy of the PowerPoint to members. **(Exhibit B3)** He discussed the "rules of order" that are followed in a meeting. The Motion to Table and the Motion to Postpone were defined and discussed.

4. Status of Accreditation

Berta Cuaron reviewed the progress of each ACCJC Recommendation and the ten planning agendas from the self-study. **(Exhibit B4)**

5. Review of Planning Documents

Michelle Barton reviewed the College's existing planning documents: the Integrated Planning Model (IPM); the Resource Allocation Model (RAM); the Annual Planning, Resource Allocation, and Evaluation Timeline; the Strategic Plan 2013; and the Action Plan – Year 1. **(Exhibit B5)** These planning documents have tasks that are due by specific dates; therefore, a Master Timeline is in the process of being developed to keep track of the due dates. Ms. Barton proposed two additional SPC meetings in order to stay on the timeline: Friday, September 24, 2010 and Friday, October 1, 2010. Discussion ensued. A decision will be made at the next meeting if SPC will meet on September 24 and October 1.

6. FY 2010-11 Budget

Bonnie Ann Dowd distributed and discussed the following documents: the 2009-10 Second Principal Apportionment for Palomar CCD **(Exhibit B6a)**; the draft Palomar College General Fund Summary as of August 31, 2010 **(Exhibit B6b)**; the Palomar College Budget Report comparing Fiscal Years 2010 and 2011 –

Total Fund 11 (**Exhibit B6c**); the Palomar College Budget Report Comparing Fiscal Years 2010 and 2011 – only Fund 11 Designated (**Exhibit B6d**); and the Palomar College Budget Report Comparing Fiscal Years 2010 and 2011 – Fund 11 Unrestricted, Without Designated (**Exhibit B6e**). Vice President Dowd asked members to review the documents and provide any questions or feedback to her by the end of the week so that they can be addressed at the September 14, 2010 Budget Committee meeting.

7. Additional Meeting Dates

This item was discussed during the review of planning documents (**Agenda Item B5**).

C. REPORT FROM PC3H COMMITTEE

The first fall PC3H meeting will be held this Wednesday from 4:00 p.m. to 5:00 p.m. in the PC3H room. Professional Development will be offering a Safe Zone workshop this fall.

D. OTHER

1. Policy/Procedure for Grievances Against Executive Administration

This item was removed from the agenda by Shayla Sivert.

2. Governance Glossary Work Group

Mark Vernoy announced that the Governance Glossary Work Group will meet in the Student Services Conference Room directly after the September 21 SPC meeting.

E. ADJOURNMENT


There being no remaining items, the meeting was adjourned at 5:05 p.m.

Strategic Planning Council 2010-11 Orientation and Organization Meeting

September 7th, 2010

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Overview

- ◆ Welcome and introductions
 - ◆ Review of governance and the role of SPC and planning councils
 - ◆ Review of parliamentary procedures
 - ◆ Status of accreditation
 - ◆ Review planning documents and timelines
 - ◆ 2010-11 Budget
- 

Review of Governance and the Role of SPC and Planning Councils


What is “shared” governance?

What is Shared Governance

- ◆ CCLC and Academic Senate Q&A
- ◆ Education Code 70902(b)(7)
 - "...ensure faculty, staff, and students...the right to participate effectively in district and college governance."
- ◆ Implementing regulations (Title V)
 - Governing Board "consult collegially" with academic senate on academic and professional matters
 - Students and staff have opportunity for "effective participation" in decisions that affect them.

What is Shared Governance

Role of the President/Superintendent

- ◆ Ensure that the process works.
 - ◆ Make sure policies are in place and procedures are followed.
 - ◆ Serve as critical link between constituencies and board of trustees (usually serves as the designee of the board in governance matters).
 - ◆ While regulations delegate participation in decision-making, they do not take away the President's responsibility to make decisions.
 - ◆ Best situation is when the President and constituent groups are in agreement on recommendations made to the Board.
- 

What is Shared Governance

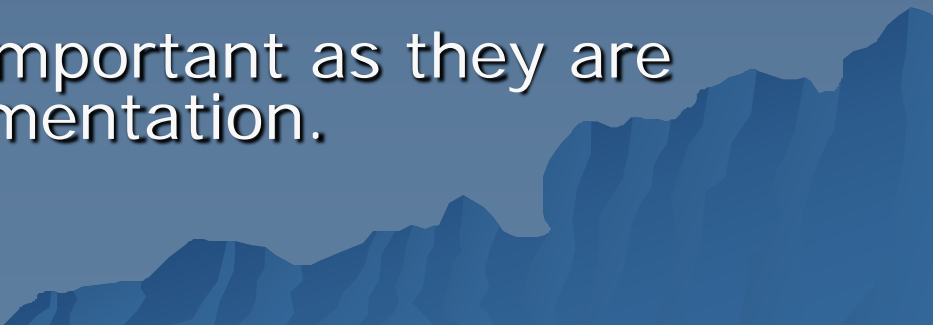
Role of the Faculty/Academic Senate

- ◆ Academic and professional matters
 - Curriculum
 - Degree requirements
 - Grading policies
 - Student progress standards
 - Faculty role in governance structures
 - Accreditation
 - Professional development
 - Program review process
 - Processes for planning
 - Processes for budgeting
 - Other academic and professional matters as mutually agreed upon by the Board and Senate

- ◆ *Consult Collegially at Palomar means Board of Trustees relies primarily upon the advice and judgment of the Faculty Senate.*

What is Shared Governance

Role of the Staff


- ◆ Staff must be granted the opportunity to participate in developing policies, procedures and processes, if they have an effect upon them.
 - ◆ Areas and processes are not further defined.
 - ◆ Many districts focus on classified staff and seek input from a classified senate, council, or union.
 - ◆ Administrators are also important as they are tasked with policy implementation.
- 

What is Shared Governance

Role of the Students

- ◆ Regulations specify areas for participation.
 - Grading
 - Student codes of conduct
 - Academic discipline
 - Curriculum
 - Educational programs
 - Processes for budgeting
 - Processes for planning
 - Student standards
 - Student services planning and development
 - Fees
 - Faculty evaluation and hiring
- ◆ Student government organization serves as the official representative.

What is Shared Governance

- ◆ Does the Superintendent/President have to agree with the recommendation of individual or collective constituent groups?
 - ◆ Using the consultative process to consider actions and make decisions contributes to a positive environment and stronger decisions.
 - ◆ Agreement may not always be possible...
 - ◆ Communication is critical.
- 

Governance and the Role of SPC and Planning Councils

Palomar College Governance
Structure

A stylized, layered mountain range graphic in shades of blue, located in the bottom right corner of the slide.

Palomar College Governance Structure

- ◆ How does participatory governance work at Palomar?
 - What does it look like (is there a chart anywhere)?
 - What are councils? What are committees? How many do we have?
 - How does information flow through the governance structure?
 - OK...I have volunteered to serve on SPC, what is it that I really have to do?
- ◆ All you ever wanted to know about Palomar's Governance Structure can be found in the *Palomar College and Administrative Structure* document.

<http://www.palomar.edu/strategicplanning/Governance%20Structure/Governance%20Structure%20Book.pdf>



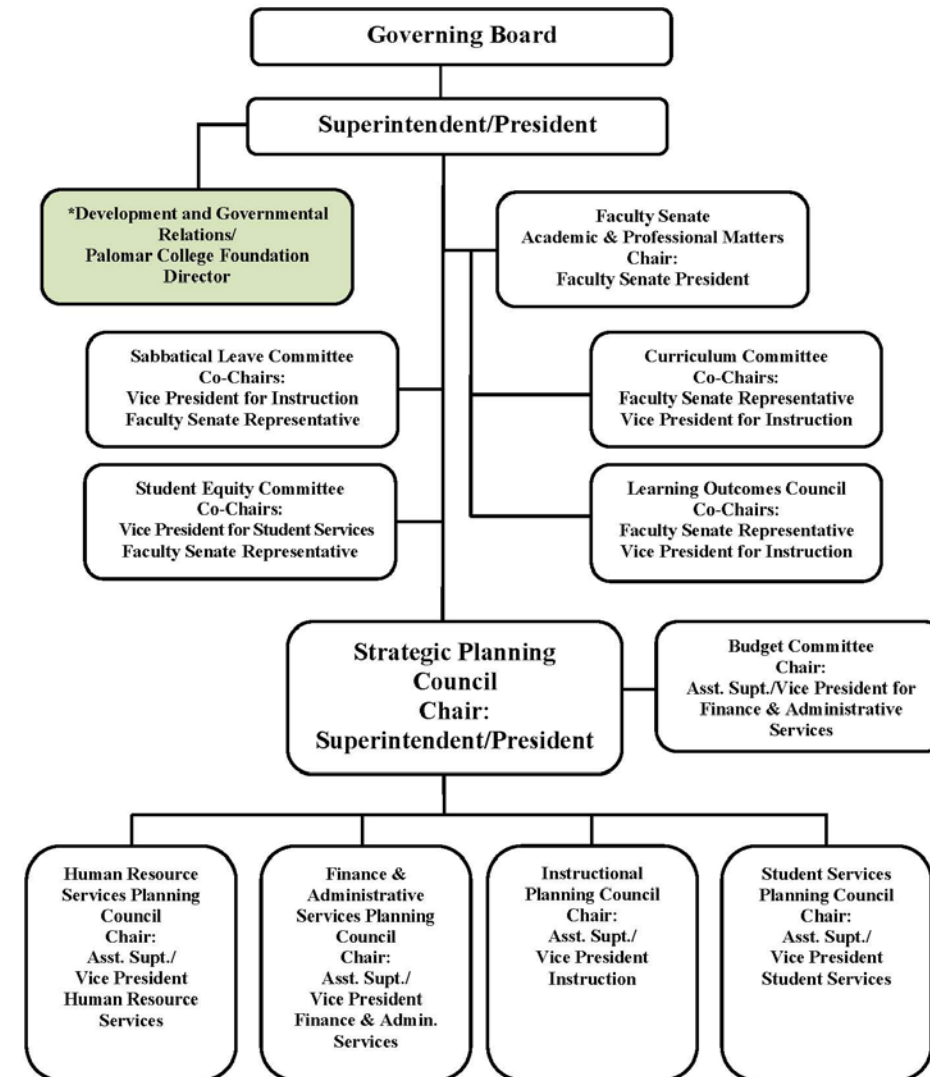
Palomar College Governance Structure

- ◆ Our governance structure created to fully support the college values of inclusiveness and mutual respect.
- ◆ As described in the CCLC and Academic Senate Q & A:
 - Palomar College Board of Trustees is final authority for governance
 - The Board of Trustees delegates authority to Superintendent/President
 - The Superintendent/President solicits and receives input through our shared governance decision-making process

Palomar College Governance Structure

- ◆ Seven groups participate at some level –
 - Students
 - Faculty Senate
 - Faculty bargaining unit (PFF/AFT)
 - Classified bargaining unit (CCE/AFT)
 - Confidential and Supervisory Team
 - Administrative Association
 - Superintendent/ President – senior and executive administration
- ◆ Governance structure includes Planning Councils, Standing Committees, Permanent Subcommittees, Ad Hoc Committees and Task Forces.

Palomar Community College District Governance Structure



* Independent of governance structure

Strategic Planning Council (SPC)

- ◆ Principle participatory governance body
- ◆ Chair: President/Superintendent
- ◆ Role/Products:
 - Creates processes for policy recommendations and governance committee structure
 - Reviews recommendations and requests from other groups
 - Amends and guides the college's Integrated Planning Model
 - Recommends policies and procedures
- ◆ To ensure communication within governance structure, chairs of planning councils report progress on their objectives and activities at each SPC meeting

Budget Committee

◆ Role/Products:

- Recommends process for development of guidelines for budget development
- Reviews annually the budget development timeline proposed by Fiscal Services
- Recommends budgeting parameters to align college priorities to annual budgets
- Recommends an annual fiscal plan to SPC for its approval and implementation

◆ Process:

- Reviews revenue estimates based upon reported FTES
- Reviews budgets as developed and submitted through planning councils

◆ Chair: VP Finance and Administrative Services

◆ Reporting Relationship:

- Strategic Planning Council

Planning Councils


- ◆ Instructional
- ◆ Student Services
- ◆ Finance and Administrative Services
- ◆ Human Resource Services

- ◆ Role/Products:
 - Develop, implement, evaluate, and revise, if necessary, plans and initiatives within each specified areas
 - Makes recommendations and requests related to specific areas
 - Review and address Program Review and Planning (PRPs) results conducted within the specific area

- ◆ Chairs: Vice Presidents

- ◆ Reporting Relationships: SPC

Roles and Responsibilities of Members

- ◆ Prepare for and attend meetings
 - ◆ Participate in discussions
 - ◆ Communicate with individual constituencies
 - ◆ Contribute to informed decision making
 - ◆ Bring you very best thoughts!
- 

Information Flow Through the Structure

- ◆ Not every issue is a governance issue.

Example:

- Work group to update website
 - Initiatives to improve look and printing of class schedule
- ◆ Challenging at times to determine what is a governance issue. When this occurs one solution is to use Title 5 implementing regulations as a filter.
- ◆ Governance issues can be introduced anywhere within the structure, however, need to pay careful attention to most appropriate council or committee.

Review of Parliamentary Procedures



Parliamentary Law & Procedure

Bruce Bishop CP, CMA
 Certified Parliamentarian
 American Institute of Parliamentarians
 National Association of Parliamentarians

KEY ISSUE

- WHAT IS THE BEST AND/OR MOST APPROPRIATE WAY FOR A GROUP OF PEOPLE TO MAKE A DECISION?
- HOW CAN WE ASSURE THAT ONCE THE DECISION IS MADE IT WILL BE SUPPORTED BY THE GROUP?

How do people make decisions?

Parliamentary Procedure

- "Parliament" – refers to a decision making body – term first appeared 13th century
- Now refers to any "deliberative assembly"
 - Elected legislative body
 - Appointed committee
 - Volunteer organization
 - Social club or fraternity

- "Procedure" -- refers to the rules / process / model that will be followed in the conduct of meetings
- The first known "rules of order" were written in mid 16th century

Parliamentary Procedure

- Rules that everyone agrees to follow in relation to how decisions will be made
- Assures that everyone has a fair opportunity to impact the outcome
- The more people that are involved in making a decision the more complex and difficult it is to make a decision

- Not designed to speed things up
- Designed to:
 - Promote efficiency
 - Avoid redundancy
 - Maintain order
 - Move things forward

- All voluntary and non profit organizations are required to function according to parliamentary law and rules of order. This includes all home owners associations, civic and service clubs, school boards, church groups, PTA's, etc.
- U.S. courts uphold the principle of "common parliamentary law" absent an adopted parliamentary authority

Robert's Rules of Order

- Most common of all parliamentary authorities
- First published in 1876 by General Henry Martin Robert
- Now in 10th edition
- Preceded by Thomas Jefferson's Manual of Parliamentary Procedure (1801) as VP of the US

Common Parliamentary Law

- Schedule a meeting (Notice)
- An agenda will determine the order of business
- Protect quorum
- Assure the will of the majority prevails
- Assure the minority is heard

- Everyone has an equal opportunity to vote
- Past practice, custom, or tradition may establish precedence
- Bylaws, state, and federal laws take precedence
- Everything is debatable
- Vote
- Historical record

Parliamentary Rules of Order

- Presiding Officer – legitimate authority to control meeting
- Presiding Officer responsible for "order"
- Members – Defer to the authority of the presiding officer
- All business is conducted through motions
- Motions are subject to debate
- Debate is not discussion

Rules of Debate

- Chair controls debate
- Must be recognized
- Questions addressed to Chair
- Each person allowed one opportunity
- May receive permission for 2nd speech after everyone has had a chance
- Must alternate – in favor & opposed

- Debate must move forward
 - Avoid repeating arguments
- Each speech should *add* something to the argument
- No right to “respond”
- Limited time to speak

THE END

ACCJC Recommendation – June 30, 2010 for the Follow-Up Report in March 2011

*The Commission requires that the Follow-Up Report of March 15, 2011, should demonstrate the institution's resolution of the recommendation below:

Recommendation #2 – Integrated Planning, Evaluation, and Resource Allocation Decision Making

In order for the College to meet Standards ensure a broad based, ongoing, systematic, and cyclical process that includes evaluation, planning, resource allocation, implementation, and re-evaluation, the team recommends the following plan development, implementation, evaluation and improvement steps be taken:

1. Develop a comprehensive and an integrated long range strategic plan, including measurable goals that can be used to influence resource allocation decisions on an annual basis. The strategic plan should incorporate the priorities established in all of the College's major plans to include its:
 - a. Technology Plan
 - b. Facilities Master Plan
 - c. Educational Master Plan including the addition of the planned expansion of facilities to the northern and southern areas of the College's service area
 - d. Human Resources Staffing Plan (I.A.4, I.B., I.B.3,4, III.A.2, III.B.2.b, III.C.2, III.C.1.d).
2. Modify the budget development process in a manner that will place the college's strategic plan priorities at the center of its resource allocation decisions (III.D.1, I.c).
3. Develop mechanisms to regularly evaluate all of the College's planning and resource allocation processes as the basis for improvement (I.B.6, II.A.2.f, II.B.4, III.3, IV.A.5).
4. Develop an updated Technology Plan to address such major concerns as disaster recovery, data security and on-going equipment replacement (III.C; III.C.1.a, c, d; III.C.2; III.D; Previous Recommendation #5).

*The March 2011 Follow-Up Report will be followed by a visit of Commission representatives.

ACCJC Recommendations

ACCJC Recommendations from Follow-Up Report 2010 to be addressed and to reflect implementation and evaluation in Follow-Up Report 2011

- ❖ **Recommendation #2** – Integrated Planning, Evaluation, and Resource Allocation Decision Making

ACCJC Recommendations from Follow-Up Report 2010 to be addressed and to reflect implementation in Midterm Report 2012

- ❖ **Recommendation #1** – Mission Statement
- ❖ **Recommendation #4** – Program Review and Planning Processes
- ❖ **Recommendation #7** – Improve Human Resources Practices
- ❖ **Recommendation #8** – Conduct additional training to prevent Harassment, Discrimination and Disparaging comments against employees.
- ❖ **Recommendation #10** – Prepare a Comprehensive Technology Master Plan that is integrated with other College plans. (Recommendation #9 – Protect Electronic Data is included in this recommendation.)
- ❖ **Recommendation #11** – Long-Term Health Fund Liability

ACCJC Recommendations from Self-Study 2009 Exit Report to be addressed and to reflect continued implementation and evaluation in Midterm Report 2010

- ❖ **Recommendation #3** – Student Learning Outcome and Assessment Cycles (SLOACs)
- ❖ **Recommendation #5** – Distance Education – Ensure Comparable Quality of Instruction
- ❖ **Recommendation #6** – Board of Trustees Policies

Palomar College Planning Agendas to be addressed in Midterm Report 2012

- ❖ **Planning Agenda #4** – Basic Skills Initiative
- ❖ **Planning Agenda #10** – Formal dialogue on shared governance and decision-making processes

***Palomar College Planning Agendas – Accreditation Self-Study 2009**

The self-study process that culminated in this report provided the college with an opportunity to evaluate the quality of the institution in its service to students and the community. The items listed below will be the centerpiece of the planning the college will undertake during the next few years. The plans presented in this section demonstrate Palomar College's commitment to the students and the diverse community it serves.

1. The Learning Outcomes Council (LOC) will guide and support the college's completion of the Development phase of Student Learning Outcomes Assessment Cycles (SLOACs) at the course, program, general education, and institutional levels. In this process, the LOC will move the college toward the Proficiency phase of SLOACs (I.B, II.A, II.B). [*Recommendation #2 - SLOACs*]
2. The college will review the Strategic Planning and the Program Review and Planning processes to identify ways to improve the Annual Implementation Plans, including funding of priorities (I.B). [*Recommendation #1- Integrated Planning*]
3. The college will discuss, design, adopt, and implement a budget development process that
 - a. better aligns with and allocates funding for both short-term and long-term strategic planning priorities;
 - b. allows flexibility for responding to emergencies and exigencies; and
 - c. sustains the district's current fiscal stability and solvency (I.B, III.B, III.D). [*Recommendation #1- Integrated Planning*]
4. The Basic Skills Committee will
 - a. implement, evaluate, and revise as necessary the *Basic Skills Action Plan*, including the teaching/learning centers, the Freshman Experience, and the Professional Development components; and
 - b. promote dialogue about, understanding of, and response to the Basic Skills Initiative, including integrated instructional support services (II.A, II.C).
5. In the area of Professional Development, the college will
 - a. offer broader and more comprehensive professional development activities for faculty, staff, and administrators on Student Learning Outcomes Assessment Cycles, students' basic skills needs, and students' diverse learning styles;
 - b. develop professional development opportunities for faculty, staff, and administrators to learn about their colleagues' academic and career/technical programs; and
 - c. concentrate on engaging part-time faculty in these activities and opportunities (II.A, III.A, IV.A). [*Recommendation #2 - SLOACs*]

***Palomar College Planning Agendas – Accreditation Self-Study 2009**

6. The “75/25” Workgroup will develop a plan to improve the ratio of credit hours taught by full-time faculty to the credit hours taught by part-time faculty while also increasing the number of full-time faculty (II.A, III.A). [*Recommendation #1 – Staffing Plan*]
7. The college will develop a systematic process based on discussion among constituent groups to identify and plan for the staffing levels and flexibility necessary for continuity of services in support of students (II.C, III.A, III.B). [*Recommendation #1 – Staffing Plan*]
8. The college will ensure that all constituent groups have a written code of ethics aligned with Governing Board policy (III.A).
9. The college will consider the recommendations of the Emergency Preparedness Workgroup as part of its ongoing planning, preparation, and training for the safety and security of the college community. Recommendations incorporated into the district’s Emergency Preparedness Plan will be prioritized and funding resources will be identified (III.B). [*Recommendation #1 – Integrated Planning*]
10. The Strategic Planning Council will engage in formal dialogue on its shared governance and decision-making processes in order
 - a. to distinguish the types of decisions that have significant institution-wide implications and thus must be arrived at through systematic participative processes;
 - b. to clarify the authorities and responsibilities of the decision-makers and other participants in these processes in order to produce decision-making guidelines; and
 - c. to enhance professional development opportunities for the college to learn about shared governance (IV.A).

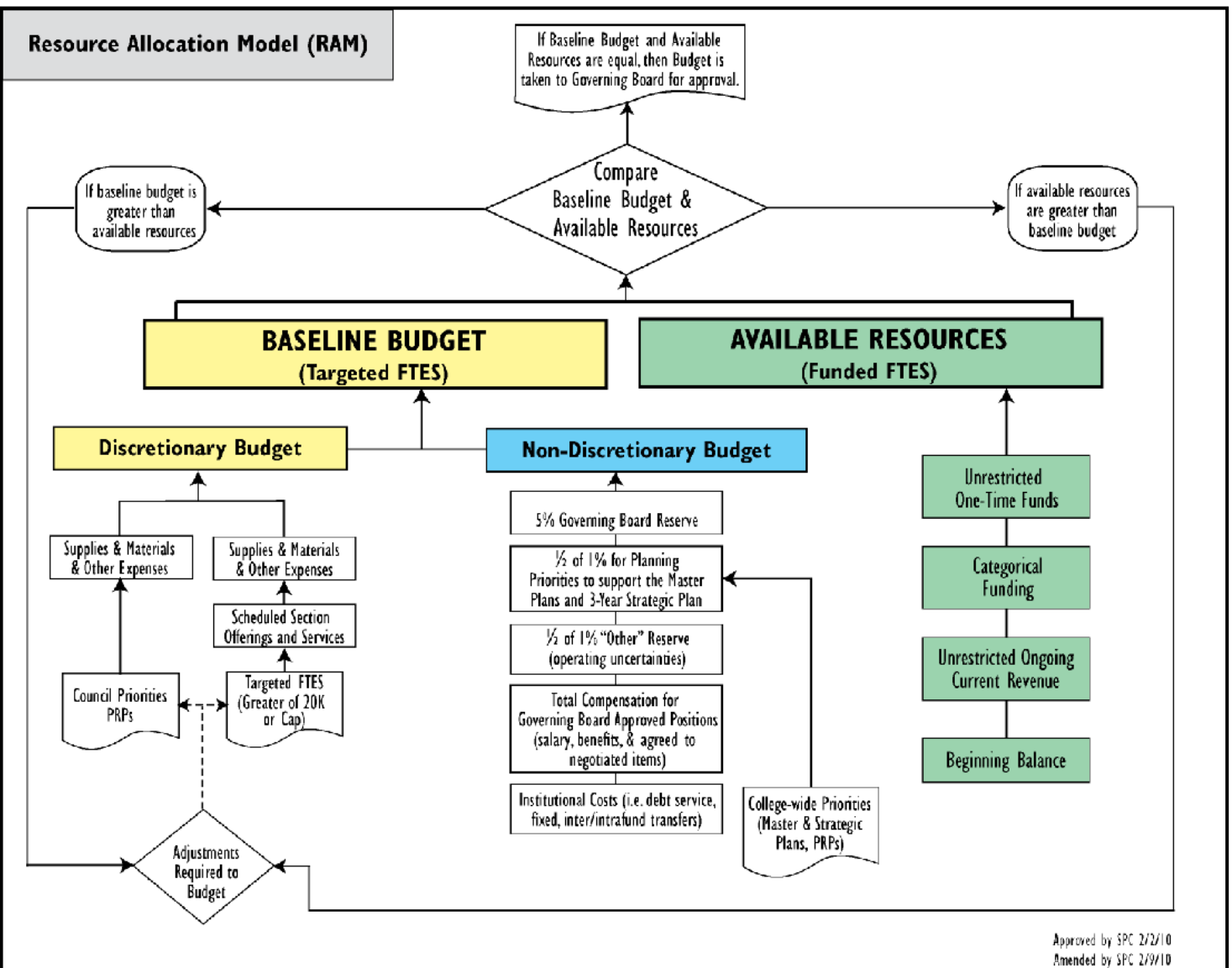
*The institution is expected to provide narrative information and analysis regarding the progress made on addressing

- (1) each of the recommendations of the evaluation team for the 2009 Site Visit (all 11 recommendations),
- (2) the Planning Agendas of its Self-Study 2009, and
- (3) updates on substantive change approvals or pending proposals.

Integrated Planning Model (IPM) – Figure 1



Resource Allocation Model (RAM) – Figure 4



Annual Planning, Resource Allocation, and Evaluation Timeline

Date/Activity	Assigned Responsibility
May 2010	
Confirm FY2010-11 Draft Budget alignment with Master Plan & Strategic Plan (goals & objectives)	SPC
Evaluate progress on FY2009-10 priorities & objectives	SPC
Begin identification of FY2011-12 District-wide priorities & objectives	SPC
June 2010	
Approve FY2010-11 Tentative Budget	Governing Board
Finalize identification of FY2011-12 District-wide priorities & objectives	SPC
August – October 2010	
Identify initial/preliminary budget assumptions & obligations for FY2011-12	VP Finance & Administrative Services/SPC/Budget Committee
Recommend budget formulas (District-wide & Division)	SPC/Budget Committee
Complete FY2010-11 PRPs (include requests for FY2011-12 resources)	Departments/Units/Programs
November – December 2010	
Identify council priorities for FY2011-12 Budget	Planning Councils
Review council priorities for alignment with Master Plan & Strategic Plan (goals & objectives)	SPC
January – April 2011	
Adjust FY2011-12 budget assumptions and obligations based on FY2010-11 P1 FTES Base	VP Finance & Administrative Services/SPC/Budget Committee
Develop FY2011-12 Division Budgets - Base Budgets - Remaining available resources allocated based on PRPs	Divisions/Planning Councils
May 2011	
Confirm FY2011-12 Draft Budget alignment with Master Plan & Strategic Plan (goals & objectives)	SPC
Evaluate progress on FY2010-11 priorities & objectives	SPC
Begin identification of FY2012-13 District-wide priorities & objectives	SPC
June 2011	
Approve FY2011-12 Tentative Budget	Governing Board
Finalize identification of FY2012-13 District-wide priorities & objectives	SPC
September 2011	
Adopt FY2011-12 Budget	Governing Board

*(Annual Planning, Resource Allocation, &
Evaluation Timeline, Approved by SPC 2/2/10)*

PALOMAR COLLEGE
STRATEGIC PLAN 2013

VISION

Learning for Success

MISSION

Our mission is to provide an engaging teaching and learning environment for students of diverse origins, experiences, needs, abilities, and goals. As a comprehensive college, we support and encourage students who are pursuing transfer-readiness, general education, basic skills, career and technical training, aesthetic and cultural enrichment, and lifelong education. We are committed to promoting the learning outcomes necessary for our students to contribute as individuals and global citizens living responsibly, effectively, and creatively in an interdependent and changing world.

VALUES

Palomar College is dedicated to achieving student success and cultivating a love of learning. Through ongoing planning and self-evaluation, we strive to improve performances and outcomes. In creating the learning and cultural experiences that fulfill our mission and ensure the public's trust, we are guided by our core values of

- **Excellence** in teaching, learning, and service
- **Integrity** as the foundation for all we do
- **Access** to our programs and services
- **Equity** and the fair treatment of all in our policies and procedures
- **Diversity** in learning environments, philosophies, cultures, beliefs, and people
- **Inclusiveness** of individual and collective viewpoints in collegial decision-making processes
- **Mutual respect** and **trust** through transparency, civility, and open communications
- **Creativity** and **innovation** in engaging students, faculty, staff, and administrators
- **Physical presence** and **participation** in the community

STRATEGIC GOALS AND OBJECTIVES

Goal 1: Implement an integrated planning, review, and evaluation model that provides for the allocation of resources on the basis of department/unit and college-wide priorities.

Objective 1.1: Update existing Educational Master Plan, Facilities Plan, and Technology Master Plans and create Staffing Plan and Equipment Plans in accordance with the college's Integrated Planning and Resource Allocation Model.

Objective 1.2: Establish a method in each planning council to evaluate the effectiveness of the previous year's allocations and to prioritize current year allocations.

Objective 1.3: Modify the budget development process, ensuring that Program Review and Planning, Strategic Planning and Master Planning priorities are the basis of resource allocation decisions.

Objective 1.4: Annually evaluate the extent to which the college's Integrated Planning Model reflects the college's mission and results in improvement.

Goal 2: Strengthen programs and services in order to support our students' educational goals.

Objective 2.1: Open a Teaching and Learning Center on the San Marcos campus, as identified in the college's basic skills plan.

Objective 2.2: Examine the processes by which students progress through English, mathematics, reading, and ESL sequences.

Objective 2.3: Implement the GRAD (Goal, Responsibility, Attitude, Determination) campaign which encourages students to take responsibility for achieving their educational goals.

Objective 2.4: Implement Student Learning Outcomes Assessment Cycles (SLOACs) and Services Area Outcomes Assessment Cycles (SAOACs) at the course, program, and institutional level to further improve institutional effectiveness.

Objective 2.5: Establish processes to ensure the quality of distance education offerings.

Goal 3: Ensure that the college's shared governance structure operates effectively and that the processes for decision-making are clearly defined and participatory.

Objective 3.1: Create a glossary of governance terms.

Objective 3.2: Develop and implement an annual orientation program on college governance.

Objective 3.3: Create a centralized archive documenting institutional history: major planning council recommendations, precedent-setting decisions, and the evolution of shared governance structures.

Objective 3.4: Develop and implement a method for assessing the effectiveness of the shared governance process.

Goal 4: Recruit, hire, and support diverse faculty and staff to meet the needs of students.

Objective 4.1: Complete an EEO plan.

Objective 4.2: Develop a staffing plan that identifies minimum and optimum staffing levels throughout the district.

Objective 4.3: Evaluate the extent to which staffing plans and decisions reflect the needs expressed in the Council and College-wide priorities.

Goal 5: Ensure that existing and future facilities support learning, programs, and services.

Objective 5.1: Develop and implement a plan for opening the North Education Center.

Objective 5.2: Consider space for student engagement and interaction in the design of new and renovated buildings.

Objective 5.3: Identify and purchase a site for future development of another Education Center in accordance with the Master Plan.

Goal 6: Optimize the technological environment to provide effective programs and services throughout the district.

Objective 6.1: Update Technology Master Plan 2005 to address:

- Access
- Training
- Evaluation
- Disaster preparedness and data security
- Ongoing technology, maintenance and replacement

Palomar College Strategic Plan 2013 Action Plan - YEAR 1

Goal 1: Implement an integrated planning, review & evaluation model that provides for the allocation of resources on the basis of department/unit & college-wide priorities.

Person Responsible	Group	Project Steps	Timeline	Objective Measurable Outcome
<i>Objective 1.1 Update existing Educational Master Plan, Facilities Plan, and Technology Master Plans and create Staffing Plan and Equipment Plans in accordance with the college's Integrated Planning and Resource Allocation Model.</i>				
VPI	IPC	Educational Master Plan: 1. VPI, Deans, and Dept. Chairs/Directors edit draft of EMP 2. Finalize EMP and integrate with Facilities MP 3. Present EMP to SPC 4. Present updated EMP to Governing Board	1. Spr 2010 2. Spr 2010 3. Fall 2010 4. Fall 2010	Governing board approves updated EMP in Fall 2010 and implements
VPFAS	FASPC	Facilities Master Plan: 1. Assign Master Plan 2022 update to LPA, District Architects & Cambridge West 2. Compile data for facilities needs based upon educational program offerings and needs defined by Cambridge West in the update to the Educational Master Plan component of MP2022. 3. Form a work group from the Facilities Review Committee to work with LPA and Facilities staff on updating Facilities Master Plan, which is included in MP2022. 4. LPA, Facilities staff, and workgroup members to begin meeting weekly starting April 19th. Also, schedule a couple of meetings with executive administration to gather input related to update. 5. Draft update of the Education & Facilities Master Plan completed by May 18th 6. The final draft of the Education & Facilities Master Plans update approved by SPC.	Spr 2010 - Draft Fall 2010 - Final	Complete update and conduct on-going review of the Facilities Master Plan to address North and Escondido Education Centers in accordance with the college's Integrated Planning and Resource Allocation Model and Planning Cycle timeline
VPFAS	FASPC	Technology Master Plan: 1. FASPC to form a workgroup to update Technology Master Plan 2005 2. Identify technology needs to support MP2011, SP2013 and PRPs 3. Conduct contributor interviews district-wide to identify technology needs 4. Research new technologies 5. Analyze data and prepare a draft of Technology Master Plan 2016 for review and input by FASPC 6. Present draft to SPC for approval * Planning councils will develop methods for prioritizing technology needs as part of the PRP processes	Spr 2010 - Draft Fall 2010 - Final	Complete update and conduct on-going review of the Technology Master Plan 2016 in accordance with the college's Integrated Planning and Resource Allocation Model and Planning Cycle timeline

Palomar College Strategic Plan 2013 Action Plan - YEAR 1

Goal 1: Implement an integrated planning, review & evaluation model that provides for the allocation of resources on the basis of department/unit & college-wide priorities.

Person Responsible	Group	Project Steps	Timeline	Objective Measurable Outcome
VPFAS	FASPC	Equipment Master Plan: 1. Establish a work group 2. Identify types of equipment to be included in plan 3. Gather data regarding existing equipment to include useful life remaining 4. Research new improved equipment options 5. Analyze data and prepare a draft of Equipment Master Plan 2016 for review and input by FASPC 6. Present draft to SPC for approval * Planning councils will develop methods for prioritizing equipment needs as part of the PRP processes	Fall 2010 - Draft Spr 2011 - Final	* Complete and conduct an on-going review of the Equipment Master Plan 2016 in accordance with the college's Integrated Planning and Resource Allocation Model and Planning Cycle timeline * Priority lists established for councils
VPHRS	HRSPC	Staff Plan: 1. Research other plans & processes 2. Identify data, systems, and resource requirements 3. Design plan, including faculty hiring priorities, hiring assumptions, and planning council priorities 4. Implement with available resources 5. Assess effectiveness of plan 6. Update plan and plan process as necessary * Planning councils will develop methods for prioritizing staff position as part of the PRP processes	1. Fall 2009 2. Spr 2010 3. Fall 2010 4. Spr 2011 5 & 6. Fall 2012	* Process defined and implemented * Process assessed annually
<i>Objective 1.2: Establish a method in each planning council to evaluate the effectiveness of the previous year's allocations and to prioritize current year allocations.</i>				
VPFAS	FASPC	FASPC: 1. Develop and implement a resource allocation request and justification report for distribution of FAS Division's existing discretionary funds and additional funds requested to support MP2022, SP2013 and Division's PRP goals and objectives 2. Develop a method for prioritizing requests to be submitted to SPC 3. Develop a process to evaluate the effectiveness of the method used to allocate and prioritize budget allocations for FY2010-11 and modify as appropriate prior to prioritizing FY2011-12 resource allocation requests	1. Spr 2010 2. Spr 2010 3. Fall 2010	Process defined, and implemented, which is fair, equitable, and flexible to needs of the Division.

Palomar College Strategic Plan 2013 Action Plan - YEAR 1

Goal 1: Implement an integrated planning, review & evaluation model that provides for the allocation of resources on the basis of department/unit & college-wide priorities.

Person Responsible	Group	Project Steps	Timeline	Objective Measurable Outcome
VPHRS	HRSPC	HRSPC: 1. Establish working group 2. Define evaluation method 3. Review budget allocations, expenditures, and service area outcome measures 4. Make modifications to PRP and planning priorities as a result of evaluation 5. Report to HRSPC and SPC.	1. Fall 2010 2. Fall 2010 3. Spr 2011 4. Spr 2011 5. Spr 2011	* Defined method of evaluating effectiveness of allocations and priorities * Annual report to planning councils
VPI	IPC	IPC: 1. Develop a process to evaluate the effectiveness of its planning priorities and effectiveness of resources allocated 2. Administer evaluation 3. Analyze data 4. Modify priority process and resource allocation PRP process	1. Spr 2011 2. Spr 2011 3. Fall 2011 4. Fall 2011	* Implementation of evaluation process * Updated/modified process per evaluation
VPSS	SSPC	SSPC: 1. Use the PRPs to set priorities and then reallocate revenue as necessary to meet those priorities. 2. Create a procedure for evaluating the previous year's priorities and to reassess the allocations implemented in the Spring.	1. Spr 2010 2. Spr 2011 Ongoing	* SSPC establishes and adopts list of priorities * SSPC implements evaluation plan
<i>Objective 1.3: Modify the budget development process, ensuring that Program Review and Planning, Strategic Planning and Master Planning priorities are the basis of resource allocation decisions.</i>				
VPFAS	Budget Committee	1. Develop a Resource Allocation Model that identifies revenues available to fund expenditure needs of discretionary and non-discretionary costs based upon an assured targeted FTES for the District. 2. Modify existing chart-field to include identification codes for goals and objectives identified in MP2022, SP2013, and all Planning Council PRP needs.	1. Complete all by Fall 2010	Provide reporting mechanisms of budget and financial data for analysis by any program or department in regards to resource allocation decisions.

Palomar College Strategic Plan 2013 Action Plan - YEAR 1

Goal 1: Implement an integrated planning, review & evaluation model that provides for the allocation of resources on the basis of department/unit & college-wide priorities.

Person Responsible	Group	Project Steps	Timeline	Objective Measurable Outcome
<i>Objective 1.4 Annually evaluate the extent to which the college's Integrated Planning Model reflects the college's mission and results in improvement.</i>				
Supt / President	SPC	1. Divisional/Functional Planning Councils complete Objective 1.2 2. Institutional Research and Planning identifies key measures of institutional effectiveness (IE) for consideration in SPC 3. SPC disseminates IE measures for campus-wide review and discussion 4. Divisional Planning Councils complete annual evaluation 5. Governance groups invited to offer evaluative feedback 6. SPC implements standard evaluation process which includes a review of: council evaluations, governance group evaluations, progress on strategic plan objectives, resource allocations, and IE	1. Fall 2010 2. Fall 2010 3. Fall 2010 4. Spr 2011 5. Spr 2011 6. Spr 2011 <i>Maintain current IE measures until IR&P refined set is published and discussed.</i>	* Completed planning council and group evaluations * SPC evaluation * Annual progress report

Palomar College Strategic Plan 2013 Action Plan - YEAR 1

Goal 2: Strengthen programs and services in order to support our students' educational goals.

Person Responsible	Group	Project Steps	Timeline	Objective Measurable Outcome
<i>Objective 2.1 Open a Teaching and Learning Center on the San Marcos campus, as identified in the college's basic skills plan.</i>				
VPI, BSI/HSI Coordinators, Dean Lang. & Lit.	BSI, English, Math, Reading, ESL, Tutoring	<ol style="list-style-type: none"> 1. Define location of San Marcos TLC. 2. Define vision and design of TLC. Examine other TLCs to refine design of San Marcos TLC. 3. Remodel existing building. 4. Open new San Marcos TLC 	<ol style="list-style-type: none"> 1. Spr 2010 2. Fall 2010 3. Spr 2011 4. Fall 2011 	<ul style="list-style-type: none"> * Location determined with input from all constituents. * Vision, design, and staffing needs defined with input from all constituents. * Remodel completed. * TLC is open for use by students, faculty, and staff.
<i>Objective 2.2 Examine the processes by which students progress through English, mathematics, reading, and ESL sequences.</i>				
VPI, Dept Chairs/Dir (English, ESL, Math, Reading)	IPC, English, Math, Reading, ESL depts	<ol style="list-style-type: none"> 1. Departments develop questions to assess and evaluate their course sequences 2. Request data from IR&P 3. Evaluate data 4. Prepare a summary of evaluation and results 	<ol style="list-style-type: none"> 1. Fall 2010 2. Spr 2011 3. Fall 2011 	Each department will write a summary/evaluation of results with recommendations for changes if necessary.
<i>Objective 2.3 Implement the GRAD (Goal, Responsibility, Attitude, Determination) campaign which encourages students to take responsibility for achieving their educational goals.</i>				
President Faculty Senate	Faculty Senate, ASG	<ol style="list-style-type: none"> 1. Review/revise existing GRAD materials 2. Implement Grad campaign by working with BSI/HSI Coordinators, Inter-Club Council, and EAP to endorse the campaign 3. Distribute material on campus (departments and other offices) 	Full implementation by Spr 2011	<ul style="list-style-type: none"> * Student survey before and after GRAD campaign. * Track the number of student contracts.

Palomar College Strategic Plan 2013 Action Plan - YEAR 1

Goal 2: Strengthen programs and services in order to support our students' educational goals.

Person Responsible	Group	Project Steps	Timeline	Objective Measurable Outcome
<i>Objective 2.4 Implement Student Learning Outcomes Assessment Cycles (SLOACs) and Service Area Outcomes Assessment Cycles (SAOACs) at the course, program, and institutional level to further improve institutional effectiveness.</i>				
VPI / CoCord LOC	LOC / IPC	1. Create an annual timeline with relevant activities. 2. Update timeline bi-annually.	Ongoing as stated in project steps	Percent rate of course and program SLOs completed; GE/Institutional SLOs identified; SAO assessment plans identified; assessment cycle completed for courses and programs.
VPSS	SSPC	1. Complete SLOs for all Counseling and Athletics courses 2. Complete assessment cycle for at least one SLO for each course 3. Continue with current timeline for implementation of SAO assessment cycles for all of Student Services.	1. Fall 2010 2. Fall 2011 3. Ongoing	Percent rate of course SLOs completed; SAO assessment plans identified; assessment cycle completed for courses and programs.
VPFAS	FASPC	1. Complete SAOs and SAOACs for the F&AS Division 2. Implement identified outcomes and conduct assessments for each in accordance with defined timelines to meet SP2013 goals and objectives 3. Evaluate process on an annual basis in accordance with ACCJC standards	1. Fall 2010 2. Fall 2013 3. Annual process	* Complete and receive approval from FASPC of template outlining F&AS Division's SAOs. * Conduct identified assessment method to evaluate the SAOs as defined in template report. * Complete all SAOs and SAOACs by end of SP2013.
VPHR	HRSPC	1. Identify SAOs and linkages to accreditation standards and SP 2013 2. Define SAO evaluation methodology 3. Implement SAOs 4. Evaluate and assess 5. Plan for change as appropriate	1. Spr 2010 2. Fall 2010 3. Spr 2011 4. Spr 2012 5. Fall 2012 and ongoing	HRS Service Area Outcomes that are relevant to SP 2013, are evaluated regularly, and updated as necessary

Palomar College Strategic Plan 2013 Action Plan - YEAR 1

Goal 2: Strengthen programs and services in order to support our students' educational goals.

Person Responsible	Group	Project Steps	Timeline	Objective Measurable Outcome
<i>Objective 2.5 Establish processes to ensure the quality of distance education offerings.</i>				
VPI, Faculty Senate President	Curric. Comm., ATC, TERB	<ol style="list-style-type: none"> 1. Curriculum Committee <ol style="list-style-type: none"> a) established a workgroup who created a policy on regular effective student contact in courses taught on line b) recommended changes in curriculum and in the review process for the distance ed component in COR 2. TERB <ol style="list-style-type: none"> a) Conduct a "demonstration project for the evaluation of online instructors, to preview new EvaluationKit software and new surveys developed by the TERB (in consultation with the Faculty Senate Academic Technology Committee (ATC). b) Review and modify (if necessary) that delivery method and content. c) Develop new online course observation protocols. d) Submit new process plans and forms to the District and the PFF for negotiation. 3. Develop online class validation checklist including <ol style="list-style-type: none"> a) Online organization and design b) Interaction c) Appropriate use of technology d) Universal Access e) Assessment and evaluation f) Develop training modules to prepare individual faculty to develop and accomplish online classes g) Identify training modules that will prepare faculty to develop an accomplished online class 4. Integrate data student achievement comparison data for distance ed. versus oncampus into Program Review and Planning (PRP) process <ol style="list-style-type: none"> a) modify the PRP forms b) fully implement assessment of distance ed versus oncampus courses as part of PRP process. 	1.a Completed 1.b Completed 2.a Spr 2010 2.b Spr 2010 2.c F2009/S2010 2.d F2009/S2010 & ongoing 3. a-f Fall 2010 3. g Spr 2010 4.a Completed 4.b Fall 2010	* Policies are established and changes have been made in curriculum and the review process * Policies and protocols are established and evaluations are being conducted without interruption in the cycle. The rate of participation in online evaluation improves. * Updated PRP forms / Assessment of online vs. oncampus integrated into PRP process

Palomar College Strategic Plan 2013 Action Plan - YEAR 1

Goal 3: Ensure that the college's shared governance structure operates effectively and that the processes for decision-making are clearly defined and participatory.

Person Responsible	Group	Project Steps	Timeline	Objective Measurable Outcome
<i>Objective 3.1 Create a glossary of governance terms.</i>				
Supt / President	SPC	1. Establish working group 2. Research and identify terms 3. Develop draft glossary 4. Review draft 5. Finalize glossary	Fall 2010 - Draft Spr 2011 - Publish 1st edition	Glossary posted on Palomar website and archived
<i>Objective 3.2 Develop and implement an annual orientation program on college governance.</i>				
Supt / President	SPC	1. Collect and review documentation including information on governance process at Palomar. 2. Determine areas of overlap with objective 3.1 and establish working group 3. Review current orientation program, revise if necessary 4. Implement 5. Evaluate and modify if necessary	1. Spr 2011 2. Spr 2011 3. Spr 2011 4. Fall 2011 5. Fall 2011	* 80% of governance members participate in orientation * Survey of participants shows content and quality is good or excellent * Annual survey reveals that participants are prepared to engage in shared governance and accept roles and responsibilities for governance
<i>Objective 3.3 Create a centralized archive documenting institutional history: major planning council recommendations, precedent-setting decisions, and the evolution of shared governance structures.</i>				
Supt / President	SPC	1. Establish working group (to include librarian) 2. Review current practices and determine methods for centralizing documentation of major planning council recommendations, precedent-setting decisions, and the evolution of shared governance structures. 3. Develop archive	1. Fall 2010 2. Fall 2010 3. Spr 2011	Archive developed
<i>Objective 3.4 Develop and implement a method for assessing the effectiveness of the shared governance process.</i>				
Supt / President	SPC	1. Review current survey for assessing effectiveness of planning councils and governance 2. Establish working group 3. Review process, revise survey instrument if necessary 4. Implement 5. Integrate results into orientation program 6. Evaluate, modify if necessary	1. Fall 2011 2. Fall 2011 3. Fall 2011 4. Spr 2012 5. Fall 2012 6. Spr 2013 <i>Current evaluation will be conducted until this work is completed</i>	* Initial assessments, evaluation, and reflection completed * Responsive steps taken to address results

Palomar College Strategic Plan 2013 Action Plan - YEAR 1

Goal 4: Recruit, hire, and support diverse faculty and staff to meet the needs of students.

Person Responsible	Group	Project Steps	Timeline	Objective Measurable Outcome
<i>Objective 4.1 Complete an EEO plan.</i>				
VPHR	EEO Advisory Comte.	<ol style="list-style-type: none"> 1. Review System Model Plan and Title 5 2. Revise Title 5 for compliance with Prop. 209 3. Prepare Draft EEO plan version for pre-Title 5 revision compliance 4. Adopt plan (Governing Board) 5. Implement plan 6. Assess plan effectiveness and/or as indicated by revised Title 5 7. Revise plan as necessary and or as indicated by revised Title 5 	<ol style="list-style-type: none"> 1. Fall 2009 2. System-wide writing committ. est. Spri 2011 3. Fall 2010 4. Fall 2010 5. Spr 2011 6. Spr 2012 and/or as indicated by revised Title 5 7. As necessary and/or as indicated by revised Title 5 	Implemented EEO Plan
<i>Objective 4.2 Develop a staffing plan that identifies minimum and optimum staffing levels throughout the district.</i>				
VPHR	HRSPC	<ol style="list-style-type: none"> 1. Research & evaluation of existing plans and planning processes 2. Design planning process and implementation method 3. Implement plan 4. Assess plan effectiveness (see objective 4.3) 5. Revise/update plan annually 6. Revise process as appropriate 	<ol style="list-style-type: none"> 1. Fall 2009 2. Spr 2010 3. Fall 2010 (for FY 2011-12) 4. Fall 2013 5. Spr 2013 6. Fall 2013 and/or as necessary 	Staffing plan that is integrated with strategic planning process
<i>Objective 4.3 Evaluate the extent to which staffing plans and decisions reflect the needs expressed in the Council and College-wide priorities.</i>				
Supt / President	SPC, IPC, SSPC, FASPC, HRSPC	<ol style="list-style-type: none"> 1. Complete staffing plan (to include evaluation process, measures, and method) 2. Planning Councils develop methods by which they will evaluate their staffing priorities and hiring recommendations using the PRP process 3. Integrate staffing evaluation process and method into SPC's annual evaluation 	<ol style="list-style-type: none"> 1. Fall 2010 2. Spr 2011 3. Spr 2011 	<p>* Completed Staffing Plan</p> <p>* Evaluation of staffing plans plans to council and college-wide priorities completed annually</p>

Palomar College Strategic Plan 2013 Action Plan - YEAR 1

Goal 5: Ensure that existing and future facilities support learning, programs, and services.

Person Responsible	Group	Project Steps	Timeline	Objective Measurable Outcome
<i>Objective 5.1 Develop and implement a plan for opening the North Education Center.</i>				
VPI, VPSS, VPFAS	All VPs, Deans, Chairs & Directors	1. Convene steering committee and working groups from Instruction, Student Services, Administrative Services, and Human Resource Services 2. Develop draft class schedule for first year of operation; present draft class schedule to chairs and directors 3. Develop draft administrative and student support services plan and present to planning councils 4. Update college staffing plan and other resource plans 5. Implement plans which will include: Recruit, hire, and train staff; secure other identified resources, furnish and outfit Education Center 6. Open North Education Center	1. Fall 2010 2. Fall 2011 3. Spr 2012 4. Spr 2012 5. Fall 2012 - faculty; Spr 2013 all other 6. Fall 2013	* Class schedule for first operating year to generate and support 1,000 FTES * Staff and resource plans updated * Staff hired and trained; other resources secured * Center opened and operating
<i>Objective 5.2 Consider space for student engagement and interaction in the design of new and renovated buildings.</i>				
VPFAS	Mgr. EH&S, Facilities Planning, Fixed Assets	1. Work with assigned building project architects and user groups to ensure that projects include space for student engagement in each construction project design	Ongoing	Complete building designs that included space for student engagement
<i>Objective 5.3 Identify and purchase a site for future development of another Education Center in accordance with the Master Plan.</i>				
Supt / President	Governing Board, VPFAS	1. Contract with real estate broker to identify possible locations 2. Identify site	1. Spr 2011	Site identified and purchased

Palomar College Strategic Plan 2013 Action Plan - YEAR 1

Goal 6: Optimize the technological environment to provide effective programs and services throughout the district.

Person Responsible	Group	Project Steps	Timeline	Objective Measurable Outcome
<i>Objective 6.1 Update Technology Master Plan 2005 to address: access; training; evaluation; disaster prepared. & data security; ongoing technology, maintenance & replacement.</i>				
VPFAS	FASPC	1. Form a work group 2. Establish an outline for updated Technology Master Plan 3. Obtain approval from FASPC for each of the above 4. Conduct District-wide interview opportunities to determine technology needs 5. Compile and analyze data gathered to ensure alignment with MP2022 and SP2013 6. Prepare a draft of Technology Master Plan update and obtain appropriate approval. 7. Publish Technology Master Plan 2016	Spr 2010 Draft Fall 2010 Final	Complete update and conduct on-going review of the Facilities Master Plan to address North and Escondido Education Centers in accordance with the college's Integrated Planning and Resource Allocation Model and Planning Cycle timeline

DRAFT SPC PLANNING, RESOURCE ALLOCATION, EVALUATION AND ACCREDITATION TIMELINE

SPC Meeting	SPC's Strategic Plan Objectives	Other Strategic Plan Objectives and Institutional Plans	Planning, Resource Allocation and Evaluation	Accreditation
09/07/10	Orientation, Organization and Planning Model Reviews			
09/21/10	Goal 5 Objective 5.3: Purchase site for future education center - Confirm completion	Goal 1 Objective 1.3: Confirm completion - modify budget process (budget committee) Goal 4 Obj 4.3: Staffing plan - progress update	* Establish criteria for 1/2 of 1% money * Identify FY 2010-11 <u>District</u> planning priorities & objectives * Review FY 2010-11 proposed budget for alignment with planning priorities & objectives (was to be done last May) * Identify FY 2011-12 <u>District</u> planning priorities & objectives (was to be done last May) * Review preliminary budget assumptions & obligations for FY 2011-12	* 9/7 or 9/14 Review Recom #1, #2, #4, #7 - confirm assigned council/lead person, evidence documents and dates
09/24/10			* Confirm FY 2011-12 <u>District</u> planning priorities & objectives * Review preliminary budget assumptions & obligations for FY 2011-12	* Review Recom #8, #10, #11 - confirm assigned tasks council/lead person, evidence documents, and dates
10/01/10	POSSIBLE ADDITIONAL MEETING DATE			

SPC Meeting	SPC's Strategic Plan Objectives	Other Strategic Plan Objectives and Institutional Plans	Planning, Resource Allocation and Evaluation	Accreditation
10/05/10			* Divisions/Programs complete PRPs	Review planning agendas #4 and #10 - confirm assigned council/lead person, evidence documents and dates
10/19/10	Goal 1 Obj. 1.4: Evaluation of Planning Process - institutional effectiveness (IE) measures	Goal 4 Obj 4.3 Staffing Plan - brief progress report on planning council work Goal 1 Obj 1.1: Plans - 1st reading - Review Technology Plan Update	* Discuss budget formulas	* Evaluate implementation of Recom #2
11/02/10	Goal 1 Obj. 1.4: Evaluation of Planning Process - institutional effectiveness (IE) measures	Goal 1 Obj 1.1: Plans - 2nd Reading - Accepts Technology Plan Update	* Confirm budget formulas (District-Wide and Division) * Planning Councils/Division identify their 2011-12 budget priorities	
11/16/10	Goal 1 Obj. 1.4: Evaluation of Planning Process - institutional effectiveness (IE) measures Goal 3 Obj 3.1: Glossary -Draft Goal 3 Obj 3.3: Archive -Status report from SPC workgroup	Goals 4 - 6: status reports to SPC Goal 1 Obj 1.1: Plans - 1st reading - Review Ed. And Facilities Master Plan Update	* Review Council FY2011-12 priorities for alignment with Master and Strategic Plans (goals and objectives)	* Status reports on Recom #4 and #7

SPC Meeting	SPC's Strategic Plan Objectives	Other Strategic Plan Objectives and Institutional Plans	Planning, Resource Allocation and Evaluation	Accreditation
12/07/10		<u>Goal 4 Obj 4.3:</u> Staffing Plan - brief progress report on planning council work <u>Goal 1 Obj 1.1:</u> Plans - 2nd Reading - Accept Ed. and Facilities Master Plan Update <u>Goals 1 & 2:</u> status reports to SPC		* Review and discuss draft of follow-up report
01/18/11	<u>Goal 3 Obj 3.1:</u> Glossary -Revised Draft		* Discuss Governor's FY 2011-12 Proposed Budget * Adjust FY 2011-12 budget assumptions & obligations based on FY 2010-11 FTES Base * Division budget development begins	* Review, discuss, accept Follow-up Report
02/01/11	<u>Goal 3 Obj. 3.2:</u> Orientation - Establish workgroup			* Status Reports on Recom #8, #10, #11
02/15/11	<u>Goal 3 Obj 3.1:</u> Glossary - Final	<u>Goal 4 Obj 4.3:</u> Staffing Plan brief progress report on overall plan, including planning council recommendations		*Status Reports on Planning Agendas #4 and #10
03/01/11	<u>Goal 3 Obj. 3.2:</u> Orientation - Status report from SPC workgroup <u>Goal 3 Obj 3.3:</u> Archive - Status report from SPC workgroup	<u>Goal 4 Obj 4.3:</u> Staffing Plan - 1st Reading Review Staffing Plan	*** Discuss PRP, Strategic and Master Plan requests (NOT SURE ON THIS ONE)	* Status Reports on Recom #3, #5, #6

SPC Meeting	SPC's Strategic Plan Objectives	Other Strategic Plan Objectives and Institutional Plans	Planning, Resource Allocation and Evaluation	Accreditation
03/15/11		Goal 4 Obj 4.3: Staffing Plan - 2nd Reading Accept Staffing Plan	* Final PRP, Strategic and Master Plan budget requirements to Fiscal by 3/12/10	
04/05/11	Goals 1-3: Annual progress report (confirm completion of objectives)	Goals 1-3: Annual progress report (confirm completion of objectives)	* Begin budget review of unrestricted and categorical budgets	Status reports on Recom #4, #7
04/19/11	Goals 4-6: Annual progress report (confirm completion of objectives)	Goals 4-6: Annual progress report (confirm completion of objectives)	* Continue budget review of unrestricted and categorical budgets	* Status Reports on Recom #8, #10, #11
05/03/11	Goal 1 Obj 1.4 and Goal 4 Obj 4.3 Evaluation - Complete standard evaluation process (see column 3)		* Evaluate progress on FY 2010-11 priorities and objectives * Finalize review of unrestricted and categorical budgets * Confirm FY 2011-12 draft budget alignment with Master and Strategic Plans (goals and objectives)	* Evaluate implementation of Recom #2

SPC Meeting	SPC's Strategic Plan Objectives	Other Strategic Plan Objectives and Institutional Plans	Planning, Resource Allocation and Evaluation	Accreditation
05/17/11	Goal 1 Obj 1.4 and Goal 4 Obj 4.3 Evaluation - Complete standard evaluation process (see column 3)		* Review tentative budget for June Governing Board approval *Begin identification of FY 2012-13 Districtwide planning priorities & objectives	

**CALIFORNIA COMMUNITY COLLEGES
2009-10 SECOND PRINCIPAL APPORTIONMENT
PALOMAR COMMUNITY COLLEGE DISTRICT**

EXHIBIT C

Workload measures:	Base Funding	Base FTES	Reductions FTES	Revised Base FTES	Restored FTES	Stability FTES	FTES Adjustment	Total Funded FTES	Unfunded FTES	Actual FTES
Credit FTES	4,564,825,112	18,845.61	-662.24	18,183.37	0.00	0.00	48.65	18,232.01	1,388.84	19,620.85
Noncredit FTES	2,744,957,800	646.96	-37.81	609.15	0.00	0.00	-80.88	528.26	0.01	528.27
Noncredit - CDCP FTES	3,232,067,600	690.80	-34.28	656.52	0.00	0.00	0.00	656.52	54.51	711.03
Total FTES:		20,183.37	-734.33	19,449.04	0.00	0.00	-32.23	19,416.79	1,443.36	20,860.15

I Base Revenues +/- Restore or Decline

A Basic Allocation		\$6,643,091
B Base Revenue		\$86,797,912
1 Credit Base Revenue	\$83,003,904	
2 Noncredit Base Revenue	\$1,672,091	
3 Career Development College NonCr	\$2,121,917	
C Current Year Decline		\$0
Total Base Revenue Less Decline		\$93,441,003

V Other Revenues Adjustments

A Revenue Adjustment	\$-16,852
B CDCP Rate Adjustment	\$0
C RDA Prior Yr. Rev. - Due to District/(Due to State)	\$0
Total Revenue Adjustments	\$-16,852

VI Stability Adjustment

	\$0
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VII Total Computational Revenue

(sum of I, III, IV, V, & VI)	\$93,424,151
Deficit Coefficient	0.9988676161
Adjusted Revenue Entitlement	\$93,318,359

II Inflation Adjustment

A Statewide Inflation Adjustment	0%
B Inflation Adjustment Entitlement	\$0
C Current Year Base Revenue + Inflation Adjustment	\$93,441,003

VIII District Revenue Source

A1 Property Taxes	\$51,432,503
A2 Less Property Taxes Excess	\$0
B Student Enrollment Fees	\$7,837,000
C State General Apportionment	\$34,048,856
Total Available General Revenue	\$93,318,359

III Basic Allocation & Restoration

A Basic Allocation Adjustment	\$0
B Basic Allocation Adjustment COLA	\$0
C Restoration	\$0
Total Basic Allocation & Restoration	\$0

IX Other Allowances and Total Apportionments

A State General Apportionment	\$34,048,856
B Statewide Average Replacement Cost	\$60,289
Number of Faculty Not Hired	\$0.00
Full-time Faculty Adjustment	\$0
Net State General Apportionment	\$34,048,856

IV Growth

A Unadjusted Growth Rate	12.75%
B Constrained Growth Rate	3.58%
C Constrained Growth Cap	\$0
D Actual Growth	\$0
E Funded Credit Growth Revenue	\$0
F Funded Noncredit Growth Revenue	\$0
G Funded Noncredit CDCP Growth Revenue	\$0
Total Growth Revenue	\$0

**X Remaining Unrestored Decline (informational)
(as of the most recent apportionment)**

A 1st Year	\$0
B 2nd Year	\$0
C 3rd Year	\$0
Total	\$0

Regular Growth Caps adjusted by a factor of 0.00000000 to match funding.

**Basic Allocation Calculation
College/Center Base Funding Rates:**

Single College District Funding Rates: Total FTES				Multi-College District Funding Rate: Total FTES			
>20,000	>10,000	<=10,000	Rural	>20,000	>10,000	<=10,000	
\$5,535,909	\$4,428,727	\$3,321,545	\$553,591	\$4,428,727	\$3,875,136	\$3,321,545	
Single College District - College FTES				Multi-College District - College FTES:			
>20,000	>10,000	<=10,000	Rural	>20,000	>10,000	<=10,000	Total Colleges
1	0	0	0	0	0	0	1
Revenue:							
>20,000	>10,000	<=10,000	Rural	>20,000	>10,000	<=10,000	Total Colleges
\$5,535,909	\$0	\$0	\$0	\$0	\$0	\$0	\$5,535,909
State Approved Center: Funding Rates				Total State Approved Centers Revenue			
1	\$1,107,182		1	\$1,107,182			
Grandfathered or Previously Approved Center: Funding Rates @ FTES Levels					Total Grandfathered or Previously Approved Centers		
>1,000	>750	>500	>250	<=250			
\$1,107,182	\$830,386	\$553,591	\$276,795	\$138,398			
Number of Grandfathered or Previously Approved Centers: @ Total FTES					Total Grandfathered or Previously Approved Center		
>1,000	>750	>500	>250	<=250			
0	0	0	0	0			
Grandfathered or Previously Approved Center Revenue:					Total Grandfathered or Previously Approved Center		
>1,000	>750	>500	>250	<=250			
\$0	\$0	\$0	\$0	\$0			
							Total Basic Allocation Revenue
							\$6,643,091

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	R
1	Palomar Community College District																
2	General Fund Combined																
3	8/31/2010																
4																	
5																	
6	Account Description																
7	Beginning Fund Balance																
8	REVENUE																
9	8/10/000																
10	Federal Revenues																
11	State Revenues																
12	Local Revenues																
13	Other Sources																
14																	
15	Revenue Grand Total																
16																	
17	EXPENSE																
18	100000																
19	Academic Salaries																
20	Non Acad Salaries																
21	Employee Benefits																
22	Supplies & Materials																
23	Other Oper Exp																
24	Capital Outlay																
25	Other Outgoing																
26	Expense Grand Total																
27	Net Change to Fund Balance																
28	(Revenue less Expense)																
29	Ending Fund Balance																
30																	
31	Components of Ending Fund Balance																
32	5% General Fund Reserve																
33	Contingency to Spread																
34	Roller PO's																
35	Other Reserves																
36	Ending Fund Balance																

	B	C	D	E	G	H
2				Palomar College		
3				BUDGET REPORT		
4				Comparing Fiscal Years		
5				2010 and 2011		
6				Total Fund 11		
7						
8	Fund Code: 11	GENERAL UNRESTRICTED SUBFUND				Run Aug 30, 2010
9						
10						
11						
12						
13				FY09-010	FY09-010	FY010-11
14				Budget	Expended/Received	Budget
15	Account	Description			Year to Date	
16	111000	INSTRUCTIONAL SAL, CONTRACT		-	21,159,025.33	-
17	111010	INSTRUCTIONAL SALARY, CONTRACT	21,673,752.00	-	-	21,803,504.00
18	119901	SUSPENSE ACA CONTRACT PAY	-	(380,398.00)	-	-
19		11's Instr Salaries - Contract	21,673,752.00	20,778,627.33		21,803,504.00
20	121000	ED ADMINISTRATOR, CONTRACT	-	636,813.18	-	-
21	121010	ED ADMINISTRATOR, CONTRACT	636,815.00	-	-	641,671.00
22	121100	SUPRT/PRESIDENT, CONTRACT	-	223,581.22	-	-
23	121110	SUPRT/PRESIDENT, CONTRACT	223,582.00	-	-	226,804.00
24	121300	PRESIDENT'S AUTO ALLOWANCE	-	9,935.66	-	-
25	121310	PRESIDENT'S AUTO ALLOWANCE	9,936.00	-	-	15,925.00
26	122100	COUNSELORS, CONTRACT	-	1,399,759.76	-	-
27	122110	COUNSELORS, CONTRACT	1,478,239.00	-	-	1,529,125.00
28	123100	DEAN, ACADEMIC CONTRACT	-	817,005.68	-	-
29	123110	DEAN, ACADEMIC CONTRACT	860,338.00	-	-	861,962.00
30	123200	DEPARTMENT CHAIR, CONTRACT	-	1,583,982.48	-	-
31	123210	DEPARTMENT CHAIR, CONTRACT	1,583,999.00	-	-	1,617,700.00
32	123400	DIRECTR/COORDINAT, ACA CONT	-	642,744.64	-	-
33	123410	DIRECTOR/COORDINATOR, ACA CON	642,750.00	-	-	595,265.00
34	123500	PALOMAR FACULTY FEDERATION	-	176,769.98	-	-
35	123510	PALOMAR FACULTY FEDERATION	176,770.00	-	-	176,576.00
36	123600	DIRECTOR/COORDINATOR, AA CONT	-	1,175,948.65	-	-
37	123610	DIRECTOR/COORDINATOR, AA CONT	1,358,517.00	-	-	1,261,946.00
38	123700	DIRECTOR/COORDINATOR, CAST	-	35,983.32	-	-
39	123710	DIRECTOR/COORDINATOR, CAST	35,984.00	-	-	36,348.00
40	125000	LIBRARIANS, CONTRACT	-	450,585.82	-	-
41	125010	LIBRARIANS, CONTRACT	544,803.00	-	-	454,434.00
42	126000	NONINST ACA CONTRACT, OTHER	-	43,389.79	-	-
43	126010	NONINST ACA CONTRACT, OTHER	43,390.00	-	-	43,206.00
44	129900	SUSPENSE NONINST CONT PAY	7,231.00	-	-	-
45	129901	SUSPENSE NONINST CONT PAY	-	(9,938.00)	-	-
46		12's Non-Instr Salaries - Contract	7,602,354.00	7,186,562.18		7,460,962.00
47	130010	INSTR SALARIES - OTHER	15,977,215.00	-	-	15,128,976.00
48	131100	ASSIGN TIME HRLY REPLACMT	-	670,131.78	-	-
49	133100	INSTRUCTIONL ACADEMIC HRLY	-	9,264,265.24	-	-
50	133110	OFFICE HOURS ADJUNCT FACULTY	-	(1,741.00)	-	-
51	133200	INST ACA HOURLY SUBSTITUTE	-	159,432.53	-	-
52	133300	INSTR ACADEMIC, HRLY SUMMR	-	1,719,145.25	-	-
53	134000	LOAD BANKING (FISCAL USE)	-	41,065.26	-	-
54	135300	OVERLOAD, CONTRACT INSTRUC	-	1,776,399.46	-	-
55	135600	OVERLOAD, SUBSTITUTE HRLY	-	32,140.21	-	-
56	135700	OVERLOAD, SUMMER ACA HRLY	-	988,552.74	-	-
57	136100	REPLACE ACA INSTR CONTRACT	-	8,393.13	-	-
58	136200	REPLACE SABBATICL, ACAHRLY	-	252,123.44	-	-
59	136400	LOADBANK REPL, ADJUNCT	-	125,037.70	-	-
60	137200	SERVICE PROVIDER ACA INSTR	-	1,591.73	-	-
61	138100	STIPEND, CONTRACT INSTRUC	-	9,407.24	-	-
62	138200	STIPEND, HOURLY ACADEMIC	-	177,278.16	-	-
63	139900	SUSPENSE ACA INST HRLY PAY	-	(270,848.00)	-	-
64		13's Instr Salaries - Other	15,977,215.00	14,952,374.87		15,128,976.00
65	140010	NON-INSTR SALARIES - OTHER	1,333,016.00	-	-	1,434,496.00
66	141100	COUNSELOR, HOURLY	-	140,652.45	-	-
67	142100	EDUCATIONL ADMINSTRTR HRLY	-	1,170.76	-	-
68	143100	LIBRARIANS, HOURLY	-	302,457.77	-	-
69	144100	NON-INSTRUCT ACADEMIC, HRLY	-	453,355.22	-	-
70	145100	OVERLOAD, SUMMER NON-INSTR	-	160,588.60	-	-
71	146500	REPLACE SAL COUNSLR, HRLY	-	376.89	-	-
72	146600	REPLC COUNSLR SUMMR HRLY	-	179,981.41	-	-
73	147100	SERVIC PROVIDR NONINST ACA	-	4,441.28	-	-
74	148000	NONINSTR ACA HOURLY, OTHER	-	77,340.54	-	-
75	149900	SUSPENSE NONINS OTHERPAY	-	(29,570.00)	-	-
76		14's Non-Instr Salaries - Other	1,333,016.00	1,290,794.92		1,434,496.00
77		Academic Salaries Subtotal	46,586,337.00	44,208,359.30		45,827,938.00
78						
79	211000	EXCUTIVE ADMIN SUPPORT, CAST	-	388,925.31	-	-
80	211010	EXCUTIVE ADMIN SUPPORT, CAST	389,787.00	-	-	428,033.00
81	212100	SUPERVISOR, CAST	-	1,402,338.92	-	-
82	212110	SUPERVISOR, CAST	1,631,771.00	-	-	1,519,236.00
83	212200	CLASSIFIED REGULAR SALARY	-	15,396,942.41	-	-

Exhibit B6d

	B	C	D	E	G	H
2				Palomar College		
3				BUDGET REPORT		
4				Comparing Fiscal Years		
5				2010 and 2011		
6				Total Fund 11		
7						
8	Fund Code: 11	GENERAL UNRESTRICTED SUBFUND				Run Aug 30, 2010
9						
10						
11						
12						
13				FY09-010	FY09-010	FY010-11
14				Budget	Expended/Received	Budget
15	Account	Description			Year to Date	
84	212210	CLASSIFIED REGULAR SALARY		15,751,934.00	-	16,051,959.00
85	212400	GOVERNING BOARD		-	27,300.00	-
86	212410	GOVERNING BOARD		27,300.00	-	30,240.00
87	212600	NON-INSTRUCTNL ADMINISTRATORS		-	1,975,653.94	-
88	212610	NON-INSTRUCTNL ADMINISTRATORS		2,012,638.00	-	2,190,933.00
89	219900	CONTRACT NEGOTIATIONS NON-INST		-	227,846.00	-
90	219910	CONTRACT NEGOTIATIONS NON-INST		293,675.00	-	245,926.00
91		21's Non-Instr Salaries - Reg		20,107,105.00	19,419,006.58	20,466,327.00
92	221000	INST AIDE CONTRACT, DIRECT INST		-	1,032,263.53	-
93	221010	INST AIDE CONTRACT, DIRECT INST		1,135,990.00	-	1,127,828.00
94	222000	INST AIDE CONTRACT, NOT DIRECT		-	458,805.46	-
95	222010	INST AIDE CONTRACT, NOT DIRECT		487,851.00	-	466,877.00
96	229900	SUSPENSE INSTR AID CONT PAY		1,283.00	-	-
97	229901	SUSPENSE INSTR AID CONT PAY		-	(1,284.00)	-
98		22's Instr Aides - Reg		1,625,124.00	1,489,784.99	1,594,705.00
99	230010	NON ACADEMIC SALARIES - OTHER		1,623,069.00	-	1,414,932.00
100	231100	HOURLY CLASSIFIED, TEMP		-	319,458.62	-
101	231300	HOURLY TUTORS		-	53,582.52	-
102	231400	HRLY ADMINISTRATOR NON INST		-	13,572.72	-
103	231500	HRLY HEALTH PROFESSIONAL		-	12,176.97	-
104	232100	OVERTIME CLASSIFIED SALARIED		-	58,387.32	-
105	232200	OVERTIME SUPERVISR SALRIED		-	6,899.23	-
106	233100	REPLACE CLASSIFIED SALARYD		-	50,854.75	-
107	234100	SERVICE PROVIDER CLASSIFIED		-	82,491.10	-
108	234200	SERVICE PROVIDER COMM ED		-	2,700.00	-
109	234400	SERVICE PROVIDER STUDENT		-	749.96	-
110	235100	STUDENT EMPLOYEE		-	424,929.67	-
111	235200	STUDENT TUTORS		-	31,140.21	-
112		23's Non-Academic Salaries - Other		1,623,069.00	1,056,943.07	1,414,932.00
113	240010	INSTR AIDES - OTHER		513,258.00	-	455,647.00
114	241100	HRLY INSTR AIDE, DIRECT INSTR		-	373,280.04	-
115	241200	OT, INSTR AIDE CONT DIRECT INST		-	651.46	-
116	242100	HRLY INSTAIDE, NOT DIRECT INST		-	20,174.25	-
117	245100	STUDENT INSTR AIDE, DIRECT		-	75,141.16	-
118		24's Instr Aides - Other		513,258.00	469,246.91	455,647.00
119		Non Acad Salaries Subtotal		23,868,556.00	22,434,981.55	23,931,611.00
120						
121	310010	STRS		3,289,670.00	-	3,209,084.00
122	311101	STRS ACADEMIC INSTRUCTORS		-	2,590,409.38	-
123	311201	STRS EDUCATIONAL ADMIN/SUP		-	486,125.61	-
124	311301	STRS OTHERACA NONINSTRUCT		-	81,262.21	-
125	312102	STRS CLASSIFIED		-	5,241.97	-
126	312202	STRS NON-INSTR ADMIN/SUPR		-	4,229.52	-
127	312402	STRS INSTR AIDE NOTDIRECT INST		-	4,205.40	-
128	319900	SUSPENSE STRS		-	(55,949.00)	-
129		31's STRS		3,289,670.00	3,114,525.09	3,209,084.00
130	320010	PERS		2,180,966.00	-	2,438,624.00
131	321101	PERS ACADEMIC INSTRUCTORS		-	27,522.82	-
132	321201	PERS EDUCATIONAL ADMIN/SUP		-	121,444.60	-
133	321301	PERS OTHERACA NONINSTRUCT		-	4,619.66	-
134	322102	PERS CLASSIFIED		-	1,464,830.51	-
135	322202	PERS NON-INSTR ADMIN/SUPR		-	357,238.24	-
136	322302	PERS INSTR AIDE DIRECT INSTR		-	87,923.87	-
137	322402	PERS INSTR AIDE NOTDIRECT INS		-	33,700.05	-
138	329900	SUSPENSE PERS		-	2,129.00	-
139		32's PERS		2,180,966.00	2,099,408.75	2,438,624.00
140	330010	FICA & MEDICARE (OASDI)		2,462,753.00	-	2,448,981.00
141	331101	FICA ACADEMIC INSTRUCTORS		-	54,826.26	-
142	331201	FICA EDUCATIONAL ADMIN/SUP		-	64,592.34	-
143	331301	FICA OTHERACA NONINSTRUCT		-	6,130.64	-
144	332102	FICA CLASSIFIED		-	946,064.46	-
145	332202	FICA NON-INSTR ADMIN/SUPR		-	223,123.21	-
146	332302	FICA INSTR AIDE DIRECT INSTR		-	69,216.32	-
147	332402	FICA INSTR AIDE NOTDIRECT INS		-	21,999.68	-
148	335101	MEDCA ACADEM INSTRUCTORS		-	446,788.97	-
149	335201	MEDCA EDUCATNL ADMIN/SUPV		-	81,415.88	-
150	335301	MEDCA OTH ACA NONINSTRUCT		-	18,437.13	-
151	336102	MEDCA CLASSIFIED		-	233,286.81	-

Exhibit B6e

	B	C	D	E	G	H
2				Palomar College		
3				BUDGET REPORT		
4				Comparing Fiscal Years		
5				2010 and 2011		
6				Total Fund 11		
7						
8	Fund Code: 11	GENERAL UNRESTRICTED SUBFUND				Run Aug 30, 2010
9						
10						
11						
12						
13				FY09-010	FY09-010	FY010-11
14				Budget	Expended/Received	Budget
15	Account	Description			Year to Date	
152	336202	MEDCA NON-INSTR ADMIN/SUP	-		55,131.88	-
153	336302	MEDCA INST AIDE DIRECT INSTR	-		20,435.91	-
154	336402	MEDCA INST AIDE NOTDIRECT INS	-		6,978.56	-
155	339900	SUSPENSE MEDCA	-		(11,587.00)	-
156		33's FICA & Medicare (OASDI)	2,462,753.00		2,236,841.05	2,448,981.00
157	340010	HEALTH & WELFARE	12,541,956.00			13,918,217.00
158	340101	MEDIC ACADEMIC INSTRUCTORS	-		2,790,220.46	-
159	340120	MEDIC ACADEMIC ADJUNCT	-		119,744.01	-
160	340125	MEDIC NON-ACADEMIC ADJUNCT	-		4,669.66	-
161	340151	MEDIC EDUCATIONL ADMIN/SUP	-		790,710.36	-
162	340252	MEDICAL CLASSIFIED	-		2,965,874.96	-
163	340302	MEDIC NON-INSTR ADMIN/SUPR	-		565,865.86	-
164	340352	MEDIC INSTR AIDE DIRECT INST	-		194,084.96	-
165	340402	MEDIC INSTAIDE NOTDIRECTINST	-		91,242.16	-
166	341101	DENT ACADEMIC INSTRUCTORS	-		257,504.78	-
167	341151	DENT EDUCATIONAL ADMIN/SUP	-		73,483.46	-
168	341252	DENTAL CLASSIFIED	-		285,344.87	-
169	341302	DENT NON-INSTR ADMIN/SUPR	-		53,790.01	-
170	341352	DENT INSTR AIDE DIRECT INSTR	-		18,428.36	-
171	341402	DENT INSTAIDE NOT DIRECTINST	-		8,798.90	-
172	342101	VISION ACADEMIC INSTRUCTOR	-		57,130.67	-
173	342151	VISION EDUCATIONL ADMIN/SUP	-		16,256.61	-
174	342252	VISION CLASSIFIED	-		66,619.28	-
175	342302	VISION NON-INSTR ADMIN/SUP	-		12,261.76	-
176	342352	VISION INSTR AIDE DIRECT INST	-		4,211.06	-
177	342402	VISION INSTAIDE NOT DIRECTINS	-		2,035.48	-
178	343101	LIFE ACADEMIC INSTRUCTORS	-		27,023.37	-
179	343151	LIFE EDUCATIONAL ADMIN/SUPR	-		7,660.83	-
180	343252	LIFE CLASSIFIED	-		31,368.59	-
181	343302	LIFE NON-INSTR ADMIN/SUPR	-		5,768.27	-
182	343352	LIFE INSTR AIDE DIRECT INSTR	-		1,984.44	-
183	343402	LIFE INST AIDE NOT DIRECT INS	-		954.61	-
184	344101	LTD ACADEMIC INSTRUCTORS	-		64,540.12	-
185	344151	LTD EDUCATIONAL ADMIN/SUPR	-		18,449.27	-
186	344252	LTD (DISABILITY) CLASSIFIED	-		49,291.95	-
187	344302	LTD NON-INSTR ADMIN/SUPR	-		11,400.53	-
188	344352	LTD INSTR AIDE DIRECT INSTR	-		3,104.59	-
189	344402	LTD INST AIDE NOT DIRECT INST	-		1,487.22	-
190	345101	LTC ACADEMIC INSTRUCTORS	-		9,391.14	-
191	345151	LTC EDUCATIONAL ADMIN/SUPR	-		2,660.14	-
192	345252	LONG TERM CARE CLASSIFIED	-		10,901.71	-
193	345302	LTC NON-INSTR ADMIN/SUPR	-		2,006.34	-
194	345352	LTC INSTR AIDE DIRECT INSTR	-		689.13	-
195	345402	LTC INST AIDE NOT DIRECT INST	-		333.07	-
196	348010	FUTURE RETIREE HEALTH-ACA	-		1,367,609.47	-
197	348020	FUTURE RETIREE HEALTH-NONACA	-		1,758,630.92	-
198	349900	SUSPENSE H&W	-		(2,254.00)	-
199		34's Health & Welfare	12,541,956.00		11,751,279.38	13,918,217.00
200	350010	STATE UNEMP INSURANCE	209,791.00		-	519,131.00
201	351101	UNEMP ACADEMIC INSTRUCTOR	-		114,372.96	-
202	351201	UNEMP EDUCATIONL ADMN/SUP	-		22,215.67	-
203	351301	UNEMP OTH ACA NONINSTRUCT	-		4,534.53	-
204	352102	UNEMPLOYMENT CLASSIFIED	-		48,107.30	-
205	352202	UNEMP NON-INSTR ADMIN/SUP	-		11,436.48	-
206	352302	UNEMP INSTR AIDE DIRECT INST	-		4,304.77	-
207	352402	UNEMP INST AIDE NOTDIRECT INS	-		1,440.44	-
208	353102	UNEMP STUDENT	-		239.59	-
209	359900	SUSPENSE UNEMPLOYMENT	-		475.00	-
210		35's State Unempl Insurance	209,791.00		207,126.74	519,131.00
211	360010	WORKER'S COMP	1,003,721.00		-	1,028,077.00
212	361101	WC ACADEMIC INSTRUCTORS	-		520,093.93	-
213	361201	WC EDUCATIONAL ADMIN/SUPR	-		102,953.89	-
214	361301	WC OTHER ACA NON INSTRUCT	-		18,916.52	-
215	362102	WC CLASSIFIED	-		229,651.81	-
216	362202	WC NON-INSTR ADMIN/SUPERV	-		54,583.60	-
217	362302	WC INSTR AIDE DIRECT INSTR	-		20,108.56	-
218	362402	WC INSTR AIDE NOTDIRECT INST	-		6,849.15	-
219	363102	WC STUDENT	-		7,805.57	-

Exhibit B6c

	B	C	D	E	G	H
2				Palomar College		
3				BUDGET REPORT		
4				Comparing Fiscal Years		
5				2010 and 2011		
6				Total Fund 11		
7						
8	Fund Code: 11	GENERAL UNRESTRICTED SUBFUND				Run Aug 30, 2010
9						
10						
11						
12						
13				FY09-010	FY09-010	FY010-11
14				Budget	Expended/Received	Budget
15	Account	Description			Year to Date	
220	369900	SUSPENSE WORKERS COMP		-	(9,833.00)	-
221		36's Workers' Comp		1,003,721.00	951,130.03	1,028,077.00
222	370010	APPLE		141,442.00	-	145,823.00
223	371101	APPLE ACADEMIC INSTRUCTOR		-	80,703.44	-
224	371301	APPLE OTH ACA NONINSTRUCT		-	4,219.28	-
225	372102	APPLE CLASSIFIED		-	17,025.04	-
226	372202	APPLE NON-INSTR ADMN/SUPR		-	339.31	-
227	372302	APPLE INST AIDE DIRECT INSTR		-	7,310.77	-
228	372402	APPLE INS AIDE NOTDIRECT INS		-	1,734.21	-
229		37's APPLE		141,442.00	111,332.05	145,823.00
230	390010	OTHER BENEFITS		90,592.00	-	85,271.00
231	391400	SUPPLEMNT EARLY RETIRE PR		-	84,232.44	-
232	394101	ACA BENEFITS TO SPREAD		-	309,574.21	-
233	394202	CLASSIFD BENEFITS TO SPREAD		-	238,121.63	-
234	395201	ACCRUED VACATN ACA NONINS		-	(73,815.33)	-
235	398000	TB TESTS FOR EMPLOYEES		-	1,240.00	-
236	398100	EMPLOYEE COSTS/HEALTH SERVICES		-	2,730.00	-
237		39's Other Benefits		90,592.00	562,082.95	85,271.00
238		Employee Benefits Subtotal		21,920,891.00	21,033,726.04	23,793,208.00
239						
240	400010	SUPPLIES & MATERIALS		1,562,015.00	-	1,297,817.00
241	411000	SOFTWARE LESS THAN \$5,000		-	29,261.82	-
242	421000	BOOKS,MAGAZINES,PERIODCLS		-	2,000.17	-
243	422000	SUBSCRIPTIONS, PERIODICALS		-	4,519.97	-
244	423000	BOOKSTORE TEXTBOOKS		-	174.23	-
245	431000	SUPPLIES&MATERIAL, INSTRUCT		-	529,170.83	-
246	431100	SUPPLIES, INSTRUCTIONL FOOD		-	19,370.86	-
247	432000	INSTRUCTIONAL TESTS		-	4,532.36	-
248	441000	SUPPLIES&MATERIAL, NONINSTR		-	469,869.61	-
249	441100	SUPPLIES, INSTITUTIONAL		-	3,689.81	-
250	441200	SUPPLIES, BOOKSTORE		-	320.18	-
251	441300	SUPPLIES, FOOD SERVICES		-	190.39	-
252	442000	COST OF FOOD, FOOD SERVICE		-	540.00	-
253	444000	GRADUATION GOWNS		-	(1,585.00)	-
254	446000	SHIPPING/HANDLING CHARGES		-	953.37	-
255	447100	ABATEMENT/WAREHSE STORES		-	(10,250.40)	-
256		Supplies & Materials Subtotal		1,562,015.00	1,052,758.20	1,297,817.00
257						
258	500010	OTHER OPER EXP		8,593,982.00	-	7,515,645.00
259	511000	AUDIT		-	94,979.37	-
260	515100	INTERNET ACCESS		-	593.67	-
261	515300	SOFTWARE LICENSING FEES		-	392,655.99	-
262	525100	MEMBERSHIP, DISTRICT		-	140,342.50	-
263	525200	MEMBERSHIP, EMPLOYEE		-	9,029.95	-
264	535200	INS, FIRE, CASUALTY, LIABILITY		-	603,669.81	-
265	535300	INS DEDUCTIBLE, GENL LIAB INS		-	4,765.80	-
266	535500	STUDENT ACCIDENT&HOSPITAL		-	62,517.33	-
267	545100	ADVERTISEMENTS REQ BY LAW		-	24,753.39	-
268	545200	LAWYERS' FEES		-	157,623.00	-
269	545300	LEGAL JUDGEMENTS		-	20,000.00	-
270	551100	ATHLETIC OFFICIALS FEES		-	36,570.00	-
271	551200	CLASSROOM SPEAKERS		-	2,020.00	-
272	551300	INDEPENDENT CONTRACTOR		-	148,067.74	-
273	551600	WARRANT RECONCILIATION		-	6,327.69	-
274	551900	OTH PERSONAL&CONSULT SVC		-	867,062.50	-
275	555100	POSTAGE		-	467,969.93	-
276	560900	DISTRICT VEHICLE USE		-	26,415.49	-
277	561000	RENT & LEASE, EQUIPMENT		-	66,085.89	-
278	562000	RENTS & LEASES, LAND/BLDGS		-	359,066.87	-
279	562100	RENTAL OF FIELDS		-	10,375.00	-
280	563000	RENTAL OF TRANSPORTATION		-	29,631.35	-
281	564000	RENTAL OF FILMS		-	18,207.70	-
282	565100	MAINTENANCE AGREEMT, EQUIP		-	222,175.16	-
283	565200	MAINTENCE AGREE, SOFTWARE		-	573,466.85	-
284	565300	REPAIRS&MAINT NONINST EQUIP		-	78,388.36	-
285	565400	REPAIRS&MAINT INSTR EQUIPMT		-	26,430.65	-
286	565500	REPAIRS&MAINTENANCE BLDGS		-	217,591.43	-
287	575100	TRAVEL, ACADEMIC ADMIN		-	13,301.05	-

Exhibit B6c

	B	C	D	E	G	H
2				Palomar College		
3				BUDGET REPORT		
4				Comparing Fiscal Years		
5				2010 and 2011		
6				Total Fund 11		
7						
8	Fund Code: 11	GENERAL UNRESTRICTED SUBFUND				Run Aug 30, 2010
9						
10						
11						
12						
13				FY09-010	FY09-010	FY010-11
14				Budget	Expended/Received	Budget
15	Account	Description			Year to Date	
288	575120	TRAVEL, ACADEMIC EMPLOYEE	-		33,963.10	-
289	575200	TRAVEL, CLASSIFIED ADMINISTR	-		32,498.94	-
290	575210	TRAVEL, CLASSIFIED EMPLOYEE	-		25,812.86	-
291	575300	TRAVEL, STUDENT	-		79,393.00	-
292	575310	TRAVEL WITH STUDENT	-		36,590.92	-
293	575400	TRAVEL, NON EMPLOYEE	-		1,219.39	-
294	575500	ATHLETIC ENTRY FEES	-		15,952.13	-
295	575700	STAFF DEVELOPMNT AT PALOMR	-		5,967.45	-
296	575800	FOOD FOR MEETINGS	-		38,969.23	-
297	580100	ELECTRICITY	-		1,589,597.30	-
298	580150	FUEL, GAS	-		169,005.60	-
299	580200	GASOLINE AND OIL	-		32,921.17	-
300	580250	JANITORIAL SERVICES	-		1,194.00	-
301	580300	LAUNDRY/DRY CLEANING	-		17,652.87	-
302	580350	PEST CONTROL	-		813.80	-
303	580400	SEWAGE	-		83,468.85	-
304	580450	TELEPHONE	-		51,110.54	-
305	580500	TELEPHONE CONNECTIONS	-		62,903.46	-
306	580550	WASTE DISPOSAL	-		81,538.76	-
307	580600	WASTE DISPOSAL,HAZARDOUS	-		80,791.96	-
308	580650	WATER	-		176,318.11	-
309	585100	ADMINISTRATIVE EXPENSE	-		141,030.22	-
310	585150	ADVERTISE NOT REQ BY LAW	-		34,079.01	-
311	585250	BANK CHARGES	-		3,396.99	-
312	585260	BANK CREDIT CARD EXPENSE	-		228,649.39	-
313	585300	COST OF SALES	-		850.24	-
314	585400	DISALLOWED FIN AID GRANTS	-		3,997.81	-
315	585450	FILM PROCESSING	-		759.50	-
316	585500	FINGERPRINTING	-		12,056.00	-
317	585620	BOND COSTS	-		2,000.00	-
318	585750	PRINTING	-		489,960.11	-
319	585850	PUBLISHING EXPENSE	-		10,902.27	-
320	585900	ROYALTY EXPENSE	-		11,945.47	-
321	585910	LICENSING FEE	-		35,303.97	-
322	590010	ABATEMENT BUDGET POOL	(763,974.00)		-	(548,500.00)
323	590100	FACILITIES SERVICES ABATEMENT	-		(33,999.75)	-
324	590300	MAIL SERVICES ABATEMENT	-		(292,268.73)	-
325	590400	PRINT SERVICES ABATEMENT	-		(346,945.54)	-
326		Other Oper Exp Subtotal	7,830,008.00		7,599,484.87	6,967,145.00
327						
328	580010	INDIRECT COSTS BUDGET POOL	(600,000.00)		-	(600,000.00)
329	585550	INDIRECT COSTS	-		(477,728.53)	-
330		Indirect Costs Subtotal	(600,000.00)		(477,728.53)	(600,000.00)
331						
332	600010	CAPITAL OUTLAY	232,281.00		-	108,482.00
333	611000	LAND PURCHASE&INCIDENTALS	-		3,506.90	-
334	623100	ARCHITECTURL&ENGINEER FEE	-		600.00	-
335	643000	LEASE PURCHASE EQUIPMENT	-		770.67	-
336	644100	EQUIP INSTR ADDTL \$500 - \$4999	-		29,330.02	-
337	644300	EQUIPMENT INSTRUCTIONL >\$4,999	-		29,446.17	-
338	644400	EQUIP NONINS ADDL \$500 - \$4999	-		9,427.25	-
339	644600	EQUIPMENT NONINSTRUCTL >\$4,999	-		55,597.97	-
340	644700	EQUIP TECHNOLOGY INSTR >\$4,999	-		11,510.08	-
341	644950	SOFTWARE NONINSTRNL >\$4,999	-		28,252.31	-
342		Capital Outlay Subtotal	232,281.00		168,441.37	108,482.00
343						
344	721000	INTRAFUND TRANS OUT WITHIN	-		1,170,335.14	-
345	721010	INTRAFUND TRANS OUT WITHIN	1,994,355.00		-	2,707,818.00
346	731000	INTERFUND TRANS OUT BETWEEN	-		574,688.53	-
347	731010	INTERFUND TRANS OUT BETWEEN	574,742.00		-	570,422.00
348	765000	STUDENT LOANS	-		(343.00)	-
349	791010	RESERVE FOR CONTINGENCIES	5,000,000.00		-	5,000,000.00
350	791510	OTHER RESERVES	111,514.00		-	1,923,404.00
351	792510	PRP SET ASIDE	-		-	663,359.00
352	798010	CONTINGENCY,GROWTH OBLIGATION	2,647,137.00		-	310,000.00
353	799010	CONTINGENCY HOLDING ACCOUNT	1,034,311.00		-	3,036,288.00
354		Other Outgoing Subtotal	11,362,059.00		1,744,680.67	14,211,291.00
355						

Exhibit B0c

	B	C	D	E	G	H
2				Palomar College		
3				BUDGET REPORT		
4				Comparing Fiscal Years		
5				2010 and 2011		
6				Total Fund 11		
7						
8	Fund Code: 11	GENERAL UNRESTRICTED SUBFUND				Run Aug 30, 2010
9						
10						
11						
12						
13				FY09-010	FY09-010	FY010-11
14				Budget	Expended/Received	Budget
15	Account	Description			Year to Date	
356	Expense Grand Total			112,762,147.00	97,764,703.47	115,537,492.00
357						
358	819700	FEDERAL ARRA STIMULUS FUNDS		428,493.00	428,493.00	-
359		81's Federal Revenues Subtotal		428,493.00	428,493.00	-
360						
361	861100	APPRENTICESHIP APPORTIONM		623,986.00	647,461.00	647,461.00
362	861110	APPRENTICESHIP PRIOR YEAR		-	43,476.00	-
363	861200	STATE GENERAL APPORTIONMT		33,048,675.00	34,186,315.00	33,812,165.00
364	861210	GENERL APPORTNMT PRIOR YR		-	101,260.00	-
365	861450	PART TIME FACULTY APPORT		421,320.00	421,311.00	421,311.00
366	861500	2% BFAP ADMIN		45,755.00	46,941.00	46,941.00
367	865650	PT TIME FAC HLTHINS OFC HRS		-	23,693.00	-
368	867100	HOMEOWNER PROPTAX RELIEF		600,000.00	516,752.99	600,000.00
369	868100	STATE LOTTERY PROCEEDS		288,764.00	377,747.83	290,000.00
370	868400	RETURN TO TITLE IV FROM STATE		-	384.00	-
371	869800	OTHER MISC STATE REVENUES		-	20,542.83	-
372	869999	BEGINNING BALANCE, STATE		415,006.00	-	525,878.00
373		86's State Revenues Subtotal		35,443,506.00	36,385,884.65	36,343,756.00
374						
375	881100	TAX ALLOCATION SECURD ROLL		49,176,972.00	52,819,372.26	48,299,896.00
376	881200	TAX ALLOC SUPPLEMENT ROLL		1,000,000.00	511,890.56	1,000,000.00
377	881300	TAX ALLOCN UNSECURED ROLL		2,000,000.00	1,869,685.02	2,000,000.00
378	881600	PRIOR YEARS TAXES		-	(9,670.31)	-
379	881700	ERAF ED REVENUE AUG FUND		-	(4,744,528.00)	-
380	883600	FOLLETT		485,000.00	863,939.25	525,000.00
381	884120	CATALOG SALES		5,292.00	5,292.00	12,000.00
382	884150	HLTH SVCS SALE TO EMPLOYEE		8,989.00	6,109.25	5,500.00
383	884180	LIBRARY COPIER SALES		13,000.00	28,098.90	10,000.00
384	884195	PAPER SALES WAREHOUSE		-	-	6,000.00
385	884220	POSTAGE CHARGES		10,000.00	10,455.14	12,000.00
386	884230	PRINTING CHARGES		49,837.00	60,829.63	27,000.00
387	884240	COMET COPY CHARGES		44,374.00	21,328.62	29,934.00
388	884260	RECYCLING COMMISSION		5,575.00	4,574.33	5,000.00
389	884290	TICKET/GATE/PROGRAM SALES		18,854.00	16,558.65	10,000.00
390	884300	VENDING COMMISSIONS		51,722.00	100,040.11	75,000.00
391	884350	MISC SALES AND COMMISSION		56,671.00	57,582.99	25,000.00
392	885300	FACILITIES RENTAL AND LEASE		9,914.00	43,839.32	50.00
393	886100	INTEREST BANK ACCOUNTS		-	53.93	-
394	886200	INTEREST COUNTY TREASURY		400,000.00	233,724.04	300,000.00
395	886500	OTH INTEREST & INVEST INCOM		-	250.00	-
396	887400	ENROLLMENT FEE		7,912,332.00	7,856,674.00	7,886,676.00
397	887500	FIELD TRP;USEOF NONDIST FAC		10,725.00	11,620.00	8,000.00
398	887620	HLTH SERVICE PHYSICAL EXAM		30,963.00	25,058.00	20,000.00
399	887700	INSTR MAT FEES;SALE MATERL		192,630.00	208,612.30	135,659.00
400	887710	COURSE RELATED FEES		6,418.00	5,624.00	3,500.00
401	887800	STUDNT INSURANCE PAYMNTS		2,823.00	2,823.00	2,000.00
402	887910	TRANSCRIPT INCOME		115,341.00	137,642.50	120,187.00
403	888010	NON RESIDENT TUITION USA		600,000.00	805,164.50	600,000.00
404	888020	NONRESIDENT TUITON FOREIGN		1,400,000.00	1,640,313.50	1,400,000.00
405	888920	COURSE TESTING FEE		5,350.00	8,645.00	5,350.00
406	889030	COBRA ADMIN FEE		-	740.14	-
407	889300	CASH OVER/SHORT		-	(547.24)	-
408	889600	LIBRARY FINES		1,000.00	8,629.80	1,000.00
409	889650	PARKING FINES		287,953.00	358,976.28	290,000.00
410	889800	RETURNED CHECKS		-	2,513.37	-
411	889830	RETURNED CHECK FEE		-	1,945.15	-
412	889850	STUDNT REFND WRITE-OFF TO DIST		-	48.00	-
413	889880	STALE DATED/VOID WARRANTS		-	11,155.90	-
414	889900	OTHER LOCAL REVENUES		5,923.00	33,874.31	4,841.00
415	889999	BEGINNING BALANCE, LOCAL		11,557,713.00	-	13,606,230.00
416		88's Local Revenues Subtotal		75,465,371.00	63,018,938.20	76,425,823.00
417						
418	898100	INTERFUND TRANSR IN.BETWN		5,000.00	5,000.00	73,503.00
419	898200	INTRAFUND TRANSFR IN.WITHIN		1,419,777.00	85,777.00	2,694,410.00
420		89's Other Sources Subtotal		1,424,777.00	90,777.00	2,767,913.00
421						
422	Revenue Grand Total			112,762,147.00	99,924,092.85	115,537,492.00

Exhibit B6c

	B	C	D	E	G	H
2		Palomar College				
3		BUDGET REPORT				
4		Comparing Fiscal Years				
5		2010 and 2011				
6		Fund 11 Designated				
7						
8	Fund Code: 11	GENERAL UNRESTRICTED SUBFUND				Run Aug 30, 2010
9						
10						
11						
12						
13				FY09-010	FY09-010	FY010-11
14				Budget	Expended/Received	Budget
15	Account	Description			Year to Date	
16		11's Instr Salaries - Contract		-	-	-
17	122100	COUNSELORS, CONTRACT		-	428,493.00	-
18	122110	COUNSELORS, CONTRACT	428,493.00	-	-	-
19		12's Non-Instr Salaries - Contract	428,493.00	428,493.00	-	-
21	140010	NON-INSTR SALARIES - OTHER	2,283.00	-	-	-
22	147100	SERVIC PROVIDR NONINST ACA	-	2,039.50	-	-
23		14's Non-Instr Salaries - Other	2,283.00	2,039.50	-	-
24		Academic Salaries Subtotal	430,776.00	430,532.50	-	-
25						
26	212200	CLASSIFIED REGULAR SALARY	-	143,858.59	-	-
27	212210	CLASSIFIED REGULAR SALARY	143,862.00	-	-	145,832.00
28	212610	NON-INSTRUCTNL ADMINISTRATORS	25,627.00	-	-	16,910.00
29		21's Non-Instr Salaries - Reg	169,489.00	143,858.59	-	162,742.00
31	230010	NON ACADEMIC SALARIES - OTHER	198,982.00	-	-	130,841.00
32	231100	HOURLY CLASSIFIED, TEMP	-	2,776.80	-	-
33	231500	HRLY HEALTH PROFESSIONAL	-	12,176.97	-	-
34	232100	OVERTIME CLASSIFID SALARIED	-	12,122.84	-	-
35	234100	SERVICE PROVIDER CLASSIFIED	-	2,165.67	-	-
36	235100	STUDENT EMPLOYEE	-	41,819.30	-	-
37		23's Non-Academic Salaries - Other	198,982.00	71,061.58	-	130,841.00
39		Non Acad Salaries Subtotal	368,471.00	214,920.17	-	293,583.00
40						
41		31's STRS	-	-	-	-
42	320010	PERS	20,611.00	-	-	22,218.00
43	322102	PERS CLASSIFIED	-	14,261.60	-	-
44		32's PERS	20,611.00	14,261.60	-	22,218.00
45	330010	FICA & MEDICARE (OASDI)	18,300.00	-	-	16,886.00
46	332102	FICA CLASSIFIED	-	9,981.30	-	-
47	335301	MEDCA OTH ACA NONINSTRUCT	-	29.58	-	-
48	336102	MEDCA CLASSIFIED	-	2,577.01	-	-
49		33's FICA & Medicare (OASDI)	18,300.00	12,587.89	-	16,886.00
50	340010	HEALTH & WELFARE	65,854.00	-	-	72,507.00
51	340252	MEDICAL CLASSIFIED	-	30,003.90	-	-
52	341252	DENTAL CLASSIFIED	-	2,868.41	-	-
53	342252	VISION CLASSIFIED	-	703.49	-	-
54	343252	LIFE CLASSIFIED	-	331.44	-	-
55	344252	LTD (DISABILITY) CLASSIFIED	-	469.09	-	-
56	345252	LONG TERM CARE CLASSIFIED	-	115.36	-	-
57	348020	FUTURE RETIREE HEALTH-NONACA	-	9,961.42	-	-
58		34's Health & Welfare	65,854.00	44,453.11	-	72,507.00
59	350010	STATE UNEMP INSURANCE	890.00	-	-	1,936.00
60	351301	UNEMP OTH ACA NONINSTRUCT	-	6.11	-	-
61	352102	UNEMPLOYMENT CLASSIFIED	-	522.50	-	-
62	353102	UNEMP STUDENT	-	24.44	-	-
63		35's State Unempl Insurance	890.00	553.05	-	1,936.00
64	360010	WORKER'S COMP	5,366.00	-	-	4,852.00
65	361301	WC OTHER ACA NON INSTRUCT	-	29.16	-	-
66	362102	WC CLASSIFIED	-	2,475.38	-	-
67	363102	WC STUDENT	-	598.01	-	-
68		36's Workers' Comp	5,366.00	3,102.55	-	4,852.00
69	370010	APPLE	1,579.00	-	-	1,231.00
70	372102	APPLE CLASSIFIED	-	418.26	-	-
71		37's APPLE	1,579.00	418.26	-	1,231.00
73		Employee Benefits Subtotal	112,600.00	75,376.46	-	119,630.00
74						
75	400010	SUPPLIES & MATERIALS	762,131.00	-	-	657,781.00
76	411000	SOFTWARE LESS THAN \$5,000	-	7,833.90	-	-
77	421000	BOOKS,MAGAZINES,PERIODCLS	-	1,286.50	-	-
78	422000	SUBSCRIPTIONS, PERIODICALS	-	1,592.14	-	-
79	423000	BOOKSTORE TEXTBOOKS	-	43.07	-	-
80	431000	SUPPLIES&MATERIAL,INSTRUCT	-	364,310.84	-	-
81	431100	SUPPLIES, INSTRUCTIONL FOOD	-	19,053.82	-	-

	B	C	D	E	G	H
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8	Fund Code: 11	GENERAL UNRESTRICTED SUBFUND				Run Aug 30, 2010
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12						
13				FY09-010	FY09-010	FY010-11
14				Budget	Expended/Received	Budget
15	Account	Description			Year to Date	
82	432000	INSTRUCTIONAL TESTS	-	-	4,532.36	-
83	441000	SUPPLIES&MATERIAL,NONINSTR	-	-	147,361.46	-
84	442000	COST OF FOOD, FOOD SERVICE	-	-	444.42	-
85	446000	SHIPPING/HANDLING CHARGES	-	-	303.36	-
86	447100	ABATEMENT/WAREHSE STORES	-	-	(10,250.40)	-
87		Supplies & Materials Subtotal	762,131.00	-	536,511.47	657,781.00
88						
89	500010	OTHER OPER EXP	1,689,100.00	-	-	1,167,506.00
90	515100	INTERNET ACCESS	-	-	75.69	-
91	515300	SOFTWARE LICENSING FEES	-	-	4,528.05	-
92	525100	MEMBERSHIP, DISTRICT	-	-	1,041.35	-
93	525200	MEMBERSHIP, EMPLOYEE	-	-	800.00	-
94	535500	STUDENT ACCIDENT&HOSPITAL	-	-	2,799.00	-
95	551100	ATHLETIC OFFICIALS FEES	-	-	8,745.00	-
96	551300	INDEPENDENT CONTRACTOR	-	-	52,043.78	-
97	551900	OTH PERSONAL&CONSULT SVC	-	-	70,580.98	-
98	555100	POSTAGE	-	-	257,808.60	-
99	560900	DISTRICT VEHICLE USE	-	-	536.26	-
100	561000	RENT & LEASE, EQUIPMENT	-	-	59,000.87	-
101	563000	RENTAL OF TRANSPORTATION	-	-	850.00	-
102	565100	MAINTENANCE AGREEMT, EQUIP	-	-	81,476.18	-
103	565200	MAINTENANCE AGREE, SOFTWARE	-	-	28,108.38	-
104	565300	REPAIRS&MAINT NONINST EQUIP	-	-	21,234.06	-
105	565400	REPAIRS&MAINT INSTR EQUIPMT	-	-	1,799.25	-
106	565500	REPAIRS&MAINTENANCE BLDGS	-	-	4,502.16	-
107	575100	TRAVEL, ACADEMIC ADMIN	-	-	1,128.17	-
108	575120	TRAVEL, ACADEMIC EMPLOYEE	-	-	390.69	-
109	575200	TRAVEL, CLASSIFIED ADMINISTR	-	-	600.70	-
110	575210	TRAVEL, CLASSIFIED EMPLOYEE	-	-	2,352.30	-
111	575300	TRAVEL, STUDENT	-	-	15,078.34	-
112	575310	TRAVEL WITH STUDENT	-	-	19,222.31	-
113	575500	ATHLETIC ENTRY FEES	-	-	2,822.00	-
114	575700	STAFF DEVELOPMNT AT PALOMR	-	-	(802.14)	-
115	575800	FOOD FOR MEETINGS	-	-	22,367.76	-
116	580150	FUEL, GAS	-	-	6,058.13	-
117	580250	JANITORIAL SERVICES	-	-	136.00	-
118	580300	LAUNDRY/DRY CLEANING	-	-	2,800.56	-
119	585100	ADMINISTRATIVE EXPENSE	-	-	238.26	-
120	585300	COST OF SALES	-	-	850.24	-
121	585450	FILM PROCESSING	-	-	759.50	-
122	585750	PRINTING	-	-	82,319.00	-
123	585850	PUBLISHING EXPENSE	-	-	3,800.00	-
124	585900	ROYALTY EXPENSE	-	-	8,963.47	-
125	585910	LICENSING FEE	-	-	2,699.00	-
126	590010	ABATEMENT BUDGET POOL	(763,974.00)	-	-	(548,500.00)
127	590100	FACILITIES SERVICES ABATEMENT	-	-	(33,999.75)	-
128	590300	MAIL SERVICES ABATEMENT	-	-	(292,268.73)	-
129	590400	PRINT SERVICES ABATEMENT	-	-	(346,945.54)	-
130		Other Oper Exp Subtotal	925,126.00	-	94,499.88	619,006.00
131						
132		Indirect Costs Subtotal	-	-	-	-
133						
134	600010	CAPITAL OUTLAY	142,507.00	-	-	81,934.00
135	623100	ARCHITECTURL&ENGINEER FEE	-	-	600.00	-
136	644100	EQUIP INSTR ADDTL \$500 - \$4999	-	-	13,501.00	-
137	644300	EQUIPMENT INSTRUCTIONL >\$4,999	-	-	11,743.75	-
138	644400	EQUIP NONINS ADDL \$500 - \$4999	-	-	3,310.55	-
139	644600	EQUIPMENT NONINSTRUCTL >\$4,999	-	-	55,597.97	-
140		Capital Outlay Subtotal	142,507.00	-	84,753.27	81,934.00
141						
142	721000	INTRAFUND TRANS OUT WITHIN	-	-	30,770.00	-
143	721010	INTRAFUND TRANS OUT WITHIN	30,770.00	-	-	-

	B	C	D	E	G	H
2				Palomar College		
3				BUDGET REPORT		
4				Comparing Fiscal Years		
5				2010 and 2011		
6				Fund 11 Designated		
7						
8	Fund Code: 11	GENERAL UNRESTRICTED SUBFUND				Run Aug 30, 2010
9						
10						
11						
12						
13				FY09-010	FY09-010	FY010-11
14				Budget	Expended/Received	Budget
15	Account	Description			Year to Date	
144	799010	CONTINGENCY HOLDING ACCOUNT		1,034,311.00	-	2,976,288.00
145		Other Outgoing Subtotal		1,065,081.00	30,770.00	2,976,288.00
146						
147	Expense Grand Total			3,806,692.00	1,467,363.75	4,748,222.00
148						
149	819700	FEDERAL ARRA STIMULUS FUNDS		428,493.00	428,493.00	-
150	81's	Federal Revenues Subtotal		428,493.00	428,493.00	-
151						
152	868100	STATE LOTTERY PROCEEDS		288,764.00	377,747.83	290,000.00
153	869999	BEGINNING BALANCE, STATE		415,006.00	-	525,878.00
154	86's	State Revenues Subtotal		703,770.00	377,747.83	815,878.00
155						
156	884120	CATALOG SALES		5,292.00	5,292.00	12,000.00
157	884150	HLTH SVCS SALE TO EMPLOYEE		8,989.00	6,109.25	5,500.00
158	884180	LIBRARY COPIER SALES		13,000.00	28,098.90	10,000.00
159	884195	PAPER SALES WAREHOUSE		-	-	6,000.00
160	884220	POSTAGE CHARGES		10,000.00	10,455.14	12,000.00
161	884230	PRINTING CHARGES		49,837.00	60,829.63	27,000.00
162	884240	COMET COPY CHARGES		44,374.00	21,328.62	29,934.00
163	884260	RECYCLING COMMISSION		5,575.00	4,574.33	5,000.00
164	884290	TICKET/GATE/PROGRAM SALES		18,854.00	16,558.65	10,000.00
165	884300	VENDING COMMISSIONS		51,722.00	100,040.11	75,000.00
166	884350	MISC SALES AND COMMISSION		56,671.00	57,582.99	25,000.00
167	885300	FACILITIES RENTAL AND LEASE		9,914.00	37,079.60	50.00
168	887500	FIELD TRP;USEOF NONDIST FAC		10,725.00	11,620.00	8,000.00
169	887620	HLTH SERVICE PHYSICAL EXAM		30,963.00	25,058.00	20,000.00
170	887700	INSTR MAT FEES;SALE MATERL		192,630.00	208,612.30	135,659.00
171	887710	COURSE RELATED FEES		6,418.00	5,624.00	3,500.00
172	887800	STUDNT INSURANCE PAYMNTS		2,823.00	2,823.00	2,000.00
173	887910	TRANSCRIPT INCOME		100,341.00	128,022.50	110,187.00
174	888920	COURSE TESTING FEE		5,350.00	8,645.00	5,350.00
175	889600	LIBRARY FINES		1,000.00	1,937.75	1,000.00
176	889650	PARKING FINES		287,953.00	358,976.28	290,000.00
177	889900	OTHER LOCAL REVENUES		5,923.00	8,061.83	4,841.00
178	889999	BEGINNING BALANCE, LOCAL		1,666,928.00	-	2,091,410.00
179	88's	Local Revenues Subtotal		2,585,282.00	1,107,329.88	2,889,431.00
180						
181	898100	INTERFUND TRANSFER IN,BETWN		5,000.00	5,000.00	73,503.00
182	898200	INTRAFUND TRANSFER IN,WITHIN		84,147.00	84,147.00	969,410.00
183	89's	Other Sources Subtotal		89,147.00	89,147.00	1,042,913.00
184						
185	Revenue Grand Total			3,806,692.00	2,002,717.71	4,748,222.00

C	D	E	F	H	I	J	K	L	M	N	Q	R	S	U
Project/Grant	Description	Beginning Balance	Current Year Revenue Budget	Revenue Year to Date	Rev Budget less Revenue YTD	Total Sources (Beg Bal + YTD Rev)	Expenditure Budget	Expenditures Year to Date	Expenditure Budget less YTD Exp and Enc	Total Sources less YTD Exp and Enc				
11	11													
13	ARRA STATE STABILIZATION FUNDS		428,493.00	428,493.00		428,493.00	428,493.00	428,493.00						
15	Federal Designated Gen Fund Subtotal:		428,493.00	428,493.00		428,493.00	428,493.00	428,493.00						
17	LOTTERY (PROP 20)	113,239.00		377,747.83	(86,993.83)	490,965.83	402,003.00	266,875.57	135,127.43	224,111.26				
18	FY06-07 STATE APPORT TX FUNDS	301,767.00				301,767.00	301,767.00			301,767.00				
19	State Designated General Fund Subtotal:	415,006.00		377,747.83	(86,993.83)	792,753.83	703,770.00	266,875.57	438,894.43	525,878.26				
20														
21	PARKING PENALTIES	245,625.00	287,853.00	425,086.28	(137,133.28)	674,711.28	637,578.00	196,020.87	341,557.13	478,680.41				
22	STU HLTH SVCS STUDENT CLINIC	51,991.00	30,953.00	25,058.00	5,905.00	77,049.00	82,954.00	32,146.53	50,802.47	44,902.47				
23	Local External Designated Gnt Subtotal:	307,616.00	318,815.00	450,144.28	(131,228.28)	751,760.28	620,532.00	228,167.40	392,364.60	523,592.88				
26														
27	FACILITIES WORK ORDERS		5,000.00	5,000.00		5,000.00	5,000.00	(291.95)	5,291.95					
28	MANDATED CLAIMS	189,224.00		(66,110.00)	56,110.00	123,114.00	189,224.00	16,357.05	172,866.95	106,756.95				
29	CO-CURRICULAR ACTIVITIES	13,483.00	35,000.00	35,000.00		48,483.00	48,483.00	30,005.96	18,487.04	18,487.04				
30	FY04-05 75/25 DISTRIBUTION	7,332.00				7,332.00	7,332.00		7,332.00					
31	AMERICAN FIDELITY FLEX ACCT			27.00	(27.00)	27.00	2,983.00	2,983.00						
32	CATALOG SALES	(2,393.00)	5,292.00	5,292.00		2,983.00	2,983.00	2,983.00	2,976.00	1,600.00				
33	COURSE FEE BOWLING LANES	576.00	2,000.00	1,024.00	976.00	1,600.00	2,976.00	18,807.49	7,241.51	7,036.51				
34	COURSE FEE PUB SAFETY ADMIN JUST	1,049.00	25,000.00	24,785.00	205.00	25,844.00	26,049.00	52,173.30	20,957.70	16,371.70				
35	COURSE FEE PUBLIC SAFETY FIRE	13,131.00	60,000.00	55,414.00	4,586.00	68,545.00	73,131.00	1,299.00	1,299.00	1,299.00				
36	FIELD COURSE BELIZE	1,289.00				1,289.00	1,394.00	1,394.00	139.02	139.02				
37	FIELD COURSE TETON/YELLOW	1,394.00		4,600.00	(182.00)	4,782.00	4,600.00	4,169.35	430.65	612.65				
38	FIELD COURSE CATALINA	182.00				125.00	125.00	125.00	125.00	125.00				
39	FIELD COURSE OCEANOGRAPHY	125.00				125.00	125.00	9,750.00	3,005.00	4,025.00				
40	FIELD TRIP EARTH SCIENCES	3,755.00	9,000.00	10,020.00	(1,020.00)	13,775.00	12,765.00	160.00	160.00	160.00				
41	FIELD TRIP LIFE SCIENCES	160.00				160.00	160.00	850.00	495.00	1,125.00				
42	FIELD TRIP DRAFTING	125.00	725.00	600.00	125.00	725.00	850.00	850.00	495.00	1,125.00				
43	FIELD TRIP GEOGRAPHY	495.00	590.00	590.00		495.00	2,812.00	2,812.00	2,812.00	2,812.00				
44	FIELD TRIP FASHION - NEW YORK	2,222.00	328.00	500.00	328.00	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00				
45	FIELD TRIP FASHION/LOS ANGELES	(328.00)				1,000.00	35,373.00	16,367.67	19,004.33	16,708.98				
46	FIELD TRIP SPAIN		1,000.00	1,000.00		1,000.00	2,799.00	2,799.00	33,857.00	35,747.00				
47	GATE RECEIPTS ATHLETICS	18,518.00	18,554.00	16,558.65	2,295.35	33,076.65	2,799.00	2,799.00	22,400.95	22,400.95				
48	INTERNATIONAL EDUCATION	(24.00)	2,623.00	3,390.00	(1,860.00)	3,769.00	3,390.00	13,729.00	0.74	0.74				
49	INTERNATIONAL STUDENT	34,501.00	1,500.00	3,390.00	(1,860.00)	5,128.90	5,128.90	6,283.26	19,775.00	22,865.00				
50	LIBRARY COPIER	23,130.00	13,000.00	28,098.90	(15,098.90)	5,284.00	6,284.00	9,957.55	26,293.44	35,343.44				
51	MAT FEE ACHIEVING/REFRIG (ROP)	6,284.00	420.00	3,500.00	(3,080.00)	22,855.00	19,775.00	35,251.00	4,661.00	4,661.00				
52	MAT FEE AUTO BODY (ROP)	19,335.00		36,980.00	(3,050.00)	45,301.00	4,661.00	17,452.00	370,783.61	342,822.20				
53	MAT FEE CULINARY ARTS (ROP)	8,321.00	27,930.00	36,980.00	(9,050.00)	45,301.00	17,452.00	43,226.51	(2,407.00)	(2,407.00)				
54	MAT FEE DRAFTING TECH (ROP)	4,661.00				4,661.00	4,661.00	4,661.00	596.60	302.40				
55	MAT FEE UPOLSTERY (ROP)	17,452.00	85,325.00	57,353.59	27,961.41	299,595.59	327,557.00	370,783.61	370,783.61	370,783.61				
56	MAT FEE COMMUNICATIONS - FILM	2,407.00	2,407.00	2,407.00		(2,407.00)	1,265.00	668.40	897.00	810.50				
57	MAT FEE COMMUNICATIONS - FILM	(2,407.00)	375.00	505.80	375.00	970.80	897.00	13,045.84	1,385.06	2,263.46				
58	MAT FEE COMMUNICATIONS - JOUR	(375.00)	800.00	1,604.40	(78.40)	15,309.40	11,071.00	5,694.75	3,126.00	2,111.20				
59	MAT FEE DENTAL ASSISTING	465.00	100.00	13.50	86.50	103.50	3,126.00	2,366.55	1,203.47	2,366.55				
60	MAT FEE CAREER COUNSELING	797.00	13,725.00	14,604.40	(878.40)	15,309.40	8,810.00	7,000.00	8,016.79	6,102.11				
61	MAT FEE CAREER CENTR	705.00	4,000.00	4,312.80	(312.80)	11,419.80	3,126.00	6,643.52	1,200.00	1,612.85				
62	MAT FEE COMMUNICATIONS - RTV	7,107.00	1,400.00	385.20	1,014.80	2,111.20	2,366.55	2,366.55	2,366.55	2,366.55				
63	MAT FEE COUNSELING	1,726.00	1,400.00	138.00	(1,192.00)	10,002.00	8,810.00	8,810.00	237.21	237.21				
64	MAT FEE DRAFTING	2,729.00	7,688.00	8,860.00	(1,192.00)	10,002.00	8,810.00	8,810.00	237.21	237.21				
65	MAT FEE FASHION	1,222.00	2,222.00	11,651.90	(9,429.90)	14,118.90	3,033.00	3,033.00	5.00	5.00				
66	MAT FEE GRAPHIC COMM	525.00	2,508.00	2,508.00	(63.00)	163.00	5.00	5.00	14,941.00	14,941.00				
67	MAT FEE NURSING	163.00	163.00	4.50	0.50	4.50	5.00	5.00	5.00	5.00				
68	MAT FEE SECRETARIAL	(163.00)				(163.00)	14,941.00	14,941.00	14,941.00	14,941.00				
69	MAT FEE TUTORING	645.00	14,286.00	14,286.00		14,941.00	69,395.00	35,061.92	34,333.18	37,316.28				
70	MAT FEE WELDING		43.00		43.00	(43.00)	69,395.00	35,061.92	522.18	522.18				
71	MAT FEE ZOOLOGY	(43.00)	35,000.00	37,983.10	(2,983.10)	72,378.10	6,914.00	6,914.00	3,378.46	3,429.46				
72	MAT FEE ART	34,395.00	4,500.00	6,569.10	(2,069.10)	8,983.10	4,568.00	1,178.54	25,510.48	37,573.24				
73	INSTRUCTIONAL MAT READING LAB	2,414.00	1,300.00	1,350.00	(50.00)	4,608.00	33,154.00	6,643.52	1,200.00	1,612.85				
74	FAMILY AND CONSUMER SCIENCE	3,356.00	1,300.00	24,484.76	(11,062.76)	44,216.76	1,200.00	88.00	2,128.62	3,391.36				
75	GO-PRINT - ACADEMIC COMPUT	19,732.00	13,422.00	958.85	(412.85)	15,121.85	88.00	88.00	6,661.00	597.74				
76	GO-PRINT - ENGLISH DEPT	654.00	546.00						1,941.00	681.00				
77	GO-PRINT - CSIS	88.00							1,936.00	2,413.07				
78	GO-PRINT - BUSINESS EDUCAT		2,945.00	4,207.76	(1,262.76)	4,207.76	2,945.00	815.36	1,936.00	2,413.07				
79	GO-PRINT - ESCONDIDO CENTER	5,145.00	1,516.00	2,476.08	(963.08)	7,624.08	6,661.00	1,260.00	1,936.00	2,413.07				
80	GO-PRINT - CAREER CENTER			597.74	(597.74)	597.74			266.24	266.24				
81	GO-PRINT - GRAPHICS	1,941.00							5,409.00	5,409.00				
82	GO-PRINT - ESL	1,350.00	576.00	1,053.07	(477.07)	2,413.07	20,007.00	19,740.76	1,55	1,55				
83	COMMUNITY SVCS ABATE T-1	(110.00)	20,007.00	20,007.00	110.00	9,726.80	110.00	10,809.45	830.31	630.31				
84	COMMUNITY SERVICES ABATE ES-9	4,596.00	813.00	5,129.80	(4,316.80)	9,726.80	10,815.70	10,809.45						
85	GO-PRINT (INSTITUTIONAL)		10,816.00	10,816.00	(4.70)	10,815.70	10,816.00	10,809.45						
86	MAT FEE DENTAL ASSISTING	(5.00)	200.00	200.00		200.00	685.00	54.68						
87	MAT FEE OCC & NONCREDIT PRGRM	485.00												

C	D	E	F	H	I	J	K	L	M	N	Q	R	S	U
6														
7														
8														
9	Fund Code													
10														
11														
12	Project/Grant													
13	88 0811507	GO-PRINT - LIBRARY (2nd FL)	1,300.00	336.00	667.40	(331.40)	1,967.40	1,967.40	1,967.40		1,967.40		1,967.40	
14	89 0811508	GO-PRINT - DRAFTING TECHNOLOGY	-	487.00	935.29	(458.29)	935.29	935.29	487.00		935.29		935.29	
15	90 0811509	MATERIAL FEE UPHOLSTERY	-	950.00	950.00	-	950.00	950.00	950.00	950.00			950.00	
16	91 0811512	GO-PRINT - ESCONDIDO TLC	-	308.00	1,125.85	(817.85)	1,125.85	1,125.85	308.00		308.00		1,125.85	
17	92 0811540	PLANETARIUM	18,405.00	-	29,981.39	4,122.61	101,520.39	101,520.39	18,405.00	10,045.76	95,597.24	19,474.63	18,405.00	
18	93 0811550	PRODUCTION ED TELEVISION	71,523.00	-	-	-	4,208.00	4,208.00	105,643.00	2,258.74	1,949.26	1,949.26	1,949.26	
19	94 0811553	PRODUCTION COUNSELING W/UMLED	4,208.00	-	-	-	244.00	244.00	4,208.00	-	244.00	-	244.00	
20	95 0811594	SIGNAGE AND AV SALES	(3,795.00)	-	-	-	23,016.60	23,016.60	17,950.00	18,358.71	406.71	4,657.89	4,657.89	
21	96 0811595	RTV VIDEO PRODUCTION	501.00	-	26,811.50	(5,066.50)	501.00	501.00	501.00	501.00	501.00	501.00	501.00	
22	97 0811556	RECYCLE PROJECTS	11,212.00	-	4,574.33	1,000.67	15,786.33	15,786.33	16,787.00	9,840.05	6,846.95	5,846.28	5,846.28	
23	98 0811570	RENTAL FACILITY ESCONDIDO	1,176.00	50.00	100.00	(50.00)	1,276.00	1,276.00	1,276.00	1,276.00	1,276.00	1,276.00	1,276.00	
24	100 0811571	RENTAL FACILITY THEATRE	1,110.00	-	148.00	(148.00)	1,258.00	1,258.00	1,110.00	719.73	390.27	538.27	538.27	
25	101 0811572	RENTAL FACILITY SAN MARCOS	119,065.00	9,884.00	36,831.60	(26,967.60)	155,896.00	155,896.00	128,929.00	13,832.32	115,096.68	142,064.28	142,064.28	
26	102 0811580	REPAY/REPLACE LIBRARY BOOKS	2,881.00	1,000.00	1,937.75	(937.75)	5,039.00	5,039.00	3,861.00	3,861.00	3,861.00	4,788.75	4,788.75	
27	103 0811591	SALE OF EQUIPMENT, PIANO	5,039.00	-	-	-	5,039.00	5,039.00	5,039.00	4,957.43	81.57	81.57	81.57	
28	104 0811595	ES NAGT-FWS CONFERENCE	601.00	-	-	-	601.00	601.00	601.00	601.00	601.00	601.00	601.00	
29	105 0811600	STU HLTH SVCS COMM RELATIONS	3,182.00	812.00	780.00	32.00	3,962.00	3,962.00	3,962.00	400.45	3,561.55	3,561.55	3,561.55	
30	106 0811601	STU HLTH SVCS EMPLOYEE CLINIC	5,407.00	8,985.00	5,109.35	2,879.75	11,516.25	11,516.25	14,396.00	6,066.14	8,329.86	5,450.11	5,450.11	
31	107 0811641	TESTING FEE MICROBIOLOGY NURSE	977.00	3,000.00	3,840.00	(840.00)	4,817.00	4,817.00	3,977.00	3,891.88	95.12	95.12	95.12	
32	108 0811643	TESTING FEE BUSINESS EDUCATION	159.00	400.00	720.00	(320.00)	879.00	879.00	589.00	122.34	436.66	756.66	756.66	
33	109 0811644	TESTING FEE MIOUS	820.00	450.00	695.00	(245.00)	1,515.00	1,515.00	1,270.00	753.00	516.40	761.40	761.40	
34	110 0811650	TRANSCRIPTS 2/3	93,532.00	100,341.00	128,022.50	(27,681.50)	181,554.50	181,554.50	153,873.00	104,254.15	49,618.85	77,300.35	77,300.35	
35	111 0811660	VENDING, STUDENT AFFAIRS	26,670.00	20,000.00	27,599.10	(7,599.10)	54,269.10	54,269.10	46,670.00	6,077.85	40,592.15	48,191.25	48,191.25	
36	112 0811663	VENDING, PRESIDENT'S OFFICE	19,902.00	31,246.00	34,730.48	(3,484.48)	54,632.48	54,632.48	51,148.00	26,864.41	24,283.59	27,768.07	27,768.07	
37	113 0811665	VENDING/DISTRICT	89,425.00	476.00	37,710.53	(37,234.53)	127,135.53	127,135.53	89,901.00	843.71	89,057.29	126,291.92	126,291.92	
38	114 0811672	INFORMATION SYSTEMS ABATEMENT	5,752.00	5,000.00	2,905.03	2,084.97	6,747.03	6,747.03	10,752.00	3,375.81	1,280.84	1,280.84	1,280.84	
39	115 0811673	VEHICLE ABATEMENT	66,747.00	-	-	-	66,747.00	66,747.00	65,000.00	56,197.97	8,802.03	8,802.03	8,802.03	
40	116 0811800	1X CAP IMPRVMT STU UNION SUBWY	65,000.00	-	-	-	65,000.00	65,000.00	1,235.00	1,235.00	1,235.00	1,235.00	1,235.00	
41	117 0811802	1X CLIENT ADVANTAGE RFP COPIERS	100,000.00	-	-	-	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	100,000.00	
42	118 0811950	RISK MANAGEMENT	1,365,312.00	688,585.00	746,332.50	(57,747.50)	2,111,644.50	2,111,644.50	2,053,897.00	543,827.78	1,510,069.22	1,567,816.87	1,567,816.87	
43	119	Local Internal Design/Id Genrl Subtotal:												
44	169	Grand Total:	2,081,934.00	1,724,758.00	2,002,717.71	(277,959.71)	4,084,651.71	4,084,651.71	3,805,692.00	1,467,363.75	2,339,328.25	2,617,287.96	2,617,287.96	

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15	Account	Description		Budget	Expended/Received Year to Date	Budget
16	111000	INSTRUCTIONAL SAL, CONTRACT		-	21,159,025.33	-
17	111010	INSTRUCTIONAL SALARY, CONTRACT		21,673,752.00	-	21,803,504.00
18	119901	SUSPENSE ACA CONTRACT PAY		-	(380,398.00)	-
19	11's	Instr Salaries - Contract		21,673,752.00	20,778,627.33	21,803,504.00
20	121000	ED ADMINISTRATOR, CONTRACT		-	636,813.18	-
21	121010	ED ADMINISTRATOR, CONTRACT		636,815.00	-	641,671.00
22	121100	SUPRT/PRESIDENT, CONTRACT		-	223,581.22	-
23	121110	SUPRT/PRESIDENT, CONTRACT		223,582.00	-	226,804.00
24	121300	PRESIDENT'S AUTO ALLOWANCE		-	9,935.66	-
25	121310	PRESIDENT'S AUTO ALLOWANCE		9,936.00	-	15,925.00
26	122100	COUNSELORS, CONTRACT		-	971,266.76	-
27	122110	COUNSELORS, CONTRACT		1,049,746.00	-	1,529,125.00
28	123100	DEAN, ACADEMIC CONTRACT		-	817,005.68	-
29	123110	DEAN, ACADEMIC CONTRACT		860,338.00	-	861,962.00
30	123200	DEPARTMENT CHAIR, CONTRACT		-	1,583,982.48	-
31	123210	DEPARTMENT CHAIR, CONTRACT		1,583,999.00	-	1,617,700.00
32	123400	DIRECTR/COORDINAT, ACA CONT		-	642,744.64	-
33	123410	DIRECTOR/COORDINATOR, ACA CON		642,750.00	-	595,265.00
34	123500	PALOMAR FACULTY FEDERATION		-	176,769.98	-
35	123510	PALOMAR FACULTY FEDERATION		176,770.00	-	176,576.00
36	123600	DIRECTOR/COORDINATOR, AA CONT		-	1,175,948.65	-
37	123610	DIRECTOR/COORDINATOR, AA CONT		1,358,517.00	-	1,261,946.00
38	123700	DIRECTOR/COORDINATOR, CAST		-	35,983.32	-
39	123710	DIRECTOR/COORDINATOR, CAST		35,984.00	-	36,348.00
40	125000	LIBRARIANS, CONTRACT		-	450,585.82	-
41	125010	LIBRARIANS, CONTRACT		544,803.00	-	454,434.00
42	126000	NONINST ACA CONTRCT, OTHER		-	43,389.79	-
43	126010	NONINST ACA CONTRCT, OTHER		43,390.00	-	43,206.00
44	129900	SUSPENSE NONINST CONT PAY		7,231.00	-	-
45	129901	SUSPENSE NONINST CONT PAY		-	(9,938.00)	-
46	12's	Non-Instr Salaries - Contract		7,173,861.00	6,758,069.18	7,460,962.00
47	130010	INSTR SALARIES - OTHER		15,977,215.00	-	15,128,976.00
48	131100	ASSIGN TIME HRLY REPLACEMT		-	670,131.78	-
49	133100	INSTRUCTIONL ACADEMIC, HRLY		-	9,264,265.24	-
50	133110	OFFICE HOURS ADJUNCT FACULTY		-	(1,741.00)	-
51	133200	INST ACA HOURLY SUBSTITUTE		-	159,432.53	-
52	133300	INSTR ACADEMIC, HRLY SUMMR		-	1,719,145.25	-
53	134000	LOAD BANKING (FISCAL USE)		-	41,065.26	-
54	135300	OVERLOAD, CONTRACT INSTRUCT		-	1,776,399.46	-
55	135600	OVERLOAD, SUBSTITUTE HRLY		-	32,140.21	-
56	135700	OVERLOAD, SUMMER ACA HRLY		-	988,552.74	-
57	136100	REPLACE ACA INSTR CONTRACT		-	8,393.13	-
58	136200	REPLACE SABBATICL, ACAHRLY		-	252,123.44	-
59	136400	LOADBANK REPL, ADJUNCT		-	125,037.70	-
60	137200	SERVICE PROVIDER ACA INSTR		-	1,591.73	-
61	138100	STIPEND, CONTRACT INSTRUCT		-	9,407.24	-
62	138200	STIPEND, HOURLY ACADEMIC		-	177,278.16	-
63	139900	SUSPENSE ACA INST HRLY PAY		-	(270,848.00)	-
64	13's	Instr Salaries - Other		15,977,215.00	14,952,374.87	15,128,976.00
65	140010	NON-INSTR SALARIES - OTHER		1,330,733.00	-	1,434,496.00
66	141100	COUNSELOR, HOURLY		-	140,652.45	-
67	142100	EDUCATIONL ADMNSTRTR HRLY		-	1,170.76	-
68	143100	LIBRARIANS, HOURLY		-	302,457.77	-
69	144100	NON-INSTRUCT ACADEMIC, HRLY		-	453,355.22	-
70	145100	OVERLOAD, SUMMER NON-INST		-	160,588.60	-
71	146500	REPLACE SAL COUNSLR, HRLY		-	376.89	-
72	146600	REPLC COUNSLR SUMMR HRLY		-	179,981.41	-
73	147100	SERVIC PROVIDR NONINST ACA		-	2,401.78	-
74	148000	NONINSTR ACA HOURLY, OTHER		-	77,340.54	-
75	149900	SUSPENSE NONINS OTHERPAY		-	(29,570.00)	-
76	14's	Non-Instr Salaries - Other		1,330,733.00	1,288,755.42	1,434,496.00
77		Academic Salaries Subtotal		46,155,561.00	43,777,826.80	45,827,938.00
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15	Account	Description			Year to Date	
79	211000	EXECUTIVE ADMIN SUPPORT, CAST	-	-	388,925.31	-
80	211010	EXECUTIVE ADMIN SUPPORT, CAST	389,787.00	-	-	428,033.00
81	212100	SUPERVISOR, CAST	-	-	1,402,338.92	-
82	212110	SUPERVISOR, CAST	1,631,771.00	-	-	1,519,236.00
83	212200	CLASSIFIED REGULAR SALARY	-	-	15,253,083.82	-
84	212210	CLASSIFIED REGULAR SALARY	15,608,072.00	-	-	15,906,127.00
85	212400	GOVERNING BOARD	-	-	27,300.00	-
86	212410	GOVERNING BOARD	27,300.00	-	-	30,240.00
87	212600	NON-INSTRUCTNL ADMINISTRATORS	-	-	1,975,653.94	-
88	212610	NON-INSTRUCTNL ADMINISTRATORS	1,987,011.00	-	-	2,174,023.00
89	219900	CONTRACT NEGOTIATIONS NON-INST	-	-	227,846.00	-
90	219910	CONTRACT NEGOTIATIONS NON-INST	293,675.00	-	-	245,926.00
91	21's	Non-Instr Salaries - Reg	19,937,616.00	-	19,275,147.99	20,303,585.00
92	221000	INST AIDE CONTRACT, DIRECT INST	-	-	1,032,263.53	-
93	221010	INST AIDE CONTRACT, DIRECT INST	1,135,990.00	-	-	1,127,828.00
94	222000	INST AIDE CONTRACT, NOT DIRECT	-	-	458,805.46	-
95	222010	INST AIDE CONTRACT, NOT DIRECT	487,851.00	-	-	466,877.00
96	229900	SUSPENSE INSTR AID CONT PAY	1,283.00	-	-	-
97	229901	SUSPENSE INSTR AID CONT PAY	-	-	(1,284.00)	-
98	22's	Instr Aides - Reg	1,625,124.00	-	1,489,784.99	1,594,705.00
99	230010	NON ACADEMIC SALARIES - OTHER	1,424,087.00	-	-	1,284,091.00
100	231100	HOURLY CLASSIFIED, TEMP	-	-	316,681.82	-
101	231300	HOURLY TUTORS	-	-	53,582.52	-
102	231400	HRLY ADMINISTRATOR NON INST	-	-	13,572.72	-
103	232100	OVERTIME CLASSIFIED SALARIED	-	-	46,264.48	-
104	232200	OVERTIME SUPERVISOR SALARIED	-	-	6,899.23	-
105	233100	REPLACE CLASSIFIED SALARY	-	-	50,854.75	-
106	234100	SERVICE PROVIDER CLASSIFIED	-	-	80,325.43	-
107	234200	SERVICE PROVIDER COMM ED	-	-	2,700.00	-
108	234400	SERVICE PROVIDER STUDENT	-	-	749.96	-
109	235100	STUDENT EMPLOYEE	-	-	383,110.37	-
110	235200	STUDENT TUTORS	-	-	31,140.21	-
111	23's	Non-Academic Salaries - Other	1,424,087.00	-	985,881.49	1,284,091.00
112	240010	INSTR AIDES - OTHER	513,258.00	-	-	455,647.00
113	241100	HRLY INSTR AIDE, DIRECT INSTR	-	-	373,280.04	-
114	241200	OT INSTR AIDE CONT DIRECT INST	-	-	651.46	-
115	242100	HRLY INSTR AIDE, NOT DIRECT INST	-	-	20,174.25	-
116	245100	STUDENT INSTR AIDE, DIRECT	-	-	75,141.16	-
117	24's	Instr Aides - Other	513,258.00	-	469,246.91	455,647.00
118		Non Acad Salaries Subtotal	23,500,085.00	-	22,220,061.38	23,638,028.00
119						
120	310010	STRS	3,289,670.00	-	-	3,209,084.00
121	311101	STRS ACADEMIC INSTRUCTORS	-	-	2,590,409.38	-
122	311201	STRS EDUCATIONAL ADMIN/SUP	-	-	486,125.61	-
123	311301	STRS OTHERACA NONINSTRUCT	-	-	81,262.21	-
124	312102	STRS CLASSIFIED	-	-	5,241.97	-
125	312202	STRS NON-INSTR ADMIN/SUPR	-	-	4,229.52	-
126	312402	STRS INST AIDE NOTDIRECT INST	-	-	4,205.40	-
127	319900	SUSPENSE STRS	-	-	(56,949.00)	-
128	31's	STRS	3,289,670.00	-	3,114,525.09	3,209,084.00
129	320010	PERS	2,160,355.00	-	-	2,416,406.00
130	321101	PERS ACADEMIC INSTRUCTORS	-	-	27,522.82	-
131	321201	PERS EDUCATIONAL ADMIN/SUP	-	-	121,444.60	-
132	321301	PERS OTHERACA NONINSTRUCT	-	-	4,619.66	-
133	322102	PERS CLASSIFIED	-	-	1,450,568.91	-
134	322202	PERS NON-INSTR ADMIN/SUPR	-	-	357,238.24	-
135	322302	PERS INSTR AIDE DIRECT INSTR	-	-	87,923.87	-
136	322402	PERS INST AIDE NOTDIRECT INS	-	-	33,700.05	-
137	329900	SUSPENSE PERS	-	-	2,129.00	-
138	32's	PERS	2,160,355.00	-	2,085,147.15	2,416,406.00
139	330010	FICA & MEDICARE (OASDI)	2,444,453.00	-	-	2,432,095.00
140	331101	FICA ACADEMIC INSTRUCTORS	-	-	54,826.26	-
141	331201	FICA EDUCATIONAL ADMIN/SUP	-	-	64,592.34	-

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15	Account	Description			Year to Date	
142	331301	FICA OTHERACA NONINSTRUCT	-		6,130.64	-
143	332102	FICA CLASSIFIED	-		936,083.16	-
144	332202	FICA NON-INSTR ADMIN/SUPR	-		223,123.21	-
145	332302	FICA INSTR AIDE DIRECT INSTR	-		69,216.32	-
146	332402	FICA INSTR AIDE NOTDIRECT INS	-		21,999.68	-
147	335101	MEDCA ACADEM INSTRUCTORS	-		446,788.97	-
148	335201	MEDCA EDUCATNL ADMIN/SUPV	-		81,415.88	-
149	335301	MEDCA OTH ACA NONINSTRUCT	-		18,407.55	-
150	336102	MEDCA CLASSIFIED	-		230,709.80	-
151	336202	MEDCA NON-INSTR ADMIN/SUP	-		55,131.88	-
152	336302	MEDCA INST AIDE DIRECT INSTR	-		20,435.91	-
153	336402	MEDCA INST AIDE NOTDIRCT INS	-		6,978.56	-
154	339900	SUSPENSE MEDCA	-		(11,587.00)	-
155	33's	FICA & Medicare (OASDI)	2,444,453.00		2,224,253.16	2,432,095.00
156	340010	HEALTH & WELFARE	12,476,102.00		-	13,845,710.00
157	340101	MEDIC ACADEMIC INSTRUCTORS	-		2,790,220.46	-
158	340120	MEDIC ACADEMIC ADJUNCT	-		119,744.01	-
159	340125	MEDIC NON-ACADEMIC ADJUNCT	-		4,669.66	-
160	340151	MEDIC EDUCATIONL ADMIN/SUP	-		790,710.36	-
161	340252	MEDICAL CLASSIFIED	-		2,935,871.06	-
162	340302	MEDIC NON-INSTR ADMIN/SUPR	-		565,865.86	-
163	340352	MEDIC INSTR AIDE DIRECT INST	-		194,084.96	-
164	340402	MEDIC INSTAIDE NOTDIRECTINST	-		91,242.16	-
165	341101	DENT ACADEMIC INSTRUCTORS	-		257,504.78	-
166	341151	DENT EDUCATIONAL ADMIN/SUP	-		73,483.46	-
167	341252	DENTAL CLASSIFIED	-		282,476.46	-
168	341302	DENT NON-INSTR ADMIN/SUPR	-		53,790.01	-
169	341352	DENT INSTR AIDE DIRECT INSTR	-		18,428.36	-
170	341402	DENT INSTAIDE NOT DIRECTINST	-		8,798.90	-
171	342101	VISION ACADEMIC INSTRUCTOR	-		57,130.67	-
172	342151	VISION EDUCATIONL ADMIN/SUP	-		16,256.61	-
173	342252	VISION CLASSIFIED	-		65,915.79	-
174	342302	VISION NON-INSTR ADMIN/SUP	-		12,261.76	-
175	342352	VISION INSTR AIDE DIRECT INST	-		4,211.06	-
176	342402	VISION INSTAIDE NOT DIRECTINS	-		2,035.48	-
177	343101	LIFE ACADEMIC INSTRUCTORS	-		27,023.37	-
178	343151	LIFE EDUCATIONAL ADMIN/SUPR	-		7,660.83	-
179	343252	LIFE CLASSIFIED	-		31,037.15	-
180	343302	LIFE NON-INSTR ADMIN/SUPR	-		5,768.27	-
181	343352	LIFE INSTR AIDE DIRECT INSTR	-		1,984.44	-
182	343402	LIFE INST AIDE NOT DIRECT INS	-		954.61	-
183	344101	LTD ACADEMIC INSTRUCTORS	-		64,540.12	-
184	344151	LTD EDUCATIONAL ADMIN/SUPR	-		18,449.27	-
185	344252	LTD (DISABILITY) CLASSIFIED	-		48,822.86	-
186	344302	LTD NON-INSTR ADMIN/SUPR	-		11,400.53	-
187	344352	LTD INSTR AIDE DIRECT INSTR	-		3,104.59	-
188	344402	LTD INST AIDE NOT DIRECT INST	-		1,487.22	-
189	345101	LTC ACADEMIC INSTRUCTORS	-		9,391.14	-
190	345151	LTC EDUCATIONAL ADMIN/SUPR	-		2,660.14	-
191	345252	LONG TERM CARE CLASSIFIED	-		10,786.35	-
192	345302	LTC NON-INSTR ADMIN/SUPR	-		2,006.34	-
193	345352	LTC INSTR AIDE DIRECT INSTR	-		689.13	-
194	345402	LTC INST AIDE NOT DIRECT INST	-		333.07	-
195	348010	FUTURE RETIREE HEALTH-ACA	-		1,367,609.47	-
196	348020	FUTURE RETIREE HEALTH-NONACA	-		1,748,669.50	-
197	349900	SUSPENSE H&W	-		(2,254.00)	-
198	34's	Health & Welfare	12,476,102.00		11,706,826.27	13,845,710.00
199	350010	STATE UNEMP INSURANCE	208,901.00		-	517,195.00
200	351101	UNEMP ACADEMIC INSTRUCTOR	-		114,372.96	-
201	351201	UNEMP EDUCATIONL ADMN/SUP	-		22,215.67	-
202	351301	UNEMP OTH ACA NONINSTRUCT	-		4,528.42	-
203	352102	UNEMPLOYMENT CLASSIFIED	-		47,584.80	-
204	352202	UNEMP NON-INSTR ADMN/SUP	-		11,436.48	-

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205	352302	UNEMP INSTR AIDE DIRECT INST	-	-	4,304.77	-
206	352402	UNEMP INST AIDE NOTDIRECT INS	-	-	1,440.44	-
207	353102	UNEMP STUDENT	-	-	215.15	-
208	359900	SUSPENSE UNEMPLOYMENT	-	-	475.00	-
209	35's	State Unempl Insurance	208,901.00	-	206,573.69	517,195.00
210	360010	WORKER'S COMP	998,355.00	-	-	1,023,225.00
211	361101	WC ACADEMIC INSTRUCTORS	-	-	520,093.93	-
212	361201	WC EDUCATIONAL ADMIN/SUPR	-	-	102,953.89	-
213	361301	WC OTHER ACA NON INSTRUCT	-	-	18,887.36	-
214	362102	WC CLASSIFIED	-	-	227,176.43	-
215	362202	WC NON-INSTR ADMIN/SUPERV	-	-	54,583.60	-
216	362302	WC INSTR AIDE DIRECT INSTR	-	-	20,108.56	-
217	362402	WC INSTR AIDE NOTDIRECT INST	-	-	6,849.15	-
218	363102	WC STUDENT	-	-	7,207.56	-
219	369900	SUSPENSE WORKERS COMP	-	-	(9,833.00)	-
220	36's	Workers' Comp	998,355.00	-	948,027.48	1,023,225.00
221	370010	APPLE	139,863.00	-	-	144,592.00
222	371101	APPLE ACADEMIC INSTRUCTOR	-	-	80,703.44	-
223	371301	APPLE OTH ACA NONINSTRUCT	-	-	4,219.28	-
224	372102	APPLE CLASSIFIED	-	-	16,606.78	-
225	372202	APPLE NON-INSTR ADMN/SUPR	-	-	339.31	-
226	372302	APPLE INST AIDE DIRECT INSTR	-	-	7,310.77	-
227	372402	APPLE INS AIDE NOTDIRECT INS	-	-	1,734.21	-
228	37's	APPLE	139,863.00	-	110,913.79	144,592.00
229	390010	OTHER BENEFITS	90,592.00	-	-	85,271.00
230	391400	SUPPLEMNT EARLY RETIRE PR	-	-	84,232.44	-
231	394101	ACA BENEFITS TO SPREAD	-	-	309,574.21	-
232	394202	CLASSIFD BENEFITS TO SPREAD	-	-	238,121.63	-
233	395201	ACCRUED VACATN ACA NONINS	-	-	(73,815.33)	-
234	398000	TB TESTS FOR EMPLOYEES	-	-	1,240.00	-
235	398100	EMPLOYEE COSTS/HEALTH SERVICES	-	-	2,730.00	-
236	39's	Other Benefits	90,592.00	-	562,082.95	85,271.00
237		Employee Benefits Subtotal	21,808,291.00	-	20,958,349.58	23,673,578.00
238						
239	400010	SUPPLIES & MATERIALS	799,884.00	-	-	640,036.00
240	411000	SOFTWARE LESS THAN \$5,000	-	-	21,427.92	-
241	421000	BOOKS,MAGAZINES,PERIODCLS	-	-	713.67	-
242	422000	SUBSCRIPTIONS, PERIODICALS	-	-	2,927.83	-
243	423000	BOOKSTORE TEXTBOOKS	-	-	131.16	-
244	431000	SUPPLIES&MATERIAL INSTRUCT	-	-	164,859.99	-
245	431100	SUPPLIES, INSTRUCTIONL FOOD	-	-	317.04	-
246	441000	SUPPLIES&MATERIAL,NONINSTR	-	-	322,508.15	-
247	441100	SUPPLIES, INSTITUTIONAL	-	-	3,689.81	-
248	441200	SUPPLIES, BOOKSTORE	-	-	320.18	-
249	441300	SUPPLIES, FOOD SERVICES	-	-	190.39	-
250	442000	COST OF FOOD, FOOD SERVICE	-	-	95.58	-
251	444000	GRADUATION GOWNS	-	-	(1,585.00)	-
252	446000	SHIPPING/HANDLING CHARGES	-	-	650.01	-
253		Supplies & Materials Subtotal	799,884.00	-	516,246.73	640,036.00
254						
255	500010	OTHER OPER EXP	6,904,882.00	-	-	6,348,139.00
256	511000	AUDIT	-	-	94,979.37	-
257	515100	INTERNET ACCESS	-	-	517.98	-
258	515300	SOFTWARE LICENSING FEES	-	-	388,127.94	-
259	525100	MEMBERSHIP, DISTRICT	-	-	139,301.15	-
260	525200	MEMBERSHIP, EMPLOYEE	-	-	8,229.95	-
261	535200	INS, FIRE, CASUALTY, LIABILITY	-	-	603,669.81	-
262	535300	INS DEDUCTIBLE, GENL LIAB INS	-	-	4,765.80	-
263	535500	STUDENT ACCIDENT&HOSPITAL	-	-	59,718.33	-
264	545100	ADVERTISEMENTS REQ BY LAW	-	-	24,753.39	-
265	545200	LAWYERS' FEES	-	-	157,623.00	-
266	545300	LEGAL JUDGEMENTS	-	-	20,000.00	-
267	551100	ATHLETIC OFFICIALS FEES	-	-	27,825.00	-

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7						
8	Fund Code: 11	GENERAL UNRESTRICTED SUBFUND				Run Aug 30, 2010
9						
10						
11						
12						
13				FY09-010	FY09-010	FY010-11
14				Budget	Expended/Received	Budget
15	Account	Description			Year to Date	
268	551200	CLASSROOM SPEAKERS	-		2,020.00	-
269	551300	INDEPENDENT CONTRACTOR	-		96,023.96	-
270	551600	WARRANT RECONCILIATION	-		6,327.69	-
271	551900	OTH PERSONAL&CONSULT SVC	-		796,481.52	-
272	555100	POSTAGE	-		210,161.33	-
273	560900	DISTRICT VEHICLE USE	-		25,879.23	-
274	561000	RENT & LEASE, EQUIPMENT	-		7,085.02	-
275	562000	RENTS & LEASES, LAND/BLDGS	-		359,066.87	-
276	562100	RENTAL OF FIELDS	-		10,375.00	-
277	563000	RENTAL OF TRANSPORTATION	-		28,781.35	-
278	564000	RENTAL OF FILMS	-		18,207.70	-
279	565100	MAINTENANCE AGREEMT.EQUIP	-		140,698.98	-
280	565200	MAINTENANCE AGREE.SOFTWARE	-		545,358.47	-
281	565300	REPAIRS&MAINT NONINST EQUIP	-		57,154.30	-
282	565400	REPAIRS&MAINT INSTR EQUIPMT	-		24,631.40	-
283	565500	REPAIRS&MAINTENANCE BLDGS	-		213,089.27	-
284	575100	TRAVEL, ACADEMIC ADMIN	-		12,172.88	-
285	575120	TRAVEL, ACADEMIC EMPLOYEE	-		33,572.41	-
286	575200	TRAVEL, CLASSIFIED ADMINISTR	-		31,898.24	-
287	575210	TRAVEL, CLASSIFIED EMPLOYEE	-		23,460.56	-
288	575300	TRAVEL, STUDENT	-		64,314.66	-
289	575310	TRAVEL WITH STUDENT	-		17,368.61	-
290	575400	TRAVEL, NON EMPLOYEE	-		1,219.39	-
291	575500	ATHLETIC ENTRY FEES	-		13,130.13	-
292	575700	STAFF DEVELOPMNT AT PALOMR	-		6,769.59	-
293	575800	FOOD FOR MEETINGS	-		16,601.47	-
294	580100	ELECTRICITY	-		1,589,597.30	-
295	580150	FUEL, GAS	-		162,947.47	-
296	580200	GASOLINE AND OIL	-		32,921.17	-
297	580250	JANITORIAL SERVICES	-		1,058.00	-
298	580300	LAUNDRY/DRY CLEANING	-		14,852.31	-
299	580350	PEST CONTROL	-		813.80	-
300	580400	SEWAGE	-		83,468.85	-
301	580450	TELEPHONE	-		51,110.54	-
302	580500	TELEPHONE CONNECTIONS	-		62,903.46	-
303	580550	WASTE DISPOSAL	-		81,538.76	-
304	580600	WASTE DISPOSAL HAZARDOUS	-		80,791.96	-
305	580650	WATER	-		176,318.11	-
306	585100	ADMINISTRATIVE EXPENSE	-		140,791.96	-
307	585150	ADVERTISE NOT REQ BY LAW	-		34,079.01	-
308	585250	BANK CHARGES	-		3,396.99	-
309	585260	BANK CREDIT CARD EXPENSE	-		228,649.39	-
310	585400	DISALLOWED FIN AID GRANTS	-		3,997.81	-
311	585500	FINGERPRINTING	-		12,056.00	-
312	585620	BOND COSTS	-		2,000.00	-
313	585750	PRINTING	-		407,641.11	-
314	585850	PUBLISHING EXPENSE	-		7,102.27	-
315	585900	ROYALTY EXPENSE	-		2,982.00	-
316	585910	LICENSING FEE	-		32,604.97	-
317		Other Oper Exp Subtotal	6,904,882.00		7,504,984.99	6,348,139.00
318						
319	580010	INDIRECT COSTS BUDGET POOL	(600,000.00)		-	(600,000.00)
320	585550	INDIRECT COSTS	-		(477,728.53)	-
321		Indirect Costs Subtotal	(600,000.00)		(477,728.53)	(600,000.00)
322						
323	600010	CAPITAL OUTLAY	89,774.00		-	26,548.00
324	611000	LAND PURCHASE&INCIDENTALS	-		3,506.90	-
325	643000	LEASE PURCHASE EQUIPMENT	-		770.67	-
326	644100	EQUIP INSTR ADDTL \$500 - \$4999	-		15,829.02	-
327	644300	EQUIPMENT INSTRUCTIONL >\$4,999	-		17,702.42	-
328	644400	EQUIP NONINS ADDL \$500 - \$4999	-		6,116.70	-
329	644700	EQUIP TECHNOLOGY INSTR >\$4,999	-		11,510.08	-
330	644950	SOFTWARE NONINSTRNL >\$4,999	-		28,252.31	-

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14				Budget	Expended/Received	Budget
15	Account	Description		Year to Date		
331		Capital Outlay Subtotal		89,774.00	83,688.10	26,548.00
332						
333	721000	INTRAFUND TRANS OUT WITHIN		-	1,139,565.14	-
334	721010	INTRAFUND TRANS OUT WITHIN		1,963,585.00	-	2,707,818.00
335	731000	INTERFUND TRANS OUT BETWEEN		-	574,688.53	-
336	731010	INTERFUND TRANS OUT BETWEEN		574,742.00	-	570,422.00
337	765000	STUDENT LOANS		-	(343.00)	-
338	791010	GOVERNING BOARD RESERVE		5,000,000.00	-	5,000,000.00
339	791510	OTHER RESERVES		111,514.00	-	1,923,404.00
340	792510	PRP SET ASIDE		-	-	663,359.00
341	798010	CONTINGENCY, GROWTH OBLIGATION		2,647,137.00	-	310,000.00
342	799010	CONTINGENCY HOLDING ACCOUNT		-	-	60,000.00
343		Other Outgoing Subtotal		10,296,978.00	1,713,910.67	11,235,003.00
344						
345	Expense Grand Total			108,955,455.00	96,297,339.72	110,789,270.00
346						
347	81's	Federal Revenues Subtotal		-	-	-
348						
349	861100	APPRENTICESHIP APPORTIONM		623,986.00	647,461.00	647,461.00
350	861110	APPRENTICESHIP PRIOR YEAR		-	43,476.00	-
351	861200	STATE GENERAL APPORTIONMT		33,048,675.00	34,186,315.00	33,812,165.00
352	861210	GENERL APPORTNMT PRIOR YR		-	101,260.00	-
353	861450	PART TIME FACULTY APPORT		421,320.00	421,311.00	421,311.00
354	861500	2% BFAP ADMIN		45,755.00	46,941.00	46,941.00
355	865650	PT TIME FAC HLTHINS OFC HRS		-	23,693.00	-
356	867100	HOMEOWNER PROPTAX RELIEF		600,000.00	516,752.99	600,000.00
357	868400	RETURN TO TITLE IV FROM STATE		-	384.00	-
358	869800	OTHER MISC STATE REVENUES		-	20,542.83	-
359	86's	State Revenues Subtotal		34,739,736.00	36,008,136.82	35,527,878.00
360						
361	881100	TAX ALLOCATION SECURD ROLL		49,176,972.00	52,819,372.26	48,299,896.00
362	881200	TAX ALLOC SUPPLEMENT ROLL		1,000,000.00	511,890.56	1,000,000.00
363	881300	TAX ALLOCN UNSECURED ROLL		2,000,000.00	1,869,685.02	2,000,000.00
364	881600	PRIOR YEARS TAXES		-	(9,670.31)	-
365	881700	ERAF ED REVENUE AUG FUND		-	(4,744,528.00)	-
366	883600	FOLLETT		485,000.00	863,939.25	525,000.00
367	885300	FACILITIES RENTAL AND LEASE		-	6,759.72	-
368	886100	INTEREST BANK ACCOUNTS		-	53.93	-
369	886200	INTEREST COUNTY TREASURY		400,000.00	233,724.04	300,000.00
370	886500	OTH INTEREST & INVEST INCOM		-	250.00	-
371	887400	ENROLLMENT FEE		7,912,332.00	7,856,674.00	7,886,676.00
372	887910	TRANSCRIPT INCOME		15,000.00	9,620.00	10,000.00
373	888010	NON RESIDENT TUITION USA		600,000.00	805,164.50	600,000.00
374	888020	NONRESIDENT TUITON FOREIGN		1,400,000.00	1,640,313.50	1,400,000.00
375	889030	COBRA ADMIN FEE		-	740.14	-
376	889300	CASH OVER/SHORT		-	(547.24)	-
377	889600	LIBRARY FINES		-	6,692.05	-
378	889800	RETURNED CHECKS		-	2,513.37	-
379	889830	RETURNED CHECK FEE		-	1,945.15	-
380	889850	STUDNT REFND WRITE-OFF TO DIST		-	48.00	-
381	889880	STALE DATED/VOID WARRANTS		-	11,155.90	-
382	889900	OTHER LOCAL REVENUES		-	25,812.48	-
383	889999	BEGINNING BALANCE, LOCAL		9,890,785.00	-	11,514,820.00
384	88's	Local Revenues Subtotal		72,880,089.00	61,911,608.32	73,536,392.00
385						
386	898200	INTRAFUND TRANSFR IN, WITHIN		1,335,630.00	1,630.00	1,725,000.00
387	89's	Other Sources Subtotal		1,335,630.00	1,630.00	1,725,000.00
388						
389	Revenue Grand Total			108,955,455.00	97,921,375.14	110,789,270.00

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15	Account	Description			Year to Date	
16	111000	INSTRUCTIONAL SAL. CONTRACT		-	20,690,216.57	-
17	111010	INSTRUCTIONAL SALARY, CONTRACT		21,853,254.00	-	22,048,156.00
18		11's Instr Salaries - Contract		21,853,254.00	20,690,216.57	22,048,156.00
19	121000	ED ADMINISTRATOR, CONTRACT		-	164,466.60	-
20	121010	ED ADMINISTRATOR, CONTRACT		164,467.00	-	166,088.00
21	123100	DEAN, ACADEMIC CONTRACT		-	670,965.92	-
22	123110	DEAN, ACADEMIC CONTRACT		714,298.00	-	714,452.00
23	123200	DEPARTMENT CHAIR, CONTRACT		-	1,497,112.19	-
24	123210	DEPARTMENT CHAIR, CONTRACT		1,497,128.00	-	1,519,212.00
25	123400	DIRECTR/COORDINAT,ACA CONT		-	474,321.72	-
26	123410	DIRECTOR/COORDINATOR, ACA CON		474,326.00	-	421,103.00
27	123500	PALOMAR FACULTY FEDERATION		-	176,769.98	-
28	123510	PALOMAR FACULTY FEDERATION		176,770.00	-	176,576.00
29	123600	DIRECTOR/COORDINATOR, AA CONT		-	476,562.05	-
30	123610	DIRECTOR/COORDINATOR, AA CONT		579,621.00	-	498,206.00
31	123700	DIRECTOR/COORDINATOR, CAST		-	35,983.32	-
32	123710	DIRECTOR/COORDINATOR, CAST		35,984.00	-	36,348.00
33	125000	LIBRARIANS, CONTRACT		-	450,585.82	-
34	125010	LIBRARIANS, CONTRACT		544,803.00	-	454,434.00
35	126000	NONINST ACA CONTRCT, OTHER		-	43,389.79	-
36	126010	NONINST ACA CONTRCT,OTHER		43,390.00	-	43,206.00
37		12's Non-Instr Salaries - Contract		4,230,787.00	3,990,157.39	4,029,625.00
38	130010	INSTR SALARIES - OTHER		15,393,379.00	-	14,502,738.00
39	131100	ASSIGN TIME HRLY REPLACEMT		-	670,131.78	-
40	133100	INSTRUCTIONL ACADEMIC,HRLY		-	9,130,728.15	-
41	133200	INST ACA HOURLY SUBSTITUTE		-	159,432.53	-
42	133300	INSTR ACADEMIC, HRLY SUMMR		-	1,705,677.50	-
43	134000	LOAD BANKING (FISCAL USE)		-	26,875.96	-
44	135300	OVERLOAD, CONTRACT INSTRUC		-	1,752,695.02	-
45	135600	OVERLOAD, SUBSTITUTE HRLY		-	32,140.21	-
46	135700	OVERLOAD, SUMMER ACA HRLY		-	973,027.75	-
47	136100	REPLACE ACA INSTR CONTRACT		-	8,393.13	-
48	136200	REPLACE SABBATICL, ACAHRLY		-	252,123.44	-
49	136400	LOADBANK REPL, ADJUNCT		-	125,037.70	-
50	137200	SERVICE PROVIDER ACA INSTR		-	1,591.73	-
51	138100	STIPEND, CONTRACT INSTRUCT		-	9,407.24	-
52	138200	STIPEND, HOURLY ACADEMIC		-	4,005.86	-
53		13's Instr Salaries - Other		15,393,379.00	14,851,068.00	14,502,738.00
54	140010	NON-INSTR SALARIES - OTHER		478,657.00	-	434,871.00
55	141100	COUNSELOR, HOURLY		-	10,928.79	-
56	142100	EDUCATIONL ADMINSTRTR HRLY		-	1,170.76	-
57	143100	LIBRARIANS, HOURLY		-	302,457.77	-
58	144100	NON-INSTRUCT ACADEMIC,HRLY		-	69,301.30	-
59	145100	OVERLOAD, SUMMER NON-INSTR		-	872.60	-
60	147100	SERVIC PROVIDR NONINST ACA		-	2,401.78	-
61	148000	NONINSTR ACA HOURLY, OTHER		-	77,340.54	-
62		14's Non-Instr Salaries - Other		478,657.00	464,473.54	434,871.00
63		Academic Salaries Subtotal		41,956,077.00	39,995,915.50	41,015,390.00
64						
65	211000	EXCUTIVE ADMIN SUPPORT, CAST		-	78,078.72	-
66	211010	EXCUTIVE ADMIN SUPPORT, CAST		78,079.00	-	78,852.00
67	212100	SUPERVISOR, CAST		-	378,129.77	-
68	212110	SUPERVISOR, CAST		378,132.00	-	390,761.00
69	212200	CLASSIFIED REGULAR SALARY		-	5,203,912.04	-
70	212210	CLASSIFIED REGULAR SALARY		5,510,431.00	-	5,545,799.00
71	212600	NON-INSTRUCTNL ADMINISTRATORS		-	311,390.47	-
72	212610	NON-INSTRUCTNL ADMINISTRATORS		318,235.00	-	358,857.00
73		21's Non-Instr Salaries - Reg		6,284,877.00	5,971,511.00	6,374,269.00
74	221000	INST AIDE CONTRACT, DIRECT INST		-	983,097.23	-
75	221010	INST AIDE CONTRACT, DIRECT INST		1,086,823.00	-	1,059,841.00
76	222000	INST AIDE CONTRACT, NOT DIRECT		-	458,805.46	-
77	222010	INST AIDE CONTRACT, NOT DIRECT		487,851.00	-	466,877.00
78		22's Instr Aides - Reg		1,574,674.00	1,441,902.69	1,526,718.00
79	230010	NON ACADEMIC SALARIES - OTHER		648,356.00	-	533,878.00
80	231100	HOURLY CLASSIFIED, TEMP		-	131,227.80	-

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81	231300	HOURLY TUTORS		-	53,582.52	-
82	232100	OVERTIME CLASSIFIED SALARIED		-	7,227.06	-
83	232200	OVERTIME SUPERVISOR SALARIED		-	468.32	-
84	234100	SERVICE PROVIDER CLASSIFIED		-	42,548.97	-
85	234200	SERVICE PROVIDER COMM ED		-	2,700.00	-
86	234400	SERVICE PROVIDER STUDENT		-	749.96	-
87	235100	STUDENT EMPLOYEE		-	205,113.19	-
88	235200	STUDENT TUTORS		-	31,140.21	-
89		23's Non-Academic Salaries - Other		648,356.00	474,758.03	533,878.00
90	240010	INSTR AIDES - OTHER		436,615.00	-	403,713.00
91	241100	HRLY INSTR AIDE, DIRECT INSTR		-	303,832.89	-
92	242100	HRLY INSTAIDE, NOT DIRECT INST		-	20,174.25	-
93	245100	STUDENT INSTR AIDE, DIRECT		-	75,141.16	-
94		24's Instr Aides - Other		436,615.00	399,148.30	403,713.00
95		Non Acad Salaries Subtotal		8,944,522.00	8,287,320.02	8,838,578.00
96						
97	310010	STRS		2,996,392.00	-	2,933,519.00
98	311101	STRS ACADEMIC INSTRUCTORS		-	2,528,966.85	-
99	311201	STRS EDUCATIONAL ADMIN/SUP		-	284,881.14	-
100	311301	STRS OTHERACA NONINSTRUCT		-	26,427.16	-
101	312202	STRS NON-INSTR ADMIN/SUPR		-	4,229.52	-
102	312402	STRS INST AIDE NOTDIRECT INST		-	4,205.40	-
103		31's STRS		2,996,392.00	2,848,710.07	2,933,519.00
104	320010	PERS		788,498.00	-	878,389.00
105	321101	PERS ACADEMIC INSTRUCTORS		-	27,522.82	-
106	321201	PERS EDUCATIONAL ADMIN/SUP		-	47,197.18	-
107	321301	PERS OTHERACA NONINSTRUCT		-	77.25	-
108	322102	PERS CLASSIFIED		-	486,145.49	-
109	322202	PERS NON-INSTR ADMIN/SUPR		-	69,539.71	-
110	322302	PERS INSTR AIDE DIRECT INSTR		-	83,150.31	-
111	322402	PERS INST AIDE NOTDIRECT INS		-	33,700.05	-
112		32's PERS		788,498.00	747,332.81	878,389.00
113	330010	FICA & MEDICARE (OASDI)		1,301,529.00	-	1,258,784.00
114	331101	FICA ACADEMIC INSTRUCTORS		-	54,150.74	-
115	331201	FICA EDUCATIONAL ADMIN/SUP		-	27,973.59	-
116	331301	FICA OTHERACA NONINSTRUCT		-	69.79	-
117	332102	FICA CLASSIFIED		-	314,474.66	-
118	332202	FICA NON-INSTR ADMIN/SUPR		-	44,489.71	-
119	332302	FICA INSTR AIDE DIRECT INSTR		-	66,276.54	-
120	332402	FICA INSTR AIDE NOTDIRECT INS		-	21,999.68	-
121	335101	MEDCA ACADEM INSTRUCTORS		-	437,548.03	-
122	335201	MEDCA EDUCATNL ADMIN/SUPV		-	39,689.55	-
123	335301	MEDCA OTH ACA NONINSTRUCT		-	6,890.57	-
124	336102	MEDCA CLASSIFIED		-	79,042.74	-
125	336202	MEDCA NON-INSTR ADMIN/SUP		-	11,148.72	-
126	336302	MEDCA INST AIDE DIRECT INSTR		-	18,741.38	-
127	336402	MEDCA INST AIDE NOTDIRECT INS		-	6,978.56	-
128		33's FICA & Medicare (OASDI)		1,301,529.00	1,129,474.26	1,258,784.00
129	340010	HEALTH & WELFARE		7,563,569.00	-	8,558,082.00
130	340101	MEDIC ACADEMIC INSTRUCTORS		-	2,730,967.90	-
131	340120	MEDIC ACADEMIC ADJUNCT		-	79,490.56	-
132	340125	MEDIC NON-ACADEMIC ADJUNCT		-	4,669.66	-
133	340151	MEDIC EDUCATIONL ADMIN/SUP		-	456,849.59	-
134	340252	MEDICAL CLASSIFIED		-	992,719.22	-
135	340302	MEDIC NON-INSTR ADMIN/SUPR		-	108,875.40	-
136	340352	MEDIC INSTR AIDE DIRECT INST		-	183,885.78	-
137	340402	MEDIC INSTAIDE NOTDIRECTINST		-	91,242.16	-
138	341101	DENT ACADEMIC INSTRUCTORS		-	251,731.24	-
139	341151	DENT EDUCATIONAL ADMIN/SUP		-	42,652.51	-
140	341252	DENTAL CLASSIFIED		-	96,259.10	-
141	341302	DENT NON-INSTR ADMIN/SUPR		-	11,232.48	-
142	341352	DENT INSTR AIDE DIRECT INSTR		-	17,498.28	-
143	341402	DENT INSTAIDE NOT DIRECTINST		-	8,798.90	-
144	342101	VISION ACADEMIC INSTRUCTOR		-	55,836.88	-
145	342151	VISION EDUCATIONL ADMIN/SUP		-	9,320.73	-

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14				Budget	Expended/Received	Budget
15	Account	Description			Year to Date	
146	342252	VISION CLASSIFIED	-		22,320.81	-
147	342302	VISION NON-INSTR ADMIN/SUP	-		2,438.52	-
148	342352	VISION INSTR AIDE DIRECT INST	-		4,022.82	-
149	342402	VISION INSTAIDE NOT DIRECTINS	-		2,035.48	-
150	343101	LIFE ACADEMIC INSTRUCTORS	-		26,413.71	-
151	343151	LIFE EDUCATIONAL ADMIN/SUPR	-		4,392.25	-
152	343252	LIFE CLASSIFIED	-		10,502.99	-
153	343302	LIFE NON-INSTR ADMIN/SUPR	-		1,149.12	-
154	343352	LIFE INSTR AIDE DIRECT INSTR	-		1,895.73	-
155	343402	LIFE INST AIDE NOT DIRECT INS	-		954.61	-
156	344101	LTD ACADEMIC INSTRUCTORS	-		63,045.82	-
157	344151	LTD EDUCATIONAL ADMIN/SUPR	-		10,539.58	-
158	344252	LTD (DISABILITY) CLASSIFIED	-		16,415.30	-
159	344302	LTD NON-INSTR ADMIN/SUPR	-		2,488.47	-
160	344352	LTD INSTR AIDE DIRECT INSTR	-		2,942.31	-
161	344402	LTD INST AIDE NOT DIRECT INST	-		1,487.22	-
162	345101	LTC ACADEMIC INSTRUCTORS	-		9,178.99	-
163	345151	LTC EDUCATIONAL ADMIN/SUPR	-		1,525.17	-
164	345252	LONG TERM CARE CLASSIFIED	-		3,652.69	-
165	345302	LTC NON-INSTR ADMIN/SUPR	-		399.00	-
166	345352	LTC INSTR AIDE DIRECT INSTR	-		658.32	-
167	345402	LTC INST AIDE NOT DIRECT INST	-		333.07	-
168	348010	FUTURE RETIREE HEALTH-ACA	-		1,213,818.71	-
169	348020	FUTURE RETIREE HEALTH-NONACA	-		592,062.41	-
170		34's Health & Welfare	7,563,569.00		7,136,703.49	8,558,082.00
171	350010	STATE UNEMP INSURANCE	151,956.00		-	374,307.00
172	351101	UNEMP ACADEMIC INSTRUCTOR	-		111,771.86	-
173	351201	UNEMP EDUCATIONL ADMN/SUP	-		12,631.41	-
174	351301	UNEMP OTH ACA NONINSTRUCT	-		1,473.29	-
175	352102	UNEMPLOYMENT CLASSIFIED	-		16,323.03	-
176	352202	UNEMP NON-INSTR ADMN/SUP	-		2,306.71	-
177	352302	UNEMP INSTR AIDE DIRECT INST	-		3,954.20	-
178	352402	UNEMP INST AIDE NOTDIRECT INS	-		1,440.44	-
179	353102	UNEMP STUDENT	-		99.63	-
180		35's State Unempl Insurance	151,956.00		150,000.57	374,307.00
181	360010	WORKER'S COMP	730,571.00		-	740,237.00
182	361101	WC ACADEMIC INSTRUCTORS	-		508,265.55	-
183	361201	WC EDUCATIONAL ADMIN/SUPR	-		57,103.25	-
184	361301	WC OTHER ACA NON INSTRUCT	-		6,850.93	-
185	362102	WC CLASSIFIED	-		77,989.26	-
186	362202	WC NON-INSTR ADMIN/SUPERV	-		10,983.09	-
187	362302	WC INSTR AIDE DIRECT INSTR	-		18,402.89	-
188	362402	WC INSTR AIDE NOTDIRECT INST	-		6,849.15	-
189	363102	WC STUDENT	-		4,467.97	-
190		36's Workers' Comp	730,571.00		690,912.09	740,237.00
191	370010	APPLE	111,124.00		-	115,172.00
192	371101	APPLE ACADEMIC INSTRUCTOR	-		79,715.52	-
193	371301	APPLE OTH ACA NONINSTRUCT	-		3,119.93	-
194	372102	APPLE CLASSIFIED	-		8,101.12	-
195	372302	APPLE INST AIDE DIRECT INSTR	-		5,574.54	-
196	372402	APPLE INS AIDE NOTDIRECT INS	-		1,734.21	-
197		37's APPLE	111,124.00		98,245.32	115,172.00
198		39's Other Benefits	-		-	-
199		Employee Benefits Subtotal	13,643,639.00		12,801,378.61	14,858,490.00
200						
201	400010	SUPPLIES & MATERIALS	328,465.00		-	168,980.00
202	411000	SOFTWARE LESS THAN \$5,000	-		11,000.28	-
203	421000	BOOKS,MAGAZINES,PERIODCLS	-		572.62	-
204	422000	SUBSCRIPTIONS, PERIODICALS	-		139.95	-
205	423000	BOOKSTORE TEXTBOOKS	-		131.16	-
206	431000	SUPPLIES&MATERIAL,INSTRUCT	-		97,247.57	-
207	431100	SUPPLIES, INSTRUCTIONL FOOD	-		317.04	-
208	441000	SUPPLIES&MATERIAL, NONINSTR	-		86,222.15	-
209	441100	SUPPLIES, INSTITUTIONAL	-		3,128.95	-
210	441200	SUPPLIES, BOOKSTORE	-		320.18	-

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14				Budget	Expended/Received	Budget
15	Account	Description			Year to Date	
211	441300	SUPPLIES, FOOD SERVICES	-	-	190.39	-
212	446000	SHIPPING/HANDLING CHARGES	-	-	361.05	-
213		Supplies & Materials Subtotal	328,465.00	-	199,631.34	168,980.00
214						
215	500010	OTHER OPER EXP	1,812,331.00	-	-	1,367,494.00
216	515100	INTERNET ACCESS	-	-	517.98	-
217	515300	SOFTWARE LICENSING FEES	-	-	35,582.59	-
218	525100	MEMBERSHIP, DISTRICT	-	-	2,930.00	-
219	525200	MEMBERSHIP, EMPLOYEE	-	-	3,621.75	-
220	535200	INS, FIRE, CASUALTY, LIABILITY	-	-	140.00	-
221	545100	ADVERTISEMENTS REQ BY LAW	-	-	343.20	-
222	545200	LAWYERS' FEES	-	-	697.89	-
223	551200	CLASSROOM SPEAKERS	-	-	2,020.00	-
224	551300	INDEPENDENT CONTRACTOR	-	-	24,593.53	-
225	551900	OTH PERSONAL&CONSULT SVC	-	-	542,036.76	-
226	555100	POSTAGE	-	-	13,042.16	-
227	560900	DISTRICT VEHICLE USE	-	-	312.59	-
228	561000	RENT & LEASE, EQUIPMENT	-	-	4,700.08	-
229	562000	RENTS & LEASES, LAND/BLDGS	-	-	359,066.87	-
230	563000	RENTAL OF TRANSPORTATION	-	-	4,900.00	-
231	564000	RENTAL OF FILMS	-	-	18,207.70	-
232	565100	MAINTENANCE AGREEMT,EQUIP	-	-	68,748.33	-
233	565200	MAINTENANCE AGREE, SOFTWARE	-	-	4,234.04	-
234	565300	REPAIRS&MAINT NONINST EQUIP	-	-	2,125.62	-
235	565400	REPAIRS&MAINT INSTR EQUIPMT	-	-	18,983.88	-
236	565500	REPAIRS&MAINTENANCE BLDGS	-	-	18,390.20	-
237	575100	TRAVEL, ACADEMIC ADMIN	-	-	4,089.29	-
238	575120	TRAVEL, ACADEMIC EMPLOYEE	-	-	23,629.41	-
239	575200	TRAVEL, CLASSIFIED ADMINISTR	-	-	1,744.70	-
240	575210	TRAVEL, CLASSIFIED EMPLOYEE	-	-	5,401.09	-
241	575300	TRAVEL, STUDENT	-	-	50.00	-
242	575310	TRAVEL WITH STUDENT	-	-	9,532.31	-
243	575500	ATHLETIC ENTRY FEES	-	-	915.00	-
244	575800	FOOD FOR MEETINGS	-	-	5,086.53	-
245	580150	FUEL, GAS	-	-	60.19	-
246	580250	JANITORIAL SERVICES	-	-	842.00	-
247	580300	LAUNDRY/DRY CLEANING	-	-	4,052.02	-
248	580450	TELEPHONE	-	-	2,108.88	-
249	580500	TELEPHONE CONNECTIONS	-	-	630.72	-
250	580650	WATER	-	-	16,858.88	-
251	585100	ADMINISTRATIVE EXPENSE	-	-	137,797.96	-
252	585150	ADVERTISE NOT REQ BY LAW	-	-	6,915.00	-
253	585500	FINGERPRINTING	-	-	637.00	-
254	585750	PRINTING	-	-	133,019.54	-
255	585850	PUBLISHING EXPENSE	-	-	3,202.27	-
256	585900	ROYALTY EXPENSE	-	-	2,982.00	-
257	585910	LICENSING FEE	-	-	32,328.28	-
258		Other Oper Exp Subtotal	1,812,331.00	-	1,517,078.24	1,367,494.00
261						
262	600010	CAPITAL OUTLAY	50,625.00	-	-	23,089.00
263	644100	EQUIP INSTR ADDTL \$500 - \$4999	-	-	15,829.02	-
264	644300	EQUIPMENT INSTRUCTIONL >\$4,999	-	-	17,702.42	-
265	644700	EQUIP TECHNOLOGY INSTR >\$4,999	-	-	11,510.08	-
266		Capital Outlay Subtotal	50,625.00	-	45,041.52	23,089.00
267						
268	792510	PRP SET ASIDE	-	-	-	663,359.00
269	799010	CONTINGENCY HOLDING ACCOUNT	-	-	-	60,000.00
270		Other Outgoing Subtotal	-	-	-	723,359.00
271						
272		Expense Grand Total	66,735,659.00	-	62,846,365.23	66,995,380.00
273						

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16	111000	INSTRUCTIONAL SAL, CONTRACT		-	468,808.76	-
17	111010	INSTRUCTIONAL SALARY, CONTRACT		494,994.00	-	505,348.00
18		11's Instr Salaries - Contract		494,994.00	468,808.76	505,348.00
19	121000	ED ADMINISTRATOR, CONTRACT		-	157,699.65	-
20	121010	ED ADMINISTRATOR, CONTRACT		157,700.00	-	158,943.00
21	122100	COUNSELORS, CONTRACT		-	971,266.76	-
22	122110	COUNSELORS, CONTRACT		1,049,746.00	-	1,529,125.00
23	123100	DEAN, ACADEMIC CONTRACT		-	146,039.76	-
24	123110	DEAN, ACADEMIC CONTRACT		146,040.00	-	147,510.00
25	123200	DEPARTMENT CHAIR, CONTRACT		-	86,870.29	-
26	123210	DEPARTMENT CHAIR, CONTRACT		86,871.00	-	98,488.00
27	123400	DIRECTR/COORDINAT, ACA CONT		-	58,549.91	-
28	123410	DIRECTOR/COORDINATOR, ACA CON		58,550.00	-	61,565.00
29	123600	DIRECTOR/COORDINATOR, AA CONT		-	567,779.24	-
30	123610	DIRECTOR/COORDINATOR, AA CONT		647,288.00	-	630,813.00
31		12's Non-Instr Salaries - Contract		2,146,195.00	1,988,205.61	2,626,444.00
32	130010	INSTR SALARIES - OTHER		378,173.00	-	351,238.00
33	133100	INSTRUCTIONL ACADEMIC, HRLY		-	133,537.09	-
34	133300	INSTR ACADEMIC, HRLY SUMMR		-	13,467.75	-
35	134000	LOAD BANKING (FISCAL USE)		-	14,389.30	-
36	135300	OVERLOAD, CONTRACT INSTRUC		-	23,704.44	-
37	135700	OVERLOAD, SUMMER ACA HRLY		-	15,524.99	-
38	138200	STIPEND, HOURLY ACADEMIC		-	173,272.30	-
39		13's Instr Salaries - Other		378,173.00	373,895.87	351,238.00
40	140010	NON-INSTR SALARIES - OTHER		842,995.00	-	974,258.00
41	141100	COUNSELOR, HOURLY		-	129,723.66	-
42	144100	NON-INSTRUCT ACADEMIC, HRLY		-	373,570.98	-
43	145100	OVERLOAD, SUMMER NON-INSTR		-	159,716.00	-
44	146600	REPLC COUNSLR SUMMR HRLY		-	179,981.41	-
45		14's Non-Instr Salaries - Other		842,995.00	842,992.05	974,258.00
46		Academic Salaries Subtotal		3,862,357.00	3,673,902.29	4,457,288.00
47						
48	211000	EXCUTIVE ADMIN SUPPORT, CAST		-	70,674.00	-
49	211010	EXCUTIVE ADMIN SUPPORT, CAST		70,674.00	-	58,013.00
50	212100	SUPERVISOR, CAST		-	156,725.64	-
51	212110	SUPERVISOR, CAST		231,021.00	-	233,300.00
52	212200	CLASSIFIED REGULAR SALARY		-	3,018,086.89	-
53	212210	CLASSIFIED REGULAR SALARY		3,157,614.00	-	3,251,473.00
54	212600	NON-INSTRUCTNL ADMINISTRATORS		-	79,913.76	-
55	212610	NON-INSTRUCTNL ADMINISTRATORS		79,914.00	-	80,706.00
56		21's Non-Instr Salaries - Reg		3,539,223.00	3,325,400.29	3,623,492.00
58	230010	NON ACADEMIC SALARIES - OTHER		268,456.00	-	263,419.00
59	231100	HOURLY CLASSIFIED, TEMP		-	104,048.37	-
60	232100	OVERTIME CLASSIFIED SALARIED		-	24,711.55	-
61	232200	OVERTIME SUPERVISR SALRIED		-	414.29	-
62	235100	STUDENT EMPLOYEE		-	78,021.04	-
63		23's Non-Academic Salaries - Other		268,456.00	207,195.25	263,419.00
64	240010	INSTR AIDES - OTHER		76,643.00	-	51,934.00
65	241100	HRLY INSTR AIDE, DIRECT INSTR		-	69,447.15	-
66	241200	OT, INST AIDE CONT DIRECT INST		-	651.46	-
67		24's Instr Aides - Other		76,643.00	70,098.61	51,934.00
68		Non Acad Salaries Subtotal		3,884,322.00	3,602,694.15	3,938,845.00
69						
70	310010	STRS		289,476.00	-	288,466.00
71	311101	STRS ACADEMIC INSTRUCTORS		-	61,411.44	-
72	311201	STRS EDUCATIONAL ADMIN/SUP		-	160,052.95	-
73	311301	STRS OTHERACA NONINSTRUCT		-	54,011.48	-
74		31's STRS		289,476.00	275,475.87	288,466.00
75	320010	PERS		389,901.00	-	437,613.00
76	321201	PERS EDUCATIONAL ADMIN/SUP		-	46,279.14	-
77	321301	PERS OTHERACA NONINSTRUCT		-	4,542.41	-
78	322102	PERS CLASSIFIED		-	288,913.22	-
79	322202	PERS NON-INSTR ADMIN/SUPR		-	30,014.64	-
80		32's PERS		389,901.00	369,749.41	437,613.00
81	330010	FICA & MEDICARE (OASDI)		366,313.00	-	378,148.00

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82	331101	FICA ACADEMIC INSTRUCTORS	-	-	675.52	-
83	331201	FICA EDUCATIONAL ADMIN/SUP	-	-	23,490.94	-
84	331301	FICA OTHERACA NONINSTRUCT	-	-	6,060.85	-
85	332102	FICA CLASSIFIED	-	-	187,798.68	-
86	332202	FICA NON-INSTR ADMIN/SUPR	-	-	19,201.10	-
87	332302	FICA INSTR AIDE DIRECT INSTR	-	-	40.53	-
88	335101	MEDCA ACADEM INSTRUCTORS	-	-	9,235.48	-
89	335201	MEDCA EDUCATNL ADMIN/SUPV	-	-	30,305.28	-
90	335301	MEDCA OTH ACA NONINSTRUCT	-	-	11,364.97	-
91	336102	MEDCA CLASSIFIED	-	-	46,468.85	-
92	336202	MEDCA NON-INSTR ADMIN/SUP	-	-	4,490.58	-
93	336302	MEDCA INST AIDE DIRECT INSTR	-	-	1,016.48	-
94	33's	FICA & Medicare (OASDI)	366,313.00	340,149.26		378,148.00
95	340010	HEALTH & WELFARE	1,643,091.00	-		1,845,767.00
96	340101	MEDIC ACADEMIC INSTRUCTORS	-	-	59,252.56	-
97	340151	MEDIC EDUCATIONL ADMIN/SUP	-	-	264,276.76	-
98	340252	MEDICAL CLASSIFIED	-	-	627,261.92	-
99	340302	MEDIC NON-INSTR ADMIN/SUPR	-	-	46,490.46	-
100	341101	DENT ACADEMIC INSTRUCTORS	-	-	5,773.54	-
101	341151	DENT EDUCATIONAL ADMIN/SUP	-	-	25,014.04	-
102	341252	DENTAL CLASSIFIED	-	-	58,042.00	-
103	341302	DENT NON-INSTR ADMIN/SUPR	-	-	4,647.96	-
104	342101	VISION ACADEMIC INSTRUCTOR	-	-	1,293.79	-
105	342151	VISION EDUCATIONL ADMIN/SUP	-	-	5,608.38	-
106	342252	VISION CLASSIFIED	-	-	13,446.80	-
107	342302	VISION NON-INSTR ADMIN/SUP	-	-	1,033.02	-
108	343101	LIFE ACADEMIC INSTRUCTORS	-	-	609.66	-
109	343151	LIFE EDUCATIONAL ADMIN/SUPR	-	-	2,642.87	-
110	343252	LIFE CLASSIFIED	-	-	6,326.89	-
111	343302	LIFE NON-INSTR ADMIN/SUPR	-	-	486.84	-
112	344101	LTD ACADEMIC INSTRUCTORS	-	-	1,494.30	-
113	344151	LTD EDUCATIONAL ADMIN/SUPR	-	-	6,377.69	-
114	344252	LTD (DISABILITY) CLASSIFIED	-	-	9,733.09	-
115	344302	LTD NON-INSTR ADMIN/SUPR	-	-	1,009.86	-
116	345101	LTC ACADEMIC INSTRUCTORS	-	-	212.15	-
117	345151	LTC EDUCATIONAL ADMIN/SUPR	-	-	917.77	-
118	345252	LONG TERM CARE CLASSIFIED	-	-	2,204.14	-
119	345302	LTC NON-INSTR ADMIN/SUPR	-	-	169.02	-
120	348010	FUTURE RETIREE HEALTH-ACA	-	-	25,770.22	-
121	348020	FUTURE RETIREE HEALTH-NONACA	-	-	353,314.03	-
122	34's	Health & Welfare	1,643,091.00	1,523,409.76		1,845,767.00
123	350010	STATE UNEMP INSURANCE	23,997.00	-		63,027.00
124	351101	UNEMP ACADEMIC INSTRUCTOR	-	-	2,599.97	-
125	351201	UNEMP EDUCATIONL ADMN/SUP	-	-	7,193.71	-
126	351301	UNEMP OTH ACA NONINSTRUCT	-	-	3,023.68	-
127	352102	UNEMPLOYMENT CLASSIFIED	-	-	9,535.60	-
128	352202	UNEMP NON-INSTR ADMN/SUP	-	-	929.10	-
129	352302	UNEMP INSTR AIDE DIRECT INST	-	-	210.29	-
130	353102	UNEMP STUDENT	-	-	41.69	-
131	35's	State Unempl Insurance	23,997.00	23,534.04		63,027.00
132	360010	WORKER'S COMP	118,075.00	-		124,648.00
133	361101	WC ACADEMIC INSTRUCTORS	-	-	11,822.99	-
134	361201	WC EDUCATIONAL ADMIN/SUPR	-	-	34,558.74	-
135	361301	WC OTHER ACA NON INSTRUCT	-	-	11,886.52	-
136	362102	WC CLASSIFIED	-	-	45,633.44	-
137	362202	WC NON-INSTR ADMIN/SUPERV	-	-	4,426.60	-
138	362302	WC INSTR AIDE DIRECT INSTR	-	-	1,002.54	-
139	363102	WC STUDENT	-	-	1,309.90	-
140	36's	Workers' Comp	118,075.00	110,640.73		124,648.00
141	370010	APPLE	15,470.00	-		17,093.00
142	371101	APPLE ACADEMIC INSTRUCTOR	-	-	987.92	-
143	371301	APPLE OTH ACA NONINSTRUCT	-	-	1,086.85	-
144	372102	APPLE CLASSIFIED	-	-	4,393.52	-
145	372302	APPLE INST AIDE DIRECT INSTR	-	-	1,736.23	-

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14				Budget	Expended/Received	Budget
15	Account	Description			Year to Date	
146	37's	APPLE		15,470.00	8,204.52	17,093.00
148		Employee Benefits Subtotal		2,846,323.00	2,651,163.59	3,154,762.00
149						
150	400010	SUPPLIES & MATERIALS		125,639.00	-	132,990.00
151	411000	SOFTWARE LESS THAN \$5,000		-	7,698.90	-
152	422000	SUBSCRIPTIONS, PERIODICALS		-	1,761.96	-
153	431000	SUPPLIES&MATERIAL, INSTRUCT		-	47,103.51	-
154	441000	SUPPLIES&MATERIAL, NONINSTR		-	44,848.70	-
155	441100	SUPPLIES, INSTITUTIONAL		-	63.65	-
156	442000	COST OF FOOD, FOOD SERVICE		-	80.63	-
157	444000	GRADUATION GOWNS		-	(1,585.00)	-
158	446000	SHIPPING/HANDLING CHARGES		-	288.96	-
159		Supplies & Materials Subtotal		125,639.00	100,261.31	132,990.00
160						
161	500010	OTHER OPER EXP		402,746.00	-	364,916.00
162	525100	MEMBERSHIP, DISTRICT		-	14,411.00	-
163	525200	MEMBERSHIP, EMPLOYEE		-	2,900.00	-
164	535500	STUDENT ACCIDENT&HOSPITAL		-	235.00	-
165	551100	ATHLETIC OFFICIALS FEES		-	27,750.00	-
166	551300	INDEPENDENT CONTRACTOR		-	11,360.35	-
167	551900	OTH PERSONAL&CONSULT SVC		-	4,990.00	-
168	555100	POSTAGE		-	62,330.45	-
169	560900	DISTRICT VEHICLE USE		-	21,523.04	-
170	561000	RENT & LEASE, EQUIPMENT		-	1.26	-
171	562100	RENTAL OF FIELDS		-	10,375.00	-
172	563000	RENTAL OF TRANSPORTATION		-	17,791.99	-
173	565100	MAINTENANCE AGREEMT, EQUIP		-	2,921.49	-
174	565200	MAINTENANCE AGREE, SOFTWARE		-	2,192.81	-
175	565300	REPAIRS&MAINT NONINST EQUIP		-	7,464.34	-
176	565400	REPAIRS&MAINT INSTR EQUIPMT		-	5,647.52	-
177	565500	REPAIRS&MAINTENANCE BLDGS		-	2,081.76	-
178	575100	TRAVEL, ACADEMIC ADMIN		-	1,958.77	-
179	575120	TRAVEL, ACADEMIC EMPLOYEE		-	6,757.81	-
180	575200	TRAVEL, CLASSIFIED ADMINISTR		-	7,494.98	-
181	575210	TRAVEL, CLASSIFIED EMPLOYEE		-	4,198.32	-
182	575300	TRAVEL, STUDENT		-	34,576.76	-
183	575310	TRAVEL WITH STUDENT		-	3,820.75	-
184	575500	ATHLETIC ENTRY FEES		-	9,828.13	-
185	575700	STAFF DEVELOPMNT AT PALOMR		-	2,969.59	-
186	575800	FOOD FOR MEETINGS		-	2,396.40	-
187	580250	JANITORIAL SERVICES		-	176.00	-
188	580300	LAUNDRY/DRY CLEANING		-	3,000.00	-
189	580450	TELEPHONE		-	177.02	-
190	585100	ADMINISTRATIVE EXPENSE		-	2,874.00	-
191	585150	ADVERTISE NOT REQ BY LAW		-	920.00	-
192	585250	BANK CHARGES		-	375.00	-
193	585500	FINGERPRINTING		-	588.00	-
194	585750	PRINTING		-	44,531.85	-
195		Other Oper Exp Subtotal		402,746.00	320,619.39	364,916.00
196						
200						
201	785000	STUDENT LOANS		-	(343.00)	-
202		Other Outgoing Subtotal		-	(343.00)	-
203						
204		Expense Grand Total		11,121,387.00	10,348,297.73	12,048,801.00
205						

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2		Palomar College				
3		BUDGET REPORT				
4		Comparing Fiscal Years				
5		2010 and 2011				
6		Finance & Administrative Services				
7		Fund 11 Unrestricted, Without Designated				
9						
13				FY09-010	FY09-010	FY010-11
14				Budget	Expended/Received	Budget
15	Account	Description			Year to Date	
17	121000	ED ADMINISTRATOR, CONTRACT		-	156,476.25	-
18	121010	ED ADMINISTRATOR, CONTRACT		156,477.00	-	157,398.00
19		12's Non-Instr Salaries - Contract		156,477.00	156,476.25	157,398.00
22		Academic Salaries Subtotal		156,477.00	156,476.25	157,398.00
23						
24	211000	EXCUTIVE ADMIN SUPPORT, CAST		-	63,369.96	-
25	211010	EXCUTIVE ADMIN SUPPORT, CAST		63,370.00	-	58,013.00
26	212100	SUPERVISOR, CAST		-	705,461.57	-
27	212110	SUPERVISOR, CAST		860,596.00	-	823,087.00
28	212200	CLASSIFIED REGULAR SALARY		-	6,205,793.24	-
29	212210	CLASSIFIED REGULAR SALARY		6,598,855.00	-	6,744,407.00
30	212600	NON-INSTRUCTNL ADMINISTRATORS		-	1,127,444.89	-
31	212610	NON-INSTRUCTNL ADMINISTRATORS		1,127,446.00	-	1,226,433.00
32		21's Non-Instr Salaries - Reg		8,650,267.00	8,102,069.66	8,851,940.00
33	221000	INST AIDE CONTRACT, DIRECT INST		-	49,166.30	-
34	221010	INST AIDE CONTRACT, DIRECT INST		49,167.00	-	67,987.00
35		22's Instr Aides - Reg		49,167.00	49,166.30	67,987.00
36	230010	NON ACADEMIC SALARIES - OTHER		411,670.00	-	411,670.00
37	231100	HOURLY CLASSIFIED, TEMP		-	41,128.38	-
38	231400	HRLY ADMINISTRATOR NON INST		-	13,572.72	-
39	232100	OVERTIME CLASSIFIED SALARIED		-	14,325.87	-
40	232200	OVERTIME SUPERVISOR SALARIED		-	6,016.62	-
41	233100	REPLACE CLASSIFIED SALARY		-	50,854.75	-
42	235100	STUDENT EMPLOYEE		-	99,200.61	-
43		23's Non-Academic Salaries - Other		411,670.00	225,098.95	411,670.00
45		Non Acad Salaries Subtotal		9,111,104.00	8,376,334.91	9,331,597.00
46						
47	310010	STRS		12,910.00	-	12,986.00
48	311201	STRS EDUCATIONAL ADMIN/SUP		-	12,909.30	-
49		31's STRS		12,910.00	12,909.30	12,986.00
50	320010	PERS		836,423.00	-	950,843.00
51	322102	PERS CLASSIFIED		-	601,046.92	-
52	322202	PERS NON-INSTR ADMIN/SUPR		-	180,426.52	-
53	322302	PERS INSTR AIDE DIRECT INSTR		-	4,773.56	-
54		32's PERS		836,423.00	786,247.00	950,843.00
55	330010	FICA & MEDICARE (OASDI)		668,938.00	-	690,666.00
56	332102	FICA CLASSIFIED		-	386,657.69	-
57	332202	FICA NON-INSTR ADMIN/SUPR		-	111,230.26	-
58	332302	FICA INSTR AIDE DIRECT INSTR		-	2,899.25	-
59	335201	MEDCA EDUCATNL ADMIN/SUPV		-	2,254.22	-
60	336102	MEDCA CLASSIFIED		-	92,033.35	-
61	336202	MEDCA NON-INSTR ADMIN/SUP		-	27,718.00	-
62	336302	MEDCA INSTR AIDE DIRECT INSTR		-	678.05	-
63		33's FICA & Medicare (OASDI)		668,938.00	623,470.82	690,666.00
64	340010	HEALTH & WELFARE		2,373,574.00	-	2,666,672.00
65	340151	MEDIC EDUCATIONL ADMIN/SUP		-	13,447.86	-
66	340252	MEDICAL CLASSIFIED		-	1,137,563.06	-
67	340302	MEDIC NON-INSTR ADMIN/SUPR		-	242,065.60	-
68	340352	MEDIC INSTR AIDE DIRECT INST		-	10,199.18	-
69	341151	DENT EDUCATIONAL ADMIN/SUP		-	1,261.50	-
70	341252	DENTAL CLASSIFIED		-	112,689.59	-
71	341302	DENT NON-INSTR ADMIN/SUPR		-	24,000.90	-
72	341352	DENT INSTR AIDE DIRECT INSTR		-	930.08	-
73	342151	VISION EDUCATIONL ADMIN/SUP		-	256.68	-
74	342252	VISION CLASSIFIED		-	26,455.76	-
75	342302	VISION NON-INSTR ADMIN/SUP		-	5,433.06	-
76	342352	VISION INSTR AIDE DIRECT INST		-	188.24	-
77	343151	LIFE EDUCATIONAL ADMIN/SUPR		-	120.96	-
78	343252	LIFE CLASSIFIED		-	12,467.15	-
79	343302	LIFE NON-INSTR ADMIN/SUPR		-	2,550.24	-
80	343352	LIFE INSTR AIDE DIRECT INSTR		-	88.71	-
81	344151	LTD EDUCATIONAL ADMIN/SUPR		-	297.00	-
82	344252	LTD (DISABILITY) CLASSIFIED		-	20,001.78	-
83	344302	LTD NON-INSTR ADMIN/SUPR		-	5,473.44	-
84	344352	LTD INSTR AIDE DIRECT INSTR		-	162.28	-
85	345151	LTC EDUCATIONAL ADMIN/SUPR		-	42.00	-
86	345252	LONG TERM CARE CLASSIFIED		-	4,325.34	-
87	345302	LTC NON-INSTR ADMIN/SUPR		-	889.00	-
88	345352	LTC INSTR AIDE DIRECT INSTR		-	30.81	-
89	348010	FUTURE RETIREE HEALTH-ACA		-	2,565.54	-
90	348020	FUTURE RETIREE HEALTH-NONACA		-	527,999.77	-
91		34's Health & Welfare		2,373,574.00	2,151,505.53	2,666,672.00
92	350010	STATE UNEMP INSURANCE		26,425.00	-	71,194.00

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3				BUDGET REPORT		
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5				2010 and 2011		
6				Finance & Administrative Services		
7				Fund 11 Unrestricted, Without Designated		
9						
13				FY09-010	FY09-010	FY010-11
14				Budget	Expended/Received	Budget
15	Account	Description			Year to Date	
93	351201	UNEMP EDUCATIONL ADMN/SUP	-	-	466.39	-
94	352102	UNEMPLOYMENT CLASSIFIED	-	-	18,992.65	-
95	352202	UNEMP NON-INSTR ADMN/SUP	-	-	5,847.57	-
96	352302	UNEMP INSTR AIDE DIRECT INST	-	-	140.28	-
97	353102	UNEMP STUDENT	-	-	73.43	-
98	35's	State Unempl Insurance	26,425.00	25,520.32		71,194.00
99	360010	WORKER'S COMP	128,809.00	-	-	140,838.00
100	361201	WC EDUCATIONAL ADMIN/SUPR	-	-	2,237.59	-
101	362102	WC CLASSIFIED	-	-	90,553.16	-
102	362202	WC NON-INSTR ADMIN/SUPERV	-	-	27,410.36	-
103	362302	WC INSTR AIDE DIRECT INSTR	-	-	703.13	-
104	363102	WC STUDENT	-	-	1,418.60	-
105	36's	Workers' Comp	128,809.00	122,322.84		140,838.00
106	370010	APPLE	10,106.00	-	-	10,297.00
107	372102	APPLE CLASSIFIED	-	-	2,166.91	-
108	372202	APPLE NON-INSTR ADMN/SUPR	-	-	339.31	-
109	37's	APPLE	10,106.00	2,506.22		10,297.00
111		Employee Benefits Subtotal	4,057,185.00	3,724,482.03		4,543,496.00
112						
113	400010	SUPPLIES & MATERIALS	299,151.00	-	-	297,444.00
114	411000	SOFTWARE LESS THAN \$5,000	-	-	2,049.26	-
115	431000	SUPPLIES&MATERIAL, INSTRUCT	-	-	20,459.91	-
116	441000	SUPPLIES&MATERIAL, NONINSTR	-	-	157,750.30	-
117		Supplies & Materials Subtotal	299,151.00	180,259.47		297,444.00
118						
119	500010	OTHER OPER EXP	6,160,546.00	-	-	694,617.00
120	511000	AUDIT	-	-	94,979.37	-
121	515300	SOFTWARE LICENSING FEES	-	-	351,252.12	-
122	525100	MEMBERSHIP, DISTRICT	-	-	2,035.35	-
123	535200	INS, FIRE, CASUALTY, LIABILITY	-	-	603,529.81	-
124	535500	STUDENT ACCIDENT&HOSPITAL	-	-	59,483.33	-
125	545100	ADVERTISEMENTS REQ BY LAW	-	-	463.39	-
126	545200	LAWYERS' FEES	-	-	6,234.82	-
127	545300	LEGAL JUDGEMENTS	-	-	20,000.00	-
128	551300	INDEPENDENT CONTRACTOR	-	-	45,311.24	-
129	551600	WARRANT RECONCILIATION	-	-	6,327.69	-
130	551900	OTH PERSONAL&CONSULT SVC	-	-	238,756.80	-
131	555100	POSTAGE	-	-	21,732.24	-
132	561000	RENT & LEASE, EQUIPMENT	-	-	2,383.68	-
133	565100	MAINTENANCE AGREEMT, EQUIP	-	-	68,996.40	-
134	565200	MAINTENCE AGREE, SOFTWARE	-	-	537,891.76	-
135	565300	REPAIRS&MAINT NONINST EQUIP	-	-	47,408.53	-
136	565500	REPAIRS&MAINTENANCE BLDGS	-	-	192,295.83	-
137	575100	TRAVEL, ACADEMIC ADMIN	-	-	39.00	-
138	575200	TRAVEL, CLASSIFIED ADMINISTR	-	-	8,956.51	-
139	575210	TRAVEL, CLASSIFIED EMPLOYEE	-	-	11,426.32	-
140	575700	STAFF DEVLOPMNT AT PALOMR	-	-	3,800.00	-
141	575800	FOOD FOR MEETINGS	-	-	865.92	-
142	580100	ELECTRICITY	-	-	1,589,597.30	-
143	580150	FUEL, GAS	-	-	162,872.28	-
144	580200	GASOLINE AND OIL	-	-	32,921.17	-
145	580250	JANITORIAL SERVICES	-	-	40.00	-
146	580300	LAUNDRY/DRY CLEANING	-	-	7,546.89	-
147	580350	PEST CONTROL	-	-	813.80	-
148	580400	SEWAGE	-	-	83,468.85	-
149	580450	TELEPHONE	-	-	42,951.65	-
150	580500	TELEPHONE CONNECTIONS	-	-	60,013.74	-
151	580550	WASTE DISPOSAL	-	-	81,538.76	-
152	580600	WASTE DISPOSAL, HAZARDOUS	-	-	80,791.96	-
153	580650	WATER	-	-	159,459.23	-
154	585100	ADMINISTRATIVE EXPENSE	-	-	120.00	-
155	585250	BANK CHARGES	-	-	3,021.99	-
156	585260	BANK CREDIT CARD EXPENSE	-	-	228,649.39	-
157	585500	FINGERPRINTING	-	-	49.00	-
158	585620	BOND COSTS	-	-	2,000.00	-
159	585750	PRINTING	-	-	8,769.41	-
160	585910	LICENSING FEE	-	-	276.69	-
161		Other Oper Exp Subtotal	6,160,546.00	4,869,072.22		694,617.00
162						
168						
169	Expense Grand Total		19,784,463.00	17,306,624.88		15,024,552.00
170						

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12						
13				FY09-010	FY09-010	FY010-11
14				Budget	Expended/Received	Budget
15	Account	Description			Year to Date	
17	121000	ED ADMINISTRATOR, CONTRACT		-	158,170.68	-
18	121010	ED ADMINISTRATOR, CONTRACT		158,171.00	-	159,242.00
19	12's	Non-Instr Salaries - Contract		158,171.00	158,170.68	159,242.00
21	140010	NON-INSTR SALARIES - OTHER		-	-	4,928.00
22	14's	Non-Instr Salaries - Other		-	-	4,928.00
23		Academic Salaries Subtotal		158,171.00	158,170.68	164,170.00
24						
25	211000	EXCUTIVE ADMIN SUPPORT, CAST		-	20,520.39	-
26	211010	EXCUTIVE ADMIN SUPPORT, CAST		21,381.00	-	75,324.00
27	212100	SUPERVISOR, CAST		-	162,021.94	-
28	212110	SUPERVISOR, CAST		162,022.00	-	72,088.00
29	212200	CLASSIFIED REGULAR SALARY		-	381,717.08	-
30	212210	CLASSIFIED REGULAR SALARY		397,596.00	-	400,464.00
31	212600	NON-INSTRUCTNL ADMINISTRATORS		-	62,922.72	-
32	212610	NON-INSTRUCTNL ADMINISTRATORS		67,432.00	-	110,166.00
33	21's	Non-Instr Salaries - Reg		648,431.00	627,182.13	658,042.00
35	230010	NON ACADEMIC SALARIES - OTHER		80,291.00	-	59,810.00
36	231100	HOURLY CLASSIFIED, TEMP		-	39,113.75	-
37	234100	SERVICE PROVIDER CLASSIFIED		-	37,776.46	-
38	235100	STUDENT EMPLOYEE		-	775.53	-
39	23's	Non-Academic Salaries - Other		80,291.00	77,665.74	59,810.00
41		Non Acad Salaries Subtotal		728,722.00	704,847.87	717,852.00
42						
43	310010	STRS		-	-	278.00
44	31's	STRS		-	-	278.00
45	320010	PERS		76,187.00	-	83,952.00
46	321201	PERS EDUCATIONAL ADMIN/SUP		-	15,190.56	-
47	322102	PERS CLASSIFIED		-	37,045.47	-
48	322202	PERS NON-INSTR ADMIN/SUPR		-	23,832.22	-
49	32's	PERS		76,187.00	76,068.25	83,952.00
50	330010	FICA & MEDICARE (OASDI)		60,471.00	-	61,342.00
51	331201	FICA EDUCATIONAL ADMIN/SUP		-	6,521.44	-
52	332102	FICA CLASSIFIED		-	23,237.02	-
53	332202	FICA NON-INSTR ADMIN/SUPR		-	14,632.30	-
54	335201	MEDCA EDUCATNL ADMIN/SUPV		-	2,278.20	-
55	336102	MEDCA CLASSIFIED		-	6,549.37	-
56	336202	MEDCA NON-INSTR ADMIN/SUP		-	3,422.04	-
57	33's	FICA & Medicare (OASDI)		60,471.00	56,640.37	61,342.00
58	340010	HEALTH & WELFARE		211,799.00	-	232,903.00
59	340151	MEDIC EDUCATIONL ADMIN/SUP		-	13,447.86	-
60	340252	MEDICAL CLASSIFIED		-	90,140.30	-
61	340302	MEDIC NON-INSTR ADMIN/SUPR		-	41,507.52	-
62	341151	DENT EDUCATIONAL ADMIN/SUP		-	1,046.70	-
63	341252	DENTAL CLASSIFIED		-	7,310.59	-
64	341302	DENT NON-INSTR ADMIN/SUPR		-	3,226.87	-
65	342151	VISION EDUCATIONL ADMIN/SUP		-	256.68	-
66	342252	VISION CLASSIFIED		-	1,792.94	-
67	342302	VISION NON-INSTR ADMIN/SUP		-	790.36	-
68	343151	LIFE EDUCATIONAL ADMIN/SUPR		-	120.96	-
69	343252	LIFE CLASSIFIED		-	844.92	-
70	343302	LIFE NON-INSTR ADMIN/SUPR		-	372.47	-
71	344151	LTD EDUCATIONAL ADMIN/SUPR		-	297.00	-
72	344252	LTD (DISABILITY) CLASSIFIED		-	1,255.17	-
73	344302	LTD NON-INSTR ADMIN/SUPR		-	774.44	-
74	345151	LTC EDUCATIONAL ADMIN/SUPR		-	42.00	-
75	345252	LONG TERM CARE CLASSIFIED		-	293.38	-
76	345302	LTC NON-INSTR ADMIN/SUPR		-	129.32	-
77	348020	FUTURE RETIREE HEALTH-NONACA		-	48,148.33	-
78	34's	Health & Welfare		211,799.00	211,797.81	232,903.00
79	350010	STATE UNEMP INSURANCE		2,567.00	-	6,411.00
80	351201	UNEMP EDUCATIONL ADMN/SUP		-	471.35	-
81	352102	UNEMPLOYMENT CLASSIFIED		-	1,382.80	-
82	352202	UNEMP NON-INSTR ADMN/SUP		-	708.00	-
83	353102	UNEMP STUDENT		-	0.40	-
84	35's	State Unempl Insurance		2,567.00	2,562.55	6,411.00
85	360010	WORKER'S COMP		12,342.00	-	12,679.00

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12						
13				FY09-010	FY09-010	FY010-11
14				Budget	Expended/Received	Budget
15	Account	Description			Year to Date	
86	361201	WC EDUCATIONAL ADMIN/SUPR		-	2,261.89	-
87	362102	WC CLASSIFIED		-	6,558.02	-
88	362202	WC NON-INSTR ADMIN/SUPERV		-	3,510.16	-
89	363102	WC STUDENT		-	11.09	-
90	36's	Workers' Comp		12,342.00	12,341.16	12,679.00
91	370010	APPLE		2,003.00	-	1,526.00
92	372102	APPLE CLASSIFIED		-	1,922.32	-
93	37's	APPLE		2,003.00	1,922.32	1,526.00
94	390010	OTHER BENEFITS		1,240.00	-	2,500.00
95	398000	TB TESTS FOR EMPLOYEES		-	1,240.00	-
96	39's	Other Benefits		1,240.00	1,240.00	2,500.00
97		Employee Benefits Subtotal		366,609.00	362,572.46	401,591.00
98						
99	400010	SUPPLIES & MATERIALS		27,160.00	-	21,769.00
100	411000	SOFTWARE LESS THAN \$5,000		-	679.48	-
101	421000	BOOKS, MAGAZINES, PERIODCLS		-	99.00	-
102	422000	SUBSCRIPTIONS, PERIODICALS		-	830.92	-
103	441000	SUPPLIES&MATERIAL,NONINSTR		-	22,773.41	-
104	441100	SUPPLIES, INSTITUTIONAL		-	497.21	-
105		Supplies & Materials Subtotal		27,160.00	24,880.02	21,769.00
106						
107	500010	OTHER OPER EXP		65,580.00	-	95,723.00
108	515300	SOFTWARE LICENSING FEES		-	1,293.23	-
109	545100	ADVERTISEMENTS REQ BY LAW		-	23,597.00	-
110	551300	INDEPENDENT CONTRACTOR		-	91.50	-
111	551900	OTH PERSONAL&CONSULT SVC		-	130.00	-
112	555100	POSTAGE		-	1,885.63	-
113	565300	REPAIRS&MAINT NONINST EQUIP		-	75.00	-
114	565500	REPAIRS&MAINTENANCE BLDGS		-	64.92	-
115	575100	TRAVEL, ACADEMIC ADMIN		-	506.40	-
116	575120	TRAVEL, ACADEMIC EMPLOYEE		-	68.00	-
117	575200	TRAVEL, CLASSIFIED ADMINISTR		-	379.75	-
118	575210	TRAVEL, CLASSIFIED EMPLOYEE		-	307.10	-
119	575800	FOOD FOR MEETINGS		-	288.51	-
120	585500	FINGERPRINTING		-	49.00	-
121	585750	PRINTING		-	2,931.24	-
122		Other Oper Exp Subtotal		65,580.00	31,667.28	95,723.00
125						
126	600010	CAPITAL OUTLAY		5,310.00	-	1,959.00
127	643000	LEASE PURCHASE EQUIPMENT		-	770.67	-
128	644400	EQUIP NONINS ADDL \$500 - \$4999		-	4,194.71	-
129		Capital Outlay Subtotal		5,310.00	4,965.38	1,959.00
132						
133	Expense Grand Total			1,351,552.00	1,287,103.69	1,403,064.00
134						

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15	Account	Description		FY09-010 Budget	FY09-010 Expended/Received Year to Date	FY010-11 Budget
17	121100	SUPRT/PRESIDENT, CONTRACT		-	223,581.22	-
18	121110	SUPRT/PRESIDENT, CONTRACT		223,582.00	-	226,804.00
19	121300	PRESIDENT'S AUTO ALLOWANCE		-	9,935.66	-
20	121310	PRESIDENT'S AUTO ALLOWANCE		9,936.00	-	15,925.00
21	123600	DIRECTOR/COORDINATOR, AA CONT		-	131,607.36	-
22	123610	DIRECTOR/COORDINATOR, AA CONT		131,608.00	-	132,927.00
23		12's Non-Instr Salaries - Contract		365,126.00	365,124.24	375,656.00
26		Academic Salaries Subtotal		365,126.00	365,124.24	375,656.00
27						
28	211000	EXCUTIVE ADMIN SUPPORT, CAST		-	156,282.24	-
29	211010	EXCUTIVE ADMIN SUPPORT, CAST		156,283.00	-	157,831.00
30	212200	CLASSIFIED REGULAR SALARY		-	393,579.81	-
31	212210	CLASSIFIED REGULAR SALARY		393,581.00	-	413,490.00
32	212600	NON-INSTRUCTNL ADMINISTRATORS		-	393,982.10	-
33	212610	NON-INSTRUCTNL ADMINISTRATORS		393,984.00	-	397,861.00
34		21's Non-Instr Salaries - Reg		943,848.00	943,844.15	969,182.00
36	230010	NON ACADEMIC SALARIES - OTHER		15,314.00	-	15,314.00
37	231100	HOURLY CLASSIFIED, TEMP		-	1,163.52	-
38		23's Non-Academic Salaries - Other		15,314.00	1,163.52	15,314.00
40		Non Acad Salaries Subtotal		959,162.00	945,007.67	984,496.00
41						
42	310010	STRS		24,508.00	-	25,272.00
43	311201	STRS EDUCATIONAL ADMIN/SUP		-	19,265.12	-
44	312102	STRS CLASSIFIED		-	5,241.97	-
45		31's STRS		24,508.00	24,507.09	25,272.00
46	320010	PERS		98,781.00	-	111,201.00
47	321201	PERS EDUCATIONAL ADMIN/SUP		-	12,777.72	-
48	322102	PERS CLASSIFIED		-	32,563.81	-
49	322202	PERS NON-INSTR ADMIN/SUPR		-	53,425.15	-
50		32's PERS		98,781.00	98,766.68	111,201.00
51	330010	FICA & MEDICARE (OASDI)		82,219.00	-	84,126.00
52	331201	FICA EDUCATIONAL ADMIN/SUP		-	6,606.37	-
53	332102	FICA CLASSIFIED		-	20,784.10	-
54	332202	FICA NON-INSTR ADMIN/SUPR		-	32,490.30	-
55	335201	MEDCA EDUCATNL ADMIN/SUPV		-	5,297.06	-
56	336102	MEDCA CLASSIFIED		-	5,883.25	-
57	336202	MEDCA NON-INSTR ADMIN/SUP		-	7,945.21	-
58		33's FICA & Medicare (OASDI)		82,219.00	79,006.29	84,126.00
59	340010	HEALTH & WELFARE		259,197.00	-	286,493.00
60	340151	MEDIC EDUCATIONL ADMIN/SUP		-	26,895.72	-
61	340252	MEDICAL CLASSIFIED		-	72,049.14	-
62	340302	MEDIC NON-INSTR ADMIN/SUPR		-	73,135.44	-
63	341151	DENT EDUCATIONAL ADMIN/SUP		-	2,093.40	-
64	341252	DENTAL CLASSIFIED		-	6,704.34	-
65	341302	DENT NON-INSTR ADMIN/SUPR		-	6,495.00	-
66	342151	VISION EDUCATIONL ADMIN/SUP		-	513.36	-
67	342252	VISION CLASSIFIED		-	1,591.44	-
68	342302	VISION NON-INSTR ADMIN/SUP		-	1,540.08	-
69	343151	LIFE EDUCATIONAL ADMIN/SUPR		-	241.92	-
70	343252	LIFE CLASSIFIED		-	750.00	-
71	343302	LIFE NON-INSTR ADMIN/SUPR		-	725.76	-
72	344151	LTD EDUCATIONAL ADMIN/SUPR		-	594.00	-
73	344252	LTD (DISABILITY) CLASSIFIED		-	1,220.48	-
74	344302	LTD NON-INSTR ADMIN/SUPR		-	1,654.32	-
75	345151	LTC EDUCATIONAL ADMIN/SUPR		-	84.00	-
76	345252	LONG TERM CARE CLASSIFIED		-	260.40	-
77	345302	LTC NON-INSTR ADMIN/SUPR		-	252.00	-
78	348020	FUTURE RETIREE HEALTH-NONACA		-	62,394.84	-
79		34's Health & Welfare		259,197.00	259,195.64	286,493.00
80	350010	STATE UNEMP INSURANCE		3,971.00	-	10,210.00
81	351201	UNEMP EDUCATIONL ADMN/SUP		-	1,095.96	-
82	352102	UNEMPLOYMENT CLASSIFIED		-	1,200.52	-
83	352202	UNEMP NON-INSTR ADMN/SUP		-	1,643.84	-
84		35's State Unempl Insurance		3,971.00	3,940.32	10,210.00
85	360010	WORKER'S COMP		18,819.00	-	20,193.00
86	361201	WC EDUCATIONAL ADMIN/SUPR		-	5,221.28	-

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15	Account	Description		FY09-010 Budget	FY09-010 Expended/Received Year to Date	FY010-11 Budget
87	362102	WC CLASSIFIED		-	5,721.58	-
88	362202	WC NON-INSTR ADMIN/SUPERV		-	7,868.75	-
89		36's Workers' Comp		18,819.00	18,811.81	20,193.00
90	370010	APPLE		23.00	-	384.00
91	372102	APPLE CLASSIFIED		-	22.91	-
92		37's APPLE		23.00	22.91	384.00
94		Employee Benefits Subtotal		487,518.00	484,250.54	537,879.00
95						
96	400010	SUPPLIES & MATERIALS		15,638.00	-	15,638.00
97	421000	BOOKS,MAGAZINES,PERIODCLS		-	42.05	-
98	422000	SUBSCRIPTIONS, PERIODICALS		-	195.00	-
99	431000	SUPPLIES&MATERIAL,INSTRUCT		-	49.00	-
100	441000	SUPPLIES&MATERIAL,NONINSTR		-	8,078.41	-
101	442000	COST OF FOOD, FOOD SERVICE		-	14.95	-
102		Supplies & Materials Subtotal		15,638.00	8,379.41	15,638.00
103						
104	500010	OTHER OPER EXP		635,247.00	-	617,206.00
105	525100	MEMBERSHIP, DISTRICT		-	12,817.90	-
106	525200	MEMBERSHIP, EMPLOYEE		-	1,708.20	-
107	545100	ADVERTISEMENTS REQ BY LAW		-	349.80	-
108	545200	LAWYERS' FEES		-	3,205.96	-
109	551300	INDEPENDENT CONTRACTOR		-	1,196.06	-
110	555100	POSTAGE		-	109,785.31	-
111	560900	DISTRICT VEHICLE USE		-	139.50	-
112	565100	MAINTENANCE AGREEMT,EQUIP		-	32.76	-
113	565200	MAINTENANCE AGREE,SOFTWARE		-	1,039.86	-
114	565300	REPAIRS&MAINT NONINST EQUIP		-	80.81	-
115	565500	REPAIRS&MAINTENANCE BLDGS		-	256.56	-
116	575100	TRAVEL, ACADEMIC ADMIN		-	5,579.42	-
117	575120	TRAVEL, ACADEMIC EMPLOYEE		-	434.03	-
118	575200	TRAVEL, CLASSIFIED ADMINISTR		-	3,164.49	-
119	575210	TRAVEL, CLASSIFIED EMPLOYEE		-	2,127.73	-
120	575300	TRAVEL, STUDENT		-	343.98	-
121	575800	FOOD FOR MEETINGS		-	4,293.14	-
122	580150	FUEL, GAS		-	15.00	-
123	580450	TELEPHONE		-	1,472.99	-
124	580500	TELEPHONE CONNECTIONS		-	2,259.00	-
125	585150	ADVERTISE NOT REQ BY LAW		-	26,244.01	-
126	585750	PRINTING		-	215,137.92	-
127	585850	PUBLISHING EXPENSE		-	3,900.00	-
128		Other Oper Exp Subtotal		635,247.00	395,584.43	617,206.00
131						
132	600010	CAPITAL OUTLAY		2,050.00	-	-
133	644400	EQUIP NONINS ADDL \$500 - \$4999		-	1,921.99	-
134		Capital Outlay Subtotal		2,050.00	1,921.99	-
137						
138	Expense Grand Total			2,464,741.00	2,200,268.28	2,530,875.00
139						

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4				Comparing Fiscal Years		
5				2010 and 2011		
6				Governing Board		
7				Fund 11 Unrestricted, Without Designated		
12						
13				FY09-010	FY09-010	FY010-11
14				Budget	Expended/Received	Budget
15	Account	Description			Year to Date	
21						
22	212400	GOVERNING BOARD		-	27,300.00	-
23	212410	GOVERNING BOARD		27,300.00	-	30,240.00
24		21's Non-Instr Salaries - Reg		27,300.00	27,300.00	30,240.00
28		Non Acad Salaries Subtotal		27,300.00	27,300.00	30,240.00
29						
32	330010	FICA & MEDICARE (OASDI)		1,519.00	-	2,314.00
33	332102	FICA CLASSIFIED		-	26.04	-
34	332202	FICA NON-INSTR ADMIN/SUPR		-	1,079.54	-
35	336102	MEDCA CLASSIFIED		-	6.09	-
36	336202	MEDCA NON-INSTR ADMIN/SUP		-	407.33	-
37		33's FICA & Medicare (OASDI)		1,519.00	1,519.00	2,314.00
38	340010	HEALTH & WELFARE		59,657.00	-	68,856.00
39	340302	MEDIC NON-INSTR ADMIN/SUPR		-	53,791.44	-
40	341302	DENT NON-INSTR ADMIN/SUPR		-	4,186.80	-
41	342302	VISION NON-INSTR ADMIN/SUP		-	1,026.72	-
42	343302	LIFE NON-INSTR ADMIN/SUPR		-	483.84	-
43	345302	LTC NON-INSTR ADMIN/SUPR		-	168.00	-
44		34's Health & Welfare		59,657.00	59,656.80	68,856.00
45	350010	STATE UNEMP INSURANCE		2.00	-	38.00
46	352202	UNEMP NON-INSTR ADMIN/SUP		-	1.26	-
47		35's State Unempl Insurance		2.00	1.26	38.00
48	360010	WORKER'S COMP		391.00	-	449.00
49	362102	WC CLASSIFIED		-	6.01	-
50	362202	WC NON-INSTR ADMIN/SUPERV		-	384.64	-
51		36's Workers' Comp		391.00	390.65	449.00
54		Employee Benefits Subtotal		61,569.00	61,567.71	71,657.00
55						
56	400010	SUPPLIES & MATERIALS		1,715.00	-	1,715.00
57	441000	SUPPLIES&MATERIAL,NONINSTR		-	1,706.25	-
58		Supplies & Materials Subtotal		1,715.00	1,706.25	1,715.00
59						
60	500010	OTHER OPER EXP		133,000.00	-	145,250.00
61	525100	MEMBERSHIP, DISTRICT		-	104,106.90	-
62	551300	INDEPENDENT CONTRACTOR		-	13,471.28	-
63	555100	POSTAGE		-	1,181.43	-
64	575200	TRAVEL, CLASSIFIED ADMINISTR		-	10,157.81	-
65	575300	TRAVEL, STUDENT		-	952.13	-
66	575800	FOOD FOR MEETINGS		-	309.55	-
67		Other Oper Exp Subtotal		133,000.00	130,179.10	145,250.00
68						
74						
75	Expense Grand Total			223,584.00	220,753.06	248,862.00
76						

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2				Palomar College		
3				BUDGET REPORT		
4				Comparing Fiscal Years		
5				2010 and 2011		
6				Institutional		
7				Fund 11 Unrestricted, Without Designated		
12						
13				FY09-010	FY09-010	FY010-11
14				Budget	Expended/Received	Budget
15	Account	Description			Year to Date	
16	111010	INSTRUCTIONAL SALARY, CONTRACT		(674,496.00)	-	(750,000.00)
17	119901	SUSPENSE ACA CONTRACT PAY		-	(380,398.00)	-
18		11's Instr Salaries - Contract		(674,496.00)	(380,398.00)	(750,000.00)
19	123400	DIRECTR/COORDINAT,ACA CONT		-	109,873.01	-
20	123410	DIRECTOR/COORDINATOR, ACA CON		109,874.00	-	112,597.00
21	129900	SUSPENSE NONINST CONT PAY		7,231.00	-	-
22	129901	SUSPENSE NONINST CONT PAY		-	(9,938.00)	-
23		12's Non-Instr Salaries - Contract		117,105.00	99,935.01	112,597.00
24	130010	INSTR SALARIES - OTHER		205,663.00	-	275,000.00
25	133110	OFFICE HOURS ADJUNCT FACULTY		-	(1,741.00)	-
26	139900	SUSPENSE ACA INST HRLY PAY		-	(270,848.00)	-
27		13's Instr Salaries - Other		205,663.00	(272,589.00)	275,000.00
28	140010	NON-INSTR SALARIES - OTHER		9,081.00	-	20,439.00
29	144100	NON-INSTRUCT ACADEMIC,HRLY		-	10,482.94	-
30	146500	REPLACE SAL COUNSLR, HRLY		-	376.89	-
31	149900	SUSPENSE NONINS OTHERPAY		-	(29,570.00)	-
32		14's Non-Instr Salaries - Other		9,081.00	(18,710.17)	20,439.00
33		Academic Salaries Subtotal		(342,647.00)	(571,762.16)	(341,964.00)
34						
35	212200	CLASSIFIED REGULAR SALARY		-	49,994.76	-
36	212210	CLASSIFIED REGULAR SALARY		(450,005.00)	-	(449,506.00)
37	219900	CONTRACT NEGOTIATIONS NON-INST		-	227,846.00	-
38	219910	CONTRACT NEGOTIATIONS NON-INST		293,675.00	-	245,926.00
39		21's Non-Instr Salaries - Reg		(156,330.00)	277,840.76	(203,580.00)
40	229900	SUSPENSE INSTRADID CONT PAY		1,283.00	-	-
41	229901	SUSPENSE INSTRADID CONT PAY		-	(1,284.00)	-
42		22's Instr Aides - Reg		1,283.00	(1,284.00)	-
45		Non Acad Salaries Subtotal		(155,047.00)	276,556.76	(203,580.00)
46						
47	310010	STRS		(33,616.00)	-	(51,437.00)
48	311101	STRS ACADEMIC INSTRUCTORS		-	31.09	-
49	311201	STRS EDUCATIONAL ADMIN/SUP		-	9,017.10	-
50	311301	STRS OTHERACA NONINSTRUCT		-	823.57	-
51	319900	SUSPENSE STRS		-	(56,949.00)	-
52		31's STRS		(33,616.00)	(47,077.24)	(51,437.00)
53	320010	PERS		(29,435.00)	-	(45,592.00)
54	322102	PERS CLASSIFIED		-	4,854.00	-
55	329900	SUSPENSE PERS		-	2,129.00	-
56		32's PERS		(29,435.00)	6,983.00	(45,592.00)
57	330010	FICA & MEDICARE (OASDI)		(36,536.00)	-	(43,285.00)
58	332102	FICA CLASSIFIED		-	3,104.97	-
59	335101	MEDCA ACADEM INSTRUCTORS		-	5.46	-
60	335201	MEDCA EDUCATNL ADMIN/SUPV		-	1,591.57	-
61	335301	MEDCA OTH ACA NONINSTRUCT		-	152.01	-
62	336102	MEDCA CLASSIFIED		-	726.15	-
63	339900	SUSPENSE MEDCA		-	(11,587.00)	-
64		33's FICA & Medicare (OASDI)		(36,536.00)	(6,006.84)	(43,285.00)
65	340010	HEALTH & WELFARE		365,215.00	-	186,937.00
66	340120	MEDIC ACADEMIC ADJUNCT		-	40,253.45	-
67	340151	MEDIC EDUCATIONL ADMIN/SUP		-	15,792.57	-
68	340252	MEDICAL CLASSIFIED		-	16,137.42	-
69	341151	DENT EDUCATIONAL ADMIN/SUP		-	1,415.31	-
70	341252	DENTAL CLASSIFIED		-	1,470.84	-
71	342151	VISION EDUCATIONL ADMIN/SUP		-	300.78	-
72	342252	VISION CLASSIFIED		-	308.04	-
73	343151	LIFE EDUCATIONAL ADMIN/SUPR		-	141.87	-
74	343252	LIFE CLASSIFIED		-	145.20	-
75	344151	LTD EDUCATIONAL ADMIN/SUPR		-	344.00	-
76	344252	LTD (DISABILITY) CLASSIFIED		-	197.04	-
77	345151	LTC EDUCATIONAL ADMIN/SUPR		-	49.20	-
78	345252	LONG TERM CARE CLASSIFIED		-	50.40	-
79	348010	FUTURE RETIREE HEALTH-ACA		-	125,455.00	-
80	348020	FUTURE RETIREE HEALTH-NONACA		-	164,750.12	-
81	349900	SUSPENSE H&W		-	(2,254.00)	-
82		34's Health & Welfare		365,215.00	364,557.24	186,937.00
83	350010	STATE UNEMP INSURANCE		(17.00)	-	(7,992.00)
84	351101	UNEMP ACADEMIC INSTRUCTOR		-	1.13	-
85	351201	UNEMP EDUCATIONL ADMN/SUP		-	356.85	-
86	351301	UNEMP OTH ACA NONINSTRUCT		-	31.45	-

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4				Comparing Fiscal Years		
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6				Institutional		
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12						
13				FY09-010	FY09-010	FY010-11
14				Budget	Expended/Received	Budget
15	Account	Description			Year to Date	
87	352102	UNEMPLOYMENT CLASSIFIED	-	-	150.20	-
88	359900	SUSPENSE UNEMPLOYMENT	-	-	475.00	-
89	35's	State Unempl Insurance	(17.00)	-	1,014.63	(7,992.00)
90	360010	WORKER'S COMP	(10,652.00)	-	-	(15,819.00)
91	361101	WC ACADEMIC INSTRUCTORS	-	-	5.39	-
92	361201	WC EDUCATIONAL ADMIN/SUPR	-	-	1,571.14	-
93	361301	WC OTHER ACA NON INSTRUCT	-	-	149.91	-
94	362102	WC CLASSIFIED	-	-	714.96	-
95	369900	SUSPENSE WORKERS COMP	-	-	(9,833.00)	-
96	36's	Workers' Comp	(10,652.00)	-	(7,391.60)	(15,819.00)
97	370010	APPLE	1,137.00	-	-	120.00
98	371301	APPLE OTH ACA NONINSTRUCT	-	-	12.50	-
99	37's	APPLE	1,137.00	-	12.50	120.00
100	390010	OTHER BENEFITS	89,352.00	-	-	82,771.00
101	391400	SUPPLEMNT EARLY RETIRE PR	-	-	84,232.44	-
102	394101	ACA BENEFITS TO SPREAD	-	-	309,574.21	-
103	394202	CLASSIFD BENEFITS TO SPREAD	-	-	238,121.63	-
104	395201	ACCURED VACATN ACA NONINS	-	-	(73,815.33)	-
105	398100	EMPLOYEE COSTS/HEALTH SERVICES	-	-	2,730.00	-
106	39's	Other Benefits	89,352.00	-	560,842.95	82,771.00
107		Employee Benefits Subtotal	345,448.00	-	872,934.64	105,703.00
108						
109	400010	SUPPLIES & MATERIALS	2,116.00	-	-	1,500.00
110	441000	SUPPLIES&MATERIAL, NONINSTR	-	-	1,128.93	-
111		Supplies & Materials Subtotal	2,116.00	-	1,128.93	1,500.00
112						
113	500010	OTHER OPER EXP	(2,304,568.00)	-	-	3,062,933.00
114	525100	MEMBERSHIP, DISTRICT	-	-	3,000.00	-
115	535300	INS DEDUCTIBLE, GENL LIAB INS	-	-	4,765.80	-
116	545200	LAWYERS' FEES	-	-	147,484.33	-
117	551100	ATHLETIC OFFICIALS FEES	-	-	75.00	-
118	551900	OTH PERSONAL&CONSULT SVC	-	-	10,567.96	-
119	555100	POSTAGE	-	-	204.11	-
120	560900	DISTRICT VEHICLE USE	-	-	3,904.10	-
121	563000	RENTAL OF TRANSPORTATION	-	-	6,089.36	-
122	575120	TRAVEL, ACADEMIC EMPLOYEE	-	-	2,683.16	-
123	575300	TRAVEL, STUDENT	-	-	28,391.79	-
124	575310	TRAVEL WITH STUDENT	-	-	4,015.55	-
125	575400	TRAVEL, NON EMPLOYEE	-	-	1,219.39	-
126	575500	ATHLETIC ENTRY FEES	-	-	2,387.00	-
127	575800	FOOD FOR MEETINGS	-	-	3,361.42	-
128	580300	LAUNDRY/DRY CLEANING	-	-	253.40	-
129	580450	TELEPHONE	-	-	4,400.00	-
130	585400	DISALLOWED FIN AID GRANTS	-	-	3,997.81	-
131	585500	FINGERPRINTING	-	-	10,733.00	-
132	585750	PRINTING	-	-	3,251.15	-
133		Other Oper Exp Subtotal	(2,304,568.00)	-	240,784.33	3,062,933.00
134						
135	580010	INDIRECT COSTS BUDGET POOL	(600,000.00)	-	-	(600,000.00)
136	585550	INDIRECT COSTS	-	-	(477,728.53)	-
137		Indirect Costs Subtotal	(600,000.00)	-	(477,728.53)	(600,000.00)
138						
139	600010	CAPITAL OUTLAY	31,789.00	-	-	1,500.00
140	611000	LAND PURCHASE&INCIDENTALS	-	-	3,506.90	-
141	644950	SOFTWARE NONINSTRNL >\$4,999	-	-	28,252.31	-
142		Capital Outlay Subtotal	31,789.00	-	31,759.21	1,500.00
143						
144	721000	INTRAFUND TRANS OUT WITHIN	-	-	1,139,565.14	-
145	721010	INTRAFUND TRANS OUT WITHIN	1,963,585.00	-	-	2,707,818.00
146	731000	INTERFUND TRANS OUT BETWEEN	-	-	574,688.53	-
147	731010	INTERFUND TRANS OUT BETWEEN	574,742.00	-	-	570,422.00
148	791010	GOVERNING BOARD RESERVE	5,000,000.00	-	-	5,000,000.00
149	791510	OTHER RESERVES	111,514.00	-	-	1,923,404.00
150	798010	CONTINGENCY, GROWTH OBLIGATION	2,647,137.00	-	-	310,000.00
151		Other Outgoing Subtotal	10,296,978.00	-	1,714,253.67	10,511,644.00
152						
153	Expense Grand Total		7,274,069.00	-	2,087,926.85	12,537,736.00
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14				FY09-010 Budget	FY09-010 Expended/Received Year to Date	FY010-11 Budget
15	Account	Description				
16	111000	INSTRUCTIONAL SAL, CONTRACT	-	-	21,159,025.33	-
17	111010	INSTRUCTIONAL SALARY, CONTRACT	21,673,752.00	-	-	21,803,504.00
18	119901	SUSPENSE ACA CONTRACT PAY	-	-	(380,398.00)	-
19	11's	Instr Salaries - Contract	21,673,752.00	20,778,627.33	-	21,803,504.00
20	121000	ED ADMINISTRATOR, CONTRACT	-	-	636,813.18	-
21	121010	ED ADMINISTRATOR, CONTRACT	636,815.00	-	-	641,671.00
22	121100	SUPRT/PRESIDENT, CONTRACT	-	-	223,581.22	-
23	121110	SUPRT/PRESIDENT, CONTRACT	223,582.00	-	-	226,804.00
24	121300	PRESIDENT'S AUTO ALLOWANCE	-	-	9,935.66	-
25	121310	PRESIDENT'S AUTO ALLOWANCE	9,936.00	-	-	15,925.00
26	122100	COUNSELORS, CONTRACT	-	-	971,266.76	-
27	122110	COUNSELORS, CONTRACT	1,049,746.00	-	-	1,529,125.00
28	123100	DEAN, ACADEMIC CONTRACT	-	-	817,005.68	-
29	123110	DEAN, ACADEMIC CONTRACT	860,338.00	-	-	861,962.00
30	123200	DEPARTMENT CHAIR, CONTRACT	-	-	1,583,982.48	-
31	123210	DEPARTMENT CHAIR, CONTRACT	1,583,999.00	-	-	1,617,700.00
32	123400	DIRECTR/COORDINAT, ACA CONT	-	-	642,744.64	-
33	123410	DIRECTOR/COORDINATOR, ACA CON	642,750.00	-	-	595,265.00
34	123500	PALOMAR FACULTY FEDERATION	-	-	176,769.98	-
35	123510	PALOMAR FACULTY FEDERATION	176,770.00	-	-	176,576.00
36	123600	DIRECTOR/COORDINATOR, AA CONT	-	-	1,175,948.65	-
37	123610	DIRECTOR/COORDINATOR, AA CONT	1,358,517.00	-	-	1,261,946.00
38	123700	DIRECTOR/COORDINATOR, CAST	-	-	35,983.32	-
39	123710	DIRECTOR/COORDINATOR, CAST	35,984.00	-	-	36,348.00
40	125000	LIBRARIANS, CONTRACT	-	-	450,585.82	-
41	125010	LIBRARIANS, CONTRACT	544,803.00	-	-	454,434.00
42	126000	NONINST ACA CONTRCT, OTHER	-	-	43,389.79	-
43	126010	NONINST ACA CONTRCT, OTHER	43,390.00	-	-	43,206.00
44	129900	SUSPENSE NONINST CONT PAY	7,231.00	-	-	-
45	129901	SUSPENSE NONINST CONT PAY	-	-	(9,938.00)	-
46	12's	Non-Instr Salaries - Contract	7,173,861.00	6,758,069.18	-	7,460,962.00
47	130010	INSTR SALARIES - OTHER	15,977,215.00	-	-	15,128,976.00
48	131100	ASSIGN TIME HRLY REPLACEMT	-	-	670,131.78	-
49	133100	INSTRUCTIONL ACADEMIC, HRLY	-	-	9,264,265.24	-
50	133110	OFFICE HOURS ADJUNCT FACULTY	-	-	(1,741.00)	-
51	133200	INST ACA HOURLY SUBSTITUTE	-	-	159,432.53	-
52	133300	INSTR ACADEMIC, HRLY SUMMR	-	-	1,719,145.25	-
53	134000	LOAD BANKING (FISCAL USE)	-	-	41,065.26	-
54	135300	OVERLOAD, CONTRACT INSTRUC	-	-	1,776,399.46	-
55	135600	OVERLOAD, SUBSTITUTE HRLY	-	-	32,140.21	-
56	135700	OVERLOAD, SUMMER ACA HRLY	-	-	988,552.74	-
57	136100	REPLACE ACA INSTR CONTRACT	-	-	8,393.13	-
58	136200	REPLACE SABBATICL, ACAHRLY	-	-	252,123.44	-
59	136400	LOADBANK REPL, ADJUNCT	-	-	125,037.70	-
60	137200	SERVICE PROVIDER ACA INSTR	-	-	1,591.73	-
61	138100	STIPEND, CONTRACT INSTRUCT	-	-	9,407.24	-
62	138200	STIPEND, HOURLY ACADEMIC	-	-	177,278.16	-
63	139900	SUSPENSE ACA INST HRLY PAY	-	-	(270,848.00)	-
64	13's	Instr Salaries - Other	15,977,215.00	14,952,374.87	-	15,128,976.00
65	140010	NON-INSTR SALARIES - OTHER	1,330,733.00	-	-	1,434,496.00
66	141100	COUNSELOR, HOURLY	-	-	140,652.45	-
67	142100	EDUCATIONL ADMNSTRTR HRLY	-	-	1,170.76	-
68	143100	LIBRARIANS, HOURLY	-	-	302,457.77	-
69	144100	NON-INSTRUCT ACADEMIC, HRLY	-	-	453,355.22	-
70	145100	OVERLOAD, SUMMER NON-INST	-	-	160,588.60	-
71	146500	REPLACE SAL COUNSLR, HRLY	-	-	376.89	-
72	146600	REPLC COUNSLR SUMMR HRLY	-	-	179,981.41	-
73	147100	SERVIC PROVIDR NONINST ACA	-	-	2,401.78	-
74	148000	NONINSTR ACA HOURLY, OTHER	-	-	77,340.54	-
75	149900	SUSPENSE NONINS OTHERPAY	-	-	(29,570.00)	-
76	14's	Non-Instr Salaries - Other	1,330,733.00	1,288,755.42	-	1,434,496.00
77		Academic Salaries Subtotal	46,155,561.00	43,777,826.80	-	45,827,938.00
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13				FY09-010	FY09-010	FY010-11
14				Budget	Expended/Received	Budget
15	Account	Description			Year to Date	
79	211000	EXECUTIVE ADMIN SUPPORT, CAST	-	-	388,925.31	-
80	211010	EXECUTIVE ADMIN SUPPORT, CAST	389,787.00	-	-	428,033.00
81	212100	SUPERVISOR, CAST	-	-	1,402,338.92	-
82	212110	SUPERVISOR, CAST	1,631,771.00	-	-	1,519,236.00
83	212200	CLASSIFIED REGULAR SALARY	-	-	15,253,083.82	-
84	212210	CLASSIFIED REGULAR SALARY	15,608,072.00	-	-	15,906,127.00
85	212400	GOVERNING BOARD	-	-	27,300.00	-
86	212410	GOVERNING BOARD	27,300.00	-	-	30,240.00
87	212600	NON-INSTRUCTNL ADMINISTRATORS	-	-	1,975,653.94	-
88	212610	NON-INSTRUCTNL ADMINISTRATORS	1,987,011.00	-	-	2,174,023.00
89	219900	CONTRACT NEGOTIATIONS NON-INST	-	-	227,846.00	-
90	219910	CONTRACT NEGOTIATIONS NON-INST	293,675.00	-	-	245,926.00
91	21's	Non-Instr Salaries - Reg	19,937,616.00	-	19,275,147.99	20,303,585.00
92	221000	INST AIDE CONTRACT, DIRECT INST	-	-	1,032,263.53	-
93	221010	INST AIDE CONTRACT, DIRECT INST	1,135,990.00	-	-	1,127,828.00
94	222000	INST AIDE CONTRACT, NOT DIRECT	-	-	458,805.46	-
95	222010	INST AIDE CONTRACT, NOT DIRECT	487,851.00	-	-	466,877.00
96	229900	SUSPENSE INSTR AID CONT PAY	1,283.00	-	-	-
97	229901	SUSPENSE INSTR AID CONT PAY	-	-	(1,284.00)	-
98	22's	Instr Aides - Reg	1,625,124.00	-	1,489,784.99	1,594,705.00
99	230010	NON ACADEMIC SALARIES - OTHER	1,424,087.00	-	-	1,284,091.00
100	231100	HOURLY CLASSIFIED, TEMP	-	-	316,681.82	-
101	231300	HOURLY TUTORS	-	-	53,582.52	-
102	231400	HRLY ADMINISTRATOR NON INST	-	-	13,572.72	-
103	232100	OVERTIME CLASSIFIED SALARIED	-	-	46,264.48	-
104	232200	OVERTIME SUPERVISOR SALARIED	-	-	6,899.23	-
105	233100	REPLACE CLASSIFIED SALARY	-	-	50,854.75	-
106	234100	SERVICE PROVIDER CLASSIFIED	-	-	80,325.43	-
107	234200	SERVICE PROVIDER COMM ED	-	-	2,700.00	-
108	234400	SERVICE PROVIDER STUDENT	-	-	749.96	-
109	235100	STUDENT EMPLOYEE	-	-	383,110.37	-
110	235200	STUDENT TUTORS	-	-	31,140.21	-
111	23's	Non-Academic Salaries - Other	1,424,087.00	-	985,881.49	1,284,091.00
112	240010	INSTR AIDES - OTHER	513,258.00	-	-	455,647.00
113	241100	HRLY INSTR AIDE, DIRECT INSTR	-	-	373,280.04	-
114	241200	OT INSTR AIDE CONT DIRECT INST	-	-	651.46	-
115	242100	HRLY INSTR AIDE, NOT DIRECT INST	-	-	20,174.25	-
116	245100	STUDENT INSTR AIDE, DIRECT	-	-	75,141.16	-
117	24's	Instr Aides - Other	513,258.00	-	469,246.91	455,647.00
118		Non Acad Salaries Subtotal	23,500,085.00	-	22,220,061.38	23,638,028.00
119						
120	310010	STRS	3,289,670.00	-	-	3,209,084.00
121	311101	STRS ACADEMIC INSTRUCTORS	-	-	2,590,409.38	-
122	311201	STRS EDUCATIONAL ADMIN/SUP	-	-	486,125.61	-
123	311301	STRS OTHERACA NONINSTRUCT	-	-	81,262.21	-
124	312102	STRS CLASSIFIED	-	-	5,241.97	-
125	312202	STRS NON-INSTR ADMIN/SUPR	-	-	4,229.52	-
126	312402	STRS INST AIDE NOTDIRECT INST	-	-	4,205.40	-
127	319900	SUSPENSE STRS	-	-	(56,949.00)	-
128	31's	STRS	3,289,670.00	-	3,114,525.09	3,209,084.00
129	320010	PERS	2,160,355.00	-	-	2,416,406.00
130	321101	PERS ACADEMIC INSTRUCTORS	-	-	27,522.82	-
131	321201	PERS EDUCATIONAL ADMIN/SUP	-	-	121,444.60	-
132	321301	PERS OTHERACA NONINSTRUCT	-	-	4,619.66	-
133	322102	PERS CLASSIFIED	-	-	1,450,568.91	-
134	322202	PERS NON-INSTR ADMIN/SUPR	-	-	357,238.24	-
135	322302	PERS INSTR AIDE DIRECT INSTR	-	-	87,923.87	-
136	322402	PERS INST AIDE NOTDIRECT INS	-	-	33,700.05	-
137	329900	SUSPENSE PERS	-	-	2,129.00	-
138	32's	PERS	2,160,355.00	-	2,085,147.15	2,416,406.00
139	330010	FICA & MEDICARE (OASDI)	2,444,453.00	-	-	2,432,095.00
140	331101	FICA ACADEMIC INSTRUCTORS	-	-	54,826.26	-
141	331201	FICA EDUCATIONAL ADMIN/SUP	-	-	64,592.34	-

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15	Account	Description			Year to Date	
142	331301	FICA OTHERACA NONINSTRUCT	-		6,130.64	-
143	332102	FICA CLASSIFIED	-		936,083.16	-
144	332202	FICA NON-INSTR ADMIN/SUPR	-		223,123.21	-
145	332302	FICA INSTR AIDE DIRECT INSTR	-		69,216.32	-
146	332402	FICA INSTR AIDE NOTDIRECT INS	-		21,999.68	-
147	335101	MEDCA ACADEM INSTRUCTORS	-		446,788.97	-
148	335201	MEDCA EDUCATNL ADMIN/SUPV	-		81,415.88	-
149	335301	MEDCA OTH ACA NONINSTRUCT	-		18,407.55	-
150	336102	MEDCA CLASSIFIED	-		230,709.80	-
151	336202	MEDCA NON-INSTR ADMIN/SUP	-		55,131.88	-
152	336302	MEDCA INST AIDE DIRECT INSTR	-		20,435.91	-
153	336402	MEDCA INST AIDE NOTDIRCT INS	-		6,978.56	-
154	339900	SUSPENSE MEDCA	-		(11,587.00)	-
155	33's	FICA & Medicare (OASDI)	2,444,453.00		2,224,253.16	2,432,095.00
156	340010	HEALTH & WELFARE	12,476,102.00		-	13,845,710.00
157	340101	MEDIC ACADEMIC INSTRUCTORS	-		2,790,220.46	-
158	340120	MEDIC ACADEMIC ADJUNCT	-		119,744.01	-
159	340125	MEDIC NON-ACADEMIC ADJUNCT	-		4,669.66	-
160	340151	MEDIC EDUCATIONL ADMIN/SUP	-		790,710.36	-
161	340252	MEDICAL CLASSIFIED	-		2,935,871.06	-
162	340302	MEDIC NON-INSTR ADMIN/SUPR	-		565,865.86	-
163	340352	MEDIC INSTR AIDE DIRECT INST	-		194,084.96	-
164	340402	MEDIC INSTAIDE NOTDIRECTINST	-		91,242.16	-
165	341101	DENT ACADEMIC INSTRUCTORS	-		257,504.78	-
166	341151	DENT EDUCATIONAL ADMIN/SUP	-		73,483.46	-
167	341252	DENTAL CLASSIFIED	-		282,476.46	-
168	341302	DENT NON-INSTR ADMIN/SUPR	-		53,790.01	-
169	341352	DENT INSTR AIDE DIRECT INSTR	-		18,428.36	-
170	341402	DENT INSTAIDE NOT DIRECTINST	-		8,798.90	-
171	342101	VISION ACADEMIC INSTRUCTOR	-		57,130.67	-
172	342151	VISION EDUCATIONL ADMIN/SUP	-		16,256.61	-
173	342252	VISION CLASSIFIED	-		65,915.79	-
174	342302	VISION NON-INSTR ADMIN/SUP	-		12,261.76	-
175	342352	VISION INSTR AIDE DIRECT INST	-		4,211.06	-
176	342402	VISION INSTAIDE NOT DIRECTINS	-		2,035.48	-
177	343101	LIFE ACADEMIC INSTRUCTORS	-		27,023.37	-
178	343151	LIFE EDUCATIONAL ADMIN/SUPR	-		7,660.83	-
179	343252	LIFE CLASSIFIED	-		31,037.15	-
180	343302	LIFE NON-INSTR ADMIN/SUPR	-		5,768.27	-
181	343352	LIFE INSTR AIDE DIRECT INSTR	-		1,984.44	-
182	343402	LIFE INST AIDE NOT DIRECT INS	-		954.61	-
183	344101	LTD ACADEMIC INSTRUCTORS	-		64,540.12	-
184	344151	LTD EDUCATIONAL ADMIN/SUPR	-		18,449.27	-
185	344252	LTD (DISABILITY) CLASSIFIED	-		48,822.86	-
186	344302	LTD NON-INSTR ADMIN/SUPR	-		11,400.53	-
187	344352	LTD INSTR AIDE DIRECT INSTR	-		3,104.59	-
188	344402	LTD INST AIDE NOT DIRECT INST	-		1,487.22	-
189	345101	LTC ACADEMIC INSTRUCTORS	-		9,391.14	-
190	345151	LTC EDUCATIONAL ADMIN/SUPR	-		2,660.14	-
191	345252	LONG TERM CARE CLASSIFIED	-		10,786.35	-
192	345302	LTC NON-INSTR ADMIN/SUPR	-		2,006.34	-
193	345352	LTC INSTR AIDE DIRECT INSTR	-		689.13	-
194	345402	LTC INST AIDE NOT DIRECT INST	-		333.07	-
195	348010	FUTURE RETIREE HEALTH-ACA	-		1,367,609.47	-
196	348020	FUTURE RETIREE HEALTH-NONACA	-		1,748,669.50	-
197	349900	SUSPENSE H&W	-		(2,254.00)	-
198	34's	Health & Welfare	12,476,102.00		11,706,826.27	13,845,710.00
199	350010	STATE UNEMP INSURANCE	208,901.00		-	517,195.00
200	351101	UNEMP ACADEMIC INSTRUCTOR	-		114,372.96	-
201	351201	UNEMP EDUCATIONL ADMN/SUP	-		22,215.67	-
202	351301	UNEMP OTH ACA NONINSTRUCT	-		4,528.42	-
203	352102	UNEMPLOYMENT CLASSIFIED	-		47,584.80	-
204	352202	UNEMP NON-INSTR ADMN/SUP	-		11,436.48	-

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205	352302	UNEMP INSTR AIDE DIRECT INST	-	-	4,304.77	-
206	352402	UNEMP INST AIDE NOTDIRECT INS	-	-	1,440.44	-
207	353102	UNEMP STUDENT	-	-	215.15	-
208	359900	SUSPENSE UNEMPLOYMENT	-	-	475.00	-
209	35's	State Unempl Insurance	208,901.00	-	206,573.69	517,195.00
210	360010	WORKER'S COMP	998,355.00	-	-	1,023,225.00
211	361101	WC ACADEMIC INSTRUCTORS	-	-	520,093.93	-
212	361201	WC EDUCATIONAL ADMIN/SUPR	-	-	102,953.89	-
213	361301	WC OTHER ACA NON INSTRUCT	-	-	18,887.36	-
214	362102	WC CLASSIFIED	-	-	227,176.43	-
215	362202	WC NON-INSTR ADMIN/SUPERV	-	-	54,583.60	-
216	362302	WC INSTR AIDE DIRECT INSTR	-	-	20,108.56	-
217	362402	WC INSTR AIDE NOTDIRECT INST	-	-	6,849.15	-
218	363102	WC STUDENT	-	-	7,207.56	-
219	369900	SUSPENSE WORKERS COMP	-	-	(9,833.00)	-
220	36's	Workers' Comp	998,355.00	-	948,027.48	1,023,225.00
221	370010	APPLE	139,863.00	-	-	144,592.00
222	371101	APPLE ACADEMIC INSTRUCTOR	-	-	80,703.44	-
223	371301	APPLE OTH ACA NONINSTRUCT	-	-	4,219.28	-
224	372102	APPLE CLASSIFIED	-	-	16,606.78	-
225	372202	APPLE NON-INSTR ADMN/SUPR	-	-	339.31	-
226	372302	APPLE INST AIDE DIRECT INSTR	-	-	7,310.77	-
227	372402	APPLE INS AIDE NOTDIRECT INS	-	-	1,734.21	-
228	37's	APPLE	139,863.00	-	110,913.79	144,592.00
229	390010	OTHER BENEFITS	90,592.00	-	-	85,271.00
230	391400	SUPPLEMNT EARLY RETIRE PR	-	-	84,232.44	-
231	394101	ACA BENEFITS TO SPREAD	-	-	309,574.21	-
232	394202	CLASSIFD BENEFITS TO SPREAD	-	-	238,121.63	-
233	395201	ACCRUED VACATN ACA NONINS	-	-	(73,815.33)	-
234	398000	TB TESTS FOR EMPLOYEES	-	-	1,240.00	-
235	398100	EMPLOYEE COSTS/HEALTH SERVICES	-	-	2,730.00	-
236	39's	Other Benefits	90,592.00	-	562,082.95	85,271.00
237		Employee Benefits Subtotal	21,808,291.00	-	20,958,349.58	23,673,578.00
238						
239	400010	SUPPLIES & MATERIALS	799,884.00	-	-	640,036.00
240	411000	SOFTWARE LESS THAN \$5,000	-	-	21,427.92	-
241	421000	BOOKS,MAGAZINES,PERIODCLS	-	-	713.67	-
242	422000	SUBSCRIPTIONS, PERIODICALS	-	-	2,927.83	-
243	423000	BOOKSTORE TEXTBOOKS	-	-	131.16	-
244	431000	SUPPLIES&MATERIAL INSTRUCT	-	-	164,859.99	-
245	431100	SUPPLIES, INSTRUCTIONL FOOD	-	-	317.04	-
246	441000	SUPPLIES&MATERIAL,NONINSTR	-	-	322,508.15	-
247	441100	SUPPLIES, INSTITUTIONAL	-	-	3,689.81	-
248	441200	SUPPLIES, BOOKSTORE	-	-	320.18	-
249	441300	SUPPLIES, FOOD SERVICES	-	-	190.39	-
250	442000	COST OF FOOD, FOOD SERVICE	-	-	95.58	-
251	444000	GRADUATION GOWNS	-	-	(1,585.00)	-
252	446000	SHIPPING/HANDLING CHARGES	-	-	650.01	-
253		Supplies & Materials Subtotal	799,884.00	-	516,246.73	640,036.00
254						
255	500010	OTHER OPER EXP	6,904,882.00	-	-	6,348,139.00
256	511000	AUDIT	-	-	94,979.37	-
257	515100	INTERNET ACCESS	-	-	517.98	-
258	515300	SOFTWARE LICENSING FEES	-	-	388,127.94	-
259	525100	MEMBERSHIP, DISTRICT	-	-	139,301.15	-
260	525200	MEMBERSHIP, EMPLOYEE	-	-	8,229.95	-
261	535200	INS, FIRE, CASUALTY, LIABILITY	-	-	603,669.81	-
262	535300	INS DEDUCTIBLE, GENL LIAB INS	-	-	4,765.80	-
263	535500	STUDENT ACCIDENT&HOSPITAL	-	-	59,718.33	-
264	545100	ADVERTISEMENTS REQ BY LAW	-	-	24,753.39	-
265	545200	LAWYERS' FEES	-	-	157,623.00	-
266	545300	LEGAL JUDGEMENTS	-	-	20,000.00	-
267	551100	ATHLETIC OFFICIALS FEES	-	-	27,825.00	-

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7						
8	Fund Code: 11	GENERAL UNRESTRICTED SUBFUND				Run Aug 30, 2010
9						
10						
11						
12						
13				FY09-010	FY09-010	FY010-11
14				Budget	Expended/Received	Budget
15	Account	Description			Year to Date	
268	551200	CLASSROOM SPEAKERS	-		2,020.00	-
269	551300	INDEPENDENT CONTRACTOR	-		96,023.96	-
270	551600	WARRANT RECONCILIATION	-		6,327.69	-
271	551900	OTH PERSONAL&CONSULT SVC	-		796,481.52	-
272	555100	POSTAGE	-		210,161.33	-
273	560900	DISTRICT VEHICLE USE	-		25,879.23	-
274	561000	RENT & LEASE, EQUIPMENT	-		7,085.02	-
275	562000	RENTS & LEASES, LAND/BLDGS	-		359,066.87	-
276	562100	RENTAL OF FIELDS	-		10,375.00	-
277	563000	RENTAL OF TRANSPORTATION	-		28,781.35	-
278	564000	RENTAL OF FILMS	-		18,207.70	-
279	565100	MAINTENANCE AGREEMT.EQUIP	-		140,698.98	-
280	565200	MAINTENANCE AGREE.SOFTWARE	-		545,358.47	-
281	565300	REPAIRS&MAINT NONINST EQUIP	-		57,154.30	-
282	565400	REPAIRS&MAINT INSTR EQUIPMT	-		24,631.40	-
283	565500	REPAIRS&MAINTENANCE BLDGS	-		213,089.27	-
284	575100	TRAVEL, ACADEMIC ADMIN	-		12,172.88	-
285	575120	TRAVEL, ACADEMIC EMPLOYEE	-		33,572.41	-
286	575200	TRAVEL, CLASSIFIED ADMINISTR	-		31,898.24	-
287	575210	TRAVEL, CLASSIFIED EMPLOYEE	-		23,460.56	-
288	575300	TRAVEL, STUDENT	-		64,314.66	-
289	575310	TRAVEL WITH STUDENT	-		17,368.61	-
290	575400	TRAVEL, NON EMPLOYEE	-		1,219.39	-
291	575500	ATHLETIC ENTRY FEES	-		13,130.13	-
292	575700	STAFF DEVELOPMNT AT PALOMR	-		6,769.59	-
293	575800	FOOD FOR MEETINGS	-		16,601.47	-
294	580100	ELECTRICITY	-		1,589,597.30	-
295	580150	FUEL, GAS	-		162,947.47	-
296	580200	GASOLINE AND OIL	-		32,921.17	-
297	580250	JANITORIAL SERVICES	-		1,058.00	-
298	580300	LAUNDRY/DRY CLEANING	-		14,852.31	-
299	580350	PEST CONTROL	-		813.80	-
300	580400	SEWAGE	-		83,468.85	-
301	580450	TELEPHONE	-		51,110.54	-
302	580500	TELEPHONE CONNECTIONS	-		62,903.46	-
303	580550	WASTE DISPOSAL	-		81,538.76	-
304	580600	WASTE DISPOSAL HAZARDOUS	-		80,791.96	-
305	580650	WATER	-		176,318.11	-
306	585100	ADMINISTRATIVE EXPENSE	-		140,791.96	-
307	585150	ADVERTISE NOT REQ BY LAW	-		34,079.01	-
308	585250	BANK CHARGES	-		3,396.99	-
309	585260	BANK CREDIT CARD EXPENSE	-		228,649.39	-
310	585400	DISALLOWED FIN AID GRANTS	-		3,997.81	-
311	585500	FINGERPRINTING	-		12,056.00	-
312	585620	BOND COSTS	-		2,000.00	-
313	585750	PRINTING	-		407,641.11	-
314	585850	PUBLISHING EXPENSE	-		7,102.27	-
315	585900	ROYALTY EXPENSE	-		2,982.00	-
316	585910	LICENSING FEE	-		32,604.97	-
317		Other Oper Exp Subtotal	6,904,882.00		7,504,984.99	6,348,139.00
318						
319	580010	INDIRECT COSTS BUDGET POOL	(600,000.00)		-	(600,000.00)
320	585550	INDIRECT COSTS	-		(477,728.53)	-
321		Indirect Costs Subtotal	(600,000.00)		(477,728.53)	(600,000.00)
322						
323	600010	CAPITAL OUTLAY	89,774.00		-	26,548.00
324	611000	LAND PURCHASE&INCIDENTALS	-		3,506.90	-
325	643000	LEASE PURCHASE EQUIPMENT	-		770.67	-
326	644100	EQUIP INSTR ADDTL \$500 - \$4999	-		15,829.02	-
327	644300	EQUIPMENT INSTRUCTIONL >\$4,999	-		17,702.42	-
328	644400	EQUIP NONINS ADDL \$500 - \$4999	-		6,116.70	-
329	644700	EQUIP TECHNOLOGY INSTR >\$4,999	-		11,510.08	-
330	644950	SOFTWARE NONINSTRNL >\$4,999	-		28,252.31	-

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15	Account	Description		Year to Date		
331		Capital Outlay Subtotal		89,774.00	83,688.10	26,548.00
332						
333	721000	INTRAFUND TRANS OUT WITHIN		-	1,139,565.14	-
334	721010	INTRAFUND TRANS OUT WITHIN		1,963,585.00	-	2,707,818.00
335	731000	INTERFUND TRANS OUT BETWEEN		-	574,688.53	-
336	731010	INTERFUND TRANS OUT BETWEEN		574,742.00	-	570,422.00
337	765000	STUDENT LOANS		-	(343.00)	-
338	791010	GOVERNING BOARD RESERVE		5,000,000.00	-	5,000,000.00
339	791510	OTHER RESERVES		111,514.00	-	1,923,404.00
340	792510	PRP SET ASIDE		-	-	663,359.00
341	798010	CONTINGENCY,GROWTH OBLIGATION		2,647,137.00	-	310,000.00
342	799010	CONTINGENCY HOLDING ACCOUNT		-	-	60,000.00
343		Other Outgoing Subtotal		10,296,978.00	1,713,910.67	11,235,003.00
344						
345	Expense Grand Total			108,955,455.00	96,297,339.72	110,789,270.00
346						
347	81's	Federal Revenues Subtotal		-	-	-
348						
349	861100	APPRENTICESHIP APPORTIONM		623,986.00	647,461.00	647,461.00
350	861110	APPRENTICESHIP PRIOR YEAR		-	43,476.00	-
351	861200	STATE GENERAL APPORTIONMT		33,048,675.00	34,186,315.00	33,812,165.00
352	861210	GENERL APPORTNMT PRIOR YR		-	101,260.00	-
353	861450	PART TIME FACULTY APPORT		421,320.00	421,311.00	421,311.00
354	861500	2% BFAP ADMIN		45,755.00	46,941.00	46,941.00
355	865650	PT TIME FAC HLTHINS OFC HRS		-	23,693.00	-
356	867100	HOMEOWNER PROPTAX RELIEF		600,000.00	516,752.99	600,000.00
357	868400	RETURN TO TITLE IV FROM STATE		-	384.00	-
358	869800	OTHER MISC STATE REVENUES		-	20,542.83	-
359	86's	State Revenues Subtotal		34,739,736.00	36,008,136.82	35,527,878.00
360						
361	881100	TAX ALLOCATION SECURD ROLL		49,176,972.00	52,819,372.26	48,299,896.00
362	881200	TAX ALLOC SUPPLEMENT ROLL		1,000,000.00	511,890.56	1,000,000.00
363	881300	TAX ALLOCN UNSECURED ROLL		2,000,000.00	1,869,685.02	2,000,000.00
364	881600	PRIOR YEARS TAXES		-	(9,670.31)	-
365	881700	ERAF ED REVENUE AUG FUND		-	(4,744,528.00)	-
366	883600	FOLLETT		485,000.00	863,939.25	525,000.00
367	885300	FACILITIES RENTAL AND LEASE		-	6,759.72	-
368	886100	INTEREST BANK ACCOUNTS		-	53.93	-
369	886200	INTEREST COUNTY TREASURY		400,000.00	233,724.04	300,000.00
370	886500	OTH INTEREST & INVEST INCOM		-	250.00	-
371	887400	ENROLLMENT FEE		7,912,332.00	7,856,674.00	7,886,676.00
372	887910	TRANSCRIPT INCOME		15,000.00	9,620.00	10,000.00
373	888010	NON RESIDENT TUITION USA		600,000.00	805,164.50	600,000.00
374	888020	NONRESIDENT TUITON FOREIGN		1,400,000.00	1,640,313.50	1,400,000.00
375	889030	COBRA ADMIN FEE		-	740.14	-
376	889300	CASH OVER/SHORT		-	(547.24)	-
377	889600	LIBRARY FINES		-	6,692.05	-
378	889800	RETURNED CHECKS		-	2,513.37	-
379	889830	RETURNED CHECK FEE		-	1,945.15	-
380	889850	STUDNT REFND WRITE-OFF TO DIST		-	48.00	-
381	889880	STALE DATED/VOID WARRANTS		-	11,155.90	-
382	889900	OTHER LOCAL REVENUES		-	25,812.48	-
383	889999	BEGINNING BALANCE, LOCAL		9,890,785.00	-	11,514,820.00
384	88's	Local Revenues Subtotal		72,880,089.00	61,911,608.32	73,536,392.00
385						
386	898200	INTRAFUND TRANSFR IN,WITHIN		1,335,630.00	1,630.00	1,725,000.00
387	89's	Other Sources Subtotal		1,335,630.00	1,630.00	1,725,000.00
388						
389	Revenue Grand Total			108,955,455.00	97,921,375.14	110,789,270.00

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16	111000	INSTRUCTIONAL SAL. CONTRACT		-	20,690,216.57	-
17	111010	INSTRUCTIONAL SALARY, CONTRACT		21,853,254.00	-	22,048,156.00
18		11's Instr Salaries - Contract		21,853,254.00	20,690,216.57	22,048,156.00
19	121000	ED ADMINISTRATOR, CONTRACT		-	164,466.60	-
20	121010	ED ADMINISTRATOR, CONTRACT		164,467.00	-	166,088.00
21	123100	DEAN, ACADEMIC CONTRACT		-	670,965.92	-
22	123110	DEAN, ACADEMIC CONTRACT		714,298.00	-	714,452.00
23	123200	DEPARTMENT CHAIR, CONTRACT		-	1,497,112.19	-
24	123210	DEPARTMENT CHAIR, CONTRACT		1,497,128.00	-	1,519,212.00
25	123400	DIRECTR/COORDINAT,ACA CONT		-	474,321.72	-
26	123410	DIRECTOR/COORDINATOR, ACA CON		474,326.00	-	421,103.00
27	123500	PALOMAR FACULTY FEDERATION		-	176,769.98	-
28	123510	PALOMAR FACULTY FEDERATION		176,770.00	-	176,576.00
29	123600	DIRECTOR/COORDINATOR, AA CONT		-	476,562.05	-
30	123610	DIRECTOR/COORDINATOR, AA CONT		579,621.00	-	498,206.00
31	123700	DIRECTOR/COORDINATOR, CAST		-	35,983.32	-
32	123710	DIRECTOR/COORDINATOR, CAST		35,984.00	-	36,348.00
33	125000	LIBRARIANS, CONTRACT		-	450,585.82	-
34	125010	LIBRARIANS, CONTRACT		544,803.00	-	454,434.00
35	126000	NONINST ACA CONTRCT, OTHER		-	43,389.79	-
36	126010	NONINST ACA CONTRCT, OTHER		43,390.00	-	43,206.00
37		12's Non-Instr Salaries - Contract		4,230,787.00	3,990,157.39	4,029,625.00
38	130010	INSTR SALARIES - OTHER		15,393,379.00	-	14,502,738.00
39	131100	ASSIGN TIME HRLY REPLACENT		-	670,131.78	-
40	133100	INSTRUCTIONL ACADEMIC, HRLY		-	9,130,728.15	-
41	133200	INST ACA HOURLY SUBSTITUTE		-	159,432.53	-
42	133300	INSTR ACADEMIC, HRLY SUMMR		-	1,705,677.50	-
43	134000	LOAD BANKING (FISCAL USE)		-	26,875.96	-
44	135300	OVERLOAD, CONTRACT INSTRUC		-	1,752,695.02	-
45	135600	OVERLOAD, SUBSTITUTE HRLY		-	32,140.21	-
46	135700	OVERLOAD, SUMMER ACA HRLY		-	973,027.75	-
47	136100	REPLACE ACA INSTR CONTRACT		-	8,393.13	-
48	136200	REPLACE SABBATICL, ACAHRLY		-	252,123.44	-
49	136400	LOADBANK REPL, ADJUNCT		-	125,037.70	-
50	137200	SERVICE PROVIDER ACA INSTR		-	1,591.73	-
51	138100	STIPEND, CONTRACT INSTRUCT		-	9,407.24	-
52	138200	STIPEND, HOURLY ACADEMIC		-	4,005.86	-
53		13's Instr Salaries - Other		15,393,379.00	14,851,068.00	14,502,738.00
54	140010	NON-INSTR SALARIES - OTHER		478,657.00	-	434,871.00
55	141100	COUNSELOR, HOURLY		-	10,928.79	-
56	142100	EDUCATIONL ADMINSTRTR HRLY		-	1,170.76	-
57	143100	LIBRARIANS, HOURLY		-	302,457.77	-
58	144100	NON-INSTRUCT ACADEMIC, HRLY		-	69,301.30	-
59	145100	OVERLOAD, SUMMER NON-INSTR		-	872.60	-
60	147100	SERVIC PROVIDR NONINST ACA		-	2,401.78	-
61	148000	NONINSTR ACA HOURLY, OTHER		-	77,340.54	-
62		14's Non-Instr Salaries - Other		478,657.00	464,473.54	434,871.00
63		Academic Salaries Subtotal		41,956,077.00	39,995,915.50	41,015,390.00
64						
65	211000	EXCUTIVE ADMIN SUPPORT, CAST		-	78,078.72	-
66	211010	EXCUTIVE ADMIN SUPPORT, CAST		78,079.00	-	78,852.00
67	212100	SUPERVISOR, CAST		-	378,129.77	-
68	212110	SUPERVISOR, CAST		378,132.00	-	390,761.00
69	212200	CLASSIFIED REGULAR SALARY		-	5,203,912.04	-
70	212210	CLASSIFIED REGULAR SALARY		5,510,431.00	-	5,545,799.00
71	212600	NON-INSTRUCTNL ADMINISTRATORS		-	311,390.47	-
72	212610	NON-INSTRUCTNL ADMINISTRATORS		318,235.00	-	358,857.00
73		21's Non-Instr Salaries - Reg		6,284,877.00	5,971,511.00	6,374,269.00
74	221000	INST AIDE CONTRACT, DIRECT INST		-	983,097.23	-
75	221010	INST AIDE CONTRACT, DIRECT INST		1,086,823.00	-	1,059,841.00
76	222000	INST AIDE CONTRACT, NOT DIRECT		-	458,805.46	-
77	222010	INST AIDE CONTRACT, NOT DIRECT		487,851.00	-	466,877.00
78		22's Instr Aides - Reg		1,574,674.00	1,441,902.69	1,526,718.00
79	230010	NON ACADEMIC SALARIES - OTHER		648,356.00	-	533,878.00
80	231100	HOURLY CLASSIFIED, TEMP		-	131,227.80	-

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81	231300	HOURLY TUTORS		-	53,582.52	-
82	232100	OVERTIME CLASSIFIED SALARIED		-	7,227.06	-
83	232200	OVERTIME SUPERVISOR SALARIED		-	468.32	-
84	234100	SERVICE PROVIDER CLASSIFIED		-	42,548.97	-
85	234200	SERVICE PROVIDER COMM ED		-	2,700.00	-
86	234400	SERVICE PROVIDER STUDENT		-	749.96	-
87	235100	STUDENT EMPLOYEE		-	205,113.19	-
88	235200	STUDENT TUTORS		-	31,140.21	-
89		23's Non-Academic Salaries - Other		648,356.00	474,758.03	533,878.00
90	240010	INSTR AIDES - OTHER		436,615.00	-	403,713.00
91	241100	HRLY INSTR AIDE, DIRECT INSTR		-	303,832.89	-
92	242100	HRLY INSTAIDE, NOT DIRECT INST		-	20,174.25	-
93	245100	STUDENT INSTR AIDE, DIRECT		-	75,141.16	-
94		24's Instr Aides - Other		436,615.00	399,148.30	403,713.00
95		Non Acad Salaries Subtotal		8,944,522.00	8,287,320.02	8,838,578.00
96						
97	310010	STRS		2,996,392.00	-	2,933,519.00
98	311101	STRS ACADEMIC INSTRUCTORS		-	2,528,966.85	-
99	311201	STRS EDUCATIONAL ADMIN/SUP		-	284,881.14	-
100	311301	STRS OTHERACA NONINSTRUCT		-	26,427.16	-
101	312202	STRS NON-INSTR ADMIN/SUPR		-	4,229.52	-
102	312402	STRS INST AIDE NOTDIRECT INST		-	4,205.40	-
103		31's STRS		2,996,392.00	2,848,710.07	2,933,519.00
104	320010	PERS		788,498.00	-	878,389.00
105	321101	PERS ACADEMIC INSTRUCTORS		-	27,522.82	-
106	321201	PERS EDUCATIONAL ADMIN/SUP		-	47,197.18	-
107	321301	PERS OTHERACA NONINSTRUCT		-	77.25	-
108	322102	PERS CLASSIFIED		-	486,145.49	-
109	322202	PERS NON-INSTR ADMIN/SUPR		-	69,539.71	-
110	322302	PERS INSTR AIDE DIRECT INSTR		-	83,150.31	-
111	322402	PERS INST AIDE NOTDIRECT INS		-	33,700.05	-
112		32's PERS		788,498.00	747,332.81	878,389.00
113	330010	FICA & MEDICARE (OASDI)		1,301,529.00	-	1,258,784.00
114	331101	FICA ACADEMIC INSTRUCTORS		-	54,150.74	-
115	331201	FICA EDUCATIONAL ADMIN/SUP		-	27,973.59	-
116	331301	FICA OTHERACA NONINSTRUCT		-	69.79	-
117	332102	FICA CLASSIFIED		-	314,474.66	-
118	332202	FICA NON-INSTR ADMIN/SUPR		-	44,489.71	-
119	332302	FICA INSTR AIDE DIRECT INSTR		-	66,276.54	-
120	332402	FICA INSTR AIDE NOTDIRECT INS		-	21,999.68	-
121	335101	MEDCA ACADEM INSTRUCTORS		-	437,548.03	-
122	335201	MEDCA EDUCATNL ADMIN/SUPV		-	39,689.55	-
123	335301	MEDCA OTH ACA NONINSTRUCT		-	6,890.57	-
124	336102	MEDCA CLASSIFIED		-	79,042.74	-
125	336202	MEDCA NON-INSTR ADMIN/SUP		-	11,148.72	-
126	336302	MEDCA INST AIDE DIRECT INSTR		-	18,741.38	-
127	336402	MEDCA INST AIDE NOTDIRECT INS		-	6,978.56	-
128		33's FICA & Medicare (OASDI)		1,301,529.00	1,129,474.26	1,258,784.00
129	340010	HEALTH & WELFARE		7,563,569.00	-	8,558,082.00
130	340101	MEDIC ACADEMIC INSTRUCTORS		-	2,730,967.90	-
131	340120	MEDIC ACADEMIC ADJUNCT		-	79,490.56	-
132	340125	MEDIC NON-ACADEMIC ADJUNCT		-	4,669.66	-
133	340151	MEDIC EDUCATIONL ADMIN/SUP		-	456,849.59	-
134	340252	MEDICAL CLASSIFIED		-	992,719.22	-
135	340302	MEDIC NON-INSTR ADMIN/SUPR		-	108,875.40	-
136	340352	MEDIC INSTR AIDE DIRECT INST		-	183,885.78	-
137	340402	MEDIC INSTAIDE NOTDIRECTINST		-	91,242.16	-
138	341101	DENT ACADEMIC INSTRUCTORS		-	251,731.24	-
139	341151	DENT EDUCATIONAL ADMIN/SUP		-	42,652.51	-
140	341252	DENTAL CLASSIFIED		-	96,259.10	-
141	341302	DENT NON-INSTR ADMIN/SUPR		-	11,232.48	-
142	341352	DENT INSTR AIDE DIRECT INSTR		-	17,498.28	-
143	341402	DENT INSTAIDE NOT DIRECTINST		-	8,798.90	-
144	342101	VISION ACADEMIC INSTRUCTOR		-	55,836.88	-
145	342151	VISION EDUCATIONL ADMIN/SUP		-	9,320.73	-

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146	342252	VISION CLASSIFIED	-		22,320.81	-
147	342302	VISION NON-INSTR ADMIN/SUP	-		2,438.52	-
148	342352	VISION INSTR AIDE DIRECT INST	-		4,022.82	-
149	342402	VISION INSTAIDE NOT DIRECTINS	-		2,035.48	-
150	343101	LIFE ACADEMIC INSTRUCTORS	-		26,413.71	-
151	343151	LIFE EDUCATIONAL ADMIN/SUPR	-		4,392.25	-
152	343252	LIFE CLASSIFIED	-		10,502.99	-
153	343302	LIFE NON-INSTR ADMIN/SUPR	-		1,149.12	-
154	343352	LIFE INSTR AIDE DIRECT INSTR	-		1,895.73	-
155	343402	LIFE INST AIDE NOT DIRECT INS	-		954.61	-
156	344101	LTD ACADEMIC INSTRUCTORS	-		63,045.82	-
157	344151	LTD EDUCATIONAL ADMIN/SUPR	-		10,539.58	-
158	344252	LTD (DISABILITY) CLASSIFIED	-		16,415.30	-
159	344302	LTD NON-INSTR ADMIN/SUPR	-		2,488.47	-
160	344352	LTD INSTR AIDE DIRECT INSTR	-		2,942.31	-
161	344402	LTD INST AIDE NOT DIRECT INST	-		1,487.22	-
162	345101	LTC ACADEMIC INSTRUCTORS	-		9,178.99	-
163	345151	LTC EDUCATIONAL ADMIN/SUPR	-		1,525.17	-
164	345252	LONG TERM CARE CLASSIFIED	-		3,652.69	-
165	345302	LTC NON-INSTR ADMIN/SUPR	-		399.00	-
166	345352	LTC INSTR AIDE DIRECT INSTR	-		658.32	-
167	345402	LTC INST AIDE NOT DIRECT INST	-		333.07	-
168	348010	FUTURE RETIREE HEALTH-ACA	-		1,213,818.71	-
169	348020	FUTURE RETIREE HEALTH-NONACA	-		592,062.41	-
170		34's Health & Welfare	7,563,569.00		7,136,703.49	8,558,082.00
171	350010	STATE UNEMP INSURANCE	151,956.00		-	374,307.00
172	351101	UNEMP ACADEMIC INSTRUCTOR	-		111,771.86	-
173	351201	UNEMP EDUCATIONL ADMN/SUP	-		12,631.41	-
174	351301	UNEMP OTH ACA NONINSTRUCT	-		1,473.29	-
175	352102	UNEMPLOYMENT CLASSIFIED	-		16,323.03	-
176	352202	UNEMP NON-INSTR ADMN/SUP	-		2,306.71	-
177	352302	UNEMP INSTR AIDE DIRECT INST	-		3,954.20	-
178	352402	UNEMP INST AIDE NOTDIRECT INS	-		1,440.44	-
179	353102	UNEMP STUDENT	-		99.63	-
180		35's State Unempl Insurance	151,956.00		150,000.57	374,307.00
181	360010	WORKER'S COMP	730,571.00		-	740,237.00
182	361101	WC ACADEMIC INSTRUCTORS	-		508,265.55	-
183	361201	WC EDUCATIONAL ADMIN/SUPR	-		57,103.25	-
184	361301	WC OTHER ACA NON INSTRUCT	-		6,850.93	-
185	362102	WC CLASSIFIED	-		77,989.26	-
186	362202	WC NON-INSTR ADMIN/SUPERV	-		10,983.09	-
187	362302	WC INSTR AIDE DIRECT INSTR	-		18,402.89	-
188	362402	WC INSTR AIDE NOTDIRECT INST	-		6,849.15	-
189	363102	WC STUDENT	-		4,467.97	-
190		36's Workers' Comp	730,571.00		690,912.09	740,237.00
191	370010	APPLE	111,124.00		-	115,172.00
192	371101	APPLE ACADEMIC INSTRUCTOR	-		79,715.52	-
193	371301	APPLE OTH ACA NONINSTRUCT	-		3,119.93	-
194	372102	APPLE CLASSIFIED	-		8,101.12	-
195	372302	APPLE INST AIDE DIRECT INSTR	-		5,574.54	-
196	372402	APPLE INS AIDE NOTDIRECT INS	-		1,734.21	-
197		37's APPLE	111,124.00		98,245.32	115,172.00
198		39's Other Benefits	-		-	-
199		Employee Benefits Subtotal	13,643,639.00		12,801,378.61	14,858,490.00
200						
201	400010	SUPPLIES & MATERIALS	328,465.00		-	168,980.00
202	411000	SOFTWARE LESS THAN \$5,000	-		11,000.28	-
203	421000	BOOKS,MAGAZINES,PERIODCLS	-		572.62	-
204	422000	SUBSCRIPTIONS, PERIODICALS	-		139.95	-
205	423000	BOOKSTORE TEXTBOOKS	-		131.16	-
206	431000	SUPPLIES&MATERIAL,INSTRUCT	-		97,247.57	-
207	431100	SUPPLIES, INSTRUCTIONL FOOD	-		317.04	-
208	441000	SUPPLIES&MATERIAL, NONINSTR	-		86,222.15	-
209	441100	SUPPLIES, INSTITUTIONAL	-		3,128.95	-
210	441200	SUPPLIES, BOOKSTORE	-		320.18	-

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6		Instruction				
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12						
13				FY09-010	FY09-010	FY010-11
14				Budget	Expended/Received	Budget
15	Account	Description			Year to Date	
211	441300	SUPPLIES, FOOD SERVICES		-	190.39	-
212	446000	SHIPPING/HANDLING CHARGES		-	361.05	-
213		Supplies & Materials Subtotal		328,465.00	199,631.34	168,980.00
214						
215	500010	OTHER OPER EXP		1,812,331.00	-	1,367,494.00
216	515100	INTERNET ACCESS		-	517.98	-
217	515300	SOFTWARE LICENSING FEES		-	35,582.59	-
218	525100	MEMBERSHIP, DISTRICT		-	2,930.00	-
219	525200	MEMBERSHIP, EMPLOYEE		-	3,621.75	-
220	535200	INS, FIRE, CASUALTY, LIABILITY		-	140.00	-
221	545100	ADVERTISEMENTS REQ BY LAW		-	343.20	-
222	545200	LAWYERS' FEES		-	697.89	-
223	551200	CLASSROOM SPEAKERS		-	2,020.00	-
224	551300	INDEPENDENT CONTRACTOR		-	24,593.53	-
225	551900	OTH PERSONAL&CONSULT SVC		-	542,036.76	-
226	555100	POSTAGE		-	13,042.16	-
227	560900	DISTRICT VEHICLE USE		-	312.59	-
228	561000	RENT & LEASE, EQUIPMENT		-	4,700.08	-
229	562000	RENTS & LEASES, LAND/BLDGS		-	359,066.87	-
230	563000	RENTAL OF TRANSPORTATION		-	4,900.00	-
231	564000	RENTAL OF FILMS		-	18,207.70	-
232	565100	MAINTENANCE AGREEMT, EQUIP		-	68,748.33	-
233	565200	MAINTENANCE AGREE, SOFTWARE		-	4,234.04	-
234	565300	REPAIRS&MAINT NONINST EQUIP		-	2,125.62	-
235	565400	REPAIRS&MAINT INSTR EQUIPMT		-	18,983.88	-
236	565500	REPAIRS&MAINTENANCE BLDGS		-	18,390.20	-
237	575100	TRAVEL, ACADEMIC ADMIN		-	4,089.29	-
238	575120	TRAVEL, ACADEMIC EMPLOYEE		-	23,629.41	-
239	575200	TRAVEL, CLASSIFIED ADMINISTR		-	1,744.70	-
240	575210	TRAVEL, CLASSIFIED EMPLOYEE		-	5,401.09	-
241	575300	TRAVEL, STUDENT		-	50.00	-
242	575310	TRAVEL WITH STUDENT		-	9,532.31	-
243	575500	ATHLETIC ENTRY FEES		-	915.00	-
244	575800	FOOD FOR MEETINGS		-	5,086.53	-
245	580150	FUEL, GAS		-	60.19	-
246	580250	JANITORIAL SERVICES		-	842.00	-
247	580300	LAUNDRY/DRY CLEANING		-	4,052.02	-
248	580450	TELEPHONE		-	2,108.88	-
249	580500	TELEPHONE CONNECTIONS		-	630.72	-
250	580650	WATER		-	16,858.88	-
251	585100	ADMINISTRATIVE EXPENSE		-	137,797.96	-
252	585150	ADVERTISE NOT REQ BY LAW		-	6,915.00	-
253	585500	FINGERPRINTING		-	637.00	-
254	585750	PRINTING		-	133,019.54	-
255	585850	PUBLISHING EXPENSE		-	3,202.27	-
256	585900	ROYALTY EXPENSE		-	2,982.00	-
257	585910	LICENSING FEE		-	32,328.28	-
258		Other Oper Exp Subtotal		1,812,331.00	1,517,078.24	1,367,494.00
261						
262	600010	CAPITAL OUTLAY		50,625.00	-	23,089.00
263	644100	EQUIP INSTR ADDTL \$500 - \$4999		-	15,829.02	-
264	644300	EQUIPMENT INSTRUCTIONL >\$4,999		-	17,702.42	-
265	644700	EQUIP TECHNOLOGY INSTR >\$4,999		-	11,510.08	-
266		Capital Outlay Subtotal		50,625.00	45,041.52	23,089.00
267						
268	792510	PRP SET ASIDE		-	-	663,359.00
269	799010	CONTINGENCY HOLDING ACCOUNT		-	-	60,000.00
270		Other Outgoing Subtotal		-	-	723,359.00
271						
272		Expense Grand Total		66,735,659.00	62,846,365.23	66,995,380.00
273						

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14				Budget	Expended/Received	Budget
15	Account	Description			Year to Date	
16	111000	INSTRUCTIONAL SAL, CONTRACT		-	468,808.76	-
17	111010	INSTRUCTIONAL SALARY, CONTRACT		494,994.00	-	505,348.00
18	11's	Instr Salaries - Contract		494,994.00	468,808.76	505,348.00
19	121000	ED ADMINISTRATOR, CONTRACT		-	157,699.65	-
20	121010	ED ADMINISTRATOR, CONTRACT		157,700.00	-	158,943.00
21	122100	COUNSELORS, CONTRACT		-	971,266.76	-
22	122110	COUNSELORS, CONTRACT		1,049,746.00	-	1,529,125.00
23	123100	DEAN, ACADEMIC CONTRACT		-	146,039.76	-
24	123110	DEAN, ACADEMIC CONTRACT		146,040.00	-	147,510.00
25	123200	DEPARTMENT CHAIR, CONTRACT		-	86,870.29	-
26	123210	DEPARTMENT CHAIR, CONTRACT		86,871.00	-	98,488.00
27	123400	DIRECTR/COORDINAT, ACA CONT		-	58,549.91	-
28	123410	DIRECTOR/COORDINATOR, ACA CON		58,550.00	-	61,565.00
29	123600	DIRECTOR/COORDINATOR, AA CONT		-	567,779.24	-
30	123610	DIRECTOR/COORDINATOR, AA CONT		647,288.00	-	630,813.00
31	12's	Non-Instr Salaries - Contract		2,146,195.00	1,988,205.61	2,626,444.00
32	130010	INSTR SALARIES - OTHER		378,173.00	-	351,238.00
33	133100	INSTRUCTIONL ACADEMIC, HRLY		-	133,537.09	-
34	133300	INSTR ACADEMIC, HRLY SUMMR		-	13,467.75	-
35	134000	LOAD BANKING (FISCAL USE)		-	14,389.30	-
36	135300	OVERLOAD, CONTRACT INSTRUC		-	23,704.44	-
37	135700	OVERLOAD, SUMMER ACA HRLY		-	15,524.99	-
38	138200	STIPEND, HOURLY ACADEMIC		-	173,272.30	-
39	13's	Instr Salaries - Other		378,173.00	373,895.87	351,238.00
40	140010	NON-INSTR SALARIES - OTHER		842,995.00	-	974,258.00
41	141100	COUNSELOR, HOURLY		-	129,723.66	-
42	144100	NON-INSTRUCT ACADEMIC, HRLY		-	373,570.98	-
43	145100	OVERLOAD, SUMMER NON-INSTR		-	159,716.00	-
44	146600	REPLC COUNSLR SUMMR HRLY		-	179,981.41	-
45	14's	Non-Instr Salaries - Other		842,995.00	842,992.05	974,258.00
46		Academic Salaries Subtotal		3,862,357.00	3,673,902.29	4,457,288.00
47						
48	211000	EXCUTIVE ADMIN SUPPORT, CAST		-	70,674.00	-
49	211010	EXCUTIVE ADMIN SUPPORT, CAST		70,674.00	-	58,013.00
50	212100	SUPERVISOR, CAST		-	156,725.64	-
51	212110	SUPERVISOR, CAST		231,021.00	-	233,300.00
52	212200	CLASSIFIED REGULAR SALARY		-	3,018,086.89	-
53	212210	CLASSIFIED REGULAR SALARY		3,157,614.00	-	3,251,473.00
54	212600	NON-INSTRUCTNL ADMINISTRATORS		-	79,913.76	-
55	212610	NON-INSTRUCTNL ADMINISTRATORS		79,914.00	-	80,706.00
56	21's	Non-Instr Salaries - Reg		3,539,223.00	3,325,400.29	3,623,492.00
58	230010	NON ACADEMIC SALARIES - OTHER		268,456.00	-	263,419.00
59	231100	HOURLY CLASSIFIED, TEMP		-	104,048.37	-
60	232100	OVERTIME CLASSIFIED SALARIED		-	24,711.55	-
61	232200	OVERTIME SUPERVISR SALRIED		-	414.29	-
62	235100	STUDENT EMPLOYEE		-	78,021.04	-
63	23's	Non-Academic Salaries - Other		268,456.00	207,195.25	263,419.00
64	240010	INSTR AIDES - OTHER		76,643.00	-	51,934.00
65	241100	HRLY INSTR AIDE, DIRECT INSTR		-	69,447.15	-
66	241200	OT, INST AIDE CONT DIRECT INST		-	651.46	-
67	24's	Instr Aides - Other		76,643.00	70,098.61	51,934.00
68		Non Acad Salaries Subtotal		3,884,322.00	3,602,694.15	3,938,845.00
69						
70	310010	STRS		289,476.00	-	288,466.00
71	311101	STRS ACADEMIC INSTRUCTORS		-	61,411.44	-
72	311201	STRS EDUCATIONAL ADMIN/SUP		-	160,052.95	-
73	311301	STRS OTHERACA NONINSTRUCT		-	54,011.48	-
74	31's	STRS		289,476.00	275,475.87	288,466.00
75	320010	PERS		389,901.00	-	437,613.00
76	321201	PERS EDUCATIONAL ADMIN/SUP		-	46,279.14	-
77	321301	PERS OTHERACA NONINSTRUCT		-	4,542.41	-
78	322102	PERS CLASSIFIED		-	288,913.22	-
79	322202	PERS NON-INSTR ADMIN/SUPR		-	30,014.64	-
80	32's	PERS		389,901.00	369,749.41	437,613.00
81	330010	FICA & MEDICARE (OASDI)		366,313.00	-	378,148.00

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14				Budget	Expended/Received	Budget
15	Account	Description			Year to Date	
82	331101	FICA ACADEMIC INSTRUCTORS	-	-	675.52	-
83	331201	FICA EDUCATIONAL ADMIN/SUP	-	-	23,490.94	-
84	331301	FICA OTHERACA NONINSTRUCT	-	-	6,060.85	-
85	332102	FICA CLASSIFIED	-	-	187,798.68	-
86	332202	FICA NON-INSTR ADMIN/SUPR	-	-	19,201.10	-
87	332302	FICA INSTR AIDE DIRECT INSTR	-	-	40.53	-
88	335101	MEDCA ACADEM INSTRUCTORS	-	-	9,235.48	-
89	335201	MEDCA EDUCATNL ADMIN/SUPV	-	-	30,305.28	-
90	335301	MEDCA OTH ACA NONINSTRUCT	-	-	11,364.97	-
91	336102	MEDCA CLASSIFIED	-	-	46,468.85	-
92	336202	MEDCA NON-INSTR ADMIN/SUP	-	-	4,490.58	-
93	336302	MEDCA INST AIDE DIRECT INSTR	-	-	1,016.48	-
94	33's	FICA & Medicare (OASDI)	366,313.00	340,149.26		378,148.00
95	340010	HEALTH & WELFARE	1,643,091.00	-		1,845,767.00
96	340101	MEDIC ACADEMIC INSTRUCTORS	-	-	59,252.56	-
97	340151	MEDIC EDUCATIONL ADMIN/SUP	-	-	264,276.76	-
98	340252	MEDICAL CLASSIFIED	-	-	627,261.92	-
99	340302	MEDIC NON-INSTR ADMIN/SUPR	-	-	46,490.46	-
100	341101	DENT ACADEMIC INSTRUCTORS	-	-	5,773.54	-
101	341151	DENT EDUCATIONAL ADMIN/SUP	-	-	25,014.04	-
102	341252	DENTAL CLASSIFIED	-	-	58,042.00	-
103	341302	DENT NON-INSTR ADMIN/SUPR	-	-	4,647.96	-
104	342101	VISION ACADEMIC INSTRUCTOR	-	-	1,293.79	-
105	342151	VISION EDUCATIONL ADMIN/SUP	-	-	5,608.38	-
106	342252	VISION CLASSIFIED	-	-	13,446.80	-
107	342302	VISION NON-INSTR ADMIN/SUP	-	-	1,033.02	-
108	343101	LIFE ACADEMIC INSTRUCTORS	-	-	609.66	-
109	343151	LIFE EDUCATIONAL ADMIN/SUPR	-	-	2,642.87	-
110	343252	LIFE CLASSIFIED	-	-	6,326.89	-
111	343302	LIFE NON-INSTR ADMIN/SUPR	-	-	486.84	-
112	344101	LTD ACADEMIC INSTRUCTORS	-	-	1,494.30	-
113	344151	LTD EDUCATIONAL ADMIN/SUPR	-	-	6,377.69	-
114	344252	LTD (DISABILITY) CLASSIFIED	-	-	9,733.09	-
115	344302	LTD NON-INSTR ADMIN/SUPR	-	-	1,009.86	-
116	345101	LTC ACADEMIC INSTRUCTORS	-	-	212.15	-
117	345151	LTC EDUCATIONAL ADMIN/SUPR	-	-	917.77	-
118	345252	LONG TERM CARE CLASSIFIED	-	-	2,204.14	-
119	345302	LTC NON-INSTR ADMIN/SUPR	-	-	169.02	-
120	348010	FUTURE RETIREE HEALTH-ACA	-	-	25,770.22	-
121	348020	FUTURE RETIREE HEALTH-NONACA	-	-	353,314.03	-
122	34's	Health & Welfare	1,643,091.00	1,523,409.76		1,845,767.00
123	350010	STATE UNEMP INSURANCE	23,997.00	-		63,027.00
124	351101	UNEMP ACADEMIC INSTRUCTOR	-	-	2,599.97	-
125	351201	UNEMP EDUCATIONL ADMN/SUP	-	-	7,193.71	-
126	351301	UNEMP OTH ACA NONINSTRUCT	-	-	3,023.68	-
127	352102	UNEMPLOYMENT CLASSIFIED	-	-	9,535.60	-
128	352202	UNEMP NON-INSTR ADMN/SUP	-	-	929.10	-
129	352302	UNEMP INSTR AIDE DIRECT INST	-	-	210.29	-
130	353102	UNEMP STUDENT	-	-	41.69	-
131	35's	State Unempl Insurance	23,997.00	23,534.04		63,027.00
132	360010	WORKER'S COMP	118,075.00	-		124,648.00
133	361101	WC ACADEMIC INSTRUCTORS	-	-	11,822.99	-
134	361201	WC EDUCATIONAL ADMIN/SUPR	-	-	34,558.74	-
135	361301	WC OTHER ACA NON INSTRUCT	-	-	11,886.52	-
136	362102	WC CLASSIFIED	-	-	45,633.44	-
137	362202	WC NON-INSTR ADMIN/SUPERV	-	-	4,426.60	-
138	362302	WC INSTR AIDE DIRECT INSTR	-	-	1,002.54	-
139	363102	WC STUDENT	-	-	1,309.90	-
140	36's	Workers' Comp	118,075.00	110,640.73		124,648.00
141	370010	APPLE	15,470.00	-		17,093.00
142	371101	APPLE ACADEMIC INSTRUCTOR	-	-	987.92	-
143	371301	APPLE OTH ACA NONINSTRUCT	-	-	1,086.85	-
144	372102	APPLE CLASSIFIED	-	-	4,393.52	-
145	372302	APPLE INST AIDE DIRECT INSTR	-	-	1,736.23	-

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12						
13				FY09-010	FY09-010	FY010-11
14				Budget	Expended/Received	Budget
15	Account	Description			Year to Date	
146	37's	APPLE		15,470.00	8,204.52	17,093.00
148		Employee Benefits Subtotal		2,846,323.00	2,651,163.59	3,154,762.00
149						
150	400010	SUPPLIES & MATERIALS		125,639.00	-	132,990.00
151	411000	SOFTWARE LESS THAN \$5,000		-	7,698.90	-
152	422000	SUBSCRIPTIONS, PERIODICALS		-	1,761.96	-
153	431000	SUPPLIES&MATERIAL, INSTRUCT		-	47,103.51	-
154	441000	SUPPLIES&MATERIAL, NONINSTR		-	44,848.70	-
155	441100	SUPPLIES, INSTITUTIONAL		-	63.65	-
156	442000	COST OF FOOD, FOOD SERVICE		-	80.63	-
157	444000	GRADUATION GOWNS		-	(1,585.00)	-
158	446000	SHIPPING/HANDLING CHARGES		-	288.96	-
159		Supplies & Materials Subtotal		125,639.00	100,261.31	132,990.00
160						
161	500010	OTHER OPER EXP		402,746.00	-	364,916.00
162	525100	MEMBERSHIP, DISTRICT		-	14,411.00	-
163	525200	MEMBERSHIP, EMPLOYEE		-	2,900.00	-
164	535500	STUDENT ACCIDENT&HOSPITAL		-	235.00	-
165	551100	ATHLETIC OFFICIALS FEES		-	27,750.00	-
166	551300	INDEPENDENT CONTRACTOR		-	11,360.35	-
167	551900	OTH PERSONAL&CONSULT SVC		-	4,990.00	-
168	555100	POSTAGE		-	62,330.45	-
169	560900	DISTRICT VEHICLE USE		-	21,523.04	-
170	561000	RENT & LEASE, EQUIPMENT		-	1.26	-
171	562100	RENTAL OF FIELDS		-	10,375.00	-
172	563000	RENTAL OF TRANSPORTATION		-	17,791.99	-
173	565100	MAINTENANCE AGREEMENT, EQUIP		-	2,921.49	-
174	565200	MAINTENANCE AGREE, SOFTWARE		-	2,192.81	-
175	565300	REPAIRS&MAINT NONINST EQUIP		-	7,464.34	-
176	565400	REPAIRS&MAINT INSTR EQUIPMT		-	5,647.52	-
177	565500	REPAIRS&MAINTENANCE BLDGS		-	2,081.76	-
178	575100	TRAVEL, ACADEMIC ADMIN		-	1,958.77	-
179	575120	TRAVEL, ACADEMIC EMPLOYEE		-	6,757.81	-
180	575200	TRAVEL, CLASSIFIED ADMINISTR		-	7,494.98	-
181	575210	TRAVEL, CLASSIFIED EMPLOYEE		-	4,198.32	-
182	575300	TRAVEL, STUDENT		-	34,576.76	-
183	575310	TRAVEL WITH STUDENT		-	3,820.75	-
184	575500	ATHLETIC ENTRY FEES		-	9,828.13	-
185	575700	STAFF DEVELOPMENT AT PALOMR		-	2,969.59	-
186	575800	FOOD FOR MEETINGS		-	2,396.40	-
187	580250	JANITORIAL SERVICES		-	176.00	-
188	580300	LAUNDRY/DRY CLEANING		-	3,000.00	-
189	580450	TELEPHONE		-	177.02	-
190	585100	ADMINISTRATIVE EXPENSE		-	2,874.00	-
191	585150	ADVERTISE NOT REQ BY LAW		-	920.00	-
192	585250	BANK CHARGES		-	375.00	-
193	585500	FINGERPRINTING		-	588.00	-
194	585750	PRINTING		-	44,531.85	-
195		Other Oper Exp Subtotal		402,746.00	320,619.39	364,916.00
196						
200						
201	785000	STUDENT LOANS		-	(343.00)	-
202		Other Outgoing Subtotal		-	(343.00)	-
203						
204	Expense Grand Total			11,121,387.00	10,348,297.73	12,048,801.00
205						

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2				Palomar College		
3				BUDGET REPORT		
4				Comparing Fiscal Years		
5				2010 and 2011		
6				Finance & Administrative Services		
7				Fund 11 Unrestricted, Without Designated		
9						
13				FY09-010	FY09-010	FY010-11
14				Budget	Expended/Received	Budget
15	Account	Description			Year to Date	
17	121000	ED ADMINISTRATOR, CONTRACT		-	156,476.25	-
18	121010	ED ADMINISTRATOR, CONTRACT		156,477.00	-	157,398.00
19		12's Non-Instr Salaries - Contract		156,477.00	156,476.25	157,398.00
22		Academic Salaries Subtotal		156,477.00	156,476.25	157,398.00
23						
24	211000	EXCUTIVE ADMIN SUPPORT, CAST		-	63,369.96	-
25	211010	EXCUTIVE ADMIN SUPPORT, CAST		63,370.00	-	58,013.00
26	212100	SUPERVISOR, CAST		-	705,461.57	-
27	212110	SUPERVISOR, CAST		860,596.00	-	823,087.00
28	212200	CLASSIFIED REGULAR SALARY		-	6,205,793.24	-
29	212210	CLASSIFIED REGULAR SALARY		6,598,855.00	-	6,744,407.00
30	212600	NON-INSTRUCTNL ADMINISTRATORS		-	1,127,444.89	-
31	212610	NON-INSTRUCTNL ADMINISTRATORS		1,127,446.00	-	1,226,433.00
32		21's Non-Instr Salaries - Reg		8,650,267.00	8,102,069.66	8,851,940.00
33	221000	INST AIDE CONTRACT, DIRECT INST		-	49,166.30	-
34	221010	INST AIDE CONTRACT, DIRECT INST		49,167.00	-	67,987.00
35		22's Instr Aides - Reg		49,167.00	49,166.30	67,987.00
36	230010	NON ACADEMIC SALARIES - OTHER		411,670.00	-	411,670.00
37	231100	HOURLY CLASSIFIED, TEMP		-	41,128.38	-
38	231400	HRLY ADMINISTRATOR NON INST		-	13,572.72	-
39	232100	OVERTIME CLASSIFIED SALARIED		-	14,325.87	-
40	232200	OVERTIME SUPERVISOR SALARIED		-	6,016.62	-
41	233100	REPLACE CLASSIFIED SALARYD		-	50,854.75	-
42	235100	STUDENT EMPLOYEE		-	99,200.61	-
43		23's Non-Academic Salaries - Other		411,670.00	225,098.95	411,670.00
45		Non Acad Salaries Subtotal		9,111,104.00	8,376,334.91	9,331,597.00
46						
47	310010	STRS		12,910.00	-	12,986.00
48	311201	STRS EDUCATIONAL ADMIN/SUP		-	12,909.30	-
49		31's STRS		12,910.00	12,909.30	12,986.00
50	320010	PERS		836,423.00	-	950,843.00
51	322102	PERS CLASSIFIED		-	601,046.92	-
52	322202	PERS NON-INSTR ADMIN/SUPR		-	180,426.52	-
53	322302	PERS INSTR AIDE DIRECT INSTR		-	4,773.56	-
54		32's PERS		836,423.00	786,247.00	950,843.00
55	330010	FICA & MEDICARE (OASDI)		668,938.00	-	690,666.00
56	332102	FICA CLASSIFIED		-	386,657.69	-
57	332202	FICA NON-INSTR ADMIN/SUPR		-	111,230.26	-
58	332302	FICA INSTR AIDE DIRECT INSTR		-	2,899.25	-
59	335201	MEDCA EDUCATNL ADMIN/SUPV		-	2,254.22	-
60	336102	MEDCA CLASSIFIED		-	92,033.35	-
61	336202	MEDCA NON-INSTR ADMIN/SUP		-	27,718.00	-
62	336302	MEDCA INSTR AIDE DIRECT INSTR		-	678.05	-
63		33's FICA & Medicare (OASDI)		668,938.00	623,470.82	690,666.00
64	340010	HEALTH & WELFARE		2,373,574.00	-	2,666,672.00
65	340151	MEDIC EDUCATIONL ADMIN/SUP		-	13,447.86	-
66	340252	MEDICAL CLASSIFIED		-	1,137,563.06	-
67	340302	MEDIC NON-INSTR ADMIN/SUPR		-	242,065.60	-
68	340352	MEDIC INSTR AIDE DIRECT INST		-	10,199.18	-
69	341151	DENT EDUCATIONAL ADMIN/SUP		-	1,261.50	-
70	341252	DENTAL CLASSIFIED		-	112,689.59	-
71	341302	DENT NON-INSTR ADMIN/SUPR		-	24,000.90	-
72	341352	DENT INSTR AIDE DIRECT INSTR		-	930.08	-
73	342151	VISION EDUCATIONL ADMIN/SUP		-	256.68	-
74	342252	VISION CLASSIFIED		-	26,455.76	-
75	342302	VISION NON-INSTR ADMIN/SUP		-	5,433.06	-
76	342352	VISION INSTR AIDE DIRECT INST		-	188.24	-
77	343151	LIFE EDUCATIONAL ADMIN/SUPR		-	120.96	-
78	343252	LIFE CLASSIFIED		-	12,467.15	-
79	343302	LIFE NON-INSTR ADMIN/SUPR		-	2,550.24	-
80	343352	LIFE INSTR AIDE DIRECT INSTR		-	88.71	-
81	344151	LTD EDUCATIONAL ADMIN/SUPR		-	297.00	-
82	344252	LTD (DISABILITY) CLASSIFIED		-	20,001.78	-
83	344302	LTD NON-INSTR ADMIN/SUPR		-	5,473.44	-
84	344352	LTD INSTR AIDE DIRECT INSTR		-	162.28	-
85	345151	LTC EDUCATIONAL ADMIN/SUPR		-	42.00	-
86	345252	LONG TERM CARE CLASSIFIED		-	4,325.34	-
87	345302	LTC NON-INSTR ADMIN/SUPR		-	889.00	-
88	345352	LTC INSTR AIDE DIRECT INSTR		-	30.81	-
89	348010	FUTURE RETIREE HEALTH-ACA		-	2,565.54	-
90	348020	FUTURE RETIREE HEALTH-NONACA		-	527,999.77	-
91		34's Health & Welfare		2,373,574.00	2,151,505.53	2,666,672.00
92	350010	STATE UNEMP INSURANCE		26,425.00	-	71,194.00

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2				Palomar College		
3				BUDGET REPORT		
4				Comparing Fiscal Years		
5				2010 and 2011		
6				Finance & Administrative Services		
7				Fund 11 Unrestricted, Without Designated		
9						
13				FY09-010	FY09-010	FY010-11
14				Budget	Expended/Received	Budget
15	Account	Description			Year to Date	
93	351201	UNEMP EDUCATIONL ADMN/SUP	-	-	466.39	-
94	352102	UNEMPLOYMENT CLASSIFIED	-	-	18,992.65	-
95	352202	UNEMP NON-INSTR ADMN/SUP	-	-	5,847.57	-
96	352302	UNEMP INSTR AIDE DIRECT INST	-	-	140.28	-
97	353102	UNEMP STUDENT	-	-	73.43	-
98	35's	State Unempl Insurance	26,425.00	25,520.32		71,194.00
99	360010	WORKER'S COMP	128,809.00	-	-	140,838.00
100	361201	WC EDUCATIONAL ADMIN/SUPR	-	-	2,237.59	-
101	362102	WC CLASSIFIED	-	-	90,553.16	-
102	362202	WC NON-INSTR ADMIN/SUPERV	-	-	27,410.36	-
103	362302	WC INSTR AIDE DIRECT INSTR	-	-	703.13	-
104	363102	WC STUDENT	-	-	1,418.60	-
105	36's	Workers' Comp	128,809.00	122,322.84		140,838.00
106	370010	APPLE	10,106.00	-	-	10,297.00
107	372102	APPLE CLASSIFIED	-	-	2,166.91	-
108	372202	APPLE NON-INSTR ADMN/SUPR	-	-	339.31	-
109	37's	APPLE	10,106.00	2,506.22		10,297.00
111		Employee Benefits Subtotal	4,057,185.00	3,724,482.03		4,543,496.00
112						
113	400010	SUPPLIES & MATERIALS	299,151.00	-	-	297,444.00
114	411000	SOFTWARE LESS THAN \$5,000	-	-	2,049.26	-
115	431000	SUPPLIES&MATERIAL, INSTRUCT	-	-	20,459.91	-
116	441000	SUPPLIES&MATERIAL, NONINSTR	-	-	157,750.30	-
117		Supplies & Materials Subtotal	299,151.00	180,259.47		297,444.00
118						
119	500010	OTHER OPER EXP	6,160,546.00	-	-	694,617.00
120	511000	AUDIT	-	-	94,979.37	-
121	515300	SOFTWARE LICENSING FEES	-	-	351,252.12	-
122	525100	MEMBERSHIP, DISTRICT	-	-	2,035.35	-
123	535200	INS, FIRE, CASUALTY, LIABILITY	-	-	603,529.81	-
124	535500	STUDENT ACCIDENT&HOSPITAL	-	-	59,483.33	-
125	545100	ADVERTISEMENTS REQ BY LAW	-	-	463.39	-
126	545200	LAWYERS' FEES	-	-	6,234.82	-
127	545300	LEGAL JUDGEMENTS	-	-	20,000.00	-
128	551300	INDEPENDENT CONTRACTOR	-	-	45,311.24	-
129	551600	WARRANT RECONCILIATION	-	-	6,327.69	-
130	551900	OTH PERSONAL&CONSULT SVC	-	-	238,756.80	-
131	555100	POSTAGE	-	-	21,732.24	-
132	561000	RENT & LEASE, EQUIPMENT	-	-	2,383.68	-
133	565100	MAINTENANCE AGREEMT, EQUIP	-	-	68,996.40	-
134	565200	MAINTENCE AGREE, SOFTWARE	-	-	537,891.76	-
135	565300	REPAIRS&MAINT NONINST EQUIP	-	-	47,408.53	-
136	565500	REPAIRS&MAINTENANCE BLDGS	-	-	192,295.83	-
137	575100	TRAVEL, ACADEMIC ADMIN	-	-	39.00	-
138	575200	TRAVEL, CLASSIFIED ADMINISTR	-	-	8,956.51	-
139	575210	TRAVEL, CLASSIFIED EMPLOYEE	-	-	11,426.32	-
140	575700	STAFF DEVLOPMNT AT PALOMR	-	-	3,800.00	-
141	575800	FOOD FOR MEETINGS	-	-	865.92	-
142	580100	ELECTRICITY	-	-	1,589,597.30	-
143	580150	FUEL, GAS	-	-	162,872.28	-
144	580200	GASOLINE AND OIL	-	-	32,921.17	-
145	580250	JANITORIAL SERVICES	-	-	40.00	-
146	580300	LAUNDRY/DRY CLEANING	-	-	7,546.89	-
147	580350	PEST CONTROL	-	-	813.80	-
148	580400	SEWAGE	-	-	83,468.85	-
149	580450	TELEPHONE	-	-	42,951.65	-
150	580500	TELEPHONE CONNECTIONS	-	-	60,013.74	-
151	580550	WASTE DISPOSAL	-	-	81,538.76	-
152	580600	WASTE DISPOSAL, HAZARDOUS	-	-	80,791.96	-
153	580650	WATER	-	-	159,459.23	-
154	585100	ADMINISTRATIVE EXPENSE	-	-	120.00	-
155	585250	BANK CHARGES	-	-	3,021.99	-
156	585260	BANK CREDIT CARD EXPENSE	-	-	228,649.39	-
157	585500	FINGERPRINTING	-	-	49.00	-
158	585620	BOND COSTS	-	-	2,000.00	-
159	585750	PRINTING	-	-	8,769.41	-
160	585910	LICENSING FEE	-	-	276.69	-
161		Other Oper Exp Subtotal	6,160,546.00	4,869,072.22		694,617.00
162						
168						
169	Expense Grand Total		19,784,463.00	17,306,624.88		15,024,552.00
170						

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4				Comparing Fiscal Years		
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6				Human Resources		
7				Fund 11 Unrestricted, Without Designated		
12						
13				FY09-010	FY09-010	FY010-11
14				Budget	Expended/Received	Budget
15	Account	Description			Year to Date	
17	121000	ED ADMINISTRATOR, CONTRACT		-	158,170.68	-
18	121010	ED ADMINISTRATOR, CONTRACT		158,171.00	-	159,242.00
19	12's	Non-Instr Salaries - Contract		158,171.00	158,170.68	159,242.00
21	140010	NON-INSTR SALARIES - OTHER		-	-	4,928.00
22	14's	Non-Instr Salaries - Other		-	-	4,928.00
23		Academic Salaries Subtotal		158,171.00	158,170.68	164,170.00
24						
25	211000	EXCUTIVE ADMIN SUPPORT, CAST		-	20,520.39	-
26	211010	EXCUTIVE ADMIN SUPPORT, CAST		21,381.00	-	75,324.00
27	212100	SUPERVISOR, CAST		-	162,021.94	-
28	212110	SUPERVISOR, CAST		162,022.00	-	72,088.00
29	212200	CLASSIFIED REGULAR SALARY		-	381,717.08	-
30	212210	CLASSIFIED REGULAR SALARY		397,596.00	-	400,464.00
31	212600	NON-INSTRUCTNL ADMINISTRATORS		-	62,922.72	-
32	212610	NON-INSTRUCTNL ADMINISTRATORS		67,432.00	-	110,166.00
33	21's	Non-Instr Salaries - Reg		648,431.00	627,182.13	658,042.00
35	230010	NON ACADEMIC SALARIES - OTHER		80,291.00	-	59,810.00
36	231100	HOURLY CLASSIFIED, TEMP		-	39,113.75	-
37	234100	SERVICE PROVIDER CLASSIFIED		-	37,776.46	-
38	235100	STUDENT EMPLOYEE		-	775.53	-
39	23's	Non-Academic Salaries - Other		80,291.00	77,665.74	59,810.00
41		Non Acad Salaries Subtotal		728,722.00	704,847.87	717,852.00
42						
43	310010	STRS		-	-	278.00
44	31's	STRS		-	-	278.00
45	320010	PERS		76,187.00	-	83,952.00
46	321201	PERS EDUCATIONAL ADMIN/SUP		-	15,190.56	-
47	322102	PERS CLASSIFIED		-	37,045.47	-
48	322202	PERS NON-INSTR ADMIN/SUPR		-	23,832.22	-
49	32's	PERS		76,187.00	76,068.25	83,952.00
50	330010	FICA & MEDICARE (OASDI)		60,471.00	-	61,342.00
51	331201	FICA EDUCATIONAL ADMIN/SUP		-	6,521.44	-
52	332102	FICA CLASSIFIED		-	23,237.02	-
53	332202	FICA NON-INSTR ADMIN/SUPR		-	14,632.30	-
54	335201	MEDCA EDUCATNL ADMIN/SUPV		-	2,278.20	-
55	336102	MEDCA CLASSIFIED		-	6,549.37	-
56	336202	MEDCA NON-INSTR ADMIN/SUP		-	3,422.04	-
57	33's	FICA & Medicare (OASDI)		60,471.00	56,640.37	61,342.00
58	340010	HEALTH & WELFARE		211,799.00	-	232,903.00
59	340151	MEDIC EDUCATIONL ADMIN/SUP		-	13,447.86	-
60	340252	MEDICAL CLASSIFIED		-	90,140.30	-
61	340302	MEDIC NON-INSTR ADMIN/SUPR		-	41,507.52	-
62	341151	DENT EDUCATIONAL ADMIN/SUP		-	1,046.70	-
63	341252	DENTAL CLASSIFIED		-	7,310.59	-
64	341302	DENT NON-INSTR ADMIN/SUPR		-	3,226.87	-
65	342151	VISION EDUCATIONL ADMIN/SUP		-	256.68	-
66	342252	VISION CLASSIFIED		-	1,792.94	-
67	342302	VISION NON-INSTR ADMIN/SUP		-	790.36	-
68	343151	LIFE EDUCATIONAL ADMIN/SUPR		-	120.96	-
69	343252	LIFE CLASSIFIED		-	844.92	-
70	343302	LIFE NON-INSTR ADMIN/SUPR		-	372.47	-
71	344151	LTD EDUCATIONAL ADMIN/SUPR		-	297.00	-
72	344252	LTD (DISABILITY) CLASSIFIED		-	1,255.17	-
73	344302	LTD NON-INSTR ADMIN/SUPR		-	774.44	-
74	345151	LTC EDUCATIONAL ADMIN/SUPR		-	42.00	-
75	345252	LONG TERM CARE CLASSIFIED		-	293.38	-
76	345302	LTC NON-INSTR ADMIN/SUPR		-	129.32	-
77	348020	FUTURE RETIREE HEALTH-NONACA		-	48,148.33	-
78	34's	Health & Welfare		211,799.00	211,797.81	232,903.00
79	350010	STATE UNEMP INSURANCE		2,567.00	-	6,411.00
80	351201	UNEMP EDUCATIONL ADMN/SUP		-	471.35	-
81	352102	UNEMPLOYMENT CLASSIFIED		-	1,382.80	-
82	352202	UNEMP NON-INSTR ADMN/SUP		-	708.00	-
83	353102	UNEMP STUDENT		-	0.40	-
84	35's	State Unempl Insurance		2,567.00	2,562.55	6,411.00
85	360010	WORKER'S COMP		12,342.00	-	12,679.00

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4				Comparing Fiscal Years		
5				2010 and 2011		
6				Human Resources		
7				Fund 11 Unrestricted, Without Designated		
12						
13				FY09-010	FY09-010	FY010-11
14				Budget	Expended/Received	Budget
15	Account	Description			Year to Date	
86	361201	WC EDUCATIONAL ADMIN/SUPR		-	2,261.89	-
87	362102	WC CLASSIFIED		-	6,558.02	-
88	362202	WC NON-INSTR ADMIN/SUPERV		-	3,510.16	-
89	363102	WC STUDENT		-	11.09	-
90	36's	Workers' Comp		12,342.00	12,341.16	12,679.00
91	370010	APPLE		2,003.00	-	1,526.00
92	372102	APPLE CLASSIFIED		-	1,922.32	-
93	37's	APPLE		2,003.00	1,922.32	1,526.00
94	390010	OTHER BENEFITS		1,240.00	-	2,500.00
95	398000	TB TESTS FOR EMPLOYEES		-	1,240.00	-
96	39's	Other Benefits		1,240.00	1,240.00	2,500.00
97		Employee Benefits Subtotal		366,609.00	362,572.46	401,591.00
98						
99	400010	SUPPLIES & MATERIALS		27,160.00	-	21,769.00
100	411000	SOFTWARE LESS THAN \$5,000		-	679.48	-
101	421000	BOOKS, MAGAZINES, PERIODCLS		-	99.00	-
102	422000	SUBSCRIPTIONS, PERIODICALS		-	830.92	-
103	441000	SUPPLIES&MATERIAL,NONINSTR		-	22,773.41	-
104	441100	SUPPLIES, INSTITUTIONAL		-	497.21	-
105		Supplies & Materials Subtotal		27,160.00	24,880.02	21,769.00
106						
107	500010	OTHER OPER EXP		65,580.00	-	95,723.00
108	515300	SOFTWARE LICENSING FEES		-	1,293.23	-
109	545100	ADVERTISEMENTS REQ BY LAW		-	23,597.00	-
110	551300	INDEPENDENT CONTRACTOR		-	91.50	-
111	551900	OTH PERSONAL&CONSULT SVC		-	130.00	-
112	555100	POSTAGE		-	1,885.63	-
113	565300	REPAIRS&MAINT NONINST EQUIP		-	75.00	-
114	565500	REPAIRS&MAINTENANCE BLDGS		-	64.92	-
115	575100	TRAVEL, ACADEMIC ADMIN		-	506.40	-
116	575120	TRAVEL, ACADEMIC EMPLOYEE		-	68.00	-
117	575200	TRAVEL, CLASSIFIED ADMINISTR		-	379.75	-
118	575210	TRAVEL, CLASSIFIED EMPLOYEE		-	307.10	-
119	575800	FOOD FOR MEETINGS		-	288.51	-
120	585500	FINGERPRINTING		-	49.00	-
121	585750	PRINTING		-	2,931.24	-
122		Other Oper Exp Subtotal		65,580.00	31,667.28	95,723.00
125						
126	600010	CAPITAL OUTLAY		5,310.00	-	1,959.00
127	643000	LEASE PURCHASE EQUIPMENT		-	770.67	-
128	644400	EQUIP NONINS ADDL \$500 - \$4999		-	4,194.71	-
129		Capital Outlay Subtotal		5,310.00	4,965.38	1,959.00
132						
133	Expense Grand Total			1,351,552.00	1,287,103.69	1,403,064.00
134						

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2						
3				Palomar College		
4				BUDGET REPORT		
5				Comparing Fiscal Years		
6				2010 and 2011		
7				Superintendent/President's Office		
12				Fund 11 Unrestricted, Without Designated		
13				FY09-010	FY09-010	FY010-11
14				Budget	Expended/Received	Budget
15	Account	Description			Year to Date	
17	121100	SUPRT/PRESIDENT, CONTRACT		-	223,581.22	-
18	121110	SUPRT/PRESIDENT, CONTRACT		223,582.00	-	226,804.00
19	121300	PRESIDENT'S AUTO ALLOWANCE		-	9,935.66	-
20	121310	PRESIDENT'S AUTO ALLOWANCE		9,936.00	-	15,925.00
21	123600	DIRECTOR/COORDINATOR, AA CONT		-	131,607.36	-
22	123610	DIRECTOR/COORDINATOR, AA CONT		131,608.00	-	132,927.00
23		12's Non-Instr Salaries - Contract		365,126.00	365,124.24	375,656.00
26		Academic Salaries Subtotal		365,126.00	365,124.24	375,656.00
27						
28	211000	EXCUTIVE ADMIN SUPPORT, CAST		-	156,282.24	-
29	211010	EXCUTIVE ADMIN SUPPORT, CAST		156,283.00	-	157,831.00
30	212200	CLASSIFIED REGULAR SALARY		-	393,579.81	-
31	212210	CLASSIFIED REGULAR SALARY		393,581.00	-	413,490.00
32	212600	NON-INSTRUCTNL ADMINISTRATORS		-	393,982.10	-
33	212610	NON-INSTRUCTNL ADMINISTRATORS		393,984.00	-	397,861.00
34		21's Non-Instr Salaries - Reg		943,848.00	943,844.15	969,182.00
36	230010	NON ACADEMIC SALARIES - OTHER		15,314.00	-	15,314.00
37	231100	HOURLY CLASSIFIED, TEMP		-	1,163.52	-
38		23's Non-Academic Salaries - Other		15,314.00	1,163.52	15,314.00
40		Non Acad Salaries Subtotal		959,162.00	945,007.67	984,496.00
41						
42	310010	STRS		24,508.00	-	25,272.00
43	311201	STRS EDUCATIONAL ADMIN/SUP		-	19,265.12	-
44	312102	STRS CLASSIFIED		-	5,241.97	-
45		31's STRS		24,508.00	24,507.09	25,272.00
46	320010	PERS		98,781.00	-	111,201.00
47	321201	PERS EDUCATIONAL ADMIN/SUP		-	12,777.72	-
48	322102	PERS CLASSIFIED		-	32,563.81	-
49	322202	PERS NON-INSTR ADMIN/SUPR		-	53,425.15	-
50		32's PERS		98,781.00	98,766.68	111,201.00
51	330010	FICA & MEDICARE (OASDI)		82,219.00	-	84,126.00
52	331201	FICA EDUCATIONAL ADMIN/SUP		-	6,606.37	-
53	332102	FICA CLASSIFIED		-	20,784.10	-
54	332202	FICA NON-INSTR ADMIN/SUPR		-	32,490.30	-
55	335201	MEDCA EDUCATNL ADMIN/SUPV		-	5,297.06	-
56	336102	MEDCA CLASSIFIED		-	5,883.25	-
57	336202	MEDCA NON-INSTR ADMIN/SUP		-	7,945.21	-
58		33's FICA & Medicare (OASDI)		82,219.00	79,006.29	84,126.00
59	340010	HEALTH & WELFARE		259,197.00	-	286,493.00
60	340151	MEDIC EDUCATIONL ADMIN/SUP		-	26,895.72	-
61	340252	MEDICAL CLASSIFIED		-	72,049.14	-
62	340302	MEDIC NON-INSTR ADMIN/SUPR		-	73,135.44	-
63	341151	DENT EDUCATIONAL ADMIN/SUP		-	2,093.40	-
64	341252	DENTAL CLASSIFIED		-	6,704.34	-
65	341302	DENT NON-INSTR ADMIN/SUPR		-	6,495.00	-
66	342151	VISION EDUCATIONL ADMIN/SUP		-	513.36	-
67	342252	VISION CLASSIFIED		-	1,591.44	-
68	342302	VISION NON-INSTR ADMIN/SUP		-	1,540.08	-
69	343151	LIFE EDUCATIONAL ADMIN/SUPR		-	241.92	-
70	343252	LIFE CLASSIFIED		-	750.00	-
71	343302	LIFE NON-INSTR ADMIN/SUPR		-	725.76	-
72	344151	LTD EDUCATIONAL ADMIN/SUPR		-	594.00	-
73	344252	LTD (DISABILITY) CLASSIFIED		-	1,220.48	-
74	344302	LTD NON-INSTR ADMIN/SUPR		-	1,654.32	-
75	345151	LTC EDUCATIONAL ADMIN/SUPR		-	84.00	-
76	345252	LONG TERM CARE CLASSIFIED		-	260.40	-
77	345302	LTC NON-INSTR ADMIN/SUPR		-	252.00	-
78	348020	FUTURE RETIREE HEALTH-NONACA		-	62,394.84	-
79		34's Health & Welfare		259,197.00	259,195.64	286,493.00
80	350010	STATE UNEMP INSURANCE		3,971.00	-	10,210.00
81	351201	UNEMP EDUCATIONL ADMN/SUP		-	1,095.96	-
82	352102	UNEMPLOYMENT CLASSIFIED		-	1,200.52	-
83	352202	UNEMP NON-INSTR ADMN/SUP		-	1,643.84	-
84		35's State Unempl Insurance		3,971.00	3,940.32	10,210.00
85	360010	WORKER'S COMP		18,819.00	-	20,193.00
86	361201	WC EDUCATIONAL ADMIN/SUPR		-	5,221.28	-

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2		Palomar College				
3		BUDGET REPORT				
4		Comparing Fiscal Years				
5		2010 and 2011				
6		Superintendent/President's Office				
7		Fund 11 Unrestricted, Without Designated				
12						
13				FY09-010	FY09-010	FY010-11
14				Budget	Expended/Received	Budget
15	Account	Description			Year to Date	
87	362102	WC CLASSIFIED		-	5,721.58	-
88	362202	WC NON-INSTR ADMIN/SUPERV		-	7,868.75	-
89		36's Workers' Comp		18,819.00	18,811.81	20,193.00
90	370010	APPLE		23.00	-	384.00
91	372102	APPLE CLASSIFIED		-	22.91	-
92		37's APPLE		23.00	22.91	384.00
94		Employee Benefits Subtotal		487,518.00	484,250.54	537,879.00
95						
96	400010	SUPPLIES & MATERIALS		15,638.00	-	15,638.00
97	421000	BOOKS,MAGAZINES,PERIODCLS		-	42.05	-
98	422000	SUBSCRIPTIONS, PERIODICALS		-	195.00	-
99	431000	SUPPLIES&MATERIAL,INSTRUCT		-	49.00	-
100	441000	SUPPLIES&MATERIAL,NONINSTR		-	8,078.41	-
101	442000	COST OF FOOD, FOOD SERVICE		-	14.95	-
102		Supplies & Materials Subtotal		15,638.00	8,379.41	15,638.00
103						
104	500010	OTHER OPER EXP		635,247.00	-	617,206.00
105	525100	MEMBERSHIP, DISTRICT		-	12,817.90	-
106	525200	MEMBERSHIP, EMPLOYEE		-	1,708.20	-
107	545100	ADVERTISEMENTS REQ BY LAW		-	349.80	-
108	545200	LAWYERS' FEES		-	3,205.96	-
109	551300	INDEPENDENT CONTRACTOR		-	1,196.06	-
110	555100	POSTAGE		-	109,785.31	-
111	560900	DISTRICT VEHICLE USE		-	139.50	-
112	565100	MAINTENANCE AGREEMT,EQUIP		-	32.76	-
113	565200	MAINTENANCE AGREE,SOFTWARE		-	1,039.86	-
114	565300	REPAIRS&MAINT NONINST EQUIP		-	80.81	-
115	565500	REPAIRS&MAINTENANCE BLDGS		-	256.56	-
116	575100	TRAVEL, ACADEMIC ADMIN		-	5,579.42	-
117	575120	TRAVEL, ACADEMIC EMPLOYEE		-	434.03	-
118	575200	TRAVEL, CLASSIFIED ADMINISTR		-	3,164.49	-
119	575210	TRAVEL, CLASSIFIED EMPLOYEE		-	2,127.73	-
120	575300	TRAVEL, STUDENT		-	343.98	-
121	575800	FOOD FOR MEETINGS		-	4,293.14	-
122	580150	FUEL, GAS		-	15.00	-
123	580450	TELEPHONE		-	1,472.99	-
124	580500	TELEPHONE CONNECTIONS		-	2,259.00	-
125	585150	ADVERTISE NOT REQ BY LAW		-	26,244.01	-
126	585750	PRINTING		-	215,137.92	-
127	585850	PUBLISHING EXPENSE		-	3,900.00	-
128		Other Oper Exp Subtotal		635,247.00	395,584.43	617,206.00
131						
132	600010	CAPITAL OUTLAY		2,050.00	-	-
133	644400	EQUIP NONINS ADDL \$500 - \$4999		-	1,921.99	-
134		Capital Outlay Subtotal		2,050.00	1,921.99	-
137						
138	Expense Grand Total			2,464,741.00	2,200,268.28	2,530,875.00
139						

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3				BUDGET REPORT		
4				Comparing Fiscal Years		
5				2010 and 2011		
6				Governing Board		
7				Fund 11 Unrestricted, Without Designated		
12						
13				FY09-010	FY09-010	FY010-11
14				Budget	Expended/Received	Budget
15	Account	Description			Year to Date	
21						
22	212400	GOVERNING BOARD		-	27,300.00	-
23	212410	GOVERNING BOARD		27,300.00	-	30,240.00
24		21's Non-Instr Salaries - Reg		27,300.00	27,300.00	30,240.00
28		Non Acad Salaries Subtotal		27,300.00	27,300.00	30,240.00
29						
32	330010	FICA & MEDICARE (OASDI)		1,519.00	-	2,314.00
33	332102	FICA CLASSIFIED		-	26.04	-
34	332202	FICA NON-INSTR ADMIN/SUPR		-	1,079.54	-
35	336102	MEDCA CLASSIFIED		-	6.09	-
36	336202	MEDCA NON-INSTR ADMIN/SUP		-	407.33	-
37		33's FICA & Medicare (OASDI)		1,519.00	1,519.00	2,314.00
38	340010	HEALTH & WELFARE		59,657.00	-	68,856.00
39	340302	MEDIC NON-INSTR ADMIN/SUPR		-	53,791.44	-
40	341302	DENT NON-INSTR ADMIN/SUPR		-	4,186.80	-
41	342302	VISION NON-INSTR ADMIN/SUP		-	1,026.72	-
42	343302	LIFE NON-INSTR ADMIN/SUPR		-	483.84	-
43	345302	LTC NON-INSTR ADMIN/SUPR		-	168.00	-
44		34's Health & Welfare		59,657.00	59,656.80	68,856.00
45	350010	STATE UNEMP INSURANCE		2.00	-	38.00
46	352202	UNEMP NON-INSTR ADMIN/SUP		-	1.26	-
47		35's State Unempl Insurance		2.00	1.26	38.00
48	360010	WORKER'S COMP		391.00	-	449.00
49	362102	WC CLASSIFIED		-	6.01	-
50	362202	WC NON-INSTR ADMIN/SUPERV		-	384.64	-
51		36's Workers' Comp		391.00	390.65	449.00
54		Employee Benefits Subtotal		61,569.00	61,567.71	71,657.00
55						
56	400010	SUPPLIES & MATERIALS		1,715.00	-	1,715.00
57	441000	SUPPLIES&MATERIAL,NONINSTR		-	1,706.25	-
58		Supplies & Materials Subtotal		1,715.00	1,706.25	1,715.00
59						
60	500010	OTHER OPER EXP		133,000.00	-	145,250.00
61	525100	MEMBERSHIP, DISTRICT		-	104,106.90	-
62	551300	INDEPENDENT CONTRACTOR		-	13,471.28	-
63	555100	POSTAGE		-	1,181.43	-
64	575200	TRAVEL, CLASSIFIED ADMINISTR		-	10,157.81	-
65	575300	TRAVEL, STUDENT		-	952.13	-
66	575800	FOOD FOR MEETINGS		-	309.55	-
67		Other Oper Exp Subtotal		133,000.00	130,179.10	145,250.00
68						
74						
75	Expense Grand Total			223,584.00	220,753.06	248,862.00
76						

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2				Palomar College		
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4				Comparing Fiscal Years		
5				2010 and 2011		
6				Institutional		
7				Fund 11 Unrestricted, Without Designated		
12						
13				FY09-010	FY09-010	FY010-11
14				Budget	Expended/Received	Budget
15	Account	Description			Year to Date	
16	111010	INSTRUCTIONAL SALARY, CONTRACT		(674,496.00)	-	(750,000.00)
17	119901	SUSPENSE ACA CONTRACT PAY		-	(380,398.00)	-
18		11's Instr Salaries - Contract		(674,496.00)	(380,398.00)	(750,000.00)
19	123400	DIRECTR/COORDINAT,ACA CONT		-	109,873.01	-
20	123410	DIRECTOR/COORDINATOR, ACA CON		109,874.00	-	112,597.00
21	129900	SUSPENSE NONINST CONT PAY		7,231.00	-	-
22	129901	SUSPENSE NONINST CONT PAY		-	(9,938.00)	-
23		12's Non-Instr Salaries - Contract		117,105.00	99,935.01	112,597.00
24	130010	INSTR SALARIES - OTHER		205,663.00	-	275,000.00
25	133110	OFFICE HOURS ADJUNCT FACULTY		-	(1,741.00)	-
26	139900	SUSPENSE ACA INST HRLY PAY		-	(270,848.00)	-
27		13's Instr Salaries - Other		205,663.00	(272,589.00)	275,000.00
28	140010	NON-INSTR SALARIES - OTHER		9,081.00	-	20,439.00
29	144100	NON-INSTRUCT ACADEMIC,HRLY		-	10,482.94	-
30	146500	REPLACE SAL COUNSLR, HRLY		-	376.89	-
31	149900	SUSPENSE NONINS OTHERPAY		-	(29,570.00)	-
32		14's Non-Instr Salaries - Other		9,081.00	(18,710.17)	20,439.00
33		Academic Salaries Subtotal		(342,647.00)	(571,762.16)	(341,964.00)
34						
35	212200	CLASSIFIED REGULAR SALARY		-	49,994.76	-
36	212210	CLASSIFIED REGULAR SALARY		(450,005.00)	-	(449,506.00)
37	219900	CONTRACT NEGOTIATIONS NON-INST		-	227,846.00	-
38	219910	CONTRACT NEGOTIATIONS NON-INST		293,675.00	-	245,926.00
39		21's Non-Instr Salaries - Reg		(156,330.00)	277,840.76	(203,580.00)
40	229900	SUSPENSE INSTRAID CONT PAY		1,283.00	-	-
41	229901	SUSPENSE INSTRAID CONT PAY		-	(1,284.00)	-
42		22's Instr Aides - Reg		1,283.00	(1,284.00)	-
45		Non Acad Salaries Subtotal		(155,047.00)	276,556.76	(203,580.00)
46						
47	310010	STRS		(33,616.00)	-	(51,437.00)
48	311101	STRS ACADEMIC INSTRUCTORS		-	31.09	-
49	311201	STRS EDUCATIONAL ADMIN/SUP		-	9,017.10	-
50	311301	STRS OTHERACA NONINSTRUCT		-	823.57	-
51	319900	SUSPENSE STRS		-	(56,949.00)	-
52		31's STRS		(33,616.00)	(47,077.24)	(51,437.00)
53	320010	PERS		(29,435.00)	-	(45,592.00)
54	322102	PERS CLASSIFIED		-	4,854.00	-
55	329900	SUSPENSE PERS		-	2,129.00	-
56		32's PERS		(29,435.00)	6,983.00	(45,592.00)
57	330010	FICA & MEDICARE (OASDI)		(36,536.00)	-	(43,285.00)
58	332102	FICA CLASSIFIED		-	3,104.97	-
59	335101	MEDCA ACADEM INSTRUCTORS		-	5.46	-
60	335201	MEDCA EDUCATNL ADMIN/SUPV		-	1,591.57	-
61	335301	MEDCA OTH ACA NONINSTRUCT		-	152.01	-
62	336102	MEDCA CLASSIFIED		-	726.15	-
63	339900	SUSPENSE MEDCA		-	(11,587.00)	-
64		33's FICA & Medicare (OASDI)		(36,536.00)	(6,006.84)	(43,285.00)
65	340010	HEALTH & WELFARE		365,215.00	-	186,937.00
66	340120	MEDIC ACADEMIC ADJUNCT		-	40,253.45	-
67	340151	MEDIC EDUCATIONL ADMIN/SUP		-	15,792.57	-
68	340252	MEDICAL CLASSIFIED		-	16,137.42	-
69	341151	DENT EDUCATIONAL ADMIN/SUP		-	1,415.31	-
70	341252	DENTAL CLASSIFIED		-	1,470.84	-
71	342151	VISION EDUCATIONL ADMIN/SUP		-	300.78	-
72	342252	VISION CLASSIFIED		-	308.04	-
73	343151	LIFE EDUCATIONAL ADMIN/SUPR		-	141.87	-
74	343252	LIFE CLASSIFIED		-	145.20	-
75	344151	LTD EDUCATIONAL ADMIN/SUPR		-	344.00	-
76	344252	LTD (DISABILITY) CLASSIFIED		-	197.04	-
77	345151	LTC EDUCATIONAL ADMIN/SUPR		-	49.20	-
78	345252	LONG TERM CARE CLASSIFIED		-	50.40	-
79	348010	FUTURE RETIREE HEALTH-ACA		-	125,455.00	-
80	348020	FUTURE RETIREE HEALTH-NONACA		-	164,750.12	-
81	349900	SUSPENSE H&W		-	(2,254.00)	-
82		34's Health & Welfare		365,215.00	364,557.24	186,937.00
83	350010	STATE UNEMP INSURANCE		(17.00)	-	(7,992.00)
84	351101	UNEMP ACADEMIC INSTRUCTOR		-	1.13	-
85	351201	UNEMP EDUCATIONL ADMN/SUP		-	356.85	-
86	351301	UNEMP OTH ACA NONINSTRUCT		-	31.45	-

	B	C	D	E	G	H
2				Palomar College		
3				BUDGET REPORT		
4				Comparing Fiscal Years		
5				2010 and 2011		
6				Institutional		
7				Fund 11 Unrestricted, Without Designated		
12						
13				FY09-010	FY09-010	FY010-11
14				Budget	Expended/Received	Budget
15	Account	Description			Year to Date	
87	352102	UNEMPLOYMENT CLASSIFIED	-	-	150.20	-
88	359900	SUSPENSE UNEMPLOYMENT	-	-	475.00	-
89	35's	State Unempl Insurance	(17.00)	-	1,014.63	(7,992.00)
90	360010	WORKER'S COMP	(10,652.00)	-	-	(15,819.00)
91	361101	WC ACADEMIC INSTRUCTORS	-	-	5.39	-
92	361201	WC EDUCATIONAL ADMIN/SUPR	-	-	1,571.14	-
93	361301	WC OTHER ACA NON INSTRUCT	-	-	149.91	-
94	362102	WC CLASSIFIED	-	-	714.96	-
95	369900	SUSPENSE WORKERS COMP	-	-	(9,833.00)	-
96	36's	Workers' Comp	(10,652.00)	-	(7,391.60)	(15,819.00)
97	370010	APPLE	1,137.00	-	-	120.00
98	371301	APPLE OTH ACA NONINSTRUCT	-	-	12.50	-
99	37's	APPLE	1,137.00	-	12.50	120.00
100	390010	OTHER BENEFITS	89,352.00	-	-	82,771.00
101	391400	SUPPLEMNT EARLY RETIRE PR	-	-	84,232.44	-
102	394101	ACA BENEFITS TO SPREAD	-	-	309,574.21	-
103	394202	CLASSIFD BENEFITS TO SPREAD	-	-	238,121.63	-
104	395201	ACCURED VACATN ACA NONINS	-	-	(73,815.33)	-
105	398100	EMPLOYEE COSTS/HEALTH SERVICES	-	-	2,730.00	-
106	39's	Other Benefits	89,352.00	-	560,842.95	82,771.00
107		Employee Benefits Subtotal	345,448.00	-	872,934.64	105,703.00
108						
109	400010	SUPPLIES & MATERIALS	2,116.00	-	-	1,500.00
110	441000	SUPPLIES&MATERIAL,NONINSTR	-	-	1,128.93	-
111		Supplies & Materials Subtotal	2,116.00	-	1,128.93	1,500.00
112						
113	500010	OTHER OPER EXP	(2,304,568.00)	-	-	3,062,933.00
114	525100	MEMBERSHIP, DISTRICT	-	-	3,000.00	-
115	535300	INS DEDUCTIBLE,GENL LIAB INS	-	-	4,765.80	-
116	545200	LAWYERS' FEES	-	-	147,484.33	-
117	551100	ATHLETIC OFFICIALS FEES	-	-	75.00	-
118	551900	OTH PERSONAL&CONSULT SVC	-	-	10,567.96	-
119	555100	POSTAGE	-	-	204.11	-
120	560900	DISTRICT VEHICLE USE	-	-	3,904.10	-
121	563000	RENTAL OF TRANSPORTATION	-	-	6,089.36	-
122	575120	TRAVEL, ACADEMIC EMPLOYEE	-	-	2,683.16	-
123	575300	TRAVEL, STUDENT	-	-	28,391.79	-
124	575310	TRAVEL WITH STUDENT	-	-	4,015.55	-
125	575400	TRAVEL, NON EMPLOYEE	-	-	1,219.39	-
126	575500	ATHLETIC ENTRY FEES	-	-	2,387.00	-
127	575800	FOOD FOR MEETINGS	-	-	3,361.42	-
128	580300	LAUNDRY/DRY CLEANING	-	-	253.40	-
129	580450	TELEPHONE	-	-	4,400.00	-
130	585400	DISALLOWED FIN AID GRANTS	-	-	3,997.81	-
131	585500	FINGERPRINTING	-	-	10,733.00	-
132	585750	PRINTING	-	-	3,251.15	-
133		Other Oper Exp Subtotal	(2,304,568.00)	-	240,784.33	3,062,933.00
134						
135	580010	INDIRECT COSTS BUDGET POOL	(600,000.00)	-	-	(600,000.00)
136	585550	INDIRECT COSTS	-	-	(477,728.53)	-
137		Indirect Costs Subtotal	(600,000.00)	-	(477,728.53)	(600,000.00)
138						
139	600010	CAPITAL OUTLAY	31,789.00	-	-	1,500.00
140	611000	LAND PURCHASE&INCIDENTALS	-	-	3,506.90	-
141	644950	SOFTWARE NONINSTRNL >\$4,999	-	-	28,252.31	-
142		Capital Outlay Subtotal	31,789.00	-	31,759.21	1,500.00
143						
144	721000	INTRAFUND TRANS OUT WITHIN	-	-	1,139,565.14	-
145	721010	INTRAFUND TRANS OUT WITHIN	1,963,585.00	-	-	2,707,818.00
146	731000	INTERFUND TRANS OUT BETWEEN	-	-	574,688.53	-
147	731010	INTERFUND TRANS OUT BETWEEN	574,742.00	-	-	570,422.00
148	791010	GOVERNING BOARD RESERVE	5,000,000.00	-	-	5,000,000.00
149	791510	OTHER RESERVES	111,514.00	-	-	1,923,404.00
150	798010	CONTINGENCY,GROWTH OBLIGATION	2,647,137.00	-	-	310,000.00
151		Other Outgoing Subtotal	10,296,978.00	-	1,714,253.67	10,511,644.00
152						
153	Expense Grand Total		7,274,069.00	-	2,087,926.85	12,537,736.00
154						