



## STRATEGIC PLANNING COUNCIL AGENDA

Date: April 5, 2011  
Starting Time: 2:00 p.m.  
Ending Time: 4:00 p.m.  
Place: MB-15

**CHAIR:** Deegan

**MEMBERS:** Barton, Brannick, Cater, Cerda, Claypool, Cuaron, Dowd, Halttunen, Hoffmann, Hogan-Egkan, Kelber, Kovrig, Laughlin, Lucero, Martinez, Maunu, Shattuck, Sivert, Talmo, Titus, Tortarolo, Vernoy, Wick

**RECORDER:** Ashour

	Attachments	Time
<b>A. <u>MINUTES</u></b>		5 min
1. Approve Minutes of March 15, 2011		
<b>B. <u>ACCREDITATION RECOMMENDATIONS AND PROGRESS</u></b>		45 min
1. Accrediting Commission Actions and Policy Updates		
2. Accreditation Update		
3. Status reports on Recom. #3, #4, #5, #6 and #7	Exhibit B3	
<b>C. <u>INTEGRATED PLANNING MODEL</u></b>		45 min
1. SPC Timeline Check-in		
2. Begin FY 2011-12 budget review of unrestricted And categorical budgets	Exhibit Ca-d	
<b>D. <u>ACTION ITEMS/SECOND READING</u></b>		10 min
1. Board Policies 3310, 3560, 5900, 6900, 7365	Exhibit D1	
2. Administrative Procedures 3310, 3560, 5900, 6900, 7330, 7365	Exhibit D2	
<b>E. <u>INFORMATION/DISCUSSION</u></b>		
1. April 19 and May 3 meeting time change		
<b>F. <u>REPORTS OF PLANNING COUNCILS</u></b>		10 min.
1. Finance & Administrative Services Planning Council – Bonnie Ann Dowd		
2. Human Resource Services Planning Council – John Tortarolo		
3. Instructional Planning Council – Berta Cuaron		
4. Student Services Planning Council – Mark Vernoy		
<b>G. <u>REPORT FROM PC3H COMMITTEE</u></b>		5 min
<b>H. <u>OTHER ITEMS</u></b>		



**STRATEGIC PLANNING COUNCIL  
MEETING MINUTES  
April 5, 2011**

A regular meeting of the Palomar College Strategic Planning Council scheduled April 5, 2011, was held in MB-15. President Robert Deegan called the meeting to order at 2:00 p.m.

**ROLL CALL**

Present: Brannick, Cater, Cerda, Cuaron, Deegan, Dowd, Halttunen, Hoffmann, Kelber, Kovrig, Laughlin, Lucero, Martinez, Maunu, Shattuck, Sivert, Titus, Tortarolo, Vernoy  
Absent: Barton, Claypool (excused), Hogan-Egkan, Talmo, Wick (excused)  
Recorder: Cheryl Ashour  
Guests: Katherine Gannett, Glynda Knighten, Phyllis Laderman, Steve McDonald, Norma Miyamoto, Wilma Owens, Dan Sourbeer, Brandi Taveuveu

**A. MINUTES**

**1. Approve Minutes of March 15, 2011**

MSC (Kovrig/Cater) to approve the Minutes of March 15, 2011 as presented

**B. ACCREDITATION RECOMMENDATIONS AND PROGRESS**

**1. Accrediting Commission Actions and Policy Updates**

There were no items.

**2. Accreditation Update**

Vice President Cuaron reviewed the recent site visit by ACCJC and thanked everyone for their efforts. She stated that a draft report by the visiting team will be sent in a couple weeks, so that the College can correct any factual errors. The report will then be sent to the Accrediting Commission for review and action at their June meeting, and the College will be notified of their action at the end of June.

**3. Status reports on Recommendations #3, #4, #5, #6 and #7 (Exhibit B3)**

Vice President Cuaron stated that leaders of each recommendation will give a progress report at the end of the semester. The following information was reported:

- **Recommendation #3 – Student Learning Outcome and Assessment Cycles (SLOACs)**
  - SPC will receive feedback from the Learning Outcomes Council, as well as the other planning councils that have taken responsibility for the SAOs.
- **Recommendation #4 – Program Review and Planning**
  - The recommendation was to ensure that there is college-wide participation in program review and planning, and this has clearly been shown with the implementation of the Integrated Planning Model.
- **Recommendation #5 – Distance Education – Ensure Comparable Quality of Instruction**
  - The model that was developed by the Academic Technology Steering Committee (ATSC) has been implemented. The ATSC continues to work on refining both the process to create professional development modules for faculty, and the checklist for the review process.
- **Recommendation #6 – Board of Trustee Policies**
  - This recommendation has been rectified. A Board policy was put into place to both ensure due process for all employees, and that there is only one personnel file maintained on the college campus in Human Resource Services.
- **Recommendation #7 – Improve Human Resource Practices**
  - 7.1 – SLO's are now part of ongoing evaluations.
  - 7.2 – A Code of Ethics has been adopted.
  - 7.3 – The 75/25 Task Force will be reconvened now that the Staffing Plan has been adopted.
  - 7.4 – Personnel files are being maintained in one location.

**C. INTEGRATED PLANNING MODEL****1. SPC Timeline Check-In**

There were no items.

**2. Begin FY 2011-12 budget review of unrestricted and categorical budgets**

Vice President Dowd distributed and discussed a document from the Community College League of California outlining three scenarios for Palomar College: A) Assuming June Tax Package is Approved, resulting in a reduction of \$4,944,000; B) If June Tax Package Fails and Prop. 98 is Fully Funded, resulting in a reduction of \$8,694,000; and C) If June Tax Package Fails and Prop 98 is Suspended (LAO Options), resulting in a reduction of \$13,723,000. (**Exhibit C2a**)

Dr. Dowd stated that the FY 2011-12 projected budget was based on scenario A. She distributed the following documents (**Exhibit C2b**) that were generated with this scenario:

- FY 2011-12 General Fund 11 Unrestricted (without Designated) based on a reduction of \$4,944,000
- Budget Reports comparing Fiscal Years 2011 and 2012 for Fund 11 General Unrestricted Subfund for the following:
  - District-wide Accounts 111000-898200
  - Accounts 212400-799010 for the Governing Board, Institutional, President's Office, Instruction, Student Services, Finance and Administrative Services, and Human Resource Services

Dr. Dowd stated that scenario A is no longer valid because there will not be a June election. Instead, the College will project the FY 2011-12 budget on scenario B. She distributed and discussed a document, FY 2011-12 Fund 11 Unrestricted (without Designated) with a \$8.6M workload reduction. (**Exhibit C2c**)

There will need to be a reduction of approximately 2,000 FTES FY 2011-12; it is recommended that 1,000 FTES be taken from the summer semester, and the remaining 1,000 FTES reduction be divided over the fall and spring semesters. The other community colleges in the region are also drastically scaling back their summer offerings, and typically 30% of the students taking summer classes at Palomar College are out of the area or from universities and area high schools. Distribution of the summer class schedule and summer registration will be delayed, and the online summer schedule will be updated. The Chairs, Directors and Deans will soon be meeting with Vice President Cuaron to set a priority list; they will refer to this list when deciding what classes to cut. The student priority registration list is being revised in the Student Services Planning Council and will come to SPC in May. There was a brief discussion on ways the College could save money. Shayla Sivert stated that the classes in Ramon were cut and asked why there was no discussion before it was done. Sivert said that we were being told that we would discuss budget matters when in fact decisions were already being made. Vice President Cuaron replied that it was an operational issue which is decided in the department. She explained the circumstances around the decision.

Dr. Dowd distributed a document showing what was spent on SPPF projects to date: Designated Projects – SPPF, Period Ending 2011-03-31, Beginning Balances and Year-to-Date Activity. (**Exhibit C2d**)

**D. ACTION ITEMS/SECOND READING****1. Board Policies 3310, 3560, 5900, 6900, 7365 (Exhibit D1)**

Vice President Tortarolo reported that the wording is being revised in Board Policies 3560 and 7365; therefore, he requests that these two policies be sent back to the Policies and Procedures Task Force. SPC members agreed.

MSC (Cater/Kovrig) to approve Board Policy 3310

MSC (Tortarolo/Dowd) to send Board Policy 3560 back to the Policies and Procedures Task Force

MSC (Cater/Brannick) to approve Board Policy 5900

MSC (Kovrig/Brannick) approve Board Policy 6900

MSC (Tortarolo/Kovrig) to send Board Policy 7365 back to the Policies and Procedures Task Force

**2. Administrative Procedures 3310, 3560, 5900, 6900, 7330, 7365 (Exhibit D2)**

Vice President Tortarolo reported that the wording is being revised in Administrative Procedures 3560 and 7365; therefore, he requests that these two procedures be sent back to the Policies and Procedures Task Force. SPC members agreed.

MSC (Dowd/Brannick) to approve Administrative Procedure 3310

MSC (Dowd/Kovrig) to send Administrative Procedure 3560 back to the Policies and Procedures Task Force

MSC (Dowd/Brannick) to approve Administrative Procedure 5900

MSC (Kovrig/Dowd) to approve Administrative Procedure 6900

MSC (Tortarolo/Dowd) to approve Administrative Procedure 7330

MSC (Tortarolo/Kovrig) to send Administrative Procedure 7365 back to the Policies and Procedures Task Force

**E. INFORMATION/DISCUSSION****1. April 19 and May 3 meeting time change**

It is anticipated that additional time is needed to complete the agenda items scheduled for the April 19 and May 3 SPC meetings; therefore it was requested that these meetings be lengthened. SPC members agreed. The April 19 and May 3 SPC meetings will run from 1:00 p.m. to 5:00 p.m.

**F. REPORTS OF PLANNING COUNCILS****1. Finance & Administrative Services Planning Council – no report****2. Human Resource Services Planning Council**

Vice President Tortarolo reminded everyone that Diversity Day will be on April 7.

**3. Instructional Planning Council – no report****4. Student Services Planning Council – no report****G. REPORT FROM PC3H COMMITTEE**

Monika Brannick announced that PC3H will participate in several upcoming events, such as Diversity Day, the National Day of Silence, and the Pride Event.

**H. OTHER ITEMS**

Channing Shattuck announced that the Hands Across California event, benefitting California community colleges, will be held on April 17. He distributed a card explaining the details of the event.

**I. ADJOURNMENT**

There being no remaining items, the meeting was adjourned at 4:00 p.m.

## **ACCJC Recommendations – June 30, 2010 for the Midterm Report in March 2012**

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\*The Commission requires that Palomar College demonstrate that the following recommendations [from March 2009] have been fully resolved at the time of the March 2012 Midterm Report.

### **Recommendation #1 – Mission Statement**

In order to comply with the Standards, the College needs to modify its mission statement to identify its intended student population and its commitment to achieving student learning. Additionally, the mission statement should be used by the College as a central driving force in decisions made by the College (I.A.1, I.A.4, IV.B.1.b).

### **Recommendation #4 – Program Review and Planning Processes**

In order to meet Standards and for the College to derive the benefits expected of comprehensive robust, broad-based and integrated program review and planning which are now to be further enhanced through use of student learning outcomes, it is recommended that the institution substantially expand the number of departments participating in program review and development of Annual Implementation Plans. Compliance with the spirit, intent and requirement that planning efforts be broad-based requires that the College:

1. Significantly increase the number of departments and program undergoing program review on an annual basis;
2. Improve the quality of analysis included in each department's program review. Use of data in support of conclusions is expected.
3. Establish goals that are measureable with stated desired outcomes listed and linked to the resource allocation process and student learning outcomes (I.B.1, I.B.2, I.B.3, I.B.4, I.B.5, I.B.6, I.B.7).

### **Recommendation #7 – Improve Human Resources Practices**

In order for the College to comply with the Standards and improve practices in the area of Human Resources, the team recommends:

1. Instructional and non-instructional faculty and all others directly responsible for student progress in achieving stated SLOs need to have an evaluation component included in performance evaluations regarding each faculty member's effectiveness in producing SLOs (III.A.1.c).
2. Ensure that all employee groups prepare, be trained in and adhere to a Code of Ethics (III.A.1.d).
3. Develop a comprehensive staffing plan in concert with the efforts of the 75/25 Task Force to provide appropriate consideration for support services necessary and link the plan to the budget development activities (III.A.2).
4. Eliminate multiple personnel files that exist for administrators. Only one personnel file should exist for any employee and that file should be housed in the Human Resources Department thereby providing security of personnel documents and affording access to the file by employees (III.A.3.b).

**ACCJC Recommendations – June 30, 2010  
for the Midterm Report in March 2012**

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5. Establish and monitor a follow up system to ensure all employees are evaluated annually or less frequently when agreed to by employment agreements as was noted by the 2003 team in Recommendation #4 (III.A.3.a).

**Recommendation #8 – Conduct additional training to prevent Harassment, Discrimination and Disparaging comments against employees.**

Conduct additional training to prevent Harassment, Discrimination and Disparaging comments against employees.

To meet Standards the team recommends that the College engage in the following activities:

1. Develop a policy to discourage the use of discriminatory, harassing and unprofessional comments when participating in any evaluation process (III.A.4).
2. Obtain professional training on prevention of harassment and sensitivity to issues of equity and diversity (III.A.4).
3. Adopt a Resolution to reaffirm its commitment to programs, practices, and services that support the diverse employees and students of the College (III.4.a).

**Recommendation #10 – Prepare a Comprehensive Technology Master Plan that is integrated with other College plans.**

Prepare a Comprehensive Technology Master Plan that is integrated with other College plans.

In order to meet the Standards, the team recommends that the College update its technology master plan and ensure that it is integrated with College-wide planning efforts and based on systematic assessment of the effective use of technology resources to assure that technology systems and support are designed to meet the needs of learning, teaching, College-wide communications, research and operational systems (III.C.1.a, c, d; III.C.2)

**Recommendation #11 – Long-Term Health Fund Liability**

In order to meet the Standards, the team recommends the College identify and plan for the funding of the future retiree health benefits (III.D.1.b, III.D.1.c).

\*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.

## **ACCJC Recommendations**

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### **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

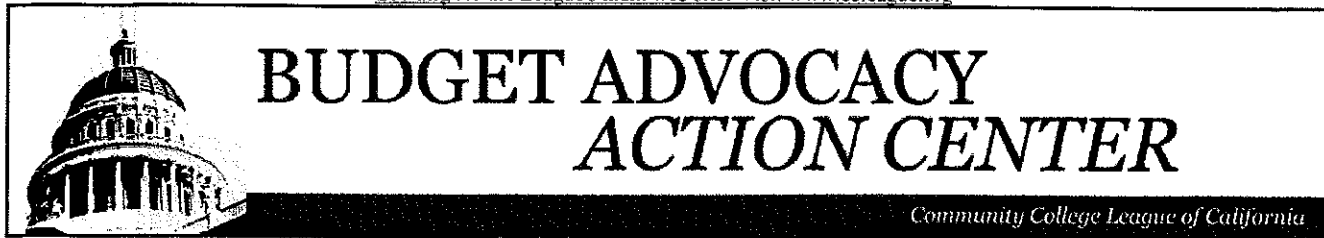
### **ACCJC Recommendations from Self-Study 2009 Exit Report to be addressed and to reflect continued implementation and evaluation in Midterm Report 2010**

- ❖ **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

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## District Budget Impact

*Update: P1 Data now included as well as more accurate district projections.*

District projections:

Palomar

## Statewide

### Assuming June Tax Package is Approved

Source	Amount
State General Fund:	-\$400,000,000
Increased Student Fees (\$36/unit):	\$110,000,000
Net Reduction:	-\$290,000,000
Lost Headcount Students:	• Statewide: 150,000 (63,000 FTES)

### If June Tax Package Fails and Prop. 98 is Funded at Minimum

Source	Amount
State General Fund:	-\$620,000,000
Increased Student Fees (\$36/unit):	\$110,000,000
Net Reduction:	-\$510,000,000
Lost Headcount Students:	• Statewide: 264,000 (111,000 FTES)

### If June Tax Package Fails and Prop. 98 is Suspended (LAO Options)

Source	Amount
State General Fund:	-\$1,085,000,000



Increased Student Fees (\$66/unit):	\$280,000,000
Net Reduction:	-\$805,000,000
Lost Headcount Students:	• Statewide: 417,000 (176,000 FTES)

### Notes and Assumptions

Each district's impact is calculated using Recalculation information from 2009-10. **Final impact will change based on policy decisions, 2010-11 enrollment growth, and accounting adjustments by the Chancellor's Office.**

For the scenario "Assuming Governor's Budget is Approved," the projected cut is the district's proportionate share of a \$400 million reduction, with a net reduction calculated based on the district's proportionate share of \$110 million in statewide fee revenue.

For the scenario "If June Tax Package Fails-Prop. 98 Funded at Minimum," the projected cut is the district's proportionate share of a \$620 million reduction,

with a net reduction calculated based on the district's proportionate share of \$110 million in statewide fee revenue. The \$620 million assumes California Community Colleges Receive 11% of a Proposition 98 funding level \$2 billion below (\$47.3b) the governor's January 10 budget (\$49.3b).

For the scenario "If June Tax Package-Prop. 98 Suspended," the projected cut is the district's proportionate share of a \$1.085 billion reduction, which was identified as community college savings in the February 11 options list,

with a net reduction calculated based on the district's proportionate share of \$110 million in statewide fee revenue.

In all cases, the student enrollment reduction assumes each college's share of the net funding cut on the funding rate of credit FTES, converted to annual headcount on a 2.37 multiplier (the 2009-10 statewide average).

Search 

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- District-Adopted Budget Resolutions

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Scott Lay/T. Tena

**ccleague**

Guv Brown releases outline of pension change plan: [#cabudget](http://ow.ly/1siV6l)  
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Sensing a complete reset of the [#cabudget](#) and back to the regular budget timeline. Next major event may be May Revise on May 13.  
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## Budget Simulation: Palomar CCD

printable version

### Underlying Assumptions

The reduction simulations assume a dollar reduction in each of credit, noncredit and CDCP FTES in a proportional manner across the district's offerings.

Because noncredit and CDCP are funded at a lower rate, the percentage of FTES reduced is greater. Similar to 2009-10, each district would likely be able to decide the exact blend of its reductions. Headcount is simply a multiplier of 2.1 of the district's lost FTES, based on statewide ratios from 2009-10.

2011-12 Base revenue (before reductions)	\$95,987,467
Share of state apportionment (excluding ELPT)	1.69%
Number and percent credit FTES	18,958 (95.47%)
Number and percent noncredit FTES	213 (1.07%)
Number and percent CDCP FTES	687 (3.46%)

Notes: ELPT = excess local property tax districts

### Quick Comparison

	<i>A</i>	<i>B</i>	<i>C</i>
	<b>Governor's Balanced Approach (\$400 million cut, \$110 million new fee revenue)</b>	<b>All-Cuts, Prop. 98 Protected (\$620 million cut, \$110 million new fee revenue)</b>	<b>All Cuts, Prop. 98 Suspended (LAO Option) (\$1.085 billion cut, \$280 million new fee revenue)</b>
<b>Net apportionment cut</b>	-\$-4,944,000 (-5.2%)	-\$-8,694,000 (-9.1%)	-\$-13,723,000 (-14.3%)
<b>Lost FTES</b>	-1,106	-1,945	-3,071
<b>Lost headcount</b>	-2,301	-4,046	-6,387
<b>Lost sections</b>	-369	-648	-1,024

### Detailed Scenarios

#### *A* Assuming June Tax Package is Approved

*\$290 million net reduction to apportionment*

Apportionment reduction:	-\$-4,944,000 (-5.2%)
Lost credit FTES:	-1,034
Lost noncredit FTES:	-19
Lost CDCP FTES:	-53

<b>Total lost FTES:</b>	<b>-1,106</b>
<b>Lost headcount students:</b>	<b>-2,301</b>
<b>Lost course sections:</b>	<b>-369</b>

## **B If June Tax Package Fails and Prop. 98 is Fully Funded**

### *\$510 million net reduction to apportionment*

Apportionment reduction:	-\$-8,694,000 (-9.1%)
Lost credit FTES:	-1,818
Lost noncredit FTES:	-34
Lost CDCP FTES:	-93
<b>Total lost FTES:</b>	<b>-1,945</b>
<b>Lost headcount students:</b>	<b>-4,046</b>
<b>Lost course sections:</b>	<b>-648</b>

## **C If June Tax Package Fails and Prop. 98 is Suspended (LAO Options)**

### *\$805 million net reduction to apportionment*

Apportionment reduction:	-\$-13,723,000 (-14.3%)
Lost credit FTES:	-2,870
Lost noncredit FTES:	-54
Lost CDCP FTES:	-147
<b>Total lost FTES:</b>	<b>-3,071</b>
<b>Lost headcount students:</b>	<b>-6,387</b>
<b>Lost course sections:</b>	<b>-1,024</b>

	A	B	C	D	E	G	H
1	<b>Palomar Community College District</b>						
2	General Fund 11 Unrestricted (without Designated)						
3	4/4/2011				Adopted	As of 4/4/11	As of 4/4/11
4				2009-2010	2010-11	2010-11	2011-12
5				Unrestricted	Unrestricted	Unrestricted	Unrestricted
6	Account	Description		Actuals	Budget	Projected	Forecast**
7	Beginning Fund Balance			9,890,785	11,443,796	11,443,796	13,110,043
8							
9	REVENUE						
10	860000	State Revenues		36,008,137	35,887,213	38,207,168	36,098,303
11	880000	Local Revenues		61,911,608	61,664,442	61,110,246	58,485,536
12	890000	Other Sources		1,630	1,725,000	1,725,000	3,000,000
13							
14	Revenue Grand Total			97,921,375	99,276,655	101,042,414	97,583,839
15							
16	EXPENSE						
17	100000	Academic Salaries		43,777,827	45,822,713	45,416,255	46,922,406
18	200000	Non Acad Salaries		22,220,061	23,790,147	21,818,888	23,806,963
19	300000	Employee Benefits		20,958,350	23,682,489	23,576,821	25,788,159
20		Additional Projected Salary Savings					(1,750,000)
21	400000	Supplies & Materials		516,247	708,515	408,515	701,219
22	500000	Other Oper Exp		7,027,256	5,926,485	4,526,485	5,642,379
23	600000	Capital Outlay		83,688	33,548	33,548	32,048
24	700000	Other Outgoing		1,784,935	3,595,655	3,595,655	3,533,013
25	Expense Grand Total			96,368,364	103,559,552	99,376,167	104,676,187
26							
27	Net Change to Fund Balance (Revenue less Expense)			1,553,011	(4,282,897)	1,666,247	(7,092,348)
28							
29	Ending Fund Balance			11,443,796	7,160,899	13,110,043	6,017,695
30							
31	Components of Ending Fund Balance						
32	5% General Fund Reserve			5,000,000	5,000,000	5,000,000	5,000,000
33	Rolled PO's			22,504		-	
34	Other Reserves			6,421,292	2,160,899	8,110,043	1,017,695
35	Ending Fund Balance			11,443,796	7,160,899	13,110,043	6,017,695
36							
37	** Based on reduction of \$4,944,000						

	B	C	D	E	G	Exhibit C2b
2				<b>Palomar College</b>		
3				<b>BUDGET REPORT</b>		
4				Comparing Fiscal Years		
5				2011 and 2012		
6						
7	Fund Code: 11	GENERAL UNRESTRICTED SUBFUND				Run Apr 05, 2011
8						
9						
10						
11						
12				FY 2010-2011	FY 2010-2011	FY 2011-2012
13				Budget	Expended/Received	Budget
14	Account	Description			Year to Date	
15	111000	INSTRUCTIONAL SAL, CONTRACT		-	12,406,255.34	-
16	111010	INSTRUCTIONAL SALARY, CONTRACT		21,747,411.00	-	22,103,064.00
17		<b>11's Instr Salaries - Contract</b>		<b>21,747,411.00</b>	<b>12,406,255.34</b>	<b>22,103,064.00</b>
18	121000	ED ADMINISTRATOR, CONTRACT		-	429,217.21	-
19	121010	ED ADMINISTRATOR, CONTRACT		641,671.00	-	648,038.00
20	121100	SUPRT/PRESIDENT, CONTRACT		-	150,226.83	-
21	121110	SUPRT/PRESIDENT, CONTRACT		254,149.00	-	252,387.00
22	121300	PRESIDENT'S AUTO ALLOWANCE		-	7,481.45	-
23	121310	PRESIDENT'S AUTO ALLOWANCE		10,700.00	-	9,935.00
24	122100	COUNSELORS, CONTRACT		-	924,735.04	-
25	122110	COUNSELORS, CONTRACT		1,529,125.00	-	1,656,261.00
26	123100	DEAN, ACADEMIC CONTRACT		-	593,497.43	-
27	123110	DEAN, ACADEMIC CONTRACT		861,962.00	-	843,326.00
28	123200	DEPARTMENT CHAIR, CONTRACT		-	1,031,690.07	-
29	123210	DEPARTMENT CHAIR, CONTRACT		1,638,035.00	-	1,586,615.00
30	123400	DIRECTR/COORDINAT, ACA CONT		-	389,659.36	-
31	123410	DIRECTOR/COORDINATOR, ACA CON		634,411.00	-	644,356.00
32	123500	PALOMAR FACULTY FEDERATION		-	112,713.09	-
33	123510	PALOMAR FACULTY FEDERATION		206,821.00	-	196,253.00
34	123600	DIRECTOR/COORDINATOR, AA CONT		-	761,845.87	-
35	123610	DIRECTOR/COORDINATOR, AA CONT		1,261,946.00	-	1,345,811.00
36	123700	DIRECTOR/COORDINATOR, CAST		-	24,231.92	-
37	123710	DIRECTOR/COORDINATOR, CAST		36,348.00	-	36,713.00
38	125000	LIBRARIANS, CONTRACT		-	254,552.87	-
39	125010	LIBRARIANS, CONTRACT		489,236.00	-	520,372.00
40	126000	NONINST ACA CONTRACT, OTHER		-	25,202.03	-
41	126010	NONINST ACA CONTRCT, OTHER		43,206.00	-	43,797.00
42	129901	SUSPENSE NONINST CONT PAY		-	(139,672.00)	-
43		<b>12's Non-Instr Salaries - Contract</b>		<b>7,607,610.00</b>	<b>4,565,381.17</b>	<b>7,783,864.00</b>
44	130010	INSTR SALARIES - OTHER		15,128,800.00	-	15,760,698.00
45	131100	ASSIGN TIME HRLY REPLACEMT		-	537,709.38	-
46	133100	INSTRUCTIONL ACADEMIC, HRLY		-	6,622,159.21	-
47	133110	OFFICE HOURS ADJUNCT FACULTY		-	(3,222.00)	-
48	133200	INST ACA HOURLY SUBSTITUTE		-	89,752.51	-
49	133300	INSTR ACADEMIC, HRLY SUMMR		-	1,558,017.42	-
50	135100	OVERLOAD, ACA INSTR, HOURLY		-	10,349.89	-
51	135300	OVERLOAD, CONTRACT INSTRUC		-	1,284,469.62	-
52	135600	OVERLOAD, SUBSTITUTE HRLY		-	24,961.68	-
53	135700	OVERLOAD, SUMMER ACA HRLY		-	908,751.85	-
54	136100	REPLACE ACA INSTR CONTRACT		-	28,772.80	-
55	136200	REPLACE SABBATICL, ACA HRLY		-	149,053.28	-
56	136400	LOADBANK REPL, ADJUNCT		-	105,507.43	-
57	137200	SERVICE PROVIDER ACA INSTR		-	6,999.02	-
58	138100	STIPEND, CONTRACT INSTRUCT		-	7,668.91	-
59	138200	STIPEND, HOURLY ACADEMIC		-	174,299.41	-
60		<b>13's Instr Salaries - Other</b>		<b>15,128,800.00</b>	<b>11,505,250.41</b>	<b>15,760,698.00</b>
61	140010	NON-INSTR SALARIES - OTHER		1,456,296.00	-	1,274,780.00
62	141100	COUNSELOR, HOURLY		-	98,965.77	-
63	142100	EDUCATIONL ADMINSTRTR HRLY		-	1,171.24	-
64	143100	LIBRARIANS, HOURLY		-	253,750.80	-
65	144100	NON-INSTRUCT ACADEMIC, HRLY		-	428,292.02	-
66	145100	OVERLOAD, SUMMER NON-INSTR		-	41,711.94	-
67	146600	REPLC COUNSLR SUMMR HRLY		-	74,529.08	-
68	148000	NONINSTR ACA HOURLY, OTHER		-	52,125.08	-
69		<b>14's Non-Instr Salaries - Other</b>		<b>1,456,296.00</b>	<b>950,545.93</b>	<b>1,274,780.00</b>
70		<b>Academic Salaries Subtotal</b>		<b>45,940,117.00</b>	<b>29,427,432.85</b>	<b>46,922,406.00</b>
71						
72	211000	EXCUTIVE ADMIN SUPPORT, CAST		-	245,284.07	-
73	211010	EXCUTIVE ADMIN SUPPORT, CAST		388,569.00	-	434,061.00
74	212100	SUPERVISOR, CAST		-	929,447.46	-
75	212110	SUPERVISOR, CAST		1,569,024.00	-	1,525,595.00
76	212200	CLASSIFIED REGULAR SALARY		-	10,095,056.02	-

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2				<b>Palomar College</b>		
3				<b>BUDGET REPORT</b>		
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6						
7	Fund Code: 11	GENERAL UNRESTRICTED SUBFUND				Run Apr 05, 2011
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12				<b>FY 2010-2011</b>	<b>FY 2010-2011</b>	<b>FY 2011-2012</b>
13				<b>Budget</b>	<b>Expended/Received</b>	<b>Budget</b>
14	<b>Account</b>	<b>Description</b>			<b>Year to Date</b>	
77	212210	CLASSIFIED REGULAR SALARY		15,769,373.00	-	15,891,952.00
78	212400	GOVERNING BOARD		-	20,160.00	-
79	212410	GOVERNING BOARD		30,240.00	-	30,240.00
80	212600	NON-INSTRUCTNL ADMINISTRATORS		-	1,292,451.81	-
81	212610	NON-INSTRUCTNL ADMINISTRATORS		2,156,184.00	-	2,204,116.00
82	219900	CONTRACT NEGOTIATIONS NON-INST		-	(396,122.00)	-
83	219910	CONTRACT NEGOTIATIONS NON-INST		252,276.00	-	249,998.00
84		<b>21's Non-Instr Salaries - Reg</b>		<b>20,165,666.00</b>	<b>12,186,277.36</b>	<b>20,335,962.00</b>
85	221000	INST AIDE CONTRACT, DIRECT INST		-	706,893.34	-
86	221010	INST AIDE CONTRACT, DIRECT INST		1,119,551.00	-	1,132,252.00
87	222000	INST AIDE CONTRACT, NOT DIRECT		-	302,415.55	-
88	222010	INST AIDE CONTRACT, NOT DIRECT		466,877.00	-	469,258.00
89	229901	SUSPENSE INSTRAD CONT PAY		-	(25,140.00)	-
90		<b>22's Instr Aides - Reg</b>		<b>1,586,428.00</b>	<b>984,168.89</b>	<b>1,601,510.00</b>
91	230010	NON ACADEMIC SALARIES - OTHER		1,477,243.00	-	1,335,178.00
92	231100	HOURLY CLASSIFIED, TEMP		-	304,163.90	-
93	231300	HOURLY TUTORS		-	39,689.25	-
94	231400	HRLY ADMINISTRATOR NON INST		-	4,739.68	-
95	232100	OVERTIME CLASSIFIED SALARIED		-	57,804.34	-
96	232200	OVERTIME SUPERVISR SALRIED		-	9,286.09	-
97	233100	REPLACE CLASSIFIED SALARYD		-	41,805.97	-
98	234100	SERVICE PROVIDER CLASSIFIED		-	19,708.78	-
99	234200	SERVICE PROVIDER COMM ED		-	200.00	-
100	234400	SERVICE PROVIDER STUDENT		-	600.00	-
101	235100	STUDENT EMPLOYEE		-	288,893.38	-
102	235200	STUDENT TUTORS		-	26,449.43	-
103		<b>23's Non-Academic Salaries - Other</b>		<b>1,477,243.00</b>	<b>793,340.82</b>	<b>1,335,178.00</b>
104	240010	INSTR AIDES - OTHER		529,733.00	-	534,313.00
105	241100	HRLY INSTR AIDE, DIRECT INSTR		-	210,984.10	-
106	241200	OT, INST AIDE CONT DIRECT INST		-	4,050.55	-
107	242100	HRLY INSTAIDE, NOT DIRECTINST		-	22,859.35	-
108	245100	STUDENT INSTR AIDE, DIRECT		-	51,210.24	-
109		<b>24's Instr Aides - Other</b>		<b>529,733.00</b>	<b>289,104.24</b>	<b>534,313.00</b>
110		<b>Non Acad Salaries Subtotal</b>		<b>23,759,070.00</b>	<b>14,252,891.31</b>	<b>23,806,963.00</b>
111						
112	310010	STRS		3,205,104.00	-	3,305,111.00
113	311101	STRS ACADEMIC INSTRUCTORS		-	1,824,457.38	-
114	311201	STRS EDUCATIONAL ADMIN/SUP		-	337,645.93	-
115	311301	STRS OTHERACA NONINSTRUCT		-	60,029.08	-
116	312102	STRS CLASSIFIED		-	3,501.98	-
117	312202	STRS NON-INSTR ADMIN/SUPR		-	2,962.72	-
118	312402	STRS INST AIDE NOTDIRECT INST		-	2,942.16	-
119	319900	SUSPENSE STRS		-	(11,553.00)	-
120		<b>31's STRS</b>		<b>3,205,104.00</b>	<b>2,219,986.25</b>	<b>3,305,111.00</b>
121	320010	PERS		2,413,452.00	-	2,537,721.00
122	321101	PERS ACADEMIC INSTRUCTORS		-	22,782.99	-
123	321201	PERS EDUCATIONAL ADMIN/SUP		-	91,852.24	-
124	321301	PERS OTHERACA NONINSTRUCT		-	4,633.69	-
125	322102	PERS CLASSIFIED		-	1,058,522.60	-
126	322202	PERS NON-INSTR ADMIN/SUPR		-	259,377.50	-
127	322302	PERS INSTR AIDE DIRECT INSTR		-	67,698.55	-
128	322402	PERS INST AIDE NOTDIRECT INS		-	25,601.57	-
129	329900	SUSPENSE PERS		-	(45,165.00)	-
130		<b>32's PERS</b>		<b>2,413,452.00</b>	<b>1,485,304.14</b>	<b>2,537,721.00</b>
131	330010	FICA & MEDICARE (OASDI)		2,433,294.00	-	2,450,465.00
132	331101	FICA ACADEMIC INSTRUCTORS		-	36,371.53	-
133	331201	FICA EDUCATIONAL ADMIN/SUP		-	39,644.29	-
134	331301	FICA OTHERACA NONINSTRUCT		-	3,306.75	-
135	332102	FICA CLASSIFIED		-	622,173.39	-
136	332202	FICA NON-INSTR ADMIN/SUPR		-	145,920.79	-
137	332302	FICA INSTR AIDE DIRECT INSTR		-	46,389.03	-
138	332402	FICA INSTR AIDE NOTDIRECT INS		-	15,054.28	-

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2				<b>Palomar College</b>		
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5				<b>2011 and 2012</b>		
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7	Fund Code: 11	GENERAL UNRESTRICTED SUBFUND				Run Apr 05, 2011
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12				<b>FY 2010-2011</b>	<b>FY 2010-2011</b>	<b>FY 2011-2012</b>
13				<b>Budget</b>	<b>Expended/Received</b>	<b>Budget</b>
14	<b>Account</b>	<b>Description</b>			<b>Year to Date</b>	
139	335101	MEDCA ACADEM INSTRUCTORS	-		305,769.55	-
140	335201	MEDCA EDUCATNL ADMIN/SUPV	-		53,770.13	-
141	335301	MEDCA OTH ACA NONINSTRUCT	-		13,744.49	-
142	336102	MEDCA CLASSIFIED	-		154,315.31	-
143	336202	MEDCA NON-INSTR ADMIN/SUP	-		36,181.76	-
144	336302	MEDCA INST AIDE DIRECT INSTR	-		13,395.35	-
145	336402	MEDCA INST AIDE NOTDIRCT INS	-		4,757.45	-
146	339900	SUSPENSE MEDCA	-		(34,374.00)	-
147		<b>33's FICA &amp; Medicare (OASDI)</b>	<b>2,433,294.00</b>		<b>1,456,420.10</b>	<b>2,450,465.00</b>
148	340010	HEALTH & WELFARE	13,792,577.00		-	15,040,972.00
149	340101	MEDIC ACADEMIC INSTRUCTORS	-		1,711,742.60	-
150	340120	MEDIC ACADEMIC ADJUNCT	-		106,788.03	-
151	340125	MEDIC NON-ACADEMIC ADJUNCT	-		5,287.76	-
152	340151	MEDIC EDUCATIONL ADMIN/SUP	-		557,496.92	-
153	340252	MEDICAL CLASSIFIED	-		2,115,787.15	-
154	340302	MEDIC NON-INSTR ADMIN/SUPR	-		406,325.71	-
155	340352	MEDIC INSTR AIDE DIRECT INST	-		145,355.64	-
156	340402	MEDIC INSTAIDE NOTDIRECTINST	-		66,811.42	-
157	341101	DENT ACADEMIC INSTRUCTORS	-		146,839.10	-
158	341151	DENT EDUCATIONAL ADMIN/SUP	-		47,709.97	-
159	341252	DENTAL CLASSIFIED	-		191,933.69	-
160	341302	DENT NON-INSTR ADMIN/SUPR	-		35,620.25	-
161	341352	DENT INSTR AIDE DIRECT INSTR	-		12,848.67	-
162	341402	DENT INSTAIDE NOT DIRECTINST	-		5,997.38	-
163	342101	VISION ACADEMIC INSTRUCTOR	-		32,089.97	-
164	342151	VISION EDUCATIONL ADMIN/SUP	-		10,288.07	-
165	342252	VISION CLASSIFIED	-		43,283.27	-
166	342302	VISION NON-INSTR ADMIN/SUP	-		7,888.84	-
167	342352	VISION INSTR AIDE DIRECT INST	-		2,835.70	-
168	342402	VISION INSTAIDE NOT DIRECTINS	-		1,332.65	-
169	343101	LIFE ACADEMIC INSTRUCTORS	-		15,128.07	-
170	343151	LIFE EDUCATIONAL ADMIN/SUPR	-		4,862.38	-
171	343252	LIFE CLASSIFIED	-		20,346.87	-
172	343302	LIFE NON-INSTR ADMIN/SUPR	-		3,697.50	-
173	343352	LIFE INSTR AIDE DIRECT INSTR	-		1,336.31	-
174	343402	LIFE INST AIDE NOT DIRECT INS	-		627.95	-
175	344101	LTD ACADEMIC INSTRUCTORS	-		36,000.10	-
176	344151	LTD EDUCATIONAL ADMIN/SUPR	-		11,860.31	-
177	344252	LTD (DISABILITY) CLASSIFIED	-		32,205.12	-
178	344302	LTD NON-INSTR ADMIN/SUPR	-		7,317.97	-
179	344352	LTD INSTR AIDE DIRECT INSTR	-		2,106.25	-
180	344402	LTD INST AIDE NOT DIRECT INST	-		1,008.83	-
181	345101	LTC ACADEMIC INSTRUCTORS	-		5,270.90	-
182	345151	LTC EDUCATIONAL ADMIN/SUPR	-		1,688.53	-
183	345252	LONG TERM CARE CLASSIFIED	-		7,082.81	-
184	345302	LTC NON-INSTR ADMIN/SUPR	-		1,290.79	-
185	345352	LTC INSTR AIDE DIRECT INSTR	-		464.03	-
186	345402	LTC INST AIDE NOT DIRECT INST	-		218.05	-
187	348010	FUTURE RETIREE HEALTH-ACA	-		709,455.98	-
188	348020	FUTURE RETIREE HEALTH-NONACA	-		1,036,882.10	-
189	349900	SUSPENSE H&W	-		(1,912.00)	-
190		<b>34's Health &amp; Welfare</b>	<b>13,792,577.00</b>		<b>7,551,201.64</b>	<b>15,040,972.00</b>
191	350010	STATE UNEMP INSURANCE	517,687.00		-	1,182,743.00
192	351101	UNEMP ACADEMIC INSTRUCTOR	-		179,052.68	-
193	351201	UNEMP EDUCATIONL ADMN/SUP	-		35,451.53	-
194	351301	UNEMP OTH ACA NONINSTRUCT	-		7,129.01	-
195	352102	UNEMPLOYMENT CLASSIFIED	-		78,997.17	-
196	352202	UNEMP NON-INSTR ADMN/SUP	-		18,615.02	-
197	352302	UNEMP INSTR AIDE DIRECT INST	-		6,904.98	-
198	352402	UNEMP INST AIDE NOTDIRCT INS	-		2,419.07	-
199	353102	UNEMP STUDENT	-		475.05	-
200	359900	SUSPENSE UNEMPLOYMENT	-		(4,268.00)	-

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7	Fund Code: 11	GENERAL UNRESTRICTED SUBFUND				Run Apr 05, 2011
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13				FY 2010-2011	FY 2010-2011	FY 2011-2012
14	Account	Description		Budget	Expended/Received	Budget
					Year to Date	
201	35's	State Unempl Insurance		517,687.00	324,776.51	1,182,743.00
202	360010	WORKER'S COMP		1,023,939.00	-	1,043,342.00
203	361101	WC ACADEMIC INSTRUCTORS		-	354,673.46	-
204	361201	WC EDUCATIONAL ADMIN/SUPR		-	70,335.21	-
205	361301	WC OTHER ACA NON INSTRUCT		-	14,074.71	-
206	362102	WC CLASSIFIED		-	156,844.99	-
207	362202	WC NON-INSTR ADMIN/SUPERV		-	37,029.61	-
208	362302	WC INSTR AIDE DIRECT INSTR		-	13,631.71	-
209	362402	WC INSTR AIDE NOTDIRECT INST		-	4,806.47	-
210	363102	WC STUDENT		-	5,446.49	-
211	369900	SUSPENSE WORKERS COMP		-	(8,396.00)	-
212	36's	Workers' Comp		1,023,939.00	648,446.65	1,043,342.00
213	370010	APPLE		141,506.00	-	148,821.00
214	371101	APPLE ACADEMIC INSTRUCTOR		-	56,077.40	-
215	371301	APPLE OTH ACA NONINSTRUCT		-	3,417.49	-
216	372102	APPLE CLASSIFIED		-	12,464.76	-
217	372202	APPLE NON-INSTR ADMN/SUPR		-	118.49	-
218	372302	APPLE INST AIDE DIRECT INSTR		-	4,307.59	-
219	372402	APPLE INS AIDE NOTDIRECT INS		-	1,123.65	-
220	37's	APPLE		141,506.00	77,509.38	148,821.00
221	390010	OTHER BENEFITS		94,771.00	-	78,984.00
222	391400	SUPPLEMNT EARLY RETIRE PR		-	52,627.55	-
223	394101	ACA BENEFITS TO SPREAD		-	6,991.27	-
224	398000	TB TESTS FOR EMPLOYEES		-	510.00	-
225	398100	EMPLOYEE COSTS/HEALTH SERVICE		-	1,010.00	-
226	39's	Other Benefits		94,771.00	61,138.82	78,984.00
227		Employee Benefits Subtotal		23,622,330.00	13,824,783.49	25,788,169.00
228						
229	400010	SUPPLIES & MATERIALS		703,757.00	-	701,219.00
230	411000	SOFTWARE LESS THAN \$5,000		-	7,474.49	-
231	421000	BOOKS,MAGAZINES,PERIODCLS		-	15.76	-
232	422000	SUBSCRIPTIONS, PERIODICALS		-	5,892.11	-
233	423000	BOOKSTORE TEXTBOOKS		-	30.38	-
234	431000	SUPPLIES&MATERIAL,INSTRUCT		-	74,287.01	-
235	431100	SUPPLIES, INSTRUCTIONL FOOD		-	465.56	-
236	432000	INSTRUCTIONAL TESTS		-	969.42	-
237	441000	SUPPLIES&MATERIAL,NONINSTR		-	191,148.80	-
238	441100	SUPPLIES, INSTITUTIONAL		-	1,743.53	-
239	442000	COST OF FOOD, FOOD SERVICE		-	1,333.94	-
240	444000	GRADUATION GOWNS		-	(315.00)	-
241	445000	SALES AND USE TAX		-	1,078.60	-
242	446000	SHIPPING/HANDLING CHARGES		-	512.12	-
243		Supplies & Materials Subtotal		703,757.00	284,636.72	701,219.00
244						
245	500010	OTHER OPER EXP		6,529,781.00	-	6,142,379.00
246	511000	AUDIT		-	78,597.42	-
247	515300	SOFTWARE LICENSING FEES		-	198,194.32	-
248	525100	MEMBERSHIP, DISTRICT		-	137,495.37	-
249	525200	MEMBERSHIP, EMPLOYEE		-	17,889.73	-
250	531000	COUNTY ELECTION SERVICES		-	121,328.00	-
251	535200	INS, FIRE, CASUALTY, LIABILITY		-	650,787.94	-
252	535400	INS,INTERCOLLEGIATE ATHLETIC		-	20,684.24	-
253	535500	STUDENT ACCIDENT&HOSPITAL		-	54,400.00	-
254	545100	ADVERTISEMENTS REQ BY LAW		-	29,481.49	-
255	545200	LAWYERS' FEES		-	95,026.36	-
256	551100	ATHLETIC OFFICIALS FEES		-	26,808.00	-
257	551200	CLASSROOM SPEAKERS		-	750.00	-
258	551300	INDEPENDENT CONTRACTOR		-	46,884.48	-
259	551600	WARRANT RECONCILIATION		-	3,626.53	-
260	551900	OTH PERSONAL&CONSULT SVC		-	461,651.52	-
261	555100	POSTAGE		-	89,519.16	-
262	560900	DISTRICT VEHICLE USE		-	8,277.28	-



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13				FY 2010-2011 Budget	FY 2010-2011 Expended/Received Year to Date	FY 2011-2012 Budget
14	Account	Description				
263	561000	RENT & LEASE, EQUIPMENT	-	15,176.10	-	
264	562000	RENTS & LEASES, LAND/BLDGS	-	131,509.77	-	
265	562100	RENTAL OF FIELDS	-	6,750.00	-	
266	563000	RENTAL OF TRANSPORTATION	-	31,770.84	-	
267	564000	RENTAL OF FILMS	-	9,351.20	-	
268	565100	MAINTENANCE AGREEMENT, EQUIP	-	153,579.05	-	
269	565200	MAINTENANCE AGREE, SOFTWARE	-	467,965.94	-	
270	565300	REPAIRS&MAINT NONINST EQUIP	-	17,214.45	-	
271	565400	REPAIRS&MAINT INSTR EQUIPMT	-	11,554.27	-	
272	565500	REPAIRS&MAINTENANCE BLDGS	-	120,573.87	-	
273	575100	TRAVEL, ACADEMIC ADMIN	-	16,414.75	-	
274	575120	TRAVEL, ACADEMIC EMPLOYEE	-	20,552.56	-	
275	575200	TRAVEL, CLASSIFIED ADMINISTR	-	34,948.76	-	
276	575210	TRAVEL, CLASSIFIED EMPLOYEE	-	8,746.49	-	
277	575300	TRAVEL, STUDENT	-	56,358.42	-	
278	575310	TRAVEL WITH STUDENT	-	12,195.99	-	
279	575500	ATHLETIC ENTRY FEES	-	14,174.29	-	
280	575700	STAFF DEVELOPMENT AT PALOMR	-	2,228.89	-	
281	575800	FOOD FOR MEETINGS	-	18,112.45	-	
282	580100	ELECTRICITY	-	978,228.33	-	
283	580150	FUEL, GAS	-	137,401.04	-	
284	580200	GASOLINE AND OIL	-	37,115.04	-	
285	580250	JANITORIAL SERVICES	-	1,267.00	-	
286	580300	LAUNDRY/DRY CLEANING	-	6,335.03	-	
287	580350	PEST CONTROL	-	943.00	-	
288	580400	SEWAGE	-	60,868.59	-	
289	580450	TELEPHONE	-	25,772.63	-	
290	580500	TELEPHONE CONNECTIONS	-	24,227.87	-	
291	580550	WASTE DISPOSAL	-	60,533.50	-	
292	580600	WASTE DISPOSAL, HAZARDOUS	-	55,675.38	-	
293	580650	WATER	-	85,029.93	-	
294	585100	ADMINISTRATIVE EXPENSE	-	74,216.64	-	
295	585150	ADVERTISE NOT REQ BY LAW	-	35,814.28	-	
296	585200	BAD DEBT EXPENSE	-	125.00	-	
297	585250	BANK CHARGES	-	2,118.02	-	
298	585260	BANK CREDIT CARD EXPENSE	-	188,648.12	-	
299	585400	DISALLOWED FIN AID GRANTS	-	(4,441.93)	-	
300	585450	FILM PROCESSING	-	9.87	-	
301	585500	FINGERPRINTING	-	7,453.00	-	
302	585750	PRINTING	-	250,368.93	-	
303	585800	PROPERTY TAX EXPENSE	-	3,301.12	-	
304	585850	PUBLISHING EXPENSE	-	4,768.75	-	
305	585900	ROYALTY EXPENSE	-	7,882.31	-	
306	585910	LICENSING FEE	-	17,597.83	-	
307		Other Oper Exp Subtotal	6,529,781.00	5,251,839.21	6,142,379.00	
308						
309	580010	INDIRECT COSTS BUDGET POOL	(600,000.00)	-	(500,000.00)	
310	585550	INDIRECT COSTS	-	(240,393.96)	-	
311		Indirect Costs Subtotal	(600,000.00)	(240,393.96)	(500,000.00)	
312						
313	600010	CAPITAL OUTLAY	64,857.00	-	32,048.00	
314	611000	LAND PURCHASE&INCIDENTALS	-	1,962.42	-	
315	643000	LEASE PURCHASE EQUIPMENT	-	978.70	-	
316	644100	EQUIP INSTR ADDTL \$500 - \$4999	-	7,131.96	-	
317	644300	EQUIPMENT INSTRUCTIONL >\$4,999	-	6,192.87	-	
318	644400	EQUIP NONINST ADDL \$500 - \$4999	-	27,529.09	-	
319	644950	SOFTWARE NONINSTRNL >\$4,999	-	6,570.00	-	
320		Capital Outlay Subtotal	64,857.00	50,365.04	32,048.00	
321						
322	721010	INTRAFUND TRANS OUT WITHIN	2,965,233.00	-	2,526,974.00	
323	731000	INTERFUND TRANS OUT BETWEEN	-	507,760.63	-	
324	731010	INTERFUND TRANS OUT BETWEEN	570,422.00	-	522,050.00	

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13						
14	Account	Description				
325	791010	RESERVE FOR CONTINGENCIES	5,000,000.00	-	5,000,000.00	
326	791510	OTHER RESERVES	1,794,884.00	-	1,017,695.00	
327		PROJECTED ADDITIONAL SAL SAVINGS			(1,750,000.00)	
328	792510	PRP SET ASIDE	-	-	465,861.00	
329	798010	CONTINGENCY GROWTH OBLIGATION	310,000.00	-	-	
330	799010	CONTINGENCY HOLDING ACCOUNT	60,000.00	-	18,128.00	
331		Other Outgoing Subtotal	10,700,539.00	507,760.63	7,800,708.00	
332						
333	Expense Grand Total		110,720,451.00	63,359,315.29	110,693,882.00	
334						
335	81's	Federal Revenues Subtotal	-	-	-	
336						
337	861100	APPRENTICESHIP APPORTIONM	647,461.00	438,760.00	645,236.00	
338	861200	STATE GENERAL APPORTIONMT	34,171,500.00	23,353,868.00	34,368,432.00	
339	861210	GENERL APPORTNMT PRIOR YR	-	573,985.00	-	
340	861450	PART TIME FACULTY APPORT	421,311.00	286,491.00	421,311.00	
341	861500	2% BFAP ADMIN	46,941.00	43,060.00	63,324.00	
342	867100	HOMEOWNER PROPTAX RELIEF	600,000.00	255,038.05	600,000.00	
343	868400	RETURN TO TITLE IV FROM STATE	-	1,217.00	-	
344	869800	OTHER MISC STATE REVENUES	-	10.28	-	
345	86's	State Revenues Subtotal	35,887,213.00	24,952,429.33	36,098,303.00	
346						
347	881100	TAX ALLOCATION SECURD ROLL	47,832,503.00	27,980,016.56	46,285,121.00	
348	881200	TAX ALLOC SUPPLEMENT ROLL	1,000,000.00	278,919.71	1,000,000.00	
349	881300	TAX ALLOCN UNSECURED ROLL	2,000,000.00	1,784,041.57	2,000,000.00	
350	881600	PRIOR YEARS TAXES	-	21,254.13	-	
351	881700	ERAF ED REVENUE AUG FUND	-	(3,391,431.00)	-	
352	883600	FOLLETT	525,000.00	492,936.53	525,000.00	
353	885300	FACILITIES RENTAL AND LEASE	-	5,037.36	-	
354	886100	INTEREST BANK ACCOUNTS	-	2,599.12	-	
355	886200	INTEREST COUNTY TREASURY	300,000.00	77,055.21	150,000.00	
356	887400	ENROLLMENT FEE	7,996,939.00	7,154,885.10	6,915,415.00	
357	887910	TRANSCRIPT INCOME	10,000.00	6,188.00	10,000.00	
358	888010	NON RESIDENT TUITION USA	600,000.00	509,505.25	550,000.00	
359	888020	NONRESIDENT TUITON FOREIGN	1,400,000.00	1,020,233.00	1,050,000.00	
360	889030	COBRA ADMIN FEE	-	521.04	-	
361	889300	CASH OVER/SHORT	-	(257.25)	-	
362	889600	LIBRARY FINES	-	6,967.31	-	
363	889800	RETURNED CHECKS	-	15.40	-	
364	889830	RETURNED CHECK FEE	-	540.00	-	
365	889850	STUDNT REFND WRITE-OFF TO DIST	-	(200.95)	-	
366	889880	STALE DATED/VOID WARRANTS	-	2,308.91	-	
367	889900	OTHER LOCAL REVENUES	-	12,051.66	-	
368	889999	BEGINNING BALANCE, LOCAL	11,443,796.00	-	13,110,043.00	
369	88's	Local Revenues Subtotal	73,108,238.00	35,963,186.66	71,595,579.00	
370						
371	898200	INTRAFUND TRANSFR IN, WITHIN	1,725,000.00	-	3,000,000.00	
372	89's	Other Sources Subtotal	1,725,000.00	-	3,000,000.00	
373						
374	Revenue Grand Total		110,720,451.00	60,915,615.99	110,693,882.00	

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11						
12				<b>FY 2010-2011</b>	<b>FY 2010-2011</b>	<b>FY 2011-2012</b>
13				<b>Budget</b>	<b>Expended/Received</b>	<b>Budget</b>
14	<b>Account</b>	<b>Description</b>			<b>Year to Date</b>	
15	11's	Instr Salaries - Contract		-	-	-
16	12's	Non-Instr Salaries - Contract		-	-	-
17	13's	Instr Salaries - Other		-	-	-
18	14's	Non-Instr Salaries - Other		-	-	-
19		<b>Academic Salaries Subtotal</b>		-	-	-
20						
21	212400	GOVERNING BOARD		-	20,160.00	-
22	212410	GOVERNING BOARD		30,240.00	-	30,240.00
23	21's	Non-Instr Salaries - Reg		30,240.00	20,160.00	30,240.00
24	22's	Instr Aides - Reg		-	-	-
25	23's	Non-Academic Salaries - Other		-	-	-
26	24's	Instr Aides - Other		-	-	-
27		<b>Non Acad Salaries Subtotal</b>		30,240.00	20,160.00	30,240.00
28						
29	31's	STRS		-	-	-
30	32's	PERS		-	-	-
31	330010	FICA & MEDICARE (OASDI)		2,314.00	-	2,314.00
32	332202	FICA NON-INSTR ADMIN/SUPR		-	1,015.62	-
33	336202	MEDCA NON-INSTR ADMIN/SUP		-	302.90	-
34	33's	<b>FICA &amp; Medicare (OASDI)</b>		2,314.00	1,318.52	2,314.00
35	340010	HEALTH & WELFARE		68,856.00	-	76,024.00
36	340302	MEDIC NON-INSTR ADMIN/SUPR		-	38,891.90	-
37	341302	DENT NON-INSTR ADMIN/SUPR		-	2,832.78	-
38	342302	VISION NON-INSTR ADMIN/SUP		-	663.09	-
39	343302	LIFE NON-INSTR ADMIN/SUPR		-	302.40	-
40	345302	LTC NON-INSTR ADMIN/SUPR		-	108.50	-
41	34's	<b>Health &amp; Welfare</b>		68,856.00	42,798.67	76,024.00
42	350010	STATE UNEMP INSURANCE		38.00	-	87.00
43	352202	UNEMP NON-INSTR ADMIN/SUP		-	28.35	-
44	35's	<b>State Unempl Insurance</b>		38.00	28.35	87.00
45	360010	WORKER'S COMP		449.00	-	449.00
46	362202	WC NON-INSTR ADMIN/SUPERV		-	297.72	-
47	36's	<b>Workers' Comp</b>		449.00	297.72	449.00
48	37's	APPLE		-	-	-
49	39's	Other Benefits		-	-	-
50		<b>Employee Benefits Subtotal</b>		71,657.00	44,443.26	78,874.00
51						
52	400010	SUPPLIES & MATERIALS		-	-	1,715.00
53		<b>Supplies &amp; Materials Subtotal</b>		-	-	1,715.00
54						
55	500010	OTHER OPER EXP		169,965.00	-	145,250.00
56	525100	MEMBERSHIP, DISTRICT		-	109,850.79	-
57	525200	MEMBERSHIP, EMPLOYEE		-	12,355.88	-
58	551300	INDEPENDENT CONTRACTOR		-	4,042.13	-
59	555100	POSTAGE		-	664.75	-
60	575200	TRAVEL, CLASSIFIED ADMINISTR		-	15,728.21	-
61	575300	TRAVEL, STUDENT		-	1,090.68	-
62	575800	FOOD FOR MEETINGS		-	19.27	-
63		<b>Other Oper Exp Subtotal</b>		169,965.00	143,751.71	145,250.00
64						
65		<b>Indirect Costs Subtotal</b>		-	-	-
66						
67		<b>Capital Outlay Subtotal</b>		-	-	-
68						
69		<b>Other Outgoing Subtotal</b>		-	-	-
70						
71	<b>Expense Grand Total</b>			<b>271,862.00</b>	<b>208,354.97</b>	<b>256,079.00</b>

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11						
12				FY 2010-2011	FY 2010-2011	FY 2011-2012
13				Budget	Expended/Received	Budget
14	Account	Description		Year to Date		
15	111010	INSTRUCTIONAL SALARY, CONTRACT		(750,000.00)	-	(750,000.00)
16		<b>11's Instr Salaries - Contract</b>		<b>(750,000.00)</b>	-	<b>(750,000.00)</b>
17	123400	DIRECTR/COORDINAT,ACA CONT		-	83,149.58	-
18	123410	DIRECTOR/COORDINATOR, ACA CON		132,038.00	-	134,228.00
19	129901	SUSPENSE NONINST CONT PAY		-	(139,672.00)	-
20		<b>12's Non-Instr Salaries - Contract</b>		<b>132,038.00</b>	<b>(56,522.42)</b>	<b>134,228.00</b>
21	130010	INSTR SALARIES - OTHER		275,000.00	-	150,000.00
22	133110	OFFICE HOURS ADJUNCT FACULTY		-	(3,222.00)	-
23		<b>13's Instr Salaries - Other</b>		<b>275,000.00</b>	<b>(3,222.00)</b>	<b>150,000.00</b>
24	140010	NON-INSTR SALARIES - OTHER		20,439.00	-	20,439.00
25	144100	NON-INSTRUCT ACADEMIC, HRLY		-	8,076.66	-
26		<b>14's Non-Instr Salaries - Other</b>		<b>20,439.00</b>	<b>8,076.66</b>	<b>20,439.00</b>
27		<b>Academic Salaries Subtotal</b>		<b>(322,523.00)</b>	<b>(51,667.76)</b>	<b>(445,333.00)</b>
28						
29	212200	CLASSIFIED REGULAR SALARY		-	33,662.32	-
30	212210	CLASSIFIED REGULAR SALARY		(449,506.00)	-	(699,026.00)
31	219900	CONTRACT NEGOTIATIONS NON-INST		-	(396,122.00)	-
32	219910	CONTRACT NEGOTIATIONS NON-INST		252,276.00	-	249,998.00
33		<b>21's Non-Instr Salaries - Reg</b>		<b>(197,230.00)</b>	<b>(362,459.68)</b>	<b>(449,028.00)</b>
34	229901	SUSPENSE INSTRAD CONT PAY		-	(25,140.00)	-
35		<b>22's Instr Aides - Reg</b>		-	<b>(25,140.00)</b>	-
36		<b>23's Non-Academic Salaries - Other</b>		-	-	-
37		<b>24's Instr Aides - Other</b>		-	-	-
38		<b>Non Acad Salaries Subtotal</b>		<b>(197,230.00)</b>	<b>(387,599.68)</b>	<b>(449,028.00)</b>
39						
40	310010	STRS		(49,834.00)	-	(41,050.00)
41	311201	STRS EDUCATIONAL ADMIN/SUP		-	7,639.52	-
42	311301	STRS OTHERACA NONINSTRUCT		-	645.68	-
43	319900	SUSPENSE STRS		-	(11,553.00)	-
44		<b>31's STRS</b>		<b>(49,834.00)</b>	<b>(3,267.80)</b>	<b>(41,050.00)</b>
45	320010	PERS		(45,592.00)	-	(78,289.00)
46	322102	PERS CLASSIFIED		-	3,604.24	-
47	329900	SUSPENSE PERS		-	(45,165.00)	-
48		<b>32's PERS</b>		<b>(45,592.00)</b>	<b>(41,560.76)</b>	<b>(78,289.00)</b>
49	330010	FICA & MEDICARE (OASDI)		(43,004.00)	-	(59,670.00)
50	332102	FICA CLASSIFIED		-	2,089.33	-
51	335201	MEDCA EDUCATNL ADMIN/SUPV		-	1,207.58	-
52	335301	MEDCA OTH ACA NONINSTRUCT		-	117.10	-
53	336102	MEDCA CLASSIFIED		-	488.63	-
54	339900	SUSPENSE MEDCA		-	(34,374.00)	-
55		<b>33's FICA &amp; Medicare (OASDI)</b>		<b>(43,004.00)</b>	<b>(30,471.36)</b>	<b>(59,670.00)</b>
56	340010	HEALTH & WELFARE		73,517.00	-	191,543.00
57	340120	MEDIC ACADEMIC ADJUNCT		-	(2,421.00)	-
58	340151	MEDIC EDUCATIONL ADMIN/SUP		-	10,809.30	-
59	340252	MEDICAL CLASSIFIED		-	12,035.40	-
60	341151	DENT EDUCATIONAL ADMIN/SUP		-	893.07	-
61	341252	DENTAL CLASSIFIED		-	999.68	-
62	342151	VISION EDUCATIONL ADMIN/SUP		-	183.97	-
63	342252	VISION CLASSIFIED		-	205.36	-
64	343151	LIFE EDUCATIONAL ADMIN/SUPR		-	100.93	-
65	343252	LIFE CLASSIFIED		-	96.80	-
66	344151	LTD EDUCATIONAL ADMIN/SUPR		-	247.50	-
67	344252	LTD (DISABILITY) CLASSIFIED		-	132.56	-
68	345151	LTC EDUCATIONAL ADMIN/SUPR		-	35.00	-
69	345252	LONG TERM CARE CLASSIFIED		-	33.60	-
70	348020	FUTURE RETIREE HEALTH-NONACA		-	7,682.37	-
71	349900	SUSPENSE H&W		-	(1,912.00)	-
72		<b>34's Health &amp; Welfare</b>		<b>73,517.00</b>	<b>29,122.54</b>	<b>191,543.00</b>
73	350010	STATE UNEMP INSURANCE		(7,846.00)	-	(19,802.00)

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13				<b>Budget</b>	<b>Expended/Received</b>	<b>Budget</b>
14	<b>Account</b>	<b>Description</b>			<b>Year to Date</b>	
74	351201	UNEMP EDUCATIONL ADMN/SUP		-	624.61	-
75	351301	UNEMP OTH ACA NONINSTRUCT		-	60.58	-
76	352102	UNEMPLOYMENT CLASSIFIED		-	252.76	-
77	359900	SUSPENSE UNEMPLOYMENT		-	(4,268.00)	-
78	35's	<b>State Unempl Insurance</b>		<b>(7,846.00)</b>	<b>(3,330.05)</b>	<b>(19,802.00)</b>
79	360010	WORKER'S COMP		(15,530.00)	-	(16,969.00)
80	361201	WC EDUCATIONAL ADMIN/SUPR		-	1,233.10	-
81	361301	WC OTHER ACA NON INSTRUCT		-	119.29	-
82	362102	WC CLASSIFIED		-	497.25	-
83	369900	SUSPENSE WORKERS COMP		-	(8,396.00)	-
84	36's	<b>Workers' Comp</b>		<b>(15,530.00)</b>	<b>(6,546.36)</b>	<b>(16,969.00)</b>
85	370010	APPLE		120.00	-	922.00
86	371301	APPLE OTH ACA NONINSTRUCT		-	6.25	-
87	37's	<b>APPLE</b>		<b>120.00</b>	<b>6.25</b>	<b>922.00</b>
88	390010	OTHER BENEFITS		92,271.00	-	78,984.00
89	391400	SUPPLEMNT EARLY RETIRE PR		-	52,627.55	-
90	394101	ACA BENEFITS TO SPREAD		-	6,991.27	-
91	398100	EMPLOYEE COSTS/HEALTH SERVICE		-	1,010.00	-
92	39's	<b>Other Benefits</b>		<b>92,271.00</b>	<b>60,628.82</b>	<b>78,984.00</b>
93		<b>Employee Benefits Subtotal</b>		<b>4,102.00</b>	<b>4,581.28</b>	<b>55,669.00</b>
94						
95	400010	SUPPLIES & MATERIALS		1,700.00	-	-
96	441000	SUPPLIES&MATERIAL,NONINSTR		-	828.52	-
97		<b>Supplies &amp; Materials Subtotal</b>		<b>1,700.00</b>	<b>828.52</b>	<b>-</b>
98						
99	500010	OTHER OPER EXP		3,053,695.00	-	2,824,038.00
100	511000	AUDIT		-	78,597.42	-
101	515300	SOFTWARE LICENSING FEES		-	178,239.53	-
102	525100	MEMBERSHIP, DISTRICT		-	3,000.00	-
103	531000	COUNTY ELECTION SERVICES		-	121,328.00	-
104	535200	INS, FIRE, CASUALTY, LIABILITY		-	650,787.94	-
105	535400	INS,INTERCOLLEGIATE ATHLETIC		-	20,684.24	-
106	535500	STUDENT ACCIDENT&HOSPITAL		-	54,400.00	-
107	545100	ADVERTISEMENTS REQ BY LAW		-	199.22	-
108	545200	LAWYERS' FEES		-	94,461.56	-
109	551300	INDEPENDENT CONTRACTOR		-	2,247.86	-
110	551900	OTH PERSONAL&CONSULT SVC		-	500.00	-
111	560900	DISTRICT VEHICLE USE		-	96.00	-
112	565100	MAINTENANCE AGREEMT,EQUIP		-	56,192.50	-
113	565200	MAINTENCE AGREE, SOFTWARE		-	445,333.31	-
114	575120	TRAVEL, ACADEMIC EMPLOYEE		-	9,217.52	-
115	575300	TRAVEL, STUDENT		-	14,676.44	-
116	575310	TRAVEL WITH STUDENT		-	1,812.56	-
117	575500	ATHLETIC ENTRY FEES		-	1,190.00	-
118	575800	FOOD FOR MEETINGS		-	1,681.65	-
119	580100	ELECTRICITY		-	978,228.33	-
120	580150	FUEL, GAS		-	135,610.74	-
121	580200	GASOLINE AND OIL		-	37,115.04	-
122	580400	SEWAGE		-	60,868.59	-
123	580450	TELEPHONE		-	18,318.43	-
124	580500	TELEPHONE CONNECTIONS		-	21,898.99	-
125	580550	WASTE DISPOSAL		-	47,960.05	-
126	580600	WASTE DISPOSAL,HAZARDOUS		-	53,435.38	-
127	580650	WATER		-	73,328.25	-
128	585250	BANK CHARGES		-	1,650.00	-
129	585260	BANK CREDIT CARD EXPENSE		-	188,648.12	-
130	585400	DISALLOWED FIN AID GRANTS		-	(4,441.93)	-
131	585500	FINGERPRINTING		-	6,179.00	-
132	585750	PRINTING		-	1,845.23	-

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13				Budget	Expended/Received	Budget
14	<b>Account</b>	<b>Description</b>			<b>Year to Date</b>	
133		<b>Other Oper Exp Subtotal</b>		<b>3,053,695.00</b>	<b>3,355,289.97</b>	<b>2,824,038.00</b>
134						
135	580010	INDIRECT COSTS BUDGET POOL		(600,000.00)	-	(500,000.00)
136	585550	INDIRECT COSTS		-	(240,393.96)	-
137		<b>Indirect Costs Subtotal</b>		<b>(600,000.00)</b>	<b>(240,393.96)</b>	<b>(500,000.00)</b>
138						
139	600010	CAPITAL OUTLAY		10,570.00	-	-
140	611000	LAND PURCHASE&INCIDENTALS		-	1,962.42	-
141	644950	SOFTWARE NONINSTRNL >\$4,999		-	6,570.00	-
142		<b>Capital Outlay Subtotal</b>		<b>10,570.00</b>	<b>8,532.42</b>	-
143						
144	721010	INTRAFUND TRANS OUT WITHIN		2,965,233.00	-	2,526,974.00
145	731000	INTERFUND TRANS OUT BETWEEN		-	507,760.63	-
146	731010	INTERFUND TRANS OUT BETWEEN		570,422.00	-	522,050.00
147	791010	RESERVE FOR CONTINGENCIES		5,000,000.00	-	5,000,000.00
148	791510	OTHER RESERVES		1,794,884.00	-	(732,305.00)
149	798010	CONTINGENCY,GROWTH OBLIGATION		310,000.00	-	-
150		<b>Other Outgoing Subtotal</b>		<b>10,640,539.00</b>	<b>507,760.63</b>	<b>7,316,719.00</b>
151						
152	<b>Expense Grand Total</b>			<b>12,590,853.00</b>	<b>3,197,331.42</b>	<b>8,802,065.00</b>

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3		<b>BUDGET REPORT</b>				
4	PRESIDENT'S OFFICE	Comparing Fiscal Years				
5		2011 and 2012				
6						
7	Fund Code: 11	GENERAL UNRESTRICTED SUBFUND				Run Apr 05, 2011
8						
9						
10						
11						
12				<b>FY 2010-2011</b>	<b>FY 2010-2011</b>	<b>FY 2011-2012</b>
13				<b>Budget</b>	<b>Expended/Received</b>	<b>Budget</b>
14	<b>Account</b>	<b>Description</b>			<b>Year to Date</b>	
15		<b>11's Instr Salaries - Contract</b>		-	-	-
16	121100	SUPRT/PRESIDENT, CONTRACT		-	150,226.83	-
17	121110	SUPRT/PRESIDENT, CONTRACT	254,149.00	-	-	252,387.00
18	121300	PRESIDENT'S AUTO ALLOWANCE	-	-	7,481.45	-
19	121310	PRESIDENT'S AUTO ALLOWANCE	10,700.00	-	-	9,935.00
20	123600	DIRECTOR/COORDINATOR, AA CONT	-	-	88,617.36	-
21	123610	DIRECTOR/COORDINATOR, AA CONT	132,927.00	-	-	134,246.00
22		<b>12's Non-Instr Salaries - Contract</b>	<b>397,776.00</b>		<b>246,325.64</b>	<b>396,568.00</b>
23		<b>13's Instr Salaries - Other</b>	-		-	-
24		<b>14's Non-Instr Salaries - Other</b>	-		-	-
25		<b>Academic Salaries Subtotal</b>	<b>397,776.00</b>		<b>246,325.64</b>	<b>396,568.00</b>
26						
27	211000	EXCUTIVE ADMIN SUPPORT, CAST	-	-	105,259.91	-
28	211010	EXCUTIVE ADMIN SUPPORT, CAST	158,040.00	-	-	159,413.00
29	212200	CLASSIFIED REGULAR SALARY	-	-	263,758.32	-
30	212210	CLASSIFIED REGULAR SALARY	413,699.00	-	-	419,131.00
31	212600	NON-INSTRUCTNL ADMINISTRATORS	-	-	264,673.68	-
32	212610	NON-INSTRUCTNL ADMINISTRATORS	397,861.00	-	-	399,264.00
33		<b>21's Non-Instr Salaries - Reg</b>	<b>969,600.00</b>		<b>633,691.91</b>	<b>977,808.00</b>
34		<b>22's Instr Aides - Reg</b>	-		-	-
35	230010	NON ACADEMIC SALARIES - OTHER	15,314.00	-	-	15,314.00
36	231100	HOURLY CLASSIFIED, TEMP	-	-	409.53	-
37	232100	OVERTIME CLASSIFIED SALARIED	-	-	545.73	-
38		<b>23's Non-Academic Salaries - Other</b>	<b>15,314.00</b>		<b>955.26</b>	<b>15,314.00</b>
39		<b>24's Instr Aides - Other</b>	-		-	-
40		<b>Non Acad Salaries Subtotal</b>	<b>984,914.00</b>		<b>634,647.17</b>	<b>993,122.00</b>
41						
42	310010	STRS	24,841.00	-	-	26,940.00
43	311201	STRS EDUCATIONAL ADMIN/SUP	-	-	13,010.91	-
44	312102	STRS CLASSIFIED	-	-	3,499.90	-
45		<b>31's STRS</b>	<b>24,841.00</b>		<b>16,510.81</b>	<b>26,940.00</b>
46	320010	PERS	111,247.00	-	-	117,364.00
47	321201	PERS EDUCATIONAL ADMIN/SUP	-	-	9,488.24	-
48	322102	PERS CLASSIFIED	-	-	24,976.80	-
49	322202	PERS NON-INSTR ADMIN/SUPR	-	-	39,608.86	-
50		<b>32's PERS</b>	<b>111,247.00</b>		<b>74,073.90</b>	<b>117,364.00</b>
51	330010	FICA & MEDICARE (OASDI)	84,084.00	-	-	85,130.00
52	331201	FICA EDUCATIONAL ADMIN/SUP	-	-	3,914.60	-
53	332102	FICA CLASSIFIED	-	-	14,493.68	-
54	332202	FICA NON-INSTR ADMIN/SUPR	-	-	21,323.57	-
55	335201	MEDCA EDUCATNL ADMIN/SUPV	-	-	3,573.56	-
56	336102	MEDCA CLASSIFIED	-	-	4,099.70	-
57	336202	MEDCA NON-INSTR ADMIN/SUP	-	-	5,340.68	-
58		<b>33's FICA &amp; Medicare (OASDI)</b>	<b>84,084.00</b>		<b>52,745.79</b>	<b>85,130.00</b>
59	340010	HEALTH & WELFARE	286,478.00	-	-	312,252.00
60	340151	MEDIC EDUCATIONL ADMIN/SUP	-	-	20,059.00	-
61	340252	MEDICAL CLASSIFIED	-	-	53,258.94	-
62	340302	MEDIC NON-INSTR ADMIN/SUPR	-	-	54,231.88	-
63	341151	DENT EDUCATIONAL ADMIN/SUP	-	-	1,462.08	-
64	341252	DENTAL CLASSIFIED	-	-	4,654.45	-
65	341302	DENT NON-INSTR ADMIN/SUPR	-	-	4,508.64	-
66	342151	VISION EDUCATIONL ADMIN/SUP	-	-	342.24	-
67	342252	VISION CLASSIFIED	-	-	1,060.86	-
68	342302	VISION NON-INSTR ADMIN/SUP	-	-	1,026.72	-
69	343151	LIFE EDUCATIONAL ADMIN/SUPR	-	-	161.28	-
70	343252	LIFE CLASSIFIED	-	-	499.95	-
71	343302	LIFE NON-INSTR ADMIN/SUPR	-	-	483.84	-
72	344151	LTD EDUCATIONAL ADMIN/SUPR	-	-	396.00	-
73	344252	LTD (DISABILITY) CLASSIFIED	-	-	848.72	-

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5		2011 and 2012				
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8						
9						
10						
11						
12				<b>FY 2010-2011</b>	<b>FY 2010-2011</b>	<b>FY 2011-2012</b>
13				<b>Budget</b>	<b>Expended/Received</b>	<b>Budget</b>
14	<b>Account</b>	<b>Description</b>			<b>Year to Date</b>	
74	344302	LTD NON-INSTR ADMIN/SUPR	-	1,108.00	-	
75	345151	LTC EDUCATIONAL ADMIN/SUPR	-	56.00	-	
76	345252	LONG TERM CARE CLASSIFIED	-	173.58	-	
77	345302	LTC NON-INSTR ADMIN/SUPR	-	168.00	-	
78	348020	FUTURE RETIREE HEALTH-NONACA	-	41,594.89	-	
79	34's	<b>Health &amp; Welfare</b>	<b>286,478.00</b>	<b>186,095.07</b>		<b>312,252.00</b>
80	350010	STATE UNEMP INSURANCE	10,175.00	-	-	23,861.00
81	351201	UNEMP EDUCATIONL ADMN/SUP	-	1,848.39	-	-
82	352102	UNEMPLOYMENT CLASSIFIED	-	2,075.39	-	-
83	352202	UNEMP NON-INSTR ADMN/SUP	-	2,762.43	-	-
84	35's	<b>State Unempl Insurance</b>	<b>10,175.00</b>	<b>6,686.21</b>		<b>23,861.00</b>
85	360010	WORKER'S COMP	20,123.00	-	-	20,630.00
86	361201	WC EDUCATIONAL ADMIN/SUPR	-	3,638.66	-	-
87	362102	WC CLASSIFIED	-	4,086.84	-	-
88	362202	WC NON-INSTR ADMIN/SUPERV	-	5,464.79	-	-
89	36's	<b>Workers' Comp</b>	<b>20,123.00</b>	<b>13,190.29</b>		<b>20,630.00</b>
90	370010	APPLE	384.00	-	-	384.00
91	372102	APPLE CLASSIFIED	-	1.14	-	-
92	37's	<b>APPLE</b>	<b>384.00</b>	<b>1.14</b>		<b>384.00</b>
93	39's	<b>Other Benefits</b>	-	-		-
94		<b>Employee Benefits Subtotal</b>	<b>537,332.00</b>	<b>349,303.21</b>		<b>586,561.00</b>
95						
96	400010	SUPPLIES & MATERIALS	15,638.00	-	-	15,638.00
97	422000	SUBSCRIPTIONS, PERIODICALS	-	296.08	-	-
98	423000	BOOKSTORE TEXTBOOKS	-	30.38	-	-
99	441000	SUPPLIES&MATERIAL,NONINSTR	-	5,385.67	-	-
100	441100	SUPPLIES, INSTITUTIONAL	-	62.00	-	-
101		<b>Supplies &amp; Materials Subtotal</b>	<b>15,638.00</b>	<b>5,774.13</b>		<b>15,638.00</b>
102						
103	500010	OTHER OPER EXP	616,790.00	-	-	617,206.00
104	525200	MEMBERSHIP, EMPLOYEE	-	1,669.00	-	-
105	545200	LAWYERS' FEES	-	240.00	-	-
106	551300	INDEPENDENT CONTRACTOR	-	643.50	-	-
107	555100	POSTAGE	-	40,259.42	-	-
108	560900	DISTRICT VEHICLE USE	-	52.00	-	-
109	565100	MAINTENANCE AGREEMENT, EQUIP	-	571.76	-	-
110	565200	MAINTENANCE AGREE, SOFTWARE	-	995.65	-	-
111	565300	REPAIRS&MAINT NONINST EQUIP	-	70.00	-	-
112	575100	TRAVEL, ACADEMIC ADMIN	-	5,108.59	-	-
113	575120	TRAVEL, ACADEMIC EMPLOYEE	-	1,300.00	-	-
114	575200	TRAVEL, CLASSIFIED ADMINISTR	-	4,665.17	-	-
115	575210	TRAVEL, CLASSIFIED EMPLOYEE	-	546.12	-	-
116	575800	FOOD FOR MEETINGS	-	5,386.63	-	-
117	585150	ADVERTISE NOT REQ BY LAW	-	29,992.43	-	-
118	585750	PRINTING	-	111,109.58	-	-
119	585850	PUBLISHING EXPENSE	-	3,900.00	-	-
120		<b>Other Oper Exp Subtotal</b>	<b>616,790.00</b>	<b>206,509.85</b>		<b>617,206.00</b>
121						
122		<b>Indirect Costs Subtotal</b>	-	-		-
123						
124	600010	CAPITAL OUTLAY	416.00	-	-	-
125	644400	EQUIP NONINS ADDL \$500 - \$4999	-	(1,901.32)	-	-
126		<b>Capital Outlay Subtotal</b>	<b>416.00</b>	<b>(1,901.32)</b>		-
127						
128		<b>Other Outgoing Subtotal</b>	-	-		-
129						
130	<b>Expense Grand Total</b>		<b>2,552,866.00</b>	<b>1,440,658.68</b>		<b>2,609,095.00</b>



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10						
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12				FY 2010-2011	FY 2010-2011	FY 2011-2012
13				Budget	Expended/Received	Budget
14	<b>Account</b>	<b>Description</b>			Year to Date	
15	111000	INSTRUCTIONAL SAL, CONTRACT		-	12,131,078.98	-
16	111010	INSTRUCTIONAL SALARY, CONTRACT		21,992,063.00	-	22,336,370.00
17		<b>11's Instr Salaries - Contract</b>		<b>21,992,063.00</b>	<b>12,131,078.98</b>	<b>22,336,370.00</b>
18	121000	ED ADMINISTRATOR, CONTRACT		-	110,724.72	-
19	121010	ED ADMINISTRATOR, CONTRACT		166,088.00	-	167,764.00
20	123100	DEAN, ACADEMIC CONTRACT		-	494,819.49	-
21	123110	DEAN, ACADEMIC CONTRACT		714,452.00	-	694,346.00
22	123200	DEPARTMENT CHAIR, CONTRACT		-	965,819.01	-
23	123210	DEPARTMENT CHAIR, CONTRACT		1,539,547.00	-	1,486,866.00
24	123400	DIRECTR/COORDINAT, ACA CONT		-	265,466.90	-
25	123410	DIRECTOR/COORDINATOR, ACA CON		440,808.00	-	447,520.00
26	123500	PALOMAR FACULTY FEDERATION		-	112,713.09	-
27	123510	PALOMAR FACULTY FEDERATION		206,821.00	-	196,253.00
28	123600	DIRECTOR/COORDINATOR, AA CONT		-	304,916.72	-
29	123610	DIRECTOR/COORDINATOR, AA CONT		498,206.00	-	575,325.00
30	123700	DIRECTOR/COORDINATOR, CAST		-	24,231.92	-
31	123710	DIRECTOR/COORDINATOR, CAST		36,348.00	-	36,713.00
32	125000	LIBRARIANS, CONTRACT		-	254,552.87	-
33	125010	LIBRARIANS, CONTRACT		489,236.00	-	520,372.00
34	126000	NONINST ACA CONTRCT, OTHER		-	25,202.03	-
35	126010	NONINST ACA CONTRCT, OTHER		43,206.00	-	43,797.00
36		<b>12's Non-Instr Salaries - Contract</b>		<b>4,134,712.00</b>	<b>2,558,446.75</b>	<b>4,168,956.00</b>
37	130010	INSTR SALARIES - OTHER		14,502,562.00	-	15,225,016.00
38	131100	ASSIGN TIME HRLY REPLACEMT		-	537,709.38	-
39	133100	INSTRUCTIONL ACADEMIC, HRLY		-	6,527,775.88	-
40	133200	INST ACA HOURLY SUBSTITUTE		-	89,752.51	-
41	133300	INSTR ACADEMIC, HRLY SUMMR		-	1,542,295.83	-
42	135100	OVERLOAD, ACA INSTR, HOURLY		-	10,349.89	-
43	135300	OVERLOAD, CONTRACT INSTRUCT		-	1,270,603.24	-
44	135600	OVERLOAD, SUBSTITUTE HRLY		-	24,961.68	-
45	135700	OVERLOAD, SUMMER ACA HRLY		-	905,439.53	-
46	136100	REPLACE ACA INSTR CONTRACT		-	28,772.80	-
47	136200	REPLACE SABBATICL, ACA HRLY		-	149,053.28	-
48	136400	LOADBANK REPL, ADJUNCT		-	105,507.43	-
49	137200	SERVICE PROVIDER ACA INSTR		-	6,999.02	-
50	138100	STIPEND, CONTRACT INSTRUCT		-	7,668.91	-
51		<b>13's Instr Salaries - Other</b>		<b>14,502,562.00</b>	<b>11,206,889.38</b>	<b>15,225,016.00</b>
52	140010	NON-INSTR SALARIES - OTHER		481,671.00	-	434,871.00
53	141100	COUNSELOR, HOURLY		-	6,174.02	-
54	142100	EDUCATIONL ADMNISTRTR HRLY		-	1,171.24	-
55	143100	LIBRARIANS, HOURLY		-	253,750.80	-
56	144100	NON-INSTRUCT ACADEMIC, HRLY		-	91,650.46	-
57	145100	OVERLOAD, SUMMER NON-INSTR		-	20,035.97	-
58	148000	NONINSTR ACA HOURLY, OTHER		-	52,125.08	-
59		<b>14's Non-Instr Salaries - Other</b>		<b>481,671.00</b>	<b>424,907.57</b>	<b>434,871.00</b>
60		<b>Academic Salaries Subtotal</b>		<b>41,111,008.00</b>	<b>26,321,322.68</b>	<b>42,165,213.00</b>
61						
62	211000	EXCUTIVE ADMIN SUPPORT, CAST		-	52,567.52	-
63	211010	EXCUTIVE ADMIN SUPPORT, CAST		78,852.00	-	79,643.00
64	212100	SUPERVISOR, CAST		-	261,282.50	-
65	212110	SUPERVISOR, CAST		391,178.00	-	398,157.00
66	212200	CLASSIFIED REGULAR SALARY		-	3,476,170.10	-
67	212210	CLASSIFIED REGULAR SALARY		5,495,582.00	-	5,610,406.00
68	212600	NON-INSTRUCTNL ADMINISTRATORS		-	210,324.41	-
69	212610	NON-INSTRUCTNL ADMINISTRATORS		358,857.00	-	363,038.00
70		<b>21's Non-Instr Salaries - Reg</b>		<b>6,324,469.00</b>	<b>4,000,344.53</b>	<b>6,451,244.00</b>
71	221000	INST AIDE CONTRACT, DIRECT INST		-	661,569.98	-
72	221010	INST AIDE CONTRACT, DIRECT INST		1,051,564.00	-	1,063,609.00
73	222000	INST AIDE CONTRACT, NOT DIRECT		-	302,415.55	-

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7	Fund Code: 11	GENERAL UNRESTRICTED SUBFUND				Run Apr 05, 2011
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12				FY 2010-2011	FY 2010-2011	FY 2011-2012
13				Budget	Expended/Received	Budget
14	Account	Description			Year to Date	
74	222010	INST AIDE CONTRACT, NOT DIRECT		466,877.00	-	469,258.00
75		22's Instr Aides - Reg		1,518,441.00	963,985.53	1,532,867.00
76	230010	NON ACADEMIC SALARIES - OTHER		642,805.00	-	584,965.00
77	231100	HOURLY CLASSIFIED, TEMP		-	88,327.48	-
78	231300	HOURLY TUTORS		-	39,689.25	-
79	232100	OVERTIME CLASSIFIED SALARIED		-	5,507.70	-
80	232200	OVERTIME SUPERVISOR SALARIED		-	1,204.68	-
81	234100	SERVICE PROVIDER CLASSIFIED		-	17,810.73	-
82	234200	SERVICE PROVIDER COMM ED		-	200.00	-
83	234400	SERVICE PROVIDER STUDENT		-	600.00	-
84	235100	STUDENT EMPLOYEE		-	142,959.10	-
85	235200	STUDENT TUTORS		-	26,449.43	-
86		23's Non-Academic Salaries - Other		642,805.00	322,748.37	584,965.00
87	240010	INSTR AIDES - OTHER		488,799.00	-	482,379.00
88	241100	HRLY INSTR AIDE, DIRECT INSTR		-	189,712.32	-
89	242100	HRLY INSTAIDE, NOT DIRECT INST		-	22,859.35	-
90	245100	STUDENT INSTR AIDE, DIRECT		-	51,210.24	-
91		24's Instr Aides - Other		488,799.00	263,781.91	482,379.00
92		Non Acad Salaries Subtotal		8,974,514.00	5,550,860.34	9,051,455.00
93						
94	310010	STRS		2,927,042.00	-	3,014,205.00
95	311101	STRS ACADEMIC INSTRUCTORS		-	1,778,801.21	-
96	311201	STRS EDUCATIONAL ADMIN/SUP		-	198,918.87	-
97	311301	STRS OTHERACA NONINSTRUCT		-	24,876.70	-
98	312202	STRS NON-INSTR ADMIN/SUPR		-	2,962.72	-
99	312402	STRS INST AIDE NOTDIRECT INST		-	2,942.16	-
100		31's STRS		2,927,042.00	2,008,501.66	3,014,205.00
101	320010	PERS		883,309.00	-	931,179.00
102	321101	PERS ACADEMIC INSTRUCTORS		-	22,782.99	-
103	321201	PERS EDUCATIONAL ADMIN/SUP		-	35,977.44	-
104	321301	PERS OTHERACA NONINSTRUCT		-	379.62	-
105	322102	PERS CLASSIFIED		-	355,313.27	-
106	322202	PERS NON-INSTR ADMIN/SUPR		-	52,201.32	-
107	322302	PERS INSTR AIDE DIRECT INSTR		-	62,611.36	-
108	322402	PERS INST AIDE NOTDIRECT INS		-	25,601.57	-
109		32's PERS		883,309.00	554,867.57	931,179.00
110	330010	FICA & MEDICARE (OASDI)		1,265,261.00	-	1,278,196.00
111	331101	FICA ACADEMIC INSTRUCTORS		-	36,371.53	-
112	331201	FICA EDUCATIONAL ADMIN/SUP		-	17,610.68	-
113	331301	FICA OTHERACA NONINSTRUCT		-	176.23	-
114	332102	FICA CLASSIFIED		-	210,279.30	-
115	332202	FICA NON-INSTR ADMIN/SUPR		-	30,382.96	-
116	332302	FICA INSTR AIDE DIRECT INSTR		-	43,465.01	-
117	332402	FICA INSTR AIDE NOTDIRECT INS		-	15,054.28	-
118	335101	MEDCA ACADEM INSTRUCTORS		-	298,623.66	-
119	335201	MEDCA EDUCATNL ADMIN/SUPV		-	25,088.99	-
120	335301	MEDCA OTH ACA NONINSTRUCT		-	6,122.73	-
121	336102	MEDCA CLASSIFIED		-	52,672.27	-
122	336202	MEDCA NON-INSTR ADMIN/SUP		-	7,626.74	-
123	336302	MEDCA INST AIDE DIRECT INSTR		-	12,403.06	-
124	336402	MEDCA INST AIDE NOTDIRECT INS		-	4,757.45	-
125		33's FICA & Medicare (OASDI)		1,265,261.00	760,634.89	1,278,196.00
126	340010	HEALTH & WELFARE		8,659,208.00	-	9,188,270.00
127	340101	MEDIC ACADEMIC INSTRUCTORS		-	1,673,517.24	-
128	340120	MEDIC ACADEMIC ADJUNCT		-	109,089.90	-
129	340125	MEDIC NON-ACADEMIC ADJUNCT		-	5,287.76	-
130	340151	MEDIC EDUCATIONL ADMIN/SUP		-	314,333.60	-
131	340252	MEDICAL CLASSIFIED		-	720,087.23	-
132	340302	MEDIC NON-INSTR ADMIN/SUPR		-	80,417.48	-

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3				<b>Palomar College</b>		
4	VICE PRESIDENT, INSTRUCTION			<b>BUDGET REPORT</b>		
5				Comparing Fiscal Years		
6				2011 and 2012		
7	Fund Code: 11	GENERAL UNRESTRICTED SUBFUND				Run Apr 05, 2011
8						
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12						
13				FY 2010-2011	FY 2010-2011	FY 2011-2012
14	<b>Account</b>	<b>Description</b>		<b>Budget</b>	<b>Expended/Received Year to Date</b>	<b>Budget</b>
133	340352	MEDIC INSTR AIDE DIRECT INST		-	134,700.22	-
134	340402	MEDIC INSTAIDE NOTDIRECTINST		-	66,811.42	-
135	341101	DENT ACADEMIC INSTRUCTORS		-	143,327.21	-
136	341151	DENT EDUCATIONAL ADMIN/SUP		-	26,847.78	-
137	341252	DENTAL CLASSIFIED		-	65,699.10	-
138	341302	DENT NON-INSTR ADMIN/SUPR		-	7,679.28	-
139	341352	DENT INSTR AIDE DIRECT INSTR		-	11,948.58	-
140	341402	DENT INSTAIDE NOT DIRECTINST		-	5,997.38	-
141	342101	VISION ACADEMIC INSTRUCTOR		-	31,313.06	-
142	342151	VISION EDUCATIONL ADMIN/SUP		-	5,744.92	-
143	342252	VISION CLASSIFIED		-	14,736.27	-
144	342302	VISION NON-INSTR ADMIN/SUP		-	1,625.68	-
145	342352	VISION INSTR AIDE DIRECT INST		-	2,653.66	-
146	342402	VISION INSTAIDE NOT DIRECTINS		-	1,332.65	-
147	343101	LIFE ACADEMIC INSTRUCTORS		-	14,767.07	-
148	343151	LIFE EDUCATIONAL ADMIN/SUPR		-	2,707.25	-
149	343252	LIFE CLASSIFIED		-	6,924.25	-
150	343302	LIFE NON-INSTR ADMIN/SUPR		-	766.08	-
151	343352	LIFE INSTR AIDE DIRECT INSTR		-	1,250.52	-
152	343402	LIFE INST AIDE NOT DIRECT INS		-	627.95	-
153	344101	LTD ACADEMIC INSTRUCTORS		-	35,148.73	-
154	344151	LTD EDUCATIONAL ADMIN/SUPR		-	6,568.86	-
155	344252	LTD (DISABILITY) CLASSIFIED		-	10,759.42	-
156	344302	LTD NON-INSTR ADMIN/SUPR		-	1,681.52	-
157	344352	LTD INSTR AIDE DIRECT INSTR		-	1,949.58	-
158	344402	LTD INST AIDE NOT DIRECT INST		-	1,008.83	-
159	345101	LTC ACADEMIC INSTRUCTORS		-	5,143.49	-
160	345151	LTC EDUCATIONAL ADMIN/SUPR		-	940.20	-
161	345252	LONG TERM CARE CLASSIFIED		-	2,411.48	-
162	345302	LTC NON-INSTR ADMIN/SUPR		-	266.00	-
163	345352	LTC INSTR AIDE DIRECT INSTR		-	434.24	-
164	345402	LTC INST AIDE NOT DIRECT INST		-	218.05	-
165	348010	FUTURE RETIREE HEALTH-ACA		-	690,842.47	-
166	348020	FUTURE RETIREE HEALTH-NONACA		-	383,693.20	-
167	<b>34's Health &amp; Welfare</b>		<b>8,659,208.00</b>	<b>4,591,259.61</b>	<b>9,188,270.00</b>	
168	350010	STATE UNEMP INSURANCE	375,228.00	-	-	854,911.00
169	351101	UNEMP ACADEMIC INSTRUCTOR	-	174,738.92	-	-
170	351201	UNEMP EDUCATIONL ADMN/SUP	-	19,067.39	-	-
171	351301	UNEMP OTH ACA NONINSTRUCT	-	3,186.64	-	-
172	352102	UNEMPLOYMENT CLASSIFIED	-	27,103.14	-	-
173	352202	UNEMP NON-INSTR ADMN/SUP	-	3,944.11	-	-
174	352302	UNEMP INSTR AIDE DIRECT INST	-	6,391.71	-	-
175	352402	UNEMP INST AIDE NOTDIRECT INS	-	2,419.07	-	-
176	353102	UNEMP STUDENT	-	141.62	-	-
177	<b>35's State Unempl Insurance</b>		<b>375,228.00</b>	<b>236,992.60</b>	<b>854,911.00</b>	
178	360010	WORKER'S COMP	741,999.00	-	-	757,755.00
179	361101	WC ACADEMIC INSTRUCTORS	-	346,123.33	-	-
180	361201	WC EDUCATIONAL ADMIN/SUPR	-	37,892.05	-	-
181	361301	WC OTHER ACA NON INSTRUCT	-	6,295.19	-	-
182	362102	WC CLASSIFIED	-	53,612.08	-	-
183	362202	WC NON-INSTR ADMIN/SUPERV	-	7,761.20	-	-
184	362302	WC INSTR AIDE DIRECT INSTR	-	12,586.38	-	-
185	362402	WC INSTR AIDE NOTDIRECT INST	-	4,806.47	-	-
186	363102	WC STUDENT	-	3,279.49	-	-
187	<b>36's Workers' Comp</b>		<b>741,999.00</b>	<b>472,356.19</b>	<b>757,755.00</b>	
188	370010	APPLE	112,872.00	-	-	118,550.00
189	371101	APPLE ACADEMIC INSTRUCTOR	-	55,082.12	-	-
190	371301	APPLE OTH ACA NONINSTRUCT	-	2,871.26	-	-
191	372102	APPLE CLASSIFIED	-	5,160.30	-	-

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6						
7	Fund Code: 11	GENERAL UNRESTRICTED SUBFUND				Run Apr 05, 2011
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13				FY 2010-2011	FY 2010-2011	FY 2011-2012
14	Account	Description		Budget	Expended/Received	Budget
					Year to Date	
192	372302	APPLE INST AIDE DIRECT INSTR		-	3,775.68	-
193	372402	APPLE INS AIDE NOTDIRECT INS		-	1,123.65	-
194	37's	APPLE		112,872.00	68,013.01	118,550.00
195	39's	Other Benefits		-	-	-
196		Employee Benefits Subtotal		14,964,919.00	8,692,625.53	16,143,066.00
197						
198	400010	SUPPLIES & MATERIALS		231,932.00	-	231,563.00
199	411000	SOFTWARE LESS THAN \$5,000		-	3,693.12	-
200	421000	BOOKS,MAGAZINES,PERIODCLS		-	15.76	-
201	422000	SUBSCRIPTIONS, PERIODICALS		-	(105.96)	-
202	431000	SUPPLIES&MATERIAL,INSTRUCT		-	46,890.26	-
203	441000	SUPPLIES&MATERIAL,NONINSTR		-	49,696.72	-
204	441100	SUPPLIES, INSTITUTIONAL		-	190.53	-
205	442000	COST OF FOOD, FOOD SERVICE		-	553.35	-
206	445000	SALES AND USE TAX		-	1,078.60	-
207		Supplies & Materials Subtotal		231,932.00	102,012.38	231,563.00
208						
209	500010	OTHER OPER EXP		1,537,024.00	-	1,407,729.00
210	515300	SOFTWARE LICENSING FEES		-	1,319.03	-
211	525100	MEMBERSHIP, DISTRICT		-	2,674.00	-
212	525200	MEMBERSHIP, EMPLOYEE		-	2,889.85	-
213	545200	LAWYERS' FEES		-	324.80	-
214	551200	CLASSROOM SPEAKERS		-	750.00	-
215	551300	INDEPENDENT CONTRACTOR		-	6,716.49	-
216	551900	OTH PERSONAL&CONSULT SVC		-	450,374.02	-
217	555100	POSTAGE		-	7,861.57	-
218	560900	DISTRICT VEHICLE USE		-	67.77	-
219	561000	RENT & LEASE, EQUIPMENT		-	3,877.49	-
220	562000	RENTS & LEASES, LAND/BLDGS		-	131,509.77	-
221	564000	RENTAL OF FILMS		-	9,351.20	-
222	565100	MAINTENANCE AGREEMT,EQUIP		-	54,775.57	-
223	565200	MAINTENCE AGREE,SOFTWARE		-	9,599.37	-
224	565300	REPAIRS&MAINT NONINST EQUIP		-	576.32	-
225	565400	REPAIRS&MAINT INSTR EQUIPMT		-	10,662.32	-
226	565500	REPAIRS&MAINTENANCE BLDGS		-	12,169.68	-
227	575100	TRAVEL, ACADEMIC ADMIN		-	4,777.67	-
228	575120	TRAVEL, ACADEMIC EMPLOYEE		-	8,573.04	-
229	575200	TRAVEL, CLASSIFIED ADMINISTR		-	620.00	-
230	575210	TRAVEL, CLASSIFIED EMPLOYEE		-	1,704.60	-
231	575300	TRAVEL, STUDENT		-	249.61	-
232	575310	TRAVEL WITH STUDENT		-	4,348.38	-
233	575500	ATHLETIC ENTRY FEES		-	50.00	-
234	575700	STAFF DEVELOPMNT AT PALOMR		-	100.00	-
235	575800	FOOD FOR MEETINGS		-	7,905.80	-
236	580250	JANITORIAL SERVICES		-	365.75	-
237	580300	LAUNDRY/DRY CLEANING		-	2,317.34	-
238	580350	PEST CONTROL		-	100.00	-
239	580450	TELEPHONE		-	1,242.38	-
240	580500	TELEPHONE CONNECTIONS		-	215.81	-
241	580650	WATER		-	11,701.68	-
242	585100	ADMINISTRATIVE EXPENSE		-	73,200.00	-
243	585150	ADVERTISE NOT REQ BY LAW		-	2,786.02	-
244	585500	FINGERPRINTING		-	343.00	-
245	585750	PRINTING		-	91,983.72	-
246	585850	PUBLISHING EXPENSE		-	868.75	-
247	585900	ROYALTY EXPENSE		-	7,882.31	-
248	585910	LICENSING FEE		-	16,912.33	-
249		Other Oper Exp Subtotal		1,537,024.00	943,747.44	1,407,729.00
250						

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4	VICE PRESIDENT, INSTRUCTION			Comparing Fiscal Years		
5				2011 and 2012		
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7	Fund Code: 11	GENERAL UNRESTRICTED SUBFUND				Run Apr 05, 2011
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13				FY 2010-2011	FY 2010-2011	FY 2011-2012
14	Account	Description		Budget	Expended/Received	Budget
					Year to Date	
251		Indirect Costs Subtotal		-	-	-
252						
253	600010	CAPITAL OUTLAY		38,481.00	-	23,089.00
254	644100	EQUIP INSTR ADDTL \$500 - \$4999		-	7,131.96	-
255	644300	EQUIPMENT INSTRUCTIONL >\$4,999		-	6,192.87	-
256	644400	EQUIP NONINS ADDL \$500 - \$4999		-	16,446.81	-
257		Capital Outlay Subtotal		38,481.00	29,771.64	23,089.00
258						
259	792510	PRP SET ASIDE		-	-	465,861.00
260	799010	CONTINGENCY HOLDING ACCOUNT		60,000.00	-	18,128.00
261		Other Outgoing Subtotal		60,000.00	-	483,989.00
262						
263	Expense Grand Total			66,917,878.00	41,640,340.01	69,506,104.00

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9						
10						
11						
12				<b>FY 2010-2011</b>	<b>FY 2010-2011</b>	<b>FY 2011-2012</b>
13				<b>Budget</b>	<b>Expended/Received</b>	<b>Budget</b>
14	<b>Account</b>	<b>Description</b>			<b>Year to Date</b>	
15	111000	INSTRUCTIONAL SAL, CONTRACT		-	275,176.36	-
16	111010	INSTRUCTIONAL SALARY, CONTRACT		505,348.00	-	516,694.00
17		<b>11's Instr Salaries - Contract</b>		<b>505,348.00</b>	<b>275,176.36</b>	<b>516,694.00</b>
18	121000	ED ADMINISTRATOR, CONTRACT		-	106,132.14	-
19	121010	ED ADMINISTRATOR, CONTRACT		158,943.00	-	160,525.00
20	122100	COUNSELORS, CONTRACT		-	924,735.04	-
21	122110	COUNSELORS, CONTRACT		1,529,125.00	-	1,656,261.00
22	123100	DEAN, ACADEMIC CONTRACT		-	98,677.94	-
23	123110	DEAN, ACADEMIC CONTRACT		147,510.00	-	148,980.00
24	123200	DEPARTMENT CHAIR, CONTRACT		-	65,871.06	-
25	123210	DEPARTMENT CHAIR, CONTRACT		98,488.00	-	99,749.00
26	123400	DIRECTR/COORDINAT, ACA CONT		-	41,042.88	-
27	123410	DIRECTOR/COORDINATOR, ACA CON		61,565.00	-	62,608.00
28	123600	DIRECTOR/COORDINATOR, AA CONT		-	368,311.79	-
29	123610	DIRECTOR/COORDINATOR, AA CONT		630,813.00	-	636,240.00
30		<b>12's Non-Instr Salaries - Contract</b>		<b>2,626,444.00</b>	<b>1,604,770.85</b>	<b>2,764,363.00</b>
31	130010	INSTR SALARIES - OTHER		351,238.00	-	385,682.00
32	133100	INSTRUCTIONL ACADEMIC, HRLY		-	94,383.33	-
33	133300	INSTR ACADEMIC, HRLY SUMMR		-	15,721.59	-
34	135300	OVERLOAD, CONTRACT INSTRUC		-	13,866.38	-
35	135700	OVERLOAD, SUMMER ACA HRLY		-	3,312.32	-
36	138200	STIPEND, HOURLY ACADEMIC		-	174,299.41	-
37		<b>13's Instr Salaries - Other</b>		<b>351,238.00</b>	<b>301,583.03</b>	<b>385,682.00</b>
38	140010	NON-INSTR SALARIES - OTHER		949,258.00	-	814,542.00
39	141100	COUNSELOR, HOURLY		-	92,791.75	-
40	144100	NON-INSTRUCT ACADEMIC, HRLY		-	328,564.90	-
41	145100	OVERLOAD, SUMMER NON-INSTR		-	21,675.97	-
42	146600	REPLC COUNSLR SUMMR HRLY		-	74,529.08	-
43		<b>14's Non-Instr Salaries - Other</b>		<b>949,258.00</b>	<b>517,561.70</b>	<b>814,542.00</b>
44		<b>Academic Salaries Subtotal</b>		<b>4,432,288.00</b>	<b>2,699,091.94</b>	<b>4,481,281.00</b>
45						
46	211000	EXCUTIVE ADMIN SUPPORT, CAST		-	47,116.00	-
47	211010	EXCUTIVE ADMIN SUPPORT, CAST		70,674.00	-	58,013.00
48	212100	SUPERVISOR, CAST		-	105,513.60	-
49	212110	SUPERVISOR, CAST		233,300.00	-	235,618.00
50	212200	CLASSIFIED REGULAR SALARY		-	2,015,020.42	-
51	212210	CLASSIFIED REGULAR SALARY		3,239,938.00	-	3,284,824.00
52	212600	NON-INSTRUCTNL ADMINISTRATORS		-	53,803.36	-
53	212610	NON-INSTRUCTNL ADMINISTRATORS		80,706.00	-	81,498.00
54		<b>21's Non-Instr Salaries - Reg</b>		<b>3,624,618.00</b>	<b>2,221,453.38</b>	<b>3,659,953.00</b>
55		<b>22's Instr Aides - Reg</b>		-	-	-
56	230010	NON ACADEMIC SALARIES - OTHER		329,844.00	-	263,419.00
57	231100	HOURLY CLASSIFIED, TEMP		-	127,099.76	-
58	232100	OVERTIME CLASSIFIED SALARIED		-	35,076.16	-
59	232200	OVERTIME SUPERVISR SALRIED		-	1,895.45	-
60	235100	STUDENT EMPLOYEE		-	91,406.66	-
61		<b>23's Non-Academic Salaries - Other</b>		<b>329,844.00</b>	<b>255,478.03</b>	<b>263,419.00</b>
62	240010	INSTR AIDES - OTHER		40,934.00	-	51,934.00
63	241100	HRLY INSTR AIDE, DIRECT INSTR		-	21,271.78	-
64	241200	OT, INST AIDE CONT DIRECT INST		-	4,050.55	-
65		<b>24's Instr Aides - Other</b>		<b>40,934.00</b>	<b>25,322.33</b>	<b>51,934.00</b>
66		<b>Non Acad Salaries Subtotal</b>		<b>3,995,396.00</b>	<b>2,502,253.74</b>	<b>3,975,306.00</b>
67						
68	310010	STRS		289,791.00	-	291,621.00
69	311101	STRS ACADEMIC INSTRUCTORS		-	45,656.17	-
70	311201	STRS EDUCATIONAL ADMIN/SUP		-	109,359.59	-
71	311301	STRS OTHERACA NONINSTRUCT		-	34,506.70	-
72	312102	STRS CLASSIFIED		-	2.08	-
73		<b>31's STRS</b>		<b>289,791.00</b>	<b>189,524.54</b>	<b>291,621.00</b>

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13				<b>Budget</b>	<b>Expended/Received</b>	<b>Budget</b>
14	<b>Account</b>	<b>Description</b>			<b>Year to Date</b>	
74	320010	PERS		439,614.00	-	462,321.00
75	321201	PERS EDUCATIONAL ADMIN/SUP		-	35,105.52	-
76	321301	PERS OTHERACA NONINSTRUCT		-	4,254.07	-
77	322102	PERS CLASSIFIED		-	211,411.79	-
78	322202	PERS NON-INSTR ADMIN/SUPR		-	22,366.40	-
79	322302	PERS INSTR AIDE DIRECT INSTR		-	234.39	-
80		<b>32's PERS</b>		<b>439,614.00</b>	<b>273,372.17</b>	<b>462,321.00</b>
81	330010	FICA & MEDICARE (OASDI)		379,564.00	-	380,389.00
82	331201	FICA EDUCATIONAL ADMIN/SUP		-	14,734.29	-
83	331301	FICA OTHERACA NONINSTRUCT		-	3,130.52	-
84	332102	FICA CLASSIFIED		-	127,151.01	-
85	332202	FICA NON-INSTR ADMIN/SUPR		-	13,061.32	-
86	332302	FICA INSTR AIDE DIRECT INSTR		-	251.25	-
87	335101	MEDCA ACADEM INSTRUCTORS		-	7,145.89	-
88	335201	MEDCA EDUCATNL ADMIN/SUPV		-	20,846.64	-
89	335301	MEDCA OTH ACA NONINSTRUCT		-	7,504.66	-
90	336102	MEDCA CLASSIFIED		-	32,224.27	-
91	336202	MEDCA NON-INSTR ADMIN/SUP		-	3,054.64	-
92	336302	MEDCA INST AIDE DIRECT INSTR		-	367.21	-
93		<b>33's FICA &amp; Medicare (OASDI)</b>		<b>379,564.00</b>	<b>229,471.70</b>	<b>380,389.00</b>
94	340010	HEALTH & WELFARE		1,850,717.00	-	2,016,339.00
95	340101	MEDIC ACADEMIC INSTRUCTORS		-	38,225.36	-
96	340120	MEDIC ACADEMIC ADJUNCT		-	119.13	-
97	340151	MEDIC EDUCATIONL ADMIN/SUP		-	192,236.02	-
98	340252	MEDICAL CLASSIFIED		-	450,526.24	-
99	340302	MEDIC NON-INSTR ADMIN/SUPR		-	35,222.94	-
100	340352	MEDIC INSTR AIDE DIRECT INST		-	625.92	-
101	341101	DENT ACADEMIC INSTRUCTORS		-	3,511.89	-
102	341151	DENT EDUCATIONAL ADMIN/SUP		-	16,922.56	-
103	341252	DENTAL CLASSIFIED		-	39,344.64	-
104	341302	DENT NON-INSTR ADMIN/SUPR		-	3,211.04	-
105	341352	DENT INSTR AIDE DIRECT INSTR		-	46.65	-
106	342101	VISION ACADEMIC INSTRUCTOR		-	776.91	-
107	342151	VISION EDUCATIONL ADMIN/SUP		-	3,674.70	-
108	342252	VISION CLASSIFIED		-	8,838.30	-
109	342302	VISION NON-INSTR ADMIN/SUP		-	692.88	-
110	342352	VISION INSTR AIDE DIRECT INST		-	10.92	-
111	343101	LIFE ACADEMIC INSTRUCTORS		-	361.00	-
112	343151	LIFE EDUCATIONAL ADMIN/SUPR		-	1,731.64	-
113	343252	LIFE CLASSIFIED		-	4,165.15	-
114	343302	LIFE NON-INSTR ADMIN/SUPR		-	326.56	-
115	343352	LIFE INSTR AIDE DIRECT INSTR		-	5.15	-
116	344101	LTD ACADEMIC INSTRUCTORS		-	851.37	-
117	344151	LTD EDUCATIONAL ADMIN/SUPR		-	4,251.95	-
118	344252	LTD (DISABILITY) CLASSIFIED		-	6,520.38	-
119	344302	LTD NON-INSTR ADMIN/SUPR		-	682.40	-
120	344352	LTD INSTR AIDE DIRECT INSTR		-	7.07	-
121	345101	LTC ACADEMIC INSTRUCTORS		-	127.41	-
122	345151	LTC EDUCATIONAL ADMIN/SUPR		-	601.33	-
123	345252	LONG TERM CARE CLASSIFIED		-	1,446.46	-
124	345302	LTC NON-INSTR ADMIN/SUPR		-	113.36	-
125	345352	LTC INSTR AIDE DIRECT INSTR		-	1.79	-
126	348010	FUTURE RETIREE HEALTH-ACA		-	15,762.87	-
127	348020	FUTURE RETIREE HEALTH-NONACA		-	229,854.37	-
128		<b>34's Health &amp; Welfare</b>		<b>1,850,717.00</b>	<b>1,060,796.36</b>	<b>2,016,339.00</b>
129	350010	STATE UNEMP INSURANCE		63,166.00	-	143,408.00
130	351101	UNEMP ACADEMIC INSTRUCTOR		-	4,313.76	-
131	351201	UNEMP EDUCATIONL ADMN/SUP		-	12,331.81	-
132	351301	UNEMP OTH ACA NONINSTRUCT		-	3,881.79	-

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12				FY 2010-2011	FY 2010-2011	FY 2011-2012
13				Budget	Expended/Received	Budget
14	<b>Account</b>	<b>Description</b>			<b>Year to Date</b>	
133	352102	UNEMPLOYMENT CLASSIFIED		-	16,380.66	-
134	352202	UNEMP NON-INSTR ADMN/SUP		-	1,580.00	-
135	352302	UNEMP INSTR AIDE DIRECT INST		-	189.94	-
136	353102	UNEMP STUDENT		-	225.24	-
137	35's	<b>State Unempl Insurance</b>		<b>63,166.00</b>	<b>38,903.20</b>	<b>143,408.00</b>
138	360010	WORKER'S COMP		124,924.00	-	125,597.00
139	361101	WC ACADEMIC INSTRUCTORS		-	8,550.13	-
140	361201	WC EDUCATIONAL ADMIN/SUPR		-	24,434.30	-
141	361301	WC OTHER ACA NON INSTRUCT		-	7,660.23	-
142	362102	WC CLASSIFIED		-	32,544.19	-
143	362202	WC NON-INSTR ADMIN/SUPERV		-	3,114.10	-
144	362302	WC INSTR AIDE DIRECT INSTR		-	375.83	-
145	363102	WC STUDENT		-	1,359.02	-
146	36's	<b>Workers' Comp</b>		<b>124,924.00</b>	<b>78,037.80</b>	<b>125,597.00</b>
147	370010	APPLE		16,524.00	-	17,144.00
148	371101	APPLE ACADEMIC INSTRUCTOR		-	995.28	-
149	371301	APPLE OTH ACA NONINSTRUCT		-	539.98	-
150	372102	APPLE CLASSIFIED		-	4,287.38	-
151	372302	APPLE INST AIDE DIRECT INSTR		-	531.91	-
152	37's	<b>APPLE</b>		<b>16,524.00</b>	<b>6,354.55</b>	<b>17,144.00</b>
153	39's	<b>Other Benefits</b>		-	-	-
154		<b>Employee Benefits Subtotal</b>		<b>3,164,300.00</b>	<b>1,876,460.32</b>	<b>3,436,819.00</b>
155						
156	400010	SUPPLIES & MATERIALS		134,364.00	-	132,990.00
157	411000	SOFTWARE LESS THAN \$5,000		-	871.62	-
158	422000	SUBSCRIPTIONS, PERIODICALS		-	4,747.00	-
159	431000	SUPPLIES&MATERIAL, INSTRUCT		-	20,614.31	-
160	431100	SUPPLIES, INSTRUCTIONL FOOD		-	465.56	-
161	432000	INSTRUCTIONAL TESTS		-	969.42	-
162	441000	SUPPLIES&MATERIAL, NONINSTR		-	17,082.86	-
163	442000	COST OF FOOD, FOOD SERVICE		-	780.59	-
164	444000	GRADUATION GOWNS		-	(315.00)	-
165	446000	SHIPPING/HANDLING CHARGES		-	512.12	-
166		<b>Supplies &amp; Materials Subtotal</b>		<b>134,364.00</b>	<b>45,728.48</b>	<b>132,990.00</b>
167						
168	500010	OTHER OPER EXP		394,108.00	-	364,916.00
169	515300	SOFTWARE LICENSING FEES		-	322.11	-
170	525100	MEMBERSHIP, DISTRICT		-	13,455.00	-
171	525200	MEMBERSHIP, EMPLOYEE		-	975.00	-
172	551100	ATHLETIC OFFICIALS FEES		-	26,808.00	-
173	551300	INDEPENDENT CONTRACTOR		-	6,806.00	-
174	551900	OTH PERSONAL&CONSULT SVC		-	2,810.00	-
175	555100	POSTAGE		-	25,324.07	-
176	560900	DISTRICT VEHICLE USE		-	8,061.51	-
177	562100	RENTAL OF FIELDS		-	6,750.00	-
178	563000	RENTAL OF TRANSPORTATION		-	31,770.84	-
179	565100	MAINTENANCE AGREEMT, EQUIP		-	1,978.09	-
180	565200	MAINTENANCE AGREE, SOFTWARE		-	2,366.97	-
181	565300	REPAIRS&MAINT NONINST EQUIP		-	524.41	-
182	565400	REPAIRS&MAINT INSTR EQUIPMT		-	891.95	-
183	565500	REPAIRS&MAINTENANCE BLDGS		-	4,609.82	-
184	575100	TRAVEL, ACADEMIC ADMIN		-	6,289.49	-
185	575120	TRAVEL, ACADEMIC EMPLOYEE		-	1,462.00	-
186	575200	TRAVEL, CLASSIFIED ADMINISTR		-	6,344.67	-
187	575210	TRAVEL, CLASSIFIED EMPLOYEE		-	1,191.33	-
188	575300	TRAVEL, STUDENT		-	40,341.69	-
189	575310	TRAVEL WITH STUDENT		-	6,035.05	-
190	575500	ATHLETIC ENTRY FEES		-	12,934.29	-
191	575700	STAFF DEVELOPMNT AT PALOMR		-	2,098.89	-



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11						
12				<b>FY 2010-2011</b>	<b>FY 2010-2011</b>	<b>FY 2011-2012</b>
13				<b>Budget</b>	<b>Expended/Received</b>	<b>Budget</b>
14	<b>Account</b>	<b>Description</b>			<b>Year to Date</b>	
192	575800	FOOD FOR MEETINGS		-	2,795.26	-
193	580250	JANITORIAL SERVICES		-	901.25	-
194	585100	ADMINISTRATIVE EXPENSE		-	1,000.00	-
195	585150	ADVERTISE NOT REQ BY LAW		-	3,035.83	-
196	585250	BANK CHARGES		-	375.00	-
197	585500	FINGERPRINTING		-	784.00	-
198	585750	PRINTING		-	29,310.16	-
199		<b>Other Oper Exp Subtotal</b>		<b>394,108.00</b>	<b>248,352.68</b>	<b>364,916.00</b>
200						
201		<b>Indirect Costs Subtotal</b>		-	-	-
202						
203		<b>Capital Outlay Subtotal</b>		-	-	-
204						
205		<b>Other Outgoing Subtotal</b>		-	-	-
206						
207	<b>Expense Grand Total</b>			<b>12,120,456.00</b>	<b>7,371,887.16</b>	<b>12,391,312.00</b>

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11						
12				FY 2010-2011	FY 2010-2011	FY 2011-2012
13				Budget	Expended/Received	Budget
14	Account	Description			Year to Date	
15		11's Instr Salaries - Contract		-	-	-
16	121000	ED ADMINISTRATOR, CONTRACT		-	105,661.32	-
17	121010	ED ADMINISTRATOR, CONTRACT		157,398.00	-	158,943.00
18		12's Non-Instr Salaries - Contract		157,398.00	105,661.32	158,943.00
19		13's Instr Salaries - Other		-	-	-
20		14's Non-Instr Salaries - Other		-	-	-
21		Academic Salaries Subtotal		157,398.00	105,661.32	158,943.00
22						
23	211000	EXCUTIVE ADMIN SUPPORT, CAST		-	38,675.28	-
24	211010	EXCUTIVE ADMIN SUPPORT, CAST		58,013.00	-	60,952.00
25	212100	SUPERVISOR, CAST		-	420,391.29	-
26	212110	SUPERVISOR, CAST		802,285.00	-	806,072.00
27	212200	CLASSIFIED REGULAR SALARY		-	4,056,763.50	-
28	212210	CLASSIFIED REGULAR SALARY		6,650,575.00	-	6,825,237.00
29	212600	NON-INSTRUCTNL ADMINISTRATORS		-	748,961.64	-
30	212610	NON-INSTRUCTNL ADMINISTRATORS		1,226,433.00	-	1,244,573.00
31		21's Non-Instr Salaries - Reg		8,737,306.00	5,264,791.71	8,936,834.00
32	221000	INST AIDE CONTRACT, DIRECT INST		-	45,323.36	-
33	221010	INST AIDE CONTRACT, DIRECT INST		67,987.00	-	68,643.00
34		22's Instr Aides - Reg		67,987.00	45,323.36	68,643.00
35	230010	NON ACADEMIC SALARIES - OTHER		429,470.00	-	411,670.00
36	231100	HOURLY CLASSIFIED, TEMP		-	68,732.92	-
37	231400	HRLY ADMINISTRATOR NON INST		-	4,739.68	-
38	232100	OVERTIME CLASSIFIED SALARIED		-	16,674.75	-
39	232200	OVERTIME SUPERVISR SALRIED		-	6,185.96	-
40	233100	REPLACE CLASSIFIED SALARYD		-	41,805.97	-
41	235100	STUDENT EMPLOYEE		-	54,275.62	-
42		23's Non-Academic Salaries - Other		429,470.00	192,414.90	411,670.00
43		24's Instr Aides - Other		-	-	-
44		Non Acad Salaries Subtotal		9,234,763.00	5,502,529.97	9,417,147.00
45						
46	310010	STRS		12,986.00	-	13,113.00
47	311201	STRS EDUCATIONAL ADMIN/SUP		-	8,717.04	-
48		31's STRS		12,986.00	8,717.04	13,113.00
49	320010	PERS		938,384.00	-	1,008,631.00
50	322102	PERS CLASSIFIED		-	436,483.07	-
51	322202	PERS NON-INSTR ADMIN/SUPR		-	128,218.06	-
52	322302	PERS INSTR AIDE DIRECT INSTR		-	4,852.80	-
53		32's PERS		938,384.00	569,553.93	1,008,631.00
54	330010	FICA & MEDICARE (OASDI)		681,918.00	-	697,230.00
55	332102	FICA CLASSIFIED		-	252,855.68	-
56	332202	FICA NON-INSTR ADMIN/SUPR		-	70,520.37	-
57	332302	FICA INSTR AIDE DIRECT INSTR		-	2,672.77	-
58	335201	MEDCA EDUCATNL ADMIN/SUPV		-	1,518.29	-
59	336102	MEDCA CLASSIFIED		-	60,939.57	-
60	336202	MEDCA NON-INSTR ADMIN/SUP		-	17,607.67	-
61	336302	MEDCA INST AIDE DIRECT INSTR		-	625.08	-
62		33's FICA & Medicare (OASDI)		681,918.00	406,739.43	697,230.00
63	340010	HEALTH & WELFARE		2,610,086.00	-	2,983,429.00
64	340151	MEDIC EDUCATIONL ADMIN/SUP		-	10,029.50	-
65	340252	MEDICAL CLASSIFIED		-	815,799.76	-
66	340302	MEDIC NON-INSTR ADMIN/SUPR		-	165,467.11	-
67	340352	MEDIC INSTR AIDE DIRECT INST		-	10,029.50	-
68	341151	DENT EDUCATIONAL ADMIN/SUP		-	853.44	-
69	341252	DENTAL CLASSIFIED		-	76,301.30	-
70	341302	DENT NON-INSTR ADMIN/SUPR		-	15,049.15	-
71	341352	DENT INSTR AIDE DIRECT INSTR		-	853.44	-
72	342151	VISION EDUCATIONL ADMIN/SUP		-	171.12	-
73	342252	VISION CLASSIFIED		-	17,287.42	-
74	342302	VISION NON-INSTR ADMIN/SUP		-	3,332.87	-
75	342352	VISION INSTR AIDE DIRECT INST		-	171.12	-

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13				Budget	Expended/Received	Budget
14	Account	Description			Year to Date	
76	343151	LIFE EDUCATIONAL ADMIN/SUPR		-	80.64	-
77	343252	LIFE CLASSIFIED		-	8,126.48	-
78	343302	LIFE NON-INSTR ADMIN/SUPR		-	1,560.54	-
79	343352	LIFE INSTR AIDE DIRECT INSTR		-	80.64	-
80	344151	LTD EDUCATIONAL ADMIN/SUPR		-	198.00	-
81	344252	LTD (DISABILITY) CLASSIFIED		-	13,164.38	-
82	344302	LTD NON-INSTR ADMIN/SUPR		-	3,335.57	-
83	344352	LTD INSTR AIDE DIRECT INSTR		-	149.60	-
84	345151	LTC EDUCATIONAL ADMIN/SUPR		-	28.00	-
85	345252	LONG TERM CARE CLASSIFIED		-	2,828.69	-
86	345302	LTC NON-INSTR ADMIN/SUPR		-	545.33	-
87	345352	LTC INSTR AIDE DIRECT INSTR		-	28.00	-
88	348010	FUTURE RETIREE HEALTH-ACA		-	2,850.64	-
89	348020	FUTURE RETIREE HEALTH-NONACA		-	341,927.68	-
90	34's	Health & Welfare		2,610,086.00	1,490,249.92	2,983,429.00
91	350010	STATE UNEMP INSURANCE		70,336.00	-	164,376.00
92	351201	UNEMP EDUCATIONL ADMN/SUP		-	785.32	-
93	352102	UNEMPLOYMENT CLASSIFIED		-	31,180.44	-
94	352202	UNEMP NON-INSTR ADMN/SUP		-	9,136.78	-
95	352302	UNEMP INSTR AIDE DIRECT INST		-	323.33	-
96	353102	UNEMP STUDENT		-	108.19	-
97	35's	State Unempl Insurance		70,336.00	41,534.06	164,376.00
98	360010	WORKER'S COMP		139,143.00	-	142,128.00
99	361201	WC EDUCATIONAL ADMIN/SUPR		-	1,560.85	-
100	362102	WC CLASSIFIED		-	62,096.08	-
101	362202	WC NON-INSTR ADMIN/SUPERV		-	18,048.43	-
102	362302	WC INSTR AIDE DIRECT INSTR		-	669.50	-
103	363102	WC STUDENT		-	804.24	-
104	36's	Workers' Comp		139,143.00	83,179.10	142,128.00
105	370010	APPLE		10,080.00	-	10,297.00
106	372102	APPLE CLASSIFIED		-	2,487.24	-
107	372202	APPLE NON-INSTR ADMN/SUPR		-	118.49	-
108	37's	APPLE		10,080.00	2,605.73	10,297.00
109	39's	Other Benefits		-	-	-
110		Employee Benefits Subtotal		4,462,933.00	2,602,579.21	5,019,204.00
111						
112	400010	SUPPLIES & MATERIALS		297,444.00	-	297,444.00
113	411000	SOFTWARE LESS THAN \$5,000		-	2,909.75	-
114	431000	SUPPLIES&MATERIAL,INSTRUCT		-	6,782.44	-
115	441000	SUPPLIES&MATERIAL, NONINSTR		-	100,441.22	-
116	441100	SUPPLIES, INSTITUTIONAL		-	1,485.63	-
117		Supplies & Materials Subtotal		297,444.00	111,619.04	297,444.00
118						
119	500010	OTHER OPER EXP		663,386.00	-	687,617.00
120	515300	SOFTWARE LICENSING FEES		-	18,298.65	-
121	525100	MEMBERSHIP, DISTRICT		-	1,515.58	-
122	545100	ADVERTISEMENTS REQ BY LAW		-	274.23	-
123	551300	INDEPENDENT CONTRACTOR		-	26,298.00	-
124	551600	WARRANT RECONCILIATION		-	3,626.53	-
125	551900	OTH PERSONAL&CONSULT SVC		-	7,967.50	-
126	555100	POSTAGE		-	14,173.44	-
127	561000	RENT & LEASE, EQUIPMENT		-	11,298.61	-
128	565100	MAINTENANCE AGREEMT, EQUIP		-	40,061.13	-
129	565200	MAINTENANCE AGREE, SOFTWARE		-	9,670.64	-
130	565300	REPAIRS&MAINT NONINST EQUIP		-	15,788.04	-
131	565500	REPAIRS&MAINTENANCE BLDGS		-	103,794.37	-
132	575100	TRAVEL, ACADEMIC ADMIN		-	239.00	-
133	575200	TRAVEL, CLASSIFIED ADMINISTR		-	6,480.49	-
134	575210	TRAVEL, CLASSIFIED EMPLOYEE		-	5,304.44	-
135	575700	STAFF DEVELOPMNT AT PALOMR		-	30.00	-
136	575800	FOOD FOR MEETINGS		-	74.50	-

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137	580150	FUEL, GAS		-	1,790.30	-
138	580300	LAUNDRY/DRY CLEANING		-	4,017.69	-
139	580350	PEST CONTROL		-	843.00	-
140	580450	TELEPHONE		-	6,211.82	-
141	580500	TELEPHONE CONNECTIONS		-	2,113.07	-
142	580550	WASTE DISPOSAL		-	12,573.45	-
143	580600	WASTE DISPOSAL,HAZARDOUS		-	2,240.00	-
144	585100	ADMINISTRATIVE EXPENSE		-	16.64	-
145	585200	BAD DEBT EXPENSE		-	125.00	-
146	585250	BANK CHARGES		-	93.02	-
147	585450	FILM PROCESSING		-	9.87	-
148	585500	FINGERPRINTING		-	147.00	-
149	585750	PRINTING		-	11,836.75	-
150	585800	PROPERTY TAX EXPENSE		-	3,301.12	-
151	585910	LICENSING FEE		-	685.50	-
152		Other Oper Exp Subtotal		663,386.00	310,899.38	687,617.00
153						
154		Indirect Costs Subtotal		-	-	-
155						
156	600010	CAPITAL OUTLAY		13,431.00	-	7,000.00
157	644400	EQUIP NONINS ADDL \$500 - \$4999		-	12,983.60	-
158		Capital Outlay Subtotal		13,431.00	12,983.60	7,000.00
159						
160		Other Outgoing Subtotal		-	-	-
161						
162	Expense Grand Total			14,829,355.00	8,646,272.52	15,587,355.00
163						
164	81's	Federal Revenues Subtotal		-	-	-
165						
166	861100	APPRENTICESHIP APPORTIONM		647,461.00	438,760.00	645,236.00
167	861200	STATE GENERAL APPORTIONMT		34,171,500.00	23,353,868.00	34,368,432.00
168	861210	GENERL APPORTNMT PRIOR YR		-	573,985.00	-
169	861450	PART TIME FACULTY APPORT		421,311.00	286,491.00	421,311.00
170	861500	2% BFAP ADMIN		46,941.00	43,060.00	63,324.00
171	867100	HOMEOWNER PROPTAX RELIEF		600,000.00	255,038.05	600,000.00
172	868400	RETURN TO TITLE IV FROM STATE		-	1,217.00	-
173	869800	OTHER MISC STATE REVENUES		-	10.28	-
174	86's	State Revenues Subtotal		35,887,213.00	24,952,429.33	36,098,303.00
175						
176	881100	TAX ALLOCATION SECURD ROLL		47,832,503.00	27,980,016.56	46,285,121.00
177	881200	TAX ALLOC SUPPLEMENT ROLL		1,000,000.00	278,919.71	1,000,000.00
178	881300	TAX ALLOCN UNSECURED ROLL		2,000,000.00	1,784,041.57	2,000,000.00
179	881600	PRIOR YEARS TAXES		-	21,254.13	-
180	881700	ERAF ED REVENUE AUG FUND		-	(3,391,431.00)	-
181	883600	FOLLETT		525,000.00	492,936.53	525,000.00
182	885300	FACILITIES RENTAL AND LEASE		-	5,037.36	-
183	886100	INTEREST BANK ACCOUNTS		-	2,599.12	-
184	886200	INTEREST COUNTY TREASURY		300,000.00	77,055.21	150,000.00
185	887400	ENROLLMENT FEE		7,996,939.00	7,154,885.10	6,915,415.00
186	887910	TRANSCRIPT INCOME		10,000.00	6,188.00	10,000.00
187	888010	NON RESIDENT TUITION USA		600,000.00	509,505.25	550,000.00
188	888020	NONRESIDENT TUITON FOREIGN		1,400,000.00	1,020,233.00	1,050,000.00
189	889030	COBRA ADMIN FEE		-	521.04	-
190	889300	CASH OVER/SHORT		-	(257.25)	-
191	889600	LIBRARY FINES		-	6,967.31	-
192	889800	RETURNED CHECKS		-	15.40	-
193	889830	RETURNED CHECK FEE		-	540.00	-
194	889850	STUDNT REFND WRITE-OFF TO DIST		-	(200.95)	-
195	889880	STALE DATED/VOID WARRANTS		-	2,308.91	-
196	889900	OTHER LOCAL REVENUES		-	12,051.66	-
197	889999	BEGINNING BALANCE, LOCAL		11,443,796.00	-	13,110,043.00

	B	C	D	E	G	H
2				Palomar College		
3				BUDGET REPORT		
4	VICE PRESIDENT, FINANCE & ADMINISTRATIVE SERVICES		Comparing Fiscal Years			
5				2011 and 2012		
6						
7	Fund Code: 11	GENERAL UNRESTRICTED SUBFUND				Run Apr 05, 2011
8						
9						
10						
11						
12				FY 2010-2011	FY 2010-2011	FY 2011-2012
13				Budget	Expended/Received	Budget
14	Account	Description			Year to Date	
198	88's	Local Revenues Subtotal		73,108,238.00	35,963,186.66	71,595,579.00
199						
200	898200	INTRAFUND TRANSFR IN, WITHIN		1,725,000.00	-	3,000,000.00
201	89's	Other Sources Subtotal		1,725,000.00	-	3,000,000.00
202						
203	Revenue Grand Total			110,720,451.00	60,915,615.99	110,693,882.00

	B	C	D	E	G	H
2		<b>Palomar College</b>				
3		<b>BUDGET REPORT</b>				
4		Comparing Fiscal Years				
5	VICE PRESIDENT, HUMAN RESOURCES			2011 and 2012		
6						
7	Fund Code: 11	GENERAL UNRESTRICTED SUBFUND				Run Apr 05, 2011
8						
9						
10						
11						
12				<b>FY 2010-2011</b>	<b>FY 2010-2011</b>	<b>FY 2011-2012</b>
13				<b>Budget</b>	<b>Expended/Received</b>	<b>Budget</b>
14	<b>Account</b>	<b>Description</b>			<b>Year to Date</b>	
15		<b>11's Instr Salaries - Contract</b>		-	-	-
16	121000	ED ADMINISTRATOR, CONTRACT		-	106,699.03	-
17	121010	ED ADMINISTRATOR, CONTRACT		159,242.00	-	160,806.00
18		<b>12's Non-Instr Salaries - Contract</b>		<b>159,242.00</b>	<b>106,699.03</b>	<b>160,806.00</b>
19		<b>13's Instr Salaries - Other</b>		-	-	-
20	140010	NON-INSTR SALARIES - OTHER		4,928.00	-	4,928.00
21		<b>14's Non-Instr Salaries - Other</b>		<b>4,928.00</b>	-	<b>4,928.00</b>
22		<b>Academic Salaries Subtotal</b>		<b>164,170.00</b>	<b>106,699.03</b>	<b>165,734.00</b>
23						
24	211000	EXCUTIVE ADMIN SUPPORT, CAST		-	1,665.36	-
25	211010	EXCUTIVE ADMIN SUPPORT, CAST		22,990.00	-	76,040.00
26	212100	SUPERVISOR, CAST		-	142,260.07	-
27	212110	SUPERVISOR, CAST		142,261.00	-	85,748.00
28	212200	CLASSIFIED REGULAR SALARY		-	249,681.36	-
29	212210	CLASSIFIED REGULAR SALARY		419,085.00	-	451,380.00
30	212600	NON-INSTRUCTNL ADMINISTRATORS		-	14,688.72	-
31	212610	NON-INSTRUCTNL ADMINISTRATORS		92,327.00	-	115,743.00
32		<b>21's Non-Instr Salaries - Reg</b>		<b>676,663.00</b>	<b>408,295.51</b>	<b>728,911.00</b>
33		<b>22's Instr Aides - Reg</b>		-	-	-
34	230010	NON ACADEMIC SALARIES - OTHER		59,810.00	-	59,810.00
35	231100	HOURLY CLASSIFIED, TEMP		-	19,594.21	-
36	234100	SERVICE PROVIDER CLASSIFIED		-	1,898.05	-
37	235100	STUDENT EMPLOYEE		-	252.00	-
38		<b>23's Non-Academic Salaries - Other</b>		<b>59,810.00</b>	<b>21,744.26</b>	<b>59,810.00</b>
39		<b>24's Instr Aides - Other</b>		-	-	-
40		<b>Non Acad Salaries Subtotal</b>		<b>736,473.00</b>	<b>430,039.77</b>	<b>788,721.00</b>
41						
42	310010	STRS		278.00	-	282.00
43		<b>31's STRS</b>		<b>278.00</b>	-	<b>282.00</b>
44	320010	PERS		86,490.00	-	96,515.00
45	321201	PERS EDUCATIONAL ADMIN/SUP		-	11,281.04	-
46	322102	PERS CLASSIFIED		-	26,733.43	-
47	322202	PERS NON-INSTR ADMIN/SUPR		-	16,982.86	-
48		<b>32's PERS</b>		<b>86,490.00</b>	<b>54,997.33</b>	<b>96,515.00</b>
49	330010	FICA & MEDICARE (OASDI)		63,157.00	-	66,876.00
50	331201	FICA EDUCATIONAL ADMIN/SUP		-	3,384.72	-
51	332102	FICA CLASSIFIED		-	15,304.39	-
52	332202	FICA NON-INSTR ADMIN/SUPR		-	9,616.95	-
53	335201	MEDCA EDUCATNL ADMIN/SUPV		-	1,535.07	-
54	336102	MEDCA CLASSIFIED		-	3,890.87	-
55	336202	MEDCA NON-INSTR ADMIN/SUP		-	2,249.13	-
56		<b>33's FICA &amp; Medicare (OASDI)</b>		<b>63,157.00</b>	<b>35,981.13</b>	<b>66,876.00</b>
57	340010	HEALTH & WELFARE		243,715.00	-	273,115.00
58	340151	MEDIC EDUCATIONL ADMIN/SUP		-	10,029.50	-
59	340252	MEDICAL CLASSIFIED		-	64,079.58	-
60	340302	MEDIC NON-INSTR ADMIN/SUPR		-	32,094.40	-
61	341151	DENT EDUCATIONAL ADMIN/SUP		-	731.04	-
62	341252	DENTAL CLASSIFIED		-	4,934.52	-
63	341302	DENT NON-INSTR ADMIN/SUPR		-	2,339.36	-
64	342151	VISION EDUCATIONL ADMIN/SUP		-	171.12	-
65	342252	VISION CLASSIFIED		-	1,155.06	-
66	342302	VISION NON-INSTR ADMIN/SUP		-	547.60	-
67	343151	LIFE EDUCATIONAL ADMIN/SUPR		-	80.64	-
68	343252	LIFE CLASSIFIED		-	534.24	-
69	343302	LIFE NON-INSTR ADMIN/SUPR		-	258.08	-
70	344151	LTD EDUCATIONAL ADMIN/SUPR		-	198.00	-
71	344252	LTD (DISABILITY) CLASSIFIED		-	779.66	-
72	344302	LTD NON-INSTR ADMIN/SUPR		-	510.48	-
73	345151	LTC EDUCATIONAL ADMIN/SUPR		-	28.00	-

	B	C	D	E	G	H
2				<b>Palomar College</b>		
3				<b>BUDGET REPORT</b>		
4				<b>Comparing Fiscal Years</b>		
5	VICE PRESIDENT, HUMAN RESOURCES			2011 and 2012		
6						
7	Fund Code: 11	GENERAL UNRESTRICTED SUBFUND				Run Apr 05, 2011
8						
9						
10						
11						
12				<b>FY 2010-2011</b>	<b>FY 2010-2011</b>	<b>FY 2011-2012</b>
13				<b>Budget</b>	<b>Expended/Received</b>	<b>Budget</b>
14	<b>Account</b>	<b>Description</b>			<b>Year to Date</b>	
74	345252	LONG TERM CARE CLASSIFIED		-	189.00	-
75	345302	LTC NON-INSTR ADMIN/SUPR		-	89.60	-
76	348020	FUTURE RETIREE HEALTH-NONACA		-	32,129.59	-
77		<b>34's Health &amp; Welfare</b>		<b>243,715.00</b>	<b>150,879.47</b>	<b>273,115.00</b>
78	350010	STATE UNEMP INSURANCE		6,590.00	-	15,902.00
79	351201	UNEMP EDUCATIONL ADMN/SUP		-	794.01	-
80	352102	UNEMPLOYMENT CLASSIFIED		-	2,004.78	-
81	352202	UNEMP NON-INSTR ADMN/SUP		-	1,163.35	-
82		<b>35's State Unempl Insurance</b>		<b>6,590.00</b>	<b>3,962.14</b>	<b>15,902.00</b>
83	360010	WORKER'S COMP		12,831.00	-	13,752.00
84	361201	WC EDUCATIONAL ADMIN/SUPR		-	1,576.25	-
85	362102	WC CLASSIFIED		-	4,008.55	-
86	362202	WC NON-INSTR ADMIN/SUPERV		-	2,343.37	-
87	363102	WC STUDENT		-	3.74	-
88		<b>36's Workers' Comp</b>		<b>12,831.00</b>	<b>7,931.91</b>	<b>13,752.00</b>
89	370010	APPLE		1,526.00	-	1,524.00
90	372102	APPLE CLASSIFIED		-	528.70	-
91		<b>37's APPLE</b>		<b>1,526.00</b>	<b>528.70</b>	<b>1,524.00</b>
92	390010	OTHER BENEFITS		2,500.00	-	-
93	398000	TB TESTS FOR EMPLOYEES		-	510.00	-
94		<b>39's Other Benefits</b>		<b>2,500.00</b>	<b>510.00</b>	<b>-</b>
95		<b>Employee Benefits Subtotal</b>		<b>417,087.00</b>	<b>254,790.68</b>	<b>467,966.00</b>
96						
97	400010	SUPPLIES & MATERIALS		22,679.00	-	21,869.00
98	422000	SUBSCRIPTIONS, PERIODICALS		-	954.99	-
99	441000	SUPPLIES&MATERIAL, NONINSTR		-	17,713.81	-
100	441100	SUPPLIES, INSTITUTIONAL		-	5.37	-
101		<b>Supplies &amp; Materials Subtotal</b>		<b>22,679.00</b>	<b>18,674.17</b>	<b>21,869.00</b>
102						
103	500010	OTHER OPER EXP		94,813.00	-	95,623.00
104	515300	SOFTWARE LICENSING FEES		-	15.00	-
105	525100	MEMBERSHIP, DISTRICT		-	7,000.00	-
106	545100	ADVERTISEMENTS REQ BY LAW		-	29,008.04	-
107	551300	INDEPENDENT CONTRACTOR		-	130.50	-
108	555100	POSTAGE		-	1,235.91	-
109	565300	REPAIRS&MAINT NONINST EQUIP		-	255.68	-
110	575200	TRAVEL, CLASSIFIED ADMINSTR		-	1,110.22	-
111	575800	FOOD FOR MEETINGS		-	249.34	-
112	585750	PRINTING		-	4,283.49	-
113		<b>Other Oper Exp Subtotal</b>		<b>94,813.00</b>	<b>43,288.18</b>	<b>95,623.00</b>
114						
115		<b>Indirect Costs Subtotal</b>		<b>-</b>	<b>-</b>	<b>-</b>
116						
117	600010	CAPITAL OUTLAY		1,959.00	-	1,959.00
118	643000	LEASE PURCHASE EQUIPMENT		-	978.70	-
119		<b>Capital Outlay Subtotal</b>		<b>1,959.00</b>	<b>978.70</b>	<b>1,959.00</b>
120						
121		<b>Other Outgoing Subtotal</b>		<b>-</b>	<b>-</b>	<b>-</b>
122						
123	<b>Expense Grand Total</b>			<b>1,437,181.00</b>	<b>854,470.53</b>	<b>1,541,872.00</b>

A		B	C	D	E	F	G	H	I	J	K	L
1	Palomar Community College District											
2	Fund 11 Unrestricted (without Designated)											Exhibit C2c
3	4/4/2011 With \$5.6M workload reduction											
4				Adopted	Projected							
5				2010-11	Changes to			As of 4/4/11	As of 4/4/11			
6					2010-11			2010-11	2011-12			As of 4/4/11
7	Account	Description		Unrestricted	Unrestricted			Unrestricted	Unrestricted			Unrestricted
8	Beginning Fund Balance			Budget	Budget			Budget	Budget			Budget
9				11,443,796				11,443,796	13,110,043			2,267,695
10	REVENUE											
11												
12		Apportionment		93,441,003	0			93,441,003	95,974,660			87,280,660
13		FY10-11 Projected Growth			2,534,442			2,534,442				
14		FY10-11 Projected Deficit Coefficient			(786,247)			(786,247)				
15		FY11-12 Projected Workload Adjustment			0			0	(8,694,000)			
16		Subtotal Apportionment		93,441,003	1,748,195			95,189,198	87,280,660			87,280,660
17												
18		Prior Year Apportionment			573,985			573,985				
19												
20												
21		Apprenticeship		647,461	(2,225)			645,236	645,236			645,236
22		Follett Contract		525,000	0			525,000	525,000			525,000
23		Interest		300,000	(150,000)			150,000	150,000			150,000
24		Part Time Faculty Apportionment		421,311	0			421,311	421,311			421,311
25		Non Resident Tuition		2,000,000	(450,000)			1,550,000	1,600,000			1,600,000
26		2% BFAP Admin		46,941	16,383			63,324	63,324			63,324
27		2% Enrollment Fees		159,939	(16,779)			143,160	138,308			138,308
28		Transcript Income		10,000	(3,800)			6,200	10,000			10,000
29		Other Income		0	50,000			50,000	0			0
30		Transfer in from Lottery		1,725,000	0			1,725,000	3,000,000			1,000,000
31												
32	Revenue Grand Total			99,276,655	1,765,759			101,042,414	93,833,839			91,833,839
33												
34												
35												
36	110000	Instructional Salaries - Contract		22,493,677	0			22,493,677	22,853,064			22,853,064
37		Budgeted Savings		(750,000)	0			(750,000)	(750,000)			(750,000)
38	120000	Non-Instructional Salaries - Contract		7,515,564	0			7,515,564	7,783,864			7,783,864
39	130000	Instructional Salaries - Other		15,128,976	0			15,128,976	15,760,698			15,760,698
40		Budgeted Savings (Sections Cancelled)						0				
41												
42	140000	Non-Instructional Salaries - Other		1,434,496	0			1,434,496	1,274,780			1,274,780
43		Projected Savings						0				
44												
45	1000's	ACADEMIC SALARIES SUBTOTAL		45,822,713				45,822,713	46,922,406			46,922,406
46												
47	210000	Non-Instructional Salaries - Regular		20,803,585	0			20,803,585	21,085,962			21,085,962
48		Budgeted Savings		(500,000)	0			(500,000)	(750,000)			(750,000)
49	220000	Instructional Aides - Regular		1,594,705	0			1,594,705	1,601,510			1,601,510
50	230000	Non-Academic Salaries - Other		1,357,544	0			1,357,544	1,335,178			1,335,178
51		Projected Savings			(300,000)			(300,000)				
52	240000	Instructional Aides - Other		534,313	0			534,313	534,313			534,313
53												
54	2000's	NON ACADEMIC SALARIES SUBTOTAL		23,790,147				23,490,147	23,806,963			23,806,963
55												
56	300000	Employee Benefits		23,876,539	0			23,876,539	26,042,170			26,042,170
57		Budgeted Savings		(194,050)	0			(194,050)	(254,011)			(254,011)
58		FY12-13 Estimated Cost of Matrix										600,000
59		Estimated Increase in PERS rate										250,000
60		Increase in Benefit Costs (assumed 15% at mid year)										500,000
61												
62	3000's	EMPLOYEE BENEFITS SUBTOTAL		23,682,489				23,682,489	25,788,159			27,138,159
63												
64		Additional Salary and Benefit Savings beyond \$1,250,000			(3,000,000)			(3,000,000)	(1,750,000)			(1,750,000)
65		Projected 2008-09 Growth Obligation		0	818,615			818,615				
66												
67	400000	Supplies & Materials		708,515	0			708,515	701,219			701,219
68		Projected Savings			(300,000)			(300,000)	0			
69												
70	4000's	SUPPLIES AND MATERIALS SUBTOTAL		708,515				408,515	701,219			701,219
71												
72	500000	Institutional										
73	500000	Other Oper Exp		9,296,485	0			9,296,485	8,912,379			8,912,379
74		Budgeted Savings		(500,000)	(1,500,000)			(2,000,000)	(500,000)			(500,000)
75		Transfer to Lottery		(2,270,000)				(2,270,000)	(2,270,000)			(2,270,000)
76												
77	5000's	OTHER OPERATING EXPENSES SUBTOTAL		6,526,485				5,026,485	6,142,379			6,142,379
78												
79	580000	INDIRECT COSTS		(600,000)	100,000			(500,000)	(500,000)			(500,000)
80												
81	6000's	CAPITAL OUTLAY SUBTOTAL		33,548	0			33,548	32,048			32,048
82												
83	700000	Other Outgoing		1,800,847				1,800,847	1,488,062			1,488,062
84		Assistance to Apprenticeship (for 11-12 and 12-13 has been included above)		60,000				60,000	0			0
85		Assistance to Categoryals		1,006,212				1,006,212	1,183,202			1,183,202
86		Assistance to Wellness Center		141,398				141,398	143,611			143,611
87		Assistance to Police		587,198				587,198	718,138			718,138
88												
89	7000's	OTHER OUTGOING SUBTOTAL		3,595,655				3,595,655	3,533,013			3,533,013
90												
91												
92	Expense Grand Total			103,559,552	(4,183,385)			99,376,167	104,676,187			106,026,187
93												
94	Net Change to Fund Balance			(4,282,897)	5,949,144			1,666,247	(10,842,348)			(14,192,348)
95												
96	Ending Fund Balance			7,160,899	5,949,144			13,110,043	2,267,695			(11,924,653)
97	Governing Board Reserve			5,000,000				5,000,000	5,000,000			5,000,000
98	Available Fund Balance			2,160,899				8,110,043	(2,732,305)			(16,924,653)



**CALIFORNIA COMMUNITY COLLEGES  
2010-11 FIRST PRINCIPAL APPORTIONMENT  
PALOMAR COMMUNITY COLLEGE DISTRICT**

**EXHIBIT C  
March Revision**

Workload measures:	Base Funding	Marginal Funding	Base FTES	Funded Growth FTES	Restored FTES	Stability FTES	Total Funded FTES	Unfunded FTES	Actual FTES
Credit FTES	4,564.825106	4,564.830000	18,185.615	769.361	0.000	0.000	18,954.977	178.340	19,133.320
Noncredit FTES	2,744.957800	2,744.957800	542.890	-329.860	0.000	0.000	213.030	0.000	213.030
Noncredit - CDCP FTES	3,232.067600	3,232.067600	709.380	-22.310	0.000	0.000	687.070	0.000	687.070
<b>Total FTES:</b>			<b>19,437.885</b>	<b>417.191</b>	<b>0.000</b>	<b>0.000</b>	<b>19,855.077</b>	<b>178.340</b>	<b>20,033.420</b>

**I Base Revenues +/- Restore or Decline**

A Basic Allocation	\$5,643,091
B Base Revenue	\$86,797,127
1 Credit Base Revenue	\$83,014,153
2 Noncredit Base Revenue	\$1,490,210
3 Career Development College NonCr	\$2,292,764
C Current Year Decline	\$0
<b>Total Base Revenue Less Decline</b>	<b>\$93,440,218</b>

**V Other Revenues Adjustments**

A Revenue Adjustment	\$0
B CDCP Rate Adjustment	\$0
C RDA Prior Yr. Rev. Adjustment	\$0
<b>Total Revenue Adjustments</b>	<b>\$0</b>

**VI Stability Adjustment**

	\$0
--	-----

**VII Total Computational Revenue**

(sum of II, III, IV, V, & VI)	\$95,974,660
Deficit Coefficient	0.9918077647
<b>Adjusted Revenue Entitlement</b>	<b>\$95,188,413</b>

**II Inflation Adjustment**

A Statewide Inflation Adjustment	0%
B Inflation Adjustment Entitlement	\$0
<b>C Current Year Base Revenue + Inflation Adjustment</b>	<b>\$93,440,218</b>

**VIII District Revenue Source**

A1 Property Taxes	\$49,885,121
A2 Less Property Taxes Excess	\$0
B Student Enrollment Fees	\$6,777,107
C State General Apportionment	\$38,526,185
<b>Total Available General Revenue</b>	<b>\$95,188,413</b>

**III Basic Allocation & Restoration**

A Basic Allocation Adjustment	\$0
B Basic Allocation Adjustment COLA	\$0
C Restoration	\$0
<b>Total Basic Allocation &amp; Restoration</b>	<b>\$0</b>

**IX Other Allowances and Total Apportionments**

A State General Apportionment	\$38,526,185
B Statewide Average Replacement Cost	\$60,289
Number of Faculty Not Hired	\$0.00
Full-time Faculty Adjustment	\$0
<b>Net State General Apportionment</b>	<b>\$38,526,185</b>

**IV Growth**

A 2009-10 Workload Reduction	\$-3,237,743
B Potential Growth Eligibility	\$2,149,718
C Constrained Growth Cap	\$0
D Actual Growth	\$2,534,442
E Funded Credit Growth Revenue	\$3,512,000
F Funded Noncredit Growth Revenue	\$-905,451
G Funded Noncredit CDCP Growth Revenue	\$-72,107
<b>Total Growth Revenue</b>	<b>\$2,534,442</b>

**X Unrestored Decline as of July 1st of Current Year**

A 1st Year	\$0
B 2nd Year	\$0
C 3rd Year	\$0
<b>Total</b>	<b>\$0</b>

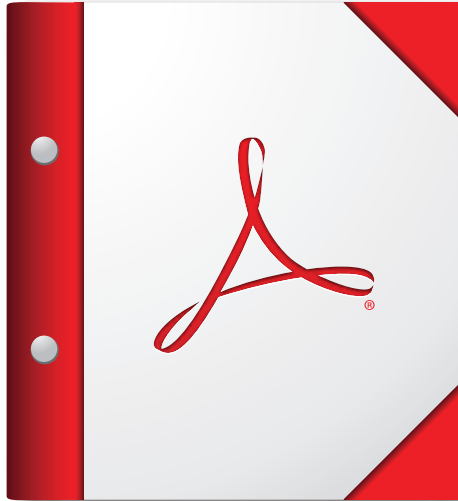
Regular Growth Caps adjusted by a factor of 1.17896464 to match funding.

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

Single College District Funding Rates: Total FTES			Multi-College District Funding Rate: Total FTES				Total Colleges
>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:				Total Colleges
>20,000	>10,000	<=10,000	Rural	>20,000	>10,000	<=10,000	
1	0	0	0	0	0	0	1
Revenue:			Rural	>20,000	>10,000	<=10,000	Total Colleges
>20,000	>10,000	<=10,000	\$0	\$0	\$0	\$0	\$5,535,909
\$5,535,909	\$0	\$0	\$0	\$0	\$0	\$0	

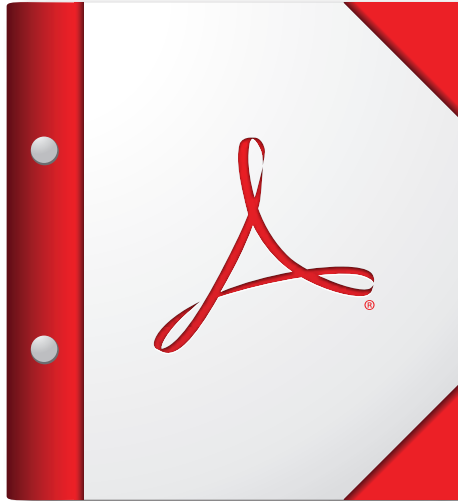
State Approved Center: Funding Rates		Total State Approved Centers		Total State Approved Centers Revenue		Total Basic Allocation Revenue
1	\$1,107,182	1	\$1,107,182			
Grandfathered or Previously Approved Center: Funding Rates @ FTES Levels						Total Grandfathered or Previously Approved Centers
>1,000	>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	0	
Grandfathered or Previously Approved Center Revenue:						\$6,643,091
>1,000	>750	>500	>250	<=250		
\$0	\$0	\$0	\$0	\$0	\$0	

Palomar College									
Designated Projects - SPPF									
Period Ending 2011-03-31									
Beginning Balances and Year-to-Date Activity									
Project/Grant View									
Fund Code: 11									
Project/Grant	Description	Class	Budget Allocation	Expenditures Year to Date	Encumbrances Year to Date	Budget Allocation less			
						YTD Exp and Enc			
811921	SPPF #1 SLOAC	13P24	40,000.00	216.92	-	39,783.08			
811922	SPPF #2 GRAD CAMPAIGN	13P23	70,000.00	-	-	70,000.00			
811923	SPPF #3 CCSSE SURVEY	13P14	13,000.00	-	-	13,000.00			
811924	SPPF #4 PEOPLEADMIN MODULE	13P41	67,000.00	-	-	67,000.00			
811925	SPPF #5 PS POS CONTROL MODULE	13P42	45,000.00	-	30,460.00	14,540.00			
811926	SPPF #6 COMMITMT ACCTG MODULE	13P24	131,200.00	-	131,200.00	-			
811927	SPPF #7 PS FIXED ASSETS MODULE	13P24	15,000.00	-	-	15,000.00			
811928	SPPF #8 IPC PRP PRIORITIES	I24	60,204.00	-	-	60,204.00			
811929	SPPF #9 SSPC PRP PRIORITIES	S24	25,801.00	-	-	25,801.00			
Grand Total:			467,205.00	216.92	161,660.00	305,328.08			



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