## Palomar College Fiscal Trend Analysis

### Unrestricted GF - Col. 2

<table>
<thead>
<tr>
<th>EDP No.</th>
<th>Acct Description</th>
<th>2012-13</th>
<th>2011-12</th>
<th>2010-11</th>
<th>2011/12 %</th>
<th>2009-10</th>
<th>09/10 %</th>
<th>2008-09</th>
<th>08/09 %</th>
<th>Change</th>
<th>% Change</th>
</tr>
</thead>
<tbody>
<tr>
<td>8100</td>
<td>Federal Revenues</td>
<td>36,081,460</td>
<td>31,866,751</td>
<td>32,166,869</td>
<td>31.3%</td>
<td>43,298,905</td>
<td>36.4%</td>
<td>40,884,726</td>
<td>38.9%</td>
<td>4,214,759</td>
<td>10.2%</td>
</tr>
<tr>
<td>8600</td>
<td>State Revenues</td>
<td>3,331,043</td>
<td>2,865,053</td>
<td>2,865,053</td>
<td>82.4%</td>
<td>3,622,700</td>
<td>100.0%</td>
<td>3,866,601</td>
<td>100.0%</td>
<td>-331,667</td>
<td>-8.9%</td>
</tr>
<tr>
<td>8800</td>
<td>Local Revenues</td>
<td>30,635,305</td>
<td>26,641,045</td>
<td>27,395,595</td>
<td>82.8%</td>
<td>30,537,972</td>
<td>82.8%</td>
<td>30,618,939</td>
<td>82.8%</td>
<td>-1,866,067</td>
<td>-5.9%</td>
</tr>
<tr>
<td>8900</td>
<td>Other Financing Sources</td>
<td>228,000</td>
<td>162,651</td>
<td>162,651</td>
<td>80.0%</td>
<td>162,651</td>
<td>80.0%</td>
<td>162,651</td>
<td>80.0%</td>
<td>65,349</td>
<td>40.0%</td>
</tr>
</tbody>
</table>

### Year-to-Year Change

- Change from 11/12 to 12/13
- Change from 10/11 to 11/12
- Change from 09/10 to 10/11

### Other Financial Sources

- Change from 2010-11 to 2011-12
- Change from 2009-10 to 2010-11

### Palomar Community College District Budgeted Actual Actual Actual Actual

### Change from 11/12 to 12/13

### Change from 10/11 to 11/12

### Change from 09/10 to 10/11

### Change from 08/09 to 09/10

### GF Cash Balance (unrestricted and restricted):

### Change from 11/12 to 11/13

### Change from 10/11 to 11/12

### Change from 09/10 to 10/11

### Change from 08/09 to 09/10

### 50% Law:

### Change from 2012-13 1st Qtr

### Change from 2011-12 4th Qtr

### Current Expense of Education (AC 100-6799)

### Instructional Salary Costs (AC 100-5000 and 6110)

### % of Instructional Salary Costs to COE

### 50% Requirement

### Over-Under 50% Requirement

### Salaries and Benefits as % of Total Expenditures

### Note: If "no data" is displayed for any FTES or GF Cash Balance, the district did not submit CCFS-311Q as of the date of this analysis.

### Updated 1/10/2013

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For purposes of this analysis, Other Financing Sources is combined into Total Revenues and Other Outgo is combined with Total Expenditures.

FTES data for 2011-12, 2010-11, 2009-10, and 2008-09 is from Chancellor's Office Data Abstract; 2012-13 Total Resident FTES from latest 311Q and is a projected amount.

50% law data from data abstract. (Instructional Salary Costs/Current Expense of Education) >= 50%