



PALO VERDE COLLEGE

WHERE KNOWLEDGE TAKES ROOT AND OPPORTUNITY GROWS

ADOPTED BUDGET
FISCAL YEAR
2015-16

Prepared September 8, 2015

Governing Board and Administration

Governing Board

George Thomas, President

Ned Hyduke, Vice President

Ermila Rodriguez, Clerk

Ted Arneson

Jerry Lewis

Ed Gonzales

Suzy Woods

Grace Quist, Student Trustee

Administration

Donald G. Wallace, Superintendent/President

Sean C. Hancock, Vice President Instruction & Student Services

Russi Egan, Chief Business Officer

Cecilia Garcia, Chief Human Resources Officer

Table of Contents

<i>President's Message</i>	3
Summary of Full Time Equivalent Student Data (FTES).....	4
General Fund - Unrestricted.....	5
Summary of Ending Balances.....	5
Revenue Statement	7
Expense Statement	9
General Fund – Restricted	10
Summary of Restricted General Funds	11
Capital Funds	15
Bookstore Funds	17
Insurance Funds	19
Financial Aid Funds.....	21
Accounting Codes.....	25
Account Structure	25
Fund Numbers.....	25
PY Code	26
School Codes.....	26
Object Codes.....	29
Department Codes.....	33

President's Message

State funding for California's 112 community colleges for 2014-15 reflects the economic recovery the state has been experiencing as well as the additional revenues generated by Proposition 30. This year's funding marks the second straight year of increases in community college funding over the previous year (2013-14). While this is certainly good news for all California community colleges, including Palo Verde CCD, the overall funding is still well below the level of support before the deep recession hit in 2008. Still, we are encouraged that the state budget demonstrates strong support for community colleges and for the great work we are doing on behalf of our students. The budget provides a framework to continue the efforts to improve student success and to begin restoring the access lost during years of deep budget cuts.

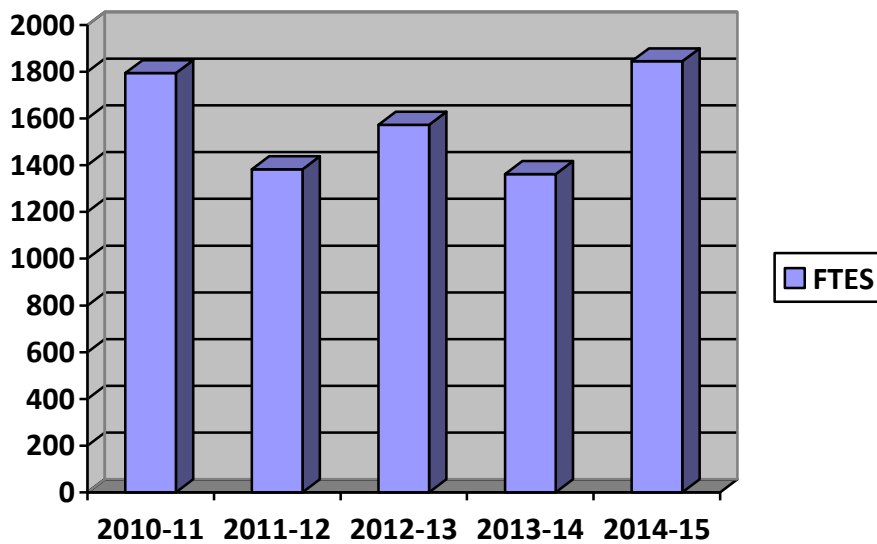
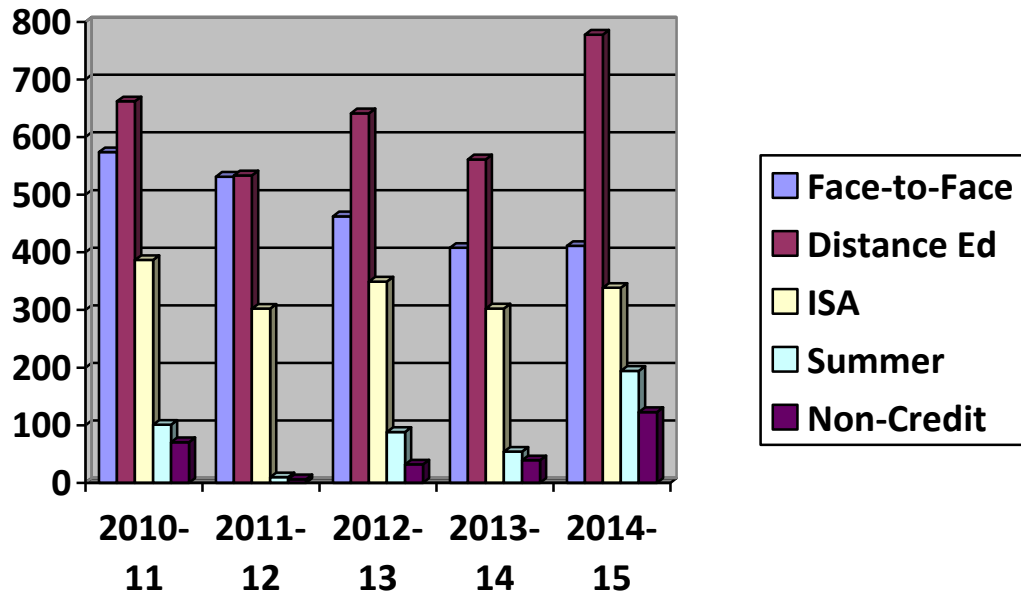
PVCCD's proposed budget for the upcoming year, although fiscally prudent and conservative, continues to build upon the improving financial situation in the state as a whole. And, we are experiencing new growth and diversification in our programs that will add to the fiscal soundness of the district. This fall, we have seen a 21% increase in our enrollment over last year. I am confident that as we stay the course with our renewed focus and determination, we will grow our way to a bright new future both through the gradual recovery of the state's economy as well as our commitment to restoring our full FTES capacity.

In July 2014, I began my second year as the Superintendent/President of the Palo Verde Community College District. During these past 14 months, I have had the opportunity to engage in various district programs and offerings and our community at large. I have been extremely impressed with the quality of programs within our college and everyone's recognition that we share a common goal of improving the opportunities and outcomes for our students. Palo Verde Community College District is a unique place, a vibrant and innovative learning community that is committed to providing service to the region and students, but understands the importance of fiscal stability and responsibility. As Palo Verde's CEO, and on behalf of our Board of Trustees and all employees, we pledge to be good stewards of our financial responsibilities and to work together with all our partners to provide opportunities to change the lives of our students and enrich our community.

*Donald G. Wallace, Ph.D.
Superintendent/President*

Summary of Full Time Equivalent Student Data (FTES)

	2010-11	2011-12	2012-13	2013-14	2014-15
Credit					
Face-to-Face	573.76	531.21	462.51	407.81	411.21
Distance Education	662.05	533.36	641.24	561.17	777.77
Instructional Service Agreements	386.67	302.45	349.08	302.47	338.31
Summer	100.84	9.81	88.38	54.19	194.41
Total Credit FTES	1,723.32	1,376.83	1,541.21	1,325.64	1,721.70
Non-Credit	70.55	6.13	31.97	39.14	122.86
Total FTES	1,793.87	1,382.96	1,573.18	1,364.78	1,844.56

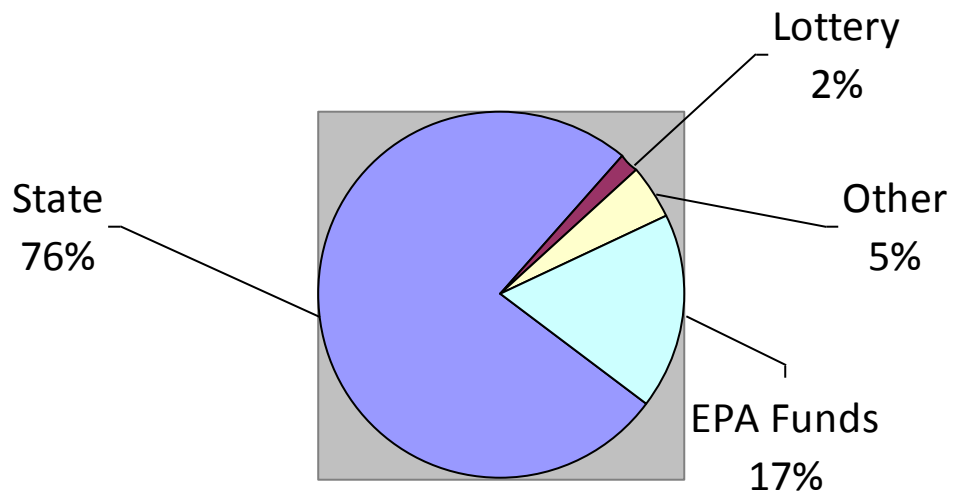


General Fund - Unrestricted

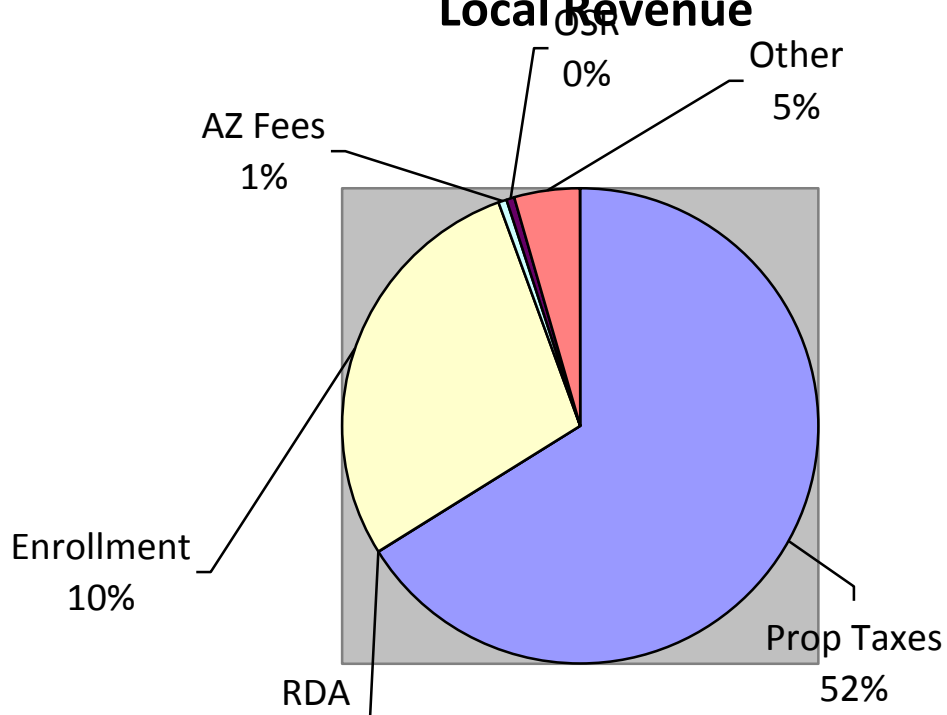
Summary of Ending Balances

Summary of Operations	Actual 12/13	Actual 13-14	Actual 14-15	Adopted Budget 15-16
Beginning Balance	1,175,606	1,420,487	2,107,033	1,989,233
Adjustments	(74,123)	-	-	-
Adjusted Beginning Balance	1,101,483	1,420,487	2,107,033	1,989,233
Revenue	10,183,954	12,822,850	13,333,590	15,752,660
Expenses	9,864,950	12,136,304	13,451,390	14,864,253
Ending Balance	1,420,487	2,107,033	1,989,233	2,877,640
Reserve	14.49%	18.80%	15.89%	20.65%

State Revenue



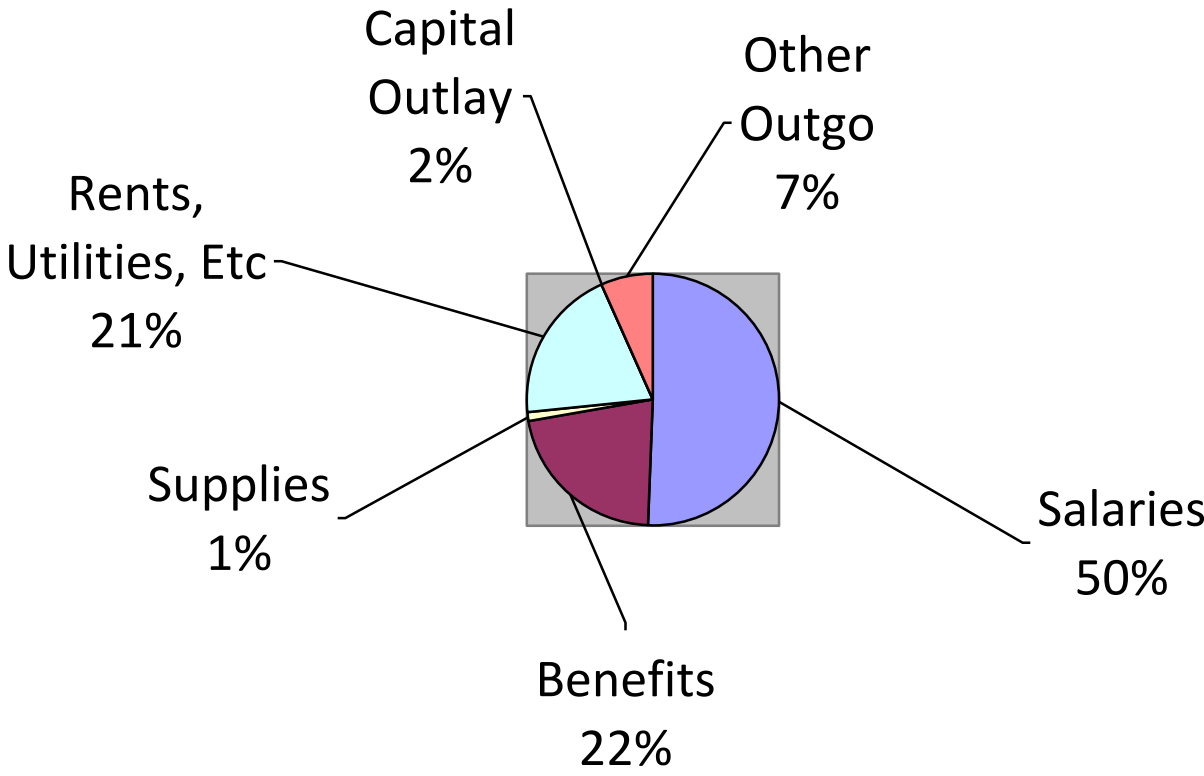
Local Revenue



Revenue Statement
General Fund – Unrestricted

Other Federal	243	228	-	-
Total Federal	\$ 243	\$ 228	\$ -	-
State:				
Apportionment	\$ 5,453,396	\$ 8,707,638	\$ 8,031,017	\$ 9,684,977
Parity Allocation	\$ 38,310	\$ 38,310	\$ 38,310	87,338
Lottery	124,879	235,439	160,923	252,140
Mandated Cost	52,123	50,428	101,189	1,049,367
Grants	61,312	54,454	65,093	65,000
Student Fin Aid Admin	29,611	22,589	24,022	18,953
State Block Grants	-	-	39,526	51,634
Other State Income			447,613	609,300
Educational Protection Act	2,055,481	1,771,987	2,277,813	2,198,586
Total State Other Revenue	\$ 7,815,112	\$ 10,880,845	\$ 11,185,506	14,017,295
Local:				
Property Taxes	\$ 1,088,192	\$ 1,099,600	\$ 1,228,739	\$ 1,138,907
Redevelopment Funds	768,247	103,860	283,608	-
Enrollment Fees	263,538	459,233	453,572	491,169
Arizona Enrollment Fees	13,292	21,142	9,515	9,000
Out-Of-State Fees	6,055	12,562	8,309	8,000
Student Records	3,671	2,504	1,990	1,500
Interest	5,996	9,403	9,180	8,500
Other	219,578	233,473	153,172	78,289
Total Local	\$ 2,368,570	\$ 1,941,777	\$ 2,148,084	1,735,365
TOTAL REVENUE	<u>\$ 10,183,924</u>	<u>\$ 12,822,850</u>	<u>\$ 13,333,590</u>	<u>\$ 15,752,660</u>

Unrestricted Expenses



Expense Statement
General Fund - Unrestricted

	Actual 12/13	Actual 13/14	Actual 14/15	Adopted 15/16
Academic Salaries:				
11-Contract Faculty	\$ 2,268,702	\$ 2,737,976	\$ 3,253,264	\$ 3,234,787
12-Contract Adm, Librarians, Counselors	819,180	802,217	812,654	868,673
13-Hrly Faculty	523,322	403,530	471,340	426,325
14-Hrly Adm, Counselors, Librarians	28,759	22,366	28,290	-
Object Group 1000 Total	<u>\$ 3,639,963</u>	<u>\$ 3,966,089</u>	<u>\$ 4,565,549</u>	<u>4,529,785</u>
Classified Salaries:				
21-Contract Non-Instructional	\$ 1,678,495	\$ 1,973,603	\$ 2,005,525	2,068,137
22-Contract Instructional Aides	-	-	-	-
23-Hrly Non-Instructional	24,462	45,730	40,912	28,970
24-Hrly Instructional Aides	-	-	-	7,500
Object Group 2000 Total	<u>\$ 1,702,957</u>	<u>\$ 2,019,333</u>	<u>\$ 2,046,437</u>	<u>2,104,607</u>
Staff Benefits:				
31-38 Active Employees	\$ 2,024,946	\$ 2,384,907	\$ 2,177,735	2,294,163
39-Early Retirement & Retiree Benefits	274,847	214,770	402,518	881,007
Object Group 3000 Total	<u>\$ 2,299,792</u>	<u>\$ 2,599,677</u>	<u>\$ 2,580,253</u>	<u>3,175,170</u>
Supplies:				
40-49 Supplies	\$ 76,145	\$ 81,531	\$ 109,273	155,481
Object Group 4000 Total	<u>\$ 76,145</u>	<u>\$ 81,531</u>	<u>\$ 109,273</u>	<u>155,481</u>
Rents, Utilities & Other Operating:				
51-Consultants & Contract Services	\$ 782,584	\$ 1,024,839	\$ 1,541,095	1,214,791
52-Travel & Mileage	42,708	71,026	92,261	125,968
53-Fees, Software, Memberships, Dues	19,927	35,437	33,000	39,108
54-Insurance	83,266	75,722	92,116	93,033
55-Utilities	264,743	270,132	348,415	371,768
56-Rents, Repairs & Maintenance	574,887	616,004	828,025	742,301
57-Audits, Interest and Legals	181,413	250,300	157,723	293,302
58-Advertising, Postage and Other Operating	53,474	33,920	36,837	33,448
59-Other Holding	-	-	-	-
Object Group 5000 Total	<u>\$ 2,003,002</u>	<u>\$ 2,377,379</u>	<u>\$ 3,129,470</u>	<u>2,913,719</u>
Capital Outlay:				
61-Sites and Site Improvements	\$ -	\$ -	\$ 52,710	-
62-Buildings and Alterations	64,286	-	-	-
63-Books	-	(255)	-	-
64-Equipment	17,026	151,348	2,527	28,274
Object Group 6000 Total	<u>\$ 81,312</u>	<u>\$ 151,093</u>	<u>\$ 55,237</u>	<u>\$ 28,274</u>
Other Outgo:				
71-Debt Service	\$ -	\$ 855,000	\$ 855,000	855,000
73-Interfund Transfers	-	-	-	-
75/76 St. Fin Aid & Other Pymts to Students	61,778	86,203	110,170	110,389
79 - Reserve-Dedicated Reserves	-	-	-	-
Object Group 7000 Total	<u>\$ 61,778</u>	<u>\$ 941,203</u>	<u>\$ 965,170</u>	<u>965,389</u>
Total Expenditures	<u>\$ 9,864,950</u>	<u>\$ 12,136,305</u>	<u>\$ 13,451,389</u>	<u>\$ 13,872,425</u>

General Fund - Restricted

	Basic Skills	CalWorks	CARE	Career Tech	DSPS
Prior Year Carryover	\$ 71,180	\$ -	\$ -	\$ -	\$ -
Revenue	\$ 81,000	\$ 130,152	\$ 36,484	\$ 43,269	\$ 135,491
Available Resources	\$ 152,180	\$ 130,152	\$ 36,484	\$ 43,269	\$ 135,491
Academic Salaries:	\$ 14,309	\$ -	\$ -	\$ 34,182	\$ 28,850
Classified Salaries:	\$ 13,259	\$ 57,084	\$ 10,827	\$ -	\$ 46,895
Staff Benefits:	\$ 5,049	\$ 10,966	\$ 6,437	\$ 4,152	\$ 27,820
Supplies:	\$ 15,988	\$ 18,033	\$ 1,759	\$ 1,527	\$ 13,000
Rents, Utilities & Other Operating:	\$ 39,661	\$ 16,726	\$ 43	\$ 3,408	\$ 16,000
Capital Outlay:	\$ 1,835	\$ -	\$ -	\$ -	\$ 2,926
Other Outgo:	\$ -	\$ 27,343	\$ 17,418	\$ -	\$ -
Total Expenditures	\$ 90,101	\$ 130,152	\$ 36,484	\$ 43,269	\$ 135,491
Difference	\$ 62,079	\$ -	\$ -	\$ -	\$ -

	Equal Emp Opportunity	EOPS	Financial Aid	Instructional Equip Grant	Lottery - Prop 20
Prior Year Carryover	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue	\$ 3,401	\$ 323,036	\$ 120,988	\$ 48,150	\$ 41,193
Available Resources	\$ 3,401	\$ 323,036	\$ 120,988	\$ 48,150	\$ 41,193
Academic Salaries:	\$ -	\$ 78,370	\$ -	\$ -	\$ -
Classified Salaries:	\$ -	\$ 46,436	\$ 74,103	\$ -	\$ -
Staff Benefits:	\$ -	\$ 37,195	\$ 30,693	\$ -	\$ -
Supplies:	\$ 160	\$ 14,400	\$ 2,400	\$ -	\$ 23,750
Rents, Utilities & Other Operating:	\$ 3,241	\$ 15,000	\$ 13,792	\$ -	\$ -
Capital Outlay:	\$ -	\$ -	\$ -	\$ 48,150	\$ 17,443
Other Outgo:	\$ -	\$ 131,635	\$ -	\$ -	\$ -
Total Expenditures	\$ 3,401	\$ 323,036	\$ 120,988	\$ 48,150	\$ 41,193
Difference	\$ -	\$ -	\$ -	\$ -	\$ -

	Stud Success - Credit	Stud Success - Non Credit	Sched Maint	TANF	Adult Basic Ed
Prior Year Carryover	\$ -	\$ -	\$ -	\$ -	\$ 92,503
Revenue	\$ 237,906	\$ 6,074	\$ 137,000	\$ 24,237	\$ -
Available Resources	\$ 237,906	\$ 6,074	\$ 137,000	\$ 24,237	\$ 92,503
Academic Salaries:	\$ 105,439	\$ -	\$ -	\$ -	\$ 70,000
Classified Salaries:	\$ 67,714	\$ -	\$ -	\$ -	\$ -
Staff Benefits:	\$ 44,153	\$ -	\$ -	\$ -	\$ -
Supplies:	\$ 10,000	\$ -	\$ -	\$ 3,287	\$ 2,503
Rents, Utilities & Other Operating:	\$ 10,600	\$ 6,074	\$ -	\$ 3,381	\$ 20,000
Capital Outlay:	\$ -	\$ -	\$ 137,000	\$ -	\$ -
Other Outgo:	\$ -	\$ -	\$ -	\$ 17,569	\$ -
Total Expenditures	\$ 237,906	\$ 6,074	\$ 137,000	\$ 24,237	\$ 92,503
Difference	\$ -	\$ -	\$ -	\$ -	\$ -

	TRIO Grant	VTEA	COD Grant	Solar Grant	
Prior Year Carryover	\$ -	\$ -		\$ 10,461	
Revenue	\$ 287,136	\$ 101,646	\$ 5,200		
Available Resources	\$ 287,136	\$ 101,646	\$ 5,200	\$ 10,461	\$ -
Academic Salaries:	\$ 101,000	\$ 46,816	\$ -		
Classified Salaries:	\$ 56,800	\$ -	\$ -		
Staff Benefits:	\$ 35,195	\$ 23,972	\$ -		
Supplies:	\$ 4,352	\$ 11,668	\$ -	\$ 10,461	
Rents, Utilities & Other Operating:	\$ 12,279	\$ 5,386	\$ 5,200		
Capital Outlay:	\$ 3,551	\$ 13,804	\$ -		
Other Outgo:	\$ -	\$ -	\$ -		
Total Expenditures	\$ 213,177	\$ 101,646	\$ 5,200	\$ 10,461	\$ -
Difference	\$ 73,959	\$ -	\$ -	\$ -	\$ -

Summary of Restricted General Funds

	2010-11	2011-12	2012-13	2013-14	2014-15 Adopted Budget
Prior Year Carryover	\$ 224,249	\$ 78,870	\$ 548	\$ (51,201)	\$ 40,321
Revenue	\$ 1,932,980	\$ 2,871,895	\$ 2,611,234	\$ 2,067,413	\$ 1,762,363
Available Resources	\$ 2,157,229	\$ 2,950,765	\$ 2,611,782	\$ 2,016,212	\$ 1,802,684
Academic Salaries:	\$ 517,008	\$ 907,210	\$ 612,701	\$ 426,392	\$ 478,966
Classified Salaries:	\$ 507,738	\$ 764,294	\$ 684,996	\$ 374,365	\$ 302,788
Staff Benefits:	\$ 349,382	\$ 565,975	\$ 386,760	\$ 216,244	\$ 224,497
Supplies:	\$ 143,753	\$ 141,639	\$ 166,401	\$ 111,185	\$ 133,288
Rents, Utilities & Other Operating:	\$ 407,473	\$ 282,296	\$ 467,915	\$ 146,427	\$ 170,791
Capital Outlay:	\$ 43,013	\$ 89,222	\$ 125,028	\$ 470,516	\$ 224,709
Other Outgo:	\$ 109,992	\$ 199,580	\$ 219,183	\$ 230,763	\$ 193,965
Total Expenditures	\$ 2,078,359	\$ 2,950,217	\$ 2,662,983	\$ 1,975,891	\$ 1,729,004
Difference	\$ 78,870	\$ 548	\$ (51,201)	\$ 40,321	\$ 73,680

This page intentionally left blank

Child Development Center

	Actual 11/12	Actual 12/13	Actual 13/14	Adopted 14/15
Revenue:				
81-Federal Revenue - Food Program	\$ 33,548	\$ 35,331	\$ 38,253	40,253
86-State Apportionment	314,314	276,233	298,085	298,085
86-State Food Program	2,340	2,115	2,298	2,251
88-Interest	199	171	96	70
88-Local Parent Fees Collected	11,557	10,087	8,993	8,000
Total Revenue	\$ 361,958	\$ 323,936	\$ 347,725 #	\$ 348,659
Academic Salaries:				
11-Contract Faculty	\$ 8,643	\$ -		
Object Group 1000 Total	\$ 8,643	\$ -	\$ -	\$ -
Classified Salaries:				
21-Contract Non-Instructional	\$ 154,672	\$ 155,436	\$ 166,134	122,068
22-Contract Instructional Aides	66,202	75,708	72,884	136,507
Object Group 2000 Total	\$ 220,874	\$ 231,144	\$ 239,018	258,575
Staff Benefits:				
31-38 Active Employees	\$ 78,046	\$ 80,986	\$ 91,287	86,875
Object Group 3000 Total	\$ 78,046	\$ 80,986	\$ 91,287	86,875
Supplies:				
40-49 Supplies	\$ 20,945	\$ 21,477	\$ 21,536	21,123
Object Group 4000 Total	\$ 20,945	\$ 21,477	\$ 21,536	21,123
Rents, Utilities & Other Operating:				
51-Consultants & Contract Services	\$ -	\$ -	\$ 900	-
52-Travel & Mileage	196	1,193	1,081	1,120
53-Fees, Software, Memberships, Dues	440	440	890	440
55-Utilities	11,924	13,398	12,598	-
56-Rents, Repairs & Maintenance	271	445	2,039	-
57-Audits, Interest and Legals	35	136	-	-
58-Advertising, Postage and Other Operating	725	501	517	-
Object Group 5000 Total	\$ 13,591	\$ 16,114	\$ 18,025	\$ 1,560
Capital Outlay:				
61-Sites and Site Improvements	\$ 578	\$ -		-
62-Buildings and Alterations	-	-		-
64-Equipment	2,997	430	84	-
Object Group 6000 Total	\$ 3,575	\$ 430	\$ 84	\$ -
Total Expenditures	\$ 345,673	\$ 350,152	\$ 369,950	\$ 368,133
Summary:				
Beginning Balance	\$ 55,304	\$ 71,589	\$ 45,373	23,148
Revenue	\$ 361,958	\$ 323,936	\$ 347,725	348,659
Total Resources	\$ 417,262	\$ 395,525	\$ 393,098	371,807
Expenditures	\$ 345,673	\$ 350,152	\$ 369,950	368,133
Ending Balance	\$ 71,589	\$ 45,373	\$ 23,148	3,674

This page intentionally left blank

Capital Funds

	Actual 11/12	Actual 12/13	Actual 13/14	Adopted Budget 14/15
Revenue:				
86-State Capital Project Funds	2,404,183	1,373,099	-	-
88-Interest	57,669	42,441	37,354	33,613
89-Other Financing Sources			75,024	
Total Revenue	\$ 2,461,852	\$ 1,415,540	\$ 112,378	\$ 33,613
Supplies:				
40-49 Supplies Object Group 4000 Total	\$ -	\$ -	\$ -	\$ -
Rents, Utilities & Other Operating:				
51-Consultants & Contract Services		\$ -		\$ -
52-Travel & Mileage				-
53-Fees, Software, Memberships, Dues				-
55-Utilities				-
56-Rents, Repairs & Maintenance	119,324			-
57-Audits, Interest and Legals		4,043		3,500
58-Advertising, Postage and Other Operating				-
Object Group 5000 Total	\$ 119,324	\$ 4,043		\$ 3,500
Capital Outlay:				
61-Sites and Site Improvements	\$ 1,611,994	\$ 111,522	\$ (17,686)	\$ -
62-Buildings and Alterations	74,362	-		
64-Equipment	1,209,233	1,375,145		-
Object Group 6000 Total	\$ 2,895,590	\$ 1,486,667	\$ (17,686)	\$ -
Other Outgo:				
71-Debt Service	\$ 1,662,350	\$ 2,354,350	\$ 1,496,751	\$ 1,515,000
73-Interfund Transfers	-	-		-
75/76 St. Fin Aid & Other Pymts to Students				-
79-Contingencies	-	-	-	-
Object Group 7000 Total	\$ 1,662,350	\$ 2,354,350	\$ 1,496,751	\$ 1,515,000
Total Expenditures	\$ 4,677,264	\$ 3,845,060	\$ 1,479,065	\$ 1,518,500

Beginning Balance	\$ 16,837,444	\$ 14,622,031	\$ 12,192,511	\$ 10,825,824
Revenue	\$ 2,461,852	\$ 1,415,540	\$ 112,378	\$ 33,613
Total Resources	\$ 19,299,295	\$ 16,037,571	\$ 12,304,889	\$ 10,859,437
Expenditures	\$ 4,677,264	\$ 3,845,060	\$ 1,479,065	\$ 1,518,500
Ending Balance	\$ 14,622,031	\$ 12,192,511	\$ 10,825,824	\$ 9,340,937

This page intentionally left blank

Bookstore Funds

	2011-12	2012-13	2013-14	2014-15 Adopted Budget
Prior Year Carryover	\$ 397,924	\$ 286,215	\$ 287,520	\$ 288,464
Revenue	<u>\$ 196,649</u>	<u>\$ 1,193</u>	<u>\$ 944</u>	<u>\$ 950</u>
Available Resources	\$ 594,573	\$ 287,408	\$ 288,464	\$ 289,414
Academic Salaries:	\$ -	\$ -	\$ -	
Classified Salaries:	\$ 43,976	\$ -	\$ -	
Staff Benefits:	\$ 24,737	\$ -	\$ -	
Supplies:	\$ 187,776	\$ (112)	\$ -	\$ -
Rents, Utilities & Other Operating:	\$ 3,378	\$ -	\$ -	\$ -
Capital Outlay:	\$ -	\$ -	\$ -	
Other Outgo:	<u>\$ 75,000</u>	<u>\$ -</u>	<u>\$ -</u>	
Total Expenditures	\$ 334,867	\$ (112)	\$ -	\$ -
Ending Balance	\$ 259,706	\$ 287,520	\$ 288,464	\$ 289,414

This page intentionally left blank

Insurance Funds

	2011-12	2012-13	2013-14	2014-15 Adopted Budget
Prior Year Carryover	\$ 321,646	\$ 333,945	\$ 285,598	\$ 258,085
Revenue	<u>\$ 12,299</u>	<u>\$ 1,573</u>	<u>\$ 10,782</u> *	<u>\$ 1,100</u>
Available Resources	\$ 333,945	\$ 335,518	\$ 296,380	\$ 259,185
Academic Salaries:	\$ -	\$ -	\$ -	
Classified Salaries:	\$ -	\$ -	\$ -	
Staff Benefits:	\$ -	\$ 49,920	\$ 38,295	\$ -
Supplies:	\$ -	\$ -	\$ -	\$ -
Rents, Utilities & Other Operating:	\$ -	\$ -	\$ -	\$ -
Capital Outlay:	\$ -	\$ -	\$ -	
Other Outgo:	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
Total Expenditures	\$ -	\$ 49,920	\$ 38,295	\$ -
Ending Balance	\$ 333,945	\$ 285,598	\$ 258,085	\$ 259,185

Insurance Fund Balances

Certificated	\$ 6,241.58
Classified	30,479.62
Management	37,436.83
OPEB	183,926.97
Total	<u>\$ 258,085.00</u>

*2013-14 Rebate Received

Certificated	\$ 3,627.11
Classified	4,117.26
Management	2,058.63
OPEB	-
Total	<u>\$ 9,803.00</u>

This page intentionally left blank

Financial Aid Funds

	2011-12	2012-13	2013-14	2014-15 Adopted Budget
Prior Year Carryover	\$ -	\$ -		\$ -
Revenue	<u>\$ 1,480,838</u>	<u>\$ 1,465,850</u>	<u>\$ 1,254,807</u>	<u>\$ 1,539,143</u>
Available Resources	\$ 1,480,838	\$ 1,465,850	\$ 1,254,807	\$ 1,539,143
Academic Salaries:	\$ -	\$ -		\$ -
Classified Salaries:	\$ -	\$ -		\$ -
Staff Benefits:	\$ -	\$ -		\$ -
Supplies:	\$ -	\$ -		\$ -
Rents, Utilities & Other Operating:	\$ -	\$ -		\$ -
Capital Outlay:	\$ -	\$ -		\$ -
Other Outgo:	<u>\$ 1,480,838</u>	<u>\$ 1,465,850</u>	<u>\$ 1,254,807</u>	<u>\$ 1,539,143</u>
Total Expenditures	\$ 1,480,838	\$ 1,465,850	\$ 1,254,807	\$ 1,539,143
Ending Balance	\$ -	\$ -		\$ -

This page intentionally left blank

Summary of all Funds

Funds	11 General Fund		33	41	51	61	74	Grand Total
	Unrestricted	Restricted	Child Development	Capital Projects	Bookstore	Benefits Fund	Financial Aid	
Beginning Balance	\$ 2,107,033	\$ 40,321	\$ 23,148	\$ 10,825,824	\$ 288,464	\$ 258,085	\$ -	\$ 13,542,875
Revenues								
Federal	-	287,136	40,253	-	-	-	1,539,143	1,866,532
State	11,138,876	1,470,027	300,336	-	-	-	-	12,909,239
Local	1,492,701	5,200	8,070	33,613	950	1,100	-	1,541,634
Total Revenues	12,631,577	1,762,363	348,659	33,613	950	1,100	1,539,143	16,317,405
Expenditures								
1000 Certificated Salaries	4,303,930	478,966	-	-	-	-	-	4,782,896
2000 Classified Salaries	2,004,197	302,788	258,575	-	-	-	-	2,565,560
3000 Employees Benefits	2,763,877	224,497	86,875	-	-	-	-	3,075,249
4000 Supplies	138,831	133,288	21,123	-	-	-	-	293,242
5000 Contract Services	2,488,242	170,791	1,560	3,500	-	-	-	2,664,093
6000 Capital Outlay	2,000	224,709	-	1,515,000	-	-	-	1,741,709
Total expenditures	11,701,077	1,535,039	368,133	1,518,500	-	-	-	15,122,749
Student Outgo	75,500	193,965	-	-	-	-	1,539,143	1,808,608
Other Outgo	855,000	-	-	-	-	-	-	855,000
Contingency	-	-	-	-	-	-	-	-
Total Other	930,500	193,965	-	-	-	-	1,539,143	2,663,608
Change in Fund Balance	-	33,359	(19,474)	(1,484,887)	950	1,100	-	(1,468,952)
Ending Balance	2,107,033	73,680	3,674	9,340,937	289,414	259,185	-	12,073,923

This page intentionally left blank

Accounting Codes

Account Structure

(Revised 08/2011)

The account structure for the Palo Verde Community College is as follows:

Fund:	Digits	2
School:	Letters	3
Resource:	Digits	4
PY:	Digits	1
Goal:	Digits	4
Function:	Digits	4
Object:	Digits	4

Example of account number for purchase of office supplies through EOP categorical funding:

12 EOP 0000 3 6430 0000 4550

If part of the expenditure should be paid from a District match, the number charged would be:

11 EOP 0000 3 6430 0000 4550

Fund Numbers

FUND # - DESCRIPTION

11	GENERAL UNRESTRICTED
12	CATEGORICAL PROGRAMS (GENERAL RESTRICTED)
33	CHILD CARE (CHILD DEVELOPMENT CENTER)
41	CAPITAL PROJECTS FUND
51	BOOKSTORE FUND (PIRATES' BOOKSTORE)
61	EMPLOYEE BENEFITS FUND
74	FINANCIAL AID

PY Code

PY DESCRIPTION (The budget is now divided into four areas of responsibility called wings.)

1	President's Wing
2	Instructional Wing
3	Student Services Wing
4	Administrative Services Wing

A PY code is required.

School Codes

Code	Department
A&R	ADMISSIONS & RECORDS
ACC	ACCOUNTING
ACR	ACCREDITATION
ACS	ACADEMIC SENATE
ALC	ALCOHOL/DRUG STUDIES PROGRAM
ANT	ANTHROPOLOGY
ART	ART
AST	ASTRONOMY
ASV	ACADEMIC SERVICES
AUT	AUTOMOTIVE TECHNOLOGY
BCT	BUILDING TRADES
BFA	BOARD FINANCIAL AID
BIO	BIOLOGY
BKS	BOOKSTORE
BRD	BOARD OF TRUSTEES
BSI	BASIC SKILLS INITIATIVE
BSV	BUSINESS SERVICES
BUS	BUSINESS
CAL	CALIFORNIA GRANT FUNDS
CAR	COOPERATIVE AGENCIES RESOURCES FOR EDUCATION (CARE)
CAW	CALWORKS PROGRAM
CDC	CHILD DEVELOPMENT CENTER
CDR	CALIFORNIA DEPT OF CORRECTIONS/REHABILITATION
CHD	CHILD DEVELOPMENT PROGRAM
CHE	CHEMISTRY
CHM	CHAIR/COMMITTEE SEAT
CIS	COMPUTER INFORMATION SYSTEMS
COD	COLLEGE OF THE DESERT GRANT

Code	Department
CRJ	CRIMINAL JUSTICE
CSA	CALIFORNIA SCHOOLS EMPLOYEE ASSOCIATION
CSL	COUNSELING
CWE	COLLEGE WORK EXPERIENCE
DEL	DISTANCE EDUCATION LEARNING
DSP	DISABLED STUDENTS PROGRAM & SERVICES (DSP&S)
ECO	ECONOMICS
EDU	EDUCATION
EEO	EQUAL EMPLOYMENT OPPORTUNITY
ENG	ENGLISH
EOP	EOP&S
ESL	ENGLISH AS A SECOND LANGUAGE
FPA	FINE & PEFORMING ARTS COMPLEX
FST	FIRE SCIENCE TECH
FWS	FEDERAL WORK STUDY
GED	G.E.D.
GEL	GEOLOGY
GEO	GEOGRAPHY
GES	GENERAL STUDIES
HEA	HEALTH
HIS	HISTORY
IRA	INSTITUTIONAL RESEARCHER-Academic
LIB	LIBRARY
LOT	LOTTERY
LSC	LEARNING SKILLS CENTER
M&O	MAINTENANCE & OPERATIONS
MAN	MANAGEMENT
MAT	MATHEMATICS
MIS	MANAGEMENT INFORMATION SYSTEMS
MKT	MARKETING
MUS	MUSIC
NBE	NON-CREDIT BASIC EDUCATION
NDL	NEEDLES
NUR	NURSING PROGRAMS
OFA	OFFICE ADMINISTRATION
OUT	OUTREACH PROGRAMS
OVL	OVERLOAD
PHE	PHYSICAL EDUCATION (Instructional Purposes)
PHI	PHILOSOPHY
PHY	PHYSICS

Code	Department
PSY	PSYCHOLOGY
PTI	PART-TIME INSTRUCTION
RDG	READING
REP	REEP
SDV	STAFF DEVELOPMENT
SEC	SECURITY
SLR	SOLAR DEVELOPMENT GRANT
SOC	SOCIOLOGY
SPA	SPANISH
SPE	SPEECH
SSA	STUDENT SERVICES ADMINISTRATION
SUP	SUPERINTENDENT/PRESIDENT
TEK	TECHNICAL PREPARATIONS
THA	THEATER ARTS
TL3	TITLE III
TL4	TITLE IV
TNF	TANF
TRF	TRANSFER CENTER
VEA	VATEA FUNDS
WEL	WELDING
3SP	STUDENT SUCCESS & SUPPORT SERVICES - CREDIT
3SN	STUDENT SUCCESS & SUPPORT SERVICES - NON-CREDIT

Object Codes

1000 CERTIFICATED SALARIES

1100 Instructional Salaries
1200 Non-Instructional Salaries
1300 Instructional Salaries - Part-time
1431 Board Members Stipends

2000 CLASSIFIED SALARIES

2100 Full-time Classified Salaries
2200 Instructional Aides
2300 Student Employees

3000 BENEFITS

3100 STRS
3200 PERS
3300 Medicare / Social Security
3400 Medical Benefits
3500 Unemployment Insurance
3600 Workers Compensation Insurance

4000 SUPPLIES & MATERIALS

4100 Textbooks

4200 Other Books

4210 Other Books
4220 Library Books
4230 Reference Books

4300 Instructional Supplies

4320 Direct Purchase Instructional Supplies
4330 Periodicals/Magazines
4340 Bookbinding
4350 Instructional Media
4359 Instructional Media Materials
4360 Tests
4370 Commencement
4391 Instructional Media Supplies

4500 Non-Instructional Supplies

- 4510 Maintenance Supplies
- 4520 Custodial Supplies
- 4550 Office Supplies
- 4555 Copying & Printing
- 4556 Copying
- 4557 Printing

4600 Transportation

- 4610 Fuel, Gas & Diesel
- 4630 Tires & Tubes
- 4640 Tools
- 4691 Lubrication

4700 Food Services

- 4710 Food

5000 OTHER OPERATING EXPENSES/CONTRACTS SERVICES

5000 Locally Defined Other Operating Expenses

- 5045 Postage

5100 Contracts and Personal Services

- 5110 Consultants

5200 Travel

- 5210 Mileage
- 5220 Conferences
- 5222 Professional Growth

5300 Dues & Memberships

- 5310 Memberships
- 5320 Dues

5400 Insurance

- 5450 Claims Expense

5500 Utility Services

- 5510 Natural Gas
- 5520 Electricity
- 5530 Water
- 5540 Telephone
- 5570 Waste Disposal

5600 Rents, Leases and Repairs
5610 County Contracts
5620 All Other Contracts
5630 Rents & Leases
5640 Repairs
5648 Computer Maintenance Agreement

5700 Legal, Election and Audit Expenses
5710 Audit
5720 Elections
5730 Legal
5740 Advertising

5800 Other Services & Expenses
5820 Interest
5822 TRANS Expense
5830 Surveys
5840 Physicals
5850 Fingerprints

6000 CAPITAL OUTLAY

6100 Sites & Site Improvements
6120 Site Improvement
6123 Architect Fee
6126 Construction Contract
6128 Inspection

6200 Building
6217 Fixtures & Equipment

6300 Library Books
6310 Books/New and Expanded Library

6400 Media Equipment
6420 Library Equipment
6491 Other Instructional Equipment
6492 Other Equipment, Non-Instructional

7000 OTHER OUTGO

7000 Other Outgo

7100 Debt Retirement

7500 Student Financial Aid

7520 Student Financial Grant

7540 Book Grants

7570 Child Care Grants

7600 Other Student Aid

7601 Survival Kits

7640 Book Vouchers

7650 Meal Vouchers

7660 Transportation/Bus Passes

7670 Child Care

Department Codes

	School	Goal	Function
ADMISSIONS & RECORDS	A&R	6200	
ACCOUNTING	ACC	0502	
ACCREDITATION	ACR	6010	
ACADEMIC SENATE	ACS	6030	
ALCOHOL/DRUG STUDIES PROGRAM	ALC	2104	
ANTHROPOLOGY	ANT	2202	
ART	ART	1002	
ASTRONOMY	AST	1911	
ACADEMIC SERVICES	ASV	6010	
AUTOMOTIVE TECHNOLOGY	AUT	0948	
BUILDING TRADES	BCT	0953	
BOARD FINANCIAL AID	BFA	6460	
BIOLOGY	BIO	0401	
BOOKSTORE	BKS	6910	
BOARD OF TRUSTEES	BRD	6600	0013
BUSINESS SERVICES	BSV	6720	
BUSINESS	BUS	0501	
CALIFORNIA DEPT OF CORRECTIONS & REHABILITATION	CDR	4930	
CALIFORNIA GRANT FUNDS	CAL	7010	
COOPERATIVE AGENCIES RESOURCES FOR EDUCATION (CARE)	CAR	6430	
CALWORKS PROGRAM	CAW	6400	
CAREER TECHNICAL EDUCATION	CTE	6010	
CHILD DEVELOPMENT CENTER	CDC	6920	
CHILD DEVELOPMENT PROGRAM	CHD	1305	1000
CHEMISTRY	CHE	1905	
CHAIR/COMMITTEE SEAT	CHM	6010	
COMPUTER INFORMATION SYSTEMS	CIS	0701	
CRIMINAL JUSTICE	CRJ	2105	
CALIFORNIA SCHOOL EMPLOYEES ASSOCIATION (CSEA)	CSA	6750	
COUNSELING	CSL	6300	
COLLEGE OF THE DESERT GRANT(SOLAR)	COD	0953	
COLLEGE WORK EXPERIENCE	CWE	0514	
DISTANCE EDUCATION LEARNING	DEL	6010	
DISABLED STUDENTS PROGRAM & SERVICES (DSP&S)	DSP	6420	
ECONOMIC DEVELOPMENT CENTER	EDC	0501	
ECONOMICS	ECO	2204	
EDUCATION	EDU	0801	
EQUAL EMPLOYMENT OPPORTUNITY	EEO	6760	
ENGLISH	ENG	1501	

	School	Goal	Function
E.O.P.S.	EOP	6430	
ENGLISH AS A SECOND LANGUAGE	ESL	4930	8000
FIRE SCIENCE TECH	FST	2133	
FEDERAL WORK STUDY	FWS	6460	
G.E.D.	GED	4930	
GEOLOGY	GEL	1914	
GEOGRAPHY	GEO	2206	
GENERAL STUDIES	GES	4930	
HEALTH	HEA	0837	
HISTORY	HIS	2201	
INSTRUCTIONAL, EQUIPMENT & PLANT	IEP	6010, 6780, 6120	
INSTITUTIONAL RESEARCHER - ACADEMIC	IRA	6790	
LIBRARY	LIB	6120	
LOTTERY	LOT	6500	
LEARNING SKILLS CENTER	LSC	6110	
MAINTENANCE & OPERATIONS	M&O	6500	
MANAGEMENT	MAN	0502	
MATHEMATICS	MAT	1701	
MANAGEMENT INFORMATION SYSTEMS	MIS	6780	
MARKETING	MKT	6450	
MUSIC	MUS	1004	
NON-CREDIT BASIC EDUCATION	NBE	4930	6000
NEEDLES	NDL	6010	
NURSING PROGRAMS	NUR	1230	2000
OFFICE ADMINISTRATION	OFA	0514	
OUTREACH PROGRAMS	OUT	6320	
OVERLOAD	OVL	Varies	
PHYSICAL EDUCATION	PHE	0835	
PHILOSOPHY	PHI	1509	
PHYSICS	PHY	1902	
POLITICAL SCIENCE	POS	2207	
PSYCHOLOGY	PSY	2001	
PART-TIME INSTRUCTION	PTI	6320	
REEP	REP	6720	
SECURITY	SEC	6500	
SOCIOLOGY	SOC	2208	
SPANISH	SPA	1105	
SPEECH	SPE	1506	
STUDENT SERVICES ADMINISTRATION	SSA	6450	
STUDENT SUCCESS AND SUPPORT PROGRAM - CREDIT	3SP	6320	
STUDENT SUCCESS AND SUPPORT PROGRAM - NON-CREDIT	3SN	4930	6000

	School	Goal	Function
SUPERINTENDENT/PRESIDENT	SUP	6600	0011
THEATER ARTS	THA	1007	
TITLE III	TL3	6340	
TITLE IV	TL4	7010	0055
TANF	TNF	6960	
TRANSFER CENTER	TRF	6330	
VATEA FUNDS	VEA	Varies	
WELDING	WEL	0956	5000