



PALO VERDE COLLEGE

WHERE KNOWLEDGE TAKES ROOT AND OPPORTUNITY GROWS

**ADOPTED BUDGET
FISCAL YEAR**

2019-2020

September 10, 2019

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Governing Board and Administration

Governing Board

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Brad Arneson, Vice President
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Ned Hyduke, Trustee
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Administration

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Stephanie M. Slagan, MPA, Vice President of Administrative Services
Cecilia Garcia, Associate Vice President of Human Resources
Biju Raman, Dean of Instruction and Student Services
Lale Arac Cilenti, Dean of Needles Center
Teresa Cicci, Ph.D., Associate Dean of Nursing and Allied Health
Maria Rivera, EOPS/CARE Director

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Superintendent/President's Message

After a year of unprecedented change, the 2019-20 budget appears to continue the state's commitment to higher education and to community college education in particular. The headline of last year's budget was the new Student-Centered Funding Formula (SCFF), which introduced for the first time a move away from a funding model based exclusively on student enrollment. The funding formula now takes into account a number of performance measures aligned with the state Chancellor's Vision for Success, which outlines specific goals for the system over the next five years. While still being worked out around the state, the metrics of the new formula align well with our organizational focus as outlined in our district's Strategic Plan. By continuing the work we have already begun, we will serve our students well while maximizing the new funding formula into the future.

Under the new funding formula, the majority of our funding (70%) remains tied to student enrollment. The focus on access does not go away amid all of the discussions about Guided Pathways and Student Success as we continue to look for new and innovative ways to recruit students and keep them enrolled until they are successful in reaching their educational goals.

Predictably, given the scale and magnitude of this change, the transition to the new funding formula has exposed the need for additional work to ensure the implementation is as smooth as possible. As a result, the new budget leaves the percentage of the formula allocated for success metrics this year at 10% instead of raising it to 20% as previously planned. This is a prudent decision during this time of transition to the new funding formula.

Finally, the proposed budget provides one-time funds to reduce districts' share of rising CalSTRS pension costs. Fortunately, we already had a plan in place to address these costs. Under the leadership of our Board of Trustees in collaboration with our participatory governance constituency leaders, Palo Verde College remains well positioned for the long-term fiscal health of our district. Our consistent focus on maximizing our resources, improving our processes, and building stable reserves will ensure our short and long-range fiscal stability and maintain our instructional, student support, and operational integrity.

I am proud of the collaborative work our district has done to be good stewards of our public's resources as we continue to work towards improving the lives of the students we serve and enriching our communities.

Donald G. Wallace, Ph.D.

Superintendent/President

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General Fund - Unrestricted

Summary of Ending Balances

Summary of Operations	Actual 16/17	Actual 17/18	Actual 18/19	Budget 19/20
Beginning Balance	\$3,863,926	\$3,717,285	\$5,138,544	\$6,901,311
Adjustments	0	115,705	0	0
Adjusted Beginning Balance	3,863,926	3,832,990	5,138,544	6,901,311
Revenue	16,843,976	17,422,068	19,163,193	19,040,945
Expenses	16,990,617	16,141,388	17,400,426	22,540,945
Ending Balance	\$3,717,285	\$5,113,670	\$6,901,311	\$3,401,311
Reserve	21.88%	31.68%	39.66%	15.09%

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Revenue Statement

General Fund - Unrestricted

	Actual 16/17	Actual 17/18	Actual 18/19	Adopted 19/20
State General Apportionment	\$11,288,373	\$11,973,342	\$13,906,943	\$13,849,705
Mandated Cost	598,141	116,973	60,483	60,000
Grants	71,299	79,533	57,697	75,000
Student Fin Aid Admin	0	0		0
State Block Grants	61,124	71,246	0	75,000
Other State Income	291,808	445,086	527,322	571,120
Educational Protection Act	2,295,600	2,356,010	1,998,954	2,047,464
Total State Other Revenue	<u>\$14,606,345</u>	<u>\$15,042,190</u>	<u>\$16,551,399</u>	<u>\$16,678,289</u>
Local:				
Property Taxes	\$1,372,634	\$1,487,036	\$1,518,846	\$1,653,384
Redevelopment Funds	193,455	289,208	166,341	150,000
Enrollment Fees	505,802	524,492	524,800	317,772
Arizona Enrollment Fees	11,295	12,737	4,666	4,800
Out-of-State Fees	7,108	4,716	11,614	10,000
Student Records	2,015	2,201	1,864	2,000
Interest	34,500	76,398	229,894	100,000
Other	110,822	87,900	152,433	124,700
Total Local Revenue	<u>\$2,237,631</u>	<u>\$2,484,688</u>	<u>\$2,610,458</u>	<u>\$2,362,656</u>
TOTAL REVENUE	<u>\$16,843,976</u>	<u>\$17,526,878</u>	<u>\$19,161,857</u>	<u>\$19,040,945</u>

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Expense Statement

General Fund - Unrestricted

	Actual 16/17	Actual 17/18	Actual 18/19	Adopted 18/19
Academic Salaries:				
11-Contract Faculty	\$3,226,589	\$3,402,903	\$3,573,074	\$3,978,259
12-Contract Adm, Librarians, Counselors	921,906	977,345	1,158,557	1,261,437
13-Hrly Faculty	747,985	799,585	997,951	900,000
14-Hrly Adm, Counselors, Librarians	38,468	42,120	42,904	0
Object Group 1000 Total	4,934,948	5,221,953	5,772,486	6,139,696
Classified Salaries:				
21-Contract Non-Instructional	2,613,601	2,745,526	3,036,298	3,641,058
22-Contract Instructional Aides	0	0	0	0
23-Hrly Non-Instructional	58,062	67,357	79,160	42,366
24-Hrly Instructional Aides	0	0	7,500	7,500
Object Group 2000 Total	2,671,663	2,812,883	3,122,958	3,690,924
Staff Benefits:				
31-32 PERS & STRS	919,544	1,091,922	1,423,778	1,615,483
33-38 Active Employees	1,700,496	1,764,033	1,827,960	2,015,157
39-Early Retirement & Retiree Benefits	54,561	94,978	103,562	50,301
Object Group 3000 Total	2,674,601	2,950,933	3,355,300	3,680,941
Supplies:				
40-49 Supplies	92,464	138,203	122,012	127,802
Rents, Utilities & Other Operating:				
51-Consultants & Contract Services	1,691,998	2,018,395	1,640,019	1,500,000
52-Travel & Mileage	132,462	184,331	160,832	181,868
53-Fees, Software, Memberships, Dues	41,260	49,962	36,308	44,249
54-Insurance	110,865	128,192	91,781	92,682
55-Utilites	340,374	359,762	401,728	413,099
56-Rents, Repairs, Maintenance	1,013,727	1,112,241	1,232,156	1,231,497
57-Audits, Interest and Legals	244,621	183,070	160,196	181,631
58-Advertising, Postage and Other Operating	35,088	42,715	38,380	153,188
Object Group 5000 Total	3,610,395	4,078,668	3,761,400	3,798,214
Capital Outlay:				
61-Sites and Site Improvements	78,312	71,246	806	0
62-Buildings and Alterations	0	0	0	0
63-Books	0	0	0	0
64-Equipement**	19,251	176,092	129,835	100,000
Object Group 6000 Total	97,563	247,338	130,641	100,000
Other Outgo:				
71-Debt Service	1,413,541	993,863	1,017,488	1,371,082
73-Interfund Transfers*	1,337,542	0	0	3,500,000
75/6-St. Fin Aid & Other Pymts to Students	157,900	119,688	107,208	132,286
79-Reserve-Dedicated Reserves	0	0	0	0
Object Group 7000 Total	2,908,983	1,113,551	1,124,696	5,003,368
Total Expenditures	\$16,990,617	\$16,563,529	\$17,389,492	\$22,540,945

*Ending Balance Moved to Capital Outlay for Construction, Chiller plant, and Vehicle Contingency

** Purchase of New Plotter Machine (One-Time Funds) for \$30,000

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General Fund Restricted

	Financial Aid 19/20 Budget	EOPS 19/20 Budget	CARE 19/20 Budget	DSPS 19/20 Budget
Revenue:	\$185,082	\$583,190	\$71,815	\$209,830
Prior Year Carryover:	\$ -	\$ -	\$ -	\$ -
Academic Salaries:	-	119,904	-	81,162
Classified Salaries:	113,983	144,922	16,434	71,892
Benefits:	68,264	88,806	10,027	56,776
Supplies:	1,618	29,000	11,854	-
Rents, Utilities & Other Outgoing:	1,217	8,050	6,000	-
Capital Outlay:	-	102,508	-	-
Other Outgo:	-	90,000	27,500	-
Total Expenditures	185,082	583,190	71,815	209,830
Difference	\$ -	\$ -	\$ -	\$ -

	Student Equity and Achievement 19/20 Budget	CalWORKS 19/20	Equal Employment Opportunity 19/20 Budget	TANF 19/20 Budget	CDC QRIS Grant 19/20 Budget
Revenue	\$ 1,117,603	\$ 154,619	\$45,000	\$31,631	\$ -
Prior Year Carryover	\$ 2,588	\$ -	\$ -	\$ -	\$15,413
Academic Salaries:	415,454	-	-	-	-
Classified Salaries:	378,030	73,996	-	-	10,944
Benefits:	326,707	29,712	-	-	178
Supplies:	-	494	1,729	7,000	1,778
Rents, Utilities & Other Outgoing:	-	-	43,271	5,631	2,513
Capital Outlay:	-	-	-	-	-
Other Outgo:	-	50,417	-	27,500	-
Total Expenditures	\$ 1,120,019	154,619	45,000	31,631	15,413
Difference	\$ -	\$ -	\$ -	\$ -	\$ -

General Fund Restricted

	Data Unlocked Grant 19/20 Budget	Scheduled Maintenance 19/20 Budget	Instructional Equipment 19/20 Budget	IEPI 19/20 Budget
Revenue	\$ -	\$12,756	\$12,755	\$ -
Prior Year Carryover	\$47,703	\$ -	\$ -	\$57,641
Academic Salaries:	-	-	-	-
Classified Salaries:	-	-	-	-
Benefits:	-	-	-	-
Supplies:	-	-	-	-
Rents, Utilities & Other Outgoing:	47,703	-	-	57,641
Capital Outlay:	-	12,756	12,755	-
Other Outgo:	-	-	-	-
Total Expenditures	47,703	12,756	12,755	57,641
Difference	\$ -	\$ -	\$ -	\$ -

	DSPS Access to print and Electronic Information 19/20 Budget	Financial Aid Technology Grant 19/20 Budget	Cal Fresh Outreach Grant 19/20 Budget	Hunger Free Campus 19/20 Budget
Revenue	\$10,298	\$42,881	\$8,132	\$ -
Prior Year Carryover	\$10,298	\$149,792	\$ -	\$17,769
Academic Salaries:	-	-	-	-
Classified Salaries:	-	-	-	-
Benefits:	-	-	-	-
Supplies:	-	34,792	3,380	17,769
Rents, Utilities & Other Outgoing:	-	115,000	3,552	-
Capital Outlay:	20,596	42,881	1,200	-
Other Outgo:	-	-	-	-
Total Expenditures	20,596	192,673	8,132	17,769
Difference	\$ -	\$ -	\$ -	\$ -

General Fund Restricted

	Strong Workforce Local Funds 19/20 Budget	Strong Workforce Regional Funds 19/20 Budget	Career Tech 19/20 Budget	Federal Work Study 19/20 Budget
Revenue:	\$190,480	\$682,085	\$46,195	\$24,418
Prior Year Carryover:	\$778,014	\$ -	\$ -	\$ -
Academic Salaries:	199,284	13,500	28,920	-
Classified Salaries:	26,417	265,399	-	24,418
Benefits:	91,030	97,769	13,046	-
Supplies:	-	89,771	1,079	-
Rents, Utilities & Other Outgoing:	183,398	77,969	3,150	-
Capital Outlay:	468,365	137,677	-	-
Other Outgo:	-	-	-	-
Total Expenditures	968,494	682,085	46,195	24,418
Difference	\$ -	\$ -	\$ -	\$ -

	Adult Education Block Grant 19/20 Budget	Veterans Resource Center 19/20 Budget	Student Success Completion Grant 19/20 Budget	Non-resident Dreamer Emergency Aid 19/20 Budget
Revenue:	\$ 832,637	\$ 17,699	\$42,735	\$ -
Prior Year Carryover:	\$239,082	\$15,727	\$ -	\$463
Academic Salaries:	55,126	-	-	-
Classified Salaries:	216,883	-	-	-
Benefits:	76,185	-	-	-
Supplies:	100,000	3,000	-	-
Rents, Utilities & Other Outgoing:	448,525	5,500	-	-
Capital Outlay:	175,000	24,926	-	-
Other Outgo:	-	-	42,735	463
Total Expenditures	1,071,719	33,426	42,735	463
Difference	\$ -	\$ -	\$ -	\$ -

General Fund Restricted

	Guided Pathways Grant 19/20 Budget	Classified Professional Development 19/20 Budget	Perkins IC 19/20 Budget	Lottery 19/20 Budget
Revenue:	\$ -	\$ -	\$141,253	\$113,400
Prior Year Carryover:	\$252,699	\$11,239	\$ -	\$100,806
Academic Salaries:	-	-	55,300	-
Classified Salaries:	119,657	-	-	-
Benefits:	34,477	-	29,353	-
Supplies:	-	-	23,600	204,206
Rents, Utilities & Other Outgoing:	98,565	11,239	9,750	-
Capital Outlay:	-	-	23,250	10,000
Other Outgo:	-	-	-	-
Total Expenditures	1,071,719	33,426	141,253	214,206
Difference	\$ -	\$ -	\$ -	\$ -

Summary of Restricted General Funds

	19/20 Budget
Revenue:	\$4,576,494
Prior Year Carryover:	\$1,699,234
Academic Salaries:	\$ 968,650
Classified Salaries:	\$ 1,462,975
Benefits:	\$ 922,330
Supplies:	\$ 531,070
Rents, Utilities & Other Outgoing:	\$ 1,128,674
Capital Outlay:	\$ 1,037,914
Other Outgo:	\$ 224,115
Total Expenditures	\$ 6,275,728
Difference	\$ -

Child Development Center

	Actual 16/17	Actual 17/18	Actual 18/19	Adopted 19/20
Revenue:				
81-Federal Revenue	\$ 37,603	\$ 30,805	\$ 42,078	\$ 40,000
86-State Apportionment	331,229	355,849	362,683	426,714
86-State Food Program	2,177	1,711	2,350	2,000
88-Interest	201	878	1,494	750
88-Local Parent Fees Collected	10,164	8,005	1,474	1,000
Carryover	-12,972	-30,904	-26,431	-17,553
Total Revenue	\$ 381,374	\$ 397,248	\$ 410,079	\$ 470,464
Academic Salaries:				
11-Contract Faculty	\$ -	\$ -	\$ -	\$ -
Object Group 1000 Total	\$ -	\$ -	\$ -	\$ -
Classified Salaries:				
21-Contract Non-Instructional	\$ 164,821	\$ 167,044	\$ 174,977	\$ 181,834
22-Contract Instructional Aides	78,169	91,116	114,362	125,275
Object Group 2000 Total	\$ 242,990	\$ 258,160	\$ 289,339	\$ 307,109
Staff Benefits:				
31-38 Active Employees	\$ 102,446	\$ 117,452	\$ 122,796	\$ 117,406
Object Group 3000 Total	\$ 102,446	\$ 117,452	\$ 122,796	\$ 117,406
Supplies:				
40-49 Supplies	\$ 18,320	\$ 16,679	\$ 18,340	\$ 18,500
Object Group 4000 Total	\$ 18,320	\$ 16,679	\$ 18,340	\$ 18,500
Rents, Utilities & Other Operating:				
51-Consultants & Contract Services	\$ -	\$ -	\$ -	\$ -
52-Travel & Mileage	27	-	30	-
53-Fees, Software, Memberships, Dues	484	484	484	484
55-Utilities	-	-	-	-
56-Rents, Repairs & Maintenance	615	-	4,188	9,412
57-Audits, Interest & Legals	-	-	-	-
58-Advertising, Postage & Other Operating	484	-	-	-
Object Group 5000 Total	\$ 1,610	\$ 484	\$ 4,702	\$ 9,896
Capital Outlay:				
61-Sites & Site Improvements	\$ -	\$ -	\$ -	\$ -
62-Buildings & Alterations	-	-	-	-
64-Equipment	-	-	-	-
Object Group 6000 Total	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 365,366	\$ 392,775	\$ 435,177	\$ 452,911

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Capital Funds

	Actual 16/17	Actual 17/18	Actual 18/19	Adopted 19/20
Revenue:				
86-State Capital Project Funds*	-	-	-	1,000,000
88-Interest	25,042	24,598	54,045	25,000
89-Other Financing Sources	22,448	22,448	32,448	22,448
Total Revenue	\$ 47,490	\$ 47,046	\$ 86,494	\$ 1,047,448
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	-	14,400	-	500,000
57-Audits, Interest & Legals	3,150	-	-	-
58-Advertising, Postage & Other Operating	-	1,650	750	-
Object Group 5000 Total	\$ 3,150	\$ 16,050	\$ 750	\$ 500,000
Capital Outlay:				
61-Sites & Site Improvements	\$ -	\$ 32,894	\$ 16,766	\$ 940,503
62-Buildings & Alterations	-	-	2,994	900,000
64-Equipment**	-	-	-	750,000
Object Group 6000 Total	\$ -	\$ 32,894	\$ 19,760	\$ 2,590,503
Other Outgo:				
71-Debt Service	\$ -	\$ -	\$ -	\$ -
73-Interfund Transfers	\$ -	\$ -	\$ -	\$ -
75/76-St. Fin Aid & Other Pymts to Students	\$ -	\$ -	\$ -	\$ -
79-Contingencies	\$ -	\$ -	\$ -	\$ -
Object Group 7000 total	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 3,150	\$ 48,944	\$ 20,510	\$ 3,090,503
Beginning Balance				
	1,931,461	1,975,801	1,977,072	2,043,055
Revenue	47,490	47,046	86,494	1,047,448
Total Resources	1,978,951	2,022,847	2,063,565	3,090,503
Expenditures	3,150	48,944	20,510	3,090,503
Ending Balance	1,975,801	1,973,903	2,043,055	0

*The District Received \$1 million from the Legislature to Build a new Child Development Center. Use of Funds will be approximately \$800,000 in Construction Funds and \$100,000 in Architect Fees.

** Vehicles, Carpeting and FFE for the College Services Building Renovations to be purchased from Equipment budget.

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Measure P Bond Funds

	Actual 16/17	Actual 17/18	Actual 18/19	Adopted 19/20
Revenue:				
86-State Capital Project Funds	-	-	-	-
88-Interest	13,507	24,191	44,846	25,000
89-Other Financing Sources	-	-	-	-
Total Revenue	\$ 13,507	\$ 24,191	\$ 44,847	\$ 25,000
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	240,930	334,240	146,366	20,656
57-Audits, Interest & Legal	-	5,000	5,000	5,000
58-Advertising, Postage & Other Operating	-	-	-	-
Object Group 5000 Total	\$ 240,930	\$ 339,240	\$ 151,366	\$ 25,656
Capital Outlay:				
61-Sites & Site Improvements	\$ 107,030	\$ 2,621	\$ -	\$ 1,470,034
62-Buildings & Alterations	-	-	-	-
64-Equipment	168,074	69,600	457	-
Object Group 6000 Total	\$ 275,104	\$ 72,221	\$ 457	\$ 1,470,034
Other Outgo:				
71-Debt Service	\$ 1,518,586	\$ -	\$ -	\$ -
73-Interfund Transfers	\$ -	\$ -	\$ -	\$ -
75/76-St. Fin Aid & Other Pymts to Students	\$ -	\$ -	\$ -	\$ -
79-Contingencies	\$ -	\$ -	\$ -	\$ -
Object Group 7000 total	\$ 1,518,586	\$ -	\$ -	\$ -
Total Expenditures	\$ 2,034,620	\$ 411,461	\$ 151,822	\$ 1,495,690
Beginning Balance	\$ 3,986,049	1,964,936	1,577,666	1,470,690
Revenue	\$ 13,507	24,191	44,847	25,000
Total Resources	\$ 3,999,556	1,989,127	1,622,513	1,495,690
Expenditures	\$ 2,034,620	411,461	151,823	1,495,690
Ending Balance	\$ 1,964,936	1,577,666	1,470,690	-

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Bookstore Funds

	Actual 16/17	Actual 17/18	Actual 18/19	Adopted 19/20
Prior Year Carryover	\$ 290,967	\$ 290,735	\$ 294,347	\$ 302,319
Revenue	(232)	3,612	7,972	5,000
Available Resources	\$ 290,735	\$ 294,347	\$ 302,319	\$ 307,319
Academic Salaries:	\$ -	\$ -	\$ -	\$ -
Classified Salaries:	-	-	-	-
Staff Benefits:	-	-	-	-
Supplies:	-	-	-	-
Rents, Utilities & Other Operating:	-	-	-	-
Capital Outlay:	-	-	-	-
Other Outgo:	-	-	-	-
Total Expenditures	\$ -	\$ -	\$ -	\$ -
Ending Balance	\$ 290,735	\$ 294,347	\$ 302,319	\$ 307,319

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Insurance Funds

	Actual 16/17	Actual 17/18	Actual 18/19	Adopted 19/20
Prior Year Carryover	\$ 272,317	\$ 1,620,923	\$ 1,658,807	\$ 1,719,228
Revenue	1,352,679	40,215	62,721	10,000
Available Resources	\$ 1,624,996	\$ 1,661,138	\$ 1,721,528	\$ 1,729,228
Academic Salaries:	\$ -	\$ -	\$ -	\$ -
Classified Salaries:	-	-	-	-
Staff Benefits:	-	-	-	-
Supplies:	398	2,332	1,500	22,112
Rents, Utilities & Other Operating:	3,675	-	800	1,697,116
Capital Outlay:	-	-	-	-
Other Outgo:	-	-	-	10,000
Total Expenditures	\$ 4,073	\$ 2,332	\$ 2,300	\$ 1,719,228
Ending Balance	\$ 1,620,923	\$ 1,658,806	\$ 1,719,228	\$ 1,729,228

Insurance Fund Balances

Certificated	\$ 6,513.45
Classified	\$ 71,769.59
Management	\$ 1,168.80
PL Insurance	\$ 22,112.31
OPEB	<u>\$ 1,617,663.84</u>
Total	\$ 1,719,227.99

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Financial Aid Funds

	Actual 16/17	Actual 17/18	Actual 18/19	Adopted 18/19
Prior Year Carryover	\$ -	\$ -	\$ -	\$ -
Revenue	-	-	-	2,730,000
Available Resources	\$ -	\$ -	\$ -	\$ 2,730,000
Academic Salaries:	\$ -	\$ -	\$ -	\$ -
Classified Salaries:	-	-	-	-
Staff Benefits:	-	-	-	-
Supplies:	-	-	-	-
Rents, Utilities & Other Operating:	-	-	-	-
Capital Outlay:	-	-	-	-
Other Outgo:	-	-	-	2,730,000
Total Expenditures	\$ -	\$ -	\$ -	\$ 2,730,000
Ending Balance	\$ -	\$ -	\$ -	\$ -

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Summary of All Funds

Funds	11	12	33	41	43	51	61	74	Grand Total
	General Fund		Child Developmen t	Capital Projects	Bond Fund	Bookstore	Benefits Fund	Financial Aid	
	Unrestricted	Restricted							
Beginning Balance	\$6,901,311	\$1,699,234	\$ (17,553)	\$2,043,055	\$1,470,690	\$302,319	\$ 1,719,228	\$ -	\$4,118,284
Revenues									
Federal	-	-	40,000	-	-	-	-	2,717,986	2,757,986
State	16,678,289	4,576,494	428,714	-	-	-	-	12,014	21,695,511
Local/Interest/Other	2,362,656	-	1,750	1,047,448	25,000	5,000	10,000	-	3,451,854
Total Revenues	19,040,95	4,576,494	470,464	1,047,448	25,000	5,000	10,000	2,730,000	27,905,351
Expenditures									
1000 Certificated Salaries	6,139,696	968,650	-	-	-	-	-	-	7,108,346
2000 Classified Salaries	3,690,924	1,462,975	307,109	-	-	-	-	-	5,461,008
3000 Employees Benefits	3,680,941	922,330	117,406	-	-	-	-	-	4,720,677
4000 Supplies	127,802	531,070	18,500	-	-	-	22,112	-	699,484
5000 Contract Services	3,798,214	1,128,674	9,896	-	25,656	-	1,697,116	-	6,659,556
6000 Capital Outlay	100,000	1,037,914	-	2,590,503	1,470,034	-	-	-	5,198,451
Total expenditures	17,537,57	6,051,613	452,911	2,590,503	1,495,690	-	1,719,228	-	29,847,522
Student Outgo	132,286	224,115	-	-	-	-	-	2,730,000	3,086,401
Other Outgo	4,871,082	-	-	-	-	-	-	-	4,871,082
Contingency	-	-	-	-	-	-	10,000	-	10,000
Total Other	5,003,368	224,115	-	-	-	-	10,000	2,730,000	7,967,483
Change in Fund Balance	(3,500,00)	(1,699,23)	17,553	(1,543,055)	(1,470,690)	5,000	(1,719,228)	-	(9,909,654)
Ending Balance	3,401,311	-	-	-	-	307,319	-	-	3,708,630

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Accounting Codes

Account Structure

The Standardized Account Code Structure for the Palo Verde Community College District is as follows:

Fund:	Digits	XX
School:	Letters	XXX
Resource:	Digits	XXXX
Project Year:	Digits	X
Goal:	Digits	XXXX
Function	Digits	XXXX
Object	Digits	XXXX

Example of an account number for purchase of office supplies through EOPS Categorical funding:

12-EOP-0000-0-6430-0000-4550

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

11-EOP-0000-0-6430-0000-4550

Fund Numbers

Fund	Description
11	General Unrestricted
12	Categorical Restricted (General Restricted)
33	Child Care (Child Development Center)
41	Capital Projects Funds
43	Bond Projects Funds
51	Bookstore Fund (Pirates' Bookstore)
61	Employee Benefits Fund
74	Financial Aid

Project Year (PY) Codes

Project Year	Project Year Description
0	Current FY or 2019-2020
1	2020-2021
2	2021-2022
3	2022-2023
4	2013-2014
5	2014-2015
6	2015-2016
7	2016-2017
8	2017-2018
9	2018-2019
O	One-Time Funds

School, Goal and Function Codes

School	School Description	Goal - Function
A&R	ADMISSIONS & RECORDS	6200-0000
ABE	ADULT BASIC EDUCATION	6010-0000 or 4930-0000
ACC	ACCOUNTING	0502-0000
ACR	ACCREDITATION	6010-0000
ACS	ACADEMIC SENATE	6030-0000
AGR	AGRICULTURE CLASSES - PLANT SCIENCE	0103-0000
ALC	ALCOHOL/DRUG STUDIES PROGRAM	2104-0000
ANT	ANTHROPOLOGY	2202-0000
ART	ART	1002-0000
AST	ASTRONOMY	1911-0000
ASV	ACADEMIC SERVICES - INSTRUCTIONAL SERVICES	6010-0000
ATH	ATHLETICS PROGRAM	6960-0000
ATP	ACCESS TO PRINT	6420-0000
AUT	AUTOMOTIVE TECHNOLOGY	0948-0000
BCT	BUILDING TRADES	0953-0000
BFA	FINANCIAL AID	6460-0000
BIO	BIOLOGY	0401-0000
BRD	BOARD OF TRUSTEES	6600-0013
BSV	BUSINESS SERVICES	6720-0000
BUS	BUSINESS	0501-0000
CAL	CAL GRANT	7010-0020
CAR	CARE PROGRAM	7010-0060
School	School Description	Goal - Function
CAW	CALWORKS PROGRAM	6410-0000

CDC	CHILD DEVELOPMENT CENTER	6920-0000
CFO	CAL FRESH OUTREACH GRANT	6390-0000
CHD	CHILD DEVELOPMENT PROGRAM	1305-1000
CHE	CHEMISTRY	1905-0000
CIS	COMPUTER INFO. SCIENCES	0701-0000
CNA	CERTIFIED NURSING ASSISTANT	1230-3000
CPD	CLASSIFIED PROFESSIONAL DEVELOPMENT	6750-0000
CRJ	CRIMINAL JUSTICE	2105-0000
CSL	COUNSELING	6300-0000
CTE	CAREER TECHNICAL EDUCATION	6010-0000
DAH	DIVISION-ALLIED HEALTH	1299-0000
DBU	DIVISION-BUSINESS	0505-0000
DCO	DIVISION-COMMUNICATIONS	0699-0000
DCT	DIVISION-CTE	0701-0000
DEL	DISTANCE EDUCATION LEARNING	4930-0000
DMS	DIVISION-MATH/SCIENCE	1999-0000
DSP	DISABLED STUDENTS PROGRAM & SERVICES	6420-0000
DSS	DIVISION-SOCIAL SCIENCES	2201-0000
DUG	CTE DATA UNLOCK GRANT	6010-0000
ECO	ECONOMICS	2204-0000
EDU	EDUCATION	0801-0000
EEO	EQUAL EMPLOYMENT OPPORTUNITY FUND	6760-0000
ENG	ENGLISH	1501-0000
EOP	EOP&S	6430-0000
ESL	ENGLISH AS A SECOND LANGUAGE	4930-8000
FND	FOUNDATION	7090-0000
2133	FIRE SERVICE TECH.	2133-0000
FTF	FULL TIME FACULTY HIRING	6730-0000
FTG	FINANCIAL AID TECHNOLOGY	6460-0000
FWS	FEDERAL WORK STUDY	7090-0000
GED	G.E.D.	4930-0000
GEL	GEOLOGY	1914-0000
GEO	GEOGRAPHY	2206-0000
GES	GENERAL STUDIES	4930-0000
GPW	GUIDED PATHWAYS	6010-0000
HEA	HEALTH	0837-0000
HFC	HUNGER FREE CAMPUS SUPPORT	6390-0000
HIS	HISTORY	2201-0000
HRM	HUMAN RESOURCES MANAGMENT	6730-0000
IEB	BLOCK GRANT (SCH MTN)	6500-0000

School	School Description	Goal - Function
IEP	INSTRUCTIONAL EQUIPMENT GRANT	Varies

IRA	INSTITUTIONAL RESEARCH ACADEMIC	6790-0000
IRS	INSTITUTIONAL RESEARCH	6790-0000
LIB	LIBRARY	6120-0000
LOT	LOTTERY	Varies
LSC	LEARNING SKILLS CENTER	6110-0000
M&O	MAINTENANCE & OPERATIONS	6500-0000
MAN	MANAGEMENT	0502-0000
MAT	MATHEMATICS	1701-0000
MIS	MANAGEMENT INFORMATION SYSTEMS	6780-0000
MKT	MARKETING	6450-0000
MUS	MUSIC	1004-0000
NBE	NON-CREDIT BASIC EDUCATION	6010-0000
NDE	NON RESIDENT DREAMER EMERGENCY AID	7010-0010
NDL	NEEDLES	6010-0000
NUR	NURSING PROGRAMS	1230-2000
PHE	PHYSICAL EDUCATION	0835-0000
PHI	PHILOSOPHY	1509-0000
PHY	PHYSICS	1902-0000
POS	POLITICAL SCIENCE	2207-0000
PRT	PARTNERSHIP RESOURCE TEAM - IEPI	6790-0000
PSY	PSYCHOLOGY	2001-0000
PTI	PART TIME INSTRUCTION	6730-0000
RDG	READING	1501-0000
RET	RETIREMENT - CLASSIFIED	6770-0000
RET	RETIREMENT - FACULTY	5900-0000
RTG	RURAL TECHNOLOGY GRANT	6200-0000
SCG	STUDENT SUCCESS COMPLETION GRANT	7010-0020
SDV	STAFF DEVELOPMENT	6750-0000
SEA	STUDENT EQUITY ACHIEVEMENT	6390-0000 OR 6320-0000
SEC	SECURITY	6500-0000
SOC	SOCIOLOGY	2208-0000
SPA	SPANISH	1105-0000
SPE	SPEECH	1506-0000
SSA	STUDENT SERVICES ADMINISTRATION	6450-0000
SUP	SUPERINTENDENT/PRESIDENT	6600-0011
SWP	STRONG WORKFORCE PROGRAM	6190-**** Varies
THA	THEATRE ARTS	1007-0000
TNF	TANF	6400-0000
VEA	VATEA FUNDS	Varies
VRC	VETERANS RESOURCE CENTER	6480-0000
WEL	WELDING	0956-5000

Object Codes

1000 Certificated Salaries

Object	Object Description
1100	INSTRUCTIONAL SALARIES
1200	NONINSTRUCTIONAL SALARIES
1300	INSTRUCTIONAL SALARIES, PART - TIME
1400	NONINSTRUCTIONAL SALARIES, BOARD MEMBER STIPENDS

2000 Classified Salaries

Object	Object Description
2100	FULL TIME CLASSIFIED SALARIES
2200	INSTRUCTIONAL AIDES
2300	STUDENT EMPLOYEES

3000 Benefits

Object	Object Description
3100	STATE TEACHERS' RETIREMENT SYSTEM (STRS)
3200	PUBLIC EMPLOYEES' RETIREMENT SYSTEM (PERS)
3300	OLD AGE, SURVIVORS, DISABILITY, AND HEALTH INSURANCE (OASDI)
3400	HEALTH & WELFARE BENEFITS
3500	STATE UNEMPLOYMENT INSURANCE
3600	WORKERS' COMPENSATION INSURANCE
3700	LOCAL/ALTERNATIVE RETIREMENT SYSTEMS
3900	OTHER BENEFITS

4000 Supplies and Materials

Object	Object Description
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
Object	Object Description
4350	INSTRUCTIONAL MEDIA

4359	INSTR. MEDIA MATERIALS
4360	TESTS
4370	COMMENCEMENT
4390	OTHER INSTRUCTIONAL SUPPLIES
4391	INSTR. MEDIA SUPPLIES
4400	NON-CAPITALIZED EQUIPMENT
4500	NON INSTRUCTIONAL SUPPLIES
4510	MAINTENANCE SUPPLIES
4520	CUSTODIAL SUPPLIES
4530	GROUNDS/GARDEN SUPPLIES
4540	HEALTH SUPPLIES
4550	OFFICE SUPPLIES
4555	COPYING & PRINTING
4556	COPYING
4557	PRINTING
4560	REPAIR OF SUPPLIES
4570	COMPUTER SERVICE SUPPLIES
4580	THEATRE SUPPLIES
4590	OTHER SUPPLIES
4600	PUPIL TRANSPORTATION SUPPLIES
4610	FUEL - GAS AND DIESEL
4630	TIRES AND TUBES
4640	TOOLS
4690	OTHER TRANSPORTATION SUPPLIES
4691	LUBRICATION
4700	FOOD SERVICES
4710	FOOD
4720	MEALS NEEDY CHILDREN
4790	OTHER SUPPLIES

5000 Other Operating Expenses & Contract Services

Object	Object Description
5045	POSTAGE
5110	CONSULTANTS - WHO WORK INSIDE THE CLASSROOM
5120	LECTURERS
5130	DOCTORS/NURSES
5150	OPERATIONS
5160	AMBULANCE
5200	TRAVEL
5210	MILEAGE
5211	FLEET MILEAGE
5220	CONFERENCES
5222	PROFESSIONAL GROWTH
5229	SEMINARS
5250	TRAVEL EXP CANDIDATE
5300	DUES AND MEMBERSHIPS
5310	MEMBERSHIPS
5320	DUES
5400	INSURANCE
5410	FIRE AND THEFT
5420	LIABILITY INSURANCE
5430	FIDELITY BOND PREMIUMS
5440	STUDENT INSURANCE
5450	CLAIMS EXPENSE
5510	NATURAL GAS
5520	ELECTRICITY
5530	WATER
5540	TELEPHONE
5550	LAUNDRY AND CLEANING
5560	TOWEL SERVICE
5570	WASTE DISPOSAL
5590	MISCELLANEOUS
5600	RENTS, LEASES AND REPAIRS
5610	COUNTY CONTRACTS
5620	ALL OTHER CONTRACT
5630	RENTS AND LEASES
5640	REPAIRS
5648	COMPUTER MAINTENANCE ARGMT.
5649	CAMPUS LIGHTING MAINTENCE
5650	TRANSPORTATION CONTRACTS
5660	TRANSPORTATION IN LIEU
5700	LEGAL, ELECTION AND AUDIT EXPENSES
Object	Object Description
5710	AUDIT
5720	ELECTIONS

5730	LEGAL
5740	ADVERTISING
5760	COUNTY SERVICES
5790	OTHER
5800	OTHER SERVICES AND EXPENSES
5810	APPRAISALS
5820	INTEREST
5821	STRS/PERS PENALTIES AND INTEREST
5822	TRANS EXPENSE
5830	SURVEYS
5840	PHYSICALS
5850	FINGERPRINTS
5860	COUNTY SERVICES
5870	CONSORTIUM EXPENSES
5880	DAMAGE PERSONAL PROPERTY

6000 Capital Outlay

Object	Object Description
6110	SITES
6120	SITE IMPROVEMENT
6123	ARCHITECT FEE
6124	TESTING
6126	CONSTRUCTION CONTRACT
6127	FIXTURES & FIXED EQUIP.
6128	INSPECTION
6210	NEW BUILDINGS
6217	FIXTURES & EQUIPMENT
6220	REMODEL
6300	LIBRARY BOOKS
6310	BOOKS/NEW AND EXPANDED LIBRARY
6410	AUDIO VISUAL EQUIPMENT
6420	LIBRARY EQUIPMENT
6430	FOOD SERVICE EQUIPMENT
6480	EQUIPMENT
6491	OTHER INSTR. EQUIP
6492	OTHER EQUIP, NON INSTR

7000 Other Outgo

Object	Object Description
7100	DEBT RETIREMENT
7500	STUDENT FINANCIAL AID
7510	STUDENT FINANCIAL SCHOLARSHIP
7520	STUDENT FINANCIAL GRANT
7530	STUDENT FINANCIAL LOAN
7540	BOOK GRANTS
7560	TRANSPORTATION GRANTS
7570	CHILD CARE GRANTS
7601	SURVIVAL KITS
7620	STUDENT FINANCIAL GRANTS
7640	BOOK VOUCHERS
7650	MEAL VOUCHERS
7660	TRANSPORTATION/BUS PASSES
7670	CHILD CARE