



**PALO VERDE COLLEGE
ADOPTED BUDGET
FISCAL YEAR 2020-2021**

OCTOBER 13, 2020

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Governing Board and Administration

Governing Board

Brad Arneson, President
Stella Camargo-Styers, Vice President
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Ed Gonzales, Trustee
Dave Renquest, Trustee
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Lale Arac Cilenti, Dean of Needles Center
Teresa Cicci, Ph.D., Associate Dean of Nursing and Allied Health
Maria Kehl, Associate Dean of Instruction and Student Services
Irma Gonzalez, Associate Dean of Counseling
Maria Rivera, EOPS/CARE Director
Ryan Cople, Interim Athletics Director

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Superintendent/President's Message

For 2020-2021, the District's financial outlook remains stable under the new Student-Centered Funding Formula (SCFF). The District will continue to focus on increasing enrollment and maximizing the three funding streams of the SCFF that include college access, equity, and student success. The budget priorities are designed to increase access, equity, course completions, the number of degrees and certificates granted, as well as to generate more transfer students and achieve other improvements that lead to student success.

The Budget Act continues with the third year of the Student-Centered Funding Formula (SCFF) and extends the "hold harmless provision" for two additional years, through 2023-2024. Most 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.

Due to the unprecedented events of the COVID-19 public health emergency, what was once projected as a historic surplus of \$5.6 billion in January 2020 is now a projected historic budget deficit of \$54 billion. The budget news for California is sobering and clearly points to the unprecedented and devastating impact of the COVID-19 pandemic public health emergency on our State's challenging financial condition.

The COVID-19 health emergency exacerbates inequities, especially for the most vulnerable student populations who were already under-resourced before the pandemic. Student basic needs, such as food security, housing, employment, mental health, access to technology, technology tools, and emergency aid, have become more prevalent and disproportionately impact underserved students and communities. Thus far, the college has received \$728,955 in funding from state and federal governments to assist us in mitigating the effects of COVID-19 that directly impact the District and its students.

The development of the 2020-2021 District budget has been an evolving process beginning with the Governor's proposed State Budget in January 2020 and the State Budget Development through June 2020. The budget represents requests by college departments and academic divisions, as well as categorical programs and grants received from the State and Federal Government. The TRIO Grant, a federal program, is set to bring in \$1.3 million in revenue over a five-year period. Programs such as these allow the college to meet the needs of our students by enhancing services to the communities in which we serve.

For 2019-2020, the district ended the fiscal year with a reserve of 28.34%. The District continues to plan for a reserve of 31.77% for 2020-2021, which is above the 15% minimum reserve as set by the Board of Trustees. This will ensure that the District continues to provide services without impact as we plan for \$4.291 million in deferrals planned for by the state.

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.

Respectfully,



Donald G. Wallace Ph.D.
Superintendent/President

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General Fund - Unrestricted

Summary of Ending Balances

Summary of Operations	Actual 17/18	Actual 18/19	Actual 19/20	Budget 20/21
Beginning Balance	3,717,285	5,138,544	6,901,311	6,088,540
Adjustments	115,705	-	-	-
Adjusted Beginning Balance	3,832,990	5,138,544	6,901,311	6,088,540
Revenue	17,422,068	19,163,193	20,667,905	20,872,452
Expenses	16,141,388	17,400,426	21,480,676	20,460,992
Ending Balance	5,113,670	6,901,311	6,088,540	6,500,000
Reserve	31.68%	39.66%	28.34%	31.77%



*Helping prep Thanksgiving Meals for the
PVC Pirates Food Chest*

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Revenue Statement

General Fund - Unrestricted

	Actual 17/18	Actual 18/19	Actual 19/20	Adopted 20/21
State General Apportionment	11,973,342	13,906,943	15,990,999	15,264,498
Mandated Cost	116,973	60,483	56,606	55,000
Grants	79,533	57,697	122,591	125,000
Student Fin Aid Admin	-	-	-	-
State Block Grants	71,246	-	-	-
Other State Income	445,086	527,322	455,485	560,243
Educational Protection Act	2,356,010	1,998,954	1,116,859	2,369,562
Total State Other Revenue	15,042,190	16,551,399	17,742,540	18,374,303
Local:				
Property Taxes	1,487,036	1,518,846	1,673,879	1,692,701
Redevelopment Funds	289,208	166,341	129,166	125,000
Enrollment Fees	524,492	524,800	777,547	485,448
Arizona Enrollment Fees	12,737	4,666	17,360	5,000
Out-of-State Fees	4,716	11,614	16,165	10,000
Student Records	2,201	1,864	2,288	2,000
Interest	76,398	229,894	148,472	100,000
Other	87,900	152,433	160,489	78,000
Total Local	2,484,688	2,610,458	2,925,365	2,498,149
TOTAL REVENUE	17,526,878	19,161,857	20,667,905	20,872,452



ASG Officers at the Grand opening of the PVC Veterans Center

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Expense Statement

General Fund - Unrestricted

	Actual 17/18	Actual 18/19	Actual 19/20	Adopted 20/21
Academic Salaries:				
11-Contract Faculty	3,402,903	3,573,074	3,511,599	3,635,075
12-Contract Adm, Librarians, Counselors	977,345	1,158,557	1,310,465	1,454,422
13-Hrly Faculty	799,585	997,951	1,365,867	1,400,000
14-Hrly Adm, Counselors, Librarians	42,120	42,904	40,144	37,160
Object Group 1000 Total	5,221,953	5,772,486	6,228,075	6,526,657
Classified Salaries:				
21-Contract Non-Instructional	2,745,526	3,036,298	3,104,094	3,141,980
22-Contract Instructional Aides	-	-	-	-
23-Hrly Non-Instructional	67,357	79,160	74,700	133,245
24-Hrly Instructional Aides	-	7,500	-	-
Object Group 2000 Total	2,812,883	3,122,958	3,178,794	3,275,225
Staff Benefits:				
31-32 PERS & STRS	1,091,922	1,423,778	1,553,395	1,489,233
33-38 Active Employees	1,764,033	1,827,960	2,023,754	1,976,978
39-Early Retirement & Retiree Benefits	94,978	103,562	72,688	53,454
Object Group 3000 Total	2,950,933	3,355,300	3,649,837	3,519,665
Supplies:				
40-49 Supplies	138,203	122,012	92,191	151,087
Rents, Utilities & Other Operating:				
50-Postage and Other Operating	-	-	23,430	38,141
51-Consultants & Contract Services	2,018,395	1,640,019	1,622,823	1,623,903
52-Travel & Mileage	184,331	160,832	79,094	160,405
53-Fees, Software, Memberships, Dues	49,962	36,308	72,245	73,531
54-Insurance	128,192	91,781	110,422	110,617
55-Utilities	359,762	401,728	319,591	508,404
56-Rents, Repairs, Maintenance	1,112,241	1,232,156	1,053,468	1,150,377
57-Audits, Interest and Legals	183,070	160,196	218,204	215,562
58-Advertising, Postage and Other Operating	42,715	38,380	41,160	38,199
59-Other Holding	-	-	-	247,802
Object Group 5000 Total	4,078,668	3,761,400	3,540,436	4,166,941
Capital Outlay:				
61-Sites and Site Improvements	71,246	806	-	-
62-Buildings and Alterations	-	-	-	-
63-Books	-	-	60,172	60,172
64-Equipment	176,092	129,835	81,762	85,180
Object Group 6000 Total	247,338	130,641	141,934	145,352
Other Outgo:				
71-Debt Service	993,863	1,017,488	1,014,449	1,029,188
73-Interfund Transfers*	-	-	3,500,000	1,500,000
75/6-St. Fin Aid & Other Pymts to Students	119,688	107,208	134,959	146,877
79-Reserve-Dedicated Reserves	-	-	-	-
Object Group 7000 Total	1,113,551	1,124,696	4,649,409	2,676,065
Total Expenditures	16,563,529	17,389,492	21,480,676	20,460,992

* \$1,500,000 Moved to Capital Outlay for Construction, Chiller Plant and Vehicle Contingency

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General Fund Restricted

	Adult Education Block Grant 20-21 Budget	CalFresh Outreach Grant 20-21 Budget	CalWORKs 20-21 Budget	CARE 20-21 Budget
Revenue:	832,637	17,900	148,907	64,634
Prior Year Carryover:	243,012	-	-	-
Academic Salaries:	54,286	-	-	-
Classified Salaries:	214,272	10,296	73,400	15,021
Benefits:	90,913	1,042	30,905	10,182
Supplies:	74,007	1,627	-	-
Rents, Utilities:	577,678	4,935	-	-
Capital Outlay:	64,493	-	-	137
Other Outgo:	-	-	44,602	39,294
Total Expenditures	1,075,649	17,900	148,907	64,634

	CDC QRIS Grant 20-21 Budget	COVID-19 BLOCK GRANT - 20-21 Budget	COVID-19 CARES Act - Institution 20-21 Budget
Revenue:	-	228,955	46,595
Prior Year Carryover:	5,395	-	-
Academic Salaries:	-	-	-
Classified Salaries:	-	-	-
Benefits:	-	-	-
Supplies:	5,000	77,155	16,595
Rents, Utilities & Other Outgoing:	395	101,500	10,000
Capital Outlay:	-	50,300	20,000
Other Outgo:	-	-	-
Total Expenditures	5,395	228,955	46,595



Members of ASG at the Blythe Christmas Parade

General Fund Restricted

	COVID-19 CARES Act - FIPSE 20-21 Budget	EOPS 20-21 Budget	Data Unlock Grant 20-21 Budget	DSPS 20-21 Budget
Revenue:	150,834	616,379	-	224,040
Prior Year Carryover:	-	-	47,703	-
Academic Salaries:	-	113,542	-	77,318
Classified Salaries:	-	116,517	-	32,190
Benefits:	-	90,294	-	48,561
Supplies:	50,834	9,876	-	11,978
Rents, Utilities & Other Outgoing:	50,000	10,873	47,703	53,993
Capital Outlay:	50,000	189,277	-	-
Other Outgo:	-	86,000	-	-
Total Expenditures	150,834	616,379	47,703	224,040

	DSPS Access to print and Electronic Information 20-21 Budget	Equal Employment Opportunity 20-21 Budget	Federal Work Study 20-21 Budget	Financial Aid 20-21 Budget
Revenue:	10,298	50,000	30,768	173,257
Prior Year Carryover:	-	-	-	-
Academic Salaries:	-	-	-	-
Classified Salaries:	9,581	-	30,768	103,730
Benefits:	717	-	-	67,704
Supplies:	-	8,785	-	-
Rents, Utilities & Other Outgoing:	-	41,215	-	1,823
Capital Outlay:	-	-	-	-
Other Outgo:	-	-	-	-
Total Expenditures	10,298	50,000	30,768	173,257

General Fund Restricted

	Financial Aid Technology Grant 20-21 Budget	Guided Pathways Grant 20-21 Budget	Hunger Free Campus 20-21 Budget	Lottery 20-21 Budget
Revenue:	42,724	50,000	-	106,926
Prior Year Carryover:	148,923	187,837	9,651	113,867
Academic Salaries:	-	-	-	-
Classified Salaries:	-	71,006	-	-
Benefits:	-	31,044	-	-
Supplies:	34,792	50	9,651	197,793
Rents, Utilities & Other Outgoing:	71,250	135,737	-	3,000
Capital Outlay:	85,605	-	-	20,000
Other Outgo:	-	-	-	-
Total Expenditures	191,647	237,837	9,651	209,482

	Non-resident Dreamer Emergency Aid 20-21 Budget	Partnership Resource Team - IEPI 20-21 Budget	Rural Technology Grant 20-21 Budget	Strong Workforce Local Funds 20-21 Budget
Revenue:	-	-	-	224,676
Prior Year Carryover:	463	32,641	183,350	417,240
Academic Salaries:	-	-	-	32,000
Classified Salaries:	-	-	-	7,500
Benefits:	-	-	-	10,500
Supplies:	-	-	-	-
Rents, Utilities & Other Outgoing:	-	32,641	16,000	150,000
Capital Outlay:	-	-	167,350	441,916
Other Outgo:	463	-	-	-
Total Expenditures	463	32,641	183,350	641,916

General Fund Restricted

	Strong Workforce Regional Funds 20-21 Budget	Student Equity and Achievement 20-21 Budget	Student Success Completion Grant 20-21 Budget	TANF 20-21 Budget
Revenue:	633,382	1,117,603	44,017	30,843
Prior Year Carryover:	-	-	2,035	-
Academic Salaries:	113,500	320,621	-	-
Classified Salaries:	191,200	435,193	-	-
Benefits:	103,878	320,620	-	-
Supplies:	81,238	2,500	-	2,551
Rents, Utilities & Other Outgoing:	66,044	38,669	-	4,737
Capital Outlay:	77,522	-	-	2,306
Other Outgo:	-	-	46,052	21,249
Total Expenditures	633,382	1,117,603	46,052	30,843

	TRIO Grant 20-21 Budget	Veterans Resource Center 20-21 Budget	VATEA Perkins IC 20-21 Budget
Revenue:	261,888	17,699	155,043
Prior Year Carryover:	-	11,797	-
Academic Salaries:	96,018	-	-
Classified Salaries:	66,412	-	64,378
Benefits:	55,724	-	41,656
Supplies:	4,000	13,796	26,173
Rents, Utilities & Other Outgoing:	30,000	9,100	2,000
Capital Outlay:	9,734	6,600	20,836
Other Outgo:	-	-	-
Total Expenditures	261,888	29,496	155,043

Summary of Restricted General Funds

	2020-2021 Budget
Revenue:	5,280,005
Prior Year Carryover:	1,403,914
Academic Salaries:	807,285
Classified Salaries:	1,441,464
Benefits:	903,740
Supplies:	628,401
Rents, Utilities & Other Outgoing:	1,459,293
Capital Outlay:	1,206,076
Other Outgo:	237,660
Total Expenditures	6,672,608



Signing Day for the PVC Pirates Basketball teams

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Child Development Center

	Actual 17/18	Actual 18/19	Actual 19/20	Adopted 20/21
Revenue:				
81-Federal Revenue	30,805	42,078	38,089	40,000
86-State Apportionment	355,849	362,683	494,530	446,272
86-State Food Program	1,711	2,350	2,842	2,500
88-Interest	878	1,494	1,341	1,000
88-Local Parent Fees Collected	8,005	1,474	4,828	1,000
Total Revenue	397,248	410,079	541,630	490,772
Academic Salaries:				
11-Contract Faculty	-	-	-	-
Object Group 1000 Total	-	-	-	-
Classified Salaries:				
21-Contract Non-Instructional	167,044	174,977	202,220	266,917
22-Contract Instructional Aides	91,116	114,362	101,679	82,404
Object Group 2000 Total	258,160	289,339	303,899	349,321
Staff Benefits:				
31-38 Active Employees	117,452	122,796	137,784	149,413
Object Group 3000 Total	117,452	122,796	137,784	149,413
Supplies:				
40-49 Supplies	16,679	18,340	15,560	36,512
Object Group 4000 Total	16,679	18,340	15,560	36,512
Rents, Utilities & Other Operating:				
51-Consultants & Contract Services	-	-	-	-
52-Travel & Mileage; Site Training	-	30	30	5,000
53-Fees, Software, Memberships, Dues	484	484	484	484
55-Utilities	-	-	-	-
56-Rents, Repairs & Maintenance	-	4,188	-	16,362
57-Audits, Interest & Legals	-	-	-	-
58-Advertising, Postage & Other Operating	-	-	-	-
Object Group 5000 Total	484	4,702	514	21,846
Capital Outlay:				
61-Sites & Site Improvements	-	-	-	-
62-Buildings & Alterations	-	-	-	-
64-Equipment	-	-	-	-
Object Group 6000 Total	-	-	-	-
Total Expenditures	392,775	435,177	457,757	557,092
Beginning Balance	(30,904)	(26,431)	(17,553)	66,320
Revenue	397,248	410,079	541,630	490,772
Total Resources	366,344	383,648	524,077	557,092
Expenditures	392,775	435,177	457,757	557,092
Ending Balance	(26,431)	(51,529)	66,320	-

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Capital Funds

	Actual 17/18	Actual 18/19	Actual 19/20	Adopted 20/21
Revenue:				
Transfer From General Fund	-	-	3,500,000	1,500,000
86-State Capital Project Funds	-	-	1,000,000	-
88-Interest	24,598	54,045	77,874	30,000
89-Other Financing Sources	22,448	32,448	284,783	22,448
Total Revenue	47,046	86,494	4,862,657	1,552,448
Supplies:				
40-49 Supplies Object Group 4000 Total	-	-	43	-
Rents, Utilities & Other Operating:				
51-Consultants & Contract Services	-	-	-	99,990
52-Travel & Mileage	-	-	-	-
53-Fees, Software, Memberships, Dues	-	-	-	-
55-Utilities	-	-	-	-
56-Rents, Repairs & Maintenance	14,400	-	100,332	300,000
57-Audits, Interest & Legals	-	-	-	-
58-Advertising, Postage & Other	-	-	-	-
Operating	1,650	750	-	-
Object Group 5000 Total	16,050	750	100,332	399,990
Capital Outlay:				
61-Sites & Site Improvements	32,894	16,766	860,307	1,750,000
62-Buildings & Alterations	-	2,994	100	900,000
64-Equipment	-	-	492,962	-
Object Group 6000 Total	32,894	19,760	1,353,369	2,650,000
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	48,944	20,510	1,453,744	3,049,990
Beginning Balance	1,975,801	1,977,072	2,043,055	5,451,968
Revenue	47,046	86,494	4,862,657	1,552,448
Total Resources	2,022,847	2,063,565	6,905,712	7,004,416
Expenditures	48,944	20,510	1,453,744	3,049,990
Ending Balance	1,973,903	2,043,055	5,451,968	3,954,426

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Bond Funds

	Actual 17/18	Actual 18/19	Actual 19/20	Adopted 20/21
Revenue:				
86-State Capital Project Funds	-	-	-	-
88-Interest	24,191	44,847	21,760	-
89-Other Financing Sources	-	-	-	-
Total Revenue	24,191	44,847	21,760	-
Supplies:				
40-49 Supplies Object Group 4000 Total	-	-	-	-
Rents, Utilities & Other Operating:				
51-Consultants & Contract Services	-	-	-	-
52-Travel & Mileage	-	-	-	-
53-Fees, Software, Memberships, Dues	-	-	-	-
54-Insurance	-	-	37,633	-
55-Utilities	-	-	-	-
56-Rents, Repairs & Maintenance	334,240	146,366	111,891	-
57-Audits, Interest & Legals	5,000	5,000	5,000	1,263
58-Advertising, Postage & Other	-	-	-	-
Operating	-	-	-	-
Object Group 5000 Total	339,240	151,366	154,524	1,263
Capital Outlay:				
61-Sites & Site Improvements	2,621	-	1,336,663	-
62-Buildings & Alterations	-	-	-	-
64-Equipment	69,600	457	-	-
Object Group 6000 Total	72,221	457	1,336,663	-
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	411,461	151,823	1,491,187	1,263
Beginning Balance	1,955,794	1,577,666	1,470,690	1,263
Revenue	24,191	44,847	21,760	-
Total Resources	1,979,985	1,622,513	1,492,450	1,263
Expenditures	411,461	151,823	1,491,187	1,263
Ending Balance	1,568,524	1,470,690	1,263	-

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Bookstore Funds

	Actual 17/18	Actual 18/19	Actual 19/20	Adopted 20/21
Prior Year Carryover	290,735	294,347	302,319	307,768
Revenue	3,612	7,972	5,449	5,000
Available Resources	294,347	302,319	307,768	312,768
Academic Salaries:	-	-	-	-
Classified Salaries:	-	-	-	-
Staff Benefits:	-	-	-	-
Supplies:	-	-	-	-
Rents, Utilities & Other Operating:	-	-	-	-
Capital Outlay:	-	-	-	-
Other Outgo:	-	-	-	-
Total Expenditures	-	-	-	-
Ending Balance	294,347	302,319	307,768	312,768



PVC was ready for Super Bowl LIV

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Insurance Funds

	Actual 17/18	Actual 18/19	Actual 19/20	Adopted 20/21
Prior Year Carryover	1,620,923	1,658,807	1,719,228	555,161
Revenue	40,215	62,721	33,287	10,000
Available Resources	1,661,138	1,721,528	1,752,515	565,161
Academic Salaries:	-	-	180,000	-
Classified Salaries:	-	-	32,549	-
Staff Benefits:	-	-	8,570	-
Supplies:	2,332.00	1,500.00	-	-
Rents, Utilities & Other Operating:	-	800.00	976,233	10,000
Capital Outlay:	-	-	-	-
Other Outgo:	-	-	-	-
Total Expenditures	2,332	2,300	1,197,353	10,000
Ending Balance	1,658,806	1,719,228	555,161	555,161

Insurance Fund Balances

Certificated	6,591
Classified	72,620
Management	1,183
PL Insurance	33,704
OPEB	441,063
Total	555,161

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Financial Aid Funds

	Actual 17/18	Actual 18/19	Actual 19/20	Adopted 20/21
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	-	-	-	-



PVC Annual Christmas Movie helpers

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Summary of All Funds

Funds	11		12		33	41	43	51	61	74	Grand Total
	General Fund				Child	Capital	Bond	Bookstore	Benefits	Financial	
	Unrestricted	Restricted			Development	Projects	Fund		Fund	Aid	
Beginning Balance	6,088,540	1,403,914			66,320	5,451,968	1,263	307,768	555,161	-	13,863,623
<u>Revenues</u>											
Federal	-	-			40,000	-	-	-	-	2,717,986	2,757,986
State	18,374,303	5,280,005			448,772	-	-	-	-	12,014	24,115,094
Local/Interest/Other	2,498,149	-			2,000	1,552,448	-	5,000	10,000	-	4,067,597
Total Revenues	20,872,452	5,280,005			490,772	1,552,448	-	5,000	10,000	2,730,000	30,940,677
<u>Expenditures</u>											
1000 Certificated Salaries	6,526,657	807,285			-	-	-	-	-	-	7,333,942
2000 Classified Salaries	3,275,225	1,441,464			349,321	-	-	-	-	-	5,066,010
3000 Employees Benefits	3,519,665	903,740			149,413	-	-	-	-	-	4,572,818
4000 Supplies	151,087	628,401			36,512	-	-	-	-	-	804,689
5000 Contract Services	4,166,941	1,459,293			21,846	399,990	1,263	-	10,000	-	5,659,343
6000 Capital Outlay	145,352	1,206,076			-	2,650,000	-	-	-	-	4,001,428
Total expenditures	17,784,927	6,434,948			557,092	2,650,000	1,263	-	10,000	-	27,438,230
Student Outgo	146,877	237,660			-	-	-	-	-	2,730,000	3,114,537
Other Outgo	2,529,188	-			-	-	-	-	-	-	2,529,188
Contingency	-	-			-	-	-	-	10,000	-	10,000
Total Other	2,676,065	237,660			-	-	-	-	10,000	2,730,000	5,653,725
Change in Fund Balance	411,460	(1,392,603)			(66,320)	(1,097,552)	(1,263)	5,000	(10,000)	-	(2,151,278)
Ending Balance	6,500,000	-			-	3,954,426	-	312,768	545,161	-	7,357,929

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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	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
COV	COVID-19 MITIGATION	6750-0000
CRJ	CRIMINAL JUSTICE	2105-0000
CSA	CSEA	6750-0000
CSL	COUNSELING	6300-0000
CTE	CAREER TECHNICAL EDUCATION	6010-0000
CUA	CULINARY ARTS	1306-3000
CVD	COVID19 BLOCK GRANT	Varies
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	4930-0000
FIP	COVID HEERF FIPSE GRANT	Varies
FND	FOUNDATION	7090-0000
FST	FIRE SERVICE TECH.	2133-0000
FTF	FULL TIME FACULTY HIRING	6730-0000
FTG	FINANCIAL AID TECHNOLOGY	6460-0000
FWS	FEDERAL WORK STUDY	7010-0000
GED	G.E.D.	4930-0000
GEL	GEOLOGY	1914-0000
GEO	GEOGRAPHY	2206-0000

School	School Description	Goal Function
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
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
MHS	MENTAL HEALTH SERVICES	6390-0000
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
PIR	PIRATES CHEST	6390-0000
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	Varies
RTG	RURAL TECHNOLOGY GRANT	6200-0000
SCG	STUDENT SUCCESS COMPLETION GRANT	7010-0020

School	School Description	Goal Function
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	6410-0000
TRI	TRIO GRANT-DISABLED STUDENT SERVICES	6420-0000
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
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

Object	Object Description
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

Object	Object Description
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
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

Object	Object Description
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



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