



Palo Verde College

**ADOPTED BUDGET**  
**FISCAL YEAR**  
**2014-15**

**Prepared September 9, 2014**

# Governing Board and Administration

## *Governing Board*

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George Thomas, Vice President

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Jerry Lewis

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Donald G. Wallace, Superintendent/President

Sean C. Hancock, Vice President Instruction & Student Services

Russi Egan, Chief Business Officer

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## ***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.*

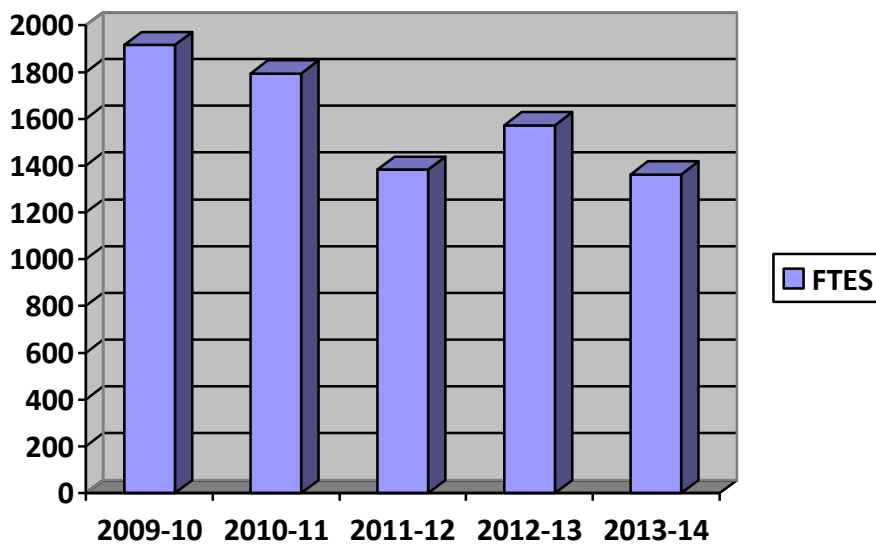
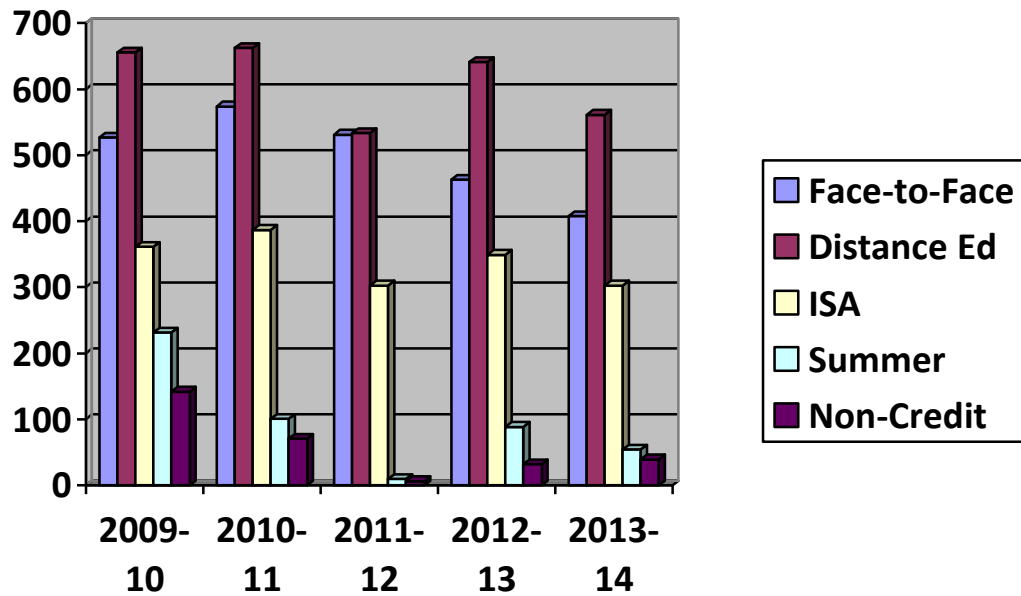
*PVCCD's proposed budget for the upcoming year, although fiscally prudent and conservative, continues to build upon the improving financial situation in the state as a whole. And, we are experiencing new growth and diversification in our programs that will add to the fiscal soundness of the district. 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)

|                                  | 2009-10        | 2010-11        | 2011-12        | 2012-13        | 2013-14        |
|----------------------------------|----------------|----------------|----------------|----------------|----------------|
| Credit                           |                |                |                |                |                |
| Face-to-Face                     | 526.46         | 573.76         | 531.21         | 462.51         | 407.81         |
| Distance Education               | 655.37         | 662.05         | 533.36         | 641.24         | 561.17         |
| Instructional Service Agreements | 360.83         | 386.67         | 302.45         | 349.08         | 302.47         |
| Summer                           | 231.62         | 100.84         | 9.81           | 88.38          | 54.19          |
| <b>Total Credit FTES</b>         | <b>1774.28</b> | <b>1723.32</b> | <b>1376.83</b> | <b>1541.21</b> | <b>1325.64</b> |
| Non-Credit                       | 141.83         | 70.55          | 6.13           | 31.97          | 39.14          |
| <b>Total FTES</b>                | <b>1916.11</b> | <b>1793.87</b> | <b>1382.96</b> | <b>1573.18</b> | <b>1364.78</b> |

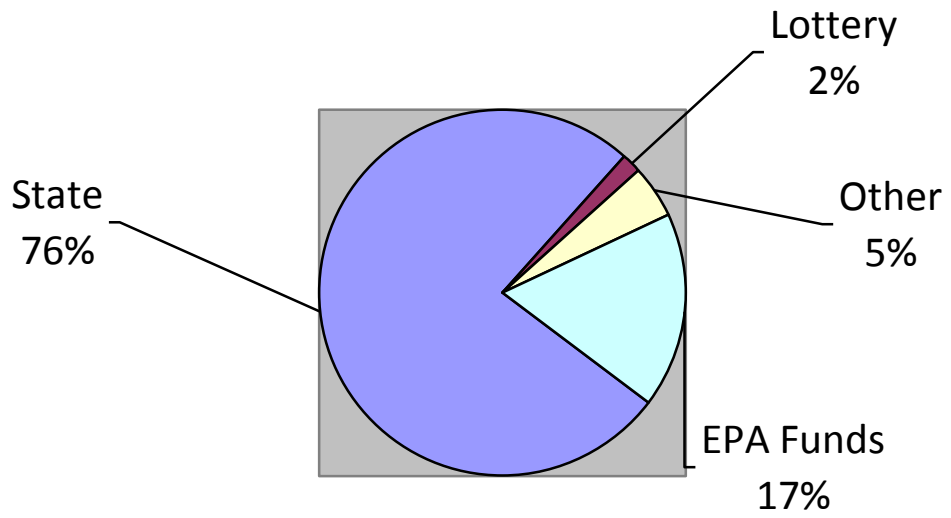


## General Fund - Unrestricted

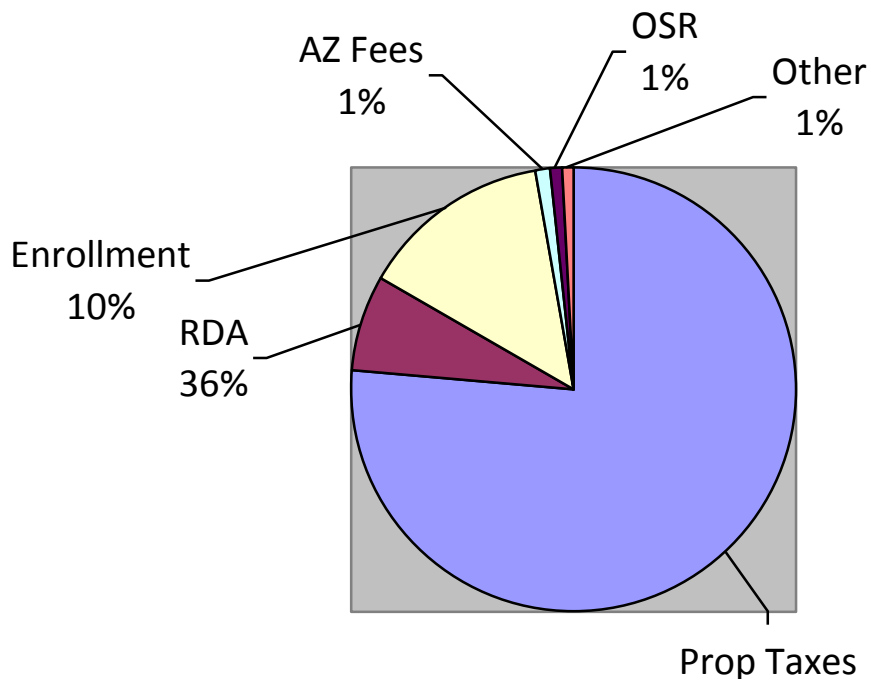
### *Summary of Ending Balances*

| <b>Summary of Operations</b>      | <b>Actual 11/12</b> | <b>Actual 12/13</b> | <b>Actual 13-14</b> | <b>Adopted<br/>Budget 14-15</b> |
|-----------------------------------|---------------------|---------------------|---------------------|---------------------------------|
| <b>Beginning Balance</b>          | 342,282             | 1,175,606           | 1,420,487           | 2,107,033                       |
| Adjustments                       | 140,544             | (74,123)            | -                   | -                               |
| <b>Adjusted Beginning Balance</b> | <b>482,826</b>      | <b>1,101,483</b>    | <b>1,420,487</b>    | <b>2,107,033</b>                |
| Revenue                           | 11,408,490          | 10,183,954          | 12,822,850          | 12,631,577                      |
| Expenses                          | 10,715,710          | 9,864,950           | 12,136,304          | 12,631,577                      |
| <b>Ending Balance</b>             | <b>1,175,606</b>    | <b>1,420,487</b>    | <b>2,107,033</b>    | <b>2,107,033</b>                |
| Reserve                           | 11.04%              | 14.49%              | 18.80%              | 18.01%                          |

## State Revenue



## Local Revenue

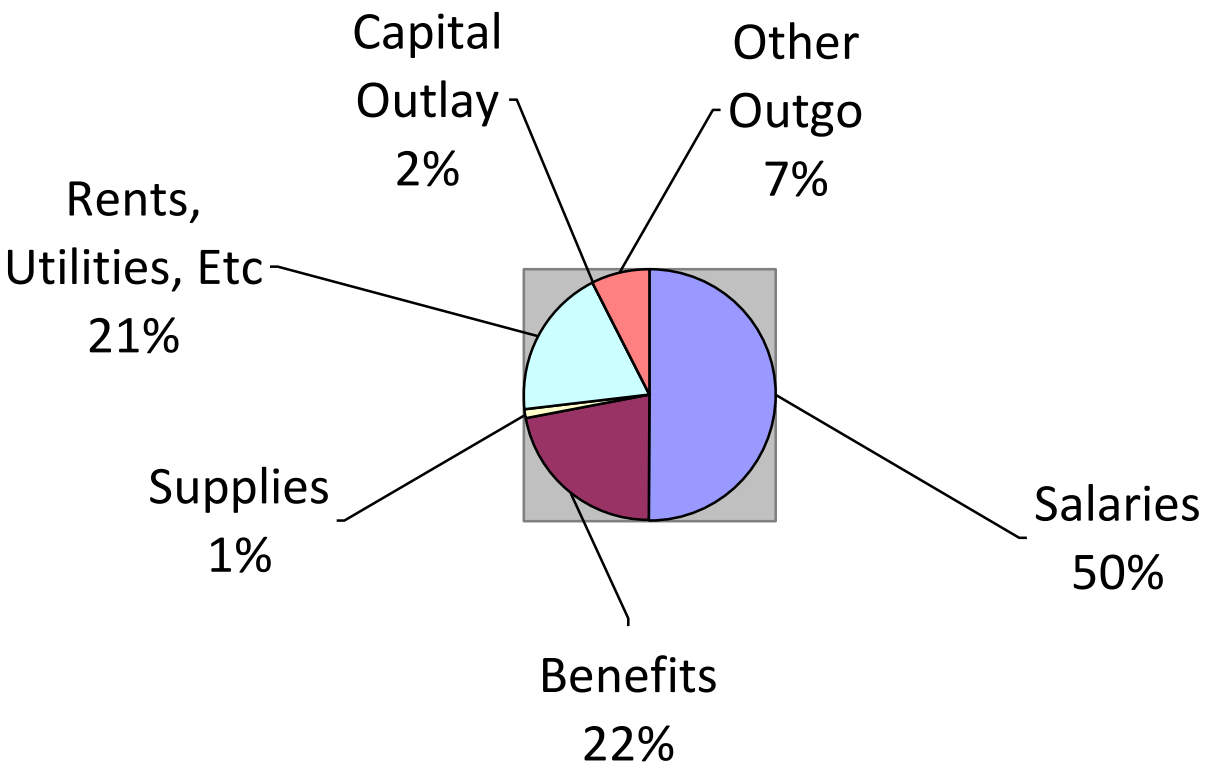


**Revenue Statement**  
General Fund - Unrestricted

| REVENUE:                   | Actual 11/12         | Actual 12/13         | Actual 13/14         | Adopted<br>14/15     |
|----------------------------|----------------------|----------------------|----------------------|----------------------|
| <b>Federal:</b>            |                      |                      |                      |                      |
| Categorical Funds          | \$ -                 | \$ -                 | \$ -                 | \$ -                 |
| Other Federal              | -                    | 243                  | 228                  | -                    |
| Total Federal              | \$ -                 | \$ 243               | \$ 228               | \$ -                 |
| <b>State:</b>              |                      |                      |                      |                      |
| Apportionment              | \$ 9,465,991         | \$ 5,453,396         | \$ 8,707,638         | \$ 8,522,192         |
| Parity Allocation          | \$ 38,310            | \$ 38,310            | \$ 38,310            | \$ 38,310            |
| Lottery                    | 207,171              | 124,879              | 235,439              | 176,400              |
| Mandated Cost              | -                    | 52,123               | 50,428               | 28,808               |
| Grants                     | 73,572               | 61,312               | 54,454               | 55,000               |
| Student Fin Aid Admin      | 10,463               | 29,611               | 22,589               | 24,022               |
| State Block Grants         | -                    | -                    | -                    | 373,892              |
| Educational Protection Act | -                    | 2,055,481            | 1,771,987            | 1,920,252            |
| Total State Other Revenue  | \$ 9,795,508         | \$ 7,815,112         | \$ 10,880,845        | \$ 11,138,876        |
| <b>Local:</b>              |                      |                      |                      |                      |
| Property Taxes             | \$ 1,042,333         | \$ 1,088,192         | \$ 1,099,600         | \$ 1,138,907         |
| Redevelopment Funds        | 85,457               | 768,247              | 103,860              | 103,860              |
| Enrollment Fees            | 223,642              | 263,538              | 459,233              | 207,378              |
| Arizona Enrollment Fees    | 10,909               | 13,292               | 21,142               | 14,393               |
| Out-Of-State Fees          | 10,714               | 6,055                | 12,562               | 13,663               |
| Student Records            | 3,640                | 3,671                | 2,504                | 2,500                |
| Interest                   | 19,341               | 5,996                | 9,403                | 4,500                |
| Other                      | 216,949              | 219,578              | 233,473              | 7,500                |
| Total Local                | \$ 1,612,983         | \$ 2,368,570         | \$ 1,941,777         | \$ 1,492,701         |
| <b>TOTAL REVENUE</b>       | <b>\$ 11,408,490</b> | <b>\$ 10,183,924</b> | <b>\$ 12,822,850</b> | <b>\$ 12,631,577</b> |



# Unrestricted Expenses



**Expense Statement**  
General Fund - Unrestricted

|  | Actual 11/12         | Actual 12/13        | Actual 13/14         | Adopted 14/15        |
|--|----------------------|---------------------|----------------------|----------------------|
| <b>Academic Salaries:</b>                      |                      |                     |                      |                      |
| 11-Contract Faculty                            | \$ 1,872,420         | \$ 2,268,702        | \$ 2,737,976         | \$ 2,964,642         |
| 12-Contract Adm, Librarians, Counselors        | 1,072,727            | 819,180             | 802,217              | 841,549              |
| 13-Hrly Faculty                                | 584,312              | 523,322             | 403,530              | 450,000              |
| 14-Hrly Adm, Counselors, Librarians            | 37,037               | 28,759              | 22,366               | 47,739               |
| Object Group 1000 Total                        | <u>\$ 3,566,496</u>  | <u>\$ 3,639,963</u> | <u>\$ 3,966,089</u>  | <u>\$ 4,303,930</u>  |
| <b>Classified Salaries:</b>                    |                      |                     |                      |                      |
| 21-Contract Non-Instructional                  | \$ 2,045,821         | \$ 1,678,495        | \$ 1,973,603         | \$ 1,996,697         |
| 22-Contract Instructional Aides                | -                    | -                   | -                    | -                    |
| 23-Hrly Non-Instructional                      | 17,436               | 24,462              | 45,730               | -                    |
| 24-Hrly Instructional Aides                    | -                    | -                   | -                    | 7,500                |
| Object Group 2000 Total                        | <u>\$ 2,063,257</u>  | <u>\$ 1,702,957</u> | <u>\$ 2,019,333</u>  | <u>\$ 2,004,197</u>  |
| <b>Staff Benefits:</b>                         |                      |                     |                      |                      |
| 31-38 Active Employees                         | \$ 2,354,319         | \$ 2,024,946        | \$ 2,384,907         | \$ 2,712,877         |
| 39-Early Retirement & Retiree Benefits         | 325,110              | 274,847             | 214,770              | 51,000               |
| Object Group 3000 Total                        | <u>\$ 2,679,429</u>  | <u>\$ 2,299,792</u> | <u>\$ 2,599,677</u>  | <u>\$ 2,763,877</u>  |
| <b>Supplies:</b>                               |                      |                     |                      |                      |
| 40-49 Supplies                                 | \$ 69,214            | \$ 76,145           | \$ 81,531            | \$ 138,831           |
| Object Group 4000 Total                        | <u>\$ 69,214</u>     | <u>\$ 76,145</u>    | <u>\$ 81,531</u>     | <u>\$ 138,831</u>    |
| <b>Rents, Utilities &amp; Other Operating:</b> |                      |                     |                      |                      |
| 51-Consultants & Contract Services             | \$ 652,895           | \$ 782,584          | \$ 1,024,839         | \$ 942,341           |
| 52-Travel & Mileage                            | 36,157               | 42,708              | 71,026               | 90,870               |
| 53-Fees, Software, Memberships, Dues           | 33,875               | 19,927              | 35,437               | 50,213               |
| 54-Insurance                                   | 92,811               | 83,266              | 75,722               | 88,530               |
| 55-Utilities                                   | 365,719              | 264,743             | 270,132              | 266,923              |
| 56-Rents, Repairs & Maintenance                | 618,069              | 574,887             | 616,004              | 712,915              |
| 57-Audits, Interest and Legals                 | 343,123              | 181,413             | 250,300              | 301,418              |
| 58-Advertising, Postage and Other Operating    | 52,278               | 53,474              | 33,920               | 35,032               |
| 59-Other Holding                               | -                    | -                   | -                    | -                    |
| Object Group 5000 Total                        | <u>\$ 2,194,928</u>  | <u>\$ 2,003,002</u> | <u>\$ 2,377,379</u>  | <u>\$ 2,488,242</u>  |
| <b>Capital Outlay:</b>                         |                      |                     |                      |                      |
| 61-Sites and Site Improvements                 | \$ 2,524             | \$ -                | \$ -                 | \$ -                 |
| 62-Buildings and Alterations                   | 64,286               | 64,286              | -                    | -                    |
| 63-Books                                       | -                    | -                   | (255)                | -                    |
| 64-Equipment                                   | 3,946                | 17,026              | 151,348              | 2,000                |
| Object Group 6000 Total                        | <u>\$ 70,756</u>     | <u>\$ 81,312</u>    | <u>\$ 151,093</u>    | <u>\$ 2,000</u>      |
| <b>Other Outgo:</b>                            |                      |                     |                      |                      |
| 71-Debt Service                                | \$ -                 | \$ -                | \$ 855,000           | \$ 855,000           |
| 73-Interfund Transfers                         | -                    | -                   | -                    | -                    |
| 75/76 St. Fin Aid & Other Pymts to Students    | 71,631               | 61,778              | 86,203               | 75,500               |
| 79 - Reserve-Dedicated Reserves                | -                    | -                   | -                    | -                    |
| Object Group 7000 Total                        | <u>\$ 71,631</u>     | <u>\$ 61,778</u>    | <u>\$ 941,203</u>    | <u>\$ 930,500</u>    |
| Total Expenditures                             | <u>\$ 10,715,710</u> | <u>\$ 9,864,950</u> | <u>\$ 12,136,305</u> | <u>\$ 12,631,577</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                 | <b>\$ 152,180</b> | <b>\$ 130,152</b> | <b>\$ 36,484</b> | <b>\$ 43,269</b> | <b>\$ 135,491</b> |
| 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                 | <b>\$ 3,401</b>       | <b>\$ 323,036</b> | <b>\$ 120,988</b> | <b>\$ 48,150</b>          | <b>\$ 41,193</b>  |
| 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                 | <b>\$ 237,906</b>     | <b>\$ 6,074</b>           | <b>\$ 137,000</b> | <b>\$ 24,237</b> | <b>\$ 92,503</b> |
| 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        |                  |             |
| <b>Available Resources</b>          | <b>\$ 287,136</b> | <b>\$ 101,646</b> | <b>\$ 5,200</b> | <b>\$ 10,461</b> | <b>\$ -</b> |
| 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:                        | \$ -              | \$ -              | \$ -            |                  |             |
| <b>Total Expenditures</b>           | <b>\$ 213,177</b> | <b>\$ 101,646</b> | <b>\$ 5,200</b> | <b>\$ 10,461</b> | <b>\$ -</b> |
| <b>Difference</b>                   | <b>\$ 73,959</b>  | <b>\$ -</b>       | <b>\$ -</b>     | <b>\$ -</b>      | <b>\$ -</b> |

### *Summary of Restricted General Funds*

|                                     | 2010-11             | 2011-12             | 2012-13             | 2013-14             | 2014-15<br>Adopted<br>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                 |
| <b>Available Resources</b>          | <b>\$ 2,157,229</b> | <b>\$ 2,950,765</b> | <b>\$ 2,611,782</b> | <b>\$ 2,016,212</b> | <b>\$ 1,802,684</b>          |
| 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                   |
| <b>Total Expenditures</b>           | <b>\$ 2,078,359</b> | <b>\$ 2,950,217</b> | <b>\$ 2,662,983</b> | <b>\$ 1,975,891</b> | <b>\$ 1,729,004</b>          |
| <b>Difference</b>                   | <b>\$ 78,870</b>    | <b>\$ 548</b>       | <b>\$ (51,201)</b>  | <b>\$ 40,321</b>    | <b>\$ 73,680</b>             |

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## Child Development Center

|  | Actual 11/12      | Actual 12/13      | Actual 13/14        | Adopted<br>14/15  |
|--|-------------------|-------------------|---------------------|-------------------|
| <b>Revenue:</b>                                |                   |                   |                     |                   |
| 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             |
| <b>Total Revenue</b>                           | <b>\$ 361,958</b> | <b>\$ 323,936</b> | <b>\$ 347,725 #</b> | <b>\$ 348,659</b> |
| <b>Academic Salaries:</b>                      |                   |                   |                     |                   |
| 11-Contract Faculty                            | \$ 8,643          | \$ -              |                     |                   |
| Object Group 1000 Total                        | \$ 8,643          | \$ -              | \$ -                | \$ -              |
| <b>Classified Salaries:</b>                    |                   |                   |                     |                   |
| 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           |
| <b>Staff Benefits:</b>                         |                   |                   |                     |                   |
| 31-38 Active Employees                         | \$ 78,046         | \$ 80,986         | \$ 91,287           | 86,875            |
| Object Group 3000 Total                        | \$ 78,046         | \$ 80,986         | \$ 91,287           | 86,875            |
| <b>Supplies:</b>                               |                   |                   |                     |                   |
| 40-49 Supplies                                 | \$ 20,945         | \$ 21,477         | \$ 21,536           | 21,123            |
| Object Group 4000 Total                        |                   |                   |                     |                   |
| <b>Rents, Utilities &amp; Other Operating:</b> |                   |                   |                     |                   |
| 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          |
| <b>Capital Outlay:</b>                         |                   |                   |                     |                   |
| 61-Sites and Site Improvements                 | \$ 578            | \$ -              |                     | -                 |
| 62-Buildings and Alterations                   | -                 | -                 |                     | -                 |
| 64-Equipment                                   | 2,997             | 430               | 84                  | -                 |
| Object Group 6000 Total                        | \$ 3,575          | \$ 430            | \$ 84               | \$ -              |
| <b>Total Expenditures</b>                      | <b>\$ 345,673</b> | <b>\$ 350,152</b> | <b>\$ 369,950</b>   | <b>\$ 368,133</b> |
| <b>Summary:</b>                                |                   |                   |                     |                   |
| 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             |

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## Capital Funds

|  | Actual 11/12        | Actual 12/13        | Actual 13/14        | Adopted Budget<br>14/15 |
|--|---------------------|---------------------|---------------------|-------------------------|
| <b>Revenue:</b>                                |                     |                     |                     |                         |
| 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              |                         |
| <b>Total Revenue</b>                           | <b>\$ 2,461,852</b> | <b>\$ 1,415,540</b> | <b>\$ 112,378</b>   | <b>\$ 33,613</b>        |
| <b>Supplies:</b>                               |                     |                     |                     |                         |
| 40-49 Supplies    Object Group 4000 Total      | \$ -                | \$ -                | \$ -                | \$ -                    |
| <b>Rents, Utilities &amp; Other Operating:</b> |                     |                     |                     |                         |
| 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                |
| <b>Capital Outlay:</b>                         |                     |                     |                     |                         |
| 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)         | \$ -                    |
| <b>Other Outgo:</b>                            |                     |                     |                     |                         |
| 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            |
| <b>Total Expenditures</b>                      | <b>\$ 4,677,264</b> | <b>\$ 3,845,060</b> | <b>\$ 1,479,065</b> | <b>\$ 1,518,500</b>     |

|                        |                      |                      |                      |                      |
|------------------------|----------------------|----------------------|----------------------|----------------------|
| 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            |
| <b>Total Resources</b> | <b>\$ 19,299,295</b> | <b>\$ 16,037,571</b> | <b>\$ 12,304,889</b> | <b>\$ 10,859,437</b> |
| Expenditures           | \$ 4,677,264         | \$ 3,845,060         | \$ 1,479,065         | \$ 1,518,500         |
| <b>Ending Balance</b>  | <b>\$ 14,622,031</b> | <b>\$ 12,192,511</b> | <b>\$ 10,825,824</b> | <b>\$ 9,340,937</b>  |



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## Bookstore Funds

|                                     | 2011-12           | 2012-13           | 2013-14           | 2014-15<br>Adopted<br>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                 | <b>\$ 594,573</b> | <b>\$ 287,408</b> | <b>\$ 288,464</b> | <b>\$ 289,414</b>            |
| 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                      | <b>\$ 259,706</b> | <b>\$ 287,520</b> | <b>\$ 288,464</b> | <b>\$ 289,414</b>            |

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## Insurance Funds

|                                     | 2011-12           | 2012-13           | 2013-14            | 2014-15<br>Adopted<br>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                 | <b>\$ 333,945</b> | <b>\$ 335,518</b> | <b>\$ 296,380</b>  | <b>\$ 259,185</b>            |
| 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                      | <b>\$ 333,945</b> | <b>\$ 285,598</b> | <b>\$ 258,085</b>  | <b>\$ 259,185</b>            |

## Insurance Fund Balances

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

### \*2013-14 Rebate Received

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

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## Financial Aid Funds

|                                     | 2011-12             | 2012-13             | 2013-14             | 2014-15<br>Adopted<br>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                 | <b>\$ 1,480,838</b> | <b>\$ 1,465,850</b> | <b>\$ 1,254,807</b> | <b>\$ 1,539,143</b>          |
| 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                  | <b>\$ 1,480,838</b> | <b>\$ 1,465,850</b> | <b>\$ 1,254,807</b> | <b>\$ 1,539,143</b>          |
| Ending Balance                      | \$ -                | \$ -                |                     | \$ -                         |

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## Summary of all Funds

| Funds                         | 11<br>General Fund |                  | 33                   | 41                  | 51             | 61               | 74               | Grand Total        |
|-------------------------------|--------------------|------------------|----------------------|---------------------|----------------|------------------|------------------|--------------------|
|                               | Unrestricted       | Restricted       | Child<br>Development | Capital<br>Projects | Bookstore      | Benefits<br>Fund | Financial Aid    |                    |
| Beginning Balance             | \$ 2,107,033       | \$ 40,321        | \$ 23,148            | \$ 10,825,824       | \$ 288,464     | \$ 258,085       | \$ -             | \$ 13,542,875      |
| <b>Revenues</b>               |                    |                  |                      |                     |                |                  |                  |                    |
| 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          |
| <b>Total Revenues</b>         | <b>12,631,577</b>  | <b>1,762,363</b> | <b>348,659</b>       | <b>33,613</b>       | <b>950</b>     | <b>1,100</b>     | <b>1,539,143</b> | <b>16,317,405</b>  |
| <b>Expenditures</b>           |                    |                  |                      |                     |                |                  |                  |                    |
| 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          |
| <b>Total expenditures</b>     | <b>11,701,077</b>  | <b>1,535,039</b> | <b>368,133</b>       | <b>1,518,500</b>    | <b>-</b>       | <b>-</b>         | <b>-</b>         | <b>15,122,749</b>  |
| Student Outgo                 | 75,500             | 193,965          | -                    | -                   | -              | -                | 1,539,143        | 1,808,608          |
| Other Outgo                   | 855,000            | -                | -                    | -                   | -              | -                | -                | 855,000            |
| Contingency                   | -                  | -                | -                    | -                   | -              | -                | -                | -                  |
| <b>Total Other</b>            | <b>930,500</b>     | <b>193,965</b>   | <b>-</b>             | <b>-</b>            | <b>-</b>       | <b>-</b>         | <b>1,539,143</b> | <b>2,663,608</b>   |
| <b>Change in Fund Balance</b> | <b>-</b>           | <b>33,359</b>    | <b>(19,474)</b>      | <b>(1,484,887)</b>  | <b>950</b>     | <b>1,100</b>     | <b>-</b>         | <b>(1,468,952)</b> |
| <b>Ending Balance</b>         | <b>2,107,033</b>   | <b>73,680</b>    | <b>3,674</b>         | <b>9,340,937</b>    | <b>289,414</b> | <b>259,185</b>   | <b>-</b>         | <b>12,073,923</b>  |



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## 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***

| <b>Code</b> | <b>Department</b>                                   |
|-------------|---|
| 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                         |

| <b>Code</b> | <b>Department</b>                            |
|-------------|--|
| 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                                      |

| <b>Code</b> | <b>Department</b>                               |
|-------------|---|
| 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**

|             |  |
|-------------|--|
| <b>4100</b> | <b>Textbooks</b>                       |
| <b>4200</b> | <b>Other Books</b>                     |
| 4210        | Other Books                            |
| 4220        | Library Books                          |
| 4230        | Reference Books                        |
| <b>4300</b> | <b>Instructional Supplies</b>          |
| 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     |