



PALO VERDE COLLEGE

WHERE KNOWLEDGE TAKES ROOT AND OPPORTUNITY GROWS

ADOPTED BUDGET

FISCAL YEAR

2016-17

September 13, 2016

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Governing Board and Administration

Governing Board

George Thomas, President

Ned Hyduke, Vice President

Ermila Rodriguez, Clerk

Jerry Lewis

Ed Gonzales

Suzy Woods

Vacant Position

Sunil Lal, Student Trustee

Administration

Donald G. Wallace, Superintendent/President

Sean C. Hancock, Vice President Instruction & Student Services

Russi Egan, Vice President Administrative Services

Cecilia Garcia, Chief Human Resources Officer

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Superintendent/President's Message

On June 27, 2016, Gov. Jerry Brown signed the 2016-17 Budget Act into law. The budget includes a 1.29% increase in Proposition 98 funding, the main source of money for K-12 and community colleges, and shows the state's continuing commitment to education at all levels including community college education.

Looking forward, the governor is advising extreme caution despite somewhat improved fiscal conditions. He continues to emphasize the importance of substantially increasing the state's Rainy Day Fund to help the state weather significant fluctuations in volatile tax collections. Indeed, one reason Palo Verde College weathered the last downturn and will be prepared when the next inevitable recession comes is our core value of fiscal prudence and caution. We continue to plan thoughtfully for the many challenges ahead, including the shifting of public employee retirement costs to us. Both of California's largest public employee pension funds—the California Public Employees' Retirement System and the California State Teachers' Retirement System—have significant unfunded liabilities. The need to fund these liabilities is compelling. The challenge is to identify the resources to do so without compromising our programs, services and overall commitment to students.

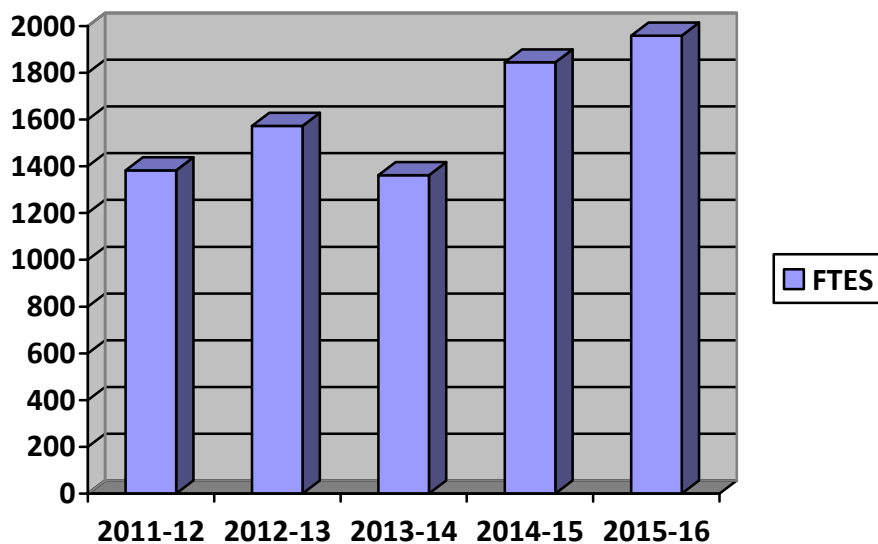
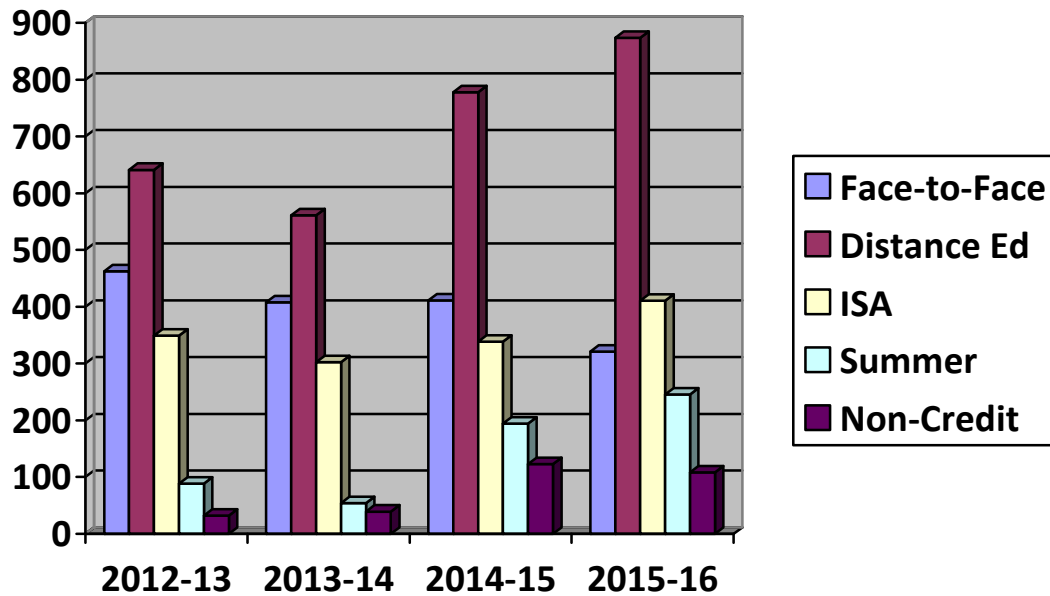
PVCCD has a new growth target of 2,071 FTES, 6.9% more than last fiscal year, which represents new revenue of approximately \$600,000. Achieving growth will require a focused, collaborative commitment to enrollment management in the months ahead. We look forward to expanding and enhancing access and opportunity for our students, to help guide them to find their success in the classroom and community. Our seasoned, dedicated faculty and staff are ready to engage the next wave of motivated students, driven by the prospect of increased enrollment. To be sure, the effects of the Great Recession continue to linger. But we continue to be optimistic about the future for our District and our students, and for how the educational opportunities we provide help shape our students' futures for the better.

Palo Verde Community College District is a unique place with an enviable reputation for academic excellence, community commitment, and fiscal stability. On behalf of the Board of Trustees and all our employees, we pledge to continue to be responsible stewards of our financial resources as we work together with all our community partners to provide the means by which our students can change their lives and enrich our community.

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

Summary of Full Time Equivalent Student Data (FTES)

	2011-12	2012-13	2013-14	2014-15	2015-16
Credit					
Face-to-Face	531.21	462.51	407.81	411.21	321.23
Distance Education	533.36	641.24	561.17	777.77	873.53
Instructional Service Agreements	302.45	349.08	302.47	338.31	410.51
Summer	9.81	88.38	54.19	194.41	245.70
Total Credit FTES	1,376.83	1,541.21	1,325.64	1,721.70	1,850.97
Non-Credit	6.13	31.97	39.14	122.86	108.08
Total FTES	1,382.96	1,573.18	1,364.78	1,844.56	1,959.05

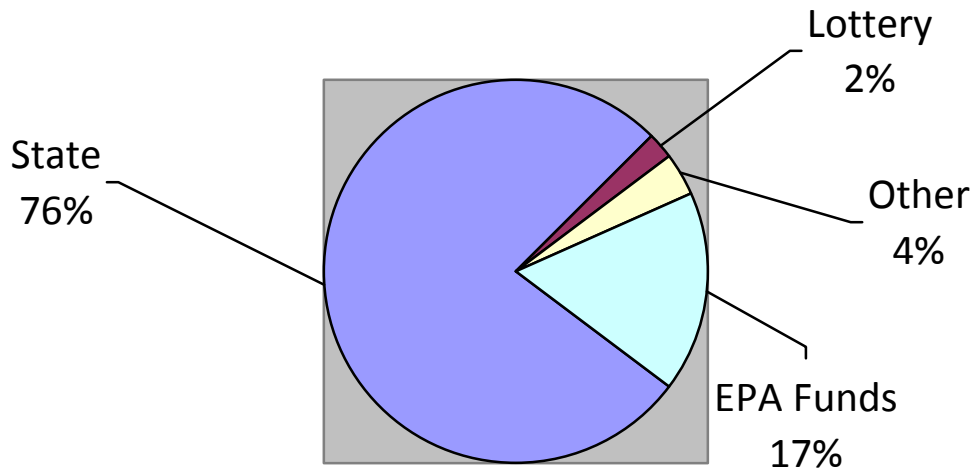


General Fund - Unrestricted

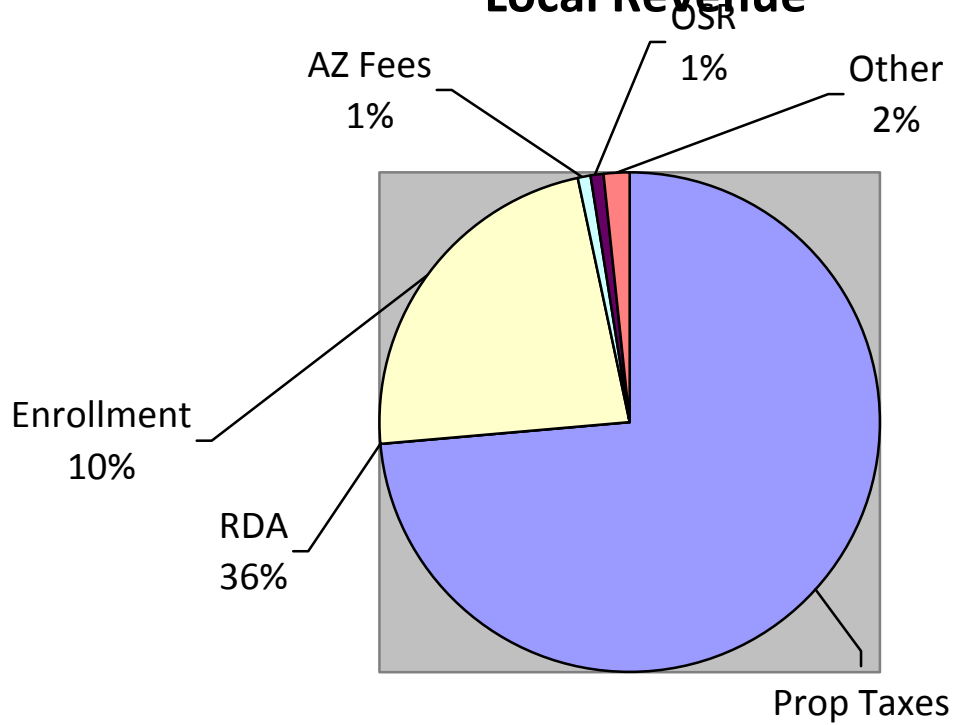
Summary of Ending Balances

Summary of Operations	Actual 13-14	Actual 14-15	Actual 15-16	Budget 16-17
Beginning Balance	1,420,487	2,107,033	1,965,211	3,863,926
Adjustments	-	-	-	-
Adjusted Beginning Balance	1,420,487	2,107,033	1,965,211	3,863,926
Revenue	12,822,850	13,333,590	16,966,784	15,282,833
Expenses	12,136,304	13,451,390	15,068,069	15,281,890
Ending Balance	2,107,033	1,965,211	3,863,926	3,864,869
Reserve	18.80%	15.69%	27.33%	26.93%

State Revenue



Local Revenue



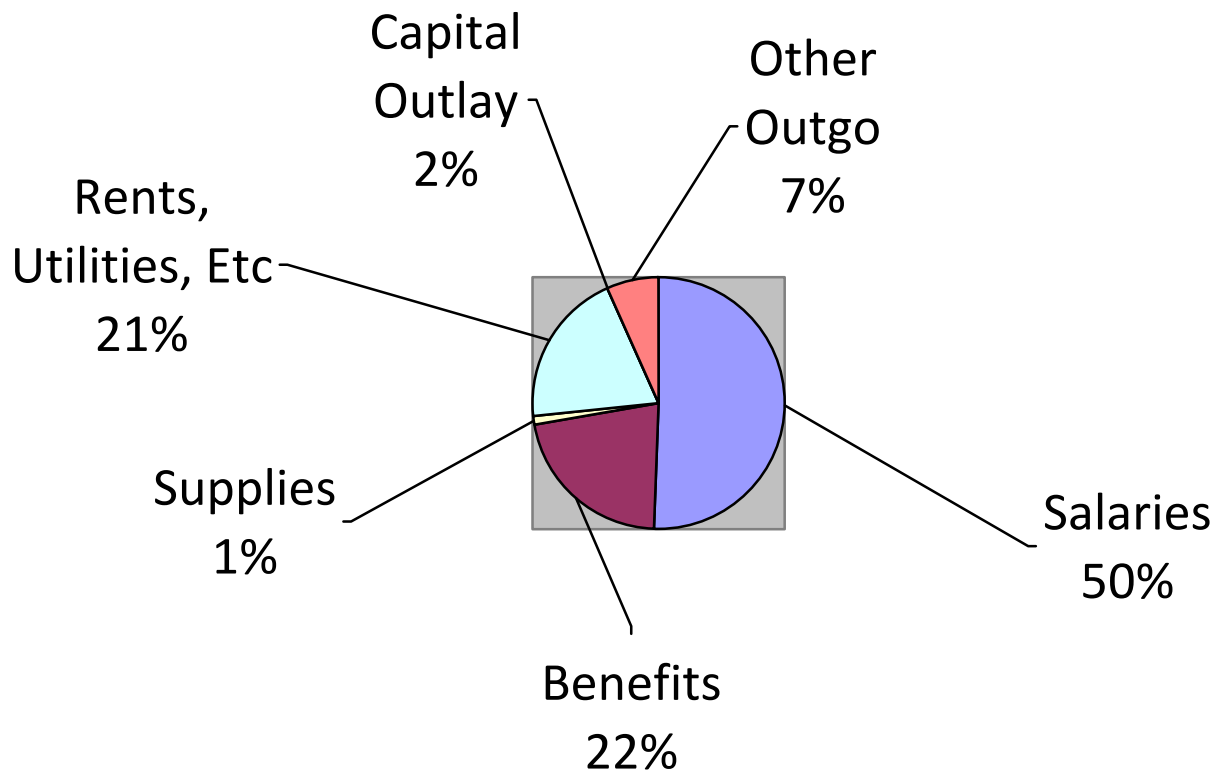
Revenue Statement
General Fund – Unrestricted

REVENUE:	<u>Actual 13/14</u>	<u>Actual 14/15</u>	Actual 15/16	<u>Adopted 16/17</u>
Federal:				
Categorical Funds	-	-	-	-
Other Federal	228	-	-	-
Total Federal	\$ 228	\$ -	-	\$ -
State:				
Apportionment	\$ 8,707,638	\$ 8,031,017	\$ 10,251,216	\$ 10,263,188
Part Time Faculty Compensation	38,310	38,310	87,448	\$ 89,978
Lottery	235,439	160,923	352,345	\$ 280,512
Mandated Cost	50,428	101,189	998,834	\$ 179,424
Grants	54,454	65,093	53,538	\$ 75,000
Student Fin Aid Admin	22,589	24,022	19,080	\$ 23,681
State Block Grants	-	39,526	50,520	\$ 54,554
Other State Income		447,613	679,227	\$ 71,216
Educational Protection Act	1,771,987	2,277,813	2,285,349	\$ 2,246,929
Total State Other Revenue	\$ 10,880,845	\$ 11,185,506	\$ 14,777,557	\$ 13,284,482
Local:				
Property Taxes	\$ 1,099,600	\$ 1,228,739	\$ 1,325,100	\$ 1,473,165
Redevelopment Funds	103,860	283,608	55,308	-
Enrollment Fees	459,233	453,572	652,722	460,061
Arizona Enrollment Fees	21,142	9,515	14,484	14,920
Out-Of-State Fees	12,562	8,309	15,356	14,920
Student Records	2,504	1,990	2,255	2,250
Interest	9,403	9,180	18,035	8,035
Other	233,473	153,172	105,967	25,000
Total Local	\$ 1,941,777	\$ 2,148,084	\$ 2,189,227	\$ 1,998,351
TOTAL REVENUE	\$ 12,822,850	\$ 13,333,590	\$ 16,966,784	\$ 15,282,833

*Note: Decrease in 2016-17 revenue due to:

- -\$869,930 One-time funds received in 2015-16
- -\$608,011 CDCR Contract Expired (All expenses associated with this contract ceased as well)
- -206,010 other slight reductions in EPA, one-time local grants, redevelopment fees, etc.

Unrestricted Expenses



Expense Statement

General Fund - Unrestricted

	Actual 13/14	Actual 14/15	Actual 15/16	Adopted 16/17
Academic Salaries:				
11-Contract Faculty	\$ 2,737,976	\$ 3,253,264	\$ 3,175,413	\$ 3,321,815
12-Contract Adm, Librarians, Counselors	802,217	812,654	877,107	1,050,370
13-Hrly Faculty	403,530	471,340	651,139	689,581
14-Hrly Adm, Counselors, Librarians	22,366	28,290	7,103	14,393
Object Group 1000 Total	<u>\$ 3,966,089</u>	<u>\$ 4,565,549</u>	<u>\$ 4,710,762</u>	<u>\$ 5,076,159</u>
Classified Salaries:				
21-Contract Non-Instructional	\$ 1,973,603	\$ 2,005,525	\$ 2,276,049	\$ 2,427,674
22-Contract Instructional Aides	-	-	-	-
23-Hrly Non-Instructional	45,730	40,912	70,722	32,982
24-Hrly Instructional Aides	-	-	-	-
Object Group 2000 Total	<u>\$ 2,019,333</u>	<u>\$ 2,046,437</u>	<u>\$ 2,346,772</u>	<u>\$ 2,460,656</u>
Staff Benefits:				
31-38 Active Employees	\$ 2,384,907	\$ 2,177,735	\$ 2,637,042	\$ 2,492,750
31-32 PERS & STRS	-	-	-	-
39-Early Retirement & Retiree Benefits	214,770	402,518	338,934	129,456
Object Group 3000 Total	<u>\$ 2,599,677</u>	<u>\$ 2,580,253</u>	<u>\$ 2,975,976</u>	<u>\$ 2,622,206</u>
Supplies:				
40-49 Supplies	\$ 81,531	\$ 109,273	\$ 106,183	\$ 150,141
Object Group 4000 Total	<u>\$ 81,531</u>	<u>\$ 109,273</u>	<u>\$ 106,183</u>	<u>\$ 150,141</u>
Rents, Utilities & Other Operating:				
51-Consultants & Contract Services	\$ 1,024,839	\$ 1,541,095	\$ 1,357,280	\$ 1,373,814
52-Travel & Mileage	71,026	92,261	111,506	153,934
53-Fees, Software, Memberships, Dues	35,437	33,000	35,630	39,211
54-Insurance	75,722	92,116	82,454	111,097
55-Utilities	270,132	348,415	353,653	392,636
56-Rents, Repairs & Maintenance	616,004	828,025	1,163,656	1,201,203
57-Audits, Interest and Legals	250,300	157,723	230,340	310,329
58-Advertising, Postage and Other Operating	33,920	36,837	19,480	18,000
59-Other Holding	-	-	-	-
Object Group 5000 Total	<u>\$ 2,377,379</u>	<u>\$ 3,129,470</u>	<u>\$ 3,353,998</u>	<u>\$ 3,600,224</u>
Capital Outlay:				
61-Sites and Site Improvements	\$ -	\$ 52,710	\$ 166,492	-
62-Buildings and Alterations	-	-	-	-
63-Books	(255)	-	-	-
64-Equipment	151,348	2,527	460,888	107,000
Object Group 6000 Total	<u>\$ 151,093</u>	<u>\$ 55,237</u>	<u>\$ 627,380</u>	<u>\$ 107,000</u>
Other Outgo:				
71-Debt Service	\$ 855,000	\$ 855,000	\$ 855,000	\$ 1,150,000
73-Interfund Transfers	-	-	-	-
75/76 St. Fin Aid & Other Pymts to Students	86,203	110,170	91,997	115,504
79 - Reserve-Dedicated Reserves	-	-	-	-
Object Group 7000 Total	<u>\$ 941,203</u>	<u>\$ 965,170</u>	<u>\$ 946,997</u>	<u>\$ 1,265,504</u>
Total Expenditures	<u><u>\$ 12,136,305</u></u>	<u><u>\$ 13,451,389</u></u>	<u><u>\$ 15,068,069</u></u>	<u><u>\$ 15,281,890</u></u>

General Fund - Restricted

	Basic Skills	CalWorks	CARE	Career Tech	DSPS
Prior Year Carryover	72,937	-	-	-	-
Revenue	90,000	139,902	60,991	43,748	180,112
Available Resources	\$ 162,937	\$ 139,902	\$ 60,991	\$ 43,748	\$ 180,112
Academic Salaries:	23,500	-	-	27,516	73,399
Classified Salaries:	43,500	65,998	20,387	-	54,824
Staff Benefits:	7,000	19,828	7,007	12,593	51,889
Supplies:	-	14,789	4,400	1,539	-
Rents, Utilities & Other Operating:	88,937	14,081	-	2,100	-
Capital Outlay:	-	-	1,000	-	-
Other Outgo:	-	25,206	28,197	-	-
Total Expenditures	\$ 162,937	\$ 139,902	\$ 60,991	\$ 43,748	\$ 180,112
Difference	\$ -	\$ -	\$ -	\$ -	\$ -

	Strong Workforce Program	EOPS	Financial Aid	Instructional Equip Grant	Lottery - Prop 20
Prior Year Carryover	-	-	-	-	-
Revenue	234,242	416,364	152,298	109,860	88,155
Available Resources	\$ 234,242	\$ 416,364	\$ 152,298	\$ 109,860	\$ 88,155
Academic Salaries:	60,349	135,258	-	-	-
Classified Salaries:	-	59,408	77,510	-	-
Staff Benefits:	28,459	51,055	54,557	-	-
Supplies:	10,000	14,400	-	-	66,115
Rents, Utilities & Other Operating:	67,717	15,000	2,831	-	-
Capital Outlay:	67,717	-	-	109,860	22,040
Other Outgo:	-	141,243	17,400	-	-
Total Expenditures	\$ 234,242	\$ 416,364	\$ 152,298	\$ 109,860	\$ 88,155
Difference	\$ -	\$ -	\$ -	\$ -	\$ -

	SSSP - Credit	SSSP - Non Credit	Sched Maint	TANF	Adult Basic Ed
Prior Year Carryover	84,937	-	-	-	320,226
Revenue	542,274	27,188	204,026	30,811	773,016
Available Resources	\$ 627,211	\$ 27,188	\$ 204,026	\$ 30,811	\$ 1,093,242
Academic Salaries:	270,254	18,350	-	-	66,742
Classified Salaries:	137,215	-	-	-	100,470
Staff Benefits:	142,901	6,316	-	-	49,987
Supplies:	8,511	-	-	6,028	150,500
Rents, Utilities & Other Operating:	68,330	2,522	-	4,500	590,226
Capital Outlay:	-	-	204,026	-	135,317
Other Outgo:	-	-	-	20,283	-
Total Expenditures	\$ 627,211	\$ 27,188	\$ 204,026	\$ 30,811	\$ 1,093,242
Difference	\$ -	\$ -	\$ -	\$ -	\$ -

	Prop 39	VTEA	Equity	CDC	IEPI
Prior Year Carryover	-	-	104,991	15,912	
Revenue	<u>71,216</u>	<u>129,678</u>	<u>200,000</u>		<u>200,000</u>
Available Resources	\$ 71,216	\$ 129,678	\$ 304,991	\$ 15,912	\$ 200,000
Academic Salaries:		56,282	18,285		
Classified Salaries:		-	57,170		
Staff Benefits:		26,996	31,478		
Supplies:	-	24,800	89,422	5,912	
Rents, Utilities & Other Operating:	-	4,700	108,636	10,000	200,000
Capital Outlay:	71,216	16,900	-		
Other Outgo:	<u>-</u>	<u>-</u>	<u>-</u>		
Total Expenditures	\$ 71,216	\$ 129,678	\$ 304,991	\$ 15,912	\$ 200,000
Difference	\$ -	\$ -	\$ -	\$ 0	\$ -

Summary of Restricted General Funds

	2012-13	2013-14	2014-15	2015-16	2016-17 Adopted Budget
Prior Year Carryover	548	(51,201)	40,321	168,773	992,859
Revenue	<u>2,611,234</u>	<u>2,067,413</u>	<u>2,447,760</u>	<u>3,869,032</u>	<u>3,693,881</u>
Available Resources	\$ 2,611,782	\$ 2,016,212	\$ 2,488,081	\$ 4,037,805	\$ 4,686,740
Academic Salaries:	612,701	426,392	587,389	695,508	749,935
Classified Salaries:	684,996	374,365	458,352	540,255	628,484
Staff Benefits:	386,760	216,244	272,289	445,372	495,238
Supplies:	166,401	111,185	199,972	234,141	395,299
Rents, Utilities & Other Operating:	467,915	146,427	273,602	531,060	1,535,468
Capital Outlay:	125,028	470,516	335,069	333,756	630,476
Other Outgo:	<u>219,183</u>	<u>230,763</u>	<u>192,634</u>	<u>264,854</u>	<u>251,840</u>
Total Expenditures	\$ 2,662,983	\$ 1,975,891	\$ 2,319,309	\$ 3,044,946	\$ 4,686,740
Difference	\$ (51,201)	\$ 40,321	\$ 168,773	\$ 992,859	\$ -

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Child Development Center

	Actual 13/14	Actual 14/15	Actual 15/16	Adopted 16/17
Revenue:				
81-Federal Revenue - Food Program	\$ 38,253	35,725	37,070	36,000
86-State Apportionment	298,085	313,241	319,571	315,000
86-State Food Program	2,298	2,022	2,331	2,000
88-Interest	96	117	127	100
88-Local Parent Fees Collected	8,993	11,030	10,304	10,500
Total Revenue	\$ 347,725	\$ 362,135	\$ 369,402	\$ 363,600
Academic Salaries:				
11-Contract Faculty				
Object Group 1000 Total	\$ -	\$ -	-	
Classified Salaries:				
21-Contract Non-Instructional	\$ 166,134	181,999	175,876	167,644
22-Contract Instructional Aides	72,884	79,632	85,485	65,197
Object Group 2000 Total	\$ 239,018	261,631	261,361	232,841
Staff Benefits:				
31-38 Active Employees	\$ 91,287	95,549	105,239	94,242
Object Group 3000 Total	\$ 91,287	95,549	105,239	94,242
Supplies:				
40-49 Supplies Object Group 4000 Total	\$ 21,536	18,971	15,765	16,343
Rents, Utilities & Other Operating:				
51-Consultants & Contract Services	\$ 900	-	-	-
52-Travel & Mileage	1,081	765	329	200
53-Fees, Software, Memberships, Dues	890	484	484	2,000
55-Utilities	12,598	-	-	-
56-Rents, Repairs & Maintenance	2,039	-	-	-
57-Audits, Interest and Legals	-	35	4,133	-
58-Advertising, Postage and Other Operating	517	11	24	5,000
Object Group 5000 Total	\$ 18,025	\$ 1,295	\$ 4,970	\$ 7,200
Capital Outlay:				
61-Sites and Site Improvements		-	-	-
62-Buildings and Alterations		-	-	-
64-Equipment	84	-	-	-
Object Group 6000 Total	\$ 84	\$ -	\$ -	\$ -
Total Expenditures	\$ 369,950	\$ 377,446	\$ 387,336	\$ 350,626
Beginning Balance	\$ 45,373	20,271	4,960	(12,974)
Revenue	\$ 347,725	362,135	369,402	\$ 363,600
Total Resources	\$ 393,098	382,406	374,362	350,626
Expenditures	\$ 369,950	377,446	387,336	\$ 350,626
Ending Balance	\$ 23,148	4,960	(12,974)	0

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Capital Funds

	Actual 13/14	Actual 14/15	Actual 15/16	Adopted 16/17
Revenue:				
86-State Capital Project Funds	-	-	-	-
88-Interest	37,354	50,367	35,315	2,000
89-Other Financing Sources	75,024	13,095	22,686	-
Total Revenue	\$ 112,378	\$ 63,462	\$ 58,001	\$ 2,000
Supplies:				
40-49 Supplies Object Group 4000 Total	\$ -	\$ -		
Rents, Utilities & Other Operating:				
51-Consultants & Contract Services		-		
52-Travel & Mileage		-		
53-Fees, Software, Memberships, Dues		-		
55-Utilities		-		
56-Rents, Repairs & Maintenance		-		
57-Audits, Interest and Legals		3,500	3,500	3,500
58-Advertising, Postage and Other Operating		-	1,650	-
Object Group 5000 Total		\$ 3,500	\$ 5,150	\$ 3,500
Capital Outlay:				
61-Sites and Site Improvements	\$ (17,686)	\$ -	-	
62-Buildings and Alterations				
64-Equipment		-		
Object Group 6000 Total	\$ (17,686)	\$ -	\$ -	\$ -
Other Outgo:				
71-Debt Service	1,496,751	2,283,598	(70,000)	
73-Interfund Transfers		-		
75/76 St. Fin Aid & Other Pymts to Students				
79-Contingencies	-	-	6,793,578	
Object Group 7000 Total	\$ 1,496,751	\$ 2,283,598	\$ 6,723,578	\$ -
Total Expenditures	\$ 1,479,065	\$ 2,287,098	\$ 6,728,728	\$ 3,500

Beginning Balance	12,192,511	10,825,824	8,602,188	1,931,462
Revenue	112,378	63,462	58,001	2,000
Total Resources	12,304,889	10,889,286	8,660,189	1,933,462
Expenditures	1,479,065	2,287,098	6,728,728	3,500
Ending Balance	\$ 10,825,824	\$ 8,602,188	\$ 1,931,462	\$ 1,929,962

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Bond Funds

Adopted 16/17

Revenue:

86-State Capital Project Funds
 88-Interest 7,500
 89-Other Financing Sources

Total Revenue	\$ 7,500	\$ -	\$ -	\$ -
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Supplies:

40-49 Supplies Object Group 4000 Total

\$ - \$ -

Rents, Utilities & Other Operating:

51-Consultants & Contract Services
 52-Travel & Mileage
 53-Fees, Software, Memberships, Dues
 55-Utilities
 56-Rents, Repairs & Maintenance
 57-Audits, Interest and Legals
 58-Advertising, Postage and Other Operating

Object Group 5000 Total \$ - \$ - \$ -

Capital Outlay:

61-Sites and Site Improvements \$ 2,000,000
 62-Buildings and Alterations 471,828
 64-Equipment

Object Group 6000 Total	\$ 2,471,828	\$ -	\$ -	\$ -
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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	\$ 2,471,828	\$ -	\$ -	\$ -

Beginning Balance	2,464,328	-	-	-
Revenue	7,500	-	-	-
Total Resources	2,471,828	-	-	-
Expenditures	2,471,828	-	-	-
Ending Balance	\$ -	\$ -	\$ -	\$ -

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Bookstore Funds

	13-14	14-15	15-16	Adopted 2016 17
Prior Year Carryover	287,520	288,464	289,496	\$ 290,967
Revenue	944	950	1,471	1,250
Available Resources \$	288,464	\$ 289,414	\$ 290,967	\$ 292,217
Academic Salaries:	-			
Classified Salaries:	-			
Staff Benefits:	-			
Supplies:	-	-		
Rents, Utilities & Other Operating:	-	-		
Capital Outlay:	-			
Other Outgo:	-			
Total Expenditures \$	-	\$ -	\$ -	
Ending Balance	\$ 288,464	\$ 289,414	\$ 290,967	\$ 292,217

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Insurance Funds

	2013-14	2014-15	2015-16	Adopted 2016-17
Prior Year Carryover	285,598	258,085	259,159	271,889
Revenue	10,782 *	1,074	14,188	1,200
Available Resources	\$ 296,380	\$ 259,159	\$ 273,347	\$ 273,089
Academic Salaries:	-			
Classified Salaries:	-		30,663	
Staff Benefits:	38,295	-	(32,641)	
Supplies:	-	-	-	-
Rents, Utilities & Other Operating:	-	-	3,437	3,600
Capital Outlay:	-			
Other Outgo:	-			
Total Expenditures	\$ 38,295	\$ -	\$ 1,459	\$ 3,600
Ending Balance	\$ 258,085	\$ 259,159	\$ 271,889	\$ 269,489

Insurance Fund Balances

Certificated	\$	6,241.58
Classified		68,774.52
Management		1,120.06
PL Insurance		9,840.72
OPEB		185,911.75
Total	\$	271,888.63

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Financial Aid Funds

	2013-14	2014-15	2015-16	2016-17 Adopted
Prior Year Carryover		-		
Revenue	1,254,807	1,539,143	1,600,000	1,600,000
Available Resources	\$ 1,254,807	\$ 1,539,143	\$ 1,600,000	\$ 1,600,000
Academic Salaries:		-	-	-
Classified Salaries:		-	-	-
Staff Benefits:		-	-	-
Supplies:		-	-	-
Rents, Utilities & Other Operating:		-	-	-
Capital Outlay:		-	-	-
Other Outgo:	1,254,807	1,539,143	1,600,000	1,600,000
Total Expenditures	\$ 1,254,807	\$ 1,539,143	\$ 1,600,000	\$ 1,600,000
Ending Balance		\$ -	\$ -	\$ -

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Summary of all Funds

Funds	11 General Fund		12	33	41	51	61	74	Grand Total
	Unrestricted	Restricted	Child Development	Capital Projects	Bookstore	Benefits Fund	Financial Aid		
Beginning Balance	\$ 1,989,233	\$ 221,846	\$ 4,960	\$ 8,602,188	\$ 289,496	\$ 259,159	\$ -	\$ -	\$ 11,366,882
Revenues									
Federal	-	29,643	32,795	-	-	-	-	1,600,000	1,662,438
State	14,017,295	2,520,700	294,869	-	-	-	-	-	16,832,864
Local	1,735,365	9,664	10,100	71,200	1,000	1,000	-	-	1,828,329
Total Revenues	\$ 15,752,660	\$ 2,560,007	\$ 337,764	\$ 71,200	\$ 1,000	\$ 1,000	\$ 1,600,000	\$ -	\$ 20,323,631
Expenditures									
1000 Certificated Salaries	4,529,785	680,904	-	-	-	-	-	-	5,210,689
2000 Classified Salaries	2,110,674	563,325	219,887	-	-	-	-	-	2,893,886
3000 Employees Benefits	3,109,944	448,792	86,598	-	-	(38,295)	-	-	3,607,039
4000 Supplies	155,481	289,422	31,239	-	-	-	-	-	476,142
5000 Contract Services	3,018,587	239,041	5,000	3,500	-	-	-	-	3,266,128
6000 Capital Outlay	478,274	292,734	-	1,500,000	-	-	-	-	2,271,008
Total expenditures	\$ 13,402,745	\$ 2,514,218	\$ 342,724	\$ 1,503,500	\$ -	\$ (38,295)	\$ -	\$ -	\$ 17,724,892
Student Outgo	110,389	248,935	-	-	-	-	1,600,000	-	1,959,324
Other Outgo	855,000	-	-	-	-	-	-	-	855,000
Contingency	-	-	-	-	-	-	-	-	-
Total Other	\$ 965,389	\$ 248,935	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,600,000	\$ 2,814,324
Change in Fund Balance	\$ 1,384,526	\$ (203,146)	\$ (4,960)	\$ (1,432,300)	\$ 1,000	\$ 39,295	\$ -	\$ -	\$ (215,585)
Ending Balance	\$ 3,373,759	\$ 18,700	\$ -	\$ 7,169,888	\$ 290,496	\$ 298,454	\$ -	\$ -	\$ 11,151,297

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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
43	BOND 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 Division
2	Instructional Division
3	Student Services Division
4	Administrative Services Division
0	One time funds

A PY code is required.

School Codes

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

CSL	COUNSELING
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
OVL	OVERLOAD
P39	PROPOSITION 39
PHE	PHYSICAL EDUCATION (Instructional Purposes)
PHI	PHILOSOPHY
PHY	PHYSICS

Code	Department
PSY	PSYCHOLOGY
PTI	PART-TIME INSTRUCTION
RDG	READING
REP	REEP
SDV	STAFF DEVELOPMENT
SEC	SECURITY
SLR	SOLAR DEVELOPMENT GRANT
SOC	SOCIOLOGY
SPA	SPANISH
SPE	SPEECH
SSA	STUDENT SERVICES ADMINISTRATION
SUP	SUPERINTENDENT/PRESIDENT
THA	THEATER ARTS
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
3900	Retirement Benefits

4000 SUPPLIES & MATERIALS

4100 Textbooks

4200 Other Books

4210	Other Books
4220	Library Books
4230	Reference Books

4300 Instructional Supplies

4320	Direct Purchase Instructional Supplies
4330	Periodicals/Magazines
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	
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	
RCCD CTE ENHANCEMENT 1	CT1	Varies	
RCCD CTE ENHANCEMENT 2	CT2	Varies	
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	
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	
INSTITUTIONAL SCHEDULE MAINTENANCE	IEB	6500	
INSTRUCTIONAL, EQUIPMENT	IEP	Varies	
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
OVERLOAD	OVL	Varies	
PROPOSITION 39	P39	6500	
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	
SO. CALIFORNIA EDISON GRANT	SCE	Varies	
SECURITY	SEC	6500	
SOCIOLOGY	SOC	2208	
SPANISH	SPA	1105	
SPEECH	SPE	1506	
STUDENT SERVICES ADMINISTRATION	SSA	6450	
STUDENT SUCCESS AND SUPPORT PROGRAM - CREDIT	3SP	Varies	
STUDENT SUCCESS AND SUPPORT PROGRAM - NON-CREDIT	3SN	Varies	

	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