Palo Verde College

ADOPTED BUDGET

FISCAL YEAR

2013-2014

Prepared September 10, 2013

Governing Board and Administration

Governing Board

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George Thomas, Vice President

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Jerry Lewis

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Administration

Donald G. Wallace, Superintendent/President

Sharon “Sheri” Jones, Interim Vice President Instruction & Student Services

Russi Egan, Chief Business Officer

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President's Message

California's 72 community college districts, including Palo Verde CCD, are primarily dependent upon the state for funding of educational and support programs. And while the past five years have presented many challenges to community colleges up and down the state, several positive events of the past year have set the stage for a promising future for our district. Indeed, PVC's proposed budget for the upcoming year, although fiscally prudent and conservative, signals a new beginning for Palo Verde that is reflective of the improving financial situation in the state as a whole. We are 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.

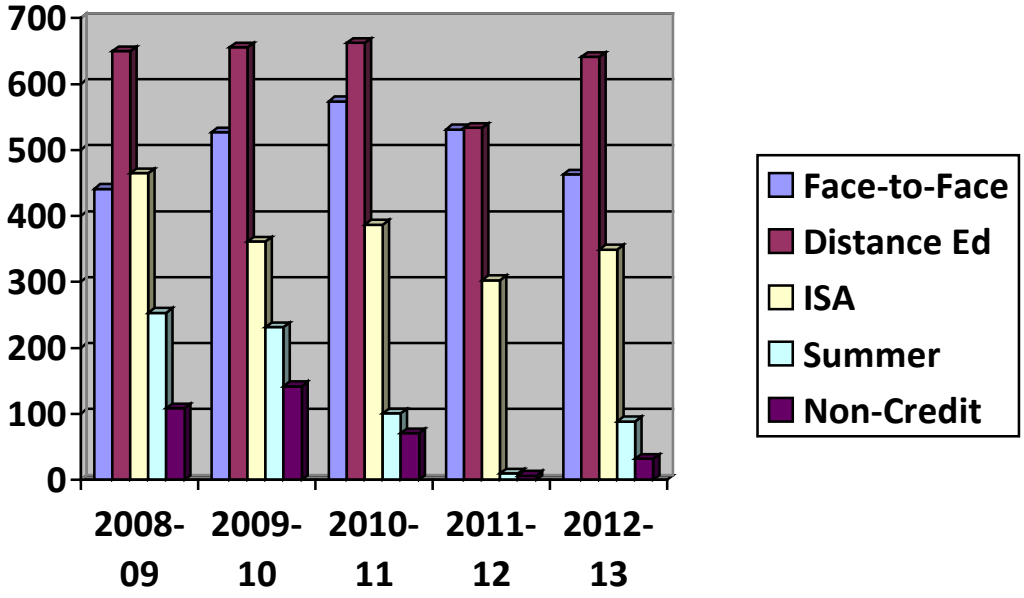
One significant budget related issue that has emerged in recent years for community colleges has been a focus on Student Success. While always a priority for Palo Verde, we believe that the improving financial picture, combined with emerging expectations and requirements, will allow us to focus even more on these desired outcomes and provide an exciting opportunity for us to address the changing needs of our students and our community. With an extremely dedicated faculty and staff, Palo Verde is certainly up to this challenge and is invigorated by the opportunity it presents. While there will be lingering effects of the budget reductions of the past five years, we are very excited about the future and the support we have received from all Californians.

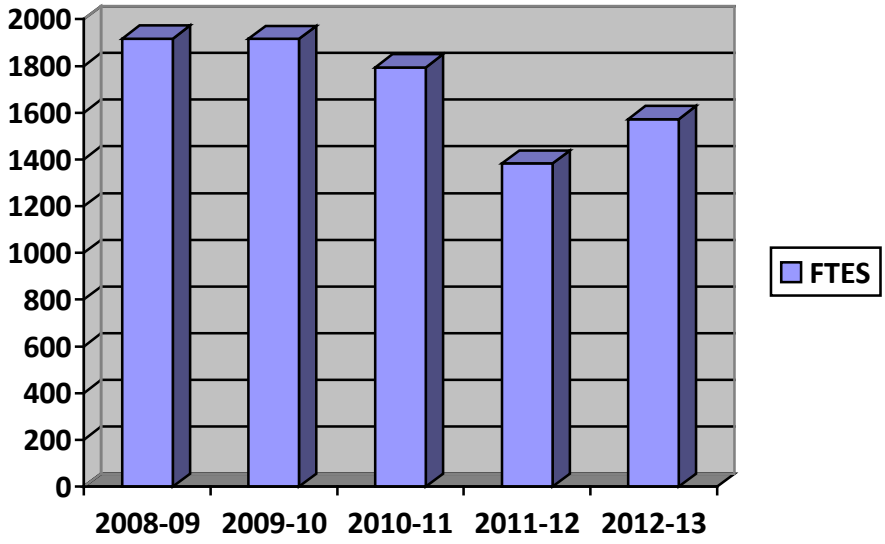
In July 2013, I began my term as the new Superintendent/President of the Palo Verde Community College District. During the past two months, I have had the opportunity to engage in the various district programs and offerings and our community at large. I have been extremely impressed with the quality 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 new 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.

Dr. Donald G. Wallace
Superintendent/President

Summary of Full Time Equivalent Student Data (FTES)

	2008-09	2009-10	2010-11	2011-12	2012-13
Credit					
Face-to-Face	441.12	526.46	573.76	531.21	462.51
Distance Education	650.08	655.37	662.05	533.36	641.24
Instructional Service Agreements	464.42	360.83	386.67	302.45	349.08
Summer	253.02	231.62	100.84	9.81	88.38
Total Credit FTES	**1808.64**	**1774.28**	**1723.32**	**1376.83**	**1541.21**
Non-Credit	108.68	141.83	70.55	6.13	31.97
Total FTES	**1917.32**	**1916.11**	**1793.87**	**1382.96**	**1573.18**



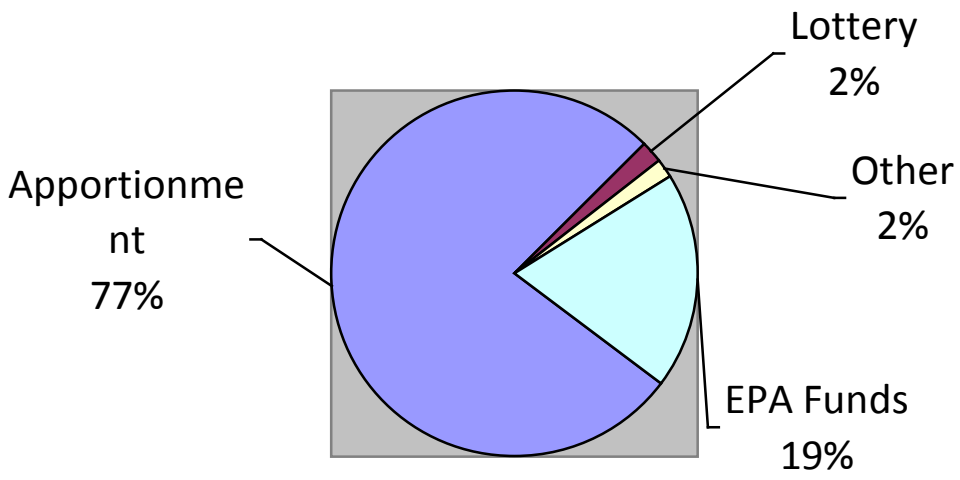


General Fund - Unrestricted

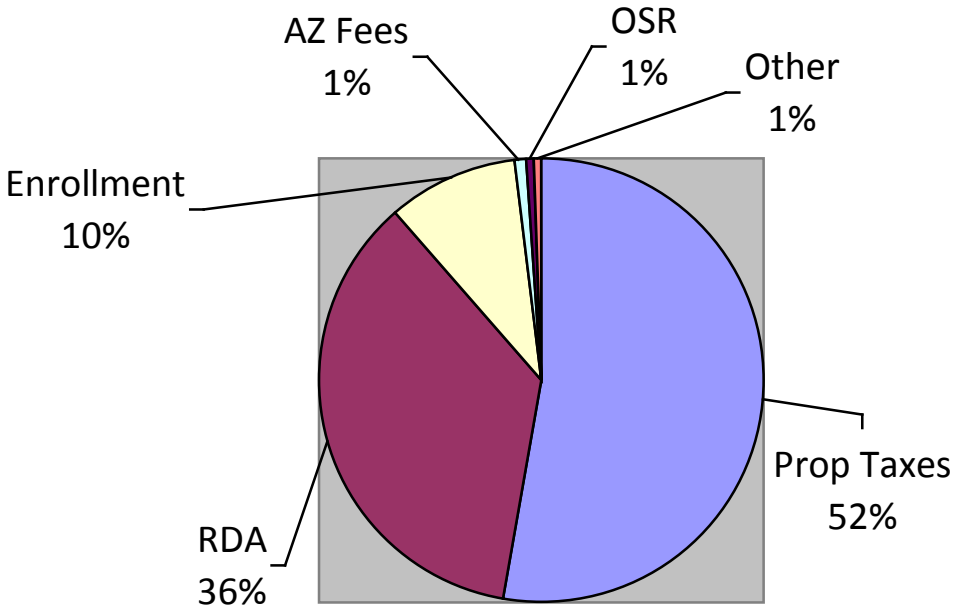
Summary of Ending Balances

Summary of Operations	Actual 10/11	Actual 11/12	Actual 12/13	Adopted Budget 13/14
Beginning Balance	1,204,318	342,282	1,175,606	1,420,487
Adjustments	-	140,544	(74,123)	-
Adjusted Beginning Balance	**1,204,318**	**482,826**	**1,101,483**	**1,420,487**
Revenue	12,514,188	11,408,490	10,183,954	12,362,019
Expenses	13,376,223	10,715,710	9,864,950	12,356,179
Ending Balance	**342,282**	**1,175,606**	**1,420,487**	**1,426,327**
Reserve	2.57%	11.04%	14.49%	12.48%

State Revenue



Local Revenue

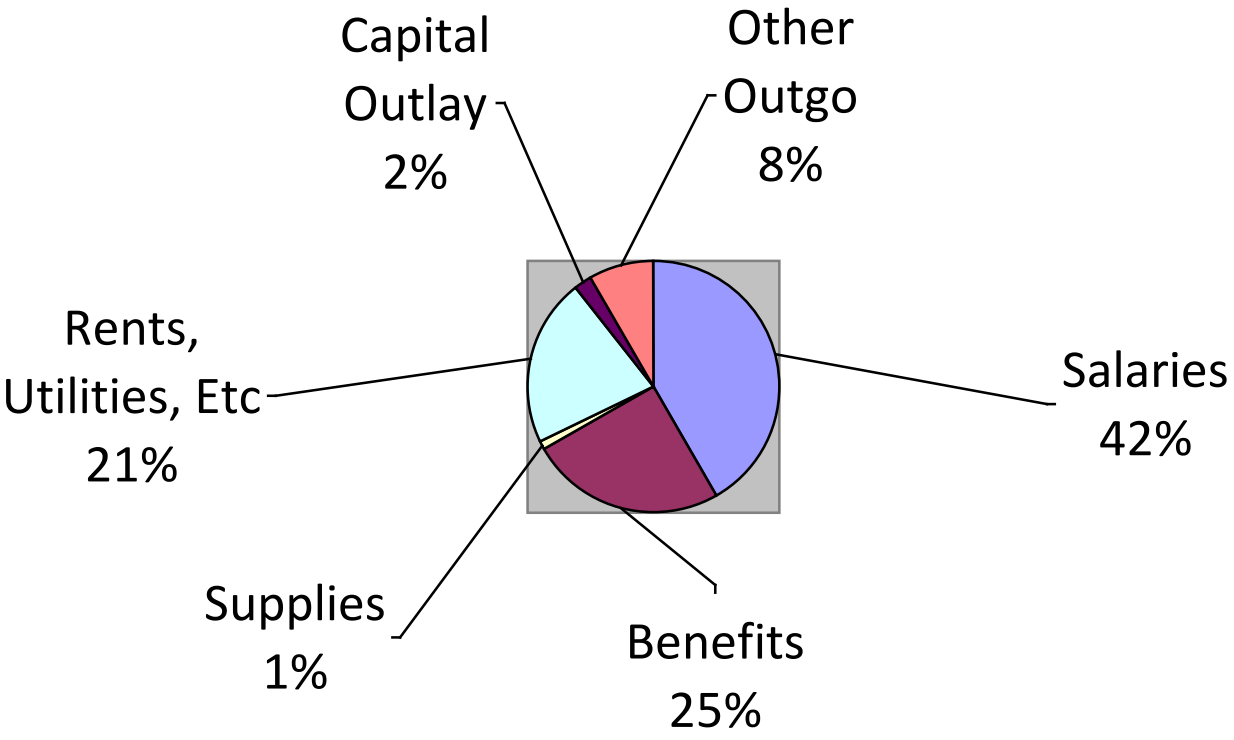


Revenue Statement

General Fund - Unrestricted

REVENUE:	Actual 10/11	Actual 11/12	Actual 12/13	Adopted Budget 13/14
Federal:				
Categorical Funds	$ -	$ -	$ -	$ -
Other Federal	-	-	243	-
Total Federal	$ -	$ -	$ 243	$ -
State:				
Apportionment	$ 10,654,557	$ 9,465,991	$ 5,453,396	$ 7,843,758
Parity Allocation	38,310	$ 38,310	$ 38,310	$ 38,310
Lottery	220,504	207,171	124,879	198,110
Mandated Cost	85,771	-	52,123	50,428
Grants	72,488	73,572	61,312	75,000
Student Fin Aid Admin	13,141	10,463	29,611	22,589
State Block Grants	-	-	-	-
Educational Protection Act	-	-	2,055,481	1,937,817
Total State Other Revenue	$ 11,084,771	$ 9,795,508	$ 7,815,112	$ 10,166,012
Local:				
Property Taxes	$ 1,039,387	$ 1,042,333	$ 1,088,192	$ 1,138,097
Redevelopment Funds	-	85,457	768,247	768,696
Enrollment Fees	200,397	223,642	263,538	207,378
Arizona Enrollment Fees	22,329	10,909	13,292	15,117
Out-Of-State Fees	20,002	10,714	6,055	12,939
Student Records	4,460	3,640	3,671	3,018
Interest	18,919	19,341	5,996	1,407
Other	123,923	216,949	219,578	49,355
Total Local	$ 1,429,417	$ 1,612,983	$ 2,368,570	$ 2,196,007
TOTAL REVENUE	**$ 12,514,188**	**$ 11,408,490**	**$ 10,183,924**	**$ 12,362,019**

Unrestricted Expenses



Expense Statement

General Fund - Unrestricted

	Actual 10/11	Actual 11/12	Actual 12/13	Adopted Budget 13/14
Academic Salaries:				
11-Contract Faculty	$ 2,119,985	$ 1,872,420	$ 2,268,702	$ 2,449,833
12-Contract Adm, Librarians, Counselors	1,710,663	1,072,727	819,180	845,779
13-Hrly Faculty	929,013	584,312	523,322	525,000
14-Hrly Adm, Counselors, Librarians	52,202	37,037	28,759	25,000
Object Group 1000 Total	$ 4,811,863	$ 3,566,496	$ 3,639,963	$ 3,845,612
Classified Salaries:				
21-Contract Non-Instructional	$ 2,837,079	$ 2,045,821	$ 1,678,495	$ 2,024,925
22-Contract Instructional Aides	-	-	-	-
23-Hrly Non-Instructional	23,648	17,436	24,462	61,567
24-Hrly Instructional Aides	-	-	-	-
Object Group 2000 Total	$ 2,860,727	$ 2,063,257	$ 1,702,957	$ 2,086,492
Staff Benefits:				
31-38 Active Employees	$ 2,711,006	$ 2,354,319	$ 2,024,946	$ 2,141,731
39-Early Retirement & Retiree Benefits	30,955	325,110	274,847	623,551
Object Group 3000 Total	$ 2,741,960	$ 2,679,429	$ 2,299,792	$ 2,765,282
Supplies:				
40-49 Supplies Object Group 4000 Total	$ 93,968	$ 69,214	$ 76,145	$ 132,002
Rents, Utilities & Other Operating:				
51-Consultants & Contract Services	$ 970,774	$ 652,895	$ 782,584	$ 816,437
52-Travel & Mileage	84,744	36,157	42,708	84,276
53-Fees, Software, Memberships, Dues	28,015	33,875	19,927	43,366
54-Insurance	108,552	92,811	83,266	89,624
55-Utilities	524,428	365,719	264,743	272,708
56-Rents, Repairs & Maintenance	627,164	618,069	574,887	638,441
57-Audits, Interest and Legals	156,405	343,123	181,413	338,184
58-Advertising, Postage and Other Operating	125,495	52,278	53,474	73,022
59-Other Holding	-	-	-	-
Object Group 5000 Total	$ 2,625,575	$ 2,194,928	$ 2,003,002	$ 2,356,058
Capital Outlay:				
61-Sites and Site Improvements	$ 81,223	$ 2,524	$ -	$ 109,350
62-Buildings and Alterations	66,428	64,286	64,286	-
63-Books	(428)	-	-	-
64-Equipment	23,193	3,946	17,026	131,383
Object Group 6000 Total	$ 170,415	$ 70,756	$ 81,312	$ 240,733
Other Outgo:				
71-Debt Service	$ -	$ -	$ -	$ 855,000
73-Interfund Transfers	-	-	-	-
75/76 St. Fin Aid & Other Pymts to Students	71,714	71,631	61,778	75,000
79 - Reserve-Dedicated Reserves	-	-	-	-
Object Group 7000 Total	$ 71,714	$ 71,631	$ 61,778	$ 930,000
Total Expenditures	$ 13,376,223	$ 10,715,710	$ 9,864,950	$ 12,356,179

General Fund – Restricted

	Basic Skills	CalWorks	CARE	Career Tech	DSPS
Prior Year Carryover	$ 55,283	$ -	$ -	$ -	$ -
Revenue	$ 90,000	$ 110,482	$ 38,383	$ 44,025	$ 113,958
Available Resources	**$ 145,283**	**$ 110,482**	**$ 38,383**	**$ 44,025**	**$ 113,958**
Academic Salaries:	$ 55,360	$ -	$ -	$ 34,886	$ 18,827
Classified Salaries:	$ 2,358	$ 28,441	$ 10,869	$ -	$ 58,227
Staff Benefits:	$ 11,919	$ 9,672	$ 6,690	$ 4,252	$ 24,319
Supplies:	$ 16,148	$ 26,337	$ 1,919	$ 855	$ 3,395
Rents, Utilities & Other Operating:	$ 39,501	$ 16,726	$ 1,962	$ 3,471	$ 5,000
Capital Outlay:	$ 1,835	$ -	$ -	$ -	$ 4,190
Other Outgo:	$ -	$ 29,306	$ 16,943	$ -	$ -
Total Expenditures	$ 127,121	$ 110,482	$ 38,383	$ 43,464	$ 113,958
Difference	$ 18,162	$ -	$ -	$ 561	$ -

	Equal Emp Opportunity	EOPS	Financial Aid	Instructional Equip Grant	Lottery - Prop 20
Prior Year Carryover	$ -	$ -	$ -	$ -	$ -
Revenue	$ 3,725	$ 323,036	$ 122,314	$ 109,705	$ 55,831
Available Resources	**$ 3,725**	**$ 323,036**	**$ 122,314**	**$ 109,705**	**$ 55,831**
Academic Salaries:	$ -	$ -	$ -	$ -	$ -
Classified Salaries:	$ -	$ 42,135	$ 73,862	$ -	$ -
Staff Benefits:	$ -	$ 20,321	$ 44,001	$ -	$ -
Supplies:	$ -	$ -	$ 4,451	$ -	$ 27,138
Rents, Utilities & Other Operating:	$ 3,725	$ 27,548	$ -	$ -	$ -
Capital Outlay:	$ -	$ 6,500	$ -	$ 109,705	$ 28,693
Other Outgo:	$ -	$ 226,532	$ -	$ -	$ -
Total Expenditures	$ 3,725	$ 323,036	$ 122,314	$ 109,705	$ 55,831
Difference	$ -	$ -	$ -	$ -	$ -

	Stud Success - Credit	Stud Success - Non Credit	Sched Maint	TANF	Title III
Prior Year Carryover	$ -	$ -	$ -	$ -	$ (127,195)
Revenue	$ 150,001	$ 18,499	$ 109,713	$ 24,357	$ 356,312
Available Resources	**$ 150,001**	**$ 18,499**	**$ 109,713**	**$ 24,357**	**$ 229,117**
Academic Salaries:	$ 68,771	$ 14,810	$ -	$ -	$ 21,361
Classified Salaries:	$ 35,988		$ -	$ -	$ 21,792
Staff Benefits:	$ 45,242	$ 3,689	$ -	$ -	$ 12,006
Supplies:	$ -	$ -	$ -	$ 3,834	$ -
Rents, Utilities & Other Operating:	$ -	$ -	$ -	$ 3,342	$ 44,479
Capital Outlay:	$ -	$ -	$ 109,713	$ -	$ 129,479
Other Outgo:	$ -	$ -	$ -	$ 17,181	$ -
Total Expenditures	$ 150,001	$ 18,499	$ 109,713	$ 24,357	$ 229,117
Difference	$ -	$ -	$ -	$ -	$ -

	TRIO Grant	VTEA		SCE Grant	Encore Grant
Prior Year Carryover	$ -	$ -		$ 19,686	$ 1,025
Revenue	$ 202,028	$ 91,733			
Available Resources	**$ 202,028**	**$ 91,733**	**$ -**	**$ 19,686**	**$ 1,025**
Academic Salaries:	$ 63,030	$ 55,502			$ 1,025
Classified Salaries:	$ 43,391	$ -			
Staff Benefits:	$ 31,815	$ 6,549			
Supplies:	$ 14,766	$ 9,485		$ 4,269	
Rents, Utilities & Other Operating:	$ 23,626	$ 2,886		$ 15,417	
Capital Outlay:	$ 25,400	$ 17,311			
Other Outgo:	$ -				
Total Expenditures	$ 202,028	$ 91,733	$ -	$ 19,686	$ 1,025
Difference	$ -	$ -	$ -	$ -	$ 0

Summary of Restricted General Funds

	2009-10	2010-11	2011-12	2012-13	2013-14 Adopted Budget
Prior Year Carryover	$ 276,471	$ 224,249	$ 78,870	$ 548	$ (51,201)
Revenue	$ 1,803,340	$ 1,932,980	$ 2,871,895	$ 1,674,765	$ 1,964,102
Available Resources	**$ 2,079,811**	**$ 2,157,229**	**$ 2,950,765**	**$ 1,675,313**	**$ 1,912,901**
Academic Salaries:	$ 372,266	$ 517,008	$ 907,210	$ 612,701	$ 332,547
Classified Salaries:	$ 435,731	$ 507,738	$ 764,294	$ 684,996	$ 309,523
Staff Benefits:	$ 322,740	$ 349,382	$ 565,975	$ 386,760	$ 220,475
Supplies:	$ 173,507	$ 143,753	$ 141,639	$ 166,401	$ 109,716
Rents, Utilities & Other Operating:	$ 306,627	$ 407,473	$ 282,296	$ 467,915	$ 185,764
Capital Outlay:	$ 110,760	$ 43,013	$ 89,222	$ 125,028	$ 430,326
Other Outgo:	$ 133,930	$ 109,992	$ 199,580	$ 219,183	$ 215,675
Total Expenditures	$ 1,855,562	$ 2,078,359	$ 2,950,217	$ 2,662,983	$ 1,804,026
Difference	$ 224,249	$ 78,870	$ 548	$ (987,670)	$ 108,875

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Child Development Center

	Actual 10/11	Actual 11/12	Actual 12/13	Adopted Budget 13/14
Revenue:				
81-Federal Revenue - Food Program	$ 35,795	$ 33,548	$ 35,331	$ 32,795
86-State Apportionment	295,512	314,314	276,233	292,869
86-State Food Program	2,249	2,340	2,115	-
88-Interest	379	199	171	-
88-Local Parent Fees Collected	13,201	11,557	10,087	8,500
Total Revenue	**$ 347,136**	**$ 361,958**	**$ 323,936**	**$ 334,164**
Academic Salaries:				
11-Contract Faculty	$ 71,874	$ 8,643	$ -	
Object Group 1000 Total	$ 71,874	$ 8,643	$ -	$ -
Classified Salaries:				
21-Contract Non-Instructional	$ 106,562	$ 154,672	$ 155,436	$ 183,663
22-Contract Instructional Aides	30,960	66,202	75,708	59,778
Object Group 2000 Total	$ 137,522	$ 220,874	$ 231,144	$ 243,441
Staff Benefits:				
31-38 Active Employees	$ 86,293	$ 78,046	$ 80,986	$ 80,970
Object Group 3000 Total	$ 86,293	$ 78,046	$ 80,986	$ 80,970
Supplies:				
40-49 Supplies Object Group 4000 Total	$ 21,146	$ 20,945	$ 21,477	$ 33,128
Rents, Utilities & Other Operating:				
51-Consultants & Contract Services	$ -	$ -	$ -	
52-Travel & Mileage	769	196	1,193	3,000
53-Fees, Software, Memberships, Dues	440	440	440	500
55-Utilities	12,378	11,924	13,398	12,366
56-Rents, Repairs & Maintenance	122	271	445	500
57-Audits, Interest and Legals	-	35	136	200
58-Advertising, Postage and Other Operating	400	725	501	741
Object Group 5000 Total	$ 14,109	$ 13,591	$ 16,114	$ 17,307
Capital Outlay:				
61-Sites and Site Improvements	$ 43	$ 578	$ -	
62-Buildings and Alterations	191	-	-	
64-Equipment	1,882	2,997	430	4,691
Object Group 6000 Total	$ 2,115	$ 3,575	$ 430	$ 4,691
Total Expenditures	$ 333,060	$ 345,673	$ 350,152	$ 379,537

Beginning Balance	$ 41,227	$ 55,304	$ 71,589	$ 45,373
Revenue	$ 347,136	$ 361,958	$ 323,936	$ 334,164
Total Resources	$ 388,364	$ 417,262	$ 395,525	$ 379,537
Expenditures	$ 333,060	$ 345,673	$ 350,152	$ 379,537
Ending Balance	$ 55,304	$ 71,589	$ 45,373	$ (0)

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Capital Funds

	Actual 10/11	Actual 11/12	Actual 12/13	Adopted Budget 13/14
Revenue:				
86-State Capital Project Funds	7,555,011	2,404,183	1,373,099	-
88-Interest	90,169	57,669	42,441	33,613
Total Revenue	**$ 7,645,180**	**$ 2,461,852**	**$ 1,415,540**	**$ 33,613**
Supplies:				
40-49 Supplies Object Group 4000 Total	$ -	$ -	$ -	$ -
Rents, Utilities & Other Operating:				
51-Consultants & Contract Services	$ 1,688		$ -	$ -
52-Travel & Mileage				-
53-Fees, Software, Memberships, Dues				-
55-Utilities				-
56-Rents, Repairs & Maintenance	1,500	119,324		-
57-Audits, Interest and Legals			4,043	3,500
58-Advertising, Postage and Other Operating	444,974			-
Object Group 5000 Total	$ 448,161	$ 119,324	$ 4,043	$ 3,500
Capital Outlay:				
61-Sites and Site Improvements	$ 7,555,846	$ 1,611,994	$ 109,522	$ -
62-Buildings and Alterations		74,362	-	
64-Equipment	276,883	1,209,233	1,375,145	-
Object Group 6000 Total	$ 7,832,729	$ 2,895,590	$ 1,484,667	$ -
Other Outgo:				
71-Debt Service	$ 1,664,350	$ 1,662,350	$ 2,354,350	$ 1,499,350
73-Interfund Transfers	-	-	-	-
75/76 St. Fin Aid & Other Pymts to Students				
79 - Reserve-Dedicated Reserves	-	-	-	-
Object Group 7000 Total	$ 1,664,350	$ 1,662,350	$ 2,354,350	$ 1,499,350
Total Expenditures	$ 9,945,240	$ 4,677,264	$ 3,843,060	$ 1,502,850

Beginning Balance	$ 19,069,288	$ 16,837,444	$ 14,622,031	$ 12,194,511
Revenue	$ 7,645,180	$ 2,461,852	$ 1,415,540	$ 33,613
Total Resources	$ 26,714,467	$ 19,299,295	$ 16,037,571	$ 12,228,124
Expenditures	$ 9,945,240	$ 4,677,264	$ 3,843,060	$ 1,502,850
Ending Balance	$ 16,769,228	$ 14,622,031	$ 12,194,511	$ 10,725,274

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Bookstore Funds

	2010-11	2011-12	2012-13	2013-14 Adopted Budget
Prior Year Carryover	$ 406,593	$ 397,924	$ 286,215	$ 287,520
Revenue	$ 340,390	$ 196,649	$ 1,193	$ 1,100
Available Resources	**$ 746,982**	**$ 594,573**	**$ 287,408**	**$ 288,620**
Academic Salaries:	$ -	$ -	$ -	
Classified Salaries:	$ 61,684	$ 43,976	$ -	
Staff Benefits:	$ 29,995	$ 24,737	$ -	
Supplies:	$ 267,710	$ 187,776	$ (112)	$ -
Rents, Utilities & Other Operating:	$ 3,937	$ 3,378	$ -	$ -
Capital Outlay:	$ -	$ -	$ -	
Other Outgo:	$ -	$ 75,000	$ -	
Total Expenditures	$ 363,326	$ 334,867	$ (112)	$ -
Ending Balance	**$ 383,656**	**$ 259,706**	**$ 287,520**	**$ 288,620**

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Insurance Funds

	2010-11	2011-12	2012-13	2013-14 Adopted Budget
Prior Year Carryover	$ 442,786	$ 321,646	$ 333,945	$ 285,598
Revenue	$ 10,367	$ 12,299	$ 1,573	$ 1,100
Available Resources	**$ 453,153**	**$ 333,945**	**$ 335,518**	**$ 286,698**
Academic Salaries:	$ -	$ -	$ -	
Classified Salaries:	$ -	$ -	$ -	
Staff Benefits:	$ 131,507	$ -	$ 49,920	$ 37,229
Supplies:	$ -	$ -	$ -	$ -
Rents, Utilities & Other Operating:	$ -	$ -	$ -	$ -
Capital Outlay:	$ -	$ -	$ -	
Other Outgo:	$ -	$ -	$ -	
Total Expenditures	$ 131,507	$ -	$ 49,920	$ 37,229
Ending Balance	**$ 321,646**	**$ 333,945**	**$ 285,598**	**$ 249,469**

Insurance Fund Balances

Certificated	$ 2,614.47
Classified	64,657.26
Management	35,378.20
OPEB	182,948.06
Total	$ 285,597.99

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Financial Aid Funds

	2010-11	2011-12	2012-13	2013-14 Adopted Budget
Prior Year Carryover	$ -	$ -	$ -	$ -
Revenue	$ 1,591,846	$ 1,480,838	$ 1,465,850	$ 1,539,143
Available Resources	**$ 1,591,846**	**$ 1,480,838**	**$ 1,465,850**	**$ 1,539,143**
Academic Salaries:	$ -	$ -	$ -	$ -
Classified Salaries:	$ -	$ -	$ -	$ -
Staff Benefits:	$ -	$ -	$ -	$ -
Supplies:	$ -	$ -	$ -	$ -
Rents, Utilities & Other Operating:	$ -	$ -	$ -	$ -
Capital Outlay:	$ -	$ -	$ -	$ -
Other Outgo:	$ 1,591,846	$ 1,480,838	$ 1,465,850	$ 1,539,143
Total Expenditures	$ 1,591,846	$ 1,480,838	$ 1,465,850	$ 1,539,143
Ending Balance	**$ -**	**$ -**	**$ -**	**$ -**

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Summary of all Funds

Funds	11 General Fund Unrestricted	12 General Fund Restricted	33 Child Developmen	41 Capital Projects	51 Bookstore	61 Benefits Fund	74 Financial Aid	Grand Total
Beginning Balance	$ 1,420,487	$ (51,201)	$ 45,373	$ 12,194,511	$ 287,520	$ 285,598	$ -	$ 14,182,288
Revenues								
Federal	-	558,340	32,795	-			1,539,143	2,130,278
State	10,166,012	1,405,762	292,869	-			-	11,864,643
Local	2,196,007	-	8,500	33,613	1,100	1,100		2,240,320
Total Revenues	**12,362,019**	**1,964,102**	**334,164**	**33,613**	**1,100**	**1,100**	**1,539,143**	**16,235,241**
Expenditures								
1000 Certificated Salaries	3,845,612	332,547	-					4,178,159
2000 Classified Salaries	2,086,492	309,523	243,441		-			2,639,456
3000 Employees Benefits	2,765,281	220,475	80,970		-	37,229		3,103,955
4000 Supplies	132,002	109,716	33,128		-			274,846
5000 Contract Services	2,356,058	185,764	17,307	3,500	-			2,562,629
6000 Capital Outlay	240,733	430,326	4,691	1,499,350				2,175,100
Total expenditures	**11,426,178**	**1,588,351**	**379,537**	**1,502,850**	**-**	**37,229**	**-**	**14,934,145**
Student Outgo	75,000	215,675					1,539,143	1,829,818
Other Outgo	855,000							855,000
Contingency								-
Total Other	**930,000**	**215,675**	**-**	**-**	**-**	**-**	**1,539,143**	**2,684,818**
Change in Fund Balance	**5,841**	**160,076**	**(45,373)**	**(1,469,237)**	**1,100**	**(36,129)**	**-**	**(1,383,722)**
Ending Balance	**1,426,328**	**108,875**	**-**	**10,725,274**	**288,620**	**249,469**	**-**	**12,798,566**

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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

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

Code	Department
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
MNC	MATRICULATION NON-CREDIT
MTX	MATRICULATION
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
PIO	PUBLIC INFORMATION OFFICER
POS	POLITICAL SCIENCE

Code	Department
PSY	PSYCHOLOGY
PTI	PART-TIME INSTRUCTION
RDG	READING
REP	REEP
SDV	STAFF DEVELOPMENT
SEC	SECURITY
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
WTE	WATER TREATMENT

Object Codes

1000 CERTIFICATED SALARIES

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

2000 CLASSIFIED SALARIES

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

3000 BENEFITS

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

4000 SUPPLIES & MATERIALS

4100 Textbooks

4200 Other Books
4210 Other Books
4220 Library Books
4230 Reference Books

4300 Instructional Supplies
4320 Direct Purchase Instructional Supplies
4330 Periodicals/Magazines
4340 Bookbinding
4350 Instructional Media
4359 Instructional Media Materials
4360 Tests
4370 Commencement
4391 Instructional Media Supplies

4500 Non-Instructional Supplies
4510 Maintenance Supplies
4520 Custodial Supplies
4550 Office Supplies
4555 Copying & Printing
4556 Copying
4557 Printing

4600 Transportation
4610 Fuel, Gas & Diesel
4630 Tires & Tubes
4640 Tools
4691 Lubrication

4700 Food Services
4710 Food

5000 OTHER OPERATING EXPENSES/CONTRACTS SERVICES

5000 Locally Defined Other Operating Expenses
5045 Postage

5100 Contracts and Personal Services
5110 Consultants

5200 Travel
5210 Mileage
5220 Conferences
5222 Professional Growth

5300 Dues & Memberships
5310 Memberships
5320 Dues

5400 Insurance
5450 Claims Expense

5500 Utility Services
5510 Natural Gas
5520 Electricity
5530 Water
5540 Telephone
5570 Waste Disposal

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

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

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

6000 CAPITAL OUTLAY

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

6200 Building
6217 Fixtures & Equipment

6300 Library Books
6310 Books/New and Expanded library

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

7000 OTHER OUTGO

7000	**Other Outgo**
7100	Debt Retirement
7500	**Student Financial Aid**
7520	Student Financial Grant
7540	Book Grants
7570	Child Care Grants
7600	**Other Student Aid**
7601	Survival Kits
7640	Book Vouchers
7650	Meal Vouchers
7660	Transportation/Bus Passes
7670	Child Care

Department Codes

	School	Goal	Function
ADMISSIONS & RECORDS	A&R	6200	
ACCOUNTING	ACC	0502	
ACCREDITATION	ACR	6010	
ACADEMIC SENATE	ACS	6030	
ALCOHOL/DRUG STUDIES PROGRAM	ALC	2104	
ANTHROPOLOGY	ANT	2202	
ART	ART	1002	
ASTRONOMY	AST	1911	
ACADEMIC SERVICES	ASV	6010	
AUTOMOTIVE TECHNOLOGY	AUT	0948	
BUILDING TRADES	BCT	0953	
BOARD FINANCIAL AID	BFA	6460	
BIOLOGY	BIO	0401	
BOOKSTORE	BKS	6910	
BOARD OF TRUSTEES	BRD	6600	0013
BUSINESS SERVICES	BSV	6720	
BUSINESS	BUS	0501	
CALIFORNIA 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 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	
EOP&S	EOP	6430	
ENGLISH AS A SECOND LANGUAGE	ESL	4930	8000

	School	Goal	Function
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	
MATRICULATION NON-CREDIT	MNC	4930	6000
MATRICULATION	MTX	6320	
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	
SUPERINTENDENT/PRESIDENT	SUP	6600	0011
THEATER ARTS	THA	1007	
TITLE III	TL3	6340	
TITLE IV	TL4	7010	0055

	School	Goal	Function
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