Palo Verde College

PALO VERDE COMMUNITY COLLEGE DISTRICT

ADOPTED BUDGET

FISCAL YEAR

2012-2013

Prepared September 5, 2012

Palo Verde College

OFFICE OF THE INTERIM SUPERINTENDENT/PRESIDENT

TO:	Governing Board Members	DATE:	September 10, 2012
FROM:	Denise Whittaker		
SUBJECT:	2012-13 Final Budget		

This time last year the College had determined that it had not been maintaining a balanced budget and that expenses exceeded income over the past several years. As a result of this determination, severe cuts were made in enrollment (FTES) in that the College intentionally placed itself in *sustainability,* meaning that the Chancellor's Office gave us a grace-period for 2011-12's revenue, not financially penalizing us for not reaching our FTES target.

To obtain a balanced budget for 2012-13, I must commend the Board, faculty, staff, managers, and confidential employees for uniting to thwart the potential devastating effects of a deficit budget. Because everyone pulled together to identify and implement creative cost-saving measures, the year ended in a far better place than where the College began.

I am very pleased to present to you a balanced budget for 2012-13 that is based on the projected income PVC will receive for 2012-13. It includes all SERP and COP payments, meets all of our financial obligations, and includes a 7% reserve. As in the past, the College must borrow funds (TRANS) to cover delays in obtaining revenue payments and to maintain a responsible cash flow to meet operating needs. The cost of interest on the borrowed funds is included in the budget.

For 2012-13, the College projects that it will exceed the 50% Law requirement but will have to request an exemption for 2011-12 when we were unable to meet this compliance

The budget was built on and assumes that expenses will not exceed what was spent in 2011-12. By budgeting based on last year's expenditures, we have eliminated the possibility that there will be a large year-end balance next year. By using year-end balances as the basis for the start-up budgets (based totally on what was spent), we did not have to cut deeper as there simply were insufficient funds to budget in any other way. This is not an ideal way to budget, but it also did not make sense to make unnecessary cuts for projected (not realized) expenditures. We have a small contingency fund of less than $50,000 to address unmet or unbudgeted emergency needs.

Although being able to present a balanced budget without having to go to drastic measures (such as lay-offs) is positive, I would be remiss if I did not share the fiscal challenges that still remain ahead:

- Uncertainty regarding the outcomes of the November ballot measures requires the College to prepare if the measures fail;
- Uncertainty regarding the College's ability to attain its 1800 FTES target requires that we enhance; marketing and promotional efforts, as well as consider offering mid-semester and summer courses;
- The Board's minimum Reserve of 5% is probably not sufficient in this economic environment;
- The number of personnel, particularly administrative, classified management, and classified staff, have dwindled to a level that is approaching a base level required to assure solid operations

I believe this will be our most difficult year. Once we weather this period, although we will continue to have financial challenges until new sources of income are realized, I am confident we will come through this a stronger institution.

Palo Verde Community College District
General Funds, Unrestricted
2012-13 Adopted Budget

FUND 11

Beginning Balance		$	1,175,606	
State Revenue				
State Apportionment	$10,756,810			
Lottery - Unrestricted	200,000			
CalGants	75,000			
Financial Aid Admin Fees	29,611			
Part-Time Faculty Allocation	38,310			
Total State Revenue	$11,099,731			
Local Revenue:				
Property Taxes	996,438			
Interest	10,000			
Other/Student Fees (County Reports)	182,205			
Redevelopment Funds	30,000			
Court Restitution	6,000			
Miscellaneous Fees	1,500			
Total Local Revenue	$ 1,226,143			
Total Projected Income		$	12,325,874	
Total Projected Expenses		$	12,305,372	
Change in Fund Balance		$	20,502	
Projected Ending Balance		$	1,196,108	9.72%
Board reserve			615,269	5.00%
Contingency		$	580,839	4.72%

Palo Verde Community College District
General Funds, Unrestricted
2012-13 Adopted Budget

Fund 11

		2012-13 Adopted Budget
1000	Certificated Salaries:	
	Administration	529,305
	Certificated	3,262,284
	Board	11,520
Total Certificated Salaries		**$ 3,803,109**
2000	Classified Salaries:	
	Classified F/T	1,022,871
	Classified P/T	83,610
	Classified Management/Confidential	1,003,672
Total Classified Salaries		**$ 2,110,153**
3000	Benefits:	
	H&W Benefits	
	Instructional	434,229
	Non-Instructional	613,199
	Retirement & Taxes	
	Instructional	380,335
	Non-Instructional	521,099
	SERP	760,000
Total Benefits		**$ 2,708,862**
4000	**Supplies and Materials:**	**193,508**
5000	Operating Expenses and Services:	
	Operating Expenses	950,000
	Utilities	350,000
	Instructional Service Agreements/proctors	800,740
	Legal	300,000
Total Operating Expenses and Services		**$ 2,400,740**

Palo Verde Community College District
General Funds, Unrestricted
2012-13 Adopted Budget

6000	Capital Outlay:	159,000
	COP Payment	855,000
7000	Other Student Outgo:	75,000
Total Expenditures		12,305,372

Palo Verde Community College District
General Funds, Restricted
2012-13 Adopted Budget

FUND 12

Beginning Balance		$	19,750
Federal Revenue:			
TRIO	$219,997		
Title 3	399,985		
Perkins	123,865		
Total State Revenue	$743,847		
State Revenue:			
Financial Aid	128,262		
EOPS	261,841		
CARE	38,383		
DSPS	119,956		
CalWorks	110,092		
Matriculation - Credit	150,766		
Matriculation - Non-Credit	18,499		
Equal Employment Opportunity	3,725		
TANF	23,556		
Basic Skills	90,000		
Career Technical Education	49,389		
Lottery	41,193		
Total Local Revenue	$ 1,035,662		
Total Projected Income		$	1,779,509
Total Projected Expenses		$	1,799,259
Change in Fund Balance		$	(19,750)
Projected Ending Balance		$	0

Palo Verde Community College District
General Funds, Restricted
2012-13 Adopted Budget

Fund 12

			2012-2013 Adopted Budget
1000	Certificated Salaries:		
	President's Office		-
	Instructional Services		246,953
	Student Services		254,449
	Administrative Services		-
Total Certificated Salaries		**$**	**501,402**
2000	Classified Salaries:		
	President's Office		-
	Instructional Services		194,359
	Student Services		260,500
	Administrative Services		-
Total Classified Salaries		**$**	**454,859**
3000	Benefits:		
	President's Office		-
	Instructional Services		86,327
	Student Services		154,122
	Administrative Services		-
Total Benefits		**$**	**240,449**
4000	Supplies and Materials:		
	President's Office		-
	Instructional Services		31,368
	Student Services		73,192
	Administrative Services		15,000
Total Supplies and Materials		**$**	**119,560**
5000	Operating Expenses and Services:		
	President's Office		-
	Instructional Services		82,791
	Student Services		103,504
	Administrative Services		-
Total Operating Expenses and Services		**$**	**186,295**

Palo Verde Community College District
General Funds, Restricted
2012-13 Adopted Budget

6000	Capital Outlay:		
	President's Office		-
	Instructional Services		41,191
	Student Services		20,000
	Administrative Services		26,193
Total Capital Outlay		**$**	**87,384**
7000	Other Student Outgo:		
	President's Office		-
	Instructional Services		-
	Student Services		209,310
	Administrative Services		-
Total Other Student Outgo		$	209,310
Total Expenditures			**1,799,259**

Palo Verde Community College District
General Funds, Restricted
2012-13 Adopted Budget

Objects	Financial Aid 2012-13 Budget	EOPS 2012-13 Budget	CARE 2012-13 Budget	DSPS 2012-13 Budget	CAW 2012-13 Budget	Matriculation-Credit 2012-13 Budget
Income	**$ 128,262**	**$ 261,841**	**$ 38,383**	**$ 119,956**	**$ 110,092**	**$ 150,766**
2010-11 Carryover	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**
Total Income	**$ 128,262**	**$ 261,841**	**$ 38,383**	**$ 119,956**	**$ 110,092**	**$ 150,766**
1000	-	43,656		25,533	-	101,517
2000	80,220	28,885	8,295	50,412	30,645	29,555
3000	31,796	33,328	5,672	18,389	9,255	19,694
4000	5,550	6,377	-	5,622	20,400	
5000	10,696	9,350	43	20,000	5,100	-
6000	-	-	-	-	-	-
7000	-	140,245	24,373	-	44,692	
Total Expenses	128,262	261,841	38,383	119,956	110,092	150,766
Change in Fund Balance	$ -	$ 0	$ -	$ -	$ -	$ -

Palo Verde Community College District
General Funds, Restricted
2012-13 Adopted Budget

Matriculation-Non Credit 2012-13 Budget	Equal Employment Opportunity 2012-13 Budget	TANF 2012-13 Budget	TRIO 2012-13 Budget	Basic Skills 2012-13 Budget	Title III 2012-13 Budget	Career Tech 2012-13 Budget
$ 18,499	$ 3,725	$ 23,556	$ 219,997	$ 90,000	$ 399,985	$ 49,389
$ -	$ -	$ -		$ 19,750		
$ 18,499	$ 3,725	$ 23,556	$ 219,997	$ 109,750	$ 399,985	$ 49,389
15,000	-	-	68,743	14,309	126,721	33,000
-	-	-	32,488	12,991	181,368	
3,499	-	-	32,489	5,216	58,454	5,048
-	1,725	21,056	12,462	1,450	3,442	3,000
-	2,000	2,500	53,815	54,200	15,000	8,341
-	-	-	20,000	21,584	15,000	
-	-	-	-		-	-
18,499	3,725	23,556	219,997	109,750	399,985	49,389
$ -	$ -	$ -	$ -	$ -	$ -	$ -

Palo Verde Community College District
General Funds, Restricted
2012-13 Adopted Budget

Perkins 2012-13 Budget	Lottery 2012-13 Budget	
$ 123,865	**$ 41,193**	$ 1,779,509
	$ -	$ 19,750
$ 123,865	**$ 41,193**	$ 1,799,259
72,923	-	$ 501,402
	-	$ 454,859
17,609	-	$ 240,449
23,476	15,000	$ 119,560
5,250		$ 186,295
4,607	26,193	$ 87,384
-	-	$ 209,310
123,865	41,193	$ 1,799,259
$ -	$ -	$ 0

Palo Verde Community College District
Child Development Center
2012-13 Adopted Budget

Projections

Fund 33

	2012-13 Adopted Budget
Beginning Balance	**$ 71,589**
Revenue	
Federal	$32,795
State	259,512
Local	13,500
Total Revenue	**$305,807**
Total Available Funds	**$377,396**
Expenditures	
Certificated Salary	$8,643
Classified Salaries	192,846
Employee Benefits	78,045
Supplies and Materials	47,683
Operating Expenses and Services	48,590
Capital Outlay	1,589
Total Expenditures	**$377,396**

Palo Verde Community College District
Capital Projects
2012-13 Adopted Budget

Projections

Fund 41

		2012-13 Adopted Budget
LAIF Account		
Beginning Balance	$	12,250,012
Interest		45,000
Expenses		(855,000)
Ending Balance		11,440,012
Needles Equipment Revenue		
State	$	1,046,317
Needles Equipment Expenditures		
State	$	1,046,317

Palo Verde Community College District
Bookstore Fund
2012-13 Adopted Budget

Projections

Fund 51

		2012-13 Adopted Budget
Beginning Balance		$259,706
Revenue		
Local Sales	$0	
Total Revenue	$0	
Expenditures		
Classified Salaries*		
Employee Benefits		
Supplies/Shipping		
Other Operating Expenses		
Total Expenditures	$0	
Change in Fund Balance		**$0**
Ending Balance		**$259,706**

Palo Verde Community College District
Insurance Fund
2012-13 Adopted Budget

Projections

Fund 61

	2012-13 Adopted Budget
Beginning Balance	$333,945
Revenues:	
Interest	3,000
Total Available Funds	**$336,945**
Expenditures	
Per Board Resolution	
Employee Benefits	0
Ending Balance	**$336,945**

(Transfer per Board Resolution 05-09 B-64 dated June 29,2005)

Palo Verde Community College District
Student Financial Aid Fund
2012-13 Adopted Budget

Projections

Fund 74

	2012-13 Adopted Budget
Revenue	
Federal	$2,717,986
State	12,014
District	
Total Revenue	**$2,730,000**
Total Available Funds	**$2,730,000**
Student Outgo	**$2,730,000**

Palo Verde Community College District
Summary
2011-12 Adopted Budget

Funds	11 General Fund Unrestricted	12 General Fund Restricted	33 Child Development	41 Capital Projects	51 Bookstore	61 Benefits Fund	74 Financial Aid	Grand Total
Beginning Balance	$ 1,175,606	$ 19,750	$ 71,589	$ 12,250,012	$ 259,706	$ 333,945	$ -	$ 14,110,608
Revenues								
Federal	-	743,847	32,795				2,717,986	3,494,628
State	11,099,731	1,035,662	259,512	1,046,317			12,014	13,453,236
Local/Interest	1,226,143	-	13,500	45,000	-	3,000		1,287,643
Total Revenues	**12,325,874**	**1,779,509**	**305,807**	**1,091,317**	**-**	**3,000**	**2,730,000**	**18,235,507**
Expenditures								
1000 Certificated Salaries	3,803,109	501,402	8,643					4,313,154
2000 Classified Salaries	2,110,153	454,859	192,846		-			2,757,858
3000 Employees Benefits	2,708,862	240,449	78,045		-			3,027,356
4000 Supplies	193,508	119,560	47,683		-			360,751
5000 Contract Services	2,400,740	186,295	48,590		-			2,635,625
6000 Capital Outlay	1,014,000	87,384	1,589	1,901,317				3,004,290
Total expenditures	**12,230,372**	**1,589,949**	**377,396**	**1,901,317**	**-**	**-**	**-**	**16,099,034**
Student Outgo	75,000	209,310					2,730,000	3,014,310
Other Outgo								-
Contingency								-
Total Other	**75,000**	**209,310**	**-**	**-**	**-**	**-**	**2,730,000**	**3,014,310**
Change in Fund Balance	**20,502**	**(19,750)**	**(71,589)**	**(810,000)**	**-**	**3,000**	**-**	**(877,836)**
Ending Balance	**1,196,108**	**0**	**0**	**11,440,012**	**259,706**	**336,945**	**-**	**13,232,772**

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 CURRENTLY IN USE

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

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 CURRENTLY IN USE

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
CHD	CHILD DEVELOPMENT PROGRAM
CHE	CHEMISTRY
CHM	CHAIR/COMMITTEE SEAT
CIS	COMPUTER INFORMATION SYSTEMS
CRJ	CRIMINAL JUSTICE
CSA	CALIFORNIA SCHOOL EMPLOYEES ASSOCIATION (CSEA)
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
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 CURRENTLY IN USE

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

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
4400	**Non-Capitalized Equipment**
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

7500	**Student Financial Aid**
7520	Student Financial Grant
7540	Book Grants
7600	**Other Student Aid**
7650	Meal Grants
7660	Transportation/Bus Passes

DEPARTMENT CODES

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	
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
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	
PUBLIC INFORMATION OFFICER	PIO	6710	
POLITICAL SCIENCE	POS	2207	
PSYCHOLOGY	PSY	2001	
PART-TIME INSTRUCTION	PTI	6320	
REAL ESTATE	REE	0511	
REEP	REP	6720	
SECURITY	SEC	6500	
SOCIOLOGY	SOC	2208	
SPANISH	SPA	1105	
SPEECH	SPE	1506	
SPRING STREET CENTER	SSC	6720	
STUDENT SERVICES ADMINISTRATION	SSA	6450	
SUPERINTENDENT/PRESIDENT	SUP	6600	0011
TECHNICAL PREPARATIONS	TEK	6010	
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