



**PALO VERDE COLLEGE
ADOPTED BUDGET
FISCAL YEAR 2021-2022**

SEPTEMBER 14, 2021

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Governing Board and Administration

Governing Board

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PVC Needles Education Center
 Mezzanine Grand Opening
 August 10, 2021

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Superintendent/President's Message

In a year defined by bad news, California's economy turned out to be an unexpected bright spot. The state's tax base has proven stable, and doomsday predictions of our fiscal future have not come to fruition. The 2021-22 Adopted State Budget is reflective of a renewed optimism for California's economic climate and unequivocally good news for California Community Colleges.

One of the headlines of the 2021-22 State Budget Act is the elimination of all deferrals. Deferrals are a budget device used by the state to delay payments to districts from a given budget year, forcing districts to use reserves or take out loans for operating costs. In our case, we were able to bridge this gap without the need for any loans by using the district's reserve funds. The repayment of deferrals will simply restore our funds and will allow us to maintain our reserves that are critical in protecting our district from potential economic downturn.

The other headline is a cost-of-living adjustment (COLA) of 5.07% for our general fund expenditures. COLAs are particularly noteworthy in that they represent an increase to ongoing resources, not the one-time funds we have become used to for the past several years.

The budget includes numerous one-time resources in areas that align with our strategic initiatives and operational needs, such as, deferred maintenance, Guided Pathways, Strong Workforce, English as a Second Language (ESL), Basic Needs, Equal Employment Opportunity, Student Success Completion Grants, Student Equity and Achievement programs, and a myriad of other initiatives.

Under the leadership of our Board of Trustees in collaboration with our collegial governance constituency leaders, Palo Verde College remains well positioned for the long-term fiscal health of our district. Our consistent focus on maximizing our resources, improving our processes, and building stable reserves will ensure our short and long-range fiscal stability and maintain our instructional, student support, and operational integrity.

I am proud of the collaborative work our district has done to be good stewards of our public's resources as we continue to work towards improving the lives of the students we serve and enriching our communities.

Donald G. Wallace, Ph.D.

Superintendent/President

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General Fund - Unrestricted

Summary of Ending Balances

| Summary of Operations | Actual 18/19 | Actual 19/20 | Actual 20/21 | Adopted 21/22 |
|-----------------------------------|------------------|------------------|------------------|------------------|
| Beginning Balance | 5,138,544 | 6,901,311 | 6,088,541 | 9,053,592 |
| Adjustments | 0 | 0 | 0 | 0 |
| Adjusted Beginning Balance | 5,138,544 | 6,901,311 | 6,088,541 | 9,053,592 |
| | | | | |
| Revenue | 19,163,193 | 20,667,905 | 22,861,302 | 22,438,340 |
| Expenses | 17,400,426 | 21,480,676 | 19,896,250 | 23,916,425 |
| | | | | |
| Ending Balance | 6,901,311 | 6,088,541 | 9,053,592 | 7,575,507 |
| Reserve | 39.66% | 28.34% | 45.50% | 31.67% |



PVC Graduation Ceremony
June 5, 2021

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Revenue Statement

General Fund - Unrestricted

| | Actual 18/19 | Actual 19/20 | Actual 20/21 | Adopted 21/22 |
|-----------------------------|-------------------|-------------------|-------------------|-------------------|
| State General Apportionment | 13,906,943 | 15,990,999 | 16,197,292 | 16,296,401 |
| Mandated Cost | 60,483 | 56,606 | 65,733 | 59,859 |
| Grants | 57,697 | 122,591 | 95,070 | 125,000 |
| Student Fin Aid Admin | - | - | - | - |
| State Block Grants | - | - | - | - |
| Other State Income | 527,322 | 455,485 | 441,941 | 462,427 |
| Educational Protection Act | 1,998,954 | 1,116,859 | 3,461,540 | 2,841,777 |
| Total State Other Revenue | 16,551,399 | 17,742,540 | 20,261,576 | 19,785,464 |
| Local: | | | | |
| Property Taxes | 1,518,846 | 1,673,879 | 1,663,374 | 1,787,876 |
| Redevelopment Funds | 166,341 | 129,166 | 158,350 | 130,000 |
| Enrollment Fees | 524,800 | 777,547 | 546,086 | 450,000 |
| Arizona Enrollment Fees | 4,666 | 17,360 | 4,837 | 2,500 |
| Out-of-State Fees | 11,614 | 16,165 | - | 10,000 |
| Student Records | 1,864 | 2,288 | 1,671 | 1,500 |
| Interest | 229,894 | 148,472 | 48,850 | 40,000 |
| Other | 152,433 | 160,489 | 176,559 | 231,000 |
| Total Local | 2,610,458 | 2,925,365 | 2,599,726 | 2,652,876 |
| TOTAL REVENUE | 19,161,857 | 20,667,905 | 22,861,302 | 22,438,340 |



PVC 2021 Spring CNA Class

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Expense Statement

General Fund - Unrestricted

| | Actual 18/19 | Actual 19/20 | Actual 20/21 | Adopted 21/22 |
|--|--------------|--------------|--------------|---------------|
| Academic Salaries: | | | | |
| 11-Contract Faculty | 3,573,074 | 3,511,599 | 3,354,636 | 3,639,422 |
| 12-Contract Adm, Librarians, Counselors | 1,158,557 | 1,310,465 | 1,449,514 | 1,358,601 |
| 13-Hrly Faculty | 997,951 | 1,365,867 | 1,157,851 | 1,500,000 |
| 14-Hrly Adm, Counselors, Librarians | 42,904 | 40,144 | 1,626 | - |
| Object Group 1000 Total | 5,772,486 | 6,228,075 | 5,963,628 | 6,498,023 |
| Classified Salaries: | | | | |
| 21-Contract Non-Instructional | 3,036,298 | 3,104,094 | 2,863,463 | 3,096,720 |
| 22-Contract Instructional Aides | - | - | - | - |
| 23-Hrly Non-Instructional | 79,160 | 74,700 | 85,367 | 233,848 |
| 24-Hrly Instructional Aides | 7,500 | - | - | - |
| Object Group 2000 Total | 3,122,958 | 3,178,794 | 2,948,830 | 3,330,568 |
| Staff Benefits: | | | | |
| 31-32 PERS & STRS | 1,423,778 | 1,553,395 | 1,462,060 | 1,645,639 |
| 33-38 Active Employees | 1,827,960 | 2,023,754 | 1,952,447 | 2,082,854 |
| 39-Early Retirement & Retiree Benefits | 103,562 | 72,688 | 87,264 | 27,200 |
| Object Group 3000 Total | 3,355,300 | 3,649,837 | 3,501,771 | 3,755,693 |
| Supplies: | | | | |
| 40-49 Supplies | 122,012 | 92,191 | 183,858 | 185,790 |
| Rents, Utilities & Other Operating: | | | | |
| 50-Postage and Other Operating | 1,640,019 | 1,622,823 | 1,939,916 | 2,000,000 |
| 51-Consultants & Contract Services | 160,832 | 79,094 | 49,745 | 253,514 |
| 52-Travel & Mileage | 36,308 | 72,245 | 61,380 | 123,960 |
| 53-Fees, Software, Memberships, Dues | 91,781 | 110,422 | 5,205 | 106,390 |
| 54-Insurance | 401,728 | 319,591 | 407,302 | 431,321 |
| 55-Utilities | 1,232,156 | 1,053,468 | 1,332,439 | 1,906,897 |
| 56-Rents, Repairs, Maintenance | 160,196 | 218,204 | 244,471 | 347,271 |
| 57-Audits, Interest and Legals | 38,380 | 41,160 | 20,679 | 15,580 |
| 58-Advertising, Postage and Other Operating | - | - | - | - |
| 59-Other Holding | - | - | - | - |
| Object Group 5000 Total | 3,761,400 | 3,540,436 | 4,079,256 | 5,227,088 |
| Capital Outlay: | | | | |
| 61-Sites and Site Improvements | 806 | - | - | - |
| 62-Buildings and Alterations | - | - | 576 | - |
| 63-Books | - | 60,172 | (5,902) | - |
| 64-Equipment | 129,835 | 81,762 | 87,556 | 60,080 |
| Object Group 6000 Total | 130,641 | 141,934 | 82,230 | 60,080 |
| Other Outgo: | | | | |
| 71-Debt Service | 1,017,488 | 1,014,449 | 1,019,788 | 1,200,000 |
| 73-Interfund Transfers* | - | 3,500,000 | 2,000,000 | 3,500,000 |
| 75/6-St. Fin Aid & Other Pymts to Students | 107,208 | 134,959 | 116,891 | 159,183 |
| 79-Reserve-Dedicated Reserves | - | - | - | - |
| Object Group 7000 Total | 1,124,696 | 4,649,409 | 3,136,678 | 4,859,183 |
| Total Expenditures | 17,389,492 | 21,480,676 | 19,896,250 | 23,916,425 |

* \$3,500,000 Moved to 41 Capital Outlay for Construction, Chiller Plant and Vehicle Contingency and 61 Fund for Benefits.

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General Fund Restricted

| | Adult Education Block Grant 21/22 Budget | Cal Fresh Outreach Grant 21/22 Budget | Cal Fresh Outreach State Fund 21/22 Budget | CalWORKs 21/22 Budget |
|------------------------------|---|--|---|--------------------------------------|
| Revenue: | 866,359 | 27,084 | - | 160,597 |
| Prior Year Carryover: | 425,007 | 8,231 | 5,860 | - |
| Academic Salaries: | 59,890 | - | - | - |
| Classified Salaries: | 206,909 | 12,390 | - | 103,409 |
| Benefits: | 98,922 | 1,353 | - | 34,625 |
| Supplies: | 78,300 | 9,208 | - | - |
| Rents, Utilities: | 777,345 | 10,464 | 5,860 | - |
| Capital Outlay: | 70,000 | 1,900 | - | - |
| Other Outgo: | - | - | - | 22,563 |
| Total Expenditures | 1,291,366 | 35,315 | 5,860 | 160,597 |

| | CARE 21/22 Budget | CDC QRIS Grant 21/22 Budget | CDC IEEEP Grant 21/22 Budget | COVID-19 BLOCK GRANT - Prop 98 21/22 Budget |
|------------------------------|----------------------------------|--|---|--|
| Revenue: | 74,939 | - | - | - |
| Prior Year Carryover: | - | 8,000 | 476,133 | 72,285 |
| Academic Salaries: | - | - | - | - |
| Classified Salaries: | 15,906 | - | - | - |
| Benefits: | 10,665 | - | - | - |
| Supplies: | 4,538 | 4,000 | - | 22,285 |
| Rents, Utilities: | 13,830 | 4,000 | - | 50,000 |
| Capital Outlay: | - | - | 476,133 | - |
| Other Outgo: | 30,000 | - | - | - |
| Total Expenditures | 74,939 | 8,000 | 476,133 | 72,285 |



PVC Graduation Ceremony
June 5, 2021

General Fund Restricted

| | COVID-19 CARES Act - Institution 21/22 Budget | Data Unlocked Grant 21/22 Budget | Deferred Maintenance/Inst. Equipment 21/22 Budget | Disaster Relief Emergency Student Aid 21/22 Budget |
|------------------------------------|---|--|---|---|
| Revenue: | 1,266,928 | - | 1,000,000 | - |
| Prior Year Carryover: | - | 47,703 | - | 27,974 |
| Academic Salaries: | - | - | - | - |
| Classified Salaries: | - | - | - | - |
| Benefits: | - | - | - | - |
| Supplies: | 266,928 | - | - | - |
| Rents, Utilities & Other Outgoing: | 700,000 | 47,703 | - | - |
| Capital Outlay: | 300,000 | - | 1,000,000 | - |
| Other Outgo: | - | - | - | 27,974 |
| Total Expenditures | 1,266,928 | 47,703 | 1,000,000 | 27,974 |

| | DSPS 21/22 Budget | DSPS Access to Print and Electronic Information 21/22 Budget | EOPS 21/22 Budget | Equal Employment Opportunity 21/22 Budget |
|------------------------------------|-------------------------|---|-------------------------|---|
| Revenue: | 228,564 | 10,813 | 718,951 | 50,000 |
| Prior Year Carryover: | - | - | 1,090 | 6,913 |
| Academic Salaries: | 98,775 | - | 131,296 | - |
| Classified Salaries: | 62,639 | 6,960 | 150,543 | - |
| Benefits: | 67,150 | 3,372 | 139,234 | - |
| Supplies: | - | 481 | 108,023 | 4,749 |
| Rents, Utilities & Other Outgoing: | - | - | 16,927 | 48,477 |
| Capital Outlay: | - | - | 11,090 | 3,687 |
| Other Outgo: | - | - | 162,928 | - |
| Total Expenditures | 228,564 | 10,813 | 720,041 | 56,913 |

General Fund Restricted

| | Federal Work Study 21/22 Budget | Financial Aid 21/22 Budget | Financial Aid Technology Grant 21/22 Budget | Guided Pathways Grant 21/22 Budget |
|---|--|---|--|---|
| Revenue: | 28,274 | 189,694 | 42,957 | 50,000 |
| Prior Year Carryover: | - | - | 123,904 | 89,566 |
| Academic Salaries: | - | - | - | - |
| Classified Salaries: | 28,274 | 113,377 | - | 51,552 |
| Benefits: | - | 71,980 | - | 9,607 |
| Supplies: | - | - | - | 2,042 |
| Rents, Utilities & Other Outgoing: | - | 4,337 | 166,861 | 76,365 |
| Capital Outlay: | - | - | - | - |
| Other Outgo: | - | - | - | - |
| Total Expenditures | 28,274 | 189,694 | 166,861 | 139,566 |

| | Lottery 21/22 Budget | Outreach 21/22 Budget | Partnership Resource Team - IEPI 21/22 Budget | PUENTE 21/22 Budget |
|---|-------------------------------------|--------------------------------------|--|------------------------------------|
| Revenue: | 126,860 | - | - | - |
| Prior Year Carryover: | 236,153 | 21,716 | 34,383 | 23,046 |
| Academic Salaries: | - | - | - | 19,475 |
| Classified Salaries: | - | - | - | - |
| Benefits: | - | - | - | 1,807 |
| Supplies: | 363,013 | - | - | 1,764 |
| Rents, Utilities & Other Outgoing: | - | 21,716 | 34,383 | - |
| Capital Outlay: | - | - | - | - |
| Other Outgo: | - | - | - | - |
| Total Expenditures | 363,013 | 21,716 | 34,383 | 23,046 |

General Fund Restricted

| | Rural Technology Grant 21/22 Budget | Strong Workforce Local Funds 21/22 Budget | Strong Workforce Regional Funds 21/22 Budget | Student Equity and Achievement 21/22 Budget |
|------------------------------------|---|---|---|---|
| Revenue: | - | 214,382 | 830,251 | 1,117,603 |
| Prior Year Carryover: | 136,977 | 352,821 | - | 210,272 |
| Academic Salaries: | - | 186,500 | 93,630 | 365,012 |
| Classified Salaries: | - | - | 107,826 | 444,338 |
| Benefits: | - | 49,610 | 94,946 | 301,986 |
| Supplies: | - | - | 55,498 | 30,550 |
| Rents, Utilities & Other Outgoing: | 136,977 | 70,000 | 101,123 | 185,989 |
| Capital Outlay: | - | 261,093 | 377,228 | - |
| Other Outgo: | - | - | - | - |
| Total Expenditures | 136,977 | 567,203 | 830,251 | 1,327,875 |

| | Student Success Completion Grant 21/22 Budget | TANF 21/22 Budget | TRIO Grant 21/22 Budget | UMOJA 21/22 |
|------------------------------------|--|-------------------------|-------------------------------|----------------|
| Revenue: | 47,649 | 32,397 | 261,888 | - |
| Prior Year Carryover: | 649 | - | 50,885 | 12,452 |
| Academic Salaries: | - | - | 98,775 | - |
| Classified Salaries: | - | - | 45,161 | - |
| Benefits: | - | - | 50,928 | - |
| Supplies: | - | 9,650 | 18,901 | 5,802 |
| Rents, Utilities & Other Outgoing: | - | 12,247 | 99,008 | 6,650 |
| Capital Outlay: | - | - | - | - |
| Other Outgo: | 48,298 | 10,500 | - | - |
| Total Expenditures | 48,298 | 32,397 | 312,773 | 12,452 |

| | Undocumented Resource Liaisons 21/22 Budget | Veterans Resource Center 21/22 Budget | VATEA Perkins IC 21/22 Budget |
|---|--|--|--|
| Revenue: | 61,398 | 20,870 | 149,370 |
| Prior Year Carryover: | - | 34,124 | - |
| Academic Salaries: | - | - | - |
| Classified Salaries: | 19,022 | 10,134 | 79,267 |
| Benefits: | 11,669 | 5,483 | 47,694 |
| Supplies: | - | 16,966 | - |
| Rents, Utilities & Other Outgoing: | 30,707 | 22,411 | - |
| Capital Outlay: | - | - | 22,409 |
| Other Outgo: | - | - | - |
| Total Expenditures | 61,398 | 54,994 | 149,370 |

Summary of Restricted General Funds

| | 2021/2022 Budget |
|---|-----------------------------|
| Revenue: | 7,577,828 |
| Prior Year Carryover: | 2,406,144 |
| Academic Salaries: | 1,053,353 |
| Classified Salaries: | 1,457,707 |
| Benefits: | 1,001,031 |
| Supplies: | 1,002,698 |
| Rents, Utilities & Other Outgoing: | 2,643,380 |
| Capital Outlay: | 2,523,540 |
| Other Outgo: | 302,263 |
| Total Expenditures | 9,983,972 |

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Child Development Center

| | Actual 18/19 | Actual 19/20 | Actual 20/21 | Adopted 21/22 |
|--|----------------|----------------|----------------|----------------|
| Carry Over from Previous Year: | 10,475 | (17,553) | 65,380 | 77,285 |
| Revenue: | | | | |
| 81-Federal Revenue | 42,078 | 38,089 | 21,052 | 35,000 |
| 86-State Apportionment | 362,683 | 494,530 | 383,033 | 485,705 |
| 86-State Food Program | 2,350 | 2,842 | 1,158 | 2,000 |
| 88-Interest | 1,494 | 1,341 | 249 | 250 |
| 88-Local Parent Fees Collected | 1,474 | 4,828 | 16,587 | 10,000 |
| Total Revenue | 410,079 | 541,630 | 422,079 | 532,955 |
| Academic Salaries: | | | | |
| 11-Contract Faculty | - | - | - | - |
| Object Group 1000 Total | - | - | - | - |
| Classified Salaries: | | | | |
| 21-Contract Non-Instructional | 174,977 | 202,220 | 168,633 | 271,181 |
| 22-Contract Instructional Aides | 114,362 | 101,679 | 114,282 | 106,955 |
| Object Group 2000 Total | 289,339 | 303,899 | 282,915 | 378,136 |
| Staff Benefits: | | | | |
| 31-38 Active Employees | 122,796 | 138,784 | 128,560 | 161,055 |
| Object Group 3000 Total | 122,796 | 138,784 | 128,560 | 161,055 |
| Supplies: | | | | |
| 40-49 Supplies | 18,340 | 15,560 | 13,636 | 38,743 |
| Object Group 4000 Total | 18,340 | 15,560 | 13,636 | 38,743 |
| Rents, Utilities & Other Operating: | | | | |
| 51-Consultants & Contract Services | - | - | - | - |
| 52-Travel & Mileage; Site Training | 30 | - | - | 31,822 |
| 53-Fees, Software, Memberships, Dues | 484 | 454 | 484 | 484 |
| 55-Utilities | - | - | 3,162 | - |
| 56-Rents, Repairs & Maintenance | 4,188 | - | - | - |
| 57-Audits, Interest & Legal | - | - | - | - |
| 58-Advertising, Postage & Other Operating | - | - | 240 | - |
| Object Group 5000 Total | \$ 4,702 | \$ 454 | \$ 3,886 | \$ 32,306 |
| Capital Outlay: | | | | |
| 61-Sites & Site Improvements | \$ - | \$ - | \$ - | \$ - |
| 62-Buildings & Alterations | - | - | - | - |
| 64-Equipment | - | - | - | - |
| Object Group 6000 Total | \$ - | \$ - | \$ - | \$ - |
| Total Expenditures | \$ 435,177 | \$ 458,697 | \$ 428,996 | \$ 610,240 |

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Capital Funds

| | Actual 18/19 | Actual 19/20 | Actual 20/21 | Adopted 21/22 |
|--|------------------|------------------|------------------|------------------|
| Carry Over from Previous Year: | 1,977,072 | 2,043,055 | 5,451,968 | 5,985,033 |
| Revenue: | | | | |
| Transfer From General Fund | - | 3,500,000 | 1,750,000 | 3,000,000 |
| 86-State Capital Project Funds | - | 1,000,000 | - | 3,000,000 |
| 88-Interest | 54,045 | 77,874 | 23,444 | 20,000 |
| 89-Other Financing Sources | 32,448 | 284,783 | 382,228 | 22,448 |
| Total Revenue | 86,494 | 4,862,657 | 2,155,672 | 6,042,448 |
| Supplies: | | | | |
| 40-49 Supplies Object Group 4000 Total | - | 43 | - | - |
| Rents, Utilities & Other Operating: | | | | |
| 51-Consultants & Contract Services | - | - | - | - |
| 52-Travel & Mileage | - | - | - | - |
| 53-Fees, Software, Memberships, Dues | - | - | - | - |
| 54- Insurance | - | - | 680 | - |
| 55-Utilities | - | - | - | - |
| 56-Rents, Repairs & Maintenance | - | 100,332 | 252,843 | 300,000 |
| 57-Audits, Interest & Legal | - | - | 3,585 | - |
| 58-Advertising, Postage & Other Operating | 750 | - | - | - |
| Object Group 5000 Total | 750 | 100,332 | 257,107 | 300,000 |
| Capital Outlay: | | | | |
| 61-Sites & Site Improvements | 16,766 | 860,307 | 1,242,317 | 600,000 |
| 62-Buildings & Alterations | 2,994 | 100 | - | 7,031,573 |
| 64-Equipment | - | 492,962 | 48,745 | - |
| Object Group 6000 Total | 19,760 | 1,353,369 | 1,291,062 | 7,631,573 |
| 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 | 20,510 | 1,453,744 | 1,548,169 | 7,931,573 |

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Bookstore Funds

| | Actual 18/19 | Actual 19/20 | Actual 20/21 | Adopted 21/22 |
|-------------------------------------|-------------------|-------------------|-------------------|-------------------|
| Carryover from Previous Year | 294,347 | 302,319 | 307,768 | 309,110 |
| Revenue | 7,972 | 5,449 | 1,342 | 1,500 |
| Total Revenue | \$ 302,319 | \$ 307,768 | \$ 309,110 | \$ 310,610 |
| Academic Salaries: | - | - | - | - |
| Classified Salaries: | - | - | - | - |
| Staff Benefits: | - | - | - | - |
| Supplies: | - | - | - | - |
| Rents, Utilities & Other Operating: | - | - | - | - |
| Capital Outlay: | - | - | - | - |
| Other Outgo: | - | - | - | - |
| Total Expenditures | - | - | - | - |
| Ending Balance | 302,319 | 307,768 | 309,110 | 310,610 |



PVC Foundation Scholarship Award Ceremony
May 20, 2021

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Insurance Funds

| | Actual 18/19 | Actual 19/20 | Actual 20/21 | Adopted 21/22 |
|-------------------------------------|------------------|------------------|----------------|------------------|
| Carryover from Previous Year | 1,658,807 | 1,719,228 | 555,161 | 509,624 |
| Revenue | 62,721 | 33,287 | 267,078 | 502,000 |
| Total Revenue | 1,721,528 | 1,752,515 | 822,239 | 1,011,624 |
| Academic Salaries: | - | 180,000 | 117,506 | - |
| Classified Salaries: | - | 32,549 | 164,978 | - |
| Staff Benefits: | - | 8,570 | 28,971 | - |
| Supplies: | 1,500 | - | 403 | 2,000 |
| Rents, Utilities & Other Operating: | 800 | 976,234 | - | - |
| Capital Outlay: | - | - | 757 | - |
| Other Outgo: | - | - | - | - |
| Total Expenditures | 2,300 | 1,197,353 | 312,615 | 2,000 |
| Ending Balance | 1,719,228 | 555,161 | 509,624 | 1,009,624 |

Insurance Fund Balances

| | |
|--------------|------------------|
| Certificated | 6,615 |
| Classified | 72,056 |
| Management | 1,187 |
| PL Insurance | 46,761 |
| OPEB | 883,005 |
| Total | 1,009,624 |

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Financial Aid Funds

| | Actual 18/19 | Actual 19/20 | Actual 20/21 | Adopted 21/22 |
|-------------------------------------|--------------|--------------|----------------|------------------|
| Carryover from Previous Year | - | - | - | 321,180 |
| Revenue | | | 321,180 | 2,730,000 |
| Total Revenue | - | - | 321,180 | 3,051,180 |
| Academic Salaries: | - | - | - | - |
| Classified Salaries: | - | - | - | - |
| Staff Benefits: | - | - | - | - |
| Supplies: | - | - | - | - |
| Rents, Utilities & Other Operating: | - | - | - | - |
| Capital Outlay: | - | - | - | - |
| Other Outgo: | - | - | - | 3,051,180 |
| Total Expenditures | - | - | - | 3,051,180 |
| Ending Balance | - | - | 321,180 | - |



Pirate Tuesday event at PVC Needles Campus
July 20, 2021

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Summary of all Funds

| Funds | 11 | 12 | 33 | 41 | 51 | 61 | 74 | Grand Total |
|-------------------------------|--------------------|--------------------|-------------------|--------------------|----------------|------------------|------------------|--------------------|
| | General Fund | | Child Development | Capital Projects | Bookstore | Benefits Fund | Financial Aid | |
| | Unrestricted | Restricted | | | | | | |
| Beginning Balance | 9,053,952 | 2,406,144 | 77,285 | 5,985,033 | 309,110 | 509,624 | 321,180 | 18,661,969 |
| Revenues | | | | | | | | |
| Federal | - | - | 35,000 | - | - | - | 2,730,000 | 2,765,000 |
| State | 19,785,464 | 7,577,828 | 487,705 | 3,000,000 | - | - | - | 30,850,997 |
| Local/Interest/Other | 2,652,876 | - | 10,250 | 3,042,448 | 1,500 | 502,000 | - | 6,209,074 |
| Total Revenues | 22,438,340 | 7,577,828 | 532,955 | 6,042,448 | 1,500 | 502,000 | 2,730,000 | 39,825,071 |
| Expenditures | | | | | | | | |
| 1000 Certificated Salaries | 6,498,023 | 1,053,353 | - | - | - | - | - | 7,551,376 |
| 2000 Classified Salaries | 3,330,568 | 1,457,707 | 378,136 | - | - | - | - | 5,166,441 |
| 3000 Employees Benefits | 3,755,693 | 1,001,031 | 161,055 | - | - | - | - | 4,917,779 |
| 4000 Supplies | 185,790 | 1,002,698 | 38,743 | - | - | 2,000 | - | 1,229,231 |
| 5000 Contract Services | 5,227,088 | 2,643,380 | 32,306 | 300,000 | - | - | - | 8,202,774 |
| 6000 Capital Outlay | 60,080 | 2,523,540 | - | 7,631,573 | - | - | - | 10,215,193 |
| Total Expenditures | 19,057,242 | 9,681,709 | 610,240 | 7,931,573 | - | 2,000 | - | 37,282,764 |
| Student Outgo | 159,183 | 302,263 | - | - | - | - | 3,051,180 | 3,512,626 |
| Other Outgo | 4,700,000 | - | - | - | - | - | - | 4,700,000 |
| Contingency | - | - | - | - | - | - | - | - |
| Total Other | 4,859,183 | 302,263 | - | - | - | - | 3,051,180 | 8,212,626 |
| Change in Fund Balance | (1,478,085) | (2,406,144) | (77,285) | (1,889,125) | 1,500 | 500,000 | (321,180) | (5,670,319) |
| Ending Balance | 7,575,507 | - | - | 4,095,908 | 310,610 | 1,009,624 | - | 12,991,650 |

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Accounting Codes

Account Structure

The Standardized Account Code Structure for the Palo Verde Community College District is as follows:

| | | |
|---------------|---------|------|
| Fund: | Digits | XX |
| School: | Letters | XXX |
| Resource: | Digits | XXXX |
| Project Year: | Digits | X |
| Goal: | Digits | XXXX |
| Function | Digits | XXXX |
| Object | Digits | XXXX |

Example of an account number for purchase of office supplies through EOPS Categorical funding:

12-EOP-0000-2-6430-0000-4550

If part of the expenditure should be paid from District match, the number charged would be:

11-EOP-0000-2-6430-0000-4550

Fund Numbers

| Fund | Description |
|-------------|---|
| 11 | General Unrestricted |
| 12 | Categorical Restricted (General Restricted) |
| 33 | Child Care (Child Development Center) |
| 41 | Capital Projects Funds |
| 43 | Bond Projects Funds |
| 51 | Bookstore Fund (Pirates' Bookstore) |
| 61 | Employee Benefits Fund |
| 74 | Financial Aid |

Project Year (PY) Codes

| Project Year | Project Year Description |
|---------------------|---------------------------------|
| 0 | Current FY or 2019-2020 |
| 1 | 2020-2021 |
| 2 | 2021-2022 |
| 3 | 2022-2023 |
| 4 | 2013-2014 |
| 5 | 2014-2015 |
| 6 | 2015-2016 |
| 7 | 2016-2017 |
| 8 | 2017-2018 |
| 9 | 2018-2019 |
| O | One-Time Funds |

School, Goal and Function Codes

| School | School Description | Goal Function |
|---------------|-------------------------------------|------------------------|
| A&R | ADMISSIONS & RECORDS | 6200-0000 |
| ABE | ADULT BASIC EDUCATION | 6010-0000 or 4930-0000 |
| ACC | ACCOUNTING | 0502-0000 |
| ACR | ACCREDITATION | 6010-0000 |
| ACS | ACADEMIC SENATE | 6030-0000 |
| AGR | AGRICULTURE CLASSES - PLANT SCIENCE | 0103-0000 |
| ALC | ALCOHOL/DRUG STUDIES PROGRAM | 2104-0000 |
| ANT | ANTHROPOLOGY | 2202-0000 |
| ART | ART | 1002-0000 |
| AST | ASTRONOMY | 1911-0000 |
| ASV | ACADEMIC SERVICES | 6010-0000 |
| ATH | ATHLETICS PROGRAM | 6960-0000 |
| ATP | ACCESS TO PRINT | 6420-0000 |
| AUT | AUTOMOTIVE TECHNOLOGY | 0948-0000 |
| BCT | BUILDING TRADES | 0953-0000 |
| BFA | FINANCIAL AID | 6460-0000 |
| BIO | BIOLOGY | 0401-0000 |
| BRD | BOARD OF TRUSTEES | 6600-0013 |
| BSV | BUSINESS SERVICES | 6720-0000 |
| BUS | BUSINESS | 0501-0000 |
| CAL | CAL GRANT | 7010-0020 |

| School | School Description | Goal Function |
|---------------|--|----------------------------|
| CAR | CARE PROGRAM | 7010-0060 |
| CAW | CALWORKS PROGRAM | 6410-0000 |
| CDC | CHILD DEVELOPMENT CENTER | 6920-0000 |
| CFO | CAL FRESH OUTREACH GRANT | 6390-0000 |
| CHD | CHILD DEVELOPMENT PROGRAM | 1305-1000 |
| CHE | CHEMISTRY | 1905-0000 |
| CIS | COMPUTER INFO. SCIENCES | 0701-0000 |
| CNA | CERTIFIED NURSING ASSISTANT | 1230-3000 |
| COV | COVID-19 MITIGATION | 6750-0000 |
| CRJ | CRIMINAL JUSTICE | 2105-0000 |
| CSA | CSEA | 6750-0000 |
| CSL | COUNSELING | 6300-0000 |
| CUA | CULINARY ARTS | 1306-3000 |
| CVD | COVID19 BLOCK GRANT | Varies |
| DAH | DIVISION-ALLIED HEALTH | 1299-0000 |
| DBU | DIVISION-BUSINESS | 0505-0000 |
| DCO | DIVISION-COMMUNICATIONS | 0699-0000 |
| DCT | DIVISION-CTE | 0701-0000 |
| DEL | DISTANCE EDUCATION LEARNING | 4930-0000 |
| DMS | DIVISION-MATH/SCIENCE | 1999-0000 |
| DRA | DISASTER RELIEF EMERGENCY STUDENT FINANCIAL AID | 7010-0010 |
| DRL | DREAMER RESOURCE LIAISON SUPPORT | 6460-0000 OR 6010- 0000 |
| DSP | DISABLED STUDENTS PROGRAM & SERVICES | 6420-0000 |
| DSS | DIVISION-SOCIAL SCIENCES | 2201-0000 |
| DUG | CTE DATA UNLOCK GRANT | 6010-0000 |
| ECO | ECONOMICS | 2204-0000 |
| EDU | EDUCATION | 0801-0000 |
| EEO | EQUAL EMPLOYMENT OPPORTUNITY FUND | 6760-0000 |
| EFA | EMERGENCY FINANCIAL ASSISTANCE | 7010-0000 |
| ENG | ENGLISH | 1501-0000 |
| EOP | EOP&S | 6430-0000 |
| ESL | ENGLISH AS A SECOND LANGUAGE | 4930-0000 |
| FND | FOUNDATION | 7090-0000 |
| FST | FIRE SERVICE TECH. | 2133-0000 |
| FTF | FULL TIME FACULTY HIRING | 6730-0000 |

| School | School Description | Goal Function |
|---------------|----------------------------------|----------------------|
| FTG | FINANCIAL AID TECHNOLOGY | 6460-0000 |
| FWS | FEDERAL WORK STUDY | 7010-0000 |
| GED | G.E.D. | 4930-0000 |
| GEL | GEOLOGY | 1914-0000 |
| GEO | GEOGRAPHY | 2206-0000 |
| GES | GENERAL STUDIES | 4930-0000 |
| GPW | GUIDED PATHWAYS | 6010-0000 |
| HEA | HEALTH | 0837-0000 |
| HIS | HISTORY | 2201-0000 |
| HRM | HUMAN RESOURCES MANAGMENT | 6730-0000 |
| IEB | BLOCK GRANT (SCH MTN) | 6500-0000 |
| IEP | INSTRUCTIONAL EQUIPMENT GRANT | Varies |
| IRA | INSTITUTIONAL RESEARCH ACADEMIC | 6790-0000 |
| IRS | INSTITUTIONAL RESEARCH | 6790-0000 |
| LIB | LIBRARY | 6120-0000 |
| LOT | LOTTERY | Varies |
| LSC | LEARNING SKILLS CENTER | 6110-0000 |
| M&O | MAINTENANCE & OPERATIONS | 6500-0000 |
| MAN | MANAGEMENT | 0502-0000 |
| MAT | MATHEMATICS | 1701-0000 |
| MHS | MENTAL HEALTH SERVICES | 6390-0000 |
| MIS | MANAGEMENT INFORMATION SYSTEMS | 6780-0000 |
| MKT | MARKETING | 6450-0000 |
| MUS | MUSIC | 1004-0000 |
| NBE | NON-CREDIT BASIC EDUCATION | 6010-0000 |
| NDL | NEEDLES | 6010-0000 |
| NUR | NURSING PROGRAMS | 1230-2000 |
| OUT | OUTREACH PROGRAMS | 6450-0000 |
| PHE | PHYSICAL EDUCATION | 0835-0000 |
| PHI | PHILOSOPHY | 1509-0000 |
| PHY | PHYSICS | 1902-0000 |
| PIR | PIRATES CHEST | 6390-0000 |
| POS | POLITICAL SCIENCE | 2207-0000 |
| PRT | PARTNERSHIP RESOURCE TEAM - IEPI | 6790-0000 |
| PSY | PSYCHOLOGY | 2001-0000 |
| PTI | PART TIME INSTRUCTION | 6730-0000 |

| School | School Description | Goal Function |
|--------|--------------------------------------|------------------------|
| RDG | READING | 1501-0000 |
| RET | RETIREMENT | Varies |
| RTG | RURAL TECHNOLOGY GRANT | 6200-0000 |
| SCG | STUDENT SUCCESS COMPLETION GRANT | 7010-0020 |
| SDV | STAFF DEVELOPMENT | 6750-0000 |
| SEA | STUDENT EQUITY ACHIEVEMENT | 6390-0000 or 6320-0000 |
| SEC | SECURITY | 6500-0000 |
| SOC | SOCIOLOGY | 2208-0000 |
| SPA | SPANISH | 1105-0000 |
| SPE | SPEECH | 1506-0000 |
| SSA | STUDENT SERVICES ADMINISTRATION | 6450-0000 |
| SUP | SUPERINTENDENT/PRESIDENT | 6600-0011 |
| SWP | STRONG WORKFORCE PROGRAM | 6190-**** Varies |
| THA | THEATRE ARTS | 1007-0000 |
| TNF | TANF | 6410-0000 |
| TRI | TRIO GRANT-DISABLED STUDENT SERVICES | 6420-0000 |
| VEA | VATEA FUNDS | Varies |
| VRC | VETERANS RESOURCE CENTER | 6480-0000 |
| WEL | WELDING | 0956-5000 |

Object Codes

1000 Certificated Salaries

| Object | Object Description |
|--------|--|
| 1100 | INSTRUCTIONAL SALARIES |
| 1200 | NONINSTRUCTIONAL SALARIES |
| 1300 | INSTRUCTIONAL SALARIES, PART - TIME |
| 1400 | NONINSTRUCTIONAL SALARIES, BOARD MEMBER STIPENDS |

2000 Classified Salaries

| Object | Object Description |
|--------|-------------------------------|
| 2100 | FULL TIME CLASSIFIED SALARIES |
| 2200 | INSTRUCTIONAL AIDES |
| 2300 | STUDENT EMPLOYEES |

3000 Benefits

| Object | Object Description |
|---------------|--|
| 3100 | STATE TEACHERS' RETIREMENT SYSTEM (STRS) |
| 3200 | PUBLIC EMPLOYEES' RETIREMENT SYSTEM (PERS) |
| 3300 | OLD AGE, SURVIVORS, DISABILITY, AND HEALTH INSURANCE (OASDI) |
| 3400 | HEALTH & WELFARE BENEFITS |
| 3500 | STATE UNEMPLOYMENT INSURANCE |
| 3600 | WORKERS' COMPENSATION INSURANCE |
| 3700 | LOCAL/ALTERNATIVE RETIREMENT SYSTEMS |
| 3900 | OTHER BENEFITS |

4000 Supplies and Materials

| Object | Object Description |
|---------------|--|
| 4100 | TEXTBOOKS |
| 4200 | OTHER BOOKS |
| 4210 | OTHER BOOKS |
| 4220 | LIBRARY BOOKS |
| 4230 | REFERENCE BOOKS |
| 4300 | INSTRUCTIONAL SUPPLIES |
| 4320 | DIRECT PURCHASE INSTRUCTIONAL SUPPLIES |
| 4330 | PERIODICALS/MAGAZINES |
| 4340 | BOOKBINDING |
| 4350 | INSTRUCTIONAL MEDIA |
| 4359 | INSTR. MEDIA MATERIALS |
| 4360 | TESTS |
| 4370 | COMMENCEMENT |
| 4390 | OTHER INSTRUCTIONAL SUPPLIES |
| 4391 | INSTR. MEDIA SUPPLIES |
| 4400 | NON-CAPITALIZED EQUIPMENT |
| 4500 | NON INSTRUCTIONAL SUPPLIES |
| 4510 | MAINTENANCE SUPPLIES |
| 4520 | CUSTODIAL SUPPLIES |
| 4530 | GROUNDS/GARDEN SUPPLIES |
| 4540 | HEALTH SUPPLIES |
| 4550 | OFFICE SUPPLIES |
| 4555 | COPYING & PRINTING |
| 4556 | COPYING |
| 4557 | PRINTING |
| 4560 | REPAIR OF SUPPLIES |

| Object | Object Description |
|---------------|-------------------------------|
| 4570 | COMPUTER SERVICE SUPPLIES |
| 4580 | THEATRE SUPPLIES |
| 4590 | OTHER SUPPLIES |
| 4600 | PUPIL TRANSPORTATION SUPPLIES |
| 4610 | FUEL - GAS AND DIESEL |
| 4630 | TIRES AND TUBES |
| 4640 | TOOLS |
| 4690 | OTHER TRANSPORTATION SUPPLIES |
| 4691 | LUBRICATION |
| 4700 | FOOD SERVICES |
| 4710 | FOOD |
| 4720 | MEALS NEEDY CHILDREN |
| 4790 | OTHER SUPPLIES |

5000 Other Operating Expenses & Contract Services

| Object | Object Description |
|---------------|---|
| 5045 | POSTAGE |
| 5110 | CONSULTANTS - WHO WORK INSIDE THE CLASSROOM |
| 5120 | LECTURERS |
| 5130 | DOCTORS/NURSES |
| 5150 | OPERATIONS |
| 5160 | AMBULANCE |
| 5200 | TRAVEL |
| 5210 | MILEAGE |
| 5211 | FLEET MILEAGE |
| 5220 | CONFERENCES |
| 5222 | PROFESSIONAL GROWTH |
| 5229 | SEMINARS |
| 5250 | TRAVEL EXP CANDIDATE |
| 5300 | DUES AND MEMBERSHIPS |
| 5310 | MEMBERSHIPS |
| 5320 | DUES |
| 5400 | INSURANCE |
| 5410 | FIRE AND THEFT |
| 5420 | LIABILITY INSURANCE |
| 5430 | FIDELITY BOND PREMIUMS |
| 5440 | STUDENT INSURANCE |
| 5450 | CLAIMS EXPENSE |
| 5510 | NATURAL GAS |
| 5520 | ELECTRICITY |
| 5530 | WATER |

| Object | Object Description |
|---------------|------------------------------------|
| 5540 | TELEPHONE |
| 5550 | LAUNDRY AND CLEANING |
| 5560 | TOWEL SERVICE |
| 5570 | WASTE DISPOSAL |
| 5590 | MISCELLANEOUS |
| 5600 | RENTS, LEASES AND REPAIRS |
| 5610 | COUNTY CONTRACTS |
| 5620 | ALL OTHER CONTRACT |
| 5630 | RENTS AND LEASES |
| 5640 | REPAIRS |
| 5648 | COMPUTER MAINTENANCE ARGMT. |
| 5649 | CAMPUS LIGHTING MAINTENCE |
| 5650 | TRANSPORTATION CONTRACTS |
| 5660 | TRANSPORTATION IN LIEU |
| 5700 | LEGAL, ELECTION AND AUDIT EXPENSES |
| 5710 | AUDIT |
| 5720 | ELECTIONS |
| 5730 | LEGAL |
| 5740 | ADVERTISING |
| 5760 | COUNTY SERVICES |
| 5790 | OTHER |
| 5800 | OTHER SERVICES AND EXPENSES |
| 5810 | APPRAISALS |
| 5820 | INTEREST |
| 5821 | STRS/PERS PENALTIES AND INTEREST |
| 5822 | TRANS EXPENSE |
| 5830 | SURVEYS |
| 5840 | PHYSICALS |
| 5850 | FINGERPRINTS |
| 5860 | COUNTY SERVICES |
| 5870 | CONSORTIUM EXPENSES |
| 5880 | DAMAGE PERSONAL PROPERTY |

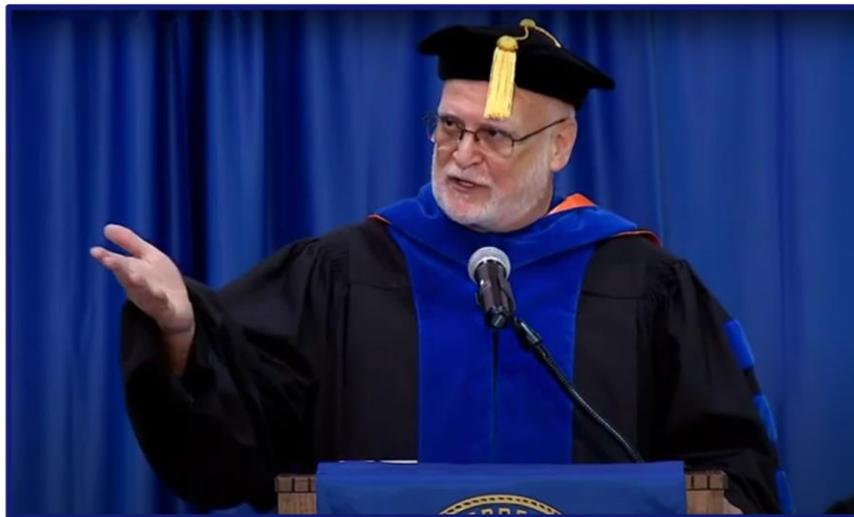
6000 Capital Outlay

| Object | Object Description |
|---------------|---------------------------|
| 6110 | SITES |
| 6120 | SITE IMPROVEMENT |
| 6123 | ARCHITECT FEE |
| 6124 | TESTING |
| 6126 | CONSTRUCTION CONTRACT |
| 6127 | FIXTURES & FIXED EQUIP. |
| 6128 | INSPECTION |

| Object | Object Description |
|---------------|--------------------------------|
| 6210 | NEW BUILDINGS |
| 6217 | FIXTURES & EQUIPMENT |
| 6220 | REMODEL |
| 6300 | LIBRARY BOOKS |
| 6310 | BOOKS/NEW AND EXPANDED LIBRARY |
| 6410 | AUDIO VISUAL EQUIPMENT |
| 6420 | LIBRARY EQUIPMENT |
| 6430 | FOOD SERVICE EQUIPMENT |
| 6480 | EQUIPMENT |
| 6491 | OTHER INSTR. EQUIP |
| 6492 | OTHER EQUIP, NON INSTR |

7000 Other Outgo

| Object | Object Description |
|---------------|-------------------------------|
| 7100 | DEBT RETIREMENT |
| 7500 | STUDENT FINANCIAL AID |
| 7510 | STUDENT FINANCIAL SCHOLARSHIP |
| 7520 | STUDENT FINANCIAL GRANT |
| 7530 | STUDENT FINANCIAL LOAN |
| 7540 | BOOK GRANTS |
| 7560 | TRANSPORTATION GRANTS |
| 7570 | CHILD CARE GRANTS |
| 7601 | SURVIVAL KITS |
| 7620 | STUDENT FINANCIAL GRANTS |
| 7640 | BOOK VOUCHERS |
| 7650 | MEAL VOUCHERS |
| 7660 | TRANSPORTATION/BUS PASSES |
| 7670 | CHILD CARE |



PVC Graduation Ceremony
June 5, 2021

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Budget Committee Members



Stephanie Slagan
Chair



Biju Raman
Dean of Instruction
and Student Services



Jim Thomas
Director of Fiscal
Services



Brian Thieboux
Academic Senate



Rich Soto
CSEA



Shelley Hamilton
Management



Nancy Hale
Recorder

Resources



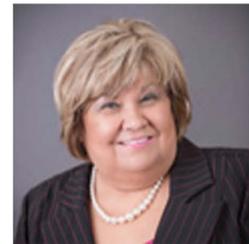
Eric Egan
Director of Information
Technology



Mario Hale
Director of Facilities
and Operations



William Smith
Interim VP
Instruction/Student
Services and ALO



Lale Cilenti-Arac
Dean of Needles Center



PALO VERDE COLLEGE

WHERE KNOWLEDGE TAKES ROOT AND OPPORTUNITY GROWS



STAY CONNECTED

