

CHART OF ACCOUNTS

ACCOUNT NUMBER GUIDE

Example line item account number string:

Fund Restricted / Unrestricted	Revenue Source	Location	Program	Activity/Dept. TOPS	Expense Type Object
11	990	1	10	601000	4500

FUNDS

Fund Type	Fund #	Accounts Payable Type
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Governmental Funds

General Fund Unrestricted	11	AP1
General Fund Restricted	12	AP4
TRANS	13	

Debt Service Fund

Bond Interest and Redemption Fund	21	
Other Debt Service Fund	29	

Capital Outlay Projects Fund

	41	AP2
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GO Bond Building Fund

	42	BNDJ
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Trust Funds

Retiree Benefits Fund	69	
Associated Students Funds	71	
Student Financial Aid Fund	74	AP6
Student Trust Account	79	

Agency Funds

Foundation	89	
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CHART OF ACCOUNTS

REVENUE SOURCE CODES

001	Sutter County Facility
002	Bldg. 100A - Administration
003	Bldg. 100B - Student/Instructional Services
004	200 – Music Bldg. – Measure J
005	Campus Center Bookstore
006	YCC BLDG 400 Theatre
007	Bldg. 500 – Business Dept. (Classrooms)
008	Bldg. 600 – Applied Arts, Science
009	Bldg. 700 Math/Engr/Computer
010	ENCUMBERED RESERVES
011	Utility Services
012	1000 Liberal Arts/Consumer Ed.
013	Library & Language Arts
014	Bldg. 1200 – Athletic Dept. & Gym
015	Bldg. 1250 - ESL
016	Bldg. 1300 – Collins Hall
017	Bldg. 1400 - Print Shop
018	Bldg. 1500 - Osuna Hall
019	Child Dev. & Security Fac.
020	Bldg. 1700 - Automotive
021	Bldg. 1800 – Student Services
022	Bldg. 1900 – Distributive Ed Center
025	Yuba New Bldg. – Allied Health
026	Upgrade Press Box/Score BD
027	Not assigned
028	Relocatables
029	Lease-Purchase Payoff
030	Technology Systems
031	COPS Payoff - Clear Lake
032	Clear Lake Permanent Bldg.
033	Clear Lake Portables & Utilities
034	WCC Performing/Culinary Arts
035	Bldg. 700 - Library/Resource
036	WCC Multi-Purpose Athletic Facility
037	Not assigned
038	Not assigned
039	WCC Bldg Renovations-100,200,300,400
040	WCC Grounds Improvements
041	Not assigned
042	Colusa Co. Outreach Facility
043	Group II Equip
044	Reimbursed Support Costs
045	Miscellaneous Allocated Costs
046	WCC Equipment (Maintenance)
047	YCC Equipment (Maintenance)

CHART OF ACCOUNTS

048	Bldg. 1700 – Campus Police Relocation
049	Measure J Program Contingency
050	YC Central Plant
051	Solar Projects
052	Measure J Other Local Revenue
053	Prop 39 EMS & Irrigation Pump
054	WCC Greenhouse
055	Prop 39 Lighting Project
056	Prop 39 Year 4
057	Prop 39 Year 5
058-059	Not assigned
060	Capital Enhancements
061	Football Scoreboard
062	Distance Education ITV Rooms (Satellite Tower)
063	Bldg. 1300 - Photo Renovation
064	Lake Performing Arts
065	Bldg. 300 - Condensing Unit
066	ADA Doors Woodland
067	Tennis Courts
068	Lake Child Care
069	AJ/Fire Sci/EMT Portable
070	Facility Upgrades
071	Marysville Campus Beautification
072	Rose Garden
073	Soccer Field
074	Library Re-carpet
075	Room 300 Restoration
076	Bldg. 400 - Paint
077	Bldg. 1000 - Modernization
078	Lake Campus Code Requirements
079	Bldg. 1200 - Training Room
080	Bldg. 100B - Carpet Replacement
081	Woodland Capital Enhancements
082	Remodel Classrooms/Capital Enhancements
083	Monopole - Woodland
084	Woodland Infrastructure
085	800 Building Swing Space
086	Facilities Master Plan
087	Multi College Moves
088	Capital Financing Changes
089	Not assigned
090	Five Year Construction Plan
091	IPPs/FPPs
092	Woodland Sewer Connection
093	Yuba College 2008 Storm Damage
094	Osuna Hall Flood
095	Bldg 300 Cafeteria Elec Fire
096	Storage Container Loss 1200 Bldg

CHART OF ACCOUNTS

097 Yuba Transformer Replacement
098 Lighting Retrofit
099 Yuba Fire Alarm
100 WIA Clearing Account
101-120 Not assigned
128 JTPA 78% Youth
129 JTPA 78% Adult
130-134 Not assigned
135 JTPA Title III
136-137 Not assigned
138 JTPA/Gain - 8%
139 JTPA Title III - 40%
140-150 Not assigned
151 Pell Grant Program
152 Supp. Educ. Opport. Grant - I
153 Academic Comp Grant 1
154 College Work Study (Federal)
155 Pell Administration
156 Not assigned
157 Academic Comp Grant 2
158 Transfer Scholarships
159 Fin Aid - Foundation Scholarships
160 Not assigned
161 Americorp
162 Not assigned
163 Sawtell Grants
164 Sawtell Scholarships
165 COGB
166 COGC
167 Stohlman Scholarship
168 Hayter Scholarship
169 Pass-through Scholarships
170 Not assigned
171 Veterans Education
172 WCC TRIO SSS
173 WCC TRIO SSS ESL
174 MESA/NSF Scholarship
175 ETS Sutter County
176 ETS Yuba County
177 WCC TRIO SSS
178 WCC TRIO SSS ESL
179 ETS Sutter County
180 ETS Yuba County
181 CA Connects Project/MESA
182 WCC Cash for College
183 Infant Toddler – Federal
184 Not assigned
185 State Preschool – Federal

CHART OF ACCOUNTS

186	CTE Transitions (formerly Tech Prep)
187	Not assigned
188	ETS Sutter County
189	ETS Yuba County
190	CTE Perkins (formerly VTEA)
191	Upward Bound
192	NSTI
193	WCC TRIO SSS
194	WCC TRIO SSS ESL
195	Viticulture - Econ Development
196	ETS Yuba County
197	ETS Sutter County
198	Upward Bound
199	Infant Toddler – Federal
200	State Preschool – Federal
201	Rural Community College Funding Development
202-209	Not assigned
210	WIB Welding Training Contract
211-219	Not assigned
220	School to Career
221	School to Career
222	School to Career
223	School to Career 00-01
224	School-To-Career Supplemental
225-249	Not assigned
250	Upward Bound
251	National Youth Sports 02-03
252	Upward Bound 02-03
253	Economic Development Administration
254	National Youth Sports 01-02
255	Summer Food Program
256	Americorps
257	Upward Bound
258	TRIO-SSS
259	NSF - Laser Optics
260	National Youth Sports Special Fund
261	Rural Business Enterprise - RBEG
262	Americorps 02-03
263	TRIO-SSS 02-03
264	TRIO-SSS
265	Upward Bound
266	Americorps 03-04
267	National Youth Sports 03-04
268	NSF Anatomy, Physiology
269	NYSP - Special Restricted Funds
270	Upward Bound
271	TRIO-SSS
272	Americorps Foster Youth Mentor

CHART OF ACCOUNTS

273	National Youth Sports 04-05
274	National Youth Sports 05-06
275	Not assigned
276	ELSRAP Early Learn/Americorps
277	Upward Bound - Woodland
278	ELSRAP – Americorps 07-08
279	Regional Auto Project - Los Rios
280	Fed Subsidized Direct Student Loans
281	Fed Unsubsid. Direct Student Loans
282	Fed Direct Loan Parent Plus
283	Woodland Upward Bound
284	YES/SBDC Business Outreach
285	Weld ED
286	Regional Tech Prep - Los Rios
287	WCC Upward Bound
288	Summer Youth Work Prog/WIB
289	WCC TRIO SSS
290	WCC TRIO SSS ESL
291	Odyssey - Alternative Fuels
292	NAFTC Clean Cities
293	MAA-Medi-Cal Admin. Activities
294	ARRA State Stabilization Funds
295	California Connects (ARRA)
296	Small Business Jobs
297	Psych Tech – ARRA
298	CDC Facilities Repair - ARRA
299	Upward Bound
300	Categoricals
301	WCC Talent Search
302-310	Not assigned
311	EOPS Category A
312	EOPS Category B
313-314	Not assigned
315	EOPS Category C - Grants
316	EOPS - C.A.R.E.
317	EOPS Category A
318	EOPS Category C
319	EOPS Category C Grants
320	EOPS CARE
321	WCC EOPS Category A
322	WCC EOPS Category B
323	WCC EOPS Category C
324	WCC EOPS CARE
325	WCC EOPS Category A
326	WCC EOPS Category B
327	WCC EOPS Category C
328	WCC CARE
329-330	Not assigned

CHART OF ACCOUNTS

331 Undefined DSPS/EOPS
332 Not assigned
333 Special Education Assistance
334 Special Education Assistance
335 WCC DSPS
336 Not assigned
337 WCC DSPS
338-350 Not assigned
351 Enrollment Fee Admin. - 2%
352-353 Not assigned
354 Golden State Schlshare
355 Financial Aid Administrative Allowance
356 BFAP – Administration Allowance
357 State Work Study (Interns)
358 ST. Work Study- Private Industry
359 ST. Work Study- Teaching Intern
360 BFAP Augmentation
361 BFAP Augmentation
362 WCC BFAP
363 FTSSG/Revenue
364-369 Not assigned
370 WCC BFAP
371 WCC Fin Aid Admin Allowance
372 WCC North Far North Regional Consortium
373 WCC Puente Project
374 WCC Transfer/Articulation
375 WCC TANF
376 WCC CalWorks Child Care
377 WCC CalWorks Work Study
378 WCC CalWorks Coordination
379 WCC Summer Food Program
380 WCC Project Smart Grant w/YCOE
381 WCC Instructional Equipment
382 WCC YCOE Project Smart Grant
383 WCC BFAP
384-389 Not assigned
399 Advanced Manufacturing Technology Room Remodel Project
400 Community College Construction/Long Term Debt/Series A
401 WCC – LRC New Construction
402 Marysville - Bldg. 500
403 Woodland - Bldg. 700
404 WCC Portables Sci/Lecture
405 Bldg. 1100 - Marysville
406 Lake Library/Learning Resource
407 WCC - Bldg. 600 Fire
408 WCC – Science Bldg
409 Yuba State College Preschool
410 Adaptive Physical Therapy

CHART OF ACCOUNTS

411	Marysville - Bldg. 800
412	Child Develop - Playground
413	Bldg 1252 Fire Repair
414	Msvl – Build 1100 - Lib & Lang
415	Energy Projects
416	Lake Career Center
417	Lake Cop Maintenance
418	WCC Armory/Expansion
419	Marysville - Bldg. 1000 Modernization
420	Not assigned
421	Fuel Tank Removal
422	Virginia School Project
423	Asbestos Removal Bldg. 300
424	'98 Haz Mat – Room 611
425	WCC Greenhouse
426	Other Expenses/Building Site Improvement Series C
427	Portable Relocation
428	Greenhouse Infrastructure
429	Scheduled Maintenance
430	Not assigned
431	DSA Closeout
432	04 Scheduled Maint
433	05 Scheduled Maint – Re-roof Bldg. 700
434	07 Scheduled Maint.
435	07 Scheduled Maintenance - One Time
436	08 Scheduled Maint.
437	Scheduled Maintenance
438	'01 Scheduled Maint.
439	'02 Scheduled Maint.
440	Safety Credits Project
441	Puente Project
442	Adjunct Office Hours
443	Energy Conservation
444	Adjunct Faculty Compensation
445	Regional Health Occup. Resrc.
446	State Preschool/Child Development Centers
447	State Preschool/Child Development Centers
448	Child Care/Instructional Materials
449	Calif. Artic # System
450	Career Technical Equip. – One Time
451	Sutter Co. Foster Care Initiative
452	Lottery (restricted account)
453	Foster Parent - Woodland
454	Foster Parent - Y S C B
455	Basic Skills 10-11
456	ECE Mentor/Teacher
457	Yuba Co. Foster Care Initiative
458	Child Develop Training

CHART OF ACCOUNTS

459	Infant –Toddler/Marysville
460	State Preschool - Lake
461	Independent Living Program
462	State Preschool Wrap-Around
463	Staff Development
464	Staff Diversity
465	MESA
466	TANF / Counseling and Guidance
467	SBDC - Calif. Community Colleges
468	MESA 01-02
469	Child Care Food Program
470	02 SBDC- Trade and Commerce
471	Instructional Equipment
472	Block Grant- 99/00
473	Matriculation c/o 01-02
474	Matriculation - Non-Credit
475	Enhanced Mentor Program
476	Matriculation 02-03
477	03 SBDC - Trade and Commerce
478	Long Range HR Needs
479	Basic Skills 11-12 Yuba College
480	Telecommunications
481	Instructional Equipment
482	Block Grant - 00/01
483	Colusa Co. CalWorks
484	Inst. Equip/Block SB 1113/DSPS
485	Instruct. Equip- SB 1133/Business
486	ESL/Basic Skills 12-13
487	Student Development Planning/Report
488	Not assigned
489	Dist Tech Plan Telecom
490	Undefined
491	CalWorks Work Study c/o 01-02
492	CalWorks Child Care c/o 01-02
493	CalWorks Child Care 02-03
494	CalWorks Coord/Develop c/o 01-02
495	Forklift/Warehouse Training
496	Portable Laptop Computer Lab
497	Summer Reading Program
498	Not assigned
499	Caterpillar Dealer Excellence
500	CalSOAP (Student Opportunities and Access Program)
501	Yuba Co. ILP
502	Psych Tech/Sierra Vista
503	Laser Optics- Econ Dev
504	Small Business OFC Automation
505	Transfer and Articulation
506	Infant/Toddler - Resource Program

CHART OF ACCOUNTS

507	Impac Project
508	Americorps
509	Colusa Co. Apprenticeship Program
510	Job Creation Investment Fund
511	YCC Basic Skills – 13/14
512	Sutter Co. ILP
513	Workability III Program
514	Precision Metals
515	Yuba County One Stop
516	Health Care - Econ Development
517	Computer/Voc Ed (UNIX) Econ Development
518	Default Prevention-Edfund
519	MESA
520	Associate Degree Nursing Program
521	Sutter Co. CalWorks
522	Small Business Org.- Econ Dev.
523	Construction Tech. - Econ Dev.
524	Spanish Learning Lab - Econ Dev.
525	Hospitality & Tourism - Econ Dev.
526	Post Adoption Family/Yuba CO.
527	CalWorks/Local Match/Work Study
528	CalWorks/Local Match/Coordinator
529	Infant Toddler Playground
530	Yuba Co. ILP
531	TTIP Supplemental Grant
532	Yuba Co. ILP - 2004
533	Infant Toddler Res. & Supply
534	MESA 03-04
535	SBDC-CCCCO carry-over
536	Matriculation 03/04
537	Non Credit Matriculation
538	SBDC - SBA & CSU Chico
539	Small Bus. Org Develop.- Econ Deve.
540	Hospitality & Tourism - Econ Dev.
541	Construction Tech - Econ Dev.
542	Child Development Training
543	SBDC SBA & Chico U – 1 st 6 mos.
544	YCC ILP
545	Assoc. Degree Nursing- Year 2
546	A.D.N. Nursing Expansion
547	SBDC SBA & Chico U-2 nd 6 mos.
548	Matriculation
549	MESA
550	SBDC SBA/Chico 2 nd 6 mos.
551	SBDC CCCCCO 03/04 c/o
552	School Age Resource
553	PRE K Resource
554	YCC ILP

CHART OF ACCOUNTS

555	Child Care Private Pay
556	SBDC/SBA Chico State
557	RN Capacity Building Program
558	A.D.N Capacity Building
559	SB 70 Quick Start
560	CalWorks Work Study Supplemental
561	TANF – CDC
562	SB 70 7 th & 8 th Graders
563	Adv. Transportation (Hybrids)
564	CDC Facilities Renovations & Repair
565	ADN Capacity Building 07-08
566	First 5 Yolo/Foster Parent
567	Strengthening-Project RESPECT
568	Security Vests Grant
569	Responsive Training Fund-Auto
570	Child Care Planning Council
571	CalWorks/DSPS LD Testing
572	CalWorks Regional Efforts
573	ADN Nursing Equipment
574	Yuba County Probation ILP
575	Young Entrepreneurs Program
576	CDC Facilities Renovation & Repair
577	CalWorks/DSPS LD Testing Yuba Co.
578	First 5 YCC Preschool
579	First 5 YCC Infant Toddler
580	ADN Enrollment & Retention
581	North/Far North Regional Consortium
582	AB1133 One Time Block Grant
583	Entrepreneurship Career Proj.
584	Community Collaborative SB70
585	Steps to Success Baby City
586	YESS ILP Welding Camp
587	Basic Skills
588	CDC Facility Renovation/Repair
589	CALSOAP
590	Cash/College Special Funds
591	Psych Tech Expansion/Nursing Ed
592	YEP (Entrepreneurship Career)
593	WCC TANF Work Study/Job Placement
594	TANF Work Study/Job Placement
595	CTE Community Collaborative Suppl
596	WCC Upward Bound Local Funds
597	Workforce Innovation
598	WCC CDTC
599	SBDC/Chico State
600	Contract Education Administration
601	Contract Ed Admin - LAKE
602	Not assigned

CHART OF ACCOUNTS

603	Original Services-Contract Ins
604	Colusa CPR/First Aid
605	Colusa Co. Health Dept. Computer Training
606	Cisco Instructor Training
607	FIRST 5 (Tuition Reimbursement)
608	WCC CSEC
609	WCC DSN AG Technologies
610	Not assigned
611	WCC/Yolo County Foster Care
612	Not assigned
613	Yocha Dehe Wintun Nation
614	Nor Cal STREAM Pathways
615	WCC SB1070 Dual Enrollment
616	Beale AFB Computer Training
617	SB1070 Dual Enrollment
618	IEPI Grant
619	Apprenticeship/Technical Assistance
620	Adult Ed Data & Accountability
621	WCC DSN Small Business
622	Adult Education 2016-2019
623	WCC DSN Small Business
624	SSSP Credit
625	SSSP Non-Credit
626	Student Equity
627	Instructional Equipment
628	CSEC
629	CCC Apprenticeship Initiative
630	Fremont-Rideout Computer Training
631	Not assigned
632	National Heritage Insurance Co.
633	Air Force - Contract Instruction
634	Not assigned
635	Sutter County HR Computer Training
636-637	Not assigned
638	Beale AFB
639	Western Truck School - Contract
640	Beale Counseling
641	AJ/Rangemaster
642	Business Institute
643	AJ/Canine
644	Del Norte Clinics
645	City of Yuba City
646	Unity Forest Products
647	Sunsweet Growers
648	Wilbur Packing Contract
649	Cache Creek Firearms Training
650	Sutter Co. Human Services Dept
651	Leo Chesney Center

CHART OF ACCOUNTS

652	Cashe Creek ESL Course
653	WalMart Arrest & Control
654	Holt of California
655	Colusa Indian Community Council
656	Colusa Indian Casino & Resort
657	Green Corp/OSHA Training
658	Contract Ed/Upward Bound Instr
659	Auto Tech/Hybrid Tech Project
660	Head Start Contract Instr
661	Contract Ed/WCC AJ
662	Community College Civic Impact
663	WCC CTE Dual Enrollment
664	Strong Workforce
665	Healthy Children & Families
666	Nor Cal STREAM Pathways
667	CCC Maker
668	WCC AB798 Textbook Program
669	Strong Workforce Regional
670	Basic Skills - Woodland
671	Basic Skills – Woodland CC 08/09
672	WCC Basic Skills
673	WCC Basic Skills
674	WCC CAF Clean Air Funds
675	WCC AJ Agility Program
676	Psych Tech Nursing
677	CTE Communitte Collaborative
678	WCC Basic Skills
679	WCC EAP/Foundation for CCC
680	WCC Faulty Entrepreneurship
681	Water Treatment Operations
682	CTE Comm Collaborative ECE
683	WCC Health/Public Service
684	WCC MESA
685	CTE Ag/Welding
686	WCC Health/Public Service
687	First Responder Train/Trainer
688	Foster Youth Mental Health
689	WCC MESA
690	WCC DSN AG Technologies
691	WCC DSN AG Technologies
692	Yocha DeHe Wintun Academy
693	NFNRC Bridging Culinary Gap
694	WCC DSN Small Business
695	NFNRC Weld/Manufacturing Ed
696	NFNRC Hybrid/Elec Car Safety
697	AB86 Adult Education
698	WCC DSN Small Business
699	Because We Care Grant

CHART OF ACCOUNTS

700	Not assigned
701	WCC ILP
702	Energy Resources Conservation
703	WCC DSN AG Technologies
704	Colusa Community Education
705	Student Equity Program
706	Reclamation District/FEMA
707	WCC TAFY
708	WCC DSN Small Business
709	CTE 60% Manufacturing Technology
710	WCC DSN Small Business
711	Community Ed. Operating Acct.
712	Certificate Programs
713	Business
714	Real Estate
715	Leisure Arts/Home/Garden
716	Health/Recreation/Safety
717	Motorcycle Training
718	Personal Growth
719	Mgmt/Supervision
720	Computers
721	Special Interest
722	Sewing/Textiles
723	Summer Sports Camps
724	Ireland Trip
725	Not assigned
726	Traffic School
727	WCC DSN Ag Technologies
728	WCC CTE 60% Ag Technology
729	AJ Academy EVOC
730	Correctional Officer
731	Gen Community Ed. – Concealed Weapons
732	Payroll
733	Photography/Writing
734	Day Trip Series
735	Careers
736	Not assigned
737	Finance and Marketing
738	Student Equity Program
739	CTE 40% Advanced Manufacturing
741	Administration - Woodland
742	Computer/Business - Woodland
743	Art - Woodland
744	Health, Recreation, Safety - Woodland
745	Personal Development - Woodland
746	Special Interest - Woodland
747	Writing - Woodland
748	Pesticides - Woodland

CHART OF ACCOUNTS

749	College for Kids - Woodland
750	Not assigned
751	Summer Youth Enrichment - Lake
752	Mace Training - Lake
753	Misc. Fee Courses - Lake
754	ServSafe - Lake
755	Colusa Computers – Com. Ed.
756	Yoga - Lake
757	Health/Recreation - Lake
758	Computers - Lake
759	Special Interest - Lake
760	Finance – Lake
761	SSSP Credit
762	SSSP Non Credit
763	Clearlake/ MPIC Lease
764	Instructional Equipment
765	WCC CTE 40% Seed Project
766	WCC DSN Small Business
768	CTE 40% Seed Project
769	CTE 40% Advanced Transportation
770	Not assigned
771	Prometric Testing Center
772	SBDC - Cash Match
773	ADN Increase/Fremont-Rideout
774	Americorps/California Endowment
775	Area Wide Inservice
776	Health Benefits Coalition
777	Sacramento Rad. Tech
778	Youth Connections- Woodland
779	ADN Prog/FRHG
780	ROP –Colusa
781	Foster Youth Mentoring Prog.
782	Woodland Challenge Grant
783	Foster Youth Mentoring 2005
784	Live Caption Program/Butte
785	ADN Clearlake/RCH & MNC
786	Woodland Challenge Grant
787	Minicorps/Migrant Ed.
788	Network Specialist Lake
789	Beale Prometric Testing Center
790	Special Project Contract - X-ray
791	Yuba-Sutter Econ Dev/SBDC
792	Yuba County Library Agreement
793	Nursing Fremont-Rideout
794	Early Childhood Programs
795	SBDC Program Income
796	Not assigned
797	Laser Optics

CHART OF ACCOUNTS

798	ROP
799	Yolo County Housing Authority
800	Not assigned
801	Education Financing Foundation
802	CaMSP Project w/MJUSD
803	College Access Foundation
804	Sprint/Nextel Tower Rent
805	College Access Foundation/CA
806	TRANS
807	First Responder Training
808	Kids in Crisis YOCHA DEHE Fund
809	EOPS Book Rental Account
810	Odyssey Local Funds
811	Nurse Simulation Lab
812	Cafeteria
813	Nurse Testing Center
814	Brandman University
815	POST Cert Workshop
816	Sunsweet Manufacturing/Welding
817	Sutter COE/NOCTI
818	Clearlake Prometric
819	CPR Program
820	Bookstore
821	WCC DSN Small Business
822	Beale AFB 9th Mission Support
823	SCC Testing Account
824	Logan Truss Project
825	WCC DSN AG Technology
826	Tuolumne Probation Peace Officer Training
827	IEPI Specialized Leadership
828	Beale AFB Photography
829	Siemens Training
830	Dormitory/Revenue
831	WCC CCC Maker
832	Not assigned
833	Konocti Middle College
834	HWI Radiologic Technology
835	Innovation & Effectiveness
836	Adult Education 2017-2020
837-839	Not assigned
840	Sallie Mae Loans
841-850	Not assigned
851	Health Fees
852-859	Not assigned
860	Undefined/Animal Health Technician/Insurance
861	Undefined/Animal Health Technician/Insurance
862	Undefined/Animal Health Technician/Insurance
863	Undefined/Animal Health Technician/Insurance

CHART OF ACCOUNTS

864 Undefined/Radiological Technician/Insurance
865 Undefined/Radiological Technician/Insurance
866 Undefined/Radiological Technician/Insurance
867 Undefined/Radiological Technician/Insurance
868 Undefined/Radiological Technician/Insurance
869 Undefined/Radiological Technician/Insurance
870-871 Not assigned
872 Psych Tech Pass Thru Fee
873 Undefined/Psychiatric Technician/Insurance
874-909 Not assigned
910 Parking/Fines/Etc.
911 Emergency Disaster Fund
912-914 Not assigned
915 Grant- Off of Traffic Safety
916 2009 Traffic Grant
917-919 Not assigned

920 Redevelopment (2%)

950 OTHER FUNDING SOURCES

971 BOGG CONTRA ACCT.

972 VAX Rollover

990 GENERAL OPERATIONS

991 Not assigned
992 Lottery Unrestricted
993 ARRA Funds
994 One-Time Unrestricted
995 Partnership for Excellence
996 Education Protection Account
997 OPEB Bond
998 Not assigned
999 Undefined/Fiscal Operations/Administration

CHART OF ACCOUNTS

LOCATIONS

All Locations	0
Yuba College	1
Sutter County Campus	2
Outreach Program (Yuba-Sutter)	3
Colusa County Campus	4
Woodland Community College	5
Lake County Campus	6
District Office	8
Beale AFB Center	9

CHART OF ACCOUNTS

PROGRAM CODES

<u>Program</u>	<u>Budget Manager</u>	
00	Revenue	
10	District Educational Planning & Services	
11	Applied Academics	Otten
12	Language Arts	Tweed
13	STEM (Science, Technology, Engineering, Math)	Bagley
14	Fine Arts	Tweed
15	Health, PE, and Recreation	Burns
16	Library/Media Services	Tweed
17	Social Science	Bagley
18	Business	Otten
19	Learning Skills Center	Tweed
20	Lake County Campus	Wylie
21	Woodland Community College	White
22	Beale AFB Center	Bagley
23	Colusa County Campus	Wylie
24	Sutter County Campus	Stemmann
25	Academic Administration	
26	Academic Administration	
27	Contract Education	
28	Community Education	
29	Public Safety (Admin. of Justice//EMT/Fire Tech)	Villarreal
30	Public Events	Lolland
31	Campus Life	Lolland
32	Child Development Center/Foster Care/ILP	Tweed
33	Governmental & Public Relations	
35	Nursing/Radiologic Tech/Psychiatric Tech	Smith (Clark)
39	Vice President of Academic & Student Services	Lolland
40	President – Yuba College	Javaheripour
41	Counseling, Transfer, Re-Entry, Veterans	Spencer
42	Campus Police/Parking	Pharris
43	Matriculation, Articulation, CTE Transitions	Lolland
44	Testing/Research	Spencer
45	Athletics	Burns
46	Records	Spencer
47	Career/Job Placement	Spencer
48	General Operations/Admission & Records	
50	EOPS/CARE/Upward Bound	Spencer
51	DSP&S	Spencer
52	Financial Aid Office/BFAP/Work Study	Gutierrez
53	CaWorks/TANF	Sanchez
54	JTPA 78%/Adult	
55	CTE (Career Technical/Vocational Education)	
56	WCC CTE	Iatridis
59	Student Personnel/Administration	Grady
60	Personnel/Human Resources	
61	Information Technologies	Crosby
62	Vice Chancellor Administrative Services	Brewington
63	Business Services	Bains
64	Yuba College Maintenance & Operations	Epp
65	Chancellor, Board of Trustees	Houston
66	Institutional Development	

CHART OF ACCOUNTS

PROGRAM CODES

<u>Program</u>	<u>Budget Manager</u>
67 Institutional Effectiveness	
68 General Operations/Logistics	
69 Printing	Wieber
70 Chancellor-Rural College Collaborative	
71 General Operating Fund	
72 Expendable Restricted	
73 Undefined Revenue	
74 YCCD Maintenance & Operations	Willis
75 Endowment	
76 Not assigned	
77 Sawtell	
78 Agency	
80 Special Funds - cafeteria, bookstore	Brewington
81 Associated Students Marysville	
82 Associated Students Woodland	
83 Associated Students Lake	
90 District-wide Operations	Brewington
91 WCC Vice President	King
92 WCC Instruction and Learning Resources	Chahal
93 WCC Student Services	Siwabessy
94 WCC Maintenance & Operations	Sinn
95 WCC Upward Bound Program	Siwabessy
96 Reg Employee Contr – Health Insurance	
97 WCC Student Success and Institutional Effectiveness Prior	Martinez
98 Year - Not set – up	
99 Retiree Payments – Health Insurance	

CHART OF ACCOUNTS

ACTIVITY NUMBERS

Note: For certificated payroll only 'lead' TOPS number in each discipline is used (e.g, all faculty teaching in Fine Arts division are coded "100100" Fine Arts, rather than 100200 Art or 100400 Music). Other budget line items retain the TOPS unique to the discipline (e.g., Instructional Supplies for Art will be 100200 and for Music will be 100400.)

TOPS **DEPARTMENT (PROGRAM) NAME**

INSTRUCTIONAL SERVICES

00

000000 Revenue
000001 J Bond Series A
000002 J Bond Series B
000003 J Bond Series C
000004 J Bond Series D

01 **AGRICULTURE AND NATURAL RESOURCES**

010100 Agriculture Technology and Sciences
010200 Animal Science
010210 Animal Health Technician (licensed)
010300 Plant Science/Viticulture
010310 Agricultural Pest Control Advisor & Operator (Licensed)
010400 Viticulture, Enology, and Wine Business
010900 Ornamental Horticulture
010910 Landscape Design and Maintenance
010920 Floriculture/Floristry
011200 Agriculture, Business, Sales, and Services
011600 AG Power Equipment Technology

02 **ARCHITECTURE AND RELATED TECHNOLOGIES**

020100 Architecture and Architectural Technology

04 **BIOLOGICAL SCIENCES**

040100 Biology, General
040110 Biology

05 **BUSINESS AND MANAGEMENT**

050100 Business and Commerce, General
050200 Accounting
050400 Banking & Finance
050600 Business Management
050630 Management Development & Supervision
050640 Small Business and Entrepreneurship
050900 Marketing & Distribution

CHART OF ACCOUNTS

	051100	Real Estate
	051410	Legal Office Skills
	051420	Medical Office Technology
	051440	Office Management
06	MEDIA and COMMUNICATIONS	
	060100	Media and Communications, General
	061400	Digital Media
07	INFORMATION TECHNOLOGY	
	070100	Information Technology, General
	070200	Computer Information Systems
	070600	Computer Science (transfer)
08	EDUCATION	
	080100	Education, General (Pre-Professional) (Transfer)
	080900	Special Education
	083500	Physical Education
	083510	Physical Fitness and Body Movement
	083550	Intercollegiate Athletics
	083580	Adapted Physical Education
	083700	Health Education
	083900	Industrial Arts (Transfer)
	085000	Sign Language
	085010	Sign Language Interpreting
09	ENGINEERING and INDUSTRIAL	
	090100	Engineering, General (requires Calculus) (Transfer)
	093400	Electronics and Electric Technology
	094300	Instrumentation Technology
	094700	Diesel Technology
	094730	Heavy Equipment Operation
	094800	Automotive Technology
	094820	Automotive Collision Repair
	094830	Motorcycle, Outboard, and Small Engine Repair
	094840	Alternative Fuels and Advanced Transportation Technology
	094900	Automotive Collision Repair
	095000	Aeronautical and Aviation Technology
	095200	Construction Crafts Technology
	095210	Carpentry
	095300	Drafting Technology
	095600	Manufacturing and Industrial Technology
	095630	Machining and Machine Tools
	095640	Sheet Metal and Structural Metal
	095650	Welding Technology
	095800	Water and Wastewater Technology

CHART OF ACCOUNTS

- 10 FINE & APPLIED ARTS**
 - 100100** Fine Arts, General
 - 100200** Art (Painting, Drawing, and Sculpture)
 - 100400** Music
 - 100600** Technical Theatre
 - 100700** Dramatic Arts
 - 100900** Applied Design
 - 101100** Photography
 - 101200** Applied Photography
 - 101300** Commercial Art

- 11 FOREIGN LANGUAGE**
 - 110100** Foreign Languages - General
 - 110200** French
 - 110300** German
 - 110500** Spanish
 - 110800** Japanese
 - 111700** Asian, South Asian, and Pacific Islands
(Chinese and Japanese excluded)

- 12 HEALTH**
 - 120000** General Operations/Health
 - 120100** Health Occupations, General
 - 120300** Nursing – RN
 - 120305** Generic Nursing
 - 120320** Nursing – LVN
 - 122500** Radiologic Technology
 - 123000** Nursing
 - 123010** Registered Nursing
 - 123020** Licensed Vocational Nursing
 - 123030** Certified Nurse Assistant
 - 123456** 123456 Activity
 - 123900** Psychiatric Technician
 - 125000** Emergency Medical Services
 - 127000** Kinesiology

- 13 FAMILY AND CONSUMER SCIENCES**
 - 130100** Family and Consumer Sciences, General
 - 130200** Interior Design and Merchandising
 - 130300** Fashion
 - 130500** Child Development/Early Care and Education
 - 130510** Child Development
 - 130600** Nutrition, Foods and Culinary Arts
 - 130610** Restaurant and Food Service Management
 - 130611** Yuba College Flavors Restaurant

CHART OF ACCOUNTS

	130630	Culinary Arts
15	HUMANITIES (LETTERS)	
	150100	English
	150300	Comparative Literature
	150400	Classics
	150600	Speech Communication
	150900	Philosophy
16	LIBRARY SCIENCE	
	160100	Library Science, General
17	MATHEMATICS	
	170100	Mathematics, General
19	PHYSICAL SCIENCES	
	190100	Physical Sciences, General
	190200	Physics, General
	190500	Chemistry, General
	191400	Geology
	193000	Earth Science
20	PSYCHOLOGY	
	200100	Psychology, General
21	PUBLIC AND PROTECTIVE SERVICES	
	210100	Community Services
	210400	Human Services
	210440	Alcohol and Controlled Substances
	210500	Administration of Justice
	210510	Corrections
	210550	Police Academy
	210700	Human Services
	213300	Fire Technology
	213350	Fire Academy
22	SOCIAL SCIENCES	
	220100	Social Sciences, General
	220200	Anthropology
	220210	Ethnic Studies
	220300	Ethnic Studies
	220400	Economics
	220500	History
	220600	Geography
	220700	Political Science
	220800	Sociology

CHART OF ACCOUNTS

- 221000 International Studies
- 30 COMMERCIAL SERVICES
 - 300700 Cosmetology and Barbering
- 49 INTERDISCIPLINARY STUDIES
 - 490100 Liberal Arts and Sciences, General
 - 490110 Transfer Preparation
 - 493000 General Studies (This code cannot be used for courses.)
 - 493009 Supervised Tutoring
 - 493010 Career Guidance and Orientation
 - 493012 Job Seeking/Changing Skills
 - 493013 Academic Guidance
 - 493014 Study Skills
 - 493030 Learning Skills, Disabled
 - 493031 Living Skills, Disabled
 - 493032 Learning Skills, Learning Disabled
 - 433033 Learning Skills, Speech Impaired
 - 493070 Reading Skills
 - 493080 English as a Second Language
 - 493084 English as a Second Language – Writing
 - 493085 English as a Second Language – Reading
 - 493086 English as a Second Language – Speaking/Listening
 - 493087 English as a Second Language – Integrated
 - 493090 Citizenship (and ESL Civics)
 - 493100 Vocational ESL
 - 493200 General Work Experience
- 59 INSTRUCTIONAL STAFF
 - 590000 Instructional Staff - Retirement Benefits

SUPPORT SERVICES

- 60 INSTRUCTIONAL ADMINISTRATION and INSTRUCTIONAL GOVERNANCE
 - 601000 Academic Administration
 - 602000 Course and Curriculum Development
 - 603000 Academic / Faculty Senate
 - 609000 Other Instructional Administration and Instructional Governance
- 61 INSTRUCTIONAL SUPPORT SERVICES
 - 611000 Learning Center
 - 612000 Library
 - 613000 Media
 - 614000 Museums and Galleries
 - 615000 Academic Information Systems and Technology
 - 619000 Other Instructional Support Services

CHART OF ACCOUNTS

- 62** ADMISSIONS AND RECORDS

- 63** STUDENT COUNSELING AND GUIDANCE
 - 631000** Counseling and Guidance
 - 632000** Matriculation and Student Assessment
 - 633000** Transfer Programs
 - 634000** Career Guidance
 - 639000** Other Student Counseling and Guidance

- 64** OTHER STUDENT SERVICES
 - 641000** CaWORKS
 - 642000** Disabled Students Programs and Services (DSPS)
 - 643000** Extended Opportunities Programs and Services (EOPS)
 - 644000** Health Services
 - 645000** Student Personnel Administration
 - 646000** Financial Aid Administration
 - 647000** Job Placement Services
 - 648000** Veterans Services
 - 649000** Miscellaneous Student Services
 - 649001** Miscellaneous Student Services/SB70
 - 649900** Student Transportation

- 65** OPERATION AND MAINTENANCE OF PLANT
 - 651000** Building Maintenance and Repairs
 - 653000** Custodial Services
 - 655000** Grounds Maintenance and Repairs
 - 657000** Utilities
 - 659000** Other Operation and Maintenance of Plant

- 66** PLANNING, POLICYMAKING, AND COORDINATION
 - 660000** Planning, Policymaking, and Coordination
 - 661000** Board of Trustees
 - 662001** Measure J Bond Series A Admin
 - 662002** Measure J Bond Series B Admin
 - 662003** Measure J Bond Series C Admin
 - 662004** Measure J Bond Series D Admin
 - 663000** Administration
 - 667200** General Operations

- 67** GENERAL INSTITUTIONAL SUPPORT SERVICE
 - 671000** Community Relations
 - 672000** Fiscal Operations
 - 673000** Human Resources Management
 - 674000** Non-Instructional Staff-Retirees' Benefits and Retirement Incentives
 - 674001** Non-Instr Retiree Benefit Incentives
 - 675000** Staff Development

CHART OF ACCOUNTS

676000	Staff Diversity
677000	Logistical Services
677500	Campus Police
678000	Management Information Services
678001	Series A Mis Improv
679000	Other General Institutional Support Services
679900	General Operations
68	COMMUNITY SERVICES AND ECONOMIC DEVELOPMENT
681000	Community Recreation
682000	Community Service Classes
683000	Community Use of Facilities
684000	Economic Development
689000	Other Community Services and Economic Development
689001	Other Com. Serv-Foster Parent
69	ANCILLARY SERVICES
691000	Bookstore
692000	Child Development Centers
693000	Farm Services
694000	Food Services
695000	Parking
696000	Student and Co-Curricular Activities
697000	Student Housing
699000	Other Ancillary Services
70	AUXILIARY OPERATIONS
701000	Contract Education
709000	Other Auxiliary Operations
71	PHYSICAL PROPERTY AND RELATED ACQUISITIONS
711000	Scheduled Maintenance, Repair, Repro)
711001	Scheduled Maintenance, Repair
712000	Alteration, Additions, Remodel
712001	Building Site Improvement Series A
712002	Building Site Improvement Series B
712003	Building Site Improvement Series C
712004	Building Site Improvement Series D
713000	New Construction/Portables
713001	New Construction Series A
713002	New Construction Series B
713003	New Construction Series C
713004	New Construction Series D
714001	YC Central Plant
714002	DW Solar Projects

CHART OF ACCOUNTS

- 72** LONG-TERM DEBT AND OTHER FINANCING
 - 721000** Long-Term Debt
 - 721001** Long Term Debt - Series A
 - 721002** Long Term Debt - Series B
 - 721003** Long Term Debt - Series C
 - 721004** Long Term Debt - Series D
 - 721005** Long Term Debt – Central Plant
 - 721006** Long Term Debt – Solar Project
 - 722000** Tax Revenue Anticipation Notes (TRANS)
 - 729000** Other Financing Sources

- 73** TRANSFERS, STUDENT AID, AND OTHER OUTGO
 - 731000** Transfers
 - 731001** Transfers – Debt Service
 - 731002** Other Outgo
 - 732000** Student Aid
 - 739000** Other Outgo

- 79** APPROPRIATIONS FOR CONTINGENCIES (for budgetary purposes only)
 - 790000** Reserve for Contingencies

- 85** FOUNDATION
 - 850000** Foundation Activity

- 90** ASSOCIATED STUDENTS
 - 900050** Wild Ag & Horticulture
 - 900052** Veterinary Tech
 - 900054** Associated Students
 - 900055** Auto Club
 - 900056** Hmong Student Assn.
 - 900058** African American Student Union
 - 900060** CIA – Christians in Action
 - 900061** DECA
 - 900062** Residence Hall Assn.
 - 900063** Future Teachers
 - 900064** Food Service
 - 900066** Independent Student Union
 - 900068** Parents Club
 - 900069** Psych Tech
 - 900070** LVN
 - 900071** ADN
 - 900072** Measurement Science
 - 900073** MECHA
 - 900074** Native American
 - 900075** EOPS
 - 900077** Photo Guild

CHART OF ACCOUNTS

900078	Punjabi
900079	Speech & Debate
900080	Rotaract
900082	Psych Tech Students Club
900083	Volleyball
900084	Mass Communications
900085	Christian Student Union
900086	Tennis
900087	Crook N Paw
900088	CARE
900089	Green Society
900090	International Students
900092	Grupo Folklorico
900093	LVN 69
900094	EOPS Woodland
900095	LDSSA
900096	MECHA Wood
900097	Assoc. Students Lake
900098	Journalism Wood
900099	Assoc. Students Wood
900100	Re-Entry Students
900101	United Cultures Association
900102	MESA Club
900103	Y.C. Historical Student Assoc.
900104	Skills USA
900105	Club FAD
900106	Club Soda
900107	Earth Explorers Club
900108	Society of Hispanic Prof Eng
900109	Student Support Services Club
900110	CL Student TV Association
900111	Yuba College Chess Club
900112	CL Assoc. Student Culinary Club
900113	CL Rotaract
900114	Accounting & Business Woodland
900115	Human Services Club Woodland
900116	WCC Int'l Student Association
900117	Soy- Spanish Organization YC
900118	YC*STARS
900119	Sociology Club WCC
900120	WCC SC Roll Club
900121	CNSA
900122	YC Veterans Association
900123	YC Weld Club
900124	YC Indian Student Association
900125	YC Gay Straight Alliance

CHART OF ACCOUNTS

900126	YC Global Medical Aid Club
900127	WCC Club Imagining 101
900128	WCC Ethnic Studies Club
900129	WCC Japanese Culture Club
900130	Chi Alpha Christian Fellowship
900131	Students for a Democratic Society
900132	WCC Math Club
900133	WCC LGBTQ Alliance
900134	WCC MESA Stem Club
900135	Human Services Student Association
901055	YC Auto Collision Club
99	PRIOR YEAR
990000	Prior Year

CHART OF ACCOUNTS

OBJECT CODES - EXPENSE TYPE

1000 ACADEMIC SALARIES

1100 Instructional Salaries, Contract or Regular Status
Expenditures for the full or prorated portions of salaries of all employees in contract or **regular faculty** positions.

1110 Instructors (*full-time, teaching faculty*)

1120 Coordinators (*per contract*)

1200 Non-instructional Salaries, Contract or Regular Status

Expenditures for the full or prorated portions of salaries of employees on contract for regular **non-instructional academic** positions.

1210 Educational Administrators (*Deans/Assoc. Deans and Directors*)

1220 Administrators (*Supt./President, Asst. Supts./Vice Presidents*)

1240 Other Non-instructional Salaries, Contract or Regular Status
(*Counselors, Librarian, Health Professional, DSPS/LD/EOPS Professionals*)

1299 Vacation Expense

1300 Instructional Salaries, Other

Expenditures for the full or prorated portions of salaries of instructors who have **not** been designated as contract or regular faculty employee.

1310 Extra Pay (*for regular contract/full-time faculty*)

1312 FT Faculty ITV Stipends

1313 FT Faculty Sub. Teach hours

1320 Adjunct Faculty (*non-contract*)

1321 Adjunct Faculty Office Hours

1322 ADJ Faculty ITV Stipends

1323 ADJ Faculty Sub Teaching Hours

1324 ADJ Faculty Coaching Stipends

1325 ADJ Holistic Scoring Hours

1331 Summer Extra Pay

1332 Summer Adjunct

1380 Other (*e.g., work experience*)

1381 FT Faculty Work Experience

1382 ADJ Faculty Work Experience

1383 Other/Adjunct – SLO

1384 Other/Adjunct – Curriculum Development

1385 Other/Adjunct – Program Review

1400 Non-instructional Salaries, Other

Expenditures for the full or prorated portions of salaries of **non-instructional** academic employees who have **not** been designated as contract or regular employees.

1410 Educational Administrators (*e.g., evening supervision*)

1420 Other *extra pay/part-time counseling, part-time librarian, evaluators*

1421 FT Counselors Extra Hours

1422 Adjunct Librarian Hours

1423 FT DSPS Extra Testing Hours

1424 Adjunct DSPS Testing Hours

1425 FT Librarian extra hours

1480 Others *special projects*

1481 Adjunct Faculty Special Projects

1482 Adjunct Faculty Committee Service Stipend

CHART OF ACCOUNTS

2000 CLASSIFIED SALARIES

- 2100 Non-instructional Salaries, Regular Status**
Expenditures for the full and prorated portions of salaries of employees in regular classified or other regular nonacademic positions.
- 2110** Classified, Regular (*permanent full-time/part-time classified*)
 - 2150** Classified supervisors and confidential
 - 2199** Vacation Expense
- 2200 Instructional Aides, Regular Status**
Expenditures for the full and prorated portions of salaries paid to instructional aides who have been designated as regular employees.
- 2210** Direct Instruction (*permanent full-time/part-time classified*)
 - 2220** Other Aides (*permanent full-time/part-time classified*)
- 2300 Non-instructional Salaries, Other**
Expenditures for the full and prorated portions of salaries of nonacademic employees that **do not** have regular status or who are paid for special work in excess of their regular work schedule, as well as overtime paid to nonacademic employees who have regular status. This object may include, but is not limited to, the salaries of student help, clerical staff, administrative personnel, professional staff, maintenance workers, custodians, gardeners, food service staff, telephone operators, transportation staff, and security personnel.
- 2310** Non-instructional, hourly classified (*classified substitutes, short-term temporary workers paid at salary/job title on the regular classified schedule; OR regular/ permanent part-time classified paid in excess of their regular work schedule*)
 - 2320** Non-instructional, student (*paid at student rates; must be enrolled in 6 units*)
 - 2330** Non-certificated/Non-classified (*for positions not on the academic or classified salary schedules; hourly rate must be in 50 cent increments*)
 - 2390** Overtime (non-instructional)
- 2400 Instructional Aides, Other**
Expenditures for the full and prorated portions of salaries of instructional aides that **do not** have regular status as well as overtime paid to instructional aides who have regular status.
- 2410** Instructional, Hourly Classified (*classified substitutes, short-term temporary workers paid at salary/job title on the regular classified schedule; OR regular/ permanent part-time classified paid in excess of their regular work schedule*)
 - 2420** Instructional, Student (*paid at student rates; must be enrolled in 6 units*)
 - 2430** Non-certificated/Non-classified (*for positions not on the academic or classified salary schedules; hourly rate must be in 50 cent increments*)
 - 2440** Part-time Coordinators
 - 2490** Overtime (instructional)

3000 EMPLOYEE BENEFITS

Employee Benefits, Object 3000, is the controlling account that summarizes those amounts posted in objects 3100 through 3900. These objects include all expenditures for the employer's share of contributions to retirement plans, as well as the costs of health and welfare benefits for current and retired employees and their dependents.

- 3100 State Teacher's Retirement System (STRS) Fund**
Amounts expended as payments to STRS on behalf of employees.
- 3110** Academic Instructors and Instructional Aides
Applicable costs for instructors and direct instruction related instructional aides whose salaries are reported under objects 1100, 1300, 2200, and 2400.
 - 3120** Classified and Other Non-academic Employees (*#'s 2100,2300*)
 - 3121** Classified Administrators and Supervisors
 - 3122** Classified Non-Instructional/Inst. Assistant-Other
 - 3130** Other Academic Non-instructional (*object #'s 1200,1400*)

CHART OF ACCOUNTS

- 3131 Educational Supervisors
- 3132 Other (non-instructional)
- 3200 Public Employees' Retirement System (PERS) Fund
 - Amounts expended as payments for employees' PERS contribution.
 - 3210 Academic Instructors and Instructional Aides (*object #'s 1100, 1300, 2200, 2400*)
 - 3211 PERS
 - 3220 Classified and Other Non-academic Employees (*#'s 2100, 2300*)
 - 3221 Administrators and Supervisors
 - 3222 Classified Non-Instructional/Inst. Assistant-Other
 - 3230 Other Academic, Non-instructional (*object #'s 1200, 1400*)
 - 3231 Educational Supervisor
 - 3232 Other Non-Academic (non-instructional)
- 3300 Old Age, Survivors, Disability, and Health Insurance (OASDI, also known as FICA).
Includes OASDHI Medicare for STRS employees not otherwise covered by OASDHI
 - 3310 Academic Instructors and Instructional Aides (*object #'s 1100, 1300, 2200, 2400*)
 - 3320 Classified and Other Non-academic Employees (*#'s 2100, 2300*)
 - 3321 Administrators and Supervisors
 - 3322 Other
 - 3330 Other Academic, Non-instructional (*object #'s 1200, 1400*)
 - 3331 Other Administrators
 - 3332 Other Non-Academic (non-instructional)
- 3400 Health and Welfare Benefits
 - Medical, vision, dental, and life insurance benefits for eligible employees.*
 - The employer's share of health and welfare benefit costs for all retired employees of the district are recorded under the appropriate sub object account in object 3400.
 - 3410 Academic Instructors and Instructional Aides (*object #'s 1100, 1300, 2200, 2400*)
 - 3420 Classified and Other Non-academic Employees (*#'s 2100, 2300*)
 - 3421 Administrators and Supervisors
 - 3422 Other - NI/IA
 - 3430 Other Academic, Non-instructional
 - 3431 Other Administrators
 - 3432 Other Non-Academic (non-instructional)
- 3500 State Unemployment Insurance (Includes STRS Cash Balance)
 - 3510 Academic Instructors and Instructional Aides (*object #'s 1100, 1300, 2200, 2400*)
 - 3520 Classified and Other Non-academic Employees (*#'s 2100, 2300*)
 - 3521 Administrators and Supervisors
 - 3522 Other – NI/IA
 - 3530 Other Academic, Non-instructional
 - 3531 Other Administrators
 - 3532 Other Non-Academic (non-instructional)
- 3600 Workers Compensation Insurance
 - 3610 Academic Instructors and Instructional Aides (*object #'s 1100, 1300, 2200, 2400*)
 - 3620 Classified and Other Non-academic Employees (*#'s 2100, 2300*)
 - 3621 Administrators and Supervisors
 - 3622 Other – NI/IA
 - 3630 Other Academic, Non-instructional
 - 3631 Other Administrators
 - 3632 Other Non-Academic (non-instructional)
- 3700 Local/Alternative
 - 3710 Academic Instructors and Instructional Aides (*object #'s 1100, 1300, 2200, 2400*)
 - 3720 Classified and Other Non-academic Employees (*#'s 2100, 2300*)
 - 3721 Administrators and Supervisors
 - 3722 Other – NI/IA
 - 3730 Other Academic, Non-instructional
 - 3731 Other Administrators
 - 3732 Other Non-Academic (non-instructional)

CHART OF ACCOUNTS

3900 Other Benefits

4000 SUPPLIES AND MATERIALS

The controlling account is used to report all expenditures for instructional and non-instructional supplies and materials, including freight and cartage of items received. Supplies and materials are items that are expendable and quickly consumed or easily broken, damaged, or lost. Included in this object are instructional, office, library, medical supplies, food and food service supplies, and other expendable items having a useful life of less than one year. Also included are supplies and materials used in the care and upkeep of equipment, buildings and grounds, etc. and all supplies/equipment with a total cost **below \$200**.

4100 Duplicating and Copy Machine Usage (service through on-campus Duplicating Office)

4101 Duplicating Contra

4200 Operating Supplies - Duplicating (special use by Duplicating Office only)

4201 Duplicating-Contra

4202 Bookstore Resale Contra

4300 Instructional Supplies

4301 Supply - Contra (special use only)

4400 Software (less than \$200)

Exceptions:

- Expenditures for payments to firms providing software licensing are recorded within Object 5000.
- Software purchases with an initial useful life in excess of one year may be classified as equipment in Object 6400.

4500 Non-instructional Supplies

4550 Fundraising

4600 Fuel (Vehicles)

4700 Books, magazines/subscriptions purchased for Divisions/Departments (Library books- see 6300)

4701 Books-Contra

5000 OTHER OPERATING EXPENSES

Other operating expenses and services include expenditures for services, leases, rents, travel, membership dues, utilities/postage, and misc. operating expenses.

5100 Personal and Consultant Services

5101 Personal & Consultant-Contra

5110 Contracts for personal/consultant services provided by an individual or firm. Costs may include travel costs, per diem, operating costs, etc. if specified and budgeted in the contract.

5111 District Consulting

5112 Program Manager Fees

5113 Construction Management Fees

5114 Real Estate Consulting Fees

5115 Reproduction Costs- Duplicating

5120 Contract expenditures for payments to firms providing Internet access, on-line services, and software licensing.

5140 Moving/Storage

5200 Travel

Per Diem and actual necessary expenditures incurred by employees, board members, and other district representatives for authorized meetings, transportation (including mileage allowance), meals, and lodging.

5210 Mileage

5220 Conferences and Travel

5221 Deposit-Contra Account

CHART OF ACCOUNTS

- 5230** Meeting and/or on-campus conference (e.g., food, supplies for meeting/conference)
- 5300** Dues and Membership
Amounts expended as fees for District membership an authorized society, association, or organization and for membership fees of the governing board, its members, or its employees who are required to join a society, association, or organization.
- 5400** Insurance (for Business Office use only)
Amounts expended for all forms of casualty and liability insurance.
- 5401** Insurance - Contra
- 5410** Insurance
- 5411** Prov for Claims Reserve
- 5500** Utilities and Housekeeping Services
Water, fuel, light, power, telephone, waste disposal, laundry, dry cleaning, and similar expenses, including contracts for these services.
- 5510** Gas and Electricity
- 5520** Water and Sewer
- 5530** Telephone
- 5540** Laundry Service
- 5550** Waste Disposal
- 5560** Pest Control
- 5570** Fuel Oil (Central Plant)
- 5580** Other Utilities
- 5600** Rents, Leases and Repairs
Amounts expended as payments for rent or lease of land, athletic fields, equipment, and buildings; payments to independent vendors for transportation, maintenance and repairs to buildings or equipment; and payments for repairs (includes architect fees for repairs) and other services not otherwise designated.
- 5610** County & Other Contracts (agreements other than 5100 category above)
- 5620** Rentals (1 yr. or less), including payments to independent vendors for transportation
- 5621** Rents - Contra
- 5630** Leases - Long Term
- 5670** Repairs
- 5671** Repair - Contra
- 5680** Maintenance (Service) Contracts
- 5700** Postage
Amounts expended for postage and shipping of mail and documents.
- 5800** Legal, Election, and Audit Expenses - Other
Amounts expended as assessments for other than capital improvement, advertisements of bond issues and other advertisements required by law, judgments, lawyers' fees, election costs, audit costs, and so forth.
- 5810** Legal
- 5815** Employee settlement
- 5820** Audit
- 5830** Elections
- 5850** Other Legal Expenses (license, fees, etc.) except see 5120 for software licensing
- 5860** Actuary Services
- 5870** Administrative Expense
- 5880** ERAF Admin
- 5890** Interest (TRANS)
- 5891** Dividend Expense

CHART OF ACCOUNTS

- 5892** Interest (Measure J Bond)

- 5900** Advertising/Print, Other
Include expenses for surveys, appraisals, costs and interest on current loans, physical examination, fingerprinting, x-rays, damage to personal property, and all other operating costs not identifiable under any other Object 5000 category.
 - 5910** Banking Charges
 - 5911** Appraisals
 - 5912** Courier Service
 - 5913** Housing Allowance
 - 5920** In Lieu Transportation
 - 5930** Advertising, Brochures, and Printing (off-campus services)
 - 5931** Advertising – Contra
 - 5933** District Programs
 - 5940** Physical Exams/Fingerprinting
 - 5950** Commencement
 - 5952** Fees/Discounts – LT Bonds
 - 5960** Charges and Credits for District Services
 - 5961** In-Service Education
 - 5962** Categorical Aid Programs
 - 5963** District Programs
 - 5964** Retraining
 - 5965** Indirect Cost
 - 5966** Undesignated Appropriation
 - 5970** Returned Checks
 - 5980** Depreciation
 - 5985** Loss on Disposal of assets
 - 5990** Bad Debt Expense
 - 5993** Dividend Expense
 - 5996** Recruiting
 - 5997** Entry Fees
 - 5998** Postage
 - 5999** Miscellaneous Expense

- 6000** CAPITAL OUTLAY
 - 6100** Sites and Improvement of Sites
 - 6110** Sites
Amounts expended for the purchase of land and incidental expenses of site acquisition, such as appraisal fees, title search and title insurance, surveys, and condemnation proceedings and fees.
 - 6120** Site Improvement
Amounts expended for the costs of developing new sites or improving existing sites.
 - 6121** Contractors
 - 6122** Architect Fees
 - 6123** Engineering Fees
 - 6124** Inspections/Testing Fees
 - 6125** Fixed Furnishings
 - 6126** Service Systems
 - 6127** Site Improvement
 - 6129** Specialty Consulting
 - 6137** Construction Contingency

 - 6200** Buildings
Costs of construction or purchase of new buildings, additions to existing buildings, and replacement of obsolete buildings.
 - 6210** Contractors

CHART OF ACCOUNTS

- 6220 Architect Fees
- 6229 Specialty Consulting
- 6230 Engineering Fees
- 6235 Design Contingency – J Bond
- 6236 Bid Contingency
- 6237 Constr. Contingency
- 6240 Inspections/Testing Fees
- 6250 Fixed Furnishings
- 6260 Service Systems
- 6270 Plan Check Fee
- 6280 Construction Manager at Risk
- 6290 Moveable and Other
- 6295 Measure J Clearing Account

6300 Library Books

Amounts expended for the purchase of books for the college library. The purchases of books for departmental libraries are recorded under Object 4000, under the appropriate Instructional Activity Code.

6400 Equipment

Amounts expended for the purchase of tangible property with a purchase price at least \$200 and a useful life of more than one year, other than land or buildings and improvements thereon.

Expenditures for intangible assets are also charged to object code 6400 if they have a value greater than the district's capital outlay threshold and an initial useful life longer than one year. Intangible assets may include: easements, patents, intellectual property, and software both internally generated a purchase. The initial costs to implement, including licensing costs, for both internally generated and off the shelf software should be capitalized in accordance with the district's capitalization policy. Subsequent outlays for maintenance and licensing are generally expensed unless they include modifications that add capacity or efficiency to the software that defers obsolescence and results in an extension of the useful life of the software. Modifications that do not result in added capacity for efficiency or result in an extension of the useful life of the software should be charged to the repairs and maintenance object code 5000.

- 6410 Additional Equipment - \$1,000 or more (fixed assets)
New equipment, restoration equipment (caused by casualty loss), or equipment of different quality or capacity.
- 6420 Replacement Equipment
Replacement (caused by normal use) of equipment on a piece-for-piece basis to perform the same function(s).
- 6430 Additional Equipment - \$200 - \$999
- 6431 Equipment - Contra
- 6440 Additional Equipment – under \$200
New equipment, restoration equipment (caused by casualty loss), or equipment of different quality or capacity.
NOTE: Equipment, which differs in capacity, function, or quality, shall be considered additional equipment.
- 6450 Additional Equipment over \$5,000

7000 OTHER OUTGO

- 7100 Debt Retirement (Long-Term Debt)
- 7200 Intrafund Transfers-Out
- 7300 Interfund Transfers - Out
Allowable amounts transferred from one fund under the control of the governing board to another fund under its control.

CHART OF ACCOUNTS

- 7400** Other Transfers
Amounts transferred from a reorganized or lapsed district to another district.
- 7500** Student Financial Aid
Amounts expended for student aid in the form of grants, fellowships, scholarships, tuition reduction, etc. Payments to students for services rendered (such as Work Study) are classified as salaries.
- 7600** Other Student Aid
Amounts paid to or for students for other than financial aid, including maintenance allowances paid to students who qualify under CCR54200 (e.g., CARE)
- 7900** Reserve for Contingencies
That portion of the current fiscal year appropriation that is not designated for any specific purpose, but is held subject to other specific appropriation items as may be needed during the fiscal year.

CHART OF ACCOUNTS

OBJECT CODES - REVENUE ACCOUNTS

8100 FEDERAL REVENUES

All revenues received or accrued from the federal government (whether distributed by state, federal, or local agencies) are recorded here.

- 8110** Forest Reserve
Amounts provided from the State Controller's Office as allocation of timber sale proceeds from US Forest Reserve Land (ECS 2300 & GCS 29484).
- 8120** Higher Education Act
Amounts received from grants authorized by the Higher Education Act of 1965. Includes Title III programs for institutional support, Title IV (Upward Bound, Federal Work-Study, and Title IV, international education.
- 8130** Workforce Investment Act (WIA)
Amounts received under provisions of the Workforce Investment Act (WIA) for job training, employment opportunity, and other services to enhance the self-sufficiency of economically disadvantaged, unemployed, or under-employed persons. This account does not include the State-Funded Employer Based Training (EBT), Employment Training Panel (ETP), or Economic Development. These funds are to be recorded under 8650, Reimbursable Categorical Programs.
- 8140** Temporary Assistance for Needy Families (TANF) -- Federal share
- 8150** Student Financial Aid
Amounts provided for direct student financial aid (accounted for in the Student Financial Aid Trust Fund) or amounts received for administering student financial aid programs (accounted for in the General Fund). Applicable assistance would include the Perkins Loans, Pell Grants Program, Supplemental Educational Opportunity Grants (SEOG), and Nursing Loans.
- 8160** Veterans Education
Amounts received for the operation of veteran's outreach, recruitment, special counseling, and special educational programs. Includes any financial assistance for US military veterans.
- 8170** Vocational and Technology Education Act (VTEA)
Amounts received through the Vocational and Technology Education Act for special studies, demonstration projects, and supplemental services to special populations in identified educational programs, etc.
- 8190** Other Federal Revenues
Amounts received from all other federal sources, even if received through another State or local agency. This includes federal funds from the State Department of Rehabilitation for Work Ability II and III programs.

8600 STATE REVENUES

All revenues received or accrued from state agencies (only state monies) shall be recorded as State Revenues.

- 8610** General Apportionments
 - 8611** State General Apportionments
Amounts provided as state general apportionment resulting from the attendance of California residents and non-residents as provided by law in credit and non-credit courses approved by the Chancellor's Office.
 - 8612** Apprenticeship Allowance

CHART OF ACCOUNTS

- Funds provided as apprenticeship allowance resulting from the attendance of eligible students in related and supplemental apprenticeship courses (ECS 8153).
- 8613** Other General Apportionments
All other amounts apportioned and available to finance unrestricted general operations. Includes Partnership for Excellence and 2% of enrollment fees waived under the Board Financial Assistance Program.
 - 8614** Full-Time Faculty
 - 8615** Basic Skills
 - 8616** TANF
- 8620** General Categorical Apportionment
These accounts record the receipt of restricted state monies allocated by the Chancellor's Office or other state agencies for which districts receive funds without filing an application or claim (expenditure reports may be required). Monies are distributed periodically according to a prescribed schedule or law and are recognized as revenue only when earned. Advances are recorded as deferred revenue until earned.
- 8621** Extended Opportunity Programs & Services (EOPS)
Amounts received for the purpose of providing allowable supplemental services through EOPS to encourage enrollment of students handicapped by language, social, and/or economic disadvantages (ECS 69640).
 - 8622** DSPS
Amounts received for the purpose of providing allowable supplemental services and programs to handicapped students (ECS 84850).
 - 8623** Other Categorical Apportionments
Child Development, Foster Care, Faculty and Staff Diversity and Development, Instructional Equipment and Library Materials, Block Grants, Board Financial Assistance Program (BFAP), and all other amounts apportioned for specific restricted purposes not otherwise identified, such as Child Care Tax Bailout, Cooperative Agencies Resource Education (CARE), and Matriculation.
 - 8624** Temporary Assistance for Needy Families (TANF)
 - 8625** California Work Opportunities and Responsibilities to Kids (CaWorks)
 - 8626** Telecommunications and Tech. Infrastructure Program (TTIP)
- 8630** Education Protection Act 2012 (EPA)
- 8650** Reimbursable Categorical Programs
These accounts records amounts received through the apportionment process or grants and contracts for which the district is required to submit an application or claim for reimbursement. Funds are recognized as revenue only when earned and advances is recorded as deferred revenue until earned.
- 8651** Community College Construction Act
Amounts received for expenditures incurred in capital outlay projects funded through state appropriations as part of the Community College Construction Act (ECS 81800 et seq., and CCR 57000 et seq.).
 - 8652** Scheduled Maintenance and Special Repair Program
Funds provided for expenditures incurred in approved deferred maintenance and special repair projects as defined by ECS 84660.
 - 8653** Instructional Improvement Grant
Amounts received for developing, implementing, and testing alternative learning programs and services (ECS 84381 and CCR 56650).
 - 8654** Other Reimbursable Categorical Programs
All other amounts received for expenditures incurred in specially funded projects where monies are restricted for specific purposes. Includes Economic Development, Maintenance Allowance (CCR 54200), Employer-Based Training (EBT), Part-time Faculty Health Insurance and Office Hours, Hazardous Substances Removal, and any other restricted program not identified above.
- 8670** State Tax Subventions
- 8671** Homeowner's Property Tax Relief
Amounts received as reimbursement of lost income due to homeowners' property tax exemptions.
 - 8672** Timber Yield Tax:

CHART OF ACCOUNTS

Amount derived from the tax on sales of privately owned timber distributed by the state in lieu of property tax revenue (RTCS 38905).

- 8679** Other Tax Relief Subventions:
All other amounts for tax subventions (e.g., agricultural land preservation programs pursuant to the Williamson Land Act (ECS 51200) and Farmland Security Zones (GC 51296)).

8680 State Non-Tax Revenues

- 8681** State Lottery Proceeds
- 8682** State Mandated Costs
Amounts provided as reimbursement of state mandated costs resulting from passage of state legislation (RTCS 2231).
- 8683** All other non-tax revenue received from the State.

8690 Other State Revenues

- 8693** Trailer Coach Fees
- 8699** Other State Revenues
All other amounts received from state revenues.

8800 LOCAL REVENUES

All revenues received from property taxes, private contributions, gifts, grants, and endowments, contracts (other than federal, state, or county), sales, rentals and leases, student fees and charges, etc., shall be recorded as Local Revenues by the appropriate subordinate classifications.

8810 Property Taxes, Local

- 8811** Tax Allocation, Secured Roll
Amounts received as the district's share of the one percent ad valorem property tax on the secured roll.
- 8812** Tax Allocation, Supplemental Roll
Amounts received as taxes on the supplemental roll. These taxes are on property that has changed hands since the last secured roll was issued.
- 8813** Tax Allocation, Unsecured Roll
Amounts received as the district's share of the one percent ad valorem property tax on the unsecured roll of the prior year.
- 8814** Voted Indebtedness, Secured Roll
Amounts received from tax levies for voted indebtedness (ECS 15250, 74290) on the secured roll of the district.
- 8815** Voted Indebtedness, Unsecured Roll
Amounts received from tax levies for voted indebtedness (ECS 15250, 74290) on the unsecured roll of the prior year.
- 8816** Prior Year's Taxes
Amounts received from tax levies of prior years and adjustments to taxes reported in prior years.
- 8817** ERAF (Education Revenue Augmentation Fund)
- 8818** Redevelopment
- 8819** RDA Residual Distribution

8820 Contributions, Gifts, Grants, and Endowments

Amounts received as contributions, gifts, grants, bequests, and endowments from private sources.

- 8821** Donations
- 8822** Commissions
- 8823** Other Contributions & Gifts

8830 Contract Services

These accounts record the amounts received or accrued for services rendered to local public or private agencies, companies, or individuals.

- 8831** Contract Instructional Services
Amounts received for contracted instructional services from other local public or private agencies, companies, or individuals who are not employees of the district.
- 8832** Other Contract Services
Amounts received from all other contracted services.

CHART OF ACCOUNTS

- 8840** Sales and Commissions
Amounts received from commissions, sales of such items as food, publications, farm products, bookstore goods, advertising, and tickets to sporting, arts, or cultural events.
- 8840** Location "0" Athletic Ticket Sales
 - 8840** Location "1" Marysville Public Events
 - 8840** Location "5" Woodland Public Events
 - 8840** Location "6" Lake Public Events
 - 8841** Food Sales
 - 8842** Bookstore Sales
 - 8843** Commissions
 - 8844** Publications
 - 8845** Public Events
- 8850** Rentals and Leases
Amounts received from the rental or lease of land and buildings no longer needed by the district (EC 81360 et seq.) or charges for the use of athletic facilities, buildings, etc., by civic groups, the general public, and public agencies (including other districts and schools) (EC 82537seq.).
- 8851** Rents
 - 8852** Use of Facilities
 - 8853** Land and Building
- 8860** Interest and Investment Income
Amounts received as interest earned on monies held with the county treasurer or on other investments, including premiums and accrued interest at the time of sale of bonds, etc.
- 8861** Realized Gain
 - 8862** Unrealized Gain
 - 8865** Unrealized Gain on Investments
- 8870** Student Fees and Charges
These accounts reflect the amounts received from authorized student fees and charges.
- 8871** Child Development Services
Amounts received from student and parent fees authorized by ECS 79120 for childcare and child development services.
 - 8872** Community Service Classes
Amounts received from student fees for Community Service classes (not to exceed the actual cost of offering the classes) in civic, vocational, literary, health, homemaking, technical, and general education (ECS 78300).
 - 8873** Dormitory
Amounts received from rental of quarters in dormitories.
 - 8874** Enrollment
Amounts received from student enrollment fees authorized by EC 76300 and 76140(k) and CCR 58500 et seq. (excludes Board Financial Assistance).
 - 8875** Field Trips and Use of non-district Facilities
Amounts received from student charges authorized by CCR 55450 and for the cost of field trips and student use of non-district facilities for physical education.
 - 8876** Health Services
Amounts received from student health fees authorized by EC 76355 for the support of district health supervision and services.
 - 8877** Instructional Materials Fees and Sales of Materials
Amounts received from mandatory fees charged for the actual cost of instructional materials provided to students (CCR 59400) or sales of class related materials to persons enrolled in adult education classes (EC 81458).
 - 8878** Insurance
Amounts received from student charges for athletic insurance (EC 32221), field trip insurance (CCR 55451), and other permissive student charges, such as EMT program.

CHART OF ACCOUNTS

- 8879** Student Records
Amounts received from student charges for district administrative costs related to furnishing copies of student records (EC 76223).
- 8880** Non-Resident Tuition
Amounts received from non-resident tuition authorized by ECS 76140.
- 8881** Parking Services and Public Transportation
Amounts received from parking fees authorized by ECS 76360 for parking services.
- 8882** Sale of Required Instructional and Other Materials (*also see 8877 above*)
Amounts received from sales (other than through the bookstore) of materials, textbooks, equipment, and clothing required of students for instructional courses and programs.
- 8884** Student Representation Fee
Amounts received to support government affairs representatives (EC 7225.3).
- 8885** Other Student Fees and Charges
Amounts received from all other authorized student fees and/or charges (e.g., transportation services, EC 76360, and course audits, EC 76370), and application fees for non-residents who are citizens/residents of a foreign country (ED 76142). (*formerly 8889*)

- 8890** Other Local Revenues
Amounts provided from all other local sources, such as fees for applicant or employee identification cards (EC 88024), parking and traffic fines (penal Code Section 1463.2), etc.
 - 8891** Parking and Traffic Fines
 - 8892** Ticket Revenues
 - 8893** Other County Revenue
 - 8894** JPA Equity/Deficit Allocation
 - 8895** Indirect
 - 8896** Recovery of Bad Debts
and Return Checks.
 - 8897** Student Receivables Pass thru
 - 8898** Over/Short
 - 8899** Other Local Revenue (library fines, lost/stolen keys, etc.)
and return check charges.

8900 OTHER FINANCING SOURCES

Other Financing Sources include transfers as well as proceeds from sale of fixed assets and long-term debt. These monies are considered non-revenue receipts because they do not add to district assets.

- 8910** Proceeds of General Fixed Assets
 - 8911** Compensation for loss of General Fixed Assets
Amounts provided from joint powers arrangements, insurance carriers, etc., as compensation for the loss of general fixed assets.
 - 8912** Sale of Equipment and Supplies
Amounts provided from the sale of supplies and equipment no longer needed by the district.
 - 8913** Sale of Land and Building
Amounts provided from the sale of land and buildings no longer needed as determined by the district governing board (ECS 81360FF).

- 8940** Proceeds of General Long-Term Debt
 - 8941** Sale of Bonds
Amounts provided from the sale of bonds at par value. The funds are deposited in the Revenue Bond Construction or Capital Outlay Projects Fund. Expenses incurred for the sale of bonds are paid from the proceeds of bond sales.
 - 8942** Other General Long-Term Debt

CHART OF ACCOUNTS

Amounts provided from borrowing on a long-term basis, such as for Emergency Apportionment (CCR 58316), energy loans, Instructional Improvement Loans (CCR 56680), Certificates of Participation (COP), etc.

- 8980** Incoming Transfers
 - 8981** Interfund Transfers-in
 - 8982** Other Incoming Transfers
 - 8991** Admin Income
 - 8992** Ded. Payback
 - 8993** Pool Contribution
 - 8994** Premium Income
 - 8995** Prior Year Pool Cont.
 - 8996** Fundraisers
 - 8999** Emergency Disaster Revenue

CHART OF ACCOUNTS

OBJECT CODES - ASSET ACCOUNTS

9100 ASSETS, CASH, INVESTMENTS, RECEIVABLES

- 9110** Cash in County Treasury
 - 9111** Cash in Banks (ASYC, Foundation, Financial Aid)
- 9120** Interfund Transfers - Pass Thru
 - 9121** Cash in Bank - Clearing
- 9130** Revolving Cash Account
 - 9131** Revolving Fund
 - 9132** Base
- 9140** Cash Held by Fiscal Agent
- 9150** LAIF
- 9151** Long Term Investments
- 9160** Student Receivable
- 9161** Accounts Receivable
- 9162** Interest Receivable
- 9163** Title IV Rec/AP
- 9164** Accts Receivable – General
- 9165** Allow. For Dbt. Accounts
- 9170** Due From Other Funds
 - 9171** Due From Other Funds
 - 9172** Temporary Loans

9200 INVENTORIES, STORES, AND PREPAID ITEMS

- 9210** Inventories and Stores
 - 9211** Inventories and Stores Adjustment
- 9220** Prepaid Items

9300 FIXED ASSETS

- 9310** Sites
- 9311** Accum. Depr-Land
- 9312** Disposal - Land
- 9320** Site Improvements
 - 9321** Accumulated Depreciation - Site Improvements
 - 9322** Disposal-Site Improvement
- 9330** Buildings
 - 9331** Accumulated Depreciation – Buildings
 - 9332** Disposal - Buildings
- 9340** Library Books
- 9350** Equipment
 - 9351** Accumulated Depreciation – Equipment
 - 9352** Disposal -Equipment
- 9360** Work In Progress

9400 ASSETS - OTHER DEBITS

- 9410** Amt Avail in Debt Serv Funds
- 9420** Amount to be provided

CHART OF ACCOUNTS

OBJECT CODES - LIABILITY ACCOUNTS

9500 CURRENT LIABILITIES & DEFERRED REVENUE

- 9510** Accounts Payable
 - 9501** Dividends Payable
 - 9503** Debt service payable
 - 9508** Payroll Tax pass thru
 - 9509** Payroll pass thru
 - 9510** AP Payment – Pass thru
 - 9511** Accounts Payable - Prior Year
 - 9512** Load Banking Payable
 - 9513** Claims Discount
 - 9514** Claims Payable
 - 9515** Sabbatical Withholding
 - 9516** Claims IBNR
 - 9517** Claims ULAE
 - 9518** Vacation Liability
 - 9519** Use Tax Payable
 - 9520** Due To Other Funds
 - 9521** Due To Other Funds - Prior Year
 - 9522** Work Comp Payable
 - 9523** Deferred Salaries
 - 9525** Dividends Payable
 - 9526** Risk Margin Payable
 - 9530** Temporary Loans
 - 9531** TRANs Payable
 - 9532** TRANs Premium Payable
 - 9533** Dept of Finance (RDA)
 - 9540** Deferred Revenue
 - 9550** Deferred Revenue Student Fees

9600 LONG-TERM LIABILITIES

- 9610** Bonds Payable
- 9611** Bond Premium Payable
- 9620** Revenue Bonds
- 9630** Certificates of Participation (COP)
- 9640** Lease Purchase/Capital Lease
- 9650** Compensated Absences, Long-Term
- 9660** Post-Employment Benefits, Long-Term
- 9670** Other Long-Term Liability

OBJECT CODES - EQUITY ACCOUNTS

9700 FUND BALANCE

- 9710** Fund Balance Reserved
- 9711** Non-Cash Assets
- 9720** Amounts Restricted by Law for Specific Purposes
- 9730** Encumbrances
- 9731** Enc - Accounts Receivable
- 9732** Enc - Due To
- 9733** Enc - Due From

CHART OF ACCOUNTS

9734 Enc – Accounts Payable
9750 Fund Balance Designated
9770 Foundation Designated Reserve
9790 Fund Balance Unrestricted

9800 OTHER EQUITY

9890 Investment in Capital Assets

9999 SUSPENSE