

Yuba  
Community  
College  
District

---

FY 2014-15  
FINAL  
BUDGET

September 11, 2014

Yuba Community College District  
2014-15

Governing Board

David Wheeler, President  
Gary Sandy, Vice President  
Michael K. Pasquale, Clerk  
Brent Hastey, Member  
Jim Kennedy, Member  
V. Richard Savarese, Member  
Xavier Tafoya, Member  
Emma Willard, Student Trustee, Yuba College  
Jesse Foster, Student Trustee, Woodland Community College

Administration

Dr. Douglas B. Houston, Chancellor  
Dr. Kayleigh Carabajal, Vice Chancellor Educational Planning and Services  
Kuldeep Kaur, Chief Business Officer  
Dr. Jacques S. Whitfield, Chief Human Resources Officer  
Dr. Michael A. White, President Woodland Community College  
Dr. Jane Harmon, Interim President Yuba College

# YUBA COMMUNITY COLLEGE DISTRICT

---

2014-15

## TABLE OF CONTENTS

### General Fund

Summary	B-1, B-2
GANN Appropriations Limit	B-3
Income Summary	C
Expenditures Summary	D
Unrestricted Expenditures – One Time	E
Unrestricted Expenditures – Ongoing	F
Restricted Expenditures Detail	G

Chart of Accounts	H
-------------------	---

### Personnel

Full-Time Faculty Salary Schedule	I-1
Full-Time Extra Pay Schedule	I-2
Summer Intersession Salary Schedule	I-3
Adjunct Faculty Salary Schedule	I-4
Educational Supervisor's Association	I-5
District College Management Positions and Salary Schedule	I-6 to I-7
Police Officer's Association	I-8
Classified Positions and Salary Schedule	I-9 to I-11

### Other Funds

Debt Service Funds	J-1
Capital Projects Funds	J-2
Internal Service Funds	J-3
Fiduciary Funds	J-4

Glossary of Terms	K
-------------------	---

## **Summary**

Based on information received from the Statewide Budget meeting, the District developed the 2014-2015 budget. The Budget Advisory Team reviewed the budget and provided feedback. The Budget Advisory Team is comprised of the Chancellor, Vice Chancellor, Educational Planning and Services, Chief Business Officer, Chief Human Resources Officer, Yuba College President, Woodland Community College President, Yuba College Academic Senate President, Woodland Community College Academic Senate President, YCFA President, CSEA President, YCAFT President, YCPOA Representative, ESA Representative, as well as representation from AST (Administrative Services Team).

The 2014-15 Adopted budget is developed using the following assumptions:

### **2014-15 General Budgeting Assumptions:**

- The 2014-15 Adopted Budget will be balanced to the extent possible (Ongoing Revenues equal Ongoing Expenditures)
- The Colleges and District Services used planning documents (Education Master Plans and District Services Master Plan) in developing expenditure budgets
- The 2014-15 Adopted Budget will have a contingency reserve for addressing projected property tax deficit and structural deficit (in case the Long-Term borrowing for paying for a portion of the pay-as-you go is not implemented)

### **2014-15 Revenue Assumptions:**

- Assumes Cost of Living Adjustment (COLA) of .85%
- Assumes Proceeds from Long-Term borrowing for paying a portion of the pay-as-you-go retiree health benefits
- Assumes Categorical augmentation to Student Success and Support (including Student Equity plans) and Disabled Students Programs and Services
- Assumes deferred maintenance and instructional equipment allocation and proposition 39 energy efficiency revenues
- Assumes (one-time) mandated cost reimbursement revenues
- Assumes 7,550 Base FTES target (No Growth)

### **2014-15 Expenditure Assumptions:**

- Assumes (ongoing) 80% of COLA distribution to bargaining units (per the negotiated bargaining agreements)
- Assumes (ongoing) Step and Column increases as expenditures
- Assumes (ongoing) Public Employee Retirement System contribution increases
- Assumes (ongoing) State Teachers Retirement System contribution increases
- Assumes (ongoing) increases in Medical premiums for Active and Retired Employees
- Assumes (one-time) Accreditation and Election Expenditures
- Assumes (one-time) Learning Management System Expenditures funded by Instructional Equipment allocation

# GENERAL FUND

## Summary of Beginning Balance, Income, Expense, & Ending Balance

	2013-14		2014-15		2014-15	
	Unaudited Actual		Tentative Budget		Adopted Budget	
	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted
BEGINNING FUND BALANCE	\$ (4,380)	\$ 5,500,588	\$ (4,380)	\$ 4,326,350	\$ (4,380)	\$ 5,211,600
Prior Year Adjustment*	\$ -	\$ -	\$ -		\$ -	
ADJUSTED BEGINNING BALANCE	\$ (4,380)	\$ 5,500,588	\$ (4,380)	\$ 4,326,350	\$ (4,380)	\$ 5,211,600
ONE TIME INCOME:						
Federal Income						
State Income		\$ 222,438				\$ 185,360
Local Other Income						
Total One Time Revenues	\$ -	\$ 222,438	\$ -	\$ -	\$ -	\$ 185,360
ONE TIME EXPENDITURES:						
Certificated Salaries		\$ 29,660				
Classified Salaries		\$ 73,823				
Benefits		\$ 930				
Supplies and Materials		\$ 18,185		\$ 146,524		\$ 2,700
Operating Expenses		\$ 219,380		\$ 22,000		\$ 52,850
Capital Outlay		\$ 110,853		\$ 130,000		\$ 130,000
Other Outgo		\$ 435,399				\$ 218,300
Total Expenditures	\$ -	\$ 888,230	\$ -	\$ 298,524	\$ -	\$ 403,850
ONGOING INCOME:						
Federal Income	\$ 2,397,900	\$ 7,281	\$ 2,926,711	\$ 2,895	\$ 2,926,711	\$ 7,281
State Income	\$ 5,824,217	\$ 21,907,295	\$ 6,778,259	\$ 22,755,497	\$ 7,488,209	\$ 20,693,454
Local Other Income	\$ 955,402	\$ 23,483,671	\$ 1,223,027	\$ 23,219,665	\$ 1,226,627	\$ 25,114,279
Proceeds from Long-Term Financing						\$ 1,022,895
Total Revenues	\$ 9,177,519	\$ 45,398,247	\$ 10,927,997	\$ 45,978,057	\$ 11,641,547	\$ 46,837,909
ONGOING EXPENDITURES:						
Certificated Salaries	\$ 1,325,189	\$ 18,946,701	\$ 1,690,630	\$ 19,655,452	\$ 1,661,000	\$ 19,569,908
Classified Salaries	\$ 3,489,107	\$ 8,432,893	\$ 3,680,071	\$ 8,319,759	\$ 3,654,103	\$ 8,323,484
Benefits	\$ 1,249,700	\$ 8,548,796	\$ 1,576,112	\$ 9,691,024	\$ 1,577,833	\$ 9,299,162
Supplies and Materials	\$ 894,920	\$ 486,829	\$ 856,281	\$ 691,656	\$ 1,188,694	\$ 685,715
Operating Expenses	\$ 1,449,680	\$ 4,514,267	\$ 2,421,959	\$ 4,606,578	\$ 2,875,619	\$ 4,782,368
Capital Outlay	\$ 402,564	\$ 352,245	\$ 270,863	\$ 299,103	\$ 252,217	\$ 300,603
Other Outgo	\$ 366,358	\$ 3,739,713	\$ 432,081	\$ 3,876,669	\$ 432,081	\$ 3,876,669
Total Expenditures	\$ 9,177,519	\$ 45,021,443	\$ 10,927,997	\$ 47,140,241	\$ 11,641,547	\$ 46,837,909
Excess (Deficit)	\$ 0	\$ 376,804	\$ -	\$ (1,162,184)	\$ -	\$ -
ENDING FUND BALANCE	\$ (4,380)	\$ 5,211,600	\$ (4,380)	\$ 2,865,642	\$ (4,380)	\$ 4,993,110
ENDING BALANCE PERCENTAGE		11.35%	-0.04%	6.04%	-0.04%	10.57%
* CONTINGENCIES						\$ -
PROJECTED ENDING FUND BALANCE (after Contingencies)						\$ 4,993,110

CALIFORNIA COMMUNITY COLLEGES  
GANN LIMIT WORKSHEET  
**2014-15**

DISTRICT NAME: Yuba Community College District

DATE: September 11, 2014

**I. 2014-15 APPROPRIATIONS LIMIT:**

A. 2013-14 Appropriations Limit		<u>\$ 83,851,331</u>
B. 2014-15 Price Factor: .9977		
C. Population factor:		
1. 2012-13 Second Period Actual FTES	<u>7,540</u>	
2. 2013-14 Second Period Actual FTES	<u>6,620</u>	
3. 2014-15 Population change factor	<u>.8779</u>	
(line C.2. divided by line C.1.)		
D. 2013-14 Limit adjusted by inflation and population factors		<u>\$73,443,773</u>
(line A multiplied by line B and line C.3.)		
E. Adjustments to increase limit:		
1. Transfers in of financial responsibility	\$ .....	
2. Temporary voter approved increases	_____	
3. Total adjustments - increase		_____
Sub-Total		\$ .....
F. Adjustments to decrease limit:		
1. Transfers out of financial responsibility	\$ .....	
2. Lapses of voter approved increases	_____	
3. Total adjustments - decrease		<u>&lt; &gt;</u>
G. 2014-15 Appropriations Limit		<u>\$73,443,773</u>

**II. 2014-15 APPROPRIATIONS SUBJECT TO LIMIT:**

A. State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)		<u>\$ 12,994,302</u>
B. State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)		225,970
C. Local Property taxes		22,401,220
D. Estimated excess Debt Service taxes		.....
E. Estimated Parcel taxes, Square Foot taxes, etc.		.....
F. Interest on proceeds of taxes		40,274
G. Local appropriations from taxes for unreimbursed State, court, and federal mandates		<u>&lt; &gt;</u>
H. 2014-15 Appropriations Subject to Limit		<u>\$ 35,661,766</u>

**General Fund - Unrestricted Revenue**

	2013-14 Unaudited Actual	2013-14 Unaudited Actual One Time Revenue	2014-15 Tentative Ongoing Revenue	2014-15 Tentative OneTime Revenue	2014-15 Adopted Ongoing Revenue	2014-15 Adopted One Time Revenue
Forest Reserve	4,626		2,895		4,626	
Veterans	2,655		-		2,655	
Other Federal Revenue	-					
Total Federal Revenue	7,281	-	2,895		7,281	-
<b>Apportionment</b>	<b>13,722,540</b>		<b>15,343,559</b>		<b>12,994,302</b>	
PY Apportionment	-	11,315				
Growth	-					
2% Enroll Fee	126,679		126,679		74,331	
PY 2% Enroll Fee	-					
PT Faculty	169,232		169,232		169,232	
EPA	6,680,877		5,984,396		6,381,744	
HOPTEP	204,029		204,029		204,029	
Timber Tax	21,941		21,941		21,941	
Other Tax Relief Subvention	-					
Lottery	953,250		876,990		847,875	
PY Lottery	28,671		28,671			
Mandated Costs	-	211,123				185,360
Other State	76	-				
	21,907,295	222,438	22,755,497	-	20,693,454	185,360
<b>Taxes</b>	<b>20,680,260</b>		20,671,125		<b>22,401,220</b>	
<b>PY Taxes</b>	<b>7,008</b>					
Contract Ed	-					
Other Contract	260,711		158,392		158,392	
Sales	35		20		20	
Publications	-		3,600		-	
Rents	13,230		13,230		13,230	
Use of Facilities	1,212		1,048		1,048	
Interest	47,658		53,422		40,274	
Comm Ed	151,389		310,876		339,486	
<b>Enrollment</b>	<b>1,520,558</b>		<b>1,382,382</b>		<b>1,563,039</b>	
Insurance	-				-	
Student Records	47,113		39,185		39,185	
Non Res	284,808		361,360		333,360	
Other St Fees	17,043		10,555		10,555	
Other St Fees	225		-		-	
Parking Fines	-		-		-	
JPA Equity/Deficit Allocation	112,368		75,000		75,000	
Indirect	110,216		-		-	
Recovery of Bad Debts	119		116		116	
Student Receivables Pa	(117)		-		-	
Over/Short	(280)		-		-	
Other Local	187,525		137,500		137,500	
Sale of Equipment	3,490		1,854		1,854	
Interfund Transfers-In	39,100				-	
Proceeds from Long-Term Financing					1,022,895	
Total Local/Other Revenue	23,483,671	-	23,219,665	-	26,137,174	-
<b>Total Unrestricted Revenue</b>	<b>45,398,247</b>	<b>222,438</b>	<b>45,978,057</b>	<b>-</b>	<b>46,837,909</b>	<b>185,360</b>

## General Fund - Restricted Revenue

### Restricted Revenue

	2013-14	2014-15
	Unaudited Actual	Adopted Budget
Federal Revenue:		
8120 Higher Education Act	1,367,040	1,957,501
8130 Workforce Investment Act	-	-
8140 Temporary Assistance for Needy Families (TANF)	103,869	115,569
8150 Student Financial	129,245	204,841
8170 Vocation and Technical Education Act (VATEA)	248,268	417,923
8190 Other Federal Revenues	549,479	230,877
Total Federal Revenue	2,397,900	2,926,711
State Revenue:		
8615 Basic Skills	134,592	399,099
8621 Extended Opportunity Programs & Services (EOPS)	795,165	827,478
8622 DSPS	665,259	595,679
8623 Other Categorical Apportionments	2,457,827	3,651,297
8625 California Work Opportunities & Responsibilities (CalWorks)	438,085	454,389
8654 Other Reimbursable Categorical Programs	1,074,993	1,424,936
8681 State Lottery Proceeds	257,001	127,959
8699 Other State Revenues	1,294	7,372
Total State Revenue	5,824,217	7,488,209
Local/Other Revenue:		
8821 Donations	9,755	-
8831 Contract Instructional Services	89,141	69,122
8871 Child Development Services	37,967	120,825
8876 Health Services	60,774	89,000
8881 Parking Services and Public Transportation	431,835	520,398
8899 Other Local Revenue	288,036	427,282
8981 Interfund Transfers - In	37,895	-
Total Local/Other Revenue	955,402	1,226,627
<b>Total Unrestricted Revenue</b>	<b>9,177,519</b>	<b>11,641,547</b>



## General Fund - Unrestricted Expenses

### Unrestricted Expenses

		2013-14 Unaudited Actual Ongoing	2013-14 Unaudited Actual One Time	2014-15 Tentative Ongoing Budget	2014-15 Tentative One Time Budget (Incl. Sutter)	2014-15 Adopted Ongoing Budget	2014-15 Adopted One Time Budget
<b>Certificated Salaries:</b>							
1100	Instructional Salaries, Contract or Regular Status	8,371,376	12,000	9,124,271		9,055,045	
1200	Noninstructional Salaries, Contract or Regular Status	4,008,470	11,250	3,942,666		3,926,348	
1300	Instructional Salaries, Non-Regular	6,341,436	410	6,401,030		6,401,030	
1400	Noninstructional Salaries, Non-Regular	225,419	6,000	187,485		187,485	
	<b>Total Certificated Salaries</b>	<b>18,946,701</b>	<b>29,660</b>	<b>19,655,452</b>	<b>-</b>	<b>19,569,908</b>	<b>-</b>
<b>Classified Salaries:</b>							
2100	Noninstructional Salaries, Regular Status	7,171,354	29,368	7,149,766		7,108,893	
2200	Instructional Aides, Regular Status	627,523		673,648	-	678,246	
2300	Noninstructional Salaries, Other	434,867	44,455	351,816	-	391,816	
2400	Instructional Aides's Salaries, Other	199,149		144,529	-	144,529	-
	<b>Total Classified Salaries</b>	<b>8,432,893</b>	<b>73,823</b>	<b>8,319,759</b>	<b>-</b>	<b>8,323,484</b>	<b>-</b>
<b>Benefits:</b>							
3000	Benefits	8,548,796	930	9,691,024		9,299,162	
	<b>Total Benefits</b>	<b>8,548,796</b>	<b>930</b>	<b>9,691,024</b>	<b>-</b>	<b>9,299,162</b>	<b>-</b>
<b>Supplies and Materials:</b>							
4100	Duplicating and Copy Machine Usage	83,852	943	78,915	1,000	78,915	1,700
4200	Operating Supplies - Duplicating	(117,638)		(128,135)		(128,135)	
4300	Instructional Supplies	(29,434)		154,651		150,210	
4400	Software (less than \$200)	26,236	12,570	35,515		35,515	
4500	Non-instructional Supplies	398,878	4,672	523,792	1,000	523,792	1,000
4600	Fuel	27,652		21,500		21,500	
4700	Books, magazines/subscriptions	97,283		5,418	144,524	3,918	
	<b>Total Supplies and Materials</b>	<b>486,829</b>	<b>18,185</b>	<b>691,656</b>	<b>146,524</b>	<b>685,715</b>	<b>2,700</b>
<b>Operating Expenses:</b>							
5100	Personal and Consultant Services	750,224	43,079	951,957		1,072,457	20,000
5200	Travel and conferences	279,973	10,057	244,284	22,000	265,574	30,350
5300	Due and Membership	106,973		128,618		128,618	
5400	Insurance	460,333		557,000		557,000	
5500	Utilities and Housekeeping Services	887,588		844,591		844,591	
5600	Rents, Leases, and Repairs	1,227,594	162,436	1,237,758		1,271,758	
5700	Postage	48,054		53,019		53,019	
5800	Legal, Election, and Audit Expenses	344,127		264,701		264,701	2,500
5900	Other Services and Expenses	409,401	3,808	324,650		324,650	
	<b>Total Operating Expenses</b>	<b>4,514,267</b>	<b>219,380</b>	<b>4,606,578</b>	<b>22,000</b>	<b>4,782,368</b>	<b>52,850</b>
<b>Capital Outlay:</b>							
6100	Sites and Improvement of Sites	129,061					
6200	Buildings						
6300	Library Books	38,922		142,516		144,016	130,000
6400	Equipment	184,262	110,853	156,587	130,000	156,587	
	<b>Total Capital Outlay</b>	<b>352,245</b>	<b>110,853</b>	<b>299,103</b>	<b>130,000</b>	<b>300,603</b>	<b>130,000</b>
<b>Other Outgo:</b>							
7300	Interfund Transfers	3,739,713	435,399	3,876,699		3,876,699	218,300
7900	Reserve for Contingencies						
	<b>Total Other Outgo</b>	<b>3,739,713</b>	<b>435,399</b>	<b>3,876,699</b>	<b>-</b>	<b>3,876,669</b>	<b>218,300</b>
	<b>Total Unrestricted Expenditures</b>	<b>45,021,443</b>	<b>888,230</b>	<b>47,140,271</b>	<b>298,524</b>	<b>46,837,909</b>	<b>403,850</b>

## General Fund - Restricted Expenses

### **Restricted Expenses**

		2013-14	2014-15
		Unaudited Actual	Adopted Budget
Certificated Salaries:			
1100	Instructional Salaries, Contract or Regular Status	110,775	265,908
1200	Noninstructional Salaries, Contract or Regular Status	922,730	935,212
1300	Instructional Salaries, Non-Regular	36,567	\$46,798
1400	Noninstructional Salaries, Non-Regular	255,117	413,082
	Total Certificated Salaries	1,325,189	1,661,000
Classified Salaries:			
2100	Noninstructional Salaries, Regular Status	2,071,380	\$2,618,772
2200	Instructional Aides, Regular Status	64,496	33,783
2300	Noninstructional Salaries, Other	1,165,114	886,262
2400	Instructional Aides's Salaries, Other	188,117	115,286
	Total Classified Salaries	3,489,107	3,654,103
Benefits:			
3000	Benefits	1,249,700	1,577,833
	Total Benefits	1,249,700	1,577,833
Supplies and Materials:			
4100	Duplicating and Copy Machine Usage	26,473	97,593
4200	Operating Supplies - Duplicating	-	-
4300	Instructional Supplies	357,058	254,976
4400	Software (less than \$200)	7,655	16,979
4500	Non-instructional Supplies	322,436	446,206
4600	Fuel	10,838	10,400
4700	Books, magazines/subscriptions	170,459	\$362,540
	Total Supplies and Materials	894,920	1,188,694
Operating Expenses:			
5100	Personal and Consultant Services	909,877	1,074,435
5200	Travel and Conferences	233,150	351,772
5300	Due and Membership	1,759	5,877
5400	Insurance	28,657	24,200
5500	Utilities and Housekeeping Services	2,808	4,460
5600	Rents, Leases, and Repairs	158,248	208,914
5700	Postage	6,882	13,696
5800	Legal, Election, and Audit Expenses	2,375	2,500
5900	Other Services and Expenses	105,925	1,189,765
	Total Operating Expenses	1,449,680	2,875,619
Capital Outlay:			
6100	Sites and Improvement of Sites	1,111	13,000
6200	Buildings	-	-
6300	Library Books	-	-
6400	Equipment	401,453	239,217
	Total Capital Outlay	402,564	252,217
Other Outgo:			
7000	Interfund Transfers	366,358	432,081
	Total Other Outgo	366,358	432,081
<b>Total Expenses</b>		<b>9,177,519</b>	<b>11,641,547</b>

**UNRESTRICTED EXPENDITURES - ONE TIME**  
**Account Codes**

**YUBA COLLEGE BUDGET**

ACCREDITATION VISIT								
Duplicating/Copy Machine Usage	11	994	1	39	609000	41	00	\$1,150
Non Instructional Supplies	11	994	1	39	609000	45	00	\$500
Conferences and T	11	994	1	39	609000	52	20	\$9,500
Meeting and/or Oncampus Conference	11	994	1	39	609000	52	30	\$7,850
	11	994	1	39	609000	xx	xx	subtotal <span style="border: 1px solid black; padding: 2px;">\$19,000</span>

**WOODLAND COMMUNITY COLLEGE BUDGET**

ACCREDITATION VISIT								
Duplicating/Copy Machine Usage	11	994	5	91	609000	41	00	\$550
Non Instructional Supplies	11	994	5	91	609000	45	00	\$500
Conferences and T	11	994	5	91	609000	52	20	\$9,500
Meeting and/or On	11	994	5	91	609000	52	30	\$3,500
WCC Greenhouse	11	994	5	90	731000	73	00	\$218,300
	11	994	5	91	609000	xx	xx	subtotal <span style="border: 1px solid black; padding: 2px;">\$14,050</span>
	11	994	5	90	731000	xx	xx	subtotal <span style="border: 1px solid black; padding: 2px;">\$218,300</span>

**DISTRICT BUDGET**

Consultants	11	994	8	90	660000	51	10	\$20,000
Elections	11	994	8	90	660000	58	30	\$2,500
LMS	11	994	8	90	490100	47	00	\$0
Additional equipment-\$200-\$999	11	994	8	61	678000	64	30	\$130,000
	11	994	8	90	660000	xx	xx	subtotal <span style="border: 1px solid black; padding: 2px;">\$22,500</span>
	11	994	8	90	490100	xx	xx	subtotal <span style="border: 1px solid black; padding: 2px;">\$0</span>
	11	994	8	61	678000	xx	xx	subtotal <span style="border: 1px solid black; padding: 2px;">\$130,000</span>
TOTAL								<span style="border: 3px double black; padding: 2px;">\$403,850</span>

## UNRESTRICTED EXPENDITURES - ONGOING

## Account Codes

## YUBA COLLEGE BUDGET

## ADOPTED

## AGRICULTURE TECHNOLOGY AND SCIENCE

Instructional Salaries, Contract	Full-Time Faculty Mryvl	11	990	1	11	010100	11	10	93,552	
Coordinators	Vet Tech	11	990	1	11	010100	11	20	10,395	
		11	990	1	11	010100	xx	xx	Subtotal	103,947

## ANIMAL HEALTH TECHNICIAN

Instructional Aides, Direct Instruct	IA-Vet Tech	11	990	1	11	010210	22	10	49,445	
Instructional Supplies		11	990	1	11	010210	43	00	6,032	
Supply contra		11	990	1	11	010210	43	01	-	
Dues and Membership		11	990	1	11	010210	53	00	850	
Repairs		11	990	1	11	010210	56	70	-	
		11	990	1	11	010210	xx	xx	Subtotal	56,327

## ENGINEERING

Instructional Salaries, Contract	Full-Time Faculty Mryvl	11	990	1	11	090100	11	10	74,866	
Instructional Salaries, Contract	Full-Time Faculty Mryvl	11	990	1	11	090100	11	10	107,302	
Instructional Salaries, Contract	Full-Time Faculty Mryvl	11	990	1	11	090100	11	10	78,221	
Instructional Salaries, Contract	Full-Time Faculty Mryvl	11	990	1	11	090100	11	10	100,591	
		11	990	1	11	090100	xx	xx	Subtotal	\$360,980

## AUTOMOTIVE TECHNOLOGY

Instructional Aid, Regular	IA-AUTO TECH	11	990	1	11	094800	22	10	21,607	
Duplicating/Copy Machine Usage		11	990	1	11	094800	41	00	395	
Instructional Supplies		11	990	1	11	094800	43	00	10,371	
Non Instructional Supplies		11	990	1	11	094800	45	00	950	
Meeting and/or Oncampus Conference		11	990	1	11	094800	52	30	1,000	
Dues and Membership		11	990	1	11	094800	53	00	4,004	
Repairs		11	990	1	11	094800	56	70	1,432	
		11	990	1	11	094800	xx	xx	Subtotal	\$39,759

## AUTOMOTIVE COLLISION

Instructional Supplies		11	990	1	11	094900	43	00	6,804	
Non Instructional Supplies		11	990	1	11	094900	45	00	240	
		11	990	1	11	094900	xx	xx	Subtotal	\$7,044

## MACHINE TOOL SHOP

Duplicating/Copy Machine Usage		11	990	1	11	095630	41	00	50	
Instructional Supplies		11	990	1	11	095630	43	00	1,000	
Repairs		11	990	1	11	095630	56	70	371	
		11	990	1	11	095630	xx	xx	Subtotal	\$1,421

## WELDING AND CUTTING

Duplicating/Copy Machine Usage		11	990	1	11	095650	41	00	100	
Instructional Supplies		11	990	1	11	095650	43	00	19,258	
Non Instructional Supplies		11	990	1	11	095650	45	00	100	
Repairs		11	990	1	11	095650	56	70	1,500	
		11	990	1	11	095650	xx	xx	Subtotal	\$20,958

## RESTAURANT AND FOOD SERVICES

Instructional Salaries, Contract	Full-Time Faculty Mryvl	11	990	1	11	130100	11	10	-	
Instructional Aid, Regular	IA - Food Service - YC	11	990	1	11	130610	22	10	17,944	
Duplicating/Copy Machine Usage		11	990	1	11	130610	41	00	50	
Instructional Supplies		11	990	1	11	130610	43	00	-	
Repairs		11	990	1	11	130610	56	70	722	
		11	990	1	11	130610	xx	xx	Subtotal	\$18,716

## UNRESTRICTED EXPENDITURES - ONGOING

## Account Codes

## FLAVORS

Duplicating/Copy Machine Usage		11 990 1 11 130611 41 00	100	
Instructional Supplies		11 990 1 11 130611 43 00	44,100	
Supply - Contra Account		11 990 1 11 130611 43 01	(39,000)	
Laundry Service		11 990 1 11 130611 55 40	4,371	
		11 990 1 11 130611 xx xx	Subtotal	\$9,571

## COMMUNICATIONS

Duplicating/Copy Machine Usage		11 990 1 12 060100 41 00	50	
Instructional Supplies		11 990 1 12 060100 43 00	-	
		11 990 1 12 060100 xx xx	Subtotal	\$50

## FOREIGN LANGUAGES

Instructional Salaries, Contract	Full-Time Faculty Mryvl	11 990 1 12 110100 11 10	112,895	
Instructional Salaries, Contract	Full-Time Faculty Mryvl	11 990 1 12 110100 11 10	96,117	
		11 990 1 12 110100 xx xx	Subtotal	\$209,012

## SPANISH

Duplicating/Copy Machine Usage		11 990 1 12 110500 41 00	175	
		11 990 1 12 110500 xx xx	Subtotal	\$175

## ENGLISH

Instructional Salaries, Contract	Full-Time Faculty Mryvl	11 990 1 12 150100 11 10	84,932	
Instructional Salaries, Contract	Full-Time Faculty Mryvl	11 990 1 12 150100 11 10	84,932	
Instructional Salaries, Contract	Full-Time Faculty Mryvl	11 990 1 12 150100 11 10	109,539	
Instructional Salaries, Contract	Full-Time Faculty Mryvl	11 990 1 12 150100 11 10	99,924	
Instructional Salaries, Contract	Full-Time Faculty Mryvl	11 990 1 12 150100 11 10	83,814	
Instructional Salaries, Contract	Full-Time Faculty Mryvl	11 990 1 12 150100 11 10	86,051	
Instructional Salaries, Contract	Full-Time Faculty Mryvl	11 990 1 12 150100 11 10	50,959	
Instructional Salaries, Contract	Full-Time Faculty Mryvl	11 990 1 12 150100 11 10	58,342	
Instructional Salaries, Contract	Full-Time Faculty Mryvl	11 990 1 12 150100 11 10	93,880	
Instructional Salaries, Contract	Full-Time Faculty Mryvl	11 990 1 12 150100 11 10	60,325	
Coordinators	Eng. Comp.-Mysvl.	11 990 1 12 150100 11 20	38,895	
Coordinators	Writing language dev center	11 990 1 12 150100 11 20	33,973	
Duplicating/Copy Machine Usage		11 990 1 12 150100 41 00	5,090	
Non Instructional Supplies		11 990 1 12 150100 45 00	1,401	
Dues and Membership		11 990 1 12 150100 53 00	320	
Advertising and Printing Expense		11 990 1 12 150100 59 30	2,500	
Equipment over \$200 but less than \$1,000		11 990 1 12 150100 64 30	154	
		11 990 1 12 150100 xx xx	Subtotal	\$895,031

## SPEECH DEBATE FORENSICS

Duplicating/Copy Machine Usage		11 990 1 12 150600 41 00	275	
Instructional Supplies		11 990 1 12 150600 43 00	-	
Dues and Membership		11 990 1 12 150600 53 00	40	
		11 990 1 12 150600 xx xx	Subtotal	\$315

## LIBERAL ARTS

Instructional Salaries, Contract	Full-Time Faculty Mryvl	11 990 1 12 490100 11 10	99,473	
Instructional Salaries, Contract	Full-Time Faculty Mryvl	11 990 1 12 490100 11 10	112,895	
		11 990 1 12 490100 xx xx	Subtotal	\$212,368

## GENERAL STUDIES

Instructional Aides, Direct Instruct	IA-Lang Art	11 990 1 12 493000 22 10	40,224	
		11 990 1 12 493000 xx xx	Subtotal	\$40,224

**UNRESTRICTED EXPENDITURES - ONGOING**

**Account Codes**

**READING SKILLS**

Duplicating/Copy Machine Usage		11 990 1 12 493070 41 00	350	
Instructional Supplies		11 990 1 12 493070 43 00	-	
		11 990 1 12 493070 xx xx	Subtotal	\$350

**ENGLISH AS A SECOND LANGUAGE**

Instructional Aides, Direct Instruct	IA-Lang Art	11 990 1 12 493080 22 10	34,702	
Duplicating/Copy Machine Usage		11 990 1 12 493080 41 00	900	
Instructional Supplies		11 990 1 12 493080 43 00	1,194	
Software (less that \$200)		11 990 1 12 493080 44 00	1,100	
Non Instructional Supplies		11 990 1 12 493080 45 00	208	
		11 990 1 12 493080 xx xx	Subtotal	\$38,104

**ACADEMIC ADMINISTRATION**

Educational Administrators	Dean Language Arts & Fine Arts	11 990 1 12 601000 12 10	51,043	
Noninstr, Regular	Admin Secty II	11 990 1 12 601000 21 10	26,327	
Duplicating/Copy Machine Usage		11 990 1 12 601000 41 00	322	
Instructional Supplies		11 990 1 12 601000 43 00	248	
Non Instructional Supplies		11 990 1 12 601000 45 00	168	
		11 990 1 12 601000 xx xx	Subtotal	\$78,108

**NATURAL LIFE SCIENCE**

Instructional Salaries, Contract	Full-Time Faculty Mryvl	11 990 1 13 040100 11 10	88,288	
Instructional Salaries, Contract	Full-Time Faculty Mryvl	11 990 1 13 040100 11 10	71,511	
Instructional Salaries, Contract	Full-Time Faculty Mryvl	11 990 1 13 040100 11 10	107,302	
Instructional Salaries, Contract	Full-Time Faculty Mryvl	11 990 1 13 040100 11 10	96,117	
Instructional Salaries, Contract	Full-Time Faculty Mryvl	11 990 1 13 040100 11 10	107,701	
		11 990 1 13 040100 xx xx	Subtotal	\$470,919

**BIOLOGY**

Instructional Aides, Direct Instruct	Sci Lab Tech-Biol	11 990 1 13 040110 22 10	53,885	
Instructional Students		11 990 1 13 040110 24 20	7,065	
Duplicating/Copy Machine Usage		11 990 1 13 040110 41 00	2,925	
Instructional Supplies		11 990 1 13 040110 43 00	20,839	
Personal and Consultant Services		11 990 1 13 040110 51 10	400	
Water and Sewer		11 990 1 13 040110 55 20	2,000	
Waste Disposal		11 990 1 13 040110 55 50	1,000	
Repairs		11 990 1 13 040110 56 70	1,680	
Maintenance Service Contracts		11 990 1 13 040110 56 80	3,500	
		11 990 1 13 040110 xx xx	Subtotal	\$93,294

**COMPUTER AND INFORMATION**

Instructional Salaries, Contract	Full-Time Faculty Mryvl	11 990 1 13 070100 11 10	102,828	
Instructional Aides, Direct Instruct	IA-Computer Sci	11 990 1 13 070100 22 10	50,621	
Instructional Supplies		11 990 1 13 070100 43 00	600	
Non Instructional Supplies		11 990 1 13 070100 45 00	336	
Repairs		11 990 1 13 070100 56 70	500	
		11 990 1 13 070100 xx xx	Subtotal	\$154,885

**ENGINEERING**

Instructional Salaries, Contract	Full-Time Faculty Mryvl	11 990 1 13 090100 11 10	46,187	
Instructional Supplies		11 990 1 13 090100 43 00	1,200	
		11 990 1 13 090100 xx xx	Subtotal	\$47,387

## UNRESTRICTED EXPENDITURES - ONGOING

## Account Codes

## DRAFTING TECHNOLOGY

Instructional Students		11 990 1 13 095300 24 20	-	
Instructional Supplies		11 990 1 13 095300 43 00	200	
Software		11 990 1 13 095300 44 00	8,571	
		11 990 1 13 095300 xx xx	Subtotal	\$8,771

## MATH / STATISTICS

Instructional Salaries, Contract	Full-Time Faculty Mryvl	11 990 1 13 170100 11 10	46,187	
Instructional Salaries, Contract	Full-Time Faculty Mryvl	11 990 1 13 170100 11 10	84,932	
Instructional Salaries, Contract	Full-Time Faculty Mryvl	11 990 1 13 170100 11 10	64,825	
Instructional Salaries, Contract	Full-Time Faculty Mryvl	11 990 1 13 170100 11 10	98,654	
Instructional Salaries, Contract	Full-Time Faculty Mryvl	11 990 1 13 170100 11 10	107,303	
Instructional Salaries, Contract	Full-Time Faculty Mryvl	11 990 1 13 170100 11 10	106,184	
Instructional Salaries, Contract	Full-Time Faculty Mryvl	11 990 1 13 170100 11 10	60,325	
Instructional Salaries, Contract	Full-Time Faculty Mryvl	11 990 1 13 170100 11 10	84,932	
Instructional Students		11 990 1 13 170100 24 20	1,500	
Instructional Supplies		11 990 1 13 170100 43 00	600	
		11 990 1 13 170100 xx xx	Subtotal	\$655,442

## PHYSICAL SCIENCE

Instructional Salaries, Contract	Full-Time Faculty Mryvl	11 990 1 13 190100 11 10	106,184	
Instructional Salaries, Contract	Full-Time Faculty Mryvl	11 990 1 13 190100 11 10	109,539	
Instructional Salaries, Contract	Full-Time Faculty Mryvl	11 990 1 13 190100 11 10	94,999	
Instructional Salaries, Contract	Full-Time Faculty Mryvl	11 990 1 13 190100 11 10	80,458	
Duplicating/Copy Machine Usage		11 990 1 13 190100 41 00	6,954	
Instructional Supplies		11 990 1 13 190100 43 00	244	
Non Instructional Supplies		11 990 1 13 190100 45 00	1,496	
Conferences and Travel Expense		11 990 1 13 190100 52 20	-	
		11 990 1 13 190100 xx xx	Subtotal	\$399,874

## PHYSICS

Instructional Students		11 990 1 13 190200 24 20	887	
Instructional Supplies		11 990 1 13 190200 43 00	1,182	
		11 990 1 13 190200 xx xx	Subtotal	\$2,069

## CHEMISTRY

Instructional Aides, Direct Instruct	SCI LAB TECH-CHEM	11 990 1 13 190500 22 10	31,529	
Instructional Supplies		11 990 1 13 190500 43 00	4,285	
Water and Sewer		11 990 1 13 190500 55 20	800	
Waste Disposal		11 990 1 13 190500 55 50	10,000	
		11 990 1 13 190500 xx xx	Subtotal	\$46,614

## ACADEMIC ADMINISTRATION

Educational Administrators	Dean Math/Science	11 990 1 13 601000 12 40	102,086	
Noninstr, Regular	Admin Sec II	11 990 1 13 601000 21 10	44,968	
Additional Equipment		11 990 1 13 601000 64 30	-	
		11 990 1 13 601000 xx xx	Subtotal	\$147,054

## MESA - MISC STUDENT GROUPS

Noninstr, Regular	Director, MESA	11 990 1 13 649000 21 50	37,562	
Non Instructional Supplies		11 990 1 13 649000 45 00	-	
		11 990 1 13 649000 xx xx	Subtotal	\$37,562

## UNRESTRICTED EXPENDITURES - ONGOING

## Account Codes

## FINE ARTS

Instructional Salaries, Contract	Full-Time Faculty Mryvl	11	990	1	14	100100	11	10	94,999	
Instructional Salaries, Contract	Full-Time Faculty Mryvl	11	990	1	14	100100	11	10	43,368	
Instructional Salaries, Contract	Full-Time Faculty Mryvl	11	990	1	14	100100	11	10	41,073	
Instructional Salaries, Contract	Full-Time Faculty Mryvl	11	990	1	14	100100	11	10	105,320	
		11	990	1	14	100100	xx	xx	Subtotal	\$284,760

## ART

Noninstructional, Student		11	990	1	14	100200	23	20	600	
Duplicating/Copy Machine Usage		11	990	1	14	100200	41	00	250	
Instructional Supplies		11	990	1	14	100200	43	00	6,500	
Non Instructional Supplies		11	990	1	14	100200	45	00	198	
Personal and Consultant Services		11	990	1	14	100200	51	10	100	
Repairs		11	990	1	14	100200	56	70	750	
Equipment over \$5,000		11	990	1	14	100200	64	50	-	
		11	990	1	14	100200	xx	xx	Subtotal	\$8,398

## MUSIC

Instructional Aides, Direct Instruct	Piano Accompanist	11	990	1	14	100400	22	10	40,724	
Noninstructional, Student		11	990	1	14	100400	23	20	2,000	
Duplicating/Copy Machine Usage		11	990	1	14	100400	41	00	375	
Instructional Supplies		11	990	1	14	100400	43	00	3,500	
Non Instructional Supplies		11	990	1	14	100400	45	00	312	
Repairs		11	990	1	14	100400	56	70	1,500	
		11	990	1	14	100400	xx	xx	Subtotal	\$48,411

## DRAMATIC ARTS

Instructional Aides, Direct Instruct	Theater Arts Tech	11	990	1	14	100700	22	10	46,039	
Noninstructional, Student		11	990	1	14	100700	23	20	7,350	
Noncertificated / Nonclassified		11	990	1	14	100700	23	30	2,000	
Duplicating/Copy Machine Usage		11	990	1	14	100700	41	00	150	
Instructional Supplies		11	990	1	14	100700	43	00	8,680	
Non Instructional Supplies		11	990	1	14	100700	45	00	841	
Personal and Consultant Services		11	990	1	14	100700	51	10	7,000	
Rents		11	990	1	14	100700	56	20	150	
Repairs		11	990	1	14	100700	56	70	250	
Other Legal Expenses (License, Fees . . )		11	990	1	14	100700	58	50	3,000	
		11	990	1	14	100700	xx	xx	Subtotal	\$75,460

## PHOTOGRAPHY

Duplicating/Copy Machine Usage		11	990	1	14	101100	41	00	100	
Instructional Supplies		11	990	1	14	101100	43	00	1,387	
		11	990	1	14	101100	xx	xx	Subtotal	\$1,487

## ACADEMIC ADMINISTRATION

Educational Administrators	Dean Language Arts & Fine Arts	11	990	1	14	601000	12	10	51,043	
Noninstr, Regular	Admin Sect II	11	990	1	14	601000	21	10	26,327	
Non Instructional Supplies		11	990	1	14	601000	45	00	380	
		11	990	1	14	601000	xx	xx	Subtotal	\$77,750

## EDUCATION

Instructional Salaries, Contract	Full-Time Faculty Mryvl	11	990	1	15	080100	11	10	94,386	
Instructional Salaries, Contract	Full-Time Faculty Mryvl	11	990	1	15	080100	11	10	109,539	
Instructional Salaries, Contract	Full-Time Faculty Mryvl	11	990	1	15	080100	11	10	112,282	
		11	990	1	15	080100	xx	xx	Subtotal	\$316,207



**UNRESTRICTED EXPENDITURES - ONGOING**

**Account Codes**

**PHYSICAL EDUCATION**

Noninstr, Regular	Admin Sect II	11 990 1 15 083500 21 10	14,141	
Noninstr, Regular	Athletic Equip Manager	11 990 1 15 083500 21 10	12,092	
Noninstructional, Student		11 990 1 15 083500 23 20	685	
Non Certificated / Non Classified Instruc		11 990 1 15 083500 24 30	-	
Duplicating/Copy Machine Usage		11 990 1 15 083500 41 00	950	
Instructional Supplies		11 990 1 15 083500 43 00	6,376	
Non Instructional Supplies		11 990 1 15 083500 45 00	4,413	
Dues and Membership		11 990 1 15 083500 53 00	600	
Repairs		11 990 1 15 083500 56 70	500	
Advertising and Printing Expense		11 990 1 15 083500 59 30	-	
Equipment over \$200 but less than \$1,000		11 990 1 15 083500 64 30	900	
		11 990 1 15 083500 xx xx	Subtotal	\$40,657

**ACADEMIC ADMINISTRATION**

Educational Administrators	Dean-HPER/Athletics	11 990 1 15 601000 12 10	81,491	
		11 990 1 15 601000 xx xx	Subtotal	\$81,491

**LIBRARY**

Other Noninstructional Salaries	Librarian	11 990 1 16 612000 12 40	7,609	
Non Instructional, Other	Adj. Librarians	11 990 1 16 612000 14 22	50,885	
Noninstr, Regular	Lib/Media Specialist	11 990 1 16 612000 21 10	45,268	
Noninstr, Regular	Admin Sect I	11 990 1 16 612000 21 10	51,104	
Noninstr, Regular	Lib/Media Specialist	11 990 1 16 612000 21 10	38,871	
Noninstructional, Student		11 990 1 16 612000 23 20	31,186	
Duplicating/Copy Machine Usage		11 990 1 16 612000 41 00	350	
Instructional Supplies		11 990 1 16 612000 43 00	9,732	
Supply - Contra Account		11 990 1 16 612000 43 1	(3,300)	
Non Instructional Supplies		11 990 1 16 612000 45 00	3,094	
Personal and Consultant Services		11 990 1 16 612000 51 10	500	
Dues and Membership		11 990 1 16 612000 53 00	200	
Library Books		11 990 1 16 612000 63 00	86,516	
Equipment over \$1,000		11 990 1 16 612000 64 10	1,000	
Equipment over \$200 but less than \$1,000		11 990 1 16 612000 64 30	1,308	
		11 990 1 16 612000 xx xx	Subtotal	\$324,323

**CONSUMER EDUCATION AND HOME ECONOMICS**

Instructional Salaries, Contract	Full-Time Faculty Mryvl	11 990 1 17 130100 11 10	50,959	
Instructional Salaries, Contract	ECE COORD	11 990 1 17 130100 11 20	33,973	
Instructional Salaries, Contract	Full-Time Faculty Mryvl	11 990 1 17 130100 11 10	71,525	
		11 990 1 17 130100 xx xx	Subtotal	\$156,457

**LIFESPAN AND CHILD DEVELOPMENT**

Duplicating/Copy Machine Usage		11 990 1 17 130500 41 00	509	
Instructional Supplies		11 990 1 17 130500 43 00	440	
Non Instructional Supplies		11 990 1 17 130500 45 00	72	
		11 990 1 17 130500 xx xx	Subtotal	\$1,021

**CHILD DEVELOPMENT**

Duplicating/Copy Machine Usage		11 990 1 17 130510 41 00	225	
		11 990 1 17 130510 xx xx	Subtotal	\$225

**ENGLISH**

Instructional Salaries, Contract	Full-Time Faculty Mryvl	11 990 1 17 150100 11 10	106,184	
		11 990 1 17 150100 xx xx	Subtotal	\$106,184

## UNRESTRICTED EXPENDITURES - ONGOING

## Account Codes

## PSYCHOLOGY

Instructional Salaries, Contract	Full-Time Faculty Mryvl	11 990 1 17 200100 11 10	105,065	
Instructional Salaries, Contract	Full-Time Faculty Mryvl	11 990 1 17 200100 11 10	82,696	
Duplicating/Copy Machine Usage		11 990 1 17 200100 41 00	125	
Instructional Supplies		11 990 1 17 200100 43 00	257	
Non Instructional Supplies		11 990 1 17 200100 45 00	69	
Books, Magazines		11 990 1 17 200100 47 00	34	
		11 990 1 17 200100 xx xx	Subtotal	\$188,246

## HUMAN SERVICES

Instructional Supplies		11 990 1 17 210700 43 00	-	
		11 990 1 17 210700 xx xx	Subtotal	\$0

## SOCIAL SCIENCE

Instructional Salaries, Contract	Full-Time Faculty Mryvl	11 990 1 17 220100 11 10	94,999	
Instructional Salaries, Contract	Full-Time Faculty Mryvl	11 990 1 17 220100 11 10	87,170	
Instructional Salaries, Contract	Full-Time Faculty Mryvl	11 990 1 17 220100 11 10	73,747	
Instructional Salaries, Contract	Full-Time Faculty Mryvl	11 990 1 17 220100 11 10	90,525	
Duplicating/Copy Machine Usage		11 990 1 17 220100 41 00	2,078	
Instructional Supplies		11 990 1 17 220100 43 00	904	
Non Instructional Supplies		11 990 1 17 220100 45 00	863	
Books, Magazines		11 990 1 17 220100 47 00	142	
		11 990 1 17 220100 xx xx	Subtotal	\$350,428

## ETHNIC STUDIES

Instructional Supplies		11 990 1 17 220210 43 00	-	
		11 990 1 17 220210 xx xx	Subtotal	\$0

## ECONOMICS

Duplicating/Copy Machine Usage		11 990 1 17 220400 41 00	75	
Instructional Supplies		11 990 1 17 220400 43 00	510	
Non Instructional Supplies		11 990 1 17 220400 45 00	110	
		11 990 1 17 220400 xx xx	Subtotal	\$695

## HISTORY

Duplicating/Copy Machine Usage		11 990 1 17 220500 41 00	124	
Instructional Supplies		11 990 1 17 220500 43 00	515	
Non Instructional Supplies		11 990 1 17 220500 45 00	138	
Books, Magazines		11 990 1 17 220500 47 00	68	
Additional Equipment		11 990 1 17 220500 64 30	-	
		11 990 1 17 220500 xx xx	Subtotal	\$845

## SOCIOLOGY

Instructional Supplies		11 990 1 17 220800 43 00	-	
Books, Magazines		11 990 1 17 220800 47 00	90	
		11 990 1 17 220800 xx xx	Subtotal	\$90

## ACADEMIC ADMINISTRATION

Educational Administrators	Dean Business/ Soc.Sci.	11 990 1 17 601000 12 10	64,314	
		11 990 1 17 601000 xx xx	Subtotal	\$64,314

## ACCOUNTING

Duplicating/Copy Machine Usage		11 990 1 18 050200 41 00	500	
Instructional Supplies		11 990 1 18 050200 43 00	75	\$575
		11 990 1 18 050200 xx xx	Subtotal	

## UNRESTRICTED EXPENDITURES - ONGOING

## Account Codes

## BUSINESS AND COMMERCE

Instructional Salaries, Contract	Full-Time Faculty Mryvl	11 990 1 18 050600 11 10	41,073	
Instructional Salaries, Contract	Full-Time Faculty Mryvl	11 990 1 18 050600 11 10	105,065	
Instructional Salaries, Contract	Full-Time Faculty Mryvl	11 990 1 18 050600 11 10	102,828	
Instructional Salaries, Contract	Full-Time Faculty Mryvl	11 990 1 18 050600 11 10	102,828	
Instructional Salaries, Contract	Full-Time Faculty Mryvl	11 990 1 18 050600 11 10	109,539	
Coordinator	WE Coordinator/Educational Internship	11 990 1 18 050600 11 20	14,000	
Other		11 990 1 18 050600 13 81	400	
Other		11 990 1 18 050600 13 82	34,600	
Duplicating/Copy Machine Usage		11 990 1 18 050600 41 00	1,137	
Instructional Supplies		11 990 1 18 050600 43 00	908	
Non Instructional Supplies		11 990 1 18 050600 45 00	3,047	
Books, Magazines		11 990 1 18 050600 47 00	500	
Meeting and/or Oncampus Conference		11 990 1 18 050600 52 30	250	
Dues and Membership		11 990 1 18 050600 53 00	529	
		11 990 1 18 050600 xx xx	Subtotal	\$516,704

## MANAGEMENT DEVELOPMENT AND SUPERVISION

Duplicating/Copy Machine Usage		11 990 1 18 050630 41 00	311	
Instructional Supplies		11 990 1 18 050630 43 00	-	
		11 990 1 18 050630 xx xx	Subtotal	\$311

## SECRETARY / ADMINISTRATIVE ASSISTANT

Duplicating/Copy Machine Usage		11 990 1 18 051400 41 00	463	
Instructional Supplies		11 990 1 18 051400 43 00	121	
		11 990 1 18 051400 xx xx	Subtotal	\$584

## COSMETOLOGY

Duplicating/Copy Machine Usage		11 990 1 18 300700 41 00	240	
Contract Services		11 990 1 18 300700 51 10	288,000	
		11 990 1 18 300700 xx xx	Subtotal	\$288,240

## ACADEMIC ADMINISTRATION

Educational Administrators	Dean-Business/Soc Sci	11 990 1 18 601000 12 10	64,314	
Noninstr, Regular	Admin Sect II	11 990 1 18 601000 21 10	52,653	
		11 990 1 18 601000 xx xx	Subtotal	\$116,967

## COLLEGE SUCCESS CENTER

Coordinators	Academic Skills Cntr.	11 990 1 19 493000 11 20	-	
Instructional Aides, Direct Instruct		11 990 1 19 493000 22 10	45,042	
Instructional Aides, Direct Instruct		11 990 1 19 493000 22 10	45,297	
Instructional Students		11 990 1 19 493009 24 20	45,500	
Non Certificated / Non Classified Instruc		11 990 1 19 493009 24 30	3,500	
Duplicating/Copy Machine Usage		11 990 1 19 493000 41 00	500	
Non Instructional Supplies		11 990 1 19 493000 45 00	500	
		11 990 1 19 493000 xx xx	Subtotal	\$140,339

## EMERGENCY MEDICAL TECHNICIAN

Part-Time Coordinators		11 990 1 29 125000 13 80	1,500	
Non Certificated / Non Classified Instruc		11 990 1 29 125000 24 30	4,700	
Duplicating/Copy Machine Usage		11 990 1 29 125000 41 00	150	
Books, Magazines		11 990 1 29 125000 47 00	100	
		11 990 1 29 125000 xx xx	Subtotal	\$6,450

## UNRESTRICTED EXPENDITURES - ONGOING

## Account Codes

## ADMINISTRATION OF JUSTICE

Instructional Salaries, Contract	Full-Time Faculty Mryvl	11 990 1 29 210500 11 10	84,932	
Facilitators		11 990 1 29 210500 13 80	41,840	
Noninstr, Regular	Admin Sect I	11 990 1 29 210500 21 10	47,135	
Noninstructional, Student		11 990 1 29 210500 23 20	600	
Non Certificated / Non Classified Instruc		11 990 1 29 210500 24 30	6,540	
Duplicating/Copy Machine Usage		11 990 1 29 210500 41 00	2,000	
Instructional Supplies		11 990 1 29 210500 43 00	7,900	
Instructional Supplies-Contra		11 990 1 29 210500 43 01	(5,200)	
Non Instructional Supplies		11 990 1 29 210500 45 00	1,200	
Books, Magazines		11 990 1 29 210500 47 00	-	
Personal and Consultant Services		11 990 1 29 210500 51 10	260	
Conferences and Travel Expense		11 990 1 29 210500 52 20	-	
Telephone		11 990 1 29 210500 55 30	-	
County and Other Contracts		11 990 1 29 210500 56 10	9,000	
Rents		11 990 1 29 210500 56 20	300	
Repairs		11 990 1 29 210500 56 70	2,500	
Equipment over \$1,000		11 990 1 29 210500 64 10	-	
Equipment over \$200 but less than \$1,000		11 990 1 29 210500 64 30	-	
		11 990 1 29 210500 xx xx	Subtotal	\$199,007

## FIRE CONTROL TECHNICIAN

Facilitators		11 990 1 29 213300 13 80	3,570	
Duplicating/Copy Machine Usage		11 990 1 29 213300 41 00	75	
Personal and Consultant Services		11 990 1 29 213300 51 10	6,000	
		11 990 1 29 213300 xx xx	Subtotal	\$9,645

## FIRE ACADEMY

Part-Time Coordinators		11 990 1 29 213350 13 80	15,000	
Non Certificated / Non Classified Instruc		11 990 1 29 213350 24 30	14,248	
Duplicating/Copy Machine Usage		11 990 1 29 213350 41 00	800	
Duplicating/Copy Machine Usage-Contra		11 990 1 29 213350 41 01	-	
Instructional Supplies		11 990 1 29 213350 43 00	3,641	
Supply - Contra Account		11 990 1 29 213350 43 01	-	
Non Instructional Supplies		11 990 1 29 213350 45 00	400	
Books, Magazines		11 990 1 29 213350 47 00	8,400	
Books, Magazines-Contra		11 990 1 29 213350 47 01	(8,400)	
Personal and Consultant Services		11 990 1 29 213350 51 10	100	
Rents		11 990 1 29 213350 56 20	800	
Repairs		11 990 1 29 213350 56 70	3,000	
Advertising and Printing Expense		11 990 1 29 213350 59 30	-	
EQUIPMENT OVER \$1000		11 990 1 29 213350 64 10	-	
EQUIPMENT \$200-\$999		11 990 1 29 213350 64 30	-	
EQUIPMENT \$200-\$999-contra		11 990 1 29 213350 64 31	-	
		11 990 1 29 213350 xx xx	Subtotal	\$37,989

## ACADEMIC ADMINISTRATION

Educational Administrators	Director - Public Safety	11 990 1 29 601000 12 10	107,824	
Special Projects		11 990 1 29 601000 14 80		
		11 990 1 29 601000 xx xx		\$107,824

## PUBLIC EVENTS

Noninstr, Regular	Public Events Tech	11 990 1 30 683000 21 10	50,921	
Noninstructional, Student		11 990 1 30 683000 23 20	2,295	
Noncertificated / Nonclassified		11 990 1 30 683000 23 30	12,000	
Duplicating/Copy Machine Usage		11 990 1 30 683000 41 00	2,375	
Non Instructional Supplies		11 990 1 30 683000 45 00	748	
Personal and Consultant Services		11 990 1 30 683000 51 10	7,923	

## UNRESTRICTED EXPENDITURES - ONGOING

## Account Codes

Other Legal Expenses (License, Fees . . .)		11 990 1 30 683000 58 50	6,300	
Advertising and Printing Expense		11 990 1 30 683000 59 30	6,640	
		11 990 1 30 683000 xx xx	Subtotal	\$89,202
CAMPUS LIFE				
Duplicating/Copy Machine Usage		11 990 1 31 649000 41 00	457	
Non Instructional Supplies		11 990 1 31 649000 45 00	-	
Advertising and Printing Expense		11 990 1 31 649000 59 30	2,000	
Commencement Expenses		11 990 1 31 649000 59 50	4,500	
		11 990 1 31 649000 xx xx	Subtotal	\$6,957
CHILD DEVELOPMENT CENTER				
Noninstr, Regular	Child Dev Instruct. Spec	11 990 1 32 692000 21 10	22,413	
Noninstr, Regular	Site Supervisor/Child Dev	11 990 1 32 692000 21 10	22,260	
		11 990 1 32 692000 xx xx	Subtotal	\$44,673
HEALTH PROFESSIONALS				
Instructional Salaries, Contract	Full-Time Faculty Mryvl	11 990 1 35 120100 11 10	88,288	
Instructional Salaries, Contract	Full-Time Faculty Mryvl	11 990 1 35 120100 11 10	84,932	
Instructional Salaries, Contract	Full-Time Faculty Mryvl	11 990 1 35 120100 11 10	92,761	
Instructional Salaries, Contract	Full-Time Faculty Mryvl	11 990 1 35 120100 11 10	41,073	
Instructional Salaries, Contract	Full-Time Faculty Mryvl	11 990 1 35 120100 11 10	68,155	
Instructional Salaries, Contract	Full-Time Faculty Mryvl	11 990 1 35 120100 11 10	109,539	
Instructional Salaries, Contract	Full-Time Faculty Mryvl	11 990 1 35 120100 11 10	105,065	
Instructional Salaries, Contract	Full-Time Faculty Mryvl	11 990 1 35 120100 11 10	108,421	
Instructional Salaries, Contract	Full-Time Faculty Mryvl	11 990 1 35 120100 11 10	108,168	
Coordinators	Radiologic Tech.	11 990 1 35 120100 11 20	19,089	
		11 990 1 35 120100 xx xx	Subtotal	\$825,491
GENERIC NURSING				
Duplicating/Copy Machine Usage		11 990 1 35 120305 41 00	1,900	
Instructional Supplies		11 990 1 35 120305 43 00	3,637	
Non Instructional Supplies		11 990 1 35 120305 45 00	1,327	
Dues and Membership		11 990 1 35 120305 53 00	380	
Laundry		11 990 1 35 120305 55 40	500	
		11 990 1 35 120305 xx xx	Subtotal	\$7,744
NURSING - LVN				
Noninstr, Regular	Admin Secty II	11 990 1 35 120320 21 10	51,828	
		11 990 1 35 120320 xx xx	Subtotal	\$51,828
RADIOLOGICAL TECHNICIAN				
Instructional Supplies		11 990 1 35 122500 43 00	257	
Meeting and/or Oncampus Conference		11 990 1 35 122500 52 30	-	
Dues and Membership		11 990 1 35 122500 53 00	466	
County and Other Contracts		11 990 1 35 122500 56 10	5,052	
		11 990 1 35 122500 xx xx	Subtotal	\$5,775
PSYCHIATRIC TECHNICIAN				
Instructional Salaries, Contract	Full-Time Faculty Mryvl	11 990 1 35 123900 11 10	100,515	
Coordinators	Psychiatric Tech.	11 990 1 35 123900 11 20	17,737	
Instructional Supplies		11 990 1 35 123900 43 00	-	
Conferences and Travel Expense		11 990 1 35 123900 52 20	-	
		11 990 1 35 123900 xx xx	Subtotal	\$118,252
ACADEMIC ADMINISTRATION				
Educational Administrators	Dir.-Nursing/Allied Health	11 990 1 35 601000 12 10	97,147	
		11 990 1 35 601000 xx xx	Subtotal	\$97,147

## UNRESTRICTED EXPENDITURES - ONGOING

## Account Codes

## ACADEMIC &amp; STUDENT SERVICES

Adjunct Office hours		11 442 1 39 490100 13 21	35,000	
		11 442 1 39 490100 xx xx	Subtotal	\$35,000
Noninstructional, students	Graders for large classes	11 990 1 39 493000 23 20	30,000	
Instructional Supplies		11 990 1 39 493000 43 00	50,367	
		11 990 1 39 493000 xx xx	Subtotal	\$80,367
Educational Administrators	Researcher	11 990 1 39 601000 12 10	-	
Vice President	VP of Acad.&Student Serv	11 990 1 39 601000 12 20	71,532	
Extra Pay		11 990 1 39 601000 13 10	1,013,319	
Non Contract - Adjunct		11 990 1 39 601000 13 20	3,014,958	
FT Faculty Substitutes		11 990 1 39 601000 13 13	20,000	
ADJ Holistic Scoring		11 990 1 39 601000 13 25	5,000	
Faculty Evaluation Agreements		11 990 1 39 601000 14 10	6,420	
Noninstr, Regular		11 990 1 39 601000 21 10	-	
Noninstruction, Administrator and Supervi Secretary to VP		11 990 1 39 601000 21 50	25,739	
Vice President	VP of Acad.&Student Serv	11 990 1 39 645000 12 20	71,532	
Noninstr, Regular		11 990 1 39 645000 21 10	-	
Noninstruction, Administrator and Supervi Secretary to VP		11 990 1 39 645000 21 50	25,739	
Duplicating/Copy Machine Usage		11 990 1 39 601000 41 00	1,000	
Non Instructional Supplies		11 990 1 39 601000 45 00	26,972	
Personal and Consultant Services		11 990 1 39 601000 51 10	1,800	
Conferences and Travel Expense		11 990 1 39 601000 52 20	5,000	
Meeting and/or On Campus Conference		11 990 1 39 601000 52 30	4,437	
Dues and Membership		11 990 1 39 601000 53 00	1,735	
Rents		11 990 1 39 601000 56 20	6,000	
Repairs		11 990 1 39 601000 56 70	8,000	
Equipment over \$1,000		11 990 1 39 601000 64 10	25,000	
EQUIPMENT OVER \$1000		11 990 1 39 601000 64 30	10,000	
EQUIPMENT OVER \$5,000		11 990 1 39 601000 64 50	25,000	
Undesignated Appropriation		11 990 1 39 601000 59 66	11,041	
		11 990 1 39 601000 xx xx	Subtotal	\$4,282,953
		11 990 1 39 645000 xx xx	Subtotal	\$97,271

## COURSE &amp; CURRICULUM

Other Noninstructional Salaries	Curriculum Co-Chair	11 990 1 39 602000 12 40	-	
Duplicating/Copy Machine Usage		11 990 1 39 602000 41 00	250	
		11 990 1 39 602000 xx xx	Subtotal	\$250

## ACCREDITATIONS/SLO'S/PLANNING

Other Noninstructional Salaries	SLO Coordinator	11 990 1 39 609000 12 40	17,882	
		11 990 1 39 609000 xx xx	Subtotal	\$17,882

## OTHER INSTRUCTIONAL SUPPORT SERVICES

Non Instructional Supplies		11 990 1 39 619000 45 00	250	
Software		11 990 1 39 619000 44 00	500	
Dues and Membership		11 990 1 39 619000 53 00	250	
		11 990 1 39 619000 xx xx	Subtotal	\$1,000

## HEALTH SERVICES

Duplicating/Copy Machine Usage		11 990 1 39 644000 41 00	92	
Non Instructional Supplies		11 990 1 39 644000 45 00	-	
		11 990 1 39 644000 xx xx	Subtotal	\$92

## UNRESTRICTED EXPENDITURES - ONGOING

## Account Codes

## FLEX/STAFF DEVELOPMENT

Other Noninstructional Salaries	Flex Coordinator	11 990 1 39 675000 12 40	16,206	
Duplicating/Copy Machine Usage		11 990 1 39 675000 41 00	750	
Conferences and Travel Expense		11 990 1 39 675000 52 20	12,000	
In-Service Education		11 990 1 39 675000 59 61	14,300	
		11 990 1 39 675000 xx xx	Subtotal	\$43,256

## PRESIDENT - YUBA COLLEGE

President	President-Yuba College	11 990 1 40 660000 12 20	153,071	
Noninstruction, Administrator and Supervi Secretary to the President		11 990 1 40 660000 21 50	64,454	
Duplicating/Copy Machine Usage		11 990 1 40 660000 41 00	1,920	
Non Instructional Supplies		11 990 1 40 660000 45 00	4,000	
Conferences and Travel Expense		11 990 1 40 660000 52 20	7,858	
Meeting and/or On Campus Conference		11 990 1 40 660000 52 30	300	
Dues and Membership		11 990 1 40 660000 53 00	27,024	
Equipment over \$1,000		11 990 1 40 660000 64 10	-	
Equipment over \$200 but less than \$1,000		11 990 1 40 660000 64 30	-	
		11 990 1 40 660000 xx xx	Subtotal	\$258,627

## ACADEMIC SENATE

ACADEMIC SENATE RELEASE TIME	President	11 990 1 40 603000 12 40	-	
ACADEMIC SENATE RELEASE TIME	Vice President	11 990 1 40 603000 12 40	-	
Noninstructional, Hourly Classified - Subs, Temps		11 990 1 40 603000 23 10	1,800	
Duplicating/Copy Machine Usage		11 990 1 40 603000 41 00	150	
Non Instructional Supplies		11 990 1 40 603000 45 00	150	
Conferences and Travel Expense		11 990 1 40 603000 52 20	10,461	
Meeting and/or On Campus Conference		11 990 1 40 603000 52 30	2,000	
		11 990 1 40 603000 xx xx	Subtotal	\$14,561

## COMMUNITY RELATIONS

Noninstr, Regular	OUTREACH/RECRUIT.	11 990 1 40 671000 21 10	49,414	
Noncertificated / Nonclassified		11 990 1 40 671000 23 30	1,000	
		11 990 1 40 671000 23 20	1,000	
Duplicating/Copy Machine Usage		11 990 1 40 671000 41 00	725	
Non Instructional Supplies		11 990 1 40 671000 45 00	827	
Advertising and Printing Expense		11 990 1 40 671000 59 30	74,619	
		11 990 1 40 671000 xx xx	Subtotal	\$127,585

## STAFF DIVERSITY

Non Instructional Supplies		11 990 1 40 676000 45 00	2,000	
Conferences and Travel Expense		11 990 1 40 676000 52 20	2,000	
		11 990 1 40 676000 xx xx	Subtotal	\$4,000

## LOGISTICAL SERVICES

Overtime	Additional security	11 990 1 40 677000 23 90	100	
		11 990 1 40 677000 xx xx	Subtotal	\$100

## STUDENT DEVELOPMENT

Educational Administrators	Dean-Student Develop	11 990 1 41 645000 12 10	-	
Noninstr, Regular	Admin Secty II	11 990 1 41 645000 21 10	52,653	
Noninstr, Student		11 990 1 41 645000 23 20	6,000	
Duplicating/Copy Machine Usage		11 990 1 41 645000 41 00	600	
		11 990 1 41 645000 xx xx	Subtotal	\$59,253

## UNRESTRICTED EXPENDITURES - ONGOING

## Account Codes

## COUNSELING AND GUIDANCE

Other Noninstructional Salaries	FT Counsl Marysville	11 990 1 41 631000 12 40	118,252	
Other Noninstructional Salaries	FT Counsl Marysville	11 990 1 41 631000 12 40	95,099	
Other Noninstructional Salaries	FT Counsl Marysville	11 990 1 41 631000 12 40	123,397	
Other Noninstructional Salaries	FT Counsl Marysville	11 990 1 41 631000 12 40	86,780	
Other Noninstructional Salaries	FT Counsl Marysville	11 990 1 41 631000 12 40	82,237	
Other EP/PT counselors		11 990 1 41 631000 14 20	60,000	
Overtime		11 990 1 41 631000 23 90	500	
Duplicating/Copy Machine Usage		11 990 1 41 631000 41 00	850	
Non Instructional Supplies		11 990 1 41 631000 45 00	500	
		11 990 1 41 631000 xx xx	Subtotal	\$567,615

## TRANSFER

Duplicating/Copy Machine Usage		11 990 1 41 633000 41 00	1,500	
Non Instructional Supplies		11 990 1 41 633000 45 00	250	
Personal and Consultant Services		11 990 1 41 633000 51 10	2,150	
Meeting and/or Oncampus Conference		11 990 1 41 633000 52 30	2,000	
Rents		11 990 1 41 633000 56 20	300	
Advertising and Printing Expense		11 990 1 41 633000 59 30	400	
		11 990 1 41 633000 xx xx	Subtotal	\$6,600

## VETERANS SERVICES

Noninstr, Regular	TRANSFER/CAREER/VETERAN	11 990 1 41 648000 21 10	28,282	
Duplicating/Copy Machine Usage		11 990 1 41 648000 41 00	250	
Non Instructional Supplies		11 990 1 41 648000 45 00	400	
Dues and Membership		11 990 1 41 648000 53 00	75	
		11 990 1 41 648000 xx xx	Subtotal	\$29,007

## TESTING RESEARCH

Noninstr, Regular	Testing/Assessment Spec	11 990 1 44 632000 21 10	52,653	
Duplicating/Copy Machine Usage		11 990 1 44 632000 41 00	750	
Software		11 990 1 44 632000 44 00	14,944	
Non Instructional Supplies		11 990 1 44 632000 45 00	1,000	
Equipment over \$200 but less than \$1,000		11 990 1 44 632000 64 30	-	
		11 990 1 44 632000 xx xx	Subtotal	\$69,347

## INTERCOLLEGIATE ATHLETICS

ADJ Faculty Coaching Stipends		11 990 1 45 080100 13 24	46,000	
ADJ Fac. Special Projects		11 990 1 45 083550 14 80	2,000	
Noninstr, Regular	Athletic Trainer	11 990 1 45 083550 21 10	53,060	
Noninstr, Regular	Admin Secty II	11 990 1 45 083550 21 10	32,995	
Noninstr, Regular	Athletic Trainer	11 990 1 45 083550 21 10	20,590	
Noninstr, Regular	Athl Equip Mgr	11 990 1 45 083550 21 10	28,212	
Noninstructional Overtime		11 990 1 45 083550 23 90	5,000	
Non Certificated / Non Classified Instruc		11 990 1 45 083550 24 30	39,789	
Duplicating/Copy Machine Usage		11 990 1 45 083550 41 00	1,000	
Non Instructional Supplies		11 990 1 45 083550 45 00	29,813	
Personal and Consultant Services		11 990 1 45 083550 51 10	37,458	
Dues and Membership		11 990 1 45 083550 53 00	13,452	
Repairs		11 990 1 45 083550 56 70	9,500	
Equipment over \$200 but less than \$1,000		11 990 1 45 083550 64 30	2,000	
		11 990 1 45 080100 xx xx	Subtotal	
		11 990 1 45 083550 xx xx	Subtotal	\$320,869

## ACADEMIC ADMINISTRATION

Educational Administrators	Dean HPER/Athletics	11 990 1 45 601000 12 10	34,959	
		11 990 1 45 601000 xx xx	Subtotal	\$34,959



**UNRESTRICTED EXPENDITURES - ONGOING**

**Account Codes**

**STUDENT TRANSPORTATION**

Noninstructional, Hourly Classified - Subs. Drivers	11 990 1 45 649000 23 10	-	
Rents	11 990 1 45 649000 56 20	96,975	
Field Trips	11 990 1 45 649000 xx xx	Subtotal	\$96,975

**ADMISSIONS AND RECORDS**

Noninstr, Regular	Sr Stdnt Serv Tech	11 990 1 46 620000 21 10	48,869	
Noninstr, Regular	Sr Stdnt Serv Tech	11 990 1 46 620000 21 10	50,621	
Noninstr, Regular	Student Serv Tech	11 990 1 46 620000 21 10	37,977	
Noninstr, Regular	Student Serv Tech	11 990 1 46 620000 21 10	36,238	
Noninstr, Regular	Student Serv Tech	11 990 1 46 620000 21 10	18,967	
Noninstructional, Hourly Classified - Subs, Temps		11 990 1 46 620000 23 10	2,364	
Noninstructional, students		11 990 1 46 620000 23 20	8,238	
Duplicating/Copy Machine Usage		11 990 1 46 620000 41 00	1,000	
Non Instructional Supplies		11 990 1 46 620000 45 00	1,119	
Repairs		11 990 1 46 620000 53 00	200	
		11 990 1 46 620000 xx xx	Subtotal	\$205,593

**CAREER GUIDANCE**

Noninstr, Regular	TRANSFER/CAREER/VETERAN	11 990 1 47 634000 21 10	18,855	
Duplicating/Copy Machine Usage		11 990 1 47 634000 41 00	1,100	
Non Instructional Supplies		11 990 1 47 634000 45 00	3,500	
Contract Services		11 990 1 47 634000 51 20	1,500	
		11 990 1 47 634000 xx xx	Subtotal	\$24,955

**JOB PLACEMENT**

Duplicating/Copy Machine Usage		11 990 1 47 647000 41 00	-	
Non Instructional Supplies		11 990 1 47 647000 45 00	-	
		11 990 1 47 647000 xx xx	Subtotal	\$0

**EOPS**

Educational Administrators	Dean FA/EOPS/TRIO	11 990 1 50 643000 12 10	65,414	
		11 990 1 50 643000 xx xx	Subtotal	\$65,414

**DSPS**

Educational Administrators	Dir. DSPS	11 990 1 51 642000 12 10	-	
Other Non Instr. Salaries	Coordinator/Specialist	11 990 1 51 642000 12 40	127,257	
Consultants		11 990 1 51 642000 51 10	50,000	
		11 990 1 51 642000 xx xx	Subtotal	\$177,257

**FINANCIAL AID ADMINISTRATION**

Educational Administrators	Dean FA/EOPS/TRIO	11 990 1 52 646000 12 10	65,414	
Noninstr, Regular	Financial Aid Tech	11 990 1 52 646000 21 10	46,028	
Noninstr, Regular	Financial Aid Tech	11 990 1 52 646000 21 10	45,868	
Noninstr, Regular	Financial Aid Tech Analyst	11 990 1 52 646000 21 10	37,868	
Overtime		11 990 1 52 646000 23 90	1,098	
Duplicating/Copy Machine Usage		11 990 1 52 646000 41 00	800	
Non Instructional Supplies		11 990 1 52 646000 45 00	3,000	
Personal and Consultant Services		11 990 1 52 646000 51 10	100	
Conferences and Travel Expense		11 990 1 52 646000 52 20	1,568	
Dues and Membership		11 990 1 52 646000 53 00	1,300	
		11 990 1 52 646000 xx xx	Subtotal	\$203,044

**SUTTER COUNTY CAMPUS**

**BIOLOGY**

Instructional Supplies		11 990 2 24 040110 43 00	15,000	
		11 990 2 24 040110 xx xx	Subtotal	15,000

## UNRESTRICTED EXPENDITURES - ONGOING

## Account Codes

## ADMINISTRATION

Educational Administrators	Exec. Dean-Sutter County Campus	11 990 2 24 601000 12 10	123,552	
Noninstr, Regular	Campus Operation Spec II	11 990 2 24 601000 21 10	52,928	
Noninstr, Regular	Admin Sec. II	11 990 2 24 601000 21 10	51,828	
Extra Pay		11 990 2 24 601000 13 10	-	
Non Contract - Adjunct		11 990 2 24 601000 13 20	-	
Noninstructional, hourly		11 990 2 24 601000 23 10	30,314	
Duplicating/Copy Machine Usage		11 990 2 24 601000 41 00	2,000	
Non Instructional Supplies		11 990 2 24 601000 45 00	5,000	
Personal and Consultant Services		11 990 2 24 601000 51 10	800	
Dues and Membership		11 990 2 24 601000 53 00	400	
Equipment over \$1,000		11 990 2 24 601000 64 10	3,000	
Equipment over \$200 but less than \$1,000		11 990 2 24 601000 64 30	1,000	
		11 990 2 24 601000 xx xx	Subtotal	\$270,822

## LIBRARY

Noninstr, Regular	Library Tech assist.	11 990 2 24 612000 21 10	44,446	
Noninstructional, students		11 990 2 24 612000 23 20	5,000	
Non Instructional Supplies		11 990 2 24 612000 45 00	1,500	
Books, Magazines		11 990 2 24 612000 47 00	-	
Contract Expenditures		11 990 2 24 612000 51 20	300	
Library Books		11 990 2 24 612000 63 00	7,000	
		11 990 2 24 612000 xx xx	Subtotal	\$58,246

## ADMISSIONS &amp; RECORDS

Noninstr, Regular	Student Serv Tech	11 990 2 24 620000 21 10	45,568	
Noninstructional, students		11 990 2 24 620000 23 20	2,000	
		11 990 2 24 620000 xx xx	Subtotal	\$47,568

## COMMUNITY RELATIONS

Advertising, Brochures		11 990 2 24 671000 59 30	1,000	
Advertising, Brochures		11 990 6 24 671000 59 30	1,000	
		11 990 2 24 671000 xx xx	Subtotal	\$1,000
		11 990 6 24 671000 xx xx	Subtotal	\$1,000

## LAKE CAMPUS

## NATURAL LIFE SCIENCES

Instructional Salaries, Contract	Full-Time Faculty Lake	11 990 6 20 040100 11 10	112,895	
		11 990 6 20 040100 xx xx	Subtotal	\$112,895

## BIOLOGY

Instructional Supplies		11 990 6 20 040110 43 00	8,000	
Instructional Students		11 990 6 20 040110 24 20	1,000	
		11 990 6 20 040110 xx xx	Subtotal	\$9,000

## BUSINESS AND COMMERCE

Instructional Salaries, Contract	Full-Time Faculty Lake	11 990 6 20 050600 11 10	93,880	
Instructional Salaries, Contract	Full-Time Faculty Lake	11 990 6 20 050600 11 10	78,221	
Other		11 990 6 20 050600 13 82	6,000	
Instructional Aides, Direct Instruct	IA-Business/Comp Lab	11 990 6 20 050600 22 10	48,269	
Instructional Students		11 990 6 20 050600 24 20	1,000	
Instructional Supplies		11 990 6 20 050600 43 00	1,500	
Repairs		11 990 6 20 050600 56 70	500	
Equipment over \$200 but less than \$1,000		11 990 6 20 050600 64 30	-	
		11 990 6 20 050600 xx xx	Subtotal	\$229,370

## UNRESTRICTED EXPENDITURES - ONGOING

## Account Codes

## COMMUNICATIONS

Duplicating/Copy Machine Usage	11 990 6 20 060100 41 00	175	
Instructional Supplies	11 990 6 20 060100 43 00	-	
	11 990 6 20 060100 xx xx	Subtotal	\$175

## COMPUTER AND INFORMATION

Noninstructional, Student	11 990 6 20 070100 23 20	250	
Instructional Supplies	11 990 6 20 070100 43 00	500	
Repairs	11 990 6 20 070100 56 70	750	
Equipment over \$200 but less than \$1,000	11 990 6 20 070100 64 30	-	
	11 990 6 20 070100 xx xx	Subtotal	\$1,500

## WELDING AND CUTTING

Non Certificated / Non Classified Instruc	11 990 6 20 095650 24 30	-	
Instructional Supplies	11 990 6 20 095650 43 00	5,000	
	11 990 6 20 095650 xx xx		\$5,000

## PHOTOGRAPHY

Instructional Supplies	11 990 6 20 101100 43 00	-	
	11 990 6 20 101100 xx xx	Subtotal	\$0

## ECE

Instructional Salaries, Contract	Full-Time Faculty Lake	11 990 6 20 130100 11 10	101,710	
		11 990 6 20 130100 xx xx	Subtotal	\$101,710

## Non Certificated / Non Classified Instruc

Instructional Supplies	11 990 6 20 130510 24 30	500	
	11 990 6 20 130510 43 00	1,000	
	11 990 6 20 130510 xx xx	Subtotal	\$1,500

## RESTAURANT AND FOOD MANAGEMENT

Instructional Salaries, Contract	Full-Time Faculty Lake	11 990 6 20 130100 11 10	78,221	
Instructional Aid, Regular	IA - Food Service - Lake	11 990 6 20 130610 22 10	17,945	
Instructional, Student		11 990 6 20 130610 24 20	500	
Non Certificated / Non Classified Instruc		11 990 6 20 130610 24 10	-	
Instructional Supplies		11 990 6 20 130610 43 00	43,000	
Supply - Contra Account		11 990 6 20 130610 43 01	(35,000)	
Non Instructional Supplies		11 990 6 20 130610 45 00	600	
Laundry Service		11 990 6 20 130610 55 40	2,000	
Rents		11 990 6 20 130610 56 20	-	
Repairs		11 990 6 20 130610 56 70	1,000	
Other Legal Expenses (License, Fees . . )		11 990 6 20 130610 58 50	350	
Equipment over \$1,000		11 990 6 20 130610 64 10	-	
Additional Equipment \$200-\$999		11 990 6 20 130610 64 30	-	
		11 990 6 20 130100 xx xx	Subtotal	\$78,221
		11 990 6 20 130610 xx xx	Subtotal	\$11,950

## ENGLISH

Instructional Salaries, Contract	Full-Time Faculty Lake	11 990 6 20 150100 11 10	107,302	
		11 990 6 20 150100 xx xx	Subtotal	\$107,302

## MATH / SCIENCE

Instructional Salaries, Contract	Full-Time Faculty Lake	11 990 6 20 170100 11 10	102,828	
		11 990 6 20 170100 xx xx	Subtotal	\$102,828

## PSYCHOLOGY

Instructional Salaries, Contract	Full-Time Faculty Lake	11 990 6 20 200100 11 10	108,421	
		11 990 6 20 200100 xx xx	Subtotal	\$108,421

## UNRESTRICTED EXPENDITURES - ONGOING

## Account Codes

## GENERAL STUDIES

Instructional Salaries, Contract	Full-Time Faculty Lake	11 990 6 20 490100 11 10	102,828	
		11 990 6 20 490100 xx xx	Subtotal	\$102,828

## GENERAL STUDIES

Instructional Aides, Direct Instruct	IA-Lang Arts	11 990 6 20 493000 22 10	28,020	
Instructional Supplies		11 990 6 20 493000 43 00	500	
		11 990 6 20 493000 xx xx	Subtotal	\$28,520

## ADMINISTRATION

Educational Administrators	INTERIM EXEC DEAN	11 990 6 20 601000 12 10	-	
Noninstr, Regular	Admin Sec. III	11 990 6 20 601000 21 10	52,750	
Noninstructional, Student		11 990 6 20 601000 23 20	500	
Duplicating/Copy Machine Usage		11 990 6 20 601000 41 00	1,000	
Instructional Supplies		11 990 6 20 601000 43 00	250	
Non Instructional Supplies		11 990 6 20 601000 45 00	8,611	
		11 990 6 20 601000 51 10	120,500	
Conferences and Travel Expense		11 990 6 20 601000 52 30	2,000	
Dues and Membership		11 990 6 20 601000 53 00	400	
County and Other Contracts		11 990 6 20 601000 56 10	100	
Long-Term Leases		11 990 6 20 601000 56 30	9,000	
Repairs		11 990 6 20 601000 56 70	5,000	
Advertising, Brochures		11 990 6 20 601000 59 30	5,000	
Commencement		11 990 6 20 601000 59 50	1,600	
Additional Equipment - \$200-\$999		11 990 6 20 601000 64 30	5,000	
		11 990 6 20 601000 xx xx	Subtotal	\$211,711

## LEARNING RESOURCE CENTER

Noninstr, Regular	Tutoring Center Specialist	11 990 6 20 611000 21 10	15,083	
Noninstr, Regular	Tutoring Center Specialist	11 990 6 20 611000 21 10	17,404	
Instructional, Hourly		11 990 6 20 611000 24 10	500	
Instructional Students		11 990 6 20 611000 24 20	500	
Non Certificated / Non Classified Instruc		11 990 6 20 611000 24 30	1,000	
Instructional Supplies		11 990 6 20 611000 43 00	1,000	
		11 990 6 20 611000 xx xx	Subtotal	\$35,487

## LIBRARY

Noninstr, Regular	Library Tech Assist	11 990 6 20 612000 21 10	51,746	
Noninstr, Regular	Library/Media Spec.	11 990 6 20 612000 21 10	14,424	
Noninstructional, Student		11 990 6 20 612000 23 20	500	
Instructional Supplies		11 990 6 20 612000 43 00	500	
Non Instructional Supplies		11 990 6 20 612000 45 00	500	
Books, Magazines		11 990 6 20 612000 47 00	-	
		11 990 6 20 612000 63 00	1,500	
		11 990 6 20 612000 xx xx	Subtotal	\$69,170

## ADMISSIONS AND RECORDS

Noninstr, Regular	Student Svs Assist	11 990 6 20 620000 21 10	42,911	
		11 990 6 20 620000 xx xx	Subtotal	\$42,911

## TRANSFER/ARTICULATION

Non Instructional Supplies		11 990 6 20 633000 45 00	500	
Rents		11 990 6 20 633000 56 20	1,000	
		11 990 6 20 633000 xx xx	Subtotal	\$1,500

## COUNSELING AND GUIDANCE

Other Noninstructional Salaries	FT Counsl	11 990 6 20 631000 12 40	94,467	
		11 990 6 20 631000 xx xx	Subtotal	\$94,467

## UNRESTRICTED EXPENDITURES - ONGOING

## Account Codes

## FINANCIAL AID ADMINISTRATION

Noninstr, Regular	Financial Aid Tech	11 990 6 20 646000 21 10	43,946	
		11 990 6 20 646000 xx xx	Subtotal	\$43,946

## LOGISTICAL SERVICES

Noninstructional, Student		11 990 6 20 677000 23 20	5,000	
County & Other Contracts		11 990 6 20 677000 56 10	2,000	
		11 990 6 20 677000 xx xx	Subtotal	\$7,000

## BEALE-BUSINESS &amp; COMMERCE

Duplicating/Copy Machine Usage		11 990 9 22 050600 41 00	1,300	
Instructional Supplies		11 990 9 22 050600 43 00	1,602	
		11 990 9 22 050600 xx xx	Subtotal	\$2,902

## BEALE - COMPUTER AND INFORMATION

Instructional Supplies		11 990 9 22 070100 43 00	-	
		11 990 9 22 070100 xx xx	Subtotal	\$0

## BEALE - ACADEMIC ADMINISTRATION

Noninstr, Regular	Campus Oper Spec II	11 990 9 22 601000 21 10	53,060	
Overtime		11 990 9 22 601000 23 90	500	
Non Instructional Supplies		11 990 9 22 601000 45 00	-	
		11 990 9 22 601000 xx xx	Subtotal	\$53,560

## BEALE - ADMISSIONS AND RECORDS

Noninstr, Regular	Student Serv. Assist	11 990 9 22 620000 21 10	-	
		11 990 9 22 620000 xx xx	Subtotal	\$0

## WOODLAND COMMUNITY COLLEGE BUDGET

## COLUSA COUNTY OUTREACH FACILITY

Instructional Supplies		11 990 4 23 040110 43 00	3,000	
Non Instr, Regular	Campus Operations Specialist I	11 990 4 23 601000 21 10	47,136	
Non Instr, Regular		11 990 4 23 601000 21 10	16,184	
Non-Instruct, Hrly Cl Subs, Temps		11 990 4 23 601000 23 10	7,000	
Noninstructional, Student	New Line	11 990 4 23 601000 23 20	1,000	
Duplicating/Copy Machine Usage		11 990 4 23 601000 41 00	1,000	
Non Instructional Supplies		11 990 4 23 601000 45 00	2,000	
Rents		11 990 4 23 601000 56 20	3,400	
Advertising		11 990 4 23 601000 59 30	2,500	
Instructional Supplies		11 990 4 23 619000 43 00	1,000	
Non Instructional Supplies		11 990 4 23 619000 45 00	1,000	
		11 990 4 23 040110 xx xx	Subtotal	\$3,000
		11 990 4 23 601000 xx xx	Subtotal	\$80,220
		11 990 4 23 619000 xx xx	Subtotal	\$2,000

## PRESIDENT - WOODLAND COMMUNITY COLLEGE

## ACADEMIC SENATE

Academic Senate Release Time	Academic Senate Pres	11 990 5 21 603000 12 40	67,737	
Academic Senate Release Time	Academic Senate Vice Pres	11 990 5 21 603000 12 40	-	
Academic Senate Release Time	Academic Senate Secty	11 990 5 21 603000 12 40	7,821	
Duplicating/Copy Machine Usage		11 990 5 21 603000 41 00	150	
Non Instructional Supplies		11 990 5 21 603000 45 00	100	
Conferences and Travel Expense		11 990 5 21 603000 52 20	3,625	
Meeting and/or On Campus Conferences		11 990 5 21 603000 52 30	1,500	
		11 990 5 21 603000 xx xx	Subtotal	\$80,933

## UNRESTRICTED EXPENDITURES - ONGOING

## Account Codes

Educational Administrators	President-Woodland Col	11 990 5 21 660000 12 20	169,230	
Noninstr, Regular	Secretary to the President	11 990 5 21 660000 21 50	59,976	
Other Administrators	Dir, Plng, Research, SS	11 990 5 21 660000 12 10	98,761	
Duplicating/Copy Machine Usage		11 990 5 21 660000 41 00	1,000	
Non Instructional Supplies		11 990 5 21 660000 45 00	8,000	
Personal and Consultant Services		11 990 5 21 660000 51 10	3,000	
Conferences and Travel Expense		11 990 5 21 660000 52 20	3,325	
Meeting and/or On Campus Conferences		11 990 5 21 660000 52 30	2,000	
Dues and Membership		11 990 5 21 660000 53 00	25,500	
Rents		11 990 5 21 660000 56 20	2,000	
Advertising and Printing Expense		11 990 5 21 660000 59 30	20,000	
Equipment over \$1,000		11 990 5 21 660000 64 10	13,750	
		11 990 5 21 660000 xx xx	Subtotal	406,542
PUBLIC INFORMATION				
Advertising and Printing Expense		11 990 5 21 671000 59 30	-	
		11 990 5 21 671000 xx xx	Subtotal	\$0
FISCAL SERVICES				
Duplicating/Copy Machine Usage		11 990 5 21 672000 41 00	-	
Non Instructional Supplies		11 990 5 21 672000 45 00	-	
		11 990 5 21 672000 xx xx	Subtotal	\$0
RESEARCH				
Duplicating/Copy Machine Usage				
Non Instructional Supplies		11 990 5 21 679000 41 00	250	
Conferences and Travel Expense		11 990 5 21 679000 45 00	950	
Conferences and Travel Expense		11 990 5 21 679000 52 20	1,200	
County & Other Contracts		11 990 5 21 679000 56 10	4,000	
		11 990 5 21 679000 xx xx	Subtotal	6,400
STAFF DIVERSITY				
Non Instructional Supplies		11 990 5 21 676000 45 00	1,000	
Conferences and Travel Expense		11 990 5 21 676000 52 20	2,000	
		11 990 5 21 676000 xx xx	Subtotal	\$3,000
PLANT SCIENCE				
Instructional Salaries, Contract	Full-Time Faculty Wdln	11 990 5 91 010100 11 10	46,262	
Duplicating/Copy Machine Usage		11 990 5 91 010300 41 00	100	
Instructional Supplies		11 990 5 91 010300 43 00	1,200	
Rents		11 990 5 91 010300 56 20	500	
		11 990 5 91 010100 xx xx	Subtotal	\$46,762
		11 990 5 91 010300 xx xx	Subtotal	\$1,800
WELDING				
Instructional Supplies New Line		11 990 5 91 095650 43 00	4,000	
				\$4,000
LANDSCAPE AND DESIGN				
Instructional Supplies		11 990 5 91 010910 43 00	-	
Supply - Contra Account		11 990 5 91 010910 43 01	-	
		11 990 5 91 010910 xx xx	Subtotal	\$0
FLORICULTURE / FLORIST				
Instructional Supplies		11 990 5 91 010920 43 00	100	
Supply - Contra Account		11 990 5 91 010920 43 01	-	
		11 990 5 91 010920 xx xx	Subtotal	\$100

## UNRESTRICTED EXPENDITURES - ONGOING

## Account Codes

## AGRIC BUSINESS SALES

Non-Instruct, Hrly CI Subs, Temps		11 990 5 91 011200 23 10	-	
Noninstructional, Student		11 990 5 91 011200 23 20	1,900	
Duplicating/Copy Machine Usage		11 990 5 91 011200 41 00	500	
Instructional Supplies		11 990 5 91 011200 43 00	100	
		11 990 5 91 011200 xx xx	Subtotal	\$2,500

## NATURAL LIFE SCIENCE

Instructional Salaries, Contract	Full-Time Faculty Wdln	11 990 5 92 040100 11 10	94,999	
Instructional Salaries, Contract	Full-Time Faculty Wdln	11 990 5 92 040100 11 10	99,473	
Instructional Salaries, Contract	Full-Time Faculty Wdln	11 990 5 92 040100 11 10	92,762	
Instructional Aides, Direct Instruct	Sci. Lab Tech-BIOL	11 990 5 92 040100 22 10	47,135	
		11 990 5 92 040100 xx xx	Subtotal	\$334,369

## BIOLOGY

Noninstructional, student		11 990 5 92 040110 23 20	700	
Duplicating/Copy Machine Usage		11 990 5 92 040110 41 00	1,000	
Instructional Supplies		11 990 5 92 040110 43 00	26,000	
Rentals		11 990 5 92 040110 56 20	5,000	
Repairs		11 990 5 92 040110 56 70	1,000	
Maintenance (Service) Contracts		11 990 5 92 040110 56 80	3,500	
Additional Equipment \$200-\$999		11 990 5 92 040110 64 30	-	
Replacement Equipment		11 990 5 92 040110 64 20	-	
		11 990 5 92 040110 xx xx	Subtotal	\$37,200

## ACCOUNTING

Duplicating/Copy Machine Usage		11 990 5 91 050200 41 00	250	
Instructional Supplies		11 990 5 91 050200 43 00	100	
		11 990 5 91 050200 xx xx	Subtotal	\$350

## BUSINESS AND COMMERCE

Instructional Salaries, Contract	Full-Time Faculty Wdln	11 990 5 91 050600 11 10	90,316	
Instructional Salaries, Contract	Full-Time Faculty Wdln	11 990 5 91 050600 11 10	45,590	
Instructional Salaries, Contract	CWEE COORDINATOR	11 990 5 91 050600 11 20	21,592	
Duplicating/Copy Machine Usage		11 990 5 91 050600 41 00	375	
Instructional Supplies		11 990 5 91 050600 43 00	175	
		11 990 5 91 050600 xx xx	Subtotal	\$158,048

## WORK EXPERIENCE

Other	Faculty Work Experience	11 990 5 92 050600 13 80	5,000	
Adj Other	Adj Faculty Work Experience	11 990 5 92 050600 13 82	10,000	
		11 990 5 92 050600 xx xx	Subtotal	\$15,000

## SECRETARY / ADMINISTRATIVE ASSISTANT

Instructional Supplies		11 990 5 91 051400 43 00	100	
Contract Expenditures (Licensing)		11 990 5 91 051400 51 20	-	
		11 990 5 91 051400 xx xx	Subtotal	\$100

## COMPUTER AND INFORMATION

Instructional Supplies		11 990 5 91 070100 43 00	-	
Maintenance (Service) Contracts		11 990 5 91 070100 56 80	-	
		11 990 5 91 070100 xx xx	Subtotal	\$0

## EARLY CHILDHOOD EDUCATION

Instructional Salaries, Contract	Full-Time Faculty Wdln	11 990 5 91 130100 11 10	67,947	
Instructional Salaries, Contract	ECE COORD	11 990 5 91 130100 11 20	16,985	
Duplicating/Copy Machine Usage		11 990 5 91 130510 41 00	850	
Instructional Supplies		11 990 5 91 130510 43 00	-	
		11 990 5 91 130100 xx xx	Subtotal	\$84,932
		11 990 5 91 130510 xx xx	Subtotal	\$850

## UNRESTRICTED EXPENDITURES - ONGOING

## Account Codes

## EDUCATION

Duplicating/Copy Machine Usage		11 990 5 92 080100 41 00	150	
		11 990 5 92 080100 xx xx	Subtotal	\$150

## SIGN LANGUAGE

Non-Cert/Non Class Instructor	Interpreter for Faculty	11 990 5 92 080900 24 30	1,800	
Duplicating/Copy Machine Usage		11 990 5 92 080900 41 00	150	
		11 990 5 92 080900 xx xx	Subtotal	\$1,950

## FINE ARTS

Instructional Salaries, Contract	Full-Time Faculty Wdln	11 990 5 92 100100 11 10	-	
		11 990 5 92 100100 xx xx	Subtotal	\$0

## ART

Duplicating/Copy Machine Usage		11 990 5 92 100200 41 00	150	
Instructional Supplies		11 990 5 92 100200 43 00	-	
		11 990 5 92 100200 xx xx	Subtotal	\$150

## FOREIGN LANGUAGE

Duplicating/Copy Machine Usage		11 990 5 92 110100 41 00	125	
		11 990 5 92 110100 xx xx	Subtotal	\$125

## ENGLISH

Instructional Salaries, Contract	Full-Time Faculty Wdln	11 990 5 92 150100 11 10	67,946	
Instructional Salaries, Contract	Writing & Math center coord	11 990 5 92 150100 11 20	16,986	
Instructional Salaries, Contract	Full-Time Faculty Wdln	11 990 5 92 150100 11 10	82,695	
Instructional Salaries, Contract	Full-Time Faculty Wdln	11 990 5 92 150100 11 10	73,314	
Instructional Salaries, Contract	Full-Time Faculty Wdln	11 990 5 92 150100 11 10	88,288	
Instructional Salaries, Contract	Full-Time Faculty Wdln	11 990 5 92 150100 11 10	54,758	
Instructional Salaries, Contract	English Comp coord	11 990 5 92 150100 11 20	15,644	
Instructional Aides, Direct Instruct	IA-Engl Writing Lab	11 990 5 92 150100 22 10	18,416	
Instructional Aides, Direct Instruct	IA-Language Arts	11 990 5 92 150100 22 10	17,267	
Instructional, Hourly Classified		11 990 5 92 150100 24 10	4,000	
Duplicating/Copy Machine Usage		11 990 5 92 150100 41 00	1,300	
Instructional Supplies		11 990 5 92 150100 43 00	100	
		11 990 5 92 150100 xx xx	Subtotal	\$440,714

## SPEECH

Duplicating/Copy Machine Usage		11 990 5 92 150600 41 00	100	
		11 990 5 92 150600 xx xx	Subtotal	\$100

## MATH / STATISTICS

Instructional Salaries, Contract	Full-Time Faculty Wdln	11 990 5 92 170100 11 10	45,158	
Instructional Salaries, Contract	Full-Time Faculty Wdln	11 990 5 92 170100 11 10	91,643	
Instructional Salaries, Contract	Full-Time Faculty Wdln	11 990 5 92 170100 11 10	-	
Instructional Salaries, Contract	Full-Time Faculty Wdln	11 990 5 92 170100 11 10	80,458	
Duplicating/Copy Machine Usage		11 990 5 92 170100 41 00	1,200	
		11 990 5 92 170100 xx xx	Subtotal	\$218,459

## PHYSICAL SCIENCES

Instructional Salaries, Contract	Full-Time Faculty Wdln	11 990 5 92 190100 11 10	107,302	
Instructional Salaries, Contract	Full-Time Faculty Wdln	11 990 5 92 190100 11 10	87,169	
Duplicating/Copy Machine Usage		11 990 5 92 190100 41 00	600	
Instructional Supplies		11 990 5 92 190100 43 00	500	
		11 990 5 92 190100 xx xx	Subtotal	\$195,571



## UNRESTRICTED EXPENDITURES - ONGOING

## Account Codes

## PHYSICS

Duplicating/Copy Machine Usage		11 990 5 92 190200 41 00	125	
Instructional Supplies		11 990 5 92 190200 43 00	1,000	
		11 990 5 92 190200 xx xx	Subtotal	\$1,125

## CHEMISTRY

Instructional Aides, Direct Instruct	Sci Lab Tech-Chemistry	11 990 5 92 190500 22 10	24,135	
Duplicating/Copy Machine Usage		11 990 5 92 190500 41 00	500	
Instructional Supplies		11 990 5 92 190500 43 00	7,500	
Waste Disposal		11 990 5 92 190500 55 50	6,000	
Rents		11 990 5 92 190500 56 20	-	
		11 990 5 92 190500 xx xx	Subtotal	\$38,135

## GEOLOGY

Instructional Supplies		11 990 5 92 191400 43 00	2,500	
		11 990 5 92 191400 xx xx	Subtotal	\$2,500

## PSYCHOLOGY

Instructional Salaries, Contract	Full-Time Faculty Wdln	11 990 5 92 200100 11 10	98,534	
Duplicating/Copy Machine Usage		11 990 5 92 200100 41 00	200	
		11 990 5 92 200100 xx xx	Subtotal	\$98,734

## AJ

Instructional Salaries, Contract	Full-Time Faculty Wdln	11 990 5 91 210500 11 10	82,145	
Non-Cert/Non Class Instr.		11 990 5 91 210500 24 30	-	
Duplicating/Copy Machine Usage		11 990 5 91 210500 41 00	350	
Instructional Supplies		11 990 5 91 210500 43 00	500	
		11 990 5 91 210500 xx xx	Subtotal	\$82,995

## ADJUNCT OFFICE HOURS

Adjunct Office Hours		11 442 5 91 490100 13 21	16,000	
		11 442 5 91 490100 xx xx	Subtotal	\$16,000

## HUMAN SERVICES

Duplicating/Copy Machine Usage		11 990 5 91 210700 41 00	250	
		11 990 5 91 210700 xx xx	Subtotal	\$250

## SOCIAL SCIENCES

Instructional Salaries, Contract	Full-Time Faculty Wdln	11 990 5 92 220100 11 10	83,814	
Instructional Salaries, Contract	Full-Time Faculty Wdln	11 990 5 92 220100 11 10	98,354	
Instructional Salaries, Contract	Full-Time Faculty Wdln	11 990 5 92 220100 11 10	80,458	
Duplicating/Copy Machine Usage		11 990 5 92 220100 41 00	200	
		11 990 5 92 220100 xx xx	Subtotal	\$262,826

## ANTHROPOLOGY

Instructional Supplies		11 990 5 92 220200 43 00	-	
		11 990 5 92 220200 xx xx	Subtotal	\$0

## HISTORY

Duplicating/Copy Machine Usage		11 990 5 92 220500 41 00	300	
		11 990 5 92 220500 xx xx	Subtotal	\$300

## SOCIOLOGY

Duplicating/Copy Machine Usage		11 990 5 92 220800 41 00	-	
Instructional Supplies		11 990 5 92 220800 43 00	-	
		11 990 5 92 220800 xx xx	Subtotal	\$0

## UNRESTRICTED EXPENDITURES - ONGOING

## Account Codes

## GENERAL STUDIES

Duplicating/Copy Machine Usage	11 990 5 92 493000 41 00	100	
	11 990 5 92 493000 xx xx	Subtotal	\$100

## SUPERVISED TUTORING (General Studies)

Noninstr, Regular	Tutoring Center Specialist	11 990 5 92 493009 21 10	48,142	
Noninstructional, hourly		11 990 5 92 493009 23 10	3,000	
Non-Instructional Students		11 990 5 92 493009 23 20	1,000	
Non-Cert/Non-Class		11 990 5 92 493009 23 30	4,000	
Instructional Students		11 990 5 92 493009 24 20	10,000	
Duplicating/Copy Machine Usage		11 990 5 92 493009 41 00	150	
Non Instructional Supplies		11 990 5 92 493009 45 00	100	
		11 990 5 92 493009 xx xx	Subtotal	\$66,392

## ENGLISH AS A SECOND LANGUAGE

Duplicating/Copy Machine Usage	11 990 5 92 493080 41 00	400	
Instructional Supplies	11 990 5 92 493080 43 00	300	
	11 990 5 92 493080 xx xx	Subtotal	\$700

## ACADEMIC ADMINISTRATION

Educational Administrators	Dean, Inst. & LR	11 990 5 92 601000 12 10	96,622	
Noninstr, Regular	Campus Inst. Support Spec	11 990 5 92 601000 21 10	57,814	
Non-Instruct, Hrly CI Subs, Temps		11 990 5 92 601000 23 10	15,000	
Duplicating/Copy Machine Usage		11 990 5 92 601000 41 00	750	
Instructional Supplies		11 990 5 92 601000 43 00	2,000	
Non Instructional Supplies		11 990 5 92 601000 45 00	4,000	
Conferences and Travel Expense		11 990 5 92 601000 52 20	1,850	
Personal and Consultant Services		11 990 5 92 601000 51 10	1,900	
Meeting and/or On campus Conference		11 990 5 92 601000 52 30	2,600	
Maintenance Service Contracts		11 990 5 92 601000 56 80	-	
		11 990 5 92 601000 xx xx	Subtotal	\$182,536

## VICE PRESIDENT

Educational Administrators	VP, Academic & Stu Serv	11 990 5 91 601000 12 20	68,150	
Noninstr, Regular	Administrative Secretary III	11 990 5 91 601000 21 10	-	
Noninstruction, Administrator and Supervi Secretary to V.P.		11 990 5 91 601000 21 50	27,493	
FT Faculty Extra Pay		11 990 5 91 601000 13 10	255,996	
Adjunct Non-Contract		11 990 5 91 601000 13 20	1,023,986	
Non Instructional Evaluations		11 990 5 91 601000 14 10	4,280	
Duplicating/Copy Machine Usage		11 990 5 91 601000 41 00	1,050	
Non Instructional Supplies		11 990 5 91 601000 45 00	2,682	
Conferences and Travel Expense		11 990 5 91 601000 52 20	8,850	
Meeting and/or On Campus Conferences		11 990 5 91 601000 52 30	300	
Other Non-instructional salaries, Contract r SLO Coordinator		11 990 5 91 609000 12 40	18,329	
Other Non-instructional salaries, Contract r Curriculum Coordinator		11 990 5 91 602000 12 40	30,841	
Commencement		11 990 5 91 645000 59 50	6,000	
		11 990 5 91 601000 xx xx	Subtotal	\$1,392,787
		11 990 5 91 602000 xx xx	Subtotal	\$30,841
		11 990 5 91 609000 xx xx	Subtotal	\$18,329
		11 990 5 91 645000 xx xx	Subtotal	\$6,000

## LEARNING RESOURCE CENTER

Duplicating/Copy Machine Usage	11 990 5 92 611000 41 00	200	
Non Instructional Supplies	11 990 5 92 611000 45 00	800	
	11 990 5 92 611000 xx xx	Subtotal	\$1,000

## UNRESTRICTED EXPENDITURES - ONGOING

## Account Codes

## LIBRARY

Other Noninstructional Salaries	Librarian	11 990 5 92 612000 12 40	85,050	
Non Instr. Other		11 990 5 92 612000 14 22	25,000	
Duplicating/Copy Machine Usage		11 990 5 92 612000 41 00	250	
Instructional Supplies		11 990 5 92 612000 43 00	1,500	
Non Instructional Supplies		11 990 5 92 612000 45 00	250	
Books and Magazines		11 990 5 92 612000 47 00	-	
Dues and Memberships		11 990 5 92 612000 53 00	150	
Maintenance (Service) Contracts		11 990 5 92 612000 56 80	1,000	
Library Books		11 990 5 92 612000 63 00	49,000	
		11 990 5 92 612000 xx xx	Subtotal	\$162,200

## MEDIA

Noninstr, Regular	Telecom/Media Spec	11 990 5 92 613000 21 10	56,989	
Non Instr, Regular	Library/Media Specialist	11 990 5 92 613000 21 10	43,949	
Duplicating/Copy Machine Usage		11 990 5 92 613000 41 00	50	
Instructional Supplies		11 990 5 92 613000 43 00	-	
Non Instructional Supplies		11 990 5 92 613000 45 00	3,800	
Repairs		11 990 5 92 613000 56 70	-	
Maintenance (Service) Contracts		11 990 5 92 613000 56 80	-	
Additional Equipment \$200 - \$999		11 990 5 92 613000 64 30	-	
		11 990 5 92 613000 xx xx	Subtotal	\$104,788

## ADMISSIONS AND RECORDS

Noninstr. Admin/Superv	Dir Admiss & Enrollment Svcs	11 990 5 93 620000 21 50	-	
Noninstr, Regular	Sr. Student Serv Tech	11 990 5 93 620000 21 10	50,621	
Noninstr, Regular	Student Serv Tech	11 990 5 93 620000 21 10	49,994	
Noninstr, Regular	Student Serv Tech	11 990 5 93 620000 21 10	47,135	
Duplicating/Copy Machine Usage		11 990 5 93 620000 41 00	300	
Non Instructional Supplies		11 990 5 93 620000 45 00	750	
Internet access, on'line service, software		11 990 5 93 620000 51 20	158	
Courier Services	New Line	11 990 5 93 620000 59 12	-	
		11 990 5 93 620000 xx xx	Subtotal	\$148,958

## COUNSELING

Other Noninstructional Salaries	Full-time Counsl Wdln	11 990 5 93 631000 12 40	118,252	
Other Noninstructional Salaries	Full-time Counsl Wdln	11 990 5 93 631000 12 40	129,830	
Other Noninstructional Salaries	Full-time Counsl Wdln	11 990 5 93 631000 12 40	86,370	
Other Noninstructional Salaries	Full-time Counsl Wdln	11 990 5 93 631000 12 40	111,821	
Noninstr, Non Regular	Adjunct Counseling Wdld	11 990 5 93 631000 14 20	28,900	
Duplicating/Copy Machine Usage		11 990 5 93 631000 41 00	1,000	
Non Instructional Supplies		11 990 5 93 631000 45 00	700	
		11 990 5 93 631000 xx xx	Subtotal	\$476,873

## STUDENT ASSESSENT

Duplicating/Copy Machine Usage		11 990 5 93 632000 41 00	100	
Software		11 990 5 93 632000 44 00	1,400	
		11 990 5 93 632000 xx xx	Subtotal	\$1,500

## TRANSFER PROGRAMS

Duplicating/Copy Machine Usage		11 990 5 93 633000 41 00	300	
Non Instructional Supplies		11 990 5 93 633000 45 00	1,000	
		11 990 5 93 633000 xx xx	Subtotal	\$1,300

## UNRESTRICTED EXPENDITURES - ONGOING

## Account Codes

## CAREER GUIDANCE

Duplicating/Copy Machine Usage		11 990 5 93 634000 41 00	150	
Instructional Supplies		11 990 5 93 634000 43 00	150	
Non Instructional Supplies		11 990 5 93 634000 45 00	500	
Internet access, online service, software		11 990 5 93 634000 51 20	200	
		11 990 5 93 634000 xx xx	Subtotal	\$1,000

## DSPS

Other Non Instr. Salaries	LD Specialist/Coordinator	11 990 5 93 642000 12 40	110,535	
Personal & Consultants	Interpreting Match	11 990 5 93 642000 51 10	12,500	
		11 990 5 93 642000 xx xx	Subtotal	\$123,035

## EOPS/CARE

Other Non Instr Salaries	Counselor-Coord- EOPS/CARE	11 990 5 93 643000 12 40	87,382	
Duplicating/Copy Machine Usage		11 990 5 93 643000 41 00	200	
		11 990 5 93 643000 xx xx	Subtotal	\$87,582

## STUDENT SERVICES

Educational Administrators	VP, Academic & Stu Serv	11 990 5 91 645000 12 20	68,150	
Noninstr, Regular	Administrative Secretary III	11 990 5 91 645000 21 10	-	
Noninstruction, Administrator and Supervi	Secretary to V.P.	11 990 5 91 645000 21 50	27,495	
Educational Administrators	Dean Student Services	11 990 5 93 645000 12 10	96,622	
Duplicating/Copy Machine Usage		11 990 5 93 645000 41 00	300	
Non Instructional Supplies		11 990 5 93 645000 45 00	1,000	
Personal and Consultant Services		11 990 5 93 645000 51 10	1,000	
Conferences and Travel Expense		11 990 5 93 645000 52 20	1,850	
Meeting and/or On Campus Conferences		11 990 5 93 645000 52 30	1,000	
		11 990 5 93 645000 xx xx	Subtotal	\$197,417

## FINANCIAL AID ADMINISTRATION

Noninstr, Regular	Dir, Finan Aid	11 990 5 93 646000 21 50	92,946	
Noninstr, Regular	Financial Aid Tech	11 990 5 93 646000 21 10	5,346	
Noninstr, Regular	Financial Aid Tech	11 990 5 93 646000 21 10	39,584	
Duplicating/Copy Machine Usage		11 990 5 93 646000 41 00	300	
Non Instructional Supplies		11 990 5 93 646000 45 00	1,500	
		11 990 5 93 646000 xx xx	Subtotal	\$139,676

## VETERANS

Duplicating/Copy Machine Usage		11 990 5 93 648000 41 00	100	
Non Instructional Supplies		11 990 5 93 648000 45 00	400	
		11 990 5 93 648000 xx xx	Subtotal	\$500

## TRANSPORTATION

Rents		11 990 5 91 649000 56 20	1,000	
		11 990 5 91 649000 xx xx	Subtotal	1,000

## FLEX PROGRAM

Other Non-instructional Salaries	FLEX Coordinator	11 990 5 94 675000 12 40	22,579	
In-Service Education		11 990 5 91 675000 59 61	5,700	
Duplicating/Copy Machine Usage		11 990 5 91 675000 41 00	100	
Duplicating/Copy Machine Usage		11 990 5 91 677000 41 00	250	
Meeting and/on Camp Conference		11 990 5 91 677000 52 30	100	
		11 990 5 91 675000 xx xx	Subtotal	28,379
		11 990 5 91 677000 xx xx	Subtotal	350

## UNRESTRICTED EXPENDITURES - ONGOING

## Account Codes

## DISTRICT BUDGET

## COMMUNITY EDUCATION OPERATING ACCT

Noninstr, Regular	Comm Educ Specialist	11 711 8 28 682000 21 10	42,911	
Noninstructional, Hourly Classified - Subs, Temps		11 711 8 28 682000 23 10	1,200	
Duplicating/Copy Machine Usage		11 711 8 28 682000 41 00	350	
Non Instructional Supplies		11 711 8 28 682000 45 00	2,800	
Dues and memberships		11 711 8 28 682000 53 00	350	
Conferences and Travel Expense		11 711 8 28 682000 52 20	350	
Rents		11 711 8 28 682000 56 20	1,800	
Postage		11 711 8 28 682000 57 00	15,400	
Advertising and Printing Expense		11 711 8 28 682000 59 30	20,000	
Additional Equip, \$200-\$999		11 711 8 28 682000 64 30	4,000	
		11 711 8 28 682000 xx xx	Subtotal	\$89,161

## COMMUNITY ED CERTIFICATE PROG

Non Certificated / Non Classified Instruc		11 712 8 28 682000 23 30	1,000	
Personal and Consultant Services		11 712 8 28 682000 51 10	96,500	
		11 712 8 28 682000 xx xx	Subtotal	\$97,500

## COM ED - BUSINESS

Personal and Consultant Services		11 713 8 28 682000 51 10	7,000	
		11 713 8 28 682000 xx xx	Subtotal	\$7,000

## COM ED - HEALTH/REC

Personal and Consultant Services		11 716 8 28 682000 51 10	3,100	
		11 716 8 28 682000 xx xx	Subtotal	\$3,100

## COM ED - MOTORCYCLE TRAINING

Personal and Consultant Services		11 717 8 28 682000 51 10	65,000	
		11 717 8 28 682000 xx xx	Subtotal	\$65,000

## COM ED - COMPUTERS

Personal and Consultant Services		11 720 8 28 682000 51 10	1,500	
		11 720 8 28 682000 xx xx	Subtotal	\$1,500

## COM ED - SPECIAL INTEREST

Non Certificated / Non Classified Instruc		11 721 8 28 682000 23 30	8,700	
Benefits		11 721 8 28 682000 36 00	600	
Duplicating/Copy Machine Usage		11 721 8 28 682000 43 00	4,000	
Personal and Consultant Services		11 721 8 28 682000 51 10	10,400	
		11 721 8 28 682000 xx xx	Subtotal	\$23,700

## COM ED - SUMMER SPORTS CAMPS

Personal and Consultant Services		11 723 8 28 682000 51 10	22,000	
		11 723 8 28 682000 xx xx	Subtotal	\$22,000

## COM ED - TRAFFIC SCHOOL

Duplicating/Copy Machine Usage		11 726 8 28 682000 41 00	25	
Instructional Supplies		11 726 8 28 682000 43 00	2,500	
Personal and Consultant Services		11 726 8 28 682000 51 10	15,000	
Mileage		11 726 8 28 682000 52 10	500	
Dues and Membership		11 726 8 28 682000 53 00	1,500	
		11 726 8 28 682000 xx xx	Subtotal	\$19,525

## AJ/EVOC

Personal and Consultant Services		11 729 8 28 682000 51 10	-	
		11 729 8 28 682000 xx xx	Subtotal	\$0

## UNRESTRICTED EXPENDITURES - ONGOING

## Account Codes

## COM ED - CONCEALED WEAPONS

Non Certificated / Non Classified Instruc	11 731 8 28 682000 23 30	9,000	
Non Instructional Supplies	11 731 8 28 682000 45 00	2,000	
	11 731 8 28 682000 xx xx	Subtotal	\$11,000

## COM ED - FINANCE AND MARKETING

Personal and Consultant Services	11 737 8 28 682000 51 10	1,200	
	11 737 8 28 682000 xx xx	Subtotal	\$1,200

## SUMMER SCHOOL

Non Contract - Adjunct	11 990 8 10 601000 13 20	815,111	
	11 990 8 10 601000 xx xx	Subtotal	\$815,111

## ADMISSIONS AND RECORDS

Advertising, Brochures & Printing	11 990 8 10 620000 59 30	-	
	11 990 8 10 620000 xx xx	Subtotal	\$0

## EDUCATIONAL PLANNING &amp; SERVICES

Administrator VC, Ed. Planning & Services	11 990 8 10 660000 12 20	157,358	
Noninstruction, Administrator and Supervi Secty to VC Ed. Plan/Serv	11 990 8 10 660000 21 50	64,454	
Noninstr, Regular Distrib Ed Server Spec	11 990 8 10 660000 21 10	64,169	
Duplicating/Copy Machine Usage	11 990 8 10 660000 41 00	235	
Non Instructional Supplies	11 990 8 10 660000 45 00	1,307	
Personal and Consultant Services	11 990 8 10 660000 51 10	25,448	
Conferences and Travel Expense	11 990 8 10 660000 52 20	3,595	
Dues and Membership	11 990 8 10 660000 53 00	100	
Undesignated Appropriation	11 990 8 10 660000 59 66	-	
Equipment over \$200 but less than \$1,000	11 990 8 10 660000 64 30	-	
	11 990 8 10 660000 xx xx	Subtotal	\$316,666

## COURSE AND CURRICULUM DEVELOPMENT

Other Non-instructional salaries, Contract t Curriculum Coordinator	11 990 8 10 602000 12 40	-	
Other Non-instructional salaries, Contract t Curriculum Coordinator	11 990 8 10 602000 12 40	-	
Other Non-instructional salaries, Contract t Curriculum Coordinator	11 990 8 10 602000 12 40	-	
Other Special Projects	11 990 8 10 602000 14 80	10,000	
Noninstr, Regular Educational Services Analyst	11 990 8 10 602000 21 10	66,246	
Duplicating/Copy Machine Usage	11 990 8 10 602000 41 00	600	
Non Instructional Supplies	11 990 8 10 602000 45 00	150	
Conferences and Travel Expense	11 990 8 10 602000 52 20	3,500	
	11 990 8 10 602000 xx xx	Subtotal	\$80,496

## STAFF DIVERSITY

Non Instructional Supplies	11 990 8 10 676000 45 00	-	
Consultants	11 990 8 10 676000 51 10	-	
Conferences and Travel Expense	11 990 8 10 676000 52 20	-	
	11 990 8 10 676000 xx xx	Subtotal	\$0

## PUBLIC &amp; GOVERNMENTAL RELATIONS

Personal and Consultant Services	11 990 8 33 660000 51 10	-	
Advertising, Brochures & Printing	11 990 8 33 660000 59 30	-	
	11 990 8 33 660000 xx xx	Subtotal	\$0

## UNRESTRICTED EXPENDITURES - ONGOING

## Account Codes

## CAMPUS POLICE

Noninstr, Regular	College Police Officer	11 990 8 42 677000 21 10	55,601	
Noninstr, Regular	College Police Officer	11 990 8 42 677000 21 10	55,601	
Noninstruction, Administrator and Supervi Chief of Police		11 990 8 42 677000 21 50	93,347	
Other Special Pay Items (All Officers' stipends & shift pay)		11 990 8 42 677000 21 10	31,088	
Noninstr, Regular	Overtime	11 990 8 42 677000 23 90	20,000	
		11 990 8 42 677000 xx xx	Subtotal	\$255,637

## MATRIC, ARTIC, STC, TECH PREP

Noninstr, Regular		11 990 8 43 633000 21 10	-	
Noninstructional, Hourly Classified - Subs, Temps		11 990 8 43 633000 23 10	-	
Duplicating/Copy Machine Usage		11 990 8 43 633000 41 00	-	
Non Instructional Supplies		11 990 8 43 633000 45 00	-	
Mileage		11 990 8 43 633000 52 10	-	
Conference and travel		11 990 8 43 633000 52 20	-	
Meeting and/or on-campus conference		11 990 8 43 633000 52 30	-	
Advertising, Brochures, & Printing		11 990 8 43 633000 59 30	-	
		11 990 8 43 633000 xx xx	Subtotal	\$0

## ADMISSIONS AND RECORDS

Noninstruction, Administrator and Supervi Dir Admiss & Enrollment Svcs		11 990 8 46 620000 21 50	97,411	
Duplicating/Copy Machine Usage		11 990 8 46 620000 41 00	2,750	
Non Instructional Supplies		11 990 8 46 620000 45 00	1,450	
Software Licensing		11 990 8 46 620000 51 20	3,208	
Dues and Membership		11 990 8 46 620000 53 00	53	
Conference and travel		11 990 8 46 620000 52 20	3,500	
Advertising, Brochures, & Printing		11 990 8 46 620000 59 30	6,650	
		11 990 8 46 620000 xx xx	Subtotal	\$115,022

## VOCATIONAL EDUCATION / VATEA

Noninstr, Regular	Admin Secy. II	11 990 8 55 601000 21 10	52,653	
Duplicating/Copy Machine Usage		11 990 8 55 601000 41 00	1,060	
Non Instructional Supplies		11 990 8 55 601000 45 00	450	
		11 990 8 55 601000 xx xx	Subtotal	\$54,163

## SBDC

Personal and Consultant Services		11 990 8 55 601000 51 10	40,000	
		11 990 8 55 601000 xx xx	Subtotal	\$40,000

## HUMAN RESOURCES

YCFA/YC-AFT				
YCFA President		11 990 8 60 603000 12 40	65,053	
YCFA Vice President		11 990 8 60 603000 12 40	30,394	
County & Other Contracts		11 990 8 60 603000 56 10	24,662	
		11 990 8 60 603000 xx xx	Subtotal	\$120,109

Noninstruction, Administrator and Supervi Chief Human Resources Officer		11 990 8 60 673000 21 50	136,301	
Noninstruction, Administrator and Supervi Secty to Dir.-Human Resources		11 990 8 60 673000 21 50	66,569	
Noninstruction, Administrator and Supervi Personnel Analyst		11 990 8 60 673000 21 50	71,169	
Noninstruction, Administrator and Supervi Personnel Analyst		11 990 8 60 673000 21 50	71,169	
Noninstruction, Administrator and Supervi Personnel Analyst		11 990 8 60 673000 21 50	71,169	
Other		11 990 8 60 673000 12 10	-	
Noninstructional, Hourly Classified - Subs, Temps		11 990 8 60 673000 23 10	25,000	
Duplicating/Copy Machine Usage		11 990 8 60 673000 41 00	1,264	
Non Instructional Supplies		11 990 8 60 673000 45 00	3,054	
Personal and Consultant Services		11 990 8 60 673000 51 10	107,803	
Conferences and Travel Expense		11 990 8 60 673000 52 20	2,920	
Dues and Membership		11 990 8 60 673000 53 00	275	

## UNRESTRICTED EXPENDITURES - ONGOING

## Account Codes

Software Licensing		11 990 8 60 673000 51 20	-	
Advertising and Printing Expense		11 990 8 60 673000 59 30	30,000	
In-Service Education		11 990 8 60 673000 59 61	5,000	
Retraining		11 990 8 60 673000 59 64	5,000	
Undesignated Appropriation	Ergonomics & Safety	11 990 8 60 673000 59 66	-	
Equipment over \$1,000		11 990 8 60 673000 64 10	-	
		11 990 8 60 673000 xx xx	Subtotal	\$596,693
STAFF DEVELOPMENT				
Non-Cert/Non-Class		11 990 8 60 675000 23 30	-	
Non Instructional Supplies		11 990 8 60 675000 45 00	2,000	
Personal and Consultant Services		11 990 8 60 675000 51 10	5,000	
Conferences and Travel Expense		11 990 8 60 675000 52 20	7,500	
Meeting and/or On Campus Conferences		11 990 8 60 675000 52 30	500	
		11 990 8 60 675000 xx xx	Subtotal	\$15,000
MANAGEMENT INFORMATION SYSTEMS				
DISTANCE LEARNING				
FT Faculty ITV Stipends		11 990 8 61 601000 13 12	30,000	
ADJ Faculty ITV Stipends		11 990 8 61 601000 13 22	7,750	
Noninstructional, Student		11 990 8 61 601000 23 20	16,500	
Duplicating/Copy Machine Usage		11 990 8 61 601000 41 00	425	
Instructional Supplies		11 990 8 61 601000 43 00	669	
Non Instructional Supplies		11 990 8 61 601000 45 00	645	
Personal and Consultant Services		11 990 8 61 601000 51 10	-	
Software license		11 990 8 61 601000 51 20	3,051	
Conferences and Travel Expense		11 990 8 61 601000 52 20	-	
Dues and Membership		11 990 8 61 601000 53 00	1,500	
County and Other Contracts		11 990 8 61 601000 56 10	15,941	
Advertising and Printing Expense		11 990 8 61 601000 59 30	-	
Equipment over \$200 but less than \$1,000		11 990 8 61 601000 64 30	-	
MEDIA				
Instructional Supplies		11 990 8 61 613000 43 00	5,000	
Supply - Contra Account		11 990 8 61 613000 43 01	(600)	
Non Instructional Supplies		11 990 8 61 613000 45 00	5,000	
County and Other Contracts		11 990 8 61 613000 56 10	1,800	
Repairs		11 990 8 61 613000 56 70	2,308	
Equipment over \$1,000		11 990 8 61 613000 64 10	3,000	
Equipment over \$200 but less than \$1,000		11 990 8 61 613000 64 30	2,492	
INFORMATION TECHNOLOGY				
Noninstruction, Administrator and Supervi Dir., IS & Computing Tech		11 990 8 61 678000 21 50	135,116	
Noninstruction, Administrator and Supervi Dir, Information Technology		11 990 8 61 678000 21 50	109,580	
Noninstruction, Administrator and Supervi Computer/Network Serv Sprv		11 990 8 61 678000 21 50	103,534	
Noninstr, Regular	Database Administrator	11 990 8 61 678000 21 10	72,187	
Noninstr, Regular	Sr Computer & Network Spec	11 990 8 61 678000 21 10	68,813	
Noninstr, Regular	Programmer/ Analyst II	11 990 8 61 678000 21 10	70,636	
Noninstr, Regular	Programmer/ Analyst II	11 990 8 61 678000 21 10	58,012	
Noninstr, Regular	Sr Software Specialist	11 990 8 61 678000 21 10	72,188	
Noninstr, Regular	Info Syst Spec I	11 990 8 61 678000 21 10	55,178	
Noninstr, Regular	Info Sys/Student Serv Liaison	11 990 8 61 678000 21 10	49,080	
Noninstr, Regular	Instr Network Spec	11 990 8 61 678000 21 10	72,687	
Noninstr, Regular	Telecom Spec II	11 990 8 61 678000 21 10	56,989	
Noninstr, Regular	Lib/Media Specialist	11 990 8 61 678000 21 10	51,446	
Noninstr, Regular	Telecomm Spec III	11 990 8 61 678000 21 10	68,148	
Noninstr, Regular	Instr Network Spec	11 990 8 61 678000 21 10	67,322	
Noninstr, Regular	Instr Network Spec	11 990 8 61 678000 21 10	65,746	
Noninstr, Regular	Instr Network Spec	11 990 8 61 678000 21 10	29,172	
Noninstr, Regular	Info Sys Tech Webmaster	11 990 8 61 678000 21 10	70,463	



## UNRESTRICTED EXPENDITURES - ONGOING

## Account Codes

Noninstr, Regular	Systems Tech I	11 990 8 61 678000 21 10	-	
Noninstr, Regular	Systems Tech I	11 990 8 61 678000 21 10	-	
Noninstr, Regular	Computer Help Desk/Operations	11 990 8 61 678000 21 10	51,121	
Noninstructional, Hourly Classified - Subs, Temps		11 990 8 61 678000 23 10	-	
Noninstr, Student		11 990 8 61 678000 23 20	12,000	
Noninstructional Overtime		11 990 8 61 678000 23 90	2,450	
Duplicating/Copy Machine Usage		11 990 8 61 678000 41 00	50	
Software		11 990 8 61 678000 44 00	9,000	
Non Instructional Supplies		11 990 8 61 678000 45 00	9,000	
Books, Magazines		11 990 8 61 678000 47 00	750	
Personal and Consultant Services	Datatel Training	11 990 8 61 678000 51 10	6,000	
Conferences and Travel Expense		11 990 8 61 678000 52 20	13,700	
County & Other Contracts		11 990 8 61 678000 56 10	-	
Repairs		11 990 8 61 678000 56 70	1,000	
Maintenance Service Contracts		11 990 8 61 678000 56 80	707,980	
In-Service Education		11 990 8 61 678000 59 61	9,200	
Equipment over \$1,000		11 990 8 61 678000 64 10	13,350	
Equipment over \$200 but less than \$1,000		11 990 8 61 678000 64 30	15,500	
Additional Equipment over \$5,000		11 990 8 61 678000 64 50	7,650	
		11 990 8 61 601000 xx xx	Subtotal	\$76,481
		11 990 8 61 613000 xx xx	Subtotal	\$19,000
		11 990 8 61 678000 xx xx	Subtotal	\$2,135,048
CAFETERIA - FOOD SERVICE				
Duplicating/Copy		11 812 8 62 694000 41 00	-	
Non Instructional Supplies		11 812 8 62 694000 45 00	-	
County & Other Contracts		11 812 8 62 694000 56 10	-	
Repairs		11 812 8 62 694000 56 70	-	
Equipment over \$1,000	Contract	11 812 8 62 694000 64 10	-	
Equipment over \$5,000		11 812 8 62 694000 64 50	-	
		11 812 8 62 694000 xx xx	Subtotal	\$0
FISCAL SERVICES				
Noninstr, Regular	Sr Accounting Tech (GL)	11 990 8 63 672000 21 10	45,728	
Noninstr, Regular	Sr Accounting Tech (Payroll)	11 990 8 63 672000 21 10	53,885	
Noninstr, Regular	Accounting Tech	11 990 8 63 672000 21 10	48,269	
Noninstr, Regular	Accounting Tech	11 990 8 63 672000 21 10	49,414	
Noninstr, Regular	Accounting Specialist	11 990 8 63 672000 21 10	44,968	
Noninstr, Regular	Cashier	11 990 8 63 672000 21 10	17,335	
Noninstr, Regular	Purchasing Tech	11 990 8 63 672000 21 10	50,621	
Noninstr, Regular	Accounting Tech	11 990 8 63 672000 21 10	46,040	
Noninstr, Regular	Senior Accounting Tech	11 990 8 63 672000 21 10	53,060	
Indirect offset		11 990 8 63 672000 21 10	(150,000)	
Noninstruction, Administrator and Supervi Chief Business Officer		11 990 8 63 672000 21 50	133,001	
Noninstruction, Administrator and Supervi Fiscal Analyst		11 990 8 63 672000 21 50	70,659	
Noninstruction, Administrator and Supervi Fiscal Analyst		11 990 8 63 672000 21 50	63,780	
Noninstruction, Administrator and Supervi Executive Assistant to CBO		11 990 8 63 672000 21 50	34,332	
Noninstructional, Hourly Classified - Subs, Temps		11 990 8 63 672000 23 10	8,500	
Noninstructional, Student		11 990 8 63 672000 23 20	3,500	
Duplicating/Copy Machine Usage		11 990 8 63 672000 41 00	3,214	
Non Instructional Supplies		11 990 8 63 672000 45 00	10,500	
Personal and Consultant Services		11 990 8 63 672000 51 10	5,598	
Software Licensing		11 990 8 63 672000 51 20	8,500	
Conferences and Travel Expense		11 990 8 63 672000 52 20	10,000	
Meeting and/or On Campus Conferences		11 990 8 63 672000 52 30	185	
Dues and Membership		11 990 8 63 672000 53 00	200	
Repairs		11 990 8 63 672000 56 70	5,000	

## UNRESTRICTED EXPENDITURES - ONGOING

## Account Codes

Courier Service	11 990 8 63 672000 59 12	750	
Advertising and Printing Expense	11 990 8 63 672000 59 30	750	
Equipment over \$1,000	11 990 8 63 672000 64 10	1,644	
Equipment over \$200 but less than \$1,000	11 990 8 63 672000 64 30	1,139	
	11 990 8 63 672000 xx xx	Subtotal	\$620,572

## BUILDING MAINTENANCE

Noninstr, Regular	Build Maint Worker	11 990 1 64 651000 21 10	55,659	
Noninstr, Regular	Maint Control Clerk	11 990 1 64 651000 21 10	48,269	
Noninstr, Regular	Build Maint Worker	11 990 1 64 651000 21 10	59,760	
Noninstr, Regular	Proj Mech-Carpenter	11 990 1 64 651000 21 10	49,415	
Noninstructional, Hourly Classified - Subs, Temps		11 990 1 64 651000 23 10	19,656	
Noninstructional Overtime		11 990 1 64 651000 23 90	4,000	
Duplicating/Copy Machine Usage		11 990 1 64 651000 41 00	150	
Non Instructional Supplies		11 990 1 64 651000 45 00	100,219	
Personal and Consultant Services		11 990 1 64 651000 51 10	1,000	
Conferences and Travel Expense		11 990 1 64 651000 52 20	2,000	
Rentals		11 990 1 64 651000 56 20	1,000	
Repairs		11 990 1 64 651000 56 70	69,075	
Maintenance Service Contracts		11 990 1 64 651000 56 80	2,000	
Other Legal Expense		11 990 1 64 651000 58 50	6,200	
Equipment over \$1,000		11 990 1 64 651000 64 10	3,000	
Equipment over \$200 but less than \$1,000		11 990 1 64 651000 64 30	3,200	
		11 990 1 64 651000 xx xx	Subtotal	\$424,603

## CUSTODIAL SERVICES

Noninstr, Regular	Custodian	11 990 1 64 653000 21 10	42,005	
Noninstr, Regular	Custodian	11 990 1 64 653000 21 10	37,400	
Noninstr, Regular	Lead Custodian	11 990 1 64 653000 21 10	46,143	
Noninstr, Regular	Custodian	11 990 1 64 653000 21 10	38,267	
Noninstr, Regular	Custodian	11 990 1 64 653000 21 10	37,401	
Noninstr, Regular	Custodian	11 990 1 64 653000 21 10	41,047	
Noninstr, Regular	Custodian	11 990 1 64 653000 21 10	2,075	
Noninstr, Regular	Custodian	11 990 1 64 653000 21 10	37,401	
Noninstr, Regular	Custodian	11 990 1 64 653000 21 10	44,023	
Noninstr, Regular	Custodian	11 990 1 64 653000 21 10	38,008	
Noninstr, Regular	Custodian	11 990 1 64 653000 21 10	44,549	
Noninstr, Regular	Custodian	11 990 1 64 653000 21 10	37,401	
Noninstructional, Hourly Classified - Subs, Temps		11 990 1 64 653000 23 10	4,000	
Noninstructional Overtime		11 990 1 64 653000 23 90	6,000	
Non Instructional Supplies		11 990 1 64 653000 45 00	49,865	
Laundry		11 990 1 64 653000 55 40	7,485	
Rents		11 990 1 64 653000 56 20	620	
Repairs		11 990 1 64 653000 56 70	1,000	
		11 990 1 64 653000 xx xx	Subtotal	\$514,690

## GROUNDS MAINTENANCE

Noninstr, Regular	Grounds Maint Worker	11 990 1 64 655000 21 10	42,911	
Noninstr, Regular	Grounds Maint Worker	11 990 1 64 655000 21 10	43,736	
Noninstr, Regular	Grounds Maint Worker	11 990 1 64 655000 21 10	38,194	
Noninstr, Regular	Athletic Maintenance Worker	11 990 1 64 655000 21 10	39,093	
Noninstructional, Hourly Classified - Subs, Temps		11 990 1 64 655000 23 10	1,200	
Noninstructional Overtime		11 990 1 64 655000 23 90	4,000	
Non Instructional Supplies		11 990 1 64 655000 45 00	25,445	
Personal and Consultant Services		11 990 1 64 655000 51 10	1,000	
Dues and Membership		11 990 1 64 655000 53 00	100	

## UNRESTRICTED EXPENDITURES - ONGOING

## Account Codes

Rents		11 990 1 64 655000 56 20	6,500	
Repairs		11 990 1 64 655000 56 70	3,500	
Equipment over \$1,000		11 990 1 64 655000 64 10	11,500	
		11 990 1 64 655000 xx xx	Subtotal	\$217,179
OTHER GENERAL SERVICES				
Duplicating/Copy Machine Usage		11 990 1 64 679000 41 00	-	
Non Instructional Supplies		11 990 1 64 679000 45 00	23,900	
Fuel		11 990 1 64 679000 46 00	11,000	
Dues and Membership		11 990 1 64 679000 53 00	1,065	
Repairs		11 990 1 64 679000 56 70	1,500	
		11 990 1 64 679000 xx xx	Subtotal	\$37,465
COMMUNITY USE OF FACILITIES				
Noninstr, Regular	Custodian	11 990 1 64 683000 21 10	41,778	
		11 990 1 64 683000 xx xx	Subtotal	\$41,778
BUILDING MAINTENANCE				
Non Instructional Supplies		11 990 2 64 651000 45 00	2,000	
Maintenance Service Contracts		11 990 2 64 651000 56 80	300	
		11 990 2 64 651000 xx xx	Subtotal	\$2,300
CUSTODIAL				
Noninstr, Regular	Custodian	11 990 2 64 653000 21 10	38,267	
Non Instructional Supplies		11 990 2 64 653000 45 00	14,000	
Repairs		11 990 2 64 653000 56 70	1,000	
Equipment over \$200 but less than \$1,000		11 990 2 64 653000 64 30	1,000	
		11 990 2 64 653000 xx xx	Subtotal	\$54,267
GROUNDS/MAINTENANCE				
Non Instructional Supplies		11 990 2 64 655000 45 00	1,000	
Repairs		11 990 2 64 655000 56 70	4,000	
		11 990 2 64 655000 xx xx	Subtotal	\$5,000
BUILDING MAINTENANCE				
Non Instructional Supplies		11 990 4 64 651000 45 00	2,000	
Repairs New Line		11 990 4 64 651000 56 70	1,000	
		11 990 4 64 651000 xx xx	Subtotal	\$3,000
CUSTODIAL				
Noninstr, Regular	Custodial/Maintenance Worker	11 990 4 64 653000 21 10	16,515	
Noninstructional, hourly		11 990 4 64 653000 23 10	7,000	
Non Instr Supplies New Line		11 990 4 64 653000 45 00	5,000	
Equipment over \$200 but less than \$1,000		11 990 4 64 653000 64 30	1,000	
		11 990 4 64 653000 xx xx	Subtotal	\$29,515
GROUNDS/MAINTENANCE				
Repairs		11 990 4 64 655000 56 70	1,000	
		11 990 4 64 655000 xx xx	Subtotal	\$1,000
BUILDING MAINTENANCE				
Noninstr, Regular	Build Maint Worker	11 990 5 64 651000 21 10	54,353	
NonInstr, HRLY CL-SUBs, Temps. New Line		11 990 5 64 651000 23 10	3,200	
Duplicating/Copy Machine Usage		11 990 5 64 651000 41 00	50	
Non Instructional Supplies		11 990 5 64 651000 45 00	37,550	
Personal Consulting Services		11 990 5 64 651000 51 10	10,000	
Repairs		11 990 5 64 651000 56 70	56,000	
		11 990 5 64 651000 xx xx	Subtotal	\$66,000

## UNRESTRICTED EXPENDITURES - ONGOING

## Account Codes

## CUSTODIAL SERVICES

Noninstr, Regular	Lead Custodian	11 990 5 64 653000 21 10	47,010	
Noninstr, Regular	Custodian	11 990 5 64 653000 21 10	40,104	
Noninstr, Regular	Custodian	11 990 5 64 653000 21 10	38,267	
Noninstr, Regular	Custodian	11 990 5 64 653000 21 10	38,267	
Noninstr, Hourly	Substitutes (New Line)	11 990 5 64 653000 23 10	3,000	
Non Instructional Supplies		11 990 5 64 653000 45 00	23,000	
		11 990 5 64 653000 xx xx	Subtotal	189,648

## GROUNDS MAINTENANCE

Noninstr, Regular	Lead Grounds/Maint Worker	11 990 5 64 655000 21 10	40,953	
Noninstr, Regular	Grounds Maint Worker	11 990 5 64 655000 21 10	39,093	
Noncertificated / Nonclassified		11 990 5 64 655000 23 30	-	
Duplicating/Copy Machine Usage		11 990 5 64 655000 41 00	50	
Non Instructional Supplies		11 990 5 64 655000 45 00	35,500	
Personal and Consultant Services		11 990 5 64 655000 51 10	7,500	
Repairs		11 990 5 64 655000 56 70	9,750	
		11 990 5 64 655000 xx xx	Subtotal	132,846

## BUILDING AND MAINTENANCE

Non Instructional Supplies		11 990 6 64 651000 45 00	2,000	
Waste Disposal		11 990 6 64 651000 55 50	2,750	
Repairs		11 990 6 64 651000 56 70	4,950	
		11 990 6 64 651000 xx xx	Subtotal	\$9,700

## CUSTODIAL SUPPLIES

Noninstr, Regular	Cust Maint Worker	11 990 6 64 653000 21 10	40,114	
Noninstr, Regular	Cust Maint Worker	11 990 6 64 653000 21 10	41,926	
Noninstructional, Hourly Classified - Subs, Temps		11 990 6 64 653000 23 10	1,650	
Noninstructional, Student		11 990 6 64 653000 23 20	750	
Non Instructional Supplies		11 990 6 64 653000 45 00	15,000	
		11 990 6 64 653000 xx xx	Subtotal	\$99,440

## GROUNDS MAINTENANCE

Noninstructional, Student		11 990 6 64 655000 23 20	500	
Non Instructional Supplies		11 990 6 64 655000 45 00	60	
Repairs		11 990 6 64 655000 56 70	7,000	
		11 990 6 64 655000 xx xx	Subtotal	\$7,560

## MAINTENANCE AND OPERATIONS

Noninstruction, Administrator and Supervi Director-Maintenance/Operations		11 990 8 64 651000 21 50	104,402	
		11 990 8 64 651000 xx xx	Subtotal	\$104,402

## CHANCELLOR

Superintendent / President	Chancellor	11 990 8 65 660000 12 20	225,539	
Noninstruction, Administrator and Supervi Exec. Secty to the Chancellor		11 990 8 65 660000 21 50	74,806	
Noninstruction, Administrator and Supervi Exec Asst - Chancellor & Board		11 990 8 65 660000 21 50	76,616	
Duplicating/Copy Machine Usage		11 990 8 65 660000 41 00	300	
Non Instructional Supplies		11 990 8 65 660000 45 00	1,600	
Books, Magazines		11 990 8 65 660000 47 00	584	
Personal and Consultant Services		11 990 8 65 660000 51 10	63,500	
Conferences and Travel Expense		11 990 8 65 660000 52 20	16,000	
Meeting and/or on Campus Conferences		11 990 8 65 660000 52 30	4,000	
Dues and Membership		11 990 8 65 660000 53 00	42,000	
Advertising, Brochures & Printing		11 990 8 65 660000 59 30	9,000	
		11 990 8 65 660000 xx xx	Subtotal	\$513,945

## UNRESTRICTED EXPENDITURES - ONGOING

## Account Codes

## INSTITUTIONAL DEVELOPMENT - FOUNDATION

Noninstruction, Administrator and Supervi Dir.Inst.Devel./Fndtn.	11 990 8 66 671000 21 50	89,821	
Noninstruction, Administrator and Supervisor	11 990 8 66 671000 21 50	(89,821)	
Noninstr, Regular Admin Secy. I	11 990 8 66 671000 21 10	18,967	
Duplicating/Copying	11 990 8 66 671000 41 00	-	
Non Instructional Supplies	11 990 8 66 671000 45 00	662	
Personal and Consultant Services	11 990 8 66 671000 51 10	-	
Equipment over \$200 but less than \$1,000	11 990 8 66 671000 64 30	-	
	11 990 8 66 671000 xx xx		\$19,629

## PRINTING

Noninstruction, Administrator and Supervi Printing Supervisor	11 990 8 69 677000 21 50	77,827	
Noninstr, Regular Printing/Mail Tech	11 990 8 69 677000 21 10	52,653	
Non Instructional Supplies	11 990 8 69 677000 45 00	3,000	
Rents	11 990 8 69 677000 56 20	37,000	
Long-Term Leases	11 990 8 69 677000 56 30	101,000	
Repairs	11 990 8 69 677000 56 70	-	
Maintenance Service Contracts	11 990 8 69 677000 56 80	1,000	
	11 990 8 69 677000 xx xx	Subtotal	\$272,480

## RURAL COLLEGE COLLABORATIVE

Dues and Membership	11 990 8 70 660000 53 00	600	
Conferences and Travel Expense	11 990 8 70 660000 52 20	1,000	
	11 990 8 70 660000 xx xx	Subtotal	\$1,600

## Mileage (All Allocated to YC for Nursing Program)

	11 990 1 90 493000 52 10	13,000	
	11 990 1 90 493000 xx xx	Subtotal	\$13,000

## COLA

Instructional Salaries, Contract	11 990 1 90 601000 11 10	-	
Educational Administrators	11 990 1 90 601000 12 10	-	
Noninstr, Regular	11 990 1 90 601000 21 10	-	
	11 990 1 90 601000 xx xx	Subtotal	\$0

## PROP 20 INSTRUCTIONAL SUPPLIES (Restricted)

Instructional Supplies	11 990 8 90 493000 43 00	(132,400)	
	11 990 8 90 493000 xx xx	Subtotal	(132,400.00)

## ACADEMIC ADMINISTRATION

Personal and Consultant Services	11 990 8 90 601000 51 10	-	
	11 990 8 90 601000 xx xx	Subtotal	\$0

## STUDENT INSURANCE

Insurance	11 990 8 90 644000 54 00	97,000	
Insurance	11 990 8 90 644000 54 01	-	
	11 990 8 90 644000 xx xx	Subtotal	\$97,000

## STUDENT TRANSPORTATION

Fuel	11 990 1 90 649000 46 00	8,700	
Fuel	11 990 5 90 649000 46 00	400	
Fuel	11 990 6 90 649000 46 00	700	
Fuel	11 990 8 90 649000 46 00	700	
	11 990 x 90 649000 xx xx	Subtotal	\$10,500

## UNRESTRICTED EXPENDITURES - ONGOING

## Account Codes

## UTILITIES

Gas and Electricity Expense	11 990 1 90 657000 55 10	25,000	
Gas and Electricity Expense	11 990 2 90 657000 55 10	65,000	
Gas and Electricity Expense	11 990 4 90 657000 55 10	2,000	
Gas and Electricity Expense	11 990 5 90 657000 55 10	90,000	
Gas and Electricity Expense	11 990 6 90 657000 55 10	108,000	
Gas and Electricity Expense	11 990 8 90 657000 55 10	120,000	
Water and Sewer	11 990 1 90 657000 55 20	81,000	
Water and Sewer	11 990 2 90 657000 55 20	12,000	
Water and Sewer	11 990 4 90 657000 55 20	8,000	
Water and Sewer	11 990 5 90 657000 55 20	46,300	
Water and Sewer	11 990 6 90 657000 55 20	30,200	
Water and Sewer	11 990 8 90 657000 55 20	500	
Telephone	11 990 1 90 657000 55 30	12,700	
Telephone	11 990 2 90 657000 55 30	33,185	
Telephone	11 990 4 90 657000 55 30	8,000	
Telephone	11 990 5 90 657000 55 30	10,000	
Telephone	11 990 6 90 657000 55 30	9,900	
Telephone	11 990 8 90 657000 55 30	52,600	
Long term Leases	11 990 8 90 657000 56 30	-	\$714,385
	11 990 x 90 657000 xx xx	Subtotal	

## OTHER OPERATIONS AND MAINTENANCE

Garbage and Refuse Expense	11 990 1 90 659000 55 50	52,200	
Garbage and Refuse Expense	11 990 2 90 659000 55 50	3,000	
Garbage and Refuse Expense	11 990 4 90 659000 55 50	2,100	
Garbage and Refuse Expense	11 990 5 90 659000 55 50	5,400	
Garbage and Refuse Expense	11 990 8 90 659000 55 50	12,000	
Pest Control	11 990 1 90 659000 55 60	8,900	
Pest Control	11 990 5 90 659000 55 60	5,600	
Pest Control	11 990 6 90 659000 55 60	4,100	
Pest Control	11 990 8 90 659000 55 60	-	
	11 990 8 90 651000 xx xx	Subtotal	
	11 990 x 90 659000 xx xx	Subtotal	\$93,300

## ADMINISTRATION

Personal & Consulting Services	11 990 8 90 660000 51 10	-	
Membership	11 990 8 90 660000 53 00	3,000	
Insurance	11 990 8 90 660000 54 00	460,000	
County and Other Contracts	11 990 8 90 660000 56 10	7,040	
LEGAL (Resv. & Settlement Liab)	11 990 8 90 660000 58 10	115,375	
Elections	11 990 8 90 660000 58 30	-	
Other Legal Expenses (License, Fees . . )	11 990 8 90 660000 58 50	8,100	
AUDIT	11 990 8 90 660000 58 20	-	
Administrative Expense (Liab Hold)	11 990 8 90 660000 58 70	35,376	
	11 990 8 90 660000 xx xx	Subtotal	\$628,891

## STATUTORY AND HEALTH BENEFITS

STRS	11 990 1 90 660000 31 00	973,859	
STRS	11 990 5 90 660000 31 00	354,999	
STRS	11 990 8 90 660000 31 00	33,776	
PERS	11 990 1 90 660000 32 00	375,610	
PERS	11 990 5 90 660000 32 00	141,918	
PERS	11 990 8 90 660000 32 00	500,795	
FICA	11 990 1 90 660000 33 00	454,256	
FICA	11 990 5 90 660000 33 00	116,482	
FICA	11 990 8 90 660000 33 00	335,351	
Health (Board, Mgmt, Cert, and Class)	11 990 1 90 660000 34 00	2,789,653	

## UNRESTRICTED EXPENDITURES - ONGOING

## Account Codes

Health (Board, Mgmt, Cert, and Class)	11 990 5 90 660000 34 00	1,069,214	
Health (Board, Mgmt, Cert, and Class)	11 990 8 90 660000 34 00	1,597,921	
SUI	11 990 1 90 660000 35 00	20,771	
SUI	11 990 5 90 660000 35 00	7,047	
SUI	11 990 8 90 660000 35 00	9,272	
Worker's Compensation	11 990 1 90 660000 36 00	270,918	
Worker's Compensation	11 990 5 90 660000 36 00	92,894	
Worker's Compensation	11 990 8 90 660000 36 00	73,655	
Alternate Retirement System	11 990 1 90 660000 37 00	58,628	
Alternate Retirement System	11 990 5 90 660000 37 00	20,043	
Alternate Retirement System	11 990 8 90 660000 37 00	1,500	
	11 990 8 90 660000 xx xx	Subtotal	\$9,298,562
BOARD OF TRUSTEES			
Noncertificated/Nonclassified	11 990 8 90 661000 23 30	35,530	
Books, Magazines	11 990 8 90 661000 47 00	1,650	
Personal and Consultant Services	11 990 8 90 661000 51 10	19,500	
Conferences and Travel Expense	11 990 8 90 661000 52 20	19,250	
	11 990 8 90 661000 xx xx	Subtotal	\$75,930
FISCAL OPERATIONS			
Audit	11 990 8 90 672000 58 20	90,000	
Administrative Expense	11 990 8 90 672000 58 70	-	
Banking Charges	11 990 8 90 672000 59 10	68,000	
Returned Checks	11 990 8 90 672000 59 70	1,000	
Bad Debt Expense	11 990 8 90 672000 59 90	-	\$159,000
	11 990 8 90 672000 xx xx	Subtotal	
PRINTING CONTRA ACCOUNT			
Operating Supplies - Duplicating	11 990 8 90 677000 42 00	30,000	
Duplicating - Contra	11 990 8 90 677000 42 01	(158,135)	
Postage	11 990 8 90 677000 57 00	37,619	
Advertising and Printing Expense	11 990 8 90 677000 59 30	10,500	
	11 990 8 90 677000 xx xx	Subtotal	(\$80,016)
MILEAGE			
Mileage	11 990 1 90 679000 52 10	33,000	
Mileage	11 990 5 90 679000 52 10	9,000	
Mileage	11 990 8 90 679000 52 10	41,000	
	11 990 x 90 679000 xx xx	Subtotal	\$83,000
SITE IMPROVEMENTS			
Site Improvements	11 990 1 90 711000 61 20	-	
Site Improvements	11 990 5 90 711000 61 20	-	
	11 990 x 90 711000 xx xx	Subtotal	\$0
INTERFUND TRANSFERS - OUT			
	11 990 8 90 731000 73 00	2,576,669	
INTERFUND TRANSFERS - OUT DEBT SERVICE			
	11 990 8 90 731001 73 00	1,300,000	
	11 990 8 90 731000 xx xx		\$3,876,669

## RESTRICTED EXPENDITURES

## Account Codes

2014-2015 Budget

## COLLEGE WORK STUDY (Federal)

12 154 1 52 646000 23 20 Noninstructional, Student

\$204,841

## COLLEGE WORK STUDY (Federal)

Subtotal **\$204,841**

## TECH PREP

12 186 1 43 649000 21 10 Noninstr, Regular

\$22,231

12 186 1 43 649000 32 00 PERS

\$4,940

12 186 1 43 649000 33 00 FICA

\$3,310

12 186 1 43 649000 34 00 Health Benefits

\$12,078

12 186 1 43 649000 35 00 SUI

\$22

12 186 1 43 649000 36 00 Worker's Compensation

\$688

12 186 1 43 649000 41 00 Duplicating/Copy Machine Usage

\$8,000

12 186 1 43 649000 43 00 Instructional Supplies

\$3,000

12 186 1 43 649000 45 00 Non Instructional Supplies

\$7,850

12 186 1 43 649000 51 10 Personal and Consultant Services

\$4,464

12 186 1 43 649000 52 20 Conferences and Travel Expense

\$19,955

## TECH PREP

Subtotal **\$86,538**

## ETS SUTTER COUNTY 2013-14

12 188 1 50 649000 21 10 Noninstr, Regular

\$18,315

12 188 1 50 649000 21 50 Noninstruction, Administrator and Supervisor

\$54,275

12 188 1 50 649000 32 00 PERS

\$7,984

12 188 1 50 649000 33 00 FICA

\$2,282

12 188 1 50 649000 34 00 Health Benefits

\$24,331

12 188 1 50 649000 35 00 SUI

\$1,187

12 188 1 50 649000 36 00 Worker's Compensation

\$626

12 188 1 50 649000 41 00 Duplicating/Copy Machine Usage

\$1,909

12 188 1 50 649000 44 00 Software

\$1,500

12 188 1 50 649000 45 00 Non Instructional Supplies

\$5,602

12 188 1 50 649000 52 10 Mileage

\$5,991

12 188 1 50 649000 52 20 Conferences and Travel Expense

\$1,307

12 188 1 50 649000 52 30 Meeting and/or Oncampus Conference

\$1,500

12 188 1 50 649000 54 00 Insurance

\$500

12 188 1 50 649000 57 00 Postage

\$800

12 188 1 50 649000 59 65 Indirect Cost

\$17,483

12 188 1 50 732000 76 00 Other Payments To Students

\$6,000

12 188 1 50 649000 59 66 Undesignated Appropriation

\$20,309

12 188 1 50 649000 23 10 Noninstructional Hourly Classified - Subs, Temps

\$4,385

12 188 1 50 649000 23 20 Noninstructional Student

Subtotal **\$177,390**

## ETS YUBA COUNTY 2013-14

12 189 1 50 649000 21 10 Noninstr, Regular

\$18,315

12 189 1 50 649000 21 50 Noninstruction, Administrator and Supervisor

\$54,575

12 189 1 50 649000 32 00 PERS

\$7,984

12 189 1 50 649000 33 00 FICA

\$2,282

12 189 1 50 649000 34 00 Health Benefits

\$24,344

12 189 1 50 649000 35 00 SUI

\$1,187

12 189 1 50 649000 36 00 Worker's Compensation

\$626

12 189 1 50 649000 41 00 Duplicating/Copy Machine Usage

\$1,909

12 189 1 50 649000 44 00 Software less than \$200

\$1,500

12 189 1 50 649000 45 00 Non Instructional Supplies

\$5,870

12 189 1 50 649000 52 10 Mileage

\$5,991

12 189 1 50 649000 52 20 Conferences and Travel Expense

\$1,023

12 189 1 50 649000 52 30 Meeting and/or Oncampus Conference

\$1,500

12 189 1 50 649000 54 00 Insurance

\$500

12 189 1 50 649000 57 00 Postage

\$800

12 189 1 50 649000 59 65 Indirect Cost

\$17,438

12 189 1 50 732000 76 00 Other Payments To Students

\$6,000

12 189 1 50 649000 59 66 Undesignated Appropriation

\$20,534

12 189 1 50 649000 23 10 Noninstructional Hourly Classified - Subs, Temps

\$4,385

12 189 1 50 649000 23 20 Noninstructional Student

Subtotal **\$177,867**

## VTEA

12 190 1 55 011600 11 10 Instructors

\$74,000

12 190 1 55 011600 31 00 STRS

\$8,724

12 190 1 55 011600 33 00 FICA

\$5,561

12 190 1 55 011600 34 00 Health Benefits

\$20,123

12 190 1 55 011600 35 00 SUI

\$50

12 190 1 55 011600 36 00 Worker's Compensation

\$1,176

12 190 1 55 011600 41 00 Duplicating/Copy Machine Usage

\$700

12 190 1 55 011600 52 10 Mileage

\$1,500

12 190 1 55 122500 64 10 Additional Equipment - \$1,000 or More

\$3,790

12 190 1 55 122500 64 50 Additional Equipment over \$5,000

\$23,000

12 190 1 55 602000 11 20 Coordinators

\$12,000

12 190 1 55 602000 31 00 STRS

\$1,442

12 190 1 55 602000 33 00 FICA

\$946

12 190 1 55 602000 35 00 SUI

\$33

12 190 1 55 602000 36 00 Worker's Compensation

\$219



## RESTRICTED EXPENDITURES

## Account Codes

12	190	1	55	602000	41	00	Duplicating/Copy Machine Usage	\$2,000	
12	190	1	55	602000	45	00	Non Instructional Supplies	\$1,200	
12	190	1	55	602000	51	10	Personal and Consultant Services	\$4,300	
12	190	1	55	602000	52	10	Mileage	\$300	
12	190	1	55	602000	52	20	Conferences and Travel Expense	\$2,000	
12	190	1	55	602000	64	30	Additional Equipment - \$200- \$999	\$1,500	
12	190	1	55	639000	21	10	Classified Regular	\$12,815	
12	190	1	55	639000	32	00	PERS	\$2,824	
12	190	1	55	639000	33	00	FICA	\$1,892	
12	190	1	55	639000	34	00	Health Benefits	\$6,794	
12	190	1	55	639000	35	00	SUI	\$13	
12	190	1	55	639000	36	00	Worker's Compensation	\$393	
12	190	1	55	639000	41	00	Duplicating/Copy Machine Usage	\$500	
12	190	1	55	639000	45	00	Non Instructional Supplies	\$1,000	
12	190	1	55	639000	64	30	Additional Equipment - \$200- \$999	\$1,500	
12	190	5	55	050600	13	20	Adjunct Faculty	\$20,000	
12	190	5	55	050600	23	30	Noncertificated/Nonclassified	\$5,000	
12	190	5	55	050600	31	00	STRS	\$3,494	
12	190	5	55	050600	32	00	PERS	\$647	
12	190	5	55	050600	33	00	FICA	\$3,136	
12	190	5	55	050600	35	00	SUI	\$171	
12	190	5	55	050600	36	00	Worker's Compensation	\$802	
12	190	5	55	050600	43	00	Instructional Supplies	\$3,000	
12	190	5	55	050600	52	20	Conferences and Travel Expense	\$8,000	
12	190	5	55	619000	24	10	Instructional, Hourly Classified	\$2,925	
12	190	5	55	619000	24	20	Instructional Student	\$16,200	
12	190	5	55	619000	32	00	PERS	\$348	
12	190	5	55	619000	33	00	FICA	\$1,463	
12	190	5	55	619000	35	00	SUI	\$10	
12	190	5	55	619000	36	00	Worker's Compensation	\$304	
12	190	5	55	619000	51	20	Contract Services	\$4,000	
12	190	5	55	649000	13	20	Adjunct Faculty	\$2,000	
12	190	5	55	649000	23	30	Noncertificated/Nonclassified	\$37,686	
12	190	5	55	649000	31	00	STRS	\$236	
12	190	5	55	649000	32	00	PERS	\$3,654	
12	190	5	55	649000	33	00	FICA	\$3,213	
12	190	5	55	649000	35	00	SUI	\$25	
12	190	5	55	649000	36	00	Worker's Compensation	\$668	
12	190	6	55	130610	13	32	Summer Adjunct	\$5,000	
12	190	6	55	130610	31	00	STRS	\$590	
12	190	6	55	130610	33	00	FICA	\$383	
12	190	6	55	130610	35	00	SUI	\$47	
12	190	6	55	130610	36	00	Worker's Compensation	\$80	
12	190	6	55	130610	43	00	Instructional Supplies	\$1,543	
12	190	6	55	130610	52	20	Conferences and Travel Expense	\$2,000	
12	190	6	55	130610	64	10	Additional Equipment - \$1,000 or More	\$3,581	
12	190	6	55	130610	64	30	Additional Equipment - \$200- \$999	\$8,884	
VTEA								Subtotal	\$331,385

## UPWARD BOUND 2013-14

12	191	1	50	649000	21	10	Noninstr, Regular	\$19,736	
12	191	1	50	649000	21	50	Noninstruction, Administrator and Supervisor	\$48,808	
12	191	1	50	649000	23	20	Noninstructional Student	\$10,000	
12	191	1	50	649000	32	00	PERS	\$6,109	
12	191	1	50	649000	33	00	FICA	\$4,521	
12	191	1	50	649000	34	00	Health Benefits	\$15,567	
12	191	1	50	649000	35	00	SUI	\$585	
12	191	1	50	649000	36	00	Worker's Compensation	\$1,327	
12	191	1	50	649000	41	00	Duplicating/Copy Machine Usage	\$1,856	
12	191	1	50	649000	43	00	Instructional Supplies	\$10,000	
12	191	1	50	649000	45	00	Non Instructional Supplies	\$24,692	
12	191	1	50	649000	52	10	Mileage	\$3,104	
12	191	1	50	649000	52	20	Conferences and Travel Expense	\$8,462	
12	191	1	50	649000	52	30	Meeting and/or On-campus Conference	\$4,000	
12	191	1	50	649000	54	00	Insurance	\$1,350	
12	191	1	50	649000	57	00	Postage	\$1,000	
12	191	1	50	649000	59	65	Indirect Costs	\$21,498	
12	191	1	50	649000	59	66	Undesignated Appropriation	\$39,176	
12	191	1	50	732000	76	00	Other Payments To Students	\$10,309	
UPWARD BOUND 2013-14								Subtotal	\$232,100

## WCC TRIO SSS 2014-15

12	193	5	21	649000	12	10	Noninstr, Regular	\$42,122
12	193	5	21	649000	12	40	Other Noninstructional	\$75,478
12	193	5	21	649000	14	20	Non Instructional, Other	\$8,704
12	193	5	21	649000	21	10	Noninstr, Regular	\$21,824
12	193	5	21	649000	23	20	Noninstructional Student	\$10,129
12	193	5	21	649000	31	00	STRS	\$2,000
12	193	5	21	649000	32	00	PERS	\$9,969

## RESTRICTED EXPENDITURES

## Account Codes

12	193	5	21	649000	33	00	FICA	\$5,300	
12	193	5	21	649000	34	00	Health Benefits	\$30,731	
12	193	5	21	649000	35	00	SUI	\$1,400	
12	193	5	21	649000	36	00	Worker's Compensation	\$2,000	
12	193	5	21	649000	41	00	Duplicating/Copy Machine Usage	\$200	
12	193	5	21	649000	43	00	Instructional Supplies	\$200	
12	193	5	21	649000	45	00	Non Instructional Supplies	\$200	
12	193	5	21	649000	52	10	Mileage	\$100	
12	193	5	21	649000	52	20	Conferences and Travel Expense	\$3,000	
12	193	5	21	649000	52	30	Meeting and/or Oncampus Conference	\$6,216	
12	193	5	21	649000	57	00	Postage	\$50	
12	193	5	21	649000	59	30	Advertising Brochures and Printing (off campus services)	\$225	
12	193	5	21	649000	59	40	Physical Exams/Fingerprinting	\$150	
WCC TRIO SSS 2014-15								Subtotal	\$219,998

## WCC TRIO SSS ESL 2014-15

12	194	5	21	649000	12	10	Noninstr, Regular	\$42,122	
12	194	5	21	649000	12	40	Other Noninstructional	\$11,054	
12	194	5	21	649000	14	20	Non Instructional, Other	\$58,440	
12	194	5	21	649000	21	10	Noninstr, Regular	\$21,824	
12	194	5	21	649000	23	20	Noninstructional Student	\$5,728	
12	194	5	21	649000	31	00	STRS	\$2,000	
12	194	5	21	649000	32	00	PERS	\$3,460	
12	194	5	21	649000	33	00	FICA	\$2,320	
12	194	5	21	649000	34	00	Health Benefits	\$38,840	
12	194	5	21	649000	35	00	SUI	\$1,000	
12	194	5	21	649000	36	00	Worker's Compensation	\$7,235	
12	194	5	21	649000	41	00	Duplicating/Copy Machine Usage	\$200	
12	194	5	21	649000	43	00	Instructional Supplies	\$2,000	
12	194	5	21	649000	45	00	Non Instructional Supplies	\$2,000	
12	194	5	21	649000	52	10	Mileage	\$4,000	
12	194	5	21	649000	52	20	Conferences and Travel Expense	\$4,000	
12	194	5	21	649000	52	30	Meeting and/or Oncampus Conference	\$13,200	
12	194	5	21	649000	54	10	Insurance	\$50	
12	194	5	21	649000	57	00	Postage	\$125	
12	194	5	21	649000	59	30	Advertising Brochures and Printing (off campus services)	\$250	
12	194	5	21	649000	59	40	Physical Exams/Fingerprinting	\$150	
WCC TRIO SSS ESL 2014-15								Subtotal	\$219,998

## ETS YUBA COUNTY 2014-15

12	196	1	50	649000	21	10	Noninstr, Regular	\$81,190	
12	196	1	50	649000	12	10	Noninstr, Regular	\$28,040	
12	196	1	50	649000	23	10	Noninstructional Hourly Classified - Subs, Temps	\$6,000	
12	196	1	50	649000	23	20	Noninstructional Student	\$1,165	
12	196	1	50	649000	23	90	Overtime	\$5,500	
12	196	1	50	649000	32	00	PERS	\$10,500	
12	196	1	50	649000	33	00	FICA	\$4,000	
12	196	1	50	649000	34	00	Health Benefits	\$31,083	
12	196	1	50	649000	35	00	SUI	\$1,200	
12	196	1	50	649000	36	00	Worker's Compensation	\$1,000	
12	196	1	50	649000	41	00	Duplicating/Copy Machine Usage	\$1,000	
12	196	1	50	649000	44	00	Software less than \$200	\$1,000	
12	196	1	50	649000	45	00	Non Instructional Supplies	\$4,000	
12	196	1	50	649000	52	10	Mileage	\$4,400	
12	196	1	50	649000	52	20	Conferences and Travel Expense	\$6,500	
12	196	1	50	649000	52	30	Meeting and/or Oncampus Conference	\$1,500	
12	196	1	50	649000	54	00	Insurance	\$700	
12	196	1	50	649000	57	00	Postage	\$800	
12	196	1	50	649000	59	65	Indirect Costs	\$17,528	
12	196	1	50	649000	59	66	Undesignated Appropriation	\$6,000	
12	196	1	50	732000	76	00	Other Payments To Students	\$6,000	
ETS YUBA COUNTY 2014-15								Subtotal	\$219,106

## ETS SUTTER COUNTY 2014-15

12	197	1	50	649000	21	10	Noninstr, Regular	\$81,190
12	197	1	50	649000	12	10	Noninstr, Regular	\$28,040
12	197	1	50	649000	23	10	Noninstructional Hourly Classified - Subs, Temps	\$6,000
12	197	1	50	649000	23	20	Noninstructional Student	\$1,165
12	197	1	50	649000	23	90	Overtime	\$5,500
12	197	1	50	649000	32	00	PERS	\$10,500
12	197	1	50	649000	33	00	FICA	\$4,000
12	197	1	50	649000	34	00	Health Benefits	\$31,083
12	197	1	50	649000	35	00	SUI	\$1,200
12	197	1	50	649000	36	00	Worker's Compensation	\$1,000
12	197	1	50	649000	41	00	Duplicating/Copy Machine Usage	\$1,000
12	197	1	50	649000	44	00	Software less than \$200	\$1,000
12	197	1	50	649000	45	00	Non Instructional Supplies	\$4,000
12	197	1	50	649000	52	10	Mileage	\$4,400
12	197	1	50	649000	52	20	Conferences and Travel Expense	\$6,500
12	197	1	50	649000	52	30	Meeting and/or Oncampus Conference	\$1,500
12	197	1	50	649000	54	00	Insurance	\$700
12	197	1	50	649000	57	00	Postage	\$800

## RESTRICTED EXPENDITURES

## Account Codes

12	197	1	50	649000	59	65	Indirect Costs	\$17,528
12	197	1	50	649000	59	66	Undesignated Appropriation	\$6,000
12	197	1	50	732000	76	00	Other Payments To Students	\$6,000
ETS SUTTER COUNTY 2014-15								Subtotal <b>\$219,106</b>

## UPWARD BOUND 2014-15

12	198	1	50	649000	21	10	Noninstr, Regular	\$68,294
12	198	1	50	649000	12	10	Noninstr, Regular	\$31,638
12	198	1	50	649000	23	20	Noninstructional Student	\$20,000
12	198	1	50	649000	23	30	Noncertificated / Nonclassified	\$6,000
12	198	1	50	649000	23	20	Noninstructional Student	\$7,000
12	198	1	50	649000	32	00	PERS	\$12,000
12	198	1	50	649000	33	00	FICA	\$8,000
12	198	1	50	649000	34	00	Health Benefits	\$24,200
12	198	1	50	649000	35	00	SUI	\$2,000
12	198	1	50	649000	36	00	Worker's Compensation	\$2,000
12	198	1	50	649000	41	00	Duplicating/Copy Machine Usage	\$1,500
12	198	1	50	649000	43	00	Instructional Supplies	\$13,000
12	198	1	50	649000	45	00	Non Instructional Supplies	\$28,000
12	198	1	50	649000	52	10	Mileage	\$1,167
12	198	1	50	649000	52	20	Conferences and Travel Expense	\$16,000
12	198	1	50	649000	52	30	Meeting and/or Oncampus Conference	\$6,000
12	198	1	50	649000	52	00	Conferences and Travel Expense	\$1,200
12	198	1	50	649000	54	00	Insurance	\$1,350
12	198	1	50	649000	57	00	Postage	\$1,000
12	198	1	50	649000	59	65	Indirect Costs	\$23,275
12	198	1	50	649000	59	66	Undesignated Appropriation	\$8,000
12	198	1	50	732000	76	00	Other Payments To Students	\$9,310
UPWARD BOUND 2014-15								Subtotal <b>\$290,934</b>

## NATIONAL YOUTH SPECIAL FUNDS

12	260	1	50	649000	59	66	Undesignated	\$8,454
NATIONAL YOUTH SPECIAL FUNDS								Subtotal <b>\$8,454</b>

## WCC SSS

12	289	5	21	649000	12	10	Noninstr, Regular	\$6,053
12	289	5	21	649000	12	40	Other Non Instructional Salaries	\$14,609
12	289	5	21	649000	21	10	Noninstr, Regular	\$10,425
12	289	5	21	649000	23	20	Noninstructional Student	\$2,784
12	289	5	21	649000	31	00	STRS	\$100
12	289	5	21	649000	32	00	PERS	\$9,153
12	289	5	21	649000	33	00	FICA	\$4,380
12	289	5	21	649000	34	00	Health Benefits	\$11,576
12	289	5	21	649000	35	00	SUI	\$1,383
12	289	5	21	649000	36	00	Worker's Compensation	\$100
12	289	5	21	649000	41	00	Duplicating/Copy Machine Usage	\$100
12	289	5	21	649000	43	00	Instructional Supplies	\$275
12	289	5	21	649000	45	00	Non Instructional Supplies	\$3,094
12	289	5	21	649000	52	10	Mileage	\$96
12	289	5	21	649000	52	20	Conferences and Travel Expense	\$3,813
12	289	5	21	649000	52	30	Meeting and/or Oncampus Conference	\$1,969
12	289	5	21	649000	57	00	Postage	\$50
12	289	5	21	649000	59	30	Advertising Brochures and Printing (off campus services)	\$225
12	289	5	21	649000	59	40	Physical Exams/Fingerprinting	\$150
12	289	5	21	649000	59	65	Indirect	\$10,101
WCC SSS								Subtotal <b>\$80,436</b>

## WCC SSS ESL

12	290	5	21	649000	12	10	Noninstr, Regular	\$25,202
12	290	5	21	649000	12	40	Other Non Instructional Salaries	\$40,029
12	290	5	21	649000	21	10	Noninstr, Regular	\$14,425
12	290	5	21	649000	31	00	STRS	\$1,528
12	290	5	21	649000	32	00	PERS	\$1,644
12	290	5	21	649000	33	00	FICA	\$346
12	290	5	21	649000	34	00	Health Benefits	\$9,315
12	290	5	21	649000	35	00	SUI	\$981
12	290	5	21	649000	36	00	Worker's Compensation	\$5,788
12	290	5	21	649000	41	00	Duplicating/Copy Machine Usage	\$192
12	290	5	21	649000	43	00	Instructional Supplies	\$700
12	290	5	21	649000	45	00	Non Instructional Supplies	\$1,500
12	290	5	21	649000	52	10	Mileage	\$3,085
12	290	5	21	649000	52	20	Conferences and Travel Expense	\$5,124
12	290	5	21	649000	52	30	Meeting and/or Oncampus Conference	\$100
12	290	5	21	649000	54	10	Insurance	\$50
12	290	5	21	649000	57	00	Postage	\$56
12	290	5	21	649000	59	30	Advertising Brochures and Printing (off campus services)	\$250
12	290	5	21	649000	59	40	Physical Exams/Fingerprinting	\$150
12	290	5	21	649000	59	65	Indirect Cost	\$10,101
WCC SSS ESL								Subtotal <b>\$120,566</b>

## MAA MEDI-CAL ADMIN

12	293	1	39	083550	43	00	Instructional Supplies	\$8,115
----	-----	---	----	--------	----	----	------------------------	---------

## RESTRICTED EXPENDITURES

## Account Codes

12	293	1	39	083550	45	00	Non Instructional Supplies	\$3
12	293	1	39	601000	45	00	Non Instructional Supplies	\$32,686
12	293	1	39	660000	45	00	Non Instructional Supplies	\$907
12	293	1	39	689000	45	00	Non Instructional Supplies	\$708
12	293	1	39	692000	45	00	Non Instructional Supplies	\$1,585
12	293	1	39	689000	64	30	Additional Equipment \$200-\$999	\$10
12	293	1	39	692000	64	30	Additional Equipment \$200-\$999	\$362
12	293	1	39	692000	64	40	Additional Equipment \$200-\$999	\$47
MAA MEDI-CAL ADMIN								Subtotal
								\$44,423

## EOPS (Category A)

12	311	1	50	643000	11	20	Coordinators	\$16,516
12	311	1	50	643000	21	10	Noninstr, Regular	\$51,033
12	311	6	50	643000	21	10	Noninstr, Regular	\$4,682
12	311	1	50	643000	23	10	Noninstructional, Hourly Classified - Subs, Temps	\$14,000
12	311	1	50	643000	23	90	Overtime	\$3,000
12	311	1	50	643000	45	00	Non Instructional Supplies	\$2,054
12	311	1	50	643000	52	10	Mileage	\$1,000
12	311	1	50	643000	52	20	Conferences and Travel Expense	\$5,800
12	311	1	50	643000	52	30	Meeting and/or Oncampus Conference	\$400
12	311	1	50	643000	56	80	Maintenance Contracts	\$600
12	311	1	50	643000	64	20	Replacement Equipment	\$2,000
12	311	1	50	643000	64	30	Additional Equipment \$200-\$999	\$2,400
EOPS (Category A)								Subtotal
								\$103,485

## EOPS (Category B)

12	312	1	50	643000	11	20	Coordinators	\$12,258
12	312	1	50	643000	12	40	Other Non Instructional Salaries	\$132,310
12	312	1	50	643000	14	20	Other Extra Pay	\$22,000
12	312	1	50	643000	21	10	Noninstr, Regular	\$92,321
12	312	1	50	643000	23	10	Noninstructional Hourly Classified - Subs, Temps	\$3,500
12	312	1	50	643000	23	20	Noninstructional, Student	\$20,000
12	312	1	50	643000	23	30	Noncertificated / Nonclassified	\$1,800
12	312	1	50	643000	23	90	Overtime	\$2,000
12	312	1	50	643000	24	20	Instructional, student	\$5,000
12	312	1	50	643000	41	00	Duplicating/Copy Machine Usage	\$2,200
12	312	1	50	643000	43	00	Instructional Supplies	\$5,000
12	312	1	50	643000	45	00	Non Instructional Supplies	\$8,000
12	312	1	50	643000	52	30	Meeting and/or Oncampus Conference	\$5,000
12	312	1	50	643000	56	20	Rents	\$1,000
12	312	1	50	643000	59	50	Commencement	\$2,800
12	312	1	50	643000	64	30	Additional Equipment \$200-\$999	\$24,400
12	312	1	50	732000	76	00	Other Payments To Students	\$135,150
12	312	6	50	643000	12	40	Other Noninstructional Salaries	\$58,734
12	312	6	50	643000	21	10	Noninstr, Regular	\$38,954
12	312	6	50	643000	23	10	Noninstructional Hourly Classified - Subs, Temps	\$2,000
12	312	6	50	643000	23	20	Noninstructional, Student	\$8,000
12	312	6	50	643000	23	30	Noncertificated / Nonclassified	\$500
12	312	6	50	643000	24	20	Instructional, student	\$1,000
EOPS (Category B)								Subtotal
								\$583,927

## EOPS /CARE

12	316	1	50	643000	11	20	Coordinators	\$10,258
12	316	1	50	643000	12	40	Other Noninstructional Salaries	\$21,749
12	316	1	50	643000	21	10	Noninstr, Regular	\$28,365
12	316	1	50	643000	23	20	Noninstructional, Student	\$1,000
12	316	1	50	643000	23	30	Noncertificated / Nonclassified	\$150
12	316	1	50	643000	41	00	Duplicating/Copy Machine Usage	\$200
12	316	1	50	643000	43	00	Instructional Supplies	\$792
12	316	1	50	643000	45	00	Non Instructional Supplies	\$444
12	316	1	50	643000	52	20	Conferences and Travel Expense	\$600
12	316	1	50	643000	52	30	Meeting and/or Oncampus Conference	\$2,200
12	316	1	50	732000	76	00	Other Payments To Students	\$18,200
12	316	6	50	643000	12	40	Other Noninstructional Salaries	\$11,747
12	316	6	50	643000	21	10	Noninstr, Regular	\$8,182
12	316	6	50	643000	23	10	Noninstructional Hourly Classified - Subs, Temps	\$3,500
12	316	6	50	643000	23	20	Noninstructional, Student	\$1,000
12	316	6	50	643000	23	20	Noninstructional, Student	\$100
EOPS /CARE								Subtotal
								\$108,487

## WCC EOPS CATEGORY A

12	325	5	93	643000	21	10	Noninstr, Regular	\$18,668
12	325	5	93	643000	36	0	Worker's Compensation	\$14,932
12	325	5	93	643000	52	20	Conferences and Travel Expense	\$2,000
WCC EOPS CATEGORY A								Subtotal
								\$35,600

## WCC EOPS CATEGORY B

12	326	5	93	643000	41	20	Non Instructional, Other	\$14,400
12	326	5	93	643000	21	10	Noninstr, Regular	\$45,767
12	326	5	93	643000	23	20	Noninstructional, Student	\$9,000
12	326	5	93	643000	24	20	Instructional, student	\$2,000
12	326	5	93	643000	36	00	Worker's Compensation	\$12,175

## RESTRICTED EXPENDITURES

## Account Codes

12	326	5	93	643000	43	00	Instructional Supplies	\$10,000	
12	326	5	93	643000	45	00	Non Instructional Supplies	\$1,045	
12	326	5	93	643000	41	00	Duplicating/Copy Machine Usage	\$579	
12	326	5	93	643000	52	30	Meeting and/or Oncampus Conference	\$2,500	
12	326	5	93	643000	64	10	Equipment over \$1,000	\$3,000	
12	326	5	93	732000	76	00	Other Payments To Students	\$4,000	
WCC EOPS CATEGORY B								Subtotal	\$104,466

## WCC CARE

12	328	5	93	643000	14	20	Other Extra Pay	\$3,600	
12	328	5	93	643000	21	10	Noninstr, Regular	\$16,107	
12	328	5	93	643000	23	20	Noninstructional, Student	\$1,500	
12	328	5	93	643000	41	00	Duplicating/Copy Machine Usage	\$269	
12	328	5	93	643000	43	00	Instructional Supplies	\$824	
12	328	5	93	643000	52	20	Conferences and Travel Expense	\$500	
12	328	5	93	643000	52	30	Meeting and/or Oncampus Conference	\$500	
12	328	5	93	732000	76	0	Other Payments To Students	\$3,000	
WCC CARE								Subtotal	\$26,300

## DSPS

12	333	1	51	642000	12	40	Other Noninstructional	\$62,814	
12	333	1	51	642000	21	10	Noninstr, Regular	\$128,782	
12	333	1	51	642000	23	20	Noninstructional Student	\$2,000	
12	333	1	51	642000	23	30	Noncertificated / Nonclassified	\$10,000	
12	333	1	51	642000	31	00	STRS	\$7,164	
12	333	1	51	642000	32	00	PERS	\$14,604	
12	333	1	51	642000	33	00	FICA	\$12,218	
12	333	1	51	642000	34	00	Health Benefits	\$54,832	
12	333	1	51	642000	35	00	SUI	\$2,040	
12	333	1	51	642000	36	00	Worker's Compensation	\$3,060	
12	333	1	51	642000	41	00	Duplicating/Copy Machine Usage	\$250	
12	333	1	51	642000	51	10	Personal and Consultant Services	\$10,000	
12	333	1	51	642000	52	10	Mileage	\$1,000	
12	333	6	51	642000	14	20	Other Extra Pay	\$10,183	
12	333	6	51	642000	22	10	Direct Instruction	\$25,500	
12	333	6	51	642000	31	00	STRS	\$1,018	
12	333	6	51	642000	32	00	PERS	\$2,808	
12	333	6	51	642000	33	00	FICA	\$2,780	
12	333	6	51	642000	34	00	Health Benefits	\$9,000	
12	333	6	51	642000	35	00	SUI	\$560	
12	333	6	51	642000	36	00	Worker's Compensation	\$558	
DSPS								Subtotal	\$361,171

## WCC DSPS

12	335	5	93	642000	14	20	Other Extra Pay	\$79,132	
12	335	5	93	642000	21	10	Noninstr, Regular	\$58,047	
12	335	5	93	642000	23	10	Noninstructional Hourly Classified - Subs, Temps	\$9,000	
12	335	5	93	642000	31	00	STRS	\$6,528	
12	335	5	93	642000	32	00	PERS	\$4,789	
12	335	5	93	642000	33	00	FICA	\$1,989	
12	335	5	93	642000	34	00	Health Benefits	\$39,366	
12	335	5	93	642000	35	00	SUI	\$69	
12	335	5	93	642000	36	00	Worker's Compensation	\$2,103	
12	335	5	93	642000	41	00	Duplicating/Copy Machine Usage	\$500	
12	335	5	93	642000	43	00	Instructional Supplies	\$500	
12	335	5	93	642000	45	00	Non Instructional Supplies	\$2,435	
12	335	5	93	642000	51	10	Personal and Consultant Services	\$30,000	
12	335	5	93	642000	57	00	Postage	\$50	
WCC DSPS								Subtotal	\$234,508

## BFAP

12	361	6	52	646000	12	40	Other Noninstructional	\$43,376	
12	361	1	52	646000	21	10	Noninstr, Regular	\$133,369	
12	361	1	52	646000	34	00	Health Benefits	\$76,721	
12	361	6	52	646000	34	00	Health Benefits	\$16,406	
12	361	6	52	646000	21	10	Noninstr, Regular	\$25,008	
12	361	1	52	646000	41	00	Duplicating/Copy Machine Usage	\$100	
12	361	1	52	646000	45	00	Non Instructional Supplies	\$100	
12	361	1	52	646000	51	10	Personal and Consultant Services	\$15,360	
12	361	1	52	646000	51	20	Contract Services	\$100	
12	361	1	52	646000	52	10	Mileage	\$1,100	
12	361	1	52	646000	52	20	Conferences and Travel Expense	\$14,100	
12	361	1	52	646000	53	30	Meeting and/or Oncampus Conference	\$100	
12	361	1	52	646000	59	30	Advertising Brochures and Printing (off campus services)	\$100	
12	361	1	52	646000	64	10	Equipment over \$1,000	\$100	
12	361	1	52	646000	64	30	Additional Equipment \$200-\$999	\$100	
BFAP								Subtotal	\$326,140

## WCC BFAP

12	383	5	93	646000	21	10	Noninstr, Regular	\$56,000	
12	383	5	93	646000	23	10	Noninstructional, Hourly Classified - Subs, Temps	\$8,000	
12	383	5	93	646000	32	00	PERS	\$5,000	

## RESTRICTED EXPENDITURES

## Account Codes

12	383	5	93	646000	33	00	FICA	\$4,000	
12	383	5	93	646000	34	00	Health Benefits	\$19,175	
12	383	5	93	646000	35	00	SUI	\$700	
12	383	5	93	646000	36	00	Worker's Compensation	\$700	
12	383	5	93	646000	41	00	Duplicating/Copy Machine Usage	\$1,300	
12	383	5	93	646000	45	00	Non Instructional Supplies	\$2,000	
12	383	5	93	646000	51	20	Contract Services	\$6,000	
12	383	5	93	646000	52	10	Mileage	\$1,000	
12	383	5	93	646000	52	20	Conferences and Travel Expense	\$6,000	
12	383	5	93	646000	64	30	Additional Equipment \$200-\$999	\$4,500	
WCC BFAP								Subtotal	\$114,375
WCC TANF									
12	375	5	93	631000	21	10	Noninstr, Regular	\$14,250	
12	375	5	93	631000	14	20	Other Extra Pay	\$8,011	
12	375	5	93	631000	31	00	STRS	\$408	
12	375	5	93	631000	33	00	FICA	\$396	
12	375	5	93	631000	35	00	SUI	\$20	
12	375	5	93	631000	36	00	Worker's Compensation	\$461	
12	375	5	93	631000	52	20	Conferences and Travel Expense	\$2,850	
12	375	5	93	631000	52	30	Meeting and/or Oncampus Conference	\$1,140	
12	375	5	93	631000	57	00	Postage	\$607	
12	375	5	93	732000	76	00	Other Payments To Students	\$8,914	
WCC TANF								Subtotal	\$37,057
WCC CALWORKS CHILDCARE									
12	376	5	93	732000	76	00	Other Payments To Students	\$6,000	
WCC CALWORKS CHILDCARE								Subtotal	\$6,000
WCC CALWORKS WORK STUDY									
12	377	5	93	647000	23	20	Noninstructional, Student	\$7,562	
12	377	5	93	647000	36	00	Worker's Compensation	\$455	
12	377	5	93	732000	76	00	Other Payments To Students	\$10,051	
WCC CALWORKS WORK STUDY								Subtotal	\$18,068
WCC CALWORKS COORDINATION									
12	378	5	93	649000	12	40	Other Noninstructional	\$52,080	
12	378	5	93	649000	14	20	Other Extra Pay	\$4,814	
12	378	5	93	649000	23	30	Noncertificated / Nonclassified	\$15,943	
12	378	5	93	649000	31	00	STRS	\$5,284	
12	378	5	93	649000	32	00	PERS	\$180	
12	378	5	93	649000	33	00	FICA	\$1,233	
12	378	5	93	649000	34	00	Health Benefits	\$15,484	
12	378	5	93	649000	35	00	SUI	\$43	
12	378	5	93	649000	36	00	Worker's Compensation	\$1,311	
12	378	5	93	649000	41	00	Duplicating/Copy Machine Usage	\$2,640	
12	378	5	93	649000	45	00	Non Instructional Supplies	\$2,755	
12	378	5	93	649000	52	10	Mileage	\$1,417	
12	378	5	93	649000	64	30	Additional Equipment \$200-\$999	\$14,076	
WCC CALWORKS COORDINATION								Subtotal	\$117,260
PUENTE PROJECT									
12	441	5	21	649000	41	00	Duplicating/Copy Machine Usage	\$100	
12	441	5	21	649000	45	00	Non Instructional Supplies	\$2,896	
12	441	5	21	649000	52	10	Mileage	\$986	
12	441	5	21	649000	52	20	Conferences and Travel Expense	\$3,229	
12	441	5	21	649000	52	30	Meeting and/or Oncampus Conference	\$161	
PUENTE PROJECT								Subtotal	\$7,372
SUTTER COUNTY FOSTER CARE SYSTEM									
12	451	1	32	689000	24	30	Non Certificated / Non Classified Instruc	\$3,000	
12	451	1	32	689000	23	30	Noncertificated / Nonclassified	\$2,700	
12	451	1	32	689000	36	00	Worker's Compensation	\$360	
12	451	1	32	689000	43	00	Instructional Supplies	\$820	
12	451	1	32	689000	45	00	Non Instructional Supplies	\$100	
12	451	1	32	689000	51	10	Personal and Consultant Services	\$500	
12	451	1	32	689000	52	30	Meeting and/or Oncampus Conference	\$200	
12	451	1	32	689000	59	65	Indirect Cost	\$320	
SUTTER COUNTY FOSTER CARE SYSTEM								Subtotal	\$8,000
STATE LOTTERY PROCEEDS									
12	452	1	90	601000	43	00	Instructional Supplies	\$127,959	
STATE LOTTERY PROCEEDS								Subtotal	\$127,959
WCC FOSTER PARENT									
12	453	5	32	689000	12	20	Administrators	\$2,500	
12	453	5	32	689000	21	10	Noninstr, Regular	\$15,300	
12	453	5	32	689000	21	50	Noninstruction, Administrator and Supervisor	\$63,000	
12	453	5	32	689000	36	00	Worker's Compensation	\$8,700	
12	453	5	32	689000	41	00	Duplicating/Copy Machine Usage	\$363	
12	453	5	32	689000	45	00	Non Instructional Supplies	\$3,463	
12	453	5	32	689000	47	00	Books, Magazines	\$2,000	

## RESTRICTED EXPENDITURES

## Account Codes

12	453	5	32	689000	51	10	Personal and Consultant Services	\$68,500
12	453	5	32	689000	52	20	Conferences and Travel Expense	\$2,287
12	453	5	32	689000	56	20	Rents	\$6,000
12	453	5	32	689000	57	00	Postage	\$500
12	453	5	32	689000	59	65	Indirect Cost	\$3,100
12	453	5	32	689000	64	10	Equipment over \$1,000	\$1,000
12	453	5	32	689000	64	30	Additional Equipment \$200-\$999	\$922
WCC FOSTER PARENT								Subtotal <b>\$177,635</b>

## FOSTER PARENT (Y S C B)

12	454	1	32	689000	21	10	Noninstr, Regular	\$50,000
12	454	1	32	689000	21	50	Noninstruction, Administrator and Supervisor	\$38,000
12	454	1	32	689000	23	10	Noninstructional Hourly Classified	\$4,000
12	454	1	32	689000	23	30	Noncertificated / Nonclassified	\$1,200
12	454	1	32	689000	24	30	Non Certificated / Non Classified Instruc	\$12,000
12	454	1	32	689000	31	00	STRS	\$2,000
12	454	1	32	689000	32	00	PERS	\$8,300
12	454	1	32	689000	33	00	FICA	\$5,000
12	454	1	32	689000	34	00	Health Benefits	\$29,000
12	454	1	32	689000	35	00	SUI	\$1,500
12	454	1	32	689000	36	00	Worker's Compensation	\$1,700
12	454	1	32	689000	41	00	Duplicating/Copy Machine Usage	\$2,000
12	454	1	32	689000	43	00	Instructional Supplies	\$1,000
12	454	1	32	689000	45	00	Non Instructional Supplies	\$1,000
12	454	1	32	689000	51	10	Personal and Consultant Services	\$1,000
12	454	1	32	689000	52	10	Mileage	\$1,200
12	454	1	32	689000	52	20	Conferences and Travel Expense	\$1,000
12	454	1	32	689000	52	30	Meeting and/or Oncampus Conference	\$1,500
12	454	1	32	689000	56	20	Rents	\$200
12	454	1	32	689000	57	00	Postage	\$1,700
12	454	1	32	689000	59	65	Indirect Cost	\$4,400
12	454	1	32	732000	76	00	Other Payments To Students	\$300
FOSTER PARENT (Y S C B)								Subtotal <b>\$168,000</b>

## YUBA CO. FOSTER CARE INITIATIVE

12	457	1	32	689000	24	30	Non Certificated / Non Classified Instruc	\$3,500
12	457	1	32	689000	36	00	Worker's Compensation	\$426
12	457	1	32	689000	41	00	Duplicating/Copy Machine Usage	\$100
12	457	1	32	689000	43	00	Instructional Supplies	\$800
12	457	1	32	689000	45	00	Non Instructional Supplies	\$100
12	457	1	32	689000	51	10	Personal and Consultant Services	\$1,000
12	457	1	32	689000	52	20	Conferences and Travel Expense	\$500
12	457	1	32	689000	52	30	Meeting and/or Oncampus Conference	\$500
12	457	1	32	689000	56	20	Rents	\$200
YUBA CO. FOSTER CARE INITIATIVE								Subtotal <b>\$7,126</b>

## ECE MENTOR TEACHER

12	456	1	32	130510	41	00	Duplicating/Copy Machine Usage	\$300
12	456	1	32	130510	52	20	Conferences and Travel Expense	\$2,000
ECE MENTOR TEACHER								Subtotal <b>\$2,300</b>

## INFANT TODDLER MARYSVILLE

12	459	1	32	692000	21	10	Noninstr, Regular	\$122,000
12	459	1	32	692000	21	50	Noninstruction, Administrator and Supervisor	\$15,000
12	459	1	32	692000	23	10	Noninstructional, Hourly Classified - Subs, Temps	\$40,000
12	459	1	32	692000	23	20	Noninstructional, Student	\$45,000
12	459	1	32	692000	34	00	Health Benefits	\$69,000
12	459	1	32	692000	41	00	Duplicating/Copy Machine Usage	\$1,000
12	459	1	32	692000	45	00	Non Instructional Supplies	\$4,856
12	459	1	32	692000	51	10	Personal and Consultant Services	\$1,000
12	459	1	32	692000	51	20	Contract Services	\$750
12	459	1	32	692000	52	10	Mileage	\$2,000
12	459	1	32	692000	52	20	Conferences and Travel Expense	\$1,200
12	459	1	32	692000	52	30	Meeting and/or Oncampus Conference	\$500
12	459	1	32	692000	55	30	Telephone	\$200
12	459	1	32	692000	55	60	Pest Control	\$200
12	459	1	32	692000	56	20	Rents	\$200
12	459	1	32	692000	56	70	Repairs	\$500
12	459	1	32	692000	57	00	Postage	\$500
12	459	1	32	692000	58	50	Other Legal Expenses (License, Fees . . )	\$500
12	459	1	32	692000	59	30	Advertising Brochures and Printing (off campus services)	\$500
12	459	1	32	692000	64	10	Equipment over \$1,000	\$2,500
12	459	1	32	692000	64	30	Additional Equipment \$200-\$999	\$1,000
INFANT TODDLER MARYSVILLE								Subtotal <b>\$308,406</b>

## INDEPENDENT LIVING PROGRAM

12	461	1	32	689000	21	10	Noninstr, Regular	\$10,203
12	461	1	32	689000	21	50	Noninstruction, Administrator and Supervisor	\$2,111
12	461	1	32	689000	24	30	Noncertificated / Nonclassified	\$2,500
12	461	1	32	689000	36	00	Worker's Compensation	\$4,007
12	461	1	32	689000	41	00	Duplicating/Copy Machine Usage	\$300
12	461	1	32	689000	43	00	Instructional Supplies	\$400

## RESTRICTED EXPENDITURES

## Account Codes

12	461	1	32	689000	45	00	Non Instructional Supplies	\$429
12	461	1	32	689000	51	10	Personal and Consultant Services	\$500
12	461	1	32	689000	52	10	Mileage	\$200
12	461	1	32	689000	52	20	Conferences and Travel Expense	\$100
12	461	1	32	689000	52	30	Meeting and/or Oncampus Conference	\$1,000
12	461	1	32	689000	55	30	Telephone	\$450
12	461	1	32	689000	57	00	Postage	\$300
INDEPENDENT LIVING PROGRAM								Subtotal <b>\$22,500</b>
STATE PRESCHOOL WRAP AROUND								
12	462	1	32	692000	21	10	Noninstr, Regular	\$221,000
12	462	1	32	692000	21	50	Noninstruction, Administrator and Supervisor	\$35,000
12	462	1	32	692000	23	10	Noninstructional, Hourly Classified - Subs, Temps	\$45,000
12	462	1	32	692000	23	20	Noninstructional, Student	\$43,000
12	462	1	32	692000	36	00	Worker's Compensation	\$80,000
12	462	1	32	692000	41	00	Duplicating/Copy Machine Usage	\$2,000
12	462	1	32	692000	45	00	Non Instructional Supplies	\$10,496
12	462	1	32	692000	51	10	Personal and Consultant Services	\$500
12	462	1	32	692000	51	20	Contract Services	\$1,500
12	462	1	32	692000	52	10	Mileage	\$2,000
12	462	1	32	692000	52	20	Conferences and Travel Expense	\$500
12	462	1	32	692000	52	30	Meeting and/or Oncampus Conference	\$500
12	462	1	32	692000	55	30	Telephone	\$400
12	462	1	32	692000	56	20	Rents	\$400
12	462	1	32	692000	56	70	Repairs	\$1,500
12	462	1	32	692000	57	00	Postage	\$750
12	462	1	32	692000	58	50	Other Legal Expenses (License, Fees . . )	\$2,000
12	462	1	32	692000	64	10	Equipment over \$1,000	\$2,500
12	462	1	32	692000	64	30	Additional Equipment \$200-\$999	\$2,500
12	462	1	32	692000	64	40	Additional Equipment Less Than \$200	\$1,000
12	462	5	32	692000	21	10	Noninstr, Regular	\$120,000
12	462	5	32	692000	23	10	Noninstructional, Hourly Classified - Subs, Temps	\$6,000
12	462	5	32	692000	23	20	Noninstructional, Student	\$10,000
12	462	5	32	692000	36	00	Health Benefits	\$35,000
12	462	5	32	692000	41	00	Duplicating/Copy Machine Usage	\$200
12	462	5	32	692000	45	00	Non Instructional Supplies	\$5,000
12	462	6	32	692000	21	10	Noninstr, Regular	\$120,000
12	462	6	32	692000	23	10	Noninstructional, Hourly Classified - Subs, Temps	\$6,000
12	462	6	32	692000	23	20	Noninstructional, Student	\$10,000
12	462	6	32	692000	36	00	Worker's Compensation	\$35,000
12	462	6	32	692000	45	00	Non Instructional Supplies	\$5,000
STATE PRESCHOOL WRAP AROUND								Subtotal <b>\$804,746</b>
STAFF DEVELOPMENT								
12	463	1	60	675000	45	00	Non Instructional Supplies	\$3,528
12	463	1	60	675000	52	30	Meeting and/or Oncampus Conference	\$3,000
12	463	1	60	675000	59	61	In-Service Education	\$4,657
STAFF DEVELOPMENT								Subtotal <b>\$11,185</b>
STAFF DIVERSITY								
12	464	1	60	676000	13	80	Other	\$8,173
STAFF DIVERSITY								Subtotal <b>\$8,173</b>
TEMPORARY ASSISTANCE FOR NEEDY FAMILIES (TANF)								
12	466	1	53	631000	21	10	Noninstr, Regular	\$24,405
12	466	1	53	631000	32	00	PERS	\$2,786
12	466	1	53	631000	33	00	FICA	\$1,867
12	466	1	53	631000	34	00	Health Benefits	\$8,694
12	466	1	53	631000	35	00	SUI	\$244
12	466	1	53	631000	36	00	Worker's Compensation	\$388
12	466	1	53	631000	45	00	Non Instructional Supplies	\$4,000
12	466	1	53	631000	47	00	Book, Magazines/Subscriptions	\$10,866
12	466	6	53	631000	14	20	Other Extra Pay	\$11,420
12	466	6	53	631000	21	10		\$11,831
12	466	6	53	631000	36	00	Worker's Compensation	\$1,211
12	466	6	53	631000	37	00	Local Alternative Retirement Systems	\$800
TEMPORARY ASSISTANCE FOR NEEDY FAMILIES (TANF)								Subtotal <b>\$78,512</b>
CHILD CARE FOOD PROGRAM								
12	469	1	32	692000	23	20	Noncertificated / Nonclassified	\$7,500
12	469	1	32	692000	23	30	Noncertificated/Nonclassified	\$7,000
12	469	1	32	692000	36	00	Worker's Compensation	\$500
12	469	1	32	692000	45	00	Non Instructional Supplies	\$100,000
CHILD CARE FOOD PROGRAM								Subtotal <b>\$115,000</b>
INSTRUCTIONAL EQUIPMENT								
12	471	8	90	490100	47	00	Books, Magazines/Subscriptions	\$349,663
INSTRUCTIONAL EQUIPMENT								Subtotal <b>\$349,663</b>
MATRICULATION 2014-15								
12	473	1	43	631000	14	20	Other Extra Pay	\$70,370
12	473	1	43	631000	21	10	Noninstr, Regular	\$40,000



## RESTRICTED EXPENDITURES

## Account Codes

12	473	1	43	631000	23	10	Noninstructional, Hourly Classified - Subs, Temps	\$2,200	
12	473	1	43	631000	23	20	Noninstructional, Student	\$10,000	
12	473	1	43	631000	23	30	Noncertificated / Nonclassified	\$10,000	
12	473	1	43	631000	23	30	Noncertificated / Nonclassified	\$10,000	
12	473	1	43	631000	31	00	STRS	\$2,000	
12	473	1	43	631000	32	00	PERS	\$6,000	
12	473	1	43	631000	33	00	FICA	\$6,000	
12	473	1	43	631000	34	00	Health Benefits	\$15,000	
12	473	1	43	631000	35	00	SUI	\$287	
12	473	1	43	631000	36	00	Worker's Compensation	\$2,000	
12	473	1	43	631000	37	00	Local Alternative Retirement Systems	\$200	
12	473	1	43	631000	41	00	Duplicating/Copy Machine Usage	\$20,000	
12	473	1	43	631000	45	00	Non Instructional Supplies	\$20,000	
12	473	1	43	631000	51	20	Contract Services	\$10,000	
12	473	1	43	631000	57	00	Postage	\$10	
12	473	1	43	631000	64	10	Equipment over \$1,000	\$23,354	
12	473	1	43	631000	59	66	Undesignated	\$236,849	
12	473	2	43	631000	23	10	Noninstructional, Hourly Classified - Subs, Temps	\$9,000	
12	473	2	43	631000	32	00	PERS	\$448	
12	473	2	43	631000	33	00	FICA	\$400	
12	473	2	43	631000	35	00	SUI	\$2	
12	473	2	43	631000	36	00	Worker's Compensation	\$150	
12	473	6	43	631000	23	10	Noninstructional, Hourly Classified - Subs, Temps	\$1,500	
12	473	6	43	631000	23	20	Noninstructional, Student	\$1,500	
12	473	6	43	631000	32	00	PERS	\$733	
12	473	6	43	631000	33	00	FICA	\$400	
12	473	6	43	631000	35	00	SUI	\$50	
12	473	6	43	631000	36	00	Worker's Compensation	\$150	
12	473	5	43	631000	14	20	Other Extra Pay	\$9,000	
12	473	5	43	631000	21	10	Noninstr, Regular	\$37,936	
12	473	5	43	631000	23	20	Noninstructional, Student	\$2,000	
12	473	5	43	631000	36	00	Worker's Compensation	\$28,000	
12	473	5	43	631000	41	00	Duplicating/Copy Machine Usage	\$3,170	
12	473	5	43	631000	45	00	Non Instructional Supplies	\$18,000	
12	473	5	43	631000	51	20	Contract Services	\$33,000	
12	473	5	43	631000	52	20	Conferences and Travel Expense	\$5,000	
12	473	5	43	631000	64	30	Additional Equipment \$200-\$999	\$2,000	
MATRICULATION 2014-15								Subtotal	\$636,709
TELECOMMUNICATIONS									
12	480	1	61	678000	56	80	Maintenance Contracts	\$513	
12	480	5	61	678000	56	80	Maintenance Contracts	\$16,501	
12	480	5	61	612000	47	00	Book, Magazines/Subscriptions	\$11	
TELECOMMUNICATIONS								Subtotal	\$17,025
INST. EQUIP/BLOCK SB 1108									
12	481	1	39	120100	64	30	Additional Equipment \$200-\$999	\$179	
INST. EQUIP/BLOCK SB 1108								Subtotal	\$179
BASIC SKILLS 12/13									
12	486	1	39	493000	24	20	Instructional Student	\$31,613	
12	486	1	39	493000	24	30	Noncertificated Nonclassified	\$14,998	
12	486	1	39	493000	36	00	Worker's Compensation	\$1,400	
12	486	1	39	493000	45	00	Non Instructional Supplies	\$1,210	
12	486	1	39	493000	51	10	Personal and Consultant Services	\$2,400	
12	486	1	39	493000	52	20	Conferences and Travel Expense	\$4,835	
12	486	6	20	493080	23	20	Noninstructional Student	\$2,134	
12	486	6	20	493080	24	20	Instructional Student	\$1,450	
12	486	6	20	493080	24	30	Noncertificated Nonclassified	\$2,000	
12	486	6	20	493080	36	00	Worker's Compensation	\$50	
12	486	6	20	493080	43	00	Instructional Supplies	\$500	
12	486	6	20	493080	52	20	Conferences and Travel Expense	\$100	
BASIC SKILLS 12/13								Subtotal	\$62,690
SUTTER COUNTY INDEPENDENT LIVING PROGRAM									
12	512	1	32	689000	21	10	Noninstr, Regular	\$10,000	
12	512	1	32	689000	21	50	Classified Supervisors and Confidential	\$1,500	
12	512	1	32	689000	23	10	Noninstructional, Hourly Classified - Subs, Temps	\$800	
12	512	1	32	689000	24	30	Noncertificated Nonclassified	\$1,800	
12	512	1	32	689000	24	40	Part Time Coordinators	\$2,000	
12	512	1	32	689000	36	00	Worker's Compensation	\$4,100	
12	512	1	32	689000	41	00	Duplicating/Copy Machine Usage	\$400	
12	512	1	32	689000	45	00	Non Instructional Supplies	\$6,808	
12	512	1	32	689000	51	10	Personal and Consultant Services	\$2,000	
12	512	1	32	689000	52	10	Mileage	\$250	
12	512	1	32	689000	52	20	Conferences and Travel Expense	\$2,500	
12	512	1	32	689000	52	30	Meeting and/or On-campus Conference	\$4,000	
12	512	1	32	689000	57	00	Postage	\$300	
12	512	1	32	689000	59	65	Indirect Cost	\$1,770	
12	512	1	32	732000	76	00	Other Payments To Students	\$6,000	
SUTTER COUNTY INDEPENDENT LIVING PROGRAM								Subtotal	\$44,228

## RESTRICTED EXPENDITURES

## Account Codes

## YUBA COUNTY ONE STOP

12	515	1	53	493000	14	20	Other Extra Pay	\$8,000
12	515	1	53	493000	14	21	FT Counselors Extra Hours	\$14,132
12	515	1	53	493000	31	00	STRS	\$2,087
12	515	1	53	493000	33	00	FICA	\$379
12	515	1	53	493000	35	00	SUI	\$279
12	515	1	53	493000	36	00	Worker's Compensation	\$415
YUBA COUNTY ONE STOP								Subtotal <b>\$25,292</b>

## SUTTER COUNTY CALWORKS

12	521	1	53	493000	14	20	Other Extra Pay	\$3,000
12	521	1	53	493000	14	21	FT Counselors Extra Hours	\$6,048
12	521	1	53	493000	31	00	STRS	\$330
12	521	1	53	493000	33	00	FICA	\$60
12	521	1	53	493000	35	00	SUI	\$30
12	521	1	53	493000	36	00	Worker's Compensation	\$65
12	521	1	53	493000	45	00	Non Instructional Supplies	\$549
SUTTER COUNTY CALWORKS								Subtotal <b>\$10,082</b>

## CALWORKS LOCAL MATCH WORKSTUDY

12	527	1	53	649000	23	20	Noninstructional, Student	\$25,000
12	527	1	53	649000	36	00	Worker's Compensation	\$1,494
12	527	1	53	649000	56	10	County and Other Contracts	\$12,000
12	527	6	53	647000	23	20	Noninstructional, Student	\$2,000
12	527	6	53	647000	36	00	Worker's Compensation	\$450
12	527	6	53	649000	24	20	Instructional Student	\$5,000
12	527	6	53	649000	36	00	Worker's Compensation	\$400
12	527	6	53	649000	56	10	County and Other Contracts	\$7,000
CALWORKS LOCAL MATCH WORKSTUDY								Subtotal <b>\$53,344</b>

## CALWORKS LOCAL MATCH COORDINATION

12	528	1	53	649000	12	40	Other Noninstructional	\$36,764
12	528	1	53	649000	21	10	Noninstr, Regular	\$65,335
12	528	1	53	649000	23	90	Overtime	\$1,500
12	528	1	53	649000	31	00	STRS	\$12,077
12	528	1	53	649000	32	00	PERS	\$7,460
12	528	1	53	649000	33	00	FICA	\$5,000
12	528	1	53	649000	34	00	Health Benefits	\$24,294
12	528	1	53	649000	35	00	SUI	\$654
12	528	1	53	649000	36	00	Worker's Compensation	\$1,039
12	528	1	53	649000	41	00	Duplicating/Copy Machine Usage	\$1,500
12	528	1	53	649000	45	00	Non Instructional Supplies	\$1,500
12	528	1	53	649000	52	10	Mileage	\$1,500
12	528	1	53	649000	52	20	Conferences and Travel Expense	\$100
12	528	1	53	649000	57	00	Postage	\$1,000
12	528	1	53	649000	59	66	Undesignated Appropriation	\$29,307
12	528	6	43	649000	12	40	Other Noninstructional	\$11,420
12	528	6	43	649000	37	00	Local Alternative Retirement Systems	\$800
12	528	6	43	649000	41	00	Duplicating/Copy Machine Usage	\$100
12	528	6	43	649000	45	00	Non Instructional Supplies	\$150
12	528	6	43	649000	57	00	Postage	\$100
CALWORKS LOCAL MATCH COORDINATION								Subtotal <b>\$201,600</b>

## MATRICULATION NON-CREDIT

12	537	1	43	631000	14	20	Other Extra Pay	\$1,327
12	537	1	43	631000	23	30	Noncertificated / Nonclassified	\$12,380
12	537	1	43	631000	36	00	Worker's Compensation	\$590
12	537	1	43	631000	41	00	Duplicating/Copy Machine Usage	\$18
12	537	5	43	631000	45	00	Non Instructional Supplies	\$6,813
MATRICULATION NON-CREDIT								Subtotal <b>\$21,128</b>

## SBA &amp; CSU CHICO

12	538	8	55	684000	21	10	Noninstr, Regular	\$8,500
12	538	8	55	684000	21	50	Classified Supervisors and Confidential	\$17,000
12	538	8	55	684000	23	10	Noninstructional, Hourly Classified - Subs, Temps	\$3,500
12	538	8	55	684000	32	00	PERS	\$2,900
12	538	8	55	684000	33	00	FICA	\$2,000
12	538	8	55	684000	34	00	Health Benefits	\$6,200
12	538	8	55	684000	35	00	SUI	\$60
12	538	8	55	684000	36	00	Worker's Compensation	\$400
12	538	8	55	684000	41	00	Duplicating/Copy Machine Usage	\$1,100
12	538	8	55	684000	45	00	Non Instructional Supplies	\$200
12	538	8	55	684000	51	10	Personal and Consultant Services	\$11,000
12	538	8	55	684000	52	10	Mileage	\$1,600
12	538	8	55	684000	52	30	Meeting and/or Oncampus Conference	\$200
12	538	8	55	684000	55	30	Telephone	\$1,200
12	538	8	55	684000	56	20	Rents	\$4,500
12	538	8	55	684000	57	00	Postage	\$100
12	538	8	55	684000	59	30	Advertising Brochures and Printing (off campus services)	\$200
12	538	8	55	684000	59	65	Indirect Cost	\$2,340
SBA & CSU CHICO								Subtotal <b>\$63,000</b>

## RESTRICTED EXPENDITURES

## Account Codes

## CHILD DEVELOPMENT TRAINING

12	542	1	32	7320000	76	00	Other Payments To Students	\$9,200	
12	542	1	32	692000	59	65	Indirect Cost	\$800	
CHILD DEVELOPMENT TRAINING								Subtotal	\$10,000

## YUBA COUNTY ILP

12	544	1	32	689000	21	10	Noninstr, Regular	\$10,500	
12	544	1	32	689000	21	50	Noninstruction, Administrator and Supervisor	\$3,500	
12	544	1	32	689000	23	10	Noninstructional, Hourly Classified - Subs, Temps	\$500	
12	544	1	32	689000	23	30	Noncertificated / Nonclassified	\$1,000	
12	544	1	32	689000	24	30	Noncertificated Nonclassified	\$2,500	
12	544	1	32	689000	24	40	Part Time Coordinators	\$2,000	
12	544	1	32	689000	36	00	Worker's Compensation	\$4,760	
12	544	1	32	689000	41	00	Duplicating/Copy Machine Usage	\$545	
12	544	1	32	689000	43	00	Instructional Supplies	\$800	
12	544	1	32	689000	45	00	Non Instructional Supplies	\$14,213	
12	544	1	32	689000	51	10	Personal and Consultant Services	\$2,000	
12	544	1	32	689000	52	10	Mileage	\$150	
12	544	1	32	689000	52	20	Conferences and Travel Expense	\$5,500	
12	544	1	32	689000	52	30	Meeting and/or Oncampus Conference	\$10,000	
12	544	1	32	689000	57	00	Postage	\$300	
12	544	1	32	689000	59	65	Indirect Cost	\$2,571	
12	544	1	32	732000	76	00	Other Payments To Students	\$6,000	
YUBA COUNTY ILP								Subtotal	\$66,839

## MATRICULATION 2013-14

12	548	1	43	631000	14	20	Other Extra Pay	\$31,907	
12	548	1	43	631000	41	00	Duplicating/Copy Machine Usage	\$10,000	
12	548	1	43	631000	45	00	Non Instructional Supplies	\$10,000	
12	548	1	43	631000	64	10	Equipment over \$1,000	\$10,000	
12	548	1	43	631000	59	66	Undesignated Appropriation	\$190,938	
MATRICULATION 2013-14								Subtotal	\$252,845

## CHILD CARE PRIVATE PAY

12	555	1	32	692000	59	66	Undesignated Appropriation	\$120,825	
CHILD CARE PRIVATE PAY								Subtotal	\$120,825

## RN CAPACITY BUILDING

12	557	1	13	120100	11	10	Instructional Salaries, Contract	\$83,000	
12	557	1	13	120100	21	10	Noninstr, Regular	\$29,000	
12	557	1	13	120100	36	00	Worker's Compensation	\$54,000	
12	557	1	13	120100	43	00	Instructional Supplies	\$11,661	
12	557	1	13	120100	51	10	Personal and Consultant Services	\$73,000	
12	557	1	13	120100	59	65	Indirect Cost	\$10,026	
RN CAPACITY BUILDING								Subtotal	\$260,687

## CDC FACILITIES REPAIR AND RENOVATION

12	564	1	32	692000	56	10	County and Other Contracts	\$2,000	
12	564	1	32	692000	56	70	Repairs	\$12,200	
12	564	1	32	692000	64	10	Equipment over \$1,000	\$7,750	
12	564	1	32	692000	64	30	Additional Equipment \$200-\$999	\$2,150	
12	564	5	32	692000	56	70	Repairs	\$2,800	
12	564	5	32	692000	64	10	Equipment over \$1,000	\$3,900	
12	564	6	32	692000	56	70	Repairs	\$10,400	
12	564	6	32	692000	64	10	Equipment over \$1,000	\$1,400	
CDC FACILITIES REPAIR AND RENOVATION								Subtotal	\$42,600

## CALWORKS/DSPTS LD TESTING SUTTER COUNTY

12	571	1	53	649000	14	20	Other Extra Pay	\$19,743	
12	571	1	53	649000	23	90	Overtime	\$1,000	
12	571	1	53	649000	31	00	STRS	\$500	
12	571	1	53	649000	32	00	PERS	\$300	
12	571	1	53	649000	33	00	FICA	\$200	
12	571	1	53	649000	35	00	SUI	\$200	
12	571	1	53	649000	36	00	Worker's Compensation	\$100	
12	571	1	53	649000	37	00	Local Alternative Retirement Systems	\$100	
12	571	1	53	649000	41	00	Duplicating/Copy Machine Usage	\$200	
12	571	1	53	649000	43	00	Instructional Supplies	\$300	
12	571	1	53	649000	45	00	Non Instructional Supplies	\$100	
CALWORKS/DSPTS LD TESTING SUTTER COUNTY								Subtotal	\$22,743

## CALWORKS/DSPTS LD TESTING YUBA COUNTY

12	577	1	53	649000	14	20	Other Extra Pay	\$12,508	
12	577	1	53	649000	23	10	Noninstructional, Hourly Classified - Subs, Temps	\$12,874	
12	577	1	53	649000	23	90	Overtime	\$1,000	
12	577	1	53	649000	31	00	STRS	\$1,000	
12	577	1	53	649000	32	00	PERS	\$300	
12	577	1	53	649000	33	00	FICA	\$200	
12	577	1	53	649000	35	00	SUI	\$200	
12	577	1	53	649000	36	00	Worker's Compensation	\$200	
12	577	1	53	649000	37	00	Local Alternative Retirement Systems	\$100	
12	577	1	53	649000	41	00	Duplicating/Copy Machine Usage	\$100	

## RESTRICTED EXPENDITURES

## Account Codes

12	577	1	53	649000	43	00	Instructional Supplies	\$600
12	577	1	53	649000	45	00	Non Instructional Supplies	\$200
12	577	1	53	649000	51	20	Contract Services	\$4,000
12	577	1	53	649000	52	30	Meeting and/or Oncampus Conference	\$126
12	577	1	53	649000	64	10	Equipment over \$1,000	\$4,500
12	577	1	53	649000	64	20	Replacement Equipment	\$5,300
12	577	1	53	649000	64	30	Additional Equipment \$200-\$999	\$1,000
CALWORKS/DSPS LD TESTING YUBA COUNTY								Subtotal \$44,208

## CDC FACILITIES RENOVATION

12	576	1	32	692000	56	70	Repairs	\$9,700
12	576	1	32	692000	64	10	Equipment over \$1,000	\$13,640
12	576	5	32	692000	64	10	Equipment over \$1,000	\$15,000
12	576	6	32	692000	56	70	Repairs	\$11,660
CDC FACILITIES RENOVATION								Subtotal \$50,000

## BASIC SKILLS

12	587	1	39	493000	59	66	Undesignated Appropriation	\$90,000
BASIC SKILLS								Subtotal \$90,000

## 600 CONTRACT ED REVENUE ACCOUNT

12	600	8	27	701000	41	00	Duplicating/Copy Machine Usage	\$5,413
12	600	8	27	701000	43	00	Instructional Supplies	\$18,721
12	600	8	27	701000	45	00	Non Instructional Supplies	\$6,500
12	600	8	27	701000	51	10	Personal and Consultant Services	\$25,000
12	600	8	27	701000	52	10	Mileage	\$1,500
12	600	8	27	701000	52	20	Conferences and Travel Expense	\$5,000
12	600	8	27	701000	52	30	Meeting and/or Oncampus Conference	\$2,082
12	600	8	27	701000	57	00	Postage	\$1,279
12	600	8	27	701000	64	10	Equipment over \$1,000	\$9,000
12	600	8	27	701000	64	30	Additional Equipment \$200-\$999	\$9,564
600 CONTRACT ED REVENUE ACCOUNT								Subtotal \$84,059

## WCC BASIC SKILLS

12	670	5	92	493000	59	66	Undesignated Appropriation	\$90,000
WCC BASIC SKILLS								Subtotal \$90,000

## WCC BASIC SKILLS

12	671	5	92	493000	59	66	Undesignated Appropriation	\$90,000
WCC BASIC SKILLS								Subtotal \$90,000

## WCC BASIC SKILLS

12	678	5	92	493000	14	80	Others - special projects	\$29,743
12	678	5	92	493000	36	00	Worker's Compensation	\$24,484
12	678	5	92	493000	41	00	Duplicating/Copy Machine Usage	\$1,975
12	678	5	92	493000	43	00	Instructional Supplies	\$1,186
12	678	5	92	493000	51	10	Personal and Consultant Services	\$2,000
12	678	5	92	493000	52	20	Conferences and Travel Expense	\$7,021
WCC BASIC SKILLS								Subtotal \$66,409

## WCC AGRICULTURE SUSTAINABILITY/WELDING

12	685	8	43	649000	59	65	Indirect Cost	\$13,385
12	685	5	43	649001	51	10	Personal and Consultant Services	\$194,188
12	685	5	43	649000	13	31	Summer Extra Pay	\$900
12	685	5	43	649000	13	32	Summer Adjunct	\$3,075
12	685	5	43	649000	22	10	Classified Instructional	\$8,283
12	685	5	43	649000	31	00	STRS	\$5
12	685	5	43	649000	32	00	PERS	\$948
12	685	5	43	649000	33	00	FICA	\$425
12	685	5	43	649000	35	00	SUI	\$7
12	685	5	43	649000	36	00	Worker's Compensation	\$191
12	685	5	43	649000	43	00	Instructional Supplies	\$20,105
12	685	5	43	649000	52	20	Conferences and Travel Expense	\$2,542
12	685	5	43	649000	64	10	Equipment over \$1,000	\$2,000
12	685	5	43	649000	64	30	Additional Equipment \$200-\$999	\$1,584
WCC AGRICULTURE SUSTAINABILITY/WELDING								Subtotal \$247,638

## WCC HEALTH AND PUBLIC SERVICE

12	686	8	43	649000	59	65	Indirect Cost	\$8,400
12	686	5	43	649001	51	10	Personal and Consultant Services	\$160,000
12	686	5	43	649000	13	31	Summer Extra Pay	\$7,650
12	686	5	43	649000	24	30	Noncertificated Nonclassified	\$1,800
12	686	5	43	649000	31	00	STRS	\$245
12	686	5	43	649000	32	00	PERS	\$206
12	686	5	43	649000	33	00	FICA	\$723
12	686	5	43	649000	35	00	SUI	\$10
12	686	5	43	649000	36	00	Worker's Compensation	\$151
12	686	5	43	649000	43	00	Instructional Supplies	\$10,026
12	686	5	43	649000	45	00	Non Instructional Supplies	\$217
WCC HEALTH AND PUBLIC SERVICE								Subtotal \$189,428

## WCC DSN AG TECHNOLOGIES

## RESTRICTED EXPENDITURES

## Account Codes

12	690	5	93	010100	12	10	Noninstr, Regular	\$29,146
12	690	5	93	010100	23	10	Noninstructional, Hourly Classified - Subs, Temps	\$20,404
12	690	5	93	010100	36	00	Worker's Compensation	\$28,171
12	690	5	93	010100	41	00	Duplicating/Copy Machine Usage	\$500
12	690	5	93	010100	45	00	Non Instructional Supplies	\$1,209
12	690	5	93	010100	51	10	Personal and Consultant Services	\$33,614
12	690	5	93	010100	52	20	Conferences and Travel Expense	\$4,889
12	690	5	93	010100	59	65	Indirect Cost	\$7,692
WCC DSN AG TECHNOLOGIES								Subtotal <b>\$125,625</b>
WCC DSN AG TECHNOLOGIES								
12	691	5	93	010100	45	00	Non Instructional Supplies	\$2,200
12	691	5	93	010100	51	10	Personal and Consultant Services	\$93,712
12	691	5	93	010100	59	65	Indirect Cost	\$3,846
WCC DSN AG TECHNOLOGIES								Subtotal <b>\$99,758</b>
WCC DSN SMALL BUSINESS								
12	694	5	93	061400	12	10	Noninstr, Regular	\$75,185
12	694	5	93	061400	21	10	Noninstr, Regular	\$15,242
12	694	5	93	061400	36	00	Worker's Compensation	\$21,768
12	694	5	93	061400	45	00	Non Instructional Supplies	\$9,000
12	694	5	93	061400	51	10	Personal and Consultant Services	\$27,315
12	694	5	93	061400	52	30	Meeting and/or Oncampus Conference	\$10,788
12	694	5	93	061400	55	30	Telephone	\$1,810
12	694	5	93	061400	56	20	Rents	\$1,500
12	694	5	93	061400	59	65	Indirect Cost	\$7,693
12	694	5	93	061400	64	30	Additional Equipment \$200-\$999	\$2,800
WCC DSN SMALL BUSINESS								Subtotal <b>\$173,101</b>
AB 86 ADULT EDUCATION								
12	697	8	43	649000	14	80	Others - special projects	\$1,000
12	697	8	43	649000	23	10	Noninstructional, Hourly Classified - Subs, Temps	\$1,000
12	697	8	43	649000	23	30	Noncertificated / Nonclassified	\$24,557
12	697	8	43	649000	31	00	STRS	\$2,270
12	697	8	43	649000	32	00	PERS	\$2,639
12	697	8	43	649000	33	00	FICA	\$1,891
12	697	8	43	649000	35	00	SUI	\$260
12	697	8	43	649000	36	00	Worker's Compensation	\$401
12	697	8	43	649000	37	00	Local Alternative Retirement Systems	\$772
12	697	8	43	649000	41	00	Duplicating/Copy Machine Usage	\$100
12	697	8	43	649000	45	00	Non Instructional Supplies	\$600
12	697	8	43	649000	51	10	Personal and Consultant Services	\$35,000
12	697	8	43	649000	52	10	Mileage	\$3,000
12	697	8	43	649000	52	20	Conferences and Travel Expense	\$1,000
12	697	8	43	649000	52	30	Meeting and/or Oncampus Conference	\$4,000
12	697	8	43	649000	59	65	Indirect Cost	\$10,209
12	697	8	43	649001	51	10	Personal and Consultant Services	\$140,000
AB 86 ADULT EDUCATION								Subtotal <b>\$228,699</b>
WCC DSN SMALL BUSINESS								
12	698	5	93	061400	12	40	Other Noninstructional	\$20,000
12	698	5	93	061400	12	10	Noninstr, Regular	\$30,000
12	698	5	93	061400	31	00	STRS	\$4,680
12	698	5	93	061400	51	10	Personal and Consultant Services	\$14,133
12	698	5	93	061400	52	10	Mileage	\$16,841
12	698	5	93	061400	52	20	Conferences and Travel Expense	\$3,000
12	698	5	93	061400	53	00	Dues and Memberships	\$500
12	698	5	93	061400	59	30	Advertising Brochures and Printing (off campus services)	\$7,000
12	698	5	93	061400	59	65	Indirect Cost	\$3,846
WCC DSN SMALL BUSINESS								Subtotal <b>\$100,000</b>
WCC ILP								
12	701	5	32	689000	21	10	Noninstr, Regular	\$2,000
12	701	5	32	689000	21	50	Noninstruction, Administrator and Supervisor	\$8,000
12	701	5	32	689000	41	00	Duplicating/Copy Machine Usage	\$600
12	701	5	32	689000	45	00	Non Instructional Supplies	\$2,000
12	701	5	32	689000	51	10	Personal and Consultant Services	\$6,100
12	701	5	32	689000	56	20	Rentals	\$3,800
WCC ILP								Subtotal <b>\$22,500</b>
PROMETRIC TESTING CENTER								
12	771	1	44	051400	44	00	Software	\$11,979
PROMETRIC TESTING CENTER								Subtotal <b>\$11,979</b>
SBDC CASH MATCH								
12	772	8	55	684000	21	10	Noninstr, Regular	\$8,380
12	772	8	55	684000	21	50	Noninstruction, Administrator and Supervisor	\$8,460
12	772	8	55	684000	23	10	Noninstructional, Hourly Classified - Subs, Temps	\$3,049
12	772	8	55	684000	32	00	PERS	\$1,927
12	772	8	55	684000	33	00	FICA	\$1,260
12	772	8	55	684000	34	00	Health Benefits	\$4,656
12	772	8	55	684000	35	00	SUI	\$10

## RESTRICTED EXPENDITURES

## Account Codes

12 772 8 55 684000	36	00	Worker's Compensation	\$258	
SBDC CASH MATCH				Subtotal	\$28,000
YOUTH CONNECTIONS					
12 778 5 21 639000	43	00	Instructional Supplies	\$310	
12 778 5 21 639000	45	00	Non Instructional Supplies	\$220	
12 778 5 21 639000	52	20	Conferences and Travel Expense	\$131	
12 778 5 21 732000	76	00	Other Payments To Students	\$647	
YOUTH CONNECTIONS				Subtotal	\$1,308
A D N PROGRAM/FRHG					
12 779 1 13 120100	11	10	Instructional Salaries, Contract	\$57,876	
12 779 1 13 120100	36	00	Worker's Compensation	\$13,808	
A D N PROGRAM/FRHG				Subtotal	\$71,684
LIVE CAPTION PROGRAM					
12 784 1 26 601000	45	00	Non Instructional Supplies	\$982	
LIVE CAPTION PROGRAM				Subtotal	\$982
WOODLAND CHALLENGE GRANT					
12 786 5 21 639000	12	40	Other Non Instructional	\$3,000	
12 786 5 21 639000	33	00	FICA	\$82	
12 786 5 21 639000	35	00	SUI	\$36	
12 786 5 21 639000	36	00	Worker's Compensation	\$590	
12 786 5 21 639000	43	00	Instructional supplies	\$539	
12 786 5 21 639000	45	00	Non Instructional Supplies	\$54	
12 786 5 21 639000	52	20	Conferences and Travel Expense	\$600	
12 786 5 21 639000	52	30	Meeting and/or Oncampus Conference	\$1,313	
WOODLAND CHALLENGE GRANT				Subtotal	\$6,214
BEALE PROMETRIC TESTING					
12 789 9 22 632000	41	00	Duplicating/Copy Machine Usage	\$955	
12 789 9 22 632000	45	00	Non Instructional Supplies	\$2,883	
12 789 9 22 632000	51	10	Personal and Consultant Services	\$1,500	
12 789 9 22 632000	52	20	Conferences and Travel Expense	\$6,508	
12 789 9 22 632000	52	30	Meeting and/or Oncampus Conference	\$1,000	
12 789 9 22 632000	53	00	Dues and Memberships	\$4,427	
12 789 9 22 632000	64	10	Equipment over \$1,000	\$344	
12 789 9 22 632000	64	30	Additional Equipment \$200-\$999	\$2,080	
12 789 9 22 660000	51	10	Personal and Consultant Services	\$18,899	
BEALE PROMETRIC TESTING				Subtotal	\$38,596
EARLY CHILDHOOD PROGRAMS					
12 794 1 32 689000	52	20	Conferences and Travel Expense	\$2,823	
12 794 1 32 689000	57	00	Postage	\$419	
EARLY CHILDHOOD PROGRAMS				Subtotal	\$3,242
SBDC PROGRAM INCOME					
12 795 8 55 684000	21	10	Noninstr, Regular	\$8,400	
12 795 8 55 684000	21	50	Noninstruction, Administrator and Supervisor	\$16,900	
12 795 8 55 684000	23	10	Noninstructional, Hourly Classified - Subs, Temps	\$2,000	
12 795 8 55 684000	32	00	PERS	\$2,900	
12 795 8 55 684000	33	00	FICA	\$1,900	
12 795 8 55 684000	34	00	Health Benefits	\$6,200	
12 795 8 55 684000	35	00	SUI	\$25	
12 795 8 55 684000	36	00	Worker's Compensation	\$375	
12 795 8 55 684000	43	00	Instructional Supplies	\$200	
12 795 8 55 684000	51	10	Personal and Consultant Services	\$18,000	
12 795 8 55 684000	52	10	Mileage	\$700	
12 795 8 55 684000	53	00	Dues and Membership	\$200	
12 795 8 55 684000	55	30	Telephone	\$200	
SBDC PROGRAM INCOME				Subtotal	\$58,000
COLLEGE ACCESS FOUNDATION GRANT					
12 801 1 50 732000	76	00	Other Payments To Students	\$181,000	
COLLEGE ACCESS FOUNDATION GRANT				Subtotal	\$181,000
NURSE TESTING CENTER					
12 813 1 13 120100	56	80	Maintenance Contracts	\$7,740	
NURSE TESTING CENTER				Subtotal	\$7,740
POST CERT WORKSHOP					
12 815 8 27 701000	24	30	Noncertificated/Nonclassified	\$2,000	
12 815 8 27 701000	33	00	FICA	\$400	
12 815 8 27 701000	35	00	SUI	\$34	
12 815 8 27 701000	36	00	Worker's Compensation	\$200	
12 815 8 27 701000	37	00	Local/Alt Retirement	\$100	
12 815 8 27 701000	41	00	Duplicating/Copy Machine Usage	\$50	
12 815 8 27 701000	43	00	Instructional Supplies	\$100	
12 815 8 27 701000	52	20	Conferences and Travel Expense	\$500	
12 815 8 27 701000	59	65	Indirect	\$216	
POST CERT WORKSHOP				Subtotal	\$3,600

## RESTRICTED EXPENDITURES

## Account Codes

## HEALTH FEES

12	851	1	39	644000	56	10	County & Other Contracts	\$44,000	
12	851	5	91	644000	56	10	County & Other Contracts	\$26,000	
12	851	8	90	644000	54	00	Insurance	\$19,000	
HEALTH FEES								Subtotal	\$89,000

## PARKING &amp; TRAFFIC FINES

12	910	8	42	695000	21	10	Noninstr, Regular	\$212,492	
12	910	8	42	695000	23	10	Noninstructional, Hourly Classified - Subs, Temps	\$26,046	
12	910	8	42	695000	23	20	Noninstructional, Student	\$2,550	
12	910	8	42	695000	23	90	Overtime	\$337	
12	910	8	42	695000	32	00	PERS	\$35,021	
12	910	8	42	695000	33	00	FICA	\$7,599	
12	910	8	42	695000	34	00	Health Benefits	\$79,248	
12	910	8	42	695000	35	00	SUI	\$3,459	
12	910	8	42	695000	36	00	Worker's Compensation	\$3,696	
12	910	8	42	695000	41	00	Duplicating/Copy Machine Usage	\$1,000	
12	910	8	42	695000	45	00	Non Instructional Supplies	\$56,000	
12	910	8	42	695000	46	00	Fuel (Vehicles)	\$10,400	
12	910	8	42	695000	51	10	Personal and Consultant Services	\$15,000	
12	910	8	42	695000	51	20	Contract Expenditures	\$3,100	
12	910	8	42	695000	52	20	Conferences and Travel Expense	\$6,500	
12	910	8	42	695000	53	00	Dues and Membership	\$650	
12	910	8	42	695000	56	10	County and Other Contracts	\$10,000	
12	910	8	42	695000	56	70	Repairs	\$7,500	
12	910	8	42	695000	56	80	Maintenance Contracts	\$8,500	
12	910	8	42	695000	57	00	Postage	\$300	
12	910	8	42	695000	59	40	Physical Exams/Fingerprinting	\$1,000	
12	910	8	42	695000	61	20	Site Improvement	\$13,000	
12	910	8	42	695000	64	10	Equipment over \$1,000	\$7,000	
12	910	8	42	695000	64	30	Additional Equipment \$200-\$999	\$4,000	
12	910	8	42	695000	64	50	Additional Equipment over \$5,000	\$6,000	
PARKING & TRAFFIC FINES								Subtotal	\$520,398

Check Total

\$11,641,547	\$11,641,547
	\$0

## 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
<b>11</b>	<b>990</b>	<b>1</b>	<b>10</b>	<b>601000</b>	<b>4500</b>

### FUNDS

Fund Type	Fund #	Accounts Payable Type
<b>Governmental Funds</b>		
General Fund Unrestricted	<b>11</b>	AP1
General Fund Restricted	<b>12</b>	AP4
TRANS	<b>13</b>	
<u>Debt Service Fund</u>		
Measure J Bond Debt Service	<b>21</b>	
Other Debt Service	<b>29</b>	
<u>Capital Outlay Projects Fund</u>	<b>41</b>	AP2
<u>GO Bond Building Fund</u>	<b>42</b>	BNDJ
<b>Trust Funds</b>		
Retiree Benefits Fund	<b>69</b>	
Associated Students Funds	<b>71</b>	
Student Financial Aid Fund	<b>74</b>	AP6
<u>Student Body Clubs</u>	<b>81</b>	
<u>Foundation</u>	<b>83</b>	
<b>Agency Funds</b>		
Foundation	<b>89</b>	



## CHART OF ACCOUNTS

### REVENUE SOURCE CODES

<b>000</b>	<b>BOND FUND</b>
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 – Staff Offices
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
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
039	WCC Bldg Renovations-100,200,300,400
040	WCC Grounds Improvements
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)
048	Bldg. 1700 – Campus Police Relocation
049	Measure J Program Contingency

## CHART OF ACCOUNTS

- 050 YC Central Plant
- 051 Solar Projects
- 052 Measure J Other Local Revenue
- 053 Prop 39 EMS & Irrigation Pump

### **060 ENCUMBERED RESERVES**

- 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 WCC Bldg. 700 - Storm Damage
- 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
- 097 Yuba Transformer Replacement
- 098 Lighting Retrofit
- 099 Yuba Fire Alarm

## CHART OF ACCOUNTS

- 100 WIA Clearing Account
- 120 JTPA- Yuba College Sub Grant
- 128 JTPA 78% Youth
- 129 JTPA 78% Adult
- 135 JTPA Title III
- 138 JTPA/Gain - 8%
- 139 JTPA Title III - 40%

### **150 STUDENT FINANCIAL AID**

- 150 Student Financial Aid
- 151 Pell Grant Program
- 152 Supp. Educ. Opport. Grant - I
- 153 Academic Comp Grant 1
- 154 College Work Study (Federal)
- 155 Pell Administration
- 156 California Work Study
- 157 Academic Comp Grant 2
- 158 Transfer Scholarships
- 159 Fin Aid - Foundation Scholarships

### **160 OTHER STUDENT AID**

- 160 Other Student Aid
- 161 Americorp
- 162 Guaranteed Student Loan (GSL)
- 163 Sawtell Grants
- 164 Sawtell Scholarships
- 165 COGB
- 166 COGC
- 167 Stohlman Scholarship
- 168 Hayter Scholarship
- 169 Pass-through Scholarships

### **170/200 OTHER FEDERAL REVENUE**

- 170 Other Federal Revenue
- 171 Veterans Education
- 172 WCC SSS
- 173 WCC 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

## CHART OF ACCOUNTS

183	Infant Toddler - Federal
185	State Preschool - Federal
186	Tech Prep
188	ETS Sutter County
189	ETS Yuba County
190	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
210	WIB Welding Training Contract
220	School to Career
221	School to Career
222	School to Career
223	School to Career 00-01
224	School-To-Career Supplemental
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
273	National Youth Sports 04-05

## CHART OF ACCOUNTS

274 National Youth Sports 05-06  
275 Talent Search - WCC  
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

### **310 EXTENDED OPPORTUNITY PROGRAMS & SERVICES**

300 Categoricals  
310 EOPS  
311 EOPS Category A  
312 EOPS Category B  
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

## CHART OF ACCOUNTS

### **330      DISABLED STUDENTS PROGRAMS**

- 333    Special Education Assistance
- 334    Special Education Assistance
- 335    WCC DSPS
- 337    WCC DSPS

### **350      STATE FINANCIAL AID**

- 351    Enrollment Fee Admin. - 2%
- 352    Fee Waivers
- 353    Fee Credits
- 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
- 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

### **400      COMMUNITY COLLEGE CONSTRUCTION**

- 401    WCC – LRC
- 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 HAZARDOUS MATERIALS REMOVAL**

- 421 Fuel Tank Removal
- 422 Virginia School Project
- 423 Asbestos Removal Bldg. 300
- 424 '98 Haz Mat – Room 611

### **430 SCHEDULED MAINTENANCE & REPAIR**

- 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.

### **440-599 STATE/FEDERAL GRANTS**

- 441 Puente Project
- 442 Adjunct Office Hours
- 443 Energy Conservation
- 444 Adjunct Faculty Compensation
- 445 Regional Health Occup. Resrc.
- 446 State Preschool
- 447 State Preschool
- 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 (Temporary Assistance for Needy Families)
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
485	Instruct. Equip- SB 1133
486	ESL/Basic Skills 12-13
487	Student Development Planning/Report
489	Dist Tech Plan Telecom
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	CalWorks Post Employment
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 <sup>st</sup> 6 mos.
544	YCC ILP
545	Assoc. Degree Nursing- Year 2
546	A.D.N. Nursing Expansion
547	SBDC SBA & Chico U-2 <sup>nd</sup> 6 mos.
548	Matriculation
549	MESA
550	SBDC SBA/Chico 2 <sup>nd</sup> 6 mos.
551	SBDC CCCCCO 03/04 c/o
552	School Age Resource

## CHART OF ACCOUNTS

553	PRE K Resource
554	YCC ILP
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 <sup>th</sup> & 8 <sup>th</sup> 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	A D N 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	A D N 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

## CHART OF ACCOUNTS

599 SBDC/Chico State

### **600 CONTRACT EDUCATION ADMINISTRATION**

601 Contract Ed Admin - LAKE  
602 No. CAL Power Agency  
603 Original Services-Contract Ins  
604 Colusa CPR/First Aid  
605 Colusa Co. Health Dept. Computer Training  
606 Cisco Instructor Training  
630 Fremont-Rideout Computer Training  
631 Sunset Molding Computer Training  
632 National Heritage Insurance Co.  
633 Air Force - Contract Instruction  
634 Sutter County Computer Training  
635 Sutter County HR Computer Training  
636 Sutter County Information Services  
637 Forklift Training  
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  
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  
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

## CHART OF ACCOUNTS

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

### **700-730 COMMUNITY SERVICE - YUBA-SUTTER**

700	Community Service Classes
701	WCC ILP
704	Colusa Community Education
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	Elderhostel
726	Traffic School

## CHART OF ACCOUNTS

729	AJ Academy EVOC
730	Correctional Officer
731	Gen Community Ed. – Concealed Weapons
732	Payroll
733	Photography/Writing
734	Day Trip Series
735	Careers
737	Finance and Marketing
<b>740</b>	<b>COMMUNITY SERVICE - WOODLAND</b>
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
749	College for Kids - Woodland
<b>750-760</b>	<b>COMMUNITY SERVICE - LAKE/COLUSA</b>
750	Community Service - Lake
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
<b>770-790</b>	<b>LOCAL GRANTS</b>
770	Local Grant/Contract Instr
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	A.D.N. Prog/FRHG
780	ROP –Colusa
781	Foster Youth Mentoring Prog.

## CHART OF ACCOUNTS

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 Devel/SBDC  
792 Yuba County Library Agreement  
793 Nursing Fremont-Rideout  
794 Early Childhood Programs  
795 SBDC Program Income  
796 Hoopa Tribe- Fire Science Acade  
797 Laser Optics  
798 ROP  
799 Yolo County Housing Authority  
800 Sales  
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 & 820 SALES**

812 Cafeteria  
813 Nurse Testing Center  
814 Brandman University  
815 Post Cert Workshop  
820 Bookstore

### **830 Dormitory**

840 Sallie Mae Loans

### **850 FEES**

851 Health Fees  
872 Psych Tech Pass Thru Fee

## CHART OF ACCOUNTS

<b>910</b>	<b>PARKING, FINES, ETC.</b>
911	Emergency Disaster Fund
915	Grant- Off of Traffic Safety
916	2009 Traffic Grant
<b>920</b>	<b>Redevelopment (2%)</b>
<b>950</b>	<b>OTHER FUNDING SOURCES</b>
<b>971</b>	<b>BOGG CONTRA ACCT.</b>
972	VAX Rollover
<b>990</b>	<b>GENERAL OPERATIONS</b>
991	Prior Year AR
992	Lottery Unrestricted
993	ARRA Funds
994	One-Time Unrestricted
995	Partnership for Excellence
996	Education Protection Account
997	OPEB Bond

## CHART OF ACCOUNTS

### LOCATIONS

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



# CHART OF ACCOUNTS

## PROGRAM CODES

<u>Program</u>	<u>Budget Manager</u>
<b>00</b> Revenue	
<b>10</b> Vice Chancellor Ed. Planning & Services	Carabajal
<b>11</b> Applied Arts & Science	Davis/Stemmann
<b>12</b> Language Arts	Heilman
<b>13</b> Math & Science	Stemmann
<b>14</b> Fine Arts	Heilman
<b>15</b> Health, PE & Recreation	Burns
<b>16</b> Library/Media Services	Heilman
<b>17</b> Social Science	Davis/Stemmann/Heilman
<b>18</b> Business	Davis
<b>19</b> Learning Skills Center	Heilman
<b>20</b> Clear Lake Center	Davies
<b>21</b> Woodland Community College	White
<b>22</b> Beale AFB Center	Harmon
<b>23</b> Colusa County Center	White
<b>24</b> Sutter County Campus	Masuda
<b>27</b> Contract Education	Carabajal
<b>28</b> Community Education	Carabajal
<b>29</b> Admin. of Justice/Fire Tech	Davis
<b>30</b> Public Events	Harmon
<b>31</b> Campus Life	Burns
<b>32</b> Child Development/Foster Care	Davis
<b>33</b> Governmental & Public Relations	Carabajal
<b>35</b> Nursing/Rad Tech/Psych Tech	Davis
<b>39</b> Vice President of Academic & Student Services	Jukes/Harmon/Stemmann
<b>40</b> President – Yuba College	Harmon/Jukes
<b>41</b> Cnsl, Trnsfr, Re-Ent,Vet	Arce
<b>42</b> Campus Police/Parking	Osborn
<b>43</b> Matric, Artic, Stc, Tech Prep	Carabajal
<b>44</b> Testing/Research	Jukes
<b>45</b> Athletics	Burns
<b>46</b> Records	Arce
<b>47</b> Career/Job Placement	Arce
<b>50</b> EOPS/CARE/Upward Bound	Arce
<b>51</b> DSPS	Heilman
<b>52</b> Financial Aid Office/BFAP/Work Study	Arce
<b>53</b> CalWorks/TANF/Yuba One-Stop	Arce
<b>55</b> Voc Ed/VTEA/SBDC	Carabajal
<b>60</b> Personnel/HR	Whitfield
<b>61</b> Mgt. Information Systems	Trimble
<b>62</b> Chief Business Officer	Kaur
<b>63</b> Business Services	Kaur
<b>64</b> YCC Maintenance & Operations	Llorente
<b>65</b> Chancellor, Board of Trustees	Houston
<b>66</b> Institutional Development	
<b>67</b> Institutional Effectiveness	
<b>69</b> Printing	Carabajal
<b>70</b> Chancellor-Rural College Collabo	Wieber
<b>71</b> General Operating Fund	
<b>72</b> Expendable Restricted	

## CHART OF ACCOUNTS

75	Endowment	
76	Sawtell Endowment	
77	Sawtell	
78	Agency	
80	Special Funds - cafeteria, bookstore	Kaur
81	Associated Students Marysville	
82	Associated Students Woodland	
83	Associated Students Lake	
90	District-wide Operations	Kaur
91	WCC Vice President	Konuwa
92	WCC Instruction and Learning Resources	Chahal
93	WCC Student Services	Deniz
95	WCC Upward Bound Program	
96	Reg Employee Contr – Health Ins	
98	Prior Year - Not set – up	
99	Retiree Payments – Health Ins.	

## 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

**00**

**000000**      Revenue  
**000001**      J Bond Series A  
**000002**      J Bond Series B  
**000003**      J Bond Series C  
**000010**      Series A – Measure J Bond

#### **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 & Op  
**010900**      Ornamental Horticulture  
**010910**      Landscape Design and Maintenance  
**010920**      Floriculture/Floristry  
**011200**      Agriculture, Business, Sales, and Services  
**011600**      AG Power Equipment Technology  
**011630**      Payroll

**02**

**020100**      Architectural Technology

#### **04**      BIOLOGICAL SCIENCES

**040100**      Natural (Life) Science  
**040110**      Biology

#### **05**      BUSINESS AND MANAGEMENT

**050200**      Accounting  
**050400**      Banking & Finance  
**050600**      Business & Commerce, General; Business Management  
**050630**      Management Development & Supervision  
**050900**      Marketing & Distribution  
**051100**      Real Estate  
**051400**      Secretary, Admin Assist, Clerical  
**051410**      Legal Office Skills  
**051420**      Medical Office Skills/Procedures

## CHART OF ACCOUNTS

- 06 COMMUNICATIONS**
  - 060100** Communications, General
  - 060300** Mass Communications
  - 061400** Digital Media
  
- 07 COMPUTER AND INFORMATION SCIENCE**
  - 070100** Computer & Informational Science, General
  - 070400** Computer Programming
  
- 08 EDUCATION**
  - 080100** Education, General
  - 080900** Sign Language
  - 083500** Physical Education
  - 083510** Adaptive Physical Education
  - 083550** Intercollegiate Athletics
  - 083700** Health Education
  - 083900** Industrial Arts
  
- 09 ENGINEERING & RELATED TECHNOLOGIES (INDUSTRIAL TECH.)**
  - 090100** Engineering, General
  - 093400** Electronics and Electric Technology
  - 094300** Instrumentation Technology
  - 094700** Diesel Technology
  - 094730** Heavy Equipment Operation
  - 094800** Automotive Technology
  - 094810** Payroll
  - 094820** Automotive Collision Repair
  - 094830** Small Engine Mechanics
  - 094900** Automotive Collision Repair
  - 095000** Aeronautics & Aviation
  - 095200** Construction Crafts Tech.
  - 095210** Carpentry
  - 095300** Drafting Technology
  - 095600** Industrial Machinist/Manuf. Tech Tool Programming
  - 095630** Machine Tool/Shop
  - 095650** Welding and Cutting
  - 095800** Sanitation and Public Health Tech
  
- 10 FINE & APPLIED ARTS**
  - 100100** Fine Arts
  - 100200** Art
  - 100400** Music
  - 100600** Technical Theatre
  - 100700** Dramatic Arts
  - 100900** Applied Design

## CHART OF ACCOUNTS

	<b>100920</b>	Payroll
	<b>101100</b>	Photography
	<b>101140</b>	Payroll
	<b>101200</b>	Applied Photography
	<b>101220</b>	Commercial Photography
	<b>101300</b>	Commercial Art
<b>11</b>	<b>FOREIGN LANGUAGE</b>	
	<b>110100</b>	Foreign Languages - General
	<b>110200</b>	French
	<b>110300</b>	German
	<b>110500</b>	Spanish
	<b>110800</b>	Japanese
	<b>111700</b>	Asian, South Asian, and Pacific Islands
<b>12</b>	<b>HEALTH</b>	
	<b>120100</b>	Health Professions
	<b>120300</b>	Nursing - RN
	<b>120305</b>	Generic Nursing
	<b>120320</b>	Nursing - LVN
	<b>120330</b>	Certified Nurse Assistant
	<b>122500</b>	Radiological Technician
	<b>123000</b>	Nursing
	<b>123456</b>	123456 Activity
	<b>123900</b>	Psychiatric Technician
	<b>125000</b>	Emergency Medical Technology
<b>13</b>	<b>CONSUMER EDUCATION &amp; HOME ECONOMICS</b>	
	<b>130100</b>	Consumer Ed. and Home Econ. (transfer)
	<b>130200</b>	Interiors-Environ Design & Mer
	<b>130300</b>	Fashion
	<b>130400</b>	Life Management
	<b>130500</b>	Lifespan (Child Dev., Family St., Geron.)
	<b>130510</b>	Child Development
	<b>130600</b>	Nutrition and Food
	<b>130610</b>	Restaurant and Food Service Management
	<b>130611</b>	Campus Inn
<b>15</b>	<b>HUMANITIES (LETTERS)</b>	
	<b>150100</b>	English
	<b>150300</b>	Comparative Literature
	<b>150400</b>	Classics
	<b>150402</b>	International Studies
	<b>150600</b>	Speech, Debate, Forensic Science
	<b>150900</b>	Philosophy
	<b>160100</b>	Library Science

## CHART OF ACCOUNTS

- 17** MATHEMATICS
  - 170100** Mathematics/Statistics
- 19** PHYSICAL SCIENCES
  - 190100** Physical Sciences
  - 190200** Physics
  - 190500** Chemistry
  - 191400** Geology
- 20** PSYCHOLOGY
  - 200100** Psychology
- 21** PUBLIC AFFAIRS AND SERVICES
  - 210100** Community Services
  - 210400** Social Service
  - 210440** Alcohol & Controlled Substance
  - 210500** Administration of Justice
  - 210510** Corrections
  - 210550** Police Officer Academy
  - 210700** Human Services
  - 210750** Educational Aide
  - 210760** Recreation Assistant
  - 213300** Fire Control Technician
  - 213350** Fire Academy
- 22** SOCIAL SCIENCES
  - 220100** Social Sciences, General
  - 220200** Anthropology
  - 220210** Ethnic Studies
  - 220400** Economics
  - 220500** History
  - 220600** Geography
  - 220800** Sociology
- 30** COMMERCIAL SERVICES
  - 300700** Cosmetology
- 49** INTERDISCIPLINARY STUDIES
  - 490100** Liberal Arts & Science
  - 493000** General Studies
  - 493009** Supervised Tutoring
  - 493010** Guidance (Gen. Work. Exp.)
  - 493012** Job Seeking/Changing Skills
  - 493021** Writing
  - 493030** Learning Skills - Handicapped
  - 493031** Living Skills - Handicapped

## CHART OF ACCOUNTS

**493070** Reading Skills  
**493080** English as a Second Language  
**493081** Payroll  
**493090** Citizenship

**59** INSTRUCTIONAL STAFF  
**590000** Instructional Staff - Retirement Benefits

### SUPPORT SERVICE

**60** INSTRUCTIONAL ADMINISTRATION  
**601000** Academic Administration  
**602000** Course and Curriculum Development  
**603000** Academic Senate  
**609000** Other Instructional Administration and Governance

**61** INSTRUCTIONAL SUPPORT SERVICES  
**611000** Learning Resource Center  
**612000** Library  
**613000** Media  
**619000** Other Instructional Support Services

**62** ADMISSIONS AND RECORDS

**63** 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  
**642000** DSPS  
**643000** 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 OF PLANT  
**651000** Building Maintenance & Repairs  
**653000** Custodial Services  
**655000** Grounds Maintenance & Repairs

## CHART OF ACCOUNTS

	<b>657000</b>	Utilities
	<b>659000</b>	Other Operation & Plant & Maintenance
	<b>659002</b>	Other Ops – Plant & Maintenance – Ser B
<b>66</b>	<b>PLANNING AND POLICYMAKING</b>	
	<b>660000</b>	Planning, Policymaking, & Coordination
	<b>661000</b>	Board of Trustees
	<b>662001</b>	Measure J Bond Series A Admin
	<b>662002</b>	Measure J Bond Series B Admin
	<b>662003</b>	Measure J Bond Series C Admin
	<b>662004</b>	Measure J Bond Series D Admin
	<b>663000</b>	Administration
<b>67</b>	<b>GENERAL INSTITUTIONAL SUPPORT SERVICES</b>	
	<b>671000</b>	Community Relations
	<b>672000</b>	Fiscal Operations
	<b>673000</b>	Human Resources Management
	<b>674000</b>	Non-Instructional, Retiree Benefits
	<b>674001</b>	Non-Instr Retiree Benefit Incentives
	<b>675000</b>	Staff Development
	<b>676000</b>	Staff Diversity
	<b>677000</b>	Logistical Services
	<b>677500</b>	Campus Police
	<b>678000</b>	Management Information Services
	<b>678001</b>	Series A Mis Improv
	<b>679000</b>	Other General Institutional Support Services (incl. non-student transportation)
<b>68</b>	<b>COMMUNITY SERVICES</b>	
	<b>681000</b>	Community Recreation
	<b>682000</b>	Community Service Classes
	<b>683000</b>	Community Use of Facilities
	<b>684000</b>	Economic Development (SBDC,WIA)
	<b>689000</b>	Other Community Services
	<b>689001</b>	Other Com. Serv-Foster Parent
<b>69</b>	<b>ANCILLARY SERVICES</b>	
	<b>691000</b>	Bookstore
	<b>692000</b>	Child Development Centers
	<b>694000</b>	Food Services
	<b>695000</b>	Parking
	<b>696000</b>	Student & Co-Curricular Activities
	<b>697000</b>	Student Housing
	<b>699000</b>	Other Ancillary Services
<b>70</b>	<b>AUXILIARY OPERATIONS</b>	



## CHART OF ACCOUNTS

	<b>701000</b>	Contract Education
	<b>709000</b>	Other Auxiliary Operations
<b>71</b>	<b>PHYSICAL PROPERTY &amp; RELATED ACQUISITIONS</b>	
	<b>711000</b>	Scheduled Maintenance, Repair, Repro)
	<b>711001</b>	Scheduled Maintenance, Repair
	<b>712000</b>	Alteration, Additions, Remodel
	<b>712001</b>	Building Site Improvement Series A
	<b>712002</b>	Building Site Improvement Series B
	<b>712003</b>	Building Site Improvement Series C
	<b>712004</b>	Building Site Improvement Series D
	<b>713000</b>	New Construction/Portables
	<b>713001</b>	New Construction Series A
	<b>713002</b>	New Construction Series B
	<b>713003</b>	New Construction Series C
	<b>713004</b>	New Construction Series D
	<b>714001</b>	YC Central Plant
	<b>714002</b>	DW Solar Projects
<b>72</b>	<b>LONG-TERM DEBT</b>	
	<b>721001</b>	Long Term Debt - Series A
	<b>721002</b>	Long Term Debt - Series B
	<b>721003</b>	Long Term Debt - Series C
	<b>721004</b>	Long Term Debt - Series D
	<b>721005</b>	Long Term Debt – Central Plant
	<b>721006</b>	Long Term Debt – Solar Project
	<b>722000</b>	TRANS
	<b>729000</b>	Other Financing Sources
<b>73</b>	<b>TRANSFERS &amp; PAYMENTS TO STUDENTS</b>	
	<b>731000</b>	Transfers
	<b>731001</b>	Transfers – Debt Service
	<b>731002</b>	Other Outgo
	<b>732000</b>	Student Aid
	<b>739000</b>	Other Outgo
	<b>790000</b>	Reserve for Contingencies
<b>81</b>		
	<b>810000</b>	Administration
	<b>810001</b>	Accts. Receivable - Nursing
	<b>810002</b>	NCCSCC - Other Revenue
	<b>810003</b>	Accts Receivable ER
	<b>810004</b>	Woodland Admin Acct
	<b>810005</b>	Winterfest
	<b>810006</b>	Monnot Insurance
	<b>810007</b>	Gen Operating Accts Receivable

## CHART OF ACCOUNTS

<b>810008</b>	General Operating Donations
<b>810009</b>	Gen Operating Marketable Sec
<b>810010</b>	Gen Operating Deposit in Tran
<b>810011</b>	Gen Operating Other Income
<b>810012</b>	Gen Operating Sales
<b>810013</b>	Gen Oper Interest Income - LAIF
<b>810014</b>	IBM/Hayter Life Insurance
<b>810015</b>	SER Accounts Receivable
<b>810016</b>	SER Interfund Receivable
<b>810017</b>	LIKE Admin Account
<b>810018</b>	BEEGHLY-Merritt Memorial-ER
<b>810019</b>	BELLISARIO Retirement Party
<b>810020</b>	OP Donations-Cultural Events
<b>810021</b>	OP Sales - Cultural Events
<b>810022</b>	Struckmeyer Retirement Party
<b>810023</b>	Rakim Halstead Memorial
<b>810024</b>	Black Education Summit
<b>810025</b>	Sawtell Other Income
<b>810026</b>	Friends of Clearlake Comm. College

**82**

<b>820000</b>	Program Services
<b>820001</b>	Commissions - Nursing
<b>820002</b>	Donations - Nursing
<b>820003</b>	Schools Fed CR Union Schol
<b>820004</b>	Accounting Scholarship
<b>820005</b>	Food Service Management
<b>820006</b>	Athletic Academic Schol-Other
<b>820007</b>	Electronics Tech Scholarship
<b>820008</b>	ISU Scholarship
<b>820009</b>	Yuba/Sutter Chamber of Com Scholarship
<b>820010</b>	ASYC Student Senate Scholarship
<b>820011</b>	Ed Miller Scholarship
<b>820012</b>	Bill Wirth Nursing Scholarship
<b>820013</b>	Michael Sager Scholarship
<b>820014</b>	Moses Howard Memorial Scholarship
<b>820015</b>	Terry L Becker Memorial
<b>820016</b>	MECHA Scholarship
<b>820017</b>	Merrymakers Scholarship
<b>820018</b>	Mike Morasch Scholarship
<b>820019</b>	Stephen Edward Epler Memorial Scholarship
<b>820020</b>	TENCO Tractor Scholarship
<b>820021</b>	John R. Young Scholarship
<b>820022</b>	Donna Sarthou Memorial Scholarship
<b>820023</b>	Officers Wives Club Welfare
<b>820024</b>	Yuba Coll. Classified Staff Scholarship

## CHART OF ACCOUNTS

<b>820025</b>	Voiture 912 Scholarship
<b>820026</b>	Financial Aid Scholarship
<b>820028</b>	Grace Clement Memorial Scholarship
<b>820029</b>	Yuba College Faculty Scholarship
<b>820030</b>	Woodland Memorial Health Found Scholarship
<b>820031</b>	Ewing C Kelly Scholarship
<b>820032</b>	Sutter North Medical Group Scholarship
<b>820033</b>	Faculty Assoc. Scholarship
<b>820034</b>	Undesignated Scholarship
<b>820035</b>	Athletic Academic Scholarship
<b>820036</b>	NASO Physics Math & Engin. Scholarship
<b>820037</b>	Disabled Students Scholarship
<b>820038</b>	Burger King Scholarship
<b>820039</b>	Tom Lerner ASYC Scholarship
<b>820040</b>	BIA Award
<b>820041</b>	EMP Award
<b>820042</b>	Air Force AID Society ED Scholarship
<b>820043</b>	Shirley J Kemerer Hayter Mem.
<b>820044</b>	Yuka Yamaguchi Memorial Scholarship
<b>820045</b>	Mary Rai Scholarship
<b>820046</b>	Lake County Golf Tournament Scholarship
<b>820047</b>	Mathew Yokotobi Staib Scholarship
<b>820049</b>	YMCA Scholarship
<b>820050</b>	Town & Country Scholarship
<b>820051</b>	Alan Flory Scholarship
<b>820052</b>	Stacie Marie Lloyd Scholarship
<b>820053</b>	Wettstein Family Scholarship
<b>820054</b>	Fjeld Scholarship
<b>820055</b>	Bouchard Family Scholarship
<b>820056</b>	Robert Kirk Scholarship
<b>820057</b>	Edna Phillips Scholarship
<b>820058</b>	AMERICORPS
<b>820059</b>	Sacramento Regional Found
<b>820060</b>	Chief Thomas Gwinnuup Memorial Scholarship
<b>820061</b>	East Indian Community Scholarship
<b>820062</b>	Agnes Vaughn Mosley ED Award
<b>820063</b>	Kenneth E. Edwards Memorial
<b>820064</b>	Veterinary Technology Scholarship
<b>820065</b>	Yolo County Housing Authority
<b>820066</b>	Gary Engelken Scholarship
<b>820067</b>	Woodland Adjunct Faculty Scholarship
<b>820068</b>	Bigelow Scholarship
<b>820069</b>	Chuck Smith Memorial Scholarship
<b>820070</b>	Memoriales Memorial Scholarship
<b>820071</b>	Roumiguire AG/Viticulture Scholarship
<b>820072</b>	Prof. Baldev Singh Scholarship

## CHART OF ACCOUNTS

<b>820073</b>	Progress Acct.- CLCC
<b>820074</b>	Judith V. Barr Scholarship
<b>820075</b>	George McQueen Schol. Fund
<b>820076</b>	Radha Krisman Satija Mem. Scholarship
<b>820077</b>	Sidher Memorial Scholarship
<b>820078</b>	David & Catherine Conroy Scholarship
<b>820079</b>	MESA Scholarship
<b>820080</b>	Blanton Scholarship
<b>820081</b>	Dick Ptacek Scholarship FD

### 83

<b>830000</b>	Program Support
<b>830001</b>	Algeo Brill Endowment
<b>830002</b>	Yuba College Scholarship
<b>830003</b>	Scott Evan Chew Endowment
<b>830004</b>	Jefferson Davis
<b>830005</b>	Eileen Frye Memorial
<b>830006</b>	Tony Deegan Memorial Scholarship
<b>830007</b>	Kewal Singh Nagra Scholarship
<b>830008</b>	Mark White Memorial
<b>830009</b>	Gavin Mandery Memorial
<b>830010</b>	Gern Music Memorial
<b>830011</b>	Alvin/Rose Huckins Scholarship
<b>830012</b>	Tom Larner/Violanti Peri Award
<b>830013</b>	Laughlin Award
<b>830014</b>	Muriel Mantes Scholarship
<b>830015</b>	Margaret Morris Mem. Scholarship
<b>830016</b>	Brian E Meilbeck Mem. Scholarship
<b>830017</b>	Y C High School Choir Mem.
<b>830018</b>	Reita Huckins Bell Women's SC
<b>830019</b>	Don Hubbard Memorial Scholarship
<b>830020</b>	Tierra Buena Women's Club Scholarship
<b>830021</b>	William Dexter Black Scholarship
<b>830022</b>	Paul J. Welch Mem. Scholarship
<b>830023</b>	Yuba Review Literary Award
<b>830024</b>	Elmer & Clemmie Stohlman END
<b>830025</b>	Beeghly-Merritt Memorial END
<b>830026</b>	Diane Dowden Endowment
<b>830027</b>	Yuba City Women's Club Endow
<b>830028</b>	Amar Kaur Bains Endowment
<b>830029</b>	Albin A. Sluzalis Endowment
<b>830030</b>	Dress Family Scholarship

### 84

<b>840000</b>	Support Services
<b>840001</b>	Woodland AG

## CHART OF ACCOUNTS

840002	Choral Music- Sales
840003	R Cornwell - Radiologic Equip
840004	Infant - Toddler Program
840005	Fire Fighter Academy
840006	Forensics
840007	Misc. Donations- ER
840008	Art - Jim Brown
840009	Art - Instructional
840010	Health & Life Sci-Instruct
840011	Library Learning Resource
840012	Engineering Fund
840013	Choral Music – Other
840014	Applied Arts
840015	Choral Music - Donations
840016	Admin. Of Justice
840017	Student Services
840018	Student Emergency Relief Fund
840019	Instrumental Fund
840020	Instructional Equipment
840021	Commissions General Athletic
840022	General Athletic Donations
840023	General Athletic – Other Income
840024	General Athletic Rebates
840025	General Athletic Sales
840026	Corine Andrews Memorial
840027	Great Nutrition Educator's SE
840028	Cultural Events Series
840029	Student Services Fund
840030	Nursing - Instructional
840031	Student Emergency FD - Woodland
840032	Automotive Technology Program
840033	University Professor Conference
840034	Athletic Scoreboard
840035	Lake Centralized Registry Proj
840036	Campus Beautification MSVL
840037	Theatre Arts
840038	Lake Campus Summer Theatre
840039	Sara Sealander 2000 Sabbatical
840040	Library Books - English/Compos
840041	McConnell/Computers
840042	Amphitheatre Building Fund
840043	Jazz Festival - Lake County
840044	Veterinary Tech. Progress FU
840045	Laser Optics
840046	Crossing Borders/Build Bridges
840047	ESL - Marysville

## CHART OF ACCOUNTS

	<b>840048</b>	Marysville AG
	<b>840049</b>	Library Progress Fund
	<b>840050</b>	Career Fair
	<b>840051</b>	Pre- School Parent Advisory Comm
	<b>840052</b>	MESA Progress Fund
	<b>840053</b>	Clearlake Pre-School Parent Ad
<b>85</b>		
	<b>850000</b>	Foundation Activity
<b>90</b>		
	<b>900050</b>	Wild Ag & Horticulture
	<b>900052</b>	Veterinary Tech
	<b>900054</b>	Associated Students
	<b>900055</b>	Auto Club
	<b>900056</b>	Hmong Student Assn.
	<b>900058</b>	African American Student Union
	<b>900060</b>	CIA – Christians in Action
	<b>900061</b>	DECA
	<b>900062</b>	Residence Hall Assn.
	<b>900063</b>	Future Teachers
	<b>900064</b>	Food Service
	<b>900066</b>	Independent Student Union
	<b>900068</b>	Parents Club
	<b>900069</b>	Psych Tech
	<b>900070</b>	LVN
	<b>900071</b>	ADN
	<b>900072</b>	Measurement Science
	<b>900073</b>	MECHA
	<b>900074</b>	Native American
	<b>900075</b>	EOPS
	<b>900077</b>	Photo Guild
	<b>900078</b>	Punjabi
	<b>900079</b>	Speech & Debate
	<b>900080</b>	Rotaract
	<b>900082</b>	Psych Tech Students Club
	<b>900083</b>	Volleyball
	<b>900084</b>	Mass Communications
	<b>900085</b>	Christian Student Union
	<b>900086</b>	Tennis
	<b>900087</b>	Crook N Paw
	<b>900088</b>	CARE
	<b>900089</b>	Green Society
	<b>900090</b>	International Students
	<b>900092</b>	Grupo Folklorico
	<b>900093</b>	LVN 69

## CHART OF ACCOUNTS

<b>900094</b>	EOPS Woodland
<b>900095</b>	LDSSA
<b>900096</b>	MECHA Wood
<b>900097</b>	Assoc. Students Lake
<b>900098</b>	Journalism Wood
<b>900099</b>	Assoc. Students Wood
<b>900100</b>	Re-Entry Students
<b>900101</b>	United Cultures Association
<b>900102</b>	MESA Club
<b>900103</b>	Y.C. Historical Student Assoc.
<b>900104</b>	Skills USA
<b>900105</b>	Club FAD
<b>900106</b>	Club Soda
<b>900107</b>	Earth Explorers Club
<b>900108</b>	Society of Hispanic Prof Eng
<b>900109</b>	Student Support Services Club
<b>900110</b>	CL Student TV Association
<b>900111</b>	Yuba College Chess Club
<b>900112</b>	CL Assoc. Student Culinary Club
<b>900113</b>	CL Rotaract
<b>900114</b>	Accounting & Business Woodland
<b>900115</b>	Human Services Club Woodland
<b>900116</b>	WCC Int'l Student Association
<b>900117</b>	Soy- Spanish Organization YC
<b>900118</b>	YC*STARS
<b>900119</b>	Sociology Club WCC
<b>900120</b>	WCC SC Roll Club
<b>900121</b>	CNSA
<b>900122</b>	YC Veterans Association
<b>900123</b>	YC Weld Club
<b>900124</b>	YC Indian Student Association
<b>900125</b>	YC Gay Straight Alliance
<b>900126</b>	YC Global Medical Aid Club
<b>900127</b>	WCC Club Imagining 101
<b>900128</b>	WCC Ethnic Studies Club
<b>900129</b>	WCC Japanese Culture Club
<b>900130</b>	Chi Alpha Christian Fellowship
<b>900131</b>	Students for a Democratic Society
<b>900132</b>	WCC Math Club
<b>900133</b>	WCC LGBTQ Alliance
<b>900134</b>	WCC MESA Stem Club
<b>900135</b>	Human Services Student Assoc
<b>901055</b>	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  
Expenditure 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** Noninstructional Salaries, Contract or Regular Status  
Expenditure for the full or prorated portions of salaries of all employees in contract or regular **noninstructional 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, Non-Regular  
Expenditure for the full or prorated portions of salaries of all instructors who have **not** been designated as contract or regular faculty positions.
  - 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 Fac 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
- 1400** Noninstructional Salaries, Non-Regular  
Expenditure for the full or prorated portions of salaries of all **noninstructional** academic employees who have **not** been designated as contract or regular faculty positions.
  - 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** ADJ FAC Committee Serv Stipen

### 2000 CLASSIFIED SALARIES

- 2100** Noninstructional Salaries, Regular Status  
Expenditures for the full and prorated portions of salaries of employees in regular classified or other nonacademic positions.
  - 2110** Classified, Regular (*permanent full-time/part-time classified*)
  - 2150** Classified supervisors and confidential



## CHART OF ACCOUNTS

- 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 Noninstructional Salaries, Other**  
Expenditures for the full and prorated portions of salaries of nonacademic employees 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** Noninstructional, 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** Noninstructional, student (*paid at student rates; must be enrolled in 6 units*)
  - 2330** Noncertificated/Nonclassified (*for positions not on the academic or classified salary schedules; hourly rate must be in 50 cent increments*)
  - 2390** Overtime (noninstructional)
- 2400 Instructional Aides' Salaries, Other**  
Amounts expended for regular full-time **instructional aides** and for the salaries of student aides and any instructional aides engaged in classroom instruction (working under the supervision of a classroom instructor, inside or outside a classroom) and paid on a basis other than that used for regular full-time aides, including overtime.
  - 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** Noncertificated/Nonclassified (*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 Noninstructional (object #'s 1200,1400)**
    - 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

## CHART OF ACCOUNTS

- 3220** Classified and Other Non-academic Employees (#'s 2100,2300
  - 3221** Administrators and Supervisors
  - 3222** Classified Non-Instructional/Inst. Assistant-Other
- 3230** Other Academic, Noninstructional (*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, Noninstructional (*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 Retirement Systems (APPLE, STRS Cash Balance)
  - 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)

### 4000 SUPPLIES AND MATERIALS

The controlling account is used to report all expenditures for instructional and noninstructional 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

## CHART OF ACCOUNTS

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)
- 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
  - 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

## CHART OF ACCOUNTS

- 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
  - 5892** Interest (Measure J Bond)
- 5900** Adv/Print, Other  
Include expenses for surveys, appraisals, costs and interest on current loans, physical 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

## CHART OF ACCOUNTS

<b>5963</b>	District Programs
<b>5964</b>	Retraining
<b>5965</b>	Indirect Cost
<b>5966</b>	Undesignated Appropriation
<b>5970</b>	Returned Checks
<b>5980</b>	Depreciation
<b>5985</b>	Loss on Disposal of assets
<b>5990</b>	Bad Debt Expense
<b>5993</b>	Dividend Expense
<b>5996</b>	Recruiting
<b>5997</b>	Entry Fees
<b>5998</b>	Postage
<b>5999</b>	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.

<b>6121</b>	Contractors
<b>6122</b>	Architect Fees
<b>6123</b>	Engineering Fees
<b>6124</b>	Inspections/Testing Fees
<b>6125</b>	Fixed Furnishings
<b>6126</b>	Service Systems
<b>6127</b>	Site Improvement
<b>6129</b>	Specialty Consulting
<b>6137</b>	Construction Contingency

#### **6200** Buildings

Costs of construction or purchase of new buildings, additions to existing buildings, and replacement of obsolete buildings.

<b>6210</b>	Contractors
<b>6220</b>	Architect Fees
<b>6229</b>	Specialty Consulting
<b>6230</b>	Engineering Fees
<b>6235</b>	Design Contingency – J Bond
<b>6236</b>	Bid Contingency
<b>6237</b>	Constr. Contingency
<b>6240</b>	Inspections/Testing Fees
<b>6250</b>	Fixed Furnishings
<b>6260</b>	Service Systems
<b>6270</b>	Plan Check Fee
<b>6280</b>	Construction Manager at Risk
<b>6290</b>	Moveable and Other
<b>6295</b>	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

## CHART OF ACCOUNTS

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.

- 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)
- 7101** Debt Interest Exp  
Debt retirement consists of expenditures for the retirement of debt.
- 7200** Intrafund Transfers
- 7201** Doubtful Accounts
- 7300** Interfund Transfers - Out  
Allowable amounts transferred from one fund under the control of the governing board to another fund under its control.
- 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 Payments to Students  
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

#### 8000 Revenues

##### 8100 FEDERAL REVENUE

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

- 8110** Forest Reserve For Cashier Use PC 109  
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.
- 8199** Other Federal Revenues

##### 8600 STATE REVENUES

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

## CHART OF ACCOUNTS

- 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  
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.
  - 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 (CalWorks)
  - 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



## CHART OF ACCOUNTS

- 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** Tax Relief Subventions
    - 8671** Homeowner's Property Tax Relief  
Amounts received as reimbursement of lost income due to homeowners' property tax exemptions.
    - 8672** Timber Yield Tax:  
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 For Cashier Use PC 71  
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
  - 8691** State Mandated Costs
  - 8692** Timber Yield Tax
  - 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.

## CHART OF ACCOUNTS

- 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 for Cashier Use PC 88 Sprint  
Amounts received from all other contracted services.
- 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 82537 et seq.).
  - 8851** Rents for Cashier Use PC 73
  - 8852** Use of Facilities for Cashier Use PC 76
  - 8853** Land and Building
- 8860** Interest and Investment Income for Cashier Use PC 154  
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
- 8870-80** 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

## CHART OF ACCOUNTS

- Amounts received from student charges for athletic insurance (EC 32221), field trip insurance (CCR 55451), and other permissive student charges, such as EMT program. for Cashier Use PC 18
- 8879** Student Records for Cashier Use PC 58  
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. *(SBDC)*
- 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 for Cashier Use PC 74  
and Return Checks. for Cashier Use PC 2
- 8897** Student Receivables Pass thru
- 8898** Over/Short for Cashier Use PC 6
- 8899** Other Local Revenue (library fines, lost/stolen keys, etc.) for Cashier Use PC 156  
and return check charges. for Cashier Use PC 47

### 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 for Cashier Use PC 50  
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

## CHART OF ACCOUNTS

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

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
- 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
- 9734** Enc – Accounts Payable
- 9750** Fund Balance Designated

## CHART OF ACCOUNTS

**9770** Foundation Designated Reserve  
**9790** Fund Balance Unrestricted

9800 OTHER EQUITY

**9890** Investment in Capital Assets

9999 SUSPENSE

**YUBA COMMUNITY COLLEGE DISTRICT  
SALARY SCHEDULE FOR FULL-TIME FACULTY - 2014/2015**

	CLASS I	CLASS II	CLASS III	CLASS IV	CLASS V	CLASS VI
<b>STEP</b>						
<b>1</b>	51377	53614	55851	58088	60325	62565
<b>2</b>	53614	55851	58088	60325	62565	64799
<b>3</b>	55851	58088	60325	62565	64799	67036
<b>4</b>	58088	60325	62565	64799	67036	69273
<b>5</b>	60325	62565	64799	67036	69273	71510
<b>6</b>	62565	64799	67036	69273	71510	73747
<b>7</b>	64799	67036	69273	71510	73747	75984
<b>8</b>	67036	69273	71510	73747	75984	78221
<b>9</b>	69273	71510	73747	75984	78221	80458
<b>10</b>	71510	73747	75984	78221	80458	82695
<b>11</b>	73747	75984	78221	80458	82695	84932
<b>12</b>	75984	78221	80458	82695	84932	87169
<b>13</b>	78221	80458	82695	84932	87169	89406
<b>14</b>		82695	84932	87169	89406	91643
<b>15</b>		84932	87169	89406	91643	93880
<b>16</b>			89406	91643	93880	96117
<b>17</b>			91643	93880	96117	98354
<b>18</b>			93880	96117	98354	100591
<b>19</b>				98354	100591	102828

<b>Class I</b>	Less than BA + 30 units
<b>Class II</b>	BA + 30 units or a MA
<b>Class III</b>	BA + 45 units or a MA + 15 units
<b>Class IV</b>	BA + 60 units or a MA + 30 units
<b>Class V</b>	BA + 75 units or a MA + 45 units
<b>Class VI</b>	BA + 90 units or a MA + 60 units

**Doctorate**                    \$3,356  
150% of standard step added to class/step placement

**First Longevity**    \$2,237  
100% of standard step added to class/step placement  
(granted after completion of 3 years service placed on step 19)

**Second Longevity** \$2,237  
100% of standard step added to class/step placement  
(granted after completion of 3 years service placed on 1st longevity)

**Third Longevity**    \$2,237  
100% of standard step added to class/step placement  
(granted after completion of 4 years service placed on 2nd longevity)

Effective 7/1/14  
COLA: .68%



**YUBA COMMUNITY COLLEGE DISTRICT**  
**EXTRA-PAY SALARY SCHEDULE - 2014/2015**  
**Full-time Faculty**

CLASS I	CLASS II	CLASS III	CLASS IV	CLASS V	CLASS VI
LESS THAN	BA + 30/	BA + 45/	BA + 60/	BA + 75/	BA + 90/
BA + 30	MA	MA + 15	MA + 30	MA + 45	MA + 60

STEP	LEC	LAB	LEC	LAB	LEC	LAB	LEC	LAB	LEC	LAB	LEC	LAB
1	47.57	31.87	49.64	33.25	51.71	34.65	53.79	36.04	55.86	37.43	57.93	38.81
2	49.64	33.25	51.71	34.65	53.79	36.04	55.86	37.43	57.93	38.81	60.00	40.20
3	51.71	34.65	53.79	36.04	55.86	37.43	57.93	38.81	60.00	40.20	62.07	41.59
4	53.79	36.04	55.86	37.43	57.93	38.81	60.00	40.20	62.07	41.59	64.14	42.97
5	55.86	37.43	57.93	38.81	60.00	40.20	62.07	41.59	64.14	42.97	66.21	44.36
6	57.93	38.81	60.00	40.20	62.07	41.59	64.14	42.97	66.21	44.36	68.28	45.75
7	60.00	40.20	62.07	41.59	64.14	42.97	66.21	44.36	68.28	45.75	70.36	47.14
8	62.07	41.59	64.14	42.97	66.21	44.36	68.28	45.75	70.36	47.14	72.43	48.53
9	64.14	42.97	66.21	44.36	68.28	45.75	70.36	47.14	72.43	48.53	74.49	49.91
10	66.21	44.36	68.28	45.75	70.36	47.14	72.43	48.53	74.49	49.91	76.57	51.30
11	68.28	45.75	70.36	47.14	72.43	48.53	74.49	49.91	76.57	51.30	78.64	52.69
12	70.36	47.14	72.43	48.53	74.49	49.91	76.57	51.30	78.64	52.69	80.71	54.08
13	72.43	48.53	74.49	49.91	76.57	51.30	78.64	52.69	80.71	54.08	82.78	55.46
14			76.57	51.30	78.64	52.69	80.71	54.08	82.78	55.46	84.85	56.85
15			78.64	52.69	80.71	54.08	82.78	55.46	84.85	56.85	86.93	58.24
16					82.78	55.46	84.85	56.85	86.93	58.24	89.00	59.63
17					84.85	56.85	86.93	58.24	89.00	59.63	91.07	61.02
18					86.93	58.24	89.00	59.63	91.07	61.02	93.14	62.40
19							91.07	61.02	93.14	62.40	95.21	63.79

EARNED DOCTORATE: ADD \$3.11 TO CLASS/STEP PLACEMENT

ATTAINED FIRST LONGEVITY STIPEND: ADD \$2.07 TO CLASS/STEP PLACEMENT

ATTAINED SECOND LONGEVITY STIPEND: ADD AN ADDITIONAL \$2.07 TO CLASS/STEP PLACEMENT

ATTAINED THIRD LONGEVITY STIPEND: ADD AN ADDITIONAL \$2.07 TO CLASS/STEP PLACEMENT

Effective: 7/1/14

COLA: .68%

**YUBA COMMUNITY COLLEGE DISTRICT**  
**SUMMER & INTERSESSION SALARY SCHEDULE - 2015**  
**Full-time Faculty**

CLASS I	CLASS II	CLASS III	CLASS IV	CLASS V	CLASS VI
LESS THAN	BA + 30/	BA + 45/	BA + 60/	BA + 75/	BA + 90/
BA + 30	MA	MA + 15	MA + 30	MA + 45	MA + 60

STEP	LEC	LAB	LEC	LAB	LEC	LAB	LEC	LAB	LEC	LAB	LEC	LAB
1	50.42	33.73	52.62	35.26	54.81	36.72	57.02	38.20	59.21	39.67	61.41	41.14
2	52.62	35.26	54.81	36.72	57.02	38.20	59.21	39.67	61.41	41.14	63.60	42.61
3	54.81	36.72	57.02	38.20	59.21	39.67	61.41	41.14	63.60	42.61	65.79	44.08
4	57.02	38.20	59.21	39.67	61.41	41.14	63.60	42.61	65.79	44.08	67.99	45.55
5	59.21	39.67	61.41	41.14	63.60	42.61	65.79	44.08	67.99	45.55	70.18	47.02
6	61.41	41.14	63.60	42.61	65.79	44.08	67.99	45.55	70.18	47.02	72.38	48.49
7	63.60	42.61	65.79	44.08	67.99	45.55	70.18	47.02	72.38	48.49	74.58	49.97
8	65.79	44.08	67.99	45.55	70.18	47.02	72.38	48.49	74.58	49.97	76.80	51.46
9	67.99	45.55	70.18	47.02	72.38	48.49	74.58	49.97	76.80	51.46	78.96	52.90
10	70.18	47.02	72.38	48.49	74.58	49.97	76.80	51.46	78.96	52.90	81.16	54.38
11	72.38	48.49	74.58	49.97	76.80	51.46	78.96	52.90	81.16	54.38	83.36	55.85
12	74.58	49.97	76.80	51.46	78.96	52.90	81.16	54.38	83.36	55.85	85.55	57.32
13	76.80	51.46	78.96	52.90	81.16	54.38	83.36	55.85	85.55	57.32	87.75	58.79
14			81.16	54.38	83.36	55.85	85.55	57.32	87.75	58.79	89.94	60.26
15			83.36	55.85	85.55	57.32	87.75	58.79	89.94	60.26	92.15	61.74
16					87.75	58.79	89.94	60.26	92.15	61.74	94.34	63.21
17					89.94	60.26	92.15	61.74	94.34	63.21	96.53	64.68
18					92.15	61.74	94.34	63.21	96.53	64.68	98.73	66.15
19							96.53	64.68	98.73	66.15	100.92	67.62

EARNED DOCTORATE: ADD \$3.30 TO CLASS/STEP PLACEMENT

ATTAINED LONGEVITY STIPEND: ADD \$2.19 TO CLASS/STEP PLACEMENT

ATTAINED SECOND LONGEVITY STIPEND: ADD AN ADDITIONAL \$2.19 TO CLASS/STEP PLACEMENT

ATTAINED THIRD LONGEVITY STIPEND: ADD AN ADDITIONAL \$2.19 TO CLASS/STEP PLACEMENT

Effective 7/1/14: 6% above Extra-Pay 2014/2015 Schedule

# YUBA COMMUNITY COLLEGE DISTRICT

## YC-AFT Adjunct Academic Employees Salary Schedule - Effective August 1, 2014

	BA/BS AA/AS		BA/BS + 75 MA		DOCTORATE	
STEP	LEC	LAB	LEC	LAB	LEC	LAB
1	46.69	31.28	48.22	32.31	49.79	33.36
2	51.31	34.38	52.89	35.44	54.43	36.47
3	55.99	37.51	57.54	38.55	59.10	39.60
4	60.67	40.65	62.23	41.69	63.76	42.72
5	65.32	43.76	66.89	44.82	68.41	45.83
6	69.99	46.89	71.52	47.92	73.09	48.97
7	74.67	50.03	76.20	51.05	77.79	52.12
L	79.34	53.16	80.97	54.25	82.66	55.38

Salary schedule placement article 7.5

### ASSIGNMENTS WITH STIPENDS:

	<u>Head Coach</u>	
Sport	Stipend	Load
Soccer	6,621.00	7.5
Football	6,621.00	7.5
Basketball	6,621.00	7.5
Volleyball	6,621.00	7.5
Softball	6,621.00	7.5
Basball	6,621.00	7.5
Track & Field	6,621.00	7.5
Tennis	5,498.00	7.5
Cross Country	5,498.00	7.5
Golf	5,498.00	7.5

Effective: Fall 2014  
COLA: 0.78%

<b>YUBA COMMUNITY COLLEGE DISTRICT</b> <b>EDUCATIONAL SUPERVISORS ASSOCIATION</b> <b>Salary Schedule</b> <b>2014-2015</b> <b>Effective: July 1, 2014</b>												
Range	1	2	3	4	5	6	7	8	9	1st Lvg	2nd Lvg	3rd Lvg
1	66,433.00	69,134.00	71,433.00	74,094.00	76,862.00	79,736.00	82,731.00	85,834.00	89,082.00	91,282.00	93,482.00	95,682.00
2	67,971.00	70,484.00	73,106.00	75,806.00	78,640.00	81,594.00	84,670.00	87,838.00	91,167.00	93,367.00	95,567.00	97,767.00
3	69,536.00	72,115.00	74,803.00	77,597.00	80,512.00	83,533.00	86,662.00	89,937.00	93,346.00	95,546.00	97,746.00	99,946.00
4	71,154.00	73,799.00	76,528.00	79,401.00	82,383.00	85,485.00	88,694.00	92,050.00	95,539.00	97,739.00	99,939.00	102,139.00
5	72,798.00	75,524.00	78,345.00	81,274.00	84,323.00	87,504.00	90,793.00	94,229.00	97,799.00	99,999.00	102,199.00	104,399.00
6	74,509.00	77,289.00	80,164.00	83,186.00	86,301.00	89,549.00	92,946.00	96,462.00	100,125.00	102,325.00	104,525.00	106,725.00
7	76,246.00	79,094.00	82,062.00	85,138.00	88,363.00	91,930.00	95,151.00	98,761.00	102,504.00	104,704.00	106,904.00	109,104.00
8	78,038.00	80,967.00	84,001.00	87,144.00	90,432.00	93,841.00	97,411.00	101,087.00	104,951.00	107,151.00	109,351.00	111,551.00
9	79,869.00	82,865.00	85,967.00	89,216.00	92,584.00	96,074.00	99,725.00	103,575.00	107,465.00	109,665.00	111,865.00	114,065.00
10	81,742.00	84,817.00	87,998.00	91,341.00	94,803.00	98,387.00	102,117.00	105,994.00	110,045.00	112,245.00	114,445.00	116,645.00
11	83,654.00	86,822.00	90,124.00	93,480.00	97,037.00	100,713.00	104,524.00	108,508.00	112,652.00	114,852.00	117,052.00	119,252.00
12	85,619.00	88,841.00	92,210.00	95,699.00	99,323.00	103,106.00	107,024.00	111,114.00	115,353.00	117,553.00	119,753.00	121,953.00
13	87,651.00	90,953.00	94,403.00	97,973.00	101,689.00	105,553.00	109,590.00	113,775.00	118,120.00	120,320.00	122,520.00	124,720.00
14	89,710.00	93,093.00	96,622.00	100,285.00	104,082.00	108,066.00	112,184.00	116,450.00	120,928.00	123,128.00	125,328.00	127,528.00
15	91,835.00	95,299.00	98,909.00	102,678.00	106,596.00	110,659.00	114,885.00	119,284.00	123,870.00	126,070.00	128,270.00	130,470.00
Doctorate: \$3,300 annual stipend added to Range/Step Placement												
First Longevity Step: \$2,200 shall be granted after completion of three (3) years of being placed at step 9												
Second Longevity Step: \$2,200 shall be granted after completion of three (3) years of receiving the first longevity												
Third Longevity Step: \$2,200 shall be granted after the completion of four (4) years of receiving the second longevity step												

Effective: July 1, 2014

COLA: .68%

Range	Title
2	Public Information Officer
7	Director, Planning, Research & Student Services
8	Director, Resource Development
8	Director, Public and Governmental Relations
10	Director, DSPS
10	Director, TRIO
11	Director Nursing/Allied Health
11	Director, Public Safety
14	Dean, Instruction and Learning Resources
14	Dean, Business & Social Sciences
14	Dean, Distributive Education and Media Services
14	Dean, Financial Aid/EOPS/TRIO
14	Dean, Fine Arts/Language Arts
14	Dean HPER/Athletics

District Management Positions	
Revised 7/1/14	
RANGE	POSITION TITLE
7	Secretary to the College Vice President
9	Secretary to the Chief Human Resources Officer
9	Secretary to the Chief Business Officer
9	Secretary to the President, WCC
9	Secretary to the President, YC
9	Secretary to the VC of Educational Planning and Services
12	Human Resources Analyst
13	Fiscal Analyst
15	Executive Assistant to the Chancellor
15	Executive Assistant to the Chancellor and Board of Trustees
16	Printing Supervisor
22	Director, MESA
25	Chief of Police
28	Director, Financial Aid
28	Director, SBDC and Economic Development
30	Director, Child Development Program
30	District Registrar
31	Computer/Network Services Supervisor
31	Information Systems Administrative Applications Supervisor
38	Director, Facilities Planning
38	Director, Maintenance & Operations
40	Executive Dean
40	Executive Dean
40	Vice President, Academic and Student Services
40	Vice President, Academic and Student Services
40	Director, Information Technologies
40	Chief Human Resources Officer
40	Chief Business Officer
50	President, Woodland Community College
50	President, Yuba College
50	Vice Chancellor, Educational Planning and Services
Contract	Chancellor

Yuba Community College District Management Salary Schedule																						
Effective: July 1, 2014																						
RANGE																			Longevity		RANGE	
	1	2	3	4	5	6	7	8	9													
	Monthly	Annual	Monthly	Annual	Monthly	Annual	Monthly	Annual	Monthly	Annual	Monthly	Annual	Monthly	Annual	Monthly	Annual	Monthly	Annual	Monthly	Annual		
7	3,859	46,312	3,959	47,502	4,119	49,428	4,266	51,192	4,422	53,064	4,582	54,989	4,752	57,022	4,926	59,107	5,106	61,273	5,282	63,388	7	
8	3,935	47,222	4,093	49,120	4,224	50,684	4,376	52,516	4,536	54,427	4,700	56,406	4,873	58,478	5,051	60,617	5,236	62,838	5,413	64,953	8	
9	4,036	48,438	4,181	50,176	4,332	51,981	4,488	53,853	4,651	55,818	4,821	57,850	4,998	59,976	5,181	62,169	5,371	64,454	5,547	66,569	9	
10	4,127	49,521	4,276	51,313	4,431	53,171	4,592	55,109	4,760	57,114	4,933	59,200	5,114	61,367	5,301	63,612	5,496	65,952	5,672	68,067	10	
11	4,220	50,644	4,373	52,476	4,531	54,374	4,697	56,366	4,868	58,412	5,045	60,538	5,231	62,770	5,424	65,083	5,623	67,476	5,799	69,591	11	
12	4,300	51,602	4,472	53,666	4,635	55,618	4,802	57,623	4,978	59,735	5,161	61,928	5,352	64,227	5,550	66,594	5,755	69,054	5,931	71,169	12	
13	4,414	52,970	4,575	54,895	4,739	56,874	4,912	58,946	5,093	61,113	5,281	63,372	5,477	65,725	5,679	68,145	5,888	70,659	6,064	72,774	13	
14	4,514	54,173	4,677	56,126	4,849	58,185	5,026	60,310	5,210	62,516	5,400	64,802	5,602	67,222	5,808	69,695	6,024	72,290	6,200	74,405	14	
15	4,617	55,404	4,785	57,422	4,960	59,521	5,142	61,701	5,331	63,973	5,526	66,313	5,732	68,786	5,944	71,327	6,167	74,001	6,343	76,116	15	
16	4,723	56,674	4,894	58,732	5,074	60,885	5,261	63,131	5,454	65,444	5,656	67,878	5,865	70,377	6,083	72,998	6,309	75,712	6,486	77,827	16	
17	4,831	57,971	5,008	60,096	5,192	62,302	5,382	64,589	5,581	66,968	5,789	69,468	6,003	72,035	6,227	74,722	6,460	77,517	6,636	79,632	17	
18	4,941	59,294	5,122	61,460	5,309	63,706	5,505	66,059	5,708	68,492	5,921	71,046	6,141	73,694	6,369	76,434	6,608	79,296	6,784	81,411	18	
19	5,054	60,645	5,239	62,864	5,431	65,177	5,632	67,583	5,841	70,097	6,058	72,691	6,283	75,391	6,518	78,212	6,763	81,153	6,939	83,268	19	
20	5,171	62,049	5,360	64,321	5,557	66,688	5,762	69,148	5,977	71,728	6,201	74,415	6,431	77,169	6,673	80,070	6,923	83,079	7,099	85,194	20	
21	5,288	63,452	5,484	65,805	5,685	68,225	5,897	70,765	6,115	73,386	6,344	76,126	6,581	78,974	6,827	81,929	7,084	85,003	7,260	87,118	21	
22	5,411	64,936	5,611	67,329	5,819	69,829	6,034	72,410	6,260	75,124	6,493	77,918	6,736	80,833	6,990	83,881	7,253	87,036				

<b><u>YUBA COLLEGE POLICE OFFICERS' ASSOCIATION SALARY SCHEDULE</u></b>																				
<b><u>2014/2015</u></b>																				
	<b>Hr</b>	<b>OT</b>	<b>Mon</b>	<b>Annual</b>	<b>Hr</b>	<b>OT</b>	<b>Mon</b>	<b>Annual</b>	<b>Hr</b>	<b>OT</b>	<b>Mon</b>	<b>Annual</b>	<b>Hr</b>	<b>OT</b>	<b>Mon</b>	<b>Annual</b>	<b>Hr</b>	<b>OT</b>	<b>Mon</b>	<b>Annual</b>
<b>STEP</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>5</b>	<b>5</b>	<b>5</b>	<b>5</b>
	21.01	31.51	3,641.46	43,697.51	22.44	33.66	3,889.18	46,670.21	23.87	35.80	4,136.91	49,642.91	25.30	37.94	4,384.63	52,615.62	26.73	40.10	4,633.38	55,600.55
Longevity	10 years an amount equal to one step (5% of base pay)																			
	15 years an amount equal to half of a step (2.5% of base pay)																			

**YUBA COMMUNITY COLLEGE DISTRICT**  
**CLASSIFIED POSITION LIST**  
**2014-2015**

POSITION	RANGE	POSITION	RANGE	POSITION	RANGE
Accounting Assistant	19	Employment Services Specialist	27	MESA Specialist	24
Accounting Specialist	24	EOPS/CARE Specialist	24	Outreach & Recruitment Specialist	28
Accounting Technician	26	ETS Program Technician	24	Piano Accompanist	28
Accounting Technician - CalWorks	26	ETS Specialist	24	Police Services Technician	26
Admin. Assistant - Contract Education	26	Facilities Maintenance - Plumbing	31	Printing/Mail Assistant	24
Admin. Assistant - Learning Resource/Distance Ed	26	Facilities/Transportation Specialist	26	Printing/Mail Technician	27
Administrative Secretary - CalWorks	24	Financial Aid Technical Analyst	32	Programmer I	31
Administrative Secretary - STC	24	Financial Aid Technician	24	Programmer/Analyst II	40
Administrative Secretary I	24	Fiscal Support Technician - FCE/IL/CD	29	Project Mechanic - Carpentry	31
Administrative Secretary II	27	Foster Care Education Specialist	24	Project Mechanic HVAC/Electrician	33
Administrative Secretary III	30	Grounds Maintenance Worker	19	Public Events Technician	27
Alternate Media Technology Specialist	31	Health Services Nurse	45	Public Information and Community Events Specialist	28
Athletic Equipment Manager	19	Infant/Toddler Child Dev Assistant	19	Purchasing Assistant	19
Athletic Facilities Maintenance Worker	21	Infant/Toddler Instructional Specialist	23	Purchasing Technician	28
Athletic Trainer	31	Information Systems Specialist I	29	Research Analyst	36
Automotive & Equipment Mechanic	28	Information Systems Specialist II	35	SBDC Program Technician	27
Building Maintenance Worker	27	Information Systems Specialist III	40	Science Lab Technician - Biology	28
Building Maintenance Technician	33	Information Systems-Financial Aid Liaison	35	Science Lab Technician - Chemistry	28
Campus Instructional Support Specialist	31	Information Systems Technical Web Master	45	Secretary	21
Campus Life Coordinator	27	Information Systems-Web Specialist	29	Senior Accounting Technician	28
Campus Operations Specialist I	27	Institutional Development Fund Assistant	25	Senior Computer & Network Specialist	45
Campus Operations Specialist II	31	Instructional Assistant - Ag	26	Senior Financial Aid Technician	27
Campus Student Services Specialist	24	Instructional Assistant - Auto	26	Senior Software Specialist	45
Cashier	21	Instructional Assistant - Business	26	Senior Student Services Technician	27
Child Care Development Assistant	19	Instructional Assistant - Computer Lab	26	Site Supervisor - Child Development/Infant Toddler	26
Child Development Instructional Specialist	23	Instructional Assistant - Food Management Services	26	SSS/Upward Bound Learning Specialist	28
Clerical Assistant	16	Instructional Assistant - Nursing	26	Student Services Assistant	18
Clerical Assistant - CalWorks	16	Instructional Assistant - Writing Lab	26	Student Services Technician	24
Community Education Specialist	20	Instructional Assistant-Bus/Comp Lab	26	Student Support Services/EOPS Specialist	24
Computer Help Desk/Operations Technician	27	Instructional Associate - Basic Skills	28	Tech Prep/CTE Program Specialist	31
Custodial/Maintenance Worker	18	Instructional Associate - Language Arts	28	Telecommunications/Multimedia Specialist	31
Custodial, Maintenance & Operations Specialist	18	Instructional Associate - Learning Skills/DSPS	28	Telecommunications Specialist I	31
Custodian	17	Instructional Associate - Math	28	Telecommunications Specialist II	34
Cust,Main,Operations Spec	18	Instructional Associate - Nursing Academic Success	28	Telecommunications Specialist III	38
Data Entry Technician	16	Instructional Computer Specialist	29	Testing Assessment Specialist	27
Data Processing Technician	29	Instructional Network Specialist	38	Theater Arts Technician	26
Database Administrator	45	Job Developer	24	Tool Room Assistant	18
Distributive Education - Server Specialist	38	Lead Custodian	20	Transfer/Career/Veterans Resource Technician	29
Distributive Education Support Specialist	26	Lead Grounds Maintenance Worker	23	TRIO Support Specialist	24
District/Foundation Accountant	40	Library Technical Assistant	26	Tutoring Center Specialist	23
Driver/Utility Worker	17	Library/Media Specialist	25	Upward Bound Learning Specialist	28
DSPS Program Specialist	31	Maintenance Operations Clerk	24	Upward Bound Specialist	24
DSPS Program Specialist - Interpreter	31	Measure J Bond Accountant	36	Veterinary Technology Specialist	32
Educational Services Analyst	38	Measure J Bond Senior Buyer/Contracts	36		



## YUBA COMMUNITY COLLEGE DISTRICT

2014 - 2015 Classified Salary Schedule

1.0068

RANGE	Step 1			Step 2			Step 3			Step 4			Step 5			Step 6		
	HRLY	MON	ANN	HRLY	MON	ANN	HRLY	MON	ANN	HRLY	MON	ANN	HRLY	MON	ANN	HRLY	MON	ANN
15	13.57	2,351.32	28,215.90	14.18	2,457.45	29,489.44	14.74	2,572.78	30,873.31	15.53	2,692.18	32,306.20	16.35	2,833.82	34,005.89	16.73	2,900.55	34,806.56
16	13.87	2,404.39	28,852.67	14.51	2,514.61	30,175.36	15.08	2,631.97	31,583.68	15.90	2,755.46	33,065.46	16.73	2,900.55	34,806.56	17.13	2,968.29	35,619.46
17	14.18	2,457.45	29,489.44	14.84	2,572.78	30,873.31	15.43	2,692.18	32,306.20	16.26	2,817.70	33,812.44	17.13	2,968.29	35,619.46	17.52	3,037.05	36,444.60
18	14.51	2,514.61	30,175.36	15.18	2,631.97	31,583.68	15.79	2,755.46	33,065.46	16.64	2,884.05	34,608.56	17.52	3,037.05	36,444.60	17.94	3,109.92	37,319.04
19	14.84	2,572.78	30,873.31	15.53	2,692.18	32,306.20	16.15	2,817.70	33,812.44	17.03	2,951.40	35,416.84	17.94	3,109.92	37,319.04	18.36	3,182.80	38,193.60
20	15.18	2,631.97	31,583.68	15.90	2,755.46	33,065.46	16.53	2,884.05	34,608.56	17.42	3,019.77	36,237.29	18.36	3,182.80	38,193.60	18.79	3,257.72	39,092.63
21	15.53	2,692.18	32,306.20	16.26	2,817.70	33,812.44	16.91	2,951.40	35,416.84	17.84	3,092.23	37,106.75	18.79	3,257.72	39,092.63	19.23	3,333.68	40,004.14
22	15.90	2,755.46	33,065.46	16.64	2,884.05	34,608.56	17.30	3,019.77	36,237.29	18.26	3,164.69	37,976.34	19.23	3,333.68	40,004.14	19.69	3,412.71	40,952.47
23	16.26	2,817.70	33,812.44	17.03	2,951.40	35,416.84	17.72	3,092.23	37,106.75	18.69	3,239.19	38,870.25	19.69	3,412.71	40,952.47	20.16	3,493.79	41,925.51
24	16.64	2,884.05	34,608.56	17.42	3,019.77	36,237.29	18.13	3,164.69	37,976.34	19.12	3,314.71	39,776.57	20.16	3,493.79	41,925.51	20.63	3,575.90	42,910.78
25	17.03	2,951.40	35,416.84	17.84	3,092.23	37,106.75	18.56	3,239.19	38,870.25	19.58	3,393.29	40,719.51	20.63	3,575.90	42,910.78	21.13	3,662.11	43,945.36
26	17.42	3,019.77	36,237.29	18.26	3,164.69	37,976.34	18.99	3,314.71	39,776.57	20.04	3,473.92	41,687.01	21.13	3,662.11	43,945.36	21.62	3,747.31	44,967.70
27	17.84	3,092.23	37,106.75	18.69	3,239.19	38,870.25	19.44	3,393.29	40,719.51	20.51	3,555.56	42,666.68	21.62	3,747.31	44,967.70	22.13	3,836.60	46,039.21
28	18.26	3,164.69	37,976.34	19.12	3,314.71	39,776.57	19.91	3,473.92	41,687.01	21.01	3,641.28	43,695.37	22.13	3,836.60	46,039.21	22.66	3,927.94	47,135.32
29	18.69	3,239.19	38,870.25	19.58	3,393.29	40,719.51	20.37	3,555.56	42,666.68	21.50	3,725.99	44,711.90	22.66	3,927.94	47,135.32	23.21	4,022.37	48,268.50
30	19.12	3,314.71	39,776.57	20.04	3,473.92	41,687.01	20.87	3,641.28	43,695.37	22.01	3,814.78	45,777.32	23.21	4,022.37	48,268.50	23.76	4,117.83	49,413.91
31	19.58	3,393.29	40,719.51	20.51	3,555.56	42,666.68	21.35	3,725.99	44,711.90	22.53	3,905.60	46,867.19	23.76	4,117.83	49,413.91	24.34	4,218.41	50,620.97
32	20.04	3,473.92	41,687.01	21.01	3,641.28	43,695.37	21.86	3,814.78	45,777.32	23.07	3,999.49	47,993.92	24.34	4,218.41	50,620.97	24.92	4,318.99	51,827.91
33	20.51	3,555.56	42,666.68	21.50	3,725.99	44,711.90	22.38	3,905.60	46,867.19	23.62	4,094.40	49,132.81	24.92	4,318.99	51,827.91	25.51	4,421.63	53,059.56
34	21.01	3,641.28	43,695.37	22.01	3,814.78	45,777.32	22.92	3,999.49	47,993.92	24.20	4,194.42	50,333.01	25.51	4,421.63	53,059.56	26.13	4,529.41	54,352.87
35	21.50	3,725.99	44,711.90	22.53	3,905.60	46,867.19	23.46	4,094.40	49,132.81	24.78	4,294.42	51,533.09	26.13	4,529.41	54,352.89	26.76	4,638.20	55,658.42
36	22.01	3,814.78	45,777.32	23.07	3,999.49	47,993.92	24.04	4,194.42	50,333.01	25.36	4,396.48	52,757.73	26.76	4,638.20	55,658.42	27.40	4,749.05	56,988.55
37	22.53	3,905.60	46,867.19	23.62	4,094.40	49,132.81	24.61	4,294.42	51,533.09	25.99	4,504.66	54,055.97	27.40	4,749.05	56,988.55	28.05	4,861.95	58,343.39
38	23.07	3,999.49	47,993.92	24.20	4,194.42	50,333.01	25.19	4,396.48	52,757.73	26.61	4,611.82	55,341.80	28.05	4,861.95	58,343.39	28.73	4,979.98	59,759.77
39	23.62	4,094.40	49,132.81	24.78	4,294.42	51,533.09	25.81	4,503.64	54,043.68	27.24	4,722.03	56,664.37	28.73	4,979.98	59,759.77	29.42	5,099.04	61,188.50
40	24.20	4,194.42	50,333.01	25.36	4,396.48	52,757.73	26.43	4,611.82	55,341.80	27.89	4,834.29	58,011.50	29.42	5,099.04	61,188.50	30.13	5,222.21	62,666.53
41	24.78	4,294.42	51,533.09	25.96	4,499.56	53,994.66	27.03	4,716.93	56,603.18	28.51	4,942.47	59,309.62	30.07	5,211.95	62,543.34	30.79	5,337.16	64,045.96
42	25.36	4,396.48	52,757.73	26.59	4,608.76	55,305.07	27.68	4,830.21	57,962.48	29.20	5,061.88	60,742.51	30.79	5,337.16	64,045.96	31.53	5,464.43	65,573.18
43	25.98	4,503.64	54,043.68	27.23	4,719.99	56,639.92	28.35	4,946.55	59,358.64	29.92	5,186.38	62,236.58	31.53	5,465.46	65,585.53	32.30	5,598.89	67,186.63
44	26.61	4,611.82	55,341.80	27.88	4,832.25	57,987.05	29.02	5,063.91	60,766.96	30.63	5,308.84	63,706.08	32.29	5,596.84	67,162.04	33.08	5,734.37	68,812.44
45	27.24	4,722.03	56,664.37	28.56	4,949.61	59,395.37	30.20	5,270.07	63,240.82	31.36	5,436.41	65,236.89	33.08	5,734.37	68,812.44	33.88	5,871.90	70,462.84

Steps 1 - 5 @ 5% annual movement, Steps 6 - 11 @ 2.5% bi-annual movement

\$825.00 stipend after 2 years at Step 11

Degree Compensation - If not a minimum requirement for the position:

Bachelors Degree - \$300 per year, Masters Degree \$500 per year

7/1/2014

YUBA COMMUNITY COLLEGE DISTRICT  
2013 - 2014 CLASSIFIED SALARY SCHEDULE

RANGE	Step 7			Step 8			Step 9			Step 10			Step 11			Longevity		
	HRLY	MON	ANN	HRLY	MON	ANN	HRLY	MON	ANN	HRLY	MON	ANN	HRLY	MON	ANN	HRLY	MON	ANN
15	17.13	2,968.29	35,619.46	17.52	3,037.05	36,444.60	17.94	3,109.92	37,319.04	18.36	3,182.80	38,193.60	18.79	3,257.72	39,092.63	19.19	3,326.47	39,917.63
16	17.52	3,037.05	36,444.60	17.94	3,109.92	37,319.04	18.36	3,182.80	38,193.60	18.79	3,257.72	39,092.63	19.23	3,333.68	40,004.14	19.63	3,402.43	40,829.14
17	17.94	3,109.92	37,319.04	18.36	3,182.80	38,193.60	18.79	3,257.72	39,092.63	19.23	3,333.68	40,004.14	19.69	3,412.71	40,952.47	20.09	3,481.46	41,777.47
18	18.36	3,182.80	38,193.60	18.79	3,257.72	39,092.63	19.23	3,333.68	40,004.14	19.69	3,412.71	40,952.47	20.16	3,493.79	41,925.51	20.55	3,562.54	42,750.51
19	18.79	3,257.72	39,092.63	19.23	3,333.68	40,004.14	19.69	3,412.71	40,952.47	20.16	3,493.79	41,925.51	20.63	3,575.90	42,910.78	21.03	3,644.65	43,735.78
20	19.23	3,333.68	40,004.14	19.69	3,412.71	40,952.47	20.16	3,493.79	41,925.51	20.63	3,575.90	42,910.78	21.13	3,662.11	43,945.36	21.52	3,730.86	44,770.36
21	19.69	3,412.71	40,952.47	20.16	3,493.79	41,925.51	20.63	3,575.90	42,910.78	21.13	3,662.11	43,945.36	21.62	3,747.31	44,967.70	22.02	3,816.06	45,792.70
22	20.16	3,493.79	41,925.51	20.63	3,575.90	42,910.78	21.13	3,662.11	43,945.36	21.62	3,747.31	44,967.70	22.13	3,836.60	46,039.21	22.53	3,905.35	46,864.21
23	20.63	3,575.90	42,910.78	21.13	3,662.11	43,945.36	21.62	3,747.31	44,967.70	22.13	3,836.60	46,039.21	22.66	3,927.94	47,135.32	23.06	3,996.69	47,960.32
24	21.13	3,662.11	43,945.36	21.62	3,747.31	44,967.70	22.13	3,836.60	46,039.21	22.66	3,927.94	47,135.32	23.21	4,022.37	48,268.50	23.60	4,091.12	49,093.50
25	21.62	3,747.31	44,967.70	22.13	3,836.60	46,039.21	22.66	3,927.94	47,135.32	23.21	4,022.37	48,268.50	23.76	4,117.83	49,413.91	24.15	4,186.58	50,238.91
26	22.13	3,836.60	46,039.21	22.66	3,927.94	47,135.32	23.21	4,022.37	48,268.50	23.76	4,117.83	49,413.91	24.34	4,218.41	50,620.97	24.73	4,287.16	51,445.97
27	22.66	3,927.94	47,135.32	23.21	4,022.37	48,268.50	23.76	4,117.83	49,413.91	24.34	4,218.41	50,620.97	24.92	4,318.99	51,827.91	25.31	4,387.74	52,652.91
28	23.21	4,022.37	48,268.50	23.76	4,117.83	49,413.91	24.34	4,218.41	50,620.97	24.92	4,318.99	51,827.91	25.51	4,421.63	53,059.56	25.91	4,490.38	53,884.56
29	23.76	4,117.83	49,413.91	24.34	4,218.41	50,620.97	24.92	4,318.99	51,827.91	25.51	4,421.63	53,059.56	26.13	4,529.41	54,352.87	26.53	4,598.16	55,177.87
30	24.34	4,218.41	50,620.97	24.92	4,318.99	51,827.91	25.51	4,421.63	53,059.56	26.13	4,529.41	54,352.87	26.76	4,638.20	55,658.42	27.16	4,706.95	56,483.42
31	24.92	4,318.99	51,827.91	25.51	4,421.63	53,059.56	26.13	4,529.41	54,352.87	26.76	4,638.20	55,658.42	27.40	4,749.05	56,988.55	27.80	4,817.80	57,813.55
32	25.51	4,421.63	53,059.56	26.13	4,529.41	54,352.87	26.76	4,638.20	55,658.42	27.40	4,749.05	56,988.55	28.05	4,861.95	58,343.39	28.45	4,930.70	59,168.39
33	26.13	4,529.41	54,352.87	26.76	4,638.20	55,658.42	27.40	4,749.05	56,988.55	28.05	4,861.95	58,343.39	28.73	4,979.98	59,759.77	29.13	5,048.73	60,584.77
34	26.76	4,638.20	55,658.42	27.40	4,749.05	56,988.55	28.05	4,861.95	58,343.39	28.73	4,979.98	59,759.77	29.42	5,099.04	61,188.50	29.81	5,167.79	62,013.50
35	27.40	4,749.05	56,988.55	28.05	4,861.95	58,343.39	28.73	4,979.98	59,759.77	29.42	5,099.04	61,188.50	30.13	5,222.21	62,666.53	30.53	5,290.96	63,491.53
36	28.05	4,861.95	58,343.39	28.73	4,979.98	59,759.77	29.42	5,099.04	61,188.50	30.13	5,222.21	62,666.53	30.85	5,347.43	64,169.15	31.25	5,416.18	64,994.15
37	28.73	4,979.98	59,759.77	29.42	5,099.04	61,188.50	30.13	5,222.21	62,666.53	30.85	5,347.43	64,169.15	31.61	5,478.81	65,745.67	32.01	5,547.56	66,570.67
38	29.42	5,099.04	61,188.50	30.13	5,222.21	62,666.53	30.85	5,347.43	64,169.15	31.61	5,478.81	65,745.67	32.37	5,610.18	67,322.18	32.76	5,678.93	68,147.18
39	30.13	5,222.21	62,666.53	30.85	5,347.43	64,169.15	31.61	5,478.81	65,745.67	32.37	5,610.18	67,322.18	33.15	5,746.69	68,960.22	33.55	5,815.44	69,785.22
40	30.85	5,347.43	64,169.15	31.61	5,478.81	65,745.67	32.37	5,610.18	67,322.18	33.15	5,746.69	68,960.22	33.96	5,886.28	70,635.33	34.36	5,955.03	71,460.33
41	31.53	5,464.43	65,573.18	32.29	5,596.84	67,162.04	33.08	5,734.37	68,812.44	33.88	5,871.90	70,462.84	34.71	6,015.59	72,187.13	35.10	6,084.34	73,012.13
42	32.29	5,596.84	67,162.04	33.08	5,734.37	68,812.44	33.88	5,871.90	70,462.84	34.71	6,015.59	72,187.13	35.54	6,160.31	73,923.78	35.94	6,229.06	74,748.78
43	33.09	5,735.40	68,824.80	33.88	5,872.93	70,475.20	34.71	6,016.62	72,199.49	35.55	6,162.37	73,948.49	36.41	6,311.19	75,734.31	36.81	6,379.94	76,559.31
44	33.88	5,871.90	70,462.84	34.71	6,015.59	72,187.13	35.54	6,160.31	73,923.78	36.41	6,310.17	75,722.08	37.29	6,463.10	77,557.20	37.68	6,531.85	78,382.20
45	34.71	6,015.59	72,187.13	35.54	6,160.31	73,923.78	36.41	6,310.17	75,722.08	37.29	6,463.10	77,557.20	38.19	6,619.11	79,429.27	38.58	6,687.86	80,254.27

7/1/2014

YUBA COMMUNITY COLLEGE DISTRICT  
2014 - 2015 Classified Salary Schedule

RANGE	Step 1				Step 2				Step 3				Step 4				Step 5				Step 6			
	HRLY	OT	MON	ANN	HRLY	OT	MON	ANN	HRLY	OT	MON	ANN	HRLY	OT	MON	ANN	HRLY	OT	MON	ANN	HRLY	OT	MON	ANN
15	13.57	20.35	2,351.32	28,215.90	14.18	21.27	2,457.45	29,489.44	14.74	22.11	2,572.78	30,873.31	15.53	23.30	2,692.18	32,306.20	16.35	24.52	2,833.82	34,005.89	16.73	25.10	2,900.55	34,806.56
16	13.87	20.81	2,404.39	28,852.67	14.51	21.76	2,514.61	30,175.36	15.08	22.62	2,631.97	31,583.68	15.90	23.85	2,755.46	33,065.46	16.73	25.10	2,900.55	34,806.56	17.13	25.69	2,968.29	35,619.46
17	14.18	21.27	2,457.45	29,489.44	14.84	22.26	2,572.78	30,873.31	15.43	23.14	2,692.18	32,306.20	16.26	24.38	2,817.70	33,812.44	17.13	25.69	2,968.29	35,619.46	17.52	26.28	3,037.05	36,444.60
18	14.51	21.76	2,514.61	30,175.36	15.18	22.78	2,631.97	31,583.68	15.79	23.68	2,755.46	33,065.46	16.64	24.96	2,884.05	34,608.56	17.52	26.28	3,037.05	36,444.60	17.94	26.91	3,109.92	37,319.04
19	14.84	22.26	2,572.78	30,873.31	15.53	23.30	2,692.18	32,306.20	16.15	24.22	2,817.70	33,812.44	17.03	25.54	2,951.40	35,416.84	17.94	26.91	3,109.92	37,319.04	18.36	27.54	3,182.80	38,193.60
20	15.18	22.78	2,631.97	31,583.68	15.90	23.85	2,755.46	33,065.46	16.53	24.79	2,884.05	34,608.56	17.42	26.13	3,019.77	36,237.29	18.36	27.54	3,182.80	38,193.60	18.79	28.19	3,257.72	39,092.63
21	15.53	23.30	2,692.18	32,306.20	16.26	24.38	2,817.70	33,812.44	16.91	25.37	2,951.40	35,416.84	17.84	26.76	3,092.23	37,106.75	18.79	28.19	3,257.72	39,092.63	19.23	28.85	3,333.68	40,004.14
22	15.90	23.85	2,755.46	33,065.46	16.64	24.96	2,884.05	34,608.56	17.30	25.96	3,019.77	36,237.29	18.26	27.39	3,164.69	37,976.34	19.23	28.85	3,333.68	40,004.14	19.69	29.53	3,412.71	40,952.47
23	16.26	24.38	2,817.70	33,812.44	17.03	25.54	2,951.40	35,416.84	17.72	26.58	3,092.23	37,106.75	18.69	28.03	3,239.19	38,870.25	19.69	29.53	3,412.71	40,952.47	20.16	30.24	3,493.79	41,925.51
24	16.64	24.96	2,884.05	34,608.56	17.42	26.13	3,019.77	36,237.29	18.13	27.20	3,164.69	37,976.34	19.12	28.69	3,314.71	39,776.57	20.16	30.24	3,493.79	41,925.51	20.63	30.95	3,575.90	42,910.78
25	17.03	25.54	2,951.40	35,416.84	17.84	26.76	3,092.23	37,106.75	18.56	27.84	3,239.19	38,870.25	19.58	29.37	3,393.29	40,719.51	20.63	30.95	3,575.90	42,910.78	21.13	31.69	3,662.11	43,945.36
26	17.42	26.13	3,019.77	36,237.29	18.26	27.39	3,164.69	37,976.34	18.99	28.49	3,314.71	39,776.57	20.04	30.06	3,473.92	41,687.01	21.13	31.69	3,662.11	43,945.36	21.62	32.43	3,747.31	44,967.70
27	17.84	26.76	3,092.23	37,106.75	18.69	28.03	3,239.19	38,870.25	19.44	29.17	3,393.29	40,719.51	20.51	30.77	3,555.56	42,666.68	21.62	32.43	3,747.31	44,967.70	22.13	33.20	3,836.60	46,039.21
28	18.26	27.39	3,164.69	37,976.34	19.12	28.69	3,314.71	39,776.57	19.91	29.86	3,473.92	41,687.01	21.01	31.51	3,641.28	43,695.37	22.13	33.20	3,836.60	46,039.21	22.66	33.99	3,927.94	47,135.32
29	18.69	28.03	3,239.19	38,870.25	19.58	29.37	3,393.29	40,719.51	20.37	30.56	3,555.56	42,666.68	21.50	32.24	3,725.99	44,711.90	22.66	33.99	3,927.94	47,135.32	23.21	34.81	4,022.37	48,268.50
30	19.12	28.69	3,314.71	39,776.57	20.04	30.06	3,473.92	41,687.01	20.87	31.30	3,641.28	43,695.37	22.01	33.01	3,814.78	45,777.32	23.21	34.81	4,022.37	48,268.50	23.76	35.64	4,117.83	49,413.91
31	19.58	29.37	3,393.29	40,719.51	20.51	30.77	3,555.56	42,666.68	21.35	32.03	3,725.99	44,711.90	22.53	33.80	3,905.60	46,867.19	23.76	35.64	4,117.83	49,413.91	24.34	36.51	4,218.41	50,620.97
32	20.04	30.06	3,473.92	41,687.01	21.01	31.51	3,641.28	43,695.37	21.86	32.79	3,814.78	45,777.32	23.07	34.61	3,999.49	47,993.92	24.34	36.51	4,218.41	50,620.97	24.92	37.38	4,318.99	51,827.91
33	20.51	30.77	3,555.56	42,666.68	21.50	32.24	3,725.99	44,711.90	22.38	33.57	3,905.60	46,867.19	23.62	35.43	4,094.40	49,132.81	24.92	37.38	4,318.99	51,827.91	25.51	38.26	4,421.63	53,059.56
34	21.01	31.51	3,641.28	43,695.37	22.01	33.01	3,814.78	45,777.32	22.92	34.38	3,999.49	47,993.92	24.20	36.30	4,194.42	50,333.01	25.51	38.26	4,421.63	53,059.56	26.13	39.20	4,529.41	54,352.87
35	21.50	32.24	3,725.99	44,711.90	22.53	33.80	3,905.60	46,867.19	23.46	35.19	4,094.40	49,132.81	24.78	37.16	4,294.42	51,533.09	26.13	39.20	4,529.41	54,352.89	26.76	40.14	4,638.20	55,658.42
36	22.01	33.01	3,814.78	45,777.32	23.07	34.61	3,999.49	47,993.92	24.04	36.05	4,194.42	50,333.01	25.36	38.05	4,396.48	52,757.73	26.76	40.14	4,638.20	55,658.42	27.40	41.10	4,749.05	56,988.55
37	22.53	33.80	3,905.60	46,867.19	23.62	35.43	4,094.40	49,132.81	24.61	36.91	4,294.42	51,533.09	25.99	38.98	4,504.66	54,055.97	27.40	41.10	4,749.05	56,988.55	28.05	42.08	4,861.95	58,343.39
38	23.07	34.61	3,999.49	47,993.92	24.20	36.30	4,194.42	50,333.01	25.19	37.79	4,396.48	52,757.73	26.61	39.91	4,611.82	55,341.80	28.05	42.08	4,861.95	58,343.39	28.73	43.10	4,979.98	59,759.77
39	23.62	35.43	4,094.40	49,132.81	24.78	37.16	4,294.42	51,533.09	25.81	38.71	4,503.64	54,043.68	27.24	40.86	4,722.03	56,664.37	28.73	43.10	4,979.98	59,759.77	29.42	44.13	5,099.04	61,188.50
40	24.20	36.30	4,194.42	50,333.01	25.36	38.05	4,396.48	52,757.73	26.43	39.64	4,611.82	55,341.80	27.89	41.84	4,834.29	58,011.50	29.42	44.13	5,099.04	61,188.50	30.13	45.19	5,222.21	62,666.53
41	24.78	37.16	4,294.42	51,533.09	25.96	38.94	4,499.56	53,994.66	27.03	40.54	4,716.93	56,603.18	28.51	42.77	4,942.47	59,309.62	30.07	45.10	5,211.95	62,543.34	30.79	46.19	5,337.16	64,045.96
42	25.36	38.05	4,396.48	52,757.73	26.59	39.88	4,608.76	55,305.07	27.68	41.52	4,830.21	57,962.48	29.20	43.81	5,061.88	60,742.51	30.79	46.19	5,337.16	64,045.96	31.53	47.29	5,464.43	65,573.18
43	25.98	38.97	4,503.64	54,043.68	27.23	40.85	4,719.99	56,639.92	28.35	42.52	4,946.55	59,358.64	29.92	44.88	5,186.38	62,236.58	31.53	47.30	5,465.46	65,585.53	32.30	48.45	5,598.89	67,186.63
44	26.61	39.91	4,611.82	55,341.80	27.88	41.82	4,832.25	57,987.05	29.02	43.53	5,063.91	60,766.96	30.63	45.94	5,308.84	63,706.08	32.29	48.44	5,596.84	67,162.04	33.08	49.63	5,734.37	68,812.44
45	27.24	40.86	4,722.03	56,664.37	28.56	42.83	4,949.61	59,395.37	30.20	45.30	5,270.07	63,240.82	31.36	47.05	5,436.41	65,236.89	33.08	49.63	5,734.37	68,812.44	33.88	50.82	5,871.90	70,462.84

Steps 1 - 5 @ 5% annual movement, Steps 6 - 11 @ 2.5% bi-annual movement  
\$825.00 stipend after 2 years at Step 11  
Degree Compensation - If not a minimum requirement for the position:  
Bachelors Degree - \$300 per year, Masters Degree \$500 per year

## DEBT SERVICE FUNDS

### Summary of Beginning Balance, Income, Expense, & Ending Balance

	2013-14 Unaudited Actual	2014-15 Tentative Budget	2014-15 Adopted Budget	2013-14 Unaudited Actual Other Debt Service Fund	2014-15 Tentative Budget Other Debt Service Fund	2014-15 Adopted Budget Other Debt Service Fund
BEGINNING BALANCE	\$5,296,246	\$5,296,246	\$6,676,904	(\$67)	\$67	(\$42,457)
Prior Year Adjustment	\$0	\$0	\$0	\$0	\$0	\$0
ADJUSTED BEGINNING BALANCE	\$5,296,246	\$5,296,246	\$6,676,904	(\$67)	\$67	(\$42,457)
INCOME						
Federal Income	\$0	\$0	\$0	\$616,364	\$593,898	\$593,898
State Income	\$0	\$0	\$0	\$0	\$0	\$0
Local Other Income	\$7,128,802	\$7,390,344	\$7,390,344	\$1,871,663	\$1,993,256	\$1,993,256
Total Revenues	\$7,128,802	\$7,390,344	\$7,390,344	\$2,488,027	\$2,587,154	\$2,587,154
EXPENDITURES						
Debt Retirement (Long Term Debt)	\$5,748,144	\$7,390,344	\$7,390,344	\$2,530,417	\$2,587,154	\$2,587,154
Transfers (Outgoing)	\$0	\$0	\$0	\$0	\$0	\$0
Reserves fro Contingencies	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$5,748,144	\$7,390,344	\$7,390,344	\$2,530,417	\$2,587,154	\$2,587,154
Excess (Deficit)	\$1,380,658	\$0	\$0	(\$42,390)	\$0	\$0
ENDING BALANCE	\$6,676,904	\$5,296,246	\$6,676,904	(\$42,457)	\$67	(\$42,457)

# CAPITAL PROJECTS FUNDS

## Summary of Beginning Balance, Income, Expense, & Ending Balance

	2013-14		2014-15		2014-15	
	Unaudited Actual		Tentative Budget		Adopted Budget	
	Capital Outlay Projects Fund	Bond Construction Fund	Capital Outlay Projects Fund	Bond Construction Fund	Capital Outlay Projects Fund	Bond Construction Fund
BEGINNING BALANCE	\$1,019,529	\$5,255,671	\$1,123,437	\$421,147	\$1,872,182	\$2,776
New Bond Issues	\$0		\$0	\$0	\$0	\$0
ADJUSTED BEGINNING BALANCE	\$1,019,529	\$5,255,671	\$1,123,437	\$421,147	\$1,872,182	\$2,776
INCOME						
Federal Income	\$0	\$0	\$0	\$0	\$0	\$0
State Income	\$3,459,554	\$0	\$2,647,416	\$0	\$711,109	\$0
Local Other Income	\$370,376	\$500,195	\$188,000	\$0	\$406,300	\$0
Total Revenues	\$3,829,930	\$500,195	\$2,835,416	\$0	\$1,117,409	\$0
EXPENDITURES						
Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0
Classified Salaries	\$0	\$0	\$0	\$0	\$0	\$0
Benefits	\$0	\$0	\$0	\$0	\$0	\$0
Supplies and Materials	\$0	\$0	\$0	\$0	\$0	\$0
Operating Expenses	\$131,973	\$478,126	\$0	\$39,447	\$12,900	\$0
Capital Outlay	\$2,845,304	\$5,274,964	\$2,835,416	\$599,420	\$2,030,849	\$2,776
Other Outgo	\$0	\$0	\$0	\$0	\$0	\$0
Total Expenditures	\$2,977,277	\$5,753,090	\$2,835,416	\$638,867	\$2,043,749	\$2,776
Excess (Deficit)	\$852,653	(\$5,252,895)	\$0	(\$638,867)	(\$926,340)	(\$2,776)
ENDING BALANCE	\$1,872,182	\$2,776	\$1,123,437	(\$217,720)	\$945,842	\$0

## INTERNAL SERVICE FUNDS

### Summary of Beginning Balance, Income, Expense, & Ending Balance

	2013-14 Unaudited Actual Retiree Benefits Fund	2014-15 Tentative Budget Retiree Benefits Fund	2014-15 Adopted Budget Retiree Benefits Fund
BEGINNING BALANCE	\$2,229,067	\$1,536,566	\$1,550,801
Prior Year Adjustment	\$1	\$0	\$0
ADJUSTED BEGINNING BALANCE	\$2,229,068	\$1,536,566	\$1,550,801
INCOME			
Federal Income	\$0	\$0	\$0
State Income	\$0	\$0	\$0
Local Other Income	\$2,327,680	\$2,576,669	\$2,576,669
Total Revenues	\$2,327,680	\$2,576,669	\$2,576,669
EXPENDITURES			
Certificated Salaries	\$0	\$0	\$0
Classified Salaries	\$0	\$0	\$0
Benefits	\$3,005,947	\$3,269,171	\$3,269,171
Supplies and Materials	\$0	\$0	\$0
Operating Expenses	\$0	\$0	\$0
Capital Outlay	\$0	\$0	\$0
Other Outgo	\$0	\$0	\$0
Total Expenditures	\$3,005,947	\$3,269,171	\$3,269,171
Excess (Deficit)	(\$678,267)	(\$692,502)	(\$692,502)
ENDING BALANCE	\$1,550,801	\$844,064	\$858,299

# FIDUCIARY FUNDS

## Summary of Beginning Balance, Income, Expense, & Ending Balance

	2013-14			2014-15			2014-15		
	Unaudited Actual			Tentative Budget			Adopted Budget		
	Associated Students Trust Fund	Student Financial Aid Trust Fund	Student Trust	Associated Students Trust Fund	Student Financial Aid Trust Fund	Student Trust	Associated Students Trust Fund	Student Financial Aid Trust Fund	Student Trust
BEGINNING BALANCE	\$59,441	\$0	\$0	\$57,184	\$0	\$0	\$56,728	\$0	\$0
Prior Year Adjustment	\$0	\$0	\$0			\$0			\$0
ADJUSTED BEGINNING BALANCE	\$59,441	\$0	\$0	\$57,184	\$0	\$0	\$56,728	\$0	\$0
INCOME									
Federal Income	\$0	\$20,850,840	\$0	\$0	\$20,800,000	\$0	\$0	\$20,800,000	\$0
State Income	\$0	\$1,401,902	\$0	\$0	\$1,400,000	\$0	\$0	\$1,400,000	\$0
Local Other Income	\$57,828	\$308,834	\$45,000	\$50,000	\$300,000	\$50,000	\$50,000	\$300,000	\$50,000
Total Revenues	\$57,828	\$22,561,576	\$45,000	\$50,000	\$22,500,000	\$50,000	\$50,000	\$22,500,000	\$50,000
EXPENDITURES									
Certificated Salaries	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Classified Salaries	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Benefits	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Supplies and Materials	\$48,208	\$0	\$0	\$25,000	\$0	\$0	\$25,000	\$0	\$0
Operating Expenses	\$10,033	\$0	\$0	\$25,000	\$0	\$0	\$25,000	\$0	\$0
Capital Outlay	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Scholarship Awards	\$0	\$22,561,576	\$0	\$0	\$22,500,000	\$0	\$0	\$22,500,000	\$0
Other Outgo	\$2,300	\$0	\$45,000	\$0	\$0	\$50,000	\$0	\$0	\$50,000
Total Expenditures	\$60,541	\$22,561,576	\$45,000	\$50,000	\$22,500,000	\$50,000	\$50,000	\$22,500,000	\$50,000
Excess (Deficit)	(\$2,713)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
ENDING BALANCE	\$56,728	\$0	\$0	\$57,184	\$0	\$0	\$56,728	\$0	\$0

## GLOSSARY

### ACCOUNTING AND BUDGET TERMS

**ACADEMIC EMPLOYEE:** A district employee who is required to meet minimum academic standards as a condition of employment. Also referred to as Certificated employee.

**ACCOUNT CODE:** A sequence of numbers and/or letters assigned to ledger accounts for ease of reference (*see section on Chart of Accounts*).

**ACCOUNTING:** The process of identifying, measuring, and communicating financial information to permit informed judgments and decisions by users of the information.

**ACCOUNTS PAYABLE:** Amounts due and owed to private persons, business firms, governmental units, or others for goods received and services rendered prior to the end of the fiscal year. Includes amounts billed but not paid.

**ACCOUNTS RECEIVABLE:** Amounts due and owed to district from private persons, business firms, governmental units, or others for goods received and services provided by the district prior to the end of the fiscal year. Includes amounts invoiced but not received.

**ACCRUAL BASIS:** The basis of accounting under which transactions are recognized when they occur, regardless of the timing of related cash flows. That is, income is recorded when earned, even though not collected, and expenses are recorded when a liability is incurred, even though not paid. This contrasts with the Cash Basis.

**ACTIVITY:** A set of institutional functions or operations related to an academic discipline or a grouping of services. Academic disciplines are classified by controlling accounts 0100 \_\_ \_\_ through 4900 \_\_ \_\_; Support Service, administrative, and other expense categories are classified by controlling accounts 6000 \_\_ \_\_, 7000 \_\_ \_\_. These are also known as **TOPS** numbers as they are determined by the Taxonomy of Programs manual. *Examples of TOPS codes are: 040110 = biology; 677000 = campus security.* (*See Chart of Accounts*)

**ACTUALS:** (*See Unaudited Actuals*)

**ACTUARIAL BASIS:** The basis used in computing the amount of contributions to be made periodically to a fund or account so that the total contributions, plus the compounded earnings, will equal the required payments to be made out of the fund. Factors include length of time over which contributions are held and rate of return on that contribution over its life. *Example—Pension trust funds (retirement system) would use actuarial data.*

**ADMINISTRATOR:** For the purpose of EC Sec. 834362, administrator means any employee in a position having significant responsibilities for formulating district policies or administering district programs.

**ALLOCATION:** The distribution or division of resources according to a predetermined plan.

**APPORTIONMENT:** Allocation of state or federal aid, district taxes, or other moneys among community college districts or other governmental units.

**APPROPRIATION:** Funds set aside or budgeted by the state or local school districts for a specific time period and specific purpose.

**ASSETS:** Anything owned that has value -- tangible or intangible (*see also Current Assets and Fixed Assets*).

**AUDIT:** An examination of records and accounts for the purpose of (1) determining the propriety of transactions; (2) ascertaining whether all transactions are recorded properly; and (3) determining whether statements drawn from accounts reflect an accurate picture of financial operations and financial status.

**BALANCE SHEET:** A basic financial statement that shows assets, liabilities, and fund balance by fund of an entity as of a specific date.

**BFAP / BOARD FINANCIAL ASSISTANCE PROGRAM:** A categorical allowance to assist with the administration of financial aid programs.

**BLOCK GRANT:** A state-funded "one-time"



## GLOSSARY

budget allocation with specific expenditure guidelines restricted for instructional equipment, technology, library materials, and scheduled maintenance. "One-time" means the funding level is determined annually and is not part of the budget funding base.

**BOND:** A written promise to pay a specified sum of money (called the face value) at a fixed time in the future (date of maturity) and specified interest at a fixed rate (usually payable periodically).

**BUDGET:** A plan of financial operation. Consisting of an estimate of proposed revenue and expenditures for a given period and purpose. The term usually indicates a financial plan for a single fiscal year.

**BUDGET ASSUMPTIONS:** A summary of the major revenue and expenditure variables affecting the adopted budget.

**BUDGET DOCUMENT:** The instrument used by the budget-making authority to present a comprehensive financial program. It includes a balanced statement of revenues and expenditures, as well as other exhibits to report (1) the financial condition of the several funds of the district at the end of the preceding, completed fiscal period; (2) the estimated condition of the funds at the end of the fiscal period in progress; and (3) the estimated condition of the funds at the close of the ensuing fiscal period based on the financial proposals contained in the budget document.  
*(For California community colleges this is the CCFS-311.)*

**BUDGETING:** The process of allocating the available resources of an organization among potential activities to achieve the objectives of the organization; planning for the use of resources.

**CAFETERIA PLAN:** Denotes an individual's choice in selecting among various health plans and options. Not currently available through Yuba College's TCSIG insurance.

### **CalWORKS/ CALIFORNIA WORK OPPORTUNITIES**

#### **AND RESPONSIBILITIES TO KIDS:**

State funded program to meet federal welfare reform guidelines effective January 1998.

**CAPITAL OUTLAY:** The acquisition of fixed assets or additions to fixed assets, including land, buildings, improvements of grounds, construction of buildings, additions or remodeling of buildings, or equipment.

### **C.A.R.E. / COOPERATIVE AGENCY**

**RESOURCES FOR EDUCATION:** Grant program available for eligible students through financial aid package.

**CARRY-OVER:** Unspent budget allocations from one year that are reallocated to budgets in the subsequent year.

**CASH BASIS:** Method of accounting in which income and expenditures are recorded only when cash is actually received or disbursed.

**CASH IN COUNTY TREASURY:** Cash balances on deposit in the county treasury for the various funds of the college district.

### **CATEGORICAL REVENUES AND EXPENDITURE:**

A variety of funds are allocated at state, federal and local levels for particular categories of students and programs. These are restricted funds and must be used for the particular category or program for which they were apportioned. Federal and state laws and regulations govern the methods of delivery of restricted programs and the general allocation of funds.

**CERTIFICATED PERSONNEL:** *(See Academic Employee)*

**CERTIFICATE OF PARTICIPATION (COP):** A lease-purchase agreement to finance public facilities. Debt is sold in the conventional municipal bond market, allowing a lower interest rate and longer-term borrowing. The leasing agency holds title to the project, the district/lessee makes annual payments and at the end of the lease term, the leasing company transfers title to the district/lessee.

**CHART OF ACCOUNTS:** A list of accounts, systematically arranged, applicable to a specific purpose. Components are funds, sub-funds, revenue sources, locations, programs, activity classifications, and objects/expenditure categories.

## GLOSSARY

**CLASSIFIED PERSONNEL:** A district employee who is not required to meet minimum academic standards as a condition of employment; although some positions may have degree requirements established by the district. Some management personnel may be included.

**CLEARING ACCOUNTS:** Accounts used to accumulate total receipts or expenditures for later distribution among the accounts to which such receipts or expenditures are properly allocable or for recording the net differences under the proper account.

**CLOSED BOOKS:** A series of fiscal year-end financial accounting procedures resulting in the final unaudited actual revenue and expenditure account totals.

**COLLEAGUE:** An integrated administrative software system used by the district for Student Services, Instruction/Scheduling, Personnel/Payroll, and Accounting.

**COMMUNITY SERVICES/EDUCATION:** Educational, cultural, and recreational services that an educational institution may provide for its community in addition to regularly scheduled classes. Community college districts receive no direct state apportionment for community services.

**CONSUMER PRICE INDEX (CPI):** A measure of the cost-of-living inflation index compiled by the United States Bureau of Labor Statistics.

**CONTRACT EDUCATION:** Contract Education is when a community college district contracts with a public or private entity for the purposes of providing instruction or services or both with no financial support from general apportionment funds.

**CONTRACTED SERVICES:** An expense of services rendered under contract/agreement by personnel who are not on the payroll system of the district, including all related expenses covered by the contract (e.g., travel, supplies).

**COP:** *(see Certificate of Participation)*

**COST OF LIVING ALLOWANCE (COLA):** An annual adjustment to the revenue limit and

designated categorical programs. Current law ties COLAs to various economic indicators.

**CREDIT:** The right side of a double-entry accounting entry. A credit reduces assets or expenditures and increases liabilities, income, or fund balance.

**CURRENT ASSETS:** Assets that are available or can be made readily available to pay for the cost of operations or to pay current liabilities.

**DEBIT:** The left side of a double-entry accounting entry. A debit increases assets or expenditures and reduces liabilities, income, or fund balance.

**DEFERRED REVENUE:** Revenue received in a given period, but unearned, which is set up as a liability to be included as revenue in subsequent periods.

**DEFICIT:** Excess of liabilities over assets.

**DEFICIT SPENDING:** The excess of actual expenditures over actual revenues (also referred to as an operating deficit).

**DIRECT EXPENSES:** Expenses that can be separately identified and charged as a part of the cost of an activity, department, service or a product.

**DISBURSEMENTS:** Payments by currency, check, or warrant (not synonymous with expenditures).

**DSPS / DISABLED STUDENTS PROGRAMS AND SERVICES:** State funded program providing educational support services for disabled students.

**DUE FROM . . . FUND:** An asset account used to reflect amounts owed to a particular fund by another fund. This account is used by the lender fund to reflect short-term obligations due.

**DUE TO . . . FUND:** A liability account used by the borrowing fund to reflect short-term amounts owed to another fund.

## GLOSSARY

**EDUCATION CODE:** The body of law that regulates education in California. Additional requirements are contained in the California Administrative Code, Titles 5 and 8, the Government Code, and general statutes.

**EMPLOYEE BENEFITS:** Employers' contributions to retirement plans, statutory benefits, and health and welfare benefits (*see also Statutory Benefits*).

**ENCROACHMENT:** Occurs when a program costs more to operate than the income received.

**ENCUMBRANCES:** Obligations in the form of purchase orders, contracts, salaries, and other commitments chargeable to an appropriation for which part of the appropriation is reserved.

**ENTITLEMENT:** The amount of payment to which a state or local government is entitled as determined by the federal government according to an allocation formula contained in applicable statutes.

**EOPS / EXTENDED OPPORTUNITY PROGRAM AND SERVICES:** State funded program providing financial assistance and educational support services for eligible students.

**EQUALIZATION:** Funds allocated by the state legislature to raise districts with lower revenue limits toward the statewide average.

**EXPENDITURES:** Amounts paid or liabilities incurred for all purposes. Accounts kept on an accrual basis include all charges whether paid or not. Accounts kept on a cash basis will include only actual cash disbursements.

**FISCAL YEAR:** A period of one year, the beginning and ending dates of which are fixed by statute. In California, the period beginning on July 1 and ending on June 30 constitutes the fiscal year.

**FIXED ASSETS:** Assets of a permanent character having continuing value, such as land, buildings, machinery, furniture, and equipment; also known as capital assets.

**FTEF:** (*see Full-time Equivalent Faculty*)

**FTES TARGET:** The established goal on which apportionment revenue estimates are based. The district receives approximately \$4,564.83 for each credit FTES and \$2,744.96 for each noncredit FTES. (*see also Full-Time Equivalent Students*)

### FULL-TIME EQUIVALENT EMPLOYEES

**(FTE):** Ratio of the hours worked based upon the standard work hours of one full-time employee.

For example, classified employees may have a standard work load of 40 hours per week. If several classified employees worked 380 hours in one week, the FTE conversion is 380/40 or 9.5 FTE.

### FULL-TIME EQUIVALENT FACULTY (FTEF):

See definition for full-time employee above. An FTEF is based on a 15-unit load per semester.

### FULL-TIME EQUIVALENT STUDENTS (FTES):

An FTES represents 525 class (contact) hours of student instruction/activity in credit and noncredit courses. Full-time equivalent students (FTES) is one of the workload measures used in the computation of state support for California Community Colleges (*form CCFS-320, Apportionment Attendance Report*).

**FUND:** An independent fiscal and accounting entity with a self-balancing set of accounts. These accounts record all assets and financial resources together with related encumbrances, reserves, and equities that are segregated for the purpose of carrying on specific activities or obtaining certain objectives in accordance with special regulations, restrictions or limitations. (*See the section on Other Funds for a summary of the Yuba Community College District funds and Chart of Accounts.*)

**FUND BALANCE:** The fund equity of governmental funds and Trust Funds.

**GENERAL FUND:** The General Fund is the general operating fund of the district and accounts for all revenues and expenditures of the district not encompassed within other funds.

## GLOSSARY

**GENERAL LEDGER:** A book, file, or other device which contains the accounts needed to reflect the financial position and the results of operations of an entity. In double entry bookkeeping, the debits and credits in the general ledger are equal and, therefore, debit balances and credit balances are equal.

**GOVERNMENTAL FUNDS:** Grouping of funds used to account for activities directly related to an institution's educational objectives.

**GRANTS:** Contributions or gifts of cash or other assets from another government agency/entity to be used or expended for a specified purpose, activity, or facility.

**INCOME:** Revenue and non-revenue receipts. Revenue receipts are additions to assets for which no obligations are incurred. Non-revenue receipts are receipts of money in exchange for property of the district or for which the district incurs an obligation.

**INDIRECT EXPENSES OR COSTS:** Those elements of cost necessary in the production of an article or the performance of a service which are of such a nature that the amount applicable to the product or service cannot be determined accurately or readily (*e.g., utilities, supplies, management costs*).

**INTER-FUND TRANSFER:** Money that is taken from one fund under the control of the Governing Board and added to another fund under the Board's control. Such transfers are not receipts or expenditures.

**INTERNAL CONTROL:** A plan of organization under which employees' duties are so arranged and records and procedures so designed as to make it possible to exercise effective accounting control over assets, liabilities, revenues, and expenditures. Under such a system, the work of employees is subdivided so that no single employee performs a complete cycle of operations. For example, an employee handling cash would not also post the accounts receivable records. Under such a system, the procedures to be followed are defined and require proper authorizations by designated officials for all actions to be taken.

**LEDGER:** A group of accounts in which the financial transactions of an entity are recorded.

**LIABILITIES:** Legal obligations that are unpaid. Debt or other legal obligation (exclusive of encumbrances) arising out of transactions in the past that must be liquidated, renewed, or refunded at some future date.

**MANDATED COSTS:** District expenditures that occur as a result of federal or state law, court decisions, administrative regulations, or initiative measures.

**OBJECT (CODE):** An expenditure classification or category -- this term applies to the type of article purchased or the service obtained (*e.g., consultant services, materials, and supplies*). *Examples of Object codes are: librarian's salary expense = 1240; instructional supplies = 4300; telephone = 5530. See Chart of Accounts.*

**PROCUREMENT CARD:** Credit card issued to use in lieu of a blanket/open purchase order for incidental purchases.

**PROGRAM:** A group of related activities consisting of a unique combination of objects which operate together for common outputs and objectives. Academic divisions, Maintenance and Operations, and specific Student Service functions (*e.g., Testing, Records, Job Placement*) are examples of programs.

**PROGRAM BUDGET:** A budget under which expenditures are based primarily on programs of work and secondarily on Object or character type.

**PROPERTY TAX DEFICIT:** Funding short falls which occur whenever the state appropriations are insufficient to fund local district and county entitlements.

**PUBLIC EMPLOYEES' RETIREMENT SYSTEM (PERS):** State law requires that classified employees, their district, and the state contribute to this retirement fund.

**PURCHASE ORDER:** A document issued to a vendor that authorizes the delivery of specified merchandise or the performance of certain services and authorizing the related cost/charge.

## GLOSSARY

**REGISTERS:** A listing of transactions of like kind that may be totaled and summarized for convenience in posting (e.g., *payroll registers*, *warrant registers*).

**REQUISITION:** A document submitted initiating a purchase order to secure specified articles or services.

**RESERVE:** Funds set aside in a district budget to provide operating cash in the succeeding fiscal year until taxes and state funds become available; funds set aside to provide for future expenditures, to offset future losses of working capital; or other legally segregated or designated set-aside funds for specific future use.

**RESTRICTED FUNDS:** Funds to be spent for a specific purpose and cannot be expended for any general purpose.

**REVENUE:** Addition to assets not accompanied by an obligation to perform a service or deliver a product.

**REVENUE SOURCE CODES:** Assigned numbers in the Account Code string that represent whether monies are from federal, state, or local sources. See *Chart of Accounts*

**REVOLVING CASH ACCOUNT:** A stated amount of money authorized by the district governing board to be used primarily for emergency or small sundry disbursements. The fund is reimbursed periodically through properly documented expenditures, which are summarized and charged to proper account classifications.

**SALES AND USE TAX:** A tax imposed on the sale of goods and services. The use tax is paid in lieu of the sales tax on goods purchased outside the state, but intended for use in the state. Sales tax applies to goods and services purchased within the state.

**SCHEDULED MAINTENANCE:** The scheduled maintenance program is used for major repairs of buildings and equipment within the district. Some matching state funds have historically been available to districts with an established scheduled maintenance program approved by the state.

**SECURED ROLL:** Assessed value of real property, such as land, buildings, secured personal property, or anything permanently attached to land as determined by each county assessor, plus the value of the property of public utilities as determined by the State Board of Equalization.

**SHORTFALL:** An insufficient allocation of money, requiring an additional appropriation or resulting in deficits.

**STATE TEACHERS' RETIREMENT SYSTEM (STRS):** State law requires certificated/academic employees, districts, and the state to contribute to this retirement fund.

**STATUTORY BENEFITS:** District-paid premiums for mandatory benefits which are part of an employee's total compensation, including unemployment insurance, workers compensation insurance, social security, retirement systems (STRS, PERS), and Medicare coverage. Benefits vary based upon employment status and start date

**SUPPLANTING:** To use one type of funds to provide goods or services previously paid with another type of fund. Generally, this practice is prohibited when state or federal funds are used to replace local funds.

**SUPPLY:** A material item of an expendable nature that is consumed, wears out, or deteriorates with use.

**TANF / TEMPORARY ASSISTANCE FOR NEEDY FAMILIES:** Block grant for state welfare- to-work program.

**TAX REVENUE ANTICIPATION NOTE (TRANS):** Notes issued in anticipation of collection of taxes, usually retireable only from tax collections, and frequently only from the proceeds of the tax levy whose collection they anticipate.

**TCSIG / TRI-COUNTY SCHOOLS INSURANCE GROUP:** Approximately 40 school districts that joined together to form a non-profit, self-insured group for health coverage. Yuba College is one of the founding school districts.

## GLOSSARY

**TOPS:** Taxonomy of Programs -- refers to account codes for specific instructional or other activities as specified in the Taxonomy of Programs manual (see *ACTIVITY*).

**TRANSFER:** Interdistrict or interfund payments or receipts not chargeable to expenditures or credited to income. Certain budget revisions are often referred to as transfers (e.g., moving allocated budget or expenditures from one line item budget account to another).

**TRUST FUND:** A fund consisting of resources received and held by an entity as trustee to be expended or invested in accordance with the conditions of the trust.

**UNAUDITED ACTUALS:** Revenue and expenditure totals by category for the prior fiscal year. These totals are final, subject to review of the financial statements by the district auditors.

**UNENCUMBERED BALANCE:** That portion of an appropriation or allotment not yet expended or obligated.

**UNRESTRICTED FUNDS:** Funds which may be expended for any general purpose within guidelines established for the fund.

**UNSECURED ROLL:** Assessed value of personal property other than secured property.

**WIA (WORKFORCE INVESTMENT ACT):** (formerly *JTPA*) Program offering assistance to eligible students for vocational training.