

Yuba  
Community  
College  
District

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FY2011-12  
ADOPTED  
BUDGET

September 7, 2011

Yuba Community College District  
2011-12

Governing Board

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Brent Hastey, Vice President  
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# YUBA COMMUNITY COLLEGE DISTRICT

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2011-12

## TABLE OF CONTENTS

### General Fund

Summary	B-1 to B-2
GANN Appropriations Limit	B-3
Income Summary	C
Expenditures Summary	D
Unrestricted Expenditures Detail	E
Restricted Expenditures Detail	F

Chart of Accounts	G
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### Personnel

Adjunct Faculty Salary Schedule	H-1
Full-Time Faculty Salary Schedule	H-2
Full-Time Extra Pay Schedule	H-3
Summer Intersession Salary Schedule	H-4
Yuba College Management Positions and Salary Schedule	H-5 to H-6
Classified Positions and Salary Schedule	H-7 to H-8
Classified Benefits	H-9
Certificated Benefits	H-10

### Other Funds

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

Glossary of Terms	J
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## **Summary**

In the 2010-2011 fiscal year, the District received growth revenue and additional one time funding from the accreditation of WCC. Further, diligent conservation in departmental budgets resulted in additional savings. The combination of additional unexpected revenue and reduced expenditures resulted in a higher than expected ending fund balance for FY 2010-2011.

Based on the information provided at the Statewide Budget meeting, the District developed the 2011-2012 budget with the following principles and assumptions:

### **Budget Principles:**

- Transparent
- Comprehensive
- Conservative
- Balanced (ongoing expenditures are balanced with on-going revenues)

### **Key Budgeting Assumptions:**

- Projects Revenues based on Initial Allocation provided by System Office provided at Statewide Budget Workshop equals 4.85% reduction from FY 2010-11 apportionment levels-473 FTES
- Anticipates Tier 1 and Tier 2 reductions being triggered December 15, 2011 based on State revenue shortfall (AB 121) T1-\$218,358/47.99 FTES, T2-\$524,060/115.16 FTES which equals 1.68%
- Anticipates a deficit to System and District revenues of .4% due to student fee shortfall
- Assumes workload (enrollment cap) reduction commensurate with apportionment reductions target FY 2011-12
- Revenue deferrals and anticipated cash-flow shortfalls
- Anticipates no further reductions. Tentative budget was established at worst case cuts projected in State budget
- Preserves a general fund balance (reserves) sufficient to offset

### **Next Steps:**

- This budget is not yet balanced.
- District and college leadership will conduct an in-depth review of budget allocations to identify potential reductions as one-time allocations
- Executive Staff members will lead the review of current budget allocations and report areas of expenditure reductions to be incorporated in a Revised Budget presented to the Board of Trustees in November 2011
- The Revised Budget will be evaluated in January 2012 and revenue projections revised as appropriated.

# GENERAL FUND

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

	2010-11 Final Revised Budget Unrestricted	2010-11 Unaudited Actual Restricted	2010-11 Unaudited Actual Unrestricted	2011-12 Tentative Budget Unrestricted	2011-12 Adopted Budget Restricted	2011-12 Adopted Budget Unrestricted
BEGINNING BALANCE	\$4,589,310	(\$3,908)	\$4,589,310	\$6,649,735	(\$3,908)	\$9,738,324
Prior Year Adjustment	\$0	\$0	\$0	\$0	\$0	\$0
ADJUSTED BEGINNING BALANCE	\$4,589,310	(\$3,908)	\$4,589,310	\$6,649,735	(\$3,908)	\$9,738,324
INCOME						
Federal Income	\$62,824	\$2,476,619	\$19,262	\$62,824	\$2,602,571	\$19,262
State Income	\$22,518,952	\$5,401,625	\$26,495,702	\$20,267,057	\$6,020,539	\$20,549,965
Local Other Income	\$23,593,327	\$1,720,608	\$23,504,994	\$21,233,994	\$1,847,512	\$23,214,918
Total Revenues	\$46,175,103	\$9,598,852	\$50,019,958	\$41,563,875	\$10,470,622	\$43,784,145
EXPENDITURES						
Certificated Salaries	\$20,048,786	\$1,491,080	\$19,985,824	\$17,761,268	\$1,627,684	\$19,351,756
Classified Salaries	\$7,811,289	\$3,564,742	\$7,484,764	\$7,908,930	\$3,474,938	\$7,736,588
Benefits	\$8,697,978	\$1,425,084	\$8,433,877	\$9,172,978	\$1,529,554	\$8,694,339
Supplies and Materials	\$882,970	\$891,949	\$613,518	\$895,000	\$696,952	\$942,510
Operating Expenses	\$6,229,151	\$1,318,549	\$5,101,905	\$6,400,000	\$2,368,020	\$5,980,047
Capital Outlay	\$551,862	\$455,451	\$315,276	\$575,000	\$360,708	\$579,175
Other Outgo	\$2,392,642	\$451,998	\$2,935,780	\$2,658,642	\$412,766	\$2,914,133
Total Expenditures	\$46,614,678	\$9,598,853	\$44,870,944	\$45,371,818	\$10,470,622	\$46,198,548
Contingencies for Emergencies						\$950,000
Excess (Deficit)	(\$439,575)	(\$0)	\$5,149,014	(\$3,807,943)	\$0	(\$2,414,403)
ENDING BALANCE	\$4,149,735	(\$3,908)	\$9,738,324	\$2,841,792	(\$3,908)	\$7,323,921
Reserve	8.90%	-0.04%	21.70%	6.26%	-0.04%	15.85%

CALIFORNIA COMMUNITY COLLEGES  
GANN LIMIT WORKSHEET  
**2011-12**

DISTRICT NAME: Yuba Community College District  
DATE: September 7, 2011

**I. 2011-12 APPROPRIATIONS LIMIT:**

A. 2010-11 Appropriations Limit		<u><u>\$81,481,298</u></u>
B. 2011-12 Price Factor: 1.0251		
C. Population factor:		
1. 2009-10 Second Period Actual FTES 8,197		
2. 2010-11 Second Period Actual FTES 8,386		
3. 2011-12 Population change factor 1.0231		
(line C.2. divided by line C.1.)		
D. 2010-11 Limit adjusted by inflation and population factors		<u><u>\$85,455,940</u></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; 0 &gt;</u>
G. 2011-12 Appropriations Limit		<u><u>\$85,455,940</u></u>

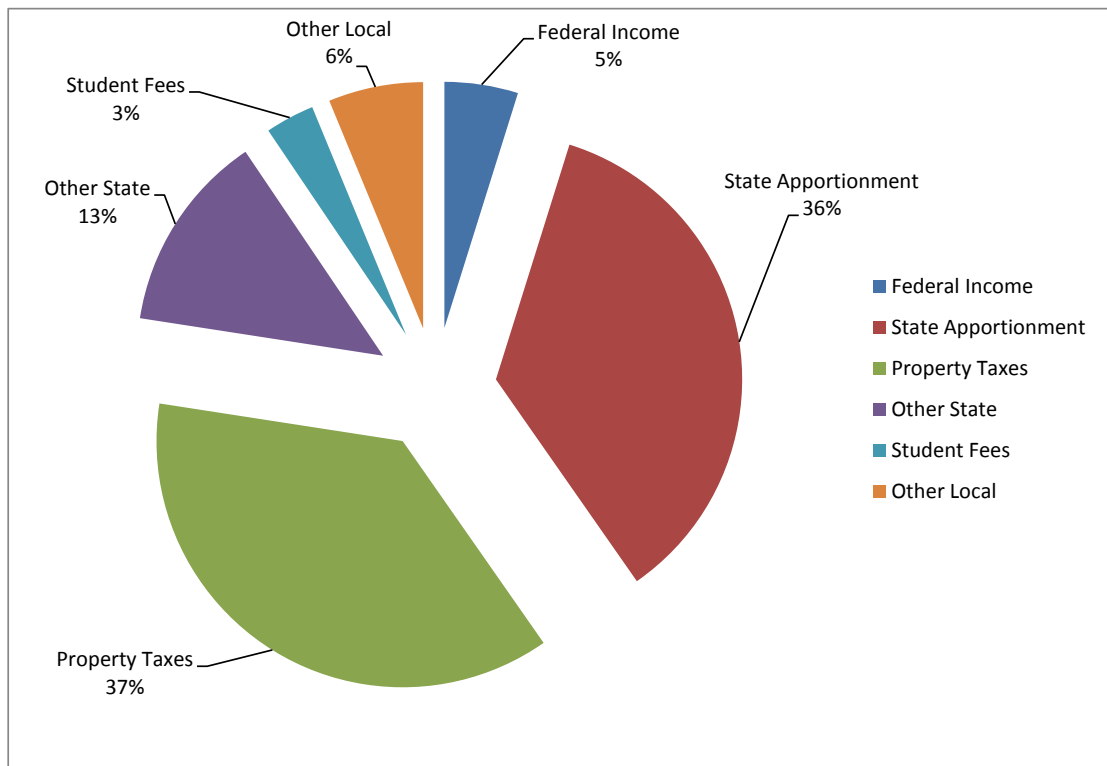
**II. 2011-12 APPROPRIATIONS SUBJECT TO LIMIT:**

A. State Aid (General Apportionment, Apprenticeship Allowance, Basic Skills, and Partnership for Excellence)		<u><u>\$19,240,143</u></u>
B. State Subventions (Home Owners Property Tax Relief, Timber Yield tax, etc.)		<u>217,291</u>
C. Local Property taxes		<u>19,936,562</u>
D. Estimated excess Debt Service taxes		.....
E. Estimated Parcel taxes, Square Foot taxes, etc.		.....
F. Interest on proceeds of taxes		<u>70,000</u>
G. Local appropriations from taxes for unreimbursed State, court, and federal mandates		<u>&lt; &gt;</u>
H. 2011-12 Appropriations Subject to Limit		<u><u>\$39,463,996</u></u>

## GENERAL FUND INCOME

### Summary of Income

	2010-11 Final Revised Budget	2010-11 Unaudited Actuals	2011-12 Adopted Budget	
	Restricted & Unrestricted	Restricted & Unrestricted	Restricted	Unrestricted
Federal Income	\$2,933,062	\$2,495,881	\$2,602,571	\$19,262
State Income	\$29,515,220	\$31,897,327	\$6,020,539	\$20,549,965
Local Other Income	\$25,264,010	\$25,225,602	\$1,847,512	\$23,214,918
Total Revenues	<b>\$57,712,292</b>	<b>\$59,618,810</b>	<b>\$10,470,622</b>	<b>\$43,784,145</b>



## General Fund - Unrestricted Revenue

### Unrestricted Revenue

		2010-11	2011-12
		Unaudited Actual	Adopted Budget
Federal Revenue:			
8110	Forest Reserve	16,763	16,763
8160	Veterans	2,499	2,499
8190	Other Federal Revenue	-	-
	Total Federal Revenue	19,262	19,262
State Revenue:			
<b>8611</b>	<b>Apportionment</b>	<b>22,702,843</b>	<b>19,240,143</b>
8611	PY Apportionment	2,184,246	-
8613	2% Enroll Fee	54,423	13,187
8613	PY 2% Enroll Fee	5,240	-
8623	PT Faculty	169,232	169,232
8671	HOPTER	<b>212,145</b>	<b>212,145</b>
8672	Timber Tax	<b>5,146</b>	<b>5,146</b>
8679	Other Tax Relief Subvention	360	-
8681	Lottery	964,208	910,112
8681	PY Lottery	52,021	-
8682	Mandated Costs	145,762	-
8699	Other State	76	-
		26,495,702	20,549,965
Local/Other Revenue:			
<b>881X</b>	<b>Taxes</b>	<b>19,942,959</b>	<b>19,936,562</b>
<b>881X</b>	<b>PY Taxes</b>	<b>(772)</b>	<b>-</b>
8831	Contract Ed	-	-
8832	Other Contract	248,228	248,228
8840	Sales	106	100
8844	Publications	5	5
8851	Rents	12,000	12,000
8852	Use of Facilities	18,236	18,000
8860	Interest	205,119	192,885
8872	Comm Ed	301,012	353,232
<b>8874</b>	<b>Enrollment</b>	<b>1,348,394</b>	<b>1,749,381</b>
8878	Insurance	-	-
8879	Student Records	48,753	45,000
8880	Non Res	391,660	375,000
8885	Other St Fees	6,690	6,500
8889	Other St Fees	25	25
8891	Parking Fines	1,693	1,500
8894	Risk Margin	596,104	-
8895	Indirect	131,809	125,000
8896	Recovery of Bad Debts	22,857	25,000
8897	Student Receivables Pa	-	-
8898	Over/Short	(414)	-
8899	Other Local	138,261	125,000
8912	Sale of Equipment	1,596	1,500
8981	Interfund Transfers-In	90,673	-
	Total Local/Other Revenue	23,504,994	23,214,918
	<b>Total Unrestricted Revenue</b>	<b>50,019,958</b>	<b>43,784,145</b>



## General Fund - Restricted Revenue

### Restricted Revenue

		2010-11	2011-12
		Unaudited Actual	Adopted Budget
Federal Revenue:			
8120	Higher Education Act	936,852	1,499,314
8130	Workforce Investment Act	-	-
8140	Temporary Assistance for Needy Families (TANF)	139,413	134,800
8150	Student Financial	17,221	179,330
8170	Vocation and Technical Education Act (VATEA)	607,819	504,292
8190	Other Federal Revenues	775,314	284,835
	Total Federal Revenue	2,476,619	2,602,571
State Revenue:			
8615	Basic Skills	199,959	388,217
8621	Extended Opportunity Programs & Services (EOPS)	667,552	622,398
8622	DSPS	668,203	520,239
8623	Other Categorical Apportionments	2,616,349	2,516,326
8625	California Work Opportunities & Responsibilities (CalWorks)	467,294	527,172
8654	Other Reimbursable Categorical Programs	617,386	1,308,045
8681	State Lottery Proceeds	164,882	138,142
8699	Other State Revenues	-	-
	Total State Revenue	5,401,625	6,020,539
Local/Other Revenue:			
8831	Contract Instructional Services	496,892	382,697
8871	Child Development Services	-	118,460
8876	Health Services	90,701	90,000
8881	Parking Services and Public Transportation	463,477	499,200
8899	Other Local Revenue	643,125	615,965
8981	Interfund Transfers - In	26,414	141,190
	Total Local/Other Revenue	1,720,608	1,847,512
	<b>Total Unrestricted Revenue</b>	<b>9,598,852</b>	<b>10,470,622</b>

## General Fund - Unrestricted Expenses

### Unrestricted Expenses

		2010-11	2011-12
		Unaudited Actual	Adopted Budget
Certificated Salaries:			
1100	Instructional Salaries, Contract or Regular Status	9,261,350	8,818,220
1200	Noninstructional Salaries, Contract or Regular Status	4,653,664	4,549,946
1300	Instructional Salaries, Non-Regular	5,994,711	5,744,688
1400	Noninstructional Salaries, Non-Regular	76,099	238,902
	Total Certificated Salaries	19,985,824	19,351,756
Classified Salaries:			
2100	Noninstructional Salaries, Regular Status	6,110,054	6,586,773
2200	Instructional Aides, Regular Status	545,398	659,626
2300	Noninstructional Salaries, Other	605,224	296,693
2400	Instructional Aides's Salaries, Other	224,088	193,496
	Total Classified Salaries	7,484,764	7,736,588
Benefits:			
3000	Benefits	8,433,877	8,694,339
	Total Benefits	8,433,877	8,694,339
Supplies and Materials:			
4100	Duplicating and Copy Machine Usage	146,368	189,311
4200	Operating Supplies - Duplicating	(191,853)	(167,500)
4300	Instructional Supplies	123,845	200,289
4400	Software (less than \$200)	14,999	24,250
4500	Non-instructional Supplies	391,834	554,105
4600	Fuel	24,657	23,700
4700	Books, magazines/subscriptions	103,668	118,355
	Total Supplies and Materials	613,518	942,510
Operating Expenses:			
5100	Personal and Consultant Services	899,955	980,187
5200	Travel and conferences	190,068	243,826
5300	Due and Membership	99,873	134,482
5400	Insurance	487,351	605,503
5500	Utilities and Housekeeping Services	1,233,402	1,336,587
5600	Rents, Leases, and Repairs	1,137,461	1,362,501
5700	Postage	101,727	130,600
5800	Legal, Election, and Audit Expenses	595,191	513,161
5900	Other Services and Expenses	356,877	673,200
	Total Operating Expenses	5,101,905	5,980,047
Capital Outlay:			
6100	Sites and Improvement of Sites	81,778	90,000
6200	Buildings	-	-
6300	Library Books	51,091	47,308
6400	Equipment	182,407	441,867
	Total Capital Outlay	315,276	579,175
Other Outgo:			
7000	Interfund Transfers	2,935,780	2,914,133
	Total Other Outgo	2,935,780	2,914,133
<b>Total Expenses</b>		<b>44,870,944</b>	<b>46,198,548</b>

## General Fund - Restricted Expenses

### Restricted Expenses

		2010-11	2011-12
		Unaudited Actual	Adopted Budget
Certificated Salaries:			
1100	Instructional Salaries, Contract or Regular Status	344,662	420,964
1200	Noninstructional Salaries, Contract or Regular Status	670,717	784,016
1300	Instructional Salaries, Non-Regular	128,022	118,743
1400	Noninstructional Salaries, Non-Regular	347,679	303,961
	Total Certificated Salaries	1,491,080	1,627,684
Classified Salaries:			
2100	Noninstructional Salaries, Regular Status	2,484,291	2,557,174
2200	Instructional Aides, Regular Status	99,070	28,619
2300	Noninstructional Salaries, Other	877,746	812,810
2400	Instructional Aides's Salaries, Other	103,635	76,335
	Total Classified Salaries	3,564,742	3,474,938
Benefits:			
3000	Benefits	1,425,084	1,529,554
	Total Benefits	1,425,084	1,529,554
Supplies and Materials:			
4100	Duplicating and Copy Machine Usage	46,873	65,513
4200	Operating Supplies - Duplicating	-	-
4300	Instructional Supplies	405,610	273,674
4400	Software (less than \$200)	35,119	4,000
4500	Non-instructional Supplies	396,066	345,083
4600	Fuel	6	-
4700	Books, magazines/subscriptions	8,275	8,682
	Total Supplies and Materials	891,949	696,952
Operating Expenses:			
5100	Personal and Consultant Services	707,008	1,263,367
5200	Travel and conferences	211,771	277,636
5300	Due and Membership	5,830	8,156
5400	Insurance	38,363	21,068
5500	Utilities and Housekeeping Services	8,238	11,250
5600	Rents, Leases, and Repairs	191,020	237,539
5700	Postage	7,829	17,372
5800	Legal, Election, and Audit Expenses	2,725	4,000
5900	Other Services and Expenses	145,764	527,632
	Total Operating Expenses	1,318,549	2,368,020
Capital Outlay:			
6100	Sites and Improvement of Sites	5,342	25,000
6200	Buildings	-	-
6300	Library Books	-	-
6400	Equipment	450,109	335,708
	Total Capital Outlay	455,451	360,708
Other Outgo:			
7000	Interfund Transfers	451,998	412,766
	Total Other Outgo	451,998	412,766
<b>Total Expenses</b>		<b>9,598,852</b>	<b>10,470,622</b>

**UNRESTRICTED EXPENDITURES**  
**Account Codes**

**YUBA COLLEGE BUDGET**

**COMMUNITY EDUCATION OPERATING ACCT**

Noninstr, Regular	Comm Educ Specialist	11	711	1	28	682000	21	10	\$40,171	
Noninstructional, Hourly Classified - Subs, Temps		11	711	1	28	682000	23	10	\$1,200	
Duplicating/Copy Machine Usage		11	711	1	28	682000	41	00	\$700	
Non Instructional Supplies		11	711	1	28	682000	45	00	\$2,800	
Personal and Consultant Services		11	711	1	28	682000	51	10	\$28,232	
Dues and memberships		11	711	1	28	682000	53	00	\$350	
Conferences and Travel Expense		11	711	1	28	682000	52	20	\$150	
Rents		11	711	1	28	682000	56	20	\$2,000	
Postage		11	711	1	28	682000	57	00	\$15,400	
Advertising and Printing Expense		11	711	1	28	682000	59	30	\$20,000	
Additional Equip, \$200-\$999		11	711	1	28	682000	64	30	\$4,000	
		11	711	1	28	682000	xx	xx	Subtotal	115,003.00

**COMMUNITY ED CERTIFICATE PROG**

Non Certificated / Non Classified Instruct		11	712	1	28	682000	23	30	\$1,000	
Personal and Consultant Services		11	712	1	28	682000	51	10	\$83,179	
		11	712	1	28	682000	xx	xx	Subtotal	84,179.00

**COM ED.- BUSINESS**

Personal and Consultant Services		11	713	1	28	682000	51	10	\$7,000	
		11	713	1	28	682000	xx	xx	Subtotal	7,000.00

**COM ED - HEALTH/REC**

Personal and Consultant Services		11	716	1	28	682000	51	10	\$3,100	
		11	716	1	28	682000	xx	xx	Subtotal	3,100.00

**COM ED - MOTORCYCLE TRAINING**

Personal and Consultant Services		11	717	1	28	682000	51	10	\$65,000	
		11	717	1	28	682000	xx	xx	Subtotal	65,000.00

**COM ED - COMPUTERS**

Personal and Consultant Services		11	720	1	28	682000	51	10	\$1,500	
		11	720	1	28	682000	xx	xx	Subtotal	1,500.00

**COM ED - SPECIAL INTEREST**

Non Certificated / Non Classified Instruct		11	721	1	28	682000	23	30	\$8,700	
Benefits		11	721	1	28	682000	36	00	\$600	
Duplicating/Copy Machine Usage		11	721	1	28	682000	43	00	\$4,000	
Personal and Consultant Services		11	721	1	28	682000	51	10	\$10,400	
		11	721	1	28	682000	xx	xx	Subtotal	23,700.00

**COM ED-SUMMER SPORTS CAMPS**

Personal and Consultant Services		11	723	1	28	682000	51	10	\$22,000	
		11	723	1	28	682000	xx	xx	Subtotal	22,000.00

**COM ED - TRAFFIC SCHOOL**

Duplicating/Copy Machine Usage		11	726	1	28	682000	41	00	\$50	
Instructional Supplies		11	726	1	28	682000	43	00	\$2,500	
Personal and Consultant Services		11	726	1	28	682000	51	10	\$15,000	
Mileage		11	726	1	28	682000	52	10	\$500	
Dues and Membership		11	726	1	28	682000	53	00	\$1,500	
		11	726	1	28	682000	xx	xx	Subtotal	19,550.00

**AJ/EVOC**

Personal and Consultant Services		11	729	1	28	682000	51	10	\$47,374	
		11	729	1	28	682000	xx	xx	Subtotal	47,374.00

**COM ED - CONCEALED WEAPONS**

Non Certificated / Non Classified Instruct		11	731	1	28	682000	23	30	\$9,000	
Non Instructional Supplies		11	731	1	28	682000	45	00	\$2,000	
		11	731	1	28	682000	xx	xx	Subtotal	11,000.00

**COM ED - FINANCE AND MARKETING**

Personal and Consultant Services		11	737	1	28	682000	51	10	\$1,200	
		11	737	1	28	682000	xx	xx	Subtotal	1,200.00

**ENGINEERING**

Instructional Salaries, Contract	Full-Time Faculty Mryvl	11	990	1	11	090100	11	10	\$100,880	
Instructional Salaries, Contract	Full-Time Faculty Mryvl	11	990	1	11	090100	11	10	\$76,734	
Instructional Salaries, Contract	Full-Time Faculty Mryvl	11	990	1	11	090100	11	10	\$92,100	
		11	990	1	11	090100	xx	xx	Subtotal	269,714.00

**AUTOMOTIVE TECHNOLOGY**

Duplicating/Copy Machine Usage		11	990	1	11	094800	41	00	\$1,330	
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**UNRESTRICTED EXPENDITURES**  
**Account Codes**

Instructional Supplies		11 990 1 11 094800 43 00	\$20,754	
Non Instructional Supplies		11 990 1 11 094800 45 00	\$294	
Conferences and Travel Expense		11 990 1 11 094800 52 20	\$285	
Dues and Membership		11 990 1 11 094800 53 00	\$190	
Laundry Service		11 990 1 11 094800 55 40	\$466	
Repairs		11 990 1 11 094800 56 70	\$1,357	
Equipment over \$1,000		11 990 1 11 094800 64 10	\$4,629	
Equipment over \$200 but less than \$1,000		11 990 1 11 094800 64 30	\$1,900	
		11 990 1 11 094800 xx xx	Subtotal	31,205.00
<b>AUTOMOTIVE COLLISION</b>				
Instructional Supplies		11 990 1 11 094900 43 00	\$6,524	
		11 990 1 11 094900 xx xx	Subtotal	6,524.00
<b>MACHINE TOOL SHOP</b>				
Duplicating/Copy Machine Usage		11 990 1 11 095630 41 00	\$119	
Instructional Supplies		11 990 1 11 095630 43 00	\$4,262	
Repairs		11 990 1 11 095630 56 70	\$371	
		11 990 1 11 095630 xx xx	Subtotal	4,752.00
<b>WELDING AND CUTTING</b>				
Duplicating/Copy Machine Usage		11 990 1 11 095650 41 00	\$71	
Instructional Supplies		11 990 1 11 095650 43 00	\$19,993	
Repairs		11 990 1 11 095650 56 70	\$853	
		11 990 1 11 095650 xx xx	Subtotal	20,917.00
<b>RESTAURANT AND FOOD SERVICES</b>				
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	\$15,298	
Instructional Supplies		11 990 1 11 130610 43 00	\$2,492	
Repairs		11 990 1 11 130610 56 70	\$722	
		11 990 1 11 130610 xx xx	Subtotal	18,512.00
<b>FLAVORS</b>				
Instructional Supplies		11 990 1 11 130611 43 00	\$30,147	
Supply - Contra Account		11 990 1 11 130611 43 01	-\$29,000	
Laundry Service		11 990 1 11 130611 55 40	\$2,826	
		11 990 1 11 130611 xx xx	Subtotal	3,973.00
<b>COMMUNICATIONS</b>				
Duplicating/Copy Machine Usage		11 990 1 12 060100 41 00	\$100	
Instructional Supplies		11 990 1 12 060100 43 00	\$185	
		11 990 1 12 060100 xx xx	Subtotal	285.00
<b>FOREIGN LANGUAGES</b>				
Instructional Salaries, Contract	Full-Time Faculty Mryvl	11 990 1 12 110100 11 10	\$110,757	
Instructional Salaries, Contract	Full-Time Faculty Mryvl	11 990 1 12 110100 11 10	\$87,712	
		11 990 1 12 110100 xx xx	Subtotal	198,469.00
<b>SPANISH</b>				
Duplicating/Copy Machine Usage		11 990 1 12 110500 41 00	\$350	
		11 990 1 12 110500 xx xx	Subtotal	350.00
<b>ENGLISH</b>				
Instructional Salaries, Contract	Full-Time Faculty Mryvl	11 990 1 12 150100 11 10	\$83,320	
Instructional Salaries, Contract	Full-Time Faculty Mryvl	11 990 1 12 150100 11 10	\$69,061	
Instructional Salaries, Contract	Full-Time Faculty Mryvl	11 990 1 12 150100 11 10	\$105,269	
Instructional Salaries, Contract	Full-Time Faculty Mryvl	11 990 1 12 150100 11 10	\$55,260	
Instructional Salaries, Contract	Full-Time Faculty Mryvl	11 990 1 12 150100 11 10	\$46,699	
Instructional Salaries, Contract	Full-Time Faculty Mryvl	11 990 1 12 150100 11 10	\$44,725	
Instructional Salaries, Contract	Full-Time Faculty Mryvl	11 990 1 12 150100 11 10	\$107,464	
Instructional Salaries, Contract	Full-Time Faculty Mryvl	11 990 1 12 150100 11 10	\$88,809	
Instructional Salaries, Contract	Full-Time Faculty Mryvl	11 990 1 12 150100 11 10	\$92,100	
Coordinators	Eng. Comp.-Mryvl	11 990 1 12 150100 11 20	\$36,840	
Coordinators	Writing language dev center	11 990 1 12 150100 11 20	\$29,817	
Duplicating/Copy Machine Usage		11 990 1 12 150100 41 00	\$4,100	
Instructional Supplies		11 990 1 12 150100 43 00	\$872	
Non Instructional Supplies		11 990 1 12 150100 45 00	\$1,400	
Meeting and/or On campus Conference		11 990 1 12 150100 52 30	\$300	
Dues and Membership		11 990 1 12 150100 53 00	\$320	
Repairs		11 990 1 12 150100 56 70	\$650	
Advertising and Printing Expense		11 990 1 12 150100 59 30	\$2,200	
		11 990 1 12 150100 xx xx	Subtotal	769,206.00
<b>SPEECH DEBATE FORENSICS</b>				
Duplicating/Copy Machine Usage		11 990 1 12 150600 41 00	\$550	
Instructional Supplies		11 990 1 12 150600 43 00	\$50	
Dues and Membership		11 990 1 12 150600 53 00	\$40	
		11 990 1 12 150600 xx xx	Subtotal	640.00

**UNRESTRICTED EXPENDITURES**  
**Account Codes**

<b>LIBERAL ARTS</b>									
Instructional Salaries, Contract	Full-Time Faculty Mryvl	11	990	1	12	490100	11	10	\$91,003
Instructional Salaries, Contract	Full-Time Faculty Mryvl	11	990	1	12	490100	11	10	\$110,757
		11	990	1	12	490100	xx	xx	Subtotal
									201,760.00
<b>GENERAL STUDIES</b>									
Instructional Aides, Direct Instruct	IA-Lang Art	11	990	1	12	493000	22	10	\$38,530
		11	990	1	12	493000	xx	xx	Subtotal
									38,530.00
<b>READING SKILLS</b>									
Duplicating/Copy Machine Usage		11	990	1	12	493070	41	00	\$700
Instructional Supplies		11	990	1	12	493070	43	00	\$250
		11	990	1	12	493070	xx	xx	Subtotal
									950.00
<b>ENGLISH AS A SECOND LANGUAGE</b>									
Instructional Aides, Direct Instruct	IA-Lang Art	11	990	1	12	493080	22	10	\$35,923
Duplicating/Copy Machine Usage		11	990	1	12	493080	41	00	\$1,800
Instructional Supplies		11	990	1	12	493080	43	00	\$1,107
Repairs		11	990	1	12	493080	56	70	\$750
		11	990	1	12	493080	xx	xx	Subtotal
									39,580.00
<b>ACADEMIC ADMINISTRATION</b>									
Educational Administrators	Dean Language Arts & Fine Arts	11	990	1	12	601000	12	10	\$47,390
Other Noninstructional Salaries	Coordinator	11	990	1	12	601000	12	40	\$250
Noninstr, Regular	Admin Secty II	11	990	1	12	601000	21	10	\$25,420
Duplicating/Copy Machine Usage		11	990	1	12	601000	41	00	\$645
Instructional Supplies		11	990	1	12	601000	43	00	\$1,528
Non Instructional Supplies		11	990	1	12	601000	45	00	\$350
Repairs		11	990	1	12	601000	56	70	\$150
		11	990	1	12	601000	xx	xx	Subtotal
									75,733.00
<b>AGRICULTURE TECHNOLOGY AND SCIENCE</b>									
Instructional Salaries, Contract	Full-Time Faculty Mryvl	11	990	1	13	010100	11	10	\$85,854
Coordinators	Vet Tech	11	990	1	13	010100	11	20	\$9,539
Instructional Salaries, Contract	Full-Time Faculty Mryvl	11	990	1	13	010100	11	10	
		11	990	1	13	010100	xx	xx	Subtotal
									95,393.00
<b>ANIMAL SCIENCE</b>									
Instructional Supplies		11	990	1	13	010200	43	00	\$300
		11	990	1	13	010200	xx	xx	Subtotal
									300.00
<b>ANIMAL HEALTH TECHNICIAN</b>									
Instructional Aides, Direct Instruct	IA-Vet Tech	11	990	1	13	010210	22	10	\$48,380
Instructional Supplies		11	990	1	13	010210	43	00	\$12,300
Supply contra		11	990	1	13	010210	43	01	-\$1,500
Dues and Membership		11	990	1	13	010210	53	00	\$850
Repairs		11	990	1	13	010210	56	70	\$280
		11	990	1	13	010210	xx	xx	Subtotal
									60,310.00
<b>NATURAL LIFE SCIENCE</b>									
Instructional Salaries, Contract	Full-Time Faculty Mryvl	11	990	1	13	040100	11	10	\$80,027
Instructional Salaries, Contract	Full-Time Faculty Mryvl	11	990	1	13	040100	11	10	\$63,144
Instructional Salaries, Contract	Full-Time Faculty Mryvl	11	990	1	13	040100	11	10	\$103,074
Instructional Salaries, Contract	Full-Time Faculty Mryvl	11	990	1	13	040100	11	10	\$87,712
Instructional Salaries, Contract	Full-Time Faculty Mryvl	11	990	1	13	040100	11	10	\$104,172
		11	990	1	13	040100	xx	xx	Subtotal
									438,129.00
<b>BIOLOGY</b>									
Instructional Aides, Direct Instruct	Sci Lab Tech-Biol	11	990	1	13	040110	22	10	\$52,047
Instructional Students		11	990	1	13	040110	24	20	\$5,865
Duplicating/Copy Machine Usage		11	990	1	13	040110	41	00	\$3,500
Instructional Supplies		11	990	1	13	040110	43	00	\$32,000
Water and Sewer		11	990	1	13	040110	55	20	\$3,000
Repairs		11	990	1	13	040110	56	70	\$2,000
Maintenance Service Contracts		11	990	1	13	040110	56	80	\$3,500
		11	990	1	13	040110	xx	xx	Subtotal
									101,912.00
<b>COMPUTER AND INFORMATION</b>									
Instructional Salaries, Contract	Full-Time Faculty Mryvl	11	990	1	13	070100	11	10	\$98,685
Instructional Aides, Direct Instruct	IA-Computer Sci	11	990	1	13	070100	22	10	\$48,471
Instructional Supplies		11	990	1	13	070100	43	00	\$2,484
Non Instructional Supplies		11	990	1	13	070100	45	00	\$765
Repairs		11	990	1	13	070100	56	70	\$900
		11	990	1	13	070100	xx	xx	Subtotal
									151,305.00
<b>ENGINEERING</b>									
Instructional Salaries, Contract	Full-Time Faculty Mryvl	11	990	1	13	090100	11	10	\$44,404
Instructional Students		11	990	1	13	090100	24	20	\$450

**UNRESTRICTED EXPENDITURES**  
**Account Codes**

Instructional Supplies		11 990 1 13 090100 43 00	\$700	
		11 990 1 13 090100 xx xx	Subtotal	45,554.00
<b>DRAFTING TECHNOLOGY</b>				
Instructional Students		11 990 1 13 095300 24 20	\$364	
Instructional Supplies		11 990 1 13 095300 43 00	\$5,495	
Software		11 990 1 13 095300 44 00	\$3,350	
		11 990 1 13 095300 xx xx	Subtotal	9,209.00
<b>HEALTH PROFESSIONALS</b>				
Instructional Salaries, Contract	Full-Time Faculty Mryvl	11 990 1 13 120100 11 10	\$80,028	
Instructional Salaries, Contract	Full-Time Faculty Mryvl	11 990 1 13 120100 11 10	\$83,320	
Instructional Salaries, Contract	Full-Time Faculty Mryvl	11 990 1 13 120100 11 10	\$83,320	
Instructional Salaries, Contract	Full-Time Faculty Mryvl	11 990 1 13 120100 11 10	\$84,417	
Instructional Salaries, Contract	Full-Time Faculty Mryvl	11 990 1 13 120100 11 10	\$103,074	
Instructional Salaries, Contract	Full-Time Faculty Mryvl	11 990 1 13 120100 11 10	\$98,685	
Instructional Salaries, Contract	Full-Time Faculty Mryvl	11 990 1 13 120100 11 10	\$100,879	
Instructional Salaries, Contract	Full-Time Faculty Mryvl	11 990 1 13 120100 11 10	\$104,172	
Instructional Salaries, Contract	Full-Time Faculty Mryvl	11 990 1 13 120100 11 10	\$106,119	
Coordinators	Radiologic Tech.	11 990 1 13 120100 11 20	\$18,727	
		11 990 1 13 120100 xx xx	Subtotal	862,741.00
<b>GENERIC NURSING</b>				
Duplicating/Copy Machine Usage		11 990 1 13 120305 41 00	\$3,800	
Instructional Supplies		11 990 1 13 120305 43 00	\$6,206	
Non Instructional Supplies		11 990 1 13 120305 45 00	\$5,386	
Dues and Membership		11 990 1 13 120305 53 00	\$380	
Laundry		11 990 1 13 120305 55 40	\$500	
		11 990 1 13 120305 xx xx	Subtotal	16,272.00
<b>NURSING - LVN</b>				
Noninstr, Regular	Admin Secty I	11 990 1 13 120320 21 10	\$48,173	
		11 990 1 13 120320 xx xx	Subtotal	48,173.00
<b>RADIOLOGICAL TECHNICIAN</b>				
Instructional Supplies		11 990 1 13 122500 43 00	\$1,003	
Meeting and/or On campus Conference		11 990 1 13 122500 52 30	\$50	
Dues and Membership		11 990 1 13 122500 53 00	\$466	
County and Other Contracts		11 990 1 13 122500 56 10	\$14,000	
		11 990 1 13 122500 xx xx	Subtotal	15,519.00
<b>PSYCHIATRIC TECHNICIAN</b>				
Instructional Salaries, Contract	Full-Time Faculty Mryvl	11 990 1 13 123900 11 10	\$93,247	
Coordinators	Psychiatric Tech.	11 990 1 13 123900 11 20	\$16,455	
Instructional Supplies		11 990 1 13 123900 43 00	\$800	
Conferences and Travel Expense		11 990 1 13 123900 52 20	\$200	
		11 990 1 13 123900 xx xx	Subtotal	110,702.00
<b>MATH / STATISTICS</b>				
Instructional Salaries, Contract	Full-Time Faculty Mryvl	11 990 1 13 170100 11 10	\$44,404	
Instructional Salaries, Contract	Full-Time Faculty Mryvl	11 990 1 13 170100 11 10	\$76,734	
Instructional Salaries, Contract	Full-Time Faculty Mryvl	11 990 1 13 170100 11 10	\$58,754	
Instructional Salaries, Contract	Full-Time Faculty Mryvl	11 990 1 13 170100 11 10	\$36,840	
Instructional Salaries, Contract	Full-Time Faculty Mryvl	11 990 1 13 170100 11 10	\$107,464	
Instructional Salaries, Contract	Full-Time Faculty Mryvl	11 990 1 13 170100 11 10	\$103,075	
Instructional Salaries, Contract	Full-Time Faculty Mryvl	11 990 1 13 170100 11 10	\$99,783	
Instructional Students		11 990 1 13 170100 24 20	\$2,361	
Instructional Supplies		11 990 1 13 170100 43 00	\$1,260	
		11 990 1 13 170100 xx xx	Subtotal	530,675.00
<b>PHYSICAL SCIENCE</b>				
Instructional Salaries, Contract	Full-Time Faculty Mryvl	11 990 1 13 190100 11 10	\$100,881	
Instructional Salaries, Contract	Full-Time Faculty Mryvl	11 990 1 13 190100 11 10	\$105,269	
Instructional Salaries, Contract	Full-Time Faculty Mryvl	11 990 1 13 190100 11 10	\$86,613	
Duplicating/Copy Machine Usage		11 990 1 13 190100 41 00	\$10,179	
Instructional Supplies		11 990 1 13 190100 43 00	\$1,000	
Non Instructional Supplies		11 990 1 13 190100 45 00	\$3,000	
Conferences and Travel Expense		11 990 1 13 190100 52 20	\$320	
		11 990 1 13 190100 xx xx	Subtotal	307,262.00
<b>PHYSICS</b>				
Instructional Students		11 990 1 13 190200 24 20	\$1,587	
Instructional Supplies		11 990 1 13 190200 43 00	\$1,700	
		11 990 1 13 190200 xx xx	Subtotal	3,287.00
<b>CHEMISTRY</b>				
Instructional Aides, Direct Instruct	SCI LAB TECH-CHEM	11 990 1 13 190500 22 10	\$30,842	
Instructional Supplies		11 990 1 13 190500 43 00	\$7,593	
Waste Disposal		11 990 1 13 190500 55 50	\$6,865	

**UNRESTRICTED EXPENDITURES**  
**Account Codes**

		11 990 1 13 190500 xx xx	Subtotal	45,300.00
<b>ACADEMIC ADMINISTRATION</b>				
Other Adj Special Projects	MESH coordinator	11 990 1 13 601000 14 81	\$52,317	
Educational Administrators	Dir.-Nursing/Allied Health	11 990 1 13 601000 12 10	\$110,503	
Coordinator		11 990 1 13 601000 14 80	\$5,500	
Noninstr, Regular	Admin Sec II	11 990 1 13 601000 21 10	\$40,171	
Non Instructional Supplies		11 990 1 13 601000 45 00	\$750	
Additional Equipment		11 990 1 13 601000 64 30	\$1,000	
		11 990 1 13 601000 xx xx	Subtotal	210,241.00
<b>MESA - MISC STUDENT GROUPS</b>				
Noninstr, Regular	Director, MESA	11 990 1 13 649000 21 50	\$40,716	
Non Instructional Supplies		11 990 1 13 649000 45 00	\$10,000	
		11 990 1 13 649000 xx xx	Subtotal	50,716.00
<b>FINE ARTS</b>				
Instructional Salaries, Contract	Full-Time Faculty Mryvl	11 990 1 14 100100 11 10	\$86,614	
Instructional Salaries, Contract	Full-Time Faculty Mryvl	11 990 1 14 100100 11 10	\$104,172	
Instructional Salaries, Contract	Full-Time Faculty Mryvl	11 990 1 14 100100 11 10	\$107,464	
Instructional Salaries, Contract	Full-Time Faculty Mryvl	11 990 1 14 100100 11 10	\$104,778	
Instructional Salaries, Contract	Full-Time Faculty Mryvl	11 990 1 14 100100 11 10	\$96,740	
		11 990 1 14 100100 xx xx	Subtotal	499,768.00
<b>ART</b>				
Noninstructional, Student		11 990 1 14 100200 23 20	\$600	
Duplicating/Copy Machine Usage		11 990 1 14 100200 41 00	\$500	
Instructional Supplies		11 990 1 14 100200 43 00	\$8,692	
Personal and Consultant Services		11 990 1 14 100200 51 10	\$100	
Repairs		11 990 1 14 100200 56 70	\$1,500	
Equipment over \$5,000		11 990 1 14 100200 64 50	\$3,948	
		11 990 1 14 100200 xx xx	Subtotal	15,340.00
<b>MUSIC</b>				
Instructional Aides, Direct Instruct	Piano Accompanist	11 990 1 14 100400 22 10	\$39,030	
Noninstructional, Student		11 990 1 14 100400 23 20	\$2,000	
Duplicating/Copy Machine Usage		11 990 1 14 100400 41 00	\$750	
Instructional Supplies		11 990 1 14 100400 43 00	\$9,475	
Repairs		11 990 1 14 100400 56 70	\$2,500	
		11 990 1 14 100400 xx xx	Subtotal	53,755.00
<b>DRAMATIC ARTS</b>				
Instructional Aides, Direct Instruct	Theater Arts Tech	11 990 1 14 100700 22 10	\$43,107	
Noninstructional, Student		11 990 1 14 100700 23 20	\$6,000	
Duplicating/Copy Machine Usage		11 990 1 14 100700 41 00	\$300	
Instructional Supplies		11 990 1 14 100700 43 00	\$8,994	
Non Instructional Supplies		11 990 1 14 100700 45 00	\$800	
Personal and Consultant Services		11 990 1 14 100700 51 10	\$5,000	
Rents		11 990 1 14 100700 56 20	\$2,000	
Repairs		11 990 1 14 100700 56 70	\$958	
Other Legal Expenses (License, Fees . . )		11 990 1 14 100700 58 50	\$1,500	
		11 990 1 14 100700 xx xx	Subtotal	68,659.00
<b>PHOTOGRAPHY</b>				
Duplicating/Copy Machine Usage		11 990 1 14 101100 41 00	\$200	
Instructional Supplies		11 990 1 14 101100 43 00	\$5,000	
Non Instructional Supplies		11 990 1 14 101100 45 00	\$88	
Conferences and Travel Expense		11 990 1 14 101100 52 20	\$1,568	
Repairs		11 990 1 14 101100 56 70	\$46	
Equipment over \$200 but less than \$1,000		11 990 1 14 101100 64 30	\$2,000	
		11 990 1 14 101100 xx xx	Subtotal	8,902.00
<b>ACADEMIC ADMINISTRATION</b>				
Educational Administrators	Dean Language Arts & Fine Arts	11 990 1 14 601000 12 40	\$47,390	
Noninstr, Regular	Admin Sect II	11 990 1 14 601000 21 10	\$25,420	
Non Instructional Supplies		11 990 1 14 601000 45 00	\$475	
		11 990 1 14 601000 xx xx	Subtotal	73,285.00
<b>EDUCATION</b>				
Instructional Salaries, Contract	Full-Time Faculty Mryvl	11 990 1 15 080100 11 10	\$86,009	
Instructional Salaries, Contract	Full-Time Faculty Mryvl	11 990 1 15 080100 11 10	\$107,464	
Instructional Salaries, Contract	Full-Time Faculty Mryvl	11 990 1 15 080100 11 10	\$105,269	
Instructional Salaries, Contract	Full-Time Faculty Mryvl	11 990 1 15 080100 11 10	\$107,958	
		11 990 1 15 080100 xx xx	Subtotal	406,700.00
<b>PHYSICAL EDUCATION</b>				
Noninstr, Regular	Admin Sect II	11 990 1 15 083500 21 10	\$14,541	
Noninstr, Regular	Athletic Equip Manager	11 990 1 15 083500 21 10	\$11,330	
Noninstructional, Student		11 990 1 15 083500 23 20	\$2,080	



**UNRESTRICTED EXPENDITURES**  
**Account Codes**

Non Certificated / Non Classified Instruct		11 990 1 15 083500 24 30	\$2,463	
Duplicating/Copy Machine Usage		11 990 1 15 083500 41 00	\$1,500	
Instructional Supplies		11 990 1 15 083500 43 00	\$7,780	
Non Instructional Supplies		11 990 1 15 083500 45 00	\$4,000	
Dues and Membership		11 990 1 15 083500 53 00	\$500	
Repairs		11 990 1 15 083500 56 70	\$1,200	
Advertising and Printing Expense		11 990 1 15 083500 59 30	\$400	
Equipment over \$1,000		11 990 1 15 083500 64 10	\$3,000	
		11 990 1 15 083500 xx xx	Subtotal	48,794.00
<b>ACADEMIC ADMINISTRATION</b>				
Educational Administrators	Dean-HPER/Athletics/	11 990 1 15 601000 12 10	\$84,515	
	Public Safety	11 990 1 15 601000 xx xx	Subtotal	84,515.00
<b>LIBRARY</b>				
Other Noninstructional Salaries	Librarian	11 990 1 16 612000 12 40	\$78,520	
Non Instructional, Other	Adj. Librarians	11 990 1 16 612000 14 22	\$23,585	
Non Instructional, Other	Librarian other	11 990 1 16 612000 14 25	\$2,300	
Noninstr, Regular	Lib/Media Specialist	11 990 1 16 612000 21 10	\$41,425	
Noninstr, Regular	Admin Sect I	11 990 1 16 612000 21 10	\$48,471	
Noninstructional, Student		11 990 1 16 612000 23 20	\$15,000	
Duplicating/Copy Machine Usage		11 990 1 16 612000 41 00	\$973	
Instructional Supplies		11 990 1 16 612000 43 00	\$9,000	
Supply - Contra Account		11 990 1 16 612000 43 01	-\$3,300	
Non Instructional Supplies		11 990 1 16 612000 45 00	\$3,250	
Books, Magazines		11 990 1 16 612000 47 00	\$76,000	
Personal and Consultant Services		11 990 1 16 612000 51 10	\$800	
Conferences and Travel Expense		11 990 1 16 612000 52 20	\$200	
Dues and Membership		11 990 1 16 612000 53 00	\$1,500	
Repairs		11 990 1 16 612000 56 70	\$1,000	
Maintenance Service Contracts		11 990 1 16 612000 56 80	\$519	
Library Books		11 990 1 16 612000 63 00	\$37,308	
Equipment over \$1,000		11 990 1 16 612000 64 10	\$4,500	
		11 990 1 16 612000 xx xx	Subtotal	341,051.00
<b>MEDIA</b>				
Educational Administrators	Dean Dist Ed/Media	11 990 1 16 613000 12 10	\$59,311	
Noninstr, Regular	Telecom Spec II	11 990 1 16 613000 21 10	\$53,316	
Noninstr, Regular	Lib/Media Specialist	11 990 1 16 613000 21 10	\$50,480	
Noninstr, Regular	Telecomm Spec III	11 990 1 16 613000 21 10	\$66,863	
Noninstr, Regular	Lib/Media Specialist	11 990 1 16 613000 21 10	\$48,173	
Noninstructional, Student		11 990 1 16 613000 23 20	\$14,781	
Noncertificated / Nonclassified		11 990 1 16 613000 23 30	\$10,000	
Instructional Supplies		11 990 1 16 613000 43 00	\$10,197	
Supply - Contra Account		11 990 1 16 613000 43 01	-\$600	
Non Instructional Supplies		11 990 1 16 613000 45 00	\$5,226	
Telephone		11 990 1 16 613000 55 30	\$600	
County and Other Contracts		11 990 1 16 613000 56 10	\$1,200	
Repairs		11 990 1 16 613000 56 70	\$1,100	
Equipment over \$1,000		11 990 1 16 613000 64 10	\$3,793	
Equipment over \$200 but less than \$1,000		11 990 1 16 613000 64 30	\$1,487	
		11 990 1 16 613000 xx xx	Subtotal	325,927.00
<b>CONSUMER EDUCATION AND HOME ECONOMICS</b>				
Instructional Salaries, Contract	Full-Time Faculty Mryvl	11 990 1 17 130100 11 10	\$47,358	
Instructional Salaries, Contract	ECE COORD	11 990 1 17 130100 11 20	\$31,572	
Instructional Salaries, Contract	Full-Time Faculty Mryvl	11 990 1 17 130100 11 10	\$81,126	
		11 990 1 17 130100 xx xx	Subtotal	160,056.00
<b>LIFESPAN AND CHILD DEVELOPMENT</b>				
Duplicating/Copy Machine Usage		11 990 1 17 130500 41 00	\$1,018	
Instructional Supplies		11 990 1 17 130500 43 00	\$1,187	
Non Instructional Supplies		11 990 1 17 130500 45 00	\$475	
Books & magazines		11 990 1 17 130500 47 00	\$142	
Repairs		11 990 1 17 130500 56 70	\$237	
Additional Equipment		11 990 1 17 130500 64 30	\$475	
		11 990 1 17 130500 xx xx	Subtotal	3,534.00
<b>CHILD DEVELOPMENT</b>				
Duplicating/Copy Machine Usage		11 990 1 17 130510 41 00	\$451	
Instructional Supplies		11 990 1 17 130510 43 00	\$760	
Non Instructional Supplies		11 990 1 17 130510 45 00	\$237	
Conferences and Travel Expense		11 990 1 17 130510 52 20	\$475	
Repairs		11 990 1 17 130510 56 70	\$285	
Additional Equipment		11 990 1 17 130510 64 30	\$380	
		11 990 1 17 130510 xx xx	Subtotal	2,588.00
<b>ENGLISH</b>				
Instructional Salaries, Contract	Full-Time Faculty Mryvl	11 990 1 17 150100 11 10	\$99,783	

**UNRESTRICTED EXPENDITURES**  
**Account Codes**

		11 990 1 17 150100 xx xx	Subtotal	99,783.00
<b>PSYCHOLOGY</b>				
Instructional Salaries, Contract	Full-Time Faculty Mryvl	11 990 1 17 200100 11 10	\$40,352	
Instructional Salaries, Contract	Full-Time Faculty Mryvl	11 990 1 17 200100 11 10	\$89,905	
Duplicating/Copy Machine Usage		11 990 1 17 200100 41 00	\$361	
Instructional Supplies		11 990 1 17 200100 43 00	\$617	
Additional Equipment		11 990 1 17 200100 64 30	\$225	
		11 990 1 17 200100 xx xx	Subtotal	131,460.00
<b>HUMAN SERVICES</b>				
Instructional Supplies		11 990 1 17 210700 43 00	\$225	
		11 990 1 17 210700 xx xx	Subtotal	225.00
<b>SOCIAL SCIENCE</b>				
Instructional Salaries, Contract	Full-Time Faculty Mryvl	11 990 1 17 220100 11 10	\$69,290	
Instructional Salaries, Contract	Full-Time Faculty Mryvl	11 990 1 17 220100 11 10	\$47,359	
Instructional Salaries, Contract	Full-Time Faculty Mryvl	11 990 1 17 220100 11 10	\$71,248	
Instructional Salaries, Contract	Full-Time Faculty Mryvl	11 990 1 17 220100 11 10	\$65,760	
Instructional Salaries, Contract	Full-Time Faculty Mryvl	11 990 1 17 220100 11 10	\$80,027	
Duplicating/Copy Machine Usage		11 990 1 17 220100 41 00	\$4,156	
Instructional Supplies		11 990 1 17 220100 43 00	\$1,602	
Non Instructional Supplies		11 990 1 17 220100 45 00	\$942	
Books, Magazines		11 990 1 17 220100 47 00	\$142	
Conferences and Travel Expense		11 990 1 17 220100 52 20	\$451	
Repairs		11 990 1 17 220100 56 70	\$234	
Additional Equipment		11 990 1 17 220100 64 10	\$451	
		11 990 1 17 220100 xx xx	Subtotal	341,662.00
<b>ETHNIC STUDIES</b>				
Instructional Supplies		11 990 1 17 220210 43 00	\$282	
		11 990 1 17 220210 xx xx	Subtotal	282.00
<b>ECONOMICS</b>				
Duplicating/Copy Machine Usage		11 990 1 17 220400 41 00	\$361	
Instructional Supplies		11 990 1 17 220400 43 00	\$613	
		11 990 1 17 220400 xx xx	Subtotal	974.00
<b>HISTORY</b>				
Duplicating/Copy Machine Usage		11 990 1 17 220500 41 00	\$361	
Instructional Supplies		11 990 1 17 220500 43 00	\$950	
Books, Magazines		11 990 1 17 220500 47 00	\$135	
Additional Equipment		11 990 1 17 220500 64 30	\$451	
		11 990 1 17 220500 xx xx	Subtotal	1,897.00
<b>SOCIOLOGY</b>				
Instructional Supplies		11 990 1 17 220800 43 00	\$183	
Books, Magazines		11 990 1 17 220800 47 00	\$90	
		11 990 1 17 220800 xx xx	Subtotal	273.00
<b>ACADEMIC ADMINISTRATION</b>				
Educational Administrators	Dean Business/ Soc.Sci.	11 990 1 17 601000 12 10	\$61,956	
Non Instructional Supplies		11 990 1 17 601000 45 00	\$426	
Repairs		11 990 1 17 601000 56 70	\$789	
		11 990 1 17 601000 xx xx	Subtotal	63,171.00
<b>ACCOUNTING</b>				
Duplicating/Copy Machine Usage		11 990 1 18 050200 41 00	\$910	
Instructional Supplies		11 990 1 18 050200 43 00	\$2,691	
		11 990 1 18 050200 xx xx	Subtotal	3,601.00
<b>BUSINESS AND COMMERCE</b>				
Instructional Salaries, Contract	Full-Time Faculty Mryvl	11 990 1 18 050600 11 10	\$105,269	
Instructional Salaries, Contract	Full-Time Faculty Mryvl	11 990 1 18 050600 11 10	\$100,879	
Instructional Salaries, Contract	Full-Time Faculty Mryvl	11 990 1 18 050600 11 10	\$96,490	
Instructional Salaries, Contract	Full-Time Faculty Mryvl	11 990 1 18 050600 11 10	\$98,685	
Instructional Salaries, Contract	Full-Time Faculty Mryvl	11 990 1 18 050600 11 10	\$107,464	
Coordinator	WE coordinator/Educational Internship	11 990 1 18 050600 11 20	\$10,200	
Other		11 990 1 18 050600 13 81		
Other		11 990 1 18 050600 13 82	\$45,000	
Duplicating/Copy Machine Usage		11 990 1 18 050600 41 00	\$4,274	
Instructional Supplies		11 990 1 18 050600 43 00	\$7,987	
Non Instructional Supplies		11 990 1 18 050600 45 00	\$1,720	
Books, Magazines		11 990 1 18 050600 47 00	\$271	
Software license		11 990 1 18 050600 51 20	\$902	
Conferences and Travel Expense		11 990 1 18 050600 52 20	\$2,551	
Meeting and/or On campus Conference		11 990 1 18 050600 52 30	\$2,916	
Dues and Membership		11 990 1 18 050600 53 00	\$475	
Repairs		11 990 1 18 050600 56 70	\$1,828	

**UNRESTRICTED EXPENDITURES**  
**Account Codes**

Advertising and Printing Expense		11	990	1	18	050600	59	30	\$1,354	
Equipment over \$1,000		11	990	1	18	050600	64	10	\$4,598	
Additional Equipment		11	990	1	18	050600	64	30	\$5,035	
		11	990	1	18	050600	xx	xx	Subtotal	597,898.00
<b>MANAGEMENT DEVELOPMENT AND SUPERVISION</b>										
Duplicating/Copy Machine Usage		11	990	1	18	050630	41	00	\$1,372	
Instructional Supplies		11	990	1	18	050630	43	00	\$1,255	
		11	990	1	18	050630	xx	xx	Subtotal	2,627.00
<b>SECRETARY / ADMINISTRATIVE ASSISTANT</b>										
Duplicating/Copy Machine Usage		11	990	1	18	051400	41	00	\$926	
Instructional Supplies		11	990	1	18	051400	43	00	\$2,708	
		11	990	1	18	051400	xx	xx	Subtotal	3,634.00
<b>COSMETOLOGY</b>										
Duplicating/Copy Machine Usage		11	990	1	18	300700	41	00	\$552	
Contract Services		11	990	1	18	300700	51	10	\$288,000	
		11	990	1	18	300700	xx	xx	Subtotal	288,552.00
<b>ACADEMIC ADMINISTRATION</b>										
Educational Administrators	Dean-Business/Soc Sci	11	990	1	18	601000	12	10	\$61,956	
Noninstr, Regular	Admin Sect II	11	990	1	18	601000	21	10	\$51,664	
		11	990	1	18	601000	xx	xx	Subtotal	113,620.00
<b>COLLEGE SUCCESS CENTER</b>										
Coordinators	Academic Skills Cntr.	11	990	1	19	493000	11	20	\$38,327	
Instructional Aides, Direct Instruct		11	990	1	19	493000	22	10	\$44,060	
Instructional Aides, Direct Instruct		11	990	1	19	493000	22	10	\$42,383	
Instructional Students		11	990	1	19	493009	24	20	\$45,887	
Duplicating/Copy Machine Usage		11	990	1	19	493000	41	00	\$3,755	
Instructional Supplies		11	990	1	19	493000	43	00	\$2,706	
Non Instructional Supplies		11	990	1	19	493000	45	00	\$1,000	
Software license		11	990	1	19	493000	51	20	\$2,000	
Conferences and Travel Expense		11	990	1	19	493000	52	20	\$405	
		11	990	1	19	493000	xx	xx	Subtotal	180,523.00
<b>ACADEMIC ADMINISTRATION</b>										
Educational Administrators	Dean Dist Ed./Media	11	990	1	26	601000	12	10	\$59,311	
FT Faculty ITV Stipends		11	990	1	26	601000	13	12	\$35,000	
ADJ Faculty ITV Stipends		11	990	1	26	601000	13	22	\$7,750	
Noninstructional, Student		11	990	1	26	601000	23	20	\$1,500	
Duplicating/Copy Machine Usage		11	990	1	26	601000	41	00	\$2,000	
Instructional Supplies		11	990	1	26	601000	43	00	\$3,675	
Non Instructional Supplies		11	990	1	26	601000	45	00	\$600	
Personal and Consultant Services		11	990	1	26	601000	51	10	\$20,000	
Software license		11	990	1	26	601000	51	20	\$21,687	
Conferences and Travel Expense		11	990	1	26	601000	52	20	\$5,000	
Dues and Membership		11	990	1	26	601000	53	00	\$1,500	
County and Other Contracts		11	990	1	26	601000	56	10	\$20,508	
Advertising and Printing Expense		11	990	1	26	601000	59	30	\$3,032	
Equipment over \$200 but less than \$1,000		11	990	1	26	601000	64	30	\$1,240	
		11	990	1	26	601000	xx	xx	Subtotal	182,803.00
<b>MEDIA</b>										
Noninstr, Regular	Distrib Ed Server Spec	11	990	1	26	613000	21	10	\$61,471	
Noninstructional, Student		11	990	1	26	613000	23	20	\$15,000	
		11	990	1	26	613000	xx	xx	Subtotal	76,471.00
<b>EMERGENCY MEDICAL TECHNICIAN</b>										
Part-Time Coordinators		11	990	1	29	125000	13	80	\$3,000	
Non Certificated / Non Classified Instruct		11	990	1	29	125000	24	30	\$6,000	
Duplicating/Copy Machine Usage		11	990	1	29	125000	41	00	\$600	
Instructional Supplies		11	990	1	29	125000	43	00	\$200	
Books, Magazines		11	990	1	29	125000	47	00	\$100	
		11	990	1	29	125000	xx	xx	Subtotal	9,900.00
<b>ADMINISTRATION OF JUSTICE</b>										
Instructional Salaries, Contract	Full-Time Faculty Mryvl	11	990	1	29	210500	11	10	\$83,320	
Facilitators		11	990	1	29	210500	13	80	\$35,400	
Noninstr, Regular	Admin Sect I	11	990	1	29	210500	21	10	\$45,161	
Non Certificated / Non Classified Instruct		11	990	1	29	210500	24	30	\$23,600	
Duplicating/Copy Machine Usage		11	990	1	29	210500	41	00	\$7,500	
Duplicating - Contra		11	990	1	29	210500	41	01	-\$1,500	
Instructional Supplies		11	990	1	29	210500	43	00	\$11,500	
Instructional Supplies-Contra		11	990	1	29	210500	43	01	-\$1,500	
Non Instructional Supplies		11	990	1	29	210500	45	00	\$1,970	
Books, Magazines		11	990	1	29	210500	47	00	\$300	
Personal and Consultant Services		11	990	1	29	210500	51	10	\$400	

**UNRESTRICTED EXPENDITURES**  
**Account Codes**

Conferences and Travel Expense		11	990	1	29	210500	52	20	\$300	
Telephone		11	990	1	29	210500	55	30	\$500	
County and Other Contracts		11	990	1	29	210500	56	10	\$3,000	
Rents		11	990	1	29	210500	56	20	\$800	
Repairs		11	990	1	29	210500	56	70	\$400	
Equipment over \$1,000		11	990	1	29	210500	64	10	\$1,000	
Equipment over \$200 but less than \$1,000		11	990	1	29	210500	64	30	\$17,000	
		11	990	1	29	210500	xx	xx	Subtotal	229,151.00
ADMINISTRATION OF JUSTICE-WOODLAND										
Facilitators		11	990	5	29	210500	13	80	\$3,000	
		11	990	5	29	210500	xx	xx	Subtotal	3,000.00
FIRE CONTROL TECHNICIAN										
Facilitators		11	990	1	29	213300	13	80	\$1,850	
Duplicating/Copy Machine Usage		11	990	1	29	213300	41	00	\$150	
Instructional Supplies		11	990	1	29	213300	43	00	\$500	
Personal and Consultant Services		11	990	1	29	213300	51	10	\$18,000	
Equipment over \$200 but less than \$1,000		11	990	1	29	213300	64	30	\$1,750	
		11	990	1	29	213300	xx	xx	Subtotal	22,250.00
FIRE ACADEMY										
Part-Time Coordinators		11	990	1	29	213350	13	80	\$15,000	
Non Certificated / Non Classified Instruct		11	990	1	29	213350	24	30	\$19,000	
Duplicating/Copy Machine Usage		11	990	1	29	213350	41	00	\$2,500	
Duplicating/Copy Machine Usage-Contra		11	990	1	29	213350	41	01	-\$2,900	
Instructional Supplies		11	990	1	29	213350	43	00	\$2,646	
Supply - Contra Account		11	990	1	29	213350	43	01	-\$4,000	
Non Instructional Supplies		11	990	1	29	213350	45	00	\$1,500	
Books, Magazines		11	990	1	29	213350	47	00	\$6,000	
Books, Magazines-Contra		11	990	1	29	213350	47	01	-\$7,600	
Personal and Consultant Services		11	990	1	29	213350	51	10	\$300	
Rents		11	990	1	29	213350	56	20	\$7,000	
Rents Contra		11	990	1	29	213350	56	21	-\$6,000	
Repairs		11	990	1	29	213350	56	70	\$2,000	
Advertising and Printing Expense		11	990	1	29	213350	59	30	\$500	
EQUIPMENT OVER \$1000		11	990	1	29	213350	64	10	\$1,000	
EQUIPMENT \$200-\$999		11	990	1	29	213350	64	30	\$5,600	
EQUIPMENT \$200-\$999-contra		11	990	1	29	213350	64	31	-\$7,000	
		11	990	1	29	213350	xx	xx	Subtotal	35,546.00
FIRE ACADEMY-WOODLAND										
Part-Time Coordinators		11	990	5	29	213350	13	80	\$21,350	
Non Certificated / Non Classified Instruct		11	990	5	29	213350	24	30	\$19,575	
Duplicating/Copy Machine Usage		11	990	5	29	213350	41	00	\$400	
Duplicating/Copy Machine Usage-Contra		11	990	5	29	213350	41	01	-\$2,500	
Instructional Supplies		11	990	5	29	213350	43	00	\$3,500	
Supply - Contra Account		11	990	5	29	213350	43	01	-\$5,500	
Non Instructional Supplies		11	990	5	29	213350	45	00	\$500	
Books, Magazines		11	990	5	29	213350	47	00	\$300	
Conferences and Travel Expense		11	990	5	29	213350	52	30	\$450	
EQUIPMENT OVER \$1000		11	990	5	29	213350	64	10	\$1,000	
EQUIPMENT \$200-\$999		11	990	5	29	213350	64	30	\$1,000	
		11	990	5	29	213350	xx	xx	Subtotal	40,075.00
ACADEMIC ADMINISTRATION										
Educational Administrators	Director - Public Safety	11	990	1	29	601000	12	10	\$110,503	
		11	990	1	29	601000	xx	xx	Subtotal	110,503.00
PUBLIC EVENTS										
Noninstr, Regular	Public Events Tech	11	990	1	30	683000	21	10	\$47,648	
Noninstructional, Student		11	990	1	30	683000	23	20	\$6,795	
Noncertificated / Nonclassified		11	990	1	30	683000	23	30	\$2,500	
Duplicating/Copy Machine Usage		11	990	1	30	683000	41	00	\$4,750	
Non Instructional Supplies		11	990	1	30	683000	45	00	\$872	
Personal and Consultant Services		11	990	1	30	683000	51	10	\$12,282	
Other Legal Expenses (License, Fees . . )		11	990	1	30	683000	58	50	\$4,141	
Advertising and Printing Expense		11	990	1	30	683000	59	30	\$8,640	
		11	990	1	30	683000	xx	xx	Subtotal	87,628.00
CAMPUS LIFE										
Duplicating/Copy Machine Usage		11	990	1	31	649000	41	00	\$915	
Non Instructional Supplies		11	990	1	31	649000	45	00	\$1,415	
Commencement Expenses		11	990	1	31	649000	59	50	\$6,500	
EQUIPMENT \$200-\$999		11	990	1	31	649000	64	30	\$1,717	
		11	990	1	31	649000	xx	xx	Subtotal	10,547.00
CHILD DEVELOPMENT CENTER										
Noninstr, Regular	Child Dev Instruct. Spec	11	990	1	32	692000	21	10	\$31,531	

**UNRESTRICTED EXPENDITURES**  
**Account Codes**

Noninstr, Regular	Site Supervisor/Child Dev	11	990	1	32	692000	21	10	\$30,258	
		11	990	1	32	692000	xx	xx	Subtotal	61,789.00
<b>ACADEMIC &amp; STUDENT SERVICES</b>										
Duplicating/Copy Machine Usage	Adjunct duplicating	11	990	1	39	150100	41	00	\$12,200	
		11	990	1	39	150100	xx	xx	Subtotal	12,200.00
Adjunct Office hours		11	442	1	39	490100	13	21	\$35,000	
		11	442	1	39	490100	xx	xx	Subtotal	35,000.00
Noninstructional, students	Graders for large classes	11	990	1	39	493000	23	20	\$20,000	
		11	990	1	39	493000	xx	xx	Subtotal	20,000.00
Educational Administrators	Researcher	11	990	1	39	601000	12	10	\$64,139	
Vice President	VP of Acad.& Student Serv	11	990	1	39	601000	12	20	\$67,877	
Extra Pay		11	990	1	39	601000	13	10	\$1,164,292	
Non Contract - Adjunct		11	990	1	39	601000	13	20	\$2,207,204	
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	Admin Sec III	11	990	1	39	601000	21	10	\$22,830	
Vice President	VP of Acad.& Student Serv	11	990	1	39	645000	12	20	\$67,877	
Noninstr, Regular	Admin Sec III	11	990	1	39	645000	21	10	\$22,830	
Duplicating/Copy Machine Usage		11	990	1	39	601000	41	00	\$2,000	
Non Instructional Supplies		11	990	1	39	601000	45	00	\$4,873	
Personal and Consultant Services		11	990	1	39	601000	51	10	\$1,800	
Conferences and Travel Expense		11	990	1	39	601000	52	20	\$2,365	
Meeting and/or On campus Conference		11	990	1	39	601000	52	30	\$5,316	
Dues and Membership		11	990	1	39	601000	53	00	\$1,735	
Rents		11	990	1	39	601000	56	20	\$6,000	
Rents for playoffs		11	990	1	39	645000	56	20	\$10,000	
Repairs		11	990	1	39	601000	56	70	\$700	
EQUIPMENT OVER \$1000		11	990	1	39	601000	64	10	\$4,610	
Undesignated Appropriation		11	990	1	39	601000	59	66	\$65,672	
		11	990	1	39	601000	xx	xx	Subtotal	3,652,833.00
		11	990	1	39	645000	xx	xx	Subtotal	100,707.00
<b>COURSE &amp; CURRICULUM</b>										
Other Noninstructional Salaries	Curriculum Co-Chair	11	990	1	39	602000	12	40	\$15,786	
		11	990	1	39	602000	xx	xx	Subtotal	15,786.00
<b>ACCREDITATIONS/SLO'S/PLANNING</b>										
Other Noninstructional Salaries	SLO Coordinator	11	990	1	39	609000	12	40	\$17,323	
Other Noninstructional Salaries	Accreditation self-study co-chair	11	990	1	39	609000	12	40	\$7,673	
Other Noninstructional Salaries	Accreditation self-study co-chair	11	990	1	39	609000	14	80	\$2,000	
Other Noninstructional Salaries	Accreditation writer	11	990	1	39	609000	14	81	\$7,500	
Duplicating/Copy Machine Usage		11	990	1	39	609000	41	00	\$500	
Non Instructional Supplies		11	990	1	39	609000	45	00	\$2,500	
Conferences and Travel Expense		11	990	1	39	609000	52	20	\$1,000	
Meeting and/or On campus Conference		11	990	1	39	609000	52	30	\$1,500	
		11	990	1	39	609000	xx	xx	Subtotal	39,996.00
<b>OTHER INSTRUCTIONAL SUPPORT SERVICES</b>										
Non Instructional Supplies		11	990	1	39	619000	45	00	\$500	
Software		11	990	1	39	619000	44	00	\$1,750	
Conferences and Travel Expense		11	990	1	39	619000	52	52	\$750	
		11	990	1	39	619000	xx	xx	Subtotal	3,000.00
<b>HEALTH SERVICES</b>										
Duplicating/Copy Machine Usage		11	990	1	39	644000	41	00	\$185	
Non Instructional Supplies		11	990	1	39	644000	45	00	\$4,561	
		11	990	1	39	644000	xx	xx	Subtotal	4,746.00
<b>FLEX</b>										
Other Noninstructional Salaries	Flex Coordinator	11	990	1	39	675000	12	40	\$14,689	
		11	990	1	39	675000	xx	xx	Subtotal	14,689.00
<b>PRESIDENT - YUBA COLLEGE</b>										
President	President-Yuba College	11	990	1	40	660000	12	20	\$158,071	
Noninstruction, Administrator and Supervisor	Secretary to the President	11	990	1	40	660000	21	50	\$56,747	
Duplicating/Copy Machine Usage		11	990	1	40	660000	41	00	\$3,750	
Non Instructional Supplies		11	990	1	40	660000	45	00	\$2,500	
Conferences and Travel Expense		11	990	1	40	660000	52	20	\$4,000	
Meeting and/or On campus Conference		11	990	1	40	660000	52	30	\$600	
Dues and Membership		11	990	1	40	660000	53	00	\$37,924	
Telephone		11	990	1	40	660000	55	30	\$250	

**UNRESTRICTED EXPENDITURES**  
**Account Codes**

Equipment over \$1,000		11	990	1	40	660000	64	10	\$1,500	
Equipment over \$200 but less than \$1,000		11	990	1	40	660000	64	30	\$1,000	
		11	990	1	40	660000	xx	xx	Subtotal	266,342.00
ACADEMIC SENATE										
ACADEMIC SENATE RELEASE TIME	President	11	990	1	40	603000	12	40	\$55,260	
ACADEMIC SENATE RELEASE TIME	Vice President	11	990	1	40	603000	12	40	\$31,133	
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	\$300	
Non Instructional Supplies		11	990	1	40	603000	45	00	\$150	
Conferences and Travel Expense		11	990	1	40	603000	52	20	\$7,461	
Meeting and/or On campus Conference		11	990	1	40	603000	52	30	\$2,000	
		11	990	1	40	603000	xx	xx	Subtotal	98,104.00
FISCAL SERVICES										
Noninstr, Regular	Fiscal Analyst	11	990	1	40	672000	21	50	\$71,426	
Duplicating/Copy Machine Usage		11	990	1	40	672000	41	00	\$90	
Non Instructional Supplies		11	990	1	40	672000	45	00	\$784	
Conferences and Travel Expense		11	990	1	40	672000	52	20	\$310	
		11	990	1	40	672000	xx	xx	Subtotal	72,610.00
STAFF DIVERSITY										
Non Instructional Supplies		11	990	1	40	676000	45	00	\$1,000	
Conferences and Travel Expense		11	990	1	40	676000	52	20	\$2,000	
		11	990	1	40	676000	xx	xx	Subtotal	3,000.00
LOGISTICAL SERVICES										
Overtime	Additional security	11	990	1	40	677000	23	90	\$2,100	
		11	990	1	40	677000	xx	xx	Subtotal	2,100.00
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	\$51,664	
Noninstr, Student		11	990	1	41	645000	23	20	\$6,000	
Duplicating/Copy Machine Usage		11	990	1	41	645000	41	00	\$4,700	
		11	990	1	41	645000	xx	xx	Subtotal	62,364.00
COUNSELING AND GUIDANCE										
Other Noninstructional Salaries	FT Counsl Marysville	11	990	1	41	631000	12	40	\$113,488	
Other Noninstructional Salaries	FT Counsl Marysville	11	990	1	41	631000	12	40	\$85,723	
Other Noninstructional Salaries	FT Counsl Marysville	11	990	1	41	631000	12	40	\$110,964	
Other Noninstructional Salaries	FT Counsl Marysville	11	990	1	41	631000	12	40	\$78,151	
Other EP/PT counselors		11	990	1	41	631000	14	20	\$60,000	
Duplicating/Copy Machine Usage		11	990	1	41	631000	41	00	\$965	
Instructional Supplies		11	990	1	41	631000	43	00	\$300	
Non Instructional Supplies		11	990	1	41	631000	45	00	\$1,615	
Books, Magazines		11	990	1	41	631000	47	00	\$150	
Equipment over \$200 but less than \$1,000		11	990	1	41	631000	64	30	\$188	
		11	990	1	41	631000	xx	xx	Subtotal	451,544.00
TRANSFER										
Duplicating/Copy Machine Usage		11	990	1	41	633000	41	00	\$1,000	
Non Instructional Supplies		11	990	1	41	633000	45	00	\$2,800	
Personal and Consultant Services		11	990	1	41	633000	51	10	\$1,045	
Conferences and Travel Expense		11	990	1	41	633000	52	20	\$600	
Meeting and/or On campus Conference		11	990	1	41	633000	52	30	\$150	
Dues and Membership		11	990	1	41	633000	53	00	\$100	
Rents		11	990	1	41	633000	56	20	\$2,500	
Advertising and Printing Expense		11	990	1	41	633000	59	30	\$500	
		11	990	1	41	633000	xx	xx	Subtotal	8,695.00
VETERANS SERVICES										
Noninstr, Regular	TRANSFER/CAREER/VETERAN	11	990	1	41	648000	21	10	\$25,255	
Duplicating/Copy Machine Usage		11	990	1	41	648000	41	00	\$1,623	
Non Instructional Supplies		11	990	1	41	648000	45	00	\$650	
Dues and Membership		11	990	1	41	648000	53	00	\$150	
		11	990	1	41	648000	xx	xx	Subtotal	27,678.00
TESTING RESEARCH										
Noninstr, Regular	Testing/Assessment Spec	11	990	1	44	632000	21	10	\$50,839	
Duplicating/Copy Machine Usage		11	990	1	44	632000	41	00	\$1,800	
Software		11	990	1	44	632000	44	00	\$14,300	
Non Instructional Supplies		11	990	1	44	632000	45	00	\$1,055	
Equipment over \$200 but less than \$1,000		11	990	1	44	632000	64	30	\$200	
		11	990	1	44	632000	xx	xx	Subtotal	68,194.00
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	81	\$2,000	

**UNRESTRICTED EXPENDITURES**  
**Account Codes**

Noninstr, Regular	Athletic Trainer	11	990	1	45	083550	21	10	\$49,655	
Noninstr, Regular	Admin Secty II	11	990	1	45	083550	21	10	\$33,930	
Noninstr, Regular	Athletic Trainer	11	990	1	45	083550	21	10	\$17,538	
Noninstr, Regular	Athl Equip Mgr	11	990	1	45	083550	21	10	\$26,435	
Noninstructional, Hourly Classified - Subs, Temps		11	990	1	45	083550	23	10	\$1,700	
Noninstructional Overtime		11	990	1	45	083550	23	90	\$6,000	
Non Certificated / Non Classified Instruct		11	990	1	45	083550	24	30	\$46,000	
Duplicating/Copy Machine Usage		11	990	1	45	083550	41	00	\$2,400	
Non Instructional Supplies		11	990	1	45	083550	45	00	\$26,055	
Books, Magazines		11	990	1	45	083550	47	00	\$620	
Personal and Consultant Services		11	990	1	45	083550	51	10	\$31,660	
Conferences and Travel Expense		11	990	1	45	083550	52	20	\$10,500	
Dues and Membership		11	990	1	45	083550	53	00	\$9,552	
Repairs		11	990	1	45	083550	56	70	\$6,500	
Equipment over \$1,000		11	990	1	45	083550	64	10	\$3,500	
		11	990	1	45	080100	xx	xx	Subtotal	46,000.00
		11	990	1	45	083550	xx	xx	Subtotal	274,045.00
<b>ACADEMIC ADMINISTRATION</b>										
Educational Administrators	Dean HPER/Athletics/	11	990	1	45	601000	12	10	\$36,221	
	Public Safety	11	990	1	45	601000	xx	xx	Subtotal	36,221.00
<b>STUDENT TRANSPORTATION</b>										
Noninstructional, Hourly Classified - Subs, Temps	Drivers	11	990	1	45	649000	23	10	\$5,000	
Rents	Field Trips	11	990	1	45	649000	56	20	\$119,300	
		11	990	1	45	649000	xx	xx	Subtotal	124,300.00
<b>ADMISSIONS AND RECORDS</b>										
Noninstr, Regular	Student Serv Tech	11	990	1	46	620000	21	10	\$7,185	
Noninstr, Regular	Student Serv Tech	11	990	1	46	620000	21	10	\$31,221	
Noninstr, Regular	Sr Stdnt Serv Tech	11	990	1	46	620000	21	10	\$46,836	
Noninstr, Regular	Sr Stdnt Serv Tech	11	990	1	46	620000	21	10	\$48,471	
Noninstr, Regular	Student Serv Tech	11	990	1	46	620000	21	10	\$48,173	
Noninstr, Regular	Student Serv Tech	11	990	1	46	620000	21	10	\$45,161	
Noninstruction, Administrator and Supervisor	Dir Admiss & Enrollment Svcs	11	990	1	46	620000	21	50	\$51,388	
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	\$6,700	
Non Instructional Supplies		11	990	1	46	620000	45	00	\$8,473	
Conferences and Travel Expense		11	990	1	46	620000	52	20	\$600	
Repairs		11	990	1	46	620000	53	00	\$200	
Equipment over \$200 but less than \$1,000		11	990	1	46	620000	64	30	\$3,000	
		11	990	1	46	620000	xx	xx	Subtotal	308,010.00
<b>CAREER GUIDANCE</b>										
Noninstr, Regular	TRANSFER/CAREER/VETERAN	11	990	1	47	634000	21	10	\$16,837	
Duplicating/Copy Machine Usage		11	990	1	47	634000	41	00	\$1,059	
Non Instructional Supplies		11	990	1	47	634000	45	00	\$800	
Contract Services		11	990	1	47	634000	51	20	\$4,929	
Conferences and Travel Expense		11	990	1	47	634000	52	20	\$200	
		11	990	1	47	634000	xx	xx	Subtotal	23,825.00
<b>JOB PLACEMENT</b>										
Duplicating/Copy Machine Usage		11	990	1	47	647000	41	00	\$566	
Non Instructional Supplies		11	990	1	47	647000	45	00	\$258	
		11	990	1	47	647000	xx	xx	Subtotal	824.00
<b>EOPS</b>										
Educational Administrators	Dean FA/EOPS/TRIO	11	990	1	50	643000	12	10	\$61,955	
		11	990	1	50	643000	xx	xx	Subtotal	61,955.00
<b>DSPS</b>										
Educational Administrators	Dir. DSPS	11	990	1	51	642000	12	10	\$113,236	
Other Noninstructional Salaries	LD SPECIALIST	11	990	1	51	642000	12	40	\$103,393	
Consultants		11	990	1	51	642000	51	10	\$50,000	
		11	990	1	51	642000	xx	xx	Subtotal	266,629.00
<b>FINANCIAL AID ADMINISTRATION</b>										
Educational Administrators	Dean FA/EOPS/TRIO	11	990	1	52	646000	12	10	\$61,955	
Noninstr, Regular	Financial Aid Tech	11	990	1	52	646000	21	10	\$43,407	
Noninstr, Regular	Financial Aid Tech	11	990	1	52	646000	21	10	\$44,007	
Noninstr, Regular	Financial Aid Tech Analyst	11	990	1	52	646000	21	10	\$37,156	
Duplicating/Copy Machine Usage		11	990	1	52	646000	41	00	\$9,000	
Non Instructional Supplies		11	990	1	52	646000	45	00	\$3,500	
Personal and Consultant Services		11	990	1	52	646000	51	10	\$100	
Conferences and Travel Expense		11	990	1	52	646000	52	20	\$1,500	
Meeting and/or on-campus conference		11	990	1	52	646000	52	30	\$500	
Dues and Membership		11	990	1	52	646000	53	00	\$1,300	
		11	990	1	52	646000	xx	xx	Subtotal	202,425.00

### Account Codes

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**UNRESTRICTED EXPENDITURES**  
**Account Codes**

Dues and Membership		11 990 1 64 679000 53 00	\$700	
Repairs		11 990 1 64 679000 56 70	\$2,000	
		11 990 1 64 679000 xx xx	Subtotal	33,300.00
<b>COMMUNITY USE OF FACILITIES</b>				
Noninstr, Regular	Custodian	11 990 1 64 683000 21 10	\$42,180	
		11 990 1 64 683000 xx xx	Subtotal	42,180.00
<b>NATURAL LIFE SCIENCES</b>				
Instructional Salaries, Contract	Full-Time Faculty Lake	11 990 6 20 040100 11 10	\$108,562	
		11 990 6 20 040100 xx xx	Subtotal	108,562.00
<b>BIOLOGY</b>				
Instructional Supplies		11 990 6 20 040110 43 00	\$5,500	
		11 990 6 20 040110 xx xx	Subtotal	5,500.00
<b>BUSINESS AND COMMERCE</b>				
Instructional Salaries, Contract	Full-Time Faculty Lake	11 990 6 20 050600 11 10	\$92,100	
Instructional Salaries, Contract	Full-Time Faculty Lake	11 990 6 20 050600 11 10	\$76,734	
Other		11 990 6 20 050600 13 80	\$6,000	
Instructional Aides, Direct Instruct	IA-Business/Comp Lab	11 990 6 20 050600 22 10	\$45,161	
Instructional Students		11 990 6 20 050600 24 20	\$750	
Instructional Supplies		11 990 6 20 050600 43 00	\$2,000	
Repairs		11 990 6 20 050600 56 70	\$750	
Equipment over \$200 but less than \$1,000		11 990 6 20 050600 64 30	\$750	
		11 990 6 20 050600 xx xx	Subtotal	224,245.00
<b>COMMUNICATIONS</b>				
Duplicating/Copy Machine Usage		11 990 6 20 060100 41 00	\$350	
Instructional Supplies		11 990 6 20 060100 43 00	\$150	
		11 990 6 20 060100 xx xx	Subtotal	500.00
<b>COMPUTER AND INFORMATION</b>				
Noninstructional, Student		11 990 6 20 070100 23 20	\$500	
Instructional Supplies		11 990 6 20 070100 43 00	\$750	
Repairs		11 990 6 20 070100 56 70	\$750	
Equipment over \$200 but less than \$1,000		11 990 6 20 070100 64 30	\$1,000	
		11 990 6 20 070100 xx xx	Subtotal	3,000.00
<b>PHYSICAL EDUCATION</b>				
Instructional Supplies		11 990 6 20 083500 43 00	\$100	
		11 990 6 20 083500 xx xx	Subtotal	100.00
<b>WELDING AND CUTTING</b>				
Non Certificated / Non Classified Instruct		11 990 6 20 095650 24 30	\$100	
Instructional Supplies		11 990 6 20 095650 43 00	\$6,500	
		11 990 6 20 095650 xx xx	Subtotal	6,600.00
<b>PHOTOGRAPHY</b>				
Instructional Supplies		11 990 6 20 101100 43 00	\$500	
		11 990 6 20 101100 xx xx	Subtotal	500.00
<b>ECE</b>				
Instructional Salaries, Contract	Full-Time Faculty Lake	11 990 6 20 130100 11 10	\$93,198	
		11 990 6 20 130100 xx xx	Subtotal	93,198.00
Instructional Supplies		11 990 6 20 130510 43 00	\$1,000	
		11 990 6 20 130510 xx xx	Subtotal	1,000.00
<b>RESTAURANT AND FOOD MANAGEMENT</b>				
Instructional Salaries, Contract	Full-Time Faculty Lake	11 990 6 20 130100 11 10	\$72,346	
Instructional Aid, Regular	IA - Food Service - Lake	11 990 6 20 130610 22 10	\$16,023	
Instructional, Student		11 990 6 20 130610 24 20	\$500	
Non Certificated / Non Classified Instruct		11 990 6 20 130610 24 10	\$6,000	
Instructional Supplies		11 990 6 20 130610 43 00	\$38,000	
Supply - Contra Account		11 990 6 20 130610 43 01	-\$30,000	
Non Instructional Supplies		11 990 6 20 130610 45 00	\$500	
Laundry Service		11 990 6 20 130610 55 40	\$2,400	
Rents		11 990 6 20 130610 56 20	\$200	
Repairs		11 990 6 20 130610 56 70	\$750	
Other Legal Expenses (License, Fees . . )		11 990 6 20 130610 58 50	\$250	
Equipment over \$1,000		11 990 6 20 130610 64 10	\$1,000	
Additional Equipment \$200-\$999		11 990 6 20 130610 64 30	\$250	
		11 990 6 20 130100 xx xx	Subtotal	72,346.00
		11 990 6 20 130610 xx xx	Subtotal	35,873.00
<b>ENGLISH</b>				
Instructional Salaries, Contract	Full-Time Faculty Lake	11 990 6 20 150100 11 10	\$103,074	

**UNRESTRICTED EXPENDITURES**  
**Account Codes**

		11 990 6 20 150100 xx xx	Subtotal	103,074.00
<b>MATH / SCIENCE</b>				
Instructional Salaries, Contract	Full-Time Faculty Lake	11 990 6 20 170100 11 10	\$95,393	
		11 990 6 20 170100 xx xx	Subtotal	95,393.00
<b>PSYCHOLOGY</b>				
Instructional Salaries, Contract	Full-Time Faculty Lake	11 990 6 20 200100 11 10	\$104,172	
		11 990 6 20 200100 xx xx	Subtotal	104,172.00
<b>GENERAL STUDIES</b>				
Instructional Salaries, Contract	Full-Time Faculty Lake	11 990 6 20 490100 11 10	\$98,685	
		11 990 6 20 490100 xx xx	Subtotal	98,685.00
<b>GENERAL STUDIES</b>				
Instructional Aides, Direct Instruct	IA-Lang Arts	11 990 6 20 493000 22 10	\$27,065	
Instructional Supplies		11 990 6 20 493000 43 00	\$500	
		11 990 6 20 493000 xx xx	Subtotal	27,565.00
<b>ADMINISTRATION</b>				
Educational Administrators	Campus Dean - Lake	11 990 6 20 601000 12 10	\$132,579	
Noninstr, Regular	Admin Sec. III	11 990 6 20 601000 21 10	\$55,722	
Noninstructional, Hourly Classified - Subs, Temps		11 990 6 20 601000 23 10	\$500	
Noninstructional, Student		11 990 6 20 601000 23 20	\$1,000	
Duplicating/Copy Machine Usage		11 990 6 20 601000 41 00	\$1,807	
Instructional Supplies		11 990 6 20 601000 43 00	\$1,500	
Non Instructional Supplies		11 990 6 20 601000 45 00	\$6,687	
Personal and Consultant Services		11 990 6 20 601000 51 10	\$100	
Conferences and Travel Expense		11 990 6 20 601000 52 30	\$750	
Dues and Membership		11 990 6 20 601000 53 00	\$400	
County and Other Contracts		11 990 6 20 601000 56 10	\$500	
Rents		11 990 6 20 601000 56 20	\$5,700	
Long-Term Leases		11 990 6 20 601000 56 30	\$14,843	
Repairs		11 990 6 20 601000 56 70	\$3,500	
Advertising, Brochures		11 990 6 20 601000 59 30	\$750	
Commencement		11 990 6 20 601000 59 50	\$1,600	
Equipment over \$1,000		11 990 6 20 601000 64 10	\$1,000	
Additional Equipment - \$200-\$999		11 990 6 20 601000 64 30	\$1,000	
Additional Equipment over \$5,000		11 990 6 20 601000 64 50	\$5,000	
		11 990 6 20 601000 xx xx	Subtotal	234,938.00
<b>LEARNING RESOURCE CENTER</b>				
Noninstr, Regular	Tutoring Center Specialist	11 990 6 20 611000 21 10	\$16,690	
Noninstr, Regular	Tutoring Center Specialist	11 990 6 20 611000 21 10	\$16,309	
Noninstructional, Hourly Classified - Subs, Temps		11 990 6 20 611000 23 10	\$100	
Instructional, hourly		11 990 6 20 611000 24 10	\$200	
Instructional Students		11 990 6 20 611000 24 20	\$500	
Instructional Supplies		11 990 6 20 611000 43 00	\$1,500	
Additional Equipment - \$200-\$999		11 990 6 20 611000 64 30	\$527	
		11 990 6 20 611000 xx xx	Subtotal	35,826.00
<b>LIBRARY</b>				
Noninstr, Regular	Library Tech Assist	11 990 6 20 612000 21 10	\$50,480	
Noninstr, Regular	Library/Media Spec.	11 990 6 20 612000 21 10	\$14,151	
Noninstructional, Hourly Classified - Subs, Temps		11 990 6 20 612000 23 10	\$300	
Noninstructional, Student		11 990 6 20 612000 23 20	\$500	
Instructional Supplies		11 990 6 20 612000 43 00	\$1,250	
Non Instructional Supplies		11 990 6 20 612000 45 00	\$1,000	
Books, Magazines		11 990 6 20 612000 47 00	\$1,000	
Equipment over \$1,000		11 990 6 20 612000 64 10	\$1,000	
Additional Equipment - \$200-\$999		11 990 6 20 612000 64 30	\$250	
		11 990 6 20 612000 xx xx	Subtotal	69,931.00
<b>ADMISSIONS AND RECORDS</b>				
Noninstr, Regular	Student Serv Assist	11 990 6 20 620000 21 10	\$43,707	
Noninstr, Regular	Student Serv Assist	11 990 6 20 620000 21 10	\$24,264	
		11 990 6 20 620000 xx xx	Subtotal	67,971.00
<b>TRANSFER/ARTICULATION</b>				
Non Instructional Supplies		11 990 6 20 633000 45 00	\$300	
Rents		11 990 6 20 633000 56 20	\$300	
		11 990 6 20 633000 xx xx	Subtotal	600.00
<b>COUNSELING AND GUIDANCE</b>				
Other Noninstructional Salaries	FT Counsl	11 990 6 20 631000 12 40	\$99,606	
		11 990 6 20 631000 xx xx	Subtotal	99,606.00
<b>FINANCIAL AID ADMINISTRATION</b>				

**UNRESTRICTED EXPENDITURES**  
**Account Codes**

Noninstr, Regular	Financial Aid Tech	11 990 6 20 646000 21 10	\$46,836	
		11 990 6 20 646000 xx xx	Subtotal	46,836.00
<b>MISC STUDENT GROUPS</b>				
Rents		11 990 6 20 649000 56 20	\$500	
		11 990 6 20 649000 xx xx	Subtotal	500.00
<b>BUILDING AND MAINTENANCE</b>				
Non Instructional Supplies		11 990 6 20 651000 45 00	\$7,250	
Waste Disposal		11 990 6 20 651000 55 50	\$2,500	
Repairs		11 990 6 20 651000 56 70	\$4,500	
		11 990 6 20 651000 xx xx	Subtotal	14,250.00
<b>CUSTODIAL SUPPLIES</b>				
Noninstr, Regular	Cust Maint Worker	11 990 6 20 653000 21 10	\$38,438	
Noninstr, Regular	Cust Maint Worker	11 990 6 20 653000 21 10	\$39,241	
Noninstructional, Hourly Classified - Subs, Temps		11 990 6 20 653000 23 10	\$1,250	
Noninstructional, Student		11 990 6 20 653000 23 20	\$500	
Overtime		11 990 6 20 653000 23 90	\$100	
Non Instructional Supplies		11 990 6 20 653000 45 00	\$8,500	
		11 990 6 20 653000 xx xx	Subtotal	88,029.00
<b>GROUPS MAINTENANCE</b>				
Noninstructional, Student		11 990 6 20 655000 23 20	\$500	
Non Instructional Supplies		11 990 6 20 655000 45 00	\$2,800	
Personal and Consultant Services		11 990 6 20 655000 51 10	\$100	
Repairs		11 990 6 20 655000 56 70	\$3,500	
		11 990 6 20 655000 xx xx	Subtotal	6,900.00
<b>LOGISTICAL SERVICES</b>				
Noninstructional, Student		11 990 6 20 677000 23 20	\$6,000	
		11 990 6 20 677000 xx xx	Subtotal	6,000.00
<b>BEALE-BUSINESS &amp; COMMERCE</b>				
Duplicating/Copy Machine Usage		11 990 9 22 050600 41 00	\$1,600	
Instructional Supplies		11 990 9 22 050600 43 00	\$850	
		11 990 9 22 050600 xx xx	Subtotal	2,450.00
<b>BEALE - COMPUTER AND INFORMATION</b>				
Instructional Supplies		11 990 9 22 070100 43 00	\$200	
		11 990 9 22 070100 xx xx	Subtotal	200.00
<b>BEALE - ACADEMIC ADMINISTRATION</b>				
Noninstr, Regular	Campus Oper Spec I	11 990 9 22 601000 21 10	\$56,727	
Non Instructional Supplies		11 990 9 22 601000 45 00	\$250	
Repairs		11 990 9 22 601000 56 70	\$120	
Advertising and Printing Expense		11 990 9 22 601000 59 30	\$200	
		11 990 9 22 601000 xx xx	Subtotal	57,297.00
<b>BEALE - ADMISSIONS AND RECORDS</b>				
Noninstr, Regular	Student Serv. Assist	11 990 9 22 620000 21 10		
		11 990 9 22 620000 xx xx	Subtotal	0.00

**UNRESTRICTED EXPENDITURES**  
**Account Codes**

**WOODLAND COMMUNITY COLLEGE BUDGET**

**COLUSA ADMINISTRATION**

Instructional Supplies	11 990 4 23 040110 43 00	\$8,000
Duplicating/Copy Machine Usage	11 990 4 23 601000 41 00	\$6,000
Non Instructional Supplies	11 990 4 23 601000 45 00	\$1,000
Rents	11 990 4 23 601000 56 20	\$5,800
Other Instructional	11 990 4 23 601000 13 23	\$4,000
Non instr, Regular	11 990 4 23 601000 21 10	\$36,607
Non-Instruct, Hrly Cl Subs, Temps	11 990 4 23 601000 23 10	\$14,400
Noncertificated/Nonclassified	11 990 4 23 601000 23 30	\$0
Advertising	11 990 4 23 601000 59 30	\$8,000
Instructional Supplies	11 990 4 23 619000 43 00	\$4,000
Non Instructional Supplies	11 990 4 23 619000 45 00	\$6,000

Student Services Technician - Colusa

Non Instructional Supplies	11 990 4 23 651000 45 00	\$10,000
Personal & Consultant Svcs. New Line	11 990 4 23 651000 51 10	\$2,000
Repairs New Line	11 990 4 23 651000 56 70	\$2,000
Maintenance Service Contract	11 990 4 23 651000 56 80	\$6,000
Non Instr Supplies New Line	11 990 4 23 653000 45 00	\$5,000
Contract Services	11 990 4 23 653000 56 10	\$19,000
Non Instr Supplies New Line	11 990 4 23 655000 45 00	\$1,000

11 990 4 23 040110 xx xx Subtotal	8,000.00
11 990 4 23 601000 xx xx Subtotal	75,807.00
11 990 4 23 619000 xx xx Subtotal	10,000.00
11 990 4 23 651000 xx xx Subtotal	20,000.00
11 990 4 23 653000 xx xx Subtotal	24,000.00
11 990 4 23 655000 xx xx Subtotal	1,000.00

**PRESIDENT - WOODLAND COMMUNITY COLLEGE**

Educational Administrators	11 990 5 21 660000 12 20	\$172,107
Noninstr, Regular	11 990 5 21 660000 21 50	\$52,826
Other Administrators	11 990 5 21 660000 12 10	\$86,674
Duplicating/Copy Machine Usage	11 990 5 21 660000 41 00	\$2,000
Software New Line	11 990 5 21 660000 44 00	\$500
Non Instructional Supplies	11 990 5 21 660000 45 00	\$5,000
Personal and Consultant Services	11 990 5 21 660000 51 10	\$8,500
Conferences and Travel Expense	11 990 5 21 660000 52 20	\$4,000
Meeting and/or On campus Conferences	11 990 5 21 660000 52 30	\$550
Dues and Membership	11 990 5 21 660000 53 00	\$25,000
Rents	11 990 5 21 660000 56 20	\$2,500
Advertising and Printing Expense	11 990 5 21 660000 59 30	\$20,000
Undesignated Appropriation	11 990 5 21 660000 59 66	\$5,000
Equipment over \$1,000	11 990 5 21 660000 64 10	\$4,000
Add'l Equipment \$200-\$999 New Line	11 990 5 21 660000 64 30	\$1,600
	11 990 5 21 660000 xx xx Subtotal	390,257.00

President-Woodland Col  
Secretary to the President  
Dir, Plng, Research, SS

**PUBLIC INFORMATION**

Advertising and Printing Expense	11 990 5 21 671000 59 30	\$23,400
	11 990 5 21 671000 xx xx Subtotal	23,400.00

**FISCAL SERVICES**

Duplicating/Copy Machine Usage	11 990 5 21 672000 41 0	\$500
Non Instructional Supplies	11 990 5 21 672000 45 0	\$500
	11 990 5 21 672000 xx xx Subtotal	1,000.00

**RESEARCH**

Duplicating/Copy Machine Usage	11 990 5 21 679000 41 00	\$500
Non Instructional Supplies	11 990 5 21 679000 45 00	\$925
Conferences and Travel Expense	11 990 5 21 679000 52 20	\$1,200
	11 990 5 21 679000 xx xx Subtotal	2,625.00

**PLANT SCIENCE**

Instructional Salaries, Contract	11 990 5 91 010100 11 10	\$52,064
Duplicating/Copy Machine Usage	11 990 5 91 010300 41 00	\$271
Instructional Supplies	11 990 5 91 010300 43 00	\$1,871
Rents	11 990 5 91 010300 56 20	\$552
	11 990 5 91 010100 xx xx Subtotal	52,064.00
	11 990 5 91 010300 xx xx Subtotal	2,694.00

Full-Time Faculty WdInd

**WELDING**

Instructional Supplies New Line	11 990 5 91 95650 43 00	\$1,102
	11 990 5 91 95650 xx xx Subtotal	1,102.00

**LANDSCAPE AND DESIGN**

Instructional Supplies	11 990 5 91 010910 43 00	\$0
Supply - Contra Account	11 990 5 91 010910 43 01	-\$800

**UNRESTRICTED EXPENDITURES**  
**Account Codes**

		11 990 5 91 010910 xx xx Subtotal	<b>(800.00)</b>
<b>FLORICULTURE / FLORIST</b>			
Instructional Supplies		11 990 5 91 010920 43 00 \$1,450	
Supply - Contra Account		11 990 5 91 010920 43 01 -\$500	
		11 990 5 91 010920 xx xx Subtotal	<b>950.00</b>
<b>AGRIC BUSINESS SALES</b>			
Non-Instruct, Hrly CI Subs, Temps		11 990 5 91 011200 23 10	
Noninstructional, Student		11 990 5 91 011200 23 20 \$1,903	
Duplicating/Copy Machine Usage		11 990 5 91 011200 41 00 \$390	
Instructional Supplies		11 990 5 91 011200 43 00 \$100	
		11 990 5 91 011200 xx xx Subtotal	<b>2,393.00</b>
<b>NATURAL LIFE SCIENCE</b>			
Instructional Salaries, Contract	Full-Time Faculty WdLnd	11 990 5 92 040100 11 10 \$86,613	
Instructional Salaries, Contract	Full-Time Faculty WdLnd	11 990 5 92 040100 11 10 \$87,712	
Instructional Aides, Direct Instruct	Sci. Lab Tech-BIOL	11 990 5 92 040100 22 10 \$43,107	
		11 990 5 92 040100 xx xx Subtotal	<b>217,432.00</b>
<b>BIOLOGY</b>			
Instructional Salaries, Contract	Full-Time Faculty WdLnd	11 990 5 92 040110 11 10 \$84,419	
Noninstructional, student		11 990 5 92 040110 23 20 \$700	
Duplicating/Copy Machine Usage		11 990 5 92 040110 41 00 \$2,000	
Instructional Supplies		11 990 5 92 040110 43 00 \$29,000	
Repairs		11 990 5 92 040110 56 70 \$1,000	
Maintenance (Service) Contracts		11 990 5 92 040110 56 80 \$3,650	
Additional Equipment \$200-\$999		11 990 5 92 040110 64 30 \$2,000	
		11 990 5 92 040110 xx xx Subtotal	<b>122,769.00</b>
<b>ACCOUNTING</b>			
Duplicating/Copy Machine Usage		11 990 5 91 050200 41 00 \$500	
Instructional Supplies		11 990 5 91 050200 43 00 \$400	
		11 990 5 91 050200 xx xx Subtotal	<b>900.00</b>
<b>BUSINESS AND COMMERCE</b>			
Instructional Salaries, Contract	Full-Time Faculty WdLnd	11 990 5 91 050600 11 10 \$85,971	
Instructional Salaries, Contract	Full-Time Faculty WdLnd	11 990 5 91 050600 11 10 \$67,957	
Duplicating/Copy Machine Usage		11 990 5 91 050600 41 00 \$748	
Instructional Supplies		11 990 5 91 050600 43 00 \$190	
		11 990 5 91 050600 xx xx Subtotal	<b>154,866.00</b>
<b>SECRETARY / ADMINISTRATIVE ASSISTANT</b>			
Instructional Supplies		11 990 5 91 051400 43 00 \$1,000	
Software Licensing		11 990 5 91 051400 51 20 \$1,425	
		11 990 5 91 051400 xx xx Subtotal	<b>2,425.00</b>
<b>COMPUTER AND INFORMATION</b>			
Instructional Supplies		11 990 5 91 070100 43 00 \$1,295	
Maintenance (Service) Contracts		11 990 5 91 070100 56 80 \$1,000	
		11 990 5 91 070100 xx xx Subtotal	<b>2,295.00</b>
<b>EARLY CHILDHOOD EDUCATION</b>			
Instructional Salaries, Contract	Full-Time Faculty WdLnd	11 990 5 91 130100 11 10 \$64,901	
Instructional Salaries, Contract	ECE COORD	11 990 5 91 130100 11 20 \$16,225	
Duplicating/Copy Machine Usage		11 990 5 91 130510 41 00 \$1,717	
Instructional Supplies		11 990 5 91 130510 43 00 \$323	
		11 990 5 91 130100 xx xx Subtotal	<b>81,126.00</b>
		11 990 5 91 130510 xx xx Subtotal	<b>2,040.00</b>
<b>EDUCATION</b>			
Duplicating/Copy Machine Usage		11 990 5 92 080100 41 00 \$300	
		11 990 5 92 080100 xx xx Subtotal	<b>300.00</b>
<b>SIGN LANGUAGE</b>			
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 \$300	
		11 990 5 92 080900 xx xx Subtotal	<b>2,100.00</b>
<b>FINE ARTS</b>			
Instructional Salaries, Contract	Full-Time Faculty WdLnd	11 990 5 92 100100 11 10 \$0	
		11 990 5 92 100100 xx xx Subtotal	<b>0.00</b>
<b>ART</b>			
Duplicating/Copy Machine Usage		11 990 5 92 100200 41 00 \$300	
Instructional Supplies		11 990 5 92 100200 43 00 \$1,800	
		11 990 5 92 100200 xx xx Subtotal	<b>2,100.00</b>
<b>FOREIGN LANGUAGE</b>			

**UNRESTRICTED EXPENDITURES**  
**Account Codes**

Duplicating/Copy Machine Usage		11 990 5 92 110100 41 00	\$250	
		11 990 5 92 110100 xx xx Subtotal		250.00
<b>ENGLISH</b>				
Instructional Salaries, Contract	Full-Time Faculty WdInd	11 990 5 92 150100 11 10	\$83,320	
Instructional Salaries, Contract	Full-Time Faculty WdInd	11 990 5 92 150100 11 10	\$32,450	
Instructional Salaries, Contract	Full-Time Faculty WdInd	11 990 5 92 150100 11 10	\$63,144	
Instructional Salaries, Contract	Full-Time Faculty WdInd	11 990 5 92 150100 11 10	\$0	
Instructional Salaries, Contract	Full-Time Faculty WdInd	11 990 5 92 150100 11 10	\$63,144	
Instructional Salaries, Contract	Eng Comp Coordinator	11 990 5 92 150100 11 20	\$15,786	
Instructional Salaries, Contract	Full-Time Faculty WdInd	11 990 5 92 150100 11 10	\$63,135	
Instructional Aides, Direct Instruct	IA-Engl Writing Lab	11 990 5 92 150100 22 10	\$17,644	
Instructional Aides, Direct Instruct	IA-Language Arts	11 990 5 92 150100 22 10	\$25,146	
Duplicating/Copy Machine Usage		11 990 5 92 150100 41 00	\$2,600	
Instructional Supplies		11 990 5 92 150100 43 00	\$300	
		11 990 5 92 150100 xx xx Subtotal		366,669.00
<b>SPEECH</b>				
Duplicating/Copy Machine Usage		11 990 5 92 150600 41 00	\$300	
		11 990 5 92 150600 xx xx Subtotal		300.00
<b>MATH / STATISTICS</b>				
Instructional Salaries, Contract	Full-Time Faculty WdInd	11 990 5 92 170100 11 10	\$75,993	
Instructional Salaries, Contract	Full-Time Faculty WdInd	11 990 5 92 170100 11 10	\$83,320	
Instructional Salaries, Contract	Full-Time Faculty WdInd	11 990 5 92 170100 11 10	\$46,040	
Duplicating/Copy Machine Usage		11 990 5 92 170100 41 00	\$2,800	
		11 990 5 92 170100 xx xx Subtotal		208,153.00
<b>PHYSICAL SCIENCES</b>				
Instructional Salaries, Contract	Full-Time Faculty WdInd	11 990 5 92 190100 11 10	\$103,074	
Instructional Salaries, Contract	Full-Time Faculty WdInd	11 990 5 92 190100 11 10	\$78,930	
Duplicating/Copy Machine Usage		11 990 5 92 190100 41 00	\$750	
Instructional Supplies		11 990 5 92 190100 43 0	\$1,000	
		11 990 5 92 190100 xx xx Subtotal		183,754.00
<b>PHYSICS</b>				
Duplicating/Copy Machine Usage		11 990 5 92 190200 41 00	\$250	
Instructional Supplies		11 990 5 92 190200 43 00	\$1,000	
		11 990 5 92 190200 xx xx Subtotal		1,250.00
<b>CHEMISTRY</b>				
Instructional Aides, Direct Instruct	Sci Lab Tech-Chemistry	11 990 5 92 190500 22 10	\$22,581	
Duplicating/Copy Machine Usage		11 990 5 92 190500 41 00	\$1,400	
Instructional Supplies		11 990 5 92 190500 43 00	\$15,000	
Waste Disposal		11 990 5 92 190500 55 50	\$7,000	
Rents		11 990 5 92 190500 56 20	\$1,500	
		11 990 5 92 190500 xx xx Subtotal		47,481.00
<b>GEOLOGY</b>				
Instructional Supplies		11 990 5 92 191400 43 00	\$1,500	
		11 990 5 92 191400 xx xx Subtotal		1,500.00
<b>PSYCHOLOGY</b>				
Instructional Salaries, Contract	Full-Time Faculty WdInd	11 990 5 92 200100 11 10	\$61,844	
Duplicating/Copy Machine Usage		11 990 5 92 200100 41 00	\$800	
		11 990 5 92 200100 xx xx Subtotal		62,644.00
<b>AJ</b>				
Instructional Salaries, Contract	Full-Time Faculty WdInd	11 990 5 91 210500 11 10	\$85,515	
Non-Cert/NonClass Instr.		11 990 5 91 210500 24 30	\$494	
Duplicating/Copy Machine Usage		11 990 5 91 210500 41 00	\$650	
Instructional Supplies		11 990 5 91 210500 43 00	\$700	
		11 990 5 91 210500 xx xx Subtotal		87,359.00
<b>ADJUNCT OFFICE HOURS</b>				
Adjunct Office Hours		11 442 5 91 491000 13 21	\$15,000	
		11 442 5 91 491000 xx xx Subtotal		15,000.00
<b>HUMAN SERVICES</b>				
Duplicating/Copy Machine Usage		11 990 5 91 210700 41 00	\$500	
		11 990 5 91 210700 xx xx Subtotal		500.00
<b>SOCIAL SCIENCES</b>				
Instructional Salaries, Contract	Full-Time Faculty WdInd	11 990 5 92 220100 11 10	\$72,346	
Instructional Salaries, Contract	Full-Time Faculty WdInd	11 990 5 92 220100 11 10	\$89,905	
Instructional Salaries, Contract	Full-Time Faculty WdInd	11 990 5 92 220100 11 10	\$72,346	
Duplicating/Copy Machine Usage		11 990 5 92 220100 41 00	\$800	
		11 990 5 92 220100 xx xx Subtotal		235,397.00
<b>ANTHROPOLOGY</b>				

**UNRESTRICTED EXPENDITURES**  
**Account Codes**

Instructional Supplies		11 990 5 92 220200 43 00	\$0	
		11 990 5 92 220200 xx xx Subtotal		0.00
<b>HISTORY</b>				
Instructional Supplies		11 990 5 92 220500 41 00	\$700	
		11 990 5 92 220500 xx xx Subtotal		700.00
<b>SOCIOLOGY</b>				
Duplicating/Copy Machine Usage		11 990 5 92 220800 41 0	\$0	
Instructional Supplies		11 990 5 92 220800 43 00	\$0	
		11 990 5 92 220800 xx xx Subtotal		0.00
<b>LIBERAL ARTS AND SCIENCES</b>				
Instructional Salaries, Contract	Full-Time Faculty Wdln	11 990 5 92 490100 11 10	\$107,464	
		11 990 5 92 490100 xx xx Subtotal		107,464.00
<b>SUPERVISED TUTORING (General Studies)</b>				
Noninstr, Regular	Tutoring Center Specialist	11 990 5 92 493009 21 10	\$46,236	
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	\$300	
Non Instructional Supplies		11 990 5 92 493009 45 00	\$500	
		11 990 5 92 493009 xx xx Subtotal		62,036.00
<b>ENGLISH AS A SECOND LANGUAGE</b>				
Duplicating/Copy Machine Usage		11 990 5 92 493080 41 00	\$800	
Instructional Supplies		11 990 5 92 493080 43 00	\$220	
		11 990 5 92 493080 xx xx Subtotal		1,020.00
<b>ACADEMIC ADMINISTRATION</b>				
Educational Administrators	VP, Academic & Stu Serv	11 990 5 91 601000 12 20	\$65,239	
Noninstr, Regular	Administrative Secretary III	11 990 5 91 601000 21 10	\$23,674	
Educational Administrators	Dean, Inst. & LR	11 990 5 92 601000 12 10	\$101,547	
Noninstr, Regular	Campus Inst. Support Spec	11 990 5 92 601000 21 10	\$54,597	
Duplicating/Copy Machine Usage		11 990 5 92 601000 41 00	\$1,500	
Instructional Supplies		11 990 5 92 601000 43 00	\$5,500	
Non Instructional Supplies		11 990 5 92 601000 45 00	\$5,900	
Personal and Consultant Services		11 990 5 92 601000 51 10	\$1,700	
Conferences and Travel Expense		11 990 5 92 601000 52 20	\$2,680	
Meeting and/or On campus Conference		11 990 5 92 601000 52 30	\$2,000	
Maintenance Service Contracts		11 990 5 92 601000 56 80	\$2,100	
		11 990 5 91 601000 xx xx Subtotal		88,913.00
		11 990 5 xx 601000 xx xx Subtotal		177,524.00
<b>VICE PRESIDENT</b>				
FT Faculty Extra Pay		11 990 5 91 601000 13 10	\$274,427	
Adjunct Non-Contract		11 990 5 91 601000 13 20	\$995,415	
Non Instructional Evaluations		11 990 5 91 601000 14 10	\$4,280	
Duplicating/Copy Machine Usage		11 990 5 91 601000 41 00	\$1,425	
Non Instructional Supplies		11 990 5 91 601000 45 00	\$3,900	
Conferences and Travel Expense		11 990 5 91 601000 52 20	\$3,000	
Meeting and/or On Camp Conference		11 990 5 91 601000 52 30	\$600	
Equipment over \$1000		11 990 5 91 601000 64 10	\$6,000	
Other Non-instructional salaries, Contract or Regular New Line	SLO Coordinator	11 990 5 91 601000 12 40	\$15,786	
Other Non-instructional salaries, Contract or Regular New Line	Co-Curriculum Chair	11 990 5 91 602000 12 40	\$41,229	
Others <i>Special Projects</i> New Line	Accreditation	11 990 5 91 609000 14 80	\$3,000	
Meeting and/or On Camp Conference New Line	Accreditation	11 990 5 91 609000 52 30	\$2,000	
Personal & Consultant		11 990 5 91 633000 51 10	\$4,000	
Commencement		11 990 5 91 645000 59 50	\$2,880	
		11 990 5 91 601000 xx xx Subtotal		1,304,833.00
		11 990 5 91 602000 xx xx Subtotal		41,229.00
		11 990 5 91 609000 xx xx Subtotal		5,000.00
		11 990 5 91 633000 xx xx Subtotal		4,000.00
		11 990 5 91 645000 xx xx Subtotal		2,880.00
<b>ACADEMIC SENATE</b>				
Academic Senate Release Time	Academic Senate Pres	11 990 5 21 603000 12 40	\$48,676	
Academic Senate Release Time	Academic Senate Vice Pres	11 990 5 21 603000 12 40	\$32,569	
Academic Senate Release Time	Academic Senate Secty	11 990 5 21 603000 12 40	\$7,015	
Duplicating/Copy Machine Usage		11 990 5 21 603000 41 00	\$300	
Non Instructional Supplies		11 990 5 21 603000 45 00	\$200	
Conferences and Travel		11 990 5 21 603000 52 20	\$8,500	
Meeting and/or On Camp Conference		11 990 5 21 603000 52 30	\$1,000	
		11 990 5 21 603000 xx xx Subtotal		98,260.00
<b>LIBRARY</b>				
Other Noninstructional Salaries	Librarian	11 990 5 92 612000 12 40	\$76,066	
Non Instr, Regular	Library/Media Specialist	11 990 5 92 612000 21 10	\$41,126	

**UNRESTRICTED EXPENDITURES**  
**Account Codes**

Non Instr. Other		11 990 5 92 612000 14 20	\$20,000	
Non-instr students		11 990 5 92 612000 23 20	\$2,000	
Duplicating/Copy Machine Usage		11 990 5 92 612000 41 00	\$500	
Instructional Supplies		11 990 5 92 612000 43 00	\$5,000	
Non Instructional Supplies		11 990 5 92 612000 45 00	\$1,000	
Books, magazines		11 990 5 92 612000 47 00	\$39,000	
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	\$10,000	
		11 990 5 92 612000 xx xx Subtotal		195,842.00
<b>MEDIA</b>				
Noninstr, Regular	Telecom/Media Spec	11 990 5 92 613000 21 10	\$54,597	
Duplicating/Copy Machine Usage		11 990 5 92 613000 41 00	\$130	
Instructional Supplies		11 990 5 92 613000 43 00	\$1,000	
Non Instructional Supplies		11 990 5 92 613000 45 00	\$4,000	
Repairs		11 990 5 92 613000 56 70	\$1,450	
Maintenance (Service) Contracts		11 990 5 92 613000 56 80	\$825	
Additional Equipment \$200 - \$999		11 990 5 92 613000 64 30	\$750	
		11 990 5 92 613000 xx xx Subtotal		62,752.00
<b>ADMISSIONS AND RECORDS</b>				
Noninstr. Admin/Superv	Dir Admiss & Enrollment Srvs	11 990 5 93 620000 21 50	\$42,578	
Noninstr, Regular	Student Serv Tech	11 990 5 93 620000 21 10	\$49,073	
Noninstr, Regular	Student Serv Tech	11 990 5 93 620000 21 10	\$45,461	
Noninstr, Regular	Student Serv Tech	11 990 5 93 620000 21 10	\$31,079	
Duplicating/Copy Machine Usage		11 990 5 93 620000 41 00	\$800	
Non Instructional Supplies		11 990 5 93 620000 45 00	\$1,300	
Courier Services	New Line	11 990 5 93 620000 59 12	\$4,000	
		11 990 5 93 620000 xx xx Subtotal		174,291.00
<b>COUNSELING</b>				
Other Noninstructional Salaries	Full-time Counsl Wdln	11 990 5 93 631000 12 40	\$113,487	
Other Noninstructional Salaries	Full-time Counsl Wdln	11 990 5 93 631000 12 40	\$124,846	
Other Noninstructional Salaries	Full-time Counsl Wdln	11 990 5 93 631000 12 40	\$98,342	
Noninstr, Non Regular	Adjunct Counseling Wdld	11 990 5 93 631000 14 20	\$50,000	
Duplicating/Copy Machine Usage		11 990 5 93 631000 41 00	\$1,300	
Non Instructional Supplies		11 990 5 93 631000 45 00	\$750	
		11 990 5 93 631000 xx xx Subtotal		388,725.00
<b>STUDENT ASSESSENT</b>				
Duplicating/Copy Machine Usage		11 990 5 93 632000 41 00	\$200	
Non Instructional Supplies		11 990 5 93 632000 45 00	\$1,400	
		11 990 5 93 632000 xx xx Subtotal		1,600.00
<b>TRANSFER PROGRAMS</b>				
Duplicating/Copy Machine Usage		11 990 5 93 633000 41 00	\$600	
Non Instructional Supplies		11 990 5 93 633000 45 00	\$1,000	
		11 990 5 93 633000 xx xx Subtotal		1,600.00
<b>CAREER GUIDANCE</b>				
Duplicating/Copy Machine Usage		11 990 5 93 634000 41 00	\$300	
Instructional Supplies		11 990 5 93 634000 43 00	\$350	
Non Instructional Supplies		11 990 5 93 634000 45 00	\$500	
		11 990 5 93 634000 xx xx Subtotal		1,150.00
<b>DSPS</b>				
Other Non Instr. Salaries		11 990 5 93 642000 12 40	\$100,869	
		11 990 5 93 642000 xx xx Subtotal		100,869.00
<b>EOPS/CARE</b>				
Other Non Instr Salaries	Counselor, EOPS	11 990 5 93 643000 12 40	\$40,852	
Instructional Salaries	Coordinator	11 990 5 93 643000 11 20	\$61,278	
		11 990 5 93 643000 xx xx Subtotal		102,130.00
<b>STUDENT SERVICES</b>				
Educational Administrators	VP, Academic & Stu Serv	11 990 5 91 645000 12 20	\$65,239	
Noninstr, Regular	Administrative Secretary III	11 990 5 91 645000 21 10	\$23,674	
Duplicating/Copy Machine Usage		11 990 5 93 645000 41 00	\$570	
Non Instructional Supplies		11 990 5 93 645000 45 00	\$1,000	
		11 990 5 93 645000 xx xx Subtotal		90,483.00
<b>FINANCIAL AID ADMINISTRATION</b>				
Noninstr, Regular	Dir, Finan Aid	11 990 5 93 646000 21 50	\$81,599	
Noninstr, Regular	Financial Aid Tech	11 990 5 93 646000 21 10	\$5,051	
Noninstr, Regular	Finan Aid Stu Svcs Assis.	11 990 5 93 646000 21 10	\$35,160	
Duplicating/Copy Machine Usage		11 990 5 93 646000 41 00	\$400	
Non Instructional Supplies		11 990 5 93 646000 45 00	\$1,030	
		11 990 5 93 646000 xx xx Subtotal		123,240.00



**UNRESTRICTED EXPENDITURES**  
**Account Codes**

**VETERANS**

Duplicating/Copy Machine Usage		11	990	5	93	648000	41	00	\$350	
Non Instructional Supplies		11	990	5	93	648000	45	00	\$400	
		11	990	5	93	648000	xx	xx	Subtotal	750.00

**TRANSPORTATION**

Rents		11	990	5	91	649000	56	20	\$2,000	
		11	990	5	91	649000	xx	xx	Subtotal	2,000.00

**BUILDING MAINTENANCE**

Noninstr, Regular	Maintenance Manager	11	990	5	94	651000	21	50	\$84,655	
Noninstr, Regular	Build Maint Worker	11	990	5	94	651000	21	10	\$45,161	
NonInstr, , HRLY CL-SUBs, Temps. New Line		11	990	5	94	651000	23	10	\$3,200	
Duplicating/Copy Machine Usage		11	990	5	94	651000	41	00	\$100	
Non Instructional Supplies		11	990	5	94	651000	45	00	\$17,760	
Personal Consulting Services		11	990	5	94	651000	51	10	\$8,900	
Conferences and Travel		11	990	5	94	651000	52	20	\$2,000	
Repairs		11	990	5	94	651000	56	70	\$19,000	
		11	990	5	94	651000	xx	xx	Subtotal	180,776.00

**CUSTODIAL SERVICES**

Noninstr, Regular	Custodian	11	990	5	94	653000	21	10	\$43,107	
Noninstr, Regular	Custodian	11	990	5	94	653000	21	10	\$36,607	
Noninstr, Regular	Custodian	11	990	5	94	653000	21	10	\$34,940	
Noninstr, Regular	Custodian	11	990	5	94	653000	21	10	\$35,749	
Non Instructional Supplies		11	990	5	94	653000	45	00	\$23,000	
		11	990	5	94	653000	xx	xx	Subtotal	173,403.00

**GROUNDS MAINTENANCE**

Noninstr, Regular	Lead Grounds/Maint Worker	11	990	5	94	655000	21	10	\$34,940	
Noninstr, Regular	Grounds Maint Worker	11	990	5	94	655000	21	10	\$36,607	
Noncertificated / Nonclassified		11	990	5	94	655000	23	30	\$0	
Duplicating/Copy Machine Usage		11	990	5	94	655000	41	00	\$100	
Non Instructional Supplies		11	990	5	94	655000	45	00	\$17,800	
Personal and Consultant Services		11	990	5	94	655000	51	10	\$6,000	
Conferences and Travel		11	990	5	94	655000	52	20	\$1,000	
Repairs		11	990	5	94	655000	56	70	\$6,030	
		11	990	5	94	655000	xx	xx	Subtotal	102,477.00

**FLEX PROGRAM**

Other Non-instructional Salaries New Line	FLEX Coordinator	11	990	5	94	675000	12	40	\$21,493	
In-Service Education		11	990	5	91	675000	59	61	\$5,700	
Duplicating/Copy Machine Usage		11	990	5	91	677000	41	00	\$500	
Non-Instructional Supplies		11	990	5	91	677000	45	00	\$55	
Meeting and/on Camp Conference		11	990	5	91	677000	52	30	\$200	
		11	990	5	91	675000	xx	xx	27,193.00	
		11	990	5	91	677000	xx	xx	Subtotal	755.00

**UNRESTRICTED EXPENDITURES**  
**Account Codes**

**DISTRICT BUDGET**

SUMMER SCHOOL  
Non Contract - Adjunct

11	990	8	10	601000	13	20	\$805,000	
11	990	8	10	601000	xx	xx	Subtotal	<b>805,000.00</b>

YCFA  
YCFA President  
YCFA Treasurer  
YCFA Vice President

11	990	8	10	603000	12	40	\$60,527	
11	990	8	10	603000	12	40	\$0	
11	990	8	10	603000	12	40	\$31,573	
11	990	8	10	603000	xx	xx	Subtotal	<b>92,100.00</b>

ACCREDITATION/SLO's/PLANNING

Duplicating/Copy Machine Usage  
Non Instructional Supplies  
Conferences and Travel Expense  
Meeting and/or On campus Conference  
Other legal expense

11	990	8	10	609000	41	00	\$500	
11	990	8	10	609000	45	00	\$5,000	
11	990	8	10	609000	52	20	\$1,000	
11	990	8	10	609000	52	30	\$3,000	
11	990	8	10	609000	58	50	\$1,000	
11	990	8	10	609000	xx	xx	Subtotal	<b>10,500.00</b>

ADMISSIONS AND RECORDS

Advertising, Brochures & Printing

11	990	8	10	620000	59	30	\$6,000	
11	990	8	10	620000	xx	xx	Subtotal	<b>6,000.00</b>

EDUCATIONAL PLANNING & SERVICES

Administrator  
Noninstruction, Administrator and Supervisor  
Duplicating/Copy Machine Usage  
Non Instructional Supplies  
Personal and Consultant Services  
Conferences and Travel Expense  
Meeting and/or On campus Conference  
Dues and Membership  
County and Other Contracts  
Undesignated Appropriation  
Equipment over \$200 but less than \$1,000

VC, Ed. Planning & Services  
Secty to VC Ed. Plan/Serv

11	990	8	10	660000	12	20	\$158,071	
11	990	8	10	660000	21	50	\$58,832	
11	990	8	10	660000	41	00	\$1,000	
11	990	8	10	660000	45	00	\$330	
11	990	8	10	660000	51	10	\$3,000	
11	990	8	10	660000	52	20	\$2,669	
11	990	8	10	660000	52	30	\$500	
11	990	8	10	660000	53	00	\$500	
11	990	8	10	660000	56	10	\$29,608	
11	990	8	10	660000	59	66	\$2,000	
11	990	8	10	660000	64	30	\$1,000	
11	990	8	10	660000	xx	xx	Subtotal	<b>257,510.00</b>

COURSE AND CURRICULUM DEVELOPMENT

Noninstr, Regular  
Noninstr, Regular  
Duplicating/Copy Machine Usage  
Non Instructional Supplies  
Conferences and Travel Expense

Inst Support Analyst  
Educational Services Analyst

11	990	8	10	602000	21	10	\$0	
11	990	8	10	602000	21	10	\$63,445	
11	990	8	10	602000	41	0	\$1,100	
11	990	8	10	602000	45	0	\$300	
11	990	8	10	602000	52	20	\$300	
11	990	8	10	602000	xx	xx	Subtotal	<b>65,145.00</b>

STAFF DIVERSITY

Non Instructional Supplies  
Conferences and Travel Expense

11	990	8	10	676000	45	00	\$1,000	
11	990	8	10	676000	52	20	\$1,000	
11	990	8	10	676000	xx	xx	Subtotal	<b>2,000.00</b>

FLEX PROGRAM

In-Service Education

11	990	8	10	675000	59	61	\$0	
11	990	8	10	675000	xx	xx	Subtotal	<b>0.00</b>

CONTRACT ED. ADMINISTRATION

Duplicating/Copy Machine Usage  
Non Instructional Supplies  
Mileage  
Postage

11	990	8	27	701000	41	00	\$200	
11	990	8	27	701000	45	00	\$550	
11	990	8	27	701000	52	10	\$150	
11	990	8	27	701000	57	0	\$200	
11	990	8	27	701000	xx	xx	Subtotal	<b>1,100.00</b>

PUBLIC & GOVERNMENTAL RELATIONS

Educational Administrators  
Duplicating/Copy Machine Usage  
Non Instructional Supplies  
Conferences and Travel Expense  
Advertising and Printing Expense  
EQUIPMENT OVER \$1000

Director, Public & Gov Rel

11	990	8	33	660000	12	10	\$102,334	
11	990	8	33	660000	41	00	\$1,000	
11	990	8	33	660000	45	00	\$4,600	
11	990	8	33	660000	52	20	\$6,000	
11	990	8	33	660000	59	30	\$28,000	
11	990	8	33	660000	64	10	\$0	
11	990	8	33	660000	xx	xx	Subtotal	<b>141,934.00</b>

CAMPUS POLICE

Noninstr, Regular  
Noninstr, Regular  
Noninstruction, Administrator and Supervisor  
Other Special Pay Items (All Officers' stipends & shift pay)

College Police Officer  
College Police Officer  
Chief of Police

11	990	8	42	677000	21	10	\$54,540	
11	990	8	42	677000	21	10	\$54,540	
11	990	8	42	677000	21	50	\$91,566	
11	990	8	42	677000	21	10	\$31,088	

**UNRESTRICTED EXPENDITURES**  
**Account Codes**

Personal and Consultant Services		11	990	8	42	677000	51	10	\$7,500	
		11	990	8	42	677000	xx	xx	Subtotal	239,234.00
<b>MATRIC, ARTIC, STC, TECH PREP</b>										
Noninstr, Regular		11	990	8	43	633000	21	10	\$0	
Noninstructional, Hourly Classified - Subs, Temps		11	990	8	43	633000	23	10	\$0	
Duplicating/Copy Machine Usage		11	990	8	43	633000	41	00	\$3,600	
Non Instructional Supplies		11	990	8	43	633000	45	00	\$1,600	
Mileage		11	990	8	43	633000	52	10	\$3,000	
Conference and travel		11	990	8	43	633000	52	20	\$5,800	
Meeting and/or on-campus conference		11	990	8	43	633000	52	30	\$500	
Advertising, Brochures, & Printing		11	990	8	43	633000	59	30	\$5,000	
		11	990	8	43	633000	xx	xx	Subtotal	19,500.00
<b>VOCATIONAL EDUCATION / VATEA</b>										
Noninstr, Regular	Admin Secy. II	11	990	8	55	601000	21	10	\$51,664	
Duplicating/Copy Machine Usage		11	990	8	55	601000	41	00	\$1,466	
Non Instructional Supplies		11	990	8	55	601000	45	00	\$372	
		11	990	8	55	601000	xx	xx	Subtotal	53,502.00
<b>HUMAN RESOURCES</b>										
Educational Administrators	Dir, HR Dev & Personnel	11	990	8	60	673000	12	10	\$61,139	
Noninstruction, Administrator and Supervisor	Secty to Dir.-Human Resources	11	990	8	60	673000	21	50	\$65,325	
Noninstruction, Administrator and Supervisor	Personnel Analyst	11	990	8	60	673000	21	50	\$69,854	
Noninstruction, Administrator and Supervisor	Personnel Analyst	11	990	8	60	673000	21	50	\$69,854	
Noninstruction, Administrator and Supervisor	Personnel Analyst	11	990	8	60	673000	21	50	\$67,737	
Duplicating/Copy Machine Usage		11	990	8	60	673000	41	00	\$6,000	
Non Instructional Supplies		11	990	8	60	673000	45	00	\$2,500	
Personal and Consultant Services		11	990	8	60	673000	51	10	\$65,000	
Conferences and Travel Expense		11	990	8	60	673000	52	20	\$1,500	
Dues and Membership		11	990	8	60	673000	53	00	\$650	
Advertising and Printing Expense		11	990	8	60	673000	59	30	\$85,000	
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	\$10,000	
Equipment over \$1,000		11	990	8	60	673000	64	10	\$7,000	
		11	990	8	60	673000	xx	xx	Subtotal	521,559.00
<b>STAFF DEVELOPMENT</b>										
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	\$1,000	
Meeting and/or On campus Conference		11	990	8	60	675000	52	30	\$500	
		11	990	8	60	675000	xx	xx	Subtotal	8,500.00
<b>MANAGEMENT INFORMATION SYSTEMS</b>										
Equipment over \$1,000	Faculty computer replace	11	990	8	61	601000	64	10	\$240,000	
Educational Administrators	Dir.-IS & Computing Tech	11	990	8	61	678000	12	10	\$132,579	
Noninstruction, Administrator and Supervisor	Info Sys Admin Appl Sprv	11	990	8	61	678000	21	50	\$107,515	
Noninstruction, Administrator and Supervisor	Computer/Network Serv Sprv	11	990	8	61	678000	21	50	\$94,241	
Noninstr, Regular	Database Administrator	11	990	8	61	678000	21	10	\$67,500	
Noninstr, Regular	Sr Computer & network Spe	11	990	8	61	678000	21	10	\$69,119	
Noninstr, Regular	Programmer/ Analyst II	11	990	8	61	678000	21	10	\$66,038	
Noninstr, Regular	Programmer/ Analyst II	11	990	8	61	678000	21	10	\$49,655	
Noninstr, Regular	Programmer/ Analyst II	11	990	8	61	678000	21	10	\$60,021	
Noninstr, Regular	Info Syst Spec I	11	990	8	61	678000	21	10	\$52,048	
Noninstr, Regular	Info Syst Spec I	11	990	8	61	678000	21	10	\$0	
Noninstr, Regular	Info Sys/Student Serv Liaison	11	990	8	61	678000	21	10	\$30,736	
Noninstr, Regular	Instr Network Spec	11	990	8	61	678000	21	10	\$57,530	
Noninstr, Regular	Instr Network Spec	11	990	8	61	678000	21	10	\$64,492	
Noninstr, Regular	Instr Network Spec	11	990	8	61	678000	21	10	\$62,945	
Noninstr, Regular	Instr Network Spec	11	990	8	61	678000	22	20	\$24,828	
Noninstr, Regular	Info Sys Tech Webmaster	11	990	8	61	678000	21	10	\$64,359	
Noninstr, Regular	Systems Tech I	11	990	8	61	678000	21	10	\$0	
Noninstr, Regular	Systems Tech I	11	990	8	61	678000	21	10	\$0	
Noninstr, Regular	Computer Help Desk/Operations	11	990	8	61	678000	21	10	\$48,771	
Noninstructional, Hourly Classified - Subs, Temps		11	990	8	61	678000	23	10	\$1,055	
Noninstr, Student		11	990	8	61	678000	23	20	\$17,000	
Noninstructional Overtime		11	990	8	61	678000	23	90	\$4,900	
Duplicating/Copy Machine Usage		11	990	8	61	678000	41	00	\$500	
Software		11	990	8	61	678000	44	00	\$4,350	
Non Instructional Supplies		11	990	8	61	678000	45	00	\$20,000	
Books, Magazines		11	990	8	61	678000	47	00	\$1,000	
Personal and Consultant Services		11	990	8	61	678000	51	10	\$1,000	
Conferences and Travel Expense		11	990	8	61	678000	52	20	\$10,000	
County & Other Contracts		11	990	8	61	678000	56	10	\$0	
Repairs		11	990	8	61	678000	56	70	\$1,000	
Maintenance Service Contracts		11	990	8	61	678000	56	80	\$651,979	
Advertising and Printing Expense		11	990	8	61	613000	59	30	\$10,000	

**UNRESTRICTED EXPENDITURES**  
**Account Codes**

In-service Education		11 990 8 61 678000 59 61	\$5,000	
Equipment over \$1,000		11 990 8 61 678000 64 10	\$25,000	
Equipment over \$200 but less than \$1,000		11 990 8 61 678000 64 30	\$17,500	
		11 990 8 61 601000 xx xx Subtotal		240,000.00
		11 990 8 61 678000 xx xx Subtotal		1,822,661.00
<b>BUSINESS SERVICES</b>				
Administrator	VC, Admin Services	11 990 8 62 660000 12 20	\$154,896	
Noninstruction, Administrator and Supervisor	Secretary to VC, Adm. Serv	11 990 8 62 660000 21 50	\$63,225	
Duplicating/Copy Machine Usage		11 990 8 62 660000 41 00	\$4,350	
Non Instructional Supplies		11 990 8 62 660000 45 00	\$5,000	
Personal and Consultant Services		11 990 8 62 660000 51 10	\$14,000	
Software Licensing		11 990 8 62 660000 51 20	\$8,500	
Conferences and Travel Expense		11 990 8 62 660000 52 20	\$4,000	
Meeting and/or on-campus conference		11 990 8 62 660000 52 30	\$185	
Dues and Membership		11 990 8 62 660000 53 00	\$600	
Repairs		11 990 8 62 660000 56 70	\$6,000	
Advertising and Printing Expense		11 990 8 62 660000 59 30	\$1,000	
In-service Education		11 990 8 62 660000 59 61	\$0	
Undesignated Appropriation		11 990 8 62 660000 59 66	\$100	
Equipment over \$1,000		11 990 8 62 660000 64 10	\$4,000	
		11 990 8 62 660000 xx xx Subtotal		265,856.00
<b>BOND FACILITIES</b>				
Noninstruction, Administrator and Supervisor	Director, Facilities Planning	11 990 8 62 651000 21 50	\$119,789	
Offset - Measure J Bond		11 990 8 62 651000 21 50	-\$119,789	
		11 990 8 62 651000 xx xx Subtotal		0.00
<b>CAFETERIA - FOOD SERVICE</b>				
Duplicating/Copy		11 812 8 62 694000 41 00	\$50	
Non Instructional Supplies		11 812 8 62 694000 45 00	\$50	
County & Other Contracts		11 812 8 62 694000 56 10	\$73,000	
Repairs		11 812 8 62 694000 56 70	\$10,700	
Equipment over \$1,000	Contract	11 812 8 62 694000 64 10	\$0	
Equipment over \$5,000		11 812 8 62 694000 64 50	\$0	
		11 812 8 62 694000 xx xx Subtotal		83,800.00
<b>FISCAL OPERATIONS</b>				
Noninstr, Regular	Measure J Bond Accountant	11 990 8 63 662001 21 10	\$52,048	
Offset - Measure J Bond		11 990 8 63 662001 21 10	-\$52,048	
Noninstruction, Administrator and Supervisor	Director - Fiscal Services	11 990 8 63 672000 21 50	\$94,741	
Noninstr, Regular	District Accountant	11 990 8 63 672000 21 10	\$62,945	
Noninstr, Regular	Sr Acctg Tech (GL)	11 990 8 63 672000 21 10	\$52,873	
Noninstr, Regular	Sr Acct Tech (Payroll)	11 990 8 63 672000 21 10	\$52,873	
Noninstr, Regular	Accounting Tech	11 990 8 63 672000 21 10	\$46,236	
Noninstr, Regular	Accounting Tech	11 990 8 63 672000 21 10	\$47,348	
Noninstr, Regular	Acctg Specialist	11 990 8 63 672000 21 10	\$42,092	
Noninstr, Regular	Cashier	11 990 8 63 672000 21 10	\$19,684	
Noninstructional, Student		11 990 8 63 672000 23 20	\$7,500	
Noninstructional Overtime		11 990 8 63 672000 23 90	\$5,200	
Duplicating/Copy Machine Usage		11 990 8 63 672000 41 00	\$700	
Non Instructional Supplies		11 990 8 63 672000 45 00	\$12,000	
Conferences and Travel Expense		11 990 8 63 672000 52 20	\$1,000	
Courier Service		11 990 8 63 672000 59 12	\$1,000	
Replacement Equipment		11 990 8 63 672000 64 20	\$0	
Equipment over \$200 but less than \$1,000		11 990 8 63 672000 64 30	\$1,000	
		11 990 8 63 662001 xx xx Subtotal		0.00
		11 990 8 63 672000 xx xx Subtotal		447,192.00
<b>BOARD OF TRUSTEES</b>				
Non Instructional Supplies		11 990 8 65 661000 45 00	\$5,000	
Conferences and Travel Expense		11 990 8 65 661000 52 20	\$13,200	
		11 990 8 65 661000 xx xx Subtotal		18,200.00
<b>CHANCELLOR</b>				
Superintendent / President	Chancellor	11 990 8 65 660000 12 20	\$218,000	
Noninstruction, Administrator and Supervisor	Exec. Secty to the Chancellor	11 990 8 65 660000 21 50	\$65,624	
Noninstruction, Administrator and Supervisor	Exec Asst - Chancellor & Board	11 990 8 65 660000 21 50	\$74,689	
Duplicating/Copy Machine Usage		11 990 8 65 660000 41 00	\$9,820	
Non Instructional Supplies		11 990 8 65 660000 45 00	\$7,387	
Books, Magazines		11 990 8 65 660000 47 00	\$705	
Personal and Consultant Services		11 990 8 65 660000 51 10	\$49,972	
Contract expenditures for payments		11 990 8 65 660000 51 20	\$15,000	
Conferences and Travel Expense		11 990 8 65 660000 52 20	\$8,000	
Meeting and/or on-campus conference		11 990 8 65 660000 52 30	\$7,400	
* Dues and Membership		11 990 8 65 660000 53 00	\$42,950	
Repairs		11 990 8 65 660000 56 70	\$1,000	
Advertising and Printing Expense		11 990 8 65 660000 59 30	\$375	
Equipment over \$1,000		11 990 8 65 660000 64 10	\$16,900	
Equipment over \$200 but less than \$1,000		11 990 8 65 660000 64 30	\$3,913	

**UNRESTRICTED EXPENDITURES**  
**Account Codes**

		11 990 8 65 660000 xx xx Subtotal	521,735.00
<b>SUPT / STAFF DEVELOPMENT</b>			
Meeting and/or On campus Conference		11 990 8 65 675000 52 30	\$1,459
In-service Education		11 990 8 65 675000 59 61	\$200
		11 990 8 65 675000 xx xx Subtotal	1,659.00
<b>INSTITUTIONAL DEVELOPMENT - FOUNDATION</b>			
Educational Administrators	Dir.Inst.Devel./Fndtn.	11 990 8 66 671000 12 10	\$108,239
Duplicating/Copying		11 990 8 66 671000 41 00	\$1,200
Non Instructional Supplies		11 990 8 66 671000 45 00	\$4,400
Advertising/Printing/Brochures		11 990 8 66 671000 59 30	\$1,500
Equipment over \$200 but less than \$1,000		11 990 8 66 671000 64 30	\$600
		11 990 8 66 671000 xx xx Subtotal	115,939.00
<b>INSTITUTIONAL EFFECTIVENESS</b>			
Duplicating/Copy Machine Usage		11 990 8 67 660000 41 00	\$600
Non Instructional Supplies		11 990 8 67 660000 45 00	\$1,000
Personal and Consultant Services		11 990 8 67 660000 51 10	\$28,000
Meeting and/or On campus Conference		11 990 8 67 660000 52 30	\$400
Dues and Membership		11 990 8 67 660000 53 00	\$800
		11 990 8 67 660000 xx xx Subtotal	30,800.00
<b>PURCHASING</b>			
Noninstr, Regular	Measure J Bond Senior Buyer	11 990 8 68 662001 21 10	\$54,597
Offset - Measure J Bond		11 990 8 68 662001 21 10	-\$54,597
Noninstruction, Administrator and Supervisor	Dir. - Purchasing/Contracts	11 990 8 68 677000 21 50	\$100,835
Noninstr, Regular	Purchasing Tech	11 990 8 68 677000 21 10	\$47,348
Noninstr, Regular	Accounting Tech	11 990 8 68 677000 21 10	\$43,107
Noninstr, Regular	Senior Accounting Tech	11 990 8 68 677000 21 10	\$50,839
Noninstructional, Hourly Classified - Subs, Temps		11 990 8 68 677000 23 10	\$6,000
Duplicating/Copy Machine Usage		11 990 8 68 677000 41 00	\$1,300
Non Instructional Supplies		11 990 8 68 677000 45 00	\$3,700
Conferences and Travel Expense		11 990 8 68 677000 52 20	\$1,200
Dues and Membership		11 990 8 68 677000 53 00	\$600
Advertising and Printing Expense		11 990 8 68 677000 59 30	\$500
Equipment over \$200 but less than \$1,000		11 990 8 68 677000 64 30	\$950
		11 990 8 68 662001 xx xx Subtotal	0.00
		11 990 8 68 677000 xx xx Subtotal	256,379.00
<b>PRINTING</b>			
Noninstruction, Administrator and Supervisor	Printing Supervisor	11 990 8 69 677000 21 50	\$76,368
Noninstr, Regular	Printing/Mail Tech	11 990 8 69 677000 21 10	\$49,655
Noninstr, Regular	Printing/Mail Assist.	11 990 8 69 677000 21 10	\$19,740
Non Instructional Supplies		11 990 8 69 677000 45 00	\$2,000
Rents		11 990 8 69 677000 56 20	\$60,000
Long-Term Leases		11 990 8 69 677000 56 30	\$100,000
Repairs		11 990 8 69 677000 56 70	\$2,000
Maintenance Service Contracts		11 990 8 69 677000 56 80	\$5,000
		11 990 8 69 677000 xx xx Subtotal	314,763.00

**UNRESTRICTED EXPENDITURES**  
**Account Codes**

**DISTRICT WIDE OPERATIONS**

Mileage (All Allocated to YC for Nursing Program)	11 990 1 90 493000 52 10	\$11,000	
	11 990 1 90 493000 xx xx Subtotal		11,000.00
PROP 20 INSTRUCTIONAL SUPPLIES (Restricted)			
Instructional Supplies	11 990 8 90 493000 43 00	(\$138,142)	
	11 990 8 90 493000 xx xx Subtotal		(138,142.00)
ACADEMIC ADMINISTRATION			
Personal and Consultant Services	11 990 8 90 601000 51 10	\$0	
	11 990 8 90 601000 xx xx Subtotal		0.00
STUDENT INSURANCE			
Insurance	Fund 12 Offset	11 990 8 90 644000 54 00	-\$19,000
Insurance		11 990 8 90 644000 54 00	\$82,000
		11 990 8 90 644000 xx xx Subtotal	63,000.00
STUDENT TRANSPORTATION			
Fuel	11 990 1 90 649000 46 00	\$5,400	
Fuel	11 990 5 90 649000 46 00	\$800	
Fuel	11 990 6 90 649000 46 00	\$500	
Fuel	11 990 8 90 649000 46 00	\$6,000	
	11 990 x 90 649000 xx xx Subtotal		12,700.00
UTILITIES			
Gas and Electricity Expense	11 990 1 90 657000 55 10	\$26,030	
Gas and Electricity Expense	11 990 5 90 657000 55 10	\$225,000	
Gas and Electricity Expense	11 990 6 90 657000 55 10	\$84,300	
Gas and Electricity Expense	11 990 8 90 657000 55 10	\$660,000	
Water and Sewer	11 990 1 90 657000 55 20	\$72,000	
Water and Sewer	11 990 5 90 657000 55 20	\$42,000	
Water and Sewer	11 990 6 90 657000 55 20	\$19,600	
Water and Sewer	11 990 8 90 657000 55 20	\$1,000	
Telephone	11 990 1 90 657000 55 30	\$11,800	
Telephone	11 990 5 90 657000 55 30	\$17,000	
Telephone	11 990 6 90 657000 55 30	\$11,000	
Telephone	11 990 8 90 657000 55 30	\$65,000	
Long term Leases	11 990 8 90 657000 56 30	\$0	
	11 990 x 90 657000 xx xx Subtotal		1,234,730.00
OTHER OPERATIONS AND MAINTENANCE			
Garbage and Refuse Expense	11 990 1 90 659000 55 50	\$43,200	
Garbage and Refuse Expense	11 990 5 90 659000 55 50	\$5,450	
Garbage and Refuse Expense	11 990 8 90 659000 55 50	\$0	
Pest Control	11 990 1 90 659000 55 60	\$8,900	
Pest Control	11 990 5 90 659000 55 60	\$6,250	
Pest Control	11 990 6 90 659000 55 60	\$3,300	
Pest Control	11 990 8 90 659000 55 60	\$0	
	11 990 8 90 651000 xx xx Subtotal		
	11 990 x 90 659000 xx xx Subtotal		67,100.00
ADMINISTRATION			
Personal & Consulting Services	11 990 8 90 660000 51 10	\$500	
Membership	11 990 8 90 660000 53 00	\$3,000	
Insurance	11 990 8 90 660000 54 00	\$542,503	
County and Other Contracts	11 990 8 90 660000 56 10	\$8,300	
LEGAL (Resv. & Settlement Liab)	11 990 8 90 660000 58 10	\$199,000	
Elections	11 990 8 90 660000 58 30	\$0	
Other Legal Expenses (License, Fees . . )	11 990 8 90 660000 58 50	\$11,000	
AUDIT	11 990 8 90 660000 58 20	\$0	
Administrative Expense (Liab Hold)	11 990 8 90 660000 58 70	\$15,000	
	11 990 8 90 660000 xx xx Subtotal		779,303.00
STATUTORY AND HEALTH BENEFITS			
STRS	11 990 8 90 660000 31 00	\$1,052,832	
PERS	11 990 8 90 660000 32 00	\$875,625	
FICA	11 990 8 90 660000 33 00	\$897,931	
Health (Board, Mgmt, Cert, and Class)	11 990 8 90 660000 34 00	\$4,942,833	
SUI	11 990 8 90 660000 35 00	\$424,644	
Worker's Compensation	11 990 8 90 660000 36 00	\$420,124	
Alternate Retirement System	11 990 8 90 660000 37 0	\$79,750	
	11 990 8 90 660000 xx xx Subtotal		8,693,739.00
BOARD OF TRUSTEES			
Noncertificated/Nonclassified	11 990 8 90 661000 23 30	\$28,371	

**UNRESTRICTED EXPENDITURES**  
**Account Codes**

Noninstructional, Hourly Classified - Subs, Temps	11	990	8	90	661000	23	10	\$0	
Personal and Consultant Services	11	990	8	90	661000	51	10	\$5,000	
	11	990	8	90	661000	xx	xx	Subtotal	33,371.00
<b>FISCAL OPERATIONS</b>									
Audit	11	990	8	90	672000	58	20	\$90,000	
Banking Charges	11	990	8	90	672000	59	10	\$59,805	
Returned Checks	11	990	8	90	672000	59	70	\$24,000	
Bad Debt Expense	11	990	8	90	672000	59	90	\$100,000	
	11	990	8	90	672000	xx	xx	Subtotal	273,805.00
<b>PRINTING CONTRA ACCOUNT</b>									
Operating Supplies - Duplicating	11	990	8	90	677000	42	00	\$42,500	
Duplicating - Contra	11	990	8	90	677000	42	01	-\$210,000	
Postage	11	990	8	90	677000	57	00	\$115,000	
Advertising and Printing Expense	11	990	8	90	677000	59	30	\$28,500	
	11	990	8	90	677000	xx	xx	Subtotal	(24,000.00)
<b>MILEAGE</b>									
Mileage	11	990	1	90	679000	52	10	\$31,600	
Mileage	11	990	5	90	679000	52	10	\$7,200	
Mileage	11	990	8	90	679000	52	10	\$26,500	
	11	990	x	90	679000	xx	xx	Subtotal	65,300.00
<b>SITE IMPROVEMENTS</b>									
Site Improvements	11	990	1	90	711000	61	20	\$70,000	
Site Improvements	11	990	5	90	711000	61	20	\$20,000	
	11	990	x	90	711000	xx	xx	Subtotal	90,000.00
<b>INTERFUND TRANSFERS - OUT</b>									
	11	990	8	90	731000	73	00	\$2,914,133	
	11	990	8	90	731000	xx	xx	Subtotal	2,914,133.00
<b>Tax Revenue Anticipation Notes (TRANS)</b>									
Interest (TRANS)	13	806	8	90	722000	58	90	\$191,070	
	13	806	8	90	722000	xx	xx	Subtotal	191,070.00
<b>Total</b>									<b>46,198,548.00</b>

**RESTRICTED EXPENDITURES**  
**Account Codes**

COLLEGE WORK STUDY (Federal)

12	154	1	52	646000	23	20	Noninstructional, Student	\$232,782	
12	154	1	52	646000	36	00	Worker's Compensation	\$15,000	
COLLEGE WORK STUDY (Federal)									Subtotal <span style="border: 1px solid black;">\$247,782</span>

WCC TRIO SSS 11/12

12	172	5	21	649000	12	10	Noninstr, Regular	\$34,000	
12	172	5	21	649000	12	40	Other Non Instructional Salaries	\$65,000	
12	172	5	21	649000	21	10	Noninstr, Regular	\$21,290	
12	172	5	21	649000	23	20	Noninstructional, Student	\$4,084	
12	172	5	21	649000	32	00	PERS	\$11,449	
12	172	5	21	649000	33	00	FICA	\$18,605	
12	172	5	21	649000	34	00	Health Benefits	\$25,509	
12	172	5	21	649000	35	00	SUI	\$800	
12	172	5	21	649000	36	00	Worker's Compensation	\$1,678	
12	172	5	21	649000	41	00	Duplicating/Copy Machine Usage	\$1,500	
12	172	5	21	649000	43	00	Instructional Supplies	\$3,192	
12	172	5	21	649000	45	00	Non Instructional Supplies	\$2,104	
12	172	5	21	649000	52	10	Mileage	\$743	
12	172	5	21	649000	52	20	Conferences and Travel Expense	\$3,060	
12	172	5	21	649000	52	30	Meeting and/or On campus Conference	\$8,240	
12	172	5	21	649000	57	00	Postage	\$871	
12	172	5	21	649000	59	30	Advertising, brochures, print	\$733	
12	172	5	21	649000	59	65	Indirect	\$16,140	
12	172	5	21	649000	64	30	Equipment over \$200 but less than \$1,000	\$1,000	
WCC TRIO SSS 11/12									Subtotal <span style="border: 1px solid black;">\$219,998</span>

WCC TRIO SSS ESL 11/12

12	173	5	21	649000	12	10	Noninstr, Regular	\$34,000	
12	173	5	21	649000	12	40	Other Non Instructional Salaries	\$71,000	
12	173	5	21	649000	21	10	Noninstr, Regular	\$21,290	
12	173	5	21	649000	23	20	Noninstructional, Student	\$3,084	
12	173	5	21	649000	32	00	PERS	\$11,449	
12	173	5	21	649000	33	00	FICA	\$18,605	
12	173	5	21	649000	34	00	Health Benefits	\$25,509	
12	173	5	21	649000	36	00	Worker's Compensation	\$1,678	
12	173	5	21	649000	41	00	Duplicating/Copy Machine Usage	\$1,000	
12	173	5	21	649000	43	00	Instructional Supplies	\$2,216	
12	173	5	21	649000	45	00	Non Instructional Supplies	\$1,841	
12	173	5	21	649000	52	10	Mileage	\$3,000	
12	173	5	21	649000	52	20	Conferences and Travel Expense	\$2,130	
12	173	5	21	649000	52	30	Meeting and/or On campus Conference	\$4,353	
12	173	5	21	649000	57	00	Postage	\$898	
12	173	5	21	649000	59	30	Advertising, brochures, print	\$785	
12	173	5	21	649000	59	65	Indirect	\$16,160	
12	173	5	21	649000	64	30	Equipment over \$200 but less than \$1,000	\$1,000	
WCC TRIO SSS ESL 11/12									Subtotal <span style="border: 1px solid black;">\$219,998</span>

TECH PREP

12	186	8	43	649000	21	10	Noninstr, Regular	\$58,206	
12	186	8	43	649000	32	00	PERS	\$6,229	
12	186	8	43	649000	33	00	FICA	\$4,451	
12	186	8	43	649000	34	00	Health Benefits	\$20,109	
12	186	8	43	649000	35	00	SUI	\$419	
12	186	8	43	649000	36	00	Worker's Compensation	\$913	
12	186	8	43	649000	59	65	Indirect	\$3,613	



# RESTRICTED EXPENDITURES

## Account Codes

TECH PREP

Subtotal \$93,940

VTEA

12	190	1	55	010210	64	10	Equipment over \$1,000	\$18,700
12	190	1	55	094800	64	10	Equipment over \$1,000	\$15,100
12	190	1	55	094900	43	00	Instructional Supplies	\$1,100
12	190	1	55	094900	64	10	Equipment over \$1,000	\$4,400
12	190	1	55	095650	43	00	Instructional Supplies	\$1,200
12	190	1	55	095650	64	10	Equipment over \$1,000	\$17,000
12	190	1	55	123000	21	10	Noninstr, Regular	\$43,107
12	190	1	55	123000	32	00	PERS	\$4,186
12	190	1	55	123000	33	00	FICA	\$2,673
12	190	1	55	123000	34	00	Health Benefits	\$17,228
12	190	1	55	123000	35	00	SUI	\$130
12	190	1	55	123000	36	00	Worker's Compensation	\$676
12	190	1	55	210500	64	30	Additional Equipment \$200-\$999	\$20,000
12	190	1	55	213350	64	50	Additional Equipment over \$5,000	\$50,000
12	190	1	55	642000	23	30	Noncertificated / Nonclassified	\$4,500
12	190	1	55	642000	33	00	FICA	\$279
12	190	1	55	642000	34	00	Health Benefits	\$136
12	190	1	55	642000	35	00	SUI	\$14
12	190	1	55	642000	36	00	Worker's Compensation	\$71
12	190	1	55	642000	51	10	Personal and Consultant Services	\$30,000
12	190	6	55	130510	51	10	Personal and Consultant Services	\$6,000
12	190	6	55	130510	52	20	Conferences and Travel Expense	\$4,000
12	190	5	55	050600	41	00	Duplicating/Copy Machine Usage	\$500
12	190	5	55	050600	45	00	Non Instructional Supplies	\$500
12	190	5	55	050600	51	10	Personal and Consultant Services	\$13,500
12	190	5	55	050600	52	20	Conferences and Travel Expense	\$2,374
12	190	5	55	061400	13	20	Adjunct Faculty non-contract	\$29,600
12	190	5	55	061400	14	81	Adjunct Faculty Special Projects	\$10,000
12	190	5	55	061400	33	00	FICA	\$575
12	190	5	55	061400	34	00	Health Benefits	\$2,456
12	190	5	55	061400	35	00	SUI	\$119
12	190	5	55	061400	36	00	Worker's Compensation	\$621
12	190	5	55	061400	37	00	Local/Alternative Retirement Systems	\$1,629
12	190	5	55	210500	13	20	Adjunct Faculty non-contract	\$18,000
12	190	5	55	210500	23	10	Noninstructional, Hourly Classified - Subs, Temps	\$14,000
12	190	5	55	210500	33	00	FICA	\$600
12	190	5	55	210500	34	00	Health Benefits	\$2,100
12	190	5	55	210500	35	00	SUI	\$150
12	190	5	55	210500	36	00	Worker's Compensation	\$700
12	190	5	55	210500	37	00	Local/Alternative Retirement Systems	\$3,150
12	190	5	55	210500	43	00	Instructional Supplies	\$9,381
12	190	8	55	649000	21	10	Noninstr, Regular	\$37,358
12	190	8	55	649000	32	00	PERS	\$5,370
12	190	8	55	649000	33	00	FICA	\$3,837
12	190	8	55	649000	34	00	Health Benefits	\$9,789
12	190	8	55	649000	35	00	SUI	\$361
12	190	8	55	649000	36	00	Worker's Compensation	\$787
12	190	8	55	649000	41	00	Duplicating/Copy Machine Usage	\$1,395
12	190	8	55	649000	57	00	Postage	\$1,000

VTEA

Subtotal \$410,352

257 UPWARD BOUND 11/12

12	257	1	50	649000	13	20	Noninstructional, Student	\$16,000
12	257	1	50	649000	21	10	Noninstr, Regular	\$68,000

# RESTRICTED EXPENDITURES

## Account Codes

12	257	1	50	649000	21	50	Noninstruction, Administrator and Supervisor	\$63,000	
12	257	1	50	649000	23	20	Noninstructional, Student	\$2,000	
12	257	1	50	649000	36	00	Health Benefits	\$32,000	
12	257	1	50	649000	41	00	Duplicating/Copy Machine Usage	\$3,000	
12	257	1	50	649000	43	00	Instructional Supplies	\$2,000	
12	257	1	50	649000	45	00	Non Instructional Supplies	\$5,000	
12	257	1	50	649000	52	10	Mileage	\$1,000	
12	257	1	50	649000	52	20	Conferences and Travel Expense	\$31,000	
12	257	1	50	649000	52	30	Meeting and/or On campus Conference	\$9,000	
12	257	1	50	649000	54	00	Insurance	\$1,000	
12	257	1	50	649000	56	20	Rents	\$12,000	
12	257	1	50	649000	57	00	Postage	\$1,000	
12	257	1	50	649000	59	65	Indirect Cost	\$19,000	
12	257	1	50	649000	76	00	Other Payments To Students	\$26,663	
257 UPWARD BOUND 11/12								Subtotal	\$291,663

## 260 NATIONAL YOUTH SPORTS SPECIAL FUND

12	260	1	50	649000	59	66	Undesignated	\$8,454	
260 NATIONAL YOUTH SPORTS SPECIAL FUND								Subtotal	\$8,454

## UPWARD BOUND 10/11

12	270	1	50	649000	13	20	Noninstructional, Student	\$6,000	
12	270	1	50	649000	21	50	Noninstruction, Administrator and Supervisor	\$12,000	
12	270	1	50	649000	36	00	Health Benefits	\$13,043	
12	270	1	50	649000	41	00	Duplicating/Copy Machine Usage	\$2,500	
12	270	1	50	649000	43	00	Instructional Supplies	\$1,000	
12	270	1	50	649000	45	00	Non Instructional Supplies	\$2,000	
12	270	1	50	649000	52	10	Mileage	\$600	
12	270	1	50	649000	52	20	Conferences and Travel Expense	\$269	
12	270	1	50	649000	52	30	Meeting and/or On campus Conference	\$5,000	
12	270	1	50	649000	54	00	Insurance	\$268	
12	270	1	50	649000	56	20	Rents	\$8,271	
12	270	1	50	649000	57	00	Postage	\$209	
12	270	1	50	649000	59	65	Indirect Cost	\$19,000	
12	270	1	50	732000	76	00	Other Payments To Students	\$9,784	
UPWARD BOUND 10/11								Subtotal	\$79,944

## WCC UPWARD BOUND

12	283	5	21	649000	12	10	Educational Administrators	\$20,000	
12	283	5	21	649000	21	10	Noninstr, Regular	\$80,000	
12	283	5	21	649000	13	20	Noninstructional, Student	\$4,000	
12	283	5	21	649000	23	20	Noninstructional, Student	\$6,000	
12	283	5	21	649000	36	00	Health Benefits	\$46,191	
12	283	5	21	649000	41	00	Duplicating/Copy Machine Usage	\$2,200	
12	283	5	21	649000	43	00	Instructional Supplies	\$2,000	
12	283	5	21	649000	45	00	Non Instructional Supplies	\$5,000	
12	283	5	21	649000	52	10	Mileage	\$7,000	
12	283	5	21	649000	52	20	Conferences and Travel Expense	\$3,000	
12	283	5	21	649000	52	30	Meeting and/or On campus Conference	\$1,000	
12	283	5	21	649000	53	00	Dues and Memberships	\$500	
12	283	5	21	649000	54	00	Insurance	\$800	
12	283	5	21	649000	56	20	Rents	\$1,000	
12	283	5	21	649000	57	00	Postage	\$1,000	
12	283	5	21	649000	59	65	Indirect Cost	\$19,000	
12	283	5	21	732000	76	00	Other Payments To Students	\$51,309	
WCC UPWARD BOUND								Subtotal	\$250,000

# RESTRICTED EXPENDITURES

## Account Codes

### YES/SBDC BUSINESS OUTREACH

12	284	8	55	684000	21	50	Noninstruction, Administrator and Supervisor	\$4,092	
12	284	8	55	684000	32	00	PERS	\$438	
12	284	8	55	684000	33	00	FICA	\$313	
12	284	8	55	684000	34	00	Health Benefits	\$627	
12	284	8	55	684000	35	00	SUI	\$29	
12	284	8	55	684000	36	00	Worker's Compensation	\$64	
12	284	8	55	684000	41	00	Duplicating/Copy Machine Usage	\$336	
12	284	8	55	684000	51	10	Personal and Consultant Services	\$2,400	
12	284	8	55	684000	52	10	Mileage	\$700	
12	284	8	55	684000	59	65	Indirect	\$400	
YES/SBDC BUSINESS OUTREACH								Subtotal	\$9,399

### WCC TRIO SSS 10/11 CARRYOVER

12	289	5	21	649000	21	10	Noninstr, Regular	\$9,000	
12	289	5	21	649000	12	40	Other Noninstructional Salaries	\$9,000	
12	289	5	21	649000	21	10	Noninstr, Regular	\$5,000	
12	289	5	21	649000	23	20	Noninstructional, Student	\$2,000	
12	289	5	21	649000	36	00	Worker's Compensation	\$4,270	
12	289	5	21	649000	41	00	Duplicating/Copy Machine Usage	\$1,000	
12	289	5	21	649000	43	00	Instructional Supplies	\$5,000	
12	289	5	21	649000	45	00	Non Instructional Supplies	\$6,500	
12	289	5	21	649000	52	10	Mileage	\$2,000	
12	289	5	21	649000	52	20	Conferences and Travel Expense	\$1,000	
12	289	5	21	649000	52	30	Meeting and/or On campus Conference	\$7,000	
12	289	5	21	649000	57	00	Postage	\$1,000	
12	289	5	21	649000	59	30	Meeting and/or On campus Conference	\$1,000	
12	289	5	21	649000	59	65	Indirect Cost	\$4,213	
12	289	5	21	649000	64	30	Equipment over \$200 but less than \$1,000	\$1,000	
WCC TRIO SSS 10/11 CARRYOVER								Subtotal	\$58,983

### WCC TRIO SSS ESL 10/11 CARRYOVER

12	290	5	21	649000	12	10	Noninstr, Regular	\$46,508	
12	290	5	21	649000	14	40	Non Instructional, Other	\$4,084	
12	290	5	21	649000	21	10	Noninstr, Regular	\$8,336	
12	290	5	21	649000	22	10	Direct Instruction	\$3,636	
12	290	5	21	649000	23	20	Noninstructional, Student	\$1,500	
12	290	5	21	649000	31	00	STRS	\$9,949	
12	290	5	21	649000	32	00	PERS	\$7,492	
12	290	5	21	649000	33	00	FICA	\$5,000	
12	290	5	21	649000	34	00	Health Benefits	\$15,000	
12	290	5	21	649000	35	00	SUI	\$468	
12	290	5	21	649000	36	00	Worker's Compensation	\$1,610	
12	290	5	21	649000	41	00	Duplicating/Copy Machine Usage	\$815	
12	290	5	21	649000	43	00	Instructional Supplies	\$3,147	
12	290	5	21	649000	45	00	Non Instructional Supplies	\$1,389	
12	290	5	21	649000	52	10	Mileage	\$1,250	
12	290	5	21	649000	52	20	Conferences and Travel Expense	\$2,798	
12	290	5	21	649000	52	30	Meeting and/or On campus Conference	\$2,875	
12	290	5	21	649000	57	00	Postage	\$398	
12	290	5	21	649000	59	30	Meeting and/or On campus Conference	\$685	
12	290	5	21	649000	59	40	Physical Exams/Fingerprinting	\$50	
12	290	5	21	649000	59	65	Indirect Cost	\$10,727	
12	290	5	21	649000	64	10	Equipment over \$1,000	\$1,000	
12	290	5	21	649000	64	30	Equipment over \$200 but less than \$1,000	\$2,229	
WCC TRIO SSS ESL 10/11 CARRYOVER								Subtotal	\$130,946

**RESTRICTED EXPENDITURES**  
**Account Codes**

ODYSSEY ALTERNATIVE FUELS

12	291	1	11	094800	45	00	Non Instructional Supplies	\$930	
									Subtotal
									\$930

ODYSSEY ALTERNATIVE FUELS

NAFTC CLEAN CITIES

12	292	1	11	094800	43	00	Instructional Supplies	\$1,525	
									Subtotal
									\$1,525

NAFTC CLEAN CITIES

MAA MEDI CAL ADMIN

12	293	1	39	083550	45	00	Non Instructional Supplies	\$10,642	
12	293	1	39	601000	45	00	Non Instructional Supplies	\$10,036	
12	293	1	39	642000	45	00	Non Instructional Supplies	\$12,300	
12	293	1	39	660000	45	00	Non Instructional Supplies	\$1,000	
12	293	1	39	689000	45	00	Non Instructional Supplies	\$3,773	
12	293	1	39	692000	45	00	Non Instructional Supplies	\$20,492	
									Subtotal
									\$58,243

MAA MEDI CAL ADMIN

CALIFORNIA CONNECTS

12	295	1	13	649000	64	30	Additional Equipment \$200-\$999	\$7,284	
									Subtotal
									\$7,284

CALIFORNIA CONNECTS

SMALL BUSINESS JOBS

12	296	8	55	684000	21	10	Noninstr, Regular	\$5,033	
12	296	8	55	684000	21	50	Noninstruction, Administrator and Supervisor	\$16,999	
12	296	8	55	684000	32	00	PERS	\$2,362	
12	296	8	55	684000	33	00	FICA	\$1,683	
12	296	8	55	684000	34	00	Health Benefits	\$4,336	
12	296	8	55	684000	35	00	SUI	\$160	
12	296	8	55	684000	36	00	Worker's Compensation	\$347	
12	296	8	55	684000	41	00	Duplicating/Copy Machine Usage	\$400	
12	296	8	55	684000	45	00	Non Instructional Supplies	\$154	
12	296	8	55	684000	51	10	Personal and Consultant Services	\$60,100	
12	296	8	55	684000	52	10	Mileage	\$1,080	
12	296	8	55	684000	59	30	Meeting and/or On campus Conference	\$3,500	
12	296	8	55	684000	59	65	Indirect Cost	\$3,846	
									Subtotal
									\$100,000

SMALL BUSINESS JOBS

EOPS (Category A)

12	311	1	50	643000	11	20	Coordinators	\$24,212	
12	311	1	50	643000	21	10	Noninstr, Regular	\$44,275	
12	311	6	50	643000	21	10	Noninstr, Regular	\$18,068	
12	311	1	50	643000	45	00	Non Instructional Supplies	\$2,362	
12	311	1	50	643000	52	10	Mileage	\$1,200	
12	311	1	50	643000	52	20	Conferences and Travel Expense	\$2,600	
									Subtotal
									\$92,717

EOPS (Category A)

EOPS (Category B)

12	312	1	50	643000	11	20	Coordinators	\$12,106	
12	312	1	50	643000	12	40	Other Non Instructional Salaries	\$160,398	
12	312	1	50	643000	21	10	Noninstr, Regular	\$113,152	
12	312	1	50	643000	23	20	Noninstructional, Student	\$10,000	
12	312	1	50	643000	41	00	Duplicating/Copy Machine Usage	\$2,000	
12	312	1	50	643000	43	00	Instructional Supplies	\$3,000	
12	312	1	50	643000	52	30	Meeting and/or On campus Conference	\$3,000	
12	312	1	50	643000	59	50	Commencement	\$2,400	
12	312	1	50	732000	76	00	Other Payments To Students	\$23,000	
12	312	6	50	643000	12	40	Other Noninstructional Salaries	\$55,482	

# RESTRICTED EXPENDITURES

## Account Codes

12	312	6	50	643000	21	10	Noninstr, Regular	\$36,129	
12	312	6	50	643000	23	20	Noninstructional, Student	\$2,000	
EOPS (Category B)								Subtotal	\$422,667

### EOPS /CARE

12	316	1	50	643000	11	20	Coordinators	\$12,106	
12	316	1	50	643000	12	40	Other Noninstructional Salaries	\$23,202	
12	316	1	50	643000	21	10	Noninstr, Regular	\$4,516	
12	316	1	50	643000	23	10	Noninstr, Temp	\$21,346	
12	316	1	50	643000	23	20	Noninstructional, Student	\$2,500	
12	316	1	50	643000	41	00	Duplicating/Copy Machine Usage	\$250	
12	316	1	50	643000	45	00	Non Instructional Supplies	\$327	
12	316	1	50	643000	52	20	Conferences and Travel Expense	\$500	
12	316	1	50	643000	52	30	Meeting and/or On campus Conference	\$400	
12	316	1	50	732000	76	00	Other Payments To Students	\$2,000	
12	316	6	50	643000	12	40	Other Noninstructional Salaries	\$11,096	
12	316	6	50	643000	23	20	Noninstructional, Student	\$2,500	
12	316	6	50	643000	23	10	Noninstr, Temp	\$4,518	
EOPS /CARE								Subtotal	\$85,261

### WCC EOPS CATEGORY A

12	325	5	93	643000	21	10	Noninstr, Regular	\$24,826	
12	325	5	93	643000	36	00	Worker's Compensation	\$15,285	
12	325	5	93	643000	52	20	Conferences and Travel Expense	\$1,000	
WCC EOPS CATEGORY A								Subtotal	\$41,111

### WCC EOPS CATEGORY B

12	326	5	93	643000	14	20	Non Instructional, Other	\$10,400	
12	326	5	93	643000	21	10	Noninstr, Regular	\$37,214	
12	326	5	93	643000	23	20	Noninstructional, Student	\$4,000	
12	326	5	93	643000	24	20	Instructional, student	\$2,000	
12	326	5	93	643000	36	00	Worker's Compensation	\$6,373	
12	326	5	93	643000	45	00	Non Instructional Supplies	\$286	
12	326	5	93	643000	41	00	Duplicating/Copy Machine Usage	\$180	
12	326	5	93	643000	52	30	Meeting and/or On campus Conference	\$1,200	
12	326	5	93	732000	76	00	Other Payments To Students	\$4,250	
WCC EOPS CATEGORY B								Subtotal	\$65,903

### WCC CARE

12	328	5	93	643000	14	20	Non Instructional, Other	\$2,600	
12	328	5	93	643000	21	10	Noninstr, Regular	\$15,510	
12	328	5	93	643000	23	20	Noninstructional, Student	\$2,100	
12	328	5	93	643000	36	00	Worker's Compensation	\$318	
12	328	5	93	643000	41	00	Duplicating/Copy Machine Usage	\$72	
12	328	5	93	643000	52	20	Conferences and Travel Expense	\$500	
12	328	5	93	732000	76	00	Other Payments To Students	\$5,200	
WCC CARE								Subtotal	\$26,300

### DSPS

12	333	1	51	642000	12	40	Other Noninstructional	\$57,491	
12	333	1	51	642000	21	10	Noninstr, Regular	\$153,393	
12	333	1	51	642000	31	00	STRS	\$4,743	
12	333	1	51	642000	32	00	PERS	\$16,755	
12	333	1	51	642000	33	00	FICA	\$3,058	
12	333	1	51	642000	34	00	Health Benefits	\$71,431	
12	333	1	51	642000	35	00	SUI	\$3,395	
12	333	1	51	642000	36	00	Worker's Compensation	\$3,351	

# RESTRICTED EXPENDITURES

## Account Codes

12	333	6	51	642000	22	10	Instructional Aides, Direct Instruct	\$24,983	
12	333	6	51	642000	14	20	Non Instructional, Other	\$14,000	
12	333	6	51	642000	31	00	STRS	\$1,155	
12	333	6	51	642000	32	00	PERS	\$2,729	
12	333	6	51	642000	33	00	FICA	\$2,982	
12	333	6	51	642000	34	00	Health Benefits	\$8,494	
12	333	6	51	642000	35	00	SUI	\$503	
12	333	6	51	642000	36	00	Worker's Compensation	\$619	
DSPS								Subtotal	\$369,082

## WCC DSPS

12	335	5	93	642000	21	10	Noninstr, Regular	\$53,320	
12	335	5	93	642000	23	20	Noninstructional, Student	\$7,000	
12	335	5	93	642000	23	30	Noncertificated / Nonclassified	\$22,500	
12	335	5	93	642000	32	00	PERS	\$5,600	
12	335	5	93	642000	33	00	FICA	\$4,100	
12	335	5	93	642000	34	00	Health Benefits	\$17,000	
12	335	5	93	642000	35	00	SUI	\$800	
12	335	5	93	642000	36	00	Worker's Compensation	\$900	
12	335	5	93	642000	41	00	Duplicating/Copy Machine Usage	\$2,000	
12	335	5	93	642000	45	00	Non Instructional Supplies	\$4,000	
12	335	5	93	642000	51	10	Personal and Consultant Services	\$33,937	
WCC DSPS								Subtotal	\$151,157

## FINANCIAL AID ADMINISTRATIVE ALLOWANCE

12	355	1	52	646000	21	10	Noninstr, Regular	\$60,000	
12	355	1	52	646000	23	10	Noninstructional, Hourly Classified - Subs, Temps	\$20,000	
12	355	1	52	646000	23	30	Noncertificated / Nonclassified	\$20,000	
12	355	1	52	646000	34	00	Health & Welfare	\$20,000	
12	355	1	52	646000	36	00	Worker's Compensation	\$17,000	
12	355	1	52	646000	45	00	Non Instructional Supplies	\$1,700	
12	355	1	52	646000	51	10	Personal and Consultant Services	\$12,385	
12	355	1	52	646000	52	10	Mileage	\$1,000	
12	355	1	52	646000	52	20	Conferences and Travel Expense	\$5,000	
12	355	1	52	646000	52	30	Meeting and/or On campus Conference	\$5,000	
12	355	1	52	646000	64	10	Equipment over \$1,000	\$5,000	
12	355	1	52	646000	64	20	Replacement Equipment	\$5,000	
12	355	1	52	646000	64	30	Equipment over \$200 but less than \$1,000	\$7,245	
FINANCIAL AID ADMINISTRATIVE ALLOWANCE								Subtotal	\$179,330

## BFAP 10/11 CARRYOVER

12	356	6	52	646000	12	40	Other Noninstructional	\$11,000	
12	356	1	52	646000	14	20	Non Instructional, Other	\$55,300	
12	356	1	52	646000	21	10	Noninstr, Regular	\$7,000	
12	356	6	52	646000	21	10	Noninstr, Regular	\$5,000	
12	356	1	52	646000	23	10	Noninstructional, Hourly Classified - Subs, Temps	\$2,000	
12	356	1	52	646000	23	20	Noninstructional, Student	\$2,000	
12	356	1	52	646000	23	90	Overtime	\$2,000	
12	356	1	52	646000	34	00	Health Benefits	\$12,463	
12	356	6	52	646000	34	00	Health Benefits	\$2,000	
12	356	1	52	646000	41	00	Duplicating/Copy Machine Usage	\$2,605	
12	356	1	52	646000	45	00	Non Instructional Supplies	\$2,500	
12	356	1	52	646000	52	10	Mileage	\$2,000	
12	356	1	52	646000	59	30	Meeting and/or On campus Conference	\$5,000	
12	356	1	52	646000	64	10	Equipment over \$1,000	\$3,000	
BFAP 10/11 CARRYOVER								Subtotal	\$113,868

**RESTRICTED EXPENDITURES**  
**Account Codes**

**BFAP 11/12**

12	361	1	52	646000	21	10	Noninstr, Regular	\$102,000	
12	361	1	52	646000	23	10	Noninstructional, Hourly Classified - Subs, Temps	\$14,500	
12	361	1	52	646000	23	20	Noninstructional, Student	\$3,000	
12	361	1	52	646000	23	90	Overtime	\$5,000	
12	361	1	52	646000	34	00	Health Benefits	\$78,000	
12	361	1	52	646000	41	00	Duplicating/Copy Machine Usage	\$1,000	
12	361	1	52	646000	45	00	Non Instructional Supplies	\$2,000	
12	361	1	52	646000	51	10	Personal and Consultant Services	\$15,000	
12	361	1	52	646000	51	20	Contract Expenditures	\$6,000	
12	361	1	52	646000	52	10	Mileage	\$2,000	
12	361	1	52	646000	52	20	Conferences and Travel Expense	\$10,000	
12	361	1	52	646000	52	30	Meeting and/or On campus Conference	\$1,500	
12	361	1	52	646000	59	30	Advertising, brochures, print	\$3,000	
12	361	1	52	646000	64	30	Additional Equipment \$200-\$999	\$10,000	
12	361	1	52	646000	64	10	Equipment over \$1,000	\$3,459	
12	361	6	52	646000	12	40	Other Noninstructional	\$43,400	
12	361	6	52	646000	34	00	Health Benefits	\$12,000	
12	361	6	52	646000	21	10	Noninstr, Regular	\$18,000	
<b>BFAP 11/12</b>								<b>Subtotal</b>	<b>\$329,859</b>

**WCC BFAP 10/11 CARRYOVER**

12	362	5	93	646000	21	10	Noninstr, Regular	\$5,852	
12	362	5	93	646000	41	00	Duplicating/Copy Machine Usage	\$1,000	
12	362	5	93	646000	52	10	Mileage	\$5,569	
<b>WCC BFAP 10/11 CARRYOVER</b>								<b>Subtotal</b>	<b>\$12,421</b>

**WCC BFAP 11/12**

12	370	5	93	646000	21	10	Noninstr, Regular	\$54,712	
12	370	5	93	646000	23	10	Noninstructional, Hourly Classified - Subs, Temps	\$7,000	
12	370	5	93	646000	32	00	PERS	\$5,000	
12	370	5	93	646000	33	00	FICA	\$4,000	
12	370	5	93	646000	34	00	Health Benefits	\$20,000	
12	370	5	93	646000	35	00	SUI	\$500	
12	370	5	93	646000	36	00	Worker's Compensation	\$500	
12	370	5	93	646000	41	00	Duplicating/Copy Machine Usage	\$1,300	
12	370	5	93	646000	45	00	Non Instructional Supplies	\$2,000	
12	370	5	93	646000	52	10	Mileage	\$1,000	
12	370	5	93	646000	52	20	Conferences and Travel Expense	\$5,000	
12	370	5	93	646000	64	30	Additional Equipment \$200-\$999	\$5,000	
<b>WCC BFAP 11/12</b>									<b>\$106,012</b>

**WCC TANF**

12	375	5	93	631000	21	10	Noninstr, Regular	\$21,802	
12	375	5	93	631000	31	00	STRS	\$4,492	
12	375	5	93	631000	32	00	PERS	\$3,054	
12	375	5	93	631000	34	00	Health Benefits	\$16,339	
12	375	5	93	631000	33	00	FICA	\$174	
12	375	5	93	631000	35	00	SUI	\$662	
12	375	5	93	631000	36	00	Worker's Compensation	\$654	
<b>WCC TANF</b>								<b>Subtotal</b>	<b>\$47,177</b>

**WCC CALWORKS CHILDCARE**

12	376	5	93	649000	56	10	County and Other Contracts	\$8,754	
<b>WCC CALWORKS CHILDCARE</b>								<b>Subtotal</b>	<b>\$8,754</b>

**WCC CALWORKS WORK STUDY**

# RESTRICTED EXPENDITURES

## Account Codes

12	377	5	93	647000	23	20	Noninstructional, Student	\$13,200	
12	377	5	93	647000	36	00	Worker's Compensation	\$400	
12	377	5	93	647000	56	10	County and Other Contracts	\$14,535	
WCC CALWORKS WORK STUDY								Subtotal	\$28,135

### WCC CALWORKS COORDINATION

12	378	5	93	649000	12	40	Non Instructional, Other	\$75,624	
12	378	5	93	649000	21	10	Noninstr, Regular	\$19,324	
12	378	5	93	649000	31	00	STRS	\$4,493	
12	378	5	93	649000	33	00	FICA	\$3,055	
12	378	5	93	649000	34	00	Health Benefits	\$16,340	
12	378	5	93	649000	35	00	SUI	\$663	
12	378	5	93	649000	36	00	Worker's Compensation	\$654	
12	378	5	93	649000	41	00	Duplicating/Copy Machine Usage	\$400	
12	378	5	93	649000	45	00	Non Instructional Supplies	\$774	
12	378	5	93	649000	52	10	Mileage	\$300	
12	378	5	93	649000	52	20	Conferences and Travel Expense	\$100	
12	378	5	93	649000	52	30	Meeting and/or On campus Conference	\$200	
12	378	5	93	649000	57	00	Postage	\$300	
12	378	5	93	732000	76	00	Other Payments To Students	\$1,700	
WCC CALWORKS COORDINATION								Subtotal	\$123,927

### SUTTER COUNTY FOSTER CARE INITIATIVE

12	451	1	32	689000	24	30	Non Certificated / Non Classified Instruc	\$1,265	
12	451	1	32	689000	36	00	Worker's Compensation	\$245	
12	451	1	32	689000	43	00	Instructional Supplies	\$100	
12	451	1	32	689000	45	00	Non Instructional Supplies	\$100	
12	451	1	32	689000	51	10	Personal and Consultant Services	\$5,610	
12	451	1	32	689000	52	20	Conferences and Travel Expense	\$200	
12	451	1	32	689000	59	65	Indirect Cost	\$480	
SUTTER COUNTY FOSTER CARE INITIATIVE								Subtotal	\$8,000

### STATE LOTTERY PROCEEDS

12	452	1	90	601000	43	00	Instructional Supplies	\$138,142	
STATE LOTTERY PROCEEDS								Subtotal	\$138,142

### WCC FOSTER PARENT

12	453	5	32	689000	12	20	Administrators	\$2,700	
12	453	5	32	689000	41	00	Duplicating/Copy Machine Usage	\$1,300	
12	453	5	32	689000	45	00	Non Instructional Supplies	\$2,000	
12	453	5	32	689000	47	00	Books, Magazines	\$2,000	
12	453	5	32	689000	51	10	Personal and Consultant Services	\$134,800	
12	453	5	32	689000	52	20	Conferences and Travel Expense	\$1,000	
12	453	5	32	689000	56	20	Rents	\$9,400	
12	453	5	32	689000	57	00	Postage	\$300	
12	453	5	32	689000	59	65	Indirect Cost	\$2,500	
12	453	5	32	689000	64	30	Additional Equipment \$200-\$999	\$1,000	
WCC FOSTER PARENT								Subtotal	\$157,000

### FOSTER PARENT (Y S C B)

12	454	1	32	689000	21	10	Noninstr, Regular	\$39,200	
12	454	1	32	689000	21	50	Noninstruction, Administrator and Supervisor	\$49,363	
12	454	1	32	689000	23	10	Noninstructional, Hourly Classified - Subs, Temps	\$2,000	
12	454	1	32	689000	24	30	Non Certificated / Non Classified Instruc	\$6,500	
12	454	1	32	689000	31	00	STRS	\$4,075	
12	454	1	32	689000	32	00	PERS	\$5,210	
12	454	1	32	689000	33	00	FICA	\$4,421	



# RESTRICTED EXPENDITURES

## Account Codes

12	454	1	32	689000	34	00	Health Benefits	\$27,000
12	454	1	32	689000	35	00	SUI	\$1,550
12	454	1	32	689000	36	00	Worker's Compensation	\$1,500
12	454	1	32	689000	41	00	Duplicating/Copy Machine Usage	\$2,000
12	454	1	32	689000	43	00	Instructional Supplies	\$1,400
12	454	1	32	689000	45	00	Non Instructional Supplies	\$1,000
12	454	1	32	689000	51	10	Personal and Consultant Services	\$21,775
12	454	1	32	689000	52	10	Mileage	\$1,000
12	454	1	32	689000	52	20	Conferences and Travel Expense	\$1,500
12	454	1	32	689000	52	30	Meeting and/or On campus Conference	\$400
12	454	1	32	689000	56	20	Rents	\$500
12	454	1	32	689000	57	00	Postage	\$1,875
12	454	1	32	689000	59	65	Indirect Cost	\$4,427
12	454	1	32	732000	76	00	Other Payments to Students	\$400
FOSTER PARENT (Y S C B)								Subtotal
								\$177,096

### BASIC SKILLS 10/11

12	455	1	39	493000	12	10	Noninstr, Regular	\$8,000
12	455	1	39	493000	13	80	Other	\$3,594
12	455	1	39	493000	23	20	Noninstructional, Student	\$20,000
12	455	1	39	493000	24	20	Instructional Student	\$4,500
12	455	1	39	493000	24	30	Non Certificated / Non Classified Instruc	\$13,700
12	455	1	39	493000	36	00	Worker's Compensation	\$1,506
12	455	1	39	493000	41	00	Duplicating/Copy Machine Usage	\$500
12	455	1	39	493000	44	00	Software	\$4,000
12	455	1	39	493000	45	00	Non Instructional Supplies	\$1,000
12	455	1	39	493000	51	10	Personal and Consultant Services	\$15,000
12	455	1	39	493000	52	20	Conferences and Travel Expense	\$850
12	455	1	39	493000	52	30	Meeting and/or On campus Conference	\$2,000
12	455	1	39	493000	57	00	Postage	\$50
12	455	6	20	493080	12	10	Noninstr, Regular	\$5,100
12	455	6	20	493080	24	20	Instructional Student	\$1,000
12	455	6	20	493080	24	30	Non Certificated / Non Classified Instruc	\$8,500
12	455	6	20	493080	33	00	FICA	\$700
BASIC SKILLS 10/11								Subtotal
								\$90,000

### YUBA CO. FOSTER CARE INITIATIVE

12	457	1	32	689000	24	30	Non Certificated / Non Classified Instruc	\$1,320
12	457	1	32	689000	36	00	Worker's Compensation	\$260
12	457	1	32	689000	41	00	Duplicating/Copy Machine Usage	\$100
12	457	1	32	689000	43	00	Instructional Supplies	\$100
12	457	1	32	689000	45	00	Non Instructional Supplies	\$100
12	457	1	32	689000	51	10	Personal and Consultant Services	\$1,990
12	457	1	32	689000	52	20	Conferences and Travel Expense	\$200
12	457	1	32	689000	52	30	Meeting and/or On campus Conference	\$1,800
12	457	1	32	689000	56	20	Rents	\$200
YUBA CO. FOSTER CARE INITIATIVE								Subtotal
								\$6,070

### INFANT TODDLER MARYSVILLE

12	459	1	32	692000	21	10	Noninstr, Regular	\$120,000
12	459	1	32	692000	21	50	Noninstruction, Administrator and Supervisor	\$5,000
12	459	1	32	692000	23	10	Noninstructional, Hourly Classified - Subs, Temps	\$12,000
12	459	1	32	692000	23	20	Noninstructional, Student	\$20,000
12	459	1	32	692000	36	00	Worker's Compensation	\$57,000
12	459	1	32	692000	41	00	Duplicating/Copy Machine Usage	\$2,000
12	459	1	32	692000	45	00	Non Instructional Supplies	\$4,852
12	459	1	32	692000	51	10	Personal and Consultant Services	\$100

**RESTRICTED EXPENDITURES**  
**Account Codes**

12	459	1	32	692000	51	20	Contract Services	\$1,000	
12	459	1	32	692000	52	10	Mileage	\$500	
12	459	1	32	692000	52	20	Conferences and Travel Expense	\$1,000	
12	459	1	32	692000	52	30	Meeting and/or On campus Conference	\$100	
12	459	1	32	692000	55	30	Telephone	\$100	
12	459	1	32	692000	55	60	Pest Control	\$100	
12	459	1	32	692000	56	20	Rents	\$500	
12	459	1	32	692000	56	70	Repairs	\$200	
12	459	1	32	692000	57	00	Postage	\$200	
12	459	1	32	692000	58	50	Other Legal Expenses (License, Fees . . )	\$1,000	
12	459	1	32	692000	59	30	Advertising, brochures, print	\$500	
INFANT TODDLER MARYSVILLE									Subtotal
									\$226,152

**INDEPENDENT LIVING PROGRAM**

12	461	1	32	689000	21	10	Noninstr, Regular	\$7,824	
12	461	1	32	689000	24	30	Noncertificated / Nonclassified	\$2,400	
12	461	1	32	689000	36	00	Worker's Compensation	\$3,051	
12	461	1	32	689000	41	00	Duplicating/Copy Machine Usage	\$500	
12	461	1	32	689000	43	00	Instructional Supplies	\$2,050	
12	461	1	32	689000	45	00	Non Instructional Supplies	\$975	
12	461	1	32	689000	51	10	Personal and Consultant Services	\$2,200	
12	461	1	32	689000	52	10	Mileage	\$300	
12	461	1	32	689000	52	20	Conferences and Travel Expense	\$2,000	
12	461	1	32	689000	52	30	Meeting and/or On campus Conference	\$500	
12	461	1	32	689000	55	30	Telephone	\$450	
12	461	1	32	689000	57	00	Postage	\$250	
INDEPENDENT LIVING PROGRAM									Subtotal
									\$22,500

**STATE PRESCHOOL WRAP AROUND**

12	462	1	32	692000	21	10	Noninstr, Regular	\$205,000	
12	462	1	32	692000	21	50	Noninstruction, Administrator and Supervisor	\$48,000	
12	462	1	32	692000	23	10	Noninstructional, Hourly Classified - Subs, Temps	\$30,000	
12	462	1	32	692000	23	20	Noninstructional, Student	\$30,000	
12	462	1	32	692000	36	00	Worker's Compensation	\$110,000	
12	462	1	32	692000	41	00	Duplicating/Copy Machine Usage	\$3,000	
12	462	1	32	692000	45	00	Non Instructional Supplies	\$10,611	
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	\$3,100	
12	462	1	32	692000	52	30	Meeting and/or On campus Conference	\$500	
12	462	1	32	692000	55	60	Pest Control	\$400	
12	462	1	32	692000	56	20	Rents	\$2,180	
12	462	1	32	692000	56	70	Repairs	\$1,000	
12	462	1	32	692000	57	00	Postage	\$1,000	
12	462	1	32	692000	58	50	Other Legal Expenses (License, Fees . . )	\$3,000	
12	462	1	32	692000	64	10	Equipment over \$1,000	\$2,000	
12	462	1	32	692000	64	30	Additional Equipment \$200-\$999	\$2,000	
12	462	5	32	692000	21	10	Noninstr, Regular	\$120,000	
12	462	5	32	692000	23	10	Noninstructional, Hourly Classified - Subs, Temps	\$10,000	
12	462	5	32	692000	23	20	Noninstructional, Student	\$10,000	
12	462	5	32	692000	36	00	Worker's Compensation	\$45,000	
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	\$50,000	
12	462	6	32	692000	23	10	Noninstructional, Hourly Classified - Subs, Temps	\$15,000	
12	462	6	32	692000	23	20	Noninstructional, Student	\$5,000	

# RESTRICTED EXPENDITURES

## Account Codes

12	462	6	32	692000	23	30	Noncertificated/Nonclassified	\$5,000	
12	462	6	32	692000	36	00	Worker's Compensation	\$15,000	
12	462	6	32	692000	45	00	Non Instructional Supplies	\$2,000	
STATE PRESCHOOL WRAP AROUND								Subtotal	\$737,991

### STAFF DEVELOPMENT

12	463	1	60	675000	45	00	Non Instructional Supplies	\$4,150	
12	463	1	60	675000	52	30	Meeting and/or On campus Conference	\$1,596	
12	463	1	60	675000	59	61	In-Service Education	\$18,263	
STAFF DEVELOPMENT								Subtotal	\$24,009

### STAFF DIVERSITY

12	464	1	60	676000	13	80	Other	\$2,166	
12	464	1	60	676000	51	10	Personal and Consultant Services	\$2,500	
12	464	1	60	676000	59	30	Advertising and Printing Expense	\$875	
STAFF DIVERSITY								Subtotal	\$5,541

### TEMPORARY ASSISTANCE FOR NEEDY FAMILIES (TANF)

12	466	1	53	631000	21	10	Noninstr, Regular	\$20,086	
12	466	1	53	631000	32	00	PERS	\$2,194	
12	466	1	53	631000	33	00	FICA	\$1,246	
12	466	1	53	631000	34	00	Health Benefits	\$8,257	
12	466	1	53	631000	35	00	SUI	\$324	
12	466	1	53	631000	36	00	Worker's Compensation	\$320	
12	466	1	53	631000	45	00	Non Instructional Supplies	\$7,587	
12	466	6	53	631000	14	20	Other	\$32,797	
12	466	6	53	631000	23	10	Noninstructional, Hourly Classified - Subs, Temps	\$9,440	
12	466	6	53	631000	31	00	STRS	\$2,706	
12	466	6	53	631000	33	00	FICA	\$613	
12	466	6	53	631000	35	00	SUI	\$388	
12	466	6	53	631000	36	00	Worker's Compensation	\$665	
12	466	6	53	631000	45	00	Non Instructional Supplies	\$1,000	
TEMPORARY ASSISTANCE FOR NEEDY FAMILIES (TANF)								Subtotal	\$87,623

### CHILD CARE FOOD PROGRAM

12	469	1	32	692000	45	00	Non Instructional Supplies	\$98,000	
CHILD CARE FOOD PROGRAM								Subtotal	\$98,000

### BASIC SKILLS

12	479	1	39	493000	12	10	Noninstr, Regular	\$24,900	
12	479	1	39	493000	13	80	Other	\$4,000	
12	479	1	39	493000	23	20	Noninstructional, Student	\$20,000	
12	479	1	39	493000	24	20	Instructional Student	\$4,500	
12	479	1	39	493000	24	30	Noncertificated / Nonclassified	\$13,700	
12	479	1	39	493000	36	00	Worker's Compensation	\$1,500	
12	479	1	39	493000	41	00	Duplicating/Copy Machine Usage	\$500	
12	479	1	39	493000	45	00	Non Instructional Supplies	\$1,600	
12	479	1	39	493000	64	30	Equipment over \$200 but less than \$1,000	\$4,000	
12	479	6	39	493000	12	10	Noninstr, Regular	\$5,100	
12	479	6	39	493000	24	20	Instructional Student	\$1,000	
12	479	6	39	493000	24	30	Noncertificated / Nonclassified	\$8,500	
12	479	6	39	493000	33	00	FICA	\$700	
BASIC SKILLS								Subtotal	\$90,000

### TELECOMMUNICATIONS

12	480	1	61	678000	56	80	Maintenance Contracts	\$6,038	
12	480	1	61	612000	47	00	Book, Magazines/Subscriptions	\$4,219	

**RESTRICTED EXPENDITURES**  
**Account Codes**

12	480	5	61	678000	56	80	Maintenance Contracts	\$13,499	
12	480	5	61	612000	47	00	Book, Magazines/Subscriptions	\$2,463	
TELECOMMUNICATIONS								Subtotal	\$26,219
INST. EQUIP/BLOCK SB 1108									
12	481	1	10	601000	59	66	Undesignated Appropriation	\$3,092	
INST. EQUIP/BLOCK SB 1108								Subtotal	\$3,092
CALWORKS CHILD CARE									
12	493	1	53	649000	56	10	County and Other Contracts	\$4,000	
12	493	6	53	649000	56	10	County and Other Contracts	\$1,000	
CALWORKS CHILD CARE								Subtotal	\$5,000
INFANT TODDLER- RESOURCE PROGRAM									
12	506	1	32	692000	45	00	Non Instructional Supplies	\$1,000	
INFANT TODDLER- RESOURCE PROGRAM								Subtotal	\$1,000
SUTTER COUNTY INDEPENDENT LIVING PROGRAM									
12	512	1	32	689000	21	10	Noninstr, Regular	\$9,450	
12	512	1	32	689000	23	10	Noninstructional, Hourly Classified - Subs, Temps	\$250	
12	512	1	32	689000	24	30	Noncertificated Nonclassified	\$250	
12	512	1	32	689000	36	00	Worker's Compensation	\$4,135	
12	512	1	32	689000	41	00	Duplicating/Copy Machine Usage	\$400	
12	512	1	32	689000	45	00	Non Instructional Supplies	\$5,723	
12	512	1	32	689000	51	10	Personal and Consultant Services	\$1,800	
12	512	1	32	689000	52	10	Mileage	\$250	
12	512	1	32	689000	52	20	Conferences and Travel Expense	\$3,500	
12	512	1	32	689000	52	30	Meeting and/or On campus Conference	\$2,500	
12	512	1	32	689000	57	00	Postage	\$200	
12	512	1	32	689000	59	65	Indirect Cost	\$1,770	
12	512	1	32	732000	76	00	Other Payments To Students	\$14,000	
SUTTER COUNTY INDEPENDENT LIVING PROGRAM								Subtotal	\$44,228
YUBA COUNTY ONE STOP									
12	515	1	53	493000	14	20	Non Instructional, Other	\$22,933	
12	515	1	53	493000	31	00	STRS	\$1,420	
12	515	1	53	493000	33	00	FICA	\$255	
12	515	1	53	493000	35	00	SUI	\$125	
12	515	1	53	493000	36	00	Worker's Compensation	\$275	
YUBA COUNTY ONE STOP								Subtotal	\$25,008
SUTTER COUNTY CALWORKS									
12	521	1	53	493000	14	20	Non Instructional, Other	\$9,048	
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	\$10,082
CALWORKS LOCAL MATCH WORKSTUDY									
12	527	1	53	647000	23	20	Noninstructional, Student	\$32,346	
12	527	1	53	647000	24	30	Noncertificated Nonclassified		
12	527	1	53	647000	36	00	Worker's Compensation	\$510	
12	527	1	53	649000	51	10	Personal and Consultant Services	\$685	
12	527	1	53	649000	56	10	County and Other Contracts	\$4,399	
12	527	6	53	647000	23	20	Noninstructional, Student	\$6,680	

# RESTRICTED EXPENDITURES

## Account Codes

12	527	6	53	647000	36	00	Worker's Compensation	\$124
12	527	6	53	649000	23	20	Noninstructional, Student	\$1,000
12	527	6	53	649000	36	00	Worker's Compensation	\$20
12	527	6	53	649000	56	10	County and Other Contracts	\$6,500
CALWORKS LOCAL MATCH WORKSTUDY								Subtotal
								\$52,264

### CALWORKS LOCAL MATCH COORDINATION

12	528	1	53	649000	14	20	Non Instructional, Other	\$83,198
12	528	1	53	649000	21	10	Noninstr, Regular	\$61,212
12	528	1	53	649000	23	10	Noninstr, Regular	\$4,500
12	528	1	53	649000	31	00	STRS	\$6,864
12	528	1	53	649000	32	00	PERS	\$6,687
12	528	1	53	649000	33	00	FICA	\$6,303
12	528	1	53	649000	34	00	Health Benefits	\$39,231
12	528	1	53	649000	35	00	SUI	\$2,400
12	528	1	53	649000	36	00	Worker's Compensation	\$2,368
12	528	1	53	649000	41	00	Duplicating/Copy Machine Usage	\$1,600
12	528	1	53	649000	45	00	Non Instructional Supplies	\$7,438
12	528	1	53	649000	52	10	Mileage	\$500
12	528	1	53	649000	52	20	Conferences and Travel Expense	\$800
12	528	1	53	649000	57	00	Postage	\$600
12	528	6	53	649000	57	00	Postage	\$400
12	528	6	53	649000	52	20	Conferences and Travel Expense	\$100
12	528	6	53	649000	41	00	Duplicating/Copy Machine Usage	\$110
12	528	6	53	649000	45	00	Non Instructional Supplies	\$900
12	528	6	53	649000	52	10	Mileage	\$150
CALWORKS LOCAL MATCH COORDINATION								Subtotal
								\$225,361

### MATRICULATION NON-CREDIT

12	537	1	43	631000	14	20	Other	\$3,000
12	537	1	43	631000	23	30	Noncertificated / Nonclassified	\$10,465
12	537	1	43	631000	36	00	Worker's Compensation	\$450
12	537	1	43	631000	41	00	Duplicating/Copy Machine Usage	\$300
12	537	1	43	631000	45	00	Non Instructional Supplies	\$500
12	537	5	43	631000	43	00	Instructional Supplies	\$3,665
MATRICULATION NON-CREDIT								Subtotal
								\$18,380

### SBDC SBA CHICO STATE

12	538	8	55	684000	21	10	Noninstr, Regular	\$12,120
12	538	8	55	684000	21	50	Classified Supervisors and Confidential	\$16,720
12	538	8	55	684000	23	10	Noninstr, Regular	\$7,800
12	538	8	55	684000	32	00	PERS	\$3,200
12	538	8	55	684000	33	00	FICA	\$2,450
12	538	8	55	684000	34	00	Health Benefits	\$6,800
12	538	8	55	684000	35	00	SUI	\$540
12	538	8	55	684000	36	00	Worker's Compensation	\$750
12	538	8	55	684000	41	00	Duplicating/Copy Machine Usage	\$2,200
12	538	8	55	684000	43	00	Instructional Supplies	\$2,000
12	538	8	55	684000	45	00	Non Instructional Supplies	\$600
12	538	8	55	684000	51	10	Personal and Consultant Services	\$22,500
12	538	8	55	684000	52	10	Mileage	\$2,000
12	538	8	55	684000	52	20	Conferences and Travel Expense	\$300
12	538	8	55	684000	52	30	Meeting and/or On campus Conference	\$1,000
12	538	8	55	684000	53	00	Dues and Membership	\$1,000
12	538	8	55	684000	55	30	Telephone	\$1,000
12	538	8	55	684000	56	20	Rentals	\$4,500
12	538	8	55	684000	57	00	Postage	\$300

# RESTRICTED EXPENDITURES

## Account Codes

12	538	8	55	684000	59	30	Advertising and Printing Expense	\$1,200	
12	538	8	55	684000	59	65	Indirect Cost	\$3,520	
SBDC SBA CHICO STATE								Subtotal	\$92,500

### YUBA COUNTY ILP

12	544	1	32	689000	21	10	Noninstr, Regular	\$8,161	
12	544	1	32	689000	21	50	Noninstruction, Administrator and Supervisor	\$3,167	
12	544	1	32	689000	24	30	Noncertificated Nonclassified	\$1,200	
12	544	1	32	689000	36	00	Worker's Compensation	\$3,321	
12	544	1	32	689000	41	00	Duplicating/Copy Machine Usage	\$150	
12	544	1	32	689000	43	00	Instructional Supplies	\$600	
12	544	1	32	689000	45	00	Non Instructional Supplies	\$8,174	
12	544	1	32	689000	51	10	Personal and Consultant Services	\$14,770	
12	544	1	32	689000	52	10	Mileage	\$250	
12	544	1	32	689000	52	20	Conferences and Travel Expense	\$6,285	
12	544	1	32	689000	52	30	Meeting and/or On campus Conference	\$6,575	
12	544	1	32	689000	57	00	Postage	\$185	
12	544	1	32	689000	59	65	Indirect Cost	\$3,375	
12	544	1	32	732000	76	00	Other Payments To Students	\$22,500	
YUBA COUNTY ILP								Subtotal	\$78,713

### MATRICULATION

12	548	1	43	620000	21	50	Noninstruction, Administrator and Supervisor	\$48,888	
12	548	1	43	620000	34	00	Health Benefits	\$19,046	
12	548	1	43	631000	14	20	Non Instructional, Other	\$39,000	
12	548	1	43	631000	21	10	Noninstr, Regular	\$45,761	
12	548	1	43	631000	34	00	Health Benefits	\$28,658	
12	548	1	43	631000	45	00	Non Instructional Supplies	\$4,513	
12	548	5	43	620000	21	50	Noninstruction, Administrator and Supervisor	\$42,578	
12	548	5	43	620000	34	00	Health Benefits	\$17,192	
12	548	5	43	631000	14	20	Non Instructional, Other	\$5,000	
12	548	5	43	631000	23	10	Noninstructional, Hourly Classified - Subs, Temps	\$15,000	
12	548	5	43	631000	41	00	Duplicating/Copy Machine Usage	\$3,000	
12	548	5	43	631000	45	00	Non Instructional Supplies	\$9,335	
12	548	5	43	631000	52	20	Conferences and Travel Expense	\$3,974	
12	548	5	43	631000	64	10	Equipment over \$1,000	\$991	
12	548	6	43	631000	23	10	Noninstructional, Hourly Classified - Subs, Temps	\$3,580	
12	548	6	43	631000	23	20	Noninstructional Student	\$8,935	
12	548	6	43	631000	36	00	Worker's Compensation	\$1,300	
12	548	8	43	631000	45	00	Non Instructional Supplies	\$200	
12	548	8	43	631000	52	20	Conferences and Travel Expense	\$200	
MATRICULATION								Subtotal	\$297,151

### CHILD CARE PRIVATE PAY

12	555	1	32	692000	59	66	Undesignated Appropriation	\$118,460	
CHILD CARE PRIVATE PAY								Subtotal	\$118,460

### 556 SBA/CHICO STATE

12	556	8	55	684000	21	10	Noninstr, Regular	\$4,040	
12	556	8	55	684000	21	50	Noninstruction, Administrator and Supervisor	\$8,360	
12	556	8	55	684000	32	00	STRS	\$1,500	
12	556	8	55	684000	33	00	FICA	\$1,100	
12	556	8	55	684000	34	00	Health Benefits	\$2,650	
12	556	8	55	684000	35	00	SUI	\$125	
12	556	8	55	684000	36	00	Worker's Compensation	\$225	
12	556	8	55	684000	52	10	Mileage	\$624	
12	556	8	55	684000	59	65	Indirect Cost	\$776	

**RESTRICTED EXPENDITURES**  
**Account Codes**

556 SBA/CHICO STATE

Subtotal \$19,400

**NURSING GRANT**

12	557	1	13	120100	11	10	Instructors	\$74,560
12	557	1	13	120100	21	10	Noninstr, Regular	\$32,640
12	557	1	13	120100	36	00	Worker's Compensation	\$42,005
12	557	1	13	120100	43	00	Instructional Supplies	\$3,125
12	557	1	13	120100	51	10	Personal and Consultant Services	\$21,600
12	557	1	13	120100	59	65	Indirect Cost	\$6,957

**NURSING GRANT**

Subtotal \$180,887

**CALWORKS/DSPS LD TESTING SUTTER COUNTY**

12	571	1	53	649000	14	20	Non Instructional, Other	\$3,000
12	571	1	53	649000	23	90	Overtime	\$1,000
12	571	1	53	649000	31	00	STRS	\$1,000
12	571	1	53	649000	32	00	PERS	\$1,000
12	571	1	53	649000	33	00	FICA	\$700
12	571	1	53	649000	35	00	SUI	\$200
12	571	1	53	649000	36	00	Worker's Compensation	\$500
12	571	1	53	649000	41	00	Duplicating/Copy Machine Usage	\$200
12	571	1	53	649000	43	00	Instructional Supplies	\$500
12	571	1	53	649000	45	00	Non Instructional Supplies	\$100

**CALWORKS/DSPS LD TESTING SUTTER COUNTY**

Subtotal \$8,200

**CALWORKS/DSPS LD TESTING YUBA COUNTY**

12	577	1	53	649000	14	20	Non Instructional, Other	\$10,000
12	577	1	53	649000	23	90	Overtime	\$2,000
12	577	1	53	649000	31	00	STRS	\$1,200
12	577	1	53	649000	32	00	PERS	\$1,200
12	577	1	53	649000	33	00	FICA	\$2,000
12	577	1	53	649000	35	00	SUI	\$1,000
12	577	1	53	649000	36	00	Worker's Compensation	\$1,200
12	577	1	53	649000	41	00	Duplicating/Copy Machine Usage	\$200
12	577	1	53	649000	45	00	Non Instructional Supplies	\$500
12	577	1	53	649000	64	10	Equipment over \$1,000	\$21,141

**CALWORKS/DSPS LD TESTING YUBA COUNTY**

Subtotal \$40,441

**BASIC SKILLS 09/10**

12	587	1	39	493000	12	10	Noninstr, Regular	\$13,559
12	587	1	39	493000	31	00	STRS	\$1,237
12	587	1	39	493000	33	00	FICA	\$218
12	587	1	39	493000	34	00	Health Benefits	\$1,000
12	587	1	39	493000	35	00	SUI	\$242
12	587	1	39	493000	36	00	Worker's Compensation	\$238
12	587	6	39	493080	12	10	Noninstr, Regular	\$4,456
12	587	6	39	493080	31	00	STRS	\$202
12	587	6	20	493080	33	00	FICA	\$659
12	587	6	20	493080	34	00	Health Benefits	\$349
12	587	6	20	493080	35	00	SUI	\$18
12	587	6	20	493080	36	00	Worker's Compensation	\$39
12	587	6	20	493080	24	20	Instructional Student	\$1,000
12	587	6	20	493080	24	30	Non Certificated / Non Classified Instruc	\$5,000

**BASIC SKILLS 09/10**

Subtotal \$28,217

**CDC FACILITIES RENOVATIONS & REPAIRS**

12	588	1	32	692000	56	70	Repairs	\$10,463
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**CDC FACILITIES RENOVATIONS & REPAIRS**

Subtotal \$10,463

**RESTRICTED EXPENDITURES**  
**Account Codes**

**SB70 COMMUNITY COLLABORATIVE**

12	595	5	43	649001	51	10	Personal and Consultant Services	\$169,480	
12	595	5	43	649000	11	10	Instructional Salaries, Contract	\$13,000	
12	595	5	43	649000	31	00	STRS	\$1,300	
12	595	5	43	649000	33	00	FICA	\$810	
12	595	5	43	649000	35	00	SUI	\$40	
12	595	5	43	649000	36	00	Worker's Compensation	\$205	
12	595	5	43	649000	43	00	Instructional Supplies	\$13,619	
12	595	5	43	649000	51	10	Personal and Consultant Services	\$9,045	
12	595	8	43	649000	23	30	Noncertificated/Nonclassified	\$2,000	
12	595	8	43	649000	33	00	FICA	\$200	
12	595	8	43	649000	35	00	SUI	\$15	
12	595	8	43	649000	36	00	Worker's Compensation	\$50	
12	595	8	43	649000	45	00	Non Instructional Supplies	\$3,501	
12	595	8	43	649000	52	10	Mileage	\$115	
12	595	8	43	649000	59	65	Indirect Cost	\$4,871	
<b>SB70 COMMUNITY COLLABORATIVE</b>								<b>Subtotal</b>	<b>\$218,251</b>

**SB70 WORKFORCE INNOVATION**

12	597	5	43	649001	51	10	Personal and Consultant Services	\$147,000	
12	597	8	43	649000	59	65	Indirect Cost	\$3,000	
<b>SB70 WORKFORCE INNOVATION</b>								<b>Subtotal</b>	<b>\$150,000</b>

**600 CONTRACT ED REVENUE ACCOUNT**

12	600	8	27	701000	21	10	Noninstr, Regular	\$52,000	
12	600	8	27	701000	23	30	Noncertificated / Nonclassified	\$15,000	
12	600	8	27	701000	32	00	PERS	\$6,505	
12	600	8	27	701000	33	00	FICA	\$4,154	
12	600	8	27	701000	34	00	Health Benefits	\$16,800	
12	600	8	27	701000	35	00	SUI	\$210	
12	600	8	27	701000	36	00	Worker's Compensation	\$1,055	
12	600	8	27	701000	41	00	Duplicating/Copy Machine Usage	\$4,500	
12	600	8	27	701000	43	00	Instructional Supplies	\$26,366	
12	600	8	27	701000	45	00	Non Instructional Supplies	\$3,000	
12	600	8	27	701000	52	10	Mileage	\$600	
12	600	8	27	701000	52	20	Conferences and Travel	\$5,000	
12	600	8	27	701000	52	30	Meeting and/or On campus Conference	\$1,000	
12	600	8	27	701000	57	00	Postage	\$1,000	
12	600	8	27	701000	64	10	Equipment over \$1,000	\$2,000	
12	600	8	27	701000	64	30	Equipment over \$200 but less than \$1,000	\$2,000	
<b>600 CONTRACT ED REVENUE ACCOUNT</b>								<b>Subtotal</b>	<b>\$141,190</b>

**661 WCC AJ**

12	661	8	27	701000	13	20	Adjunct Faculty	\$1	
12	661	8	27	701000	14	80	Other Special Projects	\$1	
12	661	8	27	701000	31	00	STRS	\$1	
12	661	8	27	701000	33	00	FICA	\$1	
12	661	8	27	701000	35	00	Health Benefits	\$1	
12	661	8	27	701000	36	00	Worker's Compensation	\$1	
12	661	8	27	701000	37	00	Local/Alternative Retirement Systems	\$1	
12	661	8	27	701000	43	00	Instructional Supplies	\$3,892	
12	661	8	27	701000	45	00	Non Instructional Supplies	\$624	
12	661	8	27	701000	57	00	Postage	\$30	
12	661	8	27	701000	59	65	Indirect Costs	\$237	
<b>661 WCC AJ</b>								<b>Subtotal</b>	<b>\$4,790</b>



**RESTRICTED EXPENDITURES**  
**Account Codes**

**WCC BASIC SKILLS 09/10 CARRYOVER**

12	672	5	92	493000	59	66	Undesignated Appropriation	\$90,000	
								Subtotal	\$90,000

**WCC BASIC SKILLS 10/11**

12	673	5	92	493000	59	66	Undesignated Appropriation	\$90,000	
								Subtotal	\$90,000

**WCC AJ AGILITY PROGRAM**

12	675	5	43	649000	13	10	Extra Pay	\$6,982	
12	675	5	43	649000	13	20	Adjunct Faculty	\$15,400	
12	675	5	43	649000	14	80	Other Special Projects	\$6,000	
12	675	5	43	649000	31	00	STRS	\$2,664	
12	675	5	43	649000	33	00	FICA	\$1,968	
12	675	5	43	649000	35	00	Health Benefits	\$395	
12	675	5	43	649000	36	00	Worker's Compensation	\$700	
12	675	5	43	649000	37	00	Local/Alternative Retirement Systems	\$500	
12	675	5	43	649000	43	00	Instructional Supplies	\$28,251	
12	675	5	43	649000	45	00	Non Instructional Supplies	\$2,000	
12	675	5	43	649000	51	10	Personal and Consultant Services	\$2,500	
12	675	5	43	649000	52	10	Mileage	\$500	
12	675	5	43	649000	52	20	Conferences and Travel	\$8,241	
12	675	5	43	649000	59	65	Indirect Costs	\$5,000	
12	675	5	43	649001	51	10	Personal and Consultant Services	\$126,000	
								Subtotal	\$207,101

**PSYCH TECH NURSING**

12	676	1	13	120100	13	10	Extra Pay	\$13,000	
12	676	1	13	120100	21	10	Noninstr, Regular	\$4,000	
12	676	1	13	120100	36	00	Worker's Compensation	\$2,700	
12	676	1	13	120100	43	00	Instructional Supplies	\$703	
12	676	1	13	120100	52	20	Conferences and Travel	\$8,000	
12	676	1	13	120100	59	65	Indirect Costs	\$5,123	
12	676	1	13	120100	64	10	Equipment over \$1,000	\$6,380	
								Subtotal	\$39,906

**CTE COMMUNITY COLLABORATIVE**

12	677	8	43	649000	21	10	Noninstr, Regular	\$10,000	
12	677	8	43	649000	23	30	Noncertificated/Nonclassified	\$6,000	
12	677	8	43	649000	32	00	PERS	\$2,000	
12	677	8	43	649000	33	00	FICA	\$500	
12	677	8	43	649000	34	00	Health Benefits	\$1,915	
12	677	8	43	649000	35	00	SUI	\$535	
12	677	8	43	649000	36	00	Worker's Compensation	\$150	
12	677	8	43	649000	41	00	Duplicating/Copy Machine Usage	\$400	
12	677	8	43	649000	43	00	Instructional Supplies	\$3,000	
12	677	8	43	649000	45	00	Non Instructional Supplies	\$2,000	
12	677	8	43	649000	52	10	Personal and Consultant Services	\$500	
12	677	8	43	649000	52	20	Conferences and Travel Expense	\$8,000	
12	677	8	43	649000	52	30	Meeting and/or On campus Conference	\$500	
12	677	8	43	649000	59	65	Indirect Costs	\$10,000	
12	677	8	43	649000	64	10	Equipment over \$1,000	\$4,500	
12	677	8	43	649000	64	30	Equipment over \$200 but less than \$1,000	\$2,000	
12	677	5	43	64900	11	10	Instructors	\$22,000	
12	677	5	43	64900	14	80	Other Special Projects	\$4,000	
12	677	5	43	64900	31	00	STRS	\$2,000	
12	677	5	43	64900	33	00	FICA	\$1,000	

**RESTRICTED EXPENDITURES****Account Codes**

12	677	5	43	64900	35	00	SUI	\$1,000	
12	677	5	43	64900	36	00	Worker's Compensation	\$1,000	
12	677	5	43	64900	43	00	Instructional Supplies	\$10,000	
12	677	5	43	64900	45	00	Non Instructional Supplies	\$10,000	
12	677	5	43	64900	51	10	Personal and Consultant Services	\$3,000	
12	677	5	43	64900	52	20	Conferences and Travel Expense	\$9,000	
12	677	5	43	64900	64	10	Equipment over \$1,000	\$25,000	
12	677	5	43	64900	64	30	Equipment over \$200 but less than \$1,000	\$5,000	
12	677	5	43	649001	51	10	Personal and Consultant Services	\$255,000	
CTE COMMUNITY COLLABORATIVE								Subtotal	\$400,000

**PROMETRIC TESTING CENTER**

12	771	1	44	632000	23	20	Noninstructional, Student	\$1,200	
12	771	1	44	632000	36	00	Worker's Compensation	\$65	
12	771	1	44	632000	45	00	Non Instructional Supplies	\$600	
12	771	1	44	632000	51	10	Personal and Consultant Services	\$2,500	
12	771	1	44	632000	52	20	Conferences and Travel Expense	\$1,500	
12	771	1	44	632000	64	10	Equipment over \$1,000	\$3,435	
12	771	1	44	632000	64	30	Equipment over \$200 but less than \$1,000	\$2,500	
PROMETRIC TESTING CENTER								Subtotal	\$11,800

**SBDC CASH MATCH**

12	772	8	55	684000	21	10	Noninstr, Regular	\$24,500	
12	772	8	55	684000	21	50	Noninstruction, Administrator and Supervisor	\$50,200	
12	772	8	55	684000	23	10	Noninstructional, Hourly Classified - Subs, Temps	\$14,000	
12	772	8	55	684000	32	00	PERS	\$12,000	
12	772	8	55	684000	33	00	FICA	\$9,000	
12	772	8	55	684000	34	00	Health Benefits	\$16,000	
12	772	8	55	684000	35	00	SUI	\$1,000	
12	772	8	55	684000	36	00	Worker's Compensation	\$1,600	
12	772	8	55	684000	41	00	Duplicating/Copy Machine Usage	\$2,000	
12	772	8	55	684000	45	00	Non Instructional Supplies	\$1,000	
12	772	8	55	684000	51	10	Personal and Consultant Services	\$45,000	
12	772	8	55	684000	52	10	Mileage	\$2,000	
12	772	8	55	684000	55	30	Telephone	\$2,000	
12	772	8	55	684000	57	00	Postage	\$500	
12	772	8	55	684000	59	30	Advertising and Printing Expense	\$3,000	
SBDC CASH MATCH								Subtotal	\$183,800

**SACRAMENTO RAD TECH**

12	777	1	13	120100	11	10	Instructional Salaries, Contract	\$96,490	
12	777	1	13	120100	33	00	FICA	\$1,500	
12	777	1	13	120100	34	00	Health Benefits	\$16,000	
12	777	1	13	120100	35	00	SUI	\$800	
12	777	1	13	120100	36	00	Worker's Compensation	\$1,700	
12	777	1	13	120100	43	00	Instructional Supplies	\$500	
12	777	1	13	120100	45	00	Non Instructional Supplies	\$500	
12	777	1	13	120100	51	20	Software	\$100	
12	777	1	13	120100	52	10	Mileage	\$300	
12	777	1	13	120100	55	30	Telephone	\$6,000	
12	777	1	13	120100	56	10	County and Other Contracts	\$100	
12	777	1	13	120100	56	30	Long-Term Leases	\$40,000	
12	777	1	13	120100	56	80	Maintenance Service Contracts	\$2,000	
12	777	1	13	120100	59	30	Advertising and Printing Expense	\$500	
12	777	1	13	120100	59	65	Indirect Cost	\$7,800	
12	777	1	13	120100	64	10	Equipment over \$1,000	\$1,000	
SACRAMENTO RAD TECH								Subtotal	\$175,290

**RESTRICTED EXPENDITURES**  
**Account Codes**

**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	
<b>YOUTH CONNECTIONS</b>									Subtotal
									\$1,308

**A D N PROGRAM/FRHG**

12	779	1	13	120100	11	10	Instructional Salaries, Contract	\$70,000	
12	779	1	13	120100	36	00	Worker's Compensation	\$10,187	
<b>A D N PROGRAM/FRHG</b>									Subtotal
									\$80,187

**LIVE CAPTION**

12	784	1	26	601000	45	00	Non Instructional Supplies	\$982	
<b>LIVE CAPTION</b>									Subtotal
									\$982

**WOODLAND CHALLENGE GRANT**

12	786	5	21	639000	12	40	Other Non Instructional	\$3,000	
12	786	5	21	639000	31	00	STRS	\$270	
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	\$109	
12	786	5	21	639000	43	00	Instructional supplies	\$590	
12	786	5	21	639000	45	00	Non Instructional Supplies	\$539	
12	786	5	21	639000	52	20	Conferences and Travel Expense	\$54	
12	786	5	21	639000	52	30	Meeting and/or On campus Conference	\$600	
12	786	5	21	732000	76	00	Other Payments To Students	\$1,313	
<b>WOODLAND CHALLENGE GRANT</b>									Subtotal
									\$6,593

**BEALE PROMETRIC TESTING**

12	789	9	22	632000	23	20	Noninstructional, Student	\$2,000	
12	789	9	22	632000	41	00	Duplicating/Copy Machine Usage	\$1,000	
12	789	9	22	632000	45	00	Non Instructional Supplies	\$5,000	
12	789	9	22	632000	52	20	Conferences and Travel Expense	\$500	
12	789	9	22	632000	52	30	Meeting and/or On campus Conference	\$1,000	
12	789	9	22	632000	53	00	Dues and Membership	\$6,156	
12	789	9	22	632000	64	10	Equipment over \$1,000	\$54,344	
<b>BEALE PROMETRIC TESTING</b>									Subtotal
									\$70,000

**SPECIAL PROJECT CONTRACT XRAY**

12	790	1	13	120100	11	10	Instructional Salaries, Contract	\$96,490	
12	790	1	13	120100	31	00	STRS	\$7,900	
12	790	1	13	120100	33	00	FICA	\$1,392	
12	790	1	13	120100	34	00	FICA	\$16,800	
12	790	1	13	120100	35	00	Health Benefits	\$1,000	
12	790	1	13	120100	36	00	Worker's Compensation	\$1,534	
<b>SPECIAL PROJECT CONTRACT XRAY</b>									Subtotal
									\$125,116

**EARLY CHILDHOOD PROGRAMS**

12	794	1	32	689000	52	20	Conferences and Travel Expense	\$13,000	
12	794	1	32	689000	57	00	Postage	\$1,406	
<b>EARLY CHILDHOOD PROGRAMS</b>									Subtotal
									\$14,406

**SBDC PROGRAM INCOME**

12	795	8	55	684000	41	00	Duplicating/Copy Machine Usage	\$1,000	
12	795	8	55	684000	45	00	Non Instructional Supplies	\$1,000	

**RESTRICTED EXPENDITURES****Account Codes**

12	795	8	55	684000	51	10	Personal and Consultant Services	\$62,590	
12	795	8	55	684000	52	10	Mileage	\$1,000	
12	795	8	55	684000	52	30	Meeting and/or On campus Conference	\$4,000	
12	795	8	55	684000	55	30	Telephone	\$1,200	
12	795	8	55	684000	57	00	Postage	\$400	
12	795	8	55	684000	59	30	Advertising and Printing Expense	\$3,200	
SBDC PROGRAM INCOME								Subtotal	\$74,390

**COLLEGE ACCESS FOUNDATION GRANT**

12	803	1	50	732000	76	00	Other Payments To Students	\$250,000	
COLLEGE ACCESS FOUNDATION GRANT								Subtotal	\$250,000

**HEALTH FEES**

12	851	1	39	644000	56	10	County & Other Contracts	\$45,000	
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	\$90,000

**PARKING & TRAFFIC FINES**

12	910	8	42	695000	21	10	Noninstr, Regular	\$212,100	
12	910	8	42	695000	23	10	Noninstructional, Hourly Classified - Subs, Temps	\$38,000	
12	910	8	42	695000	23	20	Noninstructional, Student	\$12,500	
12	910	8	42	695000	23	90	Overtime	\$3,000	
12	910	8	42	695000	32	00	PERS	\$22,900	
12	910	8	42	695000	33	00	FICA	\$19,500	
12	910	8	42	695000	34	00	Health Benefits	\$61,200	
12	910	8	42	695000	35	00	SUI	\$2,500	
12	910	8	42	695000	36	00	Worker's Compensation	\$4,500	
12	910	8	42	695000	41	00	Duplicating/Copy Machine Usage	\$2,500	
12	910	8	42	695000	45	00	Non Instructional Supplies	\$35,000	
12	910	8	42	695000	51	10	Personal and Consultant Services	\$1,000	
12	910	8	42	695000	51	20	Contract Expenditures	\$12,500	
12	910	8	42	695000	52	20	Conferences and Travel Expense	\$9,000	
12	910	8	42	695000	53	00	Dues and Membership	\$500	
12	910	8	42	695000	56	10	County and Other Contracts	\$4,500	
12	910	8	42	695000	56	70	Repairs	\$11,000	
12	910	8	42	695000	57	00	Postage	\$2,000	
12	910	8	42	695000	59	40	Physical Exams/Fingerprinting	\$1,000	
12	910	8	42	695000	61	20	Site Improvement	\$25,000	
12	910	8	42	695000	64	10	Equipment over \$1,000	\$9,000	
12	910	8	42	695000	64	30	Additional Equipment	\$10,000	
PARKING & TRAFFIC FINES								Subtotal	\$499,200

**Total****\$10,470,622**

## 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
<u>Governmental Funds</u>		
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>	
 <u>Revenue Bond Projects Fund</u>	<b>35</b>	
 <u>Dorm Repair &amp; Replacement</u>	<b>39</b>	
 <u>Capital Outlay Projects Fund</u>	<b>41</b>	AP2
 <u>GO Bond Building Fund</u>	<b>42</b>	BNDJ
 <u>Trust Funds</u>		
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>	
 <u>Agency Funds</u>		
Workers Compensation Fund	<b>84</b>	AP8
Property and Liability Fund	<b>85</b>	AP9
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/Inst'l Svcs
004	200 – Music Bldg. – Measure J
005	Campus Center Bookstore
006	Bldg. 400 – YC Performing Arts/Theatre
007	Bldg. 500 – Business Dept. (Classrooms)
008	Bldg. 600 – Applied Arts, Science, Tech
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 (Remodel)
049	Measure J Interest

## CHART OF ACCOUNTS

050 YC Central Plant  
051 DW Solar Projects

### **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 Recarpet  
075 Room 300 Restoration  
076 Bldg. 400- Paint  
077 Bldg. 1000- Moderization  
078 Lake Campus Code Requirement  
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  
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%

## CHART OF ACCOUNTS

### **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**

- 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
- 186 Tech Prep
- 190 VTEA
- 195 Viticulture- Econ Devpmt.
- 210 WIB Welding Training Contrac
- 220 School to Career
- 221 School to Career
- 222 School to Career
- 223 School to Career 00-01
- 224 School- To Career Supplement
- 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 Service Program
- 256 Americorps
- 257 Upward Bound
- 258 TRIO-SSS
- 259 NSF- Laser Optics
- 260 National Youth Sports - Special Funds
- 261 Rural Business Enterprise- RB



## CHART OF ACCOUNTS

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	Americorp Foster Yth Mentor
273	National Youth Sports 04-05
274	National Youth Sports 05-06
275	Talent Search-WCC
276	ELSRAP Early Learn/Americorp
277	Woodland Upward Bound
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	WCC 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

### **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

## CHART OF ACCOUNTS

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
<b>330</b>	<b>DISABLED STUDENTS PROGRAMS</b>
333	Special Education Assistance
334	Special Education Assistance
335	WCC DSPS
337	WCC DSPS
<b>350</b>	<b>STATE FINANCIAL AID</b>
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 Workstudy (Interns)
358	ST. Workstudy- Private Industry
359	ST. Workstudy- Teaching Inter
360	BFAP Augmentation
361	BFAP Augmentation
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/YC
381	WCC Instructional Equipment
382	WCC YCOE Project Smart Grant
383	WCC BFAP
<b>400</b>	<b>COMMUNITY COLLEGE CONSTRUCTION</b>
401	WCC – LRC

## CHART OF ACCOUNTS

- 402 Marysville-Bldg. 500
- 403 Woodland-Bldg. 700
- 404 WCC Portables Sci/Lecture
- 405 Bldg. 1100- Marysville
- 406 Lake Library/Learning Resource
- 407 Bldg. 600- WCC Fire
- 408 WCC – Science
- 409 Yuba State College Preschool
- 410 Adaptive Physical Therapy
- 411 Marysville-Bldg. 800
- 412 Child Develop-Playground
- 413 Bldg 1252 Fire Repair
- 414 Msvl – Build 1100-Lib & Lang
- 415 02 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
  - 423 Bldg. 300- Asbestos Removal
  - 424 Room 611- '98 Haz Mat
  
- 430 SCHEDULED MAINTENANCE & REPAIR**
  - 431 03 Scheduled Maint – Gas Lines Msvl
  - 432 04 Scheduled Maint – Woodland Fire Alarm
  - 433 05 Scheduled Maint – Re-roof Bldg. 700
  - 434 07 Scheduled Maint.
  - 435 07 Scheduled Maintenance-One Time
  - 436 08 Scheduled Maint.
  - 437 09 Scheduled Maintenance
  - 438 '01 Sched. Maint.
  - 439 '02 Sched. 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/Instr Materials
  - 449 Calif. Artic # System
  - 450 Career Technical Equip. –One Time

## CHART OF ACCOUNTS

451	Sutter Co. Foster Care Initiative
452	Lottery (restricted account)
453	Foster Parent - Woodland
454	Foster Parent - Y, S, C, B
455	Basic Skills One-Time Funds
456	ECE Mentor/Teacher
457	Yuba Co. Foster Care Initiative
458	Child Develop Training
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 01-02
472	Block Grant- 99/00
473	Matriculation
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 One-Time 06-07 Funds
480	Telecommunications
481	Instructional Equipment
482	Block Grant- 00/01
483	Colusa Co. Calworks
484	Inst. Equip/Block SB 1113
485	Instruct. Equip- SB1133
486	ESL/Basic Skills 07/08
487	Student Dev 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
495	Forklift/Warehouse Training
496	Portable Laptop Computer Lab
497	Summer Reading Program
498	Calworks Post Employment

## CHART OF ACCOUNTS

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 Automatio
505	Transfer and Articulation
506	Infant/Toddler - Resource Program
507	Impac Project
508	Americorps
509	Colusa Co. Apprenticeship Program
510	Job Creation Investment Fund
511	YCC Basic Skills – 08-09
512	Sutter Co. ILP
513	Workability III Program
514	Precision Metals
515	Yuba County One Stop
516	Health Care- Econ Devpmt.
517	Computer/Voc Ed(UNIX)Econ Deve
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/Coord.
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

## CHART OF ACCOUNTS

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
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 Nursing Capacity Building 06-07
559	SB 70 Quick Start
560	CalWorks Work Study
561	TANF – CDC
562	SB 70 7 <sup>th</sup> & 8 <sup>th</sup> Graders
563	Adv. Transportation (Hybrid)
564	CDC Facilities Renovations & Repair
565	ADN Capacity Building 07-08
566	First 5 Yolo/Foster Parent
567	Strengthening-Proj. 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 09/10 Yuba College
588	CDC Facil Renovation/Repair
589	CALSOAP
590	Cash/College Special Funds

## CHART OF ACCOUNTS

591 Psych Tech Expan/Nursing Ed  
592 YEP  
593 WCC TANF Workstudy/Job Placement  
594 TANF Workstudy/Job Placement  
595 CTE Community Collaborative  
596 WCC Upward Bound Local Funds  
597 Workforce Innovation  
598 WCC CDTC

### **600 CONTRACT EDUCATION ADMINISTRATION**

601 Contract Ed Admin - LAKE  
602 No. CAL Power Agency  
603 Original Services-Contract In  
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-Contr  
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

## CHART OF ACCOUNTS

660 Head Start Contract Instr  
661 Contract Ed/WCC AJ  
670 WCC Basic Skills 07/08  
671 WCC Basic Skills 08/09  
672 WCC Basic Skills  
673 WCC Basic Skills  
674 WCC CAF Clean Air Funds  
675 WCC AJ Agility Program  
676 Psych Tech Nursing

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

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  
729 AJ Academy EVOC  
730 Correctional Officer  
731 Gen Comm Ed. – Concealed Weapons  
732 Payroll  
733 Photography/Writing  
734 Day Trip Series  
735 Careers  
737 Finance and Marketing

### **740 COMMUNITY SERVICE - WOODLAND**

741 Administration - Woodland  
742 Computer/Business - Woodland  
743 Art - Woodland  
744 Health, Recreation, Safety - Woodland  
745 Personal Development - Woodland  
746 Special Interest - Woodland  
747 Writing - Woodland  
748 Pesticides - Woodland



## CHART OF ACCOUNTS

749 College for Kids - Woodland

### **750-760 COMMUNITY SERVICE - LAKE/COLUSA**

751 Summer Youth Enrichment - Lake  
752 Mace Training - Lake  
753 Misc. Fee Courses - Lake  
754 Serv-Safe - Lake  
755 Colusa Computers – Com. Ed.  
756 Yoga - Lake  
757 Health/Recreation - Lake  
758 Computers - Lake  
759 Special Interest - Lake  
760 Finance - Lake

### **770-790 LOCAL GRANTS**

771 Prometric Testing Center  
772 SBDC - Cash Match  
773 AND Increase/Fremont-Rideout  
774 Americorp/California EndoWM  
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.  
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

## CHART OF ACCOUNTS

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

### **812 & 820 SALES**

812 Cafeteria  
820 Bookstore

### **830 Dormitory**

### **850 FEES**

851 Health Fees  
  
872 Psych Tech Pass Thru Fee

### **910 PARKING, FINES, ETC.**

911 Emergency Disaster Fund  
915 Grant- Off of Traffic Safety  
916 2009 Traffic Grant

### **920 Redevelopment (2%)**

### **950 OTHER FUNDING SOURCES**

### **971 BOGG CONTRA ACCT.**

972 VAX Rollover

### **990 GENERAL OPERATIONS**

991 Prior Year AR  
992 Lottery Unrestricted  
993 ARRA Funds  
995 Partnership for Excellence

## CHART OF ACCOUNTS

### LOCATIONS

All Locations	0
Yuba College	1
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>
00 Revenue	
10 Vice Chancellor Ed. Planning & Services	Espinoza
11 Applied Arts & Science	Davis
12 Language Arts	Masuda
13 Math & Science	Trutna
14 Fine Arts	Masuda
15 Health, PE & Recreation	Beilby
16 Library/Media Services	Mills
17 Social Science	Davis
18 Business	Davis
19 Learning Skills Center	Cooper
20 Clear Lake Center	Bell
21 Woodland Community College	Fairchilds
22 Beale AFB Center	Davis
23 Colusa County Center	Fairchilds
26 Distance Learning	Mills
27 Contract Education	Espinoza
28 Community Education	Root
29 Admin. of Justice/Fire Tech	Beilby
30 Public Events	Root
31 Campus Life	Root
32 Child Development/Foster Care/ILP	Davis
33 Governmental & Public Relations	Lopez
39 Vice President of Academic & Student Services	Trutna
40 President – Yuba College	Adkins
41 Cnsl, Trnsfr, Re-Ent,Vet	Arce
42 Campus Police/Parking	Osborn
43 Matric,Artic,Stc,Tech Prep	Espinoza
44 Testing/Research	Cooper
45 Athletics	Beilby
46 Records	Magnuson
47 Career/Job Placement	Arce
50 EOPS/CARE/Upward Bound	Arce
51 DSPS	Ponticelli
52 Financial Aid Office/BFAP/Work Study	Arce
53 CalWorks/TANF/Yuba One-Stop	Ponticelli
55 Voc Ed, VTEA, SBDC	Espinoza
59 Public Information – Yuba College	Root
60 Personnel/HR	Alt
61 Mgt. Information Systems	Trimble
62 Vice Chancellor of Administrative Services	Alt
63 Fiscal Services	Kaur
64 YCC Maintenance & Operations	Joslin
65 Chancellor, Board of Trustees	Houston
66 Institutional Development	Krebs
67 Institutional Effectiveness	Espinoza
68 Purchasing	Bogdonoff
69 Printing	Wieber

## CHART OF ACCOUNTS

71	General Operating Fund	
72	Expendable Restricted	
73	Nursing	
75	Endowment	
76	Sawtell Endowment	
77	Sawtell	
78	Agency	
80	Special Funds - cafeteria, bookstore	Alt
81	Associated Students Marysville	
82	Associated Students Woodland	
83	Associated Students Lake	
90	District-wide Operations	Alt
91	WCC Vice President, Academic and Student Services	Konuwa
92	WCC Instruction and Learning Resources	Besikof
93	WCC Student Services	Konuwa
94	WCC Maintenance & Operations	Hord
95	WCC Upward Bound	Pimentel
96	Reg Employee Contr - Healthins	
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)/Veterinary Tech.

**010300** Plant Science/Viticulture

**010310** Agricultural Pest Control Advisor

**010900** Ornamental Horticulture/Nursery Worker

**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/Income Tax Preparation

**050400** Banking & Finance

**050600** Business & Commerce, General; Business Management

**050630** Management Development & Supervision

**050900** Marketing & Distribution

**051100** Real Estate

**051400** Secretary, Admin Assist, Clerical, Computer Appl, Network, Word Proc

**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/Scale Technician
  - 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 Tech.
  - 095200** Construction Crafts Tech.
  - 095210** Carpentry
  - 095300** Drafting Technology
  - 095600** Industrial Machinist/Manuf. Tech Tool Programming
  - 095630** Machine Tool/Shop - Precision Metal/Robotics/Laser Optics
  - 095650** Welding and Cutting
  - 095800** Sanitation and Public Health
- 10 FINE AND APPLIED ARTS**
  - 100100** Fine Arts
  - 100200** Art
  - 100400** Music
  - 100600** Technical Theatre
  - 100700** Dramatic Arts/Theatre Arts

## CHART OF ACCOUNTS

	<b>100900</b>	Applied Design
	<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 & Me
	<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>	Kampus 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



## 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** Public Affairs and Services / Community Services
  - 210400** Social Service
  - 210440** Chemical Dependency Awareness/Counselor
  - 210500** Administration of Justice
  - 210510** Corrections
  - 210550** Police Officer Academy/Special Investigator Academy/Reserves
  - 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

## CHART OF ACCOUNTS

**493031** Living Skills - Handicapped  
**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/Articulation  
**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  
**649900** Student Transportation

**65** OPERATION OF PLANT  
**651000** Building Maintenance & Repairs

## CHART OF ACCOUNTS

	<b>653000</b>	Custodial Services
	<b>655000</b>	Grounds Maintenance & Repairs
	<b>657000</b>	Utilities
	<b>659000</b>	Other Operation & Maintenance of Plant
<b>66</b>	PLANNING AND POLICYMAKING	
	<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>	GENERAL INSTITUTIONAL SUPPORT SERVICES	
	<b>671000</b>	Community Relations
	<b>672000</b>	Fiscal Operations
	<b>673000</b>	Human Resources Management
	<b>674000</b>	Non-Instructional, Retiree Benefits
	<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>	COMMUNITY SERVICES	
	<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>	ANCILLARY SERVICES	
	<b>691000</b>	Bookstore
	<b>692000</b>	Child Development
	<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

## CHART OF ACCOUNTS

<b>70</b>	<b>AUXILIARY OPERATIONS</b>
<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, Reroof (incl. partial state funding)
<b>711001</b>	Scheduled Maintenance, Repair (Measure J Bond Series A)
<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 C
<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>722000</b>	TRANS
<b>729000</b>	Other Financing Sources
<b>73</b>	<b>TRANSFERS &amp; PAYMENTS TO STUDENTS</b>
<b>731000</b>	Transfers
<b>732000</b>	Student Aid
<b>739000</b>	Other Outgo
<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
<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

## CHART OF ACCOUNTS

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

82

820000	Program Services
820001	Commissions-Nursing
820002	Donations-Nursing
820003	Schools Fed CR Union Schol
820004	Accounting Scholarship
820005	Food Service Management
820006	Athletic Academic Schol-Other
820007	Electronics Tech Scholarship
820008	ISU Scholarship
820009	Yuba/Sutter Chamber of Com Scholarship
820010	ASYC Student Senate Scholarship
820011	Ed Miller Scholarship
820012	Bill Wirth Nursing Scholarship
820013	Michael Sager Scholarship
820014	Moses Howard Memorial Scholarship
820015	Terry L Becker Memorial
820016	MECHA Scholarship
820017	Merrymakers Scholarship
820018	Mike Morasch Scholarship
820019	Stephen Edward Epler Memorial Scholarship
820020	TENCO Tractor Scholarship
820021	John R. Young Scholarship
820022	Donna Sarthou Memorial Scholarship
820023	Officers Wives Club Welfare
820024	Yuba Coll. Classified Staff Scholarship
820025	Voiture 912 Scholarship
820026	Financial Aid Scholarship
820028	Grace Clement Memorial Scholarship
820029	Yuba College Faculty Scholarship

## CHART OF ACCOUNTS

820030	Woodland Memorial Health Found Scholarship
820031	Ewing C Kelly Scholarship
820032	Sutter North Medical Group Scholarship
820033	Faculty Assoc. Scholarship
820034	Undesignated Scholarship
820035	Athletic Academic Scholarship
820036	NASO Physics Math & Engin. Scholarship
820037	Disabled Students Scholarship
820038	Burger King Scholarship
820039	Tom Larner ASYC Scholarship
820040	BIA Award
820041	EMP Award
820042	Air Force AID Society ED Scholarship
820043	Shirley J Kemerer Hayter Mem.
820044	Yuka Yamaguchi Memorial Scholarship
820045	Mary Rai Scholarship
820046	Lake County Golf Tournament Scholarship
820047	Mathew Yokotobi Staib Scholarship
820049	YMCA Scholarship
820050	Town & Country Scholarship
820051	Alan Flory Scholarship
820052	Stacie Marie Lloyd Scholarship
820053	Wettstein Family Scholarship
820054	Fjeld Scholarship
820055	Bouchard Family Scholarship
820056	Robert Kirk Scholarship
820057	Edna Phillips Scholarship
820058	AMERICORPS
820059	Sacramento Regional Found
820060	Chief Thomas Gwinnuup Memorial Scholarship
820061	East Indian Community Scholarship
820062	Agnes Vaughn Mosley ED Award
820063	Kenneth E. Edwards Memorial
820064	Veterinary Technology Scholarship
820065	Yolo County Housing Authority
820066	Gary Engelken Scholarship
820067	Woodland Adjunct Faculty Scholarship
820068	Bigelow Scholarship
820069	Chuck Smith Memorial Scholarship
820070	Memoriales Memorial Scholarship
820071	Roumiguire AG/Viticulture Scholarship
820072	Prof. Baldev Singh Scholarship
820073	Progress Acct.- CLCC
820074	Judith V. Barr Scholarship
820075	George McQueen Schol. Fund
820076	Radha Krisman Satija Mem. Scholarship

## CHART OF ACCOUNTS

<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
<b>840002</b>	Choral Music- Sales
<b>840003</b>	R Cornwell- Radiologic Equip
<b>840004</b>	Infant-Toddler Program
<b>840005</b>	Fire Fighter Academy

## CHART OF ACCOUNTS

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-Woodl
840032	Automotive Technology Program
840033	University Professor Conference
840034	Athletic Scoreboard
840035	Lake Centralized Registry Pro
840036	Campus Beautification MSVL
840037	Theatre Arts
840038	Lake Campus Summer Theatre
840039	Sara Sealander 2000 Sabbatica
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 Bridg
840047	ESL-Marysville
840048	Marysville AG
840049	Library Progress Fund
840050	Career Fair
840051	Pre- School Parent Advisory C



## CHART OF ACCOUNTS

	<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>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>	Chi Alpha
	<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>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
	<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

## CHART OF ACCOUNTS

<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>99</b>	<b>PRIOR YEAR</b>
<b>990000</b>	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  
**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  
**2199** Vacation Expense
- 2200** **Instructional Aides**, Regular Status

## CHART OF ACCOUNTS

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**

**3220 Classified and Other Non-academic Employees (#'s 2100,2300)**

**3221** Administrators and Supervisors

## CHART OF ACCOUNTS

- 3222** Classified Non-Instructional/Inst. Assistant-Other
- 3230** Other Academic, Noninstructional (*object #'s 1200,1400*)
  - 3231** Educational Supervisor
  - 3232** Other (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-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 subobject 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
  - 3430** Other Academic, Noninstructional
    - 3431** Other Administrators
    - 3432** Other (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
  - 3530** Other Academic, Noninstructional
    - 3531** Other Administrators
    - 3532** Other (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
  - 3630** Other Academic, Noninstructional
    - 3631** Other Administrators
    - 3632** Other (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
  - 3730** Other Academic, Noninstructional
    - 3731** Other Administrators
    - 3732** Other (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 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

## CHART OF ACCOUNTS

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** Fund Raising
- 4600** Fuel (Vehicles)
- 4700** Books, magazines/subscriptions
- 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 Mgmt Fees
  - 5114** Real Estate Consulting Fees
  - 5115** Reproduction Costs- Duplicati
  - 5120** Contract expenditures for payments to firms providing Internet access, on-line services, and software licensing.
  - 5140** Moving/Storage
- 5200** Travel and Conferences
  - 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.
- 5410** Insurance
- 5411** Prov For Claims Reserve
- 5500** Utilities and Housekeeping Services
  - Water, fuel, light, power, telephone, waste disposal, laundry, dry cleaning, and similar expenses, including contracts for these services.
  - 5510** Gas and Electricity
  - 5520** Water and Sewer

## CHART OF ACCOUNTS

	<b>5530</b>	Telephone
	<b>5540</b>	Laundry Service
	<b>5550</b>	Waste Disposal
	<b>5560</b>	Pest Control
	<b>5570</b>	Fuel Oil (Central Plant)
	<b>5580</b>	Other Utilities
<b>5600</b>		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.
	<b>5610</b>	County & Other Contracts (agreements other than 5100 category above)
	<b>5620</b>	Rentals (1 yr. or less), including payments to independent vendors for transportation
	<b>5621</b>	Rents - Contra
	<b>5630</b>	Leases - Long Term
	<b>5670</b>	Repairs
	<b>5671</b>	Repair - Contra
	<b>5680</b>	Maintenance (Service) Contracts
<b>5700</b>		Postage
		Amounts expended for postage and shipping of mail and documents.
<b>5800</b>		Legal, Election, and Audit Expenses
		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.
	<b>5810</b>	Legal
	<b>5815</b>	Employee settlement
	<b>5820</b>	Audit
	<b>5830</b>	Elections
	<b>5850</b>	Other Legal Expenses (license, fees, etc.) except see 5120 for software licensing
	<b>5860</b>	Actuary Services
	<b>5870</b>	Administrative Expense
	<b>5880</b>	ERAF Admin
	<b>5890</b>	Interest (TRANS)
	<b>5891</b>	Dividend Expense
	<b>5892</b>	Interest (Measure J Bond)
<b>5900</b>		Other Services and Expense
		Include expenses for surveys, appraisals, costs and interest on current loans, physical other Object 5000 category.
	<b>5910</b>	Banking Charges
	<b>5911</b>	Appraisals
	<b>5920</b>	In Lieu Transportation
	<b>5930</b>	Advertising, Brochures, and Printing (off-campus services)
	<b>5931</b>	Advertising – Contra
	<b>5933</b>	District Programs
	<b>5940</b>	Physical Exams/Fingerprinting
	<b>5950</b>	Commencement
	<b>5960</b>	Charges and Credits for District Services
	<b>5961</b>	In-Service Education
	<b>5962</b>	Categorical Aid Programs
	<b>5963</b>	District Programs
	<b>5964</b>	Retraining
	<b>5965</b>	Indirect Cost
	<b>5966</b>	Undesignated Appropriation
	<b>5980</b>	Depreciation
	<b>5970</b>	Returned Checks
	<b>5985</b>	Loss on Disposal of assets

## CHART OF ACCOUNTS

- 5990** Bad Debt Expense
- 5993** Dividend Expense
- 5996** Recruiting
- 5997** Entry Fees
- 5998** Postage
- 5999** Miscellaneous Expense

### **6000** CAPITAL OUTLAY

#### **6100** Sites and Improvement of Sites

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

#### **6200** Buildings

- Costs of construction or purchase of new buildings, additions to existing buildings, and replacement of obsolete buildings.
- 6210** Contractors
  - 6220** Architect Fees
  - 6229** Specialty Consulting
  - 6230** Engineering Fees
  - 6235** Design Continengy –J Bond
  - 6236** Bid Contingency
  - 6237** Constr. Contingency
  - 6240** Inspections/Testing Fees
  - 6250** Fixed Furnishings
  - 6260** Service Systems
  - 6270** Plan Check Fee
  - 6280** Construction Manager at Risk
  - 6290** Moveable and Other
  - 6295** Measure J Clearing Account

#### **6300** Library Books

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

#### **6400** Equipment

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

- 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



## CHART OF ACCOUNTS

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.

**6431** Equipment- Contra

**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's 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 WorkAbility 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.

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

## CHART OF ACCOUNTS

- Funds provided as apprenticeship allowance resulting from the attendance of eligible students in related and supplemental apprenticeship courses (ECS 8153).
- 8613** Other General Apportionments  
All other amounts apportioned and available to finance unrestricted general operations. Includes Partnership for Excellence and 2% of enrollment fees waived under the Board Financial Assistance Program.
  - 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)
- 8650** Reimbursable Categorical Programs  
These accounts records amounts received through the apportionment process or grants and contracts for which the district is required to submit an application or claim for reimbursement. Funds are recognized as revenue only when earned and advances is recorded as deferred revenue until earned.
- 8651** Community College Construction Act  
Amounts received for expenditures incurred in capital outlay projects funded through state appropriations as part of the Community College Construction Act (ECS 81800 et seq., and CCR 57000 et seq.).
  - 8652** Scheduled Maintenance and Special Repair Program  
Funds provided for expenditures incurred in approved deferred maintenance and special repair projects as defined by ECS 84660.
  - 8653** Instructional Improvement Grant  
Amounts received for developing, implementing, and testing alternative learning programs and services (ECS 84381 and CCR 56650).
  - 8654** Other Reimbursable Categorical Programs  
All other amounts received for expenditures incurred in specially funded projects where monies are restricted for specific purposes. Includes Economic Development, Maintenance Allowance (CCR 54200), Employer-Based Training (EBT), Part-time Faculty Health Insurance and Office Hours, Hazardous Substances Removal, and any other restricted program not identified above.
- 8670** Tax Relief Subventions
- 8671** Homeowner's Property Tax Relief

## CHART OF ACCOUNTS

- 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
- 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

## CHART OF ACCOUNTS

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

- 8831** Contract Instructional Services  
Amounts received for contracted instructional services from other local public or private agencies, companies, or individuals who are not employees of the district.
- 8832** Other Contract Services 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 Nondistrict Facilities  
Amounts received from student charges authorized by CCR 55450 and for the cost of field trips and student use of nondistrict 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

## CHART OF ACCOUNTS

- Amounts received from mandatory fees charged for the actual cost of instructional materials provided to students (CCR 59400) or sales of class related materials to persons enrolled in adult education classes (EC 81458).
- 8878 Insurance**  
Amounts received from student charges for athletic insurance (EC 32221), field trip insurance (CCR 55451), and other permissive student charges, such as EMT program. 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**
- 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).

## CHART OF ACCOUNTS

- 8940** Proceeds of General Long-Term Debt
  - 8941** Sale of Bonds
    - Amounts provided from the sale of bonds at par value. The funds are deposited in the Revenue Bond Construction or Capital Outlay Projects Fund. Expenses incurred for the sale of bonds are paid from the proceeds of bond sales.
  - 8942** Other General Long-Term Debt
    - 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** Def. Payback
  - 8993** Pool Contribution
  - 8994** Premium Income
  - 8995** Prior Year Pool
  - 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 Bank (ASYC, Foundation, Financial Aid)
- 9120** Cash in Banks
- 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

## YC-AFT Adjunct Academic Employees

### Salary Schedule - 2008/2009

	WITHOUT EDUCATIONAL INCREMENT		BA/BS + 75 MA		DOCTORATE	
STEP	LEC	LAB	LEC	LAB	LEC	LAB
1	45.67	30.60	47.17	31.60	48.70	32.63
2	50.19	33.63	51.73	34.66	53.24	35.73
3	54.77	36.70	56.29	37.71	57.81	38.73
4	59.34	39.76	60.87	40.78	62.37	41.79
5	63.89	42.81	65.43	43.84	66.92	44.84
6	68.46	45.87	69.96	46.87	71.49	47.90
7	73.04	48.94	74.54	49.94	76.09	50.98
L	77.61	52.00	79.20	53.06	80.85	54.17

Salary schedule placement article 7.5

#### **ASSIGNMENTS WITH STIPENDS:**

	<b><u>Head Coach</u></b>	
	Stipend	Load
Sport		
Soccer	6477	7.5
Football	6477	7.5
Basketball	6477	7.5
Volleyball	6477	7.5
Softball	6477	7.5
Basball	6477	7.5
Track & Field	6477	7.5
Tennis	5377	7.5
Cross Country	5377	7.5
Golf	5377	7.5

Revised: Effective Fall 2008 (.63% COLA)

Fall 2008: Longevity step achieved after earning 75 load units above step 7.

**YUBA COMMUNITY COLLEGE DISTRICT  
SALARY SCHEDULE FOR FULL-TIME FACULTY - 2009/2010**

	CLASS I	CLASS II	CLASS III	CLASS IV	CLASS V	CLASS VI
<b>STEP</b>						
1	50397	52592	54784	56981	59176	61369
2	52592	54784	56981	59176	61369	63564
3	54784	56981	59176	61369	63564	65760
4	56981	59176	61369	63564	65760	67957
5	59176	61369	63564	65760	67957	70150
6	61369	63564	65760	67957	70150	72346
7	63564	65760	67957	70150	72346	74542
8	65760	67957	70150	72346	74542	76734
9	67957	70150	72346	74542	76734	78930
10	70150	72346	74542	76734	78930	81126
11	72346	74542	76734	78930	81126	83320
12	74542	76734	78930	81126	83320	85515
13	76734	78930	81126	83320	85515	87712
14		81126	83320	85515	87712	89905
15		83320	85515	87712	89905	92100
16			87712	89905	92100	94296
17			89905	92100	94296	96490
18			92100	94296	96490	98685
19				96490	98685	100879

<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**                      \$3,293  
150% of standard step added to class/step placement

**First Longevity**              \$2,195  
100% of standard step added to class/step placement  
(granted after completion of 3 years service placed on step 19)

**Second Longevity**          \$2,195  
100% of standard step added to class/step placement  
(granted after completion of 3 years service placed on 1st longevity)

**Third Longevity**             \$2,195  
100% of standard step added to class/step placement  
(granted after completion of 4 years service placed on 2nd longevity)

**YUBA COMMUNITY COLLEGE DISTRICT  
EXTRA-PAY SALARY SCHEDULE - 2009/2010  
Full-time Faculty**

CLASS I  
LESS THAN  
BA + 30

CLASS II  
BA + 30/  
MA

CLASS III  
BA + 45/  
MA + 15

CLASS IV  
BA + 60/  
MA + 30

CLASS V  
BA + 75/  
MA + 45

CLASS VI  
BA + 90/  
MA + 60

STEP	LEC	LAB	LEC	LAB	LEC	LAB	LEC	LAB	LEC	LAB	LEC	LAB
1	46.66	31.26	48.70	32.63	50.73	33.99	52.76	35.35	54.79	36.71	56.82	38.07
2	48.70	32.63	50.73	33.99	52.76	35.35	54.79	36.71	56.82	38.07	58.86	39.44
3	50.73	33.99	52.76	35.35	54.79	36.71	56.82	38.07	58.86	39.44	60.89	40.80
4	52.76	35.35	54.79	36.71	56.82	38.07	58.86	39.44	60.89	40.80	62.92	42.16
5	54.79	36.71	56.82	38.07	58.86	39.44	60.89	40.80	62.92	42.16	64.95	43.52
6	56.82	38.07	58.86	39.44	60.89	40.80	62.92	42.16	64.95	43.52	66.99	44.88
7	58.86	39.44	60.89	40.80	62.92	42.16	64.95	43.52	66.99	44.88	69.02	46.24
8	60.89	40.80	62.92	42.16	64.95	43.52	66.99	44.88	69.02	46.24	71.05	47.60
9	62.92	42.16	64.95	43.52	66.99	44.88	69.02	46.24	71.05	47.60	73.08	48.96
10	64.95	43.52	66.99	44.88	69.02	46.24	71.05	47.60	73.08	48.96	75.12	50.33
11	66.99	44.88	69.02	46.24	71.05	47.60	73.08	48.96	75.12	50.33	77.15	51.69
12	69.02	46.24	71.05	47.60	73.08	48.96	75.12	50.33	77.15	51.69	79.18	53.05
13	71.05	47.60	73.08	48.96	75.12	50.33	77.15	51.69	79.18	53.05	81.21	54.41
14			75.12	50.33	77.15	51.69	79.18	53.05	81.21	54.41	83.25	55.78
15			77.15	51.69	79.18	53.05	81.21	54.41	83.25	55.78	85.28	57.14
16					81.21	54.41	83.25	55.78	85.28	57.14	87.31	58.50
17					83.25	55.78	85.28	57.14	87.31	58.50	89.34	59.86
18					85.28	57.14	87.31	58.50	89.34	59.86	91.38	61.22
19							89.34	59.86	91.38	61.22	93.41	62.58

EARNED DOCTORATE: ADD \$3.05 TO CLASS/STEP PLACEMENT

ATTAINED FIRST LONGEVITY STIPEND: ADD \$2.03 TO CLASS/STEP PLACEMENT

ATTAINED SECOND LONGEVITY STIPEND: ADD AN ADDITIONAL \$2.03 TO CLASS/STEP PLACEMENT

ATTAINED THIRD LONGEVITY STIPEND: ADD AN ADDITIONAL \$2.03 TO CLASS/STEP PLACEMENT

Effective: 7/1/09

**YUBA COMMUNITY COLLEGE DISTRICT  
SUMMER & INTERSESSION SALARY SCHEDULE - 2010  
Full-time Faculty**

CLASS I LESS THAN BA + 30	CLASS II BA + 30/ MA	CLASS III BA + 45/ MA + 15	CLASS IV BA + 60/ MA + 30	CLASS V BA + 75/ MA + 45	CLASS VI BA + 90/ MA + 60
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STEP	LEC	LAB	LEC	LAB	LEC	LAB	LEC	LAB	LEC	LAB	LEC	LAB
1	49.46	33.14	51.62	34.59	53.77	36.03	55.93	37.47	58.08	38.91	60.23	40.35
2	51.62	34.59	53.77	36.03	55.93	37.47	58.08	38.91	60.23	40.35	62.39	41.80
3	53.77	36.03	55.93	37.47	58.08	38.91	60.23	40.35	62.39	41.80	64.54	43.24
4	55.93	37.47	58.08	38.91	60.23	40.35	62.39	41.80	64.54	43.24	66.70	44.69
5	58.08	38.91	60.23	40.35	62.39	41.80	64.54	43.24	66.70	44.69	68.85	46.13
6	60.23	40.35	62.39	41.80	64.54	43.24	66.70	44.69	68.85	46.13	71.01	47.58
7	62.39	41.80	64.54	43.24	66.70	44.69	68.85	46.13	71.01	47.58	73.16	49.02
8	64.54	43.24	66.70	44.69	68.85	46.13	71.01	47.58	73.16	49.02	75.31	50.46
9	66.70	44.69	68.85	46.13	71.01	47.58	73.16	49.02	75.31	50.46	77.46	51.90
10	68.85	46.13	71.01	47.58	73.16	49.02	75.31	50.46	77.46	51.90	79.63	53.35
11	71.01	47.58	73.16	49.02	75.31	50.46	77.46	51.90	79.63	53.35	81.78	54.79
12	73.16	49.02	75.31	50.46	77.46	51.90	79.63	53.35	81.78	54.79	83.93	56.23
13	75.31	50.46	77.46	51.90	79.63	53.35	81.78	54.79	83.93	56.23	86.08	57.67
14			79.63	53.35	81.78	54.79	83.93	56.23	86.08	57.67	88.25	59.13
15			81.78	54.79	83.93	56.23	86.08	57.67	88.25	59.13	90.40	60.57
16					86.08	57.67	88.25	59.13	90.40	60.57	92.55	62.01
17					88.25	59.13	90.40	60.57	92.55	62.01	94.70	63.45
18					90.40	60.57	92.55	62.01	94.70	63.45	96.86	64.90
19							94.70	63.45	96.86	64.90	99.01	66.34

EARNED DOCTORATE: ADD \$3.23 TO CLASS/STEP PLACEMENT

ATTAINED LONGEVITY STIPEND: ADD \$2.15 TO CLASS/STEP PLACEMENT

ATTAINED SECOND LONGEVITY STIPEND: ADD AN ADDITIONAL \$2.15 TO CLASS/STEP PLACEMENT

ATTAINED THIRD LONGEVITY STIPEND: ADD AN ADDITIONAL \$2.15 TO CLASS/STEP PLACEMENT

Effective 7/1/09: 6% above Extra-Pay 2009/2010 Schedule

YCCD Board Authorized  
District Management Positions  
2011-12  
Effective: July 1, 2011

<u>RANGE</u>	<u>POSITION TITLE</u>	<u>ASSIGNMENT</u>
9	Secretary to the President, WCC	WCC
9	Secretary to the President, YC	YC
9	Secretary to the Director of Human Resources Development and Personnel Services	District
9	Secretary to the Vice Chancellor of Administrative Services	District
9	Secretary to the Vice Chancellor of Educational Planning and Services	District
12	Executive Secretary to the Chancellor	District
12	Personnel Analyst	District
12	Personnel Analyst	District
12	Personnel Analyst	District
13	Fiscal Analyst-WCC	WCC
13	Fiscal Analyst-YC	YC
15	Executive Assistant to the Chancellor and Board of Trustees	District
16	AmeriCorps/Independent Living Skills Project Manager	YC
16	Printing Supervisor	District
18	Upward Bound Supervisor	WCC
18	Upward Bound Supervisor	YC
22	Director, MESA	YC
24	Public Information Officer/Director, Community Education	YC
25	Chief of Police	District
26	Manager, Maintenance and Operations - WCC	WCC
28	Director, Admissions and Enrollment Services	WCC
28	Director, Admissions and Enrollment Services	YC
28	Director, Financial Aid	WCC
28	Director, Maintenance and Operations	YC
28	Director, Purchasing/Contracts	District
28	Director, SBDC and Economic Development	District
29	Director of Planning, Research and Student Success	WCC
29	Director of Planning, Research and Student Success	YC
30	Director, District Child Development Program	District
30	Director, Public and Governmental Relations	District
30	Director, Institutional Development and YCCD Foundation	District
31	Director, Fiscal Services	District
31	Computer/Network Services Supervisor	District

31	Info Systems Administrative Applications Supervisor	District
32	Director, DSPS	YC
32	Director, Institutional Effectiveness	District
33	Director, Nursing/Allied Health	YC
33	Director, Public Safety	YC
36	Dean, Instruction and Learning Resources-WCC	WCC
36	Dean, Student Services-WCC	WCC
36	Dean, Business and Social Science	YC
36	Dean, Distributive Education and Media Services	YC
36	Dean, Financial Aid/EOP&S/TRIO	YC
36	Dean, Fine Arts/Language Arts	YC
36	Dean, HPER/Athletics/Public Safety	YC
36	Dean, Math/Engineering/Science/Health Occupations	YC
36	Dean, Student Development	YC
38	Director, Facilities Planning	District
40	Executive Dean	CLC
40	Vice President, Academic and Student Services-YC	YC
40	Vice President, Academic and Student Services-WCC	WCC
40	Director, Human Resources Development and Personnel Services	District
40	Director, Information Technologies	District
50	President, Woodland Community College	WCC
50	President, Yuba College	YC
50	Vice Chancellor, Educational Planning and Services	District
50	Vice Chancellor, Administrative Services	District

YCCD Board Adopted: August 22, 2007

Revised: 10/17/07, 11/14/07, 10/08/08, 7/22/09, 7/14/10, 7/13/11



<p align="center"><b>Yuba Community College District</b>  <b>Management Salary Schedule</b></p>
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Effective: July 1, 2008

.68 COLA

[illegible]

**YUBA COMMUNITY COLLEGE DISTRICT  
CLASSIFIED POSITION LIST  
2011 - 2012**

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

YUBA COMMUNITY COLLEGE DISTRICT																									
2010/2011 Classified Salary Schedule																									
2% PLUS .68 COLA (9/10/08)																									
Range			Step 1				Step 2				Step 3				Step 4				Step 5				Step 6		
	Hrly	OT	Monthly	Annual	Hrly	OT	Monthly	Annual	Hrly	OT	Monthly	Annual	Hrly	OT	Monthly	Annual	Hrly	OT	Monthly	Annual	Hrly	OT	Monthly	Annual	
15	13.38	20.07	2319.67	27,836.01	13.99	20.98	2424.37	29,092.49	14.64	21.97	2538.14	30,457.71	15.32	22.98	2655.94	31,871.26	16.04	24.06	2779.77	33,357.30	16.42	24.62	2845.22	34,142.60	
16	13.68	20.53	2372.02	28,464.25	14.31	21.47	2480.76	29,769.06	14.98	22.47	2596.54	31,158.45	15.68	23.52	2718.36	32,620.32	16.42	24.62	2845.22	34,142.60	16.80	25.20	2911.67	34,939.99	
17	13.99	20.98	2424.37	29,092.49	14.64	21.97	2538.14	30,457.71	15.32	21.60	2655.94	31,871.26	16.04	24.06	2779.77	33,357.30	16.80	25.20	2911.67	34,939.99	17.19	25.78	2979.12	35,749.45	
18	14.31	21.47	2480.76	29,769.06	14.98	22.47	2596.54	31,158.45	15.68	23.52	2718.36	32,620.32	16.42	24.62	2845.22	34,142.60	17.19	25.78	2979.12	35,749.45	17.60	26.40	3050.60	36,607.25	
19	14.64	21.97	2538.14	30,457.71	15.32	22.98	2655.94	31,871.26	16.04	24.06	2779.77	33,357.30	16.80	25.20	2911.67	34,939.99	17.60	26.40	3050.60	36,607.25	18.01	27.02	3122.09	37,465.04	
20	14.98	22.47	2596.54	31,158.45	15.68	23.52	2718.36	32,620.32	16.42	24.62	2845.22	34,142.60	17.19	25.78	2979.12	35,749.45	18.01	27.02	3122.09	37,465.04	18.44	27.65	3195.58	38,347.00	
21	15.32	22.98	2655.94	31,871.26	16.04	24.06	2779.77	33,357.30	16.80	25.20	2911.67	34,939.99	17.60	26.40	3050.60	36,607.25	18.44	27.65	3195.58	38,347.00	18.87	28.30	3270.09	39,241.04	
22	15.68	23.52	2718.36	32,620.32	16.42	24.62	2845.22	34,142.60	17.19	25.78	2979.12	35,749.45	18.01	27.02	3122.09	37,465.04	18.87	28.30	3270.09	39,241.04	19.31	28.97	3347.61	40,171.32	
23	16.04	24.06	2779.77	33,357.30	16.80	25.20	2911.67	34,939.99	17.60	26.40	3050.60	36,607.25	18.44	27.65	3195.58	38,347.00	19.31	28.97	3347.61	40,171.32	19.77	29.66	3427.15	41,125.77	
24	16.42	24.62	2845.22	34,142.60	17.19	25.78	2979.12	35,749.45	18.01	27.02	3122.09	37,465.04	18.87	28.30	3270.09	39,241.04	19.77	29.66	3427.15	41,125.77	20.24	30.36	3507.69	42,092.29	
25	16.80	25.20	2911.67	34,939.99	17.60	26.40	3050.60	36,607.25	18.44	27.65	3195.58	38,347.00	19.31	28.97	3347.61	40,171.32	20.24	30.36	3507.69	42,092.29	20.72	31.09	3592.26	43,107.15	
26	17.19	25.78	2979.12	35,749.45	18.01	27.02	3122.09	37,465.04	18.87	28.30	3270.09	39,241.04	19.77	29.66	3427.15	41,125.77	20.72	31.09	3592.26	43,107.15	21.21	31.81	3675.83	44,109.92	
27	17.60	26.40	3050.60	36,607.25	18.44	27.65	3195.58	38,347.00	19.31	28.97	3347.61	40,171.32	20.24	30.36	3507.69	42,092.29	21.21	31.81	3675.83	44,109.92	21.71	32.57	3763.42	45,161.02	
28	18.01	27.02	3122.09	37,465.04	18.87	28.30	3270.09	39,241.04	19.77	29.66	3427.15	41,125.77	20.72	31.09	3592.26	43,107.15	21.71	32.57	3763.42	45,161.02	22.23	33.34	3853.02	46,236.28	
29	18.44	27.65	3195.58	38,347.00	19.31	28.97	3347.61	40,171.32	20.24	30.36	3507.69	42,092.29	21.21	31.81	3675.83	44,109.92	22.23	33.34	3853.02	46,236.28	22.76	34.15	3945.65	47,347.79	
30	18.87	28.30	3270.09	39,241.04	19.77	29.66	3427.15	41,125.77	20.72	31.09	3592.26	43,107.15	21.71	32.57	3763.42	45,161.02	22.76	34.15	3945.65	47,347.79	23.30	34.96	4039.28	48,471.38	
31	19.31	28.97	3347.61	40,171.32	20.24	30.36	3507.69	42,092.29	21.21	31.81	3675.83	44,109.92	22.23	33.34	3853.02	46,236.28	23.30	34.96	4039.28	48,471.38	23.87	35.81	4137.95	49,655.38	
32	19.77	29.66	3427.15	41,125.77	20.72	31.09	3592.26	43,107.15	21.71	32.57	3763.42	45,161.02	22.76	34.15	3945.65	47,347.79	23.87	35.81	4137.95	49,655.38	24.44	36.66	4236.61	50,839.37	
33	20.24	30.36	3507.69	42,092.29	21.21	31.81	3675.83	44,109.92	22.23	33.34	3853.02	46,236.28	23.30	34.96	4039.28	48,471.38	24.44	36.66	4236.61	50,839.37	25.02	37.54	4337.29	52,047.53	
34	20.72	31.09	3592.26	43,107.15	21.71	32.57	3763.42	45,161.02	22.76	34.15	3945.65	47,347.79	23.87	35.81	4137.95	49,655.38	25.02	37.54	4337.29	52,047.53	25.63	38.45	4443.01	53,316.10	
35	21.21	31.81	3675.83	44,109.92	22.23	33.34	3853.02	46,236.28	23.30	34.96	4039.28	48,471.38	24.44	36.66	4236.61	50,839.37	25.63	38.45	4443.01	53,316.10	26.25	39.37	4549.73	54,596.75	
36	21.71	32.57	3763.42	45,161.02	22.76	34.15	3945.65	47,347.79	23.87	35.81	4137.95	49,655.38	25.02	37.54	4337.29	52,047.53	26.25	39.37	4549.73	54,596.75	26.88	40.31	4658.46	55,901.56	
37	22.23	33.34	3853.02	46,236.28	23.30	34.96	4039.28	48,471.38	24.44	36.66	4236.61	50,839.37	25.64	38.46	4444.02	53,328.18	26.88	40.31	4658.46	55,901.56	27.52	41.27	4769.21	57,230.54	
38	22.76	34.15	3945.65	47,347.79	23.87	35.81	4137.95	49,655.38	25.02	37.54	4337.29	52,047.53	26.25	39.37	4549.73	54,596.75	27.52	41.27	4769.21	57,230.54	28.18	42.27	4884.99	58,619.92	
39	23.30	34.96	4039.28	48,471.38	24.44	36.66	4236.61	50,839.37	25.63	38.45	4443.01	53,316.10	26.88	40.31	4658.46	55,901.56	28.18	42.27	4884.99	58,619.92	28.86	43.29	5001.78	60,021.39	
40	23.87	35.81	4137.95	49,655.38	25.02	37.54	4337.29	52,047.53	26.25	39.37	4549.73	54,596.75	27.52	41.27	4769.21	57,230.54	28.86	43.29	5001.78	60,021.39	29.55	44.33	5122.60	61,471.18	
41	24.44	36.66	4236.61	50,839.37	25.61	38.41	4438.98	53,267.77	26.85	40.27	4653.43	55,841.16	28.13	42.20	4875.93	58,511.19	29.50	44.24	5112.53	61,350.36	30.20	45.31	5235.36	62,824.32	
42	25.02	37.54	4337.29	52,047.53	26.23	39.35	4546.71	54,560.51	27.49	41.24	4765.18	57,182.21	28.81	43.22	4993.73	59,924.74	30.20	45.31	5235.36	62,824.32	30.92	46.39	5360.20	64,322.44	
43	25.63	38.45	4443.01	53,316.10	26.86	40.30	4656.45	55,877.40	28.15	42.23	4879.96	58,559.52	29.52	44.28	5116.56	61,398.69	30.93	46.40	5361.21	64,334.52	31.69	47.53	5492.09	65,905.13	
44	26.25	39.37	4549.73	54,596.75	27.50	41.26	4767.20	57,206.38	28.82	43.23	4995.74	59,948.90	30.22	45.32	5237.37	62,848.48	31.67	47.51	5490.08	65,880.96	32.45	48.68	5624.99	67,499.90	
45	26.88	40.31	4658.46	55,901.56	28.17	42.26	4882.98	58,595.76	30.00	44.99	5199.12	62,389.38	30.94	46.41	5363.22	64,358.68	32.45	48.68	5624.99	67,499.90	33.23	49.85	5759.90	69,118.83	
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																									
9/10/2008 Last update																									

[illegible]

**CLASSIFIED BENEFITS - DETAILS**

EMPLOYEE BENEFIT	DISTRICT CONTRIBUTION	EMPLOYEE CONTRIBUTION																								
RETIREMENT - PERS	Employer's contribution established at 10.923% for 2011-12 by Public Employees Retirement System (PERS)	A rate of 7% as established by PERS																								
RETIREMENT - PERS Safety	Employer's contribution established at 17.659% for 2011-12 by Public Employees Retirement System (PERS) Safety for Police Officers Association	A rate of 7% as established by PERS																								
SOCIAL SECURITY	A rate is established by federal law at 7.65%. Applies to maximum earnings of \$80,400 on 6.2% portion.	Same as District																								
WORKERS COMPENSATION	The rate applicable to the gross salary is established by Keenan & Associates, Inc. July 2011 Rate: 1.5889%	None																								
UNEMPLOYMENT INSURANCE	The rate applicable to the gross salary each quarter is established by the State Treasurer. 2011-12 Rate: 1.61%	None																								
HEALTH, VISION, DENTAL AND LIFE INSURANCE	<p><u>Unit Members hired before January 1, 2003</u> Effective January 1, 2003, for Classified Unit Members hired before January 1, 2003 Yuba Community College District will provide a health benefit (Premier Plus), dental, vision and life insurance.</p> <p><u>Unit Members hired on or after January 1, 2003</u> Effective July 1, 2005, unit members hired on or after January 1, 2003 Yuba Community College District will provide a health benefit (Premier Plan), dental, vision and life insurance. Unit members will have the option of purchasing other health plans offered by the Tri-County Schools Insurance Group at their own expense.</p> <table border="1"> <thead> <tr> <th></th><th>Hired after Jan '03 <u>Premier</u></th><th>Existing before Jan '03 <u>Premier Plus</u></th></tr> </thead> <tbody> <tr> <td>Health plan (District portion capped \$1225)</td><td>\$1,225.00</td><td>\$1,225.00</td></tr> <tr> <td>District cap</td><td>\$14.50</td><td>\$113.00</td></tr> <tr> <td>Employee cap</td><td>\$14.50</td><td>\$113.00</td></tr> <tr> <td>Vision</td><td>\$26.00</td><td>\$26.00</td></tr> <tr> <td>Dental</td><td>\$102.50</td><td>\$102.50</td></tr> <tr> <td>Life</td><td>\$8.10</td><td>\$8.10</td></tr> <tr> <td>Total - Monthly</td><td>\$1,390.60</td><td>\$1,587.60</td></tr> </tbody> </table> <p><b>Premier Plus plan total \$1451.00, Premier Plan \$1254.00</b> Please see individual collective bargaining agreements.</p>		Hired after Jan '03 <u>Premier</u>	Existing before Jan '03 <u>Premier Plus</u>	Health plan (District portion capped \$1225)	\$1,225.00	\$1,225.00	District cap	\$14.50	\$113.00	Employee cap	\$14.50	\$113.00	Vision	\$26.00	\$26.00	Dental	\$102.50	\$102.50	Life	\$8.10	\$8.10	Total - Monthly	\$1,390.60	\$1,587.60	
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BENEFIT UPON RETIREMENT																										

**CERTIFICATED BENEFITS - DETAIL**

EMPLOYEE BENEFIT	DISTRICT CONTRIBUTION	EMPLOYEE CONTRIBUTION																											
RETIREMENT	<p>A rate of 8.25% of the gross salary as established by the State Teachers Retirement System (STRS) Defined Benefit</p> <p>A rate of 4% of the gross salary as established by the State Teachers Retirement System (STRS) Cash Balance</p>	<p>8% Full-time Faculty</p> <p>4% Adjunct Faculty</p>																											
MEDICARE	A rate of 1.45% is established by federal law; applies to employees hired after April 1, 1986.	Same as District																											
WORKERS COMPENSATION	The rate applicable to the gross salary is established by Keenan & Associates, Inc. July 2011 Rate: 1.5889%	None																											
UNEMPLOYMENT INSURANCE	The rate applicable to the gross salary each quarter is established by the State Treasurer. 2011-12 Rate: 1.61%	None																											
HEALTH, VISION, DENTAL AND LIFE INSURANCE	<p>A premium rate paid by the district for full-time employees and their dependents through group health, vision, dental and life insurance plans.</p> <table border="1"> <thead> <tr> <th></th><th>Hired after July 1 '02 <u>Premier</u></th><th>Existing before July 1 '02 <u>Premier Plus</u></th></tr> </thead> <tbody> <tr> <td>Health plan (District portion capped \$1225)</td><td>\$1,225.00</td><td>\$1,225.00</td></tr> <tr> <td>District cap</td><td>\$14.50</td><td>\$113.00</td></tr> <tr> <td>Employee cap</td><td>\$14.50</td><td>\$113.00</td></tr> <tr> <td>Vision</td><td>\$26.00</td><td>\$26.00</td></tr> <tr> <td>Dental</td><td>\$109.00</td><td>\$109.00</td></tr> <tr> <td>Life - Prudential</td><td>\$8.10</td><td>\$8.10</td></tr> <tr> <td>Life - Standard</td><td>\$8.68</td><td>\$8.68</td></tr> <tr> <td>Total - Monthly</td><td>\$1,405.78</td><td>\$1,602.78</td></tr> </tbody> </table> <p><b>Premier Plus plan total \$1451.00, Premier Plan \$1254.00</b></p>		Hired after July 1 '02 <u>Premier</u>	Existing before July 1 '02 <u>Premier Plus</u>	Health plan (District portion capped \$1225)	\$1,225.00	\$1,225.00	District cap	\$14.50	\$113.00	Employee cap	\$14.50	\$113.00	Vision	\$26.00	\$26.00	Dental	\$109.00	\$109.00	Life - Prudential	\$8.10	\$8.10	Life - Standard	\$8.68	\$8.68	Total - Monthly	\$1,405.78	\$1,602.78	
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BENEFITS UPON RETIREMENT	Please see individual collective bargaining agreements.																												

## DEBT SERVICE FUNDS

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

	2010-11 Unaudited Actual Bond Interest & Redemption Fund	2011-12 Adopted Budget Bond Interest & Redemption Fund
BEGINNING BALANCE	<b>\$3,061,690</b>	<b>\$2,350,179</b>
Prior Year Adjustment	\$0	\$0
ADJUSTED BEGINNING BALANCE	<b>\$3,061,690</b>	<b>\$2,350,179</b>
INCOME		
Federal Income	\$0	\$0
State Income	\$0	\$0
Local Other Income	\$3,809,564	\$6,238,700
Total Revenues	<b>\$3,809,564</b>	<b>\$6,238,700</b>
EXPENDITURES		
Debt Retirement (Long Term Debt)	\$4,521,075	\$6,238,700
Transfers (Outgoin)	\$0	\$0
Reserves fro Contingencies	\$0	\$0
Total Expenditures	<b>\$4,521,075</b>	<b>\$6,238,700</b>
Excess (Deficit)	(\$711,511)	\$0
ENDING BALANCE	<b>\$2,350,179</b>	<b>\$2,350,179</b>

# CAPITAL PROJECTS FUNDS

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

	2010-11 Unaudited Actual		2011-12 Adopted Budget	
	Capital Outlay Projects Fund	Bond Construction Fund	Capital Outlay Projects Fund	Bond Construction Fund
BEGINNING BALANCE	\$1,498,354	\$58,155,063	\$3,231,853	\$18,709,172
New Bond Issues	\$0	\$0	\$15,040,000	\$34,162,219
ADJUSTED BEGINNING BALANCE	\$1,498,354	\$58,155,063	\$18,271,853	\$52,871,391
INCOME				
Federal Income	\$0	\$0	\$0	\$0
State Income	\$470,638	\$0	\$9,439,066	\$0
Local Other Income	\$6,816,222	\$83,356	\$206,027	\$174,000
Total Revenues	\$7,286,860	\$83,356	\$9,645,093	\$174,000
EXPENDITURES				
Certificated Salaries	\$0	\$0	\$0	\$0
Classified Salaries	\$0	\$0	\$0	\$0
Benefits	\$0	\$0	\$0	\$0
Supplies and Materials	\$23,889	\$0	\$3,000	\$0
Operating Expenses	\$941,464	\$2,800,706	\$252,382	\$11,693,117
Capital Outlay	\$4,588,009	\$36,728,541	\$26,165,555	\$41,245,059
Other Outgo	\$0	\$0	\$0	\$0
Total Expenditures	\$5,553,361	\$39,529,247	\$26,420,937	\$52,938,176
Excess (Deficit)	\$1,733,499	(\$39,445,891)	(\$16,775,844)	(\$52,764,176)
ENDING BALANCE	\$3,231,853	\$18,709,172	\$1,496,009	\$107,215



## INTERNAL SERVICE FUNDS

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

	2010-11 Unaudited Actual Retiree Benefits Fund	2011-12 Adopted Budget Retiree Benefits Fund
BEGINNING BALANCE	1,981,428	2,522,916
Prior Year Adjustment	0	0
ADJUSTED BEGINNING BALANCE	1,981,428	2,522,916
INCOME		
Federal Income	0	0
State Income	0	0
Local Other Income	2,410,715	2,244,777
Total Revenues	2,410,715	2,244,777
EXPENDITURES		
Certificated Salaries	0	0
Classified Salaries	0	0
Benefits	1,869,227	2,244,777
Supplies and Materials	0	0
Operating Expenses	0	0
Capital Outlay	0	0
Other Outgo	0	0
Total Expenditures	1,869,227	2,244,777
Excess (Deficit)	541,488	0
ENDING BALANCE	2,522,916	2,522,916

# FIDUCIARY FUNDS

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

	2010-11 Unaudited Actual		2011-12 Adopted Budget	
	Associated Students Trust Fund	Student Financial Aid Trust Fund	Associated Students Trust Fund	Student Financial Aid Trust Fund
BEGINNING BALANCE	\$56,096	\$0	\$58,279	\$0
Prior Year Adjustment	\$0	\$0		
ADJUSTED BEGINNING BALANCE	\$56,096	\$0	\$58,279	\$0
INCOME				
Federal Income	\$0	\$17,799,452	\$0	\$17,800,000
State Income	\$0	\$1,250,265	\$0	\$1,130,000
Local Other Income	\$41,522	\$258,634	\$39,000	\$260,000
Total Revenues	\$41,522	\$19,308,351	\$39,000	\$19,190,000
EXPENDITURES				
Certificated Salaries	\$0	\$0	\$0	\$0
Classified Salaries	\$0	\$0	\$0	\$0
Benefits	\$0	\$0	\$0	\$0
Supplies and Materials	\$18,082	\$0	\$18,000	\$0
Operating Expenses	\$17,457	\$0	\$18,000	\$0
Scholarship Awards	\$3,800	\$19,308,351	\$3,000	\$19,190,000
Other Outgo	\$0	\$0	\$0	\$0
Total Expenditures	\$39,339	\$19,308,351	\$39,000	\$19,190,000
Excess (Deficit)	\$2,183	\$0	\$0	\$0
ENDING BALANCE	\$58,279	\$0	\$58,279	\$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 finds (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 fix 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 des-

ignated 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.

**EDUCATION CODE:** The body of law that regulates education in California. Additional require-

## GLOSSARY

ments 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 non-credit 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 non-credit 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.

**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

## GLOSSARY

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 re-funded 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.

**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

## GLOSSARY

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.

**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



## GLOSSARY

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.