

IMPERIAL VALLEY COLLEGE
BUDGET AND FISCAL PLANNING MEETING

BUDGET TRAINING SESSION
MATERIALS

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**STATE
FUND
CODES**

Chapter 2

FUND / STRUCTURE

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**STATE
INCOME
ACCOUNT
CODES**

Chapter 3

Accounting for Revenues and Other Financing Sources

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GENERAL

This chapter explains the procedures that community college districts are to use to account for revenues (additions to assets without any accompanying increase to liabilities). It prescribes the minimum accounting standards for classifying revenues and other financing sources and for abating revenues.

Detailed revenue accounting serves several important purposes, in that it:

- provides districts with a uniform method of recognizing and classifying revenues;
- provides districts a means of determining whether all revenues that should have been received, have, in fact, been received;
- captures information that districts must report in various financial statements; and
- facilitates district planning and budget preparation by providing historical information on sources of revenue.

In Governmental Funds and Expendable Trust Funds, revenues are recorded when they are earned, measurable, and available to pay liabilities of the current period – modified accrual basis of accounting. In Proprietary Funds and Nonexpendable Trust Funds, revenues are recognized when they are earned, regardless of the timing of related cash flows – full accrual basis of accounting. Receivables are accrued for amounts that satisfy the applicable definition of revenue but are not received at the close of the accounting period. Amounts that are received that do not meet the definition of revenue (i.e., they are not earned) must be recorded as deferred revenues.

One notable exception to the rules for recognition of revenue is the treatment of enrollment fees charged for instructional periods after the close of the Spring term. Such fees must be recorded as deferred revenue, regardless of whether they are earned by the end of the fiscal year.

Revenue is to be distinguished from income (the excess of revenues over expenses). Income from the conduct of district operations such as the bookstore or cafeteria is accounted for within Proprietary Funds Group – Enterprise Funds.

Likewise, non revenue receipts - moneys received for which the district incurs an obligation (liability) - such as moneys received through long-term loans, the sale of bonds, etc., are not to be accounted for as revenue, but as Other Financing Sources (Account 8900). (Refer to *Governmental Accounting, Auditing, and Financial Reporting* (GAAFR) for details)

CLASSIFICATION OF REVENUES AND OTHER FINANCING SOURCES

Community college revenues and other financing sources are to be classified by fund and by source. Classification by fund is explained in the previous chapter. The classification by source presented here depicts major and subsidiary reporting classes that shall be used in recording such information. Districts may increase the detail of their revenue recording by creating further subdivisions to this classification as needed. Revenue accounts in this chapter apply to all funds except as otherwise noted.

Federal and State revenue classifications are used to record awards or financial assistance which are required to be included in Federal or State compliance reports. Office of Management and Budget (OMB) Circular A-133 *Audits of State, Local Governments, and Non-Profit Organizations* defines Federal awards as: "Federal financial assistance and Federal cost-reimbursement contracts that non-Federal entities receive directly from Federal awarding agencies or indirectly from pass-through entities. It does not include procurement contracts, under grants or contracts, used to buy goods or services from vendors". Therefore, contracts to provide instructional services to Federal or State agencies are recorded as Local Revenue, Account 8830, Contract Services, unless there is an external requirement to report them as Federal or State Revenue.

Expenditures of Federal revenues (grants or contracts) are accounted for and reported in accordance with OMB Circular A-21; "*Cost Principles for Educational Institutions.*" Copies of the circular are available at www.whitehouse.gov/omb/circulars/a021_2004. This circular provides guidance for determining costs applicable to Grants, Contracts and Other Agreements with Educational Institutions.

Accounts that are not numbered in this manual are required, but the district may assign the account number.

8100 Federal Revenues

- 8110 Forest Reserve
- 8120 Higher Education Act
- 8130 Workforce Investment Act (formerly Job Training Partnership Act)
- 8140 Temporary Assistance for Needy Families (TANF)
- 8150 Student Financial Aid 8160 Veterans Education
- 8170 Career and Technical Education Act (CTEA)
- 8190 Other Federal Revenues

All revenues received or accrued from federal awards (whether distributed by State, Federal, or local agencies) shall be recorded as Federal Revenues. Federal awards are defined in OMB Circular A-133 *Audits of State, Local Governments, and Non-Profit Organizations* as: "Federal financial assistance and Federal cost-reimbursement contracts that non-Federal entities receive directly from Federal awarding agencies or indirectly from pass-through entities. It does not include procurement contracts, under grants or contracts, used to buy goods or services from vendors".

Account 8100, Federal Revenues, is the controlling account that summarizes amounts recorded in the following subsidiary accounts. Districts can determine if a particular grant is authorized by Federal agencies by searching the *Catalog of Federal Domestic Assistance* via the Internet at:

<http://www.gsa.gov/fdac/queryfdac.htm>

8110 Forest Reserve

Revenue from the State Controller's Office as allocation of timber sale proceeds from U.S. Forest Reserve Land, *EC* § 2300 and *GC* § 29484.

8120 Higher Education Act

Revenue from grants authorized by the Higher Education Act of 1965. Grants include Title III programs for institutional development (including Part A: Strengthening Institutions); Title IV programs to motivate and support students from disadvantaged backgrounds (including Upward Bound, Student Support Services, and Educational Opportunity Centers, and the Federal Work-Study Program); and Title VI programs for international education programs

8130 Workforce Investment Act (WIA) (formerly Job Training Partnership Act)

Revenue from the provisions of the Workforce Investment Act (Public Law 105-220) for job training, employment opportunity, and other services to enhance the self-sufficiency of economically disadvantaged, unemployed, or underemployed persons. This account does **not** include the Employment Training Panel (ETP) or Economic Development programs. These funds are to be recorded within Account 8650, State Reimbursable Categorical Programs.

8140 Temporary Assistance for Needy Families (TANF)

Revenue (Federal portion) for additional fixed, variable, and one-time costs to provide support services and instruction for welfare recipients under the State's CalWORKs Program. The State's matching share is recorded within Account 8620, General Categorical Programs.

8150 Student Financial Aid

Revenue for direct student financial aid (accounted for in the Student Financial Aid Trust Fund) or for administering student financial aid programs (accounted for in the Restricted General Fund).

Applicable assistance would include the Perkins Loans, Pell Grants Program, Supplemental Educational Opportunity Grants (SEOG), Academic Competitiveness Grants and Nursing Loans as well as other Federal financial aid as may become available.

College work-study moneys are to be reported under the Higher Education Act (8120).

8160 Veterans Education

Revenue for the operation of veterans outreach, recruitment, special counseling, and special educational programs. Includes any financial assistance for U.S. military veterans.

8170 Career and Technical Education Act (CTEA)

Revenue from Career and Technical Education Act grants for special studies, demonstration projects, supplemental services to special populations in identified educational programs, etc. including Perkins Title I and Title II

8190 Other Federal Revenues

Revenue from all other federal awards, as defined above, even if received through another State or local agency. This includes federal funds from the State Department of Rehabilitation for the WorkAbility II and III programs.

8600 State Revenues

- 8610 General Apportionments
- 8620 General Categorical Programs
- 8650 Reimbursable Categorical Programs
- 8670 State Tax Subventions
- 8680 State Non-Tax Revenues
- 8690 Other State Revenues

State funds received or accrued from the State government (whether distributed by State or local agencies) shall be recorded as State Revenues. Federal moneys distributed by State or local agencies are to be recorded under Federal Revenues. The presence of a CFDA Number on the Grant Award Letter is an indication the funding is from a Federal source. Contracts to provide instructional services to State agencies are reported as Local Revenue, Account 8830, Contract Services, unless there is an external requirement to report them as State revenue.

Emergency apportionment (*CCR §58316*) is recorded within Account 8940, Proceeds of General Long Term Debt—Other General Long-Term Debt. The deduction from apportionment made by the State Controller for repayment of Emergency Apportionment is accounted for as an expenditure (Object 7100, Debt Retirement) and not a reduction of General Apportionment.

Account 8600, State Revenues, is the controlling account that summarizes amounts recorded in Accounts 8610 through 8690.

8610 General Apportionments

- Apprenticeship Apportionment
- State General Apportionment
- Other General Apportionments

These accounts are used to record the receipt of state moneys allocated by the Chancellor's Office through certification to the State Controller's Office as well as any adjustments accrued for the First Principal Apportionment (P-1). The certification is based on calculations prescribed by law (e.g., levels of student attendance). General Apportionments are distributed periodically in accordance with provisions of law or as scheduled by the Chancellor's Office. These moneys are unrestricted and are used at the discretion of the district's governing board for general instructional and operational purposes.

Account 8610, General Apportionments, is the controlling account that summarizes amounts recorded in the following subsidiary classifications:

Apprenticeship Apportionment

Revenue from apprenticeship apportionment resulting from the attendance of eligible students in related and supplemental apprenticeship courses (*EC §8150*).

State General Apportionment

Revenue from State General Apportionment pursuant to the SB 361 (CCR §58700) resulting from the attendance of California residents and specified nonresidents as provided by law in credit and noncredit courses approved by the Chancellor's Office.

Other General Apportionments

All other revenues apportioned and available to finance unrestricted general operations, including State funds for Basic Skills, Part Time Faculty allocations, Office Hours and Insurance , and the two percent of enrollment fees waived pursuant to the Board Financial Assistance Program.

8620 General Categorical Programs

Child Development
Extended Opportunity Programs and Services (EOPS)
Disabled Students Programs and Services (DSPS)
Temporary Assistance for Needy Families (TANF)
California Work Opportunities and Responsibility to Kids (CalWORKs)
Telecommunications and Technology Infrastructure Program (TTIP)
Other General Categorical Programs

These accounts are used to record the receipt of restricted State revenue allocated by the Chancellor's Office or other State agencies for which districts receive funds without filing an application or claim. While these items are not necessary to receive such funds, expenditure reports may be required. Moneys are distributed periodically in accordance with provisions of law or as scheduled by the applicable office. These funds are restricted for specific purposes and are recognized as revenue only when earned. Advances are recorded as deferred revenue until earned.

Account 8620, General Categorical Programs, is the controlling account that summarizes amounts recorded in the following subsidiary classifications:

Child Development

Revenue for child care and development services and programs pursuant to Chapter 2 of Part 6 of the *Education Code* (commencing with Section 8200). These revenues are accounted for in the **Child Development Fund**.

Revenue received as Campus Child Care Tax Bailout for former tax revenue derived from *EC* §§ 8329 and 8330 are recorded in Other General Categorical Programs and are also accounted for in the **Child Development Fund**.

Extended Opportunity Programs and Services (EOPS)

Revenue for providing allowable supplemental services through EOPS to encourage enrollment of students handicapped by language, social, and/or economic disadvantages (*EC* §69640).

Disabled Students Programs and Services (DSPS)

Revenue for providing allowable supplemental services and programs to disabled students (*EC* §84850).

Temporary Assistance for Needy Families (TANF)

Revenue (State portion) for additional fixed, variable, and one-time costs to provide support services and instruction for welfare recipients under the State's CalWORKs Program. The Federal share is recorded within Account 8140, Temporary Assistance for Needy Families (TANF).

California Work Opportunities and Responsibility to Kids (CalWORKs)

Revenue for providing educational services to CalWORKs recipients through work/study, childcare, curriculum development and redesign, and instruction for job development and placement.

Telecommunications and Technology Infrastructure Program (TTIP)

Revenue for the development and implementation of a comprehensive telecommunications infrastructure including model applications and faculty and staff development in the areas of telecommunications and technology.

Other General Categorical Programs

All other restricted State funds automatically allocated to districts for specific restricted purposes or programs not elsewhere identified, such as Campus Child Care Tax Bailout (*EC* §§8329 and 8330), Cooperative Agencies Resources Education (CARE), Board Financial Assistance Program (BFAP) Administrative Allowance, Matriculation, Faculty and Staff Development and Diversity, Instructional Equipment and Library Materials, Block Grants (on-going and one-time allocations), Foster Care/Parent Program, and any other on-going or one-time allocations from state sources not accounted for within specific sub-object codes.

Districts shall identify and keep separate records of the receipt and expenditure of these moneys as required by law.

8650 Reimbursable Categorical Programs

Community College Construction Act
Scheduled Maintenance and Special Repair Program
Instructional Improvement Grant
Other Reimbursable Categorical Programs

These accounts are used to record amounts received or accrued from the apportionment process or grants and contracts for which the district is required to submit an application or claim for reimbursement. These funds are restricted for specific purposes and are recognized as revenue only when earned. Advances are recorded as deferred revenue until earned.

Account 8650, Reimbursable Categorical Programs, is the controlling account that summarizes amounts recorded in the following subsidiary classifications:

Community College Construction Act

Revenue for capital outlay projects funded through State appropriations as part of the Community College Construction Act (*EC §81800 et seq.*, and *CCR §57000 et seq.*). These funds are deposited in the **Capital Outlay Projects Fund**.

Scheduled Maintenance and Special Repair Program

Revenue for approved scheduled maintenance and special repair projects as defined by *EC § 84660 et seq.*, and *California Code of Regulations Section 57200 et seq.* These funds are deposited in the **Capital Outlay Projects Fund**. If a district match is required it shall be transferred into the same fund for the designated project or purpose through an interfund transfer object code.

Instructional Improvement Grant

Revenue for developing, implementing, and testing alternative learning programs and services (*EC §84381 et seq.*, and *CCR §56650 et seq.*).

“Loans” provided under the “Fund for the Improvement of Instruction” are nonrevenue receipts that are accounted for as Other Financing Sources – Proceeds of General Long-Term Debt.

Other Reimbursable Categorical Programs

All other revenue for specially funded projects where moneys are restricted for specific purposes such as Economic Development, Maintenance Allowance (*CCR §54200*), Employer-Based Training, Hazardous Substances Removal, and any other restricted program funding not identified above.

8670 State Tax Subventions

Homeowners' Property Tax Relief
Timber Yield Tax
Other State Tax Subventions

These accounts are used to record the amounts received or accrued from the State for tax revenues and revenues relating to subventions of State funds to replace reduced property taxes on owner-occupied property, agricultural land, motion pictures, wine and brandy products, etc. These revenues are treated as local property taxes for purposes of calculating a district's revenue level for each fiscal year (*EC* §84751).

Account 8670, State Tax Subventions, is the controlling account that summarizes amounts recorded in the following subsidiary classifications:

Homeowners' Property Tax Relief

Revenue for reimbursement of lost revenue due to homeowners' property tax exemptions pursuant to *GC* §16120.

Timber Yield Tax

Revenue from the tax on sales of privately owned timber distributed by the State in lieu of property tax revenue (*RTC* §38905).

Other State Tax Subventions

All other revenue for tax subventions, e.g., agricultural land preservation programs pursuant to the Williamson Land Act (*GC* §51200) and Farmland Security Zones (*GC* §51296).

8680 State Non-tax Revenues

State Lottery Proceeds
State Mandated Costs
Other State Non-Tax Revenues

These accounts are used to record non-tax revenues received or accrued from the State.

State Lottery Proceeds

Revenue for the district's allocation of State Lottery proceeds (*GC* §8880 et seq.). Current year lottery revenue that is not received by the end of the fiscal year shall be accrued.

Lottery revenues are **Unrestricted General Fund** revenues that “shall be used exclusively for the education of pupils and students”. No funds shall be spent for acquisition of real property, construction of facilities, financing of research, or any other noninstructional purpose” (*GC §8880.5*). The portion of Lottery that is subject to Proposition 20 is restricted revenue and is to be recorded in the **Restricted General Fund**. (*GC §8880.4*)

Amounts expended from lottery revenues are excluded from the calculation of the Current Expense of Education for the purposes of determining compliance with the 50 Percent Law (*EC §84362* and *CCR §59200 et seq.*). See Common Terminology: 50 Percent Law/Current Expense of Education.

State Mandated Costs

Revenues for reimbursement of State mandated costs resulting from passage of State legislation, (*GC §17500 et seq.*).

Reimbursements for State mandated costs are reported on a cash basis.

Other State Non-Tax Revenues

All other non-tax revenue received from the State.

8690 Other State Revenues

This account is used to record all other amounts received or accrued from the State not accounted for within other specific State Revenue object codes.

8800 Local Revenues

- 8810 Property Taxes
- 8820 Contributions, Gifts, Grants, and Endowments
- 8830 Contract Services
- 8840 Sales and Commissions
- 8850 Rentals and Leases
- 8860 Interest and Investment Income
- 8870 Student Fees and Charges
- 8890 Other Local Revenues

All revenues received or accrued from local sources, other than those classified as Federal or State revenues shall be recorded as Local Revenues. Revenues generated from instructional services performed under procurement contracts with Federal or State agencies are recorded as Local Revenue, Account 8830, Contract Services unless there is an external requirement to report them as Federal or State revenues. Account 8800, Local Revenues, is the controlling account that summarizes amounts recorded in Accounts 8810 through 8890.

8810 Property Taxes

- 8811 Tax Allocation, Secured Roll
- 8812 Tax Allocation, Supplemental Roll
- 8813 Tax Allocation, Unsecured Roll
- 8814 Voted Indebtedness, Secured Roll
- 8815 Voted Indebtedness, Unsecured Roll
- 8816 Prior Years Taxes
- 8817 Education Revenue Augmentation Fund (ERAF)
- 8818 Redevelopment Agency Funds – Pass-Through
- 8819 Redevelopment Agency Funds – Residual

These accounts are used to record amounts received as the district share of the one percent ad valorem property tax or of special taxes for voted indebtedness as authorized by statute. Property taxes are levied on the secured and unsecured rolls. *EC § 84751* prescribes that these forms of property tax shall be used in calculating a district's revenue level for each fiscal year.

In accordance with *EC § 84751(d)*, redevelopment property tax revenues received pursuant to *Health and Safety Code* Sections 33492.15, 33607.5, 33607.7, and 33676 (except those amounts allocated exclusively for educational facilities) are recorded in the applicable property tax account. Redevelopment property tax revenues allocated exclusively for educational facilities pursuant to these *Health and Safety Code* sections are recorded in Account 8890, Other Local Revenues in the Capital Projects fund. *Effective February 1, 2012, Redevelopment Agencies have been dissolved by State Law.*

For Redevelopment Revenue that is subject to AB 1290 the following applies:

47.5% portion of RDA revenues for post-AB 1290 projects: Report them in the local property tax revenue - object code 8818. Districts may not currently know which of the four Property Tax Accounts (secured, supplemental, unsecured, or prior years taxes) to use to report your 47.5% RDA revenues in the **General Fund – Unrestricted**.

The 52.5% portion of RDA revenues for post-AB 1290 projects is designated by law for capital projects. These revenues will be recorded in object code 8890 in the **Capital Projects Fund**.

A brief note containing the total for the 47.5% portion of RDA revenues for post-AB 1290 projects and a separate total for the 52.5% portion of RDA revenues for post-AB 1290 projects is to be emailed to the State Chancellor's Office at the time the CCFS-311 is submitted

Property tax revenues are recorded on the modified accrual basis of accounting. All property taxes that are earned, measurable, and available (received within 60 to 90 days after the end of the fiscal year) should be accrued to the extent that the county considers the revenues to be prior year assessments. Measurability is improved by coordinating with the county auditor to determine the amount of property tax, if any, to accrue at the end of the fiscal year (i.e., those taxes which are collected but unapportioned). Property tax revenues received that are more or less than the accrual established in the prior year and are not the result of an error, as described in the Governmental GAAP Guide, should be recorded as an increase or abatement to the current-year revenue and not an adjustment to the beginning fund balance.

Account 8810, Property Taxes, is the controlling account that summarizes amounts recorded in the following subsidiary accounts:

8811 Tax Allocation, Secured Roll

Revenue for the district's share of the one percent ad valorem property tax on the secured roll.

8812 Tax Allocation, Supplemental Roll

Revenue for 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

Revenue for the district's share of the one percent ad valorem property tax on the unsecured roll.

8814 Voted Indebtedness, Secured Roll

Revenue from tax levies for voted indebtedness (*EC §§15250, 74290*) on the secured roll of the district. These revenues are recorded and accounted for in the Debt Service Fund only.

8815 Voted Indebtedness, Unsecured Roll

Revenue from tax levies for voted indebtedness (*EC §§15250, 74290*) on the unsecured roll. These revenues are deposited and accounted for in the Debt Service Fund only.

8816 Prior Years Taxes

Revenue from tax levies from prior years and adjustments to taxes reported in prior years, including delinquent secured and unsecured tax receipts, applicable penalties and interest and any tax sale proceeds of prior years.

Note: Prior year property tax revenues are **not** to be treated as adjustments to beginning balance.

8817 Education Revenue Augmentation Fund (ERAF)

Revenue from secured tax collections for ERAF.

8818 Redevelopment Agency Funds – Pass-Through Payments

Revenue from the tax portion of prior local redevelopment agency property tax as discussed previously. As noted above, Redevelopment Agencies have been dissolved by State Law effective February 1, 2012. Pass-through payments will be calculated as they were previously and made by the County Auditor. The tax portion for AB1290 and SB211 payments will continue to be recorded in Account 8818 in the General Fund and the facilities portion will be recorded in Account 8890 in the Capital Outlay Projects Fund. Agreements and 2% payments will remain 100% for facilities and be recorded in Account 8890 in the Capital Outlay Projects Fund.

8819 Redevelopment Agency Funds – Residual

Prior redevelopment agency funds that remain after all obligations have been paid will be distributed to the appropriate taxing entities. These funds are intended to offset state revenue and are not available for educational facilities purposes.

8820 Contributions, Gifts, Grants, and Endowments

Amounts received or accrued as contributions, gifts, grants, bequests, and endowments from private sources. Contributions may be restricted by the donor as to use, and are accounted for within the Trust of Agency Fund.

8830 Contract Services

Contract Instructional Services

Other Contract Services

These accounts record the amounts received or accrued for services rendered to local public or private agencies, companies, or individuals. Revenues generated from instructional services performed under procurement contracts with Federal or State agencies are recorded as Contract Services.

Account 8830, Contract Services, is the controlling account that summarizes amounts recorded in the following subsidiary classifications:

Contract Instructional Services

Revenue from contracted instructional services for other local public or private agencies (including federal and state agencies), companies, or individuals.

Other Contract Services

Revenue from all other contracted services, (e.g., transfers received by the Self-Insurance Fund from other funds of the district). (See Chapter 2, Self-Insurance Fund.)

8840 Sales and Commissions

Amounts received or accrued from commissions, sales of tickets to sporting, arts, or cultural events, and the sale of other goods or services such as food, publications, farm products, bookstore merchandise, and advertising.

The proceeds from the sale of general fixed assets are recorded in Account 8910, Proceeds of General Fixed Assets, Sale of Equipment and Supplies.

8850 Rentals and Leases

Amounts received or accrued 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.*).

Amounts from the rental or lease of land, buildings, and/or equipment to an enterprise fund of the district are also included in this account. If the rental charge includes maintenance and/or utilities, the entire amount is treated as rent. The rent received shall be treated as revenues to the General Fund or appropriate fund.

8860 Interest and Investment Income

Amounts received or accrued as interest earned on moneys held with the county treasurer or on other investments, including premiums and accrued interest at the time of sale of bonds, etc.

Interest and investment income shall be credited to the fund earning the revenue. Interest received on restricted money shall include the same restrictions as the principal. The Attorney General has issued an opinion (CV 75/238, dated 1/8/76) that, in effect, requires that interest paid for cash on deposit in the county treasury from sources which have imposed restrictions on expenditures shall be prorated to those sources.

The requirements for final disposition of earned interest will vary depending on the source of the principal, laws and regulations, and written conditions of gifts, grants, and contracts. Unless otherwise provided in law, regulations, or other legal requirements, interest earned shall be restricted to the purpose of the fund.

8870-8885 Student Fees and Charges

- 8871 Child Development Services
- 8872 Community Service Classes
- 8873 Dormitory
- 8874 Enrollment
- 8875 Field Trips and Use of Nondistrict Facilities
- 8876 Health Services
- 8877 Instructional Materials Fees and Sales of Materials
- 8878 Insurance
- 8879 Student Records
- 8880 Nonresident Tuition
- 8881 Parking Services and Public Transportation
- 8883 Student Center Fee
- 8884 Student Representation Fee
- 8885 Other Student Fees and Charges

These accounts are used to record the amounts received or accrued from authorized student fees and charges.

Expressed statutory authority is required to charge any mandatory student fee; however, optional student fees or charges may under certain circumstances be charged pursuant to the authority of the "permissive code" as set forth in *EC §70902(a)*. If a fee must be paid as a condition of admission to a college; or as a condition of registration, enrollment, or entry into classes; or as a condition of completing the required classroom objectives of a course, the fee is mandatory (required) in nature.

<http://extranet.cccco.edu/Divisions/Legal/Resources.aspx>

Account 8870, Student Fees and Charges, is the controlling account that summarizes amounts recorded in the following subsidiary classifications:

8871 Child Development Services

Revenue from student development services. These revenues are accounted for in the **Child Development Fund**.

8872 Community Service Classes

Revenue from student fees for community service classes in civic, vocational, literary, health, homemaking, technical, and general education. This revenue account includes fees charged for class materials for community service classes.

Fees charged to students for such classes may not exceed the cost of maintaining the classes (*EC §78300*).

Community service classes include those in the fields of music, drama, art, handicraft, science, literature, nature study, nature contacting, aquatic sports, and athletics, which provide instruction contributing to the physical, mental, moral, economic, or civic development of the individual or groups enrolled therein.

8873 Dormitory

Revenue from rental of dormitories (*EC* §81670).

Revenues derived from dormitories constructed from the sale of bonds shall be deposited in Governmental Funds Group—Special Revenue Funds—**Revenue Bond Project Fund**. (See Chapter 2 for authorized uses of such revenues.)

8874 Enrollment

Revenue from student charges for enrollment fees authorized by *EC* §§ 76300 and 76140(k) and *California Code of Regulations* Section 58500 et seq. Such fees are recorded as revenue in the current fiscal year if the related courses begin before the close of the spring term.

Enrollment fee revenue includes the full amount of the fees charged, regardless of whether the fees are collected. Accounts receivable must be established to record the revenue on enrollment fees charged for the spring term or earlier if such fees are not collected by year end. In accordance with GASB Statements 33 and 34 requirements, bad debts are to be treated as a contra-revenue rather than an expense for financial reporting purposes.

GASBS 34 Implementation Guide Q & A:

138. Q: How should uncollectible *exchange* transaction revenues of governmental activities be reported in the statement of activities?

138. A: Consistent with the requirements in Statement 33 and paragraph 100, exchange revenues for governmental activities should be recognized *net of uncollectible amounts*.

Reporting of enrollment fee revenue to the State Chancellor's Office for apportionment purposes may not net the enrollment revenue against the contra account. Enrollment Fees are to be reported as the gross amount assessed regardless of collections.

Enrollment fees charged for instructional periods after the close of the spring term are recorded as deferred revenue in the current fiscal year.

The “merchant discount” (credit card service fee) associated with enrollment fees paid by credit card is accounted for as an operating expense of the district and not a reduction of the enrollment fee revenue. Students may be charged an amount equal to the “merchant discount” provided that use of the card is optional and the charge is allowed by the operating regulations of the credit card issuer. Such a charge is separately identified from enrollment fees and accounted for as Other Student Fees and Charges.

8875 Field Trips and Use of Nondistrict Facilities

Revenue from student charges authorized by *California Code of Regulations* Section 55220 and *EC* §76395 for the cost of field trips and student use of nondistrict facilities for physical education.

8876 Health Services

Revenue 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

Revenue from mandatory student charges authorized by *EC* §§76365 and 81458 and student charges that are optional in nature provided that the fee is not in conflict or inconsistent with existing law and are not inconsistent with the purposes for which community college districts are established.

EC §76365 (implemented by *CCR* §§59400-59408) allows districts to require students to furnish certain of their own materials if all of the following conditions are met. The material is tangible personal property, is owned or controlled by the student, and has continuing value outside of the classroom setting (e.g., textbooks, tools, equipment, clothing, and materials necessary for a student’s vocational training and employment). However, such materials may not be exclusively available from the district unless they are provided at the district’s actual cost and: (1) the material is otherwise generally available but there are health and safety reasons for the district being the provider, or (2) the material is provided in lieu of other generally available but more expensive materials that would otherwise be required.

EC §81458 authorizes districts to charge students taking noncredit classes for materials that are necessary for the making of articles. The materials shall be sold at not less than the cost to the district and the article becomes the property of the student.

8878 Insurance

Revenue from student charges for athletic insurance (*EC* §32221), field trip insurance (*CCR* §55222), malpractice insurance, and other permissive student insurance charges.

8879 Student Records

Revenue from student charges for district administrative costs related to providing copies of student records (*EC §76223*).

8880 Nonresident Tuition

Revenue from nonresident tuition fee authorized by *EC §76140* and Capital Outlay charges authorized by *EC §76141*.

A student who is not a resident of California is required under the uniform student residency requirements (*EC §68000 et seq.*, and *CCR §54000 et seq.*) to pay a tuition fee, as prescribed by *EC §76140*, unless otherwise exempted by statute. (Example: AB 540 students)

Application fees charged to nonresident students in accordance with *EC §76142* are reported as Other Student Fees and Charges and not Nonresident Tuition.

The nonresident tuition fee shall be set by the district's governing board not later than February 1 of each year for the Fall semester of the succeeding fiscal year. The district shall provide nonresidents with notice of nonresident tuition fee changes during the spring term before the fall term in which the change will take effect (*EC §76140*).

In addition to the nonresident tuition fee established pursuant to *EC §76140*, a community college district may charge nonresident students an amount not to exceed the amount that was expended by the district for capital outlay in the preceding fiscal year divided by the total full-time equivalent students of the district in the preceding fiscal year pursuant to *EC §76141*. Any fee charged pursuant to this section shall not exceed 50 percent of the nonresident tuition fee established pursuant to *EC §76140* and shall be expended only for purposes of capital outlay, maintenance, and equipment.

8881 Parking Services and Public Transportation

Revenue from parking fees authorized by *EC §76360* to be expended only for parking services or for reducing the costs to students and employees of using public transportation to and from the college. The revenues generated are restricted to the purposes noted here and are to be accounted for in the **Restricted General Fund**.

8883 Student Center Fee

Revenue for the purpose of financing, constructing, enlarging, remodeling, refurbishing, and operating a student center (*EC §76375*). These revenues are accounted for in the **Student Body Center Fee Trust Fund**.

8884 Student Representation Fee

Revenue for the support of governmental affairs representatives (*EC §76060.5*). These revenues are accounted for in the **Student Representation Fee Trust Fund**.

8885 Other Student Fees and Charges

Revenue from all other authorized student fees and/or charges, e.g., transportation services (*EC §76360*), course audits (*EC §76370*), and application fees for nonresident applicants that are citizens and residents of a foreign country (*EC §76142*). For more information of student fees see the Student Fee Handbook on the Chancellor's Office website in the legal affairs section.

8890 Other Local Revenues

Amounts received or accrued from all other local sources, such as fees for applicant or employee identification cards (*EC §88024*), parking and traffic fines (*Vehicle Code §40200.3*), and fees for returned/NSF checks, etc.

Account 8890 also includes redevelopment property tax revenues allocated exclusively for educational facilities, which are exempt from inclusion in the calculation of a district's revenue level for each fiscal year pursuant to *EC §84751(d)*. These tax revenues are reported in the **Capital Projects Fund**.

8900 Other Financing Sources

- 8910 Proceeds from Sale of Capital Assets
- 8940 Proceeds from Long-Term Debt
- 8980 Incoming Transfers

Other Financing Sources include incoming transfers as well as proceeds from long-term debt and sale of fixed assets. These moneys are considered nonrevenue receipts.

8910 Proceeds from Sale of Capital Assets

- Compensation for Loss of Capital Assets
- Sale of Equipment and Supplies
- Sale of Land and Buildings

Account 8910, Proceeds from Sale of Capital Assets, is the controlling account that summarizes amounts recorded in the following subsidiary classifications:

Compensation for Loss of Capital Assets

Amounts provided from sources such as joint powers arrangements and insurance carriers as compensation for the loss of general fixed assets.

Sale of Equipment and Supplies

Amounts provided from the sale of supplies and equipment no longer needed by the district (*EC* §81450 et seq.).

The proceeds received are to be credited to the fund from which the original acquisition expenditure occurred (*EC* §81453).

Sale of Land and Buildings

Amounts provided from the sale of land and buildings no longer needed as determined by the district governing board (*EC* §81360 et seq.).

Funds so derived must be used to meet district capital outlay needs and deposited in the **Capital Outlay Projects Fund**. If the district's governing board determines prior to sale that the district has no anticipated need for additional sites or building construction for a five-year period (*EC* §81363), the proceeds shall be deposited in the **General Fund** for discretionary purposes.

8940 Proceeds from Long-Term Debt

- Sale of Bonds
- Other Long-Term Debt

These subsidiary accounts are used to record the proceeds from the sale of bonds or from other long term financing. The gross proceeds from long-term debt should be recorded in these accounts. Underwriting and other fees are recorded as expenditures and not a reduction of the proceeds from the issuance of debt.

The net proceeds are held in the fund in which the money will be used. Resources accumulated for the repayment of general long-term debt are held in the Debt Service Fund.

Account 8940, Proceeds of Long-Term Debt, is the controlling account that summarizes amounts recorded in the following subsidiary classifications:

Sale of Bonds

Proceeds provided from the sale of bonds at par value pursuant to *EC* §§15100 et seq., and 81901 et seq.

The proceeds must be recorded and accounted for in the **Revenue Bond Construction Fund**, the **Capital Outlay Projects Fund** or the **General Obligation Bond Construction Fund** as appropriate (*EC* §§15146 and 81961). Expenses incurred for the sale of bonds may be paid from the proceeds of bond sales (*EC* §15145).

Other Long-Term Debt

Proceeds provided from financing 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

Interfund Transfers-In
Intrafund Transfers-In
Other Incoming Transfers

Incoming Transfers primarily include either residual equity transfers (transfers of resources [money] from one fund to another, such as transfers of the residual balance of a discontinued fund to the General Fund) or operating transfers (such as transfers of General Fund moneys to the Debt Service Fund for repayment of indebtedness or fund operating subsidy).

Moneys received from sources such as foundations, auxiliary organizations, and the student body are not to be considered transfers but are revenue under Account 8820, Contributions, Gifts, Grants, and Endowments, or Account 8830, Contract Services.

Account 8980, Incoming Transfers, is the controlling account that summarizes amounts recorded in the following subsidiary classifications:

Interfund Transfers-In

Amounts, typically considered restricted, transferred in from other funds arising out of (1) binding legal agreements related to financing of facilities, such as amounts for debt retirement, interest, and required provisions for renewals and replacements of facilities not financed from other sources; or (2) grant agreements with government agencies, donors, and other organizations to match gifts and grants.

Incoming transfers from other funds at the discretion of the local governing board are typically considered unrestricted.

Intrafund Transfers-In

Amounts transferred within a fund. An example of an intrafund transfer is a transfer from one Subfund to another Subfund.

Other Incoming Transfers

All other transfers of money such as from lapsed or reorganized districts and from transfers not otherwise classified.

**STATE
EXPENDITURE
ACCOUNT
CODES**

CLASSIFICATION OF EXPENDITURES BY OBJECT

District expenditures are classified both by activity and by object. Classification of expenditures by activity is explained in the preceding section of this chapter. In this manual, the word "salaries" has the same meaning as the term "salaries and wages".

Expenditure classification by object is the accounting segregation of expenditures into seven major categories:

1000.	Academic Salaries
2000.	Classified Salaries and Other Nonacademic Salaries
3000.	Employee Benefits
4000.	Supplies and Materials
5000.	Other Operating Expenses and Services
6000.	Capital Outlay
7000.	Other Outgo

Costs may be incurred for expenditures that include more than one object. Such costs are prorated on an equitable basis to the objects for services received. For example, if a faculty employee provides classroom instruction half time and acts as a student counselor half time, that individual's salary must be prorated one-half to Object 1100, Instructional Salaries, Contract or Regular Status, and one-half to Object 1200, Noninstructional Salaries, Contract or Regular Status.

The classification by object presented here provides major and subsidiary reporting categories to be used in recording expenditures. Account numbers have not been prescribed for some subordinate reporting classes in order that districts have discretionary control over the assignment of account numbers. Districts may create subsidiary object categories as needed.

1000 Academic Salaries

1100	Instructional Salaries, Contract or Regular Status
1200	Noninstructional Salaries, Contract or Regular Status
1300	Instructional Salaries, Other
1400	Noninstructional Salaries, Other

This object is used to record all expenditures for salaries of employees in academic positions that require minimum qualifications established by the Board of Governors pursuant to *EC* §87356. (See *CCR* §53400 and *EC* §§87001, 87002, and 87003 for definitions.) If an individual is occupying two positions, only one of which requires minimum qualifications, then only that portion of the individual's salary related to the position requiring minimum qualifications shall be reported within Object 1000, Academic Salaries.

The employment status of Academic Employees is determined pursuant to *EC* §87477.

Object 1000, Academic Salaries, is the controlling account that summarizes expenditures recorded in the following subsidiary object categories:

1100 Instructional Salaries, Contract or Regular Status

Expenditures for the full or prorated portions of salaries of all employees in contract or regular faculty positions. Contract employee means an employee of a district who is employed on the basis of a contract in accordance with *EC §§§§* 87601, 87605, 87608, or 87608.5. Regular employee means an employee of a district who is employed in accordance with *EC §§§§* 87601, 87608, 87608.5, or 87609.

This object also includes the following expenditures:

- Prorated salaries of contract or regular instructors working a reduced load or whose assignment includes both instructional and noninstructional duties.
- Pro-rated salaries of administrators having a teaching assignment as part of their regular work assignment
- Salaries of instructors on sabbatical leave
- Extra duty days or assignments paid as a part of an instructor's regular salary

Salaries of instructors designated as temporary employees pursuant to *EC §87477* and overload and stipend pay for instructors designated as contract employees or as regular employees are recorded within Object 1300, Instructional Salaries, Other, or Object 1400 Noninstructional Salaries, Other, as appropriate.

Authorized duties of academic employees whose salaries are to be reported in this object account include, but are not limited to:

- Classroom instruction to students
- Preparation for and evaluation of classroom work
- Extracurricular activities that arise out of, or are extensions of, classroom work
- Duties ordinarily assigned to faculty personnel in connection with the custody and control of students in situations other than in the classroom (work experience programs or field trips)
- Intermittent duties as assigned either individually or in connection with committee work, in-service training, or institutes whose purpose is the evaluation or improvement of the educational program in the district

Any release time or additional stipends paid for coordinators, supervisors, and departmental chairs are noninstructional and recorded in Object 1200.

1200 Noninstructional Salaries, Contract or Regular Status

Expenditures for the full and prorated portions of salaries of employees on contract for regular noninstructional academic positions. Districts shall record such noninstructional salaries within the applicable sub-object:

Educational Administrators

Expenditures for the salaries of educational administrators. *EC §87002* and *CCR §53402* define "educational administrator" as an administrator who is employed in an academic position designated by the governing board of the district as having direct responsibility for supervising the operation of or formulating policy regarding the instructional or student services program of the college or district. Educational administrators include, but are not limited to, chancellors, presidents, and other supervisory or management employees designated by the governing board as educational administrators. This sub-object may include the salaries of chief business officers, chief human resources officers, chief information system officers, etc., if these positions are designated by the governing board as being educational administrator positions.

Other

Expenditures for the salaries of academic employees, other than educational administrators, in contract or regular noninstructional academic positions. This includes librarians, counselors, community college health professionals, disabled students programs, and services professionals, extended opportunity programs and services professionals, and faculty on noninstructional assignments. Sabbatical Leave for these employees is also included.

Any release time or additional stipends paid for coordinators, supervisors, and departmental chairs are noninstructional and recorded in Object 1200.

1300 Instructional Salaries, Other

Expenditures for the full or prorated portions of salaries of instructors who have **not** been designated as contract or regular employees. Included are the salaries of instructors designated as temporary employees pursuant to *EC §87477* and overload and stipend pay for instructors designated as contract employees or as regular employees.

1400 Noninstructional Salaries, Other

Expenditures for the full and prorated portions of salaries of noninstructional academic employees who have **not** been designated as contract or regular employees. Districts shall record such noninstructional salaries within the applicable subobject:

Educational Administrators

Expenditures for the salaries of educational administrators. *EC §87002* and *CCR §53402* define "educational administrator" as an administrator who is employed in an academic position designated by the governing board of the District as having direct responsibility for supervising the operation of or formulating policy regarding the instructional or student services program of the college or district. Educational administrators include, but are not limited to, chancellors, presidents, and other supervisory or management employees

designated by the governing board as educational administrators. This subobject may include the salaries of chief business officers, chief human resources officers, chief information system officers, etc., if these positions are designated by the governing board as being educational administrator positions.

Other

Expenditures for the salaries of academic employees, other than educational administrators, in positions **not** designated as contract or regular noninstructional academic positions. This includes librarians, counselors, disabled students programs and services professionals, extended opportunity programs and services professionals, and faculty on noninstructional assignments.

2000 Classified and Other Nonacademic Salaries

- 2100 Noninstructional Salaries, Regular Status
- 2200 Instructional Aides, Regular Status
- 2300 Noninstructional Salaries, Other
- 2400 Instructional Aides, Other

This object is used to record all expenditures for salaries of employees in positions that **do not** require minimum qualifications established by the Board of Governors pursuant to *EC §87356*. This includes the salaries of employees in the classified service as defined in *EC §87001.5* and those positions and employees specifically exempted by *EC §§88003* and *88076* from the classified service. These exempted positions include, but are not limited to, full-time and part-time students employed part-time in any college work-study program or in a work experience education program conducted by a district and which is financed by State or Federal funds, professional experts employed on a temporary basis for a specific project, and apprentice positions.

Object 2000, Classified and Other Nonacademic Salaries, is the controlling account that summarizes expenditures recorded in the following subsidiary object categories:

2100 Noninstructional Salaries, Regular Status

Expenditures for the full and prorated portions of salaries of employees in regular classified and other regular nonacademic positions. *EC §88001* defines “regular” as a classified employee who has probationary or permanent status.

This object may include, but is not limited to, the salaries of administrators not designated as academic administrators by the district governing board, professionals, supervisors, purchasing agents, clerical, maintenance workers, custodians, gardeners, telephone operators, security personnel, and data processing staff.

Administrators and Supervisors

Expenditures for salaries of administrators and supervisors as defined in *EC §84362*.

Other

Expenditures for salaries of employees in regular classified positions that are not designated as administrators and supervisors.

2200 Instructional Aides, Regular Status

Expenditures for the full and prorated portions of salaries paid to instructional aides (defined in *EC* §88243) who have been designated as regular employees. Overtime paid to instructional aides who have regular status is recorded within Object 2400, Instructional Aides, Other. These expenditures must be separated into the following subobjects:

Direct Instruction

Expenditures for the full and prorated portions of salaries paid to employees who are (a) assigned by governing board designation the basic title of "Instructional Aide", or any other appropriate title that denotes the employees' duties include instructional tasks, and (b) employed to assist instructors in classroom instruction tasks during any portion of their duties (per *EC* §84362, the 50 Percent Law). Employees providing students with assistance and training in computer labs can be classified as instructional aides if they qualify under *EC* §84362.

An employee shall be deemed to be under the supervision of an instructor for the purpose of *EC* §84362 if the employee performs duties under the direction of an instructor.

Other

Although *EC* §88240 et seq. (and related regulations in *CCR* §59200 et seq.), are liberal in their definition of instructional aide, the intent of *EC* §84362 (the 50 Percent Law) restricts instructional aide salaries, that may be claimed as "salaries of classroom instructors" to salaries for the direct instruction of students. Therefore, instructional aide salaries must be segregated into those that participate in direct instruction of students and all others.

2300 Noninstructional Salaries, Other

Expenditures for the full and prorated portions of salaries of nonacademic employees that **do not** have regular status or who are paid for special work in excess of their regular work schedule, as well as overtime paid to nonacademic employees who have regular status. This object may include, but is not limited to, the salaries of student help, clerical staff, administrative personnel, professional staff, maintenance workers, custodians, gardeners, food service staff, telephone operators, transportation staff, and security personnel. Districts shall record such nonacademic salaries within the appropriate subobject:

Administrators and Supervisors

Expenditures for the salaries of nonacademic administrators and supervisors as defined in *EC §84362*.

Other

Expenditures for the salaries of employees in classified positions or other nonacademic positions that are not designated as administrators and supervisors.

2400 Instructional Aides, Other

Expenditures for the full and prorated portions of salaries of instructional aides (defined in *EC §88243*) that **do not** have regular status as well as overtime paid to instructional aides who have regular status. Such instructional aide salary expenditures must be separated into the following subobjects:

Direct Instruction

Expenditures for the full and prorated portions of salaries paid to employees who are (a) assigned by governing board designation the basic title of "Instructional Aide" or any other appropriate title which denotes that the employees' duties include instructional tasks, and (b) employed to assist instructors in classroom instructional tasks during any portion of their duties (per *EC §84362*, the 50 Percent Law). Employees providing students with assistance and training in computer labs can be classified as instructional aides if they qualify under *EC §84362*.

An employee shall be deemed to be under the supervision of an instructor for the purpose of *EC §84362* if the employee performs duties under the direction of an instructor.

Other

Although *EC §88240 et seq.*, are liberal in their definition of instructional aide, the intent of *EC §84362* (the 50 Percent Law) restricts instructional aide salaries that may be claimed as "salaries of classroom instructors" to those for the direct instruction of students. Therefore, instructional aide salaries must be segregated into those that participate in the direct instruction of students and all others.

3000 Employee Benefits

- 3100 State Teachers' Retirement System (STRS) Fund
- 3200 Public Employees' Retirement System (PERS) Fund
- 3300 Old Age, Survivors, Disability, and Health Insurance
- 3400 Health and Welfare Benefits
- 3500 State Unemployment Insurance
- 3600 Workers' Compensation Insurance

3700 Local/Alternative Retirement Systems
3900 Other Benefits

This object is used to record 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.

Districts may adopt either the cash basis or accrual basis for accounting for post-retirement benefits. If the district uses the cash basis for accounting, an actuarial study shall be conducted to determine the unfunded liability associated with retiree health benefits. At a minimum the total cost of the unfunded liability shall be disclosed in the footnotes of the district's audited financial statements.

Using the accrual basis, funded and unfunded liabilities associated with providing postretirement benefits to active employees and retirees are reflected in the district's financial records, as well as the cost associated with the annual funding requirements. With this accounting method, districts may charge categorical programs for the projected future benefit costs for current employees assigned to the program. The benefit costs for retirees who were employed by the district in a categorical program may not be charged to such program funds. No matter which method is used, the employer's share of health and welfare benefit costs for all retired employees of the district is recorded within the appropriate subobject account in Object 3400, Health and Welfare Benefits.

Both STRS and PERS accounts may typically reflect employer contributions for academic and classified staff. PERS and STRS permit any employee who has been covered by one system and who takes a position covered by the other to choose which to be covered by. For example, if an instructor has been in STRS for a number of years and then obtains a classified position covered by PERS, the employee may elect to continue under STRS and retain the accrued credits under that system rather than starting anew under PERS.

Object 3000, Employee Benefits, is the controlling account that summarizes expenditures in the following subsidiary object categories:

3100 State Teachers' Retirement System (STRS) Fund

Expenditures for payments to STRS on behalf of employees. STRS expenditures shall be separated into the following accounts:

Academic Instructors and Instructional Aides (Direct Instruction)

Expenditures as retirement contributions for employees providing or assisting in providing instruction to students. Applicable costs are for instructors and direct instruction-related instructional aides whose salaries are reported within Objects 1100, 1300, 2200 (Direct Instruction), and 2400 (Direct Instruction).

Classified and Other Nonacademic Employees

Expenditures for retirement contributions for classified and other nonacademic employees whose salaries are reported within Objects 2100, 2200 (Other), 2300, and 2400 (Other).

Instructional aide costs recorded here are those that are not related to direct instruction.

Administrators and Supervisors

Expenditures for applicable retirement contributions for administrators and supervisors as defined in *EC* §84362(2). (See Appendix A for definitions of these terms.)

Other

Expenditures for applicable retirement contributions for employees in classified positions or other nonacademic positions that are not designated as administrator and supervisors.

Other Academic Employees (Noninstructional)

Expenditures for retirement contributions for employees whose position is academic but who are noninstructional.

Related salaries are recorded within Objects 1200 and 1400.

Educational Administrators

Expenditures for applicable retirement contributions for educational administrators (*EC* §87002, *CCR* §53402(c)).

Other

Expenditures for applicable retirement contributions for academic employees other than educational administrators.

The remaining classifications of employee benefit objects of expenditures are based upon the same definitions of employee types that distinguish particular State Teachers' Retirement System Fund expenditures. Rather than reiterate these definitions within each following classification, the remaining employee benefit objects are presented without narrative. Districts shall record benefits for non-STRS employees with the same disaggregation as used in the STRS employee benefit object code narrative above.

3200 Public Employees' Retirement System (PERS) Fund

Academic Instructors and Instructional Aides (Direct Instruction)
Classified and Other Nonacademic Employees
Administrators and Supervisors
Other
Other Academic Employees (Noninstructional)
Educational Administrators
Other

3300 Old Age, Survivors, Disability, and Health Insurance (OASDHI also known as OASDI or FICA). (Includes OASDHI Medicare for STRS employees not otherwise covered by OASDHI.)

Academic Instructors and Instructional Aides (Direct Instruction)
Classified and Other Nonacademic Employees
Administrators and Supervisors
Other
Other Academic Employees (Noninstructional)
Educational Administrators
Other

3400 Health and Welfare Benefits

Academic Instructors and Instructional Aides (Direct Instruction)
Classified and Other Nonacademic Employees
Administrators and Supervisors
Other
Other Academic Employees (Noninstructional)
Educational Administrators
Other

The employer's share of health and welfare benefit costs for all current and retired employees of the district is recorded within the appropriate subobject account in Object 3400. This includes the normal cost associated with OPEB. See Chapter 6.

3500 State Unemployment Insurance

Academic Instructors and Instructional Aides (Direct Instruction)
Classified and Other Nonacademic Employees
Administrators and Supervisors
Other
Other Academic Employees (Noninstructional)
Educational Administrators
Other

3600 Workers' Compensation Insurance

Academic Instructors and Instructional Aides (Direct Instruction)
Classified and Other Nonacademic Employees
Administrators and Supervisors
Other
Other Academic Employees (Noninstructional)
Educational Administrators
Other

3700 Local/Alternative Retirement Systems

Academic Instructors and Instructional Aides (Direct Instruction)
Classified and Other Nonacademic Employees
Administrators and Supervisors
Other
Other Academic Employees (Noninstructional)
Educational Administrators
Other

3900 Other Benefits

Academic Instructors and Instructional Aides (Direct Instruction)
Classified and Other Nonacademic Employees
Administrators and Supervisors
Other
Other Academic Employees (Noninstructional)
Educational Administrators
Other

The employer's share of other benefits, including golden handshakes, for all employees and retirees employees of the district are recorded within the appropriate subobject account in Object 3900. Employer's matching of Tax Sheltered Annuities and cash payments in lieu of health benefits shall be recorded within this object.

4000 Supplies and Materials

Software
Books, Magazines and Periodicals
Instructional Supplies and Materials
Noninstructional Supplies and Materials

This object is used to record all expenditures for instructional and noninstructional supplies and materials, including costs of freight, sales/use tax and handling charges.

Supplies and materials are items that are expendable and quickly consumed or easily broken, damaged, or lost. For distinguishing between supplies and equipment see Appendix D.

Included in this object are instructional, office, library, medical, food and food service supplies as well as tests, periodicals, magazines, pictures, maps, computer software, and other expendable items having a useful life of less than one year. Also included are supplies and materials used in the care and upkeep of equipment, buildings and grounds and other like items.

Object 4000, Supplies and Materials, is the controlling account that summarizes expenditures in the following subsidiary object categories:

Software

Expenditures for software purchases with an initial cost of less than the district's capital outlay threshold should be accounted for in object code 4000. Expenditures for payments to firms providing software licensing are recorded within Object 5000. Software purchases with an initial useful life in excess of one year may be classified as equipment in Object 6400. For additional information, see Appendix D, *Guidelines for Distinguishing Between Supplies and Equipment*. The account codes for software licensing are also described in object codes 5000, Rents and Leases, and object code 5000, Repairs and Maintenance. Account codes for the purchase of a perpetual license agreement is included in object code 6400, Equipment.

Books, Magazines and Periodicals

Expenditures for books, magazines, and periodicals other than those purchased for the district's library. Books purchased for a department/division library are to be recorded within this object as a supply. See Object 6300, Library Books for expenditures related to the college library.

Instructional Supplies and Materials

Expenditures for supplies to be used by students, faculty and other personnel in connection with an instructional program.

Noninstructional Supplies and Materials

Expenditures for supplies and materials used in institutional support services.

5000 Other Operating Expenses and Services

- Audit
- Contract Services
- Depreciation
- Dues and Membership
- Election

Insurance
Interest
Legal
Personal and Consultant Services
Postage
Rents and Leases
Repairs and Maintenance
Self-Insurance Claims
Travel and Conference Expenses
Utilities and Housekeeping Services
Other

This object is used to record all expenditures for services, leases, rents, travel, and other operating expenses.

Object 5000, Other Operating Expenses and Services, is the controlling account that summarizes expenditures in the following subsidiary object categories:

Audit

Expenditures for the annual financial and compliance audits conducted pursuant to *EC §84040(b)* and other audit costs.

Contract Services

Expenditures for payments to firms providing services such as security, armored transport, hazardous material disposal, etc. This object also includes contract services for another entity such as a joint powers agency to administer a self-insurance fund for the district and contracted expenses for Instructional Services Agreements (ISA's). See Appendix C.

Depreciation

Expenditures for the depreciation of exhaustible, income producing assets. This object is for use only in the **Proprietary Funds** and **Nonexpendable Trust Funds** utilizing the full accrual basis of accounting.

Dues and Membership

Expenditures as fees for district membership in any 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 because of their position.

Election

Expenditures for election services provided by the county (*Elections Code §10002*).

Insurance

Expenditures for all forms of fire, casualty, or liability insurance for the district. Also included are costs of property appraisals for insurance purposes, any bonds safeguarding the district against losses resulting from the actions of its employees and insurance for students participating in intercollegiate athletics.

Payments to a self-insurance fund are described in Chapter 2, Fund Structure. Excluded is the employer's share of benefits recorded within Object 3000, Employee Benefits. Those items of health, dental, and workers' compensation insurance expenses are employee benefits, not insurance to the benefit of the district.

Interest (Current Loans)

Expenditures for interest on Tax Revenue Anticipation Notes (TRAN) or other loans used to finance operating expenses.

Legal

Expenditures as assessments for other than capital improvements (including State assessments for non use of school sites), advertisements of bond issues, and other advertisements required by law, judgments, and lawyers' fees.

Personal and Consultant Services

Expenditures as payments for contracts for personal or consultant services provided by an individual or firm. This object includes expenditures for the cost of surveys and appraisals. Appraisals and surveys in connection with site purchases shall be recorded within Object 6100, Sites and Site Improvements.

Postage

Expenditures for sorting, handling, shipping and postage of mail and documents.

Rents and Leases

Expenditures and payments for rent or lease of land, athletic fields, equipment, and buildings; payments to independent vendors for transportation.

Renewable software licensing expenditures with an expected useful life in excess of one year are considered a rent or lease obligation and accounted for as such within the Rents and Leases sub object code.

Amounts expended for lease purchase agreements (including perpetual licensing) are recorded within Object 6000, Capital Outlay.

Repairs and Maintenance

Expenditures for payments to independent vendors for repairs and maintenance to buildings or equipment that do not extend the usefulness of the buildings or equipment (including maintenance agreements on equipment and software) are accounted for within this sub object code.

Self-Insurance Claims (Self-Insurance Fund Only)

Expenditures for payments and/or accrued costs for claims to a self-insurance fund.

This account is for use only by districts maintaining a Self-Insurance Fund. Payments to an insurance joint powers agency are treated as insurance expense in the General Fund or applicable special fund, such as the Bookstore Fund; they are not to be shown as a Self-Insurance Fund.

Travel and Conference Expenses

Expenditures for 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.

Utilities and Housekeeping Services

Expenditures as payments for water, fuel, light, power, telephone (including internet or on-line service), waste disposal, laundry, dry cleaning, and other similar expenses (including contracts for these services) are accounted for within this sub object code.

Other

Expenditures for loan costs, physical examinations, fingerprinting, damage to personal property, cash variances, advertisements not required by law and all other operating costs not identifiable within any other Object 5000 category.

6000 Capital Outlay

- 6100 Sites and Site Improvements
- 6200 Buildings
- 6300 Library Books
- 6400 Equipment

This object is used to record all Capital Outlay expenditures. Included are amounts paid for the acquisition of capital assets or additions to capital assets; land or existing buildings; improvements of grounds; building construction, remodeling, or additions; and equipment.

Lease purchases (agreement constitutes a purchase) shall be recorded appropriately as Sites, Buildings, or Equipment. A lease without option or intent to purchase is recorded within Object 5000, Rents and Leases.

Object 6000, Capital Outlay, is the controlling account that summarizes expenditures recorded in the following subsidiary object categories:

6100 Sites and Site Improvements

Expenditures for this sub object shall be recorded by the prescribed subsidiary accounts:

Sites

Expenditures 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.

If the site is not acquired, the incidental costs must be recorded within Object 5000, Other Operating Expenses and Services.

Site Improvement

Expenditures for the costs of developing new sites or improving existing sites. Applicable expenditures include:

- landscape grading, seeding, and planting trees and shrubs;
- constructing sidewalks, roadways, retaining walls, sewers, and storm drains;
- installing hydrants;
- treating soil and surfacing athletic fields and tennis courts;
- furnishing and installing fixed playground apparatus, flagpoles, gateways, fences, and underground storage tanks that are not parts of building service systems;
- demolition work in connection with improvement of sites; and special assessments against the district for capital improvements, such as streets, curbs, sewers, drains, and pedestrian tunnels on or off district property.

Parking lots and fencing may be treated as land improvements because they are typically adjacent to the buildings that they service and have a much shorter life than long-lived infrastructure assets as defined by GASB. Furthermore, these assets serve different functions than infrastructure assets and are considered part of the adjacent building. (Accounting Advisory No. 2000-01).

6200 Buildings

Expenditures for the costs of construction or purchase of new buildings, additions to existing buildings, and replacement of obsolete buildings.

Costs of construction include, but are not limited to, advertising; architectural and engineering fees; blueprinting and inspection services; demolition work in connection with construction of new buildings; tests and examinations; installation of plumbing, electrical, sprinkling, or warning devices; and the installation of built-in fixtures, such as heating, ventilating, and their attachments. Costs of purchase include fees for inspection, transfer title insurance, etc.

6300 Library Books

Expenditures for the purchase of books, magazines, periodicals and non-print media for the college library. Non-print media includes the costs of electronic services for books, magazines, periodicals and other library resources which are available through electronic subscriptions.

The purchase of books, magazines, periodicals, and non-print media for department/division libraries shall be recorded within Object 4000, Books, Magazines and Periodicals under the appropriate Instructional Activity.

6400 Equipment

Expenditures for the purchase of tangible property with a useful life of more than one year, other than land or buildings and improvements thereon (*EC §35168*).

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

See Appendix D, *Guidelines for Distinguishing Between Supplies and Equipment*.

Districts shall maintain a historical inventory, audit trace inventory system, or any other acceptable inventory system that contains the description, name, identification numbers, original cost, date of acquisition, location, and time and mode of disposal for all items of equipment that cost or had a market value at time of acquisition in excess of five thousand dollars (\$5,000) or the district adopted capitalization threshold. Districts retain authority to inventory assets at a lower level if there is local need to do so, but the \$5,000 level is the uniform system level for capitalization and depreciation. (Accounting Advisory No. 2001-01)

Built-in fixtures are an integral part of the building, or building service system, and are reported in Object 6200, Buildings.

Expenditures for equipment purchases shall be recorded by the prescribed subsidiary account:

New

Expenditures for the purchase of new equipment, or equipment of different quality or capacity, or restoration of equipment (necessitated by casualty loss).

Replacement

Expenditures for the identical replacement of equipment (necessitated by normal use) on a piece-for-piece basis to perform the same function(s).

Equipment that differs in capacity, function, or quality shall be considered new equipment.

7000 Other Outgo

- 7100 Debt Retirement (Long-Term Debt)
- 7200 Intrafund Transfers-Out
- 7300 Interfund Transfers-Out
- 7400 Other Transfers
- 7500 Student Financial Aid
- 7600 Other Student Aid
- 7900 Reserve for Contingencies

This object is used to record other expenses and nonexpenditure disbursements.

Object 7000, Other Outgo, is the controlling account that summarizes expenditures recorded in the following subsidiary object categories:

7100 Debt Retirement (Long-Term Debt)

Debt Reduction

Expenditures for the costs of redeeming long-term bonds or other indebtedness sold for authorized purposes under *EC* §§15100 or 81901 et seq., such as for purchasing land, constructing or purchasing buildings, equipping buildings, etc. This object is also used to record the amount deducted from General Apportionment by the State Controller for repayment of emergency apportionment (*CCR* §58316). The interest portion of the deduction is recorded below.

Debt Interest and Other Service Charges

Expenditures as the costs of interest and related service fees for bonds or other indebtedness.

Interest on loans to finance operating expenses (e.g., Tax Revenue Anticipation Notes) is to be recorded within Object 5000, Other Operating Expenses and Services, Subobject Interest (Current Loans).

7200 Intrafund Transfers Out

Intrafund transfers are the transfer of moneys between a subfund of a district.

7300 Interfund Transfers-Out

Interfund transfers are money that is taken from one fund and added to another fund without an expectation of repayment. Generally, moneys can be transferred only when the use of the moneys in the receiving fund is not inconsistent with any restriction on its use in the sending fund. An example of an interfund transfer would be the required match for scheduled maintenance that is transferred from the **General Fund** to the **Capital Outlay Projects Fund**.

It should be noted that cash held in any fund may be available for temporary (less than one year) borrowing from one or more funds to another fund to be used for the payment of obligations, provided no provisions to the contrary exist. Such borrowings are not reported as a transfer, but are reflected in the balance sheet accounts "Due to Other Funds" and "Due from Other Funds".

Payments to self-insurance funds are described in Chapter 2, Fund Structure.

7400 Other Transfers

Amounts expended or transferred for extraordinary situations such as transfers from reorganized or lapsed district to another district, loss on investments or joint ventures, such as material, prior-year assessments to self-insurance programs, JPA's or consortiums.

7500 Student Financial Aid

Expenditures for student aid in the form of grants, fellowships, scholarships, tuition reduction, etc. Payments to students for services rendered, such as work-study, are expensed as classified salaries, chargeable to the activity benefited by the student's work. Other payments to or for students, such as child care vouchers and bookstore vouchers, are to be recorded within Object 7600, Other Student Aid.

7600 Other Student Aid

Amounts paid to/for students for non-cash assistance, such as bus tickets, auto repairs related to commuting to college classes, child care vouchers, and bookstore vouchers. These amounts are often provided to participants in EOPS, DSPS or other categorical programs.

Expenditures for student aid in the form of grants, fellowships, scholarships, tuition reduction, etc., are to be recorded within Object 7500 in the **Student Financial Aid Trust Fund**.

7900 Reserve for Contingencies

This category is an appropriation classification only; no expenditures shall be recorded in this object.

This object includes amounts equal to that portion of the current fiscal year's appropriation that are not designated for any specific purpose, but are held in reserve to fund other appropriation items as may be needed during the fiscal year.

CCR §58307 states:

“District Budget Limitations on Expenditure: The total amount budgeted as the proposed expenditure of the district for each major classification of district expenditures listed in the district budget forms prescribed by the board shall be the maximum amount which may be expended for that classification of expenditures for the school year. Transfers may be made from the reserve for contingencies to any expenditure classification or between expenditure classifications at any time by written resolution of the board of trustees of a district. A resolution providing for the transfer from the reserve for contingencies to any expenditure classification must be approved by a two thirds vote of the members of the governing board; a resolution providing the transfer between expenditure classifications must be approved by a majority of the members of the governing board.”

**STATE
PROGRAM
CODES**

CLASSIFICATION OF EXPENDITURES BY ACTIVITY

The classification of expenditures by activity reflects the purpose of the expenditures; it shows the aspect of college-district operations benefited by the expenditure. Generally, all activities are classified as either instructional or administrative and support. Some expenditures may directly benefit more than one activity and are properly allocable to more than one activity. Expenditures allocable to one or more activities may include any combination of objects of expenditure, such as salaries, fringe benefits, supplies, other operating expenses, and capital outlay. In this manual, the word "salaries" has the same meaning as the term "salaries and wages." While certain activities are recorded in a specific fund, some activities may be charged to multiple funds. For example, Activity 6900, Ancillary Services, such as bookstore or cafeteria should be recorded in the appropriate Special Revenue or Enterprise fund, while Activity 6500, Operation and Maintenance of Plant, may be applicable in multiple funds.

Descriptions of authorized instructional activities are contained in the *Taxonomy of Programs* (TOP) manual. Although the TOP manual provides the mechanism for detailed reporting of instructional activities, districts are required, for State fiscal purposes, to report instructional expenditures using a four digit account code comprised of the TOP two digit Discipline in the first two positions and two zero placeholders in the last two positions. Districts are strongly encouraged to maintain TOP detail, at the local level, to four positions for all direct instructional activities.

Descriptions of authorized Administrative and Support Activities (ASA) are contained in this chapter. Districts are required, for State fiscal purposes, to report administrative and support expenditures using a four-digit account code comprised of the ASA codes identified in this chapter. Districts may create subsidiary activity categories as needed.

Local district autonomy in priority-setting, budgetary allocation, and expenditure is to be maintained.

INSTRUCTIONAL ACTIVITIES

0100	Agriculture and Natural Resources
0200	Architecture and Related Technologies
0300	Environmental Sciences and Technologies
0400	Biological Sciences
0500	Business and Management
0600	Media and Communications
0700	Information Technology
0800	Education
0900	Engineering and Industrial Technologies
1000	Fine and Applied Arts
1100	Foreign Language
1200	Health
1300	Family and Consumer Sciences
1400	Law
1500	Humanities (Letters)
1600	Library Science
1700	Mathematics
1800	Military Studies
1900	Physical Sciences
2000	Psychology
2100	Public and Protective Services
2200	Social Sciences
3000	Commercial Services
4900	Interdisciplinary Studies
5900	Instructional Staff--Retirees' Benefits and Retirement Incentives

Expenditures incurred for instructional activities are classified by controlling accounts (CA) 0100 through 5900 as shown above. The direct costs of classroom instruction are recorded by discipline within Activities 0100 through 4900. Costs of instruction include expenses incurred in offering credit and noncredit courses approved, either individually or as a part of some larger program, by the Chancellor's Office. Also included are the salaries, benefits, and related expenses of those coordinators, supervisors, departmental chairpersons and their support staff whose duties are directly related to specific instructional activities. Directors or coordinators whose duties are not related to direct instructional activities, such as directors of EOPS and DSPS and their support staff, are not recorded in these activities but rather in the appropriate administrative and support activity to which their efforts are directed.

Activity 5900, Instructional Staff-Retirees' Benefits and Retirement Incentives, includes expenditures on behalf of retired faculty and prepayments for retirement incentives and benefits that cannot be identified to specific disciplines. Examples of these payments could be to a State retirement system, to a self insurance fund, joint powers authority or private insurer. Activity 5900 is to be used only to record amounts expended for a district's share of retirees' health and other post-employment benefits (OPEB) costs and for retirement incentive pay for instructors, and instructional aides whose salaries qualified for inclusion as salaries of classroom instructors (CCR §59204).

Also included in Activity 5900 are the prorated portions of the district's share of retirees' OPEB and retirement incentive pay for qualified staff who were not assigned full-time to instructional assignments. If staff performed instructional and noninstructional assignments in their last year of service, charges made to this activity shall be in the same proportion as the time assigned to instruction. (see Activity 6740, Noninstructional Staff-Retirees' Benefits and Retirement Incentives).

ADMINISTRATIVE AND SUPPORT ACTIVITIES

6000	Instructional Administration and Instructional Governance
6100	Instructional Support Services
6200	Admissions and Records
6300	Student Counseling and Guidance
6400	Other Student Services
6500	Operation and Maintenance of Plant
6600	Planning, Policymaking, and Coordination
6700	General Institutional Support Services
6800	Community Services and Economic Development
6900	Ancillary Services
7000	Auxiliary Operations
7100	Physical Property and Related Acquisitions
7200	Long-Term Debt and Other Financing
7300	Transfers, Student Aid, and Other Outgo
7900	Appropriation for Contingencies (for budgetary purposes only)

Expenditures incurred for administrative and support activities are classified by Activities 6000-7900 as shown above. The costs of administrative and support activities include expenses incurred in providing various noninstructional services to students, faculty, and the community, necessary to achieve the function of the institution.

The classification of Administrative and Support Activities presented here provides major and subsidiary reporting categories used in recording expenditures by activity. Districts may create subsidiary activity categories as needed.

While certain activities are recorded in a specific fund, some activities may be charged to multiple funds. For example, Activity 6900, Ancillary Services, such as bookstore or cafeteria should be recorded in the appropriate Special Revenue or Enterprise fund, while Activity 6500, Operation and Maintenance of Plant, may be applicable in multiple funds.

6000 Instructional Administration and Instructional Governance

6010	Academic Administration
6020	Course and Curriculum Development
6030	Academic/Faculty Senate
6090	Other Instructional Administration and Instructional Governance

This activity is used to record all expenditures associated with the administrative management of instructional activities. It includes the costs associated with the first level of administration immediately above the instructor. Positions at this level are commonly called (associate) deans of instruction. This activity includes salaries, benefits, and related expenses of these individuals and their support staff as well as the prorated portion of salaries, benefits and other expenses of faculty on release from instruction while serving on division or institutional committees, such as the Academic/Faculty Senate.

The costs of supervisors or coordinators and their support staff whose duties are specifically related to instructional activities are not recorded in this activity but rather in the appropriate TOP instructional activity (Activities 0100-4900). Also, directors or coordinators whose duties are not directly related to instructional activities, such as directors of EOPS and DSPS and their support staff, are not recorded in this activity but rather in the appropriate administrative and support activity to which their efforts are directed.

Activity 6000, Instructional Administration, is the controlling account that summarizes expenditures recorded in the following subsidiary activity categories:

6010 Academic Administration

Expenditures for current academic operations, including scheduling and starting of classes, identification and requisition of needed materials and equipment, and evaluation of instructors, courses, and programs.

6020 Course and Curriculum Development

Expenditures for activities established to improve or significantly add to instructional offerings. Costs of curriculum committees are included within this category even though some of their efforts are spent on current-year course administration problems.

6030 Academic/Faculty Senate

Expenditures for the prorated portion of salary, benefits and other expenses of faculty while serving on behalf of the Academic/Faculty Senate. This includes the salary and benefits of faculty released to serve on collective bargaining. Also included here would be support staff and other operating expenses.

6090 Other Instructional Administration and Instructional Governance

Expenditures for the prorated portion of salary, benefits, and other expenses of faculty while serving on instructional administrative and governance assignments that do not fall in the above categories (e.g., accreditation). Also included here would be support staff and other related operating expenses.

6100 Instructional Support Services

- 6110 Learning Center
- 6120 Library
- 6130 Media
- 6140 Museums and Galleries
- 6150 Academic Information Systems and Technology
- 6190 Other Instructional Support Services

Activity 6100, Instructional Support Services, is the controlling account that is used to record expenditures for services directly provided by the following operations as supplement to the instructional effort within the appropriate subsidiary activity category:

6110 Learning Center (Learning Resource Center)

Expenditures for the operation of the learning center. A learning center is defined as the specific location set aside for the general student body and faculty to supplement instructional activities and provide educational enrichment for students. Activities in the learning center may generate Full-Time Equivalent Students (FTES) for State funding purposes if all requirements for generating FTES are met. Direct costs incurred in generating FTES must be reported in the appropriate instructional activity.

The center may contain audio-visual and computer equipment and nonprint media such as tapes, slides, films, records, and programmed materials to assist students in their studies and may be located within the college library. The library, as used in this section, is not synonymous with the learning center.

Examples of activities conducted in the learning center include, but are not limited to, tutorial, self-study, programmed instruction, and language laboratory.

6120 Library

Expenditures for the operation of the general college library. The costs of department libraries and reference books primarily for the use of instructors and staff are recorded within the appropriate instructional activities.

6130 Media

Expenditures for general institution wide media (audio-visual) services, facilities, and equipment.

Examples include costs of teleconferencing, television and radio facilities, equipment, and personnel associated with providing media services for instructional programs where the costs are not separately identifiable to any specific instructional activities. Costs of television and radio operations beyond those for instructional services and support are recorded within Activity 7000, Auxiliary Operations.

Costs of services readily identifiable to one or several instructional activities are identified within those activities.

6140 Museums and Galleries

Expenditures for the operation of museums or galleries for collection, preservation, and exhibition of historical materials, art objects, scientific displays, etc.

6150 Academic Information Systems and Technology

Expenditures for instructional data processing and data management services. This activity is to be used if the district prorates or identifies instructional information systems expenditures and does not allocate such expenditures to individual instructional activities. (See Activity 6780, Management Information Systems.)

6190 Other Instructional Support Services

Expenditures for instructional support services not listed above.

6200 Administrative and Support Activities

6200 Admissions and Records

This activity is used to record all expenditures associated with student admissions and evaluations, including expenditures incurred in maintaining student records, statistics and reports, conducting transfer evaluations and registrations, and processing transcripts and degree certifications.

6300 Student Counseling and Guidance

- 6310 Counseling and Guidance
- 6320 Matriculation and Student Assessment
- 6330 Transfer Programs
- 6340 Career Guidance
- 6390 Other Student Counseling and Guidance

This activity is used to record all costs associated with formal student counseling and career guidance, but not costs associated with instructors' informal counseling. Costs of applicable activities include those associated with assisting students to select an occupation, to plan a program of study, or to deal with personal problems or other matters that affect academic performance. Costs of special testing services used to determine a student's aptitude for certain professions shall also be recorded as Student Counseling and Guidance activity expenditures.

This activity includes, but is not limited to, the salaries, benefits, and related expenses of counselors and support staff; operating expenses of the counseling office; supplies and materials; and testing equipment used by the counselors and guidance personnel.

Activity 6300, Student Counseling and Guidance, is the controlling account that summarizes expenditures recorded in the following subsidiary activity categories:

6310 Counseling and Guidance

Expenditures for general counseling and guidance.

6320 Matriculation and Student Assessment

Expenditures for the costs of instituting effective processes and services that are supportive of and aid in the success and assessment of students in establishing and achieving their educational goals.

6330 Transfer Programs

Expenditures for the costs associated with helping students determine requirements to transfer to other institutions of higher education.

6340 Career Guidance

Expenditures for career guidance.

6390 Other Student Counseling and Guidance

Expenditures for counseling and guidance activities not identified above.

6400 Other Student Services

6410 CalWORKS

6420 Disabled Students Programs and Services (DSPS)

6430 Extended Opportunities Programs and Services (EOPS)

6440 Health Services

6450 Student Personnel Administration

6460 Financial Aid Administration

6470 Job Placement Services

6480 Veterans Services

6490 Miscellaneous Student Services

This activity is used to record expenditures associated with providing to students the services listed above as subsidiary detail of Controlling Account 6400 when such services are not recorded within any other activity classification. It should be noted that these services generally are not programs and, therefore, not all program costs will necessarily be identified within any one activity. For example, the cost of processing a veteran's application for educational benefits should be recorded within Activity 6480, Veterans Services; but, the payment to the veteran should be recorded within Activity 7320, Student Aid.

rams, DSPS and EOPS, are treated separately within this activity because they are ministered as separate entities within the district. The costs of other categorical be recorded in the applicable activity codes, such as Counseling and Guidance or rvices. Costs of EOPS and DSPS directors and coordinators and their support staff these activities.

ther Student Services, is the controlling account that summarizes expenditures ollowing subsidiary activity categories:

alWORKS

res for administration of the DSPS program and for direct services to DSPS grants, or other direct aid to students. These payments may be made from the **Financial Aid Trust Fund**, or the **Restricted General Fund**.

Disabled Students Programs and Services (DSPS)

res for administration of the DSPS program and for direct services to DSPS grants, or other direct aid to students. These payments may be made from the **Financial Aid Trust Fund**, or the **Restricted General Fund**.

Extended Opportunities Programs and Services (EOPS)

res for administration of the EOPS program and for direct services to EOPS grants, or other direct aid to students. Direct payments may be made from the **Financial Aid Trust Fund**, or the **Restricted General Fund**.

Health Services

res to provide medical, dental, psychiatric, and nursing services, as well as student urance.

Health Fee revenues are recorded in Account 8876, Health Services in the General tricted Subfund. Health Services Fees collected are restricted to allowable health xpensitures in accordance with *EC §76355(d)* and *CCR §54700 et seq.* Any vices expenditures above the fees collected are from General Fund–Unrestricted noneys.

subject to the maintenance-of-effort requirement of *EC §76355(e)* must separately these costs within this activity.

udent Personnel Administration

res for college or district administration of student personnel activities, including ie dean of students, supporting staff and other operating expenses.

6460 Financial Aid Administration

Expenditures to administer grants, scholarships, loans, and other financial aid to students, including costs of determining student financial need.

Actual aid payments are recorded within Activity 7320, Student Aid.

6470 Job Placement Services

Expenditures for services to assist students in obtaining employment, such as providing job referral, assisting students to develop job finding skills, and coordinating on-campus interviews with employers.

Included here would be economic development activities, such as working with the community in the area of job creation and workforce development.

6480 Veterans Services

Expenditures to provide services to veterans and their dependents.

Applicable services would include the dissemination of information and verification of eligibility for educational benefits.

6490 Miscellaneous Student Services

Expenditures for other services for special student groups or the general student population.

Services include student transportation and coordination or referrals for housing. Special student groups include economically disadvantaged, women, and minorities. Although the Chancellor's Office does not require separate accounting of other costs, districts may need to maintain detailed records to fulfill the reporting requirements of other funding agencies or to facilitate budget preparation.

6500 Operation and Maintenance of Plant

6510 Building Maintenance and Repairs

6530 Custodial Services

6550 Grounds Maintenance and Repairs

6570 Utilities

6590 Other Operation and Maintenance of Plant

This activity is used to record all expenditures associated with the routine operation and maintenance of buildings and grounds.

The following are expenditures that should **not** be charged to this activity, but instead should be charged to Activity 7100, Physical Property and Related Acquisitions:

- purchase of land and buildings
- initial equipping of buildings
- purchase of equipment permanently affixed to buildings
- construction of buildings
- modifications that improve the functionality or extend the useful life of land or buildings
- nonroutine repair and maintenance of buildings and other structures (e.g., scheduled maintenance and special repair items defined under *EC* §84660)
- upgrades of telecommunications and information technology infrastructure

Repairs or replacements of equipment, including furniture, identifiable to specific activities are charged to those activities and not to Activity 6500, Operation and Maintenance of Plant.

Activity 6500, Operation and Maintenance of Plant, is the controlling account that summarizes expenditures recorded in the following subsidiary activity categories:

6510 Building Maintenance and Repairs

Expenditures for activities related to routine repair and maintenance of buildings and other structures, including preventive maintenance.

Repairs of items attached to and considered integral parts of buildings or other structures are also included.

6530 Custodial Services

Expenditures for custodial supplies and services.

6550 Grounds Maintenance and Repairs

Expenditures for the maintenance of landscapes and grounds.

Repairs of both grounds and grounds maintenance equipment, including underground systems such as sprinklers, are included. Repairs of underground systems not a part of the grounds, such as sewers, underground communications lines, and power lines, are reported within Activity 6590, Other Operation and Maintenance of Plant.

6570 Utilities

Expenditures for gas, water, electricity, telephone, and other utilities necessary for the operation of the physical plant.

6590 Other Operation and Maintenance of Plant

Expenditures for all other plant maintenance and operation expenditures, including equipment repairs not assignable to any other activity.

Repairs of underground systems not a part of the grounds, such as sewers, underground communications lines, and power lines, are reported within this activity.

6600 Planning, Policymaking, and Coordination

This activity is used to record all expenditures associated with executive-level activities, such as board meetings or long-range planning, associated with management of a district. Applicable costs include expenditures for governing board and senior executive officers. Expenses for executive support staff, as well as expenditures for operating costs of the executive offices including legal services, analytical studies, institutional budget planning, and facilities development are also included.

6700 General Institutional Support Services

- 6710 Community Relations
- 6720 Fiscal Operations
- 6730 Human Resources Management
- 6740 Noninstructional Staff-Retirees' Benefits and Retirement Incentives
- 6750 Staff Development
- 6760 Staff Diversity
- 6770 Logistical Services
- 6780 Management Information Systems
- 6790 Other General Institutional Support Services

This activity is used to record all expenditures incurred in conducting district business services operations. Activity 6700, General Institutional Support Services, is the controlling account that summarizes expenditures recorded in the following subsidiary activity categories:

6710 Community Relations

Expenditures in developing and maintaining relationships with the general community, alumni, or other constituents, and conducting community fund raising activities.

6720 Fiscal Operations

Expenditures for budget control, audits, accounting, and fiscal management of contracts, grants, and investments.

6730 Human Resources Management

Expenditures for personnel management and maintenance of employee records.

6740 Noninstructional Staff-Retirees' Benefits and Retirement Incentives

Expenditures for a district's share of retirees' health and other benefit costs and retirement incentive pay for noninstructional staff. Costs of benefits for retired instructional staff are to be charged to Activity 5900, Instructional Staff-Retirees' Benefits and Retirement Incentives.

Included are the prorated portions of the district's share of retirees' health and other benefit costs and retirement incentive pay for qualified staff who were not assigned full-time to noninstructional assignments. (See explanation of prorated costs under Activity 5900, Instructional Staff-Retirees' Benefits and Retirement Incentives.)

6750 Staff Development

Expenditures for staff development, including amounts expended in accordance with the provisions of *EC* §87150 et seq. (Assembly Bill 1725/88). Sufficiently detailed records must be maintained to assure compliance with specific funding requirements of statutes and applicable regulations. Salary cost of attendance in staff development activities should be charged to the attendees' regular salary activity. Costs such as transportation, tuition, etc. should be charged to Activity 6750.

6760 Staff Diversity

Amounts chargeable to enhancement of staff diversity, in accordance with the provisions of *EC* §87107 et seq. (Assembly Bill 1725/88), and applicable regulations.

6770 Logistical Services

Expenditures for campus security, fire protection, purchasing, warehouse and stores, environmental safety, insurance, central equipment and property management, garage and motor pool for staff transportation, and communication services such as reproduction, printing, noninstructional telecommunication services and mail services. As a district option, costs of services readily identified to one or more activities may be allocated accordingly. Monthly telephone usage and service charges are charged to Activity 6570, Utilities.

6780 Management Information Systems

Expenditures for noninstructional data processing and data management services. If a district prorates its information systems, the instructional portion could be allocated to the appropriate instructional activities or recorded within Activity 6150, Academic Information Systems and Technology.

6790 Other General Institutional Support Services

Expenditures for general institutional support services not listed above.

6800 Community Services and Economic Development

- 6810 Community Recreation
- 6820 Community Service Classes
- 6830 Community Use of Facilities
- 6840 Economic Development
- 6890 Other Community Services and Economic Development

This activity is used to record expenditures associated with providing general public services to the community-at-large or to business and special groups within the community. Applicable costs for community services include expenditures for conferences, lecture series, institutes, classes, and recreational activities, as well as the costs of providing facilities for the nonpartisan benefit of the community-at-large. Applicable costs for Economic Development include expenditures for education and services provided to the business community to advance California's economic growth and global competitiveness.

Activity 6800, Community Services and Economic Development, is the controlling account that summarizes expenditures recorded in the following subsidiary activity categories:

6810 Community Recreation

Expenditures to organize, promote, and conduct community recreation programs sponsored by the district. **Governing boards shall not expend State general fund moneys for this purpose.**

6820 Community Service Classes

Expenditures as authorized by *EC* §78300 et seq., and implementing regulations in *CCR* §55160 to provide instruction that contributes to the physical, mental, moral, economic, or civic development of individuals or groups enrolled therein, including the costs of contracted community service classes in music, drama, art, handicraft, science, literature, nature study, and athletics.

This excludes costs of courses approved by the Chancellor's Office either individually or as part of a credit or noncredit program, which are recorded within the applicable Instructional Activities 0100-4900. **Governing boards shall not expend State general fund moneys to establish and maintain community service classes.**

6830 Community Use of Facilities

Expenditures as authorized by *EC* §82537 et seq., to provide college buildings or grounds for public, literary, scientific, recreational, educational, or public agency meetings, or for the discussion of matters of general or public interest, subject to the limitations set forth in those sections.

6840 Economic Development

Expenditures pursuant to *EC* §66010.4(a)(3) and *GC* §15379.20 et seq., for services provided to the business community to advance California's economic growth and global competitiveness through education and services focusing on continuous workforce improvement, technology deployment, and business development. Expenditures for services to students should be recorded in the appropriate instructional or student services activity.

6890 Other Community Services and Economic Development

Expenditures for community services and economic development not identified above.

6900 Ancillary Services

- 6910 Bookstores
- 6920 Child Development Centers
- 6930 Farm Operations
- 6940 Food Services
- 6950 Parking
- 6960 Student and Co-curricular Activities
- 6970 Student Housing
- 6990 Other Ancillary Services

This activity is used to record all expenditures for the operation of ancillary services (generally defined as self-sufficient entities providing services to students, faculty, and staff). For most of the expenditures attributable to these activities, the appropriate Special Revenue Fund or Enterprise Fund, such as the Bookstore Fund, should be charged, rather than the General Fund. Examples of General Fund charges would be parking, co-curricular activities, and the incidental cost of administration or general support for these ancillary services activities. The operation of housing facilities, such as dormitories, are reported within this activity code.

Activity 6900, Ancillary Services, is the controlling account that summarizes expenditures recorded in the following subsidiary activity categories:

6910 Bookstores

Expenditures for the operation of district bookstores.

6920 Child Development Centers

Expenditures for day care centers; for learning laboratories for students enrolled in child development or child care programs, or for services to develop children's physical, mental, and educational skills.

6930 Farm Operations

Expenditures for farm operations.

6940 Food Services

Expenditures as authorized by *CCR §59013* for food vending machines and cafeteria operations.

6950 Parking

Expenditures as authorized by *EC §76360* for parking services and facilities which include the administration of and direct services related to the purchase, construction, and operation and maintenance of parking facilities.

6960 Student and Co-curricular Activities

Expenditures for student and co-curricular activities that the district has elected to provide above and beyond the regular instructional program. Co-curricular activities are activities and events that are an extension of classroom instruction or related community college programs. (Examples include the costs of such items as student newspapers, intramural athletics, intercollegiate athletics, and clubs.)

6970 Student Housing

Expenditures for the operation of dormitories and other housing facilities.

6990 Other Ancillary Services

Expenditures for all other ancillary services, including such items as student transportation services.

ADMINISTRATIVE AND SUPPORT ACTIVITIES

7000 Auxiliary Operations

7010 Contract Education

7090 Other Auxiliary Operations

This Activity is used to record expenditures within certain operations auxiliary to the regular instructional program, such as the operation of commercial rental property for income, that portion of radio or television station operations beyond that necessary for instruction and instructional services, or certain contract education classes.

This activity is not to be confused with auxiliary organizations formed under *EC §72670 et seq.*

Activity 7000, Auxiliary Operations, is the controlling account that summarizes expenditures recorded in the following subsidiary activity categories:

7010 Contract Education

Expenditures to conduct contracted classes that do not generate FTES (*CCR §58050*). Contract Education classes are distinguished from Community Service classes (Activity 6820) by their intent to exclusively serve selected clientele. Contract Education classes that generate FTES are to be reported within the applicable Instructional Activities 0100-4900.

7090 Other Auxiliary Operations

Expenditures for all other Auxiliary Operations.

7100 Physical Property and Related Acquisitions

This classification is used to record expenditures for capital outlay required in developing campus facilities. The following are examples of expenditures that should be charged to this activity:

- purchase of land and buildings
- initial equipping of buildings
- purchase of equipment permanently affixed to buildings
- construction of buildings
- modifications that improve the functionality or extend the useful life of land or buildings
- nonroutine repair and maintenance of buildings and other structures (e.g., scheduled maintenance and special repair items defined under *EC §84660*)
- upgrades of telecommunications and information technology infrastructure

The portion of the salaries and benefits of district personnel (e.g., Facilities and Information Technology managers, facilities planners, and support staff) related to the above expenditures are also charged to this activity.

If a district uses a day labor or force account, within the limits of the law, *PCC §20650 et seq.*, for the above activities, the expenditures should be a direct charge to this activity.

Expenditures related to parking facilities are recorded within Activity 6950, Parking Expenditures for equipment purchased for a specific instructional or administrative and instructional support activity are recorded within that particular activity, except for initial equipping of buildings. Expenditures included within Activity 6500, Operation and Maintenance of Plant, would also not be recorded here.

7200 Long-Term Debt and Other Financing

- 7210 Long-Term Debt
- 7220 Tax Revenue Anticipation Notes (TRANS)
- 7290 Other Financing

This activity is used to record expenditures for principal, interest, and other costs (e.g., service charges) associated with long-term debt and interest and other costs associated with short-term debt.

7210 Long-Term Debt

Expenditures for payments of principal, interest, and other related service fees for bonds or other indebtedness [Object 7100, Debt Retirement (Long-Term Debt)]. This activity is also used to record the amount deducted from General Apportionment by the State Controller for repayment of emergency apportionment (CCR §58316).

7220 Tax Revenue Anticipation Notes (TRANS)

Expenditures for interest and related service fees for TRANS [Object 5000, Interest (Current Loans)].

7290 Other Financing

Expenditures for other financing.

7300 Transfers, Student Aid, and Other Outgo

- 7310 Transfers
- 7320 Student Aid
- 7390 Other Outgo

This activity is used to record transfers, student aid, and other outgo. Activity 7300, Transfers and Student Aid, is the controlling account that summarizes expenditures recorded in the following subsidiary activity categories:

7310 Transfers

Amounts transferred from one fund to another (interfund transfers) and amounts transferred to/from the General Fund Unrestricted Subfund and the General Fund Restricted Subfund (intrafund transfer), as well as amounts transferred to the district from a lapsed or reorganized community college district.

Transfers made as a temporary loan or otherwise intended to be reimbursed shall not be recorded here but shall be accounted for in the balance sheet accounts as "Due To" or "Due From."

7320 Student Aid

Expenditures for direct financial aid payments to or for students, as well as maintenance allowance paid under *CCR §54200*. Financial aid payments include direct financial aid (scholarships, grants, and loans) and payments to or for students for enrollment fees, books, supplies, and child care services, etc.

Work-study payments are reported as salaries within the activity receiving the benefit of the students' services.

7390 Other Outgo

Expenditures for other uses of funds such as bankruptcy losses, investment losses, and other outgo.

7900 Appropriation for Contingencies (for budgetary purposes only)

This activity is an appropriation classification only; no expenditures shall be recorded within this activity.

This activity is used to record that portion of the current fiscal year's appropriation, not designated for any specific purpose, and held available for transfer to specific appropriations as needed during the fiscal year.

This activity is not to be confused with the General Reserve, which is a balance sheet account used to record the reserve budgeted to provide operating cash in the succeeding fiscal year until local property taxes and State funds become available.

Transfers to/from contingencies must be approved by a two-thirds vote of the board of trustees (*CCR §58307*).

**IVC
CHART
OF
ACCOUNTS**

TYP	FUND	DESCRIPTION	DATA ENTRY	STATUS	CNTL FUND	CMB	EFF	*****	DATES TERM	NEXT CHANGE
10		General Fund					01-JUL-2004		31-DEC-2009	
11		Unrestricted General Fund	N	A			01-JUL-2004		31-DEC-2009	
11		Unrestricted General Fund	N	A			01-JUL-2002		31-DEC-2009	
11F		Unrestricted - Federal Funds	N	A			01-JUL-2002		31-DEC-2009	
	11050	ARRA Funds	Y	A			24-NOV-2009		31-DEC-2009	
	11051	VA Reports	Y	A			01-JUL-2002		31-DEC-2009	
	110518	VA Reports c/o	Y	A			01-JUL-2002		31-DEC-2009	
11G		Unrestricted - General Fund	N	A			01-JUL-2002		31-DEC-2009	
	11000	Unrestricted - General Funds	N	A			01-JUL-2002		31-DEC-2009	
	11001	Unrestricted - General	Y	A			01-JUL-2002		31-DEC-2009	
	110018	Unrestricted - General Carry Over	Y	A			01-JUL-2002		31-DEC-2009	
	11001U	Unrestricted - Unapplied Cash	Y	A			01-JUL-2002		31-DEC-2009	
	11002	Summer School	Y	A			13-FEB-2006		31-DEC-2009	
	1'003	Summer 2	Y	A			10-SEP-2007	10-SEP-2007	31-DEC-2009	
	11004	Unrestricted - Retirees Benefits	Y	A			10-MAY-2004		31-DEC-2009	
	11005	Part-time Faculty Compensation	Y	A			01-JUL-2002		31-DEC-2009	
	11006	English Challenge	Y	A			01-JUL-2002		31-DEC-2009	
	11007	ESL Festival	Y	A			01-JUL-2002		31-DEC-2009	
	11010	Foundation Campus Projects	Y	A			01-JUL-2002		31-DEC-2009	
	110108	Foundation Campus Projects c/o	Y	A			01-JUL-2002		31-DEC-2009	
	11011	G.L.E.A.M. Program	Y	A			20-SEP-2007		31-DEC-2009	
	11012	Unrestricted - Accreditation	Y	A			01-JUL-2002		31-DEC-2009	
	11013	HR - Emergency Preparedness Plan	Y	A			01-JUL-2002		31-DEC-2009	
	11014	President's Expense Account	Y	A			01-OCT-2012		31-DEC-2009	
	11015	Math Festival	Y	A			01-JUL-2002		31-DEC-2009	
	11016	President's Office - Grant Expenses	N	A			08-SEP-2008		31-DEC-2009	
	11017	President Office - Grant Expenses	Y	A			01-JUL-2002		31-DEC-2009	
	11018	President Office - Comm Outreach	Y	A			01-JUL-2002		31-DEC-2009	
	11020	Foster Care District Contact	Y	A			01-JUL-2002		31-DEC-2009	
	11030	Summer Recruitment	Y	A			01-JUL-2002		31-DEC-2009	
	11040	RDA Funds 47.5% Property Tax	Y	A			01-JUL-2002		31-DEC-2009	
	11060	Contributions to Health Insurance	Y	A			01-JUL-2002		31-DEC-2009	
	11601	Unrestricted - 0506 Augmentation	Y	A			01-JUL-2002		31-DEC-2009	
	11701	Winter Intersession	Y	A			01-JUL-2002		31-DEC-2009	
	11888	Unrestricted - Unclaimed Funds	Y	A			01-JUL-2002		31-DEC-2009	
	11999	Holder for add cuts needed 09-10	Y	A			01-JUL-2002		31-DEC-2009	
11L		Unrestricted - Local Funds	N	A			01-JUL-2002		31-DEC-2009	
	11900	Unrestricted - Local Funds	N	A			01-JUL-2002		31-DEC-2009	
	11901	Unrestricted - Acceso Dist Match	Y	A			27-OCT-2006		31-DEC-2009	
11S		Unrestricted - State Funds	N	A			01-JUL-2002		31-DEC-2009	
	11100	Partnership for Excellence	N	A			01-JUL-2002		31-DEC-2009	
	11101	Partnership for Excellence	Y	A			16-MAY-2004		31-DEC-2009	
	111018	PFE 03-04 Carry Over	Y	A			01-JUL-2002		31-DEC-2009	
	11102	PFE 04-05	Y	A			01-JUL-2002		31-DEC-2009	
	11200	Matriculation Matching Funds	N	A			01-JUL-2002		31-DEC-2009	

12115	WIB Diesel Mechanic Tech Prg ext	Y	A	01-JUL-2002	31-DEC-2099
12116	WIA Smog Check Technician Program	Y	A	01-JUL-2002	31-DEC-2099
12117	WIA EMT Program	Y	A	01-JUL-2002	31-DEC-2099
12118	WIA Dental Assistant Prorgam	Y	A	01-JUL-2002	31-DEC-2099
12119	WIA GREEN LMI Consulting	Y	A	25-MAY-2011	31-DEC-2099
12120	HUD Grant	Y	A	01-JUL-2002	31-DEC-2099
12125	WIA EMT Program II	Y	A	01-JUL-2002	31-DEC-2099
12126	WIA Dental Assistant Prorgam II	Y	A	01-JUL-2002	31-DEC-2099
12200	CWS	N	A	01-JUL-2002	31-DEC-2099
12201	CWS - Direct Aid	Y	A	14-SEP-2004	31-DEC-2099

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	122018	CWS - Direct Aid c/o	Y	A			01-JUL-2002		31-DEC-2099	
	12202	CWS - ACA	Y	A			01-JUL-2002		31-DEC-2099	
	12203	FCWS - 65%	Y	A			01-JUL-2002		31-DEC-2099	
	12204	FEWS- 50%	Y	A			01-JUL-2002		31-DEC-2099	
	12205	ARWS- 100%	Y	A			01-JUL-2002		31-DEC-2099	
	12210	ARRA	Y	A			05-OCT-2011		31-DEC-2099	
	122108	ARRA Workability III c/o	Y	A			01-JUL-2002		31-DEC-2099	
	12300	Federal Admin Cost Allowance	N	A			01-JUL-2002		31-DEC-2099	
	12301	ACA - Pell	Y	A			01-JUL-2002		31-DEC-2099	
	12302	ACA - SEOG	Y	A			01-JUL-2002		31-DEC-2099	
	12400	Tech Prep	Y	A			01-JUL-2002		31-DEC-2099	
	12401	CTE Transitions FY 11-12	N	A			01-JUL-2002		31-DEC-2099	
	12402	Workability III CFDA 84,126A	Y	A			12-SEP-2011		31-DEC-2099	
	12500	Upward Bound	Y	A			05-OCT-2011		31-DEC-2099	
	12501	Upward Bound 12-13 Regular	N	A			01-JUL-2002		31-DEC-2099	
	12502	Upward Bound 12-13 Summer	Y	A			05-JUN-2012		31-DEC-2099	
	12503	Upward Bound 04-05 Indirect	Y	A			05-JUN-2012		31-DEC-2099	
	12504	Upward Bound Food & Nutrition	Y	A			01-JUN-2004		31-DEC-2099	
	12505	Upward Bound 13-14 Regular	Y	A			29-OCT-2007		31-DEC-2099	
	12506	Upward Bound 13-14 Summer	Y	A			28-MAY-2013		31-DEC-2099	
	12507	Upward Bound 03-04 Indirect	Y	A			28-MAY-2013		31-DEC-2099	
	12508	Upward Bound Food & Nutri Smr 2013	Y	A			01-JUN-2004		31-DEC-2099	
	12600	Student Support Services	Y	A			28-MAY-2013		31-DEC-2099	
	12601	Student Support Services	N	A			01-JUL-2002		31-DEC-2099	
	12602	Student Support Serv 02-03 Indirect	Y	A			26-OCT-2012		31-DEC-2099	
	12603	Student Support Serv 02-03 Tech Sup	Y	A			01-JUL-2002		31-DEC-2099	
	12604	Student Support Serv 02-03 Tech Sup	Y	A			01-JUL-2002		31-DEC-2099	
	12605	Student Support Services	Y	A			26-OCT-2012		31-DEC-2099	
	12606	Student Support Serv 03-04 Indirect	Y	A			01-JUL-2002		31-DEC-2099	
	12700	Student Support Serv 03-04 Tech Sup	Y	A			01-JUL-2002		31-DEC-2099	
	12701	Talent Search	N	A			01-JUL-2002		31-DEC-2099	
	12702	Talent Search 02-03 Indirect	Y	A			26-OCT-2012		31-DEC-2099	
	12703	Talent Search	Y	A			01-JUL-2002		31-DEC-2099	
		Talent Search	Y	A			26-OCT-2012		31-DEC-2099	

12704	Talent Search 03-04 Indirect	Y	A	01-JUL-2002	31-DEC-2099
12708	Gear-Up Project	Y	A	01-JUL-2002	31-DEC-2099
127088	Gear-Up Project carry over	Y	A	01-JUL-2002	31-DEC-2099
12800	Child Development Federal	N	A	01-JUL-2002	31-DEC-2099
12801	Child Devel Preschool Nutrition Fed	Y	A	22-SEP-2010	31-DEC-2099
128018	Child Devel Preschool Nutrition Fed	Y	A	01-JUL-2002	31-DEC-2099
12900	Miscellaneous Restricted Federal	N	A	01-JUL-2002	31-DEC-2099
12901	Conahac Grant	Y	A	01-JUL-2002	31-DEC-2099
129018	Conahac Grant carry over	Y	A	01-JUL-2002	31-DEC-2099
12903	SBDC - SBA Prior Year	Y	A	12-MAR-2004	31-DEC-2099
12904	SBDC - SBA Current Year	Y	A	29-FEB-2004	31-DEC-2099
12905	SBDC - SBA 2005	Y	A	01-JUL-2002	31-DEC-2099
12906	SBDC - SBA 2006	Y	A	01-JUL-2002	31-DEC-2099
12907	SBDC - SBA 2007	Y	A	01-JUL-2002	31-DEC-2099
12908	SBDC - SBA 2008	Y	A	01-JUL-2002	31-DEC-2099
12909	SBDC - SBA 2009	Y	A	01-JUL-2002	31-DEC-2099

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TYP	FUND	DESCRIPTION	DATA ENTRY	STATUS	CNTL FUND	EFF	*****	DATES	*****	TERM	NEXT CHANGE
	12910	Title V Grant 04-05	Y	A		18-MAR-2005		31-DEC-2099		31-DEC-2099	
	12911	Title V Grant - Acceso	Y	A		29-AUG-2006		31-DEC-2099		31-DEC-2099	
	12912	Title V Grant Acceso Year 3	Y	A		01-JUL-2002		31-DEC-2099		31-DEC-2099	
	12913	Title V Grant Acceso Year 4	Y	A		01-JUL-2002		31-DEC-2099		31-DEC-2099	
	12914	Title V Grant Acceso Year 5	Y	A		01-JUL-2002		31-DEC-2099		31-DEC-2099	
	12915	Title V Grant Acceso Year 6	Y	A		01-JUL-2002		31-DEC-2099		31-DEC-2099	
	12920	Title V Grant - ATLAS Year One	Y	A		27-SEP-2011		31-DEC-2099		31-DEC-2099	
	129208	Title V Grant - ATLAS Yr 1 c/o	Y	A		01-OCT-2011		31-DEC-2099		31-DEC-2099	
	12921	Title V Grant - ATLAS Year Two	Y	A		01-JUL-2002		31-DEC-2099		31-DEC-2099	
	129218	Title V Grant - ATLAS Year Two c/o	Y	A		01-JUL-2002		31-DEC-2099		31-DEC-2099	
	12922	Title V Grant - ATLAS Year Three	Y	A		01-JUL-2002		31-DEC-2099		31-DEC-2099	
	12923	Title V Grant - ATLAS Year Four	Y	A		01-JUL-2002		31-DEC-2099		31-DEC-2099	
12L		Restricted - Local Funds	N	A		01-JUL-2002		31-DEC-2099		31-DEC-2099	
	17100	Child Develop Training Consortium	N	A		01-JUL-2002		31-DEC-2099		31-DEC-2099	
	17101	Child Develop Training Consortium	Y	A		28-FEB-2013		31-DEC-2099		31-DEC-2099	
	17102	CDTC - Travel Reimbursement	Y	A		01-JUL-2002		31-DEC-2099		31-DEC-2099	
	17200	Workforce Investment Board	N	A		01-JUL-2002		31-DEC-2099		31-DEC-2099	
	17201	Workforce Investment Board	Y	A		01-JUL-2002		31-DEC-2099		31-DEC-2099	
	17205	NRF - IVROP & Neighborhood House	Y	A		01-JUL-2002		31-DEC-2099		31-DEC-2099	
	17210	HUD Grant Interest	Y	A		01-JUL-2002		31-DEC-2099		31-DEC-2099	
	17271	Ag Dept - Proceeds from wheat sale	Y	A		01-JUL-2002		31-DEC-2099		31-DEC-2099	
	172718	Ag Dept - Proceeds c/o	Y	A		01-JUL-2002		31-DEC-2099		31-DEC-2099	
	17300	Local Funds Other	N	A		01-JUL-2002		31-DEC-2099		31-DEC-2099	
	17301	General Restricted CFWD Local	Y	A		01-JUL-2002		31-DEC-2099		31-DEC-2099	
	17302	Parking Fees	Y	A		01-JUL-2002		31-DEC-2099		31-DEC-2099	
	173028	Parking Fees carry over	Y	A		04-AUG-2008		31-DEC-2099		31-DEC-2099	
	17303	SBDC - Prior Year	Y	A		30-AUG-2007		31-DEC-2099		31-DEC-2099	

FUND	DESCRIPTION	DATA ENTRY	STATUS	FUND	CNTL	CMB	EFF	TERM	CHANGE
173038	SBDC - Next Level c/o	Y	A	26-JAN-2006				31-DEC-2099	
17304	SBDC - Current Year Match	Y	A	29-FEB-2004				31-DEC-2099	
17305	Desert Museum	Y	A	01-JUL-2002				31-DEC-2099	
173058	Desert Museum carry over	Y	A	01-JUL-2002				31-DEC-2099	
17306	SOS - Steps of Success	Y	A	01-JUL-2002				31-DEC-2099	
17307	Vocational Ed Region X	Y	A	01-JUL-2002				31-DEC-2099	
17308	Cal Works Assessment	Y	A	01-JUL-2002				31-DEC-2099	
173088	Cal Works Assessment Carry Over	Y	A	01-JUL-2002				31-DEC-2099	
17309	U of Phoenix Facility Use Agreement	Y	A	01-JUL-2002				31-DEC-2099	
17310	Bookstore Contract	Y	A	01-JUL-2002				31-DEC-2099	
17311	Foundation Account	Y	A	01-JUL-2002				31-DEC-2099	
17312	Cafeteria Contract	Y	A	01-JUL-2002				31-DEC-2099	
17313	Puente Project	Y	A	01-JUL-2002				31-DEC-2099	
173138	Puente Project Carry Over	Y	A	01-JUL-2002				31-DEC-2099	
17314	Driver Improvement Program	Y	A	01-JUL-2002				31-DEC-2099	
173148	Driver Improvement Prog Carry Over	Y	A	01-JUL-2002				31-DEC-2099	
17315	EMT Community Classes	Y	A	01-JUL-2002				31-DEC-2099	
173158	EMT Community Classes Carry Over	Y	A	01-JUL-2002				31-DEC-2099	
17316	Contract Education	Y	A	21-FEB-2008				31-DEC-2099	
173168	Extended Campus Contract Ed C/O	Y	A	02-APR-2004				31-DEC-2099	
17317	DACUM	Y	A	01-JUL-2002				31-DEC-2099	
173178	DACUM Carry Over	Y	A	01-JUL-2002				31-DEC-2099	

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	17318	Puente Project - Big Brothers-Big S	Y	A	01-JUL-2003				31-DEC-2099	
	173188	Puente Project - Big Bro Sist co	Y	A	01-JUL-2002				31-DEC-2099	
	17319	SBDC - Program Income	Y	A	01-JUL-2002				31-DEC-2099	
	17320	Nursing Students Liab Insurance	Y	A	01-JUL-2002				31-DEC-2099	
	173208	Nursing Students Liab Insurance c/o	Y	A	01-JUL-2002				31-DEC-2099	
	17321	Student Health Fee	Y	A	01-JUL-2002				31-DEC-2099	
	173218	Student Health Fee c/o	Y	A	01-JUL-2002				31-DEC-2099	
	17322	Community Service Classes	Y	A	01-JUL-2002				31-DEC-2099	
	17323	IID Funds	Y	A	01-JUL-2002				31-DEC-2099	
	173238	IID Funds c/o	Y	A	01-JUL-2002				31-DEC-2099	
	17324	SBDC - Program Income 2006	Y	A	01-JUL-2002				31-DEC-2099	
	17325	Summer Recruitment - Foundation	Y	A	22-SEP-2006				31-DEC-2099	
	17326	Apple Grant Tutoring	Y	A	01-JUL-2002				31-DEC-2099	
	17327	HR General Safety	Y	A	01-JUL-2002				31-DEC-2099	
	17328	Campus Networking Revenue	Y	A	01-JUL-2002				31-DEC-2099	
	17329	IID Grant - Extended Campus	Y	A	01-JUL-2002				31-DEC-2099	
	17330	Energy Seminar	Y	A	23-JAN-2009				31-DEC-2099	
	17331	Fire Comm Ed	Y	A	01-JUL-2002				31-DEC-2099	
	173318	Fire Comm Ed c/o	Y	A	01-JUL-2002				31-DEC-2099	
	17340	Aurora HS Contract Ed	Y	A	01-JUL-2002				31-DEC-2099	
	17341	Aurora HS Contract Ed 09-10	Y	A	01-JUL-2002				31-DEC-2099	

TYP	FUND	DESCRIPTION	DATA ENTRY	STATUS	CNTL FUND	EFF	TERM	DATES	NEXT CHANGE
		AT&T Grant - SPA							
17350		HR - Wellness Program	Y	A		01-JUL-2002			31-DEC-2099
17360		HR - Wellness Program c/o	Y	A		30-NOV-2011			31-DEC-2099
173608		Mat Lab Eqp Rental	Y	A		04-OCT-2012			31-DEC-2099
17370		Rail Road One Time Funds 0809	Y	A		01-JUL-2002			31-DEC-2099
17380		SBDC -Cash Match 2005	Y	A		01-JUL-2002			31-DEC-2099
17401		SBDC -Cash Match 2006	Y	A		01-JUL-2002			31-DEC-2099
17402		SBDC -Cash Match 2007	Y	A		01-JUL-2002			31-DEC-2099
17403		SBDC -Cash Match 2008	Y	A		01-JUL-2002			31-DEC-2099
174038		SBDC -Cash Match 2007 c/o	Y	A		01-JUL-2002			31-DEC-2099
17404		SBDC -Cash Match 2009	Y	A		01-JUL-2002			31-DEC-2099
17405		SBDC - Close out Activity	Y	A		21-JUN-2010			31-DEC-2099
17406		Restricted Beg Reserves	Y	A		01-JUL-2002			31-DEC-2099
17501		Men Tennis	Y	A		14-OCT-2009			31-DEC-2099
17600		Cheer & Song	Y	A		14-OCT-2009			31-DEC-2099
17601		Women's Tennis	Y	A		14-OCT-2009			31-DEC-2099
17602		Volleyball	Y	A		14-OCT-2009			31-DEC-2099
17603		Men's Baseball	Y	A		29-OCT-2009			31-DEC-2099
17604		Men's Basketball	Y	A		01-JUL-2002			31-DEC-2099
17605		Basketball Camp	Y	A		01-JUL-2002			31-DEC-2099
17606		Women's Basketball	Y	A		01-JUL-2002			31-DEC-2099
17607		Gym	Y	A		01-JUL-2002			31-DEC-2099
17608		Women's Softball	Y	A		01-JUL-2002			31-DEC-2099
17609		Foundation - Science	Y	A		29-OCT-2009			31-DEC-2099
17610		Foundation - Preschool	Y	A		29-OCT-2009			31-DEC-2099
17611		Foundation - Library	Y	A		29-OCT-2009			31-DEC-2099
17612		Foundation - Energy	Y	A		29-OCT-2009			31-DEC-2099
17613		Foundation - Admissions	Y	A		29-OCT-2009			31-DEC-2099
17614			Y	A		29-OCT-2009			31-DEC-2099

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TYP	FUND	DESCRIPTION	DATA ENTRY	STATUS	CNTL FUND	EFF	TERM	DATES	NEXT CHANGE
17615		Foundation - Welding	Y	A		29-OCT-2009			31-DEC-2099
17616		Foundation - Nursing	Y	A		29-OCT-2009			31-DEC-2099
17617		Foundation - a/c refri	Y	A		29-OCT-2009			31-DEC-2099
17618		Foundation - Info Syst	Y	A		29-OCT-2009			31-DEC-2099
17619		Foundation - Humanities	Y	A		29-OCT-2009			31-DEC-2099
17620		Foundation - Auto Tech	Y	A		29-OCT-2009			31-DEC-2099
17621		Foundation - Applied Sci Expos	Y	A		29-OCT-2009			31-DEC-2099
17622		Foundation - POST	Y	A		05-JUN-2012			31-DEC-2099
17623		Women Cross Country	Y	A		05-JUN-2012			31-DEC-2099
17624		Mens Soccer Fundraiser	Y	A		01-JUL-2012			31-DEC-2099
17625		Womens Soccer Fundraiser	Y	A		01-JUL-2012			31-DEC-2099
17626		Men's Cross Country Fundraiser	Y	A		01-JUL-2012			31-DEC-2099
12S		Restricted - State Funds	N	A		01-JUL-2002			31-DEC-2099
15100		06-07 Basic Skills Funds	N	A		24-JAN-2008			31-DEC-2099
15101		06-07 Basic Skills Allocation	Y	A		24-JAN-2008			31-DEC-2099

TYP	FUND	DESCRIPTION	DATA ENTRY	STATUS	CNTL FUND	CMB	EFF	***** DATES	TERM	NEXT CHANGE
151018		Transfer Ctr Articulatn Carry Over	Y	A				01-JUL-2002		31-DEC-2099
15102		Basic Skills Curriculum Dev	Y	A				24-JAN-2008		31-DEC-2099
151028		CA Articulation Numberng Carry Over	Y	A				01-JUL-2002		31-DEC-2099
15103		Basic Skills Articulation	Y	A				01-JUL-2002		31-DEC-2099
15104		Basic Skills Research	Y	A				01-JUL-2002		31-DEC-2099
15105		Basic Skills Prof. Development	Y	A				24-JAN-2008		31-DEC-2099
151056		Basic Skills - Inst Eqp & Materials	Y	A				24-JAN-2008	24-JAN-2008	31-DEC-2099
151057		Basic Skills - Counseling	Y	A				01-JUL-2002		31-DEC-2099
15106		Basic Skills - Inst Eqp & Materials	Y	A				01-JUL-2002		31-DEC-2099
15107		Basic Skills - Counseling	Y	A				01-JUL-2002		31-DEC-2099
15108		Basic Skills - Tutoring	Y	A				01-JUL-2002		31-DEC-2099
15109		Basic Skills - Other	Y	A				01-JUL-2002		31-DEC-2099
15110		Basic Skills - 07/08	Y	A				01-JUL-2002		31-DEC-2099
15111		Basic Skills - 07/08 Prg Cur Pla De	Y	A				01-JUL-2002		31-DEC-2099
15112		Basic Skills - 07/08 Stu Assessment	Y	A				01-JUL-2002		31-DEC-2099
15113		Basic Skills - 07/08 Adv & Couns	Y	A				01-JUL-2002		31-DEC-2099
15114		Basic Skills - 07/08 Sup Inst & Tut	Y	A				01-JUL-2002		31-DEC-2099
15115		Basic Skills - 07/08 Articulation	Y	A				01-JUL-2002		31-DEC-2099
15116		Basic Skills - 07/08 Instr Material	Y	A				01-JUL-2002		31-DEC-2099
15117		Basic Skills - 07/08 Other	Y	A				01-JUL-2002		31-DEC-2099
15200		BFAP	N	A				01-JUL-2002		31-DEC-2099
15201		BFAP	Y	A				18-OCT-2006		31-DEC-2099
152018		BFAP Carry Over	Y	A				01-JUL-2002		31-DEC-2099
15220		State Mandated Cost	Y	A				01-JUL-2002		31-DEC-2099
15300		EOPS	N	A				01-JUL-2002		31-DEC-2099
15301		EOPS 100 - Project Management	Y	A				01-JUL-2002		31-DEC-2099
15302		EOPS 200 - Outreach	Y	A				01-JUL-2002		31-DEC-2099
15303		EOPS 300 - Tutorial Services	Y	A				01-JUL-2002		31-DEC-2099
15305		EOPS 500 - Transition Services	Y	A				01-JUL-2002		31-DEC-2099
153058		EOPS 500 - Transith Svc Carry Over	Y	A				01-JUL-2002		31-DEC-2099
15306		EOPS 600 - CARE Match	Y	A				01-JUL-2002		31-DEC-2099
15308		07-08 Basic Skills	Y	A				25-JUN-2008		31-DEC-2099
15309		EOPS 900 - Student Aid	Y	A				01-JUL-2002		31-DEC-2099
153098		EOPS 900 - Student Aid Carry Over	Y	A				01-JUL-2002		31-DEC-2099

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15400		DSPS	N	A				01-JUL-2002		31-DEC-2099
15401		DSPS - Direct Services	Y	A				01-JUL-2002		31-DEC-2099
154018		DSPS - Direct Services Carry Over	Y	A				01-JUL-2002		31-DEC-2099
15402		Department of Rehabilitation	Y	A				06-OCT-2008		31-DEC-2099
154028		Department of Rehabilitation c/o	Y	A				01-JUL-2002		31-DEC-2099
15403		County Behavioral Health Grant	Y	A				11-MAR-2010		31-DEC-2099
15500		Cal Works	N	A				01-JUL-2002		31-DEC-2099
15501		Cal Works - Coordination	Y	A				01-JUL-2002		31-DEC-2099
15502		Cal Works - Curriculum	Y	A				01-JUL-2002		31-DEC-2099

FUND	DESCRIPTION	DATA	STATUS	CNTL	FUND	EFF	TERM	CHG
15503	Cal Works - Job Developer	Y	A		01-JUL-2002		31-DEC-2099	
15504	Cal Works - Work Study	Y	A		01-JUL-2002		31-DEC-2099	
155048	Cal Works Assessm/Couns Carry Over	Y	A		07-JUL-2004		31-DEC-2099	
15505	Cal Works - Child Care	Y	A		01-JUL-2002		31-DEC-2099	
15506	Cal Works - CWX 75%	Y	A		01-JUL-2002		31-DEC-2099	
15600	TTIP	N	A		01-JUL-2002		31-DEC-2099	
15601	TTIP - Library Automation	Y	A		01-JUL-2002		31-DEC-2099	
156018	TTIP - Library Automatin Carry Over	Y	A		01-JUL-2002		31-DEC-2099	
15602	TTIP - DS3 Line Upgrade	Y	A		01-JUL-2002		31-DEC-2099	
156028	TTIP - DS3 Line Upgrade Carry Over	Y	A		01-JUL-2002		31-DEC-2099	
15603	TTIP - Picture Tel Upgrade	Y	A		01-JUL-2002		31-DEC-2099	
15604	TTIP - Human Resources	Y	A		01-JUL-2002		31-DEC-2099	
15605	TTIP - Total Cost of Ownership	Y	A		01-JUL-2002		31-DEC-2099	
156058	TTIP - TCO Carry Over	Y	A		01-JUL-2002		31-DEC-2099	
15607	CERT Programs State Grant	Y	A		01-JUL-2002		31-DEC-2099	
15700	State Workstudy	N	A		01-JUL-2002		31-DEC-2099	
15701	State Workstudy	Y	A		01-JUL-2002		31-DEC-2099	
157018	State Workstudy Carry Over	Y	A		01-JUL-2002		31-DEC-2099	
15800	CARE Program	N	A		01-JUL-2002		31-DEC-2099	
15801	CARE Program	Y	A		01-JUL-2002		31-DEC-2099	
158018	CARE Program Carry Over	Y	A		01-JUL-2002		31-DEC-2099	
15900	Other State Categorical	N	A		01-JUL-2002		31-DEC-2099	
11502	Lottery Instructional Materials	Y	A		01-JUL-2002		31-DEC-2099	
115028	Lottery Inst Mat Prop 20 c/o	Y	A		01-JUL-2002		31-DEC-2099	
15901	Staff Diversity	Y	A		01-JUL-2002		31-DEC-2099	
159018	Staff Diversity Carry Over	Y	A		01-JUL-2002		31-DEC-2099	
15902	Enrollment Fee Administration	Y	A		01-JUL-2002		31-DEC-2099	
15903	Energy Conservation Program	Y	A		01-JUL-2002		31-DEC-2099	
159038	Energy Conservation Prog Carry Over	Y	A		01-JUL-2002		31-DEC-2099	
15904	Nursing Grant	Y	A		01-JUL-2002		31-DEC-2099	
15905	Additional Enrollment Growth Grant	Y	A		01-JUL-2002		31-DEC-2099	
159058	Additional Enrollment Growth Grant	Y	A		01-JUL-2002		31-DEC-2099	
15906	Part-Time Faculty Compensation	Y	A		01-JUL-2002		31-DEC-2099	
15907	Staff Development	Y	A		01-JUL-2002		31-DEC-2099	
159078	Staff Development Carry Over	Y	A		01-JUL-2002		31-DEC-2099	
15908	Regional Nursing Ed Collaborative G	Y	A		01-JUL-2002		31-DEC-2099	
159088	Regional Nursing Ed Coll c/o	Y	A		01-JUL-2002		31-DEC-2099	
15909	Capacity Building for Nursing Grant	Y	A		01-JUL-2002		31-DEC-2099	
159098	Capacity Building for Nursing c/o	Y	A		01-JUL-2002		31-DEC-2099	
15910	Econ Dev Grant - Prof Dev Academy	Y	A		01-JUL-2002		31-DEC-2099	

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	15911	Econ Dev Grant - Prof Dev Academy	Y	A		01-JUL-2002		31-DEC-2099	
	15912	One Time Funds	Y	A		01-JUL-2002		31-DEC-2099	
	15913	Song Brown Act Nursing	Y	A		01-JUL-2002		31-DEC-2099	

15914	Career Exp & Devlpmt 7th & 8th Grad	Y	A	01-JUL-2002	31-DEC-2099
15915	Rural Opportunites Studies Grant	Y	A	01-JUL-2002	31-DEC-2099
15916	Nursing Career Tech Ed Eqp	Y	A	01-JUL-2002	31-DEC-2099
15917	Nursing Retention Grant 10-107-012	Y	A	01-JUL-2002	31-DEC-2099
159178	Nursing Ret Grant 10-107-012 c/o	Y	A	01-JUL-2004	31-DEC-2099
15918	Nursing Enroll Growth 12-107-	Y	A	01-JUL-2002	31-DEC-2099
159188	Nursing Enroll Growth 12-107 c/o	Y	A	01-JUL-2002	31-DEC-2099
16000	Matriculation	N	A	01-JUL-2002	31-DEC-2099
16001	Matriculation - Orientation	Y	A	01-JUL-2002	31-DEC-2099
160018	Matriculation - Orientat Carry Over	Y	A	01-JUL-2002	31-DEC-2099
16002	Matriculation - Assessment	Y	A	01-JUL-2002	31-DEC-2099
160028	Matriculation - Assessmt Carry Over	Y	A	01-JUL-2002	31-DEC-2099
16003	Matriculation - Counseling	Y	A	01-JUL-2002	31-DEC-2099
160038	Matriculation - Counsel Carry Over	Y	A	01-JUL-2002	31-DEC-2099
16004	Matriculation - Coordination	Y	A	01-JUL-2002	31-DEC-2099
160048	Matriculation - Coord Carry Over	Y	A	01-JUL-2002	31-DEC-2099
16005	Matriculation - Followups	Y	A	01-JUL-2002	31-DEC-2099
16213	Non-Credit Matriculation	Y	A	01-JUL-2002	31-DEC-2099
162138	Non-Credit Matriculation c/o	Y	A	01-JUL-2002	31-DEC-2099
16100	TANF	N	A	01-JUL-2002	31-DEC-2099
16101	TANF	Y	A	01-JUL-2002	31-DEC-2099
16200	Child Development - State	N	A	01-JUL-2002	31-DEC-2099
16201	Child Dev Preschl Nutrition - State	N	A	01-JUL-2002	31-DEC-2099
162018	Child Dev Preschl Nutrition - State	Y	A	22-SEP-2010	31-DEC-2099
16202	Child Dev Preschl Nutrition - State	Y	A	01-JUL-2002	31-DEC-2099
16203	Foster Care	Y	A	27-AUG-2013	31-DEC-2099
16204	Independent Living	Y	A	01-JUL-2002	31-DEC-2099
16204	Independent Living 03-04	Y	A	01-JUL-2002	31-DEC-2099
16205	Independent Living 00-01	Y	A	01-JUL-2002	31-DEC-2099
162058	Independent Living 00-01 C/O	Y	A	01-JUL-2002	31-DEC-2099
16206	Independent Living 01-02	Y	A	01-JUL-2002	31-DEC-2099
162068	Independent Living 01-02 co to 0405	Y	A	01-JUL-2002	31-DEC-2099
16208	Independent Living 03-04/Welding	Y	A	01-JUL-2002	31-DEC-2099
162088	Independent Living C/004-05/Welding	Y	A	01-JUL-2002	31-DEC-2099
16209	Independent Living 03-04/Auto Tech	Y	A	01-JUL-2002	31-DEC-2099
162098	ILP C/O 04-05 Auto Tech	Y	A	01-JUL-2002	31-DEC-2099
16210	TANF-CDC-06-023-1	Y	A	01-JUL-2002	31-DEC-2099
16300	Instruct Equip / Library Materials	N	A	01-JUL-2002	31-DEC-2099
16301	Instruct Equip / Library Materials	Y	A	18-OCT-2006	31-DEC-2099
163018	Instruct Equip / Library Mat c/o	Y	A	01-JUL-2002	31-DEC-2099
165038	Physical Plant Inst Egg Gnt	Y	A	01-JUL-2002	31-DEC-2099
16400	General Restricted CFWD - State	N	A	01-JUL-2002	31-DEC-2099
16401	General Restricted CFWD - State	Y	A	01-JUL-2002	31-DEC-2099
16440	SB 70 Career Tech Grant 0708	Y	A	25-FEB-2009	31-DEC-2099
16445	SB 70 Career Tech Grant 0809	Y	A	25-FEB-2009	31-DEC-2099
16446	SB 70 Career Tech Grant 0910	Y	A	25-FEB-2009	31-DEC-2099
16447	SB 70 (IV)	Y	A	25-FEB-2009	31-DEC-2099

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			Y	A			TERM	DATE	DATE	DATE	DATE	DATE
	16448	SB 70 (IV) Supplemental	Y	A		25-FEB-2009	31-DEC-2009					
	16449	SB 70 (V)	Y	A		25-FEB-2009	31-DEC-2009					
	16450	SB 70 (VI) Supplemental	Y	A		25-FEB-2009	31-DEC-2009					
	16451	SB 70 (VI)	Y	A		25-FEB-2009	31-DEC-2009					
	16452	SB 70 (VI) Supplemental	Y	A		25-FEB-2009	31-DEC-2009					
	16500	Other State Restricted	N	A		01-JUL-2002	31-DEC-2009					
	16501	Scheduled Maintenance	Y	A		01-JUL-2002	31-DEC-2009					
	165018	Scheduled Maintenance c/o	Y	A		01-JUL-2002	31-DEC-2009					
	16502	Early Alert	Y	A		01-JUL-2002	31-DEC-2009					
	16503	Sched Maint - Rehab Wat Treat Plnt	Y	A		30-NOV-2007	31-DEC-2009					
	16505	Sched Maint - Tennis Courts	Y	A		01-JUL-2002	31-DEC-2009					
	16506	Sched Maint - HVAC Library	Y	A		01-JUL-2002	31-DEC-2009					
	16507	Sched Maint - Compressor Gym	Y	A		01-JUL-2002	31-DEC-2009					
	165088	Sched Maint - College Center Doors	Y	A		01-JUL-2002	31-DEC-2009					
	165098	Scheduled Maintenance - Mster Clock	Y	A		01-JUL-2002	31-DEC-2009					
	165108	Scheduled Maintenance - Water Line	Y	A		01-JUL-2002	31-DEC-2009					
	165118	Scheduled Maintenance - High Volt	Y	A		01-JUL-2002	31-DEC-2009					
	165128	Scheduled Maintenance - Generator	Y	A		01-JUL-2002	31-DEC-2009					
	165138	Scheduled Maintenance - Pool filter	Y	A		01-JUL-2002	31-DEC-2009					
	16520	Industry-Driven Collaborative Grant	Y	A		01-JUL-2002	31-DEC-2009					
	16521	Industry-Driven Col Gnt Year 2	Y	A		01-JUL-2002	31-DEC-2009					
	16600	Other State Restricted	N	A		01-JUL-2002	31-DEC-2009					
	16601	Trans & Articulation	Y	A		16-OCT-2008	31-DEC-2009					
	166018	Trans & Articulation c/o	Y	A		01-JUL-2002	31-DEC-2009					
	16602	Gen Purpose - 0607 One Time	Y	A		01-JUL-2002	31-DEC-2009					
	16603	Basic Skills - 0607 One Time	Y	A		01-JUL-2002	31-DEC-2009					
	16604	Career Tech - 0607 One Time	Y	A		01-JUL-2002	31-DEC-2009					
	16605	Gen Pur Trailer Bill 0607 One Time	Y	A		01-JUL-2002	31-DEC-2009					
	16606	Inst Mat Trailer Bill 0607 One Time	Y	A		01-JUL-2002	31-DEC-2009					
	16607	Sche MainTrailer bill 0607 One Time	Y	A		01-JUL-2002	31-DEC-2009					
	16608	One Time Transition Funds	Y	A		01-JUL-2002	31-DEC-2009					
	16610	Basic Skills - Research	Y	A		01-JUL-2002	31-DEC-2009					
	16611	Basic Skills - Curriculum Developme	Y	A		01-JUL-2002	31-DEC-2009					
	16612	Basic Skills - Prof Development	Y	A		01-JUL-2002	31-DEC-2009					
	16613	Basic Skills - Articulation	Y	A		01-JUL-2002	31-DEC-2009					
	16614	Basic Skills - Student Acad Asses	Y	A		01-JUL-2002	31-DEC-2009					
	16615	Basic Skills - Basic Skills/ESL	Y	A		01-JUL-2002	31-DEC-2009					
	16616	Basic Skills - Instructional Materi	Y	A		02-JUL-2002	31-DEC-2009					
	16617	Basic Skills - Other Student Needs	Y	A		02-JUL-2002	31-DEC-2009					
	16618	Basic Skills - Student Counseling	Y	A		02-JUL-2002	31-DEC-2009					
	16701	Basic Skills 0809 - Curr Plan Devel	Y	A		01-JUL-2002	31-DEC-2009					
	16702	Basic Skills 0809 - Assessment	Y	A		01-JUL-2002	31-DEC-2009					
	16703	Basic Skills 0809 - Advise & Couns	Y	A		01-JUL-2002	31-DEC-2009					
	16704	Basic Skills 0809 - Instr & Tutor	Y	A		01-JUL-2002	31-DEC-2009					
	16705	Basic Skills 0809 - Articulation	Y	A		01-JUL-2002	31-DEC-2009					

16706 Basic Skills 0809 - Inst Mat & Eqp
 16707 Basic Skills 0809 - Other
 16801 Basic Skills 0910 - Curr Plan Devel
 16802 Basic Skills 0910 - Student Assessm

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31-DEC-2099
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			Y	A				
	16803	Basic Skills 0910 - Advise & Counse	Y	A		01-JUL-2002	31-DEC-2099	
	16804	Basic Skills 0910 - Sup Instr & Tut	Y	A		01-JUL-2002	31-DEC-2099	
	16805	Basic Skills 0910 - Articulation	Y	A		01-JUL-2002	31-DEC-2099	
	16806	Basic Skills 0910 - Instr Mat & Eq	Y	A		01-JUL-2002	31-DEC-2099	
	16807	Basic Skills 0910 - Other	Y	A		01-JUL-2002	31-DEC-2099	
	16901	Basic Skills 1011	Y	A		01-JUL-2002	31-DEC-2099	
	16902	Basic Skills 1011	Y	A		01-JUL-2002	31-DEC-2099	
	16903	Basic Skills 1011	Y	A		01-JUL-2002	31-DEC-2099	
	18101	Basic Skills 11-12	Y	A		12-SEP-2011	31-DEC-2099	
	18102	Basic Skills 11-12	Y	A		01-JUL-2002	31-DEC-2099	
	18103	Basic Skills 11-12	Y	A		01-JUL-2002	31-DEC-2099	
	18104	Basic Skills 11-12	Y	A		01-JUL-2002	31-DEC-2099	
	18201	Basic Skills 12-13	Y	A		01-JUL-2002	31-DEC-2099	
	18202	Basic Skills 13-14	Y	A		01-JUL-2002	31-DEC-2099	
	18301	Basic Skills 13-14	Y	A		01-JUL-2002	31-DEC-2099	
	12110	WIA Renewable Energy Instr (TIIP)	Y	A		25-JAN-2010	31-DEC-2099	
	12111	B-Green Energy Comm/ARRA	Y	A		01-JUL-2002	31-DEC-2099	
	121118	B-Green Energy 10-11 Davis Bacon	Y	A		01-JUL-2002	31-DEC-2099	
	12112	B-Green Energy Comm/WIA	Y	A		01-JUL-2002	31-DEC-2099	
	121128	B-Green Energy Comm/WIA c/o	Y	A		01-JUL-2002	31-DEC-2099	
	12140	Title V Coop with SDSU-IV	Y	A		02-OCT-2006	31-DEC-2099	
	12142	Title V Coop with SDSU-IV Year 2	Y	A		01-JUL-2002	31-DEC-2099	
	12143	Title V Coop with SDSU-IV Year 3	Y	A		01-JUL-2002	31-DEC-2099	
	12144	Title V Coop with SDSU-IV Year 4	Y	A		01-JUL-2002	31-DEC-2099	
	12145	Title V Coop with SDSU-IV Year 5	Y	A		01-JUL-2002	31-DEC-2099	
	12146	Title V Coop with SDSU-IV Year 6	Y	A		01-JUL-2002	31-DEC-2099	
19	19999	Misc. General Funds	Y	A		01-JUL-2002	31-DEC-2099	
	11008	Revolving Fund	Y	A		01-JUL-2002	31-DEC-2099	
	11009	Holding Fund	Y	A		19-OCT-2006	31-DEC-2099	
20		IVC Building Fund				30-JAN-2006	31-DEC-2099	
	22	IVC Building Fund	N	A		30-JAN-2006	31-DEC-2099	
		IVC Building Fund	N	A		30-JAN-2006	31-DEC-2099	
	220	IVC Building Fund	N	A		30-JAN-2006	31-DEC-2099	
	22000	IVC Building Fund	N	A		30-JAN-2006	31-DEC-2099	
	22001	IVC Building Fund - Brawley #1	Y	A		30-JAN-2006	31-DEC-2099	
	22002	Parking Lot Maintenance	Y	A		01-JUL-2002	31-DEC-2099	
	22010	IVC Building Fund - Imperial RDA	Y	A		30-JAN-2006	31-DEC-2099	

22020 IVC Building Fund - El Centro RDA 31-DEC-2099
 22030 IVC Building Fund - Calexico RDA 31-DEC-2099
 22040 IVC Building Fund - Calipatria RDA 31-DEC-2099
 22050 IVC Building Fund - Westmorelan RDA 31-DEC-2099
 22060 IVC Building Fund - Holtville RDA 31-DEC-2099
 22080 Art Gallery Reconstruction Fund 31-DEC-2099
 22081 Misc Building Funds 31-DEC-2099
 22082 CENIC CalRen Network 31-DEC-2099
 22091 PTMISEA Construction Funds 31-DEC-2099

30 Special Revenue Funds 31-DEC-2099

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TYP	FUND	DESCRIPTION	DATA ENTRY	STATUS	CNTL FUND	CMB	EFF	*****	DATES TERM	NEXT CHANGE
33	33	Child Development Funds	N	A			01-JUL-2004		31-DEC-2099	31-DEC-2099
		Child Development	N	A			01-JUL-2002		31-DEC-2099	31-DEC-2099
	330	Child Development	N	A			01-JUL-2002		31-DEC-2099	31-DEC-2099
	33000	Child Development	Y	A			27-AUG-2013		31-DEC-2099	31-DEC-2099
	33001	Child Development - CDD Grant	Y	A			01-JUL-2002		31-DEC-2099	31-DEC-2099
	33002	Child Development - CDD Block Grant	Y	A			01-JUL-2002		31-DEC-2099	31-DEC-2099
	33003	Child Develop-Instruction Material	Y	A			01-JUL-2002		31-DEC-2099	31-DEC-2099
	33004	Child Development - Playground Eqpt	Y	A			01-JUL-2002		31-DEC-2099	31-DEC-2099
	330048	Child Development - Play Eqpt co	Y	A			01-JUL-2002		31-DEC-2099	31-DEC-2099
	33005	Child Development - Holding Acct	Y	A			01-JUL-2002		31-DEC-2099	31-DEC-2099
	33006	Child Development - Infant Toddler	Y	A			01-JUL-2002		31-DEC-2099	31-DEC-2099
	33007	CDD Reserves	Y	A			01-JUL-2002		31-DEC-2099	31-DEC-2099
	330078	CDD Reserves	Y	A			01-JUL-2002		31-DEC-2099	31-DEC-2099
	33008	One time Instr Supplies	Y	A			01-FEB-2006		31-DEC-2099	31-DEC-2099
	33009	Child Development - GPKR 3113	Y	A			01-JUL-2002		31-DEC-2099	31-DEC-2099
	33010	Child Development - FCAP3048	Y	A			01-JUL-2002		31-DEC-2099	31-DEC-2099
	33011	Child Dev- Renovation and Repairs	Y	A			01-JUL-2002		31-DEC-2099	31-DEC-2099
	330118	Child Dev- Renovation & Rpr c/o	Y	A			01-JUL-2002		31-DEC-2099	31-DEC-2099
	33012	One Time Infant-Toddler Resource	Y	A			01-JUL-2002		31-DEC-2099	31-DEC-2099
	33013	Child Dev - Parent Fees	Y	A			01-JUL-2002		31-DEC-2099	31-DEC-2099
	33014	Pre-Kindergarten Resource 0506	Y	A			01-JUL-2002		31-DEC-2099	31-DEC-2099
	33015	Children & Families First (State)	Y	A			01-JUL-2002		31-DEC-2099	31-DEC-2099
	33016	Parent Fees - Private Child Care	Y	A			01-JUL-2002		31-DEC-2099	31-DEC-2099
	33017	Child Develop - Restoration Funds	Y	A			01-JUL-2002		31-DEC-2099	31-DEC-2099
40		Capital Project Funds					01-JUL-2004		31-DEC-2099	31-DEC-2099
	41	Capital Outlay Projects					01-JUL-2004		31-DEC-2099	31-DEC-2099
	41	Capital Outlay Projects	N	A			01-JUL-2002		31-DEC-2099	31-DEC-2099
	410	Capital Outlay Projects	N	A			01-JUL-2002		31-DEC-2099	31-DEC-2099
	41000	Capital Outlay Projects	N	A			01-JUL-2002		31-DEC-2099	31-DEC-2099
	41001	Gym Air Conditioners	Y	A			01-JUL-2002		31-DEC-2099	31-DEC-2099
	45001	Modernization GOB	Y	A			01-JUL-2002		31-DEC-2099	31-DEC-2099

74001	Student Rep Fee Trust Fund	A	01-JUL-2002	31-DEC-2099
720018	Student Rep Fee Trust Fund C Over	A	01-JUL-2002	31-DEC-2099
	Student Financial Aid Trust Funds			
	Student Financial Aid Trust Funds	N	01-JUL-2002	31-DEC-2099
	Student Financial Aid - Federal	N	01-JUL-2002	31-DEC-2099
74F	Fin Aid Restricted	N	01-JUL-2002	31-DEC-2099
74001	Fin Aid Restricted	A	01-JUL-2002	31-DEC-2099
74002	Fin Aid Restricted	A	01-JUL-2002	31-DEC-2099
74210	Academic Competitiveness Grant (ACG)	Y	01-JUL-2002	31-DEC-2099
74100	SEOG	N	01-JUL-2002	31-DEC-2099
	SEOG	Y	24-MAR-2006	31-DEC-2099
74101	SEOG Carry Over 04-05	A	01-JUL-2002	31-DEC-2099
741018	SEOG Carry Over 04-05	A	01-JUL-2002	31-DEC-2099
74102	SEOG 04-05	Y	01-JUL-2002	31-DEC-2099
74200	Pell	N	01-JUL-2002	31-DEC-2099
74201	Pell Grant	Y	10-SEP-2004	31-DEC-2099
74202	Pell 04-05	A	01-JUL-2002	31-DEC-2099
74203	PELL Return to Title IV R2T4	Y	01-JUL-2002	31-DEC-2099
74300	Upward Bound Financial Aid	N	01-JUL-2002	31-DEC-2099
	Upward Bound FA 03-04 Regular	Y	01-JUL-2002	31-DEC-2099
74301	Upward Bound FA 03-04 Regular	A	01-JUL-2002	31-DEC-2099
74302	Upward Bound FA 04-05 Summer	A	01-JUN-2004	31-DEC-2099
74303	Upward Bound FA 04-05 Summer	Y	01-JUL-2002	31-DEC-2099
74304	Upward Bound FA 03-04 Summer	A	01-JUN-2004	31-DEC-2099
74400	Student Support Services Fin Aid	N	01-JUL-2002	31-DEC-2099
74401	SSS FA 03-04 Regular	A	01-JUL-2002	31-DEC-2099

80				
81				
	General Obligation Bond			
	General Obligation Bond			
	General Obligation Bond	N	01-JUL-2002	31-DEC-2099
81	General Obligation Bond	A	01-JUL-2002	31-DEC-2099
	General Obligation Fund	N	01-JUL-2002	31-DEC-2099
	General Obligation Fund	N	01-JUL-2002	31-DEC-2099
	General Obligation Fund	N	01-JUL-2002	31-DEC-2099
	General Obligation Fund	Y	27-MAY-2005	31-DEC-2099
81000	GOB - Modernization	A	01-JUL-2002	31-DEC-2099
81001	LRB & COP payments out of GOB	N	01-JUL-2002	31-DEC-2099
81002	GOB Modernization Lot Lighting	Y	10-JUL-2007	31-DEC-2099
81003	GOB Modernization All Weather Track	Y	10-JUL-2007	31-DEC-2099
81004	GOB Modernization All Weather Track	A	17-SEP-2008	31-DEC-2099
81005	New Fire Alarm System	Y	01-JUL-2002	31-DEC-2099
81006	Parking Lot Phase III	Y	01-JUL-2002	31-DEC-2099
81007	Sports Field Lighting	Y	01-JUL-2002	31-DEC-2099
81008	Aten Rd & Old Hwy 111 Imprvmts	Y	01-JUL-2002	31-DEC-2099
81009	Parking Lot Phase IV	Y	01-JUL-2002	31-DEC-2099
81010	Building 400 Modernization - 50% St	Y	01-JUL-2002	31-DEC-2099
81011	Building 400 Modernization - 50% Bn	Y	01-JUL-2002	31-DEC-2099
81012	Building 400 Modernization - IT	Y	01-JUL-2002	31-DEC-2099
81013	GOB Modernization - Gym Lighting	Y	01-JUL-2002	31-DEC-2099
81014	GOB Modernization - 900 Bldg	Y	06-DEC-2012	31-DEC-2099
81015	GOB Measure L - Evaporation Ponds	Y	01-JUL-2002	31-DEC-2099
81016	GOB Measure L - Carpeting of 2100	Y	01-JUL-2002	31-DEC-2099
81017	GOB Measure L - Rm 801 & 803 Equip	Y	01-JUL-2002	31-DEC-2099
81018	GOB Measure L - William J Thornburg	Y	01-JUL-2002	31-DEC-2099
81019	GOB Measure L - Cooling Tower 600	Y	01-JUL-2002	31-DEC-2099
81020	GOB Measure L - Sci Bldg NE Corner	Y	01-JUL-2002	31-DEC-2099

81030 GO Bond - 200 300 800 Modernization
 81091 PTMISEA Grant
 81092 Bus Terminal Phase II
 82001 GOB - Science
 82002 GOB - Science Parking Lot Share
 82003 GOB - Science - Sewer Lift Station
 82004 GOB - Science - Primary Electrical
 83001 GOB - Technology
 83002 GOB - Technology Parking Lot Share
 84001 GOB - Maintenance & Repairs
 84002 GOB - Maint & Rep Park Lot Share
 84003 GOB - Maint & Rep Water leak

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TYP	FUND	DESCRIPTION	DATA ENTRY	STATUS	CNTL FUND	CMF	EFF	***** DATES *****	TERM	NEXT CHANGE
	84503	GOB - Sched Mnt Wtr Trtm Plnt	Y	A			01-JUL-2002		31-DEC-2099	
	84505	GOB - Sched Mnt Tennis Courts	Y	A			01-JUL-2002		31-DEC-2099	
	84506	GOB - Sched Mnt HVAC Library	Y	A			01-JUL-2002		31-DEC-2099	
	84507	GOB - Sched Mnt Compressor Gym	Y	A			09-JAN-2008		31-DEC-2099	
	84508	GOB - College Center Doors	Y	A			01-JUL-2002		31-DEC-2099	
	84509	GOB - Master Clock	Y	A			01-JUL-2002		31-DEC-2099	
	84510	GOB - Water Line	Y	A			01-JUL-2002		31-DEC-2099	
	84511	GOB - High Voltage Breaker	Y	A			01-JUL-2002		31-DEC-2099	
	84512	GOB - Generator Water Plant	Y	A			01-JUL-2002		31-DEC-2099	
	84513	GOB - Pool Filter System	Y	A			01-JUL-2002		31-DEC-2099	
	85000	Measure J Bond Fund	N	A			01-JUL-2002		31-DEC-2099	
	85001	Measure J Bond Fund	Y	A			07-APR-2011		31-DEC-2099	
	85005	Measure J - Compactor/Recycle bins	Y	A			01-JUL-2002		31-DEC-2099	
	85010	Measure J - Career Tech Bldg	Y	A			01-JUL-2002		31-DEC-2099	
	85020	Measure J - 1100 1200 1300 Moderniz	Y	A			01-JUL-2002		31-DEC-2099	
	85030	Measure J - 200 300 800 Moderniz	Y	A			01-JUL-2002		31-DEC-2099	
	85040	Measure J - 3100/3200 Bldg Tech Bud	Y	A			01-JUL-2002		31-DEC-2099	

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 PARAMETER SEQUENCE NUMBER: 757263
 CHART OF ACCOUNTS: 1
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 FUND TYPE CODE:
 NUMBER OF PRINTED LINES PER PAGE: 55
 RECORD COUNT: 759

ORGANIZATION	DESCRIPTION	DATA ENTRY	STATUS	CNTL ORGN	CMB	EFF	***** DATES	TERM	NEXT CHANGE
IVC	Imperial Valley College	N	A		N	01-JUL-2002	*****		31-DEC-2099
AVPT	Associate VP Technology	N	A		N	01-JUL-2002	*****		31-DEC-2099
70	VP Technology	N	A		N	25-AUG-2010	*****		31-DEC-2099
700	VP Technology	N	A		N	25-AUG-2010	*****		31-DEC-2099
701	VP Technology	Y	A		N	01-JUL-2002	*****		31-DEC-2099
702	Title V Grant - ATLAS	Y	A		N	01-JUL-2002	*****		31-DEC-2099
706	Reprographics Dept.	Y	A		N	01-JUL-2002	*****		31-DEC-2099
707	IT - Enterprise Systems	Y	A		N	01-JUL-2002	*****		31-DEC-2099
708	IT - Application Services	Y	A		N	01-JUL-2002	*****		31-DEC-2099
709	IT - Technical Services	Y	A		N	01-JUL-2002	*****		31-DEC-2099
BOARD	Board of Trustees	N	A		N	01-JUL-2002	*****		31-DEC-2099
15	Board of Trustees	N	A		N	01-JUL-2002	*****		31-DEC-2099
150	Board of Trustees	N	A		N	01-JUL-2002	*****		31-DEC-2099
151	Board of Trustees Office	N	A		N	01-JUL-2002	*****		31-DEC-2099
152	Board Reserves	Y	A		N	22-JUN-2007	*****		31-DEC-2099
160	Holder for add cuts needed 09-10	Y	A		N	01-JUL-2002	*****		31-DEC-2099
DHPS	Dean of Health & Public Safety	N	A		N	01-JUL-2002	*****		31-DEC-2099
60	Health and Public Safety	N	A		N	01-JUL-2002	*****		31-DEC-2099
600	Health and Public Safety	Y	A		N	01-JUL-2002	*****		31-DEC-2099
601	Health and Public Safety	Y	A		N	01-JUL-2002	*****		31-DEC-2099
620	Public Safety	Y	A		N	01-JUL-2002	*****		31-DEC-2099
622	Administration of Justice	Y	A		N	01-JUL-2002	*****		31-DEC-2099
623	Adm Just - CE Reserve	Y	A		N	01-JUL-2002	*****		31-DEC-2099
624	Correctional Science	Y	A		N	01-JUL-2002	*****		31-DEC-2099
625	POST	Y	A		N	01-JUL-2002	*****		31-DEC-2099
630	Pending	Y	A		N	01-JUL-2002	*****		31-DEC-2099
650	Pending	Y	A		N	01-JUL-2002	*****		31-DEC-2099
660	Pending	Y	A		N	01-JUL-2002	*****		31-DEC-2099
640	Exercise Sciecn/Wellness/Sport	Y	A		N	20-OCT-2011	*****		31-DEC-2099
641	Exercise Sciecn/Wellness/Sport	Y	A		N	20-OCT-2011	*****		31-DEC-2099
642	Wellnes Center	Y	A		N	20-OCT-2011	*****		31-DEC-2099
670	Health and Public Safety	Y	A		N	20-OCT-2011	*****		31-DEC-2099
671	Health and Public Safety	Y	A		N	20-OCT-2011	*****		31-DEC-2099
672	Continuing Ed	Y	A		N	20-OCT-2011	*****		31-DEC-2099
674	EMT	Y	A		N	20-OCT-2011	*****		31-DEC-2099
675	Dental Assistant Program	Y	A		N	20-OCT-2011	*****		31-DEC-2099
676	Fire Science	Y	A		N	20-OCT-2011	*****		31-DEC-2099
677	Health Technologies	Y	A		N	20-OCT-2011	*****		31-DEC-2099
678	Medical Assistance	Y	A		N	20-OCT-2011	*****		31-DEC-2099
679	Nursing Learning Center	Y	A		N	20-OCT-2011	*****		31-DEC-2099
680	General Athletics	Y	A		N	20-OCT-2011	*****		31-DEC-2099
681	General Athletics	Y	A		N	20-OCT-2011	*****		31-DEC-2099
682	Basketball - Women	Y	A		N	20-OCT-2011	*****		31-DEC-2099
683	Basketball - Men	Y	A		N	20-OCT-2011	*****		31-DEC-2099
684	Baseball - Men	Y	A		N	20-OCT-2011	*****		31-DEC-2099

685 Softball - Women 31-DEC-2099
 686 Tennis - Women 31-DEC-2099
 687 Tennis - Men 31-DEC-2099

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ORGANIZATION	DESCRIPTION	DATA ENTRY	STATUS	CNTL ORGN	CMB	EFF	TERM	DATES	NEXT CHANGE
688	Soccer - Women	Y	A	N	N	20-OCT-2011	31-DEC-2099		31-DEC-2099
689	Soccer - Men	Y	A	N	N	20-OCT-2011	31-DEC-2099		31-DEC-2099
690	Athletics	Y	A	N	N	20-OCT-2011	31-DEC-2099		31-DEC-2099
691	Volleyball	Y	A	N	N	20-OCT-2011	31-DEC-2099		31-DEC-2099
692	General Athletics - Cheer	Y	A	N	N	20-OCT-2011	31-DEC-2099		31-DEC-2099
693	General Athletics - Playoff	Y	A	N	N	20-OCT-2011	31-DEC-2099		31-DEC-2099
695	Women's Cross Country	Y	A	N	N	20-OCT-2011	31-DEC-2099		31-DEC-2099
696	Men's Cross Country	Y	A	N	N	01-JUL-2002	31-DEC-2099		31-DEC-2099
PRES	Superintendent / President	N	A	N	N	01-JUL-2002	31-DEC-2099		31-DEC-2099
10	Superintendent / President	N	A	N	N	01-JUL-2002	31-DEC-2099		31-DEC-2099
100	Superintendent / President	N	A	N	N	01-JUL-2002	31-DEC-2099		31-DEC-2099
101	Superintendent / President Office	Y	A	N	N	06-FEB-2007	31-DEC-2099		31-DEC-2099
102	Research Planning and Grants Admin	Y	A	N	N	23-AUG-2009	31-DEC-2099		31-DEC-2099
103	Human Resources	Y	A	N	N	01-JUL-2002	31-DEC-2099		31-DEC-2099
104	Public Relations/Marketing	Y	A	N	N	29-NOV-2010	31-DEC-2099		31-DEC-2099
105	HR - Wellness Program	Y	A	N	N	29-NOV-2011	31-DEC-2099		31-DEC-2099
106	HR - Safety Accommodations	Y	A	N	N	14-JAN-2010	31-DEC-2099		31-DEC-2099
107	CSEA	Y	A	N	N	30-MAR-2007	31-DEC-2099		31-DEC-2099
108	Title V Grant	Y	A	N	N	18-OCT-2004	31-DEC-2099		31-DEC-2099
109	HR - General Safety	Y	A	N	N	01-JUL-2002	31-DEC-2099		31-DEC-2099
110	HR - Safety Credits	Y	A	N	N	01-JUL-2002	31-DEC-2099		31-DEC-2099
111	Superintendent / President Search	Y	A	N	N	01-JUL-2002	31-DEC-2099		31-DEC-2099
112	Stakeholders & Visioning Process	Y	A	N	N	31-AUG-2007	31-DEC-2099		31-DEC-2099
113	Welcome Back Event	Y	A	N	N	01-JUL-2002	31-DEC-2099		31-DEC-2099
114	CTA	Y	A	N	N	01-JUL-2002	31-DEC-2099		31-DEC-2099
115	SDICCA	Y	A	N	N	01-JUL-2002	31-DEC-2099		31-DEC-2099
116	IVC Foundation	Y	A	N	N	01-JUL-2002	31-DEC-2099		31-DEC-2099
117	Part-time Faculty Association	Y	A	N	N	01-JUL-2002	31-DEC-2099		31-DEC-2099
140	Title V Coop SDSU-IV Mgmt/Evaluatio	Y	A	N	N	20-NOV-2005	31-DEC-2099		31-DEC-2099
141	Title V Coop SDSU-IV IVC Activities	Y	A	N	N	20-NOV-2005	31-DEC-2099		31-DEC-2099
142	Title V Coop SDSU-IV Activities	Y	A	N	N	20-NOV-2005	31-DEC-2099		31-DEC-2099
VPAS	Vice President - Academic Services	N	A	N	N	01-JUL-2002	31-DEC-2099		31-DEC-2099
20	Vice President - Academic Services	N	A	N	N	01-JUL-2002	31-DEC-2099		31-DEC-2099
200	Vice Pres Academic Services Office	N	A	N	N	01-JUL-2002	31-DEC-2099		31-DEC-2099
201	Vice Pres Academic Services Office	Y	A	N	N	01-JUL-2002	31-DEC-2099		31-DEC-2099
202	Academic Senate	Y	A	N	N	07-AUG-2009	31-DEC-2099		31-DEC-2099
203	Flex Staff Development	Y	A	N	N	01-JUL-2002	31-DEC-2099		31-DEC-2099
204	Evening College Administration	Y	A	N	N	04-AUG-2008	31-DEC-2099		31-DEC-2099
205	SLO Department	Y	A	N	N	01-JUL-2002	31-DEC-2099		31-DEC-2099
210	Arts and Letters	N	A	N	N	19-AUG-2010	31-DEC-2099		31-DEC-2099

211 Arts and Letters Y A A N 19-AUG-2010 31-DEC-2099
 220 Behavioral/Social Science Division N 01-JUL-2002 31-DEC-2099
 221 Behavioral/Social Sci Division N 18-JAN-2011 31-DEC-2099
 222 Administration of Justice Y A A N 01-JUL-2002 31-DEC-2099
 223 Humanities Y A A N 18-JAN-2011 31-DEC-2099
 224 Correctional Science Y A A N 01-JUL-2002 31-DEC-2099
 225 POST Y A A N 01-JUL-2002 31-DEC-2099
 226 Foster Care Y A A N 01-JUL-2002 31-DEC-2099

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ORGANIZATION	DESCRIPTION	DATA ENTRY	STATUS	CNTL ORGN	CMB	EFF	***** DATES *****	TERM	NEXT CHANGE
227	Social Science	Y	A		N	01-JUL-2002		31-DEC-2099	
228	Behavioral Science	Y	A		N	01-JUL-2002		31-DEC-2099	
229	Child Development	Y	A		N	01-JUL-2002		31-DEC-2099	
240	Exercise Science/Wellness/Sport Div	N	A		N	01-JUL-2002		31-DEC-2099	
241	Exercise Science/Wellness/Sport	Y	A		N	01-JUL-2002		31-DEC-2099	
242	Wellness Center	Y	A		N	01-JUL-2002		31-DEC-2099	
260	Humanities Division	N	A		N	01-JUL-2002		31-DEC-2099	
261	Humanities	Y	A		N	01-JUL-2002		31-DEC-2099	
262	Foreign Languages	Y	A		N	01-JUL-2002		31-DEC-2099	
270	Science, Math, Engineering Division	N	A		N	01-JUL-2002		31-DEC-2099	
271	Science, Math, Engineering	Y	A		N	01-JUL-2002		31-DEC-2099	
280	Athletics	N	A		N	01-JUL-2002		31-DEC-2099	
281	General Athletics	Y	A		N	01-JUL-2002		31-DEC-2099	
282	Basketball - Women	Y	A		N	01-JUL-2002		31-DEC-2099	
283	Basketball - Men	Y	A		N	01-JUL-2002		31-DEC-2099	
284	Baseball - Men	Y	A		N	01-JUL-2002		31-DEC-2099	
285	Softball - Women	Y	A		N	01-JUL-2002		31-DEC-2099	
286	Tennis - Women	Y	A		N	01-JUL-2002		31-DEC-2099	
287	Tennis - Men	Y	A		N	01-JUL-2002		31-DEC-2099	
288	Soccer - Women	Y	A		N	01-JUL-2002		31-DEC-2099	
289	Soccer - Men	Y	A		N	01-JUL-2002		31-DEC-2099	
291	Volleyball	Y	A		N	01-JUL-2002		31-DEC-2099	
292	General Athletics - Cheer	Y	A		N	01-JUL-2002		31-DEC-2099	
293	General Athletics - Playoffs	Y	A		N	01-JUL-2002		31-DEC-2099	
294	Men Track	Y	A		N	01-JUL-2002		31-DEC-2099	
295	Women Cross Country	Y	A		N	24-APR-2008		31-DEC-2099	
300	Dean Applied Sciences	N	A		N	01-JUL-2002		31-DEC-2099	
301	Applied Sciences Division	N	A		N	01-JUL-2002		31-DEC-2099	
320	Economic Devlmt and Career Tech Ed.	Y	A		N	06-JUL-2010		31-DEC-2099	
321	SB70 Career Tech Grant	Y	A		N	06-NOV-2008		31-DEC-2099	
322	SB70 Career Tech Grant - IVROP	Y	A		N	06-NOV-2008		31-DEC-2099	
365	SB70 Career Tech Grant - COD	Y	A		N	06-NOV-2008		31-DEC-2099	
367	Community Service Courses	Y	A		N	01-JUL-2002		31-DEC-2099	
302	Driver Improvement Training	Y	A		N	01-JUL-2002		31-DEC-2099	
	SOS - Security Oversight	Y	A		N	01-JUL-2002		31-DEC-2099	

303	SOS - Computer Tech	Y	A	N	01-JUL-2002	31-DEC-2099
304	Region X	Y	A	N	01-JUL-2002	31-DEC-2099
305	SOS - Employment Tools	Y	A	N	01-JUL-2002	31-DEC-2099
306	Apprentice Program	Y	A	N	01-JUL-2002	31-DEC-2099
307	Energy Seminar	Y	A	N	01-JUL-2002	31-DEC-2099
308	Aurora HS Contract Ed	Y	A	N	01-JUL-2002	31-DEC-2099
309	Renewable Energy	Y	A	N	01-JUL-2002	31-DEC-2099
360	Extended Campus	Y	A	N	01-JUL-2002	31-DEC-2099
361	Brawley Center	Y	A	N	01-JUL-2002	31-DEC-2099
362	Calxico Center	Y	A	N	01-JUL-2002	31-DEC-2099
363	El Centro Center	Y	A	N	06-OCT-2010	31-DEC-2099
364	Non Credit Program	Y	A	N	01-JUL-2002	31-DEC-2099
366	SBDC - NxLevel HUD Funds	Y	A	N	15-SEP-2010	31-DEC-2099

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ORGANIZATION	DESCRIPTION	DATA ENTRY	STATUS	CNTL ORGN	CMB	EFF	***** DATES *****	TERM	NEXT CHANGE
310	Child, Family and Consumer Science	N	A		N	01-JUL-2002			31-DEC-2099
311	Child, Family, Cons Science Office	Y	A		N	01-JUL-2002			31-DEC-2099
312	Child, Family and Consumer Science	Y	A		N	01-JUL-2002			31-DEC-2099
313	Child Development	Y	A		N	24-MAR-2004			31-DEC-2099
314	Foster Care	Y	A		N	01-JUL-2002			31-DEC-2099
315	Independent Living Program	Y	A		N	01-JUL-2002			31-DEC-2099
316	Infant Toddler Center	Y	A		N	01-JUL-2002			31-DEC-2099
317	Preschool	Y	A		N	01-JUL-2002			31-DEC-2099
318	TANF-CDF-06-023-1	Y	A		N	01-JUL-2002			31-DEC-2099
330	Industrial Technology Division	N	A		N	01-JUL-2002			31-DEC-2099
331	Industrial Technology Office	Y	A		N	01-JUL-2002			31-DEC-2099
332	Agricultural Sciences	Y	A		N	01-JUL-2002			31-DEC-2099
333	Auto Body and Painting	Y	A		N	01-JUL-2002			31-DEC-2099
334	Automotive Tech	Y	A		N	01-JUL-2002			31-DEC-2099
335	Automotive Tech Learning Center	Y	A		N	01-JUL-2002			31-DEC-2099
336	Electronics	Y	A		N	01-JUL-2002			31-DEC-2099
337	Environmental Technology	Y	A		N	01-JUL-2002			31-DEC-2099
338	Water Treatment Technology	Y	A		N	01-JUL-2002			31-DEC-2099
339	Welding Technology	Y	A		N	01-JUL-2002			31-DEC-2099
340	HVAC	Y	A		N	01-JUL-2002			31-DEC-2099
341	Tool Room	Y	A		N	01-JUL-2002			31-DEC-2099
342	Building Construction Technologies	Y	A		N	01-JUL-2002			31-DEC-2099
343	Electrical Residential Technologies	Y	A		N	01-JUL-2002			31-DEC-2099
344	Alternative Energy	Y	A		N	01-JUL-2002			31-DEC-2099
345	Energy Efficiency Tech Program	Y	A		N	01-JUL-2002			31-DEC-2099
350	Business Division	N	A		N	01-JUL-2002			31-DEC-2099
351	Business Division Office	Y	A		N	01-JUL-2002			31-DEC-2099
352	Business	Y	A		N	01-JUL-2002			31-DEC-2099
353	Computer Information Systems	Y	A		N	01-JUL-2002			31-DEC-2099
354	Computer Programming	Y	A		N	01-JUL-2002			31-DEC-2099

355	Legal Assistant	Y	A	N	01-JUL-2002	31-DEC-2099
356	Library Technician	Y	A	N	01-JUL-2002	31-DEC-2099
357	Office Technologies	Y	A	N	01-JUL-2002	31-DEC-2099
358	Cisco CCNA Discovery Program	Y	A	N	01-JUL-2002	31-DEC-2099
370	Nursing Educ/Health Tech, EMS Div	N	A	N	01-JUL-2002	31-DEC-2099
371	Nursing, Health Tech and EMS Office	Y	A	N	08-SEP-2005	31-DEC-2099
372	Continuing Education	Y	A	N	01-JUL-2002	31-DEC-2099
373	CPR	Y	A	N	01-JUL-2002	31-DEC-2099
374	EMT	Y	A	N	01-JUL-2002	31-DEC-2099
375	EMT - Paramedic	Y	A	N	01-JUL-2002	31-DEC-2099
376	Fire Science	Y	A	N	01-JUL-2002	31-DEC-2099
377	Health Technologies	Y	A	N	01-JUL-2002	31-DEC-2099
378	Medical Assistant	Y	A	N	01-JUL-2002	31-DEC-2099
379	Nursing - LVN	Y	A	N	01-JUL-2002	31-DEC-2099
380	Nursing - RN	Y	A	N	01-JUL-2002	31-DEC-2099
381	Nursing Learning Center	Y	A	N	01-JUL-2002	31-DEC-2099
382	Patient Services Administration	Y	A	N	24-MAY-2006	31-DEC-2099
383	Regional Nursing Ed Collaborative G	Y	A	N	01-JUL-2002	31-DEC-2099

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384	Capacity Building for Nursing Grant	Y	Y	A			N	01-JUL-2002			31-DEC-2099
385	Song Brown Act Nursing	Y	Y	A			N	01-JUL-2002			31-DEC-2099
386	Nursing Career Tech Ed Eqp	Y	Y	A			N	01-JUL-2002			31-DEC-2099
390	Workforce Development	N	N	A			N	01-JUL-2002			31-DEC-2099
391	Workforce Development Center	Y	Y	A			N	01-JUL-2002			31-DEC-2099
392	Workforce Experience	Y	Y	A			N	01-JUL-2002			31-DEC-2099
393	Workforce Development Lab	Y	Y	A			N	01-JUL-2002			31-DEC-2099
394	WIA Solar and Wind Tech Prg (SET)	Y	Y	A			N	01-JUL-2002			31-DEC-2099
395	WIA Pipe Fitter Prg (PIPE)	Y	Y	A			N	01-JUL-2002			31-DEC-2099
396	WIA Renewable Energy Instr (TIIP)	Y	Y	A			N	25-JAN-2010			31-DEC-2099
397	B-Green Energy Comm/ARRA	Y	Y	A			N	25-JAN-2010			31-DEC-2099
398	B-Green Energy Comm/WIA	Y	Y	A			N	25-JAN-2010			31-DEC-2099
40	Dean Extended Campus	N	N	A			N	01-JUL-2002			31-DEC-2099
400	Brawley Center	N	N	A			N	01-JUL-2002			31-DEC-2099
401	Brawley Center	Y	Y	A			N	01-JUL-2002			31-DEC-2099
420	Calexico Center	N	N	A			N	01-JUL-2002			31-DEC-2099
421	Calexico Center	Y	Y	A			N	01-JUL-2002			31-DEC-2099
440	El Centro Center	N	N	A			N	01-JUL-2002			31-DEC-2099
441	El Centro Center	Y	Y	A			N	01-JUL-2002			31-DEC-2099
442	Driver Improvement Training	Y	Y	A			N	01-JUL-2002			31-DEC-2099
443	Extended Campus Administration	Y	Y	A			N	01-JUL-2002			31-DEC-2099
444	Non Credit Program	Y	Y	A			N	01-JUL-2002			31-DEC-2099
445	Community Service Courses	Y	Y	A			N	01-JUL-2002			31-DEC-2099
446	IID Grant - Extended Campus	Y	Y	A			N	01-JUL-2002			31-DEC-2099
450	Small Business Development Center	N	N	A			N	01-JUL-2002			31-DEC-2099

451	Small Business Development Center	Y	A	N	01-JUL-2002	31-DEC-2099
452	SBDC Indirect Charges	Y	A	N	01-JUL-2002	31-DEC-2099
453	SBDC Chancellor's Office Funds	Y	A	N	01-JUL-2002	31-DEC-2099
454	SBDC - NXlevel HUD Funds	Y	A	N	01-JUL-2002	31-DEC-2099
	Dean of Learning Services	N	A	N	01-JUL-2002	31-DEC-2099
50	Dean of Learning Services	N	A	N	01-JUL-2002	31-DEC-2099
500	Library	Y	A	N	20-JUL-2010	31-DEC-2099
501	Instructional Technology	Y	A	N	20-JUL-2010	31-DEC-2099
502	Learning Services	Y	A	N	20-JUL-2010	31-DEC-2099
503	Distance Education	Y	A	N	14-MAR-2011	31-DEC-2099
504	Reprographics	Y	A	N	01-JUL-2002	31-DEC-2099
505	Tech Center	Y	A	N	01-JUL-2002	31-DEC-2099
506	OCCLC	Y	A	N	01-JUL-2002	31-DEC-2099
507	IT - Application Services	Y	A	N	23-MAY-2007	31-DEC-2099
508	IT - Technical Services	Y	A	N	01-JUL-2002	31-DEC-2099
509	Dean - Business Services	N	A	N	15-JAN-2004	31-DEC-2099
VPBS	Dean - Business Services	N	A	N	15-JAN-2004	31-DEC-2099
80	Dean - Business Services	N	A	N	15-JAN-2004	31-DEC-2099
800	Vice Pres Business Services Office	Y	A	N	18-JUN-2008	31-DEC-2099
801	Food Services	Y	A	N	01-JUL-2002	31-DEC-2099
802	Cost Containment Measures FY 10-11	Y	A	N	01-JAN-2010	31-DEC-2099
803	Campus Safety and Security	Y	A	N	29-APR-2010	31-DEC-2099
808	Building Construction Cost	Y	A	N	27-APR-2009	31-DEC-2099
870		Y	A	N	27-APR-2009	31-DEC-2099

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871	Arquitect Fees	Y	A		N	27-APR-2009			31-DEC-2099
872	Construction Mgmt	Y	A		N	27-APR-2009			31-DEC-2099
873	Inspect Testing Permits	Y	A		N	27-APR-2009			31-DEC-2099
874	GOB - Contingency	Y	A		N	01-JUL-2002			31-DEC-2099
875	GOB - Furnishing & Equipment	Y	A		N	01-JUL-2002			31-DEC-2099
876	GOB - Parking Lot & Softball Field	Y	A		N	01-JUL-2002			31-DEC-2099
877	GOB - Maintenance and Repair	Y	A		N	01-JUL-2002			31-DEC-2099
878	GOB - Parking Lot Construction	Y	A		N	01-JUL-2002			31-DEC-2099
879	Building 400 Modernization	Y	A		N	01-JUL-2002			31-DEC-2099
880	Brawley RDA	Y	A		N	01-JUL-2002			31-DEC-2099
881	Modernization - Room 40	Y	A		N	12-JUN-2012			31-DEC-2099
882	Modernization - Rm 29 & 25	Y	A		N	01-JUL-2002			31-DEC-2099
885	Imperial RDA	Y	A		N	01-JUL-2002			31-DEC-2099
886	Holtville RDA	Y	A		N	01-JUL-2002			31-DEC-2099
890	El Centro RDA	Y	A		N	01-JUL-2002			31-DEC-2099
893	Westmoreland RDA	Y	A		N	01-JUL-2002			31-DEC-2099
895	Calexico RDA	Y	A		N	01-JUL-2002			31-DEC-2099
897	Misc Building Funds	Y	A		N	19-MAR-2007			31-DEC-2099
898	Calipatria RDA	Y	A		N	01-JUL-2002			31-DEC-2099
899	Art Gallery Insurance Payment	Y	A		N	01-JUL-2002			31-DEC-2099

ORGANIZATION	DESCRIPTION	DATA ENTRY	STATUS	CNTL ORGN	CMB	EFF	***** DATES	TERM	NEXT CHANGE
81	Information Systems	N	A		N	01-JUL-2002			31-DEC-2099
810	Information Systems	N	A		N	01-JUL-2002			31-DEC-2099
811	IS - Applications Services	Y	A		N	01-JUL-2002			31-DEC-2099
812	IS - Tech Services	Y	A		N	01-JUL-2002			31-DEC-2099
813	IS - Banner Equip / Software	Y	A		N	01-JUL-2002			31-DEC-2099
82	Purchasing and Warehouse	N	A		N	01-JUL-2002			31-DEC-2099
820	Purchasing and Warehouse	N	A		N	01-JUL-2002			31-DEC-2099
821	Purchasing	Y	A		N	01-JUL-2002			31-DEC-2099
822	Receiving/Warehouse	Y	A		N	01-JUL-2002			31-DEC-2099
823	Vehicle Rentals	Y	A		N	01-JUL-2002			31-DEC-2099
824	Vans	Y	A		N	01-JUL-2002			31-DEC-2099
83	Fiscal Services	N	A		N	01-JUL-2002			31-DEC-2099
830	Fiscal Services	N	A		N	01-JUL-2002			31-DEC-2099
831	Employee Benefits Holding Acct	Y	A		N	05-JUN-2013			31-DEC-2099
832	Contributions to Health Insurance	Y	A		N	30-AUG-2012			31-DEC-2099
833	Parking Control	Y	A		N	01-JUL-2002			31-DEC-2099
834	Financial Aid Accounting	Y	A		N	01-JUL-2002			31-DEC-2099
835	Associated Students	Y	A		N	01-JUL-2002			31-DEC-2099
836	Campus Student Organizations	Y	A		N	01-JUL-2002			31-DEC-2099
837	Trusts	Y	A		N	01-JUL-2002			31-DEC-2099
838	Parking-Citations	Y	A		N	01-JUL-2002			31-DEC-2099
841	PTMISEA Construction	Y	A		N	01-JUL-2002			31-DEC-2099
842	Relocated Portable Classrooms	Y	A		N	28-SEP-2011			31-DEC-2099
843	Bus Terminal Phase II	Y	A		N	28-SEP-2011			31-DEC-2099
85	Maintenance and Operations	N	A		N	01-JUL-2002			31-DEC-2099
850	Maintenance and Operations	N	A		N	01-JUL-2002			31-DEC-2099
851	Custodial Department	Y	A		N	01-JUL-2002			31-DEC-2099
852	Grounds Department	Y	A		N	01-JUL-2002			31-DEC-2099

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853	Maintenance Department	Y	A		N	01-JUL-2002			31-DEC-2099
854	Transportation Department	Y	A		N	01-JUL-2002			31-DEC-2099
855	Water Treatment Plant	Y	A		N	01-JUL-2002			31-DEC-2099
856	Operations, Utilities	Y	A		N	01-JUL-2002			31-DEC-2099
857	Scheduled Maintenance	Y	A		N	01-JUL-2002			31-DEC-2099
858	Community Service	Y	A		N	01-JUL-2002			31-DEC-2099
VPSS	Vice President - Student Services	N	A		N	01-JUL-2002			31-DEC-2099
90	Vice President - Student Services	N	A		N	01-JUL-2002			31-DEC-2099
900	Vice President - Student Services	N	A		N	01-JUL-2002			31-DEC-2099
901	Vice Pres Student Services Office	Y	A		N	01-JUL-2002			31-DEC-2099
902	Admissions & Registration Staff	Y	A		N	28-AUG-2012			31-DEC-2099
904	District Counseling Staff	Y	A		N	01-JUL-2002			31-DEC-2099
907	Student Affairs Staff	Y	A		N	01-JUL-2002			31-DEC-2099
911	Student Organizations	Y	A		N	01-JUL-2002			31-DEC-2099
912	Student Representation Fee	Y	A		N	01-JUL-2002			31-DEC-2099

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913	Commencement	Y	A	N	01-JUL-2002	31-DEC-2009
914	Career Fair	Y	A	N	01-JUL-2002	31-DEC-2009
915	Student Health Fee	Y	A	N	01-JUL-2002	31-DEC-2009
916	Parking Control Office	Y	A	N	01-JUL-2002	31-DEC-2009
917	Parking - Citations	Y	A	N	12-JUL-2007	31-DEC-2009
918	Campus Security	Y	A	N	01-JUL-2002	31-DEC-2009
919	ASG Student Employment/CWS	Y	A	N	01-JUL-2002	31-DEC-2009
920	Pool Operations	Y	A	N	01-JUL-2002	31-DEC-2009
922	Gear-up Project	Y	A	N	01-JUL-2002	31-DEC-2009
930	Dean Financial Aid & State Programs	N	A	N	01-JUL-2002	31-DEC-2009
931	Financial Aid	Y	A	N	01-JUL-2002	31-DEC-2009
933	EOPS	Y	A	N	01-JUL-2002	31-DEC-2009
934	CARE	Y	A	N	01-JUL-2002	31-DEC-2009
935	Agency Workstudy	Y	A	N	01-JUL-2002	31-DEC-2009
936	Dean of Enrollment Services	Y	A	N	01-JUL-2002	31-DEC-2009
937	Cal Works/TANF	Y	A	N	23-AUG-2010	31-DEC-2009
938	IV ROP	Y	A	N	01-JUL-2002	31-DEC-2009
939	CWS Borrowed from next Year	Y	A	N	01-JUL-2002	31-DEC-2009
940	Dean of Counseling	Y	A	N	01-JUL-2002	31-DEC-2009
903	DSPS Staff	Y	A	N	31-JAN-2011	31-DEC-2009
905	Matriculation Counseling Staff	Y	A	N	31-JAN-2011	31-DEC-2009
906	Student Support Services Program	Y	A	N	31-JAN-2011	31-DEC-2009
908	Upward Bound Program Staff	Y	A	N	31-JAN-2011	31-DEC-2009
909	Talent Search Program Staff	Y	A	N	31-JAN-2011	31-DEC-2009
910	Transfer Center	Y	A	N	31-JAN-2011	31-DEC-2009
921	Matriculation Counseling - PD100	Y	A	N	31-JAN-2011	31-DEC-2009
932	Cal Works Assessment/Counseling	Y	A	N	31-JAN-2011	31-DEC-2009
990	Inactive Organization Codes	N	A	N	01-JUL-2002	31-DEC-2009
999	Banner Conversion Clearing Account	Y	A	N	01-JUL-2002	31-DEC-2009

TYP	ACCOUNT	DESCRIPTION	DATA ENTRY	STATUS	POOL ACCT	EFF	***** DATES	***** NEXT CHANGE
1A	100	Salaries and Benefits	N	A		01-JUL-2002	31-DEC-2099	
	1000	Academic Salaries	N	A		01-JUL-2002	31-DEC-2099	
	1100	Academic Salaries	N	A		01-JUL-2002	31-DEC-2099	
	1110	Instructional, Contract and Regular	N	A		01-JUL-2002	31-DEC-2099	
	1115	Instruction Regular Salaries	Y	A		20-SEP-2013	31-DEC-2099	
	1117	Teaching Faculty Off Schedule COLA	Y	A		01-JUL-2002	31-DEC-2099	
	1130	Teaching Faculty Off Schedule COLA	Y	A		01-JUL-2002	31-DEC-2099	
	1160	Freeze Steps Teaching Faculty	Y	A		01-JUL-2002	31-DEC-2099	
	1199	Instruction Substitute Salaries	Y	A		01-JUL-2002	31-DEC-2099	
	1200	CE Instr Retirement Incentive	Y	A		01-JUL-2002	31-DEC-2099	
	1208	Non-Inst, Contract and Regular	N	A		01-JUL-2002	31-DEC-2099	
	1209	Learning Support Specialist	Y	A		01-JUL-2002	31-DEC-2099	
	1210	Instructional Media Designer	Y	A		01-JUL-2002	31-DEC-2099	
	1211	Counselor/Library Studies	Y	A		01-JUL-2002	31-DEC-2099	
	1212	Directors Salaries	Y	A		01-JUL-2002	31-DEC-2099	
	1213	Deans Salaries	Y	A		01-JUL-2002	31-DEC-2099	
	1214	Associate Dean	Y	A		01-JUL-2002	31-DEC-2099	
	1215	Vice Presidents Salaries	Y	A		01-JUL-2002	31-DEC-2099	
	1216	President's Salary	Y	A		01-JUL-2002	31-DEC-2099	
	1217	Associate Vice President	Y	A		01-JUL-2002	31-DEC-2099	
	1220	Non-teach Faculty Off Schedule COLA	Y	A		01-JUL-2002	31-DEC-2099	
	1230	Counselor Overload Salaries	Y	A		01-JUL-2002	31-DEC-2099	
	1231	Furlough 5 Days Admin	Y	A		01-JUL-2002	31-DEC-2099	
	1232	Freeze Steps Admin	Y	A		01-JUL-2002	31-DEC-2099	
	1233	Furlough 5 Days Non-teach Fac	Y	A		01-JUL-2002	31-DEC-2099	
	1270	Furlough 5 Days Fac Dept Heads	Y	A		01-JUL-2002	31-DEC-2099	
	1299	Chair/Coordinator Salaries	Y	A		01-JUL-2002	31-DEC-2099	
	1300	CE Non-Inst Retiree Incentive	Y	A		01-JUL-2002	31-DEC-2099	
	1310	Instructional, Other Salaries	N	A		01-JUL-2002	31-DEC-2099	
	1320	Non Credit Instruction	Y	A		01-JUL-2002	31-DEC-2099	
	1325	FT Summer Teaching	Y	A		01-JUL-2002	31-DEC-2099	
	1330	FT Winter Teaching	Y	A		01-JUL-2002	31-DEC-2099	
	1340	Adjunct Faculty Salaries	Y	A		01-JUL-2002	31-DEC-2099	
	1370	Overload Full-Time Faculty Salaries	Y	A		01-JUL-2002	31-DEC-2099	
	1390	Coaching Salaries	Y	A		01-JUL-2002	31-DEC-2099	
	1400	Instr - Prof Exp/Extra Duty Agmt	Y	A		09-FEB-2012	31-DEC-2099	
	1410	Non-Instructional, Other	N	A		01-JUL-2002	31-DEC-2099	
	1411	Part-Time Counsel/Library Salaries	Y	A		13-OCT-2008	31-DEC-2099	
	1420	Part-Time Instr Specialist	Y	A		20-APR-2005	31-DEC-2099	
	1490	Project Director (SUM)	Y	A		01-JUL-2002	31-DEC-2099	
	1491	Non-Inst Prof Exp/Extra Duty Agmt	Y	A		09-FEB-2012	31-DEC-2099	
	1492	Stipends	Y	A		01-JUL-2002	31-DEC-2099	
		Meetings Pay	Y	A		01-MAR-2011	31-DEC-2099	
		Classified & Other Non-Academic Sal	Y	A		01-JUL-2002	31-DEC-2099	

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Classified and Other Non-Academic
 Classified and Other Non-Academic
 Non-Instructional, Regular

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	2101	Admin Tech Salaries	Y	A		01-JUL-2002		31-DEC-2099	
	2102	Admission/Student Records Salaries	Y	A		01-JUL-2002		31-DEC-2099	
	2103	Accounting Salaries	Y	A		01-JUL-2002		31-DEC-2099	
	2104	Information Systems Salaries	Y	A		01-JUL-2002		31-DEC-2099	
	2105	Counseling Services Salaries	Y	A		26-APR-2004		31-DEC-2099	
	2106	Media Services Salaries	Y	A		01-JUL-2002		31-DEC-2099	
	2107	Classified Confidential Salaries	Y	A		23-MAR-2012		31-DEC-2099	
	2108	Classified Managers Salaries	Y	A		01-JUL-2002		31-DEC-2099	
	2109	Night Differential	Y	A		01-JUL-2002		31-DEC-2099	
	2110	Financial Aid Salaries	Y	A		01-JUL-2002		31-DEC-2099	
	2111	Library Salaries	Y	A		01-JUL-2002		31-DEC-2099	
	2113	Custodial Salaries	Y	A		01-JUL-2002		31-DEC-2099	
	2114	Grounds Salaries	Y	A		01-JUL-2002		31-DEC-2099	
	2115	Skilled Crafts Salaries	Y	A		01-JUL-2002		31-DEC-2099	
	2116	Food Services Salaries	Y	A		01-JUL-2002		31-DEC-2099	
	2119	Professional Salaries	Y	A		01-JUL-2002		31-DEC-2099	
	2120	Secretarial/Clerical Salaries	Y	A		01-JUL-2002		31-DEC-2099	
	2123	Reprographics Salaries	Y	A		01-JUL-2002		31-DEC-2099	
	2124	Counseling Specialists	Y	A		01-JUL-2002		31-DEC-2099	
	2130	Furlough 5 days Cl Staff	Y	A		01-JUL-2002		31-DEC-2099	
	2131	Furlough 5 days Cl Mgrs	Y	A		01-JUL-2002		31-DEC-2099	
	2132	Furlough 5 days Cl Conf	Y	A		01-JUL-2002		31-DEC-2099	
	2133	Freeze Steps Cl Staff	Y	A		01-JUL-2002		31-DEC-2099	
	2134	Freeze Steps Cl Mgrs	Y	A		01-JUL-2002		31-DEC-2099	
	2135	Freeze Steps Cl Conf	Y	A		01-JUL-2002		31-DEC-2099	
	2199	CL Non-Instr Retiree Incentive	Y	A		01-JUL-2002		31-DEC-2099	
	2200	Instructional Aides, Regular	N	A		01-JUL-2002		31-DEC-2099	
	2210	Child Care Salaries	Y	A		01-JUL-2002		31-DEC-2099	
	2211	Tutorial Salaries	Y	A		01-JUL-2002		31-DEC-2099	
	2299	CL Instr Retiree Incentive	Y	A		26-JUL-2011		31-DEC-2099	
	2300	Non-Instructional, Other	N	A		01-JUL-2002		31-DEC-2099	
	2301	Student Salaries	Y	A		01-JUL-2002		31-DEC-2099	
	2302	Student Salaries	Y	A		01-JUL-2002		31-DEC-2099	
	2303	Student Salaries	Y	A		01-JUL-2002		31-DEC-2099	
	2304	Peer Coun Tutor	Y	A		01-JUL-2002		31-DEC-2099	
	2305	Student Salaries PAWS 65%	Y	A		18-JUL-2013		31-DEC-2099	
	2306	Student Salaries FCWS 100%	Y	A		01-JUL-2002		31-DEC-2099	
	2307	Lead Tutor	Y	A		01-JUL-2002		31-DEC-2099	
	2308	Student Salaries FEWS 65%	Y	A		18-JUL-2013		31-DEC-2099	
	2309	Student Salaries ARWS 100%	Y	A		01-JUL-2002		31-DEC-2099	

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Student Salaries FPWS 50%
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 Life Guards - Instruction
 Life Guards - Comm Svc Summer
 Life Guards - Comm Svc Other
 Professional Growth Salaries
 Overtime and Extra Pay
 Instructional Aides, Other

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			ENTRY			EFF	TERM	DATE	CHANGE
	2410	Student Tutorial Salaries	Y	A		01-JUL-2002	31-DEC-2099		
	2420	Nonstudent Tutorial Salaries	Y	A		01-JUL-2002	31-DEC-2099		
3A	300	Employee Benefits	N	A		01-JUL-2002	31-DEC-2099		
	3000	Employee Benefits	N	A		01-JUL-2002	31-DEC-2099		
	3100	STRS	N	A		01-JUL-2002	31-DEC-2099		
	3110	STRS Certificated Instructional	Y	A		18-OCT-2004	31-DEC-2099		
	3111	STRS Certificated Non instructional	Y	A		18-OCT-2004	31-DEC-2099		
	3120	STRS Classified Non instructional	Y	A		01-JUL-2002	31-DEC-2099		
	3121	STRS Classified Instructional	Y	A		01-JUL-2002	31-DEC-2099		
	3130	STRS Classified Non instructional	Y	A		18-OCT-2004	31-DEC-2099		
	3200	PERS	N	A		01-JUL-2002	31-DEC-2099		
	3210	PERS Certificated Instructional	Y	A		18-OCT-2004	31-DEC-2099		
	3211	PERS Certificated Noninstructional	Y	A		01-JUL-2002	31-DEC-2099		
	3220	PERS Classified Noninstructional	Y	A		10-AUG-2005	31-DEC-2099		
	3221	PERS Classified Instructional	Y	A		10-AUG-2005	31-DEC-2099		
	3230	PERS	Y	A		01-JUL-2002	31-DEC-2099		
	3300	FICA	N	A		28-APR-2004	31-DEC-2099		
	3310	FICA-Certificated	Y	A		28-APR-2004	31-DEC-2099		
	3311	FICA Certificated Non instructional	Y	A		01-JUL-2002	31-DEC-2099		
	3320	FICA-Certificated	Y	A		28-APR-2004	31-DEC-2099		
	3321	FICA Classified Instructional	Y	A		01-JUL-2002	31-DEC-2099		
	3330	Medicare-Certificated	Y	A		01-JUL-2002	31-DEC-2099		
	3331	MEDICARE Certificated Non instructi	Y	A		01-JUL-2002	31-DEC-2099		
	3340	Medicare-Classified	Y	A		01-JUL-2002	31-DEC-2099		
	3341	Medicare-Classified Instructional	Y	A		01-JUL-2002	31-DEC-2099		
	3911	Other benefits	Y	A		01-JUL-2002	31-DEC-2099		
	3400	Health and Welfare Benefits	N	A		01-JUL-2002	31-DEC-2099		
	3410	H&W - Certificated Instructional	Y	A		01-JUL-2002	31-DEC-2099		
	3411	H&W - Certificated Noninstructional	Y	A		01-JUL-2002	31-DEC-2099		
	3420	Health Insurance - Classified	Y	A		01-JUL-2002	31-DEC-2099		
	3421	Health Insurance - Classified Instr	Y	A		01-JUL-2002	31-DEC-2099		
	3430	Health Insurance	Y	A		01-JUL-2002	31-DEC-2099		
	3440	Health Insurance/IP - Certificated	Y	A		26-MAY-2004	31-DEC-2099		
	3450	Self Insurance Expense	Y	A		01-JUL-2002	31-DEC-2099		

3451	Retirees' H&W Co-pay	Y	A	01-JUL-2002	31-DEC-2099
3452	Projected H&W Increase	Y	A	01-JUL-2002	31-DEC-2099
3500	State Unemployment Insurance	N	A	01-JUL-2002	31-DEC-2099
3510	SUI - Certificated	Y	A	01-JUL-2002	31-DEC-2099
3511	SUI - Certificated Non instruction	Y	A	01-JUL-2002	31-DEC-2099
3520	SUI - Classified	Y	A	01-JUL-2002	31-DEC-2099
3521	SUI - Classified Instructional	Y	A	01-JUL-2002	31-DEC-2099
3530	SUI - Other	Y	A	01-JUL-2002	31-DEC-2099
3600	Workers' Comp Insurance	N	A	01-JUL-2002	31-DEC-2099
3610	Workers' Comp - Certificated	Y	A	01-JUL-2002	31-DEC-2099
3611	Workers' Comp - Certificated Non in	Y	A	01-JUL-2002	31-DEC-2099
3620	Workers' Comp - Classified	Y	A	01-JUL-2002	31-DEC-2099
3621	Workers' Comp - Classified Instruct	Y	A	01-JUL-2002	31-DEC-2099

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	3630	Workers' Comp - Other	Y	A		01-JUL-2002		31-DEC-2099	
	3900	Other Benefits	N	A		01-JUL-2002		31-DEC-2099	
	3910	Early Retirement Incentives	Y	A		28-JUN-2004		31-DEC-2099	
4A	40	Non-Labor Expenses				01-JUL-2002		31-DEC-2099	
	400	Supplies and Materials				01-JUL-2002		31-DEC-2099	
	4000	Supplies and Materials	N	A		01-JUL-2002		31-DEC-2099	
	4200	Books, Magazines, Periodicals, CDs	N	A		01-JUL-2002		31-DEC-2099	
	4210	Books	Y	A		01-JUL-2002		31-DEC-2099	
	4220	Magazines, Periodicals, CD's	Y	A		01-JUL-2002		31-DEC-2099	
	4300	Instructional Supplies and Material	N	A		01-JUL-2002		31-DEC-2099	
	4320	Instructional Supplies and Material	Y	A		01-JUL-2002		31-DEC-2099	
	4321	Drama Supplies	Y	A		01-JUL-2002		31-DEC-2099	
	4322	Arts Supplies	Y	A		01-JUL-2002		31-DEC-2099	
	4323	HR 100 lab fees/materials	Y	A		01-JUL-2002		31-DEC-2099	
	4324	Training Supplies	Y	A		01-JUL-2002		31-DEC-2099	
	4325	Music Supplies	Y	A		01-JUL-2002		31-DEC-2099	
	4326	Art Fees	Y	A		01-JUL-2002		31-DEC-2099	
	4327	Art Gallery Donations	Y	A		01-JUL-2002		31-DEC-2099	
	4340	Media Materials	Y	A		01-JUL-2002		31-DEC-2099	
	4341	Media Arts	Y	A		01-JUL-2002		31-DEC-2099	

TYP	ACCOUNT	DESCRIPTION	DATA	STATUS	POOL	*****	*****	*****	*****
			ENTRY		ACCT	EFF	TERM	DATE	NEXT CHANGE
	4400	Non-Instructional Supply / Material	Y	A		11-JUN-2009		31-DEC-2099	
	4401	Other Supplies	Y	A		26-FEB-2013		31-DEC-2099	
	4402	Student Incentives	Y	A		01-JUL-2002		31-DEC-2099	
	4410	Safety Supplies	Y	A		01-JUL-2002		31-DEC-2099	
	4420	Maintenance Supplies	Y	A		01-JUL-2002		31-DEC-2099	
	4422	Fertilizer and Pesticides	Y	A		01-JUL-2002		31-DEC-2099	
	4424	Soil Amendments	Y	A		01-JUL-2002		31-DEC-2099	
	4430	Custodial Supplies	Y	A		01-JUL-2002		31-DEC-2099	
	4440	Grounds Supplies	Y	A		01-JUL-2002		31-DEC-2099	
	4450	Health Supplies	Y	A		01-JUL-2002		31-DEC-2099	
	4455	Copying/Printing	Y	A		01-JUL-2002		31-DEC-2099	
	4458	Microfilm	Y	A		01-JUL-2002		31-DEC-2099	
	4459	Audio Visual/Sings	Y	A		10-JAN-2006		31-DEC-2099	
	4460	Office Supplies	Y	A		01-JUL-2002		31-DEC-2099	
	4461	Copier Supplies	Y	A		04-MAR-2009		31-DEC-2099	
	4462	Diploma Abatement	Y	A		01-JUL-2002		31-DEC-2099	
	4463	Repair Supplies	Y	A		01-JUL-2002		31-DEC-2099	
	4465	Auto Repair Parts	Y	A		01-JUL-2002		31-DEC-2099	
	4466	Checks and Forms	Y	A		01-JUL-2002		31-DEC-2099	
	4470	Gas and Oil	Y	A		01-JUL-2002		31-DEC-2099	
	4471	Tires	Y	A		01-JUL-2002		31-DEC-2099	
	4472	Transportation Tools	Y	A		01-JUL-2002		31-DEC-2099	
	4480	Hospitality	Y	A		01-JUL-2002		31-DEC-2099	
	4490	Preschool Food and Supplies	Y	A		01-JUL-2002		31-DEC-2099	
50		Other Operating Expense and Service	N	A		01-JUL-2002		31-DEC-2099	
	500	Other Operating Expense and Service	N	A		01-JUL-2002		31-DEC-2099	
	5000	Other Operating Expense and Service	N	A		01-JUL-2002		31-DEC-2099	
	5100	Personal Services Contracts	Y	A		01-JUL-2002		31-DEC-2099	
	5110	Consulting Services	Y	A		01-JUL-2002		31-DEC-2099	
	5120	Plant and Soil Analysis Services	Y	A		01-JUL-2002		31-DEC-2099	
	5190	Models	Y	A		01-JUL-2002		31-DEC-2099	
	5191	Officials and Referees	Y	A		01-JUL-2002		31-DEC-2099	
	5194	Other Personal Services	Y	A		01-JUL-2002		31-DEC-2099	
	5198	Security Systems	Y	A		01-JUL-2002		31-DEC-2099	
	5200	Travel and Conferences	N	A		01-JUL-2002		31-DEC-2099	
	5201	Travel - Parking	Y	A		01-JUL-2002		31-DEC-2099	
	5210	Travel - Mileage	Y	A		01-JUL-2002		31-DEC-2099	
	5211	Travel - Student Expenses, Stipends	Y	A		01-JUL-2002		31-DEC-2099	
	5212	Travel - Cultural and Education Act	Y	A		01-JUL-2002		31-DEC-2099	
	5213	Travel - Student Room and Board	Y	A		01-JUL-2002		31-DEC-2099	
	5220	Travel - Staff Conferences	Y	A		01-JUL-2002		31-DEC-2099	
	5221	Board District #1 Travel	Y	A		01-JUL-2002		31-DEC-2099	
	5222	Board District #2 Travel	Y	A		01-JUL-2002		31-DEC-2099	
	5223	Board District #3 Travel	Y	A		01-JUL-2002		31-DEC-2099	
	5224	Board District #4 Travel	Y	A		01-JUL-2002		31-DEC-2099	

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Board District #5 Travel
Board District #6 Travel
Board District #7 Travel

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	5300	Memberships and Dues	N	A		01-JUL-2002	31-DEC-2099	*****	31-DEC-2099
	5310	Memberships and Dues	Y	A		01-JUL-2002	31-DEC-2099		31-DEC-2099
	5320	Electronic Database Subscription	Y	A		01-JUL-2002	31-DEC-2099		31-DEC-2099
	5400	Insurance Expense	N	A		01-JUL-2002	31-DEC-2099		31-DEC-2099
	5410	Property and Liability Insurance	Y	A		01-JUL-2002	31-DEC-2099		31-DEC-2099
	5420	Crop Insurance	Y	A		01-JUL-2002	31-DEC-2099		31-DEC-2099
	5421	Irrigation Cost	Y	A		01-JUL-2002	31-DEC-2099		31-DEC-2099
	5440	Student Insurance Expense	Y	A		01-JUL-2002	31-DEC-2099		31-DEC-2099
	5500	Utilities and Other Services	N	A		01-JUL-2002	31-DEC-2099		31-DEC-2099
	5510	Natural Gas	Y	A		01-JUL-2002	31-DEC-2099		31-DEC-2099
	5511	Natural Gas - Science Bldg	Y	A		01-JUL-2002	31-DEC-2099		31-DEC-2099
	5520	Electricity	Y	A		01-JUL-2002	31-DEC-2099		31-DEC-2099
	5521	Electricity - Science Bldg	Y	A		01-JUL-2002	31-DEC-2099		31-DEC-2099
	5530	Water Trash Sewer	Y	A		01-JUL-2002	31-DEC-2099		31-DEC-2099
	5540	Telephone and Data Lines	Y	A		01-JUL-2002	31-DEC-2099		31-DEC-2099
	5541	Cell Phones and Pagers	Y	A		01-JUL-2002	31-DEC-2099		31-DEC-2099
	5550	Laundry	Y	A		01-JUL-2002	31-DEC-2099		31-DEC-2099
	5570	Disposal	Y	A		01-JUL-2002	31-DEC-2099		31-DEC-2099
	5600	Contracts, Rents and Leases	N	A		01-JUL-2002	31-DEC-2099		31-DEC-2099
	5620	Other Maintenance Agreements	Y	A		01-JUL-2002	31-DEC-2099		31-DEC-2099
	5621	Copier Maintenance Agreements	Y	A		01-JUL-2002	31-DEC-2099		31-DEC-2099
	5625	Indirect Cost Expense	Y	A		01-JUL-2002	31-DEC-2099		31-DEC-2099
	5630	Facility/Equipment Rental Expense	Y	A		01-JUL-2002	31-DEC-2099		31-DEC-2099
	5632	Vehicle Rental Expense	Y	A		01-JUL-2002	31-DEC-2099		31-DEC-2099
	5640	Equipment Repairs	Y	A		01-JUL-2002	31-DEC-2099		31-DEC-2099
	5700	Legal, Election and Audit	N	A		01-JUL-2002	31-DEC-2099		31-DEC-2099
	5710	Audit Expense	Y	A		01-JUL-2002	31-DEC-2099		31-DEC-2099
	5730	Legal Expense	Y	A		01-JUL-2002	31-DEC-2099		31-DEC-2099
	5731	Election Expense	Y	A		01-JUL-2002	31-DEC-2099		31-DEC-2099
	5740	Advertising Expense	Y	A		01-JUL-2002	31-DEC-2099		31-DEC-2099
	5800	Other Services and Expenses	N	A		01-JUL-2002	31-DEC-2099		31-DEC-2099
	5810	Upward Bound Recreational Materials	Y	A		04-NOV-2010	31-DEC-2099		31-DEC-2099
	5811	Upward Bound Tuition, Registration	Y	A		01-JUL-2002	31-DEC-2099		31-DEC-2099
	5812	Depreciation Expense	Y	A		01-JUL-2002	31-DEC-2099		31-DEC-2099
	5813	Interest Expense	Y	A		01-JUL-2002	31-DEC-2099		31-DEC-2099
	5814	Bank Fees	Y	A		01-JUL-2002	31-DEC-2099		31-DEC-2099
	5815	Bank Fees	Y	A		10-MAY-2004	31-DEC-2099		31-DEC-2099
	5816	Bad Debt Expense	Y	A		01-JUL-2002	31-DEC-2099		31-DEC-2099
	5820	Athletics Entry Fees	Y	A		01-JUL-2002	31-DEC-2099		31-DEC-2099
	5830	Permits and Bio-assay	Y	A		01-JUL-2002	31-DEC-2099		31-DEC-2099

5840 Physical Exam/Class B Lic Fees
 5850 Fingerprinting
 5860 Postage
 5890 Other Expense
 5899 Banner Conversion Entry Account
 5900 ASG Expenses
 5910 ASG - President
 5911 ASG - Administration

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TYP	ACCOUNT	DESCRIPTION	DATA ENTRY	STATUS	POOL ACCT	EFF	***** DATES *****	TERM	NEXT CHANGE
5912		ASG - Activities	Y	A		01-JUL-2002			31-DEC-2099
5913		ASG - Affairs	Y	A		01-JUL-2002			31-DEC-2099
5914		ASG - Athletic	Y	A		01-JUL-2002			31-DEC-2099
5915		ASG - Cultural	Y	A		01-JUL-2002			31-DEC-2099
5916		ASG - Publicity	Y	A		04-FEB-2004			31-DEC-2099
5917		ASG - Arcade Expense	Y	A		01-JUL-2002			31-DEC-2099
5918		ASG - Computer Lab	Y	A		01-JUL-2002			31-DEC-2099
5919		ASG - Bank Fees	Y	A		01-JUL-2002			31-DEC-2099
5920		ASG - Special Activities	Y	A		04-FEB-2004			31-DEC-2099
5921		ASG - District	Y	A		04-FEB-2004			31-DEC-2099
5922		ASG - Bad Debts	Y	A		01-JUL-2002			31-DEC-2099
60		Capital Outlay							
	600	Capital Outlay							
	6000	Capital Outlay							
	6100	Sites and Site Improvement							
6129		Sites and Site Improvements	N	A		01-JUL-2002			31-DEC-2099
6130		Sites and Site Improvements - DEP	N	A		29-APR-2005			31-DEC-2099
6200		Buildings	Y	A		01-JUL-2002			31-DEC-2099
6210		Building Construction	Y	A		01-JUL-2002			31-DEC-2099
6300		Library Books	Y	A		01-JUL-2002			31-DEC-2099
6310		Library Books	Y	A		01-JUL-2002			31-DEC-2099
6400		Capital Equipment	N	A		01-JUL-2002			31-DEC-2099
6450		Capital Equipment - Replacement	N	A		01-JUL-2002			31-DEC-2099
6490		Equipment - New Eqp under 5000	Y	A		01-FEB-2008	01-FEB-2008		31-DEC-2099
6590		Capital Equipment DEP Asset	Y	A		18-OCT-2006			31-DEC-2099
6592		Software DEP Asset	Y	A		18-OCT-2006			31-DEC-2099
6500		Capital Software and equipment	N	A		01-JUL-2002			31-DEC-2099
6502		Capital Software	Y	A		11-APR-2013			31-DEC-2099
70		Other Outgo							
	700	Other Outgo							
	7000	Other Outgo							
7100		Debt Retirement	N	A		01-JUL-2002			31-DEC-2099
7110		Debt Reductions	N	A		01-JUL-2002			31-DEC-2099
7120		Debt Interest	Y	A		01-JUL-2002			31-DEC-2099
7130		Lease Payments	Y	A		01-JUL-2002			31-DEC-2099

7132 Bad Debt Expense
 7140 Other Outgo
 7200 Intrafund Transfers Out
 7210 Intrafund Transfers Out
 7213 Holder for add cuts in 09-10
 7300 Interfund Transfers out/Debt
 7310 Interfund Transfers Out
 7400 Other Transfers
 7500 Student Financial Aid Expense
 7520 Student Financial Aid Expense
 7521 Book Vouchers
 7522 Student Incentives
 7523 Student Stipends

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TYP	ACCOUNT	DESCRIPTION	DATA ENTRY	STATUS	POOL ACCT	*****	EFF	TERM	*****	DATE	*****	DATE	*****	TERM	*****
80		Revenues													
81	8100	Federal Revenues	N	A			01-JUL-2002					01-JUL-2002			31-DEC-2099
	81A	Federal Revenues	N	A			01-JUL-2002					01-JUL-2002			31-DEC-2099
	8120	Higher Education Act	N	A			01-JUL-2002					01-JUL-2002			31-DEC-2099
	8121	Federal College Work Study Revenue	Y	A			01-JUL-2002					01-JUL-2002			31-DEC-2099
	8122	Upward Bound Revenue	Y	A			01-JUL-2002					01-JUL-2002			31-DEC-2099
	8123	Talent Search Revenue	Y	A			01-JUL-2002					01-JUL-2002			31-DEC-2099
	8124	Student Support Revenue	Y	A			01-JUL-2002					01-JUL-2002			31-DEC-2099
	8130	WIB National Retailer Federation	Y	A			01-JUL-2002					01-JUL-2002			31-DEC-2099
	8131	WIB LVN Program 0405	Y	A			01-JUL-2002					01-JUL-2002			31-DEC-2099
	8132	WIA Funds	Y	A			01-JUL-2002					01-JUL-2002			31-DEC-2099
	8135	National Science Foundation	Y	A			01-JUL-2002					01-JUL-2002			31-DEC-2099
	8140	TANF	Y	A			01-JUL-2002					01-JUL-2002			31-DEC-2099
	8141	TANF	Y	A			01-JUL-2002					01-JUL-2002			31-DEC-2099
	8150	Federal Student Financial Aid	N	A			01-JUL-2002					01-JUL-2002			31-DEC-2099
	8151	Pell Grants	Y	A			01-JUL-2002					01-JUL-2002			31-DEC-2099
	8152	SEOG	Y	A			01-JUL-2002					01-JUL-2002			31-DEC-2099
	8153	Pell Grant - Admin Cost Allowance	Y	A			01-JUL-2002					01-JUL-2002			31-DEC-2099
	8154	Academic Competitiveness Grant (ACG)	Y	A			01-JUL-2002					01-JUL-2002			31-DEC-2099
	8170	VATEA	N	A			01-JUL-2002					01-JUL-2002			31-DEC-2099
	8171	VATEA	Y	A			01-JUL-2002					01-JUL-2002			31-DEC-2099
	8173	CTE TRANSITIONS FY 11-12	Y	A			12-SEP-2011					12-SEP-2011			31-DEC-2099
	8190	Other Federal Revenues	N	A			01-JUL-2002					01-JUL-2002			31-DEC-2099

8191 Nutrition Program - Fed Rev
 8192 SBDC Revenue - Federal
 8195 ARRA Funds
 8198 Title V Grant
 8199 Other Federal Revenues
 State Revenues
 State Revenues
 General Apportionments
 State Apportionment Revenue
 State Apport Backfill
 State Apportionment Revenue
 Equalization
 Apprentice Allowance

17-JAN-2013
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	8619	Plant and Instruction	Y	A		09-AUG-2005	31-DEC-2099	
	123	Other General Apportionments	N	A		01-JUL-2002	31-DEC-2099	
	8612	Enrollment Fee Waiver - ACA	Y	A		01-JUL-2002	31-DEC-2099	
	8613	BFAP - Admin Allowance	Y	A		01-JUL-2002	31-DEC-2099	
	8616	Basic Skills Revenue	Y	A		01-JUL-2002	31-DEC-2099	
	8617	Plant and Instructional Funds	Y	A		01-JUL-2002	31-DEC-2099	
	8618	Plant and Instructional Funds 0405	N	A		01-JUL-2002	31-DEC-2099	
	8620	General Categorical Programs	N	A		01-JUL-2002	31-DEC-2099	
	124	Child Development	N	A		01-JUL-2002	31-DEC-2099	
	8621	Dev Preschool Nutrition - State Rev	Y	A		01-JUL-2002	31-DEC-2099	
	8634	Developmental Preschool	Y	A		01-JUL-2002	31-DEC-2099	
	125	EOPS	N	A		01-JUL-2002	31-DEC-2099	
	8627	CARE Revenue	Y	A		01-JUL-2002	31-DEC-2099	
	8636	EOPS Revenue	Y	A		01-JUL-2002	31-DEC-2099	
	126	DSPS	N	A		01-JUL-2002	31-DEC-2099	
	8624	DSPS Revenue	Y	A		01-JUL-2002	31-DEC-2099	
	130	Other General Categorical Programs	N	A		01-JUL-2002	31-DEC-2099	
	8622	Instructional Material GIMS9132 Rev	Y	A		01-JUL-2002	31-DEC-2099	
	8623	Foster Care	Y	A		01-JUL-2002	31-DEC-2099	
	8625	State Instructional Equipment Grant	Y	A		01-JUL-2002	31-DEC-2099	
	8626	CalWorks	Y	A		06-MAY-2013	31-DEC-2099	
	8628	Matriculation	Y	A		01-JUL-2002	31-DEC-2099	
	8629	Staff Diversity Revenue	Y	A		01-JUL-2002	31-DEC-2099	
	8630	Prop 30 Education Protection Acct	Y	A		06-MAY-2013	31-DEC-2099	
	8631	Nursing Grant Revenue	Y	A		01-JUL-2002	31-DEC-2099	
	8632	Part-Time Faculty Comp Revenue	Y	A		01-JUL-2002	31-DEC-2099	
	8633	TTIP Revenue	Y	A		01-JUL-2002	31-DEC-2099	
	8635	Partnership for Excellence Revenue	Y	A		01-JUL-2002	31-DEC-2099	
	8637	Capacity Building for Nursing	Y	A		01-JUL-2002	31-DEC-2099	
	8638	Song Brown Act Nursing	Y	A		01-JUL-2002	31-DEC-2099	

8639	Chancellor's Office SBDC funds	Y	A	01-JUL-2002	31-DEC-2099
8640	Industry-Driven Collaborative Grant	Y	A	01-JUL-2002	31-DEC-2099
8650	Reimbursable Categorical Programs	N	A	01-JUL-2002	31-DEC-2099
133	Reimbursable Categorical Programs	N	A	01-JUL-2002	31-DEC-2099
8653	California Articulation System Rev	Y	A	01-JUL-2002	31-DEC-2099
8654	Career Expand Dev 7th & 8th graders	Y	A	01-JUL-2002	31-DEC-2099
8659	Independent Living Program Revenue	Y	A	03-SEP-2004	31-DEC-2099
8660	Cal Grant B & C	N	A	01-JUL-2002	31-DEC-2099
866	Cal Grant B & C	N	A	01-JUL-2002	31-DEC-2099
8661	Cal Grant B & C	Y	A	01-JUL-2002	31-DEC-2099
8662	Rural Opportunities Studies Grant	Y	A	01-JUL-2002	31-DEC-2099
8670	State Tax Subventions	N	A	01-JUL-2002	31-DEC-2099
134	State Tax Subventions	N	A	01-JUL-2002	31-DEC-2099
8672	Homeowners Property Tax Relief	Y	A	01-JUL-2002	31-DEC-2099
8679	Housing Authority Tax Subventions	Y	A	01-JUL-2002	31-DEC-2099
8680	State Non-Tax Revenues	N	A	01-JUL-2002	31-DEC-2099
137	Lottery Revenue	N	A	01-JUL-2002	31-DEC-2099
8682	Lottery Revenue	Y	A	01-JUL-2002	31-DEC-2099

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	138	Other State Mandated Revenue	N	A		01-JUL-2002		01-JUL-2002	31-DEC-2099
	8681	Other State Mandated Revenue	Y	A		01-JUL-2002		01-JUL-2002	31-DEC-2099
	8690	Other State Revenues	N	A		01-JUL-2002		01-JUL-2002	31-DEC-2099
	869	Other State Revenues	N	A		08-APR-2009		01-JUL-2002	31-DEC-2099
	8691	Transfer Ed / Articulation Revenue	Y	A		01-JUL-2002		01-JUL-2002	31-DEC-2099
	8692	Other State Revenue	Y	A		01-JUL-2002		01-JUL-2002	31-DEC-2099
	8693	Cal-Works Assessment Revenue	Y	A		29-AUG-2009		01-JUL-2002	31-DEC-2099
	8694	Scheduled Maintenance Revenue	Y	A		05-SEP-2006		01-JUL-2002	31-DEC-2099
	8695	Inst Materials 0607 One Time	Y	A		01-JUL-2002		01-JUL-2002	31-DEC-2099
	8696	Department of Rehabilitation	Y	A		24-JAN-2009		01-JUL-2002	31-DEC-2099
	8697	Basic Skills 05-06	Y	A		02-OCT-2008		01-JUL-2002	31-DEC-2099
	8698	Career Tech Grant	Y	A		01-JUL-2002		01-JUL-2002	31-DEC-2099
	8699	Gen Purpose - 0607 One Time	Y	A		01-JUL-2002		01-JUL-2002	31-DEC-2099
88		Local Revenues							
	8800	Local Revenues	N	A		01-JUL-2002		01-JUL-2002	31-DEC-2099
	8810	Property Taxes	N	A		01-JUL-2002		01-JUL-2002	31-DEC-2099
	881	Property Taxes	N	A		01-JUL-2002		01-JUL-2002	31-DEC-2099
	8811	Secured Roll Property Tax Revenue	Y	A		01-JUL-2002		01-JUL-2002	31-DEC-2099
	8812	Supplemental Property Tax Revenue	Y	A		01-JUL-2002		01-JUL-2002	31-DEC-2099
	8813	Unsecured Roll Property Tax Revenue	Y	A		01-JUL-2002		01-JUL-2002	31-DEC-2099
	8816	Prior Year Property Tax Revenue	Y	A		01-JUL-2002		01-JUL-2002	31-DEC-2099
	8817	Education Revenue Augmentation	Y	A		01-JUL-2002		01-JUL-2002	31-DEC-2099
	8818	Redevelopment Agency Funds	Y	A		01-JUL-2002		01-JUL-2002	31-DEC-2099
	8819	Redevelopment Agency Residual Funds	Y	A		01-JUL-2002		01-JUL-2002	31-DEC-2099
	8820	Contributions, Gifts, Grants, Endow	N	A		01-JUL-2002		01-JUL-2002	31-DEC-2099

8892	SBDC Revenue - Local Match	Y	A	01-JUL-2002	31-DEC-2099
8893	Student Organization Revenue	Y	A	01-JUL-2002	31-DEC-2099
8894	Local Grant Revenue	Y	A	01-JUL-2002	31-DEC-2099
8895	Puente Program Revenue - Local	Y	A	01-JUL-2002	31-DEC-2099
8896	Employee Insurance Premiums	Y	A	01-JUL-2002	31-DEC-2099
8897	Facility Usage Fees	Y	A	01-JUL-2002	31-DEC-2099
8898	SBDC Revenue - Local	Y	A	26-JAN-2006	31-DEC-2099
8899	Indirect Cost Revenue	Y	A	01-JUL-2002	31-DEC-2099
8890	Other Local Revenue	Y	A	30-JAN-2006	31-DEC-2099
890	ASG Revenues	N	A	01-JUL-2002	31-DEC-2099
8901	ASG District Revenue	Y	A	01-JUL-2002	31-DEC-2099
8902	ASG Arcade Revenue	Y	A	01-JUL-2002	31-DEC-2099
8903	ASG Interest Income	Y	A	01-JUL-2002	31-DEC-2099
8904	ASG Other Revenue	Y	A	01-JUL-2002	31-DEC-2099
8905	ASG Aramark Revenue	Y	A	01-JUL-2002	31-DEC-2099
8906	ASG Membership	Y	A	01-JUL-2002	31-DEC-2099
8907	ASG Special Events	Y	A	01-JUL-2002	31-DEC-2099
8908	ASG Reserves	Y	A	01-JUL-2002	31-DEC-2099
89	Other Financing Sources				
8900	Other Financing Sources	N	A	01-JUL-2002	31-DEC-2099
898	Other Financing Sources	N	A	01-JUL-2002	31-DEC-2099
8980	Other Financing Sources	Y	A	13-JUN-2012	31-DEC-2099

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* * * REPORT CONTROL INFORMATION * * *

PARAMETER SEQUENCE NUMBER: 757266
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 ACCOUNT TYPE CODE:
 NUMBER OF PRINTED LINES PER PAGE: 55
 RECORD COUNT: 649

PROGRAM	DESCRIPTION	DATA ENTRY	STATUS	EFF	*****	*****	*****	*****	*****
		ENTRY	STATUS	TERM	DATE	TERM	DATE	CHANGE	DATE
1	Instructional	N	A	01-JUL-2002	31-DEC-2009				
10	Instructional	N	A	01-JUL-2002	31-DEC-2009				
0100	Agriculture and Natural Resources	Y	A	01-JUL-2002	31-DEC-2009				
0500	Business and Management	Y	A	01-JUL-2002	31-DEC-2009				
0900	Engineering and Industrial Tech	Y	A	01-JUL-2002	31-DEC-2009				
1000	Fine and Applied Arts	Y	A	01-JUL-2002	31-DEC-2009				
1100	World Language/Speech	Y	A	03-AUG-2010	31-DEC-2009				
1200	Health	Y	A	01-JUL-2002	31-DEC-2009				
1300	Consumer Education/Home Economics	Y	A	01-JUL-2002	31-DEC-2009				
1500	English	Y	A	28-MAR-2006	31-DEC-2009				
1501	ESL	Y	A	01-JUL-2002	31-DEC-2009				
1700	Mathematics	Y	A	01-JUL-2002	31-DEC-2009				
1900	Physical Sciences	Y	A	01-JUL-2002	31-DEC-2009				
2100	Public Affairs and Services	Y	A	01-JUL-2002	31-DEC-2009				
2200	Social Sciences	Y	A	01-JUL-2002	31-DEC-2009				
2201	Behavioral Sciences	Y	A	01-JUL-2002	31-DEC-2009				
4900	Interdisciplinary Studies	Y	A	01-JUL-2002	31-DEC-2009				
4940	DSPS	Y	A	18-NOV-2005	18-NOV-2005				
5900	Employee/Retiree Benefits/Incentive	Y	I	05-JUN-2013	31-DEC-2009				
5901	Contributions to Health Insurance	Y	A	12-AUG-2013	31-DEC-2009				
2	Administrative and Support	N	A	01-JUL-2002	31-DEC-2009				
6000	Instructional Admin and Governance	N	A	01-JUL-2002	31-DEC-2009				
6010	Academic Administration	Y	A	01-JUL-2002	31-DEC-2009				
6014	Project Mgmt/Evaluation	Y	A	01-JUL-2002	31-DEC-2009				
6016	Title V Coop - IVC Activities	Y	A	01-JUL-2002	31-DEC-2009				
6018	Title V Coop - SDSU-IV Activities	Y	A	01-JUL-2002	31-DEC-2009				
6020	Course and Curriculum Development	Y	A	01-JUL-2002	31-DEC-2009				
6021	Faculty and Curriculum Development	Y	A	01-JUL-2002	31-DEC-2009				
6100	Instructional Support Services	N	A	01-JUL-2002	31-DEC-2009				
6110	Learning Center	Y	A	01-JUL-2002	31-DEC-2009				
6120	Library	Y	A	01-JUL-2002	31-DEC-2009				
6121	Library Abatements	Y	A	01-JUL-2002	31-DEC-2009				
6122	OCLC	Y	A	01-JUL-2002	31-DEC-2009				
6160	Linkage and Partnership	Y	A	01-JUL-2002	31-DEC-2009				
6170	Resource Development	Y	A	01-JUL-2002	31-DEC-2009				
6190	Other Instructional Support	Y	A	01-JUL-2002	31-DEC-2009				
6195	Other Instructional Support - Ag	Y	A	01-JUL-2002	31-DEC-2009				
6200	Admissions and Records	Y	A	28-MAR-2006	31-DEC-2009				
6210	Admissions and Records	Y	A	01-JUL-2002	31-DEC-2009				
6300	Student Counseling and Guidance	N	A	01-JUL-2002	31-DEC-2009				
6310	Counseling and Guidance	Y	A	01-JUL-2002	31-DEC-2009				
6312	Student Support Development	Y	A	01-JUL-2002	31-DEC-2009				
6320	Matriculation and Assessment	Y	A	01-JUL-2002	31-DEC-2009				
6321	ARRA Non Cr Matriculation	Y	A	01-JUL-2002	31-DEC-2009				

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Outreach Summer Recruitment
Transfer Programs
Career Guidance

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PROGRAM	DESCRIPTION	DATA ENTRY	STATUS	EFF	DATES TERM	NEXT CHANGE
6390	Other Student Counseling/Guidance	Y	A	01-JUL-2002	31-DEC-2099	
6400	Other Student Services	Y	A	08-DEC-2011	31-DEC-2099	
6410	Dean of Enrollment Services	Y	A	01-JUL-2002	31-DEC-2099	
6420	DSFS	Y	A	01-JUL-2002	31-DEC-2099	
6430	EOPS	Y	A	01-JUL-2002	31-DEC-2099	
6460	Financial Aid Administration	Y	A	01-JUL-2002	31-DEC-2099	
6470	Job Placement Services	Y	A	01-JUL-2002	31-DEC-2099	
6480	Veterans Services	Y	A	01-JUL-2002	31-DEC-2099	
6481	Return Funds to VA	Y	A	01-JUL-2002	31-DEC-2099	
6490	Miscellaneous Student Services	Y	A	01-JUL-2002	31-DEC-2099	
6500	Operations and Maintenance	N	A	01-JUL-2002	31-DEC-2099	
6510	Building Maintenance and Repairs	Y	A	01-JUL-2002	31-DEC-2099	
6530	Custodial Services	Y	A	01-JUL-2002	31-DEC-2099	
6550	Grounds Maintenance and Repairs	Y	A	01-JUL-2002	31-DEC-2099	
6570	Utilities	Y	A	01-JUL-2002	31-DEC-2099	
6590	Other Operation and Maintenance	Y	A	01-JUL-2002	31-DEC-2099	
6600	Planning, Policymaking and Coord	Y	A	28-MAR-2006	31-DEC-2099	
6610	Planning, Policymaking and Coord	Y	A	01-JUL-2002	31-DEC-2099	
6615	Re-Districting Budget	Y	A	01-JUL-2002	31-DEC-2099	
6700	General Inst Support Services	N	A	01-JUL-2002	31-DEC-2099	
6710	Community Relations	Y	A	01-JUL-2002	31-DEC-2099	
6720	Fiscal Operations	Y	A	01-JUL-2002	31-DEC-2099	
6721	Bookstore Book Voucher	Y	A	01-JUL-2002	31-DEC-2099	
6722	Foundation Book Loans	Y	A	01-JUL-2002	31-DEC-2099	
6730	Human Resources Management	Y	A	01-JUL-2002	31-DEC-2099	
6750	Staff Development	Y	A	01-JUL-2002	31-DEC-2099	
6760	Staff Diversity	Y	A	01-JUL-2002	31-DEC-2099	
6770	Logistical Services	Y	A	01-JUL-2002	31-DEC-2099	
6780	Management Information Systems	Y	A	01-JUL-2002	31-DEC-2099	
6781	Telecommunications Department	Y	A	01-JUL-2002	31-DEC-2099	
6783	Institutional Mgmt Development	Y	A	01-JUL-2002	31-DEC-2099	
6790	Other General Inst Support Services	Y	A	01-JUL-2002	31-DEC-2099	
6794	Reprographics Dept	Y	A	01-JUL-2002	31-DEC-2099	
6795	Reprographics Dept - Xerox	Y	A	01-JUL-2002	31-DEC-2099	
6796	Reprographics Dept - Postage	Y	A	01-JUL-2002	31-DEC-2099	
6800	Community Services and Econ Develop	N	A	01-JUL-2002	31-DEC-2099	
6810	Community Recreation	Y	A	01-JUL-2002	31-DEC-2099	
6820	Community Service Classes	Y	A	01-JUL-2002	31-DEC-2099	
6830	Community Use of Facilities	Y	A	01-JUL-2002	31-DEC-2099	
6890	Other Comm Serv, Econ Develop	Y	A	01-JUL-2002	31-DEC-2099	

6900 Ancillary Services
 6910 Bookstores
 6920 Child Development Centers
 6940 Food Services
 6950 Parking
 6960 Student and Co-curricular Services
 7300 Transfers, Student Aid, Other Outgo
 7320 Student Aid

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PROGRAM	DESCRIPTION	DATA ENTRY	STATUS	EFF	TERM	***** NEXT CHANGE
7321	Student Aid - FEWS	Y	A	01-JUL-2002	31-DEC-2009	31-DEC-2009
7322	Student Aid - ARWS	Y	A	01-JUL-2002	31-DEC-2009	31-DEC-2009
7900	Contingency Appropriation Budget	N	A	01-JUL-2002	31-DEC-2009	31-DEC-2009
7910	Contingency Appropriation Budget	Y	A	01-JUL-2002	31-DEC-2009	31-DEC-2009
8	Revenue	N	A	01-JUL-2002	31-DEC-2009	31-DEC-2009
80	Revenue	N	A	01-JUL-2002	31-DEC-2009	31-DEC-2009
8000	Revenue	Y	A	01-JUL-2002	31-DEC-2009	31-DEC-2009
9999	Banner Conversion Clearing Account	Y	A	01-JUL-2002	31-DEC-2009	31-DEC-2009

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 CHART OF ACCOUNTS: 1
 AS OF DATE: 25-SEP-2013
 PROGRAM CODE:
 NUMBER OF PRINTED LINES PER PAGE: 55
 RECORD COUNT: 103