

# **FY 2016-2017**

# **CHART OF ACCOUNTS**



**WEST HILLS**  
**COMMUNITY COLLEGE DISTRICT**

# ACCOUNT NUMBER STRUCTURE

Sample Account Number: 12-210-642000-52120-110

<b>FUND</b>	12	1 FUND GROUP (General Fund)
	1	2 FUND (General Fund - Restricted)
<b>ACTIVITY</b>	210	2 SOURCE (State)
	2	10 ACTIVITY (DSPS)
<b>COST.CENTER</b>	642000	64 AREA (Other Student Services)
	64	20 PROGRAM (DSPS)
	64 20	00 COST.CENTER (DSPS)
<b>OBJECT</b>	52120	5 CLASS (Expense)
	5	2 Sub-Class (Classified Salaries)
	5 2	1 Category (Non-Instructional Salaries, Regular)
	5 2 1	2 Sub-Category (Classified, Full-time, Regular)
	5 2 1 2	0 Object (Class, FT, Regular)
<b>LOCATION</b>	110	1 CAMPUS (Coalinga)
	1	10 LOCATION (Coalinga Campus)

# GL – FUND NUMBERS

FUND		
	<i>1 General Fund</i>	
11		General Fund Unrestricted
12		General Fund Restricted
	<i>2 Debt Service</i>	
28		Bond Debt Service Fund
	<i>3 Special Revenue Funds</i>	
32		Cafeteria
33		Child Development Center
34		Farm
39		Residential Living
	<i>4 Capital Outlay Funds</i>	
41		Capital Projects
42		GO Bond Bldg Funds
45		WHFC NMTC-MUSD
	<i>7 Trust Funds</i>	
71		ASB Fund
74		Financial Aid
75		Scholarship and Loan
78		OPEB/GASB 45
79		Clubs and Trusts
	<i>8 Agency Funds</i>	
81		Student Clubs Agency Fund
83		Foundation Agency Fund
	<i>9 Account Groups (Memo Only)</i>	
91		General Fixed Assets Account
92		General Long-Term Debt
99		GASB Reporting

## ACTIVITY NUMBERS

Source	Fund	Activity	Description
<b>0</b>		<b>Local Programs</b>	
	11	000	General
	11	001	Summer
	11	002	Fall
	11	003	Spring
	33	010	FCTR/Parent
	33	011	GCTR/Parent
	33	012	Chldcr Acc/Parent
	32	015	Meals/Non-Tax
	32	016	Meals/Tax
	32	017	Cafe Sales/Non-Tax
	32	018	Cafe Sales/Tax
	39	020	RH Rent
	39	021	RH User Fees
	39	022	RH Activity Fees
	75	030	Emerg Loan - ASB
	75	031	Emerg Loan - District
	75	032	Emerg Loan - Re-Entry
	75	033	Emerg Loan - EOPS
	74	050	ISEOG Grants
	74	055	Stafford Loans
	34	072	Farm/Garlic
	34	073	Farm/Almonds
	34	074	Farm/Oat Hay/Student Project
	34	075	Farm/Alfalfa
	34	077	Winter Grain
	34	079	Pistachios
	75	080	Scholarships
	12	082	Arthur R Rupe Foundation
	12	093	ACCJC/Lumina Fndtn/DQPP
	12	094	Achieving the Dream
<b>1</b>		<b>Federal Programs</b>	
	74	100	PELL
	12	103	Kings Co Contract Ed
	12	107	FAWIC Contract Ed
	12	109	ITA-Tulare Co
	12	110	JTPA - Kings CO JTO
	12	111	ITA/PROTEUS/Truck Driving

	12	113	WIA/One Stop
	12	114	ITA-FCWIB/WIA
	12	117	WIA/FWDB Year-Round Youth
	12	120	USDOE/Student Support Services
	12	123	DHSI Title 5, Part A: Higher Ed
	12	125	WHL Title 5 (10/15-9/20)
	12	131	UB WHCC 12-17
	12	132	UB Math/Science/WHCL 12-18
	12	135	UB WHCL 12-17
	12	137	UB WHCL2 12-17
	12	140	Federal Work-study
	12	145	US Dept. of Transportation, CMVOST
	12	149	USDOE/HEP
	74	150	SEOG
	12	156	The National Science Foundation Grant
	12	159	TANF
	12	160	VTEA
	12	162	VTEA-CTE Transitions
	12	165	VTEA-State Leadership
	74	170	Federal Direct Loan Program
	12/33	172	USDA/Food Program
	12	173	USDA
	33	178	School Age Research Grant
	74	190	Fed Perkins Loan Program
<b>2</b>		<b>State Programs</b>	
	12	200	EOPS
	12	201	EOPS (Prior Year)-
	12	202	CARE
	12	203	CARE (Prior Year)
	12	204	Staff Development
	12	206	EEO/Staff Diversity
	12	207	SS/Student Equity
	12	208	SSSP/Matriculation
	12	209	SSSP/Matriculation (Prior Year)
	12	210	DSPS
	12	211	DSPS Carryover
	12	212	BFAP - Fin Aid Admin

	12	214	Lottery - Restricted
	12	219	CCCCO/Strong Workforce
	12	220	Cal-Works Program
	12	221	Cal-Works - Carryover
	12	222	Cal-Works/Work-study Program
	12	227	BS/Imgrnt Ed
	12	228	CTE Enhancement/SCCCD
	12	229	Rancho Santiago CCP/CTE Data Unlocked
	12/41	232	Phys Plnt/Instr Supt
	12	234	CSU/AB798
	12	237	CCCCO/AB86/Adult Ed
	12	238	CCCCO/CTE Data Unlocked
	12	239	OSHPD/Song Brown RN Spec Program
	12	246	Nursing Ed/CCCCO
	12	250	After School Education and Safety Program (ASES)
	12	251	OSHPD/Song-Brown RN Capitation
	33	258	Infant/Toddler Resource
	33	260	State Preschool
	33	261	Prop 10/Fresno/Kings
	33	262	St Preschool - Food Program
	33	264	Material/Supl Grant - CDC
	12	268	CDE/CA Career Pathway Trust
	12	269	Avenal Elem After-School Program
	12	270	ECE Consortium
	12	273	Lemoore After-School Program
	12	275	Teacher Prep Pipeline
	12	276	DOF/Awd for Innovation
	12	277	CCCCO/YCCD/CA Drought ETP
	12	279	Prop 39/5CoCraftPath/FRWIB
	74	280	Cal Grants
	74	281	CCCCO/Cal Grant F/T Incentive
	12	292	CCCCO/IDRC/TECH Project
	12	296	MCHS/CCCCO

	12	299	CCCCO CTE-Career Advance Academy
<b>3</b>		<b>SFID#2/Coalinga</b>	
	41	301	WHC CEQA/Master Planning
	41	328	WHC SM PH2
	41	331	WHC Huron Parking Lot
	41	358	WHC SM Planning/Program
	41	359	WHC Bldg Replacement, Ph 1
<b>4</b>		<b>SFID#1/Firebaugh</b>	
	41	401	NDC CEQA/Master Planning
	41	414	NDC Mendota, Phase 1
	41	415	NDC Tranquility, Phase 1
	41	428	NDC Building Expansion
	41	429	NDC PV Project
	41	433	NDC River walk
	41	434	NDC SM PH1
	41	440	NDC Mendota Center Ph2
	41	441	NDC Tranquility Center Ph2
	41	472	NDC SM Planning/Program
<b>5</b>		<b>SFID#3/Lemoore</b>	
	41	580	Student Union Ph1
	41	582	Student Union Parking Lot
	41	583	Master Planning
	41	584	Avenal Phase 1
	41	586	PV System
	41	587	M&O Building
	41	588	Marsh Drive Improvement
	41	589	Land Acquisition
<b>6</b>		<b>District Office Projects</b>	
	41	601	DO CEQA/Master Planning
	41	610	DO Building, Phase 1
	41	611	DO Parking Lot
	41	612	DO SM, Local
	41	614	DO Long-term Debt Oblig
	41	615	Prop 39, Clean Energy
	45	650	NMTC-MUSC 12-19 Oper Acct
	45	651	NMTC-MUSC Admin Reserve
	45	652	NMTC-FOF1 Operating Acct
	45	653	NMTC-FOF1 Admin Reserve
	41	661	Measure T #A Software

	41	662	Measure T #A Device/Tech Systems
	41	663	Measure T #A Infrastructures
	41	664	Measure T #A Implementation
	41	665	Holman Capital Ph1
	41	666	Holman Loan
		<b>Capital Projects</b>	
	41	798	Bldg. Maint. & Repairs Facilities
<b>9</b>		<b>Clubs and Trusts</b>	
	79	900	Agora Society Club
	79	901	Ags Club(Alpha-Gamma
	79	902	Art League-Whc Club
	79	903	Associated Women Clb
	79	904	Auto Club
	79	905	Black Student Union (Bsu)
	79	906	Business Club
	79	907	Christ Athletes Club
	79	908	Circle K Int Clb
	79	909	Club A/V
	79	910	Diesel Club
	79	911	Dorm Dwellers Club
	79	912	Freshman Club
	79	913	Internatl Relat Club
	79	914	Merlin Club
	79	915	Mecha Club
	79	916	Mecha Club - Ndc
	79	917	Mecha Club-Kcc
	79	918	Med-Spur Club
	79	919	Mult Cult Stnt Union
	79	920	Music Club
	79	921	One Step Beyond Club
	79	922	Pep Club
	79	923	Photography Club
	79	924	Polynesian Club
	79	925	Re-Entry Club
	79	926	Sao (Stnt Athlet Org)
	79	927	Ski Club
	79	928	Sophomore Class Club
	79	929	Take One Drama Club
	79	930	Turning Pnt Bible Cb



	79	931	West Hills Busin Net
	79	932	Women's Res Hall Clb
	79	933	Wrangler's Club
	79	934	Spirit Squad Dance Club
	79	935	MESA CLUB
	79	936	SIFE Club Stnd Free Ent
	79	937	SIFE Club Coalinga
	79	938	International Heritage Clb KCC
	79	939	CAMP/SSS CLUB
	79	940	Maya Club
	79	941	Newspaper Club
	79	942	SPECIAL PEOPLES CLUB
	79	943	NDC NEWSPAPER CLUB
	79	944	CULINARY CLUB-WHCL
	79	945	SPLAAT-ARTS CLUB WHCL
	79	946	TRIO CLUB-COAL
	79	949	Spanish Club
	79	950	Ag Alumni Reunion Tr
	79	951	Ag Dept Awards Trust
	79	952	Ag Mechanics Trust
	79	953	Beautification Trust
	79	954	Calif Geog Society
	79	955	Cbcia Bull Test Trst
	79	956	James Clark Mem Trst
	79	957	Community Service Tr
	79	958	Focus Newsletter Trs
	79	959	Graduation-Stdnt Trst
	79	960	Gte Lectureship Trst
	79	961	Hoopsters Trust
	79	962	Inter-Club Cncl(Icc)
	79	963	Jr/Sr Day Trust Fund
	79	964	Kcc Stdnt Emerg Trst
	79	965	Lemoore A.S.B. Trust
	79	966	Lemoore Library Trst
	79	967	Madrigal Feast Trust
	79	968	Meat Judging Team Tr
	79	969	Permanent Art Trust
	79	970	Publications(Merlin)
	79	971	Rodeo Prog Awards Tr
	79	972	Rodeo Program Trust
	79	973	Rodeo Stock Trust

	79	974	Student Leadership Tr
	79	975	Truck Trust Fund
	79	976	Tutor's Trust Fund
	79	977	Vegetables Acct Trst
	79	978	Vocal Jazz Grp Trust
	79	979	Whc Administratv Trs
	79	980	Whc Show Choir Trust
	79	981	Women's Xmas Brkfst
	79	982	NDC ASB Trust

## **COST CENTER NUMBERS**

<b>Cost Center No:</b>	<b>Description:</b>
000000	General
010000	Ag – General
010001	Ag Business
010002	Ag Mechanics
010003	Animal Science
010004	Crop Science
010006	Equine Science
010007	Ag Tech/Sci, Gen
010009	Ag Science/VTEA
010015	CCCCO/YCCD/CADrought ETP
010016	CCPT1/Paramount Pathways
010017	Valley Grow Project
010018	CTE Enhnmnt/Ag Sci & Tech
010019	CCPT Phase 2
010020	USDA/NIFA/Mendota Ag Pathways (MAPs)
010021	CTE/Ag Irrigation
010022	FRWDB/EWDJT/EPA
010026	CCPT1/Summer Camp 17
010027	NSF/Welding ED Outreach
040000	Biology
050000	Bus/Office Mgt
050001	Accounting
050002	Sec - Word Processing
050003	Economics
050004	Real Estate
050005	Marketing
050006	Busn/Comrce
050016	TANF - Business
050018	CTE Enhncmt/Entrepshp
060000	Journalism
070000	Microcomputer Appls
070001	CIS
070011	IRDC/TECH Project
080001	Ath-Basketball
080002	P.E.
080003	Health Ed
080004	Education
080005	Teacher Training Model Grnt

080006	Nutrition
080007	Sign Language
080010	Ath-Baseball
080015	Ath-Men's Golf
080018	TPP/STEM/CTE 1/16-1/8
080020	Ath-Men's Soccer
080025	Ath-Women's Golf
080030	Ath-Women's Soccer
080035	Ath-Women's Trk/Field
080040	Ath-Football
080050	Ath-Rodeo
080060	Ath-Softball
080065	Ath-Wrestling
080070	Ath-Swimming
080075	Ath-MenTrk/Field
080080	Ath-Tennis
080090	Ath-Volleyball
080095	Ath-Women's Basketball
090000	Heavy Equip
090001	Auto Tech
090002	Diesel Tech
090003	Industrial Tech
090004	Engineering
090005	Welding
090006	Drafting
090007	VTEA/Hvy Equip
090008	Truck Driving
090010	Maintenance Mechanic
090015	WIA/Truck Driving
090016	USDOT/CMVOST/Truck Driving
090026	WIA/Welding
100001	Art
100002	Music
100003	Photography
100004	Theatre Prodtns
100005	TV Productions
100006	Tech Theatre
110000	Spanish
120000	Health Careers
120001	Emerg. Medical Tech/Paramedic
120002	Psych Tech
120004	Nursing

120005	Athletic Trainer
120014	FAWIC/NonTuit/PT/ITA
120041	ADN Special Program
120042	Song Brown RN Cap 7/15-8/17
120058	RupeFndtn/CNA
120059	CCCCO/Enroll Growth ADN Pgm
120061	VTEA/Paramedic
120062	CTE Enhnmt/Psych Tech
120063	Rupe Foundation 4/16-7/17
130000	ECE
130008	Rest Mgmt/Vtea
130010	Culinary Arts
130013	CTE Enhnmt/HRCM/Chef
150001	English
150002	English - Basic Skills
150003	Speech Communication
150004	Philosophy
170000	Math
170002	Math - Basic Skills
190001	Chemistry
190002	Geology
190003	Physical Science
190004	Physics
200000	Psychology
210000	Admin. Of Justice
210001	AOJ/VTEA
210004	Human Services/Social Work
220000	Social Science
220001	Anthropology
220002	Geography
220003	History
220004	Political Science
220005	Sociology
490000	Humanities
490001	GED
490002	General Studies
490003	English/Second Lang
490004	Interdisciplinary Studies
490005	College Work Exp
490021	BSI 2015-16
490022	BSI 2016-17
490051	HEP

490060	Adult Education/AB86
490061	CTE/Workplace-Internship Development
590000	Instr Retire Bnfts/Incntv
590099	GASB Instruction
601000	Instr Admin/Govern-Dist
601001	Academic Adm
601002	Adm-Lrng Rsc
601003	Ed Svcs/WHC1
601004	Ed Svcs/WHL1
601006	Ed Svcs/WHL3
601007	Ed Svcs/WHL2
601008	Admin – NDC
601009	ED Svcs/WHC2
601010	E-Campus Acad Hlding Acct
602000	Course/Curriculum Dvlp
602003	CCCCO/AB86/Adult Ed Consortium
602004	5CoCraftPath/Prop39/FRWIB
602005	CCPT/Tulare-Kings Career Pthwy
602006	ACCJLumina Fndtn/DQPP
602007	FRCCD/IRDC/21 <sup>st</sup> Cent Skills
602008	FRWIB/Slingshot Program
602009	ATD/OER Degree Initiative
602010	AB798 Textbook Affordable Pgrm
603000	Acad/Faculty Senate
611000	Learning Center
611001	Tutoring/Assessment
611003	Avnl Aftr-Sch Pgm
611004	DSPS Lrng Center
611011	Lemoore After School Pgm
611012	Avenal After School Pgm
611015	ASES Core
612000	Library
612001	Kaleidoscope
613000	Media
614000	Museums and Galleries
615000	Acad Info Sys/Tech
615005	Acd Info Sys/AVC
619005	DHSI Title 5, Park A
620000	Adm/Rcrds
631000	Counseling
631001	TANF/Advising
632000	SSSP 15-16

632003	NC Matric
632004	Middle College HS
632006	Student Equity
632007	Student Equity – Carryover
632008	SSSP 16-17
632009	Camp 16-21
632010	Student Equity Special Reallocation
633000	Transfer Pgms
633001	Articulation
634000	Career Guidance
634004	TANF-Career Center
634012	Tulare-Kings Co. CCPT 2
639000	Other Counseling/Guidnc
641000	CalWorks
642000	DSPS
643000	EOPS
643001	EOPS Workstudy
644000	Health Services
645000	Stdnt Svs/Clga
645001	AYOS
645002	AYOS Work Exp
645003	AYOS In-School
645004	AYOS OSY
645008	WIA/One Stop/Adult
645009	WIA/One Stop/Dislctd
645011	FWB/SS/Adult
645013	FWB/SS/Dislcted
645015	One Stop/Adult WX
645016	One Stop/Dislctd WX
645018	One Stop/Rapid Rspns
645020	Student Svs/Lem
645040	Stdnt Svs/NDC
645041	Graduation/Clga
645042	Graduation/Lemoore
645043	Graduation/LNAS
645044	Graduation/NDC
645050	WHL Title 5 (10/15-9/20)
645071	The National Science Foundation Grant
645077	UB WHCC 12-17
645078	UB WHCL 12-17
645080	UB WHCL2 1217
645081	UBNS WHC 12-17

646000	Financial Aid Admin
646002	FeePay WS
646010	Fin Aid – Prior Year
648000	Veterans Services
649001	GED Testing
649002	Transportation
649010	Web Services
649011	CDC Works
651000	Bldg Maint/Reprs
651001	Physical Plant & Inst'l Support
653000	Custodial Services
655000	Grounds
657000	Utilities
659000	Oth Plant M&O
660000	VC/Fiscal Svs
660010	Pres/CInga
660020	Pres/Lmr
660063	Chancellor
660064	Accreditation
660066	Governing Board
660068	Fndtn/Alumni
660073	Institutional Research (admin)
660077	AEBG Data & Accountability
660080	Calif Education Policy Grant
660085	Award for Innovation
671000	Community Relations
671001	Web Design/Maint
672000	Business Svs
672001	Safety
672003	ITA Contracts
672004	Business Svs/Admin
673000	HR Mgmt
674000	Non-Instr-Retiree Bnfs
675000	Staff Dvlpmt
676000	Staff Diversity
677000	Logistical Services
678000	Info. Tech Svs
681000	Community Recreation
682000	Community Svs Class
683000	Comm/Facilities Use
683001	Univ Charter Schl
683002	Westside Inst Tech



684000	Econ Dvlpmt
684001	EconDvlp/VTEA
684005	VTEA/State Ldrship
684014	VTEA/CTE Transitions
684015	Workforce Dvlpmt
684018	Kings Co Calworks
684022	CAA 16-091-04 7/16-6/18
684048	Kings Co Calworks P/Y
684050	CCCCO/SWP 16-17
684051	CCCCO/CTE Unlocked
689000	Oth, Comm Svs/Econ
689001	Community Services
689002	Comm. Svs – Fitness Center
692000	CDC
692008	Pre-K Supl
692011	CalWrks/Childcare
692013	State Presch/P2 Classroom
693000	Farm Operations
693009	Heavy Equip/Farm
694000	Cafe
694010	Culinary Program
695000	Parking
696000	Stdnt/Co-Curric Act
696001	Athletics - Admin.
696002	Theatrical Prodtns
696003	Cheerleading
696004	Ath Trainer
696005	Basketball
696010	Baseball
696015	Men's Golf
696020	Men's soccer
696025	Women's Golf
696030	Women's soccer
696035	Women's Trk/Field
696040	Football
696050	Rodeo
696060	Softball
696065	Wrestling
696070	Swimming
696075	Men's Trk/Field
696080	Tennis
696090	Volleyball

696095	Women's Basketball
697000	Resid Hall
699999	GASB Gen/Admin
701000	Contract Education
701010	Contract Ed Training
701016	Contract Ed – College Credit
709000	Other Auxiliary Ops
709001	International Exchange Program
710000	Phys Prop & Acqstns
710001	Telecom/IT Infrastr
710002	Spec Repairs
710099	GASB Deprec Expnse
721000	Long-Term Debt
722000	TRANS
729000	Other Financing
729002	GO Bonds
729003	SFID 1 GO Bonds NDC
729004	SFID 2 GO Bonds Clnga
729005	SFID 3 GO Bonds Lem
729008	NMTC-MUSC
729009	NMTC2-FOF
729010	Measure T
731000	Transfers
732000	Student Aid
739000	Other Outgo
739001	Oth Outgo/Bad Debt
790000	Contingency
790001	Reserve
790002	Reserve/Land Acquisition

## EXPENSE OBJECT CODES

Source:	Object Code No:	Description
<b>1</b>	<b>Assets</b>	
	19010	Claim on County Cash
	19011	Claim on Cash - General Fund
	19012	Claim on Cash - GF Restricted
	19019	Claim on Cash Local Cash Fund
	19031	Claim on Cash Bookstore
	19032	Claim on Cash Cafeteria
	19033	Claim on Cash CDC
	19034	Claim on Cash Farm
	19039	Claim on Cash R/L
	19041	Claim on Cash - Cap Pjts
	19042	Claim on Cash Bldg Fd A
	19043	Claim on Cash Bldg FD B
	19044	Claim on Cash - COP#1
	19045	Claim on Cash - COP#2
	19071	Claim on Cash ASB
	19074	Claim on Cash FA
	19075	Claim on Cash Sch/Loan
	19078	Claim on Cash OPEB Fund
	19079	Claim on Cash Clubs/Trusts
	19081	Claim on Cash Clubs/Agencies
	19083	Claim on Cash-Fndtn
	19089	Due to/From Foundation
	19110	Cash - County Treasury
	19115	Co Cash Awaiting Depst
	19120	Cash - Local Banks
	19121	United Security Bank
	19122	Bank of America
	19123	Union Bank (MC/Visa)
	19124	Union Bank WEB
	19125	Local Cash Awaiting Dpst
	19126	Union Bank (Flex America)
	19127	Union Bank (Payroll)
	19128	Union Bank (Pay Pal)
	19130	Cash - Revolving Fund
	19135	Change Cash
	19140	Cash in Register
	19150	Investments
	19160	A/R - Gen

	19161	A/R - Mastercard
	19162	A/R - NSF
	19163	A/R - PUBS
	19164	A/R - EOPS
	19165	A/R - Bk Vouchers
	19166	A/R - MESA
	19167	A/R - Students
	19168	A/R - Third Party
	19169	A/R - Retirees
	19170	Due from Other Funds
	19180	Reserve for Stu AR
	19210	Inventory
	19211	Inventory - Beef Cattle
	19212	Inventory - Beef Lot
	19213	Inventory - Horses
	19214	Inventory - Sheep
	19215	Inventory - Swine
	19216	Inventory - Textbooks
	19217	Inventory - Merchandise
	19218	Inventory - Feed
	19219	Inventory - Crop Inven.
	19220	Pre-paid Expenses
	19310	Land
	19320	Buildings
	19340	Infrastructure
	19350	Equipment
	19399	Accum Deprec
<b>2</b>	<b>Liabilities</b>	
	29506	Clubs Payable
	29507	Trust Payable
	29510	Accounts Payable
	29511	STRS Payable
	29512	PERS Payable
	29513	FICA Payable
	29514	H&W Payable
	29515	SUI Payable
	29516	W/C Payable
	29517	Medicare Payable
	29518	APPLE Payable
	29519	Sales/Use Tax Payable
	29520	Due to Other Funds
	29530	Loans Payable

	29540	Deferred Revenue
	29550	Salaries Payable
	29551	PR Taxes/Deductions Payable
	29552	Deferred Salaries Payable
	29553	Payroll Stale-Dated Checks Payable
	29560	Student Deposits
	29570	Student Refunds Payable
	29585	Accum Vac/Benefits
<b>3</b>	<b>Fund Balance</b>	
	39710	Fund Bal - Reserved
	39750	Fund Bal - Designated
	39790	Fund Bal - Unrestricted
<b>4</b>	<b>Revenues</b>	
	48010	Adj. Begin Balances
	48040	Beginning Inventory
	48100	Federal Revenue
	48110	Forest Reserve
	48120	Higher Ed Act
	48130	Workforce Investmt Act
	48140	TANF
	48150	Student Financial Aid
	48160	Veterans Education
	48170	VTEA
	48180	ARRA Federal Revenue
	48190	Other Federal Revenues
	48610	General Apportionments
	48611	Apprenticeship Allow
	48612	State Apportionment
	48818	Redevelopment
	48619	Other Apportionments
	48620	Gen Categorical Prgms
	48629	Oth Gen Categorical Prgms
	48650	Reimb Categorical Prgms
	48651	Comm College Constr Act
	48652	Schd Maint/Spec Repr Pgm
	48653	Instruc Improvmnt Grant
	48654	Barrier Removal Prgrm
	48659	Other Reimb Catgcl Prg
	48671	Hmownrs' Prop Tax Rel
	48672	Timber Yield Tax
	48679	Oth State Tax Subven
	48681	State Lottery Proceeds

	48682	State Mandated Costs
	48689	Oth State Non-Tax Rev
	48699	Other State Revenues
	48811	Tax, Secured Roll
	48812	Tax, Supplemental Roll
	48813	Tax, Unsecured Roll
	48816	Prior Years Taxes
	48817	ERAF
	48818	Redevelopment Pass Through
	48819	RDA Residual
	48820	Contib, Gifts, Grants
	48831	Contract Ed Services
	48832	GED Testing Services
	48834	WorkKeys Testing Services
	48839	Other Contract Services
	48842	Food Sales
	48843	Farm Income
	48844	ASB Sales
	48845	Ticket Sales
	48846	Concessions
	48847	Fundraising Events
	48848	Vending Commissions
	48849	Event Entry Fee
	48851	Facility Rental
	48852	Horse Stall Rental
	48853	Locker Rental
	48854	Equipment Rental
	48861	Interest
	48862	TRANS Interest
	48870	Student Fees/Charges
	48871	Child Development Svs
	48872	Community Svs Classes
	48873	Residence Hall
	48874	Enrollment Fees
	48875	Field Trip/Nondist Facil Use
	48876	Health Services
	48877	Materials Fees
	48878	Insurance
	48879	Student Records
	48880	NonResident Tuition
	48881	Parking Fees
	48883	Student Center Fee

	48884	Student Rep Fee
	48885	Int'l Stdnt Fees/Chrgs
	48886	Other Stdnt Fees/Chrgs
	48890	Other Local Revenue
	48891	Parking Fines
	48892	ASB ID Cards
	48893	Scholarships/Loans
	48894	Club Revenue
	48895	Trust Revenue
	48896	RDA Tax Revenue
	48912	Sales/Equip & Supplies
	48913	Sale/Land & Buildings
	48919	GASB Disposal
	48941	Sale of Bonds
	48942	Loan Proceeds
	48949	Gen Lng-Trm Debt, Oth
	48981	InterFund Transfers - In
	48984	IntraFund Transfers - In
	48989	Other Transfers - In
<b>5</b>	<b>Expenses</b>	
	<i>Academic Salaries</i>	
	51110	Acad, FT, Reg/Contract
	51120	Acad, Reduced Load, Reg/Cnt
	51130	Acad, FT, Sabbaticals
	51210	Acad, FT, Educ Admin
	51220	Acad. FT, Managers
	51230	Acad FT, Non-Instr
	51240	Acad. FT, Librarian
	51250	Acad. FT, Counselors
	51260	Educ Admin, Sabbaticals
	51270	Acad, Oth, Sabbaticals
	51280	Academic, Oth, Reduced Load
	51340	Acad, Non-Reg
	51341	Acad, FT, Overload
	51342	Acad, Subs
	51343	Acad, Xtra Pay/StpnDs
	51410	Acad, Oth, Educ Admin
	51420	Acad, Oth, Managers
	51430	Acad Oth, Non-Instr
	51440	Acad, Oth, Librarians
	51450	Acad, Oth, Counselors
	51460	Acad, Oth, Non-Instr/StpnDs

	<i>Classified Salaries</i>	
	52110	Class, FT, Admin/Mgrs
	52120	Class, FT, Regular
	52130	Class, FT, Confidential
	52140	Class, PT, Regular
	52150	Class, FT, Out of Class
	52210	Class, Direct Instr, FT
	52220	Class, Direct Instr, PT
	52240	Class, InDirect Instr, FT
	52250	Class, InDirect Instr, PT
	52310	Class, Mgt/Conf, FT, OT
	52320	Class, Reg, FT, OT
	52330	Class, Reg, PT, OT
	52340	Temp, Admin/Mgt/Conf
	52350	Temp, Non-Instr, Oth
	52360	Temp, Non-Instr, Students
	52370	Temp, Non-Instr, OT
	52410	Temp, Direct Inst, Oth
	52420	Temp, Direct Inst, Students
	52430	Temp, Dir Inst, Prof Expert
	52440	Temp, Dir Inst, Desgntd Trnr
	52450	Direct Instr, Overtime
	52470	Temp, InDir Inst, Oth
	52480	Temp, InDir Inst, Students
	52490	InDirect Instr, Overtime
	<i>Employee Benefits</i>	
	53110	STRS,Acad/Direct Instr
	53121	STRS,Class, Adm/Mgt/Conf
	53122	STRS,Class/Nonacad
	53131	STRS,Educ Admin
	53132	STRS,Academic,Other
	53210	PERS,Acad/Dir Instr
	53221	PERS,Class, Adm/Mgt/Conf
	53222	PERS,Class/Nonacad
	53231	PERS,Educ Admin
	53232	PERS,Academic,Other
	53310	FICA&M/C,Acad/Dir Inst
	53321	FICA&M/C,Class Adm/Mgt/Conf
	53322	FICA&M/C,Class/Nonacad
	53331	FICA&M/C,Educ Admin
	53332	FICA&M/C,Acad,Other
	53410	H&W,Acad/Dir Instr



	53421	H&W,Class, Adm/Mgt/Conf
	53422	H&W,Class/Nonacad
	53431	H&W,Educ Admin
	53432	H&W,Acad, Other
	53510	SUI,Acad/Dir Instr
	53521	SUI,Class Adm/Mgt/Conf
	53522	SUI,Class/Nonacad
	53531	SUI,Educ Admin
	53532	SUI,Acad, Other
	53610	W/C,Acad/Dir Instr
	53621	W/C,Class Adm/Mgt/Conf
	53622	W/C,Class/Nonacad
	53631	W/C,Educ Admin
	53632	W/C,Acad, Other
	53710	APPLE,Acad/Dir Instr
	53721	APPLE,Class Adm/Mgt/Conf
	53722	APPLE,Class/Nonacad
	53731	APPLE, Educ Admin
	53732	APPLE,Acad, Other
	53910	Other,Acad/Dir Instr
	53921	Other,Class Adm/Mgt/Conf
	53922	Other,Class/Nonacad
	53931	Other,Educ Admin
	53932	Other,Acad, Other
	<i>Supplies and Materials</i>	
	54110	Textbooks (Classroom)
	54120	Books/Magazines/Subscriptns
	54130	Library Books/Replmt
	54310	Instructional Supplies
	54320	Material Fees/Abatemt
	54321	Material Fees
	54330	Instr Supplies - Trnsprtn
	54340	Studt Livestock - Resale
	54350	Software, Instr (<\$200)
	54360	Dupl Svs - Instructional
	54370	Chemicals - Instructional
	54530	Chemicals - Non-Instr
	54531	Feed - Animals
	54532	Medical Supls/Svs, Animals
	54533	Fertilizer - Crops
	54534	Insect/Herb/Defoliant

	54535	Seed - Crops
	54536	Breeding Supplies
	54537	Inter-farm Feed
	54538	Short-term Livestock
	54560	Dupl Svs, Non-Instr
	54570	Software, Non-Instr <\$200
	54580	Trnsprtn Supls, Non-Instr
	54590	Other Supplies, Non-Instr
		<i>Other Operating Expenses</i>
	55050	Depreciation
	55110	Consultant/Prof Svs
	55211	Administrative Travel
	55212	Academic Travel
	55213	Classified Travel
	55214	Student Travel/Field Trip
	55215	Board Member Travel
	55221	Mileage Reimb, Admin
	55222	Mileage Reimb, Acad
	55223	Mileage Reimb, Class
	55224	Mileage Reimb, Student
	55225	Mileage Reimb, Board
	55230	Auto Allowance Stipend
	55240	Travel Advances
	55250	Recrtmt/Outrch Trvl/Conf
	55260	Meeting Expenses
	55310	Dues and Membership
	55410	Insurance, Prop/Casul
	55420	Insurance, Liability
	55440	Insurance, Student
	55450	Insurance, Steam Boiler
	55490	Insurance, Other
	55510	Utilities - Water
	55520	Utilities - Natural Gas
	55530	Utilities - Electricity
	55540	Utilities - Telephone
	55550	Utilities - Sewer/Garbage
	55560	Disposal/Recycle Fees
	55590	Other, Utilities/Hskpg
	55610	Leases, Land/Bldgs
	55611	Leases-Pasture Use
	55612	Leases-Equipment

	55614	Leases-Other
	55620	Contract Services
	55640	Maintenance & Repair
	55710	Election Costs
	55720	Audit Expense
	55730	Legal Costs
	55740	Interest
	55750	Postage
	55910	Other, Bank Svs Chrgs
	55920	Other, AFLAC Advances
	55930	Other, FFA Activities
	55940	Other, Death Loss
	55950	Other, Cash Over/Short
	55960	Other, Bad Debt Exps
	55970	Other, Indir Cost Reimb
	55980	Club Expense
	55985	Trust Expense
	55990	Other Expenses
	55995	Other, Advtsing (non-legal)
	55996	Other, Ins. Deduct Exp
	55997	Temporary Payroll Adjs
	<i>Capital Outlay</i>	
	56099	GASB Prchse Offset
	56110	Architectural Fees
	56120	Eng/Testing/Inspection
	56130	Legal Fees/Legal Ads
	56140	Site Construction Costs
	56150	Supplies - Site Improve
	56160	Other Expenses - Sites
	56170	Land Acquisition
	56211	Bldgs Lease/Purchase
	56212	Architectural Fees
	56220	Eng/Testing/Inspection
	56230	Legal Fees/Legal Ads
	56240	Construction Costs
	56250	Construction Supplies
	56260	Construction Exps Oth.
	56310	Libr Bks/Media
	56320	Reference Serials
	56350	Microfilms
	56360	Indexes
	56370	Video/Films

	56380	Audio Recordings/Tape
	56411	AV Equip < \$5000
	56412	Libr Equip < \$5000
	56413	Food Svs Equip < \$5000
	56414	Autos/Vans<\$5000
	56415	Furniture < \$5000
	56416	Computer HW <\$5000
	56417	Software and Licenses >\$200
	56418	Livestock (Breeding)
	56419	Oth Equip < \$5000
	56421	AV Equip, Replacemt
	56422	Library Equip, Replacemt
	56423	Food Svs Equip, Replac.
	56424	Autos/Vans, Replacmt
	56425	Furniture, Replacement
	56426	Computer HW, Replacmt
	56427	SW, Repl >\$200-not lic fee
	56429	Other Equip, Replacemt
	56431	AV Equip >\$5000
	56432	Libr Equip >\$5000
	56433	Food Svs Equip>\$5000
	56434	Autos/Vans>\$5000
	56435	Furniture>\$5000
	56436	Computer>\$5000
	56437	Software >\$5000
	56439	Oth Equip>\$5000
	56444	Auto/Van Repl>\$5000
	56445	Furniture, Repl>\$5000
	<i>Other Outgo</i>	
	57130	Bond Debt Reduction
	57140	Bond Interest/Svs Charge
	57170	Other Long-term Repay
	57190	Other Long-term Repay
	57210	Intrafund Transfers - Out
	57310	Interfund Transfers - Out
	57320	Studt Aid - Transfrs Out
	57350	OPEB Contrib Trnsf Out
	57390	Other Outgo
	57410	Other Transfers
	57510	Financial Aid Grants
	57513	Book Grants
	57518	ASB Scholarships

	57519	Private Scholarships
	57520	Student Aid-Loan
	57526	Lemoore HS Scholarship
	57527	Orradre Scholarship
	57528	WHC Transprt Schlrship
	57529	J. Austin Mem. Schlrship
	57530	C.L. Prentiss Scholarship
	57535	CSEA Scholarship
	57536	BIA/Tribal Scholarship
	57537	Foundation Scholarship
	57590	Scholarship, Oth
	57610	Student Aid-Non-cash
	57611	Student Aid-Tuition
	57612	Student Aid-Enroll Fee
	57613	Student Aid-Books
	57614	Student Aid-Child Care
	57615	Student Aid-Supls/Mtrls
	57616	Student Aid-ASB Cards
	57617	Student Aid - Medical Svcs
	57618	Student Aid-Trnsptn
	57619	Student Aid-Food Stipends
	57620	Student Aid-Housing
	57690	Other Pymts to Students
	57910	Contingency
	57920	Reserve
	57930	Reserve/Land Acq
	<i>Clearing Account</i>	
	59999	Clearing Account

# LOCATION CODES

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1	COALINGA	1	00	District Office
		1	10	Coalinga Campus
		1	12	Coalinga – Off Campus
		1	13	Pleasant Valley State Prison
		1	14	Coalinga-Huron Unified
		1	15	Huron
		1	16	Westside
		1	17	Coalinga State Hospital
		1	18	Farm of the Future/Rodeo Arena
		1	61	WHCC E-Campus
2	LEMOORE	2	00	Lemoore, Off-Campus
		2	20	Lemoore Campus
		2	21	Lemoore High School
		2	23	LNAS Center
		2	24	Liberty Middle School
		2	25	Santa Rosa Rancheria
		2	26	Riverdale
		2	27	Stratford
		2	28	Helm
		2	29	Armona
		2	62	WHCL E-Campus
3	AVENAL	3	30	Avenal Area
		3	31	Reef-Sunset USD
		3	32	Avenal Prison
		3	33	Kettleman City
		3	34	Avenal Child Development Center
		3	35	Reef-Sunset Middle School
4	FIREBAUGH	4	00	Firebaugh, Off Campus
		4	40	North District Center
		4	41	Firebaugh High School
		4	42	Mendota
		4	43	Tranquility
		4	44	San Joaquin
		4	45	Cantua Creek
		4	64	NDC E-Campus
5	UC CAMPUSES	5	50	UC Merced
6	Other Ca Com Colleges	6	00	State Center CCD (FCC)
		6	01	State Center CCD (Reedley)
		6	02	State Center CCD (Madera/Willow)
		6	10	Sequoias CCD (COS)
		6	20	Merced CCD
		6	30	Kern CCD (Bakersfield)
		6	33	Kern CCD (Porterville)

	6	35	Kern CCD (Cerro Coso)
	6	40	West Kern CCD (Taft)
	6	50	San Joaquin Delta CCD
	6	60	Yosemite CCD-Modesto
7 Other School Districts	7	01	Delano Joint Unified School District
	7	02	Kings Canyon Unified School District
	7	03	Sanger Unified School District
	7	04	Washington Unified School District
	7	05	Wasco Union Elementary School District
9 Other	9	01	Valley Christian School
	9	02	Berkeley House
	9	03	City of Parlier
	9	04	Monte Vista Christian School
	9	05	Desert Christian Schools
	9	21	Wellspring Academy of CA
	9	40	Kern County Office of Education
	9	99	Other

## OBJECT CODE/DEFINITIONS:

### **51110 Instructional Salaries, Contract or Regular Status:**

51110	Acad, FT, Reg/Contract	"(Academic, Full-time, Regular Status or Contract)" Salaries of academic employees in contract or regular faculty positions. Includes duty days or assignments paid as part of an instructor's regular salary.
51120	Acad, Reduced Load, Reg/Cnt	"(Academic, Reduced Load, Regular Status or Contract)" Salaries for contract or regular instructors' working a reduced load.
51130	Acad, FT, Sabbaticals	"(Academic, Full-time, Sabbaticals)" Salaries of instructors on sabbatical leave.
51210	Acad, FT, Educ Admin	"(Academic, Full-time, Educational Administrators)" Salaries for educational administrators in contract or regular status - designated by the board of trustees as having direct responsibility for supervising the operation of, or formulating policy regarding instructional or student services program.
51220	Acad. FT, Managers	"(Academic Full-time, Managers)" Salaries of academic employees in non-instructional academic programs in contract or regular statuses. Includes program managers and head coaches and program directors.
51230	Acad FT, Non-Inst	"(Academic Full-time, Non-Instructional)" Salaries of academic employees in contract or regular status in non-instructional Program areas employed as facilitators or coordinators of the program.
51240	Acad. FT, Librarian	"(Academic Full-time, Librarians)" Salaries of academic employees in contract or regular status employed as Librarians.
51250	Acad. FT, Counselors	"(Academic Full-time, Counselors)" Salaries of academic employees in contract or regular status employed as Counselors.
51260	Educ Admin, Sabbaticals	"(Academic, Full-time, Educational Administrators, Sabbaticals)" Salaries for sabbatical leave for educational administrators in contract or regular status.
51270	Acad, Oth, Sabbaticals	"(Academic, Full-time, Other Non-Instructional, Sabbaticals)" Salaries for sabbatical leave for other non-instructional academic employees in contract or regular status.
51280	Academic, Oth, Reduced Load	"(Academic, Other, Reduced Load)" Salaries for contract or regular academic, non-instructional employees with a reduced load. Reduced load is a load less than a full-time regular employee in the same position.
51340	Acad, Non-Reg	"(Academic, Non-Regular Part Time Status)" Salaries of instructors designated as temporary (adjunct) instructors.
51341	Acad, FT, Overload	"(Academic, Full-time, Overload)" Salaries for classes over regular load of instructors who are contract or regular employees.
51342	Acad, Substitutes	"(Academic, Substitutes)" Salaries for instructors substituting for another instructor who is a contract or regular employee.
51343	Acad, Xtra Pay/StpnDs	"(Academic, Xtra Pay/Stipends)" Stipends for Temporary (adjunct) instructors.
51410	Acad, Oth, Educ Admin	"(Academic, Other, Educational Administrators Salaries)" Salaries for educational administrators not a contract or regular employee.



51420	Acad, Oth, Managers	"(Academic, Other, Managers Salaries)" Salaries of PT academic employees in non-instructional academic programs. Includes PT head coaches, program directors and managers.
51430	Acad Oth, Non-Instr	"(Academic, PT, Other, Non-Instructional Salaries, Facilitators/Coordinators)" Salaries for PT academic employees in non-instructional program areas employed as facilitators and coordinators.
51440	Acad, Oth, Librarians	"(Academic, PT, Other, Librarians Salaries)" Salaries of academic employees employed as Librarians who are Part Time.
51450	Acad, Oth, Counselors	"(Academic, PT, Other, Counselors)" Salaries of academic employees, employed as Counselors, who are part time.
51460	Acad, Oth, Non-Instr/Stipends	"(Academic, Other, Non-Instructional/Stipends)" Salaries for academic employees receiving additional pay or stipends for Non-direct instructional projects.

**52000 Classified Salaries**

52110	Class, FT, Admin/Mgrs	"(Classified, Full-time, Administrators and Managers)" Salaries of administrators not designated as academic administrators by Board of Trustees and for management staff, employed full-time with probationary or permanent status.
52120	Class, FT, Regular	"(Classified, Full-time, Regular)" Salaries of full time classified staff including; clerical staff, maintenance workers, custodians, gardeners, security personnel, data processing staff, accounting staff, etc.
52130	Class, FT, Confidential	"(Classified, Full-time, Confidential)" Salaries of full time personnel designated as "confidential".
52140	Class, PT, Regular	"(Classified, Part-time, Regular)" Salaries of part-time classified staff; clerical staff, maintenance workers, custodians, gardeners, security personnel, data processing staff, accounting staff, etc. employed less than 40 hours per week on a probationary or permanent status.
52150	Class, FT, Out of Class	"(Classified, Full-time, Out of Class)" Salaries of classified staff with a probationary or permanent status, for duties performed while working "out of class." "Out of Class" is performing duties outside of the employee's job description for which they receive additional pay.
52210	Class, Direct Instr, FT	"(Classified Aide, Direct Instruction, Full-time)" Salaries for full and prorated portions of salaries paid to employees whose job duties include assisting instructors in classroom instructional tasks and providing direct instruction to students, employed full-time with a probationary permanent status.
52220	Class, Direct Instr, PT	"(Classified Aide, Direct Instruction, Part-time)" Salaries for part time employees whose job duties include assisting instructors in classroom instructional tasks and providing direct instruction to students, and who are employed less than 40 hours per week with a probationary or permanent status.
52240	Class, Indirect Instr, FT	"(Classified Aide, Indirect Instruction, Full-time)" Salaries for full-time employees employed less than 40 hours per week with a probationary or permanent status whose duties do not include direct instruction of students.
52250	Class, Indirect Instr, PT	"(Classified Aide, Indirect Instruction, Part-time)" Expenses for the full and prorated portions of salaries paid to employees employed less than 40 hours per week with a probationary or permanent status whose duties do not include direct instruction of students.
52310	Class, Mgt/Conf, FT, OT	"(Classified, Management/Confidential, Full-time, Overtime)" Salaries for overtime paid to regular status Management or confidential staff.

52320	Class, Reg, FT, OT	"(Classified, Regular, Full-time, Overtime)" Salaries for overtime paid to regular status non-academic, classified employees.
52330	Class, Reg, PT, OT	"(Classified, Regular, Part-time, Overtime)" Salaries for extra hours worked, less than 40, paid to regular status non-academic, classified employees with a normal work schedule of less than 40 hours per week.
52340	Temp, Admin/Mgt/Conf	"(Temporary, Non-Instructional - Admin/Management/Confidential)" Salaries for non-academic employees filling an administrative position, a management or a confidential position, who do not have regular status. These employees are general hired on a temporary or seasonal basis and are not attending classes full-time as a West Hills College student.
52350	Temp, Non-Instr, Oth	"(Temporary, Non-Instructional, Other)" Salaries for other non-academic employees that do not have regular status. These employees are generally hired on a temporary or seasonal basis and are not attending classes full-time as a West Hills student.
52360	Temp, Non-Instr, Students	"(Temporary, Non-Instructional, Students)" Salaries for other non-academic employees that do not have regular status. These employees are employed while attending West Hills classes as a student.
52370	Temp, Non-Instr, OT	"(Temporary, Non-Instructional, Overtime)" Salaries for overtime of non-academic employees without regular status.
52410	Temp, Direct Inst, Oth	"(Temporary, Direct Instruction, Other)" Salaries for other academic employees without regular status. These employees are generally hired on a temporary or seasonal basis to provide direct instruction to students and are not full-time students at West Hills.
52420	Temp, Direct Inst, Students	"(Temporary, Direct Instruction, Students)" Salaries for other academic employees without regular status. These employees are generally employed while full-time students at West Hills and provide direct instruction to other students.
52430	Temp, Dir Inst, Prof Expert	"(Temporary, Direct Instruction, Professional Expert)" Salaries for other academic employees without regular status. These employees are considered experts in their field and are hired on a temporary or seasonal basis to provide direction instruction to students.
52440	Temp, Dir Inst, Desgntd Trnr	"(Temporary, Direct Instruction, Designated Trainer)" Salaries for other academic employees without regular status. These employees Are hired as "designated trainers" to assist faculty and provide direction and instruction to students. Designated trainers are temporary, seasonal employees who are not full-time West Hills students.
52450	Direct Instr, Overtime	"(Temporary, Direct Instruction, Overtime)" Salaries for overtime paid to academic instructional staff without regular status who provide direct instruction to students.
52470	Temp, InDir Inst, Oth	"(Temporary, Indirect Instruction, Other)" Salaries for other academic/instructional employees without regular status and do not provide direction instruction to students. These employees are generally hired on a temporary or seasonal basis and are not a full-time West Hills students.
52480	Temp, InDir Inst, Students	"(Temporary, Indirect Instruction, Students)" Salaries for other academic/instructional employees without regular status and do not provide direct instruction to other students. These employees are employed while attending West Hills as a full time student.
52490	Indirect Instr, Overtime"	"(Temporary, Indirect Instruction, Overtime)" Salaries for overtime paid to academic/instructional staff without regular status and provide indirect instruction to students.

### **53000 Employee Benefits**

53110	STRS,Acad/Direct Instr	"(STRS, Academic/Direct Instruction (State Teacher's Retirement System))" STRS retirement contributions for academic employees providing or assisting in
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		providing Direct instruction to students. (Contributions based on salaries codes to object codes: 51110, 51130, 51340-51343, 52210-52220, 52410-52450.
53121	STRS,Class, Adm/Mgt/Conf	"(STRS, Classified, Administrators/Managers/Confidential)" STRS retirement contributions for classified administrators, managers, or confidential. Based on salaries coded to object codes: 52110, 52130; 52310; 52340.
53122	STRS,Class/Nonacad	"(STRS, Classified/Nonacademic)" STRS retirement contributions for non-academic/non-instructional employees, Based on salaries coded to object codes: 52120, 52140-52150, 52240, 52250, 52320-52330, 52350-52370; 52470-52490.
53131	STRS,Educ Admin	"(STRS, Educational Administrators)" STRS retirement contributions for educational Administrators, based on salaries coded to object codes: 51210, 51260 and 51410.
53132	STRS,Academic,Other	"(STRS, Academic, Other)" STRS retirement contributions for academic/non-instructional employees, based on salaries coded to object codes: 51220-51250, 51270, 51420-51450.
53210	PERS,Acad/Dir Instr	"(PERS, Academic/Direct Instruction (Public Employees Retirement System))" PERS retirement contributions for employees providing or assisting in providing direct instruction to students, based on salaries codes to object codes: 51110, 51130, 51340-51373, 52210-5220; 52410-52450.
53221	PERS,Class, Adm/Mgt/Conf	"(PERS, Classified, Administrators/Manager/Confidential)" PERS retirement contributions for classified administrators, managers, or Confidential, based on salaries coded to object codes: 52110, 52130-52310, 52340.
53222	PERS,Class/Nonacad	"(PERS, Classified/Nonacademic)" PERS retirement contributions for non-academic/non-instructional employees, Based on salaries coded to object codes: 52120, 51440-52150, 52240-52250; 52320-52330; 52350-52370; 52470-52490.
53231	PERS,Educ Admin	"(PERS, Academic, Educational Administrators)" PERS retirement contributions for Educational Administrators, based on salaries coded to object codes: 51210, 51260, 51410.
53232	PERS,Academic,Other	"(PERS, Academic, Other)" PERS retirement contributions for academic/non-instructional employees, based on salaries coded to object codes: 51220, 51250, 51270, 51420-51450.
53310	FICA&M/C,Acad/Dir Inst	(FICA/Medicare (OASDI) Academic Direct Instruction (Social Security & Medicare) Social Security and Medicare (OASDI) contributions for employees providing or assisting in providing direct instruction to students, based on salaries coded to object codes: 51110-51130; 51340-51373; 52210-52220; 52410-52450.
53321	FICA&M/C,Class Adm/Mgt/Conf	"(FICA/Medicare (OASDI),Classified Admin/Managers/Confidential)" Social Security and Medicare (OASDI) contributions for classified administrators, managers, or confidential, based on salaries coded to object codes: 52110; 52130; 52310; 52340.
53322	FICA&M/C,Class/Nonacad	"(FICA/Medicare (OASDI),Classified, Other)" Social Security and Medicare (OASDI) contributions for non-academic/non-instruction employees, based on salaries coded to object codes: 52120, 52140-52150, 52240-52250; 52320-52330; 52350-52370; 52470-52490.
53331	FICA&M/C,Educ Admin	"(FICA/Medicare (OASDI), Academic, Educational Administrators)" Social Security and Medicare (OASDI) contributions for Educational Administrators, based on salaries coded to object codes: 51210; 51260; 51410.
53332	FICA&M/C,Acad,Other	"(FICA/Medicare (OASDI), Academic, Other)" Social Security and Medicare (OASDI) contributions for academic/non-instructional employees, based on salaries coded to object codes: 51220-51250, 51270, 51420-51450.
53410	H&W,Acad/Dir Instr	"(Health & Welfare ,Academic/Direct Instruction)" Health and welfare contributions for employees providing or assisting in providing Direct instruction to students, based on salaries coded to object codes: 51110-

		51130; 51340-51373; 52210-52220; 52410-52450.
53421	H&W,Class, Adm/Mgt/Conf	"(Health and Welfare, Classified, Administrators/Managers/Confidential)" Health and Welfare contributions for classified administrators, managers, or Confidential, based on salaries coded to object codes: 52110; 52130; 52310; 52340.
53422	H&W,Class/Nonacad	"(Health and Welfare, Classified, Non-Academic, Other)" Health and Welfare contributions for non-academic/non-instructional employees, Based on salaries coded to object codes: 52120, 52140-52150, 52240-52250; 52320-52330; 52350-52370; 52470-52490.
53431	H&W,Educ Admin	"(Health and Welfare, Educational Administrators, Academic)" Health and Welfare contributions for Educational Administrators based on salaries coded to object codes: 51210, 51260, 51410.
53432	H&W,Acad, Other	"(Health and Welfare, Academic, Other)" Health and Welfare contributions for academic/non-instructional employees, based on salaries coded to object codes: 51220-51250, 51270, 51420-51450.
53440	OPEB/Acad/Dir Inst	Postemployment Benefits Other than pensions, direct instruction.
53451	OPEB/Class/Admin	Postemployment Benefits Other than pensions, classified administration, Management, and confidential, non-instructional.
53452	OPEB/Classified	Postemployment Benefits Other than pensions, classified, non-instructional.
53461	OPEB/Edu Admin	Postemployment Benefits Other than pensions, certificated administration, non-instructional.
53462	OPEB/ Acad, Other	Postemployment Benefits Other than pensions, academic/certificated, non-instructional. (eg. Counselors)
53510	SUI,Acad/Dir Instr	"(SUI, Academic, Direct Instruction (State Unemployment Insurance))" State Unemployment Insurance contributions for employees providing or assisting in providing direct instruction to students, based on salaries coded to object codes: 51110-51130; 51340-51373; 52210-52220; 52410-52450.
53521	SUI,Class Adm/Mgt/Conf	"(SUI, Classified Administrators, Managers or Confidential)" State Unemployment Insurance contributions for classified administrators, managers, or confidential based on salaries coded to object codes: 52110; 52130; 52310; 52340.
53522	SUI,Class/Nonacad	"(SUI, Classified, Other, Nonacademic)" State Unemployment Insurance contributions for non-academic/non-instructional Employees based on salaries coded to object codes: 52120, 52140-52150; 52240-52250; 52320-52330; 52350-52370; 52470-52490.
53531	SUI,Educ Admin	"(SUI, Educational Administrators, Academic)" State Unemployment Insurance contributions for Educational Administrators Based on salaries coded to object codes: 51210, 51260, 51410.
53532	SUI,Acad, Other	"(SUI, Academic, Other)" State Unemployment Insurance contributions for academic/non-instructional Employees based on salaries coded to object codes: 51220- 51250, 51270, 51420-51450.
53610	W/C,Acad/Dir Instr	"(Workers' Compensation Insurance, Academic, Direct Instruction)" Workers' Compensation Insurance for employees providing or assisting in providing direct instruction to students based on salaries coded to object codes: 51110-51130; 51340-51373; 52210-5220; 52410-52450.
53621	W/C,Class Adm/Mgt/Conf	"(Workers' Compensation Insurance, Classified Administrators/Managers/ Confidential)" Workers' Compensation Insurance for Classified administrators, managers, or Confidential based on salaries coded to object codes: 52110; 52130; 52310; 52340.
53622	W/C,Class/Nonacad	"(Workers' Compensation Insurance, Classified, Non-academic, Other)" Workers' Compensation Insurance for non-academic/non-instructional Employees based on salaries coded to object codes: 52120, 52140-52150, 52240-52250; 52320-52330; 52350-52370; 52470-52490.

53631	W/C,Educ Admin	"(Workers' Compensation Insurance, Academic, Educational Administrators)" Workers' Compensation Insurance for Educational Administrators based on salaries coded to object codes: 51210; 51260; 51410.
53632	W/C,Acad, Other	"(Workers' Compensation Insurance, Academic, Other)" Workers' Compensation Insurance for academic/non-instructional employees based on salaries coded to object codes: 51220-51250, 51270; 51420-51450.
53710	APPLE,Acad/Dir Instr	"(APPLE, Academic, Direct Instruction, Other)" APPLE retirement contributions for employees providing or assisting in providing Direct instruction to students based on salaries coded to object codes: 51110-51130; 51340-51373; 52210-52220; 52410-52450.
53721	APPLE,Class Adm/Mgt/Conf	"(APPLE, Classified Administrators/Managers/Confidential)" APPLE retirement contributions for classified administrators, managers, or Confidential based on salaries coded to object codes: 52110; 52130; 52310; 52340.
53722	APPLE,Class/Nonacad	"(APPLE, Classified, Non-Academic, Other)" APPLE retirement contributions for non-academic/non-instructional employees Based on salaries coded to object codes: 52120, 52140-52150, 52240--52250; 52320-52330; 52350-52370; 52470-52490.
53731	APPLE, Educ Admin	"(APPLE, Academic, Educational Administrators)" APPLE retirement contributions for Educational Administrators based on salaries coded to object codes: 51210, 51260, 51410.
53732	APPLE,Acad, Other	"(APPLE, Academic, Other)" APPLE retirement contributions for academic/non-instructional employees based on salaries coded to object codes: 51220-51250, 51270, 51420-51450.
53910	Other,Acad/Dir Instr	"(Other Benefits, Academic/Direct Instruction)" Other Benefit contributions for employees providing or assisting in providing Direct instruction to students based on salaries coded to object codes: 51110-51130; 51340-51373; 52210-52220; 52410-52450.
53921	Other,Class Adm/Mgt/Conf	"(Other Benefits, Classified, Administrators/Managers/Confidential)" Other Benefit contributions for classified administrators, managers, or Confidential based on salaries coded to object codes: 52110; 52130; 52310; 52340.
53922	Other,Class/Nonacad	"(Other Benefits, Other, Classified, Non-Academic)" Other Benefit contributions for non-academic/non-instructional employees based on salaries coded to object codes: 52120, 52140-52150, 52240-52250, 52320-52330; 52350-52370; 52470-52490.
53931	Other,Educ Admin	"(Other Benefits, Academic, Educational Administrators)" Other Benefit contributions for Educational Administrators Contributions based on salaries coded to object codes: 51210, 51260, 51410.
53932	Other,Acad, Other	"(Other Benefits, Academic, Other)" Other Benefit contributions for academic/non-instructional employees based on salaries coded to object codes: 51220-51250, 51270, 51420-51450.

**54000 Supplies and Materials**

This object code is used to record all expenses for instructional and non-instructional 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. (See Equipment category for instructions on distinguishing between supplies and equipment.)

54110	Textbooks (Classroom)	(Textbooks) Textbooks purchased for classroom use by students in categorically funded projects.
54120	Books/Magazines/Subscriptns	"(Books, Magazines and Periodicals)" Books, magazines, periodicals including subscriptions, other than those purchased for the Library. Books purchased for a department/division library are recorded here as a supply. Library books purchased for the district library are

		recorded in 56310.
54130	Library Books/Replmt	"(Library Books, Replacement)" Cost to replace library books that have become lost, stolen, or not returned.
54310	Instructional Supplies	(Instructional Supplies and Materials) Expense for supplies to be used by students, faculty and other personnel in connection with an instructional program.
54320	Material Fees/Abatemt	(Instructional Supplies - Material Fee Abatement) Expense for supplies ordered for use by students when the student has been charged a "material fee" and enrollment and tuition fees through registration.
54321	Material Fees	(Material Fees)
54330	Instr Supplies - Trnsprtn	(Instructional Supplies - Transportation) Expenses for transportation supplies such as gasoline and oil lubricants that are used in connection with an instructional program such as the truck driving/heavy equipment programs.
54340	Studt Livestock - Resale	(Student Livestock - Resale Purchases) Cost of livestock purchases with the intent for resale to students for student projects.
54350	Software, Instr (<\$200)	"(Software, Instructional (less than \$200))" Cost of software purchases with a useful life less than one year or purchase price of less than \$200. Does not include expenses for internet access, on-line services or software licensing.
54360	Dupl Svs - Instructional	(Duplicating Services - Instructional Areas) Expenses from Duplicating Services for photocopy service, paper stock, special printing services, etc. for instructional areas. Use of this object code is restricted to charge-backs from Duplicating Services.
54370	Chemicals – Instructional	Expenses from chemicals for instructional use that require MSDS.
54530	Chemicals – Non-Instructional	Expenses for non-instructional use of chemicals that require MSDS.
54531	Feed – Animals	(Feed - Animals) Expense for animal feed for rodeo stock and farm livestock.
54532	Medical Supls/Svs, Animals	(Medical Supplies and Services - Animals) Expense for the medical care of rodeo stock and farm livestock.
54533	Fertilizer - Crops	(Fertilizer - Crops) Expenses for fertilizer for farm crops.
54534	Insect/Herb/Defoliant	(Insecticide/Herbicide/Defoliants - Crops) Expenses for insecticides, herbicides and defoliants used in farming.
54535	Seed - Crops	(Seed - Crops) Expenses for the purchase of crop seed for use on the school farm.
54536	Breeding Supplies	(Breeding Supplies - Animals) Expenses for supplies purchased for use in the farm breeding program.
54537	Inter-farm Feed	(Feed - Animals (Intra-farm)) Expenses for feed purchased from another farm program such as alfalfa or hay.
54538	Short-term Livestock	(Livestock (Short-term)) Expenses for purchases of livestock for short-term use.
54540	Food Supplies	(Food Supplies) Expense for purchases made for food supplies for WHC Cafeteria. Use of this object code is mainly for food purchases made by the Cafeterias.
54560	Dupl Svs, Non-Instr	"(Duplicating Services, Non-Instructional)" Expenses from Duplicating Services for photocopy service, paper stock, special printing services, etc. for non-instructional areas. This object code is restricted to charge-backs from Duplicating services.
54570	Software, Non-Instr <\$200	"(Software, Non-Instructional <\$200)"

Expense for software purchases with a useful life less than one year or purchase price of less than \$200 for institutional support services. Does not include expenses for Internet access, on-line services, or software licensing.

54580 Trnsprtn Supls, Non-Instr

"(Transportation Supplies, Non-Instructional)"  
Expenses for transportation supplies such as gasoline and oil lubricants that are not used in connection with an instructional program.

54590 Other Supplies, Non-Instr

"(Other Supplies, Non-Instructional)"  
Expense for supplies and materials used in institutional support services not identifiable with another object code in this category.

**55000 Other Operating Expenses & Services**

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

55050 Depreciation

(Depreciation)

55110 Consultant Services

(Consultant Services)  
Expenses for personal or consultant services provided by an individual or firm. This object includes expenses for the cost of surveys and appraisals, except for appraisals and surveys in connection with site purchases.

55211 Administrative Travel

(Administrative Travel)  
Cost of per diem and actual, necessary expenditures incurred by administration, management, board members, and other district representatives for authorized meetings, transportation, (excluding mileage reimbursement), meals and lodging.

55212 Academic Travel

(Academic Travel)  
Cost of per diem and actual, necessary expenditures incurred by academic employees, for authorized meetings, transportation (excluding mileage reimbursement), meals and lodging.

55213 Classified Travel

(Classified Travel)  
Cost of per diem and actual, necessary expenditures incurred by classified employees, for authorized meetings, transportation (excluding mileage reimbursement), meals and lodging.

55214 Student Travel/Field Trip

(Student Travel/Field Trip)  
Cost of per diem and actual, necessary expenditures incurred by students for authorized meetings, transportation (excluding mileage reimbursement), meals and lodging.

55215 Board Member Travel

(Board Member Travel)  
Cost of per diem and actual, necessary expenditures incurred by board members for authorized meetings, transportation (excluding mileage reimbursement), meals and lodging.

55221 Mileage Reimb, Admin

"(Mileage Reimbursement, Administrators)"  
Cost of reimbursement for personal auto use to travel to and from meetings/conferences.

55222 Mileage Reimb, Acad

"(Mileage Reimbursement, Academic)"  
Expense reimbursement for personal auto use to travel to and from meetings and conferences.

55223 Mileage Reimb, Class

"(Mileage Reimbursement, Classified)"  
Expense reimbursement for personal auto use to travel to and from meetings and conferences.

55224 Mileage Reimb, Student

"(Mileage Reimbursement, Student)"  
Expense reimbursement for personal auto use to travel to and from meetings and conferences.

55225 Mileage Reimb, Board

"(Mileage Reimbursement, Board)"  
Expense reimbursement for personal auto use to travel to and from meetings and conferences.

55230 Auto Allowance Stipend

(Auto Allowance Stipend)  
Expense reimbursement for personal auto use to travel to and from meetings and conferences.

55240	Travel Advances	Travel advance clearing account.
55250	Recrmt/Outrch Trvl/Conf	(Recruitment/Outreach Travel/Conference) Expenses for actual, necessary purchases incurred by employees, board members, and other district representatives for authorized outreach or recruitment activities.
55260	Meeting Expenses	(On-Campus Meeting/Conference Expenses) Expenses incurred by employees, board members, and other district representatives for meetings or conferences on campus. (For example, charges from the WHC Cafeteria.)
55310	Dues and Membership	(Dues and Membership) Expenses for fees charged 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.
55410	Insurance, Prop/Casul	"(Insurance, Property/Casualty)" Expenses 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 others
55420	Insurance, Liability	"(Insurance, Liability)" Expenses for all forms 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 others.
55440	Insurance, Student	"(Insurance, Student)" Cost of insurance for students participating in intercollegiate athletics.
55450	Insurance, Steam Boiler	"(Insurance, Steam Boiler)" Cost of liability insurance for district boilers.
55490	Insurance, Other	"(Insurance, Other)" Expenses for all other misc. forms of fire, casualty or liability insurance for the district as needed.
55510	Utilities - Water	(Utilities - Water) Expenses for water, natural gas, electricity, telephone, sewer, and waste disposal, including Contracts for these services.
55520	Utilities - Natural Gas	(Utilities - Natural Gas)
55530	Utilities - Electricity	(Utilities - Electricity)
55540	Utilities - Telephone	(Utilities - Telephone)
55550	Utilities - Sewer/Garbage	(Utilities - Sewer/Garbage)
55560	Disposal/Recycle Fees	This object is to be used to record fees charged for recycling and disposal.
55590	Other, Utilities/Hskpg	"(Other, Utilities/Housekeeping)" Expenses for laundry, dry cleaning, pest control, fire extinguisher service, and other similar expenses including contracts for these services.
55610	Leases, Land/Bldgs	"(Leases, Land/Buildings)" Expenses for lease of land, buildings, athletic fields, equipment, payments to independent vendors for transportation. Does not include lease/purchase agreements.
55611	Leases-Pasture Use	(Leases-Pasture Use) Expenses for lease of land for pasture use.
55612	Leases-Equipment	(Leases-Equipment) Expenses for lease of equipment, payments to independent vendors for transportation. Does not include lease/purchase agreements.
55614	Leases-Other	(Leases-Other) Expenses for lease of other items not land, buildings, pastures, or equipment.



		Does not include lease/purchase agreements.
55620	Contract Services	(Contract Services) Expenses for contracts to firms providing Internet access, on-line services, and software licensing. This also includes contract services for another entity such as a joint-powers agency to administer a self-insurance fund for the district.
55640	Maintenance & Repair	(Maintenance & Repair) Expenses for payments to independent vendors for repairs and maintenance to buildings or equipment, including maintenance agreements on equipment.
55710	Election Costs	(Election Costs) Expenses for election services provided by the county.
55720	Audit Expense	(Audit Expense) Expenses for annual financial and compliance audits and other audit costs.
55730	Legal Costs	(Legal Costs) Expenses 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.
55740	Interest	Interest (Current Loans) Expenses for interest on Tax Revenue Anticipation Notes (TRANs) or other loans used to finance operating expenses.
55750	Postage	(Postage) Expenses for sorting, handling, shipping and postage of mail and documents.
55910	Other, Bank Svs Chrgs	"(Other, Bank Service Charges)" Expenses for bank service charges, bad debt expense, 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 account.
55920	Other, AFLAC Advances	"(Other, AFLAC Advances)" Expenses for misc. other items including AFLAC advances.
55930	Other, FFA Activities	"(Other, FFA Activities)" Expenses for student FFA Activities, this object code restricted to Farm use.
55940	Other, Death Loss	"(Other, Death Loss)" Expenses for animal death losses, this object code restricted to Farm use.
55950	Other, Cash Over/Short	"(Other, Cash Over/Short)" Expense of cash over/short entries.
55960	Other, Bad Debt Exps	"(Other, Bad Debt Expenses)" Expenses for bad debt expense.
55970	Other, Indir Cost Reimb	"(Other, Indirect Cost Reimbursement)" Expenses for bank service charges, bad debt expense, 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 account.
55980	Club Expense	(Club Expense) Expenses for bank service charges, bad debt expense, 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 account.
55985	Trust Expense	(Trust Expense) Expenses for bank service charges, bad debt expense, 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 account.
55990	Other Expenses	(Other Expenses) Expenses for bank service charges, bad debt expense, 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 account.
55995	Other, Advtsing (non-legal)	"(Other, Advertising (non-legal))" Expenses for advertising (non-legal).
55996	Other, Ins. Deduct Exp	"(Other, Insurance Deduction Expense)" Expenses incurred for insurance claim deductibles on district loss claims.
55997	Temporary Payroll Adjts	Temporary payroll adjustments clearing account.
<b>56000</b>	<b>Capital Projects</b>	This object code is used to record all capital outlay expenses. Included are amounts paid for the acquisition of fixed assets or additions to fixed assets; land or existing buildings; improvements of grounds; building construction, remodeling, or additions, and equipment. Lease purchases (agreement constitutes a purchase) should be recorded appropriately as sites, building and equipment. A lease without an option or intent to purchase at the end of lease is recorded in objects 55610-55614.
56099	GASB Prchse Offset	(GASB Purchase Offset) Governmental Accounting Standard Board
56110	Site Architectural Fees	(Site - Architectural Fees) Expense of architectural fees incurred for site improvement, or developing new sites or improving existing sites. Applicable expenses include the following: 1) landscaping grading, seeding, and planting trees and shrubs; 2) constructing sidewalks, roadways, retaining walls, sewers, and storm drains; 3) installing hydrants; 4) treating soil and surfacing athletic fields and tennis courts; 5) furnishing and installing fixed playground apparatus, flagpoles, gateways, fences and underground storage tanks that are not parts of building service systems; 6) 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.
56120	Site Eng/Testing/Inspection	(Site – Engineering/Testing/Inspection)
56130	Site Legal Fees/Legal Ads	(Site - (Legal Fees/Legal Ads)
56140	Site Construction Costs	(Site Construction Costs)
56150	Site Supplies - Site Improve	(Site – Supplies/Site Improvements)
56160	Other Expenses - Sites	(Site - Other Expenses)
56170	Site Land Acquisition	(Site - Land Acquisition)
56211	Bldgs Lease/Purchase	(Buildings Lease/Purchase) Expenses for 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: 1) Advertising; 2) Architectural, engineering fees, inspection fees; 3) Demolition work in connection with construction of new buildings; 4) Tests and examinations; 5) Installation of plumbing, electrical, sprinklers, warning devices, built-in fixtures, including heating and ventilation and their attachments; 6) Cost include fees for inspection, transfer title insurance, etc.
56212	Bldgs Architectural Fees	(Building – Architectural Fees)
56220	Bldgs Eng/Testing/Inspection	(Building – Engineering/Testing/Inspection Fees)
56230	Bldgs Legal Fees/Legal Ads	(Buildings – Legal Fees/Legal Ads)
56240	Bldgs Construction Costs	(Buildings – Construction Costs)
56250	Bldgs Construction Supplies	(Buildings – Construction Supplies)
56260	Bldgs Other Expenses	(Buildings – Other Expenses)
56310	Library Books	(Library Books) Cost to purchase books, magazines, periodicals and non-print media for college

		library.
56320	Reference Serials	(Library – Reference Serials)
56350	Microfilms	(Library – Microfilms)
56360	Indexes	(Library – Indexes)
56370	Video/Films	(Video/Films)
56380	Audio Recordings/Tape	(Audio Recordings/Tape)
56411	AV Equip < \$5000	(Audio Visual Equipment under \$5000 NEW) Purchase of tangible property with a purchase price at least \$200 and a useful life of more than 1 year, other than land or buildings and improvements thereon. NEW EQUIPMENT = Expense of purchasing new equipment, or equipment of different quality or capacity, or restoration of equipment (necessitated by casualty loss).
56412	Libr Equip <\$5000	(Library Equipment under \$5000 NEW)
56413	Food Svs Equip <\$5000	(Food Service Equipment under \$5000 NEW)
56414	Autos/Vans <\$5000	(Vehicle/Autos/Vans under \$5000 NEW)
56415	Furniture <\$5000	(Furniture under \$5000 NEW)
56416	Computer HW <\$5000	(Computer Hardware under \$5000 NEW)
56417	Software/Licenses >\$200	(Software and or Licenses over \$200)
56418	Livestock (Breeding)	(Livestock purchased for Breeding)
56419	Oth Equip <\$5000	(Other Equipment under\$5000 NEW)
56421	AV Equip, Replacement	(Audio Visual Equipment over \$200 REPLACEMENT) REPLACEMENT Equipment = Expense of 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 additional (new) equipment.
56422	Libr Equip, Replacement	(Library Equipment over \$200 REPLACEMENT)
56423	Food Svs Equip, Replac.	(Food Service Equipment over \$200 REPLACEMENT)
56424	Autos/Vans, Replacement	(Vehicle/Autos/Vans over \$200 REPLACEMENT)
56425	Furniture, Replacement	(Furniture over \$200 REPLACEMENT)
56426	Computer HW, Replacmt	(Computer Hardware over \$200 REPLACEMENT)
56427	SW, Replc >200-not lic fee	(Software over \$200 (not license fees) REPLACEMENT)
56429	Other Equip, Replacement	(Other Equipment over\$200 REPLACEMENT)
56431	AV Equip, >\$5000	(Audio Visual Equipment over \$5000 NEW)
56432	Libr Equip >\$5000	(Library Equipment over \$5000 NEW)
56433	Food Svs Equip >\$5000	(Food Services Equipment over \$5000 NEW)
56434	Autos/Vans >\$5000	(Vehicle/Autos/Vans over \$5000 NEW)
56435	Furniture >\$5000	(Furniture over \$5000 NEW)
56436	Computer >\$5000	(Computer Hardware over \$5000 NEW)
56439	Oth Equip >\$5000	(Other Equipment over \$5000 NEW)
56444	Auto/Van Repl >\$5000	(Vehicle/Autos/Vans over \$5000 REPLACEMENT)
56445	Furniture Repl >\$5000	(Furniture over \$5000 REPLACEMENT)

**57000 Other Outgo**

This object is used to record other expenses and non-expenditure disbursements.

57130	Bond Debt Reduction	(Bond Debt Reduction) Expenses for the costs of redeeming long-term bonds or other indebtedness sold for authorized purposes, such as for purchasing land, constructing or purchasing buildings, equipping buildings, and amounts deducted from the General Apportionment by the State Controller for repayment of emergency apportionment.
57140	Bond Interest/Svs Charge	(Bond Interest/Service Charges) Expense for interest and related service fees for bonds and other indebtedness.
57170	Other Long-term Repay	(Other Long Term Repayments - Principal)
57190	Other Long-term Repay	(Other Long Term Repayments – Interest)
57210	Intra-fund Transfers – Out	(Intra-fund Transfers Out) Transfer of moneys within a fund of a district. An example would be a transfer from the General Fund, Unrestricted to the General Fund, Restricted.
57310	Inter-fund Transfers – Out	(Interfund Transfers Out) Transfer of moneys 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 inter-fund transfer would be the required match for scheduled maintenance that is transferred from the General Fund to the Capital Projects fund.
57320	Student Aid – Transfers Out	(Student Aid – Transfers Out)
57390	Other Outgoing	(Other Outgoing)
57410	Other Transfers	(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.
57510	Financial Aid Grants	(Student Financial Aid Grants) Expenditures for student aid in the form of grants, fellowships, scholarships, tuition reduction, etc.
57513	Book Grants	(Student Book Grants)
57518	ASB Scholarships	(Student ASB Scholarships)
57519	Private Scholarships	(Student Private Scholarships)
57520	Student Aid – Loan	(Student Aid – Loan)
57526	Lemoore HS Scholarship	(Student Lemoore HS Scholarship)
57527	Orradre Scholarship	(Student Orradre Scholarship)
57528	WHC Transport Schlship	(West Hills College Student Transportation Scholarship)
57529	J. Austin Mem. Schlrship	(J. Austin Memorial Scholarship)
57530	C.L. Prentiss Scholarship	(C. L. Prentiss Scholarship)
57535	CSEA Scholarship	(CSEA Scholarship)
57536	BIA/Tribal Scholarship	(BIA/Tribal Scholarship)
57537	Foundation Scholarship	(Foundation Scholarship)
57590	Scholarship, Other	(Other Misc. Student Scholarship)
57610	Student Aid-Non-cash	(Student Financial Aid – Non-cash)

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

57611	Student Aid-Tuition	(Student Financial Aid – Tuition Fees)
57612	Student Aid-Enrollment Fee	(Student Finance Aid – Enrollment Fees)
57613	Student Aid-Books	(Student Financial Aid – Books)
57614	Student Aid-Child Care	(Student Financial Aid – Child Care)
57615	Student Aid-Materials	(Student Financial Aid – Materials)
57616	Student Aid-ASB Cards	(Student Financial Aid – ASB Cards)
57617	Student Aid–Medical	(Student– Medical)
57618	Student Aid–Transportation	(Student Aid – Transportation)
57619	Student Aid–Food Stipends/Meals	(Student Aid – Food Stipends/Meals)
57620	Student Aid–Housing	(Student Aid – Housing)
57690	Other Payments to Students	(Other Misc. Aid Payments to Students)
57910	Contingency	(Contingency) This category is an appropriation classification only; no expenses are recorded in this account.
57920	Reserve	(Reserve) This category is an appropriation classification only, no expenses are recorded in this account.
57930	Reserve/Land Acquisition	(Reserve Funds for Land Acquisition)
59999	Clearing Account	(Clearing Account)