

REPORT FGRACHT
CHART: D

West Valley-Mission CCD
Account Hierarchy Report
AS OF 19-SEP-2025

RUN DATE: 09/19/2025
TIME: 08:28 AM
PAGE: 1

TYP	ACCOUNT	DESCRIPTION	DATA ENTRY	STATUS	POOL ACCT	***** DATES *****	*****
						EFF	TERM
10		Asset				01-JUL-2014	31-DEC-2099
91		Cash Investments and Receivables				01-JUL-2014	31-DEC-2099
	911	Cash	N	A		01-JUL-2014	31-DEC-2099
	9111	Cash in Bank	N	A		01-JUL-2014	31-DEC-2099
	911101	Cash Police Payroll	Y	A		01-JUL-2014	31-DEC-2099
	911102	Cash Student Reg Receipts	Y	A		01-JUL-2014	31-DEC-2099
	911103	Cash Student Reg Credit Card	Y	A		01-JUL-2014	31-DEC-2099
	911104	Cash Parking Citations	Y	A		01-JUL-2014	31-DEC-2099
	911105	Cash MC Community Ed	N	I		02-AUG-2019	31-DEC-2099
	911106	Cash WV Community Ed	N	I		02-AUG-2019	31-DEC-2099
	911107	Cash WV Scholarships	Y	A		01-JUL-2014	31-DEC-2099
	911108	Cash MC Scholarships	Y	A		01-JUL-2014	31-DEC-2099
	911109	Cash MC ASG	Y	A		01-JUL-2014	31-DEC-2099
	911110	Cash WV ASG	Y	A		01-JUL-2014	31-DEC-2099
	911111	Cash Flex Spending	Y	A		01-JUL-2014	31-DEC-2099
	911113	Cash WV ASG Savings	Y	A		01-JUL-2014	31-DEC-2099
	911114	Cash MC ASG Savings	Y	A		01-JUL-2014	31-DEC-2099
	911115	Cash MC MC2IT	Y	A		01-JUL-2014	31-DEC-2099
	9112	Cash In County Treasury	N	A		01-JUL-2014	31-DEC-2099
	911200	Cash In County Treasury General Fd	Y	A		01-JUL-2014	31-DEC-2099
	911201	Cash In County Treasury Meas C SA	Y	A		01-JUL-2014	31-DEC-2099
	911202	Cash In County Treasury Meas C SB	Y	A		01-JUL-2014	31-DEC-2099
	911203	Cash In County Treasury Payroll	Y	A		01-JUL-2014	31-DEC-2099
	911204	Cash In County Treasury Meas C SC	Y	A		26-MAR-2019	31-DEC-2099
	911205	Cash In County Treasury Meas W SA	Y	A		01-JUL-2018	31-DEC-2099
	911206	Cash In County Treasury Meas W SB	Y	A		01-JUL-2022	31-DEC-2099
	9113	Cash with Fiscal Agent	N	A		01-JUL-2014	31-DEC-2099
	911300	Cash with Fiscal Agent	Y	A		01-JUL-2014	31-DEC-2099
	9114	Revolving Cash	N	A		01-JUL-2014	31-DEC-2099
	911400	Cash Revolving Fund	Y	A		01-JUL-2014	31-DEC-2099
	9115	Petty Cash	N	A		01-JUL-2014	31-DEC-2099
	911500	Petty Cash	Y	A		01-JUL-2014	31-DEC-2099
	9116	Banner Cash Other	N	A		01-JUL-2014	31-DEC-2099
	911600	Stud Cash Clearing Banner	Y	A		01-JUL-2014	31-DEC-2099
	911601	Stud Credit Card Clearing Banner	Y	A		01-JUL-2014	31-DEC-2099
	911602	Stud Treasury Clearing Account	Y	A		01-JUL-2016	31-DEC-2099
912		Investments	N	A		01-JUL-2014	31-DEC-2099
913		Receivables	N	A		01-JUL-2014	31-DEC-2099
	9130	Colleague Student Receivables	N	A		01-JUL-2014	31-DEC-2099
	913000	AR Student Registration Colleague	Y	A		01-JUL-2014	31-DEC-2099
	913001	AR Student Collections ERS	Y	A		01-JUL-2014	31-DEC-2099
	9132	Banner Student Receivables	N	A		01-JUL-2014	31-DEC-2099
	913200	AR Student Receivables Banner	Y	A		01-JUL-2014	31-DEC-2099
	913201	AR Refund Receivable Banner	Y	A		01-JUL-2014	31-DEC-2099
	913202	AR Return Check Receivable Banner	Y	A		01-JUL-2014	31-DEC-2099
	913204	AR Third Party Stud Receiv Banner	Y	A		01-JUL-2016	31-DEC-2099
	913211	AR Student Collections ConServe	Y	A		01-JUL-2017	31-DEC-2099
	9133	Other Receivables	N	A		01-JUL-2014	31-DEC-2099

TYP	ACCOUNT	DESCRIPTION	DATA ENTRY	STATUS	POOL ACCT	***** DATES *****	*****
						EFF	TERM
							NEXT CHANGE
	913300	AR Federal	Y	A		01-JUL-2014	31-DEC-2099
	913301	AR State	Y	A		01-JUL-2014	31-DEC-2099
	913302	AR Local	Y	A		01-JUL-2014	31-DEC-2099
	913303	AR Vendors	Y	A		01-JUL-2014	31-DEC-2099
	913304	Reserve for Student Bad Debt	Y	A		01-JUL-2014	31-DEC-2099
	913305	AR Employee Payroll	Y	A		01-JUL-2017	31-DEC-2099
914		Claim on Cash	N	A		01-JUL-2014	31-DEC-2099
9140		Claim on Cash	N	A		01-JUL-2014	31-DEC-2099
914000		Claim on Cash	N	A		07-OCT-2016	31-DEC-2099
92		Inventory Stores Prepaid Items				01-JUL-2014	31-DEC-2099
921		Inventories and Stores	N	A		01-JUL-2014	31-DEC-2099
922		Prepaid Items	N	A		01-JUL-2014	31-DEC-2099
	9220	Prepaid	N	A		01-JUL-2014	31-DEC-2099
	922000	Prepaid	Y	A		01-JUL-2014	31-DEC-2099
93		Capital Assets				01-JUL-2014	31-DEC-2099
930		Capital Assets	N	A		01-JUL-2014	31-DEC-2099
	9300	Fixed Assets	N	A		01-JUL-2014	31-DEC-2099
	930000	Land	Y	A		01-JUL-2014	31-DEC-2099
	930001	Buildings	Y	A		01-JUL-2014	31-DEC-2099
	930002	Land and Build Imprv	Y	A		01-JUL-2014	31-DEC-2099
	930003	Furniture and Equip	Y	A		01-JUL-2014	31-DEC-2099
	9301	Accumulated Depreciation	N	A		01-JUL-2014	31-DEC-2099
	930101	Acc Depr Buildings	Y	A		01-JUL-2014	31-DEC-2099
	930102	Acc Depr Land and Build Improv	Y	A		01-JUL-2014	31-DEC-2099
	930103	Acc Depr Furniture and Equip	Y	A		01-JUL-2014	31-DEC-2099
	9302	Construction in Progress	N	A		01-JUL-2014	31-DEC-2099
	930200	Construction in Progress	Y	A		01-JUL-2014	31-DEC-2099
931		Do not use	N	I		14-NOV-2016	31-DEC-2099
94		Deferred Outflows				14-NOV-2016	31-DEC-2099
940		Deferred Outflows	N	A		14-NOV-2016	31-DEC-2099
	9400	Deferred Outflows	N	A		14-NOV-2016	31-DEC-2099
	940000	Deferred Outflows - Pension	Y	A		23-APR-2021	31-DEC-2099
	940001	Unmatured Interest	Y	A		30-JUN-2020	31-DEC-2099
	940002	Deferred Outflows - Refundings	Y	A		30-JUN-2020	31-DEC-2099
	940005	Net OPEB Asset	Y	A		30-JUN-2020	31-DEC-2099
20		Liabilities				01-JUL-2014	31-DEC-2099
95		Current Liabilities and Def Revenue				01-JUL-2014	31-DEC-2099
951		Accounts Payable	N	A		01-JUL-2014	31-DEC-2099
	9510	Accounts Payable	N	A		01-JUL-2014	31-DEC-2099
	951000	Banner Accounts Payable Control	N	A		01-JUL-2014	31-DEC-2099
	951001	AP Vendors	Y	A		01-JUL-2014	31-DEC-2099
	951002	AP Federal	Y	A		01-JUL-2014	31-DEC-2099
	951003	AP State	Y	A		01-JUL-2014	31-DEC-2099
	951004	AP Local	Y	A		01-JUL-2014	31-DEC-2099
	951005	AP Sales and Use Tax	Y	A		01-JUL-2014	31-DEC-2099
	951006	AP Construction Retention	Y	A		01-JUL-2014	31-DEC-2099
	951007	AP Bid Deposit	Y	A		01-JUL-2014	31-DEC-2099

TYP	ACCOUNT	DESCRIPTION	DATA	STATUS	POOL	***** DATES *****		
			ENTRY		ACCT	EFF	TERM	NEXT CHANGE
	951008	AP B and N Deposit	Y	A		01-JUL-2014		31-DEC-2099
	951009	WVC ASO Clearing	Y	A		01-JUL-2014		31-DEC-2099
	951010	MC ASG Clearing	Y	A		01-JUL-2014		31-DEC-2099
	951011	AP Holding for Stud Ref Clearing	Y	A		01-JUL-2014		31-DEC-2099
	951012	AP Stud Registration Refund	Y	A		01-JUL-2014		31-DEC-2099
	951013	AP VA Chapt 33 Refund	Y	A		01-JUL-2014		31-DEC-2099
	951014	AP Credit Card	Y	A		01-JUL-2014		31-DEC-2099
	951015	Flex Benefits Deposits Pass Thru	Y	A		01-JUL-2014		31-DEC-2099
	9511	Payroll Related Payables	N	A		01-JUL-2014		31-DEC-2099
	951100	Wages Payable	N	I		28-FEB-2020		31-DEC-2099
	951101	PR Tax Liability UI	Y	A		01-JUL-2014		31-DEC-2099
	951102	PR Tax Liability Medicare	Y	A		01-JUL-2014		31-DEC-2099
	951103	PR Tax Liability OASDI	Y	A		01-JUL-2014		31-DEC-2099
	951104	PR Workers Comp	Y	A		01-JUL-2014		31-DEC-2099
	951105	PR Medical	Y	A		01-JUL-2014		31-DEC-2099
	951106	PR Dental	Y	A		01-JUL-2014		31-DEC-2099
	951107	PR Vision	Y	A		01-JUL-2014		31-DEC-2099
	951109	PR Long Term Disability	Y	A		01-JUL-2014		31-DEC-2099
	951110	PR Retirement	Y	A		01-JUL-2014		31-DEC-2099
	951112	Vol Deduct Medical	N	I		27-FEB-2020		31-DEC-2099
	951113	Vol Deduct Life	Y	A		01-JUL-2014		31-DEC-2099
	951114	Vol Deduct Union Dues	Y	A		01-JUL-2014		31-DEC-2099
	951115	Vol Deduct Charities	Y	A		01-JUL-2014		31-DEC-2099
	951116	Vol Deduct Flex Spending	Y	A		01-JUL-2014		31-DEC-2099
	951117	Vol Deduct Supplemental Retirement	Y	A		01-JUL-2014		31-DEC-2099
	951118	Do not use	N	I		27-FEB-2020		31-DEC-2099
	951119	PR Federal Tax	Y	A		01-JUL-2016		31-DEC-2099
	951123	PR CA State Tax	Y	A		01-JUL-2016		31-DEC-2099
	951124	PR Garnishment	Y	A		01-JUL-2016		31-DEC-2099
	951125	Do not use	N	I		27-FEB-2020		31-DEC-2099
	951126	CA State Disability Insur SDI	Y	A		01-JUL-2016		31-DEC-2099
	951128	Vol Deduct Commuter Parking/Transit	Y	A		01-JUL-2016		31-DEC-2099
	951130	AP Payroll Stale Dated Checks	Y	A		01-JUL-2014		31-DEC-2099
	951190	Payroll Suspense	Y	A		01-JUL-2016		31-DEC-2099
	951199	Payroll Clearing	Y	A		01-JUL-2016		31-DEC-2099
	9512	Banner AR Student Liability	N	A		01-JUL-2014		31-DEC-2099
	951200	Banner Unapplied Receipts	Y	A		01-JUL-2014		31-DEC-2099
	951201	Banner Unapplied Financial Aid	Y	A		01-JUL-2014		31-DEC-2099
	951202	Banner Unapplied Exemptions	Y	A		01-JUL-2014		31-DEC-2099
	951203	Banner Unapplied Refund Clearing	Y	A		01-JUL-2016		31-DEC-2099
	951204	Banner Unapplied 3rd Party Clearing	Y	A		01-JUL-2016		31-DEC-2099
952		Accrued Salaries and Wages Payable	N	A		01-JUL-2014		31-DEC-2099
	9520	Accrued Salaries and Wages Payable	N	A		01-JUL-2014		31-DEC-2099
	952000	AP Accrued Salaries	Y	A		01-JUL-2014		31-DEC-2099
953		Compensated Absences Payable Cur	N	A		01-JUL-2014		31-DEC-2099
	9530	Compensated Absences Payable Cur	N	A		01-JUL-2021		31-DEC-2099
	953000	Compensated Absences Payable Cur	Y	A		01-JUL-2021		31-DEC-2099
954		Due to Other Funds	N	A		01-JUL-2014		31-DEC-2099

TYP	ACCOUNT	DESCRIPTION	DATA ENTRY	STATUS	POOL ACCT	***** DATES *****	***** DATES *****
						EFF	TERM
							NEXT CHANGE
	955	Temporary Loans	N	A		01-JUL-2014	31-DEC-2099
	956	Current Portion of LT Debt	N	A		01-JUL-2014	31-DEC-2099
	9560	Current Portion of LT Debt	N	A		01-JUL-2014	31-DEC-2099
	956000	Curr Vacation and Comp Time Liab	Y	A		01-JUL-2014	31-DEC-2099
	956001	Curr Banked Leave Liability	Y	A		01-JUL-2014	31-DEC-2099
	957	Deferred Revenue	N	A		01-JUL-2014	31-DEC-2099
	9570	Deferred Revenue	N	A		01-JUL-2014	31-DEC-2099
	957000	Deferred Student Fees Resident	Y	A		01-JUL-2014	31-DEC-2099
	957001	Deferred Stud Fees Nonresident	Y	A		01-JUL-2014	31-DEC-2099
	957002	Deferred Student Material Fees	Y	A		01-JUL-2014	31-DEC-2099
	957003	Deferred Other	Y	A		01-JUL-2014	31-DEC-2099
96		Long Term Liabilities				01-JUL-2014	31-DEC-2099
	960	Long Term Liabilities	N	A		01-JUL-2014	31-DEC-2099
	9600	Long Term Liabilities	N	A		14-NOV-2016	31-DEC-2099
	960000	LT Bonds Principal Liability	Y	A		01-JUL-2014	31-DEC-2099
	960001	LT Bonds Simple Interest	Y	A		01-JUL-2014	31-DEC-2099
	960002	LT Bonds Premium	Y	A		01-JUL-2014	31-DEC-2099
	960003	LT Vacation/Comp Time Liability	Y	A		01-JUL-2014	31-DEC-2099
	960004	LT Banked Leave Liability	Y	A		01-JUL-2014	31-DEC-2099
	960005	LT OPEB Liability	Y	A		01-JUL-2014	31-DEC-2099
	960006	LT Pension Liability	Y	A		14-NOV-2016	31-DEC-2099
	960007	Deferred Inflows - Pension	Y	A		14-NOV-2016	31-DEC-2099
	960008	Deferred Inflow - Bonds	Y	A		14-NOV-2016	31-DEC-2099
	960009	Deferred Inflow - OPEB	Y	A		01-JUL-2016	31-DEC-2099
30		Control Accounts				01-JUL-2014	31-DEC-2099
3A		Control Accounts				01-JUL-2014	31-DEC-2099
	3A1	Control Accounts	N	A		01-JUL-2014	31-DEC-2099
	3A10	Control Accounts	N	A		01-JUL-2014	31-DEC-2099
	3A1000	Revenue Control	N	A		01-JUL-2014	31-DEC-2099
	3A1010	Prior Year Revenue Control	N	A		01-JUL-2014	31-DEC-2099
	3A1020	Budgeted Revenue Control	N	A		01-JUL-2014	31-DEC-2099
	3A1030	Prior Year Budgeted Revenue Control	N	A		01-JUL-2014	31-DEC-2099
	3A1100	Expenditure Control	N	A		01-JUL-2014	31-DEC-2099
	3A1110	Prior Year Expenditure Control	N	A		01-JUL-2014	31-DEC-2099
	3A1120	Budgeted Expenditure Control	N	A		01-JUL-2014	31-DEC-2099
	3A1130	Prior Year Budgeted Expense Control	N	A		01-JUL-2014	31-DEC-2099
	3A1200	Transfer Control	N	A		01-JUL-2014	31-DEC-2099
	3A1210	Prior Year Transfer Control	N	A		01-JUL-2014	31-DEC-2099
	3A1220	Budgeted Transfer Control	N	A		01-JUL-2014	31-DEC-2099
	3A1230	Prior Year Budgeted Transfer Contro	N	A		01-JUL-2014	31-DEC-2099
	3A1300	Encumbrance Control	N	A		01-JUL-2014	31-DEC-2099
	3A1310	Prior Year Encumbrance Control	N	A		01-JUL-2014	31-DEC-2099
	3A1320	Reserve for Encumbrance	N	A		01-JUL-2014	31-DEC-2099
	3A1330	Prior Year Reserve for Encumbrance	N	A		01-JUL-2014	31-DEC-2099
	3A1400	Reservation Control	N	A		01-JUL-2014	31-DEC-2099
	3A1410	Reservation Control Reserve	N	A		01-JUL-2014	31-DEC-2099
	3A1420	Budgeted Change to Fund Balance	N	A		01-JUL-2014	31-DEC-2099

TYP	ACCOUNT	DESCRIPTION	DATA ENTRY	STATUS	POOL ACCT	***** DATES *****	***** DATES *****
						EFF	TERM
	3A1430	Prior Year Budgeted Change to F/B	N	A		01-JUL-2014	31-DEC-2099
40		Fund Balance				01-JUL-2014	31-DEC-2099
97		Fund Balance				01-JUL-2014	31-DEC-2099
	975	Fund Balance GASB 54	N	A		01-JUL-2014	31-DEC-2099
	9751	Nonspendable Fund Balance	N	A		01-JUL-2014	31-DEC-2099
	975100	Nonspendable Fund Balance	Y	A		01-JUL-2016	31-DEC-2099
	9752	Restricted Fund Balance	N	A		01-JUL-2014	31-DEC-2099
	975200	Restricted Fund Balance	Y	A		01-JUL-2016	31-DEC-2099
	975201	Restricted Fixed Asset	Y	A		01-JUL-2014	31-DEC-2099
	9753	Committed Fund Balance	N	A		01-JUL-2014	31-DEC-2099
	975300	Committed Fund Balance	Y	A		12-SEP-2016	31-DEC-2099
	9754	Assigned Fund Balance	N	A		01-JUL-2014	31-DEC-2099
	975400	Assigned Fund Balance	Y	A		01-JUL-2016	31-DEC-2099
	9790	Uncommitted Fund Balance	N	A		01-JUL-2014	31-DEC-2099
	979000	Uncommitted Fund Balance	Y	A		01-JUL-2016	31-DEC-2099
50		Revenue				01-JUL-2014	31-DEC-2099
81		Federal Revenue				01-JUL-2014	31-DEC-2099
	811	Forest Revenues	N	A		01-JUL-2014	31-DEC-2099
	8110	Forest Revenues	N	A		01-JUL-2014	31-DEC-2099
	811000	Forest Revenues	Y	A		01-JUL-2014	31-DEC-2099
	812	Higher Education Act	N	A		01-JUL-2014	31-DEC-2099
	8120	Higher Education Act	N	A		01-JUL-2014	31-DEC-2099
	812000	Higher Education Act	Y	A		01-JUL-2014	31-DEC-2099
	813	Workforce Investment Act	N	A		01-JUL-2014	31-DEC-2099
	8130	Workforce Investment Act	N	A		01-JUL-2014	31-DEC-2099
	813000	Workforce Investment Act	Y	A		01-JUL-2014	31-DEC-2099
	814	TANF Temp Assist for Needy Family	N	A		01-JUL-2014	31-DEC-2099
	8140	TANF Temp Assist for Needy Family	N	A		01-JUL-2014	31-DEC-2099
	814000	TANF Temp Assist for Needy Family	Y	A		01-JUL-2014	31-DEC-2099
	815	Student Financial Aid	N	A		01-JUL-2014	31-DEC-2099
	8150	Student Financial Aid	N	A		01-JUL-2014	31-DEC-2099
	815000	Student Financial Aid	Y	A		01-JUL-2014	31-DEC-2099
	816	Veterans Education	N	A		01-JUL-2014	31-DEC-2099
	8160	Veterans Education	N	A		01-JUL-2014	31-DEC-2099
	816000	Veterans Education	Y	A		01-JUL-2014	31-DEC-2099
	817	CTEA Career and Technical Ed ACT	N	A		01-JUL-2014	31-DEC-2099
	8170	CTEA Career and Technical Ed ACT	N	A		01-JUL-2014	31-DEC-2099
	817000	CTEA Career and Technical Ed ACT	Y	A		01-JUL-2014	31-DEC-2099
	819	Other Federal Revenues	N	A		01-JUL-2014	31-DEC-2099
	8190	Other Federal Revenues	N	A		01-JUL-2014	31-DEC-2099
	819000	Other Federal Revenues	Y	A		01-JUL-2014	31-DEC-2099
	819010	CDC Federal Food Prog	Y	A		01-JUL-2023	31-DEC-2099
86		State Revenue				01-JUL-2014	31-DEC-2099
	861	General Apportionment	N	A		01-JUL-2014	31-DEC-2099
	8611	Apprenticeship Apportionment	N	A		01-JUL-2014	31-DEC-2099
	861100	Apprenticeship Apportionment	Y	A		01-JUL-2024	31-DEC-2099

TYP	ACCOUNT	DESCRIPTION	DATA ENTRY	STATUS	POOL ACCT	***** DATES *****	*****
						EFF	TERM
							NEXT CHANGE
	8612	State General Apportionment	N	A		01-JUL-2014	31-DEC-2099
	861200	State General Apportionment	Y	A		01-JUL-2014	31-DEC-2099
	8613	Other General Apportionment	N	A		01-JUL-2014	31-DEC-2099
	861300	Other General Apportionment	Y	A		01-JUL-2014	31-DEC-2099
	861310	FT Faculty Hiring	Y	A		01-JUL-2018	31-DEC-2099
862		General Categorical Programs	N	A		01-JUL-2014	31-DEC-2099
	8621	Child Development	N	A		01-JUL-2014	31-DEC-2099
	862100	State Child Dev - Title V	Y	A		12-DEC-2023	31-DEC-2099
	862101	State Child Dev - Tax Bailout	Y	A		01-JUL-2023	31-DEC-2099
	8622	EOPS Extended Opport Prog and Serv	N	A		01-JUL-2014	31-DEC-2099
	862200	EOPS Extended Opport Prog and Serv	Y	A		01-JUL-2014	31-DEC-2099
	8623	DSPS Disabled Stud Prog and Serv	N	A		01-JUL-2014	31-DEC-2099
	862300	DSPS Disabled Stud Prog and Serv	Y	A		01-JUL-2014	31-DEC-2099
	8624	TANF Temp Assist for Needy Family	N	A		01-JUL-2014	31-DEC-2099
	862400	TANF Temp Assist for Needy Family	Y	A		01-JUL-2014	31-DEC-2099
	8625	CalWORKs	N	A		01-JUL-2014	31-DEC-2099
	862500	CalWORKs	Y	A		01-JUL-2014	31-DEC-2099
	8626	TTIP Telecom and Tech Infra Prog	N	A		01-JUL-2014	31-DEC-2099
	862600	TTIP Telecom and Tech Infra Prog	Y	A		01-JUL-2014	31-DEC-2099
	8627	Other General Categorical Programs	N	A		01-JUL-2014	31-DEC-2099
	862700	Other Categorical Programs	Y	A		01-JUL-2014	31-DEC-2099
863		EPA Proceeds	N	A		01-JUL-2014	31-DEC-2099
	8630	EPA Proceeds	N	A		01-JUL-2014	31-DEC-2099
	863000	EPA Proceeds	Y	A		01-JUL-2014	31-DEC-2099
865		Reimbursable Categorical Programs	N	A		01-JUL-2014	31-DEC-2099
	8651	Instructional Improvement Grant	N	A		01-JUL-2014	31-DEC-2099
	865100	Instructional Improvement Grant	Y	A		01-JUL-2014	31-DEC-2099
	8652	Other Reimb Categorical Program	N	A		01-JUL-2014	31-DEC-2099
	865200	Other Reimb Categorical Program	Y	A		01-JUL-2014	31-DEC-2099
867		State Tax Subventions	N	A		01-JUL-2014	31-DEC-2099
	8671	HOPTR Homeowners Prop Tax Relief	N	A		01-JUL-2014	31-DEC-2099
	867100	HOPTR Homeowners Prop Tax Relief	Y	A		01-JUL-2014	31-DEC-2099
	8672	Timber Yield Tax	N	A		01-JUL-2014	31-DEC-2099
	867200	Timber Yield Tax	Y	A		01-JUL-2014	31-DEC-2099
	8673	Other State Tax Subventions	N	A		01-JUL-2014	31-DEC-2099
	867300	Other State Tax Subventions	Y	A		01-JUL-2014	31-DEC-2099
868		State Non Tax Revenues	N	A		01-JUL-2014	31-DEC-2099
	8681	State Lottery Proceeds	N	A		01-JUL-2014	31-DEC-2099
	868100	State Lottery Proceeds	Y	A		01-JUL-2014	31-DEC-2099
	8685	State Mandated Costs	N	A		01-JUL-2014	31-DEC-2099
	868500	State Mandated Costs	Y	A		01-JUL-2014	31-DEC-2099
	8686	Other State Non-Tax Revenues	N	A		01-JUL-2014	31-DEC-2099
	868600	PT Faculty Compensation	Y	A		28-MAR-2019	31-DEC-2099
	868605	PT Faculty Office Hours	Y	A		01-JUN-2025	31-DEC-2099
	868608	PT Faculty Claims: Med & Office Hrs	Y	A		01-JUL-2023	31-DEC-2099
869		Other State Revenues	N	A		01-JUL-2014	31-DEC-2099
	8690	Other State Revenues	N	A		01-JUL-2014	31-DEC-2099
	869000	Other State Revenues	Y	A		01-JUL-2014	31-DEC-2099

TYP	ACCOUNT	DESCRIPTION	DATA ENTRY	STATUS	POOL ACCT	***** DATES *****	***** DATES *****
						EFF	TERM
88		Local Revenue				01-JUL-2014	31-DEC-2099
	881	Property Taxes	N	A		01-JUL-2014	31-DEC-2099
	8811	Secured Property Taxes	N	A		01-JUL-2014	31-DEC-2099
	881100	Secured Property Taxes	Y	A		01-JUL-2014	31-DEC-2099
	8812	Supplemental Property Taxes	N	A		01-JUL-2014	31-DEC-2099
	881200	Supplemental Property Taxes	Y	A		01-JUL-2014	31-DEC-2099
	8813	Unsecured Property Taxes	N	A		01-JUL-2014	31-DEC-2099
	881300	Unsecured Property Taxes	Y	A		01-JUL-2014	31-DEC-2099
	8815	RDA Asset Liquidation	N	A		01-JUL-2014	31-DEC-2099
	881500	RDA Asset Liquidation	Y	A		01-JUL-2014	31-DEC-2099
	8816	Prior Year Taxes	N	A		01-JUL-2014	31-DEC-2099
	881600	Prior Year Taxes	Y	A		01-JUL-2014	31-DEC-2099
	8817	ERAF Educ Rev Augmentation Fd	N	A		01-JUL-2014	31-DEC-2099
	881700	ERAF Educ Rev Augmentation Fd	Y	A		01-JUL-2014	31-DEC-2099
	8818	RDA Pass Thru AB1290	N	A		28-JUL-2023	31-DEC-2099
	881800	RDA Pass Thru	Y	A		01-JUL-2014	31-DEC-2099
	8819	RDA Residual	N	A		01-JUL-2014	31-DEC-2099
	881900	RDA Residual	Y	A		01-JUL-2014	31-DEC-2099
882		Contrib Gifts Grants and Endowments	N	A		01-JUL-2014	31-DEC-2099
	8820	Contrib Gifts Grants and Endowments	N	A		01-JUL-2014	31-DEC-2099
	882000	Gifts and Endowm Land Corporation	Y	A		01-JUL-2014	31-DEC-2099
	882100	Gifts and Endowm Private Donation	Y	A		01-JUL-2014	31-DEC-2099
	882200	Gifts and Endowm Other	Y	A		01-JUL-2014	31-DEC-2099
883		Contract Services	N	A		01-JUL-2014	31-DEC-2099
	8831	Contract Instructional Services	N	A		01-JUL-2014	31-DEC-2099
	8832	Other Contract Services	N	A		01-JUL-2014	31-DEC-2099
884		Sales and Commissions	N	A		01-JUL-2014	31-DEC-2099
	8840	Sales and Commissions	N	A		01-JUL-2014	31-DEC-2099
	884000	Cafe Vending Publication Sales	Y	A		01-JUL-2014	31-DEC-2099
	884010	Sales	Y	A		15-SEP-2023	31-DEC-2099
885		Rentals and Leases	N	A		01-JUL-2014	31-DEC-2099
	8850	Rentals and Leases	N	A		01-JUL-2014	31-DEC-2099
	885000	Rentals and Leases	Y	A		01-JUL-2014	31-DEC-2099
886		Interest and Investment Income	N	A		01-JUL-2014	31-DEC-2099
	8860	Interest and Investment Income	N	A		01-JUL-2014	31-DEC-2099
	886000	Interest and Investment Income	Y	A		01-JUL-2014	31-DEC-2099
887		Student Fees and Charges	N	A		01-JUL-2014	31-DEC-2099
	8872	Community Services Classes	N	A		01-JUL-2014	31-DEC-2099
	887200	Community Services Classes	Y	A		01-JUL-2014	31-DEC-2099
	8874	Enrollment Fees	N	A		01-JUL-2014	31-DEC-2099
	887400	Enrollment Fees Resident	Y	A		01-JUL-2014	31-DEC-2099
	887401	Enrollment Fee Bad Debts WriteOff	Y	A		01-JUL-2023	31-DEC-2099
	887405	Enrollment Fees Nonresident	Y	A		01-JUL-2014	31-DEC-2099
	8876	Health Services	N	A		01-JUL-2014	31-DEC-2099
	887600	Student Health Services	Y	A		01-JUL-2014	31-DEC-2099
	8877	Instructional Materials Fees	N	A		01-JUL-2014	31-DEC-2099
	887700	Instructional Materials Fees	Y	A		01-JUL-2014	31-DEC-2099
	8878	Student Insurance	N	A		01-JUL-2014	31-DEC-2099

TYP	ACCOUNT	DESCRIPTION	DATA ENTRY	STATUS	POOL ACCT	***** DATES *****	***** DATES *****
						EFF	TERM NEXT CHANGE
	887800	Student Insurance	Y	A		01-JUL-2014	31-DEC-2099
	8879	Student Records and Transcripts	N	A		01-JUL-2014	31-DEC-2099
	887900	Student Records and Transcripts	Y	A		01-JUL-2014	31-DEC-2099
	887999	Stud Fee Rev Contra Account	Y	A		12-MAY-2020	31-DEC-2099
888		Other Student Fees and Charges	N	A		01-JUL-2014	31-DEC-2099
	8881	Parking Serv and Pub Transportation	N	A		01-JUL-2014	31-DEC-2099
	888100	Parking Fees	Y	A		01-JUL-2014	31-DEC-2099
	888105	Parking Citations	Y	A		01-JUL-2014	31-DEC-2099
	888110	Daily Parking Permits	Y	A		19-JUL-2023	31-DEC-2099
	8885	Other Student Fees and Charges	N	A		01-JUL-2014	31-DEC-2099
	888500	Student Representative Fee	Y	A		01-JUL-2014	31-DEC-2099
	888505	Processing Fees and Fines	Y	A		01-JUL-2014	31-DEC-2099
	888506	Lab Fees	Y	A		01-JUL-2014	31-DEC-2099
	888507	NonResident Stud Capital Outlay Fee	Y	A		01-JUL-2014	31-DEC-2099
	888520	Other Student Fees and Charges	Y	A		01-JUL-2014	31-DEC-2099
	888555	Revenue Contra Account	Y	A		06-MAY-2020	31-DEC-2099
889		Other Local Revenues	N	A		01-JUL-2014	31-DEC-2099
	8890	Other Local Revenues	N	A		01-JUL-2014	31-DEC-2099
	889000	Other Local Revenues	Y	A		01-JUL-2014	31-DEC-2099
	889001	Insurance Claim Reimbursement	Y	A		01-JUL-2014	31-DEC-2099
	889002	Faculty Release Time Reimb	Y	A		01-JUL-2014	31-DEC-2099
	889010	CDC Parent Fees	Y	A		01-JUL-2023	31-DEC-2099
	889099	Prior Year Adjustments	Y	A		01-JUL-2014	31-DEC-2099
89		Other Financing Sources				01-JUL-2014	31-DEC-2099
	891	Proceeds of General Fixed Assets	N	A		01-JUL-2014	31-DEC-2099
	8910	Proceeds of General Fixed Assets	N	A		01-JUL-2014	31-DEC-2099
	891000	Proceeds from Sale of Equipment	Y	A		01-JUL-2014	31-DEC-2099
	891001	Fixed Asset Gain and Loss	Y	A		01-JUL-2014	31-DEC-2099
894		Proceeds of General Long Term Debt	N	A		01-JUL-2014	31-DEC-2099
	8940	Proceeds of General Long Term Debt	N	A		01-JUL-2014	31-DEC-2099
	894000	Proceeds from Sale of Bonds	Y	A		01-JUL-2014	31-DEC-2099
898		Incoming Transfers	N	A		01-JUL-2014	31-DEC-2099
	8980	Incoming Transfers	N	A		01-JUL-2014	31-DEC-2099
	898000	Interfund Transfers In	Y	A		01-JUL-2014	31-DEC-2099
	898010	Intrafund Transfers In Sub Fund	Y	A		01-JUL-2014	31-DEC-2099
60		Labor				01-JUL-2014	31-DEC-2099
11		Academic Salaries				01-JUL-2014	31-DEC-2099
	110	FT Acad Instructional Salaries	N	A		01-JUL-2014	31-DEC-2099
	1100	FT Acad Instructional Salaries	N	A		01-JUL-2014	31-DEC-2099
	110010	FT Instructor	Y	A		01-JUL-2014	31-DEC-2099
	110011	FT Couns Lib In Load	Y	A		01-JUL-2014	31-DEC-2099
	110015	FT Lab Faculty Specialist	Y	A		01-JUL-2014	31-DEC-2099
	110080	FT Sabbatical Leave	Y	A		01-JUL-2014	31-DEC-2099
	110081	FT Banked Leave	Y	A		01-JUL-2014	31-DEC-2099
	110082	FT R and R Leave	Y	A		01-JUL-2014	31-DEC-2099
120		FT Acad Noninstructional Salaries	N	A		01-JUL-2014	31-DEC-2099
	1200	FT Acad Noninstructional Salaries	N	A		01-JUL-2014	31-DEC-2099

TYP	ACCOUNT	DESCRIPTION	DATA	STATUS	POOL	***** DATES *****		
			ENTRY		ACCT	EFF	TERM	NEXT CHANGE
	120010	Administrators and Deans	Y	A		01-JUL-2014		31-DEC-2099
	120021	Reassigned Time Shared Gov	Y	A		01-JUL-2014		31-DEC-2099
	120022	Reassigned Time Faculty	Y	A		01-JUL-2014		31-DEC-2099
	120024	Reassigned Time Dept Chair	Y	A		01-JUL-2014		31-DEC-2099
	120025	Reassigned Time WVMAFT	Y	A		17-JAN-2020		31-DEC-2099
	120026	Reassigned Time College Funds	Y	A		01-JUL-2014		31-DEC-2099
	120027	Reassigned Time Other	Y	A		01-JUL-2014		31-DEC-2099
	120029	FT Faculty Coordinators	Y	A		01-JUL-2014		31-DEC-2099
	120030	FT Counselors	Y	A		01-JUL-2014		31-DEC-2099
	120032	FT Academic	Y	A		01-JUL-2014		31-DEC-2099
	120035	FT Librarians	Y	A		01-JUL-2014		31-DEC-2099
	120080	FT Sabbatical Leave	Y	A		01-JUL-2014		31-DEC-2099
	120081	FT Banked Leave	Y	A		01-JUL-2014		31-DEC-2099
	120082	FT R and R Leave	Y	A		01-JUL-2014		31-DEC-2099
130		PT Acad Instructional Salaries	N	A		01-JUL-2014		31-DEC-2099
	1300	PT Acad Instructional Salaries	N	A		01-JUL-2014		31-DEC-2099
	130010	PT Faculty Instruction	Y	A		01-JUL-2014		31-DEC-2099
	130012	PT Stipends Instruction	Y	A		01-JUL-2019		31-DEC-2099
	130015	PT Instructional Lab Faculty	Y	A		01-JUL-2014		31-DEC-2099
	130016	PT Substitute	Y	A		01-JUL-2014		31-DEC-2099
	130017	Overload Instr	Y	A		01-JUL-2019		31-DEC-2099
	130080	PT Sabbatical Leave Replacement	Y	A		01-JUL-2014		31-DEC-2099
	130081	PT Banked Leave	N	I		27-FEB-2020		31-DEC-2099
140		PT Acad Noninstructional Salaries	N	A		01-JUL-2014		31-DEC-2099
	1400	PT Acad Noninstructional Salaries	N	A		01-JUL-2014		31-DEC-2099
	140010	PT Faculty	Y	A		01-JUL-2014		31-DEC-2099
	140015	PT Stipend	Y	A		01-JUL-2014		31-DEC-2099
	140016	PT Overload Assignment	Y	A		01-JUL-2014		31-DEC-2099
	140030	PT Counselors	Y	A		01-JUL-2014		31-DEC-2099
	140035	PT Librarians	Y	A		01-JUL-2014		31-DEC-2099
	140081	PT Banked Leave	N	I		27-FEB-2020		31-DEC-2099
21		Classified or NonAcademic Salaries				01-JUL-2014		31-DEC-2099
	210	FT Classified Noninstr Salaries	N	A		01-JUL-2014		31-DEC-2099
	2100	FT Classified Noninstr Salaries	N	A		01-JUL-2014		31-DEC-2099
	210010	FT Classified	Y	A		01-JUL-2014		31-DEC-2099
	210020	FT Management	Y	A		01-JUL-2014		31-DEC-2099
	210030	FT Police	Y	A		01-JUL-2014		31-DEC-2099
	210031	FT Police Holiday Regular	Y	A		01-JUL-2017		31-DEC-2099
	210050	FT Supervisor	Y	A		01-JUL-2014		31-DEC-2099
	210060	FT Confidential	Y	A		01-JUL-2014		31-DEC-2099
220		FT Instructional Aides	N	A		01-JUL-2014		31-DEC-2099
	2200	FT Instructional Aides	N	A		01-JUL-2014		31-DEC-2099
	220000	FT Instructional Aides	Y	A		01-JUL-2014		31-DEC-2099
230		PT Classified Noninstr Salaries	N	A		01-JUL-2014		31-DEC-2099
	2300	PT Classified Noninstr Salaries	N	A		01-JUL-2014		31-DEC-2099
	230010	PT Hourly Classified	Y	A		01-JUL-2014		31-DEC-2099
	230011	Board Member	Y	A		01-JUL-2014		31-DEC-2099
	230016	Fee Supported Instr	Y	A		01-JUL-2014		31-DEC-2099

REPORT FGRACTH
CHART: D

West Valley-Mission CCD
Account Hierarchy Report
AS OF 19-SEP-2025

RUN DATE: 09/19/2025
TIME: 08:28 AM
PAGE: 10

TYP	ACCOUNT	DESCRIPTION	DATA ENTRY	STATUS	POOL ACCT	***** DATES *****	*****
						EFF	TERM
							NEXT CHANGE
	230020	Classified Overtime	Y	A		01-JUL-2014	31-DEC-2099
	230025	PT Classified Replacements	Y	A		01-JUL-2014	31-DEC-2099
	230050	PT Classified Special Services	Y	A		01-JUL-2014	31-DEC-2099
240		PT Instructional Aides	N	A		01-JUL-2014	31-DEC-2099
	2400	PT Instructional Aides	N	A		01-JUL-2014	31-DEC-2099
	240010	PT Instructional Aides	Y	A		01-JUL-2014	31-DEC-2099
	240050	PT Instructional Aides Special	Y	A		01-JUL-2014	31-DEC-2099
31		Employee Benefits				01-JUL-2014	31-DEC-2099
	310	Retirement Benefits	N	A		01-JUL-2014	31-DEC-2099
	3100	STRS	N	A		01-JUL-2014	31-DEC-2099
	310010	STRS	N	I		10-APR-2020	31-DEC-2099
	310020	STRS	Y	A		23-MAR-2018	31-DEC-2099
	310030	CalSTRS Pension Contribution	Y	A		01-JUL-2016	31-DEC-2099
	3110	PERS	N	A		01-JUL-2014	31-DEC-2099
	311010	PERS	N	I		10-APR-2020	31-DEC-2099
	311020	PERS	Y	A		23-MAR-2018	31-DEC-2099
	3120	Apple Plan	N	A		01-JUL-2014	31-DEC-2099
	312010	Apple Plan	N	I		10-APR-2020	31-DEC-2099
	312020	Apple Plan	Y	A		23-MAR-2018	31-DEC-2099
320		Statutory Benefits	N	A		01-JUL-2014	31-DEC-2099
	3200	OASDI	N	A		01-JUL-2014	31-DEC-2099
	320010	OASDI	N	I		10-APR-2020	31-DEC-2099
	320020	OASDI	Y	A		23-MAR-2018	31-DEC-2099
	3210	Medicare	N	A		01-JUL-2014	31-DEC-2099
	321010	Medicare	N	I		10-APR-2020	31-DEC-2099
	321020	Medicare	Y	A		23-MAR-2018	31-DEC-2099
	3220	Unemployment Insurance	N	A		01-JUL-2014	31-DEC-2099
	322010	UI	N	I		10-APR-2020	31-DEC-2099
	322020	UI	Y	A		23-MAR-2018	31-DEC-2099
	3230	Workers Comp	N	A		01-JUL-2014	31-DEC-2099
	323010	Workers Comp	N	I		10-APR-2020	31-DEC-2099
	323020	Workers Comp	Y	A		23-MAR-2018	31-DEC-2099
330		Health Benefits	N	A		01-JUL-2014	31-DEC-2099
	3300	Health Benefits Active	N	A		01-JUL-2014	31-DEC-2099
	330010	Health Benefits Active	N	I		10-APR-2020	31-DEC-2099
	330020	Health Benefits Active	Y	A		23-MAR-2018	31-DEC-2099
	3310	Health Benefits Retiree	N	A		01-JUL-2014	31-DEC-2099
	331010	Health Benefits Retiree	N	I		10-APR-2020	31-DEC-2099
	331020	Health Benefits Retiree	Y	A		14-NOV-2018	31-DEC-2099
	331030	Health Benefits Medical Bridge Plan	Y	A		01-JUL-2021	31-DEC-2099
340		Other Benefits	N	A		01-JUL-2014	31-DEC-2099
	3400	Other Benefits	N	A		01-JUL-2014	31-DEC-2099
	340000	Vacation Payout	Y	A		01-JUL-2014	31-DEC-2099
	340001	Benefits Over Cap	Y	A		01-JUL-2014	31-DEC-2099
	340005	Transportation Tax	Y	A		01-JUL-2018	31-DEC-2099
	340006	Social Security Admin Fee	Y	A		01-JUL-2019	31-DEC-2099
	340010	Benefits Year End Adj	Y	A		12-MAY-2022	31-DEC-2099
	340020	Retirement Incentives	Y	A		11-MAY-2022	31-DEC-2099

TYP	ACCOUNT	DESCRIPTION	DATA ENTRY	STATUS	POOL ACCT	***** DATES *****	*****
						EFF TERM	NEXT CHANGE
	390000	Do Not Use	Y	A		11-MAY-2022	31-DEC-2099
70		Direct Expenditures				01-JUL-2014	31-DEC-2099
41		Supplies and Materials				01-JUL-2014	31-DEC-2099
	410	Supplies and Materials	N	A		01-JUL-2014	31-DEC-2099
	4100	Supplies and Materials	N	A		01-JUL-2014	31-DEC-2099
	410000	Supplies Budget Pool	B	A		01-JUL-2014	31-DEC-2099
	410001	Books and Magazines	Y	A	410000	01-JUL-2014	31-DEC-2099
	410003	Duplicating	Y	A	410000	01-JUL-2014	31-DEC-2099
	410004	Supplies and Materials	Y	A	410000	01-JUL-2014	31-DEC-2099
	410005	Food	Y	A	410000	01-JUL-2014	31-DEC-2099
	410006	Bookstore Clearing B and N	Y	A		07-DEC-2016	31-DEC-2099
51		Other Operating Expenses and Svc				01-JUL-2014	31-DEC-2099
	500	Other Operating Expenses and Svc	N	A		01-JUL-2014	31-DEC-2099
	5000	Utilities and Housekeeping Services	N	A		01-JUL-2014	31-DEC-2099
	500000	Utilities Budget Pool	B	A		01-JUL-2014	31-DEC-2099
	500001	Gasoline	Y	A	500000	01-JUL-2014	31-DEC-2099
	500002	Natural Gas	Y	A	500000	01-JUL-2014	31-DEC-2099
	500003	Trash	Y	A	500000	01-JUL-2014	31-DEC-2099
	500004	Water	Y	A	500000	01-JUL-2014	31-DEC-2099
	500005	Sewer	Y	A	500000	01-JUL-2014	31-DEC-2099
	500006	Housekeeping	Y	A	500000	01-JUL-2014	31-DEC-2099
	500007	Telephone	Y	A	500000	01-JUL-2014	31-DEC-2099
	500008	Radio and Cell Phone	Y	A	500000	01-JUL-2014	31-DEC-2099
	500009	Computer Line Charges	Y	A	500000	01-JUL-2014	31-DEC-2099
	500010	Electricity	Y	A	500000	01-JUL-2014	31-DEC-2099
	5001	General Operating Expense and Svc	N	A		01-JUL-2014	31-DEC-2099
	500100	Gen Oper Exp Pool	B	A		01-JUL-2014	31-DEC-2099
	500101	Audit	Y	A	500100	01-JUL-2014	31-DEC-2099
	500102	Awards	Y	A	500100	01-JUL-2014	31-DEC-2099
	500103	CC E Commerce Charges	Y	A	500100	01-JUL-2014	31-DEC-2099
	500104	Contract Services	Y	A	500100	01-JUL-2014	31-DEC-2099
	500105	Consultant Services	Y	A	500100	01-JUL-2014	31-DEC-2099
	500106	Depreciation	Y	A	500100	01-JUL-2014	31-DEC-2099
	500107	Dues and Membership	Y	A	500100	01-JUL-2014	31-DEC-2099
	500108	Election	Y	A	500100	01-JUL-2014	31-DEC-2099
	500109	Fingerprinting and Livescans	Y	A	500100	01-JUL-2014	31-DEC-2099
	500110	Insurance	Y	A	500100	01-JUL-2014	31-DEC-2099
	500111	Interest Expense	Y	A	500100	01-JUL-2014	31-DEC-2099
	500112	Legal Services	Y	A	500100	01-JUL-2014	31-DEC-2099
	500113	Postage	Y	A	500100	01-JUL-2014	31-DEC-2099
	500114	Rents and Leases	Y	A	500100	01-JUL-2014	31-DEC-2099
	500115	Repairs and Maint to Equipt	Y	A	500100	01-JUL-2014	31-DEC-2099
	500116	Repairs and Maint to Building	Y	A	500100	01-JUL-2014	31-DEC-2099
	500117	Software License and Purchase	Y	A	500100	01-JUL-2014	31-DEC-2099
	500118	Travel and Conference	Y	A	500100	01-JUL-2014	31-DEC-2099
	500119	Bad Debt Allowance	Y	A	500100	01-JUL-2014	31-DEC-2099
	500120	Collection Agency	Y	A	500100	01-JUL-2014	31-DEC-2099

TYP	ACCOUNT	DESCRIPTION	DATA ENTRY	STATUS	POOL ACCT	***** DATES *****	***** DATES *****
					EFF	TERM	NEXT CHANGE
	500121	Collections Write Off Fee	Y	A	500100	01-JUL-2014	31-DEC-2099
	500122	Indirect Cost	Y	A	500100	01-JUL-2014	31-DEC-2099
	500123	STRS and PERS Penalties	Y	A	500100	01-JUL-2014	31-DEC-2099
	500124	Mileage	Y	A	500100	01-JUL-2014	31-DEC-2099
	500125	Team and Student Travel	Y	A	500100	01-JUL-2014	31-DEC-2099
	500126	Professional Services	Y	A	500100	01-JUL-2014	31-DEC-2099
	500127	Printing Services	Y	A	500100	01-JUL-2014	31-DEC-2099
	500128	Bank Charges	Y	A	500100	01-JUL-2014	31-DEC-2099
	500129	Shipping Charges	Y	A	500100	01-JUL-2014	31-DEC-2099
	500130	Investment Loss	Y	A	500100	01-JUL-2014	31-DEC-2099
	500131	Medical Services	Y	A	500100	01-JUL-2014	31-DEC-2099
	500132	ASB Student Stipends	Y	A	500100	01-JUL-2014	31-DEC-2099
	500133	Over Cashier Sessions	Y	A	500100	01-JUL-2014	31-DEC-2099
	500134	Short Cashier Sessions	Y	A	500100	01-JUL-2014	31-DEC-2099
	500135	Over and Short Reconciliation	Y	A	500100	01-JUL-2014	31-DEC-2099
	500136	Staff Credit Card Clearing	Y	A		06-DEC-2016	31-DEC-2099
	500137	Advertising	Y	A	500100	01-JUL-2014	31-DEC-2099
	500138	Candidate Travel Reimbursement	Y	A	500100	24-JAN-2018	31-DEC-2099
	500139	Training and Staff Development	Y	A	500100	30-JAN-2025	31-DEC-2099
	500140	Tuition Reimbursement	Y	A	500100	01-JUL-2018	31-DEC-2099
	500141	Student Transportation	Y	A	500100	01-JUL-2021	31-DEC-2099
	500193	Student Representation	Y	A	500100	01-JUL-2014	31-DEC-2099
	500194	Club Start-up Funding	Y	A	500100	01-JUL-2014	31-DEC-2099
	500195	Assoc Stud Activities	Y	A	500100	01-JUL-2014	31-DEC-2099
	500196	Assoc Stud Administrative Fees	Y	A	500100	01-JUL-2014	31-DEC-2099
	500197	Student Club Activities	Y	A	500100	01-JUL-2014	31-DEC-2099
	500198	Contra Account	Y	A	500100	01-JUL-2014	31-DEC-2099
	500199	Misc PrYr Adjustments	Y	A	500100	01-JUL-2014	31-DEC-2099
61		Capital Outlay				01-JUL-2014	31-DEC-2099
	610	Sites and Site Improvements	N	A		01-JUL-2014	31-DEC-2099
	6100	Sites	N	A		01-JUL-2014	31-DEC-2099
	610000	Sites	Y	A		01-JUL-2014	31-DEC-2099
	6105	Site Improvements	N	A		01-JUL-2014	31-DEC-2099
	610500	Site Improvements	Y	A		01-JUL-2014	31-DEC-2099
	620	Buildings	N	A		01-JUL-2014	31-DEC-2099
	6200	Buildings	N	A		01-JUL-2014	31-DEC-2099
	620000	Buildings	Y	A		01-JUL-2014	31-DEC-2099
	630	Library Books	N	A		01-JUL-2014	31-DEC-2099
	6300	Library Books	N	A		01-JUL-2014	31-DEC-2099
	630000	Library Books	Y	A		01-JUL-2014	31-DEC-2099
	640	Equipment	N	A		01-JUL-2014	31-DEC-2099
	6400	Equipment	N	A		01-JUL-2014	31-DEC-2099
	640001	Equipment under \$9,999	Y	A		03-JUN-2025	31-DEC-2099
	640004	Computer Hardware under \$4,999	Y	A		01-JUL-2014	31-DEC-2099
	640005	Computer Software under \$4,999	Y	A		01-JUL-2014	31-DEC-2099
	640011	Equipment over \$9,999	Y	A		03-JUN-2025	31-DEC-2099
	640014	Computer Hardware over \$4,999	Y	A		05-OCT-2016	31-DEC-2099
	640015	Computer Software over \$4,999	Y	A		05-OCT-2016	31-DEC-2099

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TYP	ACCOUNT	DESCRIPTION	DATA ENTRY	STATUS	POOL ACCT	***** DATES *****	*****
						EFF	TERM
							NEXT CHANGE
	640099	Non Capitalized Assets	Y	A		01-JUL-2014	31-DEC-2099
71		Other Outgo				01-JUL-2014	31-DEC-2099
	710	Debt Retirement Long Term Debt	N	A		01-JUL-2014	31-DEC-2099
	7100	Debt Retirement Long Term Debt	N	A		01-JUL-2014	31-DEC-2099
	710001	Bond Principal	Y	A		01-JUL-2014	31-DEC-2099
	710002	Bond Interest	Y	A		01-JUL-2014	31-DEC-2099
	710003	Bond Issuance Fee	Y	A		01-JUL-2014	31-DEC-2099
	710004	Bond Administrative Fee	Y	A		01-JUL-2014	31-DEC-2099
	710005	Bond Underwriter Fee	Y	A		01-JUL-2014	31-DEC-2099
	710006	Bond Insurance Fee	Y	A		01-JUL-2014	31-DEC-2099
	710007	Bond Premiums	Y	A		01-JUL-2017	31-DEC-2099
	710008	Bond Debt Refunding	Y	A		01-JUL-2018	31-DEC-2099
	720	Intrafund Transfers Out	N	A		01-JUL-2014	31-DEC-2099
	7200	Intrafund Transfers Out Sub Funds	N	A		01-JUL-2014	31-DEC-2099
	720000	Intrafund Transfers Out Sub Funds	Y	A		01-JUL-2014	31-DEC-2099
	730	Interfund Transfers Out	N	A		01-JUL-2014	31-DEC-2099
	7300	Interfund Transfers Out	N	A		01-JUL-2014	31-DEC-2099
	730000	Interfund Transfers Out	Y	A		01-JUL-2014	31-DEC-2099
	750	Student Financial Aid	N	A		01-JUL-2014	31-DEC-2099
	7500	Student Financial Aid	N	A		01-JUL-2014	31-DEC-2099
	750000	Student Financial Aid	Y	A		01-JUL-2014	31-DEC-2099
	760	Other Student Aid	N	A		01-JUL-2014	31-DEC-2099
	7600	Other Student Aid	N	A		01-JUL-2014	31-DEC-2099
	760000	Other Student Aid	Y	A		01-JUL-2014	31-DEC-2099
	760001	Stud Bus Pass and Cards	Y	A		01-JUL-2014	31-DEC-2099
	760002	Stud Scholarships	Y	A		01-JUL-2014	31-DEC-2099
	760003	Stud Grants	Y	A		01-JUL-2014	31-DEC-2099
	760004	Stud Books	Y	A		01-JUL-2014	31-DEC-2099
	760005	Stud Loans	Y	A		01-JUL-2014	31-DEC-2099
	760006	Stud Food	Y	A		01-MAR-2020	31-DEC-2099
	760007	Stud Tuition	Y	A		01-JUL-2022	31-DEC-2099
	760008	Stud Childcare	Y	A		01-JUL-2022	31-DEC-2099
	780	Other Outgo	N	A		01-JUL-2018	31-DEC-2099
	7800	Other Outgo	N	A		01-JUL-2018	31-DEC-2099
	780000	Contributions	Y	A		01-JUL-2018	31-DEC-2099
	790	Reserve for Contingency	N	A		01-JUL-2014	31-DEC-2099
	7900	Reserve for Contingency	N	A		01-JUL-2014	31-DEC-2099
	790000	Reserve for Contingency	Y	A		01-JUL-2014	31-DEC-2099
80		Transfers				01-JUL-2014	31-DEC-2099
90		Fund Additions				01-JUL-2014	31-DEC-2099

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* * * REPORT CONTROL INFORMATION * * *

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CHART OF ACCOUNTS: D
AS OF DATE: 19-SEP-2025
ACCOUNT TYPE CODE:
NUMBER OF PRINTED LINES PER PAGE: 55

RECORD COUNT: 610