

FREQUENTLY USED ACCOUNT CODES

LABOR & BENEFITS ACCOUNT CODES

Account	Pool	Account Code Description & Notes
<u>INSTRUCTIONAL CONTRACT FACULTY</u>		
<i>Expenses must be charged to Funds 114 or 122, and the program code must be instructional</i>		
1120	A	CE Manager Salaries Instruction
1160	A	CE Contract Instruction
1320	A	CE Salaries Hourly Instruction
1330	A	CE Salaries Hourly Substitutes
<u>NON-INSTRUCTIONAL CONTRACT FACULTY</u>		
1210	A	CE Manager Salaries Noninstruction
1250	A	Asst Div Chair & Exec Head
1260	A	CE Salaries Noninstruction
<u>NON-INSTRUCTIONAL FACULTY-Additional Pay/Part-Time/Subs/Office Hours</u>		
1430	B	CE Salaries Hourly Noninstruction
1440	B	HR Sub-Noninstruction
1445	A	Part-Time Office Hours
<u>CLASSIFIED SALARIES</u>		
2110	A	CL Manager Salaries
2170	A	CL Contract Noninstruction
2171	A	CL Contract Noninstr Supervisors
2175	A	CL Contract Hourly (less than 20 hrs/wk)
2180	A	Classified Salaries CSEA
2220	A	CL Salaries Instructional Aides <i>(must be charged to Funds 114 or 122, and the program code must be instructional)</i>
2350	B	CL Hourly Noninstruction <i>(casual hourly employees/TEA's)</i>
2360	B	CL Premium Overtime
2390	B	Donated Services Exp
<u>STUDENT SALARIES</u>		
2310	B	Student Salaries Noninstruction
2320	B	Student Salaries Prem Overtime
2327	A	Federal Work Study Students <i>(to be charged only to Fund 123; benefits charged to DW)</i>
2330	B	Student Tutors NonInstruction
2410	B	Student Salaries Instruction Aid <i>(must be charged to an instructional program code)</i>
2430	B	Student Tutors Instruction <i>(must be charged to an instructional program code)</i>
<u>"A" & "B" BUDGET BENEFITS</u>		
3100	A	Benefit Budget/Encumbrance-A
3200	B	Benefit Budget/Encumbrance-B

EXPENSE ACCOUNT CODES

<u>Account</u>	<u>Pool</u>	<u>Account Code Description & Notes</u>
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"POOL" ACCOUNT CODES

To be used only for budget purposes; expenses should not be charged to pool account codes

2000	B	Classified Salaries Pool
4000	B	Supplies and Materials Pool
5000	B	Operating Expenses Pool
6000	B	Capital Outlay Pool

CHARGEBACK ACCOUNT CODES

To be used when invoicing or charging another department for goods or services

4061	B	Chargeback-Printing
4063	B	Chargeback-Reprographics/Bookstore
5061	B	Chargeback-Misc.
5062	B	Chargeback-La Voz
5063	B	Chargeback-Facilities Rental
5065	B	Chargeback-Short Courses
5066	B	Chargeback-Plant Services
5067	B	Chargeback-Quarterly Permit
5069	B	Chargeback-Daily Permit
5073	B	Chargeback-Postage
5074	B	Chargeback-Utilities
5079	B	Chargeback-Security

SUPPLIES & MISCELLANEOUS

4005	B	Cleaning Supplies
4006	B	Paper Supplies
4010	B	Miscellaneous Supplies
4011	B	Fine Arts Production Supply
4012	B	Library Supplies
4013	B	Promotional Items
4014	B	Library Materials Noncapital
4015	B	Food Supplies
4016	B	Graphic Supplies
4017	B	Photo Supplies
4018	B	Testing Materials
4020	B	Books-Capital
4030	B	Periodicals
4040	B	Firearms/Ammunition
4041	B	Vehicle Supplies
4042	B	Safety Supplies
4060	B	Printing-General
4065	B	Printing-Events CA
4070	B	Gasoline & Oil
4080	B	Lighting Supplies
4085	B	A/V Materials
4090	B	Parts & Accessories
4095	B	Clothing/Uniforms
4900	B	Procure Card Charges

<u>Account</u>	<u>Pool</u>	<u>Account Code Description & Notes</u>
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SUPPLIES & MISCELLANEOUS - INSTRUCTIONAL

4025	B	Instructional Materials
4026	B	Instructional Equip-Noncapital
4050	B	Printing-Instructional Materials
4084	B	A/V Instructional Materials

<u>Account</u>	<u>Pool</u>	<u>Account Code Description & Notes</u>
<u>OPERATING EXPENSES</u>		
502C	B	Commissioning Agent
5030	B	Dues and Memberships
5040	B	Claims Expense
5042	B	Attorney Fees
5045	B	Insurance-All Risk
5050	B	Insurance-Student Accident
5051	B	Insurance-Foreign Student Man
5055	B	Insurance-Student
5056	B	Loss Prevention
5060	B	Vehicle Repair
5201	B	Architect & Design
5202	B	Inspection
5203	B	Capital Project Testing
5204	B	Construction Management
5205	B	Blueprints
5206	B	Soil Investigations
5207	B	Capital Project Consultants
5208	B	Publication Distribution
5209	B	Plant Service Contract Services <i>(to be used only by Plant Services accountants)</i>
5211	B	Delivery Services
5212	B	Modeling Services
5213	B	Referees
5214	B	Technical & Professional Services
5215	B	Short Course Instruction
5216	B	Fine Arts Production
5217	B	Campus Security-Special Events
5218	B	Admin Expenses
5220	B	Temporary Services
5223	B	Stipend Payments
5225	B	Med Tests Consultant
5226	B	Fingerprinting-DOJ
5227	B	Fingerprinting-Processing Fee
5228	B	Operational Moving Expense
5229	B	Fingerprinting-FBI
522C	B	Waterproofing Test/Inspect Roofing
5230	B	Criminal Justice Database
5231	B	Blueprint Reimbursement
5232	B	Police Recruit Tests
5233	B	Network Expense-Fund 76
5235	B	Lab Tests
5237	B	ETS Standards Gen OH
5238	B	EIR Fees
5239	B	DSA Fees
5241	B	Labor Compliance
5244	B	Master Plan Expenses
5245	B	Dispatch Communities Services
5250	B	Custodial Expense
5251	B	NSF Participant Support
5252	B	NSF Subawards
5260	B	Scholarships
5261	B	Sponsorship
5270	B	Program Management General OH
5271	B	Construction/Design Management Fees
5310	B	Equipment Rental/Lease
5311	B	Trailer Rental
5312	B	Computer Maintenance & Repair
5315	B	Software Maintenance & Repair

<u>Account</u>	<u>Pool</u>	<u>Account Code Description & Notes</u>
<u>OPERATING EXPENSES - INSTRUCTIONAL</u>		
5101	B	Instructional Equip A.V.-Repair
5112	B	Instructional Equip Science-Maint
5113	B	Instructional Equip Science-Repair
5116	B	Instructional Equip Other-Maint
5117	B	Instructional Equip Other-Repair

Account	Pool	Account Code Description & Notes
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Account	Pool	Account Code Description & Notes
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OPERATING EXPENSES (continued)

5335	B	Donated Facilities Expense
5340	B	Facilities Rental-Short Term
5341	B	Facilities Maintenance
5350	B	Equipment Maintenance & Repair
5355	B	Building Maintenance
5509	B	International Conference & Travel
5510	B	Domestic Conference & Travel
5512	B	Local Mileage
5520	B	Field Trips
5521	B	Host Foreign Students
5621	B	Data Lines
5624	B	Phone-Discretionary
5630	B	Laundry & Dry Clean
5710	B	Periodical & Book Bind
5725	B	Training/Retraining Negot
5730	B	Recruit Advertising
5731	B	TB Exam
5735	B	Postage & Mailing
5738	B	Reimb Travel 2nd Int
5740	B	Inservice Training Expense
5741	B	Tuition Reimbursement
5745	B	Advertising
5746	B	P/R-Promotion
5747	B	Classified Advertising
5755	B	Litigation Expense-Fund 76
5775	B	Election Expense
5790	B	Unrealized Hold Gain/Loss
5792	B	Stewardship
5793	B	Special Event Expense
5903	B	Inventory Adjustments
5905	B	Royalty Expense
5907	B	Bank Service Charge
5908	B	License Fees
5909	B	Replacement Card Fee
5910	B	Cash Over & Short
5911	B	PARS Admin Fees
5912	B	Freight Out
5913	B	Misc Fees
5914	B	Bad Debts
5920	B	Security
5921	B	Leed Expense-fund 76
5922	B	Misc Operating Expenses
5923	B	Reimbursement Expense
5924	B	Project Design
5925	B	Project Containment
5926	B	Project Display
5930	B	Fundraising Expense
5934	B	Volunteer Expense
5936	B	Awards
5940	B	Honorarium

Account	Pool	Account Code	Description & Notes
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CAPITAL OUTLAY

Minor - \$1,000-\$5,000

Major - greater than \$5,000

6410	B	FH-CS Minor Computer Software
6411	B	DA Minor Computer Software
6420	B	Minor Cap-Equipment
6425	B	Minor-Radio Equipment
6430	B	Minor-Cap Equip Replace
6461	B	FH-CS Minor Computer and Printer
6462	B	DA Minor Computer and Printer
6467	B	Minor Servers
6470	B	Minor Multimedia and AV Equipment
6480	B	Minor Network & Telephone Equipment
6610	B	FH-CS Major Computer Software
6611	B	DA Major Computer Software
6620	B	Major-Cap Equipment
6630	B	Major-Cap Equipment Replace
6661	B	FH-CS Major Computer and Printer
6662	B	DA Major Computer and Printer
6667	B	Major Servers
6670	B	Major Multimedia and AV Equipment
6680	B	Major Network & Telephone Equipment

STUDENT GRANTS IN AID

7520	B	Student Grant In Aid
7530	B	Student Grant In Aid-Books/Other

Account	Pool	Account Code	Description & Notes
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CAPITAL OUTLAY - INSTRUCTIONAL

6421	B	Minor-Instr Equip Replace
6423	B	Minor-Instr Equipment

REVENUE ACCOUNT CODES

- Income received from outside sources (i.e. federal grants, state apportionment, sales or services provided to companies or organizations) are correctly posted to revenue account codes.
- Purchase rebates are not considered revenue - they are offsets, or reductions, to expense - and should be credited to the account code that was originally charged.
- When one department invoices another department for services provided, this is considered a chargeback. Paperwork should be sent to the campus budget analyst or to district accounting for processing.
- Expenses should not be charged to revenue account codes.
- The program code to be used with revenue account codes is always 900000.

Account	Account Code Description & Notes	Account	Account Code Description & Notes
<u>REVENUE - FEDERAL</u>		<u>REVENUE - LOCAL</u>	
8120	Higher Education Act	8711	Parent Fees-Non Cert
8121	WIA	8712	Parent Fees
8122	TAA/NAFTA	8721	FH Enrollment-Regular
8125	TANF (50/Federal)	8722	DA Enrollment-Regular
8140	Administrative Allowance	8723	FH Enrollment Waived
8150	Vocational Ed Act	8724	DA Enrollment Waived
8190	Fed Food Reimburse	8731	Transcripts-Rush
8191	Title III	8732	Transcripts-Regular
8192	Asian American and Pacific	8741	FH Non-Res Tuition
8193	NASA Ames	8742	DA Non-Res Tuition
8195	NSF	8751	Parking-Quarterly Decal
8198	Veterans Report Fee	8752	Parking-Daily Permit
8199	Other Federal Revenue	8753	Parking-Special Events
		8754	Parking-Daily Supplement
		8755	Parking-Annual Decal
<u>REVENUE - STATE</u>		8811	Secured Property Taxes
8610	Apportionment Apprenticeships	8812	Unsecured Property Taxes
8611	Apportionment General	8814	Property Taxes SB813
8612	Prior Year General Apportionment	8816	ERAF Revenues
8613	Apportionment-B.O.G.	8817	D.S. Tax Revenue
8614	Part Time Faculty Equity	8818	RDA-Facilities Amount
8616	Equalization	8819	Donated Operating Revenue
8620	EOPS	8820	Donations
8621	Apportionment-Special Ed	8821	Local Grant Contract
8622	TANF (50/State)	8822	Restricted Donations
8623	Calworks	8823	Endowment Donations
8624	TTIP/Telecom Revenue	8824	Donated Services Revenue
8625	Matriculation	8825	Donated Facilities Revenue
8626	Non Credit Matriculation	8826	Restricted Corporate Gifts
8627	AB1725 Staff Development	8827	Restricted Individual Gifts
8628	Staff Diversity	8828	Restricted Foundation Gifts
8629	Basic Skills	8829	Unrestricted Corporate Gifts
8630	BFAP	8830	Unrestricted Individual Gifts
8631	CARE	8831	Unrestricted Foundation Gifts
8632	Career Tech Ed	8832	Planned Gift
8633	Can/Articulation	8833	Car Donations
8634	Instructional Equipment	8834	Special Events
8650	Community College Construction Act	8835	Royalty-Foundation
8651	Hazardous Materials	8836	Foundation Processing Fee
8652	Scheduled Maintenance/Spec Rep	8839	Contract Services
8656	Economic Development	8840	Sales-Event Tickets
8657	State Grants	8842	Sales-Taxable
8658	State Contracts	8843	Sales-Surplus Items
8670	Homeowners Property Tax Relief	8844	Sales-Nontaxable
8672	Timber Yield Tax	8845	Sales Discounts
8680	State Lottery	8846	Commissions
8681	State Mandated Costs	8847	Sales-Printed Materials
8690	Child Development Center Bailout	8848	Sales-Class Schedule
8691	State Meal Reimbursement	8849	Other Nontaxable Revenue
8699	Other State Revenues	8850	Facilities Rental

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<u>Account</u>	<u>Account Code Description & Notes</u>	<u>Account</u>	<u>Account Code Description & Notes</u>
<u>REVENUE - LOCAL (continued)</u>			
8860	Interest Income		
8861	Tran Interest Income		
8865	Tran Premium Revenue		
8867	Other Investment Revenue		
8871	Child Development Services		
8872	Short Courses		
8874	Enrollment Fee Revenue		
8875	Field Trip Revenue		
8876	Health Services Fees		
8877	Material Fees		
8879	Student Records		
8880	Non-Resident Tuition		
8881	Parking Revenue		
8882	Fingerprinting Fees		
8883	Campus Center Use Fees		
8884	Registration Support Fee		
8885	Fees, Other		
8886	F1 Admissions Revenue		
8887	Class Auditing		
8888	Est. Active Benefit		
8889	Est. Retiree Benefit		
8890	Contribution-Employee		
8891	Contribution-Retiree		
8892	Contribution-PT Faculty		
8893	Memberships		
8894	Dept of Justice Fees		
8895	FBI Fees		
8896	Local Fingerprinting		
8897	Misc. Admissions Rev		
8898	Subscriptions		
8899	Workshop Fees		
8900	Library Fees		
8901	Return Check Fees		
8902	Other Local Revenue		
8903	FH-Unclaimed Stud Rev		
8904	DA-Unclaimed Stud Rev		
8906	Parking Fines-FH		
8907	Parking Fines-DA		
8908	Library Fines		
8909	Massages Fees		
8910	Lost Book Fines		
8929	Cashiering Exemption Clearing		