

ACCOUNT CODES

Chart of Accounts

Revised: Jan-2019

		<i>Account</i>	<i>Description</i>	<i>Comments</i>
Academic Salaries	1100 Instructional (Contract & Regular)	1110	Instruction Regular Salaries	
		1112	Load Large Quota	
		1160	Instruction Substitute Salaries	
		1199	CE Instr Retirement Incentive	
	1200 Non-Instructional (Contract & Regular)	1208	Learning Support Specialist	
		1210	Counselor/Library Studies	<i>Counselor/Coordinator</i>
		1211	Directors Salaries	
		1212	Deans Salaries	
		1213	Associate Dean	
		1214	Vice Presidents Salaries	
		1215	President's Salary	
		1220	Counselor Overload Salaries	
		1270	Chair/Coordinator Salaries	<i>Reassign time (outlined in CBA)</i>
		1299	CE Non-Instr Retiree Incentive	
	1300 Instructional (Other)	1310	Non Credit Instruction	
		1320	FT Summer Teaching	
		1322	FT Summer Large Quota	
		1325	FT Winter Teaching	
		1327	FT Winter Large Quota	
		1330	Adjunct Faculty Salaries	<i>PT Faculty</i>
		1331	Adjunct Faculty Office Hours	<i>PT Faculty</i>
		1332	Adjunct Large Quota	<i>PT Faculty</i>
		1340	Overload Full-Time Faculty Salaries	
		1342	Overload Large Quota	
		1371	Coaching Stipend	
		1390	Instr - Prof Exp/Extra Duty Agmt	
	1400 Non-Instructional (Other)	1410	Part-Time Counselor/Library Salaries	
		1411	Part-Time Instr Specialist	
		1420	Project Director (Summer)	
		1490	Non-Instr Prof Exp/Extra Duty Agmt	<i>Professional Experts or Extra duty agreement for FT or PT faculty</i>
		1491	Stipends	<i>Stipend pay for FT or PT Faculty (outlined in the CBA)</i>
		1492	Meetings Pay	<i>Meeting pay for FT or PT faculty</i>
Classified & Nonacademic Salaries	2100 Non-Instructional (Regular)	2101	Admin Tech Salaries	
		2102	Admission/Student Records Salaries	
		2103	Accounting Salaries	
		2104	Information Systems Salaries	
		2105	Counseling Services Salaries	
		2106	Media Services Salaries	
		2107	Classified Confidential Salaries	
		2108	Classified Managers Salaries	
		2109	Night Differential	
		2110	Financial Aid Salaries	
		2111	Library Salaries	

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	State			
	Unemployment Insurance	3511	SUI - Non-instructional	
Benefits	3600 Workers' Comp	3610	Workers' Comp - Instructional	
		3611	Workers' Comp - Non-instructional	
	3900 Other Benefits	3910	STRS Early Retirement Incentives	
Supplies and Materials	4200 Supplies & Materials	4210	Books	<i>Does not include Library Books</i>
		4220	Magazines, Periodicals, CD's	
	4300 Instructional Supplies & Material	4320	Instructional Supplies and Material	<i>Classroom supplies used by students and teachers</i>
		4323	HR 100 lab fees/materials	
		4324	Training Supplies	
		4326	Art Fees	
		4340	Media Materials	
	4400 Non-Instructional Supply & Material	4401	Other Supplies	<i>Including equipment or software under \$500*</i>
		4402	Student Incentives	
		4420	Maintenance Supplies	
		4422	Fertilizer, Pesticides and Seeds	
		4430	Custodial Supplies	
		4440	Grounds Supplies	
		4450	Health Supplies	
		4455	Copying/Printing	<i>Categorical Programs and Reprographics Only</i>
		4458	Microfilm	
		4460	Office Supplies	<i>Including equipment or software under \$500*</i>
		4461	Copier Supplies	
		4462	Diploma Abatement	
		4463	Repair Supplies	
4466		Checks and Forms		
4470		Gas and Oil		
4471	Tires			
4472	Transportation Tools			
4480	Hospitality			
4490	Food and Food Supplies			
ting Expense & Services	5100 Personal Service Contracts	5110	Consulting Services	
		5111	Consulting Services ICOE	
		5112	Consulting Services IVROP	
		5113	Consulting Services CUSD	
		5114	Consulting Services HUSD	
		5115	Consulting Services CUHSD	
		5116	Consulting Services IUSD	

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Other Operat		5117	Consulting Services BUHSD	
		5118	Consulting Services APDS	
		5191	Officials and Referees	
		5198	Security Systems	
Other Operating Expense & Services	5200 Travel and Conferences	5201	Travel - Parking	
		5210	Travel - Mileage	
		5211	Travel - Student Expenses, Stipends	
		5212	Travel - Cultural and Education Act	
		5213	Travel - Student Room and Board	
		5220	Travel - Staff Conferences	
		5221	Board District #1 Travel	
		5222	Board District #2 Travel	
		5223	Board District #3 Travel	
		5224	Board District #4 Travel	
		5225	Board District #5 Travel	
		5226	Board District #6 Travel	
		5227	Board District #7 Travel	
		5229	Recruitment Travel	
	5300 Memberships and Dues	5310	Memberships and Dues	
		5320	Electronic Database Subscription	
	5400 Insurance Expense	5410	Property and Liability Insurance	
		5421	Irrigation Cost	
		5440	Student Insurance Expense	
	5500 Utilities and Other Services	5510	Natural Gas	
		5520	Electricity	
		5540	Telephone and Data Lines	<i>Categorical Programs and Reprographics Only</i>
		5541	Cell Phones and Pagers usage	
		5550	Laundry	
		5570	Disposal	
	5600 Contracts, Rents, and Leases	5620	Other Maintenance Agreements	<i>Equipment maintenance and software agreement renewals</i>
		5621	Copier Maintenance Agreements	
		5625	Indirect Cost Expense	
		5630	Facility/Equipment Rental Expense	
		5632	Vehicle Rental Expense	
		5640	Repairs	
5700 Legal, Audit Advertising	5710	Audit Expense		
	5730	Legal Expense		
	5740	Advertising		
5800	5810	Upward Bound Recreational Material		
	5815	Bank Fees		
	5817	Child Care Salaries		
	5820	Athletics Entry Fees		

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	5800 Other Services and Expenses	5830	Permits and Bio-assay		
		5840	Physical Exams/Class B Lic Fees		
		5850	Fingerprinting		
		5860	Postage	<i>Categorical programs and reprographics</i>	
		5890	Other Services		
Capital Outlay	6100 Sites and Site Improvements	6129	Sites and Site Improvements	<i>Improvements to roadways, fences, landscaping, fields, sidewalks, parking lots totaling \$500 to \$4,999 **</i>	
		6130	Sites and Site Improvements - DEP	<i>Improvements totaling \$5,000 or more **</i>	
	6200 Buildings	6210	Building Construction	<i>Building construction, building renovation, and purchase of new building</i>	
	6300 Library Books	6310	Library Books	<i>When purchased for the Library</i>	
	6400-6500 Equipment and Software	6490	Equipment - under \$5,000	<i>Equipment totaling \$500 to \$4,999*</i>	
		6502	Software - under \$5,000	<i>Initial purchase of software totaling \$500 to \$4,999*</i>	
		6590	Equipment - over \$5,000	<i>Equipment totaling \$5,000 or more*</i>	
		6592	Software - over \$5,000	<i>Initial purchase of software totaling \$5,000 or more*</i>	
	Other Outgo	7100 Debt Retirement	7130	Lease Payments	
			7133	OPEB Irrevocable Trust Pmt	
7140			Other Outgo		
7500 Student Financial Aid Expense		7520	Student Financial Aid Expense		
		7521	Book Vouchers		
		7522	Student Incentives		
		7523	Student Stipends		
7900 Reserve for Contingencies		7901	Reserves		

* Equipment or software cost per item (including tax, shipping and installation)

** See '6000 Capital Outlay Accounts' guide for further explanation.