Chart of Accounts

		Account	Description	Comments
	1100	1110	Instruction Regular Salaries	
	Instructional	1112	Load Large Quota	
	(Contract &	1160	Instruction Substitute Salaries	
	Regular)	1199	CE Instr Retirement Incentive	
		1208	Learning Support Specialist	
		1210	Counselor/Library Studies	Counselor/Coordinator
		1211	Directors Salaries	
	1200	1212	Deans Salaries	
	Non-Instructional	1213	Associate Dean	
	(Contract &	1214	Vice Presidents Salaries	
	Regular)	1215	President's Salary	
		1220	Counselor Overload Salaries	
		1270	Chair/Coordinator Salaries	Reassign time (outlined in CBA)
S		1299	CE Non-Instr Retiree Incentive	
Academic Salaries		1310	Non Credit Instruction	
ala		1320	FT Summer Teaching	
c S		1322	FT Summer Large Quota	
emi		1325	FT Winter Teaching	
ade		1327	FT Winter Large Quota	
Ac	1300	1330	Adjunct Faculty Salaries	PT Faculty
	Instructional	1331	Adjunct Faculty Office Hours	PT Faculty
	(Other)	1332	Adjunct Large Quota	PT Faculty
		1340	Overload Full-Time Faculty Salaries	
		1342	Overload Large Quota	
		1371	Coaching Stipend	
		1390	Instr - Prof Exp/Extra Duty Agmt	
		1410	Part-Time Counselor/Library Salaries	
		1411	Part-Time Instr Specialist	
	1400	1420	Project Director (Summer)	
	Non-Instructional			Professional Experts or Extra duty
	(Other)	1490	Non-Instr Prof Exp/Extra Duty Agmt	agreement for FT or PT faculty
		1491	Stipends	Stipend pay for FT or PT Faculty
		1492	Meetings Pay	(outlined in the CBA) Meeting pay for FT or PT faculty
S		2101	Admin Tech Salaries	3.77
assified & Nonacademic Salaries		2102	Admission/Student Records Salaries	
		2103	Accounting Salaries	
		2104	Information Systems Salaries	
em		2105	Counseling Services Salaries	
ad	2100	2106	Media Services Salaries	
nαc	Non-Instructional	2107	Classified Confidential Salaries	
No	(Regular)	2108	Classified Managers Salaries	
8		2109	Night Differential	
jed		2110	Financial Aid Salaries	
ssif		2110	Library Salaries	
ä		5111	Library Salaries	

Chart of Accounts

		Account	Description	Comments
C		2113	Custodial Salaries	
		2114	Grounds Salaries	
	2100	2115	Skilled Crafts Salaries	
		2116	Food Services Salaries	
		2118	Interpreters	
		2119	Professional Salaries	
	Non-Instructional (Regular)	2120	Secretarial/Clerical Salaries	
	(Negulai)	2123	Reprographics Salaries	
		2124	Student Success Specialists	
		2125	Board Members	
ies		2199	CL Non-Instr Retiree Incentive	
Classified & Nonacademic Salaries	2200 Instructional	2210	Child Care Salaries	
nic S	Aides (Regular)	2211	Tutorial Salaries	
nəp		2301	Student Salaries	
ιςαι		2302	Student Salaries	
ouc		2304	Peer Coun Tutor	
Ň		2305	Off Campus Student Salaries	Financial Aid workstudy
d 8		2306	On Campus Student Sal 100%	Financial Aid workstudy
ifie	2300	2307	Lead Tutor	
Class	Non-Instructional	2308	On Campus Student Sal 65%	Financial Aid workstudy (45% paid by program)
	(Other)	2309	Student Salaries ARWS 100%	
		2313	Life Guards - Instruction	
		2314	Life Guards - Comm Svc Summer	
		2398	Professional Growth Salaries	
		2399	Overtime and Extra Pay	OT, extra pay, extra help, replacement for someone out, temporary, prof experts
	2400	2410	Student Tutorial Salaries	
	Instructional Aides (Other)	2420	Nonstudent Tutorial Salaries	
	3100	3110	STRS - Instructional	
	STRS	3111	STRS - Non-instructional	
	3200	3210	PERS - Instructional	
	PERS	3211	PERS - Non-instructional	
5		3310	FICA - Instructional	
Employee Benefits	3300	3311	FICA - Non-instructional	
	FICA & Medicare	3330	Medicare - Instructional	
		3331	MEDICARE - Non-instructional	
	3400	3410	H&W - Instructional	
	Health & Welfare Benefits	3411	H&W - Non-instructional	
		3450	Retiree Co-Pay - Instructional	
		3451	Retiree Co-Pay - Non-instructional	
	3500 State	3510	SUI - Instructional	

Chart of Accounts

State Unemployment Insurance 3511 SUI - Non-instructional		_			Revised: Jan-2019
Unemployment Insurance 3511 SUI - Non-instructional 3600 Workers' Comp - Instructional 3611 Workers' Comp - Instructional 3611 Workers' Comp - Non-instructional 4200 Magazines, Periodicals, CD's 4320 Instructional Supplies and Material 4320 Instructional Supplies 4321 At Fees 4320 At Fees 4320 At Fees 4420 Other Supplies 4420 Instructional Materials 4420 Instructional Materials 4421 Pertilizer, Pesticides and Seeds 4422 Fertilizer, Pesticides and Seeds 4430 Custodial Supplies 4420 Health Supplies 4430 Organism ond Reprograms and Reprographics Only 4455 Copying/Printing 4460 Office Supplies 4461 Copier Supplies 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			Account	Description	Comments
Workers' Comp 3900 Other Benefits 4200 Supplies & Materials 4300 Instructional Supplies & Material 4300 Add Add Art Fees Add Add Media Materials 4400 Other Supplies & Material 4300 Add Add Media Materials 4310 Add Add Media Materials 4320 Add Maintenance Supplies Add Add Media Materials 4400 Non-Instructional Supplies Add Grounds Add		Unemployment	3511	SUI - Non-instructional	
Other Benefits 4200 A210 Books Does not include Library Books	nefits	3600	3610	Workers' Comp - Instructional	
Other Benefits 4200 4210 Books Does not include Library Books		Workers' Comp	3611	Workers' Comp - Non-instructional	
Supplies & Materials 4220 Magazines, Periodicals, CD's Classroom supplies used by student and teachers 4320 Instructional Supplies & 4324 HR 100 lab fees/materials Training Supplies & 4326 Art Fees 4340 Media Materials 4401 Other Supplies 4402 Student incentives 4402 Maintenance Supplies 4422 Fertilizer, Pesticides and Seeds 4430 Custodial Supplies 4440 Grounds Supplies 4450 Health Supplies 4450 Health Supplies 4450 Mon-Instructional Supply & Microfilm 4461 Copier Supplies 4462 Diploma Abatement 4463 Repair Supplies 4460 Office	Ber		3910	STRS Early Retirement Incentives	
Materials 4220 Magazines, Periodicals, CD's 4300 Instructional Supplies and Material 4321 HR 100 lab fees/materials 4322 Art Fees 4324 Training Supplies 4325 Art Fees 4340 Media Materials 4401 Other Supplies 4402 Student Incentives 4402 Maintenance Supplies 4402 Maintenance Supplies 4404 Grounds Supplies 4405 Health Supplies 4406 Office Supplies 4455 Copying/Printing 4460 Office Supplies 4460 Office Supplies 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			4210	Books	Does not include Library Books
4300			4220	Magazines, Periodicals, CD's	
Supplies & Material 4324 Training Supplies 4326 Art Fees 4340 Media Materials 4401 Other Supplies 4402 Student Incentives 4420 Maintenance Supplies 4430 Custodial Supplies 4440 Grounds Supplies 4450 Health Supplies 4450 Copying/Printing 4450 Copying/Printing 4460 Office Supplies 4460 Office Supplies 4460 Office Supplies 4460 Copier Supplies 4460 Copier Supplies 4460 Copier Supplies 4460 Office Supplies 4470 Office Sup		4300	4320	Instructional Supplies and Material	Classroom supplies used by students and teachers
Material 4326 Art Fees 4340 Media Materials 4401 Other Supplies 4402 Student Incentives 4420 Maintenance Supplies 4421 Fertilizer, Pesticides and Seeds 4430 Custodial Supplies 4440 Grounds Supplies 4450 Health Supplies 4455 Copying/Printing Categorical Programs and Reprographics Only 4458 Microfilm Material 4460 Office Supplies 4461 Copier Supplies 4462 Diploma Abatement 4463 Repair Supplies 4460 Checks and Forms 4470 Gas and Oil 4471 Tires 4472 Transportation Tools 4480 Hospitality 4490 Food and Food Supplies		Instructional	4323	HR 100 lab fees/materials	
A340 Media Materials Including equipment or software under \$500*			4324	Training Supplies	
A401 Other Supplies Including equipment or software under \$500*		Material	4326	Art Fees	
Ad01 Other Supplies under \$500* Ad02 Student Incentives			4340	Media Materials	
4420 Maintenance Supplies 4421 Fertilizer, Pesticides and Seeds 4430 Custodial Supplies 4440 Grounds Supplies 4450 Health Supplies 4450 Copying/Printing Categorical Programs and Reprographics Only 4458 Microfilm 4460 Office Supplies 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					
Supply & Material 4460 Office Supplies 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	ام				
Supply & Material 4460 Office Supplies 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	iak				
Supply & Material 4460 Office Supplies 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	ter				
Supply & Material 4460 Office Supplies 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	Иα		4430		
Supply & Material 4460 Office Supplies 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	l pu		4440	Grounds Supplies	
Supply & Material 4460 Office Supplies 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	an		4450	Health Supplies	
Supply & Material 4460 Office Supplies 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	pplies	4400	4455	Copying/Printing	
Material 4460 Office Supplies 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	Su	Non-Instructional	4458	Microfilm	
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			4460	Office Supplies	
4463 Repair Supplies 4466 Checks and Forms 4470 Gas and Oil 4471 Tires 4472 Transportation Tools 4480 Hospitality 4490 Food and Food Supplies			4461	Copier Supplies	
4466 Checks and Forms 4470 Gas and Oil 4471 Tires 4472 Transportation Tools 4480 Hospitality 4490 Food and Food Supplies			4462	Diploma Abatement	
4470 Gas and Oil 4471 Tires 4472 Transportation Tools 4480 Hospitality 4490 Food and Food Supplies			4463	Repair Supplies	
4471 Tires 4472 Transportation Tools 4480 Hospitality 4490 Food and Food Supplies			4466	Checks and Forms	
4472 Transportation Tools 4480 Hospitality 4490 Food and Food Supplies	rvices		4470	Gas and Oil	
4480 Hospitality 4490 Food and Food Supplies			4471	Tires	
4490 Food and Food Supplies			4472	Transportation Tools	
5440 Consulting Consists			4480	Hospitality	
5110 Consulting Services 5111 Consulting Services ICOE 5112 Consulting Services IVROP 5113 Consulting Services CUSD			4490	Food and Food Supplies	
5111 Consulting Services ICOE 5112 Consulting Services IVROP 5113 Consulting Services CUSD			5110	Consulting Services	
5112 Consulting Services IVROP 5113 Consulting Services CUSD			5111	Consulting Services ICOE	
5113 Consulting Services CUSD	Se		5112	Consulting Services IVROP	
(6)	se &		5113	Consulting Services CUSD	
5100 5114 Consulting Services HUSD	sens	5100	5114	Consulting Services HUSD	
Personal Service 5115 Consulting Services CUHSD	Exp		5115	Consulting Services CUHSD	
Contracts 5116 Consulting Services IUSD	ting	Contracts	5116	Consulting Services IUSD	

Chart of Accounts

		Account	Description	Comments
ä			·	comments
per		5117	Consulting Services BUHSD	
Other Opera		5118	Consulting Services APDS	
the		5191	Officials and Referees	
0		5198	Security Systems	
		5201	Travel - Parking	
		5210	Travel - Mileage	
		5211	Travel - Student Expenses, Stipends	
		5212	Travel - Cultural and Education Act	
		5213	Travel - Student Room and Board	
	5200	5220	Travel - Staff Conferences	
	Travel and	5221	Board District #1 Travel	
	Conferences	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	5310	Memberships and Dues	
	Memberships and Dues	5320	Electronic Database Subscription	
S	5400	5410	Property and Liability Insurance	
Services	Insurance Expense	5421	Irrigation Cost	
er		5440	Student Insurance Expense	
8 8	5500 Utilities and	5510	Natural Gas	
se		5520	Electricity	
Expense		5540	Telephone and Data Lines	Categorical Programs and Reprographics Only
g E	Other Services	5541	Cell Phones and Pagers usage	
		5550	Laundry	
erc		5570	Disposal	
Other Operatir		5620	Other Maintenance Agreements	Equipment maintenance and software agreement renewals
)th	5600	5621	Copier Maintenance Agreements	
_	Contracts, Rents,	5625	Indirect Cost Expense	
	and Leases	5630	Facility/Equipment Rental Expense	
		5632	Vehicle Rental Expense	
		5640	Repairs	
		5710	Audit Expense	
	5700 Legal, Audit	5730	Legal Expense	
	Advertising	5740	Advertising	
		5810	Upward Bound Recreational Material	
		5815	Bank Fees	
		5817	Child Care Salaries	
	F000	5820	Athletics Entry Fees	
	5800		1	

Chart of Accounts

		Account	Description	Comments
	Other Services	5830	Permits and Bio-assay	
	and Expenses	5840	Physical Exams/Class B Lic Fees	
		5850	Fingerprinting	
		5860	Postage	Categorical programs and reprographics
		5890	Other Services	, , ,
	6100 Sites and Site	6129	Sites and Site Improvements	Improvements to roadways, fences, landscaping, fields, sidewalks, parking lots totaling \$500 to \$4,999 **
	Improvements	6130	Sites and Site Improvements - DEP	Improvements totaling \$5,000 or more **
Capital Outlay	6200 Buildings	6210	Building Construction	Building construction, building renovation, and purchase of new building
oital C	6300 Library Books	6310	Library Books	When purchased for the Library
Cap	6400-6500 Equipment and Software	6490	Equipment - under \$5,000	Equipment totaling \$500 to \$4,999*
		6502	Software - under \$5,000	Initial purchase of software totaling \$500 to \$4,999*
		6590	Equipment - over \$,5000	Equipment totaling \$5,000 or more*
		6592	Software - over \$5,000	Initial purchase of software totaling \$5,000 or more*
	7100 Debt Retirement	7130	Lease Payments	
		7133	OPEB Irrevocable Trust Pmt	
Other Outgo		7140	Other Outgo	
	7500 Student Financial Aid Expense	7520	Student Financial Aid Expense	
		7521	Book Vouchers	
		7522	Student Incentives	
		7523	Student Stipends	
	7900	7004	Description	
	Reserve for Contingencies	7901	Reserves	
	Contingencies			

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

 $[\]ensuremath{^{**}}$ See '6000 Capital Outlay Accounts' guide for further explanation.