

ACCOUNT CODES

Chart of Accounts

Revised: 7/12/2023

		<i>Account</i>	<i>Description</i>	<i>Comments</i>
Academic Salaries	1100 Instructional (Contract & Regular)	1110	Instruction Regular Salaries	<i>FT Professors/Asst Professors/Assoc Professors</i>
		1112	Load Large Quota	<i>FT & PT Professors/Asst Professors/ Assoc Professors</i>
		1160	Instruction Substitute Salaries	<i>FT & PT Professors/Asst Professors/ Assoc Professors</i>
		1199	CE Instr Retirement Incentive	<i>FT Professors/Asst Professors/Assoc Professors**</i>
	1200 Non-Instructional (Contract & Regular)	1208	Learning Support Specialist	<i>FT & PT Professors/Asst Professors/ Assoc Professors</i>
		1210	Counselor/Library Studies	<i>Counselors, Counselor Coordinators, Instructional Specialists, Reference Librarians, Asst Librarian</i>
		1211	Directors Salaries	<i>Assoc Dean Nursing, Articulation Officer, Project Directors, Coordinators and Counselor Coordinators</i>
		1212	Deans Salaries	<i>Deans</i>
		1213	Associate Dean	<i>Assoc Deans/CHRO/Chief Technology Officer</i>
		1214	Vice Presidents Salaries	<i>VP Academic Services, VP Student Services & Equity</i>
		1215	President's Salary	<i>Superintendent/President</i>
		1220	Counselor Overload Salaries	<i>Counselors</i>
		1270	Chair/Coordinator Salaries	<i>Reassign time (outlined in CBA - Dept Chairs, FT Professors, Asst Professors, Assoc Professors, Directors, Coordinators, Counselors)</i>
	1299	CE Non-Instr Retiree Incentive		
	1300 Instructional (Other)	1310	Non Credit Instruction	<i>FT & PT Professors/Asst Professors/ Assoc Professors</i>
		1320	FT Summer Teaching	<i>FT & PT Professors/Asst Professors/ Assoc Professors</i>
		1322	FT Summer Large Quota	<i>FT & PT Professors/Asst Professors/ Assoc Professors</i>
		1325	FT Winter Teaching	<i>FT & PT Professors/Asst Professors/ Assoc Professors</i>
		1327	FT Winter Large Quota	<i>FT & PT Professors/Asst Professors/ Assoc Professors</i>
		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	<i>FT Professors, Asst Professors, Assoc Professors</i>	
1342		Overload Large Quota	<i>FT & PT Professors/Asst Professors/ Assoc Professors</i>	
1371		Coaching Stipend	<i>Coaches, Asst Coaches</i>	
1390	Instr - Extra Duty Agmt	<i>Extra duty agreements, FT & PT Professors, Asst Professors, Assoc Professors, Assoc Deans</i>		
1400 Non-Instructional (Other)	1410	Part-Time Counselor/Library Salaries	<i>PT Reference Librarians/PT Counselors/Outreach Counseling Specialists/FT Professors</i>	
	1411	Part-Time Instr Specialist	<i>PT Counselors</i>	
	1420	Project Director (Summer)	<i>Project Directors</i>	
	1490	Non-Instr Extra Duty Agmt	<i>Extra duty agreements, FT & PT Professors, Asst Professors, Assoc Professors, Assoc Deans</i>	
	1491	Stipends	<i>Stipend pay for FT or PT Faculty (outlined in the CBA)</i>	

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		1492	Meetings Pay	Meeting pay for FT or PT faculty and PT faculty evaluation by FT faculty
Classified & Nonacademic Salaries	2100 Non-Instructional (Regular)	2101	Admin Tech Salaries	
		2102	Admission/Student Records Salaries	Continuing Ed Coordinator
		2103	Accounting Salaries	Accounting Coordinator
		2104	Information Systems Salaries	
		2105	Counseling Services Salaries	
		2106	Media Services Salaries	
		2107	Classified Confidential Salaries	Payroll Coordinator
		2108	Classified Managers Salaries	
		2109	Night Differential	
		2110	Financial Aid Salaries	
		2111	Library Salaries	
		2112	Administrator Salaries	VP Admin Services, Chief Human Resource Officer, Chief Technology Officer
		2113	Custodial Salaries	
Classified & Nonacademic Salaries	2100 Non-Instructional (Regular)	2114	Grounds Salaries	
		2115	Skilled Crafts Salaries	
		2116	Food Services Salaries	
		2118	Interpreters	
		2119	Professional Salaries	
		2120	Secretarial/Clerical Salaries/Administrative Support	
		2123	Reprographics Salaries	College Foundation Coordinator
		2124	Student Success Specialists	
		2125	Board Members	student success specialist/outreach specialist
		2191	Stipends	
		2199	CL Non-Instr Retiree Incentive	
Classified & Nonacademic Salaries	2200 Instructional Aides (Regular)	2210	Child Care Salaries	
		2211	Tutorial Salaries	Language Lab Coordinator
Classified & Nonacademic Salaries	2300 Non-Instructional (Other)	2301	Student Salaries	
		2302	Student Salaries	
		2304	Peer Coun Tutor	
		2305	Off Campus Student Salaries	Financial Aid workstudy
		2306	On Campus Student Sal 100%	Financial Aid workstudy
		2307	Lead Tutor	
		2308	On Campus Student Sal 65%	Financial Aid workstudy (45% paid by program)
		2309	Student Salaries ARWS 100%	
		2313	Life Guards - Instruction	
		2314	Life Guards - Comm Svc Summer	
		2390	Professional Experts - Non-Instructional	
		2398	Professional Growth Salaries	
		2399	Overtime and Extra Pay	OT, extra pay, extra help, replacement for someone out, temporary, prof experts
Classified & Nonacademic Salaries	2400 Instructional Aides (Other)	2410	Student Tutorial Salaries	
		2420	Nonstudent Tutorial Salaries	
		2490	Professional Experts - Instructional	

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	2900 (Other)	2999	Breakage	
Employee Benefits	3100 STRS	3110	STRS - Instructional	<i>State Teachers Retirement System</i>
		3111	STRS - Non-instructional	
	3200 PERS	3210	PERS - Instructional	<i>Public Employees' Retirement System</i>
		3211	PERS - Non-instructional	
	3300 FICA & Medicare	3310	FICA - Instructional	
		3311	FICA - Non-instructional	
		3330	Medicare - Instructional	
		3331	MEDICARE - Non-instructional	
	3400 Health & Welfare Benefits	3410	H&W - Instructional	<i>Health & Welfare - insurance</i>
		3411	H&W - Non-instructional	<i>Health & Welfare - insurance</i>
3500 State Unemployment Insurance	3510	SUI - Instructional		
	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>Excluding 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	
		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	
		4403	Uniforms	
		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>Office supplies including equipment under \$500*</i>	
4461	Copier Supplies			
4462	Diploma Fees/Supplies			
4463	Repair Supplies			

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		4466	Checks and Forms		
		4470	Gas and Oil		
		4471	Tires		
		4472	Transportation Tools		
		4480	Hospitality		
		4490	Food and Food Supplies		
Other Operating	5100 Personal Service Contracts	5110	Consulting Services		
		5191	Officials and Referees		
		5198	Security Systems	<i>Used by UB & POST only</i>	
Other Operating Expense & Services	5200 Travel and Conferences	5201	Travel - Parking		
		5210	Travel - Mileage	<i>Mileage reimbursement, IVC Van mileage and fuel for rented vehicles (not vehicle rental)</i>	
		5211	Travel - Student Expenses, Stipends		
		5212	Travel - Cultural and Education Act		
		5213	Travel - Student Room and Board		
		5220	Travel - 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	<i>Used by HR only</i>	
		5300 Memberships and Dues	5310	Memberships and Dues	
		5400 Insurance Expense	5410	Property and Liability Insurance	
			5421	Irrigation Cost	
			5440	Student Insurance Expense	
			5450	Settlements	
		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 Radio		
	5550		Laundry		
	5600 Contracts, Rents, and Leases	5570	Disposal		
		5620	Maintenance Agreements	<i>Equipment maintenance</i>	
		5621	Copier Lease/ Maintenance Agreements		
		5623	Online Services/subscriptions		
		5625	Indirect Cost Expense		
		5630	Rents or Leases	<i>Facilities and equipment</i>	

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Capital Outlay	5600 Vehicle and Leases	5632	Vehicle Rental	
		5640	Repairs	<i>Facilities and equipment</i>
		5650	Contract Services	<i>Security, Escape, Payroll Services</i>
	5700 Legal, Audit Advertising	5710	Audit Expense	
		5730	Legal Expense	
		5740	Advertising	
	5800 Other Services and Expenses	5813	Interest and Penalties	
		5815	Bank Fees	
		5820	Athletics Entry Fees	
		5830	Permits and Bio-assay	
		5840	Physical Exams/Class B Lic Fees	
		5850	Fingerprinting	
		5860	Postage	<i>Categorical programs and reprographics</i>
		5870	Student Refunds/reminbursements	
		5880	Collections write-off/Bad debt exp	
		5890	Other Services	<i>Certification, equipment warranty (if stand alone)</i>
	6100 Sites and Site Improvements	6110	Sites and Site Improvements	<i>Purchase of land and improvements to roadways, fences, landscaping, fields, sidewalks, parking lots totaling \$5,000 or more. See '6000 Capital Outlay Accounts' guide for further explanation.</i>
		6120	Site Contract Services	<i>Legal, prog mgmt, engineers, architects, consultant, surveys, inspections and testing</i>
		6121	Site Plan Check/Filing Fees	<i>All fees</i>
6122		Site Advertising/Bidding		
6200 Buildings	6210	Building Construction	<i>Building construction, building renovation, and purchase of new building</i>	
	6220	Building Contract Services	<i>Legal, prog mgmt, engineers, architects, consultant, surveys, inspections and gesting</i>	
	6221	Building Plan Check/Filing Fees	<i>All fees</i>	
	6222	Building Advertising/Bidding		
6300 Library Books	6310	Library Books	<i>Purchased for the Library</i>	
	6490	Equipment - under \$5,000	<i>Equipment costs of \$500 to \$4,999. Equipment cost is per item (including tax, shipping and installation).</i>	
	6502	Software - under \$5,000	<i>Software costs of \$500 to \$4,999. Software cost is per item (including tax, shipping and installation).</i>	

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	6400-6600 Equipment and Software	6590	Equipment - over \$,5000	<i>Equipment costs of \$5,000 or more. Equipment cost is per item (including tax, shipping and installation).</i>
		6592	Software - over \$5,000	<i>Software costs of \$5,000 or more. Software cost is per item (including tax, shipping and installation).</i>
		6650	Furniture - under \$5,000	<i>Furniture costs of \$1 to \$4,999. Furniture cost is per item (including tax, shipping and installation).</i>
		6690	Furniture - over \$5,000	<i>Furniture costs of \$5,000 or more. Furniture cost is per item (including tax, shipping and installation).</i>
Other Outgo	7100 Debt Retirement	7130	Lease Payments	<i>Use with Program 7210</i>
		7133	OPEB Trust Fund	
		7144	Pension Trust Fund	
		7140	Other Outgo	
	7300 Transfers	7310	Interfund Transfer Out	
	7500 Student Financial Aid Expense	7520	Student Financial Aid Expense	
		7521	Book Vouchers	
		7522	Student Incentives	
		7523	Student Stipends	
		7525	Meals	<i>Grocery gift cards for students</i>
	7600 Other Student Aid	7601	Student Emergency Aid	
		7602	Student Aid	
	7900 Reserve for Contingencies	7901	Reserve for Contingencies	