

FREQUENTLY USED ACCOUNT CODES

Revised 03/19/26

LABOR & BENEFITS ACCOUNT CODES

Account Pool Account Code Description & Notes

FACULTY & ADMINISTRATIVE - INSTRUCTIONAL

Expenses must be charged to Funds 114 or 122, and the program code must be instructional

1120	A	Certificated Manager Salaries Instruction
1160	A	Certificated Contract Instruction
1320	A	Certificated Salaries Hourly Instruction
1330	A	Certificated Salaries Hourly Substitutes

FACULTY & ADMINISTRATIVE - NON-INSTRUCTIONAL

1210	A	Certificated Manager Salaries Noninstruction
1250	A	Asst. Division Chair & Executive Head
1260	A	Certificated Salaries Noninstruction
1261	A	Certificated Noninstruction (Reassigned & Released Time)

FACULTY - NON-INSTRUCTIONAL - Additional Pays/Part-Time/Substitutes/Office Hours

1430	B	Certificated Salaries Hourly Noninstruction
1440	B	Hourly Sub-Noninstruction
1445	A	Part-Time Faculty Office Hours

CLASSIFIED - INSTRUCTIONAL

Expenses must be charged to Funds 114 or 122, and the program code must be instructional

2220	A	Classified Salaries Instructional Aides
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CLASSIFIED & ADMINISTRATIVE - NON-INSTRUCTIONAL

2110	A	Classified Manager Salaries
2170	A	Classified Contract Noninstruction ACE
2171	A	Classified Contract Noninstruction Supervisors
2172	A	Classified Contract Noninstruction Confidentials
2173	A	Classified Contract Noninstruction Police Officers Assoc.
2175	A	Classified Contract Hourly ACE (less than 20 hrs/wk)
2180	A	Classified Contract Noninstruction CSEA
2350	B	Classified Hourly Noninstruction (casual hourly employees/TEAs)
2360	B	Classified Premium Overtime
2390	B	Donated Services Expense

STUDENT - INSTRUCTIONAL

Expenses must be charged to Funds 114 or 122, and the program code must be instructional

2410	B	Student Salaries Instruction Aid
2430	B	Student Tutors Instruction

STUDENT - NON-INSTRUCTIONAL

2310	B	Student Salaries Noninstruction
2320	B	Student Salaries Premium Overtime
2327	A	Federal Work Study Students <i>(to be charged only to Fund 123; sick leave pay & benefits are charged to Districtwide Expense)</i>
2330	B	Student Tutors NonInstruction

"A" & "B" BUDGET BENEFITS

3100	A	Benefit Budget/Encumbrance-A
3200	B	Benefit Budget/Encumbrance-B
3300	A	Medical/Dental/Vision Benefits A

EXPENSE ACCOUNT CODES

Account Pool Account Code Description & Notes

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"POOL" ACCOUNT CODES

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

1000	B	Certificated Salaries Pool
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
5064	B	Chargeback-Media Center
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
5076	B	Chargeback-Contract Ed
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
4087	B	Software - Lottery
4090	B	Parts & Accessories
4095	B	Clothing/Uniforms
4900	B	Procure Card Charges

SUPPLIES & MISCELLANEOUS - INSTRUCTIONAL

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

Account Pool Account Code Description & Notes

OPERATING EXPENSES

502C	B	Commissioning Agent
5030	B	Dues and Memberships
5035	B	Subscriptions Expense <i>(includes online subscriptions)</i>
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 Services' 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 <i>(includes contracted agreements)</i>
5215	B	Short Course Instruction
5216	B	Fine Arts Production
5217	B	Campus Security-Special Events
5218	B	Admin Expenses
5220	B	Temporary Services
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

Account Pool Account Code Description & Notes

OPERATING EXPENSES - INSTRUCTIONAL

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

Account Pool Account Code Description & Notes

OPERATING EXPENSES (continued)

5315	B	Software Maintenance
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
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 <i>(includes software licenses)</i>
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

CAPITAL OUTLAY

Minor Capital - \$200-\$5,000

Major Capital - greater than \$5,000

6110	B	Improvement Grounds
6410	B	FH-CS Minor Computer Software
6411	B	DA Minor Computer Software
6420	B	Minor Cap-Equipment
6425	B	Minor-Radio Equipment
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-Capital Equipment
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

Equipment replacement account codes may be used only to purchase equipment that is exactly identical to the equipment being replaced

6430	B	Minor-Capital Equipment Replacement
6630	B	Major-Capital Equipment Replacement

STUDENT GRANTS IN AID

7520	B	Student Grant In Aid (direct aid)
7530	B	Student Grant In Aid-Books (indirect aid)
7535	B	Student Grant In Aid-Other (indirect aid: gas, meal cards)

Account Pool Account Code Description & Notes

CAPITAL OUTLAY - INSTRUCTIONAL

6423	B	Minor-Instructional Equipment
6623	B	Major-Instructional Equipment

6421	B	Minor-Instructional Equipment Replacement
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Account **Account Code Description & Notes**

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REVENUE - LOCAL (continued)

8844 Sales-Nontaxable
8845 Sales Discounts
8846 Commissions
8847 Sales-Printed Materials
8848 Sales-Class Schedule
8849 Other Nontaxable Revenue
8850 Facilities Rental
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 Revenue
8898 Subscriptions Revenue
8899 Workshop Fees
8900 Library Fees
8901 Return Check Fees
8902 Other Local Revenue
8903 FH-Unclaimed Student Revenue
8904 DA-Unclaimed Student Revenue
8906 Parking Fines-FH
8907 Parking Fines-DA
8908 Library Fines
8909 Massages Fees
8910 Lost Book Fines

RESTRICTED ACCOUNT CODES

"A" BUDGET ACCOUNT CODES

Account Pool Account Code Description & Notes

"A" BUDGET OPERATING EXPENSES AND CAPITAL OUTLAY

"A" budget account codes are used primarily in Campus 5 and only if the expense is budgeted for and authorized by the district

5150	A	Misc Interest Expense
5210	A	Contracted Instruction (<i>used <u>only</u> for Performing Arts Alliance, Primary Care, Job Corps, JPA/So. Bay Regional or as authorized</i>)
5240	A	Public Auditors Fees
5330	A	Facility Rental-Corp
5608	A	General Utilities
5609	A	Utilities-Other
5610	A	Garbage & Trash
5612	A	Utilities-Electric
5614	A	Utilities-Gas & Fuel Oil
5620	A	Telephone-Monthly Charges
5622	A	Sewer
5625	A	Water
5750	A	Professional Development
5777	A	Collection Expense
5906	A	Credit Card Service Fee
6220	A	Building Improvements
6500	A	Principal Construction Contract (<i>to be used only by Bond Program accountants</i>)

RESTRICTED ACCOUNT CODES

TRANSFERS / DEBT SERVICE / OTHER SOURCES & USES TO BE USED BY DISTRICT ACCOUNTANTS ONLY

Account Pool Account Code Description & Notes

NOTE: All inter- and intra-fund transfers must use program code 731000.

TRANSFERS / DEBT SERVICE / OTHER SOURCES & USES

These account codes are to be used only by specifically designated district accountants and must be approved and processed by the Budget Office)

7100	B	Debt Retirement
7110	B	Debt Interest Exp
7120	B	Debt Issuance Exp
7130	B	Debt Maintenance Exp
7910	B	Reserve for Contingency

For transfers within unrestricted general funds and within restricted general funds:

7320	B	Intrafund Transfers
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For transfers between unrestricted, restricted, or other funds:

8930	A	Mandatory Transfer In
7400	A	Mandatory Transfer Out
8940	B	Non-Mandatory Transfer In
7410	B	Non-Mandatory Transfer Out
8950	B	Other Financing Sources
7501	B	Other Financing Use

For transfers from Student Accounts & Foundation to Other Funds:

5xxx	B	Appropriate expense account code
8870	Rev	ASB and Foundation Revenue

To be used within Capital Projects, and by Capital Projects accountants, only:

8945	B	Intrafund Transfer In-Capital
7325	B	Intrafund Transfer Out-Capital
8955	B	Other Financing Sources-Bond Proceeds
7505	B	Other Financing Use-Bond Proceeds