

## RESTRICTED ACCOUNT CODES

### "A" BUDGET ACCOUNT CODES TRANSFERS/ DEBT SERVICE/OTHER SOURCES & USES

<u>Account Pool</u>	<u>Account Code Description &amp; Notes</u>
---------------------	---------------------------------------------

#### **"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 only 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
6110	A Improvement Grounds
6120	A Improvement Buildings
6220	A Building Improvements
6500	A Principal Construction Contract <i>(used only by Bond Program accountants)</i>

#### **TRANSFERS/ DEBT SERVICE/OTHER SOURCES & USES**

***These account codes are to be used only by district accountants***

8930	A Mandatory Transfer In
7400	A Mandatory Transfer Out
7100	B Debt Retirement
7110	B Debt Interest Exp
7120	B Debt Issuance Exp
7130	B Debt Maintenance Exp
7320	B Intrafund Transfers
8945	B Intrafund Transfer In-Capital
7325	B Intrafund Transfer Out-Capital
8940	B Non-Mandatory Transfer In
7410	B Non-Mandatory Transfer Out
8950	B Other Financing Sources
7501	B Other Financing Use
8955	B Other Financing Sources-Bond Proceeds
7505	B Other Financing Use-Bond Proceeds
7910	B Reserve for Contingency