



# \* Business Services \*

## TITLE

### SECTION:

The Account code is used to track different types of transactions; for example, **Revenue** / **Expenditures** (1000s-7000s) transactions.

### Details:

Expenditures (Payroll related-salary/hourly/fringe benefits) account codes (1000s-3000s):	
- refer to Account-Payroll EXPs code LIST handout.	
<b>Expenditures (Accounts Payable) account codes (4000s-7000s):</b>	
Account Code	'Title'
<b>AP EXPS from 4000s pool budget:</b>	
<b>4000</b>	Supplies & Materials <b>**BUDGET ONLY**</b>
<b>4100</b>	Software (under \$200)
<b>4200</b>	Books, Magazines, Periodicals
<b>4300L</b>	Supplies & Materials-Instructional
<b>4300N</b>	Supp & Materials-Insttrnl_Inventory <b>*Usage requires permanent Location of item*</b>
<b>4300R</b>	Supp&Mtrls_Instruct_Rplcmnt Inventory <b>*Usage requires Disposition form &amp; location of item to be replaced &amp; permanent Location of NEW item*</b>
<b>4400L</b>	Supp & Materials_Non-Instructional
<b>4400N</b>	Supp & Mtrls_Non-Insttrnl_Inventory <b>*Usage requires permanent Location of item*</b>
<b>4400R</b>	Supp&Mtrls_Non-Inst_Rplcmnt Invento <b>*Usage requires Disposition form &amp; location of item to be replaced &amp; permanent Location of NEW item*</b>
<b>444x</b>	Food related purchases: <b>4441-Employees</b> only (meals, catering, etc...) <b>4442-Students</b> only (meals, catering, etc...), <b>4444-Students</b> (snacks/miscellaneous, etc..) <b>4443-All groups</b> (meals, catering, etc...), <b>4445-Studrnrs</b> (snacks/miscellaneous, etc..)
<b>AP EXPS from 5000s pool budget:</b>	
<b>5000</b>	Other Op Exp <b>**BUDGET ONLY**</b>
<b>5060</b>	Rents & Leases-Oper EXPs (category)
<b>5061</b>	Rents & Leases
<b>5100</b>	Consultant & Contract Services (No data entry):
<b>5110</b>	Personal Service Agree/Consultants <b>*Usage requires GovBrd Agenda date*</b>
<b>5115</b>	Recruitment Services (HR only)
<b>5150</b>	Contracted Services <b>*Usage requires GovBrd Agenda date*</b>



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AP EXPS from 5000s - Continued	
522x	Mileage ONLY (No data entry):
<del>5210</del>	<del>Employee Travel &amp; Conference</del> to be Inactivated
5220	Mileage Reimbursement
523x	Travel-Conference Expense (No data entry):
5230	Athletic Team Travel
5231	Student Travel
5232	Employee Travel & Conference
5233	Professional Development (w/ travel)
5235	Professional Development (no travel)
525x	Other expenditures (No data entry):
5250	Accreditation Expenses
5300	Dues & Memberships
5400	Insurance (No data entry):
5410	Property & Liability Insurance
5420	Student Insurance
5430	Insur & Self Ins Claims
5440	CA Use Tax
Continued - AP EXPS from 5000s pool budget:	
5500	Utilities & Housekeeping (No data entry):
5510	Electricity
5520	Natural Gas & Fuel Oil
5530	Water & Sewer
5540	Waste Disposal
5550	Communications
5560	Laundry Expense
5570	Other Untilties
5590	Permits & Fees



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AP EXPS from 5000s - Continued	
<b>56xx</b>	Rents, Leases & Repairs (No data entry):
<b>5620</b>	Repairs & Maintenance
<b>5630</b>	Maintenance Contracts
<b>57xx</b>	Legal & Operational Expenses (No data entry):
<b>5710</b>	Attorney Fees
<b>5720</b>	Audit Fees
<b>5730</b>	Other Legal Fees
<b>5735</b>	IRS-Internal Revenue Service
<b>5740</b>	Election Costs
<b>5750</b>	Postage & Mailing
<b>5760</b>	Fingerprinting
<b>5765</b>	City Assessment Fees
<b>5770</b>	Physical & Other Exams
<b>5780</b>	Royalty Fees
<b>5785</b>	Settlement Fees
<b>5790</b>	Software License
<b>5795</b>	Advertising
<b>5799</b>	Other Operational Expenses
<b>58xx</b>	Other District Expense (No data entry):
<b>5810</b>	Bank Service Charges
<b>5811</b>	Merchant Card Fees
<b>5815</b>	Treasury Fee
<b>5820</b>	Returned Checks/Fees
<b>5820</b>	Returned Checks/Fees
<b>5830</b>	Bad Debt Expense
<b>5831</b>	Collection Expense
<b>5840</b>	Depreciation Expense
<b>5850</b>	Interest Expense
<b>5851</b>	Penalty & Interest Exp (STRS/PERS)
<b>5860</b>	Indirect Cost
<b>5891</b>	Recruitment Expenses
<b>5899</b>	Prior Year Expense adjustment
<b>5900</b>	Other Services and Expense (No data entry):
<b>5910</b>	Cost Recovery
<b>5913</b>	ASSC Support for Clubs
<b>5914</b>	Fraud charges pending resolution
<b>5919</b>	Other expend: error/write-off (P/Y)



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AP EXPS from 6000s pool budget:	
<b>6000</b>	Capital Outlay**BUDGET ONLY**
<b>6100</b>	Sites and Site Improvement (No data entry):
<b>6110</b>	Site Acquisition
<b>6120</b>	Site Improvement
<b>6200</b>	Buildings
<b>6300</b>	Library Books/Mags/Periodicals
<b>6400</b>	Equipment (No data entry):
<b>6410F</b>	Equipment Add'l >=\$5000-FIXED ASSET <b>*Usage requires permanent Location of item*</b>
<b>6410R</b>	Equipment Add'l \$5,000+_ Replacment <b>*Usage requires Disposition form &amp; location of item to be replaced &amp; permanent Location of NEW item*</b>
AP EXPS from 7000s pool budget:	
<b>7000</b>	Other Outgo**BUDGET ONLY**
<b>7100</b>	Debt Retirement (Longterm Debt) (No data entry):
<b>7110</b>	Debt Retire-Principal
<b>7120</b>	Debt Retire-Interest
<b>7130</b>	Capital Lease Payments
<b>7200</b>	Intrafund Transfers Out
<b>7300</b>	Interfund Transfers Out (No data entry):
<b>7300</b>	Interfund Transfers Out
<b>7301</b>	Inter-Fund (same FTY) Transfers-IN
<b>7390</b>	Other Outgo
<b>7500</b>	Student Financial Aid (No data entry):
<b>7510</b>	Fed/State Financial Aid
<b>75105</b>	Fed/State FinAid-R2T4-Pd by student
<b>75109</b>	Fed/State Financial Aid P/O
<b>7511</b>	Fed Return to Title IV
<b>7515</b>	State Financial Aid: Other EOP
<b>7516</b>	State Financial Aid: Cal Grant A
<b>7517</b>	State Financial Aid: Cal Grant B
<b>7518</b>	State Financial Aid: Cal Grant C
<b>7520</b>	Student Scholarships
<b>7600</b>	Other Student Aid (No data entry):
<b>7601</b>	Student Aid:Books
<b>7602</b>	Student Aid:Transportation
<b>7603</b>	Student Aid:Child Care
<b>7604</b>	Student Aid:Meals



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AP EXPS from 7000s - Continued	
<b>7605</b>	Student Aid:Supply & Materials
<b>7606</b>	Student Aid:Parking Permit
<b>7607</b>	Other Student Aid: Grants
<b>7610</b>	Student Aid:Book Rental
<b>7620</b>	Student Aid: Transportation
<b>7630</b>	Student Aid: Child Care
<b>7640</b>	Student Aid: Meals
<b>7650</b>	Student Aid:Stipends
<b>7660</b>	Student Aid - Post 911 GI Bill

### Details:

Revenue (Accounts Receivable/Cashier Office) account codes (8000s):

81xx-Federal Revenue source

86xx-State Revenue source

88xx-Local Revenue source