

OLD		NEW	OLD	NEW
Account Code'	'Title'	4000s	Account Code'	'Title'
4000	Supplies & Materials**BUDGET ONLY**		5000	Other Op Exp**BUDGET ONLY**
4200	Books,Magazines,Periodicals (not for libraries)	no change	5100	Consultant & Contract Services
4300	Software Under \$200	4100	5110	Personal Service Agreee/Consultants
4400	Instructional Supplies & Materials \$0-4,999	4300L_Instructional	5115	Recruitment Services
	Note: Instructional Program code/s are < 599999	4300N_Instructional & to be tracked by an Inventory ID (bar code tagged)		
		4300R_Instructional & to be tracked by an Inventory ID (bar code tagged) & removal of OLD item (with bar code) from Inventory system & ERP system (General Ledger).		
4500	Noninstruct Supplies & Materials \$0-4,999	4400L_Non-Instructional	5150	Contracted Services
	Note: Non-Instructional Program code/s are > 600000	4400N_Non-Instructional & to be tracked by an Inventory ID (bar code tagged)		
		4400R_Non-Instructional & to be tracked by an Inventory ID (bar code tagged) & removal of OLD item (with bar code) from Inventory system & ERP system (General Ledger).		
4600	Printing & Copying	n/a	5151	Contracted Instructional Services
4900	Gasoline & OH	n/a	5200	Travel & Conference Expense
			5210	Employee Travel & Conference
			5220	Mileage Reimbursement
			5230	Student/Team Travel
			5235	Professional Development
			5240	On/Off Campus Events
			5250	Accreditation Expenses
			5300	Dues & Memberships
			5400	Insurance
			5410	Property & Liability Insurance
			5420	Student Insurance
			5430	Insur & Self Ins Claims
			5500	Utilities & Housekeeping
			5510	Electricity
			5520	Natural Gas & Fuel Oil
			5530	Water & Sewer
			5540	Waste Disposal
			5550	Communications
			5560	Laundry Expense
			5570	Other Utilities
			5590	Permits & Fees
			5600	Rents, Leases & Repairs
			5610	Rents & Leases
			5620	Repairs & Maintenance
			5630	Maintenance Contracts
			5700	Legal & Operational Expenses
			5710	Attorney Fees
			5720	Audit Fees
			5730	Other Legal Fees
			5735	IRS-Internal Revenue Service
			5740	Election Costs
			5750	Postage & Mailing
			5760	Fingerprinting
			5765	City Assessment Fees
			5770	Physical & Other Exams
			5780	Royalty Fees
			5785	Settlement Fees
			5790	Software License (over \$200)
			5795	Advertising
			5799	Other Operational Expenses
			5800	Other District Expense
			5810	Bank Service Charges
			5811	Merchant Card Fees
			5815	Treasury Fee
			5820	Returned Checks/Fees
			5820	Returned Checks/Fees
			5830	Bad Debt Expense
			5831	Collection Expense
			5840	Depreciation Expense
			5850	Interest Expense
			5860	Indirect Cost
			5900	Other Services and Expense
			5910	Cost Recovery

OLD		NEW	OLD	NEW
Account Code'	'Title'	6000s	Account Code'	'Title'
6000	Capital Outlay**BUDGET ONLY**			
6100	Sites and Site Improvement			
6110	Site Acquisition	no change		
6120	Site Improvement	no change		
6200	Buildings	no change		
6300	Library Books/Mags/Periodicals	no change		
6400	Equipment			
6410	Equipment Add'l \$200-\$4999	n/a		
6420	Equipment Add'l >=\$5000	6410F-Capital/Fixed Asset to be tracked as inventory & depreciated.		
6430	Equipment Replace \$200-\$4999	n/a		
6440	Equipment Replace >=\$5000	6410R_Instructional & to be tracked by an Inventory ID (bar code tagged) & removal of OLD item (with bar code) from Inventory system & ERP system (General Ledger & Depreciation table).		

OLD		NEW	OLD	NEW
Account Code'	'Title'	7000s	Account Code'	'Title'
7000	Other Outgo**BUDGET ONLY**			
7100	Debt Retirement (Longterm Debt)			
7110	Debt Retire-Principal	no change		
7120	Debt Retire-Interest	no change		
7130	Capital Lease Payments	no change		
730	Interfund Transfers Out			
7300	Interfund Transfers Out	no change		
7390	Other Outgo	no change		
7500	Student Financial Aid			
7510	Fed/State Financial Aid	no change		
75105	Fed/State FinAid-R2T4-Pd by student	no change		
75109	Fed/State Financial Aid P/O	no change		
7515	State Financial Aid: Other EOP	no change		
7516	State Financial Aid: Cal Grant A	no change		
7517	State Financial Aid: Cal Grant B	no change		
7518	State Financial Aid: Cal Grant C	no change		
7520	Student Scholarships	no change		
7600	Other Student Aid			
7601	Student Aid:Books	no change		
7602	Student Aid:Transportation	no change		
7603	Student Aid:Child Care	no change		
7604	Student Aid:Meals	no change		
7605	Student Aid:Supply & Materials	no change		
7606	Student Aid:Parking Permit	no change		
7607	Other Student Aid: Grants	no change		
7608	Student Aid: Stable Housing	no change		
7610	Student Aid:Book Rental	no change		
7620	Student Aid: Transportation	no change		
7630	Student Aid: Child Care	no change		
7640	Student Aid: Meals	no change		
7650	Student Aid:Stipends	no change		
7660	Student Aid - Post 911 GI Bill	no change		