

Account Code	Title
1110	Full Time Day Teachers
1112	Load Banking
1201	Vacation Accrual
1210	Acad Noninstr-Administrators/Suprv
1220	Academic Noninstructional - Other
1221	Full Time Overload - Non-Instruct
1222	Academic Noninstructional-Other P/T
1230	Release Time (Full-Time)
1320	Part Time Instructors
1321	Full Time Overload
1324	Instr Extracurricular Assignments
1360	Substitute Teachers
1410	Noninstl-Other Nonreg Sch-Adm/Suprv
1420	Noninstructional-Nonreg Sched-Other
1430	Substitutes-Non Teaching/Other
2101	Vacation Accrual
2110	Noninstruction Reg Status-Adm/Supv
2112	Supervisors
2115	Confidential
2120	Noninstructional-Reg Status-Other
2220	Instl Aides, Reg Full-Time-Direct
2230	Instl Aides Reg Full-Time-Other
2310	Board Compensation
2320	Student Help, Non-Instructionl
2331	Hrly Noninstrl Other Sch-Adm/Suprv
2332	Hrly Noninst-Other Schedule-Other
2341	O/T Noninstrl-Otr Sched Adm/Suprv
2342	O/T Noninstrl-Other Schedule-Other
2361	Subs Noninstrl-Other Sch-Adm/Suprv
2362	Subs Noninstrl-Other Sched-Other
2420	Student Help, Instructional
2421	Student Help, Instructional-Direct
2422	Student Help - Instructional-Other
2431	Hourly-Instructional Aides-Direct
2432	Hourly Instructional Aides-Other
2441	O/T Instructional Aides-Direct
2442	O/T Instructional Aides-Other
2461	Substitutes, Instructional-Direct
2462	Substitutes, Instrl - Other
3110	STRS-Acad. Inst.and Inst Aids Dr
3111	STRS-State Contribution Instruction
3120	STRS/Other Acad.(Non-Instruct)
3121	STRS Noninstructionl AdminandSup
3122	STRS- Noninstructional Other
3123	STRS Reduced Workload
3124	STRS-State Contribution NonInstruct

3130 STRS-Class Noninstructional
3131 STRS-Class Non-Instr Adm and Sup
3132 STRS-Class.Non-Instr Other
3210 PERS-Acad.Instr and Instr Aid Dr
3220 PERS-Class Noninstructional
3221 PERS-Class Noninstr. Adm and Sup
3222 PERS-Class Noninstr. Other
3230 PERS-Other Academic
3231 PERS-Otr Academic Admin.and Sup
3232 PERS-Other Academic - Other
3310 OASDI-Acad.Instr. and Instr.Aid Dr
3320 OASDI-Class Noninstructional
3321 OASDI-Class Noninst.-AdminandSup
3322 OASDI-Class Noninstr. Other
3330 OASDI-Other Academic
3331 OASDI-Otr Acad. Noninst-AdandS
3332 OASDI-Otr Acad. Noninst-Othr
3340 Medicare Tax,Instrl Aide Dir
3350 Medicare Tax-Classified Otr
3351 Medicare Tax/Non-Inst Ad and Su
3352 Medicare Tax Classified Otr
3360 Medicare Tax-Academic Non-Inst
3361 Medicare Acad, Noninstr AdandSup
3362 Medicare-Tax, Acad Non-Instrl
3405 Dental Coalition
3410 Fringe-Acadamic Instructional
3411 Fringe-Instructional Aid Direct
3420 Fringe-Class Noninstructional
3421 Fringe-Class Noninstr Admin and Sup
3422 Fringe-Class Noninstructional Other
3430 Fringe-Other Academic
3431 Fringe-Otr Acad Noninst-Ad and Sup
3432 Fringe-Other Acad Noninst-Otr
3490 Part-timers Insurance Pool
3510 SUI-Acad. Instr. and Instr. Aid Dr
3520 SUI-Classified Noninstruction
3521 SUI-Class Noninstr. Adm and Sup
3522 SUI-Class Noninstr. Other
3530 SUI-Other Academic
3531 SUI-Otr Academic Noninst.-Ad and S
3532 SUI-Otr Academic Noninst.-Otr
3610 Workers Comp Acad and Instr. Aid Dr
3612 Workers Comp Acad and Instr. Other
3620 Workers Comp Class Noninstruct.
3621 Wkrs Comp Class Noninstr. Ad and S
3622 Wrkers Comp ClassandNoninstr. Other
3630 Workers Comp Otr Academic Noninst.

3631 Wks Comp Otr Acad Noninst-Ad and S
3632 Workers Comp Otr Acad. Noninst-OT
3910 Retired Emp-Acad Instruction
3920 Noninst Retirees' Benefits
3921 Retired Emp-Class AdandS
3922 Retired Class Noninstructional
3930 Othr Academic Empl (Noninstl)
3931 Retired Otr Acad.Noninst-Ad and S
3932 Retired Otr Acad. Noninst-Otr
4200 Books, Magazines, Periodicals
4300 Software Under \$200 or <1 Year
4400 Instructional Supplies and Materil
4450 Instructional Supplies-Technology
4700 Noninstructional Supplies and Mater
4701 Procurement Card Expense
4750 Noninstr Supplies&Mat-Technology
4790 Food for Campus Events
5110 Lecturers and Consultants
5120 ISA Instructor Salaries
5121 ISA Non-Instructional Services
5190 Contract Services
5191 Software Licenses
5193 IT Related Contract Services
5195 Software > \$200 or 1 Year
5210 Electricity
5220 Natural Gas and Fuel Oil
5230 Water
5240 Waste Disposal
5241 Hazardous Waste Disposal
5250 Gasoline and Oil
5260 Communications
5270 Campus Facilities Use
5271 Permits
5290 Uniforms and Cleaning
5310 Audit
5320 Legal and Negotiations
5330 Elections Expense
5340 Debt Administration
5410 Student Health Insurance
5490 Self-Insurance Claims
5500 Dues and Memberships
5610 Travel Conf. and Misc Empl Exp
5611 Split/Dual Assignment Mileage
5616 Training Allowances
5621 Bus Subsidy
5630 Field Trips
5631 Field Trips, Regular

5632 Athletic Trip/Meals and Lodg.
5700 Rents and Leases
5730 Commencement and Diploma Contract
5800 Repairs and Maintenance
5801 IT Contracts
5940 Postage/Freight
5950 Advertising
5951 Promotional
5960 Catalog
5970 Art Layouts and Printing
5980 Accreditation
5990 Other Miscellaneous Expense
5991 Indirect Costs
5993 Interest (Current Loans)
5994 Bad Debt Exp-Dist Enroll Fees
5995 Bad Debt Expense - Other
5997 Prior Year PO Budget Bal Fwd
5998 Budget Carryover
5999 Year-End Adjustments
6110 Sites
6120 Site Improvement
6123 Signs
6201 Buildings
6202 Portable Buildings
6300 Library Books/Mags/Periodicals
6450 Equip Ad \$200-4,999
6455 Equip-Technology \$200-4,999
6460 Equip Ad \$5,000 and Over
6461 Equip Ad \$5,000 and Over-Equipment
6462 Equip Ad \$5,000 and Over-Tech Equip
6463 Equip Ad \$5,000 and Over-Vehicles
6465 Equip Ad Deposits
7130 Debt Reduction
7140 Debt Interest and Otr Serv Chrgs
7150 Capital Lease Payments
7200 Intrafund Transfers Out
7300 Interfund Transfers - Out
7390 Other Outgo
7400 Other Transfers
7510 Fed/State Financial Aid
7515 Fed/State Financial Aid-Prior Year
7520 Fed/State Financial Aid-Future Year
7530 Student Scholarships
7600 Other Student Aid
7800 Unappr. Funds/Req. Reduction
7801 Unappropriated Funds -Continue
7802 Unappropriated Funds-One Time

7812 Transfer Program Allocation
7900 Reserve for Contingencies
8110 Forest Reserve
8120 Higher Education Act
8130 Workforce Investment Act
8140 TANF (Federal Portion)
8150 Student Financial Aid
8155 Student Financial Aid-Prior Year
8158 Student Financial Aid-Future Year
8160 Veterans Education
8170 VTEA
8190 Other Federal Revenues
8610 General Apportionments
8611 State General Apportionment
8612 Prior Year State Apportionment
8613 Other General Apportionments
8614 Prior Year Other General Appt
8621 Extended Opportunity PrgmandServ
8622 Disabled Student PrgmandService
8623 Other Gen Categorical Apporten
8624 Child Development
8625 TANF (State Portion)
8626 Calworks
8627 TTIP (Telecomm Tech Infra Prg)
8630 Education Protection Account
8650 Reimbursable Categorical Progm
8651 Community College Const. Act
8652 Scheduled Maint and Specl Repair
8653 Instructional Improvement Grnt
8655 Other Reimb Cat Prgm-Prior Year
8659 Other Reimb Categorical Progam
8670 State Tax Subventions
8672 Homeowners' Property Tax Relief
8673 Other Tax Relief Subventions
8674 Timber Yield Tax
8680 State Non-Tax Revenues
8681 State Lottery Proceeds
8682 State Mandated Costs
8683 Other State Non-Tax Revenues
8690 Other State Revenues
8691 Part-Time Faculty Pro-Rata Pay
8692 Energy Augmentation
8810 Property Taxes
8811 Tax Allocation, Secured Roll
8812 Tax Alloc. Supplemental Roll
8813 Tax Alloc. Unsecured Roll
8814 Voted Indebtedness, Secured RI

8815 Voted Indebtedness, Unsecured
8816 Prior Years Taxes
8817 ERAF (Educ Rev Augmentat Fund)
8819 RDA Residual
8820 Contributions, Gifts, Grants
8830 Contracted Services
8831 Contract Instructional Service
8832 Other Contracted Services
8840 Sales and Commissions
8850 Rental And Leases (Fac Use)
8855 Auditorium Ticket Surcharge
8860 Interest, Investment Income
8871 Child Development Services
8872 Community Services Classes
8874 Enrollment Fees
8875 Field Trips, Use Nondist. Fac.
8876 Health Services
8877 Instr Mtrls Fees and Sales Mtrl
8878 Insurance
8879 Student Records
8880 Nonresident Tuition
8881 Parking Services, Public Trans
8883 Student Center Fee
8884 Student Representation Fee
8885 Other Student Fees And Charges
8886 ASCC Fees
8890 Other Local Revenues
8891 Cash Over/Under
8892 Change in Fair Value of Investments
8893 Outlawed Warrants
8894 Bad Debt Recvy-Dist Enroll Fee
8895 Bad Debt Recovery - Other
8898 Unassigned
8910 Proceeds From Genl Fixed Asset
8911 Compns for Loss of Gen Fixed Asset
8912 Sale of Equipment and Supplies
8913 Sale of Land and Buildings
8940 Proceeds of General Long-Term Debt
8941 Sale of Bonds
8942 Other General Long-Term Debt
8970 Fiscal Agent Pass Through
8972 Proceeds from Capital Leases
8980 Incoming Transfers
8981 Interfund Transfers-In
8982 Intrafund Transfers- In
8983 Other Incoming Transfers
9110 Cash In Treasury

9111 Cash In Treasury-GAN Repayment
9112 Cash In Treasury-TRAN Repayment
9113 Cash In Treasury-Fair Market Value
9115 Union Bank-Payroll Clearing
9120 Cash In Bank - Clearing Acct (Pacif
9125 Cash In Bank - Section 125
9130 Cash In Bank - Revolving Acct (Rabo
9134 Cash In Bank - Refund FA Check Acct
9135 Cash In Bank - Refund Acct (Raboban
9136 Cash In Bank - Clearing Acct (Rabob
9137 Petty Cash on Hand
9138 Cash with Fiscal Agent
9141 Cash In Bank - Clearing Web Pmt
9142 Cash In Bank - Web Pmt (Pacific Pre
9145 Cash in Bank-Refund (Pacific Premie
9146 Cash in Bank-Revolving (Pacific Pre
9161 Student Accounts Receivable
9162 Financial Accounts Receivable
9163 Other Receivables
9164 Third Party Receivables
9165 Bookstore Receivables
9166 QSS Receivables
9167 Legacy AR Conversion Receivables
9169 Allowance for Doubtful Accounts
9170 Travel Advance-Employee
9180 Due From Other Funds
9190 Student Loans Receivable
9260 Pre-Paid Expenses
9270 Stores Inventory
9280 Unamortized Debt Issuance Costs
9310 Sites (Land)
9321 Site Improvements
9322 Accum. Deprec. Site Improvements
9331 Buildings
9332 Accum. Deprec. Buildings
9341 Portable Buildings
9342 Accum. Deprec. Portable Buildings
9351 Equipment
9352 Accum. Deprec. Equipment
9360 Technology Equip, Net Depreciation
9361 Technology Equipment
9362 Accum. Deprec. Technology Equip
9371 Vehicles
9372 Accum. Deprec. Vehicles
9380 Construction In Progress
9501 Accounts Payable
9502 Accrued Liabilities

9503 Refunds Payable
9504 QSS Payables
9505 Interest Payable, Restricted
9506 Student Loans Payable
9507 Financial Aid Returns
9508 VA Returns
9509 International Student Insurance
9510 Use Tax
9515 Due To Other Funds
9516 Deposits-Facilities Use
9520 Payroll Liability
9521 Fringe Clearing
9522 Payroll Handwarrant Account
9523 Payroll Suspense Account
9530 Procurement Card Liability
9531 Procurement Card Suspense
9532 Third Party Clearing
9533 Returned Check Clearing
9534 Legacy AR Conversion Suspense
9540 STRS
9541 PERS
9542 OASDI/FICA
9543 SUI
9544 Workmens Comp/District
9545 Medicare Tax
9546 Federal Tax
9547 State Tax
9558 VSP Vision
9559 MCSIG Health
9560 Blue Cross Supp. Holding
9561 Blue Shield PPO A
9562 Blue Shield PPO B
9563 Blue Shield PPO C
9564 SISC/Blue Cross PPO-A
9565 SISC/Blue Cross PPO-B
9566 SISC/Blue Cross PPO-C
9567 SISC/Blue Cross PPO-D
9568 Delta Dental Holding Acct
9569 Vision Holding Acct.
9570 Health Reimbursement
9571 Dependent Care Reimb
9572 Health Savings Account
9573 AFLAC
9574 Life Insurance
9575 403B
9576 457 Deferred Comp
9577 Union Dues

9578 Employee Donations
9579 Garnishments
9580 Parking Payroll Deduction
9581 American Fidelity
9582 Amer Fidelity Section 125
9590 Deferred Revenue Student Fees
9591 Deferred Revenue - Fed/State
9592 Deferred Revenue - Local
9596 Unapplied Payments - Other
9597 Unapplied Payments - Fin Aid
9598 Unapplied Payments - Title IV
9599 Unapplied Payments - Contracts
9601 Bonds and Notes Payable-Current
9610 Other Long Term Liabilities-Current
9620 Tax Revenue Anticipation Notes
9621 Grant Anticipation Notes
9621 Other Long Term Liabilities
9622 Certificates of Participation
9623 Amounts to be Provided
9630 Other Long Term Liab-Noncurrent
9710 Fund Balance Reserved
9720 Audit Adjustments to Fund Balance
9750 Fund Balance Designated
9790 Fund Balance Unrestricted
9830 Encumbrances (Control)
9835 Reserve for Encumbrances (Control)
9930 Fund Balance
9950 Fixed Assets Additions
9951 Fixed Assets Reductions
9999 BANNER Cash Interfund Account