ACCOUNT CODE CLASSIFICATION BOOKLET

Effective July 1, 2010

This booklet can be found in public folders/finance/account code booklet
Components of the GL Account Number

<table>
<thead>
<tr>
<th>Fund</th>
<th>Department</th>
<th>Object</th>
<th>Location</th>
</tr>
</thead>
<tbody>
<tr>
<td>XX</td>
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<td>2-digits</td>
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</tr>
</tbody>
</table>

Example  10    62130000    60502    01

Umbrella account – 60500 – Used for budget purposes only

Poolee account – 60501, 60502, 60503, etc. – Used to expend funds
Frequently used accounts

Travel - 60500

   60501 – In-district travel
   60502 – Out-of district travel
   60503 – Out-of-State travel

Other Services – 64500

   64501 – Other Services
   64502 – Institutional Membership
   64507 – Contracted Instructional Services
   64508 – Contracted Non-Instructional Services
   64509 – Other Services – Non-Contracted
   64514 – Technology Services

Professional Fees – 65000

   65001 – Consultant Fees
   65002 – Honoraria Fees
   65007 – Other Professional Fees
   65010 – Technology Consultant Fees

Materials & Supplies – 65500

   65501 – Educational Materials & Supplies
   65502 – Office Materials & Supplies
<table>
<thead>
<tr>
<th>Fund</th>
<th>Code</th>
<th>Description</th>
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<tbody>
<tr>
<td>1X</td>
<td>1</td>
<td>Unrestricted General Operating Fund</td>
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<tr>
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<td>10</td>
<td>Current Fund – State</td>
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<td>11</td>
<td>Current Fund-FSPD – State</td>
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<tr>
<td></td>
<td>12</td>
<td>Campus Facilities Use – State</td>
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<td></td>
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<td>College Initiatives – State</td>
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<td></td>
<td>14</td>
<td>Lab Fees</td>
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<tr>
<td>2X</td>
<td>20</td>
<td>Restricted Funds</td>
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<tr>
<td></td>
<td>21</td>
<td>Operating Fund – Foundation (not used)</td>
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<td>23</td>
<td>Current Fund – Restricted Local Contracts/Grants</td>
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<td>Student Activity – SGA</td>
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<td>26</td>
<td>Current Fund – Restricted State</td>
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<td>29</td>
<td>Restricted Deferred Income</td>
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<td>Auxiliary Funds</td>
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<td>Auxiliary Fund – Vending</td>
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<td>Intellectual Property</td>
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<td>38</td>
<td>Hawks Landing</td>
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<tr>
<td>4X</td>
<td>41</td>
<td>Loan Funds (Students)</td>
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<td>42</td>
<td>Loan Fund – Federal</td>
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<td>Loan Fund – Short Term</td>
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<td>Scholarship Fund – State</td>
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<td>Scholarship Fund – Institutional</td>
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<td>Scholarship Fund – Athletics</td>
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<td>Student Services Need Based</td>
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<td>6X</td>
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<td>Ybor Student Help Fund</td>
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<td>HawkCard - Heartland</td>
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<td>Fund</td>
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<td>Capital Projects</td>
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<td>Capital Projects – CO&amp;DS</td>
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<th>Indebtedness Fund</th>
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<td>Investment in Plant</td>
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<td>Bank Fund</td>
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<td>01</td>
<td>District Administrative Offices</td>
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<td>Warehouse</td>
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<td>TCTC</td>
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<td>District-Wide</td>
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<td>Dale Mabry Dual Enrollment</td>
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<td>USF – Ybor</td>
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<td>University Area Community Center</td>
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<td>MacDill AFB</td>
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<td>Cockroach Bay</td>
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<td>University of Florida – PC</td>
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<td>Brandon</td>
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<td>Sun Point</td>
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<td>Brandon Dual Enrollment</td>
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<td>District at BR</td>
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<td>South Shore</td>
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<td>South Shore Dual Enrollment</td>
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<td>59</td>
<td>District at SS</td>
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</table>
50110 - 50130 Risk Management Consortium
These accounts are used to record gross salary payments for Risk Management Consortium personnel.

51000 - 51099 Executive Management
These accounts are used to record gross salary payments to persons who exercise primary college-wide responsibility for the management of an institution. Assignments must require the performance of work directly related to management policies and require the incumbent to customarily and regularly exercise discretion, independent judgment, and to direct the work of major divisions of college employees and functions. Examples of positions included in this category are: president, executive vice president, vice president, provost or campus president (if college-wide authority), and dean (if college-wide authority and if levels between dean and president do not exist).

51100 - 51199 Instructional Management
These accounts are used to record gross salary payments to persons filling an authorized salary position whose primary duty is planning, organizing and managing the instructional and academic support functions (Function 1 and 4) of the institution or a subdivision thereof. Examples would include Academic Deans, Academic Program Directors (or title of equivalent level of authority).

51200 - 51299 Institutional Management
These accounts are used to record gross salary payments to persons filling an authorized salary position whose primary duty is planning, organizing and managing the non-instructional functions of the institution or a subdivision thereof. Examples would include non-instructional Deans and Directors (or title of equivalent level of authority).

51400 - 51499 Executive, Administrative, Managerial Sabbatical
These accounts are used to record gross salary payments to appropriate persons granted sabbatical leave with pay.

51500 - 51599 Executive, Administrative, Managerial Regular Part-Time
These accounts are used to record gross salary payments to appropriate persons filling a permanent part-time (subject to the State Retirement System) position.

52000 - 52099 Instructional
These accounts are used to record gross salary payments to persons filling an authorized salary position whose primary duty is to conduct organized instructional activities to include: teaching, librarian, counseling, coaching, and instructional supervision.

52100 - 52199 Instructional - Overloads/Extraloads
These accounts are used to record gross salary payments to any full-time personnel for teaching assignments (instructional or workload) on an overload or extraload basis. These accounts should be used regardless of additional compensation or additional workload assignment without additional compensation.

52200 - 52299 Instructional - Substitutes
These accounts are used to record gross salary payments to regular instructional personnel for approved classroom substitution.

52300 - 52399 Instructional - Para-Professionals
These accounts are used to record gross salary payments to full-time personnel performing instructional activities of a para-professional nature. Examples may include a teaching interpreter, teaching assistant or lab assistant performing instructional activities. These personnel normally do not possess the minimum credentials of an instructor, but are competent to the degrees of providing skilled teaching as an instructor.

52400 - 52499 Instructional - Sabbatical
These accounts are used to record gross salary payments to appropriate persons granted sabbatical leave with pay.

52501 - 52503 Instructional (Phased Retirement)
These accounts are used to record gross salary payments for full-time personnel electing the Phased Retirement Option.

52504 - 52599 Instructional - Regular Part-Time (FRS Participant)
These accounts are used to record gross salary payments for regular part-time personnel participating in FRS Retirement.

53000 - 53099 Other Professional
These accounts are used to record gross salary payments to individuals employed for the purpose of performing academic support, student service, and institutional support activities. Includes employees such as department heads, coordinators, accountants, student service professionals, systems analysts, programmers, coaches, lawyers, dietitians, and pharmacists. Also includes management of the institution but may assist the EAM staff. Excludes supervisors who have executive or college-wide responsibilities in these specialist/support areas; they are reported as executive, administrative, and managerial staff.

53100 - 53199 - Other Professional - Overloads
These accounts are used to record gross salary payments to regular professional personnel for work assignments on an overload basis.

53200 - 53299 Other Professional - Substitution
These accounts are used to record gross salary payments to regular professional personnel for approved substitution of duties.
53300 - 53399 Other Professional - Para-Professional/Associate/Assistant
These accounts are used to record gross salary payments to full-time personnel performing duties requiring knowledge or competence of an advanced nature in specific fields, as para-professionals. Examples may include legal assistants, counseling assistants and research assistants. These personnel normally do not possess the minimum credentials of a professional, but are competent to the degree of providing skilled assistance as a professional.

53500 - 53599 Other Professional - Regular Part-time
These accounts are used to record gross salary payments to appropriate persons filling a regular part-time (subject to the State Retirement System) position.

54000 - 54099 Technical, Clerical, Trade and Service
These accounts are used to record gross salary payments to persons filling an authorized salary position whose assignments require specialized knowledge or skills which may be acquired through experience or educational programs. Examples would include secretaries, clerical and office workers, craftsmen, tradesmen, custodial, general service, etc.

54100 - 54199 Technical, Clerical, Trade and Service - Overtime
These accounts are used to record gross salary payments to appropriate personnel for approved overtime compensation.

54500 - 54599 Technical, Clerical, Trade and Service - Regular Part-Time
These accounts are used to record gross salary payments to appropriate persons filling a regular part-time (subject to the State Retirement System) position.

Other Personnel Expenses - Part-Time (Non-Regular)
These series of G/L Codes identify part-time employees who generally are not subject to Florida Retirement. Exceptions may be mandated by statute, rule or F.R.S. regulations.

55000 - 55099 Other Personnel Services - Executive, Administrative/Managerial
These accounts are used to record payments to persons, normally other than regular salaried employees, when they conduct part-time administrative activities.

56000 - 56099 Other Personnel Services - Instructional
These accounts are used to record payments to persons, normally other than regular salaried employees, when they conduct part-time organized instructional activities. They should be used to pay temporary or adjunct instructors and temporary library staff, coaches, instructional supervisors, teaching assistants, teaching associates.

56100 - 56199 Other Personnel Services - Instruction Substitutes
These accounts are used to record gross salary payments of OPS instructors for approved substitution of duties.

56500 - 56599 Other Professional Part-Time
These accounts are used to record payments to persons, normally other than regular salaried employees, they conduct part-time professional activities.

57000 - 57099 Other Personnel Services - Technical, Clerical, Trade and Service
These accounts are used to record payments to technical, clerical, trade and service personnel performing casual or day labor or performing services on a temporary basis.

58000 - 58099 Student Employment - Institutional Work Study
These accounts are used to record payments to students for services rendered as work study students, both on or off campus. These students are paid from college funds.

58100 - 58199 Student Employment - College Work Study Program
These accounts are used to record payments to students for services rendered as student assistants or work study students, both on or off campus. These students are paid from federal funds (and may include required matching funds).

58200 - 58299 Student Employment - College Work Experience Program
These accounts are used to record payments to students for services rendered for on-campus work experience. These students are paid from state and local funds.

58300 - 58399 Student Employment - Student Assistants
These accounts are used to record payments to students for services rendered as student assistants. These students are paid from college, state or local funds.

58400 - 58499 Student Employment - Other Governmental Sources
These accounts are used to record payments to students for services rendered as student assistants. These students are paid from other governmental sources.

58500 - 58599 Employee Awards
These accounts are used to record payments to employees for authorized awards.

Personnel Benefits

59100 - 59199 Social Security Contributions
Charge these accounts with the college's matching portion of FICA payroll taxes on salaries paid to its employees.

59101 FICA/Medicare Contributions
Charge this account with the college's matching portion of FICA/Medicare payroll taxes on salaries paid to its employees.
59110 Social Security Contributions - Part-Time Employees
Charge these accounts with the college’s matching portion of FICA payroll taxes on salaries paid to its part-time employees.

59111 FICA/Medicare Contributions - Part-Time Employees
Charge these accounts with the college’s matching portion of FICA/Medicare payroll taxes on salaries paid to its part-time employees.

59112 Social Security Alternative - Optional College Contributions
Charge this account with the college’s matching portion of the annuity/social security alternative, if so elected by the college.

59200 Retirement Contributions
Charge this account with the college’s matching portion of retirement contributions for employees in any retirement system other than one of Florida’s retirement systems.

59201 Teachers Retirement Contributions
Charge this account with the college’s matching portion of retirement contributions for employees in the Teachers Retirement System.

59202 State and County Retirement Contributions
Charge this account with the college’s matching portion of retirement contributions for employees in the State and County Retirement System.

59203 Florida Retirement Contributions - Regular
Charge this account with the college’s matching portion of retirement contributions for employees in the Florida Retirement System, Regular Class.

59204 Florida Retirement Contributions - Senior Management Class
Charge this account with the college’s matching portion of retirement contributions for employees in the Florida Retirement System, Senior Management Class.

59205 Florida Retirement Contributions - Special Risk
Charge this account with the college’s matching portion of retirement contributions for employees in the Florida Retirement System, Special Risk Class.

59206 Optional Retirement Contributions
Charge this account with the college’s matching portion of optional retirement contribution for employees electing the optional plan.

59207 DROP Retirement Contributions
Charge this account with the college’s matching portion of DROP retirement contribution for employees electing the DROP retirement plan.

59208 Optional Retirement Contributions - Annuity Companies
Charge this account with the college’s matching portion of optional retirement contribution for employees electing the optional plan.

59209 Florida Retirement Contributions - Investment Plan
Charge this account with the college’s matching portion of retirement contributions for employees in the Florida Retirement System Investment Plan.

59210 Florida Retirement Contributions - Part-Time Employees
Charge this account with the college’s matching portion of retirement contributions for part-time employees in the Florida Retirement System, Regular Class.

59300 Accrued Leave Expense
This account is used to record the value of accrued leave expense for the purposes of disclosing the contingent leave liability. It will be expended at least on an annual, year-end basis. Refer to Section 14 Accounting Treatments for additional information on Compensated Absences.

59301 Accrued Annual Leave Expense
This account is used to record the value of accrued annual leave expense for the purposes of disclosing the contingent leave liability. It will be expended at least on an annual, year-end basis.

59302 Accrued Sick Leave Expense
This account is used to record the value of accrued sick leave expense for the purposes of disclosing the contingent leave liability. It will be expended at least on an annual, year-end basis.

59400 Accrued Severance Pay Expense
This account is used to record the value of accrued severance pay expense for the purposes of disclosing the liability. It will be expended at least on an annual, year-end basis.

59500 Other Benefits - Taxable
These accounts are used to record the college’s contribution toward employee benefits such as: personal use of college vehicle, housing, expense accounts, deferred compensation, and moving expenses. These benefits are normally taxable.
59600 Other Benefits
These accounts are used to record the college's expense toward other employee post benefit (OPEB) such as health/life insurance.

59700 Insurance Benefits
This account is used to record the college's contribution toward employee insurance programs.

59701 Health Insurance Contribution
This account is used to record the college's contribution toward employee health insurance programs.

59702 Life Insurance Contribution
This account is used to record the college's contribution toward employee life insurance programs.

59703 Dental Insurance Contribution
This account is used to record the college's contribution toward employee dental insurance programs.

59704 Disability Insurance Contribution
This account is used to record the college's contribution toward employee disability insurance programs.

59705 Eye Care Insurance Contribution
This account is used to record the college's contribution toward employee eye care insurance programs.

59751 Health Insurance OPEB
This account is used to record the college's unfunded portion of the annual required contribution for OPEB health/life benefits. Refer to Section 14 Accounting Treatments for additional information on OPEB.

59752 Life Insurance OPEB
This account is used to record the college's unfunded portion of the annual required contribution for OPEB life benefits. Refer to Section 14 Accounting Treatments for additional information on OPEB.

59800 Matriculation Benefits and Reimbursement
This account is used to record the fee waiver expense for employees and dependent an for recording the reimbursement of fees paid by employees and dependents.

59801 Employee Matriculation Benefit
This account is used to record the fee waiver expense specifically for employees.

59802 Dependent Matriculation Benefits
This account is used to record the fee waiver expense specifically for the dependents of employees.

59803 Employee Matriculation Reimbursement
This account is used to record the reimbursement of fees paid specifically by employees.

59804 Dependent Matriculation Reimbursement
This account is used to record the reimbursement of fees paid specifically by dependents of employees.

59805 Employee Matriculation Reimbursement - Taxable
This account is used to record the reimbursement of fees paid to employees which are subject to federal income taxation.

59806 Dependent Matriculation Reimbursement - Taxable
This account is used to record the reimbursement of fees paid to employees for their dependents which are subject to federal income taxation.

59810 Part-Time Employee Matriculation Benefit
This account is used to record the fee waiver expense specifically for part-time employees.

59811 Part-Time Employee Matriculation Reimbursement
This account is used to record the reimbursement of fees paid specifically by part-time employees.

59812 Part-Time Employee Matriculation Reimbursement - Taxable
This account is used to record the reimbursement of fees paid to part-time employees which are subject to federal income taxation.

59900 Personnel Expense Contingency
These accounts are used to record the budget for Personnel Expense Contingencies only and will not be used to record actual expenditures. Budgeted contingency funds would have to be transferred to an active G/L Code to be available for expenditures.

60110 - 60130 Risk Management Consortium Expenses
These accounts are restricted to use by the Risk Management Consortium.

60500 Travel
Include in this account payment for transportation fare, rent-a-car charges, mileage and per diem payments and related expenses of travel such as tolls, parking fees and taxi fare for persons authorized to travel at the college's expense. These persons may include college staff, students, prospective employees, official guests of the college, board members, advisory board members, etc. The account should be charged with expenses, in addition to travel, of authorized persons attending conferences and meetings.

(12-11)
(Manual Revision 09/2009)
60501 Travel - In-District
Charge this account with in-district travel expenses only.

60502 Travel - Out-of-District
Charge this account with travel expenses incurred out of the district, but within the State of Florida.

60503 Travel - Out-of-State
Charge this account with travel expenses incurred out of the State of Florida, but within the United States.

60504 Travel - International
Charge this account with travel expenses incurred out of the United States.

60505 Travel - Reimbursable
Charge this account with travel expenditures which are subject to subsequent reimbursement from outside the college. This account should be credited upon recording the receivable or receipt of reimbursement.

60506 Travel - Student
Charge this account with all student travel expenditures.

60507 Travel - Non-Employee
Charge this account with all travel expenditures for individuals representing the college on a non-employee basis.

60508 Travel - Employee Recruitment
Charge this account with travel expenditures incurred by individuals invited by the college to interview for employment.

60509 Travel - Moving Expenses
Charge this account with travel expenditures incurred in relocating new employees to the college which are non-taxable.

60510 Travel - Other
Charge this account with all other travel expenditures, not otherwise specified.

60511 - 60513 Travel - Risk Management Consortium
These accounts are restricted to use by the Risk Management Consortium.

61000 Freight and Postage
Cost of postage, postage meter rental, post office box rental, freight and express (when included on a separate invoice), delivery service and any other costs of transporting things will be charged to this account.

61500 Telecommunications
This account should be charged with the costs of local and long distance telephone service, telephone installation and relocation charges and telegraph charges.

61501 Local Telephone/Fax Service
This account is used to record specifically the cost of local telephone/fax service.

61502 Long Distance Telephone/Fax Service
This account is used to record specifically the cost of long distance telephone/fax service.

61503 SUNCOM/WATS Service
This account is used to record specifically the cost of SUNCOM/WATS service.

61504 Other Communication Service
This account is used to record specifically the cost of other communication services.

62000 Printing
Include here the purchase of contracted printing, mimeographing, photostatting and blueprinting, photography and photcopying. Do not include the purchase of supplies such as mimeograph paper and photocopy supplies nor the purchase of printed forms. These items should be charged to Account 855XX, Educational and Office Materials and Supplies.

62001 Printing/Duplicating - Vendor
As defined for G/L Code 62000, specifically for externally processed printing/duplicating.

62002 Printing/Duplicating - College
As defined for G/L Code 62000, specifically for internally processed printing/duplicating.

62003 Binding
Charge to this account the cost of binding printed materials.

62004 Departmental Photocopying
As defined for G/L Code 62000, specifically for departmentally processed photocopying.

62005 Departmental Duplicating
As defined for G/L Code 62000, specifically for departmentally processed duplicating.

(12-12)
(Manual Revision 09/2009)
62500 Repairs and Maintenance
Charge to this account the cost of all repairs and maintenance performed by other than college personnel. This will include elevator maintenance, repairs to building, repairs to equipment and vehicles.

62501 Repairs and Maintenance - Buildings
As defined for G/L Code 62500, specifically for buildings.

62502 Repairs and Maintenance - Furniture and Equipment
As defined for G/L Code 62500, specifically for furniture and equipment.

62503 Repairs and Maintenance - Grounds
As defined for G/L Code 62500, specifically for grounds.

62504 Service Contracts/Agreements
As defined for G/L Code 62500, specifically for contracted maintenance and service.

62505 Repairs and Maintenance - Other
As defined for G/L Code 62500, to include repairs and maintenance not otherwise defined.

63000 Rentals
The rental or lease of buildings, equipment (other than postage meters and rent-a-car charges), films and filmstrips will be charged to this account.

63001 Rentals - Facilities
As defined for G/L Code 63000, specifically for facility rentals.

63002 Rentals - Equipment
As defined for G/L Code 63000, specifically for equipment rentals.

63003 Rentals - Films
As defined for G/L Code 63000, specifically for films and filmstrip rentals.

63004 Rentals - Copy Machines
As defined for G/L Code 63000, specifically for copy machine rentals.

63005 Rentals - Other
As defined for G/L Code 63000, to include rentals not otherwise defined.

63006 Lease Purchase Payments - Capital (Fund 8)
This account is used to record installment payments on lease purchase contracts which are for terms of twelve (12) months or less. The contract value of the property under a lease purchase arrangement will be capitalized upon receipt. Lease purchase payments for long term contracts will be recorded in Fund VIII (see Section 14, Accounting Treatments).

63007 Royalties
This account is used to record royalty costs (i.e., music, dramatic scripts, etc.)

63008 Long Term Facilities Leases
This account is used to record facilities leases for terms in excess of twelve (12) months.

63009 Equipment Leases - Operating
This account is used to record operating equipment leases in excess of twelve (12) months.

63500 Insurance
The cost of all insurance will be charged to this account. This includes workers compensation, fidelity, automotive, fire and boiler insurance.

63501 Insurance - Property
As defined for G/L Code 63500, specifically for property insurance.

63502 Insurance - Workers Compensation
As defined for G/L Code 63500, specifically for workers compensation insurance.

63503 Insurance - Student
As defined for G/L Code 63500, specifically for insurance purchased for students by the college.

63504 Insurance - Fleet
As defined for G/L Code 63500, specifically for fleet insurance.

63505 Insurance - General Liability
As defined for G/L Code 63500, specifically for general liability insurance.

63506 Insurance - Professional Liability (Police Officers)
As defined for G/L Code 63500, specifically for professional liability insurance for campus police.

63700 - 63899 Insurance paid by Risk Management Consortium
These accounts are restricted to use by the Risk Management Consortium.

(12-13)
(Manual Revision 09/2009)
Utilities
Cost of electricity, water, waste collection, fuel oil and gas for heating, heat and air conditioning will be charged to this account.
Gas for use in laboratories will be charged to Account 65500, Educational and Office Materials and Supplies.

64001 Heating Fuels
As defined in G/L Code 64000, specifically for heating fuel expenditures. Not to include vehicles.

64002 Water and Sewer
As defined for G/L Code 64000, specifically for water and sewer expenditures.

64003 Electricity
As defined in G/L Code 64000, specifically for electricity expenditures.

64004 Garbage Collections
As defined in G/L Code 64000, specifically for garbage collection expenditures.

64005 Fuel - Vehicular
As defined in G/L Code 64000, specifically fuel for vehicles other than those used for travel purposes.

64006 Hazardous Waste Removal
As defined in G/L Code 64000, specifically for the removal of hazardous waste materials.

64007 Storm Water Runoff Fees
As defined in G/L Code 64000, specifically for storm water runoff fees.

64500 Other Services
This account is used to record the cost of services which are not otherwise classified. This would include technology services, advertising authorized by law, institutional membership fees, collection expense, credit service, clipping service, laundry and towel service, It would also include amounts withheld from License Tag Fees as administrative expense of handling bonds.

64501 Other Services
This account is used to record other services not otherwise defined by another G/L Code. These services are not to include personnel costs which should be recorded as part-time or permanent part-time employees.

64502 Institutional Memberships
As defined for G/L Code 64500, specifically for institutional memberships. Personal memberships cannot be paid by the college.

64503 Contributed Services
This account is used to record the value of contributed services provided by an individual or organization, at least to the extent of student fees assessed.

64504 Collection/Billing Services
As defined for G/L Code 64500, specifically for collection/billing services.

64505 Advertising (Required by Law)
As defined for G/L Code 64500, specifically for advertising required by law.

64506 SBE Bond Administrative Expense
As defined for G/L Code 64500, specifically for SBE Bond Administrative Expense. Refer to Section 14, Accounting Treatments for additional information on SBE Bond issued.

64507 Contracted Instructional Services - State Fundable Enrollment
As defined for G/L Code 64500, specifically for contracted instructional services provided by an organization (not by an individual) which are reported as State Fundable.

64508 Contracted Non-Instructional Services
As defined for G/L Code 64500, specifically for contracted clerical, security services, custodial, etc., provided by an organization not by an individual.

64509 Other Services - Non-Contracted
As defined for G/L Code 64500, specifically for other non-contracted services.

64510 Advertising (Not Required by Law)
As defined for G/L Code 64500, specifically for advertising not required by law.

64511 Non-Contracted Services/Stipends
As defined in G/L Code 64500, specifically for non-contracted services/stipends.

64512 Tuition Reimbursement, Non-Taxable
As defined for G/L Code 64500, specifically for non-taxable tuition reimbursement.

64513 Contracted Instructional Services - Non-Fundable
As defined for G/L Code 64500, specifically for non-fundable contracted instructional services provided by an organization not an individual.
64514 Technology Services
As defined for G/L Code 64500, specifically for contracted services provided by an organization not an individual. Includes outsourcing services.

64515 Capital Improvement Bond Administrative Expenses
As defined for G/L Code 64500, specifically for provided by an organization not an individual. Includes outsourcing services.

64520 Payment to Sub-Recipient
This account is used to record payments to sub-recipients to pass-through grants. Expenditures recorded in this account may subject the college to sub-recipient monitoring requirements of OMB Circular A-133.

64600 Workforce/Wages
This account is used to record the cost of services provided to Workforce/Wages clients.

64601 Marketing/Recruitment
This account is used to record the cost of services provided to Workforce/Wages clients, specifically for costs to recruit participants and promote the programs.

64602 Child Care
This account is used to record the cost of services provided to Workforce/Wages clients, specifically for child care.

64603 Counseling
This account is used to record the cost of services provided to Workforce/Wages clients, specifically for counseling services.

64604 Food Assistance
This account is used to record the cost of services provided to Workforce/Wages clients, specifically for food assistance.

64605 Health Support
This account is used to record the cost of services provided to Workforce/Wages clients, specifically for health services (i.e., all testing and pre-requisite training requirements, medical examinations, shots, drug tests).

64606 Needs-Related Payments
This account is used to record the cost of services provided to Workforce/Wages clients, specifically cash payments to Title III participants who do not qualify or have ceased to qualify for unemployment compensation.

64607 On-the-Job Training
This account is used to record the cost of services provided to Workforce/Wages clients, specifically reimbursement to private sector employers for the cost of the participant while in training.

64608 Occupational Skills Training
This account is used to record the cost of services provided to Workforce/Wages clients, specifically for tuition and books.

64609 Occupational Skills Training - Other
This account is used to record the cost of services provided to Workforce/Wages clients, specifically for other fees (i.e., licensing, certifications, etc.).

64610 Temporary Shelter
This account is used to record the cost of services provided to Workforce/Wages clients, specifically hotel/motel bills for training out-of-district.

64611 Rent/Utilities
This account is used to record the cost of services provided to Workforce/Wages clients, specifically temporary assistance with rent, house payments, or utilities paid for participant.

64612 Transportation
This account is used to record the cost of services provided to Workforce/Wages clients, specifically gas allowances, bus tickets, etc.

64613 Uniforms/Shoes
This account is used to record the cost of services provided to Workforce/Wages clients, specifically uniforms/shoes required for classroom training or employment, such as nursing uniforms, shoes, safety eyeglasses.

64614 Tools/Supplies
This account is used to record the cost of services provided to Workforce/Wages clients, specifically tools/supplies required for classroom training or employment.

64615 Assessment
This account is used to record the cost of services provided to Workforce/Wages clients, specifically testing of clients to determine placement in programs.

64700 Service Provider Contracts - Workforce/Wages
This account is used to record the cost of service providers' contracts for Workforce/Wages. Each contract should be set up with a unique number (i.e., 64701, 64702, etc.) as needed by each community college.
65000 Professional Fees
Professional fees to include legal fees, auditing fees, medical fees, consultant fees, honoraria paid to speakers, and any other payments of a professional nature other than payments to persons for conducting organized instructional activities. Payments to persons for instructional activities should be charged to the appropriate salary expense G/L Code.

65001 Consultants
As defined for G/L Code 65000, specifically for consultants.

65002 Honoraria Fees
As defined for G/L Code 65000, specifically for honoraria fees (non-federal funds).

65003 Legal Fees
As defined for G/L Code 65000, specifically for legal fees.

65004 Auditing Fees
As defined in G/L Code 65000, specifically for auditing fees.

65005 Architectural Fees
As defined for G/L Code 65000, specifically for architectural fees. This account should not be used if a specific construction project can be identified. Accounts 75001, 75002, 75003 and 75004 should be charged.

65006 Engineering Fees
As defined in G/L Code 65000, specifically for engineering fees. This account should not be used if a specific construction project can be identified. Accounts 75002, 75003 or 75004 should be charged.

65007 Other Professional Fees
As defined for G/L Code 65000, for professional fees not otherwise defined.

65008 Accreditation Fees
As defined for G/L Code 65000, for accreditation fees.

65009 Bank Service Fees
As defined for G/L Code 65000, for bank service fees.

Current Expense - Materials and Supplies
A material or supply is any article which meets any one or more of the following conditions:
1. It is consumed in use.
2. It loses its original shape or appearance with use.
3. It is expendable, that is, if it is usually more feasible to replace it with a new unit rather than repair it when it is damaged or some of its parts are lost or worn out.
4. It is an inexpensive item whose small unit cost makes it inadvisable to capitalize, even if it has characteristics of equipment.
5. It loses its identity through incorporation into a different or more complex unit or substance.
6. The following expenditure categories may be prohibited by statute, regulation or rule: food and food products for employee use, gifts, personal items.

85500 Educational, Office and Departmental Materials and Supplies
This account includes classroom materials such as workbooks, music supplies, physical education supplies and art materials, Parts, metal stocks, welding rods, wood, gas, oil, electrical supplies, small tools used in occupational courses and laboratory supplies such as chemicals, test tubes and beakers should be included here. Also included are audio-visual materials such as chemicals, test tubes and beakers should be included here. Also included are audio-visual materials such as records, tapes, overlays and slides which are defined as materials or supplies (see definition above).
Stationery and general office supplies such as paper, pads, staples, paper clips, ribbons, pencils, file folders, calendars, printed forms should be charged here.

85501 Educational Materials and Supplies
As defined for G/L Code 65500, specifically for instructional use.

85502 Office Materials and Supplies
As defined for G/L Code 65500, specifically for non-instructional use.

85503 Diplomas and Covers
As defined in G/L Code 65500, specifically for the cost of diplomas and covers.

85504 Hazardous Materials - Instructional
As defined for G/L Code 65500, specifically for instructional use.

85700 Data Software, Non-Capitalized
This account is used to record the cost of software purchased for data systems, information systems, computer systems, word processing systems and other systems requiring operating software and documentation. These data software are not to be capitalized, as they do not meet all the criteria for capitalization (please see G/L Code 72000).

85701 Data Software - Educational, Non-Capitalized
As defined for G/L Code 65700, specifically for instructional use.

(12-10)
(Manual Revision 09/2009)
65702 Data Software - Administrative, Non-Capitalized
As defined for G/L Code 65700, specifically for administrative use.

66000 Maintenance and Construction Materials and Supplies
Charge to this account all materials and supplies used by personnel of the college to construct, repair or maintain buildings and equipment. Items would be lumber and wood products, nails, paint, floor coverings, electrical materials and supplies, plumbing materials and supplies, masonry products, asphalt and gravel, light bulbs, fuses, fire extinguisher refills, etc. It also includes tools normally used by carpenters, painters, electricians, plumbers, metal workers, masons and mechanics. Sets of tools as well as individual tools may be charged here.

66001 Maintenance Materials and Supplies
As defined for G/L Code 66000, specifically for non-capitalized maintenance materials and supplies.

66002 Janitorial Materials and Supplies
As defined for G/L Code 66000, specifically for janitorial materials and supplies.

66003 Automotive Materials and Supplies
As defined for G/L Code 66000, specifically for automotive materials and supplies consumed in servicing college operated vehicles.

66004 Grounds Materials and Supplies
As defined in G/L Code 66000, specifically for grounds materials and supplies.

66005 Construction Materials and Supplies
As defined for G/L Code 66000, specifically for construction materials and supplies. When a specific construction project is identified, this code should not be used. The appropriate 75XX G/L Code should be used to identify the construction project for subsequent capitalization.

66006 Hazardous Materials - Non-Instructional
As defined for G/L Code 66000, specifically for non-instructional hazardous materials.

66500 Other Materials and Supplies
Charge to this account any materials or supplies not otherwise classified.

66501 Athletic Materials and Supplies
As defined for G/L Code 66500, specifically for athletic materials and supplies with the exception of athletic uniforms.

66502 Athletic Uniforms
As defined for G/L Code 66500, specifically for athletic uniforms having limited useful life.

66503 Food and Food Products
This account is used to record the purchase of food and food products allowable by state and local rules and regulations.

66504 Materials and Supplies - Other
As defined for G/L Code 66500, specifically for materials and supplies not otherwise classified.

66505 Departmental Uniforms
As defined for G/L Code 66500, specifically for departmental uniforms having limited useful life.

66506 Minor Equipment (Optional Account - see also 70500)
Charge to this account all equipment classified as Minor Equipment - Non-Capitalized Non-Inventoried. The college has the authority to make its inventory threshold for minor equipment.

As defined for G/L Code 66500, specifically for minor equipment as defined by Statute or Board Policy.

66507 Minor Technology Equipment (Optional Account)
Charge to this account all equipment classified as Minor Technology Equipment - Non-Capitalized Non-Inventoried. The college has the authority to make its inventory threshold for minor equipment.

67000 Subscriptions, Periodicals, and Video Disks
The cost of expendable subscriptions, periodicals, books, E-resources, and video disks should be charged to this account when purchased for the library.

Current Expenses - Other Current Charges

67500 Purchases for Resale
Any items which are purchased for resale to individuals, organizations, or other organizational units of the college will be charged to this series of accounts. Normally they will only be used by auxiliary enterprises or service departments.

67501 New Books - Resale
As defined for G/L Code 67500, specifically for new books purchased for resale.

67502 Used Books - Resale
As defined for G/L Code 67500, specifically for used books purchased for resale.

67503 Trade Books - Resale
As defined for G/L Code 67500, specifically for trade books purchased for resale.

(12-17)
(Manual Revision 09/2009)
67504 Supplies - Resale
As defined for G/L Code 67500, specifically for supplies purchased for resale.

67505 Jewelry - Resale
As defined for G/L Code 67500, specifically for jewelry purchased for resale.

67506 Other Items - Resale (formerly Cost of Goods Sold)
As defined for G/L Code 67500, to include other items purchased for resale not otherwise classified.

67507 Central Stores
As defined for G/L Code 67500, specifically for the college's central stores purchases for resale.

67508 Food and Food Products - Resale
As defined for G/L Code 67500, specifically for the college's food service operations purchased for resale.

67509 Other Products - Resale
As defined for G/L Code 67500, specifically for other products for resale.

67510 Hazardous Materials - Resale
As defined for G/L Code 67500, specifically for the resale of hazardous materials.

67600 Indirect Cost
These accounts are used to record indirect costs charged to grants and contracts with the subsequent transfer of these funds to Current Funds - Unrestricted (please see Section 14, Accounting Treatments). Refer to Section 14 Accounting Treatments for additional information on Indirect Cost.

67700 Administrative Cost Pool Allocation
This account is used to allocate pooled administrative costs to specific workforce/wages programs.

67701 Federal
This account is used to allocate pooled administrative costs to specific workforce/wages programs, specifically federal funds.

67702 State
This account is used to allocate pooled administrative costs to specific workforce/wages programs, specifically state funds.

68000 Scholarships and Waivers
Charge this account for all scholarship payments to students. Do not include payments to students for loans or for services rendered.

Do not include awards to students when the donor reserves the right to designate the person to receive the award. In these cases, the funds should be credited to the proper student fee account in the Current Funds or should be charged to Account 21100, Deposits Held in Custody for Others, in the Agency Funds.

Under certain conditions, a student's fees may be waived. All student fees should be reported as income, however, even though they may not be collected. When fees are waived, the proper income account(s) should be credited and this account should be debited, thus reflecting the gross income and the expense to the college. (please see Waiver/Exemption Examples and Definitions at the end of this section)

68001 Scholarships
As defined for G/L Code 68000, specifically for student scholarships.

68002 Fundable Fee Waivers
As defined for G/L Code 68000, specifically for student fee waivers funded by the state. Refer to Section 14 Accounting Treatments for additional information on Fundable Fee Waivers and Exemptions.

68003 Textbooks, Materials and Supplies Scholarships
As defined for G/L Code 68000, specifically for student textbooks, materials and supplies scholarships.

68004 Scholarship - Recoveries
This account is used to record the scholarships recovered due to non-acceptance or reimbursement for overpayment. It will reflect a credit balance when used.

68005 Nonfundable Fee Waivers
As defined for G/L Code 68000, specifically for student fee waivers approved by the Board of Trustees, but not funded by the state. Refer to Section 14 Accounting Treatments for additional information on Fee Waivers and Exemptions.

68006 Student Stipends
As defined for G/L Code 68000, specifically for student stipends.

68007 Training and Related Fees
This account is used to record the cost of services provided to Workforce/Wages clients, specifically training and related fees for clients.

68099 Scholarship Contra Account
This account is used for elimination entries for reporting purposes in compliance with Governmental Accounting Standard 35.

68500 Interest on Debt
This account is used to record interest costs of retiring debt. This is sub accounted to include 68520 Non-Capital Financing Interest on Debt, and 68530 Capital Financing Interest on Debt. Refer to Section 14 Accounting Treatments for additional information on Payment of Principal and Interest on Debt (SBE Bonds Issued).
69000 Payments on Debt Principal
This account is to be charged for all payments made to retire loan-term debts of the college except loans/lease purchases which are repaid during the same year in which they were made.

This account should be charged for the amount of SBE Bonds retired each year as reported by the State Board of Administration, and the offsetting credit would be to Revenue Account 42210, License Tag Fees Appropriation.

At the end of each year, in all funds except the Retirement of Indebtedness Fund, account 69000 will be credited and account 26200 will be debited for the amount of Loans and Lease-Purchase debts paid. In the Retirement of Indebtedness Fund, Account 69000 will be credited and Account 31100, Fund Balance - College, will be debited for the for the amount of bonds retired. (also see G/L Code 26100). Refer to Section 14 Accounting Treatments for additional information on Payment of Principal and Interest on Debt (SBE Bonds Issued).

69001 Loan Principal Canceled (LPCD) - 10% Prior to 7/72
This account is used to record appropriate loan principle reductions for Student Loans. Appropriate loan cancellation entries should be recorded to G/L Codes 69002 through 69012.

69110 Mandatory Transfers - Out
Accounts 691XX are used to record transfer of funds between funds (interfund transfers). G/L Codes 691XX are used to record the mandatory transfer out of a fund to a specific fund and requires a corresponding entry to G/L Code 491XX in the receiving fund.

Mandatory transfers are fixed by a binding legal agreement such as a bond indenture, debt service or are required to match outside gifts or grants such as work-study salaries or Title VI grants. Refer to Section 14 Accounting Treatments for additional information on Matching Funds.

Transfers are not classified as expenses. They are other deductions to a fund and should be reported so on the Statement of Current Funds Revenues, Expenditures and Other Changes.

The transfers distinguish both fund and function. The fourth digit of the G/L Code 691(or 2)XX denotes the fund being transferred to. The fifth digit 691(or 2)XX denotes the function for which the transfer is required when transferring from Current Funds - Unrestricted or Restricted to any fund except the Agency Funds. The fifth digit will correspond with:
1. Instruction
2. Research
3. Public Service
4. Academic Support
5. Student Support
6. Institutional Support
7. Physical Plant Operations/Maintenance
8. Student Financial Aid
9. Transfers Out from any fund except Current Funds - Unrestricted or Restricted

Example: Mandatory transfer to retire lease purchase debt, one-half of the amount for instructional equipment and one-half for administrative equipment.

$ X,XXX.XX 69181 (Instructional)
$ X,XXX.XX 69186 (Administrative)

69210 Non-Mandatory Transfers - Out
Other transfers of a non-mandatory nature are allocations of unrestricted resources between fund groups which are not required either by terms of loans or by other agreements with outside persons or agencies. Accounts 692XX are used to record the transfer of funds out of the fund to a specific fund and require a corresponding entry to G/L Code 492XX in the receiving fund.

69400 Depreciation Expense
Include in these accounts depreciation/amortization expense on capital assets/leases which cost $5,000 or more. Refer to Section 14 Accounting Treatments for additional information on Capital Leases and Depreciation.

69500 Other Expenses
Charge these accounts with any expenses not otherwise classified. It is recommended that these accounts not be used and a specific G/L Code be incorporated or created and assigned for use. This process will be determined by the materiality of each other expense entry.

69501 Bad Debt Expense
This account is used to record bad debt expense based upon estimated uncollectible loans and accounts receivable. G/L Code 130XX, Allowance for Uncollectible Accounts, should be credited when G/L Code 695XX, Bad Debt Expense is debited.

69502 Inventory Losses/Write Offs
This account is used to record the value of losses in inventory derived from completing an inventory and identifying losses, spoilage or obsolete stock.

69503 Unemployment Compensation
This account is used to record the cost of unemployment compensation charges.

69504 Uninsured Losses
This account is used to record the cost incurred in indemnifying uninsured losses or deductibles.
69506 Impairment of Capital Assets
This account is used to record the cost incurred in indemnifying impairment of fixed assets. Refer to Section 14 Accounting Treatments for additional information on impairment of Capital Assets.

69600 Prior Year Corrections
These accounts are used to record corrections to expenditures which were originally recorded in a prior fiscal year. These accounts may be used when the prior year expenditure corrections will have a material affect on the cost of programs though shall be treated like Account 49600 - Prior Year Correction in the community college’s financial statements. When practical and/or having immaterial program cost effect, Account 49600 should be used for both revenue and expenditure prior year corrections.

69900 Current Expense Contingency (Budget Only)
These accounts are used to record the budget for Current Expense Contingencies only and will not be used to record actual expenditures. Budgeted contingency funds would have to be transferred to an active GL Code to be available for expenditures.

<table>
<thead>
<tr>
<th>Account</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>70110 - 70139</td>
<td>Minor Equipment for Risk Management Consortium</td>
</tr>
<tr>
<td>70500</td>
<td>Minor Equipment - Non Capitalized Non-Inventoried (Optional Account see also 68500)</td>
</tr>
<tr>
<td>70600</td>
<td>Minor Equipment - Non Capitalized</td>
</tr>
<tr>
<td>71000</td>
<td>Furniture and Equipment - greater than or equal to $5,000</td>
</tr>
<tr>
<td>71010</td>
<td>Control Account for 3-Year Capital Asset Class - greater than or equal to $5,000</td>
</tr>
<tr>
<td>71011</td>
<td>Computer Equipment 3-Year Capital Asset Class - greater than or equal to $5,000</td>
</tr>
<tr>
<td>71020</td>
<td>Control Account for 5-Year Capital Asset Class - greater than or equal to $5,000</td>
</tr>
<tr>
<td>71021</td>
<td>Vehicles 5-Year Asset Class - greater than or equal to $5,000</td>
</tr>
<tr>
<td>71022</td>
<td>Office Equipment 5-Year Asset Class - greater than or equal to $5,000</td>
</tr>
<tr>
<td>71023</td>
<td>Educational Equipment 5-Year Asset Class - greater than or equal to $5,000</td>
</tr>
<tr>
<td>71024</td>
<td>Athletic Equipment - greater than or equal to $5,000</td>
</tr>
<tr>
<td>71025</td>
<td>Maintenance Equipment - greater than or equal to $5,000</td>
</tr>
</tbody>
</table>

These accounts are restricted to use by the Risk Management Consortium.

Charge to this account all equipment classified as Minor Equipment - Non-Capitalized Non-Inventoried. The College has the authority to make its inventory threshold for minor equipment. The expenses should not be transferred to the Invested in Plant Fund. When preparing the Annual Cost Analysis Report, they should be included as if they were Current Expenses.

Charge to this account all equipment classified as Minor Equipment - Non-Capitalized. The College has the authority to make its inventory threshold for minor equipment. Operating expenses should not be transferred to the Invested in Plant Fund. When preparing the Annual Cost Analysis Report, they should be included as if they were Current Expenses.

This account is used for all furniture and equipment purchases greater than or equal to $5,000 which are to be capitalized. This will include all educational and classroom equipment, office furniture and equipment, maintenance equipment, tractors, vehicles, etc.

Items classified in the 71000 series have been eliminated in accordance with GASB 34 & 35 requirements. Refer to the new control accounts established for this type of acquisition. Refer to Section 14 Accounting Treatments for additional information on Purchase of Capital Assets.

These accounts have been established to provide a control balances for 3 year class of equipment. These accounts are established for budget and expenditure control purposes and will not be reported as expenditures on the financial statements but carried to the proper asset classification.

These accounts have been established to provide a control balances for 5 year class of equipment. These accounts are established for budget and expenditure control purposes and will not be reported as expenditures on the financial statements but carried to the proper asset classification.

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These accounts have been established to provide a control balances for 5 year class of equipment. These accounts are established for budget and expenditure control purposes and will not be reported as expenditures on the financial statements but carried to the proper asset classification.
71030 Control Account for 7-Year Capital Asset Class - greater than or equal to $5,000
These accounts have been established to provide a control balances for 7 year class of equipment. These accounts are established for budget and expenditure control purposes and will not be reported as expenditures on the financial statements but carried to the proper asset classification.

71031 Office Equipment 7-Year Capital Asset Class - greater than or equal to $5,000
These accounts have been established to provide a control balances for 7 year office equipment. These accounts are established for budget and expenditure control purposes and will not be reported as expenditures on the financial statements but carried to the proper asset classification.

71032 Educational Furniture and Equipment 7-Year Capital Asset Class - greater than or equal to $5,000
These accounts have been established to provide a control balances for 7 year educational equipment. These accounts are established for budget and expenditure control purposes and will not be reported as expenditures on the financial statements but carried to the proper asset classification.

71040 Control Account for 10-Year Capital Asset Class - greater than or equal to $5,000
These accounts have been established to provide a control balances for 10 year class of equipment. These accounts are established for budget and expenditure control purposes and will not be reported as expenditures on the financial statements but carried to the proper asset classification.

71041 Educational Furniture and Equipment 10-Year Capital Asset Class - greater than or equal to $5,000
These accounts have been established to provide a control balances for 10 year educational equipment. These accounts are established for budget and expenditure control purposes and will not be reported as expenditures on the financial statements but carried to the proper asset classification. This account would including portable buildings and building additions.

72000 Data Software
These accounts have been established to provide a control balances for owned data software. Software to be capitalized must meet all of the following criteria: absolute useful life of one year or more; must be owned, not licensed; must have a value of $0000000 or more; must be practically markable for inventory purposes. These accounts are established for budget and expenditure control purposes and will not be reported as expenditures on the financial statements but carried to the proper asset classification. Sub account this section by using 72001 for Educational Software and 72002 for Administrative Software.

73050 Artwork for Collection
Charge this account all costs of acquiring collectible artwork. This collectible artwork is not depreciable.

75000 Building and Fixed Equipment
Charge this account all costs of acquiring buildings. Architect fees, drawings, blueprints, postage, long distance telephone charges, construction contracts and any other costs incurred in the constructing of buildings should be charged here. Major repairs or renovations of buildings is properly charged to this account even if they do not lead to an addition to the Invested in Plant Fund. The installation of any equipment which is permanently attached to a building such as an elevator or a central air conditioning system is charged to this account. Window air conditioners and water coolers would not be included here.

75001 Architect - Master Planning
As defined for G/L Code 75000, specifically for architectural costs in master planning.

75002 Architect/Engineer - Basic Services
As defined for G/L Code 75000, specifically for architect/engineer - basic services which are those general services as defined by the contract with the architect/engineer.

75003 Architect/Engineer - Extra Services
As defined for G/L Code 75000, specifically for architect/engineer - extra services which are defined by the contract. These may include special consultants and special services not available with the architect/engineering firm.

75004 Architect/Engineer - Reimbursable
As defined for G/L Code 75000, specifically for cost incurred by the architect/engineer which are normally charged directly to the college. They may include testing, borings and other limited services.

75005 Construction Manager - Basic Services
As defined for G/L Code 75000 and 75003, specifically for contracted construction management - basic services.

75006 Construction Manager - Extra Services
As defined for G/L Code 75000 and 75003, specifically for contracted construction management - extra services.

75007 Construction Manager - Reimbursable
As defined for G/L Code 75000 and 75004, specifically for contracted construction management - reimbursable expenses.

75008 Job Office
As defined for G/L Code 75000, specifically to be the cost of renting/leasing and operating a portable construction office or trailer.

75009 Institutional Administration
As defined for G/L Code 75000, specifically the prorated cost of direct facilities construction administration by college employees. This account is debited and appropriate salary G/L Code is credited if the college elects not to record direct salary expenses in the project account.

(Manual Revision 03/2009)
75010 Blueprinting/Duplicating/Advertising
As defined for G/L Code 75000, specifically for blueprinting, duplicating and legal advertising costs.

75011 Insurance
As defined for G/L Code 75000, specifically for the cost of temporary construction insurance.

75012 Survey/Test Borings
As defined for G/L Code 75000, specifically for surveying and test borings.

75013 Permits/Fees
As defined for G/L Code 75000, specifically for permits and fees.

75014 Building Acquisition
As defined for G/L Code 75000, specifically for the acquisition of existing structures.

75015 Demolition
As defined for G/L Code 75000, specifically for the demolition of structures.

75016 Legal Fees
As defined for G/L Code 75000, specifically for legal fees required or incurred due to construction.

75017 Site Preparation
As defined for G/L Code 75000, specifically for site preparation.

75018 Materials Testing/Inspection
As defined for G/L Code 75000, specifically for testing materials and inspecting construction.

75019 Foundations/Structures
As defined for G/L Code 75000, specifically for the construction of the foundation and basic structure.

75020 Elevator
As defined for G/L Code 75000, specifically for the cost of elevator(s).

75021 HVAC (Heating, Ventilation and Air Conditioning)
As defined for G/L Code 75000, specifically for HVAC costs.

75022 Plumbing
As defined for G/L Code 75000, specifically for plumbing costs.

75023 Electrical
As defined for G/L Code 75000, specifically for electrical costs.

75024 General Construction
As defined for G/L Code 75000, specifically for general construction costs where specific construction G/L Codes cannot be identified.

75025 General Conditions
As defined for G/L Code 75000, specifically for general condition costs to include site fencing, temporary utilities, equipment rented for general contractor use, etc.

75026 HVAC Automation
As defined for G/L Code 75000, specifically for equipment acquired to control and operate HVAC systems.

75027 Test and Balance
As defined for G/L Code 75000, specifically for testing and balancing the HVAC systems.

75028 Construction Materials
As defined for G/L Code 75000, specifically for purchasing major construction materials which will be capitalized as a part of the construction project.

75029 Fixed Equipment
As defined for G/L Code 75000, specifically for fixed equipment attached or affixed to the permanent structure.

75030 Resident Inspection
As defined for G/L Code 75000, specifically for resident inspection costs. A college employee assigned to the project, such as a clerk of the works who would be classified as G/L Code 75030.

75031 Renovation and Remodeling
As defined for G/L Code 75000, specifically for capitalized renovation costs.

75032 Initial Supplies
As defined for G/L Code 75000, specifically for initial supplies required to occupy a facility. These may include filled fuel tanks, spare parts, special housekeeping materials and other consumables.

75033 Telephone Installation
As defined for G/L Code 75000, specifically for telephone installation costs.
75098 Miscellaneous
As defined for GL code 75000, specifically for construction costs not otherwise classified and being immaterial in nature.

75099 Buildings and Fixed Equipment
For use by colleges who do not wish to record individual components of building construction.

76000 Non-Capitalized Repairs, Maintenance, Remodeling, and Renovation, and Other Structures and Improvements
This account is used to record non-capitalized repairs and maintenance costs.

77000 Land
Charge to this account only the original cost of land plus acquisition costs. Do not charge site development costs.

78000 Leasehold greater than $25,000 per project
Charge this account only the original cost of the leasehold. Useful life is 10 years, unless life of the lease is less than 10 years. Otherwise, capitalize at life of lease.

79000 Other Structures and Land Improvements greater than $25,000/project
Charge this account with the costs of site development, parking lots, sidewalks, outdoor lighting systems, utility systems, flagpoles, fences and other improvements. Useful life 10 years. Items classified in the 79000 series have been eliminated in accordance with GASB 34 & 35 requirements. Refer to the new control accounts established for this type of acquisition. Refer to Section 14 Accounting Treatments for additional information on Other Structures and Land Improvements.

79001 Other Structures greater than $25,000 per project
Charge to this account only other structure improvements with a cost of greater than $25,000 per project. Useful life 10 years. Items classified in the 79000 series have been eliminated in accordance with GASB 34 & 35 requirements. Refer to the new control accounts established for this type of acquisition.

79002 Land Improvements greater than $25,000 per project
Charge to this account only land improvements with a cost of greater than $25,000 per project. Do not charge site development costs.

79003 Infrastructure with a cost equal to or greater than 5% of total net assets
Charge to this account only infrastructure with a cost equal to or greater than 5% of total net assets (college-wide). Infrastructure includes things like streets, roads, driveways, walkways, sewer systems, drainage systems and retention ponds. (Refer to GASB 34, paragraph 19)

79800 Capitalized Expenditures from borrowed funds (contra expense)
Credit this account in an amount equal to the amount capitalized at year-end from borrowed funds expensed in the Unexpended Plant Fund and capitalized in the Invested in Plant Fund. This contra expense will provide a clearer reflection of funds expended (gross) prior to and should be closed into fund balance at year-end.

79900 Capital Outlay Contingency (Budget Only)
These accounts are used to record the budget for Capital Outlay Contingencies only and will not be used to record actual expenditures. Budgeted contingency funds would have to be transferred to an active GL Code to be available for expenditures.