

Account Code	'Title'	Allows Data Entry	Status: Active	Account Code	'Title'	Allows Data Entry	Status: Active	Account Code	'Title'	Allows Data Entry	Status: Active	Account Code	'Title'	Allows Data Entry	Status: Active
4000	Supplies & Materials**BUDGET ONLY**	B	A	5000	Other Op Exp**BUDGET ONLY**	B	A	6000	Capital Outlay**BUDGET ONLY**	B	A	7000	Other Outgo**BUDGET ONLY**	B	A
4200	Books, Magazines, Periodicals	Y	A	5100	Consultant & Contract Services	N	A	6100	Sites and Site Improvement	N	A	7100	Debt Retirement (Longterm Debt)	N	A
4300	Software Under \$200	Y	A	5110	Personal Service Agree/Consultants	Y	A	6110	Site Acquisition	Y	A	7110	Debt Retire-Principal	Y	A
4400	Instructional Supplies & Materials	Y	A	5115	Recruitment Services	Y	A	6120	Site Improvement	Y	A	7120	Debt Retire-Interest	Y	A
4500	Noninstruct Supplies & Materials	Y	A	5150	Contracted Services	Y	A	6200	Buildings	Y	A	7130	Capital Lease Payments	Y	A
4600	Printing & Copying	Y	A	5151	Contracted Instructional Services	Y	A	6300	Library Books/Mags/Periodicals	Y	A	730	Interfund Transfers Out	N	A
4900	Gasoline & Oil	Y	A	5200	Travel & Conference Expense	N	A	6400	Equipment	N	A	7300	Interfund Transfers Out	Y	A
				5210	Employee Travel & Conference	Y	A	6410	Equipment Add'l \$200-\$4999	Y	A	7390	Other Outgo	Y	A
				5220	Mileage Reimbursement	Y	A	6420	Equipment Add'l >=\$5000	Y	A	7500	Student Financial Aid	N	A
				5230	Student/Team Travel	Y	A	6420F	Equipment Add'l >=\$5000-FIXED ASSET	Y	A	7510	Fed/State Financial Aid	Y	A
				5235	Professional Development	Y	A	6430	Equipment Replace \$200-\$4999	Y	A	75105	Fed/State FinAid-R2T4-Pd by student	Y	A
				5240	On/Off Campus Events	Y	A	6431	Reimbursmnt for Equip Replace<4999	Y	A	75109	Fed/State Financial Aid P/O	Y	A
				5250	Accreditation Expenses	Y	A	6440	Equipment Replace >=\$5000	Y	A	7515	State Financial Aid: Other EOP	Y	A
				5300	Dues & Memberships	Y	A	6441	Reimbursmnt for Equip Replace>=5000	Y	A	7516	State Financial Aid: Cal Grant A	Y	A
				5400	Insurance	N	A					7517	State Financial Aid: Cal Grant B	Y	A
				5410	Property & Liability Insurance	Y	A					7518	State Financial Aid: Cal Grant C	Y	A
				5420	Student Insurance	Y	A					7520	Student Scholarships	Y	A
				5430	Insur & Self Ins Claims	Y	A					7600	Other Student Aid	N	A
				5500	Utilities & Housekeeping	Y	A					7601	Student Aid:Books	Y	A
				5510	Electricity	Y	A					7602	Student Aid:Transportation	Y	A
				5520	Natural Gas & Fuel Oil	Y	A					7603	Student Aid:Child Care	Y	A
				5530	Water & Sewer	Y	A					7604	Student Aid:Meals	Y	A
				5540	Waste Disposal	Y	A					7605	Student Aid:Supply & Materials	Y	A
				5550	Communications	Y	A					7606	Student Aid:Parking Permit	Y	A
				5560	Laundry Expense	Y	A					7607	Other Student Aid: Grants	Y	A
				5570	Other Utilities	Y	A					7610	Student Aid:Book Rental	Y	A
				5590	Permits & Fees	Y	A					7620	Student Aid: Transportation	Y	A
				5600	Rents, Leases & Repairs	N	A					7630	Student Aid: Child Care	Y	A
				5610	Rents & Leases	Y	A					7640	Student Aid: Meals	Y	A
				5620	Repairs & Maintenance	Y	A					7650	Student Aid:Stipends	Y	A
				5630	Maintenance Contracts	Y	A					7660	Student Aid - Post 911 GI Bill	Y	A
				5700	Legal & Operational Expenses	N	A								
				5710	Attorney Fees	Y	A								
				5720	Audit Fees	Y	A								
				5730	Other Legal Fees	Y	A								
				5735	IRS-Internal Revenue Service	Y	A								
				5740	Election Costs	Y	A								
				5750	Postage & Mailing	Y	A								
				5760	Fingerprinting	Y	A								
				5765	City Assessment Fees	Y	A								
				5770	Physical & Other Exams	Y	A								
				5780	Royalty Fees	Y	A								
				5785	Settlement Fees	Y	A								
				5790	Software License	Y	A								
				5795	Advertising	Y	A								
				5799	Other Operational Expenses	Y	A								
				5800	Other District Expense	N	A								
				5810	Bank Service Charges	Y	A								
				5811	Merchant Card Fees	Y	A								
				5815	Treasury Fee	Y	A								
				5820	Returned Checks/Fees	Y	A								
				5820	Returned Checks/Fees	Y	A								
				5830	Bad Debt Expense	Y	A								
				5831	Collection Expense	Y	A								
				5840	Depreciation Expense	Y	A								
				5850	Interest Expense	Y	A								
				5860	Indirect Cost	Y	A								
				5900	Other Services and Expense	N	A								
				5910	Cost Recovery	Y	A								

Notes:

4400 Instructional Supplies & Materials (under

4500 Noninstructional Supplies & Materials

Notes:

6410 Equipment Add'l \$200-\$4999 with repairs charged to 6430 Equipment Replace \$200-\$4999

6420 Equipment Add'l >=\$500 with repairs charged to 6440 Equipment Replace >=\$5000