

Account Codes

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Fund	Organization	Account	Program	Activity
11000	330000	451000	050100	

← "Account String or FOAP"
Used for Reqs, PO, JVs

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Account	Description	Explanation	Examples	Sales/Use Tax	Required Documents prior to Requisition/Expenditure Approval	Commodity Code/s
Supplies & Materials:						
411000	Textbooks	Books to be used in the classroom.	Books used by various programs, such as the 231 Literacy Grant or Community Education Civics courses.	Yes	- W-9	BOOK
421000	Books, Magazines, Periodicals/Fees	To be used for a department/division library or classroom. Also may be used by other campus departments.	Annual subscriptions to newspapers, newsletters, magazines	Yes/No Call Fiscal Services	- W-9	XXXX-S, BOOK, PUBL
431000	Instr Supplies and Materials	Supplies and materials used for students in instructional programs.	Tests, paper, toner for student used printer, various materials for student projects, flash/thumb drives, blank CDs & DVDs.	Yes	- W-9	INST-S, CD, DVD
431500	Instr Supplies-Materials Fees	Supplies and materials used for students in instructional fee-based programs. Student material fees require Board approval.	Supplies/materials used for Community Education floral design courses or Business Division copier fees.	Yes	- W-9	INST-S
433000	Instr Supplies-Repair Parts	Repair parts only (no labor) used in an instructional program.	Repair parts used for programs such as aircraft maintenance or welding.	Yes	- W-9	INST-S
441000	Software-Under \$500	Software that is physically received, typically via CD, DVD, or thumb drive. Individual item is under \$500 in total.	Physically received software programs/licenses, such as Snag-it and interactive Nursing programs.	Yes	- W-9	XXXX-S
451000	Supplies	Non-instructional supplies.	Office supplies such as copier paper, toner, file folders, and labels. Individual furniture under \$500 in total, such as chairs, file cabinets, and bookshelves. Off the shelf stationery, envelopes, and paper.	Yes	- W-9 - Board approved if over bid limit -Refer to Purchasing Requirements (Exhibit A)	XXXX-S, OFFC-S
451500	Supplies-Computer Parts/Supplies	Computer parts and supplies.	Office supplies, under \$500 in total, such as CDs, printers, scanners, tablets, e-readers, computers, laptops, cameras, audiovisual or sound items, flash/thumb drives, mice, and keyboards.	Yes	- W-9 - For tablets, business purpose justification	XXXX-S, OFFC-S

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452800	Supplies-Repair Parts	Repair parts.	Repair parts and repair supplies for office items, such as parts for repairing a desk or time clock.	Yes	- W-9	XXXX-S
453200	Supplies-Promotional Items	Non-instructional supplies for promotional activities or recognition events.	Off the shelf (non customized) items, such as a cup, pen, t-shirt, or hat distributed at College promotional activities or recognition events.	Yes	- W-9 - VP approval - Business purpose justification	XXXX-S, PROMO-S
461200	Vehicle Supplies-Fuel	For campus vehicles. Used only by the Facilities department.	Gas for institution owned vans, trucks, and carts.	Various Taxes Apply	- W-9	FUEL
471000	Food Supplies	Consumable food item.	Off the shelf food items such as coffee creamer, sugar, fruit, fruit juices, soda, muffins, crackers, cookies, cakes, cheese, vegetable or fruit bowls/platters. Distributed at College promotional activities or recognition events.	Generally, No	- W-9 - VP approval - Business purpose justification	XXXX-S, FOOD
Other Operating Expenses and Services:						
511000	Consultants	Expenditures for personal or consulting services provided by an individual (independent contractor). Payment to an individual or company that reports a social security number (SSN) on its W9.	Independent contractors that provide services such as speakers, music charting, and graphic design.	No	- W-9 - Agreement or contract - Board approval.	INDP-C, SERV, CONT-SVC
512000	Lecturers	Expenditures for lecturing services provided by an individual (independent contractor). Payment to an individual or company that report a social security number (SSN) on its W9.	Independent contractors that provide services for Community Education fee based programs.	No	- W-9 - Agreement or contract - Board approval	INDP-C, SERV
513000	Performing Artists	Expenditures for performing services provided by an individual (independent contractor). Payment to an individual or company with SSN only.	Independent contractors that provide services such as musicians, dancers, and other performance services.	No	- W-9 - Agreement or contract - Board approval	INDP-C, SERV
521000	Travel and Conferences	Refer to BP 2735 Board Member Travel, BP 7400 Travel, and AP 7400 Conference and Travel.	Hotel and conference registrations, restaurant or other meals, and transportation such as airfare and shuttle expenses.	No	- Completed travel and conference form with approvals indicated in the form's instructions	NA

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521500	In-Service	Training services conducted on campus.	Training services in conjunction with software or equipment implementations. May also be regulatory related training for staff, such as webinars.	Generally, No	- W-9 - Agreement or contract - If contracted services, Board approval	SERV
521600	Offsite Training	Training services conducted off campus.	Training services in conjunction with software or equipment implementations. May also be regulatory related training for staff.	Generally, No	- W-9 - Agreement or contract - If contracted services, Board approval	SERV
522000	Mileage	Refer to BP 6920 and AP 6920 Mileage Allowance.	For instance, round trip mileage for use of personal vehicle from the College to Los Angeles for a community college meeting; supported by a MapQuest (or similar) mileage printout.	No	Complete mileage form, signed by immediate Manager	NA
523000	Student Travel and Conference	Refer to BP 4300 and AP 4300 Field and Trip Excursions. Also refer to BP 7400 Travel and AP 7400 Conference and Travel.	Expenditures for students and accompanying staff.	No	- Completed Field Trip Authorization and/or Transportation Request form, signed by supervising dean and applicable VP - Completed travel and conference form with approvals indicated in the form's instructions. Include students' names and A#s.	NA
525000	Faculty Travel	Refer to Faculty Contract, Article 8.G.	An amount equal to \$200 is allocated for each full-time unit member to be used for professional conferences and travel.	No	- Completed travel and conference form with approvals indicated in the form's instructions	NA

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529000	Travel and Conference, Other	Expenditures for non-employees, as specifically stipulated in grant contract agreements.		No	- W-9 - Payment/Reimbursement Request Form - Board approval if not specifically stated in the grant agreement	NA
531000	Dues and Memberships	Expenditures for institutional memberships to support College mission and goals such as fees for authorized societies, associations, or organizations.	Must belong to in order to receive informational services from various associations, such as Chamber of Commerce or Community College League of California.	No	- W-9 - Institutional memberships must be approved by the President	MEMB
541000	Insurance	Expenditures for fire, casualty, or liability insurance.	Insurance services, such as for College property, aircrafts, or fine arts.	No	- W-9 - Contract with insurance agency - Board approval	SERV, INSUR
543000	Insurance-Student	Insurance related to students.	Insurance services, such as for athletics, fire academy, or Community Education.	No	- W-9 - Contract - Board approval	SERV, INSUR
551000	Natural Gas Services	Provides natural gas services to the campus.		No	- W-9	UTIL
552000	Electricity Services	Provides electricity services to the campus.		No	- W-9	UTIL
553000	Water	Provides water services to the campus.		No	- W-9	UTIL
554000	Telephone	Provides hard line telephone services to the campus.		No	- W-9	UTIL
554500	Telecommunication Services	Provides wireless telecommunication services to the campus.		No	- W-9	UTIL
555000	Laundry and Cleaning	Laundry and cleaning services.		No	- W-9	UTIL, SERV
556000	Waste Disposal	Provides waste disposal services to the campus and Fire Academy facility.		No	- W-9	UTIL

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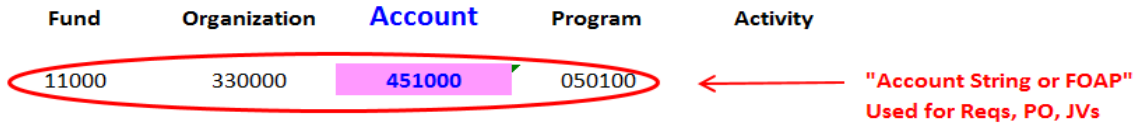
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556500	Recycling	Provides recycling services to the campus.		No	- W-9	UTIL, RECY-SVC
558000	Cable/Satellite Services	Provides cable/satellite services to the campus.		No	- W-9	UTIL
561000	Contracted Services	Services provided by firms and companies with an approved written contract agreement.	Service such as ambulance, referee, transcript, parking permit, software support, interpreting, transpiration, legislative, ethics hotline, and other services.	No	- W-9 - Contract - Board approval - Deposits or Pre-payments must have board approval	CONT-SVC, SERV
562000	Facility Rental and Leases	Services for facility rentals or leases.	Such as aviation hangars, conference or banquet rooms, fire training grounds & rooms, off campus office space.	No	- W-9 - Contract - Board approval - Deposits or Pre-payments must have board approval	SERV, RENTAL, LEASE
563000	Equipment Rental and Leases	Services for equipment rentals or leases.	Jumbo screens, theater costumes, stages, gas cylinders, modular buildings, portable restrooms, fire tanks, and tools.	Yes/No Call Fiscal Services	- W-9 - Contract - Deposits or Pre-payments must have Board approval - Refer to Purchasing Requirements (Exhibit A)	SERV, RENTAL, LEASE
564000	Repairs	Services for repair of equipment or minor maintenance to buildings and grounds. Includes labor and repair parts as service cost.	Repair of computers, telecommunication equipment, exercise equipment, copiers, printers, non-capitalized facilities and grounds projects.	No, unless repair parts are broken out on quote/invoice	- W-9 - Contract/Agreement/Field Service Agreement - Payment Bond if work more than \$25,000 -Refer to Purchasing Requirements (Exhibit A)	SERV, REPAIR, XXXX-R

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564500	Maintenance Agreements	Agreements to repair or maintain buildings, grounds, or equipment. May include repair parts as service cost.	Service agreements for copier, HVAC, radiology, or other equipment maintenance.	No, unless repair parts are broken out on quote/invoice	- W-9 - Contract/Agreement/Field Service Agreement - Payment Bond if work more than \$25,000 - Refer to Purchasing Requirements (Exhibit A)	SERV. XXXX-EM, XXXX-M, COMP-SWM
571000	Legal Expenses	Expenditures for attorneys' fees.		No	- W-9 - Contract - Board approval	SERV, LEGAL-SVC
582000	Mandated and Misc Fees	Fees typically required by a regulatory agency. Also for miscellaneous (minor dollar) expenditures that cannot be categorized in other services account numbers.	Fees for services, such as for copyrighted music or films, first aid and CPR, air quality, elevator, and various other City, County and State permits.	No	- W-9	SERV, LEGAL-SVC
583000	Advertisement Non-legal	Expenditures for advertisements not required by law.	Adds in newspapers, other professional educational publications, or online websites for job openings or College programs.	No	- W-9 - Copy of advertisement	SERV, ADVT
584000	Computer/Technology Related Serv	Expenditures for software/site licenses that are electronically received.	Electronically received licensing services for various software programs, including online testing for the Nursing dept. and e-books licensing. Electronically received publications.	No, Unless CD, DVD, thumb drive, or Guide also rec'd	- W-9 - Board approval if over bid limit - Refer to Purchasing Requirements (Exhibit A)	SERV, ONLINE, COMP-SWL, COMP-SW
585000	Postage	Postage or mailing services.		No	- W-9 - If a service agreement, Board approval and contract	SERV, MAIL-P

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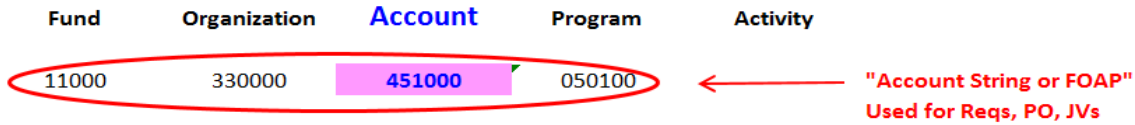
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589000	Other Services	Other services provided by a company or institution.	Includes services for pest control, custom signs, and printing.	No, unless materials are broken out on quote/invoice	- W-9 - Board approval if independent contractor	SERV, PRNT-SVC, PEST-SVC
589200	Services for Catering/Promo Items	Food services or other customization services.	Includes catering services. Also includes floral arrangement or custom made cups, pens, and buttons distributed for College promotional activities or recognition events.	No, unless materials are broken out on quote/invoice	- W-9 - VP Approval - Board approval if independent contractor - Copy of artwork - Business purpose justification	SERV, PROMO-SVR, CATR-SVC
589201	Promotional Items-Awards	Custom made awards or other recognition items.	Includes customized awards for participants, such as for the athletic participation or academic awards.	No, unless materials are broken out on quote/invoice	- W-9 - VP Approval - Board approval if independent contractor - Copy of artwork - Business purpose justification	SERV, PROMO-SVR
Capital Outlay:						
631000	Library Books	Expenditures for books, magazines, periodicals, non-print media, e-books for the College Library.	For library use only.	Generally, Yes	- W-9 - Board approval if over bid limit - Refer to Purchasing Requirements (Exhibit A)	BOOKS
632000	Library Media	Expenditures for media like CDs, DVDs, VHSs, etc. for the College library.	For library use only.	Generally, No	- W-9 - Board approval if over bid limit - Refer to Purchasing Requirements (Exhibit A)	BOOKS

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633000	Library Books/Media Instr Division	Expenditures for books and media for libraries located at Division level.	Such as libraries in Art or Health and Technology.	Generally, No	- W-9 - Board approval if over bid limit Refer to Purchasing Requirements (Exhibit A)	BOOKS
641200	New Equipment-\$500 to \$999	New equipment with total individual cost from \$500 to \$999.	Includes items such as a desk, chair, cabinet, book shelf, storage rack or cart, agriculture or welding equipment, paper shredder, or other non-IT related equipment.	Yes	- W-9 - Board approval if over bid limit - Refer to Purchasing Requirements (Exhibit A) - Also refer to Guide to Equipment Purchases	XXXX-E, FURN, FURN-I
641300	New Equipment-\$1,000 to \$4,999	New equipment with total individual cost from \$1,000 to \$4,999.	Includes items such as a desk, chair, cabinet, book shelf, storage rack or cart, agriculture or welding equipment, paper shredder, or other non-IT related equipment.	Yes	- W-9 - Board approval if over bid limit - Refer to Purchasing Requirements (Exhibit A) - Also refer to Guide to Equipment Purchases	XXXX-E, FURN, FURN-I
641400	New Equipment-Over \$5,000	New equipment with total individual cost over \$5,000.	Includes items such as a desk, chair, cabinet, book shelf, agriculture or welding equipment, storage rack or cart, vehicle, or other non-IT related equipment.	Yes	- W-9 - Board approval if over bid limit - Refer to Purchasing Requirements (Exhibit A) - Also refer to Guide to Equipment Purchases	XXXX-E, FURN, FURN-I, AUTO-E

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641500	New Equipment IT-\$500 to \$999	New IT related equipment with total individual cost from \$500 to \$999.	Includes computers, laptops, tablets, e-readers, scanners, printers, projectors, monitors, audio visual, sound devices, digital cameras, servers, and other IT related equipment.	Yes	- W-9 - Board approval if over bid limit - Refer to Purchasing Requirements (Exhibit A) - Also refer to Guide to Equipment Purchases	XXXX-E
641600	New Equipment IT-\$1,000 to \$4,999	New IT related equipment with total individual cost from \$1,000 to \$4,999.	Includes computers, laptops, tablets, e-readers, scanners, printers, copiers, projectors, monitors, audio visual, sound devices, digital cameras, servers, and other IT related equipment.	Yes	- W-9 - Board approval if over bid limit - Refer to Purchasing Requirements (Exhibit A) - Also refer to Guide to Equipment Purchases	XXXX-E
641700	New Equipment IT-Over \$5,000	New IT related equipment with total individual cost over \$5,000.	Includes computers, scanners/copiers, printers, projectors, monitors, audio visual, sound devices, digital cameras, servers, and other IT related equipment.	Yes	- W-9 - Board approval if over bid limit - Refer to Purchasing Requirements (Exhibit A) - Also refer to Guide to Equipment Purchases	XXXX-E
644200	Software-\$500 to \$999	Physically shipped/received software with total individual cost from \$500 to \$999.	Typically received on a CD, DVD, or flash/thumb drive.	Yes	- W-9 - Board approval if over bid limit - Refer to Purchasing Requirements (Exhibit A) - Also refer to Guide to Equipment Purchases	SFTW-E

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644300	Software-\$1,000 to \$4,999	Physically shipped/received software with total individual cost from \$1,000 to \$4,999.	Typically received on a CD, DVD, or flash/thumb drive.	Yes	- W-9 - Board approval if over bid limit - Refer to Purchasing Requirements (Exhibit A) - Also refer to Guide to Equipment Purchases	SFTW-E
644400	Software-Over \$5,000	Physically shipped/received software with total individual cost over \$5,000.	Typically received on a CD, DVD, or flash/thumb drive.	Yes	- W-9 - Board approval if over bid limit - Refer to Purchasing Requirements (Exhibit A) - Also refer to Guide to Equipment Purchases	SFTW-E