

CSU Stanislaus - Chart of Accounts
Operating Expense Accounts
Revision Date: July 1, 2011

CORE EXPENSE ACCOUNT CODES

<u>Acct #</u>	<u>Account Description</u>
PAYROLL & BENEFITS	
601101	Department Chair
601103	Graduate Assistant
601201	Management and Supervisory
601301	Overtime
601302	Temporary Help (Special Consultant Only)
601303	Student Assist
601304	Teaching Associate
601801	President
601802	Executive Auto Allowance
601804	Faculty Salaries
601821	Shift Differential
601823	Support Staff Salaries
602001	Work Study-On Campus
603811	Executive Housing Allowance
603813	Uniform Allowance
660828	Release Time Cost/Refund
RECRUITMENT	
660845	Employee Moving Allowance
660846	Search Expense
TRAVEL & HOSPITALITY	
606001	Travel In-State
606002	Travel Out-of-State
606802	Transportation
606812	Hospitality
660910	Awards, Gifts & Donations
660913	Employee & Board Functions
660965	Fuel
EQUIPMENT	
607812	Equipment Leased-Capital (non-instructional)
607813	Equipment Leased-Capital (instructional)
619001	Equipment Capital (Non-instructional)
619002	Equipment Capital (Instructional)
619803	Equipment Non-Cap (Non-instructional)
619804	Equipment Non-Cap (instructional)
660021	Repair & Maintenance Equip
660888	Equipment Rental
619801	Vehicle Purchase
SOFTWARE	
616805	Software Purchase-cap (non-instructional)
616807	Software Purchase-cap (instructional)
616808	Software Purchase-Non-Cap (instructional)
616811	Software/License (instructional)
616812	Software/License (non-instructional)
616813	Software Purchase-Non-Cap (non-instructional)
SUPPLIES & SERVICES	
608005	Subscriptions
613001	Contractual Services
613805	Special Lecturers
613806	Contract Svcs-Instructors Wellness Works
660001	Postage & Freight
660002	Printing
660003	Supplies & Services
660802	Lap Supplies
660803	Medical Supplies
660809	Memberships and Dues
660810	Instructional Supplies
660017	Advertising & Promotional Publications (Marketing)
660822	Office & Paper Supplies
660825	Science Lab Supplies
660835	Accreditation
660841	Officiating
660969	Pharmaceutical Supplies

SPECIALIZED EXPENSE ACCOUNT CODES

<u>Acct #</u>	<u>Account Description</u>
COMMUNICATIONS	
604001	Telephone Usage
604090	Other Communications
604803	Cellular Usage & Stipends
LIBRARY	
608001	Library Books
608002	Library Book Binding
608003	Library Serials
608004	Library Periodicals
608005	Subscriptions
FACILITIES	
605001	Utilities Electric
605002	Utilities Gas
605004	Utilities Water
605005	Utilities Sewage
605006	Hazardous Waste Removal
605090	Other Utilities (Non Hazardous Waste Removal)
605801	Recycled Waste Removal
605802	Utilities Other
607021	Design Other
607022	Design Arch Fees
607023	Design Arch Extra Services
607025	Design Reimbursables
607031	Construction Contract
607032	Construction Management
607033	Construction Other
607034	C-Arch Fees
607035	C-Arch Extra Service
607036	C-Arch Reimbursables
607041	Contingency-Cap Out
607042	Construction Reserve
607802	Liquidated Damages
660821	Repairs & Maint-Facilities
660833	Space Rental-Other
GENERAL & ADMINISTRATIVE	
613802	Visa/MasterCard/Amex Fees
660009	Training & Professional Development (conference registration fees go here)
660010	Insurance Premiums
660019	Litigation Costs (Legal Fees)
660046	Bank Charges
660911	Accounting & Auditing Fees
660914	Fines & Penalty Expense
660912	Other Taxes, Licenses & Fees Exp.
660953	Fingerprinting
660993	Collection Agency Fees
OTHER INCOME (EXPENSE)	
660006	Interest-bonds & Notes
660090	Expenses - Other (non training registration fees go here)
660849	Course Fees & Thesis Project Reimbursement
660854	Operating Reserve
660856	Other/External Reimbursement
INTRA-AGENCY COST & ALLOCATIONS	
660024	Overhead - Other
660815	Work Orders (Material Cost of Projects)
660817	Grants OH Cost Recovery
660851	Facilities Services Cost Recovery
660916	OIT Cost Recovery
660917	Self Support Cost Recovery
662001	Spnsrd Prgms F&A/Indrct Cost