

CSU Stanislaus - Chart of Accounts
Operating Expense Accounts
Effective Date: 7/1/2023

CORE EXPENSE ACCOUNT CODES	
Acct #	Account Description
PAYROLL & BENEFITS	
601101	Department Chair
601103	Graduate Assistant
601201	Management and Supervisory
601301	Overtime
601302	Temporary Help (Special Consultant Only)
601303	Student Assistant
601304	Teaching Associates
601801	President
601802	Executive Auto Allowance
601804	Faculty Salaries
601810	Uniform Allowance - Mgmt/Supv
601811	Outstanding Performance Award
601812	Extension Faculty
601813	Summer Session Faculty
601814	Uniform Allowance Support Staf
601818	Critical Response Unit Stipend
601820	Auto Allowance Mgmt/Supervisor
601821	Shift Differential
601823	Support Staff Salaries
601825	Executive Housing Allowance
601826	Indirect Instruction Payment
601827	Budget Shortfall Mitigation
601828	Post Cert/SP Assgmt
601829	Support Staff Stipend/Bonus
601830	Lecturer Academic Year
602001	Work Study-On Campus
RECRUITMENT	
660042	Recruitment
660845	Employee Moving Allowance
660846	Search Expense
TRAVEL & HOSPITALITY	
606001	Travel In-State
606002	Travel Out-of-State
606802	Transportation (In-state)
660009	Professional Development (includes Training/Conference Registration)
660837	Hospitality
660859	Community Relations/Sponsorship
660910	Awards, Gifts & Donations
660913	Employee & Board Functions Aux Only
660965	Fuel
EQUIPMENT	
616002	I/T Hardware
616804	Non Cap Comp Equip
619001	Other Equipment
619002	Instructional Equipment
619801	Vehicle Purchase
619803	Equipment Non-Cap (Non-instructional)
619804	Instructional Equip Non Cap
660888	Equipment Rental
SOFTWARE - INCLUDING MAINTENANCE	
616003	IT Software
616805	IT 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	
613001	Contractual Services
613805	Special Lecturers
660001	Postage & Freight
660002	Printing
660003	Supplies & Services
660017	Advertising & Promotional Publications (Marketing)
660802	Lab Supplies
660803	Medical Supplies
660809	Memberships and Dues
660810	Instructional Supplies
660822	Other Paper
660825	Science Lab Supplies
660830	Honorarium
660832	Office Supplies - Staples
660835	Accreditation
660836	Maintenance Supplies
660841	Officiating
660847	Subscriptions - Non-library
660860	Promotional Items
660955	Vehicle Maintenance
660956	Field Supplies
660969	Pharmaceutical Supplies

SPECIALIZED EXPENSE ACCOUNT CODES	
Acct #	Account Description
COMMUNICATIONS	
604001	Telephone Usage
604090	Other Communications
604803	Cellular Usage & Stipends
616001	I/T Communications Equipment
616802	I/T Communic Equip
LIBRARY	
608001	Library Books (library only)
608002	Book Binding (library only)
608003	Library Serials (library only)
608004	Library Periodicals (library)
608005	Library Subscriptions (library)
FACILITIES	
605001	Utilities Electric
605002	Utilities Gas
605004	Utilities Water
605005	Utilities Sewage
605006	Hazardous Waste Removal
605090	Other Utilities
605801	Recycled Waste Removal
607009	Capital Equipment
607022	Capital-Design Fees (Pre-construction Phase)
607031	Construction Contract
607032	Construction Management
607033	Construction Other
607034	Capital-Design Fees (Construction Phase)
607037	C-Insurance Premiums
660061	Repair & Maintenance-Building Maintenance (Facilities Use Only)
660062	Repair & Maintenance-Custodial Services (Facilities Use Only)
660064	Repair & Maintenance-Landscape & Grounds (Facilities Use Only)
660833	Space Rental-Other
GENERAL & ADMINISTRATIVE	
613802	Visa/MasterCard/Amex Fees
660009	Professional Development (includes Training/Conference Registration)
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
660954	Background Check
660993	Collection Agency Fees
OTHER INCOME (EXPENSE)	
660006	Interest-Bonds & Notes
660090	Expenses - Other
660849	Course Fees & Thesis Project Reimbursement
660854	Operating Reserve
660856	Other/External Reimbursement
INTRA-AGENCY COST & ALLOCATIONS	
617001	Services from Other Funds on campus - not detailed in range below
617002	Services State Fire Marshal
617090	Services from Auxiliary Org
617101	Service fm Btwn Campuses & CO
617103	Services Office of Fire Safety
617800	ESRP Cost Recovery Expense
617801	Parking Decals Cost Recovery
617802	Cost Recov fm CSUS Aux Fixed
617803	Fingerprinting Cost Recovery
617804	LiveScan Cost Recovery
617805	Mail Room Cost Recovery
617806	Copy Key Cost Recovery
617807	Reprographics Cost Recovery
617808	Parking Cost Recovery
617809	Events Services Cost Recovery
617810	Facilities Work Order Cost Rec
617811	Print Shop Cost Recovery
617812	Safety and Risk Cost Recovery
617813	Telephone Cost Recovery
617814	Campus Stores Cost Recov PPE
617815	OIT Cost Recovery
617816	UPD Security Cost Recovery
617817	Snider Hall Cost Recovery
617818	Cost Recov Fm CSUS Aux Other
617818	Cost Recov Fm CSUS Aux Other
617819	Theatre Cost Recovery
617820	Art Gallery Cost Recovery
617821	Cost Recov fm CSUS Aux Sal var
617821	Cost Recov fm CSUS Aux Sal var
617822	Cost Recov fm CSUS Aux Ben var
617822	Cost Recov fm CSUS Aux Ben var
617823	Cost Recovery- Advancement
617824	Fab Lab Cost Recovery