

CSU Stanislaus - Chart of Accounts
Operating Expense Accounts
Effective Date: 7/1/2018

CORE EXPENSE ACCOUNT CODES		SPECIALIZED EXPENSE ACCOUNT CODES	
Acct #	Account Description	Acct #	Account Description
PAYROLL & BENEFITS		COMMUNICATIONS	
601101	Department Chair	604001	Telephone Usage
601103	Graduate Assistant	604090	Other Communications
601201	Management and Supervisory	604803	Cellular Usage & Stipends
601301	Overtime	616001	I/T Communications Equipment
601302	Temporary Help (Special Consultant Only)	616802	I/T Communic Equip
601303	Student Assist	616803	Non Cap Telecom Equip
601304	Teaching Associate		
601801	President	LIBRARY	
601802	Executive Auto Allowance	608001	Library Books
601804	Faculty Salaries	608002	Library Book Binding
601810	Uniform Allowance - Mgmt/Supv	608003	Library Serials
601814	Uniform Allowance Support Staf	608004	Library Periodicals
601817	Summer Fellowship Stipend	608005	Library Subscriptions
601818	Critical Response Unit Stipend		
601820	Auto Allowance Mgmt/Supervisor	FACILITIES	
601821	Shift Differential	605001	Utilities Electric
601823	Support Staff Salaries	605002	Utilities Gas
601825	Executive Housing Allowance	605004	Utilities Water
601826	Indirect Instruction Payment	605005	Utilities Sewage
601827	Budget Shortfall Mitigation	605006	Hazardous Waste Removal
601829	Support Staff Stipend/Bonus	605090	Other Utilities (Non Hazardous Waste Removal)
602001	Work Study-On Campus	605801	Recycled Waste Removal
660828	Release Time Cost/Refund	605802	Utilities Other
		607022	Capital-Design Fees (Pre-construction Phase)
RECRUITMENT		607031	Construction Contract
660845	Employee Moving Allowance	607032	Construction Management
660846	Search Expense	607033	Construction Other
		607034	Capital-Design Fees (Construction Phase)
TRAVEL & HOSPITALITY		607037	C-Insurance Premiums
606001	Travel In-State	607041	Contingency-Cap Out
606002	Travel Out-of-State	607042	Construction Reserve
606802	Transportation	660061	Repair & Maintenance-Building Maintenance (Facilities Use Only)
660837	Hospitality	660062	Repair & Maintenance-Custodial Services (Facilities Use Only)
660009	Training & Professional Devel. (Conference Registration goes here)	660064	Repair & Maintenance-Landscape & Grounds (Facilities Use Only)
660910	Awards, Gifts & Donations	660833	Space Rental-Other
660913	Employee & Board Functions	660848	Repair & Maintenance-Building Maint Fac WKO-Auxiliary Use
660965	Fuel		
		GENERAL & ADMINISTRATIVE	
EQUIPMENT		613802	Visa/MasterCard/Amex Fees
607812	Equipment Leased-Capital (Non-instructional)	660009	Training & Professional Development (Conference Registration goes here)
607813	Equipment Leased-Capital (Instructional)	660010	Insurance Premiums
616002	I/T Hardware	660019	Litigation Costs (Legal Fees)
616804	Non Cap Comp Equip	660046	Bank Charges
619001	Equipment Capital (Non-instructional)	660911	Accounting & Auditing Fees
619002	Equipment Capital (Instructional)	660914	Fines & Penalty Expense
619801	Vehicle Purchase	660912	Other Taxes, Licenses & Fees Exp.
619803	Equipment Non-Cap (Non-instructional)	660953	Fingerprinting
619804	Equipment Non-Cap (Instructional)	660954	Background Check
660888	Equipment Rental	660993	Collection Agency Fees
SOFTWARE - INCLUDING MAINTENANCE		EVENTS	
616003	IT Software	660946	Event - Technical Services
616805	Software Purchase-cap (Non-instructional)	660947	Event-Entertainment
616807	Software Purchase-cap (Instructional)	660948	Event-Speaker Fees
616808	Software Purchase-Non-Cap (Instructional)	660949	Event -Security
616811	Software/License (Instructional)	660950	Event-Catering-Food, Bev, Srv
616812	Software/License (Non-instructional)	660951	Event-Equip & Supplies Rental
616813	Software Purchase-Non-Cap (Non-instructional)	660952	Event-Decorator Supplies & Srv
		660959	Event - Transportation
SUPPLIES & SERVICES		660962	Event-Other Professional & O/S
660847	Subscriptions - Non-library	660963	Event - Other Supplies
613001	Contractual Services	660964	Events - Dry Cleaning
613805	Special Lecturers	660968	Events - Room Set-up
660001	Postage & Freight		
660002	Printing	OTHER INCOME (EXPENSE)	
660003	Supplies & Services	660006	Interest-bonds & Notes
660017	Advertising & Promotional Publications (Marketing)	660090	Expenses - Other (Non-training Registration Fees go here)
660802	Lab Supplies	660849	Course Fees & Thesis Project Reimbursement
660803	Medical Supplies	660854	Operating Reserve
660809	Memberships and Dues	660856	Other/External Reimbursement
660810	Instructional Supplies		
660822	Other Paper	INTRA-AGENCY COST & ALLOCATIONS	
660832	Office Supplies - Staples	617001	Services from Other Funds
660825	Science Lab Supplies	660813	Reprographics
660835	Accreditation	660815	Work Orders (Material Cost of Projects)
660841	Officiating	660817	Grants OH Cost Recovery
660955	Vehicle Maintenance	660851	Facilities Services Cost Recovery
660969	Pharmaceutical Supplies	660916	Print Card Cost Recovery
		662001	Spnsrd Prgms F&A/Indrct Cost