



SAN JOSÉ · EVERGREEN
Community College District

SAN JOSÉ – EVERGREEN COMMUNITY COLLEGE DISTRICT **CHART OF ACCOUNTS**

• FY 2023-2024 •



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INTRODUCTION

PURPOSE OF THE CHART OF ACCOUNTS GUIDELINES

CALIFORNIA COMMUNITY COLLEGE CONVENTION OF ACCOUNTING CLASSIFICATIONS

As established by the Fiscal Standards and Accountability Unit of the California Community College State Chancellor's Office, and in accordance with the **Budget Accounting Manual**¹ (aka the "BAM"), the purpose of this document is to provide a corresponding guideline and consistent accounting classification convention reference manual to ensure all budgetary transactions will meet Generally Accepted Accounting Principles (GAAP) for state and local governments as established by the Governmental Accounting Standards Board (GASB).

Accordingly, the BAM provides:

California community college districts are required by regulations (CCR §58300 et seq.) to prepare financial reports and annual budgets that report all their actual and projected revenues and expenditures on forms as provided by the Chancellor's Office. The objective of this Budget and Accounting Manual is to facilitate compliance with this requirement by providing for a uniform fund structure, revenue and expenditure classifications, and other accounting procedures for the consistent and comparable reporting of financial data by all community college districts. The manual is primarily written for the individuals who work daily with the community college accounting system; however, this chapter and the general section at the beginning of each of the other chapters have been written to assist those readers who may desire more general background information. The annual district audit by the contracted district auditor will assess district compliance with this manual.²

Therefore, the following reference manual is San José – Evergreen Community College District (SJECCD) Fiscal Year 2023-2024 guidelines to structure its financial accounting classifications in such a way to ensure compliance of all its budgetary and fiscal transactions at the local, state, and federal level.

¹<https://www.cccco.edu/About-Us/Chancellors-Office/Divisions/College-Finance-and-Facilities-Planning/Fiscal-Standards-and-Accountability-Unit/Manuals>

² Budget Accounting Manual, dated 2012, page 1-4

SJECCD CHART OF ACCOUNTS

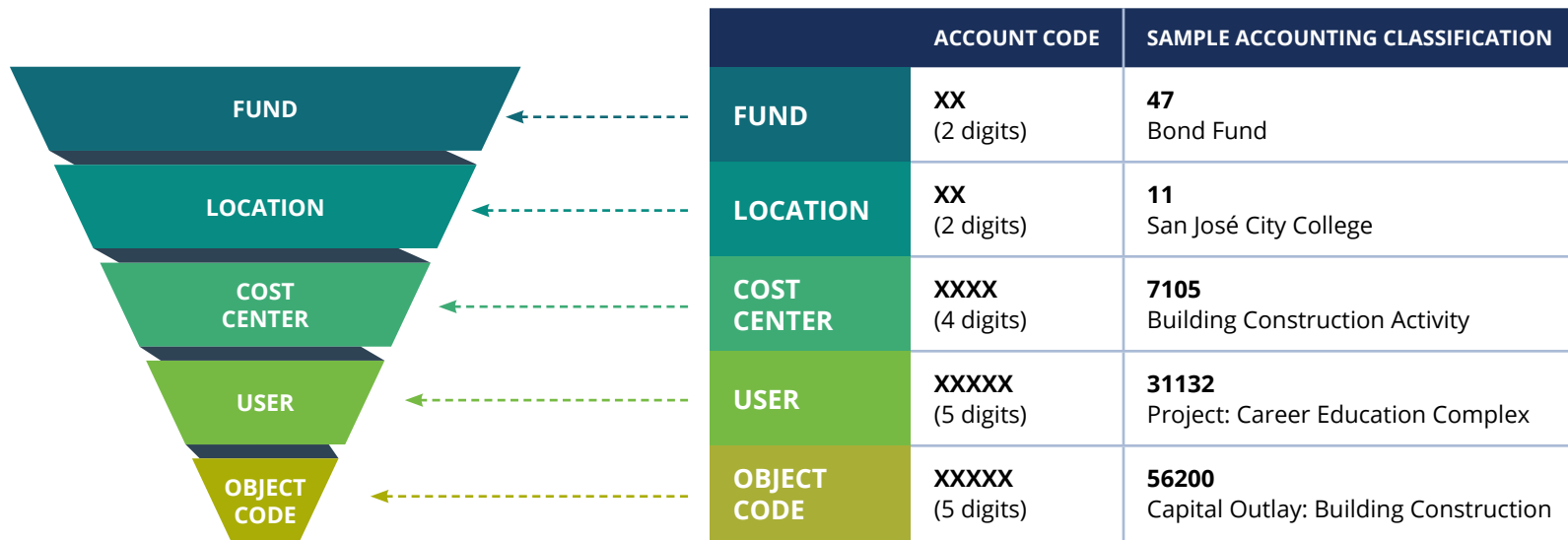
ACCOUNT CODES & ACCOUNTING CLASSIFICATION

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION

The following is a chart to assist district personnel the relationship between the state's accounting classification convention and that of the district's chart of accounts and convention. Conceptually, the district's chart of accounts align with certain accounting classifications for purposes of fiscal compliance.

ACCOUNT NUMBER STRUCTURE

The accounting line structure is formatted as follows:





BUDGET ACCOUNTS AND CODES

FUND (2 digits)	
1X	General Fund <i>Unrestricted/restricted</i>
3X	Capital/Bond Fund
4X	Capital/Bond Fund <i>(except 48 - Financial Aid Fund)</i>
6X	Internal Service Fund
7X	Special Revenue Fund <i>(except 75 - OPEB Trust Fund)</i>
8X	OPEB-related Fund/Long-Term Debt Fund <i>(except 83 - Auxiliary Foundation Fund)</i>
9X	Other Fund

LOCATION (2 digits)	
1X	SJCC <i>San José City College (except 19 - East San José location)</i>
2X	EVC <i>Evergreen Valley College</i>
4X	SJCC Milpitas Extension
95/96	District Services
97/98	Center for Economic Mobility
99	District-wide



BUDGET ACCOUNTS AND CODES ~cont'd

COST CENTER (4 digits)	
0100 - 5999 (including 6110)	Instructional activities
6000 - 7999 (excluding 6110)	Administrative & Support Activities

USER (5 digits)		
00000	Unspecified project	
1XXXX	Federal project	
2XXXX	State project	
3XXXX	Local project	
	31XXX	(Majority) San José City College Bond projects
	32XXX	(Majority) Evergreen Valley College Bond projects
	39XXX	(Majority) District & District-wide Bond projects
6XXXX	Miscellaneous project	
	601XX	Due to/Due from
	602XX - 61XXX	AP related project
	62XXX	Capital projects
	63XXX	AR related project
9XXXX	Others	

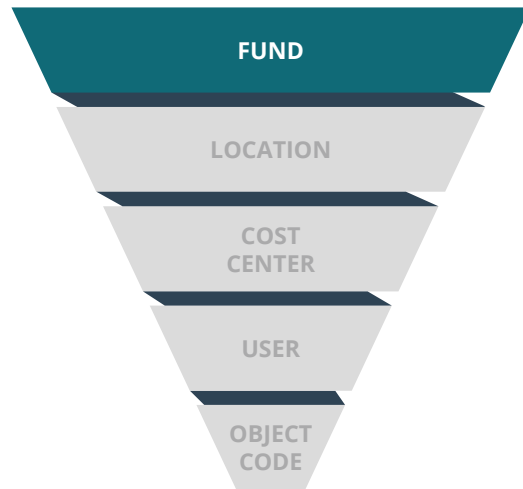


BUDGET ACCOUNTS AND CODES ~cont'd

OBJECT CODE (5 digits)		
19XXX	Assets	
29XXX	Liability	
39XXX	Equity	
48XXX	Revenue	
	481XX	Federal
	486XX	State
	488XX	Local
	489XX	Other Financing Sources
5XXXX	Expense	
	51XXX	Academic Salaries
	52XXX	Classified Salaries & Other Nonacademic Salaries
	53XXX	Employee Benefits
	54XXX	Supplies and Materials
	55XXX	Operating Expenses and Services
	56XXX	Capital Outlay
	57XXX	Other Outgo

FUND

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION



Fund accounting is a method and accounting system by tracking categories of revenues, or more specifically, amounts of cash assigned to different purposes and the usage of that cash within that category. Therefore, there are different types of funds, but mainly, in community colleges, there are restricted and unrestricted funds (some more restrictive than others). Some funds track the revenues (cash) that also fit within other categories as provided by the **Budget Accounting Manual** (aka the BAM), ranging from **Trust** funds to **Enterprise** or **Auxiliary** funds, each having specificity on how they are accounted for in both earnings and spending.

According to the BAM, a fund is defined as a:

Fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. [GASB Codification Section 1300, NCGA-1]

Fund accounting, therefore, is used as a control device to separate financial resources and ensure that they are used for their intended purposes with the fund as the basic recording entity for reporting specified assets and liabilities and related transactional movements of its resources. (See [Budget Accounting Manual, pg. 1-7](#))

The following is the fund structure as it relates to the hierarchy of the California Community College accounting convention as provided by State Chancellor's **Budget Accounting Manual**. The funds indicated within blue are important to meeting the 50% law.



FUND

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION

FUND (BAM)	FUND (SJECCD)	FUND DESCRIPTION
General Funds		
11	10	General Fund <i>(Unrestricted)</i>
11	12	Financial Stability Fund <i>(Unrestricted)</i>
11	14	Student Success Enhancement Fund <i>(Unrestricted)</i>
11	15	Facility Rental Auxiliary Fund <i>(Unrestricted)</i>
11	19	East San José Fund <i>(Unrestricted)</i>
12	11	Parking Fund <i>(Restricted)</i>
12	13	Foundation Pass Through <i>(Restricted)</i>
12	17	Grants/Categoricals <i>(General Fund - Restricted)</i>
12	18	Student Health Fees Fund <i>(Restricted)</i>
Capital/Bond Funds (Active)		
41	36	Capital Projects Fund
43	40	GO Bond Fund Measure X Series C
43	41	GO Bond Fund Measure X Series C-1
43	42	GO Bond Fund Measure G-2010 Series B
43	46	GO Bond Fund Measure X Series A-1
43	47	GO Bond Fund Measure X Series B
43	49	GO Bond Fund Measure X Series B-1
Internal Service Fund		
61	61	Self-Insurance Fund
Enterprise Fund		
59	16	Contract Ed Enterprise Fund



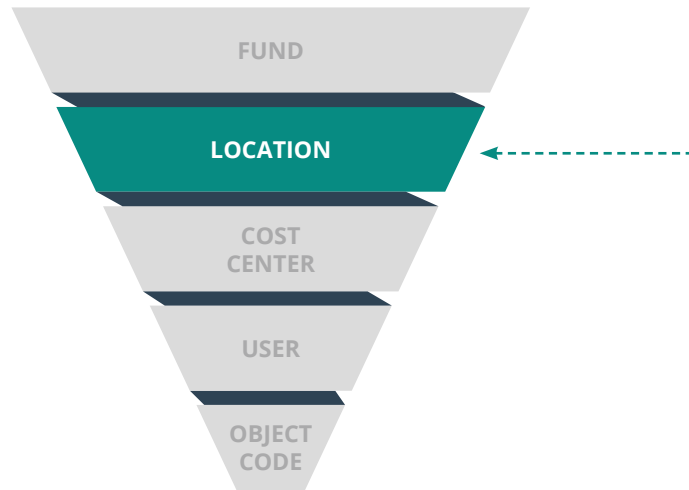
FUND ~cont'd

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION

FUND (BAM)	FUND (SJECCD)	FUND DESCRIPTION
Special Revenue Funds		
32	70	Cafeteria Fund
33	33	Child Development Fund
OPEB-Related Funds		
76	75	Trust Fund OPEB
29	81	L/T Debt Retiree Benefit Fund
29	85	L/T Debt OPEB
Long-Term Debt Funds		
21	84	L/T Debt G.O. Bond Fund M G 04
21	86	L/T Debt - GO Bond Measure G 2010
21	87	L/T Debt - GO Bond Measure X
Fiduciary Funds		
74	48	Student Financial Assistance
79	96	Scholarships and Loan Agency
71	71	Associated Students Trust (ASG) Fund
72	72	Student Representative Fund
Other Category Funds		
-	80	L/T Debt Vacation Liability
-	94	Fixed Assets
-	99	GASB

LOCATION

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION



The SJECED location code is not part of the BAM convention, but it is an important accounting classification to track either budget or fund accounting (revenues or expenses) transactions that occurs within a specific location. Mainly, the budget and fund accounting transactions within the District Office, San José City College including Milpitas Extension, and Evergreen Valley College.

Importance of the location code:

1. Provides budgetary traceability allocations to each campus and district office;
2. As transactions are posted against budgetary allocations, the location code is a method of rolling up the total cost of each campus and district office;
3. Provides a method of compartmentalizing costs, assignments, reassignments, shared costs, and financial activity in terms of proportionality compared between each location;
4. Last, it provides a method of rapid and focused methodology of reconciliation and internal and external auditing.



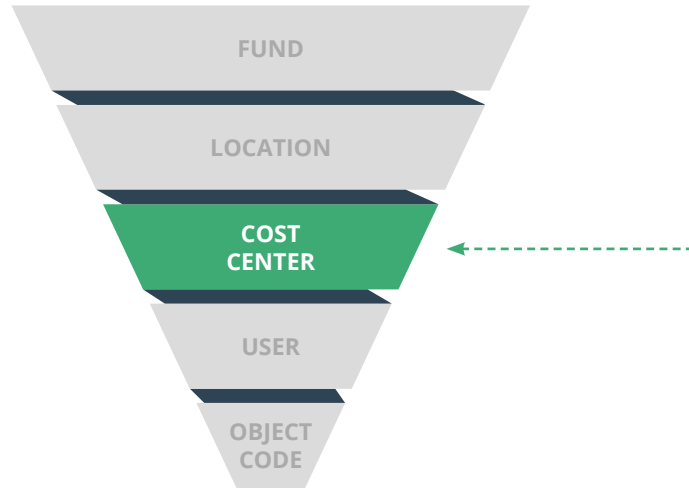
LOCATION

DISTRICT’S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION

LOCATION	LOCATION DESCRIPTION
11	San José City College
15	SJCC Prior Year C/O and One-time Items
19	East San José
21	Evergreen Valley College
25	EVC Prior Year C/O and One-time Items
41	SJCC Milpitas Extension
45	SJCC Milpitas PY, C/O and One-time
95	DO Prior Year C/O and One-time Items
96	District Services
97	Center for Economic Mobility C/O
98	Center for Economic Mobility
99	District-wide

COST CENTER

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION



SJECED's **Cost Center** code follows a method of tracking budget and costs by using the ***Taxonomy of Programs (TOPs)*** and ***Administrative and Support Activities (ASA)*** convention within academia and the ***State Chancellor's Budget Accounting Manual (BAM)***. The main purpose and importance of this code convention is to work alongside of the object code (illustrated below) and discern between the general fund's instructional and non-instructional costs in accordance with the 50% law. Typically, the coding sequence from 0100 to 5999 are centers or departments of costs that align with the taxonomy of programs, and such costs are truly 'instructional' in nature. On the contrary, the ASA codes from 6000 through 7999 are 'non-instructional' in nature and reflect the departmental costs that are administrative in function

COST CENTER AND OBJECT CODES RELATIONSHIP

According to the ***Budget Accounting Manual (BAM)***, the TOPs and ASA codes align with the consistent Object code. Therefore, the ***Cost Center Codes*** used by the district follow this same alignment convention.

COST CENTER AND OBJECT CODES RELATIONSHIP

The following convention is used for budgetary and transactions activities:

COST CENTER (4 digits)

0100 - 5999
including
6110

Direct Cost of Instruction

511XX	FT Faculty Teaching
513XX	PT Faculty Teaching
522XX	FT Staff Teaching Aide
524XX	PT Staff Teaching Aide
53XXX	Employee Benefits
54XXX	Supplies & Materials
55XXX	Operating Expenses & Services
56XXX	Capital Outlay (Equipment)

6000 - 7999
excluding
6110

Administrative & Support Activities

512XX	FT Non Instructional Cert.
514XX	PT Non-Instructional Cert.
521XX	FT Non-Instruct. Staff
523XX	PT Non-Instruct. Staff
53XXX	Employee Benefits
54XXX	Supplies & Materials
55XXX	Operating Expenses & Services
56XXX	Capital Outlay (Equipment)
57XXX	Other Outgo



COST CENTER

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION

COST CENTER	COST CENTER DESCRIPTION
Program 0400: Biological Sciences (Instructional)	
0400	Biological Studies
0401	Biology, General
Program 0500: Business and Management (Instructional)	
0501	General Business
0502	Accounting
0505	Business/Mgmt - VATEA
0506	Management & Supervision
0509	Marketing
0511	Real Estate & Escrow
0514	Computer Applications
0520	Economics
Program 0600: Communication (Instructional)	
0600	Journalism
0602	Journalism
0604	Broadcasting
Program 0700: Computer and Information Sciences (Instructional)	
0700	CIS (Computer Info Systems)
0701	Computer Science
0702	Computer Info. Systems - VATEA



COST CENTER

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION

COST CENTER	COST CENTER DESCRIPTION
Program 0800: Education (Instructional)	
0801	Education - Multicultural
0808	Adaptive - P.E.
0821	Basketball Men's
0822	Football
0823	Track/Cross Country
0824	Softball
0825	Basketball Women's
0826	Volleyball
0828	Golf
0829	Soccer Women's
0830	Badminton
0835	Physical Education
0836	Varsity Sports
0837	Health Education
0839	Soccer
Program 0900: Engineering and Related Industrial Technology (Instructional)	
0925	Construction Technology
0935	Laser Technology
0944	Air Conditioning/Refrig./Solar
0945	Engineering Technology
0946	Solar Technology
0947	Manufacturing Technology
0948	Automotive Technology
0952	Construction Technology

COST CENTER

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION

COST CENTER	COST CENTER DESCRIPTION
Program 0900: Engineering and Related Industrial Technology (Instructional) ~cont'd	
0953	CADD
0956	Machine/Welding Technology
0957	Surveying & Geomatics
Program 1000: Fine and Applied Arts (Instructional)	
1001	Art/Art History/Design - EVC
1002	Art/Art History/Design - SJCC
1004	Music - EVC
1005	Music - SJCC
1006	Dance
1007	Drama/Cinematography - SJCC
1008	Drama - EVC
1011	Photography - SJCC
1012	Photography - EVC
1020	Multimedia/Humanities
Program 1100: Foreign Language (Instructional)	
1100	Foreign Languages - SJCC
1102	Foreign Languages - EVC
1103	Sign Language
Program 1200: Health (Instructional)	
1203	Nursing
1204	Dental Assisting
1208	Medical Assisting
1250	Emergency Medical Services



COST CENTER

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION

COST CENTER	COST CENTER DESCRIPTION
Program 1300: Consumer Education & Home Economics (Instructional)	
1301	Family and Consumer Studies
1302	Family & Consumer Studies
Program 1400: Law (Instructional)	
1401	Legal Assistant
1402	Paralegal
Program 1500: Humanities - Letters (Instructional)	
1500	English
1501	Language Arts Center
1502	English, Reading I
1506	Communications Studies
1507	Communication
1508	Philosophy - EVC
1509	Philosophy - SJCC
1520	ESL
1530	English Reading
Program 1600: Library Science (Instructional)	
1630	Library Studies
Program 1700: Mathematics (Instructional)	
1700	Mathematics
1701	Mathematics, General
Program 1900: Physical Sciences (Instructional)	
1900	Physical Science, General
1902	Physics
1905	Chemistry
1919	Oceanography



COST CENTER

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION

COST CENTER	COST CENTER DESCRIPTION
Program 2000: Psychology (Instructional)	
2001	Psychology, General
2005	Alcohol and Drug Studies
Program 2100: Public Affairs and Services (Instructional)	
2104	Administration of Justice - EVC
2105	Administration of Justice - SJCC
2107	Early Childhood Education
2140	Legal and Community Interpreta
Program 2200: Social Sciences (Instructional)	
2200	Social Science
2201	Women's Studies
2205	History
2215	Ethnic Studies
Program 3000: Commercial Services (Instructional)	
3007	Cosmetology
3008	Esthetics
3335	Ironworkers Apprenticeship
Program 4900: Interdisciplinary Studies (Instructional)	
4901	Distance Education Program
4903	Humanities
4905	Civic Center (EVC)
4908	Staff Development
4911	Campus Tutoring Center
4914	ASPIRE
4916	Milpitas Classes



COST CENTER ~cont'd

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION

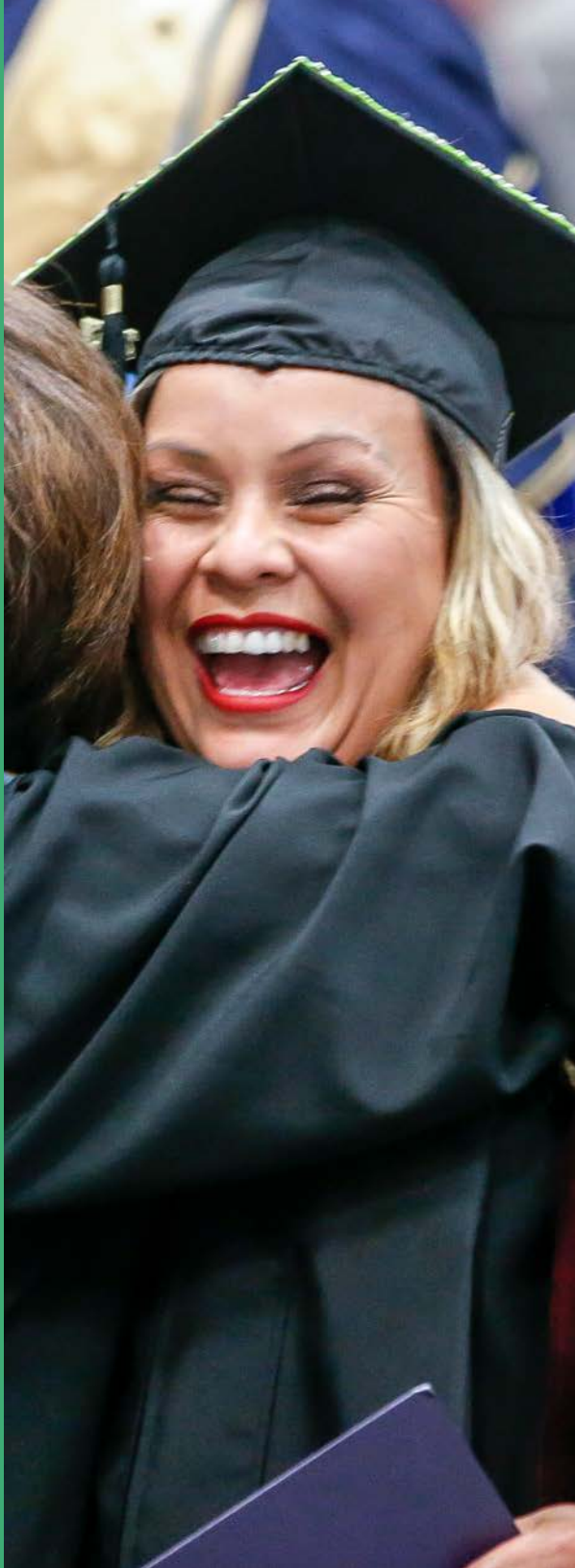
COST CENTER	COST CENTER DESCRIPTION
Program 4900: Interdisciplinary Studies (Instructional) ~cont'd	
4919	Instructional Technology
4920	General Studies - EVC
4921	Financial Aid - Students
4931	Guidance Instruction
4932	General Studies Guid. Instruct
4933	Learning Skills Instruction
4934	General Studies - Hearing Impa
4936	General Studies - L.D.
4960	Enlace
4961	Affirm
4968	Instructional Operations
4977	Title V Grant
4992	Instructional Equipment
4995	Coop. Work Experience - SJCC
4996	Coop. Work Experience - EVC
4999	Other Interdisciplinary Studies
Program 5900: Instructional Staff Retirees Benefits & Incentives (Instructional)	
5992	Accumulated Vacation - Instr.
Program 6000 - 7999: Administrative & Support (Non-Instructional)	
6001	Nursing & Allied Health Division
6003	Faculty Association
6004	Faculty Senate
6005	Academic Senate
6006	Classified Senate



COST CENTER ~cont'd

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION

COST CENTER	COST CENTER DESCRIPTION
Program 6000 - 7999: Administrative & Support (Non-Instructional) ~cont'd	
6010	Honors Program Administration
6011	Vice President, Instruction
6012	Center for Teaching & Learning
6014	Milpitas
6015	Academic Hourly Services
6016	Acacia Cluster
6020	IESS
6031	Graduation
6039	Office of Academic Support
6041	Division of PE & Athletics
6044	Division of Business Technology
6045	Division of Social Sciences
6046	Division of Humanities
6048	Language Arts Division
6050	Division of Natural Sciences
6052	Division LLRC Adult Ed Dual En
6065	Nursing Enrollment Growth Grnt
6075	Accreditation
6077	Title V Grant
6092	Center for Service Learning
6110	Learning Center (Instructional allowed)
6120	Library
6121	Library & Learning Rsrc Divsn
6130	Campus Technology Services



COST CENTER ~cont'd

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION

COST CENTER	COST CENTER DESCRIPTION
Program 6000 - 7999: Administrative & Support (Non-Instructional) ~cont'd	
6133	Campus Tech Support & Services
6191	MESA
6200	Admissions & Records
6202	VA Administrative Support
6300	Counseling
6303	Enlace
6305	Schedules and Catalogs
6306	Schedules and Catalogs
6308	Affirm
6309	Student Success & Support Program
6310	Counseling & Matric Division
6320	Transfer Center
6324	ASPIRE
6325	Assessment (Testing Center)
6327	First Stop Center
6330	Transfer
6331	Articulation
6344	Puente
6401	Enrollment Management
6410	CalWORKs - Coordination
6412	CalWORKs - Work Study
6422	Disabled Student Program
6432	EOPS - Admin Parts A and C
6434	EOPS/CARE
6435	EOPS - Admin Part B



COST CENTER ~cont'd

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION

COST CENTER	COST CENTER DESCRIPTION
Program 6000 - 7999: Administrative & Support (Non-Instructional) ~cont'd	
6437	OASISS
6438	Special Programs
6440	Health Services
6450	Student Personnel Administration
6451	Academic Success/Student Equity
6460	Financial Aid Office
6462	Financial Aid Admin Allow - BOG
6470	Job Placement Services
6471	CALWORKS
6476	CalFresh Basic Needs
6480	TANF
6481	Veteran Services
6490	Student Outreach & Recruitment
6491	County Excess Costs Service fo
6493	Independent Living Program
6494	Umoja - Misc Student Srvs
6496	International Students
6497	Office of VP, Strategic Partner
6499	Misc Student Services
6510	Maintenance
6530	Custodial
6550	Grounds
6551	Repairs to Equipment
6570	Utilities



COST CENTER ~cont'd

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION

COST CENTER	COST CENTER DESCRIPTION
Program 6000 - 7999: Administrative & Support (Non-Instructional) ~cont'd	
6601	Board Of Trustees
6602	Chancellor's Office
6603	Marketing & PIO
6604	Governmental/Ext Relations
6607	Mandated Costs - Miscellaneous
6609	Vice Chancellor - Administrative
6621	College President
6624	EVC Campus
6710	Marketing/Enrollment Mgt
6720	Fiscal Services
6721	SJCC Budget Operations
6722	EVC Budget Operations
6725	Fiscal Services - Payroll
6726	Associated Student Body
6727	District Wide Operations
6730	Human Resources Management
6731	Human Resources District-wide
6733	Diversity Coordinator
6750	Staff Development - Administrative
6752	Staff Development - Classified
6760	Staff Diversity
6771	Campus Police
6772	Fiscal Services - Purchasing
6773	Reprographics



COST CENTER ~cont'd

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION

COST CENTER	COST CENTER DESCRIPTION
Program 6000 - 7999: Administrative & Support (Non-Instructional) ~cont'd	
6777	Cal O.S.H.A.
6778	Self-Insurance
6780	ITSS
6790	Retirees' Benefits
6792	Accumulated Vacation - Noninstr.
6794	SJCC Campus Wide
6799	Classified Senate
6820	CEM Administrative
6824	Foundation - Pass Through
6825	East San José Expansion
6827	On-line Classes
6828	Cohorts (WIOA)
6829	Corporate Sales
6840	WIA - Adult Grants
6841	CEM - SparkPoint SJ
6842	SVETP/MAPin
6850	Facilities
6890	Community Services
6910	Bookstore (Clearing Account)
6920	Child Development Center
6940	Cafeteria
6951	Parking - Campus Police
6960	Student Activities
7010	Contract Education



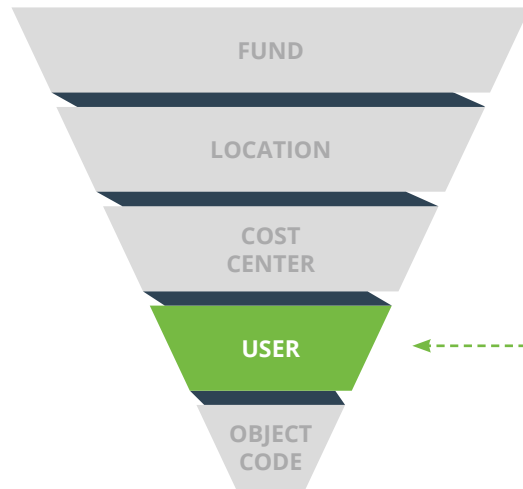
COST CENTER ~cont'd

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION

COST CENTER	COST CENTER DESCRIPTION
Program 6000 - 7999: Administrative & Support (Non-Instructional) ~cont'd	
7054	Econ Grant
7101	Sched Maint & Special Repairs
7105	Building Construction
7107	Tech Upgrades & Replacement
7114	Child Care Facilities Grant
7115	Program Administration
7120	Facilities & Planning
7126	Safety & Security Improvements
7130	Building Improvements
7136	Infrast/Utilities/Elect Imprv
7141	Furniture & Equipment (Non-Proj)
7142	Site Improvements
7143	EIR (Environmental Impact Rep)
7144	Site Acquisition
7145	Scheduled Maintenance
7181	EVC Portable Classroom Add'n
7202	General Obligation Bond
7203	OPEB Bond
7310	Interfund Transfers
7311	Grant Indirect
7320	Direct Fin Aid
7321	Direct Fin. Aid (Grants/Loans)
7323	Direct Fin. Aid (Scholarships)
7324	Payments to/for Students

USER

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION



The User Code (aka Local Code) is an accounting classification for local district tracking use only. The accounting classification code should be used primarily to track projects, multi-year funding appropriations, and federal and state grants. The user code has little or no relevance to the 50% law, unless it is used to track non-instructional reassignments within the general fund.

IMPORTANCE OF THE USER CODE AT SJECCD

This Code is an internal and local code primarily used to track one time allocations with multi-year reporting requirements, like projects, grants, and programs. The User code is used in tandem with the Cost Center so that it identifies the multi-year allocations and transactions within a program or department. As well, the **User Code** can help with other special requirements as required by the appropriation, matching requirements or other situations where costs need to be compared and grouped together within the same fund. The basic structure of the USER code at SJECCD follows the general BAM revenue structure convention in the following manner. The concept is to ensure all federal funds (revenue) are tracked with its corresponding USER code at SJECCD for expenses.



USER

DISTRICT’S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION

PRIMARY SOURCE OF REVENUE	REVENUE OBJECTS	USER CODE SERIES	NOTES
Federal Revenue	481xx	1xxxx	Allocations made by the Department Ed and revenues, for example, VA, Federal Work Study, Trio, CARES, VATEA, HEERF.
		1xxxx	User Code 1 prefix when federal revenue is allocated to the state for state allocation to colleges. For example, some NSF and all of the above if disbursed by the state (as opposed to the DOE).
State Revenue	486xx	2xxxx	Use 2xxxx user codes to identify purely state source of revenue allocation and expense tracking. For example, EOPS, DSP, CalWorks, Guided Pathways, State’s COVID block grant. UMOJA, CalApprentice; Basic Skills.
		3xxxx	Rare, but typical to track a state allocation provided through a local agency to manage.
Local Revenue	488xx	2xxxx	Rare, but tracking of local grants that are managed by local agencies related to a state program, e.g. IEPI Innovation & Effectiveness.
		3xxxx	Typically used for tracking of local grants that are managed by local agencies.
Other Financing Sources	489xx	1xxxx	Federal work study.
		2xxxx	Financial Aid Administration; student success administration and completion grant.
		3xxxx	Rare. Typically used for tracking of local grants that are managed by local agencies.



USER

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION

USER	USER DESCRIPTION
00000	User Unspecified
00001	SUI Experience Rate
Program 10000: FEDERAL PROJECT (GENERALLY)	
10195	SEAASE
10201	Federal Work Study
10302	Trio - Upward Bound
10303	Trio - Talent Search
10311	AANAPISI Asian American
10401	VTEA Title I-C
10406	Perkins Title I-C Reserve
10501	Pell
10502	SEOG
10503	Direct Loan
10504	CARES ACT HigherEd Emgy Rlf
10505	CARES ACT HigherEd Emgy RlfMSI
10506	CRRSAA HEERF II
10507	CRRSAA HEERF II MSI
10508	ARPA HEERF III
10509	ARPA HEERF III MSI
10599	Undefined Financial Aid Exp.
10646	Federal MAA Program
10648	Sil Valley HighTech Apprentice
10701	Title V Grant
10702	Title V Grant - Year 2
10705	Title V Grant - Year 5



USER ~cont'd

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION

USER	USER DESCRIPTION
Program 10000: FEDERAL PROJECT (GENERALLY) ~cont'd	
10712	TitleV - Yr2_Culti. Excele
10714	TitleV - Yr4_Culti. Excele
10715	TitleV - Yr5_Culti. Excele
10721	Title V: GANAS - Y1
10722	Title V: GANAS - Y2
10723	Title V: GANAS - Y3
10731	MESA SJSU 21-22 Y1
10732	MESA SJSU 22-23 Y2
10733	MESA SJSU 23-24 Y3
10801	Veteran's Administration
10901	NSF INCLUDES Alliance Yr 1
10902	NSF INCLUDES Alliance Yr 2
10903	NSF INCLUDES Alliance Yr 3
10904	NSF INCLUDES Alliance Yr 4
10911	NSF - Integrated Teacher Pathway
10921	NSF - SRI Project GOALS YR1
10922	NSF - SRI Project GOALS YR2
10923	NSF - SRI Project GOALS YR3
10931	NSF - NextFlex
10935	NSF S-STEM Biology
11101	TANF
11208	YESS - ILP
11301	CalFresh (CSU Chico)



USER ~cont'd

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION

USER	USER DESCRIPTION
Program 20000: STATE PROJECT (GENERALLY)	
20201	EOP&S
20203	NextUp
20211	Learning Aligned Employmt Prog
20212	Equitable Placement, Planning
20301	DSP/Student Accessibility
20305	LGBTQ+
20309	Transfer Articul Ethnic Study
20400	Student Equity & Achievement
20401	Student Success & Support Prog
20402	Student Equity
20403	Hunger Free Campus Support
20404	Innovation in Higher Education
20405	Zero Textbook Cost Degree
20407	Non-Credit SSSP Allocation
20408	Veteran Resource Center (SSSP)
20409	Dream Resource Liaison
20421	Basic Needs Centers
20422	Student Food House Spt - BasicNd
20423	Student Housing (Planning)
20429	Asian Amer HI Pcfc IsInd Study
20618	South Campus Development
20702	IEPI Innovation & Effectiveness
20711	Umoja Community Edu Foundation
20731	MESA State 22-23 Y1

USER ~cont'd

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION

USER	USER DESCRIPTION
Program 20000: STATE PROJECT (GENERALLY) ~cont'd	
20801	State Apport - Apprentices
20811	CA Apprenticeship Initiative
20812	CA Apprentice Init - Googl Elmwd
20813	CA Apprentice Init Tech Path
20814	CAI - Hgh Rd Training Prtnrshp
20815	CA Apprentice Init - CARE
21001	County Excess Costs Serv - CALWO
21201	CALWORKS
21301	Financial Aid Administration
21302	Financial Aid Technology
21401	Block Grant - Instr. Support
21503	Block Grant - Phys Plant 18-19
21504	Block Grant - Phys Plant 19-20
21505	Block Grant - Phys Plant 20-21
21506	Block Grant - Phys Plant 21-22
21507	Block Grant - Phys Plant 22-23
21519	Year 1 Basic Skills
21610	COVID19 Rspns Blk Grnt Prop98
21611	Covid 19 Recovery Block Grant
21612	CalVax
21801	Child Care - CCTR
21803	Child Care - CSPP
22001	Cal Grant
22004	Guided Pathways Allocation



USER ~cont'd

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION

USER	USER DESCRIPTION
Program 20000: STATE PROJECT (GENERALLY) ~cont'd	
22005	Student Succ Completion Grant
22007	Disaster Relief Emrgncy Fi Aid
22008	Immed Action - Emrgncy Fin Assis
22009	Immed Action - CalFresh Outreach
22010	Immed Action - Retention/Outreac
22011	Emergency Financial Aid
22012	Emergency F.A. Supplement
22013	Chafee Grant
22301	CARE
22303	CCAP Instr Mat Dual Enroll
22418	Rising Scholars Network
22500	Lottery
22502	Education Protection Acct (EPA)
22505	Facility Rental Income
22507	Library Services Platform
22591	Classified Prof Devlp
22593	Cultural Competent Faculty PD
22594	Culturally Resonse Pedag Pract
22596	EEO Best Practices
22597	Equal Employment Opportunity
24102	System wide Tech Data Security
24402	CA College Promise Innovation
24901	Part-time Office Hours Reimb.
25103	Energy Efficiency



USER ~cont'd

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION

USER	USER DESCRIPTION
Program 20000: STATE PROJECT (GENERALLY) ~cont'd	
25501	Part-time Faculty Salaries
25502	Full-time Faculty Unrestricted
25503	Full-time Faculty Restricted
25598	Nursing Retention - Assoc Degree
25600	Nursing Faculty and Recruitmen
25601	Nursing Enrollment Growth Grnt
25616	Entrepre'ship Course Offering
25619	Adult Education Block Grant
25620	Adult Education Block Grant Y2
25700	State STRS On-Behalf Payment
25701	B.O.G. Administration
25702	California College Promise
26201	Strong Workforce Local - Yr3
26202	Strong Workforce Local - Yr2
26203	Strong Workforce Local - Yr1
26204	Strong Workforce Regional - Yr1
26205	Strong Workforce Regional - Yr2
26206	Strong Workforce Regional - Yr3
26207	Strong Workforce Regional - RJV Y1
26208	Strong Workforce Regional - RJV Y2
26220	College Specific Allocation
26303	IDRC 21 st Century - Chabot
26309	SVETP (SV Eng Tech PW)
26312	East Side Alliance Career Path

USER ~cont'd

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION

USER	USER DESCRIPTION
Program 20000: STATE PROJECT (GENERALLY) ~cont'd	
26313	Campus Safety & Sexual Assault
26317	Improving Online CTE Pathways
26320	Retail - Hsptlty - Tourism (ISPIC)
26321	Cal Pathway to Law
26401	Part-time Faculty Health Ben.
26402	Mental Health Support Funds
Program 30000: LOCAL PROJECT (GENERALLY)	
30202	LiveScan Fingerprinting
30751	Copier Lease - Ricoh
30752	Other Library Fees
30902	Uncollectible Student A/R
31102	Insurance Claim
31103	Juvenile Center
31114	SJCC Bond related project — Demo Locker Rms, Aux, Site Imp
31122	SJCC Bond related project — Group II Equipment
31129	SJCC Bond related project — New Maint & Ops & Emrgcy Cntr
31130	SJCC Bond related project — Theater Improvements
31132	SJCC Bond related project — Career Education Complex
31133	SJCC Bond related project — New Swing Space Project
31134	SJCC Bond related project — Storm Water Mngmnt Remediation
31135	SJCC Bond related project — Science Bldg Mechanical Upgrd
31137	SJCC Bond related project — Property Acquisition
31150	SJCC Bond related project — ADA Improvements
31151	SJCC Bond related project — Library Interior Upgrades



USER ~cont'd

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION

USER	USER DESCRIPTION
Program 30000: LOCAL PROJECT (GENERALLY) ~cont'd	
31152	SJCC Bond related project — Campus-wide Painting - SJCC
31153	SJCC Bond related project — Tech Building Renovation
31155	SJCC Bond related project — Entrance Door Replacement
31156	SJCC Bond related project — Student Srvcs & Drop-in Center
31157	SJCC Bond related project — Campus Lighting Upgrades
31160	SJCC Bond related project — Telecomm Master Plan
31161	SJCC Bond related project — Child Dvlpmnt Center - Phase I
31162	SJCC Bond related project — Student Center Improvements
31163	SJCC Bond related project — Softball Field Renovation
31164	SJCC Bond related project — Campus HVAC Phase II
31165	SJCC Bond related project — Jaguar Multicultural Center
31166	SJCC Bond related project — Track & Field Renovation
31167	SJCC Bond related project — Central Plant Renovation
31168	SJCC Bond related project — Cosmetology, Esthetics & Repro
31169	SJCC Bond related project — SJCC CEQA Compliance Consult
31170	SJCC Bond related project — SJCC Elevator Modernization
31171	SJCC Bond related project — Central Plant Boiler Replaceme
31172	Strategic Energy Inn (SEI)
31173	SJCC Bond related project — Men's Locker Room Demolition
31174	SJCC Bond related project — Demolition of Old Boiler Equip
31199	SJCC Bond related project — Campus Contingency - SJCC
31301	SJCC Bond related project — Parking Fines
31304	SJCC Bond related project — Small Capital Repairs
31309	SJCC Bond related project — SJCC Vehicles



USER ~cont'd

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION

USER	USER DESCRIPTION
Program 30000: LOCAL PROJECT (GENERALLY) ~cont'd	
31310	SJCC Bond related project — Access, Alarms, Monitoring Sys
31312	SJCC Bond related project — SJCC Extension - Irrigation
31313	SJCC Bond related project — Small Cap Repairs - Fac Upgrds
31320	SJCC Bond related project — Parking Lot/Street Repairs II
31323	SJCC Bond related project — Relocate Adaptive PE
31324	SJCC Bond related project — Restroom Fixtures & Plumbing
31338	SJCC Bond related project — AV Systems Improvements Ph II
31339	SJCC Bond related project — Interior Finishes Upgrades
31400	Material Fees
31401	Cosmetology Patron Fees
31409	Journalism Revenue
31410	Dental Assisting Patient Fees
31412	Health Service Fees
31413	Int'l Student Health Fee
31414	International Student Revenue
31601	United Way Bay Area (UWBA)
31603	CalEITC (UWBA)
31611	Mental Health (CalMHSA)
31612	Sobrato Family Foundation
31613	Kaiser Permanente Benefits
31702	SJCC Bond related project — IT Infrastructure Improvements
31703	SJCC Bond related project — Technology Upgrades
31705	SJCC Bond related project — IT and Tech Equipment - SJCC
32107	South Campus Development



USER ~cont'd

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION

USER	USER DESCRIPTION
Program 30000: LOCAL PROJECT (GENERALLY) ~cont'd	
32128	EVC Bond related project — PE Accessibility Improvements
32130	EVC Bond related project — PE ADA Improvements
32132	EVC Bond related project — Student Services Center
32134	EVC Bond related project — Language Arts Building
32138	EVC Bond related project — Kinesiology, PE & Aquatics
32144	EVC Bond related project — Campus Painting Project
32145	EVC Bond related project — Gullo/Student Srvcs Renovation
32146	EVC Bond related project — MS3 Exterior Stair Lighting
32150	EVC Bond related project — ADA Improvements
32151	EVC Bond related project — Campus Environmental Control
32152	EVC Bond related project — Gullo II Multi Campus Space
32153	EVC Bond related project — Sequoia Upgrades/Nursing Add
32154	EVC Bond related project — A&R Remodel to Emergency Ops.
32155	EVC Bond related project — Cedro Renovation & W.Campus ADA
32156	EVC Bond related project — General Education Building
32157	EVC Bond related project — Student Activities Center
32159	EVC Bond related project — Campus Way Finding/Ground Ligh
32160	EVC Bond related project — Security Hardware
32161	EVC Bond related project — North Fire Lane/ADA
32163	EVC Bond related project — Campus-wide Building Signage
32164	EVC Bond related project — EVC CEQA Compliance Consulting
32165	EVC Bond related project — Math, Sci, Social Sci Canopy
32166	EVC Bond related project — Entry Road and Parking Lot
32167	EVC Bond related project — Campus-wide FFE

USER ~cont'd

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION

USER	USER DESCRIPTION
Program 30000: LOCAL PROJECT (GENERALLY) ~cont'd	
32168	EVC Bond related project — Campus-wide Signage MasterPlan
32169	EVC Bond related project — EVC - Central Plant Renovation
32299	EVC Bond related project — Campus Contingency - EVC
32303	ASB Activity Fee
32304	Student Representative Fee
32307	Small Capital Repairs
32318	Small Cap Repairs - Fac Upgrds
32405	Gene Haas Foundation
32407	Grove Scholars Program Grant
32409	Internal Scholarships Foundati
32410	Internal Scholarships ASB
32411	External Scholarships
32417	SC Cnty Substance Use Prev Svcs
32418	SC Cnty Office of ReEntry Svcs
32419	SC County COD Training
32420	SC Cnty Substance Abuse Campgn
32421	SC Cnty URGENT Computer CEM
32425	Educational Orientation Window
32426	Exceclencia in Education
32602	EVC Bond related project — Group II Equipment
32702	EVC Bond related project — IT Infrastructure Improvements
32703	EVC Bond related project — Technology Upgrades
32705	EVC Bond related project — IT & Tech Equipment - EVC
32804	UC Regents Puente Project



USER ~cont'd

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION

USER	USER DESCRIPTION
Program 30000: LOCAL PROJECT (GENERALLY) ~cont'd	
32805	UCSD Space Grant Consortium
33301	Pouring Rights Contract
33406	WFI - PG&E
33411	CA Press Foundtn - Journalism
33413	Pure Good Fndn Workforce Dev
33414	Growth Sector
33415	SV Com Fdn Higher Ed Anchor NW
33418	MIT Scholarship
33501	Independent Living Program
33507	Dorothy D. Rupe Nursing
33511	Generation San José
33513	YESS - Foster Youth
33514	Burton Book Fund
33515	FCCC HealthCare Grant
33518	Equity Forward Anchor
34201	Forfeited Student Credits
34301	Fresh Start Grant
34402	San José Promise Local
34403	San José Promise Local - EBAY
34404	Stanford Health Care
34701	Parking Permits
34702	Parking Infrastructure
34704	Transportation Fee



USER ~cont'd

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION

USER	USER DESCRIPTION
Program 30000: LOCAL PROJECT (GENERALLY) ~cont'd	
34705	ChargePoint
34710	Parent Academy
34712	Google Program
34803	Preventative & Regular Vaccine
34805	Trash the Ash - Smoking Cessat'n
34903	Emergency Food Kit Mini Grant
35303	Athletic Playoffs
35401	Redevelopment Agency Pass-Thru
35405	Student Rep FEE AB 1504
35801	Unitary - Property Taxes
35802	Unitary RailRoad - Property Taxe
35803	Transcript Revenue
35804	Student ID Revenue
39301	DO Bond related project — New District Services Building
39302	DO Bond related project — Demo Old Dist Office/Academy
39303	DO Bond related project — District Services Furn & Equip
39307	DO Bond related project — Vehicle Replacement
39312	DO Bond related project — Police Safety Comm Upgrade
39313	DO Bond related project — ADA Transition Plan Assessment
39314	DO Bond related project — DO Elevator Upgrade
39315	DO Bond related project — District Wide Elevator Assessm
39399	DO Bond related project — District/DW Contingency
39625	DO Bond related project — Ground Lease Debt Relief

USER ~cont'd

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION

USER	USER DESCRIPTION
Program 30000: LOCAL PROJECT (GENERALLY) ~cont'd	
39629	DO Bond related project — District WH & Operations Facilit
39630	DO Bond related project — East San José Expansion
39699	DO Bond related project — Program Contingency
39704	DO Bond related project — ERP Conversion
39705	DO Bond related project — Infrastructure Upgrade
39706	DO Bond related project — Technology/Security
39707	DO Bond related project — DS Printing & Digital Imaging
39708	DO Bond related project — DS Computer Replacement
39709	DO Bond related project — DS Network Storage/Servers
39710	DO Bond related project — DS Network Monitoring Appl's
39711	DO Bond related project — Security Assess & Dsgn Consult
39712	DO Bond related project — DW Security - Key Sys Upgrade
39713	DO Bond related project — DW Building Managment Sys
39714	DO Bond related project — Data Center Acquisition & Impl
39715	DO Bond related project — DW Physical Security
39905	DO Bond related project — Management and Related Costs
39993	Innovation Fund
39994	Non-Bond Admin Overhead
39996	High Impact Programs
39997	Redesign
39999	DO Bond related project — Election/Legal/EIR/DO Labor
41002	Indirect Costs



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USER ~cont'd

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION

USER		USER DESCRIPTION
Program 60000: Miscellaneous project		
Program 60100:	Due to/Due from	
	60110	Cash - Due to/from Fund 10
	60111	Cash - Due to/from Fund 11
	60112	Cash - Due to/from Fund 12
	60113	Cash - Due to/from Fund 13
	60114	Cash - Due to/from Fund 14
	60115	Cash - Due to/from Fund 15
	60116	Cash- Due to/from Fund 16
	60117	Cash - Due to/from Fund 17
	60118	Cash - Due to/from Fund 18
	60119	Cash - Due to/from Fund 19
	60133	Cash - Due to/from Fund 33
	60136	Cash - Due to/from Fund 36
	60140	Cash - Due to/from Fund 40
	60141	Cash - Due to/from Fund 41
	60142	Cash - Due to/from Fund 42
	60144	Cash - Due to/from Fund 44
	60145	Cash - Due to/from Fund 45
	60146	Cash - Due to/from Fund 46
	60147	Cash - Due to/from Fund 47
	60148	Cash - Due to/from Fund 48
	60149	Cash - Due to/from Fund 49



USER ~cont'd

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION

USER	USER DESCRIPTION
Program 60000: Miscellaneous project ~cont'd	
Program 60100:	Due to/Due from
	60161 Cash - Due to/from Fund 61
	60170 Cash - Due to/from Fund 70
	60172 Cash - Due to/from Fund 72
	60175 Cash - Due to/from Fund 75
	60181 Cash - Due to/from Fund 81
	60185 Cash - Due to/from Fund 85
	60187 Cash - Due to/from Fund 87
	60194 Cash - Due to/from Fund 94
	60196 Cash - Due to/from Fund 96
	60199 Cash - Due to/from Fund 99
Program 60200 - 61000:	AP related project
	60202 Arbitrage Payable
	60501 A/P TSA
	60601 A/P Garnishments
	60701 A/P Voluntary Deductions
	60702 A/P 457 TIAA-CREF
	60703 A/P 457 PERS
	60704 A/P 125 Med & Dependent Care
	60705 A/P 125 Critical Care
	60801 A/P Blue Cross
	60802 A/P Kaiser

USER ~cont'd

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION

USER	USER DESCRIPTION
Program 60000: Miscellaneous project ~cont'd	
Program 60200 - 61000:	AP related project
	60901 A/P Dental
	61001 A/P Vision
	61101 A/P Life Insurance
	61102 A/P UNUM
	61103 A/P LTD
	61201 A/P Payroll Stale Dated Checks
	61203 Payroll Accrued
Program 62000:	Capital project
	62472 SJCC Signage
	62479 SJCC Safety Upgrades
	62501 SJCC Campus Modernization
	62504 EVC Exterior Lighting
	62506 DO Renovation
	62509 SJCC Central Plant Bldg Upgrad
	62514 EVC Campus Modern - General
	62517 EVC Upgrade/Replace Generator
	62520 SJCC Theater Fire Alarm Upgrad
	62526 SJCC Scheduled Mtnce Projects
	62527 SJCC Scheduled Mtnce Projects
	62531 EVC Scheduled Mtnce Projects

USER ~cont'd

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION

USER	USER DESCRIPTION	
Program 60000: Miscellaneous project ~cont'd		
Program 62000:	Capital project	
	62532	EVC Scheduled Mtnce Projects
	62535	DW Scheduled Maintenance
	62536	SJECC Extension
	62540	SJCC Aux Gym, Pool, Locker Rm
	62562	SJCC IT & Tech Equipment
	62563	EVC IT & Tech Equipment
	62564	MUSD Shared Expenses
	62565	EVC Surplus Land Development
	62566	SJCC Technology Refresh
	62576	EVC Technology Refresh
	62580	East Side
	62581	Higher Edu Stu. Housing 2022
	62582	EVC Upgrade Soccer Turf
	62599	Downtown SJ Beautification
Program 63000:	AR related project	
	63001	Campus Bookstore
	63004	A/R - Miscellaneous
	63005	A/R - Health and Welfare
	63006	Third Party Billing

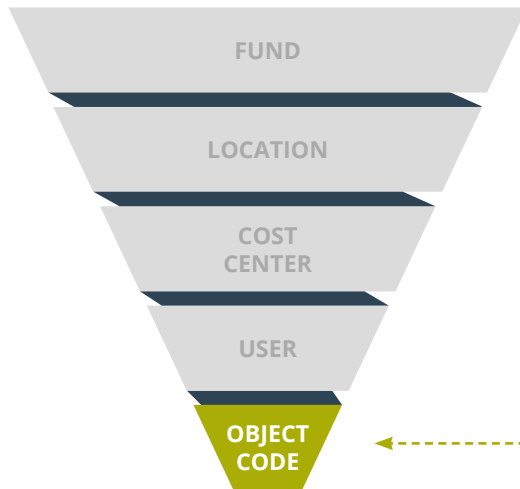
USER ~cont'd

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION

USER	USER DESCRIPTION
Program 60000: Miscellaneous project ~cont'd	
Program 64000 - 69000:	Miscellaneous project
	64000 Depreciation and Accum Depr.
	65101 Employment Services
	65102 Medical Broker
	65103 Flexible Spending Acct
	65104 Benefit Administration
	66000 Release Time
	67000 OSHA
	69901 Checks & Cash Clearing
	69902 VISC/MC Credit Card
	69904 Web Credit Card
	69905 Flexible Spending Plan
Program 90000: Others	
Program 96000:	Others
	96001 Legal Expns. for Negotiations
	96011 Management Training
	96014 Rebates
	96021 Emergency Preparedness
	96022 Community Outreach Activities

OBJECT CODE

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION



According to the **Budget Accounting Manual**, the Object codes and the TOPs/ASA codes (Cost Center) is the State Chancellor's way to determine and ensure districts are in compliance with the instructional and non-instructional requirements of the 50% law. In other words, at the end of the year, all direct costs of instruction (Cost Center TOPs codes + Instructional Object Codes) must be at least 50% of the total costs of all costs within the general fund (exclusions accepted). The financial information is certified by the district's CBO to the State Chancellor's every fiscal year end's annual **311 Report**.

OBJECT CODE ~cont'd

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION

OBJECT CODE	OBJECT CODE DESCRIPTION
Source 1: Assets	
19110	Cash
19112	Petty Cash
19119	Cash (Due To)/Due From Other F
19150	Investments
19160	Student Receivables
19161	Receivables Non-Students
19164	CARES ACT - ER COVID
19171	Amount to be Provided
19172	Amount to be Provided - Truste
19173	Amounts Avail. - Debt Serv Fun
19175	G.O. Bonds Series D
19220	Prepaid Expenses
19221	Prepaid Expenses - Credit Card
19222	Prepaid Expenses - Ldge Crd Citi
19411	Land
19412	Land Improvements
19431	Buildings
19432	Building Improvements
19441	Construction in Progress
19469	Fixed Assets - Equipment



OBJECT CODE ~cont'd

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION

OBJECT CODE	OBJECT CODE DESCRIPTION
Source 2: Liabilities	
29511	Accounts Payable
29512	Salaries Payable Stale Dated
29513	Vacation Liability
29517	Sales and Use Tax
29518	Compensatory Time Payable
29519	Banked Overload
29520	A/P Voluntary Deductions
29521	A/P Deferred Pay
29523	Medicare Payable
29524	STRS Payable
29525	PERS Payable
29526	FIT Payable
29527	SIT Payable
29528	Workmens' Comp Payable
29529	SUI Payable
29530	Security Deposits
29535	H&W - Dental & Vision Benefits
29536	H&W - Medical, Life Ins., etc.
29538	Security Deposits



OBJECT CODE ~cont'd

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION

OBJECT CODE	OBJECT CODE DESCRIPTION
Source 2: Liabilities ~cont'd	
29539	Pension Payable/GASB 68
29541	Deferred Income
29570	Deferred Bond Premiums
29571	Bonds Payable
29572	Bonds Accrued Interest Payable
29573	Deferred Bond Refunding
29575	G.O. Bonds Payable
29580	L/T Retirees Liability
29581	L/T Retirees Liability
29582	Accrued Expenses
Source 3: Equity (Fund Balance)	
39690	Fixed Asset Equity
39710	Unrestricted Fund Balances
39720	Restricted Fund Balances
39721	Prior Year Correct/Restatement

OBJECT CODE ~cont'd

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION

OBJECT CODE		OBJECT CODE DESCRIPTION
Source 4: Revenue		
48100:	Federal Revenue	
	48110	Title III Grant
	48121	Federal Work Study
	48122	Student Support Services
	48123	Title V Grant
	48140	TANF
	48150	PELL Grant
	48151	PELL Admin. Allowance
	48152	SEOG
	48153	Direct Loan
	48155	CARES Higher Ed Emgy Rlf
	48160	Veteran Admin. Support
	48170	VTEA Title I C
	48180	Federal Grants
	48190	Other Federal Revenue
	48193	Other Federal
	48197	Federal MAA Program Revenue
48600:	State Revenue	
	48610	State Revenue
	48611	GA Apportionment (one-time)
	48614	Education Protection Acct (EPA)



OBJECT CODE ~cont'd

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION

OBJECT CODE		OBJECT CODE DESCRIPTION
Source 4: Revenue ~cont'd		
48600:	State Revenue	
	48619	B.O.G. (2% Admin. Fee)
	48620	Nursing Grants
	48621	CARE
	48622	EOPS
	48623	Disabled Students Apportionmen
	48624	SFAA - BFAP
	48625	Student Success & Support Prog
	48629	Other Categorical Programs
	48630	Calworks
	48635	Economic & Development Grant
	48641	Career Tech Ed Grant
	48650	Other Categorical
	48651	AB 1725 Staff Diversity
	48658	Scheduled Maintenance
	48672	Secured Homeowners Exempt
	48684	Lottery
	48690	Other State Income
	48691	Mandated Cost Reimbursement
	48694	State Lottery
	48695	State Reimb Costs
	48699	Other State Income



OBJECT CODE ~cont'd

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION

OBJECT CODE		OBJECT CODE DESCRIPTION
Source 4: Revenue ~cont'd		
48800:	Local Revenue	
	48811	Secured Property Tax Revenues
	48812	Supplemental Secured Prop. Tax
	48813	Unsecured Roll Property Taxes
	48818	RDA Passthru (AB1290) (47.5%)
	48819	RDA Residual Pmts
	48820	Contributions/Gifts/Endowments
	48824	Independent Living Program
	48829	Scholarships
	48830	Contract Classes & Premiums Ot
	48853	Retail Center Lease Revenue
	48860	Interest
	48861	Dividend Income
	48862	Other Investment Income
	48863	Realized Gain/Losses
	48864	Unrealized Apprec (Deprec)
	48870	Instructional Materials Fees
	48871	Enrollment Fees Intl Students
	48872	Enrollment Fees Residents
	48874	Use of Facilities
	48875	Student Representation Fees
	48876	Health Fees
	48877	Enrollment Fees Non-Residents



OBJECT CODE ~cont'd

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION

OBJECT CODE		OBJECT CODE DESCRIPTION
Source 4: Revenue ~cont'd		
48800:	Local Revenue	
	48878	Parking Fees
	48880	Capital Outlay Fees
	48881	Transportation Fee
	48890	Other Local Income
	48899	Returned Checks
48900:	Other Financing Sources	
	48911	Sale Of Equipment
	48912	Sale Of Waste Materials
	48966	Interfund Trans In (18 fr 17)
	48967	Interfund Trans In (17 fr 15)
	48968	Interfund Trans In (70 fr 10)
	48970	Interfund Trans In (85 fr 81)
	48971	Interfnd Trs In (FA Matching)
	48973	Interfnd Trsf In (Indir. Cost)
	48976	Interfund Trans In (48 fr 17)
	48977	Interfund Trans In (17 fr 48)
	48978	Interfund Trans In (10 fr 12)
	48979	Interfund Trans In (10 fr 18)
	48980	Interfund Trans In (10 fr 15)
	48981	Interfund Trans In (17 fr 10)
	48982	Interfund Trans In (36 fr 10)



OBJECT CODE ~cont'd

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION

OBJECT CODE		OBJECT CODE DESCRIPTION
Source 4: Revenue ~cont'd		
48900:	Other Financing Sources	
	48984	Interfund Trans In (16 fr 10)
	48985	Interfund Trans In (11 fr 10)
	48989	Interfund Transfer In fr 10
	48993	Interfund Trans In (81 fr 75)
	48994	Interfund Trans In (85 fr 10)
	48995	Interfund Trans In (10 fr 17)
Source 5: Expenses		
51000:	Academic Salaries	
	51111	Regular Classroom - Unit
	51140	Sabbaticals - Reg Classroom
	51211	Other Contract Salaries - Unit
	51220	Mgmt Contract Salaries
	51240	Sabbaticals - Oth Contract Sal
	51290	Contra
	51310	Hourly Instr - Day
	51320	Hourly Instr - Short-Term
	51340	Hourly Instr - Smr Session
	51350	Hourly Instr - Substitutes
	51400	Hrly Cert Sal - Non Teach
	51490	Contra - Cert. Hrly. Non



OBJECT CODE ~cont'd

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION

OBJECT CODE		OBJECT CODE DESCRIPTION
Source 5: Expenses ~cont'd		
52000:	Classified Salaries & Other Nonacademic Salaries	
	52110	Reg, Other Than Instruction
	52111	Regular, Professional Growth
	52119	Admin. Costs Fed'l Programs
	52120	Classified Managers Non Instru
	52130	Classified Supervisors Non Ins
	52140	Confidential Employees Non Ins
	52190	Classified Contra
	52210	Instructional Aide - Classified
	52211	Inst Aide, Professional Growth
	52310	Hrly, Other Than Instruction
	52312	Short Courses
	52320	Student Assistants (Non-Inst)
	52350	Substitutes
	52351	Overtime
	52390	Contra Acc't, Hrly Non-Instr
	52410	Hrly, Instructional Aide
	52420	Hrly, Instructional Tutors
	52451	Instructional Overtime



OBJECT CODE ~cont'd

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION

OBJECT CODE	OBJECT CODE DESCRIPTION
Source 5: Expenses ~cont'd	
53000:	Employee Benefits
53110	STRS
53111	State STRS On-Behalf Payment
53120	STRS Non-Instructional
53210	PERS Inst Aides
53220	PERS Reg Classified
53290	PERS Contra
53310	OASDI - Certif/Instr Aide
53320	OASDI - Class/Non-Instr Cert.
53390	OASDI - Contra
53410	H & W - Instruction
53420	H & W - Non-Instruction
53490	H & W clearing
53510	Unemp Insur - Instruction
53520	Unemp Insur - Non-Instruction
53590	Unemp Insur Clearing
53610	Workers' Comp - Instr
53620	Workers' Comp - Non-Instr
53690	Workers' Comp clearing
53710	Retiree Benefit - Inst
53720	Retiree Benefit - Non-Inst
53730	Retiree Benefit - APPLE - Inst
53740	Retiree Benefit - APPLE - NInst



OBJECT CODE ~cont'd

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION

OBJECT CODE		OBJECT CODE DESCRIPTION
Source 5: Expenses ~cont'd		
54000:	Supplies and Materials	
	54100	Supplies Instruction
	54110	Software Instruction Over \$200
	54190	Contra Account Instruct Matl
	54300	Supplies Non-Instruction
	54301	Food & Food Serv - Non-Instr
	54310	Software Non-Instruc Over \$200
	54320	Copier Supplies
	54390	Contra Account
55000:	Operating Expenses and Services	
	55100	Personal/Contract Services
	55110	License Renewal Instruction
	55130	License Renewal Non-Instruct
	55190	Contracts/Personal Services
	55200	Conference
	55210	Field Trips
	55220	Memberships
	55230	Mileage Expense
	55240	Board Meeting Expenses
	55400	Insurances
	55410	Self Insurance (Dental)
	55420	Self Insurance (Vision)



OBJECT CODE ~cont'd

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION

OBJECT CODE		OBJECT CODE DESCRIPTION
Source 5: Expenses ~cont'd		
55000:	Operating Expenses and Services	
	55430	Self Insurance (Construction)
	55510	Telephone
	55520	Gas
	55530	Electricity
	55539	Electricity Rebate
	55540	Water/Sewer
	55550	Garbage
	55560	Fuel/Oil
	55570	Uniforms
	55590	Contra - Utilities
	55610	Rentals/Leases/PropTax
	55620	Repairs
	55625	Preventative Maintenance Agree
	55690	Facility Rental Contra
	55700	Fees
	55702	External Collection Fees
	55703	Special Assessment Fee
	55711	Advertising
	55712	Legal Expenses
	55713	Audit Expense
	55714	Board Election Expense
	55715	Printing/Reprographics Expense



OBJECT CODE ~cont'd

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION



OBJECT CODE	OBJECT CODE DESCRIPTION
Source 5: Expenses ~cont'd	
55000:	Operating Expenses and Services
55716	Printing/Repro
55720	CCC/Plan Check Fees
55722	LEED Expenses
55723	Moving & Equipment
55790	Other Operating - Contra
55800	Misc Operating Costs
55810	Postage
55820	Undistributed Funded Programs
55830	Other Operating Expense
55831	Bank Charges
55832	Bad Debt Write Off
55840	Board Communications Reimburse
56000:	Capital Outlay
56100	Site Improvements
56120	Site Improvements
56200	Building Construction
56201	Architect & Engineer.
56202	Inspection - IOR
56203	Testing
56204	DSA - Div of State Architect
56205	Const. Management Services



OBJECT CODE ~cont'd

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION

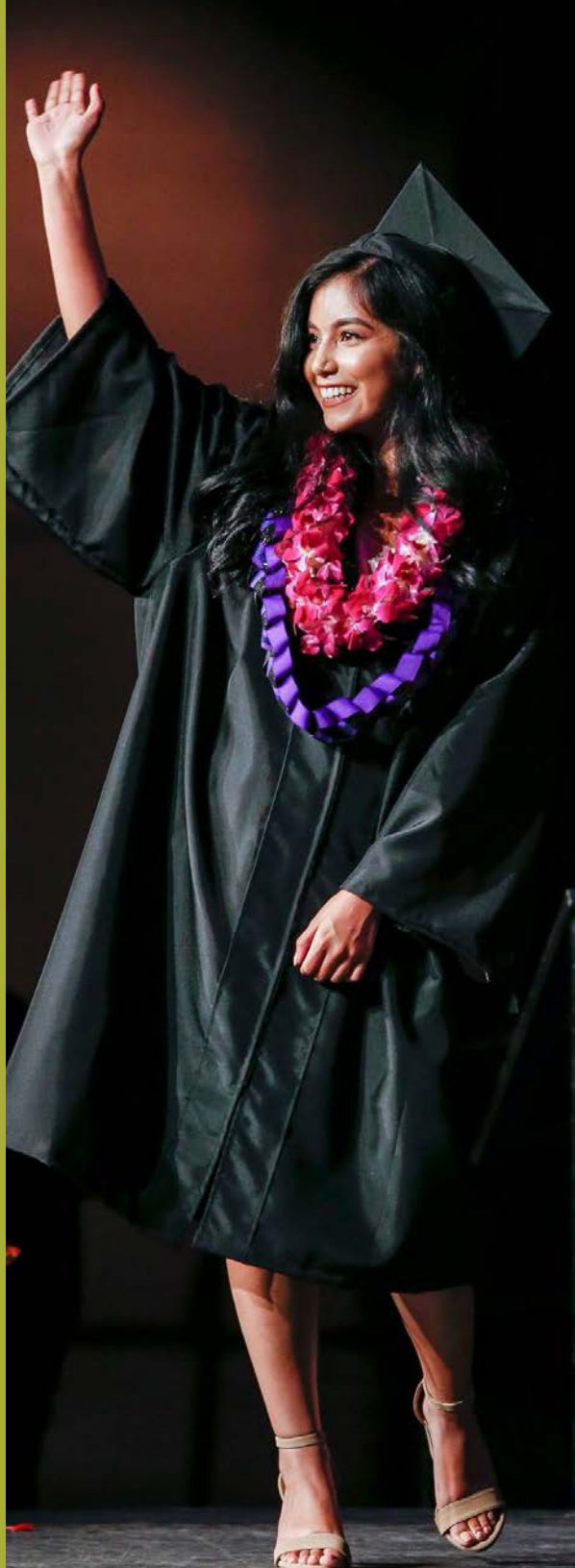
OBJECT CODE		OBJECT CODE DESCRIPTION
Source 5: Expenses ~cont'd		
56000:	Capital Outlay	
	56206	Program Management
	56207	Overhead Expenses
	56210	Building Improvements
	56310	Library
	56311	Library Textbooks
	56312	Electronic Books
	56411	Equipment (\$200 to \$4,999)
	56413	Capitalizable Eqpt - 3 yr life
	56415	CapEqpt 5yr life - DO NOT USE
	56418	Capitalizable Eqpt - 8 yr life
57000:	Other Outgo	
	57110	Bond Redemption
	57120	Bond Interest Charges
	57130	Other Payment
	57300	Interfund Transfers Out
	57301	Interfund Trans Out (10 to 17)
	57302	Interfund Trans Out (10 to 36)
	57304	Interfund Trans Out (10 to 16)
	57305	Interfund Trans Out (10 to 11)
	57306	Interfund Trans Out (10 to 81)
	57309	Interfund Transfer Out to 61



OBJECT CODE ~cont'd

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION

OBJECT CODE	OBJECT CODE DESCRIPTION
Source 5: Expenses ~cont'd	
57000:	Other Outgo
57310	Interfund Trans Out (16 to 10)
57311	Interfnd Trs Out (FA Matching)
57312	Interfund Trans Out (10 to 80)
57314	Interfnd Trs Out (Indir. Cost)
57315	Interfund Transfers (17 to 16)
57316	Interfund Trans Out (10 to 12)
57318	Interfund Transfers (10 to 18)
57319	Interfund Trans Out (75 to 81)
57320	Interfund Trans Out (10 to 85)
57321	Interfund Trans Out (17 to 10)
57326	Interfund Trans Out (81 to 85)
57329	Interfund Trans In (17 to 48)
57332	Interfund Trans Out (10 to 70)
57333	Interfund Trans Out (17 to 15)
57334	Interfund Trans Out (17 to 18)
57338	Interfund Trans Out (10 to 96)
57342	Interfund Trans Out (10 to 19)
57343	Interfund Trans Out (10 to 13)
57344	Interfund F15 to F36
57345	Interfund F36 to F15
57500	Student Financial Aid



OBJECT CODE ~cont'd

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION

OBJECT CODE		OBJECT CODE DESCRIPTION
Source 5: Expenses ~cont'd		
57000:	Other Outgo	
	57530	Pell
	57532	Direct Loan
	57534	CARES Higher Ed Emgy Rlf
	57535	SEOG
	57538	C.A.R.E. Grant
	57551	Cal Grant A
	57552	Cal Grant B
	57553	Cal Grant C
	57554	AB540 Student Payments
	57555	Other Student Payments
	57560	EOPS
	57600	Other Payments to/for Students
	57601	Scholarships
	57900	Appropriations For Contingencies
	57910	Contingency
	57950	Contra Appropriation



FISCAL SERVICES

MEET OUR TEAM

The Fiscal Services team for the San José – Evergreen Community College District is committed to provide expedient, accurate, transparent, and courteous fiscal services to our customers, inclusive of students and faculty, through teamwork, employee empowerment, communication, and collaboration.

DISTRICT FISCAL SERVICES

Edwin Chandrasekar	<i>Vice Chancellor, Administrative Services</i>	(408) 270-6428
Joseph Chesmore	<i>Executive Director, Fiscal Services</i>	(408) 531-6148
Mark Hua	<i>Director, General Services</i>	(408) 270-6421
Deanna Herrera	<i>Controller</i>	(408) 531-6130
Jonathan Camacho	<i>Business Services Supervisor</i>	(408) 918-5108
Connie Hilbert	<i>Lead Payroll Coordinator</i>	(408) 274-7900 (ext. 6286)
Hien Cao	<i>Payroll Coordinator</i>	(408) 223-6708
Sheryll Truong	<i>Payroll Technician</i>	(408) 270-6470
Cindy Giesing	<i>Sr. Purchasing Agent</i>	(408) 270-6487
Wesley Chu	<i>Sr. Purchasing Agent</i>	(408) 270-6407
Abeer Abdel Halim	<i>Purchasing Agent</i>	(408) 270-6489
Carlos Marques	<i>Purchasing Agent</i>	(408) 270-6431
Jimmy Truong	<i>Warehouse Coordinator</i>	(408) 223-6720
Nicholas Tavares	<i>Warehouse Specialist II</i>	(408) 223-6720
Sylvia Bellinghausen	<i>Asset and Inventory Technician</i>	(831) 261-8111
Jennifer Le	<i>Budget Analyst</i>	(408) 274-6700 (ext. 6572)
Arlene Rapinan	<i>Accounting Technician</i>	(408) 270-6436
Thao Doan	<i>Accounting Technician</i>	(408) 274-6700 (ext. 6355)
Amanda Ikner	<i>Sr. Account Clerk</i>	(408) 270-6464
Richard Su	<i>Staff Accountant, Lead</i>	(408) 274-6700 (ext. 6512)
Yumei Chen	<i>Staff Accountant, Lead</i>	(408) 274-6700 (ext. 6864)
Hong Yang	<i>Staff Accountant, Lead</i>	(408) 274-6700 (ext. 6284)



SAN JOSÉ · EVERGREEN
Community College District

40 S. Market Street
San José, CA 95113
(408) 274-6700
www.sjeccd.edu