611100 Faculty Salaries
611200 Administrative Salaries
611300 Exempt Support Staff
611400 Non-Exempt Support Staff
611500 Student Assistants
642100 Personnel Benefits
712200 Special Services
712300 Contracted Services
712400 Rentals
712500 Operating Services
712600 Special Expenses
720000 Participation - TIFS
730000 Supplies
740000 Travel
755100 Student Travel
755200 Data Processing Expenses
755300 Printing Expense
755500 Repairs and Building Improvements
755600 Insurance
755700 Other Operating Expenses
755900 Committee and Student Organization Expenses
760000 Utilities
770000 Capital Outlay
777400 Capitalized Equipment/Furniture (unit purchase price greater than $4,999.99)
780000 Non-Capital Outlay (unit purchase price greater than $499.99 and less $5,000.00)
790000 Debt Service
796000 Financial Aid
798000 Depreciation Expense
798100 Reserves
810000 Transfers In
820000 Transfers Out
830000 Changes in Fund Balance
900000 Fund Additions
950000 Fund Deductions

611100 FACULTY SALARIES

611110 Faculty - Full-time
Full-time faculty teaching during the Fall or Spring semesters.

611115 Faculty - Substitute (Full-time and Assoc Faculty)
Faculty, paid on an hourly basis, who substitute for another faculty member.

611120 Faculty – Assoc Teaching Pay/Fulltime Overload Teaching
Part-time faculty teaching day, evening, or weekend courses and full-time faculty teaching overload during fall and spring.

611125 Faculty - Full-time Chair Release
Chair release time as part of a full-time faculty member’s regular load.
611130 Faculty - Full-time Extra-service Non-Teach
Full-time faculty engaged in course/material development and chair pay.

611131 Faculty Full-Time Non-Teaching Participant Support
Apply only to items specifically categorized as Participant Support and apply only to grant Funds. Payroll cost for Full-Time Collin employees (not paid directly by grant funds) that have extra service agreements, stipends, etc paid through Collin payroll.

611135 Faculty - Administrative Release
Release time for full-time faculty engaged in non-instructional administrative activities as part of their regular contract.

611140 Faculty - Part-time Material / Program Development
Part-time faculty paid by special contract for material/program development.

611141 Faculty Part-Time Non-Teaching Participant Support
Apply only to items specifically categorized as Participant Support and apply only to grant Funds. Payroll cost for Part-Time Collin employees (not paid directly by grant funds) that have extra service agreements, stipends, etc paid through Collin payroll.

611145 Coaching – Full-time and Assoc Faculty
Coaching related to athletics.

611148 Coaching – Full-time Release
Coaching release time as part of the regular load of full-time faculty.

611150 Faculty - Full-time Summer
Full-time faculty teaching during a summer semester or Maymester.

611155 Faculty - Full-time Material / Program Summer
Full-time faculty engaged in material / program development.

611160 Faculty – Assoc Faculty Summer
Assoc Faculty teaching a credit course during a summer session or Maymester.

611200 ADMINISTRATOR SALARIES
(Compensation Plan MOS 5&6, ACA 5&6)

611210 Administrator - Full-time
Full-time administrators paid on an annual contract. Examples: president, vice presidents, deans, and directors.

611212 Administrator - Additional Compensation
Full-time administrators paid additional compensation.

611214 Travel Allowance
Approved monthly travel allowance.
611215 Administrator Annuity
   Special annuity for executive staff.

611220 Administrator - Special
   Administrators hired on a temporary or part-time basis.

611230 Administrator - Evening
   Full or part-time administrators paid to supervise during evenings or
   Saturdays by special contract.

611240 Administrator - Extra-service
   Administrators paid for extra-service contracts.

611300 SUPPORT STAFF – EXEMPT

611310 Support Staff - Supervision - Exempt
   Full-time professional support staff in a supervisory position.

611320 Support Staff - Non-supervision Full-time - Exempt
   Full-time professional support staff in a non-supervisory position.

611340 Support Staff - Extra-service – Exempt
   Support Staff paid for extra-service contracts.

611350 Support Staff - Full-time Instructional – Exempt
   Full-time instructional aides and instructional assistants performing services
directly supporting classroom instructions.

611400 SUPPORT STAFF – NON-EXEMPT

611410 Support Staff - Supervision – Non-Exempt
   Full-time support staff in a supervisory position.

611420 Support Staff - Non-Supervision – Non-Exempt
   Full-time support staff in a non-supervisory position.

611430 Support Staff – Clerical – Non-Exempt
   Full-time support staff performing clerical and general office duties.

611455 Support Staff - Part-time Instructional – Non-Exempt
   Part-time instructional aides and instructional assistants performing services
directly supporting classroom instruction.

611460 Support Staff - Clerical Part-time – Non-Exempt
   Part-time temporary support staff performing clerical and general office
duties.
611470  Support Staff - Physical Plant Services – Non-Exempt
    Full-time employees performing general college services for the physical plant.

611472  Support Staff - Physical Plant Serv Part-time –Non-Exempt
    Part-time employees performing general college services for the physical plant.

611475  Support Staff - Full-time Lab Assistants – Non-Exempt
    Full-time lab assistants who directly support instructors working in the science, math or computer labs.

611476  Support Staff - Part-time Lab Assistants – Non-Exempt
    Part-time lab assistants who directly support instructors working in the science, math or computer labs.

611478  Advisors - Full-time – Non-Exempt
    Full-time student advisors.

611480  Advisors - Part-time - Non-Exempt Part-time student advisor.

611482  Interpreters – Full-time – Non-Exempt
    Full-time position providing interpreter services to disabled students.

611483  Interpreter & Cart Writer – Part-time – Non-Exempt
    Part-time position providing interpreter & cart writer services to disabled students.

611484  Tutors – Full-time – Non-Exempt
    Full-time support staff employed in a tutor capacity.

611485  Tutors – Part time – Non-Exempt
    Part-time support staff employed in a tutor capacity.

611490  Overtime – Registrar
    Overtime wages paid to non-exempt employees for work related to registration. Charged to 220205 on – Admissions and Registration Office.

611491  Comptime Payoff
    Payments for comptime earned but not taken.

611492  Overtime - Regular
    Overtime wages paid to non-exempt employees for work not related to registration.

611493  Vacation Payoff
    Vacation payoff related to terminations or administrative / staff personnel reassigned to a faculty position.
**611494 Blended Overtime**
Overtime paid for an exempt employee performing teaching duties.

---

**611500 STUDENT ASSISTANTS**

**611510 Student Assistants - Non Work Study**
Student employees paid on an hourly basis, using local institutional funds.

**611515 Student Assistants - Non Work Study**
Student employees, enrolled in less than six (6) credit hours, paid on an hourly basis using local institutional funds.

**611520 Student Assistants - Federal Work Study**
Student employees paid on an hourly basis, using Federal Work Study Program funds.

**611521 Temp Student Assistants - Non-Student Federal Work Study**
Student employees who are working between semesters with a greater than five (5) week separation gap and paid on an hourly basis, using Federal Work Study Program funds.

**611525 Student Assistants – Federal Work Study**
Work study students, enrolled in less than six (6) credit hours, and paid on an hourly basis, using Federal Work Study Program funds.

**611530 Off Campus Student Assistants – Federal Work Study**
Student employees working off-campus paid on an hourly basis using Federal Work Study Program funds.

---

**642100 PERSONNEL BENEFITS**

**642110 Medical Insurance**
District expenditures for employee medical benefits not paid by the state.

**642130 Dental Insurance**
District expenditures for employee dental benefits.

**642135 Retirement Benefits**
TRS and ORP employee matching funds for physical plant, security, and auxiliary services.

**642140 ORP Differential**
Expenditures of the District for ORP payments (Coordinating Board directed 1.31%).

**642150 Unemployment Comp Insurance**
Premiums paid for unemployment compensation insurance.

**642160 Worker's Comp Insurance**
Premiums paid for worker's compensation insurance.
642164 TRS Benefits
TRS benefit payments at 6.0% for employees for newly hired employees which are
paid by the District

642165 ORP Benefits
ORP benefit payments at 1.19% for employees hired before August 31, 1995.

642170 FICA - District Match
District match expenditures for employee FICA.

642175 Medicare - District Match
District payments for employee Medicare.

642186 ERS Opt out Credit
District payments made for employees which elect not to use health benefits.

642190 Other Employee Benefits
Medical insurance benefits for retired employees who worked in auxiliary services,
security, grants, Board members, and State Kids Insurance Program (SKIP).

642191 Sabbaticals
Salary expenditures for sabbatical leave.

642192 Course Banking
Salary expenditures associated with course banking.

642193 Employee Education Benefit
Reimbursements for employee tuition on approved courses.

642195 ORP/TRS – Grant Expenditures
TRS and ORP employee matching funds for contracts and grants.

642199 Vacation Accrual
Accounting accrual for employee vacations.

712200 SPECIAL SERVICES

712210 Tax Collection Fee
Fees charged by the tax assessor/collector of Collin County for assessing and
collecting taxes applicable to the Collin County Community College District.

712220 Appraisal District Fee
Fees charged by the Collin County Tax Appraisal District for appraising property for
ad-valorem taxes.

712230 Legal Fees
Legal fees and charges for various legal services related to tax collections.

712240 Audit Fees
Expenditures for the annual financial audit of the District.
712300 CONTRACTED SERVICES

712310 Consultants
Expenditures for independent expertise in the review, evaluation, or guidance in the improvement of a process or correction of a problem. Does not include CCCCD employees.

712320 Guest Lecturers
Expenditures for individuals presenting or lecturing relative to an instructional or general informational purpose. Does not include CCCCD employees. Examples: writers, professors, and authorities in various fields who are paid to speak on their related work or area of endeavor.

712330 Performers
Expenditures for entertainment type services. Examples: musicians, singers, etc.

712340 Athletic Officials
Auxiliary Services only: Expenditures for athletic officials at college-sponsored events. Does not include CCCCD employees. Employees should be charged to an appropriate payroll account.

712345 Insurance - Athletic
Expenditures to pay premiums for medical insurance for members of the District's athletic teams.

712350 Contract Labor – Individuals
Expenditures for non-payroll contract services usually rendered on an hourly basis and provided by an individual. Examples: security services, models for art classes

712352 Contract Services – Programming
Expenditures for non-payroll contract services provided by a company related to Internet/Web Programming.

712355 Contract Labor – Temporary Agencies
Expenditures for non-payroll contract services usually rendered on an hourly basis and provided by a company.

712360 Instructional Service Contracts
Expenditures to a particular agency or company for instructional services on a contract basis.

712365 Telecourse Lease Contracts
Expenditures related to the leasing right of televised instructional courses.

712370 Other Contract Services
Miscellaneous expenditures for services on a contractual basis.

712372 Training Contract
Expenditures associated with training contracts for continuing education.

712373 Student Loan Collection Service
Expenditures for collection service for past due student loans.
712380 Book Processing
Library Only: Expenditures for contract processing of library books.

712385 Library Service Contract
Library Only: Expenditure for service contracts.

712390 Food Services
Food service charges for special programs or events that do not qualify as meeting expenditures and are catered by the District’s food vendor.

712400 RENTALS

712410 Rental - Building
Rental expenditures for classroom space, auditoriums, and other facilities not owned by the District.

712420 Rental - Furniture and Equipment
Rental expenditures for furniture or equipment (including copiers) and repair expenditures for damage to rental property.

712430 Rental - Equipment Overage
Expenditures for usage above monthly contract allowance. Example: rented copiers include a set number of copies per month; this account is charged for copies made above the contract’s included amount of copies.

712450 Rental - Vehicle
Expenditures for the rental or lease of vehicles.

712490 Rental - Other
Expenditures for other rentals not properly classified in other accounts.

712500 OPERATING SERVICES

712510 Maintenance Agreements
Agreements with companies for repair and preventative maintenance service on specific items of equipment or components of buildings (includes warranties).

712520 Building Service
Companies hired to perform operational services that are on a continual basis as it relates to the District’s buildings (monthly or yearly). Example: pest control

712540 Custodial Service Contracts
Companies hired to perform custodial service contracts.

712550 Computer Maintenance
Agreements with companies for repairs and preventative maintenance services for the District’s computer system on a continual basis.

712570 Grounds Maintenance
Expenditures related to contracted grounds maintenance.
712600 SPECIAL EXPENSES

712610 Commencement Exercises
Expenditures for graduation and capping ceremonies (excluding academic regalia for employees and Board members); charged to Special Activities cost center only.

712620 Copyrights and Royalties
The fees paid by special agreement for rights to use printed materials, films, and performed music.

712630 Accreditation
Fees charged by accrediting agencies; food and lodging expenses of visiting accreditation teams while inspecting / evaluating the college and the cost of special services required by the visiting teams (clerical support, refreshments, etc.). Does not include any preparation and evaluation expenditures associated with the District’s accreditation by the Commission on Colleges of the Southern Association of Colleges and Schools. These are charged to cost center 755935. Example: Course remedial fees

712640 Election Expense
Expenditures for conducting the Collin County Community College District elections.

712655 Meetings Expense
Expenditures for business meetings for small internal and external groups. Includes refreshments and meals (coffee, cookies, etc.)

712660 Open House
Expenditures related to open house and/or ground breaking ceremonies.

720000 PARTICIPATION – TIFS

722226 Frisco – TIF 1
Payment to City of Frisco for approved TIF.

722227 Plano – TIF 1
Payment to City of Plano for approved TIF.

722228 Plano – TIF 2
Payment to City of Plano for approved TIF.

730000 SUPPLIES

733110 Classroom Supplies
All supplies and expendable materials used in an instructional cost center.

733120 Office Supplies
Expenditures for materials used in a non-instructional cost center. The district will not pay for greeting cards, sympathy cards, and items such as Kleenex. These are considered personal items and should not be charged to the District. Acceptable examples: file folders, envelopes, stationery (includes letterhead), desk calendars, pencils, pens, erasers, bookends, ring binders, tape, etc.
733210 Division Books and Booklets
Books and serial publications for departmental use. This includes books used for reference purposes, but does not include purchase of library books.

733220 Subscriptions
Expenditures for the purchase of subscriptions to periodicals and newspapers.

733230 Tests and Testing Services
Expenditures for purchase of tests and test scoring services.

733310 Data Processing Supplies
Expenditures for materials and supplies which are standard stock items, used in the daily routine of operating data processing equipment. Examples: standard stock paper, printer ribbons, tapes, diskettes.

733320 Library Supplies

733330 Audio Visual Supplies
Expenditures for supplies used in operation of audio-visual equipment.

733340 Photo Supplies and Processing
Expenditures for supplies used in processing photographs.

733410 Fertilizer and Chemicals
Supplies and expenditures related to fertilizers, chemicals, and pesticides used on the District grounds.

733420 Electrical Supplies
Expenditures for parts and supplies to enhance or restore the existing electrical system. Examples: lighting fixtures, accessories, outlets.

733430 Plumbing Supplies
Expenditures for parts purchased to replace plumbing equipment and also supplies used to restore plumbing equipment to its original condition. Examples: pipe, fittings, and grease traps.

733440 A/C and Heating Supplies
Expenditures for air conditioning and heating equipment parts/supplies. Examples: air filters, water treatment chemicals, control parts, compressor parts.

733450 Painting Supplies
Expenditures for painting or resurfacing. Examples: paint brushes, thinner, drop clothes, tape, concrete sealer.

733460 Miscellaneous Supplies
All miscellaneous operating expenditures and maintenance supplies which do not relate to other accounts in this series. Examples: key blanks, lock parts, star drills, toggle bolts, small hand tools, screws and nuts.

733470 Lumber and Building Materials
Expenditures for supplies and other materials used in minor repairs/remodeling.
733480 Custodial Supplies
Expenditures for supplies used in daily custodial operations. Examples: paper towels, toilet paper, garbage bags, cleaning agents, etc.

733490 Bookstore Operating Expenses
Expenditures for supplies used in the sales activity of the District's bookstores.

740000 TRAVEL EXPENSES

744210 Local Travel
Travel within the North Texas area required to carry out regular duties and responsibilities. Expenditures are reported on a local travel form (mileage and miscellaneous expenses.) Examples of miscellaneous expenses: parking fees, tolls, business related meals.

744220 Professional Development
Travel for professional development within or outside the North Texas area which require the employee to either stay overnight or pay a registration fee. Expenditures are reported on the Professional Leave form. Examples: mileage, car rental, airline tickets, taxi or bus fares, meals, registration fees, and hotel expenses.

744230 In-House Professional Development
Payment for web-based, self-study, in-house (with outside instructor) training.

744350 Employment Expenses
Expenditures for interviewing candidates for employment. Example: airfare, lodging, per Diem, moving expenses, and companies which provide interviewing services.

744370 Vehicle Operating Expense
Expenditures for operation of District-owned vehicles. Examples: gas, oil, and other maintenance.

755100 STUDENT TRAVEL

755110 Field Trips
Expenditures for groups of students, accompanied by instructors, on educational trips. The appropriate instructional budget shall be charged. Examples: transportation, registration fees, tour fees, insurance, food, and lodging.

755115 Athletic Travel
Auxiliary Only: Expenditures for transporting college athletes to events.

755120 Recruitment Expenses
Auxiliary Only: Expenditures for the recruitment of potential college athletes.
**755200 DATA PROCESSING EXPENSES**

755230 D P - Maintenance and Repair
Maintenance and/or repair of District-owned or leased data processing equipment, on an as-needed basis.

755240 D P - Software
All acquisition and maintenance of data processing programs within both instructional and non-instructional cost centers.

**755300 PRINTING EXPENSE**

755310 Copier Expense
Monthly charges for copies made on campus copier machines, as well as copier jobs sent to outside firms. *Examples: dittos, thermal masters, covers and binders, mimeographs, simple offset reproduction and supplies purchased for duplication.*

755320 Printing - College Catalog
Printing and other expenditures for the production of college catalogs. The Public Information Office budget should be charged.

755330 Printing - Brochures and Handbooks
Printing, photography, layout, and other expenditures are charged to the Public Information Office budget. The Continuing Education budget will be charged for any production expenditures directly related to their programs. *Examples: technical-vocational brochures, manuals, faculty calendars, and information folders.*

755340 Printing - Forms
Forms printed by outside firms, whether stock forms or forms designed specifically for District use. *Examples: payroll forms, receipts, disbursement checks, purchase orders, registration forms, financial aid forms, travel forms, and health records.*

755350 Printing - Class Schedules
Printing and other expenditures related to the production of class schedules.

755360 Printing - Other
All other miscellaneous printing expenditures. *Examples: signage, invitations, flyers, letter, etc.*

755370 Printing – School News
Printing and other expenditures related to the production of school newspaper.

**755500 REPAIRS AND BUILDING IMPROVEMENTS**

755510 Repairs – Equipment
Repairs on an as-needed basis, to any type of equipment and replacement parts. *Examples: Calculators, lab equipment, and piano tuning.*

755530 Repairs - Machinery
Repairs, on an as-needed basis, to facilities department’s machinery that is not affixed to a building.
755540 Repairs - Vehicle
   Repairs to District owned/leased vehicles or self-propelled equipment.

755545 Building Improvements
   Non-capitalized improvements to a building structure or built-in items which are new
   and do not extend the useful life of the building.

755550 Repairs - Building
   Normal restoration or mending of a building, major components of building, and
   restoration or replacement of built-in equipment after damage or failure of
   component.

755555 Repairs - Parking Lot and Road
   Repairs of parking lots and roads.

755560 Repairs - Other
   Repairs, which cannot be properly classified in any of the above categories, will be
   charged to this account and to the appropriate cost center.

755570 Grounds Renovation
   Expenditures for site renovation.

755600 INSURANCE

755610 Property Insurance
   Premiums for building and contents against fire and extended coverage (natural
   disasters), explosion, vandalism, and malicious mischief.

755620 Liability Insurance
   Premiums on any liability insurance carried by the District. Note that vehicle
   insurance is charged to account 755640 - Vehicle Insurance. Example: third party
   liability.

755630 Fidelity Bond
   Premiums for employee honesty bond, public official bond, or other fidelity coverage.
   755640 Vehicle Insurance
   Premiums for insurance carried on all vehicles and self-propelled equipment.
   Example: liability, collision, theft, combined additional coverage and bodily injury.

755645 Major Equipment Insurance
   Premiums on insurance coverage for major equipment. Example: air conditioning,
   refrigeration units, boiler and pressure vessel units.

755655 Student Liability Insurance
   Premiums on insurance coverage for CCCCD students enrolled in any of the
   medical/dental programs.

755700 OTHER OPERATING EXPENSES

755705 Postage
   Postage meter charges are identified and charged to appropriate cost centers.
   Includes postage stamp purchases and special bulk mailings for specific cost
   centers.
755710 Cash Over/Short
All amounts that cannot be accounted for in the daily accounting of cash funds should be recorded immediately.

755715 Bad Debt Expense
All expenditures incurred when receivables cannot be collected.

755725 Inventory Variance
Variance between inventory account balance and physical inventory count.

755727 Inventory Loss
Individual items which were identified as lost/stolen from inventory.

755730 Memberships
Memberships in professional organizations. Institutional memberships are only charged to organization code 230205 and individual memberships are charged to their respective org. code. Examples: TJCTA, NACUBO, SACS.

755735 Official Functions
Expenditures for meetings and luncheons officially sponsored by and benefiting the District as a whole. These expenditures are charged to 230205. Expenditures should not be made for functions benefiting individual employees. Examples: Official banquets, meals for college guests and retirement parties.

755738 Special Functions
Expenditures for special functions that are not repetitive and held on behalf of the District. Example: Speaking engagement held at the college with an outside dignitary speaking.

755740 Advertising
All media communication to induce public interest, support, response or approval. Expenditures are charged to the appropriate organization code. Examples: Legal bids, classified ads for personnel, class schedules and financial statements published in local newspapers.

755745 Promotional Activities
Expenditures (excluding salaries) for exhibits, booths, and other promotional activities. Examples: Public relations expenses, set-up and knock-down costs of exhibits, printed shirts, promotion items.

755750 Freight
Auxiliary Only: Expenditures for transportation paid separate from the material shipped. If freight is paid on a capitalized item, the expense would be capitalized as part of the item. The bookstore uses this account for freight out only.

755755 Other Student Activities
Miscellaneous expenditures related to student meetings or activities if not budgeted under specific expense accounts.

755760 Bank Service Charge
Charges for services performed by the depository bank on a monthly basis.
755761 Credit Card Charges
Discount rate charged by credit card companies for credit card transactions.

755765 Miscellaneous Operating Expenses
All unclassified minor expenditures are recorded in this account and charged to appropriate organization code. Charges should be kept to a minimum.

755770 Awards and Special Expenses
Faculty and staff awards such as plaques and certificates.

755780 Participant Support
Apply only to items specifically categorized as Participant Support and apply only to grant Funds. Direct costs for items such as stipends or subsistence allowances, travel allowances and registration fees paid to or on behalf of participants or trainees in connection with meetings, conferences, symposia or training projects.

755790 Sub awards
Apply only to grant funds. Direct costs for reimbursement of sub-recipients (sub-awards).

755795 Support Services
Apply only to grant funds. Direct cost items for training and travel by Non-Collin employees (if they do not qualify as a participant). Registrations for Hi-Tech conference paid for 25 attendees each year. Miscellaneous items related to support services for the grant.

755810 Indirect Cost Recovery
Expenditures allowed under contract/grant indirect cost recovery.

755900 COMMITTEE AND STUDENT ORGANIZATION EXPENSES

755905 Honor's Program
Expenditures related to the Honor’s Program.

755910 All-College Council
Expenditures related to the All-College Council functions.

755912 Phi Theta Kappa
Phi Theta Kappa (honor society for two-year colleges) operational expenses.

755913 Psi Beta
Psi Beta (psychology students’ national honor society) operational expenses.

755915 Faculty Council
Expenditures related to Faculty Council.

755935 SACS Accreditation
Expenditures associated with the District applying and receiving accreditation from the Commission on Colleges of the Southern Association of Colleges and Schools.

755945 ADA Requirements
Expenditures to complete requirements concerning the American Disabilities Act. Should be charged only to organization 230705 with Human Resources approval.
755960 Art Gallery
    Art Gallery supplies and expenses.

755961 SAFAC
    Expenditures paid from student activity fees which are approved by the Student Activity Fee Advisory (SAFAC) Committee. These expenditures should only be charged to fund 895001 for Student Activities.

755962 Job Fair Expenses
    District sponsored job fair expenses.

755963 Student Government Association
    Expenditures for operating expenses for Student Government Association.

755986 Athletic Camps
    Auxiliary Only: Expenditures for operation of athletic camps.

760000 UTILITIES

765420 Telephone
    Monthly charges for regular phone service, equipment, installation, and other charges/credits.

765422 Internet Connections
    Cable connection cost for the internet.

765425 Telephone - Cellular
    Monthly charge for cellular phones.

765430 Telephone - Long Distance
    Monthly charges for long distance calls (does not include charges for local phone service).

765440 Gas
    Natural gas consumption.

765450 Water
    Water consumption.

765460 Electricity
    Electricity consumption.

765470 Diesel Fuel
    Diesel fuel utilized by the standby emergency generators or for training purposes for the fire sciences program.

765490 Utility Allocation
    Operating Only: Allocation of the District's utilities costs based on square footage to the bookstore and food service division.

770000 CAPITAL OUTLAY (BUSINESS OFFICE USE ONLY)
777105 Land
   Purchase of Land

777110 Site Improvements
   Expenditures for the improvement of new and old sites. Examples: Improvements to sites such as grading, landscaping (seeding and planting of shrubs).

777120 Building Structure
   Expenditures for construction costs and renovation cost of college buildings. Examples: General construction costs, installation of plumbing, heating, ventilation, lighting, electrical systems, elevators and other equipment affixed to the building.

777210 Testing – Structure/Material
   Expenditures for miscellaneous inspections and testing required for new or existing sites (includes structure and materials).

777220 Architect
   Expenditures for architectural services directly related to construction, acquisition and remodeling of buildings.

777222 Consultants
   Expenditures for independent expertise in the review, evaluation, or providing guidance directly related to acquisition of land, buildings, telephone and computer systems.

777223 Civil Engineering
   Expenditures for civil engineering services directly related to construction, acquisition and remodeling of buildings.

777225 Construction Reimbursables
   Architects and Civil Engineering reimbursables as allowed by contract.

777226 GeoTechnology
   Expenditures for testing soils prior to design of a structure.

777227 HVAC – Air Balance
   Cost associated with air balancing heating, ventilating and A/C system.

777290 Contingency
   Funds budgeted for unforeseen expenditures during construction.

777400 CAPITALIZED EQUIPMENT/FURNITURE (Unit purchase price must exceed $4,999.99)

777410 Equipment /Furniture - CPC
   Capitalized expenditures for the purchase of any type of equipment or furniture for CPC Campus.

777412 Equipment /Furniture - SCC
   Capitalized expenditures for the purchase of any type of equipment or furniture for SCC Campus.
777414 Equipment /Furniture - CYC
Capitalized expenditures for the purchase of any type of equipment or furniture for CYC Campus.

777415 Equipment – WAN/LAN
Capitalized expenditures for the purchase of any type of equipment for WAN/LAN.

777416 Equipment /Furniture - PRC
Capitalized expenditures for the purchase of any type of equipment or furniture for PRC Campus.

777418 Equipment /Furniture - Rockwall
Capitalized expenditures for the purchase of any type of equipment or furniture for the Rockwall Campus.

777419 Equipment /Furniture - Allen
Capitalized expenditures for the purchase of any type of equipment or furniture the Allen Campus.

777600 CAPITALIZED OTHER (Unit purchase price must exceed $4,999.99)

777660 Data Processing Software
Capitalized software excluding items included in account 777670.

777710 Library Books
Expenditures for the purchase of library books.

777720 Paper/Other Binding
Expenditures for bound serial publications, including bound periodicals, for general use by the institution's library. Example: Reader's Guide to Periodical Literature

777730 VHS Tapes/DVDs
Expenditures for the purchase of tapes and DVDs to be used for more than one year. The majority of purchases charged to this account are made by the LRC. Examples: DVDs, video cassettes, microfilm, discs and tapes.

779999 Loss on Sale of Capital Assets
Loss on the sale of an item that had been capitalized.

780000 Non-Capital Outlay (Unit purchase price must be greater than $499.99 and less than $5,000.00)

787410 Equipment/Furniture
Non-capital expenditures for purchase of any type of equipment or furniture.

787430 Computer/Media Equipment
Non-capital expenditures for the purchase of any type of computer or media equipment.

790000 DEBT SERVICE (BUSINESS OFFICE USE ONLY)
790002 Bond Principle
Principle paid on General Obligation or Revenue Bonds.

791002 Bond Interest
Interest paid on General Obligation or Revenue Bonds.

792000 Paying Agent Fees
Yearly fees associated with long-term debt. *Examples: Tax arbitrage fee calculation.*

796000 FINANCIAL AID

796100 Financial Aid
Financial aid expenditures (TPEG, SEOG, PELL, grants, etc.)

798000 DEPRECIATION EXPENSE (BUSINESS OFFICE USE ONLY)

798010 Depreciation Expense
To record depreciation expense.

798100 RESERVES (BUSINESS OFFICE USE ONLY)

798120 Reserve for Contingencies
Reserve for contingencies.

798125 Reserve for New Sections
Budgeting reserve for additional instructional sections.

798130 Reserve for Salary Increases
Budget reserve for salary increases.

798135 Reserve for Encumbrances
Budget reserve for encumbrance roll-forward from prior year.

810000 TRANSFERS IN (BUSINESS OFFICE USE ONLY)

810992 Transfers from Other Funds
Transfers from other funds to Operating fund.

810997 Transfer in for 1997 Bonds
Transfer from operating for revenue bond payments.

810998 Transfer in for 1998 Bonds
Transfer from operating for revenue bond payments.

819100 Allocations from Other Funds
Allocations from one fund to another fund.

820000 TRANSFERS OUT (BUSINESS OFFICE USE ONLY)

828245 Transfer for 1997 Bonds
Transfer from operating for revenue bond payments.
828246 Transfer for 1998 Bonds
  Transfer from operating for revenue bond payments.

828271 Transfer to Childcare
  Transfer from Operating fund to Auxiliary fund for child development centers.

828273 Transfer to Grants and Contracts
  Transfers to Grants and Contracts matching.

828277 Transfer – Building Use Fee
  Transfers from other funds to Building Fund.

828295 Transfer to Other Funds
  Transfers to other funds.

830000 CHANGES IN FUND BALANCE (BUSINESS OFFICE USE ONLY)

839125 Increase in Fund Balance

839225 Decrease in Fund Balance

900000 FUND ADDITIONS (BUSINESS OFFICE USE ONLY)

900100 Fund Additions

950000 FUND DEDUCTIONS

950100 Fund Deductions