

LPC CHART OF ACCOUNTS

ACCOUNT CODES

4-digit # classifying assets, liabilities, revenues, and expenses per BAM.

1xxx	Academic Salaries	
1101	Teachers - Contract	Faculty on contract (tenure and tenure-track faculty)
1170	Coaching Stipends - Contract	Coaching stipends for tenure and tenure-track faculty
1202	Management - Non Teaching	Certificated administrators (Academic VPs, Deans, Project Directors, etc.)
1205	Management - Non Schedule	Certificated administrators that are not on the salary schedule (Chancellor and Presidents only)
1211	Counselors - Contract	Faculty counselors on contract (tenure and tenure-track faculty)
1221	Librarians - Contract	Faculty librarians on contract (tenure and tenure-track faculty)
1230	Faculty Non-Teaching - Contract	Contract faculty with non-teaching duties
1301	Part-Time Faculty	Part-time faculty teaching in the classroom
1302	Teachers - Substitute Day	Substitute part-time faculty covering daytime classes
1303	Teachers - Substitute Evening	Substitute part-time faculty covering evening classes
1304	Office Hours	Part-time faculty office hours
1370	Part Time Faculty - Coaching Stipend	Coaching stipends for part-time faculty
1406	Part Time Faculty - Evaluation	
1410	Counselors - Hourly	Part-time counselors
1420	Librarians - Hourly	Part-time librarians
1480	Other Non-Teaching	Compensation to part-time faculty for other non-instructional activities
2xxx	Classified Salaries	
2101	Regular Classified	Regular classified, either full-time or part-time >= 50%
2111	Management Classified	Administrators in classified positions
2121	Supervisory Classified	Supervisory classified positions
2131	Confidential Classified	Confidential classified positions
2201	Instructional Aids - Regular	Instructional aides, either full-time or part-time >= 50%
2301	Hourly Classified	Hourly classified
2302	Hourly Classified- Regular (Part-time)	Regular classified, part-time < 50%
2303	Overtime Classified	Overtime for classified employees
2340	Student Assist District	
2347	Student Assist CWS	
2380	Professional Experts	
2401	Instructional Aides - Hourly	Instructional aids, part-time < 50%
2402	Instructional Aids - Hrly, Reg, Direct	
4xxx	Supplies	
4301	Office Supplies	General office supplies, including equipment with a unit cost < \$1,000.00 (see account 64xx for equipment with a unit cost of \$1,000.00 and over)
4302	Materials Production, CC Media Srv	
4304	Materials Production, LP Media Srv	
4311	Special Printing	
4312	Printing - Catalogs	
4314	Printing - Schedules	
4320	Program Supplies	Supplies for an educational program including equipment with a unit cost < \$1,000.00 (see account 64xx for equipment with a unit cost of \$1,000.00 and over)
4328	Emergency Preparedness	Supplies related to emergency preparedness
4332	Periodicals	Periodicals including newspaper and magazine subscriptions
4360	Special Purchases	
4362	Software Supplies	Purchase of software, a tangible product like a CD (use 5851 for software purchased online and downloaded, software hosted in the Cloud, or purchase of a software license)
5xxx	Operating Expenses & Services	
51xx	Personal Services	
5102	Staff Training and Workshops	
5110	Professional Services	Consulting firms and independent contractors (Contract for Services must be for independent contractors)
5140	Athletic Game Officials	
52xx	Travel and Conference	
5210	Travel Expense	Local travel, including mileage
5220	Conference Expense	Conference travel (all expenses including registration, hotel, car rental, airfare, etc.)
53xx	Dues & Memberships	
5301	Institutional Memberships	Memberships for the district (The district does not generally pay for personal memberships)
54xx	Insurance	
5404	Insurance - Athletic	Insurance for student athletes
5406	Insurance - Student	Insurance for students

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55xx	Utilities & Housekeeping	
5503	Uniform Laundry & Cleaning	
5504	Protecting Clothing & Uniforms	
5515	Hazardous Waste Disposal	
5540	Telephone Expense	Land lines and cell phones (use 5541 for data lines)
5541	Data Communications	Data lines
56xx	Rents, Leases, and Repairs	
5610	Equipment Rental	
5611	Facilities Rental	
5640	Maintenance - Equipment - Contract	
5641	Maintenance - Software	Annual software maintenance
58xx	Other Services and Expenses	
5803	Fingerprinting	Generally used by Human Resources but may be used by departments to reimburse employees
5806	Physical Exams - TB	Generally used by Human Resources but may be used by departments to reimburse employees
5809	Drug/Alcohol Testing	Used only by Human Resources
5810	Public Info Material Production	Services such as printing, graphic arts, design, etc.
5811	Personnel Advertising	Generally used by Human Resources but may be used by departments wishing to advertise more widely for recruiting personnel
5813	Public Info Advertising	Costs for placing ads such as for student enrollment
5814	Community Outreach	Community support, partnership, and collaboration opportunities
5820	Postal and Delivery Service	USPS, FedEx, UPS, DHL, local courier service, etc.
5836	Bank Charges	Bank fees
5850	Licenses and Permits	
5851	Software Licenses	Software purchased online and downloaded, software hosted in the Cloud, or purchase of a software license (use 4362 for purchase of software on a tangible product like a CD)
5861	Accreditation Fees	
5870	Transportation - Student - Field Trips	
5871	Transportation - Students - Athletics	
5880	Royalties	
5882	Commencement	
5884	Other Business/Food	
5885	Convocation	
5888	Other Services	
5888	Donations	
5889	Cash (Over)/Short	
64xx	Equipment, Furniture, Fixtures	
6401	Equipment \$200-\$4,999.99	Equipment with a unit cost less than \$5,000 (equipment with a unit cost less than \$200.00 is considered a consumable supply - use 43xx supply expense)
7xxx	Other Outgo and Transfers	
7285	Intrafund Transfer Out	Transfer within the same fund type (must be used in conjunction with 8985, transfer in)
7381	Interfund Transfer Out	Transfer between fund types (must be used in conjunction with 8981, transfer in)
7383	Interfund Transfer Out - Indirect Expense	Transfer between fund types, for indirect overhead recovery (must be used in conjunction with 8983, transfer in)
75xx	Financial Aid	All student financial aid and scholarships must be handled through the college F/A Office