



SAN JOSÉ · EVERGREEN
Community College District

SAN JOSÉ – EVERGREEN COMMUNITY COLLEGE DISTRICT
CHART OF ACCOUNTS

• FY 2025-2026 •



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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 in accordance with title 5 section 58300 et seq. of the California Code of Regulations 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 collaborate daily with the community college accounting system; however, this chapter and the general section at the beginning of each. 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 Contracted District Audit Manual used annually for district audits to assess district compliance with various sections of this manual.

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 and Accounting Manual (BAM), 2024 Edition with Changes Adopted at the November 2024 Board of Governors Meeting page 1-4



SJECCD CHART OF ACCOUNTS

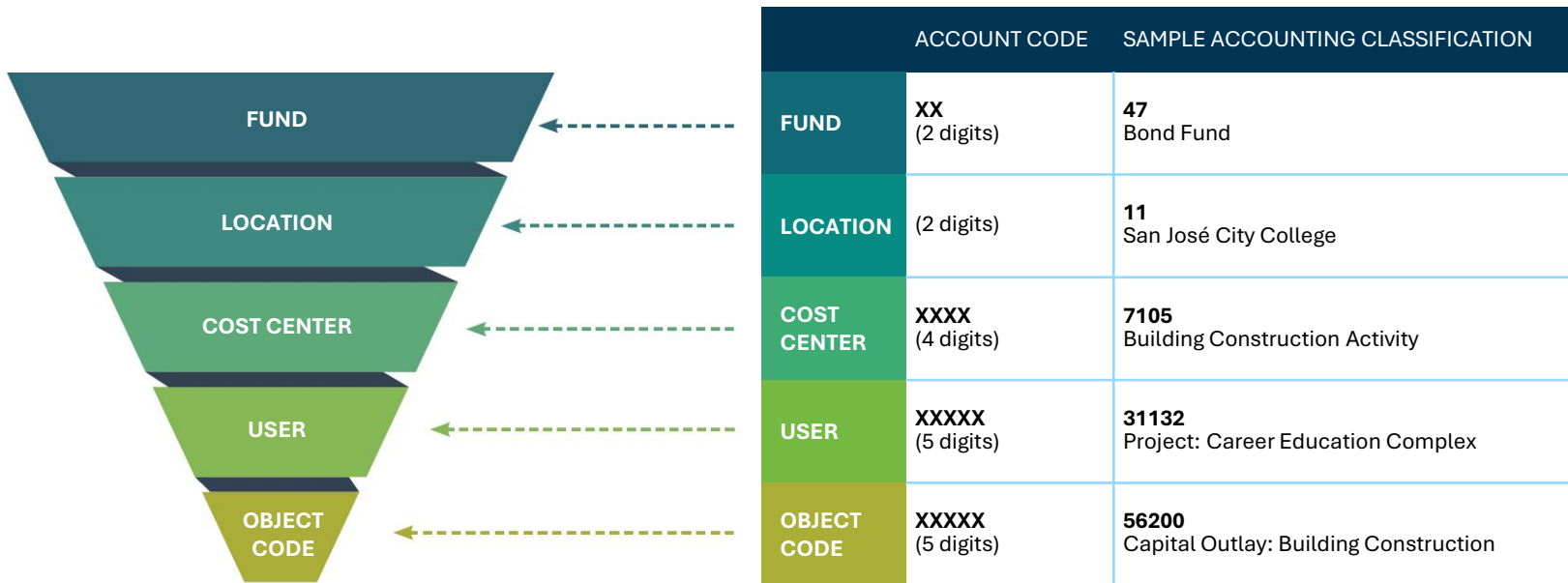
ACCOUNT CODES & ACCOUNTING CLASSIFICATION

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



BUDGET ACCOUNTS AND CODES ~cont'd

COST CENTER (4 digits)

0100 - 5999 <i>(including 6110)</i>	Instructional activities
6000 - 7999 <i>(excluding 6110)</i>	Administrative & Support Activities

USER (5 digits)

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

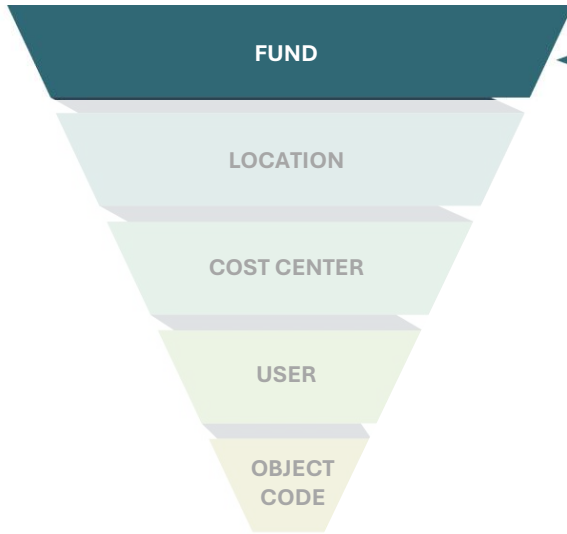


BUDGET ACCOUNTS AND CODES ~cont'd

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 (Unrestricted)
11	12	Financial Stability Fund (Unrestricted)
11	14	Student Success Enhancement Fund (Unrestricted)
11	15	Facility Rental Auxiliary Fund (Unrestricted)
11	19	East San José Fund (Unrestricted)
12	11	Parking Fund (Restricted)
12	13	Foundation Pass Through (Restricted)
12	17	Grants/Categoricals (General Fund - Restricted)
12	18	Student Health Fees Fund (Restricted)
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



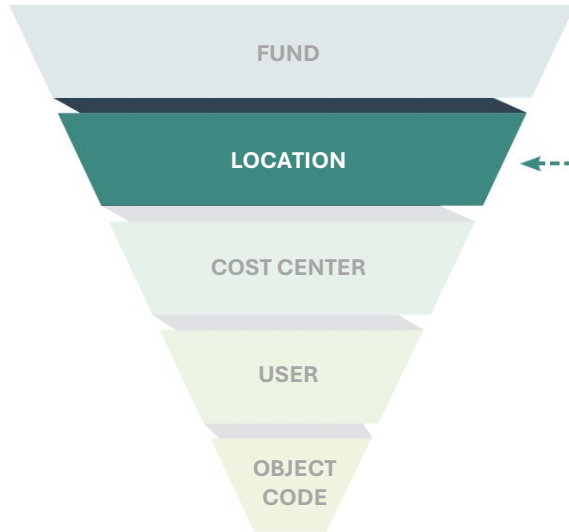
FUND, cont'd.

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 SJECCD 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.





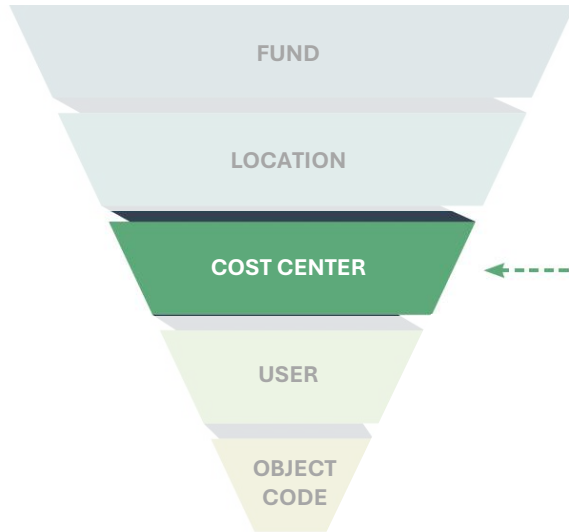
LOCATION

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
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

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION

COST CENTER	COST CENTER DESCRIPTION
Program 0400: Biological Sciences (Instructional)	
0400	Biological Studies
0401	Biology, General
0401	Biology, General
0411	MASTEP – Biology
0412	HP Grant (Biology)
Program 0500: Business and Management (Instructional)	
0501	General Business
0502	Accounting
0503	Business Management
0505	Business/Mgmt-VATEA
0506	Management & Supervision
0509	Marketing
0511	Real Estate & Escrow
0514	Computer Applications
0516	Labor Studies
0520	Economics
Program 0600: Communication (Instructional)	
0600	Journalism
0602	Journalism
0603	Media Arts
0604	Broadcasting
0614	Digital Media
Program 0700: Computer and Information Sciences (Instructional)	
0700	CIS (Computer Info Systems)
0701	Computer Science
0702	Computer Info. Systems-VATEA
0703	CIS - Aspect Communications
0705	Nova Job Training Consortium
0707	Computer Software Development
0708	Cisco Certification
0799	Artificial Intelligence



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
0827	Baseball
0828	Golf
0829	Soccer Women's
0830	badminton
0835	Physical Education
0836	Varsity Sports
0837	Health Education
0838	Outdoor Adventures - P.E.
0839	Soccer
0860	Educational Technology
0861	Digital Literacy
Program 0900: Engineering and Related Industrial Technology (Instructional)	
0901	Engineering General
0903	Engr/Trade-Perkins I C
0904	VTEA Laser Equip & Staff Devel
0924	Engineering Technology
0925	Contruccion Technology (old)
0933	Electronic Technology
0934	Electronics & Electric Techno
0935	Laser Technology
0944	Air Conditioning/Refrig./Solar
0945	Engineering Technology
0946	Solar Technology
0947	Manufacturing Technology
0948	Automotive Technology
0952	Construction Technology
0953	CADD



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	
0956	Machine/Welding Technology
0957	Surveying & Geomatics
0958	Water & Wastewater Technology
0999	Emerging Technologies
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
1009	Folk Dance
1011	Photography-SJCC
1012	Photography-EVC
1020	Multimedia / Humanities
1030	Digital Media Design
1098	Tech Prep Project
Program 1100: Foreign Language (Instructional)	
1100	Foreign Languages-SJCC
1102	Foreign Languages-EVC
1103	Sign Language
Program 1200: Health (Instructional)	
1201	Hospital Council Of Santa Clara
1203	Nursing
1204	Dental Assisting
1207	Nursing Career Tech
1208	Medical Assisting
1220	Speech Language Pathology
1250	Emergency Medical Services
1264	Nursing Enrollment Growth Grnt
1270	Kinesiology



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
1306	Consumer Ed/Home Econ-VATEA
Program 1400: Law (Instructional)	
1401	Legal Assistant
1402	Paralegal
1407	Legal Assist/Law-VATEA
Program 1500: Humanities - Letters (Instructional)	
1500	English
1501	Language Arts Center
1502	English, Reading I
1503	Interpretation/Translation
1506	Communications Studies
1507	Communication
1508	Philosophy-EVC
1509	Philosophy-SJCC
1520	ESL
1521	ESL Lab
1530	English Reading
1535	Speech/Language
1536	Speech/Pathology
1577	Title V Grant
Program 1600: Library Science (Instructional)	
1630	Library Studies
Program 1700: Mathematics (Instructional)	
1700	Mathematics
1701	Mathematics General
1702	Math
1703	Apple Computer Grant/Math
1705	San Jose State - MASTEP
Program 1900: Physical Sciences (Instructional)	
1900	Physical Science, General
1902	Physics
1905	Chemistry
1906	MASTEP - Chemistry



COST CENTER

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION



COST CENTER	COST CENTER DESCRIPTION
Program 1900: Physical Sciences (Instructional) Cont'd	
1907	Adapt & Adopt Wrkshp-Chemistry
1911	Astronomy
1914	Geology
1919	Oceanography
Program 2000: Psychology (Instructional)	
2001	Psychology, General
2005	Alcohol and Drug Studies
Program 2100: Public Affairs and Services (Instructional)	
2102	Public Works
2103	Transportation Program
2104	Administration of Justice-EVC
2105	Administration of Justice-SJCC
2107	Early Childhood Education
2108	Childhood/Mentor Teacher Program
2130	Basic Academy - EVC
2131	Dispatch
2132	Reserves
2133	In-Service Training
2134	Fire Science Training
2135	Corrections Training
2136	Hazardous Material Training
2137	EMT Emergency Medical Training
2138	Basic Academy - SJCC
Program 2200: Social Sciences (Instructional)	
2200	Social Science
2201	Women's Studies
2202	Anthropology
2205	History
2207	Child Development Consortium
2215	Ethnic Studies
Program 3000: Commercial Services (Instructional)	
3007	Cosmetology
3008	Esthetics
3335	Ironworkers Apprenticeship



COST CENTER ~cont'd

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION

COST CENTER	COST CENTER DESCRIPTION
3331	Glazing
3333	Meat Cutters
3335	Ironworkers Apprenticeship
Program 4900: Interdisciplinary Studies (Instructional)	
4901	Distance Education Program
4902	Block Grant (Instr'l)(97-98 One-time)
4903	Humanities
4904	Multimedia Lab
4905	Civic Center (EVC)
4906	Civic Center (SJCC)
4907	TTIP HR/Technical Training
4908	Staff Development
4909	Technology Block Grant
4910	Okay to Reassign
4911	Campus Tutoring Center
4912	Guidance - Tech Prep
4913	Liberal Studies
4914	ASPIRE
4915	Intersegmental Teacher Prep Grant
4916	Milpitas Classes
4917	Student Support Services Grant
4918	CALWORKS Agencies Match
4919	Instructional Technology
4920	General Studies-EVC
4921	Financial Aid - Students
4922	Work Study Teaching Intern Prg
4924	Project Start
4925	CALWORKS WorkStudy chgedto6412
4926	CALWORKS - Instructional
4930	Model Learning Communities
4931	Guidance Instruction
4932	General Studies Guid. Instruction
4933	Learning Skills Instruction
4934	General Studies-DHH (Deaf/HoH)



COST CENTER ~cont'd

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION

COST CENTER	COST CENTER DESCRIPTION
Program 4900: Interdisciplinary Studies (Instructional) ~cont'd	
4936	General Studies - L.D.
4940	Honors Program
4941	DSP Hitech Center
4942	Writing Center
4943	Lab Fees
4944	Puente
4945	Improved Student Writing Grant
4960	Enlace
4961	Affirm
4962	Focus on Careers
4963	Title III
4968	Instructional Operations
4971	AB-825 Block Grant
4977	Available for use
4980	Komag
4981	Pacific Bell
4984	AT&T
4985	Assessment & Consulting-Instr
4990	Workforce Devlp & Instruction
4991	Instructional Computing Infrastructure
4992	Instructional Equipment
4993	Curriculum Development
4994	Dual Enrollment: Instr
4995	Coop. Work Experience-SJCC
4996	Coop. Work Experience-EVC
4997	Accreditation - Instructional
4998	Program Review - Instructional
4999	Other Interdisciplinary Studies
Program 5900: Instructional Staff Retirees Benefits & Incentives (Instructional)	
5990	Retirees' Benefits-Instructional
5992	Accumulated Vacation-Instr.



COST CENTER ~cont'd

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION

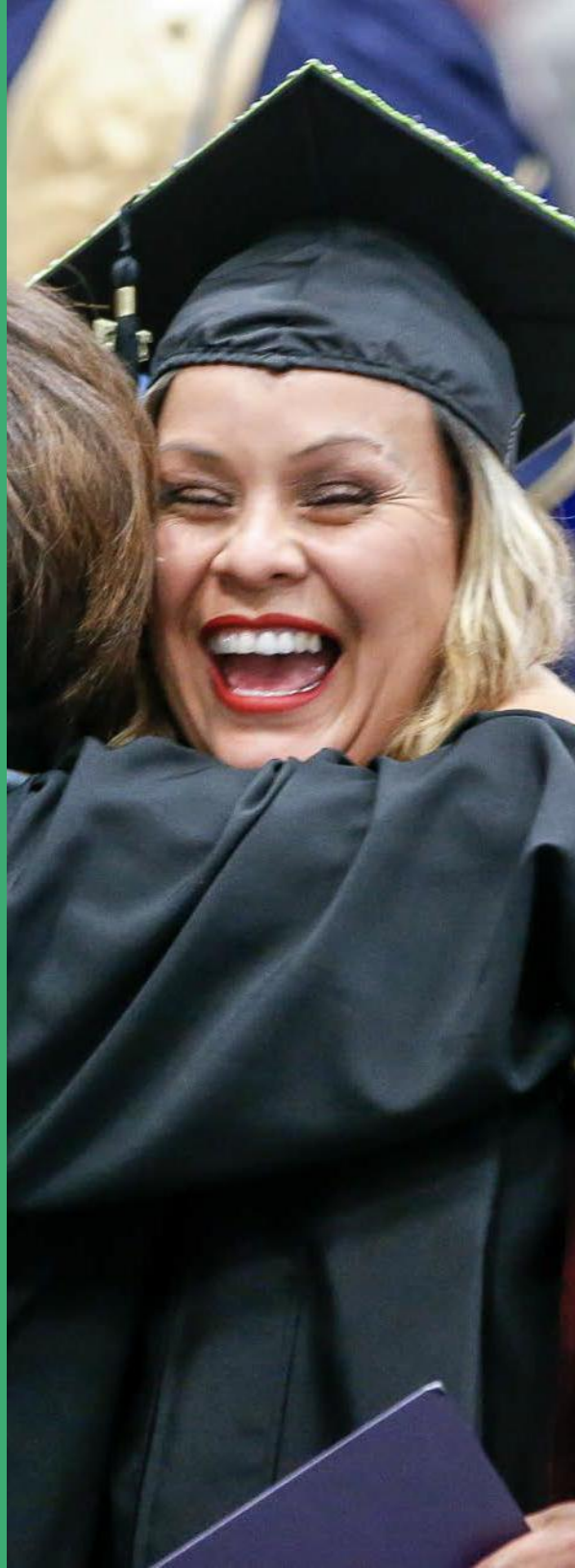
COST CENTER	COST CENTER DESCRIPTION
Program 6000 - 7999: Administrative & Support (Non-Instructional)	
6001	Nursing & Allied Hlth Division
6003	Faculty Association
6004	Faculty Senate
6005	Academic Senate
6006	Classified Senate
6010	Honors Program Administration
6011	Vice President, Instruction
6012	Center for Teaching & Learning
6014	Milpitas
6015	Academic Hourly Services
6016	Adjunct Work Labs
6020	IESS
6031	Graduation
6039	Office of Academic Support
6041	Division of PE & Athletics
6044	Division of Business Technolog
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
6076	Title IX
6077	Metas Center
6092	Center for Service Learning
6110	Learning Center
6111	Learning Center Support
6112	Math & Science Resource Center
6120	Library
6121	Library & Learning Rsrc Divsn



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	
6130	Campus Technology Services
6131	Campus Computer Support
6133	Campus Tech Support & Services
6191	MESA
6194	Dual Enrollment: Non-Instr
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 Prog
6310	Counseling & Matric Division
6320	Transfer Center
6324	ASPIRE
6325	Assessment (Testing Center)
6326	Student Assessment
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
6437	OASISS
6438	Special Programs



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	
6440	Health Services
6450	VP Student Services
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 for CALWORKS
6493	Independent Living Program
6494	Umoja - Misc Student Srvs
6496	International Students
6497	Office of VP, Strategic Partne
6499	Misc Student Services
6510	Maintenance
6530	Custodial
6550	Grounds
6551	Repairs to Equipment
6570	Utilities
6601	Board Of Trustees
6602	Chancellor's Office
6603	Marketing & PIO
6604	Governmental/Ext Relations
6607	Mandated Costs - Miscellaneous
6609	Vice Chancellor-Administrative Services
6621	College President
6624	EVC Campus
6710	Marketing/Enrollment Mgt
6720	Fiscal Services



COST CENTER ~CONT'D

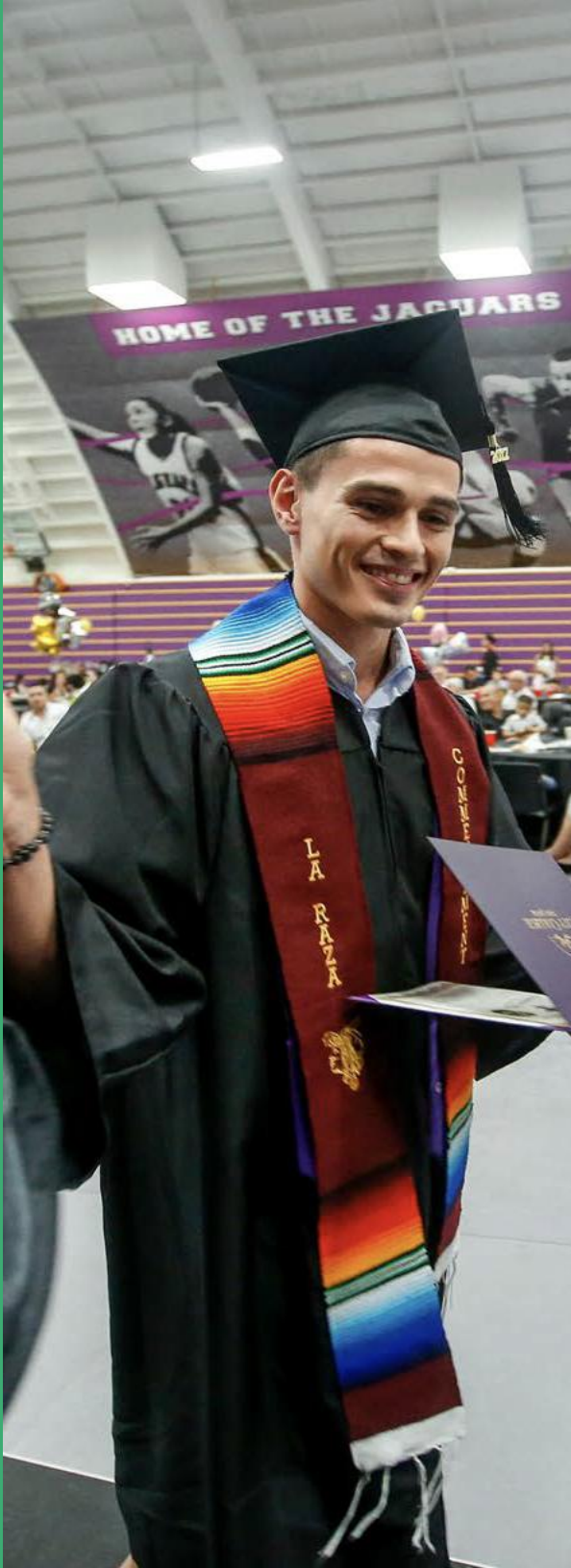
DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION

COST CENTER	COST CENTER DESCRIPTION
Program 6000 - 7999: Administrative & Support (Non-Instructional) ~cont'd	
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 Districtwide
6733	Diversity Coordinator
6750	Staff Development - Administrators
6752	Staff Development - Classified
6760	Staff Diversity
6771	Campus Police
6772	Fiscal Services - Purchasing
6773	Reprographics
6777	Cal O.S.H.A.
6778	Self Insurance
6780	ITSS
6790	Retirees' Benefits
6792	Accumulated Vacation-Noninstr.
6794	SJCC Campus Wide
6796	Institutional Support Services
6799	Classified Senate
6820	CEM Administrative
6824	Foundation - Pass Through
6825	East San Jose Expansion
6890	Community Services
6940	Cafeteria
6951	Parking - Campus Police
6960	Student Activities
6990	Other Ancillary Services
7010	Contract Education
7054	CAEP-SBCAE



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	
7101	Sched Maint & Special Repairs
7105	Building Construction
7106	ADA Proj (American w/Disab)
7107	Tech Upgrades & Replacement
7115	Program Administration
7120	Facilities & Planning
7126	Safety & Security Improvements
7130	Building Improvements
7136	Infrast/Utilities/Elect Imprv
7141	Furniture & Equipt (Non-Proj)
7142	Site Improvements
7143	EIR (Environmental Impact Rep)
7144	Site Acquisition
7145	Scheduled Maintenance
7202	General Obligation Bond
7203	OPEB Bond
7290	Other Financing
7310	Interfund Transfers
7311	Grant Indirect
7321	Direct Fin. Aid (Grants/Loans)
7322	CLP - EOPS
7323	Direct Fin. Aid (Scholarships)
7324	Payments to/for Students
7900	Appropriation For Contingencies
9905	Undistributed Costs
9999	General Ledger Expense



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	
6850	Facilities
6852	Facilities
6890	Community Services
6910	Bookstore (Clearing Account)
6911	Bookstore Contracts
6920	Child Development Center
6921	Child Development - Business Services
6923	Child Development - Custodial Services
6940	Cafeteria
6951	Parking - Campus Police
6952	Parking - Maintenance
6955	Parking - Grounds
6956	Parking - Support
6960	Student Activities
6962	Foundation Activities
6990	Other Ancillary Services
7010	Contract Education
6850	Facilities
6852	Facilities
6890	Community Services
6910	Bookstore (Clearing Account)
6911	Bookstore Contracts
6920	Child Development Center
6921	Child Development - Business Services
6923	Child Development - Custodial Services
6940	Cafeteria
6951	Parking - Campus Police
6952	Parking - Maintenance
6955	Parking - Grounds
6956	Parking - Support
7100	Def Sch maintenance
7101	Sched Maint & Special Repairs
7102	Evergreen Campus-chngd 1/17/07
7103	San Jose Campus-chngd 1/17/07
7104	District Services-chgd 1/17/07



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	
7111	EVC Multidisciplinary Tech. Ctr.
7112	EVC Library/High Tech Center
7113	SJCC Library/Learning Resource Center
7114	Child Care Facilities Grant
7115	Program Administration
7116	SJCC Parking Garage
7117	CJTC Utility Upgrade
7118	SJCC Viron – PBESC
7119	EVC Facility Master Plan
7120	Facilities & Planning
7121	Facilities Support
7122	SJCC Southwest Quad-Civil/Site
7123	Sch. Maint.-SJCC-Library Air Handlers
7124	Project Program Manager
7125	SJCC Utility Infrastructure
7126	Safety & Security Improvements
7127	EVC Gullo - Secondary Effects
7128	District & Campus Master Plann
7129	EVC Viron – PBESC
7130	Building Improvements
7131	SJCC GE Classroom Upgrade
7132	SJCC Science/Math Complex
7133	SJCC Fine Arts/Drama Class Upg
7134	EVC Utility Infrastructure MP
7135	EVC Gullo - Phase II
7136	Infrast/Utilities/Elect Imprv
7137	EVC Arts Complex
7138	Def. Maint.-SJCC-Reroof Library
7139	EVC Exterior Corridors-Safety
7140	Def. Maint.-SJCC-Restrooms
7141	Furniture & Equipt (Non-Proj)
7142	Site Improvements
7143	EIR (Environmental Impact Rep)
7144	Site Acquisition



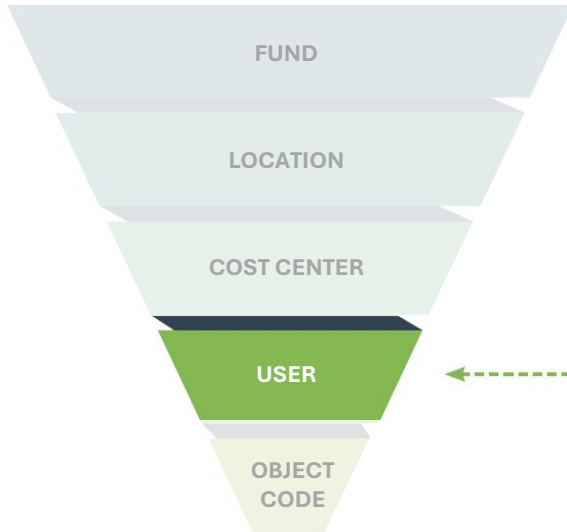
COST CENTER ~CONT'D

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION

COST CENTER	COST CENTER DESCRIPTION
Program 6000 - 7999: Administrative & Support (Non-Instructional) ~cont'd	
7191	Bookstore/Reprographics Expansion
7192	Student Union Remodeling
7193	Legal Fees / Districtwide
7194	SJCC Building B Renovation
7195	Hazardous Substances Removal
7196	SJCC Student Serv/Career Ctr
7197	EVC Cedro HVAC Upgrade, Ph III
7198	EVC Util Support, Arts Complex
7199	EVC Fire Alarm Desgn, Arts Cmp
7200	Long Term Debt
7202	General Obligation Bond
7203	OPEB Bond
7204	?
7220	TRANS
7290	Other Financing
7310	Interfund Transfers
7311	Grant Indirect
7320	Direct Fin Aid
7321	Direct Fin. Aid (Grants/Loans)
7322	CLP - EOPS
7323	Direct Fin. Aid (Scholarships)
7324	Payments to/for Students
7900	Appropriation For Contingencies
9901	Certificated Salary Contingency
9902	Classified Salary Contingency
9903	Partnership for Excellence Holding
9905	Undistributed Costs
9910	Budget Savings Holding
9999	General Ledger Expense

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	1xxx	Allocations made by the Department Ed and revenues, for example, VA, Federal Work Study, Trio, CARES, VATEA, HEERF.
		1xxx	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
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
10650	Silicon Valley Adv Manufactrng
10701	Title V Grant
10702	Title V Grant - Year 2
10704	Title V Grant - Year 4
10715	TitleV-Yr5_Culti. Excele
10721	Title V: GANAS - Y1
10722	Title V: GANAS - Y2
10723	Title V: GANAS - Y3
10724	Title V: GANAS - Y4



USER ~cont'd

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION



USER	USER DESCRIPTION
Program 10000: STATE PROJECT (GENERALLY) ~cont'd	
10731	MESA SJSU Federal 21-22 Y1
10733	MESA SJSU 23-24 Y3
10741	Title V: Si Se Puede - Y1
10801	Veteran's Administration
10904	NSF INCLUDES Alliance Yr 4
10905	NSF INCLUDES Alliance Yr 5
10925	NSF-SRI Badging Skills CTE
10935	NSF-STEM Biology
10936	NSF - SEA PHAGES
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
20228	Credit for Prior Learning – One Time
20301	DSP/Student Accessibility
20305	LGBTQ+
20307	Student Transfer Achievement
20308	A2MEND
20309	Transfer Articul Ethnic Study
20321	Common Course Numbering
20329	Student Support Block One-Time
20400	Student Equity & Achievement
20401	Student Success & Support Prog
20402	Student Equity
20403	Hunger Free Campus Support
20405	Zero Textbook Cost Degree
20408	Veteran Resource Center (SSSP)
20409	Dream Resource Liaison
20415	Zero Textbook Cost Degr-Accelr
20416	Zero Textbook Cost Degr-Impact
20421	Basic Needs Centers
20422	Student Food House Spt-BasicNd
20423	Student Housing (Planning)
20426	Emrgncy Aid Dream CADAA Onetim
20429	Asian Amer HI Pcfc Islnd Stud
20430	AANHPI Student Achiev-One Time
20499	Dream Resourc Ctr Emgcy Onetim
20702	IEPI Innovation&Effectiveness
20711	Umoja Community Edu Foundation
20731	MESA State 22-23 Y1
20801	State Apport-Apprentices
20804	Apprent Pathways Demonstration
20811	CA Apprenticeship Initiative
20812	CA Apprentice Init-Googl Elmwd
20815	CA Apprentice Init - CARE



USER ~cont'd

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION

USER	USER DESCRIPTION
Program 20000: STATE PROJECT (GENERALLY)	
20816	CAI - EDU Pathway
20817	CAI - LVN to R Nurse Planning
20818	CAI - Apprntshp Demonstration
20819	CAI - Planning Electrical
21001	County Excess Costs Serv-CALWORKS
21201	CALWORKS
21301	Financial Aid Administr SFAA
21302	Financial Aid Technology
21303	Fin Aid Admin SFAA - One Time
21401	Block Grant - Instr. Support
21504	Block Grant - Phys Plant 19-20
21506	Block Grant - Phys Plant 21-22
21507	Block Grant - Phys Plant 22-23
21508	Block Grant-Physic Plant 23-24
21518	Year 2 Basic Skills
21611	Covid 19 Recovery Block Grant
22001	Cal Grant
22004	Guided Pathways Allocation
22005	Student Succ Completion Grant
22008	Immed Action-Emrgncy Fin Assis
22010	Immed Action-Retention/Outreac
22011	SFRF Emergency Financial Aid
22012	Emergency F.A. Supplement
22013	Chafee Grant
22301	CARE
22418	Rising Scholars Network 2.0
22419	Rising Scholars - Juvenile Jus
22500	Lottery
22502	Education Protection Acct(EPA)
22505	Facility Rental Income
22507	Library Services Platform
22591	Classified Prof Devlp
22826	Puente Project - State





USER ~cont'd

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION

USER	USER DESCRIPTION
Program 20000: STATE PROJECT (GENERALLY)	
24102	Systemwide Tech Data Security
25503	Full-time Faculty Restricted
25597	Rebuilding Nursing Infrastruct
25598	Nursing Retention-Assoc Degree
25600	Nursing Faculty and Recruitmen
25601	Nursing Enrollment Growth Grnt
25619	Adult Education Block Grant
25620	Adult Education Block Grant Y2
25623	Healthcare Vocation - Adult Ed
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
26209	SWF Regional-RJV Nursing R6 Y3
26218	Strong Workforce K12 SJUSD
26219	Strong Workfrce K-12 R6
26220	College Specific Allocation
26227	SWF Regionl RJV Bayarea Cr R10
26309	SVETP (SV Eng Tech PW)
26313	Campus Safety & Sexual Assault
26321	Cal Pathway to Law
26322	FCCC Program Pathway Mapper
26402	Mental Health Support Funds



USER ~cont'd

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION

USER	USER DESCRIPTION
Program 30000: LOCAL PROJECT (GENERALLY)	
30202	LiveScan Fingerprinting
30751	Copier Lease - Ricoh
30752	Other Library Fees
30902	Uncollectible Student A/R
31103	Juvenile Center
31114	Demo Locker Rms, Aux, Site Imp
31122	Group II Equipment
31129	New Maint & Ops & Emrgcy Cntr
31130	Theater Improvements
31132	Career Education Complex
31133	New Swing Space Project
31135	Science Bldg Mechanical Upgrd
31150	ADA Improvements
31161	Child Dvlpmnt Center-Phase I
31162	Student Center Improvements
31165	Jaguar Multicultural Center
31166	Track & Field Renovation
31167	Central Plant Renovation
31170	SJCC Elevator Mondernization
31171	Central Plant Boiler Replaceme
31172	Strategic Energy Inn (SEI)
31173	Men's Locker Room Demolition
31174	Demolition of Old Boiler Equip
31175	Stormwater Management-Phase2
31176	GE Building FireAlarm Sys.Upgr
31177	CampusPerimeterSecurity Fen&Ga
31178	Campus Wayfinding&Signage Upda
31179	Scoreboard Replacement
31172	Strategic Energy Inn (SEI)



USER ~cont'd

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION

USER	USER DESCRIPTION
Program 30000: LOCAL PROJECT (GENERALLY)	
31173	Men's Locker Room Demolition
31174	Demolition of Old Boiler Equip
31175	Stormwater Management-Phase2
31176	GE Building FireAlarm Sys.Upgr
31177	CampusPerimeterSecurity Fen&Ga
31178	Campus Wayfinding&Signage Upda
31179	Scoreboard Replacement
31180	Campus-wide Painting Phase 2
31199	Campus Contingency - SJCC
31301	Parking Fines
31304	Small Capital Repairs
31309	SJCC Vehicles
31310	Access, Alarms, Monitoring Sys
31313	Small Cap Repairs - Fac Upgrds
31324	Restroom Fixtures & Plumbing
31400	Material Fees
31401	Cosmetology Patron Fees
31412	Health Service Fees
31413	Int'l Student Health Fee
31414	International Student Revenue
31601	United Way Bay Area (UWBA)
31603	CalEITC (UWBA)
31610	Sobrato Family Fdtn Microgrant
31612	Sobrato Family Foundation
31613	Kaiser Permanente Benefits
31614	Takeoff: A Men of Color Innov.
31702	IT Infrastructure Improvements
31703	Technology Upgrades
31705	IT and Tech Equipment - SJCC
32122	EVC Vehicles
32127	Gullo Stu Spc Rprps/Renovate
32128	PE Accessibility Improvements
32130	PE ADA Improvements



USER ~cont'd

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION

USER	USER DESCRIPTION
Program 30000: LOCAL PROJECT (GENERALLY)	
32132	Student Services Center
32134	Language Arts Building
32138	Kinesiology, PE & Aquatics
32150	ADA Improvements
32152	Gullo II Multi Campus Space
32153	Sequoia Upgrades/Nursing Add
32154	A&R Remodel to Emergency Ops.
32155	Cedro Renovation&W.Campus ADA
32156	General Education Building
32157	Student Activities Center
32159	Campus Way Finding/Ground Ligh
32161	North Fire Lane/ADA
32163	Campus-wide Building Signage
32165	Math,Sci,Social Sci Canopy
32166	Entry Road and Parking Lot
32167	Campus-wide FFE
32168	Campus-wide Signage MasterPlan
32169	EVC-Central Plant Renovation
32299	Campus Contingency - EVC
32304	Student Representative Fee
32307	Small Capital Repairs
32318	Small Cap Repairs - Fac Upgrds
32320	Soccer Field Fence Upgrades
32405	Gene Haas Foundation
32409	Internal Scholarships Foundati
32410	Internal Scholarships ASB
32411	External Scholarships
32132	Student Services Center
32134	Language Arts Building
32138	Kinesiology, PE & Aquatics
32150	ADA Improvements
32152	Gullo II Multi Campus Space
32153	Sequoia Upgrades/Nursing Add



USER ~cont'd

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION

USER	USER DESCRIPTION
Program 30000: LOCAL PROJECT (GENERALLY)	
32154	A&R Remodel to Emergency Ops.
32155	Cedro Renovation&W.Campus ADA
32156	General Education Building
32157	Student Activities Center
32159	Campus Way Finding/Ground Ligh
32161	North Fire Lane/ADA
32163	Campus-wide Building Signage
32165	Math,Sci,Social Sci Canopy
32166	Entry Road and Parking Lot
32167	Campus-wide FFE
32168	Campus-wide Signage MasterPlan
32169	EVC-Central Plant Renovation
32299	Campus Contingency - EVC
32304	Student Representative Fee
32307	Small Capital Repairs
32318	Small Cap Repairs - Fac Upgrds
32320	Soccer Field Fence Upgrades
32405	Gene Haas Foundation
32409	Internal Scholarships Foundati
32410	Internal Scholarships ASB
32411	External Scholarships
32418	SC Cnty Office of ReEntry Svs
32419	SC County COD Training
32421	SC Cnty URJGENT Computer CEM
32425	Educational Orientation Window
32426	Excecelencia in Education
32430	WTIA Workforce Institute
32431	Local Direct Loan
32602	Group II Equipment
32702	IT Infrastructure Improvements
32703	Technology Upgrades
32705	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)	
32805	UCSD Space Grant Consortium
32807	SJSURF Regional K-16 Educ Coll
33301	Pouring Rights Contract
33403	Arches Grants
33413	Pure Good Fndn Workforce Dev
33414	Growth Sector
33415	SV Com Fdn Higher Ed Anchor NW
33416	SVCF Equity Forward Anchor NW
33417	SVCF EFAN Operation
33507	Dorothy D. Rupe Nursing
33513	YESS - Foster Youth
33514	JBAY Critical Needs Funds Prog
33518	Equity Forward Anchor
33519	FCCC Shortened Course Offering
33902	Dual Enrollment
34301	Fresh Start Grant
34402	San Jose Promise Local
34403	San Jose Promise Local -EBAY
34404	Stanford Health Care
34702	Parking Infrastructure
34704	Transportation Fee
34705	ChargePoint
34710	Parent Academy
34712	Google Program
34904	Eggo Company Apprenticeship
35303	Athletic Playoffs
35803	Transcript Revenue
35804	Student ID Revenue
39301	New District Services Building
39303	District Services Furn & Equip
39307	Vehicle Replacement
39313	ADA Transition Plan Assessment



USER ~cont'd

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION

USER	USER DESCRIPTION
Program 30000: LOCAL PROJECT (GENERALLY)	
39625	Ground Lease Debt Relief
39629	District WH&Operations Facilit
39630	East San Jose Expansion
39631	EVC Student Housing Complex
39632	District Utility Capacity Upgr
39699	Program Contingency
39706	Technology/Security
39707	DS Printing & Digital Imaging
39708	DS Computer Replacement
39709	DS Network Storage/Servers
39710	DS Network Monitoring Appl's
39711	Security Assess&Dsgn Consult
39712	DW Security-Key Sys Upgrade
39713	DW Building Managment Sys
39714	Data Center Acquisition & Impl
39715	DW Physical Security
39905	Management and Related Costs
39994	Non-Bond Admin Overhead
39997	Redesign
39999	Election/Legal/EIR/DO Labor
41002	Indirect Costs
Program 60000: MISCELLANEOUS	
62535	DW Scheduled Maintenance
62564	MUSD Shared Expenses
62565	EVC Surplus Land Development
62579	DO Infrastructure Upgrade
62599	Downtown SJ Beautification
65101	Employment Services
65102	Medical Broker
65103	Flexible Spending Acct
65104	Benefit Administration
66000	Release Time
67000	OSHA



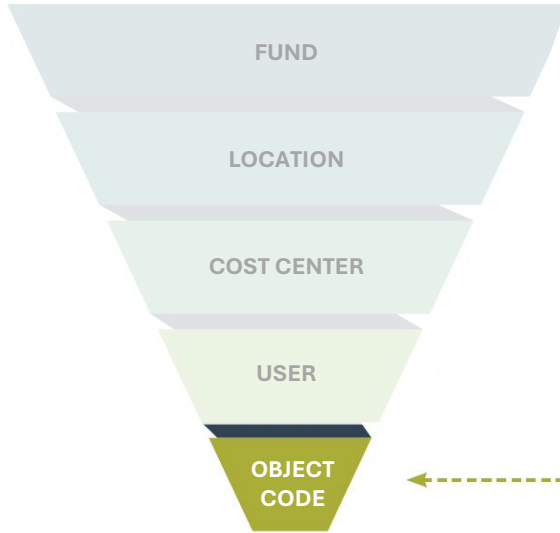
USER ~cont'd

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION

USER	USER DESCRIPTION
Program 90000: OTHERS	
96001	Legal Expns. for Negotiations
96011	Management Training
96014	Rebates
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 Funds
19150	Investments
19160	Student Receivables
19161	Receivables Non-Students
19164	CARES ACT- ER COVID
19171	Amount to be Provided
19172	Amount to be Provided - Trustees
19173	Amounts Avail. - Debt Serv Fund
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
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



OBJECT CODE ~cont'd

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION

OBJECT CODE	OBJECT CODE DESCRIPTION
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	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 (onetime)
48614	Education Protection Acct(EPA)
48619	B.O.G. (2% Admin. Fee)
48620	Nursing Grants
48621	CARE
48622	EOPS



OBJECT CODE ~cont'd

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION



OBJECT	OBJECT CODE DESCRIPTION
Source 4: Revenue	
48900	State Revenue
48623	Disabled Students Apportionment
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	OBJECT CODE DESCRIPTION
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Source 4: Revenue ~cont'd

4880:	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 Other Funds
48853	Retail Center Lease Revenue
48860	Interest
48861	Dividend Income
48862	Other Investment Income
48863	Realized Gain/(Losses)
48864	Unrealized Apprec(Deprec)
48869	Contra Revenue Account
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
48878	Parking Fees
48880	Capital Outlay Fees
48881	Transportation Fee
48890	Other Local Income
48899	Returned Checks



OBJECT CODE ~cont'd

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION

OBJECT	OBJECT CODE DESCRIPTION
Source 4: Revenue ~cont'd	
48900:	Other Financing Sources
48911	Sale Of Equipment
48955	Interfund Trans In (10 fr 19)
48956	Interfund F36 fr F15
48957	Interfund F15 fr F36
48958	Interfund Trans In (13 fr 10)
48959	Interfund Trans In (19 fr 10)
48966	Interfund Trans In (18 fr 17)
48967	Interfund Trans In (15 fr 17)
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)
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)
48984	Interfund Trans In (16 fr 10)
48985	Interfund Trans In (11 fr 10)
48989	Interfund Transfer In -from 10
48990	Interfund Trans In (10 fr 16)
48993	Interfund Trans In (81 fr 75)
48994	Interfund Trans In (85 fr 10)
48995	Interfund Trans In (10 fr 17)

OBJECT CODE ~cont'd

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION



OBJECT	OBJECT CODE DESCRIPTION
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-Instr.
	52000:
52110 Reg, Other Than Instruction - Un	
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	
52150 Classified Sabbatical	
52190 Classified Contra	
52210 Instructional Aide -Classified	
52211 Inst Aide, Professional Growth	
52310 Hrly, Other Than Instruction	
52110 Reg, Other Than Instruction - Un	



OBJECT CODE ~cont'd

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION

OBJECT	OBJECT CODE DESCRIPTION
Source 5: Expenses ~cont'd	
52000:	Classified Salaries – cont'd
52320	Student Assistants (Non-Inst)
52350	Substitutes
52351	Overtime
52390	Contra Acc't, Hrly Non-Instr
52410	Hrly, Instructional Aide
52420	Hrly, Instructional Tutors
52450	Hrly Substitute, Instruct. Aid
52451	Instructional Overtime
53000	Employee Benefits
53110	STRS
53111	State STRS On-Behalf Payment
53120	STRS Non-Instructional
53190	STRS Contra
53210	PERS Inst Aides
53220	PERS Reg Classified
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
53730	Retiree Benefit - APPLE - Inst



OBJECT CODE ~cont'd

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION

OBJECT	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 Suply - 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\Travel\Training
55210	Field Trips/Excursions
55220	Memberships
55230	Mileage/Toll/Taxi/Park
55240	Board Meeting Expenses
55400	Insurances
55410	Self Insurance (Dental)
55420	Self Insurance (Vision)
55430	Self Insurance (Construction)
55510	Telephone
55520	Gas
55530	Electricity
55700	Fees
55702	External Collection Fees
55703	Special Assessment Fee
55711	Advertising



OBJECT CODE ~cont'd

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION

OBJECT	OBJECT CODE DESCRIPTION
Source 5: Expenses ~cont'd	
55000:	Operating Expenses and Services
	55712 Legal Expenses
	55713 Audit Expense
	55714 Board Election Expense
	55715 Printing/Reprographics Expense
	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



OBJECT CODE ~cont'd

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION

OBJECT	OBJECT CODE DESCRIPTION
Source 5: Expenses ~cont'd	
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
56206	Program Management
56207	Overhead Expenses
56210	Building Improvements
56310	Library
56311	Library Textbooks
56312	Electronic Books
56411	Equipment (\$200 to \$20,000)
56413	Capitalizable Eqpt - 3 yr life
56418	Capitalizable Eqpt - 8 yr life
57000:	Other Outgo
57110	Bond Redemption
57120	Bond Interest Charges
57130	Other Payment



OBJECT CODE ~cont'd

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION

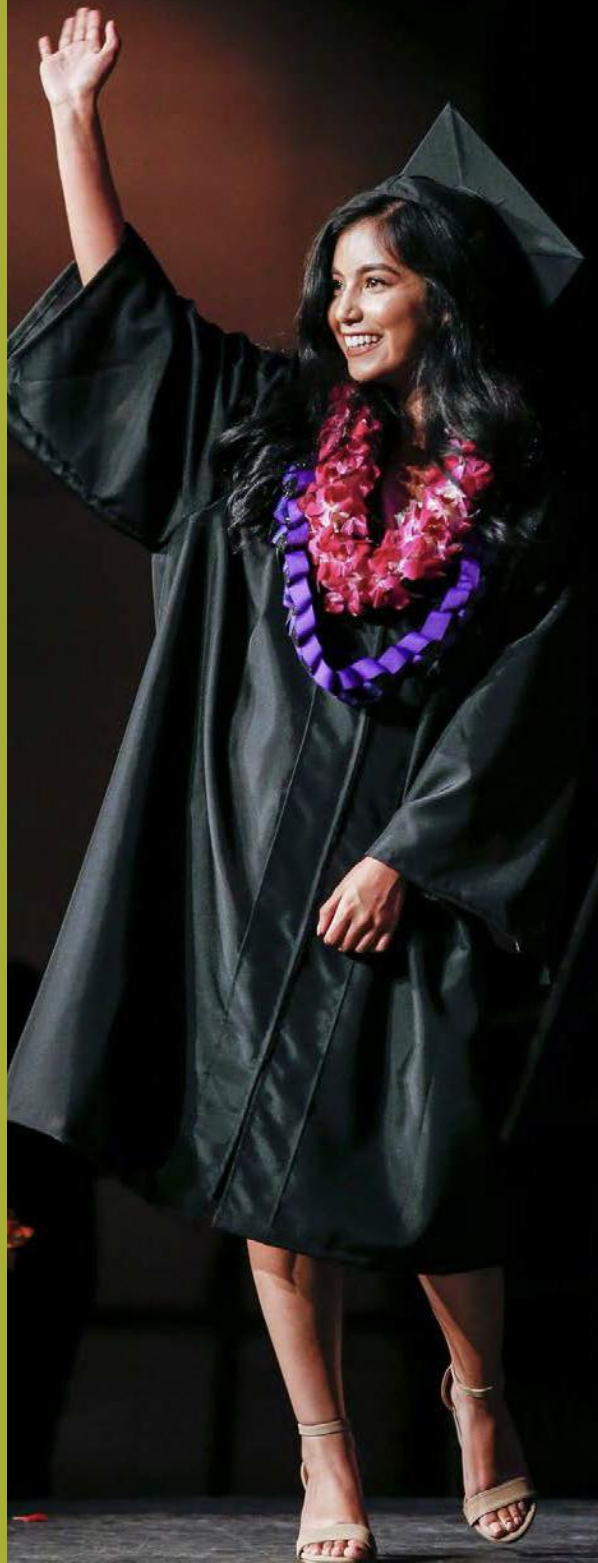
OBJECT	OBJECT CODE DESCRIPTION
Source 5: Expenses ~cont'd	
57000:	Other Outgo
57300	Interfund Transfers Out
57301	Interfund Trans Out (10 to 17)
57302	Interfund Trans Out (10 to 36)
57303	Interfund Trans Out (10 to 72)
57304	Interfund Trans Out (10 to 16)
57305	Interfund Trans Out (10 to 11)
57306	Interfund Trans Out (10 to 81)
57307	Interfund Trans Out (37 to 36)
57308	Interfund Trans Out (35 to 10)
57309	Interfund Transfer Out - to 61
57310	Interfund Trans Out (16 to 10)
57311	Interfnd Trs Out (FA Matching)
57312	Interfund Trans Out (10 to 80)
57313	Interfund Trans out (37 to 10)
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)
57322	Interfund Trans Out (10 to 38)
57323	Interfund Trans Out (10 to 31)
57324	Interfund Trans Out (36 to 31)
57325	Interfund Trans Out (10 to 82)
57326	Interfund Trans Out (81 to 85)
57327	Interfund Trans Out (72 to 17)
57328	Interfund Trans Out (12 to 17)
57329	Interfund Trans Out (17 to 48)
57330	Interfund Trans Out (48 to 17)
57331	Interfund Trans Out (14 to 10)
57332	Interfund Trans Out (10 to 70)
57333	Interfund Trans Out (17 to 15)



OBJECT CODE ~cont'd

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION

OBJECT	OBJECT CODE DESCRIPTION
Source 5: Expenses ~cont'd	
57000:	Other Outgo
57344	Interfund F15 to F36
57345	Interfund F36 to F15
57400	Interfund Transfers In
57401	Interfund Trans In
57500	Student Financial Aid
57530	Pell
57531	ACG
57532	Direct Loan
57534	CARES Higher Ed Emgy Rlf
57535	SEOG
57536	SEOG Matching
57537	Student Support Services Grant
57538	C.A.R.E. Grant
57540	B.O.G.G.
57551	Cal Grant A
57552	Cal Grant B
57553	Cal Grant C
57554	AB540 Student Payments
57555	Other Student Payments
57560	EOPS
57561	EOPS Loans
57600	Other Payments to/for Students
57601	Scholarships
57690	Contra
57900	Appropriations For Contingencies
57901	Appropriations For Contingencies
57902	Board Reserve Contingency
57910	Contingency
57950	Contra Appropriation
59710	Approp for Contingency-Unrestr
59720	Approp for Contingency-Restr
57344	Interfund F15 to F36
57345	Interfund F36 to F15



OBJECT CODE ~cont'd

DISTRICT'S GENERAL ACCOUNT STRUCTURE, SEQUENCE, AND CONVENTION

OBJECT	OBJECT CODE DESCRIPTION
Source 5: Expenses ~cont'd	
57000:	Other Outgo
57341	Interfund Trans Out (11 to 36)
57342	Interfund Trans Out (10 to 19)
57343	Interfund Trans Out (10 to 13)
57344	Interfund F15 to F36
57345	Interfund F36 to F15
57400	Interfund Transfers In
57401	Interfund Trans In
57500	Student Financial Aid
57530	Pell
57531	ACG
57532	Direct Loan
57534	CARES Higher Ed Emgy Rlf
57535	SEOG
57536	SEOG Matching
57537	Student Support Services Grant
57538	C.A.R.E. Grant
57540	B.O.G.G.
57551	Cal Grant A
57552	Cal Grant B
57553	Cal Grant C
57554	AB540 Student Payments
57555	Other Student Payments
57560	EOPS
57561	EOPS Loans
57600	Other Payments to/for Students
57601	Scholarships
57690	Contra
57900	Appropriations For Contingencies
57901	Appropriations For Contingencies
57902	Board Reserve Contingency
57910	Contingency



SAN JOSÉ · EVERGREEN
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FISCAL SERVICES

Contracts

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

Management:		
Edwin Chandrasekar	Vice Chancellor, Administrative Services	(408) 270-6428
Vacant	Executive Director, Fiscal Services	(408) 270-6148
Cecilia Poon	District Director, Business Services	(408) 270-6421
Vacant	District Director, Fiscal Services	(408) 239-8817
Jonathan Camacho	Business Services Supervisor	(408) 918-5108
Payroll :		
Connie Hilbert	Lead Payroll Coordinator	(408) 274-7900 (ext. 6286)
Hien Cao	Payroll Coordinator	(408) 223-6708
Sheryll Truong	Payroll Technician	(408) 270-6470
Budgeting:		
Jennifer Le	Budget Analyst	(408) 274-6700 (ext. 6572)
Accounting:		
Navroop Rai	Accounting Technician	(408) 274-6700 (ext. 6249)
Arlene Rapinan	Accounting Technician	(408) 270-6436
Thao Doan	Accounting Technician	(408) 274-6700 (ext. 6355)
Amanda Ikner	Sr. Account Clerk	(408) 270-6464
Richard Su	Staff Accountant, Lead	(408) 274-6700 (ext. 6512)
Yumei Chen	Staff Accountant, Lead	(408) 274-6700 (ext. 6864)
Hong Yang	Staff Accountant, Lead	(408) 274-6700 (ext. 6284)