



Account Description

ACCOUNT	DESCRIPTION
1009	Suspense
1100	Regular Instructional Salaries
1109	XYZ Budget-Academic Salaries
1200	Reg Non-Instructional Salaries
1202	Reg Librarian Salaries
1203	Reg Counselor Salaries
1204	Reg Health Svcs Salaries
1205	Reg Administrator Salaries
1206	Reg Coordinator Salaries
1207	Reg Child Care Center Salaries
1209	XYZ Budget-Academic Salaries
1264	Vacation Acad. Administrators
1301	Non-Reg Instructional Salaries
1309	XYZ Budget-NonReg Salaries
1402	Non-Reg Librarian Salaries
1403	Non-Reg Counselor Salaries
1404	Non-Reg Health Svcs Salaries
1405	Non-Reg Administrator Salaries
1406	Non-Reg Coordinator Salaries
1407	Non-Reg Child Care Cntr Sal
1408	Non-Reg Other Non-Instr Sal
2009	Suspense
2100	Classified Salaries - RPAC
2102	Reg Classified Salaries
2105	Reg Classified Admin Salaries
2109	XYZ Budget-Classified
2164	RG Class.Sal.Vac-SP
2172	Reg. Classified 9-Month
2182	Reg. Classified 10-Month
2201	Reg. Instructional Asst-12 Mon
2202	Reg. Lab Technician - 12 Month
2264	RG Class.Sal.Vac-SP
2271	Reg. I/A 9 Month
2272	Reg. Lab Tech - 9 Month
2281	Reg. I/A 10 Month
2282	Reg. Lab Tech - 10 Month
2301	Class. Sal - Overtime

2302	Non-Reg/Temporary Classified
2303	Student Help Wages
2304	Federal Work Study Wages
2305	ESA not creditable
2306	Stu/Temp Exempt Benefit Prog
2312	CalWORKS - Temp. Classified
2313	CalWORKS - Student Help
2314	CalWORKS - FWS
2401	Non-Reg Temporary I/A
2402	Non-Reg Temporary Lab Tech
2411	IA Overtime/Extra Hrs
2412	Lab Tech Overtime & Extra Hrs
3009	XYZ Budget - Benefits
3100	STRS Contributions (District)
3200	PERS Contributions (District)
3300	OASDI Social Security
3301	Medicare
3400	Medical Benefits
3401	Dental Benefits
3402	Life Insurance
3440	Retired Employees' Medical
3500	Unemployment Insurance
3600	Workers' Compensation
3700	Local Retirement Systems
3900	Other Benefits
3901	Long-Term Disability Benefits
3907	General Purpose Alloc. Bene
3908	Allocated Benefits
4009	XYZ Budget - Supplies
4100	Textbooks (Training Src Only)
4300	Instructional/Media Materials
4301	Instructional-Printing Costs
4302	Instructional - Automotive Tec
4303	Instructional-Software
4304	Instructional Books/Periodical
4500	Noninstr Supplies & Materials
4501	Noninstr Printing Costs
4502	Tools
4503	Noninstr Software
4504	Noninstr Books and Periodicals
4507	Uniforms - PERS Reporting
4509	Non-Instr-Supplies-Contra
4790	Food Purchases
5009	XYZ Budget - Operational Costs
5100	Contracts - Personal Service
5200	Travel & Conference

5201	Mileage - In District
5300	Dues and Membership
5400	Insurance
5415	Insurance Deduct
5500	Utilities & Housekeeping Svcs
5600	Repairs/Software Maintenance
5601	Rents/Leases/SoftwareLicensing
5603	Instructional Software License
5700	Legal, Election & Audit
5800	Other Costs - Special Programs
5808	Admin Cost - Special Programs
5810	Postage
5890	Other Operational Expense
5899	Other Misc Expense - RPAC
5900	Depreciation
5990	In Kind Contributions
6009	XYZ Budget - Capital Outlay
6100	Land and Site Acquisition Cost
6120	Site Improvements
6200	Buildings
6201	Buildings Non-Capitalized Cost
6210	Bldg-Leasehold Improvements
6300	Library Books and Other Media
6303	Library Books-Elec Media/Access
6350	Collectibles
6410	Film Capitalized
6480	Equipment - Replacement
6490	Equipment Capitalized
6491	Equipt Captialized-Federal \$5k
6492	Equip Capitalized-State >\$500
6493	Instructional Software
6495	Lease Purchase Agreements
7101	LTD Principal Repayment
7102	Interest Expense
7103	LTD Service Charges
7104	Bond Call Exercise Price
7311	Xfer Out to General Fund
7312	Xfr Out to Instr Related Funds
7313	Xfer Out to Capital Projects
7314	Xfer Out to Retiree Benefits F
7315	Xfer Out to Cafeteria Fund
7316	Xfer Out to Child Dev Fund
7317	Xfer Out to Bookstore Fund
7318	Xfer Out to Assoc Stu/Trust
7319	Xfer Out to Self Insurance Fun
7320	Xfer out to Enterprise Fund

7329	Xfer Out to Other Debt Service
7330	Xfer Out to FLC RPA Center
7334	Xfer Out to Fin Aid Fund
7375	Xfr Out to Fund 75-Schlar/Loan
7389	Xfer Out to College Foundation
7500	Student Financial Aid
7501	Fed Non-Student Financial Aid
7502	Fund Reporting
7600	Payments to Students
7900	Appropriation for Contingencie
8120	Higher Education Act
8130	Workforce Investment Act
8140	Federal TANF
8150	Student Financial Aid
8151	Fed Non-Student Financial Aid
8155	FED DIRECT LOANS
8160	Veterans Education Act
8170	Vocational Education Act
8194	T.S. Federal Revenue
8198	ARRA Revenue
8199	Other Federal Revenues
8611	General Apportionment
8612	Apprenticeship Allowance
8613	Board of Governors-BFAP
8614	Basic Skills
8620	Other Categorical Revenue
8621	E O P & S
8622	D S P & S
8623	Matriculation
8624	BOG-BFAAA
8625	Instrtionl Equip/Library Matl
8626	Staff Development
8627	Equal Employment Opportunity
8628	Child Development Services
8629	Other Categorical Apporntmnts
8630	EPA Funds
8635	CA Student Aid Commssn (CSAC)
8651	Community College Construction
8652	Economic Development
8653	Funds for Instr. Improvement
8654	Foster Care
8655	Scheduled Maint/Special Rprs
8656	State Instruc. Equipment Fund
8659	Other Categorical Progrm Allow
8662	DSPS
8672	Tax Relief - HOPTR

8673	Timber Yield Tax
8679	Other Tax Relief Subventions
8681	State Lottery Proceeds
8690	Other State Revenue-SOBP
8691	State Mandated Costs
8694	T.S. State Revenue
8699	Other Misc State Revenue
8800	Revenue & Ticket Sales RPAC
8810	Property Taxes
8811	Tax Allocation, Secured Roll
8812	Tax Allocation, Supplmntl Roll
8813	Tax Allocation, Unsecured Roll
8814	Voted Indebtedness-Secured
8815	Voted Indebtedness-Unsecured
8816	Prior Years Taxes
8817	Property Tax - ERAF
8818	RDA Property Taxes
8819	RDA Residual Property Taxes
8820	Contributions, Gifts, Grants
8821	Fundraising events
8822	Capital campaign
8823	Annual fund
8825	Membership Contributions
8834	T S Local Revenue
8835	Self - Ins. Premium Receipts
8836	Retirement Health Services
8839	Other Local Contract Services
8840	Sales
8845	Sales - Publications
8850	Rentals and Leases
8860	Interest and Investment Income
8861	Bond Premium
8862	Realized gains (losses)
8863	Unrealized Gains/(Losses)
8871	Child Development Services
8872	Community Services Classes
8874	Enrollment Fees
8875	Field Trips / Facility Use
8877	Instrl Material Fees & Sales
8879	Student Records
8880	Nonresident Tuition
8881	Parking Svcs/Public Transport
8882	Required Instrl Matrl Sales
8884	Student Representation Fee
8885	Student Access Cards - GENFD
8889	Other Student Fees / Charges

8891	Parking Fines
8892	Other Fines
8894	Redevelopment Revenues
8899	Misc Local Revenue
8911	Ins. Proceeds for Gfa Losses
8912	Sale of Equipment and Supplies
8921	Sale of Property
8941	Sale of Bonds
8942	Sale of Certificate of Partici
8955	Xfer in from Enterprise Fund
8974	Transfer in from SFAFD
8975	Transfer in from CCDFD
8979	Transfer in from RTBFD
8980	Transfer in from ODSFD
8981	Transfer in from Genl Fund
8982	General Fund Reporting
8983	Transfer in from COPFD
8984	Transfer in fm Scholarship fnd
8985	Transfer in from Cafeteria
8986	Transfer in from IR 13/14
8987	Transfer in from Bookstore
8988	Transfer in Student Assn 71/72
8989	Transfer in LR Foundation
8990	In-kind donations
9110	Cash County Treasury
9117	Cash County Treasury - College
9118	Cash County Treasury - RBF
9120	Cash - RPAC
9121	Cash in Bank
9122	Cash-SIF Workers Comp
9123	Cash-SIF Property/Liability
9124	Cash-B of A-Parking Citations
9125	Cash in River City main acct
9129	Cash-PUR Mod Xfer Pending
9130	Revolving Cash Fund
9135	Investments with LAIF
9136	LAIF-ARC Bookstore
9140	Clearing Account
9145	Check Clearing Account
9149	Deposit in Transit
9150	TRANS Investments
9153	GO Bond Invest - Sac County
9155	Investments
9156	Investments-ARC Bookstore
9157	Invest Earn Account-Bond Fund
9158	Investment - Redemption

9159	Investments - Other
9160	Accounts Receivable-Prior Year
9161	A/R Employee Travel
9162	A/R Employee Other
9163	Accounts Rec-Student System
9164	Accounts Rec-Third Party Pymts
9165	Allowance for Accts Receivable
9166	Deferred Compensation
9167	Interest Receivable
9168	A/R Restricted Invoices
9169	A/R Year End Accrual
9170	Due From I/R 13 or 14
9171	Due From General Fund
9172	Due From Retiree Benefits Fund
9173	Due From Capital Projects Fund
9174	Due From Financial Aid Fund
9175	A/R - Cafeteria Vendor
9176	Due From Child Dev Fund
9177	Due From Bookstore Fund
9178	Due From Student Assoc Funds
9179	Due From Self Insurance Fund
9180	Deduction Trust Fund (SCOE)
9181	Due From College Activity Fund
9182	Due From Foundation
9183	Due From Other Debt Svc Fund
9186	Due From Regional PAC
9190	E M T Receivable
9210	Inventory
9220	Prepaid Expenses
9290	Other Assets
9330	Buildings
9335	Accumulated DEPN Building
9350	Equipment
9355	Accumulated DEPN Equipment
9500	Account Payable-Stale Checks
9501	Agency Entitlements
9502	Agency Payable
9503	Interest Payable
9504	A/P Module - Student Refunds
9505	7% State Withholdings
9506	Student Aid Payable
9507	Payroll YE Accrual
9508	Year End Accrual-PO Receivers
9509	A/P Year End Accrual
9510	Accounts Payable-Prior Year
9511	Use/Sales Tax Payable

9512	Accounts Payable Module-Vendor
9513	Vacation Accrual/Type C Leaves
9514	Health Savings Account
9515	Summer Pay
9516	TRANS Liab/SIFFD Risk Reserve
9517	Other Liab./Dental Reserve
9518	PR Liab/Retiree Medical Bene
9519	Deferred Compensation
9521	Due to General Fund
9522	Due to Retiree Benefits Fund
9523	Due to Capital Projects Fund
9524	Due to Financial Aid Fund
9526	Due to Child Dev Fund
9527	Due to Bookstore
9528	Due to Student Assoc Funds
9529	Due to Self Insurance Fund
9531	Due to ODSF
9532	Due to Trust Fund
9533	Due to College Activities Fund
9534	Due to Student Rep Fee Fund
9535	Due to Instruct Related Fund
9536	Due to Regional PAC
9540	Deferred Income
9541	Deferred Income - RPAC
9546	Due to Foundation
9550	Amounts Held Trust for Others
9555	Payments on behalf of Students
9586	AP Withholding
95XX	AP Withholding
9601	Payable under trust agreements
9610	Reserve - Revolving Fund
9611	Reserve - Prepaid Expense
9612	Risk Reserve - Dental
9613	Risk Reserve - Prop/Liab/WC
9615	Reserve - Encumbrances
9617	Reserve for Pre Encumbrance
9710	Fund Balance Reserved
9713	Fund Balance-Prepays
9770	Fund Balance-Desig for Capital
9780	Fund Balance-Committed
9785	Fund Balance-Restricted
9786	Permanently restricted endowmt
9789	Fund Balance-Revolving
9790	Fund Balance-Unrestricted
9791	Board designated endowments
9810	Revenue Budgetary Offset

9820	Appropriation Budgetary Offset
9840	Income Operating Control Acct
9841	Interfund Transfer in Operate
9850	Retained Earnings
9851	Interfund Transfer out Operate
9890	Investment in Fixed Assets
9901	Historical gift value - Offset
9902	Historical gift value
9910	Transitory Liability
9990	Suspense

[New Account Component Query](#) - Click here to check new account
[Main Page](#) - Click here to go Home

Data Last Updated: 4/9/2025 6:22:40 AM