

Community College *of* Philadelphia

Office of Budgets and Financial Services



Desk Reference Guide

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OFFICE OF BUDGETS AND FINANCIAL SERVICES

Desk Reference Guide

Community College of Philadelphia
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Introduction

This desk reference is intended to provide employees with an overview of the college accounting structure and the Finance module of Banner. It also provides step by step procedures surrounding the use of Banner 9 the College's integrated software system. It is tailored to benefit employees who are processing requisitions or have to manage their budget(s).

It is not designed to be the sole source of information about CCP's finance module of Banner, nor accounting and budgeting procedures and policies.

The Office of Budget and Financial Services is available to answer questions, provide training, and training materials related to requisitions and budgets. Please let us know if you have any questions regarding this or any other related matters.

CHART OF ACCOUNTS CONCEPT

This section contains detailed explanations of the College's chart of account structure.

Fund Codes
Organization Codes
Account Codes
Budget Pools

CHART OF ACCOUNTS STRUCTURE

The College's chart of accounts structure is known as **FOAPAL**.

Fund Organization Account Program Activity Location

Fund Code – Used to track expenses and revenues by source and purpose (examples – operating fund, grant funds).

Organization Code – A five-digit numerical code that defines a department.

Account Code – A four-digit numerical code that defines a classification of expenditures.

Program Code – A two-digit numerical code for Expense classification (Instruction, Academic Support, Student Services, General Institutional, Plant, Auxiliary Enterprise, Financial Aid, etc.).

Activity Code – Optional field for tracking expenses/projects that may be charged against multiple Organizations and Accounts.

Location Code – Optional field for tracking capital assets or special projects.

The FOAPAL is required on the following forms:

Confidential Form

Employment Request Form

Purchase Requisition

Check Request

Petty Cash Reimbursement

Business Services Request Form

Fund Codes

The College maintains multiple fund codes. Fund Codes are used to track expenses and revenues by source and purpose.

1. Fund 100001 – Operating Budget: Current unrestricted revenues which includes:

State and City appropriations

Student tuition and fees

Interest income

Other miscellaneous revenues

Current unrestricted expenditures at the college

The Operating Budget

2. Fund 100002 – Student Activities, Athletics and Childcare: Consists of both revenues and expenditures associated with Student Activity & Athletic Budget.
3. Fund 100003 – Auxiliary - Bookstore and Cafeteria: Consists of both revenues and expenditures associated with the Bookstore and Cafeteria.
4. Fund 100005 – Auxiliary - Parking: Consists of both revenues and expenditures associated with Parking.

Funds beginning with a two are used to track revenues and expenditures associated with grants, including financial aid and scholarships.

Organization & Account Codes

Organization Codes associated with the Operating Budget are five-digit numerical code that identifies a department within the college.

Account Codes identify a natural classification of:

Expenditures – Expense account codes

Revenues – Revenue account codes

The account codes are designed to comprehensively reflect the patterns of institutional revenue sources and expense transactions. Expense account codes identify the classification of the expenditure and are used to assist departments and the College in budget planning and reporting, identifying specific and historical cost, and to enable financial information to be derived for various uses.

Account codes are standardized college wide. If there are exclusions to an account code, the description on the listing will indicate these exclusions. Otherwise, the expenses account codes that most closely describe the purchase of goods or services should be used. (Refer to page 31 for detail descriptions for salary and expense account codes.)

All transactions must indicate an account code appropriate to the specific service or goods being purchased. Correct account codes should be used in human resources activities to accurately reflect the type of salary expense. Organization Managers who are unable to locate an appropriate account code should contact the Budget Office for assistance.

Salary Accounts

Banner Account Code	DESCRIPTION
6001	Full-Time Administrative
6002	Full-Time Administrative Leave
6010	Temporary Administrative
6099	Lapsed Salary-Administrative
6101	Full-Time Faculty-Credit
6102	Full-Time Faculty-Noncredit
6103	Full-Time Counselor
6104	Full-Time Librarian
6105	Visiting Lecturer
6106	Visiting Lecturer-Noncredit
6107	Visiting Lecturer-Counselor
6108	Visiting Lecturer-Librarian
6110	Full-Time Faculty-Sabbatical
6111	Full-Time Faculty-Full Sabbatical
6120	Instructional Aide A
6121	Instructional Aide B
6130	Released Time-Curr Development
6131	Released Time-Admin. Projects
6132	Released Time-Other Projects
6199	Lapsed Salary-Faculty
6201	Full-Time Classified
6202	Full-Time Confidential
6299	Lapsed Salary-Class./Conf.
6310	Budget Pool for Account Codes 6311, 6312
	Academic Year Credit – Pool
6311	PT Faculty Credit- Academic Year
6312	Overload Credit - Academic Year
6315	FT Faculty – Winter Session
6316	PT Faculty _ Winter Session
6320	Budget Pool for Account Codes 6321, 6322, 6331, 6332
	Summer Credit Pool
6321	Part-Time Faculty Credit - Summer 1
6322	Full-Time Faculty Credit - Summer 1
6331	Part-Time Faculty Credit - Summer 2
6332	Full-Time Faculty Credit - Summer 2

CHART OF ACCOUNTS

6410	Budget Pool for Account Codes 6411, 6412	Academic Year Noncredit - Pool
6411		PT Faculty Noncredit - Academic Year
6412		Overload Noncredit - Academic Year
6420		Summer 1 Noncredit
6430		Summer 2 Noncredit
6441		ABE Instructor
6442		Lab Aide
6443		Learning Lab Specialist
6511		Part-Time Administrative Hourly
6512		Site Supervisors
6611		Ext. Time Curriculum Dev. Projects
6612		Ext. Time Administrative Projects
6613		Extended Time Other Projects
6620		Department Head Emolument
6630		Curriculum Advising
6640		Part-Time Counselor
6650		Part-Time Librarian
6660		Paraprofessional - Extended Hours
6665		Hourly Professional
6711		Overtime
6712		Part-Time Classified
6713		Shift Differential
6720		Part-Time Confidential
6801		Part-Time Disability Aide
6802		Part-Time Interpreter
6810		Athletic Coaches
6811		Performing Arts Coordinator
6812		Student Activity Advisor

6840	6841, 6842, 6843	Retirement Incentives Pool
6841		Retirement Incentive-Administrator
6842		Retirement Incentive-Faculty
6843		Retirement Incentive-Class./Conf.
6844		Retirement Incentive-All Employees
6850		Employee Stipend
6851		One Time Payment
6870		CCP Student
6871		CCP Work Study Program
6872		CCP Student Research
6880		Other College Co-Ops
6881		Tutors
6882		Contract Stipend
6898		Housing Allowance
6899		Automobile Allowance

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	Fringe Benefit Accounts
6901	FICA
6902	Disability Premium

CHART OF ACCOUNTS

6903	Workers' Compensation
6904	Unemployment Compensation
6905	Unused Vacation
6906	Group Life
6907	Forgivable Education Loan
6908	Computer Loan Write Off
6909	CCP - Tuition Remission - Main Campus
6910	CCP - Tuition Remission - Off Campus
6920	Retirement

**Budget Pool for
Account Codes
6931- 6939**

6930	Medical Premiums
6931	Medical Self Insurance Costs
6932	Medical Stop Loss Insurance
6933	Medical Premiums
6934	HRA Reimbursement
6935	Prescription Drug Self Insurance Costs
6937	Dental Premiums
6938	EE/COBRA Premium
6939	PT Faculty Medical Insurance Costs
6940	GASB 45 Post Retirement Benefits
6941	GASB 68 PSERS Benefits
6942	GASB 68 SERS Benefits
6950	Fringe Benefit Recovery
6990	Fringe Benefit Allocation

Expense Accounts

BANNER ACCOUNT	Budget Pool for Account Codes 7001 – 7049	DESCRIPTION
7000		Supplies-Pool
7001		Instructional Supplies
7002		Office Supplies
7003		Books/Texts - Instructional Use
7004		Musical Scores
7005		Laboratory Supplies
7006		Medical Supplies
7007		Locker Room Supplies
7008		Athletic Equipment
7009		Athletic Uniforms
7010		ID Cards
7011		Audiovisual Supplies
7012		Periodicals/Reference Materials
7013		Film/Tape Rentals
7014		Printed Forms
7016		Computer Supplies
7017		Software Less Than \$100
7018		Computer Accessories Less Than \$100
7019		Miscellaneous Supplies
7049		Department Cost Recovery
7050		Instr. Items (B&I and Noncr Only)
7051		Bank Service Fee
7052		Collection Fee
7053		Audit Fee
7054		Legal Fee
7055		Consultant
7056		Honoraria
7057		Special Service Payment
7058		Personnel Recruitment
7059		Staff Training
7060		Student Stipend
7061		Participant Stipend
7062		Bond Trustee Fees
7063		Awards
7069		Vehicle Fuel
7070		Vehicle Registration
7071		Freight
7072		Postage
7073		Telephone Line Service
7080		Hospitality
7081		Institutional & Prof. Memberships
7082		Accreditation

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7083 External Organization
 7084 Public Events
 7090 Overtime Meal & Allowance

**Budget Pool for
 Account Codes**

7200

7201 - 7234

Contracted Services-Pool

7201 Classified Service - Class Support
 7202 Classified Service - Class Vacancy
 7203 Contracted Service - Profess'l/Admin
 7204 Contracted Service - Miscellaneous
 7205 Contracted Service - Printing
 7206 Contracted Service - Staff Training
 7220 Contracted Service - Instruction
 7221 Contracted Service - Instr'l Support
 7222 Contracted Service - Consortium
 7230 Contracted Service - Data Processing
 7231 Contracted Service - Computer Programing
 7232 Contracted Service - Computer Services
 7233 Contracted Service - Engineering
 7234 Contracted Service - Architect

**Budget Pool for
 Account Codes**

7250

7251 - 7260

Insurance Pool

7251 General Liability
 7252 Property
 7253 Educators' Legal Liability
 7254 Automobile
 7255 Student Medical Malpractice
 7256 Crime
 7257 Excess/Umbrella
 7258 Broker Fee
 7260 Miscellaneous Insurance
 7261 Cyber Insurance – Security & Privacy

**Budget Pool for
 Account Codes**

7275

7276 - 7277

Travel – Pool

7276 Operational Travel
 7277 Nonoperational Travel

**Budget Pool for
 Account Codes**

7300

7301 - 7304

Maintenance & Repairs – Pool

7301 Equipment Repair
 7302 Vehicle Repair
 7303 Computer Maintenance Contract
 7304 Computer Maintenance-Time/Materials

7351 Leased Copiers
 7352 Lease/Purchase – Copiers
 7353 Leased Data and Voice Lines
 7354 Lease/Purchase – Telephone
 7355 Leased Vehicle
 7356 Lease/Purchase - Vehicle

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7400	Budget Pool for Account Codes 7401 - 7475	Catalogues & Advertising - Pool
7401		Catalogues
7411		Brochures
7412		Publications - Writing
7413		Publications - Printings
7414		Publications – Mailings
7415		Public Relations – Media Distrib.
7416		Public Relations - Events
7417		Public Relations – Clipping Service
7418		Sponsorships – Opportunistic
7420		TV/Video Production
7421		TV/Video – Media Buy
7422		Radio – Production
7423		Radio – Media Buy
7424		Print – Media Buy
7425		Outdoor – Production
7426		Outdoor – Media
7427		Web - Production
7428		Web – Media Buy
7429		Alternative Media – Production
7430		Alternative Media – Media Buy
7470		Display & Promotion
7475		Other Advertising
7490		Student Activity & Athletic Budget
7498		Departmental Contingency
7499		Institutional Contingency
7500		Student Aid
7510		Bad Debt Expense
7611		Electric
7612		Water
7613		Fuel Oil - College Building
7614		Natural Gas

7650	Budget Pool for Account Codes 7651 -7658	Contracted Plant Services Pool
7651		Contracted Security
7652		Contracted Cleaning
7653		Contracted Window Cleaning
7654		Contracted Landscape
7655		Contracted Trash Removal
7656		Contracted Hazardous Waste Removal
7657		Contracted Snow Removal
7658		Contracted Life Safety Systems Main
7659		Contracted Pest Control

CHART OF ACCOUNTS

	Budget Pool for Account Codes 7701 - 7702	Plant Supplies - Pool
7700		
7701		Building Maintenance Supplies
7702		Grounds Maintenance Supplies
	Budget Pool for Account Codes 7731 - 7733	Plant Maintenance & Repairs - Pool
7730		
7731		Service Contracts
7732		Time & Material
7733		Building Repair
7750		Property Rent
7751		Repairs & Minor Alterations
7752		Building Licenses & Certificates
7753		Real Estate Taxes
7754		Property Management
	Budget Pool for Account Codes 7811 - 7860	Capital Pool
7800		
7811		Furniture <\$5,000
7812		Equipment <\$5,000
7813		AV Equipment <\$5,000
7814		Software <\$5,000
7815		Telephone <\$5,000
7816		Other Capital < \$5,000
7822		Computer Equip & Access < \$5,000
7828		Leasehold Improvements
7829		Building Improvements
7830		Equipment >\$5,000
7831		Computers & Printers - Desktop >\$5,000
7832		Servers >\$5,000
7833		Instructional Equipment >\$5,000
7834		Office Equipment >\$5,000
7835		Plant Maintenance Equipment >\$5,000
7836		Automotive Equipment >\$5,000
7837		Audio Visual Equipment >\$5,000
7840		Furniture and Furnishings
7841		Office Furniture >\$5,000
7842		Laboratory Furniture >\$5,000
7843		Carpeting >\$5,000
7844		Floor Coverings - Other >\$5,000
7845		Office Landscaping >\$5,000
7846		Furniture & Fixtures >\$5,000
7851		Library Books
7852		Audio Visual Media
7853		Library Software
7854		Library Computer Disks
7861		Desktop Software >\$5,000

CHART OF ACCOUNTS

7862	System Software >\$5,000
7863	System Software – In House >\$5,000
7872	Land Improvements >\$5,000
7873	Works of Art >\$5,000
7874	Loss of disposal of assets
7875	Construction – Main Campus
7876	Construction – NE Campus
7877	Construction – General
7998	Capital Lease Interest Expense
7999	Depreciation Expense

Program Codes

Program Codes are used for expense classification. The program code automatically populates in banner when viewing budget or processing a requisition. When completing forms, remember to include the program code. The following is a list of program codes:

<u>Title</u>	<u>Program Code</u>
Instruction	10
Research	20
Public Service	30
Academic Support	40
Student Services	50
Institutional Support	60
Plant Operations	70
Depreciation	80
Interest Expense and Debt Service	85
Financial Aid	90
Auxiliaries	95
Revenues	98

Budget Pools

Another concept that is associated with some account codes is the Budget Pool. A budget pool is a grouping of similar, yet distinct, object codes. Its primary purpose is to allow Organizational Managers to budget at a centralized level, yet be able to track expenditures in more detail.

When processing budget adjustments, an organizational manager should always transfer from or to the Budget Pools instead of using individual account codes within the budget pool.

List of Current Budget Pools:

<u>Budget Pools</u>	<u>Description</u>	<u>Account Code</u>
6310	Academic Year-Credit	6311 & 6312
6410	Academic Year Noncredit	6411 & 6412
6320	Summer Credit	6321, 6322, 6331, 6332
6930	Medical Premiums	6931 – 6939
7000	Supplies Pool	7001 - 7049
7200	Contracted Services	7201 - 7234
7400	Catalogues & Advertising	7401 - 7475
7275	Travel	7276 & 7277
7300	Maintenance & Repair	7301 - 7304
7650	Contracted Plant Services	7651 - 7658
7700	Plant Supplies	7701 - 7702
7730	Plant Maintenance & Repair	7731 - 7733
7800*	*Capital	7811 – 7860

*Capital codes should only be used for approved capital items with an assigned activity code. Please contact the Budget Office if not sure of the account or activity code.

Organizational Budget Statement

The Organizational Budget Statement (DBS) provides a list, by account code, of the organization's current budget, year-to-date expenses, encumbrance (Purchase Orders) and reservation (Requisitions) amounts, and available balance. On the first page of the statement is a listing of Open Encumbrances and Reservations. The document PRxxxxxxx is related to payroll encumbrances.

The remainder of the report provides detail, by account code, on the transactions affecting your organization. The report is sorted by account code and displays the following header information:

Acct Code: Account Code - the expense line for which the activity occurred.

Trans Date: Transaction Date - the date the transaction was completed.

Document: Document Number – the Banner document number assigned to the transaction.

Reference: References the Purchase Order number for which an invoice is being paid.

Transaction Description: Provides descriptive information based upon the transaction.

Budget Amount: Displays original budget and budget adjustment transactions.

YTD Amount: Displays paid amounts charged against your budget.

Reservation Amount: Displays the amount reserved against your budget by completed and approved requisitions that have not yet been converted to purchase orders.

Encumbrance Amount: Displays the amount encumbered against your budget for completed purchase orders.

The available balance is shown at the end of each account code's listing of detailed transactions.

BANNER

Banner document numbers are 8-characters long and typically begin with a letter followed by seven numbers. Below is an explanation of the most common document types with the information that is provided on this report.

F0000000 Documents beginning with an “**F**” signify that this is a transaction feed from the student system or from the Banner HR module. Since this transaction did not originate in the Finance module, the level of detail is minimal. Summary payroll expense transactions have this type of document number.

P0000000 Documents beginning with a “**P**” are referencing the Purchase Order number. The Vendor’s name will appear in the description field.

R0000000 Documents beginning with an “**R**” are referencing the Requisition number. The Originator’s name or suggested vendor will appear in the description field.

I0000000 Documents beginning with an “**I**” are referencing payments made to vendors. If the payment is related to a purchase order, the purchase order number will also appear in the reference field. The Payee appears in the description field.

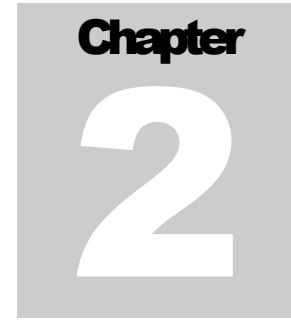
J4000000 Documents beginning with “**J4**” are referencing journal entries or budget adjustments.

The Organizational Budget Statement is available to Organizational Managers through an Argos Report called DBS-Unrestricted. The instructions for running an Argos report is stored in MYCCP under the Financial Links and Forms.

DBS Payroll Detailed Report

The report titled DBS Detailed Payroll Report includes detailed payroll information as of the last pay date. For each payroll account code there is an account summary that displays the total amount earned by each employee and charged to that account code. Following the summary is detail, by employee, by pay date.

The DBS Payroll Report is available to Organizational Manager through an Argos Report. The instructions for running an Argos report is stored in MYCCP under the Financial Links and Forms.



Finance Module of Banner

Banner Finance has a number of exciting features, including but not limited to, on-line requisitions, on-line approvals, document tracking, and the ability to drill down to detail transactions from budget inquiry forms. This information can then be easily extracted into an excel spreadsheet.

This section describes general characteristics of the useful forms in the College's Finance Module of Banner. The Finance Module of Banner is presented in Internet Native Banner (INB). INB can be accessed on the College's campus and through GoToMyPC.

LOGGING ON TO BANNER

Access Internet Native Banner (INB) through MYCCP under the Employee tab by clicking on Banner 9 Access.

The instructions for the following Banner forms are located in MYCCP under the Financial Links and Forms:

Creating Online Requisitions

Budget Availability Status

Organization Budget Status

Finance Approval

Suggested Banner 9 Pages

FREQUENTLY ASKED BANNER FINANCE QUESTIONS

Q. How do I look up requisitions that I have completed?

A. If you know your requisition number you can use the form FPIREQN (Requisition Query). In the Requisition field, type the requisition number then click GO. This will take you to the first block of the requisition form. You can then click on the “Next Selection” icon



through the requisition.

If you do not know your requisition number, go to the form

FOADOCU (Document by User Form). Click on

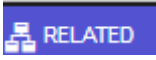
Go

Tab to the Document Type field and enter in **REQ**. (Narrow your

search by using the activity dates) Click on

Go


. This form will then list all the requisitions that you have completed within the activity date that you entered. Use the arrow down key on your keyboard to scroll through the list. When you locate the requisition that

you want, click on  select *Query Document*, and you are taken to the Requisition Query form for the requisition you selected. You can


then “Next Selection” icon  through the requisition.

Q. How can I track my requisition?





A. Go to page FOIDOCH (Document History Page). This form tracks documents from requisition to purchase order, to invoice, to check. In the Document Type field, type REQ. In the Document Code field, type




in the requisition number. Click on “Next Selection” icon  If

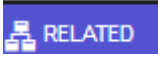


you are unsure of the status indicator, click on  and under

Option click on *View Status Indicator*. Click on *Exit* icon  to exit out of the page.



BANNER

If you want to view the Requisition, click on  and select Requisition info. Click on  and click “Next Selection” icon  through the requisition. Click on *Exit* icon  to exit out of the page.


If you want to view the PO (Purchase Order) click on  and select *Query Document* and click “Next Selection” icon  through the PO. Click on *Exit* icon  to exit out of the page.

If you want to view an invoice click on  and select *Query Document* and click “Next Selection” icon  through the invoice. Click on *Exit* icon  to exit out of the page.


Q. How do I see if a requisition has been approved?

A. Go to page FOIAPP (Document Approval History). In the Document Code field, type in the requisition number then click on the  icon. This is approval history only. Click on *Exit* icon  to exit out of the page.

Q. How do I see who still has to approve my requisition?

A. Go to page FOAUAPP (User Approval). Delete your name from the User ID field, and enter the requisition number in the Document field then click the  icon and tab to the Document field, click on *Enter Query* icon, and enter in the requisition and click on *Execute Query* icon. The requested requisition number will appear in the block below. Click on the *Quene* icon, and then click on the *Next Block* icon to see who is next in line to approve your requisition. Click on *Exit* icon to exit out of the form.

Q. Do I have to select a vendor on an on-line requisition?



A. Selecting a vendor is optional. If you know the name of the vendor from whom you want to purchase your item, type the name of the vendor in the second blank field on the vendor information page, then click on the  icon to continue completing the purchase

requisition.


Q. When do I use the Document Text option on an on-line requisition?

A. Use this option to alert Purchasing staff about special information related to this particular order. Some common uses are: 1) list possible vendors; 2) indicate that additional information, such as a vendor's quote, will be forwarded to Purchasing; 3) alert Purchasing to dissatisfaction with quality/service of previous order.

Q. How do I enter "Document Text" on an on-line requisition?

A. Click on  and select *Document Text* (it does not matter where you are in entering in your requisition information). Click on "Next Selection" icon  to get to the Text information field or click in the Text information field. Type in your information - the maximum data length is fifty (50) characters per line. Use the down arrow key on your keyboard to get to the next line to type in additional information.





After you have entered your text information, click on the *Save* icon 

Click on the *Exit* icon  to be brought back to the requisition.




Q. When do I use the "Item Text" option on an on-line requisition?

A. Use this option to alert Purchasing staff about special information related to this particular item of the requisition. Some examples are: 1) This item must be refrigerated; 2) XYZ Co. Catalogue #89-456, page 27; 3) substitution on color only is acceptable; 4) Contract start & end dates.

Q. How do I enter "Item Text" on an on-line requisition?

A. After, you have entered in the description of the item. Click on  select *Item Text*. Click on  icon to get to the Text information field or click in the Text information field. Type in your information - the maximum data length is fifty (50) characters per line. Use the down arrow key on your keyboard to type in more information. After you have entered your text information, click on the *Save* icon . Click on the *Exit* icon  to be brought back to the requisition. Note: If needed, this step can be repeated after the description of each item.


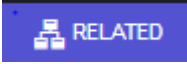

Q. How do I create a personal menu?

A. In the Welcome field, type in GUAPMNU. Click on . In the right-hand column under “Object Selection” you will see the blinking cursor. Simply type in, on page name at a time, the 7-character Page Name (the Page description will fill in automatically). Hit your down arrow key on your keyboard after each entry. After entering all Pages Names, click on the *Save* icon . Exit  from the page. Now when you click on My Banner, these Pages will appear and you can double click on the page that you want.


Q. How do I check my budget status?

A. Only Senior Officers, Organizational Managers and their appointed designees have access to the budget. To view your budgets go to page FGIBAVL (Budget Availability Status). You must enter in the organization code and account code (use 6001 since this is the first expense account code that exists).

Q. How do I see detailed transaction of accounts in my budget?

A. You can see detailed transaction of accounts by going to page FGIBDST (Organization Budget Status). Enter in your organization code (*you do not have to enter in account code*) and then click on **GO** icon. Scroll to the account that you want to see the details on. Place your cursor on the amount for which you want to see detail. Click on , select Transaction Detail. This will bring you to the Detail Transaction Activity Form (FGITRND). Scroll to the transaction that you want to see more detail. Click on , select Query Document and “**Next Selection**” icon  through the page..




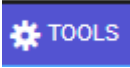
Q. How do I see if there are any encumbrance charges to my organization?

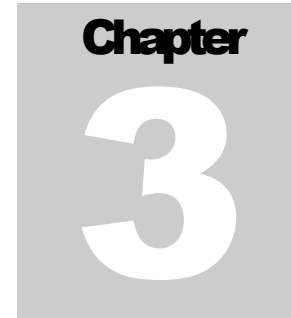
A. Go to the Page FGIOENC (Organizational Encumbrance List). Enter in your Organizational Code and click on GO icon. Scroll to the requisition or purchase order that you want to view then click on , select *Query Detail Encumbrance Info*. This will show you the original encumbrance, balance of encumbrance and all payments or liquidations made against that requisition or purchase order.

Banner Pages for Organizational Managers

FGIBAVL (Budget Availability Status) Query budget status by account code. See a quick snapshot of your budget. No drill-down capability from this page. Enter in organization code and account code (use 6001 since this is the first expense account code that exists).

FGIBDST (Organization Budget Status Form) Query budget, see transaction detail; view requisitions, POs, invoices, etc. Drill down capability to the document level.

- ✓ To Drill Down: Place curser in the YTD Activity or Encumbrance field, click on  and select “Transaction Detail Information.” Banner will display all the transaction detail that has been recorded for that particular account. It will show the date, type of transaction, document number and description (usually a vendor name).
- ✓ To review existing Encumbrances: Click on  and select “Organization Encumbrances.” Banner will display the remaining encumbrance amount for each PO or requisition. To review activity associated with a PO or Requisition, place curser in the “Encumbrance” field, click on  select “Query Detail Encumbrance Info.” Banner will display all the transactions related to the PO or requisition displaying the date, type of activity and document number for each transaction.
- ✓ Extract data into excel spreadsheet: Data can be extracted from FGIBDST and FGIBAVL into an excel spreadsheet. Click  select Export and click on OK the information will be downloaded in Excel Spreadsheet.



WEB-BASED REPORTS

Web-Based Reports such as Argos Reports can be accessed through MYCCP. Under the Employee tab locate the Administrative Forms and Links Channel and click on Argos.

Argos offer powerful query, analysis and reporting capabilities in which end- users can pull together data in easy to use charts, pivot tables and reports.

The following are two types of Argos Reports that can be generated by Organization Managers or others with security:

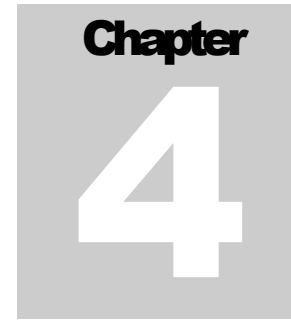
DBS (Departmental Budget Statement) – This report will list all transactions that affect your budget. The first page of the report will be a summary of your budget displaying for each account: Current Budget, Year-to-Date Expenses, Encumbrances & Reservations (requisitions) and Available Balance. It will also display a listing of POs and requisitions with a remaining encumbrance. Following this summary will be a report, in account code order, of all transactions. Payroll transactions are in summary form only and does not show detail payments by employee.

Payroll DBS – This report lists all transactions in detail by employee sorted by account code. For each account code, the report displays total information by employee followed by detailed transactions for each employee.

Web-Based Capital and Operating Budget Request Process

All Vice Presidents are given an operating budget target for their respective areas. Organizational Managers will need to consult with their Dean and/or Vice President concerning how their budget targets affect an Organizational Manager's request.

Capital and Operating Budget requests must be processed electronically. Instructions for accessing and using Web-Base Capital and Operating Budget Request are stored in MYCCP under the Financial Links and Forms.



TYPICAL BUDGET CYCLE

December

Preliminary Enrollment Projection

Preliminary Fixed Cost Projections

Distribution of Capital Budget Material

January

Distribution of Operation Budget Material

Budget Preparation Orientation for Cost Center Managers

February

Capital Budget Due in Budget Office

March

Operating Budget Due in Budget Office

By March 31

President's Cabinet Initial Review of Capital and Operating
Budget Requests

By April 30

Final Decisions on Budgets

May

Budgets Presented to Business Affairs Committee

June

Budgets Presented to Full Board

GLOSSARY OF TERMS

Account Code: A 4-digit numerical code that defines a classification of expenditures.

Activity Code: Optional field for tracking expenses/projects that may be charged against multiple Organizations and Accounts.

Adjusted Budget: Original budget load and any adjustments.

Available Balance: The portion of budget funds that is unspent and unencumbered.

Banner: the College's integrated software system.

Budget Pool: A grouping of similar, yet distinct, account codes.

Budget Balance Available: The portion of budget funds that is unspent and unencumbered.

Chart of Accounts: The coding structure used to record financial transactions through the college account system.

Commitment: An obligation incurred in the form of a purchase order or contract. Also referred to as an encumbrance.

Document Accounting: Used with requisitions so that all items charged to the same FOAPAL string. (If this is not the case i.e. different items charged to different Organization or Account, document accounting can not be used. Refer to Online Requisition Instructions.)

Document Text: Text used to alert purchasing staff about information related to the entire purchase requisitions. (Refer to the Frequently Asked Banner Questions Section for examples.)

FOAPAL: the College's chart of account. Fund Organizational Account Program Activity and Location.

Fund Code: Used to track expenses and revenues by source and purpose (examples – operating budget, grants).

Item Text: Text used to alert purchasing staff about special information related to a particular item on the requisition. (Refer to the Frequently Asked Banner Questions Section for examples.)

Location Code: Optional field for tracking capital assets or special projects.

Organization Code: A 5-digit numerical code that defines an operating department.

Organizational Manager: The person responsible for an organization (department) budget. In terms of maintaining an organization budget by completing budget adjustments, approving online requisitions, monitoring transactions charged to organization, etc.

Program Code: Expense classification (Instruction, Academic Support, Student Services, General Institutional, Plant, Auxiliary Enterprise, Financial Aid, etc.)

Suspense: a temporary hold on processing a requisition due to non-sufficient funds, missing account, etc.

Vendor: A company that the requestor wishes to purchase a selected item.

YTD Activity: The paid amount charged against an organization as of year-to-date.

Account Codes Descriptions

6001 FULL-TIME ADMINISTRATIVE

Salaried employees working at least 37.5 hours per week in a managerial or professional staff capacity. CCP administrators are employed on an annual appointment fiscal year basis.

6002 FULL-TIME ADMINISTRATIVE LEAVE

Salary payment to administrator on an approved four-month leave for study and/or research.

6010 TEMPORARY ADMINISTRATORS

Salaried employees working at least 37.5 hours per week in a managerial or professional capacity. Temporary administrators are appointed for a set period of time as defined by their contract agreement.

6099 LAPSED SALARY - ADMINISTRATIVE

Unused dollars budgeted for an administrative position which results from a position being vacant for all or part of the fiscal year. At the end of each account from the cost center position account.

6101 FULL-TIME FACULTY - CREDIT

Salaried tenure track teaching faculty with full-time credit work loads as defined by the collective bargaining agreement. Normally appointed for an academic year.

6102 FULL-TIME FACULTY – NON-CREDIT

Salaried tenure track teaching faculty with full-time non credit workloads as defined by the collective bargaining agreement. Normally appointed for academic or calendar year.

6103 FULL-TIME COUNSELOR

Salaried tenure track full-time faculty working a twelve month contract as defined by the collective bargaining agreement.

6104 FULL-TIME LIBRARIAN

Salaried tenure track full-time faculty working a twelve month contract as defined by the collective bargaining agreement.

6105 VISITING LECTURER - CREDIT

Salaried non-tenure track teaching faculty with full-time credit work load as defined by agreement. Normally appointed for one semester or the academic year.

6106 VISITING LECTURER – NON-CREDIT

Salaried non-tenure track teaching faculty with full-time noncredit workloads as defined by the collective bargaining agreement. Normally appointed for academic or calendar year.

6107 VISITING LECTURER – COUNSELOR

Salaried non-tenure track counseling faculty with full-time work load as defined by the collective bargaining agreement. Normally appointed for a six month or twelve month period.

6108 VISITING LECTURER – LIBRARIAN

Salaried non-tenure track faculty with full-time work load as defined by the collective bargaining agreement. Normally appointed for a six month or twelve month period.

6110 FULL-TIME FACULTY SABBATTICAL

Salary payment to faculty on a one-semester sabbatical (academic year faculty) or a six-month sabbatical (calendar year faculty).

6111 FULL-TIME FACULTY-FULL SABBATICAL

Salary payment (50% of annual salary) to faculty on a two-semester sabbatical (academic year faculty) or a twelve-month sabbatical (calendar year faculty).

6120 INSTRUCTIONAL AIDE A

Salaried instructional non-tenured track paraprofessional employees appointed on a calendar year basis as defined by the collective bargaining agreement.

6121 INSTRUCTIONAL AIDE B

Salaried instructional non-tenured track paraprofessional employees appointed on an academic year basis as defined by the collective bargaining agreement.

6130 RELEASE TIME CURRICULUM DEVELOPMENT

Pro-rated amount of full-time staff member's base salary for release from some portion of normal duties for curriculum development projects, e.g. new course design.

6131 RELEASE TIME ADMINISTRATIVE PROJECTS

Pro-rated amount of full-time staff member's base salary for release from normal duties in order to undertake a special administrative project.

6132 RELEASE TIME-OTHER PROJECTS

Pro-rated amount of full-time staff member's base salary for release from normal duties in order to undertake a project not related to curriculum development or administration.

6199 LAPSED SALARY - FULL-TIME FACULTY

Unused dollars budgeted for a full-time faculty position which results from a position being vacant for all or part of the fiscal year. At the end of each pay period, dollars budgeted for faculty positions not filled are moved to the lapse account from the cost center position account.

6201 FULL-TIME CLASSIFIED

Full-time employees working at least 37.5 hours per week and having duties consistent with one of the classified positions grades and titles. These employees are part of the collective bargaining agreement unit.

6202 FULL-TIME CONFIDENTIAL

Full-time employees working at least 37.5 hours per week and have duties consistent with one of the classified positions grade and title. These employees are excluded from the collective bargaining agreement by virtue of their job responsibilities.

6299 LAPSED SALARY - CLASSIFIED/CONFIDENTIAL

Unused dollars budgeted for a classified or confidential position which results from a position being vacant for all or part of the fiscal year. At the end of each pay period, dollars budgeted for unfilled classified/confidential positions are moved to lapse account from cost center position account.

6310 ACADEMIC YEAR - CREDIT POOL

Budget use only. The combined total of account codes: 6311, 6312. Do not budget these account codes separately. Actual expenses to be charged to the specific account codes. Budget amount for pool should reflect Fall and Spring terms expenditure for credit instruction by full-time faculty on an overload basis and part-time faculty.

6311 PART-TIME FACULTY CREDIT – ACADEMIC YEAR

Salaried part-time instructor teaching fewer than 9 credit hours per semester. Appointments are usually made for a semester on the basis of a seniority system as defined in the collective bargaining agreement

6312 OVERLOAD CREDIT – ACADEMIC YEAR

Salary payments to full-time teaching faculty in addition to base salary for credit teaching assignments in the academic year greater than those specified as a full-time work load in the collective bargaining agreement.

6315 FT FACULTY CREDIT WINTER SESSION

Salary payments to tenure track faculty for credit instruction during the Winter term.

6316 PT FACULTY CREDIT WINTER SESSION

Salary payments to non-tenure track faculty (e.g.PT) for credit instruction during the Winter term.

6320 SUMMER CREDIT POOL

For budget use only. Budget here the combined total of the following 4 account codes: 6321 Summer PT Faculty S1 and 6322 Summer FT Faculty S1, 6331 Summer PT Faculty S2 and 6332 Summer FT Faculty S2. Do not budget these account codes separately. Actual expenses are to be charged to the specific account codes.

6321 PART-TIME FACULTY – SUMMER 1

Salary payments to non-tenure track faculty (e.g. VL's, P/T) for credit instruction during summer session I term.

6322 FULL-TIME FACULTY – SUMMER 1

~~Salary payments to tenure track faculty for credit instruction during~~

6331 PART-TIME FACULTY – SUMMER 2

Salary payments to non-tenure track faculty (e.g. VL's, PT) for credit instruction during the summer session II terms.

6332 FULL-TIME FACULTY – SUMMER 2

Salary payments to tenure track faculty for credit instruction during the summer session II terms.

6410 ACADEMIC YEAR – NON-CREDIT POOL

Budget use only. The combined total of account codes: 6411, 6412. Do not budget these account codes separately. Actual expenses are to be charged to specific account codes. Budgeted amount for pool should reflect Fall and Spring terms expenditure for non credit instruction by full-time faculty on overload basis and part-time faculty.

6411 PART-TIME FACULTY NON-CREDIT-ACADEMIC YEAR

Salaried part-time instructor teaching non credit courses during the academic year. Normally employed through the Division of Adult and Community Education.

6412 OVERLOAD NON-CREDIT – ACADEMIC YEAR

Salary payments to full-time faculty for noncredit teaching assignments in the academic year which are in addition to normal work load expectations as defined in the collective bargaining agreement.

6420 NON-CREDIT – SUMMER 1

Salary payments to any faculty member teaching courses, workshops, etc. for which college credit is not granted during summer session I term.

6430 NON-CREDIT – SUMMER 2

Summer payments to any faculty member teaching courses, workshops, etc. for which college credit is not granted during the summer session II terms.

6441 ABE INSTRUCTOR

6442 LAB AIDE PART-TIME

Hourly part-time paraprofessional employees working fewer than 37.5 hours per week.

6443 LEARNING LAB SPECIALIST

Professional part-time staff performing instructional and non-instructional duties usually under the auspices of educational support services. Normally appointed for one semester. Payments are made on an hourly basis as defined by the collective bargaining agreement.

6511 PART-TIME ADMINISTRATIVE HOURLY

Salaried employees usually working less than 37.5 hours per week in a managerial or professional staff capacity. They are required to submit time sheets for payment.

6512 SITE ADMINISTRATIVE ASSOCIATE

Part-time employees working on an hourly basis overseeing operations at an off-main campus location. They are required to submit time sheets for payment.

6611 EXTENDED TIME CURRICULUM DEVELOPMENT PROJECTS

Salary payments to full or part-time staff for work in excess of normal duties that is devoted to curriculum development or improvement, e.g. design of new a program.

6612 EXTENDED TIME ADMINISTRATIVE PROJECTS

Salary payments to full or part-time staff for work in excess of normal duties that is devoted to institutional administration, e.g. coordination of a special academic program.

6613 EXTENDED TIME OTHER PROJECTS

Salary payments to full or part-time staff for work in excess of normal duties that is devoted to a project not related to curriculum development or administration.

6620 DEPARTMENT HEAD EMOLUMENT

Salary payment in addition to base salary to individuals appointed to serve as department head or curriculum supervisor. Payment amount is determined by the Office of Academic Affairs

6630 CURRICULUM ADVISING

Salary payment for academic advising during either the academic year or summer school.

6640 PART-TIME COUNSELOR

Part-time hourly non-tenure track faculty as defined by the collective bargaining agreement. Normally appointed for one semester at a time.

6650 PART-TIME LIBRARIAN

Part-time hourly non-tenure track faculty as defined by the collective bargaining agreement. Normally appointed for one semester at a time.

6660 PARAPROFESSIONAL – EXTENDED HOURS

Payments to paraprofessional employees for hours worked beyond their normal assignment.

6665 HOURLY PROFESSIONAL

Hourly employees performing duties that fall within the preview of the full-time professional staff but are not instructional in nature, e.g. english test, reading, registration advising.

6711 OVERTIME

Payments to full-time classified staff for hours worked in addition to 37.5 hours in any given week.

6712 PART-TIME CLASSIFIED

Part-time employees working less than 37.5 hours per week at duties consistent with one of the classified positions grade and title.

6713 SHIFT DIFFERENTIAL

Salary payments for classified employees who begin their regular days work between 12:00pm and 7:00pm. The shift differential payment is thirty-five cents per hour excluding overtime as defined by the collective bargaining agreement.

6720 PART-TIME CONFIDENTIAL

Part-time employees working less than 37.5 hours per week at duties consistent with one of the confidential positions grade and title.

6801 PART-TIME DISABILITY AIDE

Part-time employees providing physical support services to disabled students and staff.

6802 PART-TIME INTERPRETER

Part-time employees providing interpretation services to students and staff.

6810 ATHLETIC COACHES

Salary payments for coaching and intercollegiate and intramural activities.

6811 PERFORMING ARTS COORDINATOR

Salary payments for performing arts activities.

6812 STUDENT ACTIVITY ADVISOR

Salary payments for student activity advising.

6840 RETIREMENT INCENTIVE – POOL

Budget use only by Human Resources and Budget Office. Included in this budget pool are the account codes from 6841-6843 to track retirement cost.

6841 RETIREMENT INCENTIVE - ADMINISTRATOR

Early retirement payments to administrative retirees. To be used by Accounting Personnel only.

6842 RETIREMENT INCENTIVE - FACULTY

Early retirement payments to faculty retirees. To be used by Accounting Personnel only.

6843 RETIREMENT INCENTIVE-CLASS./CONF.

Early retirement payments to classified/confidential retirees. To be used by Accounting Personnel only.

6844 RETIREMENT INCENTIVE-ALL EMPLOYEES

A retirement incentive for full-time employee at age 63, 64, or 65 with at least 20 years of service. The incentive payment is a percentage of final pay based on years of service.

6850 EMPLOYEE STIPEND

Payments to college employees for presentation or participation in special program or activities. Payments in this category are subject to all payroll taxes.

6851 ONE TIME PAYMENT

One time stipend for Full-Time faculty to COVID 19 training teaching agreement.

6870 CCP STUDENT

Hourly CCP student workers paid from college funds. The maximum number of hours to be worked per week during a college session is 15. When school is not in session, the maximum number of hours per week is 37.5.

6871 CCP WORK STUDY PROGRAM

Hourly CCP student workers paid from college work study funds. The maximum number of hours to be worked per week during a College session is 15. When school is not in session, the maximum number of hours per week is 37.5.

6872 CCP STUDENT RESEARCH

Hourly CCP student workers paid from college funds for conducting research in lab environment. The maximum number of hours to be worked per week during the college session is 15. When school is not in session, the maximum number of hours per week is 37.5

6880 CO-OP STUDENT WAGES

Hourly part-time non CCP students providing tutoring services and lab assistance.

6881 TUTORS

Hourly part-time employees providing tutoring services to CCP students.

6882 CONTRACT STIPEND

A monthly non-taxable basis to eligible employees who are required to work fully or partially from home, due to the COVID 19 pandemic, toward the cost of their home network and data services.

6898 HOUSING ALLOWANCE

Supports employee housing cost.

6899 AUTOMOMOBILE ALLOWANCE

Supports employee automobile expense

6901 FICA EMPLOYER TAX

Employer paid FICA taxes for non federally funded wages. CCP pays one-half of the normal employer rate.

6902 DISABILITY PREMIUM

Employer paid benefit for disability and income waiver coverage as provided for full-time faculty, full-time administrators, full-time confidential and classified and some temporary administrators.

6903 WORKERS' COMPENSATION

Employer paid benefit for state mandated workers" compensation insurance for injuries on the job. The college pays for the first 7 days of absence. On the 8th day of absence, workmen's compensation pays the employee's salary until their return date.

6904 UNEMPLOYMENT COMPENSATION

Employer paid benefit to unemployment compensation fund for all employees except students.

6905 UNUSED VACATION

AICPA mandated accounting treatment of unused vacation as of June 30th of each fiscal year.

6906 GROUP LIFE

Employer paid benefit for group life insurance. Coverage is provided for: part-time permanent classified, full-time classified and confidential, full-time faculty, full-time administrators and temporary administrators.

6907 FORGIVABLE EDUCATION LOAN

Loans granted to employees to pursue academic study in an accredited institution on a part-time basis while working at the college. The terms and repayment are defined in the collective bargaining agreement.

6908 COMPUTER LOAN WRITE OFF

Amount written off of employee's existing loan.

6909 CCP – TUITION REMISSION – MAIN CAMPUS

Value of tuition used by employees and their dependents.

6910 CCP – TUITION REMISSION – OFF CAMPUS

Value of tuition used by employees and their dependents.

6920 RETIREMENT

Employer contributions to retirement plans - TIAA/CREF, Fidelity, PSERS and SERS. Contributions are made for faculty and classified employees as defined in the collective bargaining agreement.

6930 MEDICAL PREMIUMS-POOL

Budget use only by Human Resources and Budget Offices. Included in this budget pool are the account codes from 6931 – 6939 to track healthcare costs associated with self-funded medical and prescription drug plans, dental premiums and part-time faculty medical insurance costs.

6931 MEDICAL SELF INSURANCE COSTS

Claims expenses of covered employees and dependents paid to College's healthcare providers for medical purposes.

6932 MEDICAL STOP LOSS INSURANCE

Costs of stop loss insurance purchased by the College for medical self insurance costs on both an individual and aggregate basis.

6933 MEDICAL PREMIUMS

Cost of healthcare medical premiums for retirees paid to College's healthcare providers.

6934 HRA REIMBURSEMENT

6935 PRESCRIPTION DRUG SELF INSURANCE COSTS

Claims expenses of covered employees and dependents paid to College's healthcare providers for medical purposes.

6937 DENTAL PREMIUMS

Cost of dental premiums for retirees paid to College's healthcare providers.

6938 EE/COBRA PREMIUM PAYMENT

Used to record payments received from current and former employees for benefits.

6939 PT FACULTY MEDICAL INSURANCE COSTS

Cost of healthcare medical premiums reimbursements made to part-time faculty per the terms of the Collective Bargaining Agreement.

6940 GASB 45 POST RETIREMENT BENEFITS

An accounting and financial reporting provision requiring the College to measure and report the liabilities associated with other (than pension) postemployment benefits (or OPEB).

6941 GASB 68 PSERS BENEFITS

An accounting and financial reporting provision requiring the College to measure and report the liabilities associated with PSERS pension benefits.

6942 GASB 68 SERS BENEFITS

An accounting and financial reporting provision requiring the College to measure and report the liabilities associated with SERS pension benefit.

6950 FRINGE BENEFIT RECOVERY

Reimbursements from grants or contracts for fringe benefit cost.

6990 FRINGE BENEFIT ALLOCATION

7000 SUPPLIES – POOL

Budget use only. This account code is used as a generic budget pool account for all types of expendable materials. Included in this budget pool are the account codes from 7001-7049. Do not budget these account codes separately. Actual costs of various types of supplies are to be charged to the specific account code descriptive of the nature of the expense.

7001 INSTRUCTIONAL SUPPLIES

Expendable instructional material used in the classroom, seminar, workshop environment.

7002 OFFICE SUPPLIES

Expendable office material used in the office setting in non-instructional environment.

7003 BOOKS/TEXTS - INSTRUCTIONAL USE

Textbooks and other instructional books used by faculty.

7004 MUSICAL SCORES

Expendable material costs associated with the Music Department.

7005 LABORATORY SUPPLIES

Expendable materials associated with laboratory use.

7006 MEDICAL SUPPLIES

Expendable materials and supplies associated with the health office.

7007 LOCKER ROOM SUPPLIES

Expenses associated with maintenance of locker room facilities; and laundering uniforms.

7008 ATHLETIC EQUIPMENT

Costs associated with the purchase of athletic equipment with a unit value of less than \$500. For example: Basketballs, Baseball Bats.

7009 ATHLETIC UNIFORMS

Cost associated with the purchase of athletic uniforms. For example: Baseball uniforms, sneakers.

7010 IDENTIFICATION CARDS

Expendable material cost associated with the production of college ID cards.

7011 AUDIO/VISUAL SUPPLIES

Expendable materials associated with audio/visual media production. This account is limited to those areas which are involved in the production of A/V media.

7012 PERIODIC/REFERENCE MATERIALS

Expense associated with magazines, trade journals, subscriptions, etc.

7013 FILM/TAPE RENTAL

Costs of renting films, tapes, and other audio-visual materials. Such rentals are usually processed through AV Services or the ERC. These rentals are not treated as capital expenses by the State.

7014 PRINTED FORMS

Non-computer forms printed by an external agent. This account is intended for non-continuous forms used for purposes other than computer output.

7016 COMPUTER SUPPLIES

Expendable computer supplies such as ink cartridges, blank disks, flash drives, tapes, etc. This account code is used when the unit cost of the material is less than \$500.

7017 SOFTWARE LESS THAN \$500

Computer software costing less than \$100. Please refer to account code 7814 for software costing between \$500 and \$5,000.

7018 COMPUTER ACCESSORIES LESS THAN \$500

Computer accessories and hardware, such as modems, mice, keyboards, purchased separately, costing less than \$500.

7019 MISCELLANEOUS SUPPLIES

Expendable materials associated with normal operation of the college, but not included in the previous account codes. For example, building materials chargeable to a non-facilities department.

7048 MISCELLANEOUS SETTLEMENT

Cost associated with settlement agreement payment.

7049 DEPARTMENT COST RECOVERY

Used to record occasional cash receipts accruing to cost centers that are effectively reducing expenditures rather than providing revenue. Examples are the Photographic Imaging Department receiving payment to develop film or CAHM receiving payment for student lunches.

7050 INSTRUCTIONAL ITEMS FOR NONCREDIT PROGRAM

Instructional items purchased for Corporate Solutions contracted training programs, continuing education noncredit offerings of Corporate Solutions and recreational/avocational noncredit offerings of DACE. This account code is only to be utilized by Corporate Solutions and DACE.

7051 BANK SERVICE FEE

Fee charged by bank for processing of check, deposits, stop-payments and other types of banking services.

7052 COLLECTION FEES

Fee charged for the collection of outstanding account/loan receivables. Generally this fee is charged as a percent of the amount collected.

7053 AUDIT FEES

Fees charged by independent auditors engaged to audit the financial operations on behalf of the Board of Trustees.

7054 LEGAL FEES

Fee associated with legal counsel, including re-billable costs invoiced. This account code is to be charged for both general legal costs and labor associated costs.

7055 CONSULTANT FEES

Amounts associated with all forms of consultant work, including reimbursable costs such as travel, telephone, lodging, etc. Consulting contracts require prior presidential approval. This account code should not be used for payment of CCP employees

7056 HONORARIA

A payment given to a professional person or organization for services for which fees are not legally or traditionally required.

7057 SPECIAL SERVICE PAYMENT

Funds paid in recognition of a service performed as an independent contractor, e.g., arbitration fees. This account code should not be used for payment of CCP employees.

7058 PERSONNEL RECRUITMENT

Costs associated with the advertising, selection, and hiring of new employees.

7059 STAFF TRAINING

Expenses associated with activities designed to up-grade current skills or provide new skills to college staff. May be used for on-campus or off-campus educational programs.

7060 STUDENT STIPEND

Expense reflecting payments to students participating in a program or activity.

7061 PARTICIPANT STIPEND

Expense reflecting payment to individuals, who are neither CCP students nor employees, for participating in a program or activity. Stipend payments to CCP employees should be charged to 6850.

7062 BOND TRUSTEE FEES

Fees paid to financial institutions for bond trustee services.

OFFICE OF BUDGETS AND FINANCIAL SERVICES
7063 AWARDS

Costs associated with awards granted to students, faculty, or staff.

7069 VEHICLE FUEL

Costs associated with fuel purchases for College vehicles.

7070 VEHICLE REGISTRATION AND LICENSE

Costs of motor vehicle registrations or licenses.

7071 FREIGHT

Costs associated with shipping costs in receiving or returning goods, including parcel post or other commercial means of drayage.

7072 POSTAGE

Mailing costs including stamps, metered postage, federal express, or other commercial postal delivery services.

7073 TELEPHONE LINE SERVICE

Costs associated with college-wide telephone service and authorized cell phone service.

7080 HOSPITALITY

Cost associated with providing meals or refreshment in representing the college or in providing such amenities within the departmental setting.

7081 INSTITUTIONAL AND PROFESSIONAL MEMBERSHIPS

Costs associated with memberships either institutional or individual, in a professional or educational organization.

7082 ACCREDITATION

Costs associated with the accreditation of the college or its programs offered by recognized accreditation agencies.

7083 EXTERNAL ORGANIZATION

Costs associated with external organizations other than membership. Requires prior Presidential approval.

7084 PUBLIC EVENTS

Costs associated with public ceremonies and events other than commencement. Such events should be a college-wide nature.

7090 OVERTIME MEAL AND TRAVEL ALLOWANCE

Costs associated with providing meal and/or travel monies in connection with employee overtime as dictated by the Collective Bargaining Agreement.

7091 TAX PAYMENT

Cost associated with income tax return payments.

7200 CONTRACTED SERVICES - POOL

Budget use only. This account code is used as a generic budget pool account for all types of contracted services. Included in this budget pool are the account codes from 7201-7234. Do not budget these account codes separately. Actual costs of various types of contracted services are to be charged to the specific account code descriptive of the nature of the expense.

7201 CLASSIFIED SERVICE – CLASS SUPPORT

Costs associated with contracted clerical service provided by an outside agency, to supplement the normal complement of clerical staff.

7202 CLASSIFIED SERVICE - CLASS VACANCY

Costs associated with contracted clerical service provided by an outside agency, as a replacement for vacancies in the normal complement of clerical staff.

**7203 CONTRACTED SERVICE – PROFESSIONAL/
ADMINISTRATIVE**

Costs associated with contracted professional service provided by an outside agency to supplement or replace service performed by an administrative employee.

7204 CONTRACTED SERVICE – MISCELLANEOUS

Costs associated with miscellaneous contracted services provided by an outside agent, such as for film processing, moving services, models, etc.

7205 CONTRACTED SERVICE – PRINTING

Costs associated with the printing of material other than forms (account codes 7014) or student recruiting material (7411 through 7414).

7206 CONTRACTED SERVICE – STAFF TRAINING

Costs associated with the training of college staff by an outside vendor or agency.

7220 CONTRACTED SERVICE – INSTRUCTION

Costs associated with contracted instructional service provided by a non-employee or exterior agency to provide classroom instruction, under the direction of college instructional officials.

**7221 CONTRACTED SERVICE – INSTRUCTIONAL
SUPPORT**

Costs associated with contracted instructional support services provided by a non-employee or exterior agency to provide instructional service other than direct instruction under the direction of college instructional officials.

7222 CONTRACTED SERVICE – CONSORTIUM

Costs associated with payments to an exterior agency that is a consortium partner of the College.

7230 CONTRACTED SERVICE – DATA PROCESSING

Costs associated with contracted computer time sharing including the use of other peripheral, key punching services, etc.

7231 CONTRACTED SERVICE – COMPUTER PROGRAMMING

Cost associated with payments to a vendor or individual for computer programming services.

7232 CONTRACTED SERVICE – COMPUTER SERVICES

Computer service such as micro-fiche processing, user printing services, tape copy service, etc. Performed by an outside vendor.

7233 CONTRACTED SERVICE – ENGINEERING

Costs associated with payment to a vendor or individual for engineering services.

7234 CONTRACTED SERVICE – ARCHITECT

Costs associated with payment to a vendor or individual for engineering services.

7250 INSURANCE POOL

Budget use only. This account code is used as a generic budget pool account for all types of insurance premiums and fees paid by the College. Included in this budget pool are the account codes from 7251-7260. Do not budget these account codes separately. Actual costs of various types of insurance premiums and fees are to be charged to the specific account code descriptive of the nature of the expense.

7251 GENERAL LIABILITY INSURANCE

Premium cost of general liability insurance.

7252 PROPERTY INSURANCE

Premium cost of property insurance.

- 7253 EDUCATORS' LEGAL LIABILITY INSURANCE**
Premium cost of educator's legal liability insurance.
- 7254 AUTOMOTIVE INSURANCE INSURANCE**
Premium cost of automobile insurance.
- 7255 STUDENT MEDICAL MALPRACTICE INSURANCE**
Premium cost of student, faculty and College medical malpractice insurance.
- 7256 CRIME INSURANCE**
Premium cost of crime and employee bonding insurance.
- 7257 EXCESS/UMBRELLA INSURANCE**
Premium cost of excess/umbrella insurance.
- 7258 BROKER FEE**
Fees paid to insurance broker for insurance procurement services, claims management services and risk management services.
- 7260 MISCELLANEOUS INSURANCE**
Premium cost of other insurance premiums not included in the previous account codes.
- 7261 CYBER INSURANCE – SECURITY & PRIVACY**
Premium cost of Cyber, insurance designed to protect the College against a wide range of cyber exposures that arise from information that could be breached or stolen.
- 7262 INSURANCE DEDUCTIBLE PAYMENT**

7275 TRAVEL POOL

Budget use only. This account code is used as a generic budget pool account for all types of travel. Included in this budget pool are the account codes from 7276-7277. Do not budget these account codes separately. Actual costs of various types of travel are to be charged to the specific account code descriptive of the nature of the expense.

7276 OPERATIONAL TRAVEL

Expenses incurred by staff reflecting travel cost associated with normal performance of duties other than reimbursement for use of personal vehicle. e.g. public transportation costs associated with travel to clinic site.

7277 NON-OPERATIONAL TRAVEL

Expenses other than mileage incurred by staff associated with attendance at conferences, seminars, training session, meetings, etc. Examples include transportation, lodging, meals, registration fees, etc.

7300 MAINTENANCE & REPAIRS - POOL

Budget use only. This account code is used as a generic budget pool account for all types of maintenance and repairs. Included in this budget pool are the account codes from 7301-7304. Do not budget these account codes separately. Actual costs of various types of contracted services are to be charged to the specific account code descriptive of the nature of the expense.

7301 EQUIPMENT REPAIR

Costs associated with the repair of equipment whether capitalized or not. The cost of individual repair as well as maintenance contracts are to be charged to this account code.

7302 VEHICLE REPAIR

Costs associated with the repair and maintenance of college vehicles, including replacement of expendable parts, batteries, tires, annual vehicle inspections, etc.

7303 COMPUTER MAINTENANCE CONTRACTS

Cost associated with maintenance contracts for repair and maintenance of computers, telephone system and peripheral equipment.

7304 COMPUTER MAINTENANCE TIME AND MATERIALS

Cost on a time and material basis for the repair of computers, telephone systems and peripheral equipment.

7351 LEASED COPIERS

Cost of leases for photocopy equipment. Leases in excess of \$8,500 require prior approval of the Department of Education. Generally a portion of such leased equipment are reimbursable as capital from the state.

7352 LEASE/PURCHASE COPIERS

Cost of payments associated with lease purchase agreement for the purchase of photocopy equipment. Agreements in excess of \$8,500 require prior approval of the Department of Education and may be partially reimbursed as capital.

7353 LEASED DATA AND VOICE LINES

Cost associated with the leased data and voice lines related to the College's information technology infrastructure.

7354 LEASE/PURCHASE TELEPHONE

Cost associated with a lease purchase agreement for telephone equipment, a portion of which may be reimbursed as capital by the state. Such agreements in excess of \$8,500 require prior state approval.

7355 LEASED VEHICLE

Cost associated with lease payments for use of a motor vehicle.

7356 LEASE/PURCHASE VEHICLE

Cost associated with a lease purchase agreement for a motor vehicle

7357 LEASED EQUIPMENT

Cost associated with the leasing of other forms of equipment not covered in other account codes.

7358 LEASED/PURCHASE – EQUIPMENT

Cost associated with the lease-purchase of other forms of equipment not covered in other account codes.

7359 LEASED COMPUTER EQUIPMENT

Cost associated with the lease of computer or computer peripheral equipment. A portion of such lease cost may be reimbursed as capital by the state. Leases in excess of \$45,000 require the prior approval of the State Department of Education.

7360 LEASE/PURCHASE COMPUTER EQUIPMENT

Payments associated with a lease purchase agreement for computer or computer peripheral equipment. A portion of such agreements may be reimbursed as capital by the state. Lease purchase agreements in excess of \$8,500 require prior approval of the Department of Education.

7361 LEASED SOFTWARE

Cost associated with leased computer software and upgrades. This cost should be distinguished from the cost associated with the purchase of software, i.e. a license to utilize software for an indefinite timeframe is considered a purchase.

7362 LEASE/PURCHASE SOFTWARE

Cost associated with an agreement to lease purchase computer software. Lease purchase agreements in excess of \$17,000 require prior approval of the State Department of Education.

7369 LEASE IN PROCESS

Cost associated with laptop rental expense.

7370 SOFTWARE AS A SERVICE

Cost associated with software as a service expense.

7380 COMPUTER TIME SHARING

Cost associated with computer time sharing agreements to the extent that such costs are for the use of equipment or electronic databases.

7400 CATALOGUES AND ADVERTISING POOL

Budget use only. This account code is used as a generic budget pool account for all types of marketing and advertising expenses. Included in this budget pool are the account codes from 7401-7475. Do not budget these account codes separately. Actual costs of various types of contracted services are to be charged to the specific account code descriptive of the nature of the expense.

7401 CATALOGUES

Costs associated with the layout, production, and printing of the college catalog.

7411 BROCHURES

Costs associated with the layout, production, and printing of the college catalog.

7412 PUBLICATIONS – WRITING

Costs associated with the writing and editing of college publications.

7413 PUBLICATIONS – PRINTING

Costs associated with the printing of college publications.

7414 PUBLICATIONS – MAILING

Costs, other than postage, associated with the mailing of college publications.

7415 PUBLIC RELATIONS – MEDIA DISTRIB.

Costs associated with press releases to media.

7416 PUBLIC RELATIONS – EVENTS

Costs associated with special events for external invitees of the Division of Marketing and Governmental Relations.

7417 PUBLIC RELATIONS – CLIPPING SERVICE

Costs associated with newspaper ads.

7418 SPONSORSHIPS – OPPORTUNISTIC

Costs associated with local groups and event sponsorships.

7420 TV/VIDEO PRODUCTION

Costs associated with the production of college television and/or video productions.

7421 TV/VIDEO MEDIA BUY

Costs associated with the purchasing of college television and/or video time slots.

7422 RADIO PRODUCTION

Costs associated with the production of college radio productions.

7423 RADIO MEDIA BUY

Costs associated with the purchasing of college radio time slots.

7424 PRINT – MEDIA BUY

Costs associated with the purchasing of college print advertisements.

7425 OUTDOOR – PRODUCTION

Costs associated with the production of college outdoor advertisement displays such as billboards.

7426 OUTDOOR – MEDIA

Costs associated with the purchasing of college outdoor advertisements.

7427 WEB – PRODUCTION

Costs associated with the production of college web productions.

7428 WEB – MEDIA BUY

Costs associated with the purchasing of college web advertisements.

7429 ALTERNATIVE MEDIA PRODUCTION

Costs associated with the production of college alternative media productions, such as movie theatre advertisements.

7430 ALTERNATIVE MEDIA – MEDIA BUY

Costs associated with the purchasing of college alternative media advertisements.

7470 DISPLAY AND PROMOTION

Costs associated with display and promotional materials including signs, banners, posters, etc.

7475 OTHER ADVERTISING

Costs associated with billboards, yearbooks, programs, etc.

7490 STUDENT ACTIVITY & ATHLETIC BUDGET

Budgeted amount associated with the Student Activities & Athletics department.

7497 SPECIAL INITIATIVES FUND

Discretionary funding earmarked for Special Initiatives.

7498 DEPARTMENTAL CONTINGENCY

Budgeted amount not associated with a specific department and is under the direct of the appropriate senior officer.

7499 INSTITUTIONAL CONTINGENCY

Budgeted amount not associated with a specific department and is under the direct control of The President.

7500 STUDENT AID

Costs associated with financial aid expenses.

7510 BAD DEBT EXPENSE

An amount owed to the College that is written off as a loss (and classified as an expense) because the debt cannot be collected and all reasonable efforts to collect if have been exhausted.

7520 INDIRECT COST/ADMIN ALLOWANCE EXPENSE

Payments for indirect costs associated with College's awarded funds.

7600 PLANT EXPENSES – POOL ACCOUNT

Budget use only. This account code is used as a generic budget pool account for all types of utility expenses. Included in this budget pool are the account codes from 7611-7614. Do not budget these account codes separately. Actual costs of various types of utility expenses are to be charged to the specific account code descriptive for the nature of the expenses.

7611 ELECTRIC

Costs associated with providing electrical power for building operations. The use of this category is limited to the Facilities Department.

7612 WATER

Costs associated with water and sewer usage. The use of this category is limited to the Facilities Department.

7613 FUEL OIL – COLLEGE BUILDING

Cost associated with the expense of providing heat to college facilities. The use of this category is limited to the Facilities Department.

7614 NATURAL GAS

Cost associated with providing natural gas to college facilities. The use of this category is limited to the Facilities Department.

7650 CONTRACTED PLANT SERVICES POOL

Budget use only. This account code is used as a generic budget pool account for all types of contracted services utilized mainly by the Facilities Departments. Included in this budget pool are the account codes from 7651-7659. Do not budget these account codes separately. Actual costs of various types of contracted services are to be charged to the specific account code descriptive of the nature of the expense.

7651 CONTRACTED SECURITY

Costs associated with contracted security services used to supplement college security. Mainly used by the Security Department within the operating budget.

7652 CONTRACTED CLEANING

Costs associated with contracted janitorial and cleaning services. Its use is limited to the Environmental Services Department only.

7653 CONTRACTED WINDOW CLEANING

Costs associated with contracted window cleaning services. Its use is limited to the Environmental Services Department only.

7654 CONTRACTED LANDSCAPE

Costs associated with contracted landscaping services. Its use is limited to the Environmental Services Department only.

7655 CONTRACTED TRASH REMOVAL

Costs associated with contracted trash and recyclable trash services. Its use is limited to the Environmental Services Department only.

7656 CONTRACTED HAZARDOUS WASTE REMOVAL

Costs associated with contracted hazardous waste removal services. Mainly used by the Environmental Services Department within the operating budget.

7657 CONTRACTED SNOW REMOVAL

Costs associated with contracted snow removal services. Its use is limited to the Environmental Services Department only.

7658 CONTRACTED LIFE SAFETY SYSTEMS MAIN

Costs associated with contracted maintenance for life safety systems. Its use is limited to the Engineering Services and Safety and Security Departments only.

7659 CONTRACTED PEST CONTROL

Costs associated with contracted pest control services. Its use is limited to the Environmental Services Department only.

7700 PLANT SUPPLIES – POOL

Budget use only. This account code is used as a generic budget pool account for all types of supplies purchased by the Facilities Departments. Included in this budget pool are the account codes from 7701 - 7702. Do not budget these account codes separately. Actual costs of various types of contracted services are to be charged to the specific account code descriptive of the nature of the expense.

7701 BUILDING MAINTENANCE SUPPLIES

Costs associated with purchase of supplies utilized in the maintenance of college facilities. The use of this category is limited to the Facilities Departments.

7702 GROUNDS MAINTENANCE SUPPLIES

Costs associated with the purchase of supplies utilized in the maintenance of college grounds, i.e. landscaping, lawn and garden maintenance, snow removal, etc. The use of this category is limited to the Facilities Departments.

7730 PLANT MAINTENANCE & REPAIRS – POOL

Budget use only. This account code is used as a generic budget pool account for all types of maintenance and repair services utilized by the Facilities Departments. Included in this budget pool are the account codes from 7731-7733. Do not budget these account codes separately. Actual costs of various types of contracted services are to be charged to the specific account code descriptive of the nature of the expense.

7731 PLANT MAINT - SERVICE CONTRACTS

Cost associated with maintenance contracts for repair and maintenance of Facilities equipment such as escalators, elevators, chillers, etc.

7732 PLANT MAINT - TIME & MATERIAL

Cost associated with repairs and maintenance of Facilities equipment such as escalators, elevators, chillers, etc. performed on a time and material basis.

7733 BUILDING REPAIR

Cost associated with repairs and maintenance of College buildings including supplies and labor costs.

7750 PROPERTY RENT

Cost associated with the use of real property. Rental agreements in excess of \$8,500 require the prior approval of the State Department of Education. Generally, a portion of such expense is considered operating cost and a portion is reimbursable as capital from the state.

7751 REPAIRS & MINOR ALTERATIONS

Costs associated with minor repairs and alterations to college facilities with a value of less than \$500. The use of this category is limited to the Facilities Departments.

7752 BUILDING LICENSES & CERTIFICATES

Costs associated with obtaining and retaining certificates and licenses for building operations. The use of this category is limited to the Facilities Departments.

7800 CAPITAL POOL

Budget use only. This account code is used as a generic budget pool account for all capital accounts. Included in this budget pool are the account codes from 7811 - 7873. Do not budget these account codes separately. Actual costs of various types of capital are to be charged to the specific account code descriptive of the nature of the expense.

7811 FURNITURE <\$5,000

Cost associated with the purchase of furniture and furnishings with a value of \$500 to \$4,999. This cost will be considered a capital expenditure for state reimbursement purposes but will not be entered on the fixed asset records of the college.

7812 EQUIPMENT <\$5,000

Cost associated with the purchase of equipment with a value of \$500 to \$4,999. This cost will be considered a capital expenditure for state reimbursement purposes but will not be entered on the fixed asset records of the college.

7813 A/V EQUIPMENT <\$5,000

Cost associated with the purchase of audio/visual equipment with a value of \$500 to \$4,999. This cost will be considered a capital expenditure for state reimbursement purposes but will not be entered on the fixed asset records of the college.

7814 SOFTWARE <\$5,000

Cost associated with the purchase of computer software with a value of \$500 to \$4,999. This cost will be considered a capital expenditure for state reimbursement purposes but will not be entered on the fixed asset records of the college.

7815 TELEPHONE <\$5,000

Cost associated with the purchase of telephones and/or telephone equipment with a value of \$500 to \$4,999. This cost will be considered a capital expenditure for state reimbursement purposes but will not be entered on the fixed asset records of the college.

7816 OTHER CAPITAL <\$5,000

Cost associated with the purchase of capital with a value of \$500 to \$4,999 not included in the previous account codes. This cost will be considered a capital expenditure for state reimbursement purposes but will not be entered on the fixed asset records of the college.

7822 COMPUTER EQUIPMENT & ACCESS <\$5,000

Cost associated with the purchase of computer equipment and accessories with the value of \$500 to \$4,999. This cost will be considered a capital expenditure for state reimbursement purposes but will not be entered on the fixed asset records of the College.

7829 BUILDING IMPROVEMENTS

Cost of improvements to College's buildings. These assets are to be inventoried and entered on the Fixed Assets records of the College.

7831 COMPUTERS & PRINTERS – DESKTOP > \$5,000

Cost associated with the purchase of equipment with a value of \$5,000 or greater. These assets are to be inventoried and entered on the Fixed Assets records of the College.

7832 SERVERS >\$5,000

Cost associated with the purchase of equipment with a value of \$5,000 or greater. These assets are to be inventoried and entered on the Fixed Assets records of the College.

7833 INSTRUCTIONAL EQUIPMENT >\$5,000

Cost associated with the purchase of equipment with a value of \$5,000 or greater. These assets are to be inventoried and entered on the Fixed Assets records of the College.

7834 OFFICE EQUIPMENT >\$5,000

Cost associated with the purchase of equipment with a value of \$5,000 or greater. These assets are to be inventoried and entered on the Fixed Assets records of the College.

7835 PLANT MAINTENANCE EQUIPMENT >\$5,000

Cost associated with the purchase of equipment with a value of \$5,000 or greater. These assets are to be inventoried and entered

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on the Fixed Assets records of the College.

7836 AUTOMOTIVE EQUIPMENT >\$5,000

Costs associated with the purchase of automobiles or vehicles with a value of \$5,000 or greater. Purchases in this category with a value of \$8,500 or greater require prior state approval. Such assets are inventoried.

7837 AUDIO VISUAL EQUIPMENT >\$5,000

Costs associated with the purchase of audio/visual equipment with a value of \$5,000 or greater. Purchase in this category with a value of \$45,000 or greater require prior state approval. Such assets are inventoried.

7838 KITCHEN EQUIPMENT >\$5,000

Costs associated with the purchase of kitchen equipment with a value of \$5,000 or greater. These assets are to be inventoried and entered on the fixed assets records of the college.

7841 OFFICE FURNITURE >\$5,000

Costs associated with the purchase of office furniture with a value of \$5,000 or greater. These assets are to be inventoried and entered on the fixed assets records of the college.

7842 LABORATORY FURNITURE >\$5,000

Costs associated with the purchase of laboratory furniture with a value of \$5,000 or greater. These assets are to be inventoried and entered on the fixed assets records of the college.

7843 CARPETING >\$5,000

Costs associated with purchase of carpets. Such materials are not included in the fixed asset inventory.

7844 FLOOR COVERINGS/OTHER >\$5,000

Costs associated with purchase of floor coverings (other than carpet), drapes, window blinds, etc. Such materials are not included in the fixed asset inventory.

7845 OFFICE LANDSCAPING >\$5,000

Costs associated with the purchase of office landscape furniture with a value of \$5,000 or greater. These assets are to be inventoried and entered on the fixed assets records of the college.

7846 FURNITURE & FIXTURES

Costs associated with the purchase of furniture and other fixtures with a value of \$5,000 or greater. These assets are to be inventoried and entered on the fixed assets records of the college.

7851 LIBRARY BOOKS

Costs associated with the purchase of library books of any value. The inventory of the collection is maintained by the Library and Learning Resources Center.

7852 AUDIO VISUAL MEDIA

Costs associated with the purchase of audio and visual material in other than printed format of any value. Inventory of these assets is maintained by the Multi Media Services Department.

7853 LIBRARY SOFTWARE

Cost associated with computer software purchases.

7854 LIBRARY COMPUTER DISKS

Cost associated with computer disk purchases.

7861 DESKTOP SOFTWARE >\$5,000

Costs associated with the purchase of computer software with a value of \$5,000 or greater. These assets are to be inventoried and entered

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on the Fixed Assets records of the College.

7862 SYSTEM SOFTWARE >\$5,000

Costs associated with the purchase of computer software with a value of \$5,000 or greater. These assets are to be inventoried and entered on the Fixed Assets records of the College.

7863 SYSTEM SOFTWARE >\$5,000

Costs associated with the development of in-house computer software with a value of \$5,000 or greater. These assets are to be inventoried and entered on the fixed assets records of the College.

7872 LAND IMPROVEMENTS

Costs associated with the purchase of land improvements with a value of \$5,000 or greater. These assets are to be inventoried and entered on the fixed assets records of the College.

7873 WORKS OF ART >\$5,000

Costs associated with the purchase of works of art with a value of \$5,000 or greater. Purchases in this category with a value of \$8,500 or greater require prior state approval. Such assets are inventoried.

7874 LOSS ON DISPOSAL OF ASSETS

Costs resulting from the disposal of an asset for less than the amount shown in the College's accounting records.

7875 CONSTRUCTION – MAIN CAMPUS

Costs related to the construction expenses on College's Main Campus.

7876 CONSTRUCTION – NE CAMPUS

Costs related to the construction expenses on College's NE Campus.

7877 CONSTRUCTION – GENERAL

Costs related to the construction expenses in different areas of the College.

7998 CAPITAL LEASE INTEREST EXPENSE

Cost associated with interest paid on College's capital leases.

7999 DEPRECIATION EXPENSE

Cost associated with the expense related to the depreciation of capital assets such as buildings & improvements, equipment & furniture, library books and software.