

# Community College *of* Philadelphia

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Office of Budgets and Financial Services



## Desk Reference Guide

OFFICE OF BUDGETS AND FINANCIAL SERVICES

# **Desk Reference Guide**

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Community College of Philadelphia  
Office of Budgets and Financial Services  
1700 Spring Garden Street • M1-3  
Philadelphia, PA 19130  
Phone 215.751.8091 • Fax 215.751.8935

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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 the Finance module of Banner, the College's integrated software system. It is tailored to benefit people who have some responsibility in accounting and budgeting outside the finance unit.

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 and to provide training and training materials on CCP's finance module of Banner. Please let us know if you have any questions regarding this or any other related matters.



# CHART OF ACCOUNTS CONCEPT

**T**his section contains detailed explanations of the concepts used by the College's financial system, including:

- Chart of Account Structures
- Fund Codes
- Account Codes
- Budget Pools
- Organizational Summary

# 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 5-digit numerical code that defines a department.

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

Program Code – 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.

**Use the FOAPAL account structure for the following:**

Confidential Form

Employment Request Form

Timesheet

Purchase Requisition

Check Request

Petty Cash Reimbursement

Central Supply Request Form

**CHART OF ACCOUNTS**

- Bookstore Supply Request Form
- Budget Adjustment 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.
5. Fund beginning with a 2 (example 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 5-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 37 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.
	<b>Budget Pool for Account Codes</b>
<b>6310</b>	<b>6311, 6312</b>
	<b>Academic Year Credit – Pool</b>
6311	PT Faculty Credit- Academic Year
6312	Overload Credit - Academic Year
6315	FT Faculty Credit – Winter
	<b>Budget Pool for Account Codes</b>
<b>6320</b>	<b>6321, 6322, 6331, 6332</b>
	<b>Summer Credit Pool</b>
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

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**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
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

**Budget Pool for  
Account Codes**

**6840 6841, 6842, 6843**

**Retirement Incentives Pool**

6841	Retirement Incentive-Administrator
6842	Retirement Incentive-Faculty
6843	Retirement Incentive-Class./Conf.
6850	Employee Stipend
6870	CCP Student
6871	CCP Work Study Program
6872	CCP Student Research
6880	Other College Co-Ops
6881	Tutors
6898	Housing Allowance
6899	Automobile Allowance

**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, 6932, 6933,  
6935, 6937, 6939**

<b>6930</b>	<b>Medical Premiums</b>
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
6950	Fringe Benefit Recovery

# Expense Accounts

BANNER ACCOUNT	Budget Pool for Account Codes	DESCRIPTION
7000	7001 – 7049	<b>Supplies-Pool</b>
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

**CHART OF ACCOUNTS**

7083		External Organization
7084		Public Events
7090		Overtime Meal & Allowance
	<b>Budget Pool for Account Codes 7201 - 7234</b>	
<b>7200</b>		<b>Contracted Services-Pool</b>
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 Progm'g
7232		Contracted Service - Computer Srvces
7233		Contracted Service - Engineering
7234		Contracted Service - Architect
	<b>Budget Pool for Account Codes 7251 - 7260</b>	
<b>7250</b>		<b>Insurance Pool</b>
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
	<b>Budget Pool for Account Codes 7276 - 7277</b>	
<b>7275</b>		<b>Travel – Pool</b>
7276		Operational Travel
7277		Nonoperational Travel
	<b>Budget Pool for Account Codes 7301 - 7304</b>	
<b>7300</b>		<b>Maintenance &amp; Repairs – Pool</b>
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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7357	Leased Equipment
7358	Lease/Purchase - Equipment
7359	Leased Computer Equipment
7360	Lease/Purchase - Computer Equipment
7361	Leased Software
7362	Lease/Purchase – Software
7370	Software Service
7380	Computer Timesharing

**Budget Pool for  
Account Codes  
7401 - 7475**

**7400**

**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

**Budget Pool for  
Account Codes  
7651 -7658**

**7650**

**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

**CHART OF ACCOUNTS**

7658		Contracted Life Safety Systems Main
7659		Contracted Pest Control
	<b>Budget Pool for Account Codes</b>	
<b>7700</b>	<b>7701 - 7702</b>	<b>Plant Supplies - Pool</b>
7701		Building Maintenance Supplies
7702		Grounds Maintenance Supplies
	<b>Budget Pool for Account Codes</b>	
<b>7730</b>	<b>7731 - 7733</b>	<b>Plant Maintenance &amp; Repairs - Pool</b>
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
	<b>Budget Pool for Account Codes</b>	
<b>7800</b>	<b>7811 - 7860</b>	<b>Capital Pool</b>
7811		Furniture \$1,000 - \$5,000
7812		Equipment \$1,000 - \$5,000
7813		AV Equipment \$1,000 - \$5,000
7814		Software \$1,000 - \$5,000
7815		Telephone \$1,000 - \$5,000
7816		Other Capital \$1,000 - \$5,000
7822		Computer Equip & Access \$1,000 - \$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
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
7862		System Software >\$5,000
7863		System Software – In House >\$5,000
7872		Land Improvements >\$5,000



**CHART OF ACCOUNTS**

7873	Works of Art >\$5, 000
7874	Loss of disposal of assets

## Program Codes

Program Codes are used for expense classification. 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, 6315
6410	Academic Year Noncredit	6411 & 6412
6320	Summer Credit	6321, 6322, 6331, 6332
6930	Medical Premiums	6931, 6932 6933, 6935 6937, 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

# 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.

## CHART OF ACCOUNTS

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.

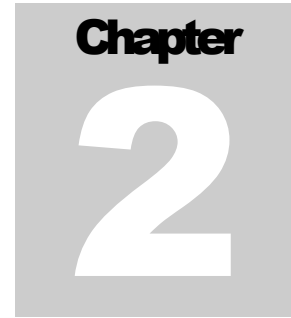
J4000000 Documents beginning with a J4 are referencing journal entries or budget adjustments.

The Organizational Budget Statement is available to Organizational Managers through a Brio Report called DBS-Unrestricted. Refer to page 31 for instructions on running a Brio Report.

## **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 a Brio Report. Refer to page 31 for instructions for running a Brio Report.



## 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 two formats: Internet Native Banner (INB) and Self Service Banner (SSB). INB can only be accessed on the College's campus and SSB can be accessed through MYCCP.

## **LOGGING ON TO BANNER**

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

The Banner Application Instances List will appear. Click on PROD (Production Instance).

Enter your Username and Password in the Logon Box than click on Connect

You will be brought to the General Menu Form of Banner.

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

Creating Online Requisitions

Finance Budget Availability

Finance Budget Status

Finance Approval

Creating Personal Menu



# FREQUENTLY ASKED BANNER FINANCE QUESTIONS

**Q. What do I do if I forget my password?**

A. Contact 4ITSupport banner security at [4itsupport@ccp.edu](mailto:4itsupport@ccp.edu).

**Q. How do I change my password?**

A. Log on to Banner. In the Go field, Type GUAPSWD (Oracle Password Change Form). In the Oracle Password field type in your password and press the enter key. In the New Oracle Password field Enter in your new password and press enter. Retype your new password in the Verify Password field. Click OK to be brought back to the General Menu Form.

**Q. How often will I need to change my password?**

A. Your password must be changed every 45 days. This is a security issue and the policy is dictated by ITS. You will be prompted when you password is about to expire and needs to be changed.

Password Policy:

- A minimum length of 8 characters - a maximum length of 128 characters.
- At least 1 numeric character will be required.
- The numeric character MUST NOT be in the FIRST position.
- The numeric character MAY be in the LAST position.
- Non-alphanumeric characters are allowed and may be in any position EXCEPT in the FIRST position.
- These non-alphanumeric characters are NOT allowed (@ \$ & ( ) < > ; , = # ` " <space>)
- Passwords MUST be changed every 45 days.

No duplication of previously used passwords for 8 consecutive changes.

(THE SAME PASSWORD CAN ONLY BE USED ONCE PER YEAR)

**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 (narrow the search by using the activity dates) then click on the *Next Block* icon. This will take you to the first block of the requisition form. You can then “*Next Block*” through the requisition.

If you do not know your requisition number, go to the form FOADOCU (Document by User Form). Click on *Next Block* icon. Tab to the Type field and enter in REQ. (Narrow your search by using the activity dates) Click on *Next Block* icon. This form will then list all the requisitions that you have completed within the activity date that you entered. Use the arrow down key to scroll through the list. When you locate the requisition that you want, click on *Options*, select *Query Document*, and you are taken to the Requisition Query form for the requisition you selected. You can then “*Next Block*” through the requisition.

**Q. How can I track my requisition?**

A. Go to form FOIDOCH (Document History Form). This form tracks documents from requisition to purchase order, to invoice, to check. In the Doc Type field, type REQ. In the Doc Code field, type in the requisition number. Click on *Next Block* icon. If you are unsure of the status indicator, go to *Option* and click on *View Status Indicator*. Click on *Exit* icon to exit out of the form.

If you do not know the requisition number, click on the *Down Arrow* - this will bring you to form FPIRQST (Requisition Validation Form). All requisitions will appear but you can perform a search by requestor. Click on the *Enter Query* icon to clear the block and enter your query criteria. For example, if the requestor was James Smith, you can type in James%, or %Smith%, and then execute the query by clicking on the *Execute Query* icon. The query will return all requisitions that were done by the user according to the search requirement. When you locate the requisition you want to review, double click on the *requisition number* and you will be brought back to the FOIDOCH form. Click on *Next Block* icon. If you are unsure of the status indicator, go to *Option* and click on *View Status Indicator*. Click on *Exit* icon to exit out of the form.

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

A. Go to form FOIAPP (Document Approval History Form). In the Document Code field, type in the requisition number then click on the Execute Query icon. This is approval history only.

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

A. Go to form FOAUAPP (User Approval). Delete your name from the User ID field, then click on *Next Block* 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 *Queue* 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.

OR

Go to the Form FOAUAPP (User Approval). Delete your name from the “User ID” field, and then click on *Next Block* icon. Scroll until you see your name in the “Originating User Field” and the Requisition Number that you are inquiring. Click on the *Queue* 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 *Next Block* 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 *Option* and select *Document Text* (it does not matter where you are in entering in your requisition information). Click on *Next Block* 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 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.

**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 *Option* and select *Item Text*. Click on *Next Block* 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 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 (which is now called My Banner)?**

A. In the Go To field, type in GUAPMNU. In the right-hand column under “Name” you will see the blinking cursor. Simply type in, one form name at a time, the 7-character Form Name (the Form Description will fill in automatically). Hit your down arrow key after each entry. After entering all Form Names, click on the *Save* icon. Exit from the form. Now when you click on My Banner, these Forms will appear and you can double click on the form that you want. You no longer need to navigate through the menu structure. You may also “click” and “drag” the individual form names between columns.

**Q. What’s the difference between a rollback and a previous block?**

A. Rollback (or Clear Form) clears all information (except key information) and returns you to the first entry field in the previous block. This is convenient when you need to perform the same function (e.g., check budget availability in several organizations.) Previous Block moves the cursor to the previous information area that has at least one entry field.

**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 form FGIBAVL (Budget Availability Status Form). 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 form FGIBDST (Organization Budget Status Form). Enter in your organization code (*you do not have to enter in account code*) and then click on Next Block 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 Options, 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 Options, select Query Document and Next Block through the form.

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

A. Go to the form FGIOENC (Organizational Encumbrance List). Enter in your Organizational Code and click on *Next Block* icon. Scroll to the requisition or purchase order that you want to view then click on *Options*, 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.

# Six Easy Steps to Completing On-Line Requisitions in Internet Native Banner (INB)

## Step 1

Go to Form FPAREQN and type NEXT in the “Requisition:” box, then click on the “Next Block” icon that is at the top of the form.

## Step 2 – four required fields: Delivery Date, Organization, Ship To, Attention To

- A. Double click in the “Delivery Date:” box and click on the calendar date for which you want the goods delivered.
- B. Tab to the “Organization:” box and enter your organization code.
- C. Tab to the “Ship To:” box and select the appropriate ship to address.
- D. Tab to the “Attention To:” box and enter in the appropriate individual’s name.
- E. Click on the “Next Block” icon.

## Step 3

Leave blank and click on “Next Block” icon or enter vendor name in the second “Vendor:” box, then click on the “Next Block”.

## Step 4 – four required fields: Desc, U/M, Quantity, Unit Price

- A. Tab to “Desc:” box and enter the requested item.
- B. Tab to the “U/M” box and enter the appropriate unit of measure. Click on the Down Arrow to view available options.
- C. Tab to the “Quantity” box and enter the requested quantity.
- D. Tab to the “Unit Price” box and enter the cost.
- E. Click on Tab key to see “Extended Cost”.

If additional items are to be requested, click on the down arrow key and follows A through E.

- F. Click on the “Next Block” icon.

## Step 5 – four required fields: Fund, Orgn, Acct, Prog

- A. View the FOAPAL information for accuracy, enter appropriate account code.
- B. Click on “Next Block” icon.

## Step 6

Click on “Complete” icon to send requisition to next approver or click on “In Process” icon if you want to return and complete the requisition later.

# Banner Forms for Organizational Managers

**FGIBAVL** (Budget Availability Status Form) Query budget status by account code. See a quick snapshot of your budget. No drill-down capability from this form. 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.

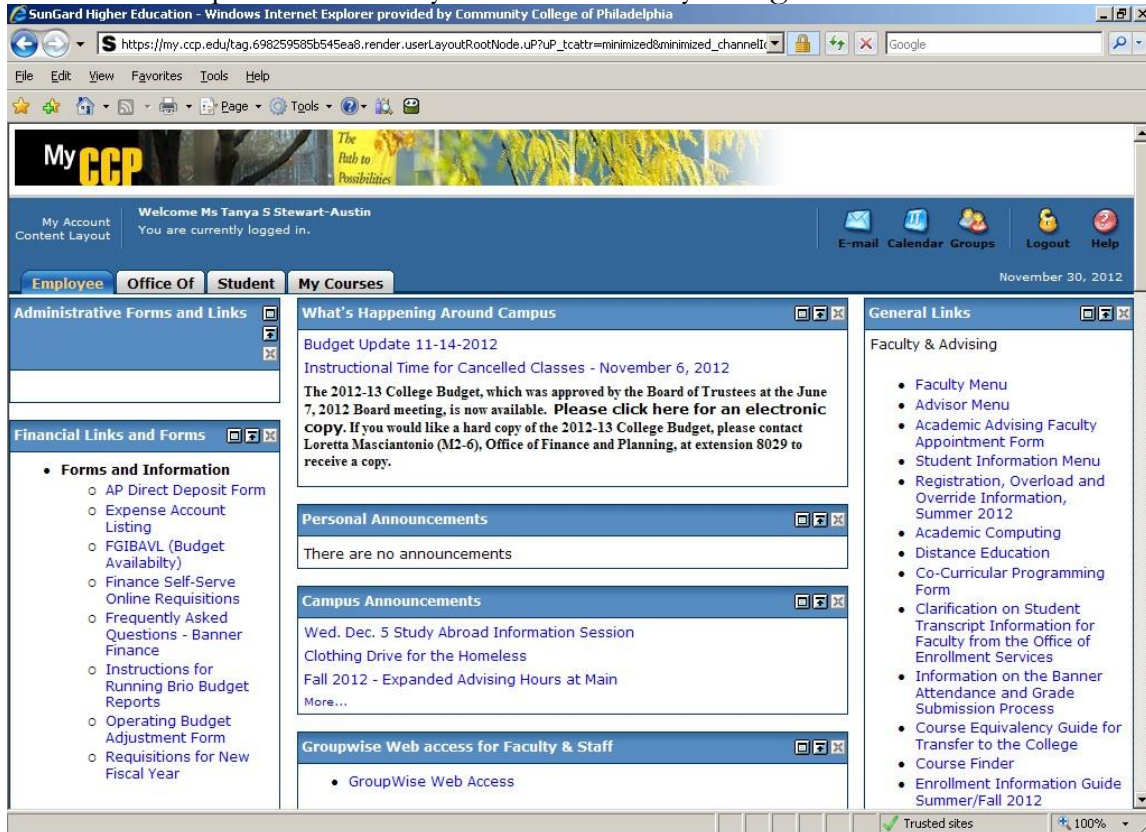
- ✓ To Drill Down: Place cursor in the YTD Activity or Encumbrance field, click on the Options menu and select “Transaction Detail Information.” Banner will display all the transaction detail that has been recorded for that particular account. It will show the date, type of transaction, document number and description (usually a vendor name).
- ✓ To review existing Encumbrances: Click on the Options menu 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 cursor in the “Encumb” field, click on the Options menu and 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 on Help choose Extract Data with Key (will bring in the key criteria that were being requested example: Chart, Fiscal Year, Organization, Fund, Account, etc. ) and Extract Data without Key (will bring in the information only)

\*Note Extract Data into excel spreadsheet option can be obtain on other Banner forms as well as long as the Extract Data with Key or Extract Data without Key is not grayed out.

# Self Service Banner

Access Self Service Banner (SSB) through MYCCP. All related documentations relating to Self Service Banner and Internet Native Banner will be stored in the Financial Links and Forms channel of MYCCP.

Below is a snap shot of what you will see after you login.



Under the employee tab locate the Financial Links and Forms channel and click on one of the self service links to be directed to Self Service Banner: Approve Documents, Budget Queries, Encumbrance Query, Requisition, and View Document.

Click on Capital Budget or Operating Budget to access the web-based budgeting forms.

Please note access to Banner forms or Web Base budgeting forms is based on an end user's security level.



## WEB-BASED REPORTS

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

Brio 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 Brio 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.

# BRIO – Report Submission Procedures

Log in to MYCCP

Under the Employee Tab locate the Administrative Forms and Links channel

Click on Brio Access

At the Brio opening page, enter:

User ID – enter your Banner User ID. (For most users, this is first initial, last name.)

Password – for first time users (request password from Banner Security - bansec@ccp.edu).

To change the password – see below.

Click “LOGIN”. This will take you to the Brio Browse page. On the left-hand side of the screen you will see a Fin Directory

Click on Fin Directory and then click on DBS subdirectory.

The reports that may be available to you based upon your security are:

DBS Payroll Detail (current) – provides payroll detail for employees charged to your org/grant.

DBS Payroll Detail (previous) – same as above but only provides information as of previous month.

DBS Restricted & Foundation (current) - provides budget, expense and encumbrance detail for grants and foundation activities.

DBS Unrestricted (current) - provides budget, expense and encumbrance detail for operating, auxiliary and student activities & athletics organizations.

DBS Unrestricted (previous) - same as above but only provides information as of previous month.

Click on the “bqy” to the right of the blue icon underneath the Report Name that you want to process.

First time users - Brio plug-in installation is required. (Click BEGIN, Click YES for the installation. The installation takes about 90 seconds. When prompted, click OK, Click FINISH)

A blank report will appear with the message “No results set available, report has not been calculated.”

To produce the report, click on the “Process” icon on the BRIO Toolbar near the top of the screen. (You do NOT need to use the drop down arrow)

You will then be asked to enter:

Host User – enter your Banner User ID

Host Password – enter your Banner password (If you do not remember your banner password, you need to request one from Banner Security - bansec@ccp.edu)

Click OK

Select the fiscal year by highlighting and then clicking on “OK.”

Select the fund by highlighting and then clicking on “OK”. It takes about 3 minutes for the report to be created.

The following funds that may be available to you based upon your security are:

100001 – Operating

100002 – Student Activities & Athletics

100003 – Auxiliaries Bookstore and Café

100004 – Conferences and Workshops

100005 – Auxiliaries Parking & Others

To view report pages, use the scroll bar.

To save the report, select “FILE”, “EXPORT”, “SECTION”, enter a new file name, select a subdirectory, and click on “SAVE AS TYPE” and choose to save as an PDF (\*.pdf) file. (You must make this selection otherwise the report will be saved to the default type of html and each page will be saved as a separate file.)

To close the document, select the EXIT” text line on the BRIO Toolbar. (Appearing in the top-right corner) When prompted to SAVE CHANGES, click on NO.

To exit the BRIO Application, select the „Exit” button on the Internet Explorer Toolbar. (Appearing in the top-right corner)

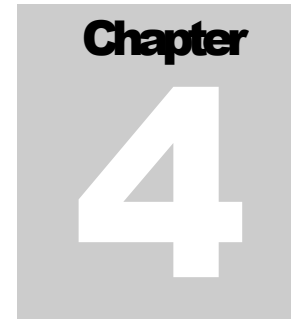
**PRINT report:** select “FILE,” “PRINT” – OR – select the toolbar „print” icon. Your print preference should be set to “Landscape” orientation.

**BRIO PASSWORD change:** Select „PREFERENCES” tab at top of page, select „GENERAL PREFERENCES” from the Navigation Pane on the left, enter CURRENT Password, enter CHANGE(new) password [> 5 characters], CONFIRM(new) password, click „SAVE PREFERENCES” button at bottom of page.

## **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-Based Capital and Operating Budget Request are located in MYCCP in the New FYxx Budget Tab.



## 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 non credit 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, and 6315. Do not budget these account codes separately. Actual expenses to be charged to the specific account codes. Budget amount for pool should reflect Fall, Spring, and Winter 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 FULL-TIME FACULTY – CREDIT WINTER**

Salary payments for full-time faculty for credit instruction during the winter session.

**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 summer session I term.

**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 noncredit 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.

**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 SUPERVISOR**

Part-time employees working on an hourly basis overseeing operations are 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.

**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.

**6870 STUDENT WAGES**

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**

Research student workers for AMP (Biology)

**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.

**6898 HOUSING ALLOWANCE**

Supports employee housing cost.

**6899 AUTOMOBILE 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 HEALTH CARE COSTS BUDGET 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 – REMIBURSEMENT**

Classified medical deductible refund.

**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).

**6950 FRINGE BENEFIT RECOVERY**

Reimbursements from grants or contracts for fringe benefit cost.

**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.

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**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.

**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.

**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.

**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.

**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.

**7370 SOFTWARE SERVICE**

Software that is rented rather than purchased with the application delivered over the internet. It is purchased on a subscription basis as opposed to purchasing software licenses and installing software on your devices. It typically includes upgrades at no additional costs. Once the subscription time period expires, access to the software is no longer available.

**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.

**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.

**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**

**OFFICE OF BUDGETS AND FINANCIAL SERVICES**

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 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.

**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 \$1,000 - \$5,000**

Cost associated with the purchase of furniture and furnishings with a value of \$1,000 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 \$1,000 - \$5,000**

Cost associated with the purchase of equipment with a value of \$1,000 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 \$1,000 - \$5,000**

Cost associated with the purchase of audio/visual equipment with a value of \$1,000 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 \$1,000 - \$5,000**

Cost associated with the purchase of computer software with a value of \$1,000 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 \$1,000 - \$5,000**

Cost associated with the purchase of telephones and/or telephone equipment with a value of \$1,000 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 \$1,000 - \$5,000**

Cost associated with the purchase of capital with a value of \$1,000 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 \$1,000 - \$5,000**

Cost associated with the purchase of computer equipment and accessories with the value of \$1,000 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.

**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 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.

**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 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.