



## Chart of Accounts and Project Codes

Updated May 2025



Rogue Community College

## Chart of Accounts and Project Codes

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## Chart of Accounts and Project Codes

### I. Background

As part of the implementation of Jenzabar and BudgetPak, the Business Office and Budget Office worked together to develop a revised chart of accounts. The intention was to simplify the structure where possible; realign the structure to the College's current organizational landscape; facilitate mandated reporting, especially for the annual audit, CCFIS, and IPEDS.

In addition, Jenzabar provides an opportunity to redefine the use of a project component. This is separate from the chart of accounts and uses a unique project code. In Jenzabar a project is a group of transactions that are unrelated except for a shared purpose—to achieve a defined goal. Even though these transactions may be associated with many different accounts, they can be tracked as a single unit. Projects are incredibly useful in that they automatically track transactions that are geared toward a collective goal (a project). Projects also provide the flexibility to run queries and generate reports on these sets of activities. Grants and building renovations are two common examples of project uses.

### II. Overall Account Structure

Each segment (fund, function, department, object) is separated by a hyphen (“-”) so that a complete account string appears as ###-#####-#####-#####.

Fund	Function	Department	Object
XXX	XXXXXX	XXXXXX	XXXXXX
3 numeric characters	5 numeric characters	5 numeric characters	5 numeric characters

Following are the account segment codes, full descriptions, and short descriptions. In some cases, there is also a short description for what is seen in Jenzabar, and if it differs in BudgetPak. The following pages provide more information for each segment, including:

- Numeric segment code used in both Jenzabar and BudgetPak
- Descriptions
- Definitions
- Short Description, and where different the
  - BudgetPak abbreviations
  - Jenzabar abbreviations

## Chart of Accounts and Project Codes

### III. Account Segments

#### A. Fund

The fund numbers have been coded to easily group by type of fund as defined by the Oregon Community College Financial Information System (CCFIS) Accounting Codes. The short description shown is used in both BudgetPak and Jenzabar.

<b>Code</b>	<b>Full Description</b>	<b>Short Description</b>
<i>General Fund Type</i>		
110	General Fund	GF
<i>Special Revenue Fund Type</i>		
120	Contract and Grant Fund	CGF
121	Community and Workforce Training Fund	CWTF
122	Innovation Fund	IF
123	Intra-College Fund	ICF
124	Renewal and Replacement Fund	RRF
125	Reserve Fund	RF
126	Student Financial Aid Fund	SFAF
<i>Capital Projects Fund Type</i>		
130	Capital Projects Fund	CPF
<i>Debt Service Fund Type</i>		
140	Debt Service Fund	DSF
<i>Enterprise Fund Type</i>		
210	Auxiliary Services Fund	ASF

## Chart of Accounts and Project Codes

### B. Function

The functions listed below are directly from the data definitions for the CCFIS Accounting Codes. These will be the codes used for the function segment in the Jenzabar account structure. The first table is a summary which includes the BudgetPak description. The second table provides further detailed explanation and only the Jenzabar abbreviation.

Code	Full Description	BudgetPak	Jenzabar
00000	Revenue	Revenue	REV
10100	Instruction-Lower Division Collegiate	Inst-LDC	ILDC
10200	Instruction-Career & Technical Education	Inst-CTE	ICTE
10300	Instruction-Developmental Education	Inst-DE	IDE
10400	<i>Instruction-Adult Continuing Ed - Reimbursable</i>	<i>Inst-ConEd</i>	<i>*Not in use</i>
10500	Instruction-Non-reimbursable	Inst-NonReimb	INR
20100	Instructional Support-Academic Administration	InstSupp-Admin	ISAA
20200	Instructional Support-Library	InstSupp-Lib	ISLIB
20300	Instructional Support-Education Media Services	InstSupp-Media	ISED
20400	Instructional Support-Course and Curriculum Development	InstSupp-Crs/CurrDev	ISCCD
20500	Instructional Support-Academic Personnel Development	InstSupp-PersonnelDev	ISAPD
20600	Instructional Support-Ancillary Support	InstSupp-AncSupp	ISAS
20700	Instructional Support-Other Instructional Support	InstSupp-Other	ISO
30100	Student Services-Management of Student Services	StdntSvc-Admin	SSM
30200	Student Services-Registration, Admissions, & Records	StdntSvc-RegAdmiss	SSRAR
30300	Student Services-Counseling/Guidance, Assessment, Placement	StdntSvc-CounsAssess	SSCAP
30400	Student Services-Financial Aid Administration	StdntSvc-FA Admin	SSFA

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<b>Code</b>	<b>Full Description</b>	<b>BudgetPak</b>	<b>Jenzabar</b>
30500	<i>Student Services-Student Child Care</i>	<i>StdntSvc-StdntChild</i>	<i>*Not in use</i>
30600	Student Services-Other Student Services	StdntSvc-Other	SSO
40000	Community Services	CommSvc	CS
50100	College Support Services-Management of College Support Services	CollegeSvc-Admin	CSSM
50200	College Support Services-Governing Board	CollegeSvc-Board	CSSGB
50300	College Support Services-President's Office	CollegeSvc-PresOff	CSSPO
50400	College Support Services-Advancement (Alumni/Development)	CollegeSvc-Advance	CSSA
50500	College Support Services-Institutional Research and Planning	CollegeSvc-IR/Plan	CSSIR
50600	College Support Services-Public Information and Community Relations	CollegeSvc-CommRelat	CSSPI
50700	College Support Services-Business Services	CollegeSvc-BusSvc	CSSBS
50800	College Support Services-Information Technology (Computing) Services	CollegeSvc-IT	CSSIT
50900	College Support Services-Personnel Services (HR)	CollegeSvc-HR	CSSHR
51000	College Support Services-Campus Safety	CollegeSvc-Safety	CSSCS
51100	College Support Services-Plant Operation/Maintenance	CollegeSvc-PlantOp	CSSPL
51200	College Support Services-Other	CollegeSvc-Other	CSSO
99999	Non-CCFIS ( <i>Balance Sheet, Contingency &amp; Reserves, Transfers</i> )	BS/Rsrv/Xfer	NA

The following pages provide further information on functions.

## Chart of Accounts and Project Codes

### Function Code Descriptions and Definitions

Code	Full Description	Definition	Jenzabar
<b>Revenue Function Code</b>			
00000	Revenue	Function codes are not appropriate for revenue records. In the FIS extract file, the function code is filled with zeros for revenue records.	REV
<b>Expenditure Function Codes</b>			
<b><i>Instruction</i></b> - This category includes expenditures for all activities that are part of an institution's instruction program. Expenditures for credit and noncredit courses; lower division transfer, professional technical; remedial and tutorial instruction (Developmental Education); and regular, special, and extension sessions should be included. Include that portion of expenditures directly attributable to department chairpersons and administrators when acting as an instructor. This category excludes expenditures for academic administration when the primary assignment is administration - for example, academic deans. Refer to the FTE Audit Guidelines, July 1998 (published by OCCS) for further information.			
10100	Instruction-Lower Division Collegiate	Includes courses/programs which parallel the offering of the first two years of the four-year institutions and carry regular college credit.	ILDC
10200	Instruction-Career & Technical Education	Includes vocational preparatory, vocational supplementary, and vocational apprenticeship.	ICTE
10300	Instruction-Developmental Education	Includes several programs to develop specific skills for students who are not prepared for entry into regular lower division and technical programs.	IDE
10400	Instruction-Adult Continuing Ed - Reimbursable	Continuing education programs that are reimbursable from designated state revenues.	*Not in use
10500	Instruction-Non-reimbursable	Hobby and recreational courses for which no state reimbursement is provided.	INR

## Chart of Accounts and Project Codes

Code	Full Description	Definition	Jenzabar
<b>Instructional Support</b> - This category includes funds expended to provide support services for the institution's primary mission of instruction.			
20100	Instructional Support-Academic Administration	This category includes expenditures for activities specifically designed and carried out to provide administrative and management support to academic programs. It includes the expenditures for academic deans, but does not include the expenditures for department chairpersons, which are included in "Instruction."	ISAA
20200	Instructional Support-Library	Includes expenditures for organized activities that directly support the operation of a catalogued or otherwise classified collection.	ISLIB
20300	Instructional Support-Education Media Services	Includes expenditures for organized activities providing audio-visual and other services that aid in the transmission of information in support of the institution's programs. Includes Distance Education (Please note: Course development expense should be included in "Course and Curriculum Development" if separately budgeted. Transmission/supporting equipment expenses should be included in this category. Contractual obligation expense to pay "provider" should be included in the appropriate instructional category).	ISED
20400	Instructional Support-Course and Curriculum Development	Includes expenditures for activities established either to significantly improve or add to the institution's instructional offerings, but only to the extent that such activities are formally organized and/or separately budgeted.	ISCCD



## Chart of Accounts and Project Codes

Code	Full Description	Definition	Jenzabar
20500	Instructional Support-Academic Personnel Development	Includes expenditures for activities that provide the faculty with opportunities for personal and professional growth and development to the extent that such activities are formally organized and/or separately budgeted. Includes sabbaticals, faculty awards, and organized faculty development programs.	ISAPD
20600	Instructional Support-Ancillary Support	Includes expenditures for organized activities that provide support to the academic mission which are not appropriately classified in the other subcategories. Ancillary support activities usually provide a mechanism through which students can gain practical experience. Report Cooperative Work Experience (CWE), Supervised Field Experience (SFE), and Supervised Work Experience (SWE) here. Work Study should be shown under "Financial Aid."	ISAS
20700	Instructional Support-Other Instructional Support	Includes all other expenditures not identified above which fall under "Instructional Support." Includes the portion of printing services allocated to instruction if they are not charged back to specific categories.	ISO

**Student Services** - Includes funds expended for offices of admissions and the registrar and activities with the primary purpose of contributing to students' emotional and physical well-being and intellectual, cultural, and social development outside the context of the formal instruction program. It includes expenditures for student activities, cultural events, student newspapers, intramural athletics, student organizations, intercollegiate athletics, counseling and career guidance (excluding informal academic counseling by the faculty), student aid administration, and student health service (if not operating as an essentially self-supporting activity).

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<b>Code</b>	<b>Full Description</b>	<b>Definition</b>	<b>Jenzabar</b>
30100	Student Services- Management of Student Services	Includes expenditures for organized administrative activities that provide assistance and support (excluding academic support) to the needs and interests of students. Includes only administrative activities that support more than one subcategory of student activities and/or that provide central administrative services related to the various student service activities. Includes management of services provided for particular types of students (for example, minority students, veterans, and handicapped students).	SSM
30200	Student Services- Registration, Admissions, & Records	Includes expenditures for activities related to the identification of prospective students, the promotion of attendance at the institution, and the processing of applications for admission. Includes expenditures for activities to maintain, handle, and update records for currently enrolled students as well as for students previously enrolled.	SSRAR
30300	Student Services- Counseling/Guidance, Assessment, Placement	Includes expenditures for formally organized placement, career guidance, and personal counseling services for students. This subcategory includes vocational testing and counseling services, and activities of the placement office. Excluded are formal academic counseling activities (academic support) and informal academic counseling services (instruction) provided by the faculty in relation to course assignments.	SSCAP

## Chart of Accounts and Project Codes

Code	Full Description	Definition	Jenzabar
30400	Student Services-Financial Aid Administration	Includes expenditures for activities that provide financial aid services and assistance to students. Also includes actual expenditures of aid administered by the college.	SSFA
30500	Student Services-Student Child Care	Includes expenditures for care of dependents of students. Includes resource and referral activities. Does not include expenditures for instruction or community service.	<i>*Not in use</i>
30600	Student Services-Other Student Services	Includes all other expenditures not identified above which fall under "Student Services." Includes athletics (intercollegiate and intramural), health services, student activities, bookstore, food services, student insurance, student housing, and conference centers.	SSO
<b>Community Services</b>			
40000	Community Services	Includes activities established primarily to provide non-instructional services beneficial to groups external to the institution. Includes such activities as concerts, plays, lectures, campus radio station, contributions to transportation systems, and childcare provided for non-student members of the community.	CS
<b>College Support Services</b> - Includes expenditures for activities concerned with management and long-range planning for the entire institution, such as the governing board, planning and programming, and legal services; fiscal operations, investments; administrative computing; space management; employee personnel and records; logistical activities that provide procurement, storerooms, safety, security, printing, and transportation services to the institution; support services to faculty and staff that are not operated as auxiliary enterprises; and activities concerned with community and alumni relations, including development and fund raising.			

## Chart of Accounts and Project Codes

<b>Code</b>	<b>Full Description</b>	<b>Definition</b>	<b>Jenzabar</b>
50100	College Support Services- Management of College Support Services	Includes all expenditures for organized administrative activities that provide assistance and support to college support services departments as a group.	CSSM
50200	College Support Services- Governing Board	Includes all expenditures related to the activities of the institution's local board.	CSSGB
50300	College Support Services- President's Office	Includes all expenditures related to the activities of the President's office.	CSSPO
50400	College Support Services- Advancement (Alumni/Development)	Includes all expenditures related to fund raising and maintenance of information about, and communication with, alumni.	CSSA
50500	College Support Services- Institutional Research and Planning	Includes all expenditures related to the activities of the institution's research and planning office.	CSSIR
50600	College Support Services- Public Information and Community Relations	Includes all expenditures related to the activities of the institution's public relations and/or community relations office. Include Oregon Community College Association (OCCA) dues here.	CSSPI
50700	College Support Services- Business Services	Includes expenditures for operations related to fiscal control and investments. Includes the accounting office, cashiers, accounts receivable, accounts payable, purchasing, and payroll. Debt service should also be included here if it is managed by the Business Services function.	CSSBS
50800	College Support Services- Information Technology (Computing) Services	Includes all expenditures for computer services that support instruction and administrative services.	CSSIT
50900	College Support Services- Personnel Services (HR)	Includes all expenditures related to the activities of the institution's human relations office.	CSSHR

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<b>Code</b>	<b>Full Description</b>	<b>Definition</b>	<b>Jenzabar</b>
51000	College Support Services-Campus Safety	Includes all expenditures related to the activities of the institution's campus security office.	CSSCS
51100	College Support Services-Plant Operation & Maintenance	Includes expenditures for administrative activities that directly support physical plant operations. Activities related to the development of plans for plant expansion or modification, as well as plans for new construction, should be included. Also included are expenditures for activities related to routine repair and maintenance of buildings and other structures, including normally recurring repairs and preventive maintenance, and expenditures related to the operation and maintenance of landscape and grounds, and custodial services in buildings.	CSSPL
51200	College Support Services-Other	Includes all other expenditures not identified above which fall under the category "College Support Services." Includes early retirement and the portion of printing services allocated to "College Support" if they are not charged back to specific categories.	CSSO

**Note:** For all balance sheet accounts (asset, liability, fund balance), transfers (in, out and intra-fund), contingency, reserved for future expenditures and unappropriated ending fund balance, the function code will be 99999. These accounts are not reported for CCFIS.

## Chart of Accounts and Project Codes

### C. Department

The codes for department have been grouped by area and division of the College for standard operations. As changes in the College structure occur some codes may no longer fall under the area/division where they originated and are coded. The tables below continue to be shown numerically. The first table is a summary showing the numbering scheme of departments. The second table provides further detailed explanation and the Jenzabar abbreviation.

Departments are distinct organizational units responsible for managing specific academic, administrative, or support functions. At a minimum, departments should exist for each required program review. From an accounting perspective, each department operates as a cost center or revenue center, depending on its role, and is accountable for budgeting, financial reporting, and resource allocation related to its activities. Departments contribute to the overall financial health and operational efficiency of the College by managing financial resources in accordance with established accounting principles and institutional goals.

It's important to note that the accounting and budgeting processes involve tracking expenses, revenues, and budgets at the departmental level to ensure transparency, accountability, and effective resource management. This allows the College to allocate funds appropriately, monitor financial performance, and make data-driven decisions to support the educational mission.

The following table represents the initial grouping of departments at the time Jenzabar was implemented.

## Chart of Accounts and Project Codes

Code or Range	Division	Description
00000	District	Balance Sheet only
10000-10999	Student Learning and Success	Lower Division Collegiate
11000-12999	Student Learning and Success	Career and Technical Education
13000-13999	Student Learning and Success	Developmental Education
14000-14999	Student Learning and Success	Adult Continuing Education - Reimbursable
15000-15999	Student Learning and Success	Non-Reimbursable Hobby and Recreational
16000-16999	Student Learning and Success	Instructional Administration
17000-17999	Student Learning and Success	Enrollment Management
18000-18999	Student Learning and Success	Student Success
20000-29999	People Culture and Safety	All
30000-39999	Governance	All
40000-49999	Operations and Finance	All
50000-59999	District	Non-Balance Sheet
60000-69999	Capital Projects	All
70000-79999	Debt Service	All
90000-93999	All	Federal Grants
94000-96999	All	State Grants
97000-99999	All	Local and Other Grants

## Chart of Accounts and Project Codes

### Department Codes and Descriptions

Department Code	Department Name	Jenzabar
<b>Student Learning and Success</b>		
Lower Division Collegiate		
10010	Visual Arts and Design	VAD
10011	Gallery Projects	Gallery Proj
10020	Design and Digital Media	D/D Media
10030	Computer Science	CompSci
10040	Humanities	Humanities
10041	Theater	Theater
10042	Foreign Language	Forgn Lang
10043	Music	Music
10044	Music Ensembles	Music Ens
10050	Math	Math
10060	Science	Science
10070	Social Science	Soc Science
10080	Health and Physical Education/Recreation	HPER
10090	Human Development	Human Dev
Career & Technical Education		
11010	Emergency Services	Emerg Svc
11011	Emergency Medical Services	EMS
11012	Fire Science	Fire Science
11020	Criminal Justice	Crim Just
11030	ROLEA	ROLEA
11040	Allied Health Occupations	AH
11041	Nursing	Nursing
11042	Dental Assisting	Dent Asst
11043	AHP Basic Healthcare	AH Basic
11044	AHP Community Health Worker	AH CHW
11045	AHP Medical Assistant/Phlebotomy	AH MA/Phleb
11046	AHP Medical Admin Assistant	AH MAA
11047	AHP Pharmacy Technician	AH RX
11048	Practical Nursing	Pract Nurse
11049	Nursing Assistant	Nurse Asst



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<b>Department Code</b>	<b>Department Name</b>	<b>Jenzabar</b>
11050	Dental Hygiene	Dent Hyg
11060	Business and Office Technology	Business
11070	Automotive Technology	Automotive
11080	Diesel Technology	Diesel
11090	Massage	Massage
11100	Early Childhood Education	ECE
11110	Trade and Engineering	Trade & Eng
11120	Welding	Welding
11130	Electronics	Electronics
11140	Construction	Construction
11150	Manufacturing Engineering Technology	Mfg Eng Tech
11160	Mechatronics	Mechatronics
11170	Apprentice Program	Apprentice
11180	Cooperative Work Experience	CWE
11190	Small Business Development Center	SBDC
11191	SBDC Program Income	SBDC Prog Inc
11192	SBDC Program Income Training	SBDC PI Trng
11193	SBDC Program Income Training Contractor Education	SBDCPIContEd
11194	SBDC Program Income Training Small Business Management	SBDCPIBusMgt
11195	SBDC Program Income Training QuickBooks	SBDCPIQuikbks
11196	SBDC Program Income Training Business Training	SBDCPIBusTrng
11200	Truck Driver Training	Truck
11210	Short Term Skills Training-Activity	STST
11211	American Heart Association	AHA
<b>Developmental Education</b>		
13010	Academic Success	Acad Succ
13020	GED and Pre-College Education	GED/PCE
13030	Testing Center	Test Cntr
13040	TRC Learning and Resource Center	TRC LrnResCntr
<b>Adult Continuing Ed - Reimbursable</b>		
14010	Drivers Education	Drivers Ed
<b>Non-Reimbursable (Hobby &amp; Recreational)</b>		
15010	Community Ed Instructional	ComEd

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Department Code	Department Name	Jenzabar
<b>Instructional Administration</b>		
16000	Academic Affairs	Acad Aff
16001	Adjunct Faculty-Academic Affairs	Adj Fac Acad Aff
16002	Curriculum and Academic Support Admin	Curr/Acad Supp
16003	General Education and Transfer Admin	GenEd/Xfr
16004	Health and Public Service Admin	Hlth/PubSvc
16005	Applied Technology and Visual Arts Admin	Appl Tech/VAD
16006	Business and Workforce Development Admin	Bus/Wkfrc
16010	Accreditation	Accreditation
16020	In-Service	In-Service
16030	Professional Growth Faculty	PG Faculty
16040	Curriculum and Scheduling	Curr/Sched
16050	Short Term Skills Training Admin	STST Admin
16060	Faculty Senate	Faculty Sen
16090	Program Development	Prg Develop
16100	Career Pathways	Career Path
16110	Instructional Development	Inst Develop
16120	Outcomes and Assessment	Outcome/Assess
16130	Instructional Media	Instrl Media
16140	Distance Learning	Dist Learn
16150	Library	Library
16160	High School Partnerships	HS Partner
16170	Community and Workforce Training	ConEd
<b>Enrollment Management</b>		
17000	Enrollment Management Administration	Enroll Mgmt Admin
17010	Enrollment Services	Enroll Svc
17011	Commencement	Commencement
17020	Admissions and Recruitment	Adm/Recruit
17021	Rogue Central	Rogue Central
17030	Latinx Programs	Latinx Prg
17040	ID Card Machines	ID Card Machine
17050	Financial Aid	FinAid
17061	Financial Aid-Pell	FA Pell
17062	Financial Aid-SEOG	FA SEOG

## Chart of Accounts and Project Codes

Department Code	Department Name	Jenzabar
17063	Financial Aid-FWS	FA FWS
17064	Financial Aid-Scholarships	FA Scholar
17065	Financial Aid-Foundation Scholarships	FA Fdn Scholar
17066	Federal Direct Loans Subsidized	Fed DL Sub
17067	Federal Direct Loans Unsubsidized	Fed DL UnSub
17071	Oregon Opportunity Grant	OOG
17072	Oregon Promise Grant	OPG
17073	Oregon National Guard State Tuition Asst	OR Natl Grd
17074	Oregon Supplemental Need-Based Aid	OR Supp Need
17075	Oregon Tribal Student Grant	OR Tribal
17076	Oregon Retention & Completion Grant	OR Retention
<b>Student Success</b>		
18000	Student Affairs	Stdnt Aff
18001	Adjunct Faculty-Student Affairs	Stdnt Aff Adjct
18010	Student Success Administration	Stdnt Success
18020	Student Support	Stdnt Support
18030	Advising	Advising
18040	Military Services	Military Svc
18050	Access and Disability Resources	Access/Disab
18060	Counseling	Counseling
18080	Student Life	Stdnt Life
18090	STEP	Step
18100	Alpha Zeta Pi	AZP
18101	Athletics	Athletics
18102	Athletics Foundation	Athletics Fdn
18103	Athletics Men's Soccer	Men Soccer
18104	Athletics Foundation Men's Soccer	Men Socc Fdn
18105	Athletics Women's Soccer	Women Soccer
18106	Athletics Foundation Women's Soccer	WomenSocc Fdn
18107	Athletics Women's Volleyball	Volleyball
18108	Athletics Foundation Women's Volleyball	Volleyball Fdn
18130	Voluntary Student Fee	Vol Stdnt Fee
18140	ASGRCC	ASG
18141	SS ASG Admin	ASG Admin

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Department Code	Department Name	Jenzabar
18150	ASGRCC Clubs	ASG Clubs
<b>People, Culture &amp; Safety</b>		
20000	People, Culture and Safety	PCS Admin
20010	Payroll	Payroll
20020	Risk Management	Risk Mgmt
20030	Security	Security
20040	Emergency Preparedness	Emerg Prepare
20050	Safety Committee	Safety Comm
20060	Staff Development	Staff Develop
20070	Title IX	Title IX
20080	Diversity Programming Board	Divers Prg Brd
20090	Human Resources	Human Resources
20100	Staff Wellness	Staff Wellness
20110	Diversity, Equity and Inclusion	DEI
20120	Marketing and Communications	Market/Comm
20130	Ergonomic Corrections	Ergo Corrections
20140	Professional Growth Exempt	PG Exempt
20150	Professional Growth Classified	PG Classified
20160	Student Employment Services	Stdnt Emp Svc
<b>Governance</b>		
30000	President's Office	President Off
30010	Board of Education	Board of Ed
30020	Foundation	Foundation
30030	Achieving the Dream	ATD
30040	Community and Government Relations	Comm/Gov Rltns
30050	Institutional Effectiveness and Planning	IEP
<b>Operations &amp; Finance</b>		
40000	Operations and Finance	Ops/Finance
40010	Information Technology Services	IT Svc
40011	I/T-Network Services	IT Network Svc
40012	I/T-Electronic Security Systems	IT ElectSecSys
40013	I/T-User Services	IT User Svc
40014	I/T-Programming Services	IT Programming
40015	Computer Lab Tutors	Comp Lab Tutors

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Department Code	Department Name	Jenzabar
40016	Adjunct Faculty-Operations and Finance	Op/Fin Adj Fac
40017	RogueNet	RogueNet
40018	Cybersecurity	Cybersecurity
40020	Shipping and Receiving	Ship/ Receive
40030	Bookstore	Bookstore
40040	Contracts and Procurement	Contract/Proc
40050	Business Office	Business Office
40060	Institutional Research	Inst Research
40070	Facilities Management Planning and Construction	FMPC
40071	Communications	Communications
40072	CI - Emergencies	CI Emergencies
40073	CI - Additions/Remodel	CI Add/Remodel
40074	Energy Conservation	CI Energy Conserv
40075	Capital Improvement - Facilities	CI Facilities
40077	Classroom/Student Space Furnishings	CI Class/StdntFurn
40078	Capital Improvement - Energy Upgrades	CI Energy Upgrd
40079	ADA	CI ADA
40080	Redwood Campus	CI RWC
40081	Table Rock Campus	CI TRC
40082	Facility Rental	Facility Rent
40083	Facility Rental - ECE Building	ECE Bldg Rental
40084	Facility Rental - BEC (IVBEC)	IVBEC Rental
40085	Campus Adhoc RWC	Adhoc RWC
40086	Campus Adhoc RVC	Adhoc RVC
40087	Campus Adhoc TRC	Adhoc TRC
40100	HEERF - Repurposed	CI RVC
40110	RCC HEC	HEERF
40120	SOU HEC	RCC HEC
<b>District</b>		
00000	District – Balance Sheet	District-Bal
50100	District - Budget	District-Bdgt
50200	District	District
50210	District – Reinvestment Reserve	Reinv Reserve
50300	Unemployment	Unemployment

## Chart of Accounts and Project Codes

Department Code	Department Name	Jenzabar
50400	Technology License/Maintenance	Tech Lic/Maint
50500	Technology Fee Dept	Tech Fee
50501	Tech Fee - Non-Computer Equipment	TechFee NonComp
50502	Tech Fee - Computers	Tech Fee Comp
<b>Capital Projects and Debt Service</b>		
60000	Capital Projects Administration	Cap Proj Admin
70010	PERS Pension Obligation Bond, Ser 2005	PERS Bnd 2005
70020	Jackson Co Refunding Bond Series 2012	Bond JaCo 2012Ref
70030	Bond Series 2016	Bond 2016
70031	Bond Series 2016 Refunding	Bond 2016 Ref
70040	PERS Pension Obligation Bond, Ser 2021	PERS Bnd 2021
70050	Bond Series 2005	Bond JaCo 2005
<b>Grants &amp; Contracts</b>		
Federal		
90010	TRiO - Student Support Services SSS-RWC	TRIO SSS RWC
90011	TRiO - Student Support Services SSS-RVC	TRIO SSS RVC
90012	TRiO - Rogue Opportunity Center (ROC)	TRIO ROC
90013	TRiO - Educational Talent Search (ETS)	TRIO ETS
90014	TRiO - Educational Talent Search (ETS) 2	TRIO ETS2
90020	Perkins 23-24	Perkins
90021	Perkins Regional Reserve	PerkinsRegRes
90022	CARES Act	Cares Act
90023	CRRSA Act	CRRSA Act
90024	American Rescue Plan Act	ARPA
90025	SOHOPE	SOHOPE
90026	GED-PCE Title II Comprehensive Services	GED/PCE T2 Comp
90027	GED-PCE Title II Program Improvement Project	GED/PCE T2 PrgImp
90028	GED-PCE Title II IEL Civics	GED/PCE T2 IEL
90029	GED-PCE Title II Accountability Grant	GED/PCE T2 Acct
90030	SBDC US Small Business Administration	SBDC SBA
90031	SBDC US Small Business Administration Expand Outreach and Advising	SBDCSBAOutreac
90032	SBDC Josephine County Community Development Block Grant	SBDC JoCo Co Dev
90033	SBDC USBA CARES Act	SBDC Cares Act

## Chart of Accounts and Project Codes

Department Code	Department Name	Jenzabar
90034	Career Connected Learning	CareerConLrn
90035	GED-PCE Burlington English	GED/PCE Burlngtn
90036	Manufacturing Engineering Technology - SCC	MfgEngTechSCC
90037	GED/PCE Learning Standards Workshop GPA1	GED LSW GPA1
90038	GED/PCE Learning Standards Workshop GPA2	GED LSW GPA2
90039	GED/PCE Learning Standards Workshop GPA3	GED LSW GPA3
90040	GED/PCE Learning Standards Workshop GPA4	GED LSW GPA4
90041	GED/PCE Learning Standards Workshop GPA5	GED LSW GPA5
90042	Workforce Ready II: Innovation in Workforce Programs	WrkRdy II Innv
90043	GED/PCE Learning Standards Workshop GPA6	GED LSW GPA6
90044	Perkins 2024-2025	Perkins 24-25
90045	Perkins 2025-2026	Perkins 25-26
90046	Diesel Bus Project	Diesl Bus Proj
90047	Team Oregon Builds	Team OR Builds
90048	GED/PCE Learning Standards Workshop GPA7	GED LSW GPA7
90049	SBDC US Small Business Administration 2026	SBDC SBA 2026
90050	SBDC US Small Business Administration 2027	SBDC SBA 2027
90101	TRIO SSS RWC 2025-2030	TRIO SSS RWC 25-30
90102	TRIO SSS RWC 2030-2035	TRIO SSS RWC 30-35
90103	TRIO SSS RWC 2035-2040	TRIO SSS RWC 35-40
90104	TRIO SSS RWC 2040-2045	TRIO SSS RWC 40-45
90105	TRIO SSS RWC 2045-2050	TRIO SSS RWC 45-50
90111	TRIO SSS RVC 2025-2030	TRIO SSS RVC 25-30
90112	TRIO SSS RVC 2030-2035	TRIO SSS RVC 30-35
90113	TRIO SSS RVC 2035-2040	TRIO SSS RVC 35-40
90114	TRIO SSS RVC 2040-2045	TRIO SSS RVC 40-45
90115	TRIO SSS RVC 2045-2050	TRIO SSS RVC 45-50
90121	TRIO ROC 2026-2031	TRIO ROC 26-31
90122	TRIO ROC 2031-2036	TRIO ROC 31-36
90123	TRIO ROC 2036-2041	TRIO ROC 36-41
90124	TRIO ROC 2041-2046	TRIO ROC 41-46
90125	TRIO ROC 2046-2051	TRIO ROC 46-51
90131	TRIO ETS 2026-2031	TRIO ETS 26-31
90132	TRIO ETS 2031-2036	TRIO ETS 31-36

## Chart of Accounts and Project Codes

Department Code	Department Name	Jenzabar
90133	TRIO ETS 2036-2041	TRIO ETS 36-41
90134	TRIO ETS 2041-2046	TRIO ETS 41-46
90135	TRIO ETS 2046-2051	TRIO ETS 46-51
90141	TRIO ETS2 2027-2032	TRIO ETS2 27-32
90142	TRIO ETS2 2032-2037	TRIO ETS2 32-37
90143	TRIO ETS2 2037-2042	TRIO ETS2 37-42
90144	TRIO ETS2 2042-2047	TRIO ETS2 42-47
90145	TRIO ETS2 2047-2052	TRIO ETS2 47-52
State		
94010	SBDC OR Business Development Department	SBDC Bus Dev
94011	GEER	GEER
94012	Inclusive Career Advancement Program	ICAP
94013	Future Ready Oregon-Career Pathways	FRO-CareerPath
94014	Guided Pathways	Guide Path
94015	ABS Learning Standards Trainers	GED/PCE Learn
94016	ABS Pathways to Opportunity	GED/PCE Path
94017	ABS GED Program Wraparound Services	GED/PCE GED
94018	AH Workforce Ready Capacity Building	AH WFRCaBldg
94019	Future Ready Oregon - Apprenticeship	FRO-App
94020	HB 2835 Resource Coordinator	HB 2835
94021	Early Childhood Education - SOELPDC	ECE SOELPDC
94022	FRO-Career Pathways 2023-2025	FRO-CP 23-25
94023	Student Life - First Gen Student Success	Stdnt Life 1stGen
94024	Academic Affairs - Strong Start Design	Strong Start Des
94025	Academic Affairs - Strong Start	Strong Start Imp
94026	HB 2835 OPC Expansion Funds	HB 2835 OPC
94027	STEP OPC Expansion Funds	STEP OPC
94028	SBDC OSBDC Assistance Program	OSBDC Asst Prog
94029	Career Connected Learning 24-25	CCL 24-25
94030	ASPIRE Capacity Building	ASPIRE Cap Bldg
94031	FRO-Career Pathways 2025-2027	FRO-CP 25-27
94032	Oregon Health Authority-HCWF	OHA-HCWF
94033	Career Connected Learning 2025-26	CCLN 25-26
Local		



## Chart of Accounts and Project Codes

Department Code	Department Name	Jenzabar
97010	Diesel Technology - Murphy Funds	Diesel Murphy
97011	Diesel Technology - Morris Funds	Diesel Morris
97012	Trade and Engineering - Everyday Entrepreneur Program	Trade/Eng Ent
97013	SBDC - Economic Gardening	SBDC EcoGard
97014	SBDC - IVBEC RDA	SBDC IV RDA
97015	SBDC - IVBEC CASA	SBDC IV Casa
97016	SBDC Josephine County Economic Development	SBDCJoCoEcoDv
97017	SBDC Avista Entrepreneurship Center	SBDC Avista
97018	SBDC Commercial Kitchen	SBDC Comm Kit
97019	GED-PCE Verizon	GED/PCE Verizon
97020	GED-PCE RCC Foundation	GED/PCE RCC Fdn
97021	Open Educational Resources	OER
97022	Trade and Engineering - Other	Trade/Eng
97023	Trade and Engineering - Jim and Dianna Murphy Fund	Trade/Eng Murphy
97024	Military Services - Marcus Cox Fund	MilSvc Marcus
97025	Student Support - Goodwill Vouchers	SS Goodwill
97026	Student Support - Cow Creek Osprey Care Fund	SS Cow Crk
97027	Student Support - IVCDO/Four Way Fdn Student Emergency Funds	SS 4Way Fdn
97028	STEP Student Success Funds	Step SS
97029	STEP Expansion Funds	Step Expan
97030	Student Support - Other	Stdnt Supp
97031	Early Childhood Education - SOELS-KPI	ECE SOELS
97032	Trade and Engineering - Olsrud Family Fund - CTE	Trade/Eng Olsrud
97033	Trade and Engineering - Vocational Training-Construction/Diesel	Trade/Eng Voc Trn
97034	Trade and Engineering - Regional CTE	Trade/Eng Reg
97035	Student Support - Schiffman Family Fund	SS Schiffman
97036	Student Support - Olive Bridge Emergency Funds	SS Olive Brdg
97037	Student Support - Howard Gift	SS Howard
97038	Student Support - Kemper-Pelle Gift	SS Kemper
97039	Student Support - SEOG Admin - Childcare Emergency Relief	SS SEOG Admn

## Chart of Accounts and Project Codes

Department Code	Department Name	Jenzabar
97040	Military Services - Veterans' Tutoring Project	MilSvc Vet Tutor
97041	Military Services - ODVA	MilSvc ODVA
97042	STEP Allcare Emergency Support	Step AllCare
97043	SBDC - IVBEC JoCares	SBDC IV JoCare
97044	IR - Parenting Students	IR Prnt Stdnt
97045	TRIO – Project Youth +	TRIO Proj Yth+
97046	TRIO – Opportunity in Education	TRIO Opp in Ed
97047	Rogue Chorus Foundation Microgrant	Rogue Chorus Fdn
97048	Diesel Foundation Microgrant	Diesel Fdn
97049	Play On Shakespeare	Play On Shkspr
97050	Automotive Technology EV Training	Auto EV Trng

## Chart of Accounts and Project Codes

### D. Object

The object codes have been organized to ensure like items are in numerical sequence and easier to tie back to the CCFIS object when possible. The first table is a summary showing the numbering scheme of objects. The second table provides further detailed explanation and the Jenzabar abbreviation.

<b>Code or Range</b>	<b>Category</b>	<b>Account Type</b>
10000-19999	Balance Sheet	Assets
20000-29999	Balance Sheet	Liabilities
30000	Balance Sheet	Fund Balance
41000-41999	Revenue	Federal Sources
42000-42999	Revenue	State Sources
43000-43999	Revenue	Local Sources
47000-47999	Revenue	Transfers In
50000-59999	Expense	Personnel Services
60000-62499	Expense	Materials and Services
62500-62999	Expense	Financial Aid
63000-63999	Expense	Capital Outlay
64000-64999	Expense	Debt Service
65000-65999	Expense	Other Expenses
67000-67999	Expense	Transfers Out
90000	Contingency and Reserves	Contingency
91000	Contingency and Reserves	Reserved for Future Expenditure
92000	Contingency and Reserves	Unappropriated Ending Balance

## Chart of Accounts and Project Codes

### Object Code Descriptions and Definitions

#### Balance Sheet Accounts

Code	Full Description	Definition	Jenzabar
<b>Assets</b>			
11110	CIB: General Operating	Cash in bank – General Operating Account	CIB General Operating
11120	CIB: Payroll	Cash in bank – Payroll Account	CIB Payroll
11130	CIB: Concentration	Cash in bank – Concentration Account	CIB Concentration
11140	CIB: Pension Oblig 2005 Prepayment	Cash in bank – Pension Obligation 2005 Prepayment Account	CIB Pen Obl '05 PP
11150	CIB: Jackson County Bond Service	Cash in bank – Jackson County Bond Service Account	CIB JACO Bond
11160	CIB: Alternative Loans	Cash in bank – Alternative Loans Account	CIB Alt Loans
11170	CIB: Escrow	Cash in bank – Escrow Accounts	CIB Escrow
11180	WF: Pension Oblig 2005 Obligation	Wells Fargo – Pension Obligation 2005 Account	WF PensObl
11190	WF: Pension Oblig 2005 Prepayment	Wells Fargo – Pension Obligation 2005 Prepayment Account	WF PensPrepay
11210	LGIP: General Operating	Local Government Investment Pool – General Operating Account	LGIP GenOp
11220	LGIP: Jackson County Bond Service	Local Government Investment Pool – Jackson County Bond Service Account	LGIP JACOBond
11230	LGIP: Bond Proceeds	Local Government Investment Pool – Bond Proceeds Account	LGIP Bond Proceeds
11240	LGIP: PERS Bond Service	Local Government Investment Pool – PERS Bond 2005 Service Account	LGIP PERS Bnd 2005

## Chart of Accounts and Project Codes

<b>Code</b>	<b>Full Description</b>	<b>Definition</b>	<b>Jenzabar</b>
11250	LGIP: Transportation Center	Local Government Investment Pool – Transportation Center Account	LGIP Transportation Center
11300	Cash with Fiscal Agent	Funds or financial assets held by a third party.	Cash Fiscal Agent
11400	Cash on Hand	Refers to the amount of physical currency and coins the organization has readily available for immediate use or transactions.	Cash On Hand
11401	Cash on Hand Tango	Represents the amount of money kept on account with Tango.	Cash on Hand Tango
11410	Cash Drawer	Represents the amount of money kept in a physical cash drawer or cash register.	Cash Drawer
11420	Change Fund	Represents the amount of money readily available for making change in small, everyday transactions.	Change Fund
11430	Gift Cards	Represents the amount available in gift cards for distribution for specific, pre- defined purposes.	Gift Cards
11500	Investments	Account used to track and record various types of investments owned by the college.	Investments
11700	Clearing	Account(s) to temporarily hold and track transactions that cannot be immediately assigned to specific asset accounts.	Clearing
12100	AR: Student	Represents account balances owed by students.	AR Student-Gen Fund
12200	AR: Non-Student	Represents account balances owed by non-students.	AR Agency Aging
12300	AR: Campus Marketplace	Represents account balances owed by Campus Marketplace students.	AR Campus MktPl
12310	AR-Clearing: Alternate Student Loans	Account to temporarily hold and track transactions related to alternative student loans.	AR ClearStuLns

### Chart of Accounts and Project Codes

<b>Code</b>	<b>Full Description</b>	<b>Definition</b>	<b>Jenzabar</b>
12320	AR-Clearing: PERS – Prior Period	Account to temporarily hold and track transactions related to PERS from prior pay periods.	AR ClearPERSPP
12330	AR-Clearing: PERS – Prior to 2001	Account to temporarily hold and track transactions related to PERS prior to 2001.	AR ClearPERS 2001/Older
12335	AR-Clearing: PERS – UAL	Account to temporarily hold and track transactions related to PERS unfunded actuarial liabilities (UAL).	AR-ClearPERS - UAL
12340	AR-Clearing: Miscellaneous	Account to temporarily hold and track transactions that cannot be immediately assigned to specific asset accounts.	AR ClearMisc
12341	AR: PR Overpayment	Account to temporarily hold and track transactions related to payroll overpayments.	AR PR Ovpymt
12342	AR: Touchnet Marketplace	Represents account balances owed by Touchnet Marketplace students.	AR Touchnet MktPI
12343	AR: Bookstore	Represents account balances owed by bookstore students.	AR Bookstore
12344	AR: OneCard Subsidary Clearing	Represents the amount of money owed for goods and services paid for with a college credit card.	AR Clearing OneCard
12400	AR: Allowance for Doubtful	Represents an estimate of the portion of accounts receivable expected not to be collected.	AR AllowforDoubt
12500	AR: Collections	Represents the outstanding debts or accounts receivable assigned to a third-party agency to be collected on behalf of the college.	AR Collections
12600	AR: Prepaid	Used to record an expense that has been paid in advance but has not yet been incurred.	AR Prepaid

## Chart of Accounts and Project Codes

<b>Code</b>	<b>Full Description</b>	<b>Definition</b>	<b>Jenzabar</b>
12601	PP: Prepaid Postage	Used to record a postage expense that has been paid in advance but has not yet been incurred.	AR Prepaid Postage
13000	Interfunds (Due To/From)	Represents the movement of funds or resources between various funds or accounts within the college.	Interfund
14000	Inventory	Record of the cost of acquiring, producing, or purchasing tangible goods the college intends to sell.	Inventory
15100	Fixed Assets: Art	Represents long-term, tangible assets owned by the college, related to art.	Fixed Assets Art
15200	Fixed Assets: Buildings	Represents long-term, tangible assets owned by the college, related to buildings.	Fixed Assets Buildings
15250	Fixed Assets: Right to Use (Bldg Lease)	Represents long-term, tangible assets leased by the college, related to buildings.	Fixed Assets RTU (Bldg Lease)
15300	Fixed Assets: Computers	Represents long-term, tangible assets owned by the college, related to computers.	Fixed Assets Computers
15400	Fixed Assets: Furniture & Equipment	Represents long-term, tangible assets owned by the college, related to furniture and fixtures.	Fixed Assets Furn/Equip
15450	Fixed Assets: Right to Use (Equip Lease)	Represents long-term, tangible assets leased by the college, related to equipment.	Fixed Assets RTU (Equip Lease)
15500	Fixed Assets: Land	Represents long-term, tangible assets owned by the college, related to land.	Fixed Assets Land
15600	Fixed Assets: Library Collections	Represents long-term, tangible assets owned by the college, related to library collections.	Fixed Assets Library Collections
15700	Fixed Assets: Machinery	Represents long-term, tangible assets owned by the college, related to machinery.	Fixed Assets Machinery

## Chart of Accounts and Project Codes

Code	Full Description	Definition	Jenzabar
15800	Fixed Assets: Software	Represents long-term, tangible assets owned by the college, related to software.	Fixed Assets Software
15850	Fixed Assets: Subscriptions (SBITA's)	Represents long-term, tangible assets owned by the college, related to subscription-based information technology arrangements.	Fixed Assets SBITA
15900	Fixed Assets: Vehicles	Represents long-term, tangible assets owned by the college, related to vehicles.	Fixed Assets Vehicles
15999	Fixed Assets: Accumulated Depreciation	Represents the accumulated depreciation of long-term, tangible assets owned by the college.	Fixed Assets A/D
19000	Deferred Outflows of Resources	Used to record certain unusual or infrequent transactions that result in a decrease in net position or net assets, as specified by the Governmental Accounting Standards Board (GASB) in the United States. These transactions represent outflows of resources that are not expenditures but still affect the college's financial position.	Deferred Outflows of Resources
<b>Liabilities</b>			
21100	AP: Trade Payable	Represents the amount of money owed to suppliers or creditors for goods and services received on credit.	AP TradPayab
21101	AP: Trade Payable Tango	Represents the amount of money owed to suppliers or creditors for goods and services received on Tango.	AP TradePay Tango
21102	AP: PEX Cards	Represents the amount of money owed to suppliers or creditors for goods and services received on PEX Cards.	AP PEX Cards
21110	AP: Student Refunds	Represents the amount of money owed to students for refunds.	AP Student Refunds



## Chart of Accounts and Project Codes

<b>Code</b>	<b>Full Description</b>	<b>Definition</b>	<b>Jenzabar</b>
21200	AP: Purchasing Card	Represents the amount of money owed for goods and services paid for with a college credit card.	AP Purch Card
21300	AP: Unredeemed Gift Certificates	Used to track the outstanding value of gift certificates or gift cards that have been issued to but not used by the recipients to make purchases.	AP Unredeemed Gift Certificates
21400	AP: Unclaimed Disbursements	Used to track funds that have been disbursed but remain unclaimed by the intended recipients and will be sent to the state after a period of 3 years.	AP Unclm Disb
21500	AP: Arbitrage	Used to record the arbitrage liability potentially owed by the college.	AP Arbitrage
21600	AP: Unearned Income	Represents revenue or income received in advance of delivering the associated goods or services.	AP Unearned Inc
21700	AP: Clearing	Account(s) to temporarily hold and track accounts payable transactions that cannot be immediately assigned to specific liability accounts.	AP Clearing
21800	AP: Retainage	Represents the amount of money that a contractor is owed but has not been paid due to the retention or withholding of funds.	AP Retainage
22100	Payroll Taxes: Social Security & Medicare	Represents the amount of payroll taxes related to social security/Medicare the college owes but has not remitted to the appropriate tax authorities.	PR SS/Medicare
22200	Payroll Taxes: Federal Withholding	Represents the amount of payroll taxes related to federal withholding the college owes but not remitted to the appropriate tax authorities.	PR Federal WH
22300	Payroll Taxes: State Withholding	Represents the amount of payroll taxes related to state withholding the college	PR State WH

### Chart of Accounts and Project Codes

<b>Code</b>	<b>Full Description</b>	<b>Definition</b>	<b>Jenzabar</b>
		owes but has not remitted to the appropriate tax authorities.	
22400	Payroll Taxes: Worker's Compensation	Represents the amount of payroll taxes related to worker's compensation the college owes but has not remitted to the appropriate tax authorities.	PR Work Comp
22500	Payroll Taxes: Unemployment	Represents the amount of payroll taxes related to unemployment the college owes but has not remitted to the appropriate tax authorities.	PR Unemployment
22600	Payroll Taxes: Oregon Transit	Represents the amount of payroll taxes related to Oregon Transit the college owes but has not remitted to the appropriate tax authorities.	PR Oregon Transit
22700	Payroll Taxes: PFMLI	Represents the amount of paid family and medical leave insurance (PFMLI) the college owes but has not remitted to the appropriate tax authorities.	PR PFMLI
23100	Payroll Deduction: PERS	Represents the amount of PERS the college owes but has not remitted to the appropriate agency.	PR PERS
23110	Payroll Deduction: PERS UAL	Represents the amount of PERS UAL the college owes but has not remitted to the appropriate agency.	PR PERS UAK
23200	Payroll Deduction: Health	Represents the amount of health-related premiums the college owes but has not remitted to the appropriate agency.	PR Health
23210	Payroll Deduction: Section 125	Represents the amount of Section 125 premiums the college owes but has not remitted to the appropriate agency.	PR Section 125
23220	Payroll Deduction: Health Insurance	Represents the amount of health insurance premiums the college owes but has not remitted to the appropriate agency.	PR Health Ins

### Chart of Accounts and Project Codes

<b>Code</b>	<b>Full Description</b>	<b>Definition</b>	<b>Jenzabar</b>
23230	Payroll Deduction: Health Savings Acct	Represents the amount of funds related to health savings accounts the college owes but has not remitted to the appropriate agency.	PR 'HSA'
23240	Payroll Deduction: Health Savings Acct Fee	Represents the amount of funds related to health savings account fees the college owes but has not remitted to the appropriate agency.	PR 'HSA' Fee
23250	Payroll Deduction: Life Insurance	Represents the amount of life insurance premiums the college owes but has not remitted to the appropriate agency.	PR Life Ins
23260	Payroll Deduction: Supplemental Life Ins	Represents the amount of supplemental life insurance premiums the college owes but has not remitted to the appropriate agency.	PR Supp Life Ins
23270	Payroll Deduction: Disability Insurance	Represents the amount of disability insurance premiums the college owes but has not remitted to the appropriate agency.	PR Disability Ins
23280	Payroll Deduction: Long Term Care	Represents the amount of long-term care insurance premiums the college owes but has not remitted to the appropriate agency.	PT LT Care
23410	Payroll Deduction: Tax Shelter Annuity	Represents the amount of funds related to tax shelter annuities (TSA) the college owes but has not remitted to the appropriate agency.	PR Tax Shltr Annu
23420	Payroll Deduction: Garnishment	Represents the amount of funds related to garnishments the college owes but has not remitted to the appropriate agency.	PR Garnishment
23430	Payroll Deduction: OSEA Dues	Represents the amount of funds related to OSEA association dues the college owes but has not remitted to the appropriate agency.	PR OSEA Dues

## Chart of Accounts and Project Codes

Code	Full Description	Definition	Jenzabar
23431	Payroll Deduction: OEA Dues	Represents the amount of funds related to OEA association dues the college owes but has not remitted to the appropriate agency.	PR OEA Dues
23440	Payroll Deduction: Miscellaneous	Represents the amount of funds related to miscellaneous payroll items the college owes but has not remitted to the appropriate agency.	PR Misc
24100	Payroll Other: Unclaimed Wages	Used to track funds that have been disbursed for payroll but remain unclaimed by the intended recipients and will be sent to the state after a period of 3 years.	PR Unclaimed Wages
24200	Payroll Other: Accrued Wages	Represents wages and salaries that have been earned by employees but have not been paid by the college as of the end of an accounting period.	PR Accrued Wages
24300	Payroll Other: Accrued Vacation	Represents the accumulation of vacation time or paid time off (PTO) employees have earned but have not used.	PR Accrued Vacation
29000	Deferred Inflow of Resources	Represents income received in advance but cannot be recognized as revenue immediately because certain conditions or obligations have not been met.	Def Inflow of Resources
<b>Fund Balance</b>			
30000	Fund Balance	Used to track the difference between the college's assets and liabilities in specific funds or accounts. This term is primarily used in governmental and nonprofit accounting, and it represents the accumulated surplus or deficit in a particular fund. Fund balance accounts provide insight into the financial health and sustainability of a fund and are	Fund Balance

## Chart of Accounts and Project Codes

Code	Full Description	Definition	Jenzabar
		crucial for budgeting and financial reporting purposes.	
30001	Fund Balance-Budgetary Only	Used to budget the difference between the college's assets and liabilities in specific funds or accounts. This term is primarily used in governmental and nonprofit accounting, and it represents the accumulated surplus or deficit in a particular fund. Fund balance accounts provide insight into the financial health and sustainability of a fund and are crucial for budgeting and financial reporting purposes.	FundBal-Budget

## Chart of Accounts and Project Codes

### Revenues

Code	Full Description	Definition	Jenzabar
<b>Federal Sources</b> - Moneys received or made available to the college by the federal government wherein the federal government has stipulated their use for construction or support of other specific programs. This section also includes grants and contracts. Includes money stipulated for a particular use by a federal agency although the funds may be administered by the state.			
41100	Federal Aid for Operation	Federal funds to be used for operational expenses. Most schools will not have this particular revenue source, but it should be reported if it exists.	Fed Aid Ops
41200	Federal Aid for Construction	Federal funds to be used for construction of facilities. Most schools will not have this particular revenue source, but it should be reported if it exists.	Fed Aid Const
41300	Grants and Contracts	Include only grants and contracts or portions thereof that originate from a federal agency.	Fed Cont/Grnt
41400	Other Federal Sources	Include any federal revenue that does not fall into the other federal categories in this section.	Fed Other
<b>State Sources</b> - Includes money received or made available to the college through acts of the State Legislature which provide for state share of the cost of instruction or instructional aid. Also includes state grants and contracts and capital aid.			
42100	State Aid for Operation	Includes money received or made available to the college through acts of the State Legislature to be used for operational expenses, including payments to college accounts at Wells Fargo and US Bank for bond payments but minus the 8th quarter payment. The 8th quarter payment is that amount due in April of the 2nd year of the biennium but deferred to July of the 1st year of the next biennium.	State Aid OPS

## Chart of Accounts and Project Codes

Code	Full Description	Definition	Jenzabar
42200	State Aid for Construction	State money made available to the colleges to be used for construction of facilities.	State Aid Const
42300	Grants and Contracts	Include only grants and contracts, or portions thereof that originate from a state agency and are not pass-through dollars from other sources.	State Cont/Grnt
42400	Other	Include any state revenue that does not fall into other specific categories identified in this section.	State Other
<b>Local Sources</b> - Include all revenues generated by local government, a local agency, or the college. Major revenue sources detailed in this section include property taxes, local grants, tuition, and instructional and special fees.			
43100	Taxes	Taxes levied and anticipated to be received during the current fiscal period. Colleges will apply the "60 day" rule to record taxes to be received by August 31. Also include taxes for prior fiscal periods, including receipts from foreclosed land, sales, interest and penalties. Timber tax revenues received from CCWD are to be reported here.	Taxes
43200	Tuition	All tuition assessed (net of refunds) for educational purposes. Tuition and fees should be recorded as revenue even if there is no intention of collecting from the student. Tuition and fee revenue should be deferred to the fiscal year in which a term is predominately conducted. For example, tuition and fees would be classified as deferred revenue (a liability account) in the current year for registrations prior to July 1 for summer and fall terms of the next fiscal year.	Tuition

## Chart of Accounts and Project Codes

Code	Full Description	Definition	Jenzabar
43300	Instructional Fees	Moneys paid to the college by students to offset instructional costs. These fees are based on enrollment and are related to instruction but are not part of tuition. Examples include technology fees, lab fees, and course materials fees.	Inst Fee
43400	Special Fees	Moneys paid for non-instructional or optional services. Examples include admission fees, athletics, add-drop, transcripts, parking, health, student ID, and student association fees.	Spec Fee
43500	Grants and Contracts	Include only grants and contracts or portions thereof that originate from a local agency or source and are not pass-through dollars from other sources. Examples include grants from local foundations, private industries, city/county, etc.	Loc Cont/Grnt
43600	Sale of Goods and Services	Moneys received for goods and services provided. Examples include bookstores, food service, etc. This category is limited to revenues directly from the operation of auxiliary enterprises.	Sales
43700	Gifts	Gifts from individuals, organizations, or corporations made with charitable intent. Include gifts that are received directly by the college. Exclude those received by an external foundation.	Gifts
43800	Interest Income	Moneys received as interest on funds invested by the college or the amount of interest due to the college, prorated to the accounting period. County-distributed interest on local property taxes should be reported under the "Taxes" category.	Int Income



## Chart of Accounts and Project Codes

<b>Code</b>	<b>Full Description</b>	<b>Definition</b>	<b>Jenzabar</b>
43900	Other Local Sources	Include any local government and other revenue that does not fall into the other specific categories in this section.	OtherLocSou
43910	Other Local Sources – Indirect	Revenue from charges to college departments or grants for ongoing operational costs to support the overall functioning of the college.	OtherIndirect
43962	Other Local Sources - Leases	Include any revenue from the lease of college owned property, such as facility room rental.	OtherLeases
47110	Transfer In - General Fund	Transfer of resources from the General Fund.	TI GF
47120	Transfer In - Contract & Grant	Transfer of resources from the Contract and Grant Fund.	TI CGF
47121	Transfer In - Community & Workforce Training	Transfer of resources from the Community & Workforce Training Fund.	TI CWTF
47122	Transfer In - Innovation	Transfer of resources from the Innovation Fund.	TI IF
47123	Transfer In - Intra-College	Transfer of resources from the Intra-College Fund.	TI ICF
47124	Transfer In - Renewal & Replacement	Transfer of resources from the Renewal & Replacement Fund.	TI RRF
47125	Transfer In - Reserve	Transfer of resources from the Reserve Fund.	TI RF
47126	Transfer In - Student Financial Aid	Transfer of resources from the Student Financial Aid Fund.	TI SFAF
47130	Transfer In - Capital Projects	Transfer of resources from the Capital Projects Fund.	TI CPF
47140	Transfer In - Debt Service	Transfer of resources from the Debt Service Fund.	TI DSF



Rogue Community College

### Chart of Accounts and Project Codes

<b>Code</b>	<b>Full Description</b>	<b>Definition</b>	<b>Jenzabar</b>
47210	Transfer In - Auxiliary Service	Transfer of resources from the Auxiliary Service Fund.	TI ASF
47299	Transfer In - Intra-Fund	Transfer of resources from Intra-Fund.	TI Intra

## Chart of Accounts and Project Codes

### Expenses

Code	Full Description	Definition	Jenzabar
<b>Personnel Services</b> - Includes salaries, wages, and benefits, including employee tuition waivers. Early retirement costs should include current payments to individuals only and be reported in function code "Other" under College Support Services.			
51100	Management Salaries - Managerial	Salaries paid to management staff. Includes full-time and part-time staff.	Managerial
51210	Classified Salaries - FT	Salaries paid to full-time classified employees.	FT Class
51220	Classified Salaries - PT	Salaries paid to part-time classified employees.	PT Class
51230	Classified Salaries - Overtime	Overtime salaries paid to classified employees.	OT Class
51300	Instructional Faculty Salaries - FT	Salaries paid to full-time teaching faculty.	Inst FTFac
51310	Instructional Faculty Salaries - Overload	Overload salaries paid to full-time teaching faculty.	Inst Overload
51400	Instructional Faculty Salaries - Adjunct	Salaries paid to adjunct teaching faculty.	Inst Adjnt
51500	Other Salaries	Include other salaries that are not included in the categories above. For example, exempt non- management and confidential staff salaries should be reported in this category if they are not classified employees.	Other Salary
51510	Management Salaries - Non-Managerial	Salaries paid to exempt non-managerial staff. Includes full-time and part-time staff.	NonManagerial

## Chart of Accounts and Project Codes

<b>Code</b>	<b>Full Description</b>	<b>Definition</b>	<b>Jenzabar</b>
51520	Non-Instructional Faculty Salaries - FT	Salaries paid for non-instructional full-time faculty. Include counselors, librarians, and faculty professionals.	NonInst FTFac
51525	Non-Instructional Faculty Salaries - Overload	Overload salaries paid for non-instructional full-time faculty.	NonInst Overload
51530	Non-Instructional Faculty Salaries - Adjunct	Salaries paid for non-instructional adjunct faculty.	NonInst Adjunct
51535	Non-Instructional Faculty Dept Chair & Coordinator	Department chair and coordinator salaries paid for non-instructional faculty.	Dept Chair/Co
51540	Temporary Staff	Salaries paid for temporary assignments.	Temp Staff
51600	Learn and Earn	Wages paid to student employees.	Learn/Earn
51700	Insurance Benefits	Institutional costs for all employee insurance programs. Include as appropriate: health, dental, life, and disability insurance.	Health/Life
51710	Insurance Benefits – Adjunct	Institutional costs for adjunct employee insurance programs. Include as appropriate: health, dental, life, and disability insurance.	Health-Adjunct
51800	Workers' Comp Insurance	Institutional costs for workers compensation insurance.	Work Comp
51900	Social Security (FICA)	Institutional costs for FICA (Federal Insurance Contributions Act) taxes, to support Social Security and Medicare.	SS FICA
52000	Other Payroll Expenses	Any other direct payroll expenses.	Oth PR Exp
52100	Staff Tuition Waivers	Tuition waivers for college employees.	Staff Waiver

## Chart of Accounts and Project Codes

Code	Full Description	Definition	Jenzabar
52200	PERS	Institutional costs for the Oregon Public Employee Retirement System (PERS). It includes all PERS costs that the college incurs.	PERS
52300	Unemployment Insurance	Institutional costs for unemployment insurance.	UnEmp Ins
52400	Staff Development	Institutional expenses for employee development and training. This category may contain travel costs if they are directly associated with a staff development event. Include Professional Growth here.	Staff Dev
52500	Personnel & Benefits – Placeholder	<i>Budgeting purposes only</i> – includes grant match for benefits	Prsnl/Ben
<b>Materials and Services</b> - Consists of all types of current operational expenses except those identified under other object classifications. Includes supplies, communications, travel and other outside services.			
61100	Supplies & Minor Equipment	Costs of all supplies purchased during the accounting period. Includes equipment purchases that are less than \$ 5,000.	Supp Mnr Equip
61110	Small Equipment <\$5k	Costs of equipment items that do not meet the capitalization threshold of \$5,000 and typically last more than one year.	Equip <\$5k
61120	Office Supplies	Costs of small, expendable, daily use items that typically last less than one year.	Office Supp
61121	Meeting Supplies	Costs of supplies used to conduct meetings such as folders, easel boards, food or drinks, etc.	Mtg Supp
61122	Instructional Supplies	Costs of small, expendable items similar to office supplies that are for the purposes of instruction.	Instl Supp

## Chart of Accounts and Project Codes

<b>Code</b>	<b>Full Description</b>	<b>Definition</b>	<b>Jenzabar</b>
61123	Testing Supplies	Costs of small, expendable items purchased for student testing. Do not include online proctor services.	Test Supp
61140	Maintenance Supplies	Costs of supplies used to perform routine maintenance and repairs on assets, equipment, or facilities.	Maint Supp
61141	Grounds Supplies	Costs of items and materials used for the maintenance and upkeep of outdoor areas.	Ground Supp
61142	Custodial Supplies	Costs of items used for cleaning and maintaining college facilities or property.	Custodial
61200	Printing and Duplicating	Costs for printing and media duplication. Includes internal and outside services such as copying, binding, and reproduction of digital media.	Printing
61300	Travel	Costs of all travel, both in and out of district, except for travel specifically associated with staff development, which is reported in Personnel Services/Staff Development.	Travel
61400	Equipment Repair	Costs of repair of equipment owned by the college.	Equip Rpr
61510	Audit	Costs in connection with the external auditing process for things such as college financials, arbitrage, actuarial services, and position classifications.	Audit
61511	Legal	Costs in connection with external legal services and support.	Legal
61512	Payroll Processing	Costs of processing the college payroll and payroll related taxes, including quarterly and annual required reporting.	PR Process
61540	Technology License & Maintenance	Costs associated with acquiring and maintaining licenses for technology or software.	TechLic/Mnt

## Chart of Accounts and Project Codes

<b>Code</b>	<b>Full Description</b>	<b>Definition</b>	<b>Jenzabar</b>
61541	Technology & Software Implementation	Costs associated with implementing technology or software.	Tech Implmnt
61560	Facilities Contract Svcs <\$25k projects	Cost of services contracted for building or remodeling is less than \$25,000 in total cost. Includes electrical, plumbing, etc.	FMPC ContSvc <\$25k
61561	Janitorial	Costs of external services for the cleaning and maintenance of college facilities.	Janitorial
61570	Contracted Security	Costs associated with contracting external security services to protect college facilities, students, and employees.	Cont Security
61590	Other Professional & Contracted Services	Costs of all other outsourced services. Include regular maintenance contracts as well as one-time services.	ProfContSvc
61600	Publicity & Publications	Costs of all publications distributed to students, prospective students, community members, conference attendees, etc. Include general advertising and promotional costs.	Publicity
61700	Fees and Dues	Costs of fees and dues associated with membership in professional organizations. Also include other professional fees.	Fees/Dues
61710	OCCA Dues	Cost of dues paid to the Oregon Community College Association.	OCCA dues
61800	Materials for Resale	Cost of goods purchased to be resold. For example, it includes lab supplies and bookstore inventory.	Mtrl for Resale
61900	Tele-communications	Costs of data and voice communications systems and services. This includes equipment and usage fees.	Phone/Data Sys

## Chart of Accounts and Project Codes

Code	Full Description	Definition	Jenzabar
62100	Advertising	Institutional advertising costs that are not included in the “Publicity and Publications” category. For example, it would include legal advertisements, job announcements, and requests for bids.	Advertising
62200	Insurance – Property & Liability	Costs of all institutional non-employee insurance. It includes liability, fidelity, and property insurance, but does not include employee benefits such as health, dental, and disability insurance.	Ins-Prop/Liab
62310	Electric	Cost of utilities paid for electricity.	Electric
62320	Natural Gas	Cost of utilities paid for natural gas.	Natural Gas
62330	Water & Sewer	Cost of utilities paid for water and sewer.	Water/Sewer
62340	Garbage & Recycling	Cost of utilities paid for disposal of garbage and recycling.	Trash/Recycle
62350	Bio-Hazard Disposal	Cost of utilities paid for disposal of bio-hazard materials.	BioHaz
62400	Other Materials & Services	Include any materials and services expenses that don’t fall within the other categories above, e.g. postage, etc.	Oth M/S
62410	Postage & Freight	Costs for mailing or shipping letters and packages. This would include the purchase of stamps and bulk mailings.	Post/Frgt
62450	Building & Remodel <\$25k projects	Cost of materials for building or remodeling is less than \$25,000 in total cost.	Bldg/Remod <\$25k proj
62460	Transportation	Cost of subsidized transportation paid to external providers.	Transportation
<b>Financial Aid</b> – Funds provided to assist students in covering the costs associated with their education. These costs may include tuition, fees, textbooks, room and board, and other educational expenses. Financial aid can take various forms, such as scholarships, grants, loans, and work-study programs.			
62500	Scholarships & Grants	Includes Pell Grants, various Need Grants, and other federal, state, or private financed scholarships or grants.	Schol/Grant



## Chart of Accounts and Project Codes

Code	Full Description	Definition	Jenzabar
62510	Tuition Discounts & Waivers	Include here student (including senior citizen) tuition discounts and waivers only. Excludes employee (and employee's spouse/dependents) discounts and waivers which should be classified as employee benefits within the expense function where the employee's salary is classified.	Tuit Ds/Waive
62520	Financial Aid Loans	Includes Federal Carl D. Perkins Student Loan, Subsidized and Unsubsidized Federal Stafford Loans, Federal Parent Loan (PLUS), Federal Supplemental Loan for Students (SLS), Federal Direct Student Loan Program (FDSLP), and others.	FinAid Loan
62530	Federal Work Study	Refers to expenditures under the Federal College Work-Study Program. Includes local match.	FWS
62540	Other Financial Aid	Includes all other expenditures not identified above which fall under the category of "Financial Aid". Include student assistance such as gift cards, meal vouchers, daycare reimbursement, emergency funds, etc.	Other FinAid
<b>Capital Outlay</b> - Includes expenditures for the acquisition or increase of visible, tangible personal property of a non-consumable nature. Capital outlay refers only to items with a unit cost of \$5,000 or more, and a useful life of more than two years. The purchase of computer software that meets these unit costs and useful life conditions shall be considered a capital outlay. For reporting purposes capital outlay expenses must be allocated to the function benefiting from the purchase regardless of the fund in which it was recorded.			
63100	Land	Includes all expenditures for land and for land improvements such as roads, parking lots, sewer lines, etc.	Land

## Chart of Accounts and Project Codes

<b>Code</b>	<b>Full Description</b>	<b>Definition</b>	<b>Jenzabar</b>
63110	Land: Architect & Engineering	Includes Architect & Engineering expenditures for land and for land improvements.	Land: A/E
63120	Land: General Contractor	Includes General Contractor expenditures for land and for land improvements.	Land: GenCont
63130	Land: Acquisition	Includes Acquisition expenditures for land and for land improvements.	Land: Acq
63131	Land: Equipment - Admin	Includes Equipment - Admin expenditures for land and for land improvements.	Land: Equip-Admin
63132	Land: Equipment - IT	Includes Equipment - IT expenditures for land and for land improvements.	Land: Equip-IT
63133	Land: Equipment - Program	Includes Equipment - Program expenditures for land and for land improvements.	Land: Equip-Program
63134	Land: Furn, Fix & Equip	Includes Furniture, Fixtures & Equipment expenditures for land and for land improvements.	Land: Furn/Fixt/Equip
63135	Land: Utilities	Includes Utilities expenditures for land and for land improvements.	Land: Utilities
63140	Land: Fees	Includes Fees expenditures for land and for land improvements.	Land: Fees
63141	Land: Signage	Includes Signage expenditures for land and for land improvements.	Land: Signage
63142	Land: Environmental	Includes Environmental expenditures for land and for land improvements.	Land: Environmental
63143	Land: Other	Includes Other expenditures for land and for land improvements.	Land: Other
63150	Land: Contingency	Includes Contingency expenditures for land and for land improvements.	Land: Contingency
63200	Buildings: New	Includes all expenditures for new construction.	Bldg: New

## Chart of Accounts and Project Codes

<b>Code</b>	<b>Full Description</b>	<b>Definition</b>	<b>Jenzabar</b>
63210	Buildings: New-Architect & Engineering	Includes Architect & Engineering expenditures for new construction.	Bldg: New-A/E
63220	Buildings: New-General Contractor	Includes General Contractor expenditures for new construction.	Bldg: New-GC
63230	Buildings: New-Acquisition	Includes Acquisition expenditures for new construction.	Bldg: New Acq
63231	Buildings: New-Equipment - Admin	Includes Equipment - Admin expenditures for new construction.	Bldg: New-Equip-Admin
63232	Buildings: New-Equipment - IT	Includes Equipment - IT expenditures for new construction.	Bldg: New-Equip-IT
63233	Buildings: New-Equipment - Program	Includes Equipment - Program expenditures for new construction.	Bldg: New-Equip-Program
63234	Buildings: New-Furn, Fix & Equip	Includes Furniture, Fixtures & Equipment expenditures for new construction.	Bldg: New-Furn/Fixt/Equip
63235	Buildings: New-Utilities	Includes Utilities expenditures for new construction.	Bldg: New-Utilities
63240	Buildings: New-Fees	Includes Fees expenditures for new construction.	Bldg: New-Fees
63241	Buildings: New-Signage	Includes Signage expenditures for new construction.	Bldg: New-Signage
63242	Buildings: New-Environmental	Includes Environmental expenditures for new construction.	Bldg: New-Environ
63243	Buildings: New-Other	Includes Other expenditures for new construction.	Bldg: New-Other
63250	Buildings: New-Contingency	Includes Contingency expenditures for new construction.	Bldg: New-Contingency
63300	Buildings: Maintenance	Includes all expenditures for major repairs (\$25,000 and higher) and remodeling.	Bldg: Mnt

## Chart of Accounts and Project Codes

<b>Code</b>	<b>Full Description</b>	<b>Definition</b>	<b>Jenzabar</b>
63310	Buildings: Maintenance- Architect & Engineering	Includes Architect & Engineering expenditures for major repairs (\$25,000 and higher) and remodeling.	Bldg: Mnt-A/E
63320	Buildings: Maintenance- General Contractor	Includes General Contractor expenditures for major repairs (\$25,000 and higher) and remodeling.	Bldg: Mnt- GenCont
63330	Buildings: Maintenance- Acquisition	Includes Acquisition expenditures for major repairs (\$25,000 and higher) and remodeling.	Bldg: Mnt-Acq
63331	Buildings: Maintenance- Equipment - Admin	Includes Equipment - Admin expenditures for major repairs (\$25,000 and higher) and remodeling.	Bldg: Mnt- Equip-Admin
63332	Buildings: Maintenance- Equipment - IT	Includes Equipment - IT expenditures for major repairs (\$25,000 and higher) and remodeling.	Bldg: Mnt- Equip-IT
63333	Buildings: Maintenance- Equipment - Program	Includes Equipment - Program expenditures for major repairs (\$25,000 and higher) and remodeling.	Bldg: Mnt- Equip-Program
63334	Buildings: Maintenance- Furn, Fix & Equip	Includes Furniture, Fixtures & Equipment expenditures for major repairs (\$25,000 and higher) and remodeling.	Bldg: Mnt- Furn/Fixt/Equip
63335	Buildings: Maintenance- Utilities	Includes Utilities expenditures for major repairs (\$25,000 and higher) and remodeling.	Bldg: Mnt- Utilities
63340	Buildings: Maintenance- Fees	Includes Fees expenditures for major repairs (\$25,000 and higher) and remodeling.	Bldg: Mnt Fees
63341	Buildings: Maintenance- Signage	Includes Signage expenditures for major repairs (\$25,000 and higher) and remodeling.	Bldg: Mnt- Signage

## Chart of Accounts and Project Codes

Code	Full Description	Definition	Jenzabar
63342	Buildings: Maintenance-Environmental	Includes Environmental expenditures for major repairs (\$25,000 and higher) and remodeling.	Bldg: Mnt-Environ
63343	Buildings: Maintenance-Other	Includes Other expenditures for major repairs (\$25,000 and higher) and remodeling.	Bldg: Mnt Other
63350	Buildings: Maintenance-Contingency	Includes Contingency expenditures for major repairs (\$25,000 and higher) and remodeling.	Bldg: Mnt-Contingency
63400	Equipment	Includes "one-time" purchase of equipment that costs \$5,000 or more.	Equip >\$5k
63500	Computer Hardware	Includes "one-time" purchase of computer hardware that costs \$5,000 or more.	Comp Hrdwr >\$5k
63600	Library Assets	Includes all depreciable library assets such as books.	LibraryAsset
<b>Debt Service</b>			
64000	Debt Service - Principal	Expenditures for general long-term debt principal. Excludes lease purchase agreements.	Debt Prncpl
64100	Debt Service - Interest	Expenditures for general long-term debt interest.	Debt Int
<b>Other Expenses</b>			
65000	Other Expenses	Include all other expenditures not included in any of the expense categories above.	Other Expense
65110	Bad Debt/Write Off	The uncollectible accounts expense or provision for doubtful accounts; costs are an accounting recognition of the estimated portion of accounts receivable that is expected to be uncollectible due to customers' inability or unwillingness to pay.	Bad Debt W/O
65120	Property Tax	Cost of property taxes for college owned facilities.	Property Tax

## Chart of Accounts and Project Codes

<b>Code</b>	<b>Full Description</b>	<b>Definition</b>	<b>Jenzabar</b>
65130	Overhead & Indirect Expense	Expense charged for ongoing operational costs to support the overall functioning of the college. These costs are not easily traceable to a specific project or department. Instead, they are distributed across various aspects of the college and contribute to its overall cost structure.	OH/Indirect
65140	Facility Lease	Costs associated with leasing non-college owned facilities or space to conduct college business.	Facility Lease
65150	Other Expenses - Interest	Cost of interest not related to debt service.	Interest
65160	Other Expenses - Depreciation	Depreciation expense is a non-cash accounting entry that reflects the systematic allocation of the cost of a long-term, tangible asset (such as buildings, machinery, vehicles, etc.) to the income statement over its estimated useful life. This allocation is necessary to accurately represent the gradual wear and tear, obsolescence, or decrease in the asset value as it is used in business operations.	Depreciation
65170	Insurance Benefits – Retiree	Institutional costs for retiree insurance programs.	Ins-Retiree
67110	Transfer Out - General Fund	Transfer of resources to the General Fund.	TO GF
67120	Transfer Out - Contract & Grant	Transfer of resources to the Contract & Grant Fund.	TO CGF
67121	Transfer Out - Community & Workforce Training	Transfer of resources to the Community & Workforce Training Fund.	TO CWTF

## Chart of Accounts and Project Codes

<b>Code</b>	<b>Full Description</b>	<b>Definition</b>	<b>Jenzabar</b>
67122	Transfer Out - Innovation	Transfer of resources to the Innovation Fund.	TO IF
67123	Transfer Out - Intra-College	Transfer of resources to the Intra-College Fund.	TO ICF
67124	Transfer Out - Renewal & Replacement	Transfer of resources to the Renewal & Replacement Fund.	TO RRF
67125	Transfer Out - Reserve	Transfer of resources to the Reserve Fund.	TO RF
67126	Transfer Out - Student Financial Aid	Transfer of resources to the Student Financial Aid Fund.	TO SFAF
67130	Transfer Out - Capital Projects	Transfer of resources to the Capital Projects Fund.	TO CPF
67140	Transfer Out - Debt Service	Transfer of resources to the Debt Service Fund.	TO DSF
67210	Transfer Out - Auxiliary Service	Transfer of resources to the Auxiliary Service Fund.	TO ASF
67299	Transfer Out - Intra-Fund	Transfer of resources to Intra-Fund.	TO Intra
90000	Contingency	Estimated cost of items during a fiscal year that cannot be specifically identified at the time the budget is being prepared.	Contingency
91000	Reserved for Future Expenditure	Identifies funds to be “saved” for use in future fiscal years.	Res Future Exp
92000	Unappropriated Ending Balance	Amount set aside in the budget to be carried over to next year’s budget.	Unapp End Bal

## Chart of Accounts and Project Codes

### IV. Project Codes

Project codes are used in Jenzabar to define and track activities (e.g. grants, major building renovations, new construction, ASG Clubs, ActionPaks). They typically have one of these characteristics:

- They cannot be easily grouped in the Chart of Accounts (i.e., the activity includes transactions from many different accounts)
- They span two or more fiscal years

The project code links transactions to a project. Once assigned, it stays with the transaction for the full length of the project (even spanning multiple years). Codes can be up to 20 characters and alpha, numeric or a combination. Below is the coding scheme for currently defined projects.

Full Code	Code Prefix	Year Designation	Other	Purpose
APAK##-###	APAK	The fiscal year end should be used for the two digits following 'APAK'	Sequential numbering	Approved ActionPaks
CLB-#####	CLB	n/a	Prior department number (if any)	ASG Clubs
CP##-##	CP	The fiscal year end should be used for the two digits following 'CP'	Sequential numbering	Capital Projects
ERP25	ERP	25	None	24-25 Jenzabar ERP implementation related costs
MG##-###	MG	The fiscal year end should be used for the two digits following 'MG'	Sequential numbering	Approved Micro Grants