

Pierce College - GL ACCOUNT or COMMITMENT ITEM

Basically the same as the Object Code currently in use with "00" added at the end.

<i>GL Account</i>	<i>Description Abbr.</i>	<i>Description</i>
100000	Academic Salaries	ACADEMIC SALARIES CATEGORY
110000	Inst Sal Reg - Planni	Instructional Salary Regular (Planning)
110005	Instr, Contr Sal Sche	Instruction, Contract Salary Schedule
111100	Instructor, Regular	Instructor, Regular
111600	Instructor, Substitu	Instructor, Substitute
111700	Inst, Reg, Extra Assgn	Instructor, Regular, Extra Assignment
111900	Retroactive	Retroactive
113100	Dept Chair, Classroom	Department Chair, Classroom
113600	Dept Chair, Clsrn Sub	Dept Chair, Classroom, Substitute
113700	Dept Chr, Clrm, Ext Ass	Department Chair, Classroom, Extra Assignment
120000	Noninstr Sal Reg (Planning)	Noninstructional Salary Regular (Planning)
121100	Inst, Non-Teach, Reg	Instructor, Non-Teaching, Regular
121600	Inst, Non-Teach, Sub	Instructor, Non-Teaching, Substitute
121700	Inst-Non-T-ExtAss	Instructor, Non-Teaching, Extra Assignment
122100	Admin, Regular	Administration, Regular
122600	Admin, Sub	Administration, Substitute
123100	Dept Chair, Reg	Department Chair, Regular
123600	Dept Chair, Sub	Department Chair, Substitute
123700	Dept Chair, Ext Assi	Department Chair, Extra Assignment
124100	Librarian, Reg	Librarian, Regular
124600	Librarian, Sub	Librarian, Substitute
124700	Librarian, Ext Assig	Librarian, Extra Assignment
125100	Counselor, Reg	Counselor, Regular
125600	Counselor, Sub	Counselor, Substitute
125700	Counselor, Ext Assig	Counselor, Extra Assignment
126100	Health, Reg	Health, Regular
126600	Health, Sub	Health, Substitute
126700	Health, Ext Assign	Health, Extra Assignment
127100	Child Dev, Reg	Child Development, Regular
127600	Child Dev, Sub	Child Development, Substitute
127700	Child Dev, Ext Assig	Child Development, Extra Assignment
130000	Instr Sal Other (Planning)	Instructional Salary Other (Planning)
130010	Contra-Cert Sal	Contra-Certificated Salaries
131500	Instructor, Hrly	Instructor, Hourly
131600	Instr, Hrly, Sub	Instructor, Hourly, Substitute
131700	Instr, Ext Assign	Instructor, Extra Assignment
132500	Instr, Hrly, Spr Sem	Instructor, Hourly, Spring Semester
132600	Instr, Hrly, Spr, Su	Instructor, Hourly, Spring Semester, Substitute
132700	Instr, Hrly, Spr-ExtA	Instructor, Hourly, Spring Semester, Extra Assignment
133500	Dept Chair, Clrm, Hrly	Department Chair, Classroom, Hourly
133600	Dept Chair, Clrm, Hrly, Sub	Department Chair, Classroom, Hourly, Substitute
133700	Dept Chair, Clrm, Ext Ass	Department Chair, Classroom, Extra Assignment

<i>GL Account</i>	<i>Description Abbr.</i>	<i>Description</i>
140000	Noninstr Sal Oth (Planning)	Noninstructional Salary Other (Planning)
141500	Instr, NT, Hrly	Instructor, Non-Teaching, Hourly
141600	Instr, NT, Sub	Instructor, Non-Teaching, Substitute
141700	Instr, NT, Ext Assig	Instructor, Non-Teaching, Extra Assignment
143500		

GL Account	Description Abbr.	Description
214100	Maint & Oper, Reg	Maintenance & Operations, Regular
220000	Instr Aides Reg (Planning)	Instructional Aides Regular (Planning)
221100	Instr Aides, Reg	Instructional Aides, Regular
229100	Other Instr, Reg	Other- Instruction, Regular
230000	Noninstr Sal Other (Planning)	Noninstructional Salary Other (Planning)
232400	Admin, OT	Administration, Overtime
232600	Admin- Sub & Relief	Administration, Sub & Relief
233400	Off & Clrk, OT	Office & Clerical, Overtime
233600	Off & Clrk, Sub & Rel	Office & Clerical, Sub & Relief
234400	Maint & Oper, OT	Maintenance & Operations, Overtime
234600	Maint & Oper, Sub & Rel	Maintenance & Operations, Sub & Relief
234800	Labor Meals	Labor Meals
237100	Repair Of Grounds	Repair Of Grounds
237200	Repair Of Building	Repair Of Building
237300	Repair Of Equip	Repair Of Equipment
237500	Def Maint-Bldg	Deferred Maintenance-Building
237700	Def Maint-Ground	Deferred Maintenance-Grounds
239200	Unclass, Non Inst	Unclassified, Non Instruction
239300	Unclass, Prof Expt	Unclassified, Professional Expert
240000	Instr Aides Other (Planning)	Instructional Aides Other (Planning)
241400	Inst Aids, OT	Instructional Aides, Overtime
241600	Inst Aides, Sub & Rel	Instructional Aides, Sub & Relief
249200	Unclassified, Instr	Unclassified, Instruction
249400	Oth, Instr, OT	Other, Instruction, Overtime
249600	Oth, Inst, Sub & Rel	Other, Instruction, Sub & Relief
290000	Misc Noninstr Sal.(Planning)	Miscellaneous Noninstructional Salary (Planning)
290100	Unalloc Non-Cert	Unallocated Non-Certificated
290800	Class Pers/Adm O/H	Classified Personnel/Admin Overhead
290900	Accrued Sal Expense	Accrued Salary Expense
293900	Class Restr UnM Budg	Classified Restructuring Unmatched Budget
295000	Spec Schl Mons Exp	Special School Months Expensed
295100	Auto Sal Dist Adj	Automated Salary Distribution Adjustment
296400	Pr-Yr Sal Adj NCert	Prior-Year Salary Adj Non-Certificated
298400	Sal Incr Offs -NCert	Salary Increase Offset - Non-Certificated
298600	Sal Acc Adj-NCert	Salary Accrual Adjustment - Non-Certificated
299900	Abolshd Cls By Restr	Abolished Classes By Restructuring
300000	Employee Benefits	EMPLOYEE BENEFITS CATEGORY
300005	Employee Benefits	Employee Benefits
310000	STRS Fund (Planning)	STRS Fund-Planning
311000	STRS-Cert Emp	S.T.R.S. - Certificated Employees
312000	STRS-CB	STRS-CB
313000	STRS-Sick Lv Cred	S.T.R. S. - Sick Leave Credit
320000	PERS Fund (Planning)	PERS Fund (Planning)
322000	PERS-Classified	P.E.R.S. - Classified
330000	OASDHI (Planning)	OASDHI (Planning)

<i>GL Account</i>	<i>Description Abbr.</i>	<i>Description</i>
330005	Soc Sec Contributn	Social Security Contributions
331000	Soc Sec-Cert Emp	Social Security - Certificated Employees
332000	Soc Sec-Clsfd Emp	Social Security - Classified Employees
333000	Soc Sec-Inst Aides	Social Security - Instructional Aides
334000	Medicare Contr (Planning)	Medicare Contribution (Planning)

GL Account	Description Abbr.	Description
395610	Contra Ben - Cafe	(Contra) Expense Benefits - Cafeteria
395700	Emp Ben-Child Dev	Employee Benefits - Child Development
395710	Contra Ben - Cld Dev	(Contra) Expense Benefits - Child Development
395800	Emp Ben - Bkstore	Employee Benefits - Bookstore
395810	(Contra) Ben - Bkstr	(Contra) Expense Benefits - Bookstore
395900	Emp Ben - Wk Comp	Employee Benefits - Workers Compensation
395910	Contra Ben - Wk Comp	(Contra) Expense Benefits - Workmans Compensation
400000	Supplies & Materials	Supplies and Materials Category
420000	Books (Planning)	Books (Planning)
422100	Books	Books
440000	Instr Media Matl-Pl	Instructional Media Materials (Planning)
442000	Inst Media Matl	Instructional Media Materials
442100	Library Media Matl	Library Media Material
442300	Audio Visual Matl	Audio Visual Material
442400	Campus Newspaper	Campus Newspaper
450000	Supplies (Planning)	Supplies (Planning)
452100	Office Supplies	Office Supplies
452120	Software Supplies	Software Supplies
452200	SFP Minor Equip	S.F.P. Minor Equipment
452300	Supp-Maint&Repair	Supplies For Maintenance & Repair
453100	Printing	Printing
458100	Food-Café & Child Care	Food - Cafeteria & Child Care Only
460000	Bookstore (Planning)	Bookstore Only (Planning)
461000	Textbooks	Textbooks
461100	Used Textbooks	Used Textbooks
461200	Trade Books	Trade Books
461300	Textbook Rental	Textbook Rental
462000	Class Materials	Class Materials
463000	Class Supplies	Class Supplies
465000	Sundries	Sundries
466000	Special Orders	Special Orders
466500	Printg-College Press	Printing - College Press
468000	Confections	Confections
468010	Syllabi	Syllabi
468020	Stationery	Stationery
468030	Tools	Tools
468040	Casting Materials	Casting Materials
468045	Ceramics	Ceramics
468050	Woodworking Material	Woodworking Material
468060	Sculpture	Sculpture
468070	Safety Equipment	Safety Equipment
468080	Caps and Gowns	Caps and Gowns
468090	Greeting Cards	Greeting Cards
468100	Soft Goods	Soft Goods
468110	Giftware	Giftware

GL Account

Description Abbr.

Description

<i>GL Account</i>	<i>Description Abbr.</i>	<i>Description</i>
561100	Bus Transportation	Bus Transportation
561200	Student Transport	Student Transportation
562100	Contrat-Personal Svs	Contracts - Personal Services
562300	Contrat-HlthCr Svs	Contracts - Health Care Services
563100	Rent-Eq Prt & Repr	Rent - Equipment Printing And Reproduction
563200	Rent - Software	Rent - Software
563500	Rent - Misc	Rent - Miscellaneous
565100	Rent - Equip-Other	Rent - Equipment - Other
569300		

GL Account	Description Abbr.	Description
590100	Unalloc Oth Exp	Unallocated Other Expense
594500	Sch Maint - Bldg	Scheduled Maintenance - Buildings
594700	Sch Maint - Ground	Scheduled Maintenance - Grounds
596200	Commn-Sale of Invest	Commission - Sale of Investments
597000	Trade Disc - Lost	Trade Discounts -Lost
600000	Capital Outlay	Capital Outlay Category
610000	Sites (Planning)	Sites (Planning)
611000	Land Expense	Land Expense
611100	Land Improvmt Exp	Land Improvements Expense
611200	Infrastructure Exp	Infrastructure Expense
620000	Buildings (Planning)	Buildings (Planning)
620010	Contra-Const Realloc	Contra - Construction Reallocation
620100	Buildings Expense	Buildings Expense
620200	Buildg Improv Exp	Buildings Improvements Expense
620300	Leseho Imprv Exp	Leasehold Improvements Expense
620310	Leasehold Alter Exp	Leasehold Alteration Expense
630000	Bks/Matl Libr (Planning)	Books/Materials for Library (Planning)
633000	LibBks&RefMat Exp	Library Books & Reference Materials Expense
640000	Equipment (Planning)	Equipment (Planning)
640100	Equip Expense	Equipment Expense
640110	Equip Repl Expense	Equipment Replacement Expense

<i>GL Account</i>	<i>Description Abbr.</i>	<i>Description</i>
818200	N.D.S.L.	N.D.S.L.
818300	S.E.O.G.	S.E.O.G.
818400		

GL Account	Description Abbr.	Description
865700	Cal Grant B	Cal Grant B
865800	Telecom&Tech	Telecommunications & Technology
867100	Tx Relief - Business	Tax Relief - Business
867200	Tx Relief - Homowners	Tax Relief - Homeowners
867300	Other Subventions	Other Subventions
867800	AFE Exemption	Aircraft Flight Equipment Exemption
867900	Tx Rel-MP, Wn & Bpro	Tax Relief - Motion Picture, Wine and Brdy Pro
868000	State Lottery Rev	State Lottery Revenue
868100	State Mandated Costs	State Mandated Costs
869000	Other State Funds	Other State Funds
869100	OtherST Inc-Chil Dev	Other State Income - Child Development
869200	Other ST Inc-ETP	Other State Income - Employmt Tr Panel
869300	Oth ST Inc-Unemp Ins	Other State Income - Unemployment Insurance
869400	Oth ST Inc-Serve	Other State Income - Services
869600	Oth ST Inc-COTOP	Other State Income - Cotop
880000	Local Revenues (Planning)	Local Revenues (Planning)
880084	Mobile Home Fees	Mobile Home Fees
880090	Other County Income	Other County Income
881000	District Taxes	District Taxes
881100	Secured Roll	Secured Roll
881200	Unsecured Roll	Unsecured Roll
881300	Prior Years Taxes	Prior Years Taxes
881400	Eraf Prop Tax Shift	Eraf Property Tax Shift
881500	Eraf Tax Prior Yr	Eraf Tax Prior Year
881600	Supplemental Tax	Supplemental Tax
881800	Redevelopment Rev	Redevelopment Agency Revenue
882000	Con, Gft, Grt & Endwmt	Contributions, Gifts, Grants and Endowments
883000	Contract Instr Srvcs	Contract Instructional Services
883100	Other Contract Srvcs	Other Contract Services
884100	Sale ofID 8/T1 0 0 1 8[Cono37F/P <</MCID ng (x-none)>> BDC BT1 0 0 1 150.02 290.93 Tm C	

GL Account

GL Account	Description Abbr.	Description
888510	Pkg Svcs&Pub Transp	Parking Services and Public Transportation
888540	Oth Stdnt Fees&Charg	Other Student Fees and Charges
889000	Other Income	Other Income
889010	CISCO Training	CISCO Training
889011	Live Scan Fingerprtg	Live Scan Fingerprtg
889020	Frank Covey Training	Franklin Covey Training
889030	Program Dev	Program Development
889040	Parking Citations	Parking Citations
889050	Othr Health Serv Fee	Other Health Service Fees
889060	Contract Education	Contract Education
889100	Oth Loc Inc-Donation	Other Local Income - Donations
889200	Oth Loc Inc-Constr L	Other Income - Construction Loans
889300	Oth Loc Inc-Ins Reim	Other Local Income - Insurance Reimbursements
889400	Hlth Benefit Savings	Health Benefit Savings
889500	Trade Disc-Taken	Trade Discounts (Taken)
889800	Oth Loc Inc-NonTxbl	Other Local Income - Non-Taxable
889810	Outlawed Warrants	Outlawed Warrants or Stale-Dated Warrants
889820	Overpay of Reg Fees	Overpayment of Registration Fees
889830	Adv Income	Advertising Income
889840	Dupl Reg Receipt	Duplicate Registration Receipt
889850	Elect Data Sys - ATM	Electronic Data System - ATM
889860	Voice Communications	Voice Communications
889870	Dupl. Diploma / Cert	Duplicate Diploma / Certification
889880	Verification Fees	Verification Fees
889900	Other Income-Taxable	Other Income - Taxable
889910	Copy Machine - LRC	Copy Machine - Learning Resouce Center
889920	Salvage SoepFeesdverti-5(ati)8(on)4(Fees)]TJET E8C /P <</MCID 58/Lang (x-none)>> BDC	

<i>GL Account</i>	<i>Description Abbr.</i>	<i>Description</i>
922006		

GL Account	Description Abbr.	Description
971131	P&I X.DE-NDSL-PY	Cumm. P & I Cancelled Death - NDSL as of Prior FY
971132	P&I X.DI-NDSL-PY	Cumm. P & I Cancelled Disability- NDSL as of PrFY
971133	P&I X.-BKrptNDSL-PY	Cumm. P & I Cancelled Bankruptcy - NDSL as of PrFY
971134	P&I X.Othr-NDSL-PY	Cumm. P & I Cancelled Others - NDSL as of Prior FY
971135	AdmExpn-NDSL-PY	Cumm. Administrative Expenses - NDSL as of PrFY
971136	CollCost-NDSL-PY	Cumm. Collection Cost - NDSL as of Prior FY
971137	LitigatnCost-NDSL-PY	Cumm. Litigation Cost - NDSL as of Prior FY
971138	Pnlty/LteFee-NDSL-PY	Cumm. Penalty/Late Fees - NDSL as of Prior FY
971139	Vol.Srv-15%-NDSL-PY	Cumm. Volunteer Service - 15% - NDSL as of PrFY
971140	LawEnfrcmnt-NDSL-PY	Cumm. Law Enforcement - NDSL as of Prior FY
971141	P&IXMdTch/NrsNDSL-PY	Cumm. P & I Med-Tech/Nursing - NDSL as of Prior FY
971142	P&IXMiltSvs/NrsNDSL-	Cumm. P & I Cancelled - Milt.Svs - NDSL as of PY
971201	Int.Col-NURL-Curr	Interest on NURL Collected - Current
971202	Int.X-NURL-Curr	Interest on NURL Cancelled - Current
971203	P&I.X-NURL 10%-Curr	Principle & Interest Cancelled NURL 10% - Current
971204	P&I.X-NURL 15%-Curr	Principle & Interest Cancelled NURL 15% - Current
971205	P&I.X-NURL 20%-Curr	Principle & Interest Cancelled NURL 20% - Current
971206	P&I.X-NURL DI-Curr	Princ. & Interest Canc NURL - Disability - Current
971207	P&I.X-NURL DE-Curr	Princ. & Interest Canc. NURL - Death - Current
971208	P&I.X-NURL-BKrpt-Cur	Princ. & Interest Canc. NURL - Bankruptcy -Current
971209	P&I.X-NURL Othr-Curr	Principle & Interest Cancelled NURL-Others-Current
971210	ColltnCost-NURL-Curr	Collection Cost NURL - Current
971211	Int. Invst-NURL-Curr	Interest Investment NURL - Current
971212	CRBureaFee-NURL-Curr	Credit Bureau Fees NURL - Current
971213	P&I.WrtnOff-NURL-Cur	Principle & Interest Written Off NURL - Current
971214	Pnlty/LteFeNURL-Curr	Penalty/Late Fee NURL - Current
971215	Int.Coltd-NDSL-Curr	Interest on NDSL Collected - Current
971216		

GL Account	Description Abbr.	Description
992001	Bldgs - Acc Depr	Buildings - Accumulated Depreciation
992010	AccDepBldgImpr(GASB)	Accumulated Depreciation Building Improvmnts(GASB)
992100	DeprBldgImpr(GASB)	Depreciation Building Improvmnts(GASB)
992200	DeprLselmpr(GASB)	Depreciation Leasehold Improvmnts(GASB)
993000	Lib - Depr Exp	Library Books & Reference Mat - Depr Expense
993001	Lib - Acc Depr	Library Books & Reference Mat - Accumulated Depr
994000	Equipment - Depr Exp	Equipment - Depreciation Expense
994001	Equipment - Acc Depr	Equipment - Accumulated Depreciation
995000	Wks of Art - Depr Ex	Works of Art - Depreciation Expense
995001	Wks of Art-AccDepr	Works of Art - Accumulated Depreciation
996000	Cap Lease-Depr Exp	Capital Leases - Depreciation Expense
996001	Cap Lease-Acc Depr	Capital Leases - Accumulated Depreciation
997799	Dep Exp-Equip-LVA	Depr. Expense - Equipment - Low Value Assets
997899	Acc Dep-Equip-LVA	Accum. Depr. - Equip - Low Value Assets
998910	Gain on Assets	Gaain on Disposal/Sale of Capital Assets
998915	Loss on Assets	Loss on Disposal/Sale of Capital Assets
998920	Revaluation of Depr	Revaluation of Ordinary Depreciation
998925	Rev from Write-up	Revenue from write up on Uplanned Depr
998930	Rev from Asset Sale	Revenue from Asset Sale Clearing
998940	Unapp Fund Balance	Unappropriated Fund Balance
999900	Conv & Interf / Clear	Conversion & Interface Clearing Accounts
999907	FB for Stat Postings	FB for Stat Postings