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**LAKE WASHINGTON INSTITUTE OF TECHNOLOGY**  
**CHART OF ACCOUNTS**

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**SECTION 1            INTRODUCTION**

This Chart of Accounts has been prepared to assist Lake Washington Institute of Technology employees with the financial coding used for spending funds and recording income. These guidelines are directly related to the accounting and reporting requirements for the Washington State Community and Technical College system.

The community and technical college accounting structure and coding system evolved from the need to comply with federal and Washington State statutes, and the need to apply legal and procedural directives based on:

- Generally Accepted Accounting Principles (GAAP)
- Governmental Accounting Standards Board (GASB) Pronouncements
- Washington State Office of Financial Management (OFM) Policies and Procedures
- National Association of College and University Business Officers (NACUBO) Guidelines

The accounting reporting structure (Section II) recognized by the Office of Financial Management is fund, appropriation (appropriation index), program (program index), object and sub object of expenditure, and source of revenue. The organization index, sub-sub object, and fee codes are unique to each of the community and technical colleges. The Chart of Accounts defines each part of the structure and provides specific data that applies to Lake Washington Institute of Technology. Section III provides a list of the current department codes for the College.

The Chart of Accounts is meant to be a guide to all Lake Washington employees when spending or receiving funds.

If you have any questions about information in this document, call Xieng Lim, Director Financial Services (#8264).

**SECTION II            ACCOUNTING STRUCTURE CODES**

**APPROPRIATION INDEX**

Definition:        A 3 digit code given the first position in a budget number series. Classification of financial resources by intended use or purpose. Three categories:

## CHART OF ACCOUNTS

Governments Funds  
Proprietary Funds  
Fiduciary Funds.

XXX- \_ \_ \_ - \_ \_ \_ \_

**GOVERNMENT FUNDS:** Account for resources devoted to financing the general governmental operations of the state.

**STATE**

101 State General Fund  
123 Worker Retraining  
Various Special Appropriations (3E0)

**LOCAL**

145 Grants and Contracts  
148 Dedicated Local  
149 Operating Fees

**CAPITAL PROJECTS**

Txx Capital Appropriations  
R10 Local Capital Fund 147

**PROPRIETARY FUNDS:** Account for profit oriented or break-even activities and are similar to enterprises found in the private sector.

440 Stores  
448 Printing  
522 Associated Students  
524 Bookstore  
528 Parking  
569 Food Service  
570 Other Auxiliary Enterprises

**FIDUCIARY FUNDS:** Account for assets held in trust for state or account for assets that are held for eventual disbursement to authorized recipients, including individuals or private organizations.

840 Agency  
846 Grants Fin Aid  
849 Student Loan  
850 Work Study  
860 Long-term Loan

### PROGRAM INDEX

## CHART OF ACCOUNTS

**Definition:** A 3 digit code given the second position in a budget number series (Classification of activities within state agencies by function). The 3-digit number consists of a 2-digit MAJOR PROGRAM CODE and a 1-digit SUBPROGRAM CODE.

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MAJOR PROGRAM CODES & SUBPROGRAM CODES: Broad activity categories & specific activity categories.

01_	<u>Instruction</u>	
1	Instruction & General Research	(Appr index: 101,123, 08A, 148, 149)
2	Vocational/Technical Instruction	(Appr Index: 101, 148, 149)
4	Continuing Education	(Appr index: 148)
8	Adult Basic Education (ABE)	(Appr Index: 101, 149)
04_	<u>Primary Support</u>	
2	Instructional Support	(Appr Index: 148)
3	Academic Administration	(Appr Index: 101, 123, 148, 149)
4	Academic Personnel Development	(Appr index: 101, 148, 149)
05_	<u>Library</u>	
1	Learning Resources	(Appr Index: 101, 148, 149)
3	Educational Media Services	(Appr Index: 101, 148, 149)
06_	<u>Student Services</u>	
1	Student Services	(Appr Index: 101, 148, 149)
3	Counseling and Career Guidance	(Appr Index: 101, 148, 149)
4	Financial Aid Administration	(Appr Index: 101, 148, 149)
08_	<u>Institutional Support</u>	
1	Institutional Management	(Appr Index: 101, 148, 149)
2	Fiscal Operations	(Appr Index: 101, 148, 149)
3	General Support Services	(Appr Index: 101, 148, 149)
5	Public Relations/Development	(Appr Index: 101, 148, 149)
6	Administrative Information Technology	(Appr Index: 101, 148, 149)
09_	<u>Plant Operations &amp; Maintenance</u>	
1	Utilities & Other Fixed Costs	(Appr Index: 101, 148, 149)
2	Building & Equipment Maintenance	(Appr Index: 101, 148, 149)
3	Custodial Services	(Appr Index: 101, 148, 149)
4	Physical Plant Administration	(Appr Index: 101, 148, 149)
5	Landscape and Grounds Maintenance	(Appr Index: 101, 148, 149)
7	Security and Safety	(Appr Index: 101, 148, 149)
1__	<u>Sponsored Programs</u>	
00	Grants/Contracts-General	(Appr Index: 145)
11	Instruction & General Dept. Research	(Appr Index: 145)

## CHART OF ACCOUNTS

43	Instruction Administration	(Appr Index: 145)
61	Basic Student Services	(Appr Index: 145)
81	Support Services	(Appr Index: 145)
25_	<u>Service Operations</u>	
2	Parking	(Appr Index: 528)
4	Stores	(Appr Index: 440)
5	Printing/Copying	(Appr Index: 448)
26_	<u>Auxiliary Operations</u>	
1	Bookstore	(Appr Index: 524)
2	Food Service	(Appr Index: 569)
4	Student Activities	(Appr Index: 522)
5	Conf. Services, Early Learning Center	(Appr Index: 570)
27_	<u>Student Aid</u>	
1	Scholarships/Grants	(Appr Index: 846)
2	Loans	(Appr Index: 849)
3	State WorkStudy	(Appr Index: 850)
28_	<u>Agency &amp; Suspense</u>	
0	Agency & Suspense	(Appr Index: 840)
30_	<u>Payroll Clearing</u>	
0	Payroll Processing	(Appr Index: 790)
50_	<u>Revenues</u>	
0	Tuition & Operating Revenues	(Appr Index: 148, 149)
90_	<u>Capital Projects</u>	
0	Capital Projects	(Appr Index: 1xx, R10)

### ORGANIZATION INDEX

Definition: A 4 digit code given the third position in a budget number series. Unique to Lake Washington Institute of Technology, these codes define location. The first position identifies the major program area. The second position defines the budget responsibility within the major program area. The third and fourth positions identify individual departments.

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Major Program Areas (first position)

- 1 General Operations & Support
- 2 Redmond Campus
- M Capital Projects

## CHART OF ACCOUNTS

### Budget Responsibility (second position)

#### *Major Program Area 1:*

A	Instruction - Administration
C	Instruction – Horticulture/Agriculture
D	Instruction – Office Technology
E	Instruction – Facilities Management
F	Instruction – Motor Vehicle Services Tech
G	Instruction – Drafting & Design
H	Instruction – Electronics Tech
J	Instruction – Manufacturing Trades
K	Instruction – Hospitality Services
L	Instruction – Health Occupations
M	Instruction – Service Operations
N	Instruction – Textile & Design
P	Instruction – Management/Sales
Q	Instruction – Adult/Academic Ed
T	Instruction – Industry Based Training
V	Grants
W	Library, E-Learning, Worker Retraining
X	Student Services
Y	Administration
Z	Administrative Support Services
1	Facilities
2	Bookstore
3	Food Service
7	Facility Rental, ELC, Revenue Accts
8	Financial Aid
9	ASG

### **OBJECT / SUB-OBJECT/ SUB-SUB-OBJECT CODES**

**Definition:** OBJECT-SUB-OBJECT CODE: A 2-character code added to a budget number to define a specific type of expenditure. The first position (object) indicates a general expenditure category. The second position (sub-object) identifies a subdivision of that general category.

**NOTE:** This 2-character code combination is normally referred to just as a Sub-object

\_\_\_ - \_\_\_ - \_\_\_\_ -XX

**Definition:** SUB-SUB-OBJECT CODE: A 2 character code added to an object – Sub-object code to even further clarify the type of expenditure.

\_\_\_ - \_\_\_ - \_\_\_\_ -\_\_ -XX

### **DEFINITIONS:**

**A SALARIES AND WAGES**

Amounts paid to persons who provide personal services subject to the direction and control of a stage agency (employee/ employee relationship) is to be classified as salaries and wages. It does not matter that the state agency permits the employee considerable discretion and freedom of action as long as the state agency has the legal right to supervise and control the method and results of the services.

- AA Exempt Executive**
- AB Exempt Managerial**
- AC Exempt Prof/Tech**
- AD Exempt Temporary Other**
- AE Faculty Permanent Full-time**
- AF Faculty Permanent Part-time**
- AG Faculty Temporary Full-time**
- AH Faculty Temporary Part-time**
  - 01 *PT Faculty - Summer*
  - 02 *PT Faculty - Fall*
  - 03 *PT Faculty - Winter*
  - 04 *PT Faculty - Spring*
  - 70 *Stipends*
  - 75 *Department Head*
  - 80 *Special Assignment FT Faculty*
  - 90 *Special Assignment PT Faculty (Equity Funding)*
- AM Students**
- AN Other**
  - 00 *Hourly*
- AP Student WorkStudy**
- AQ Classified**
  - 95 *Professional Development*
  - 99 *Optional Hours*
- AS Sick Leave Buyout**
- AT Terminal Leave**
- AU Overtime**
- AZ Exempt Support Staff**

**B EMPLOYEE BENEFITS**

- BA Old Age Survivors Insurance (OASI)**
- BB Retirement and Pension**
- BC Medical Aid and Industrial Insurance**
- BD Health, Life and Disability**
- BF Unemployment Compensation**
- BZ Other**

**C PROFESSIONAL SERVICES CONTRACTS**

Professional service means consulting or technical expertise provided to accomplish a specific study, project, task or other work statement. This includes new contracts and amendments and/or renewals of existing contracts. This category includes contracts with independent individuals or firms to perform a service or render an opinion or recommendation according to the consultant's methods and without being subject to the control of the agency except as to the results of the work. Agencies are not to include amounts expended for architectural and engineering services on capital projects. These amounts are to be recorded as Sub object JK. Also excluded are client services, whether paid directly to the client or to the provider. These amounts are to be recorded as Sub-object NZ and NB respectively.

**CA Management and Organizational Services**

The amounts expended for services to provide management with recommendations on enhanced efficiencies, productivity improvements, quality control, program implementation or evaluation, organizational structure or framework of the agency or divisions within the agency.

**CH Communications Services**

The amounts expended for the design, development, or oversight of media productions, videos, brochures, pamphlets, maps, posters, annual reports, speech writing, and other related services to inform the public or other governmental agencies about a subject or issue. Does not include services related to installation of computer system linkage and telecommunications systems, which are classified under Sub-object EB.

**CJ Training Services**

The amounts expended for training provided to meet training needs to all or most state agency employees, local government or other public or private entities who are not clients of the agency, unless otherwise excluded in the following paragraphs.

**CZ Other Professional Services**

The amounts expended for professional service contracts other than those described above, including insurance brokering, labor negotiations, development of test questions for professional licensing exams, acquisition development, safety audits, ergonomic evaluations, and ADA evaluations. **Does not include** training provided directly to agency clients, which is classified under Sub-object NB.

**E GOODS AND OTHER SERVICES****EA Supplies & Materials**

The amounts expended for all materials and supplies whether acquired for formal contract or an open account, which are (a) ordinarily consumed or expended within one year after being put into service, (b) converted in the process of construction or manufacture, or (c) used to form a minor part of equipment or fixed property.

-10 *Desktop Printers*

**EB Communications**

The amounts expended for transmission of messages. This category includes contractual charges for audio-visual communications, telegraph service, telephone, teletype and facsimile services, letter postage, rental of post office boxes or switchboard service charges, and telephone installation costs.

-10 *Postage*

**EC Utilities**

The amounts expended for water, sewer, garbage and other utility services, except those utility services included in Sub-object EU – “State Owned/Leased Facility Energy Costs”.

-10 *Water/sewer*

-20 *Refuse Service*

-30 *Electric*

-40 *Gas*

**ED Rentals and Leases – Land and Buildings**

The amounts expended for the possession and use of property owned by others. This category includes land, buildings, and other structures. Refer to Sub-object CH for temporary use of space for conferences and meetings, and rental and leases for furnishings and equipment.

**EE Repairs, Alterations and Maintenance**

The amounts expended for the normal upkeep and restoration of buildings, structures, equipment, or other improvements. Includes expenditures to remodel, restore and recondition which do not extend the useful life of the asset. Refer to Sub-object EY for repairs to software.

-30 *Maintenance contract*

**EF Printing and Reproduction**

The amounts expended for contractual printing and reproduction, binding operations, and all common processes of duplication performed by the State Printer or commercial printers. Includes printed matter such as publications, books, pamphlets, and the cost of office copier supplies.

-10 *Copy Machines*

**EG Employee Professional Development and Training**

The amounts expended for the payment of tuition, fees, and/or other related expenses for individuals engaged in or conducting educational or training programs. Does not include lodging or subsistence costs except where meals and/or lodging are included as an integral part of the fee. Includes the amounts expended for individual and/or agency participation in associations, organizations, conventions, and the cost of subscriptions that accompany these memberships.



Also includes nontaxable employee recognition and productivity awards of nominal economic value excluding cash or cash equivalents, such as gift certificates, which are taxable and are to be reported under Sub-object NZ.

-30 *Membership*

-40 *Registration/meeting fee*

**EH Rentals and Leases-Furnishings and Equipment**

The amounts expended for the possession and use of furnishings, equipment (excluding travel expense rentals), and the temporary use of space for conferences and meetings. Refer to Sub-object KE for software licenses and lease agreements.

-40 *Lease/Purchase*

**EJ Subscriptions**

The amounts expended for subscriptions to newspapers and periodicals, and/or services providing informational reports. Excludes items cataloged for use in state libraries, which are classified as capital outlays and subscriptions accompanying individual and/or agency memberships.

-15 *Electronic Databases*

**EL Data Processing Services**

Charges by the Department of Information Services or other state agency data processing installations for services.

**EP Insurance (Excludes Employee Insurance Benefits)**

The amounts paid for accident, fire, vehicle, liability and property damage insurance.

**ER Other Contractual Services**

The amounts expended for contractual services provided to accomplish routine, continuing and necessary functions not otherwise specifically mentioned or included under the other Sub-objects with Object E – “Goods and Services”, Object C - “Professional Service Contracts”, Object N – “Grants, Benefits, and Client Services”, or Sub-object JK – “Architectural and Engineering Services”. Other contractual services could include, but are not limited to: custodial, interagency, court reporters, lay witnesses, process servers, security, data entry, testing and application programming services, offsite data storage, and network monitoring.

**ES Vehicle Maintenance and Operating Costs**

The amounts expended for the maintenance and operation of state-owned vehicles. Includes, but is not limited to such costs as gasoline, oil, tires, parts, supplies, license and permits.

**ET Audit Services**

Charges by the Office of State Auditor for audit services.

**EY Software Maintenance and Leases**

Amounts expended for repairs, alterations and maintenance on software (previously accounted for in Sub-object EE) and expended for rentals and leases of software (previously accounted for in FMS Sub-object KE). Includes software licenses and maintenance agreements.

**EZ Other Goods and Services**

The amounts expended for goods and services other than those described above. Includes such items as bonds, freight (when not allocable to items purchased), advertising, and other goods and services from vendors or other agencies.

-10 *Freight*

-30 *Advertising*

-60 *License fees/permits*

**F COST OF GOODS SOLD (Proprietary Funds Only)**

To be used with General Ledger Code 6516 "Cost of Goods Sold" only. Revenue Source Code 0450 "Sales of Goods and Supplies – Proprietary Funds"

**FB Purchases**

Amounts expended to acquire merchandise purchase for resale. (Agencies electing not to separately identify returns, freight costs, and discounts may record purchases net of these items.)

**FC Returned Purchases**

Amounts recovered from total purchase costs for merchandise returned to the vendor.

**FD Freight-In**

Amounts expended to common carriers for delivery of merchandise purchased for resale by the agency.

-00 *Freight in*

-10 *Freight out*

**FE Discounts**

Amounts deducted by vendors from the total invoiced amount of merchandise due to prompt payment or cash payment by the agency.

**G TRAVEL**

In addition to state employees, these sub object codes are to be used to record councils, committees and task forces, or volunteers and other individuals who are authorized to receive travel expense reimbursements.

Where travel expenses are authorized and included as part of a contract or grant, the payment is to

be recorded under the appropriate sub object code for the contract or grant.

**GA In-State Subsistence and Lodging**

The amounts paid for lodging and/or subsistence expenses incurred while traveling within the state's boundary on official state business.

*-10 Advance – In – State*

**GB In-State Air Transportation**

The amounts paid for air transportation expenses incurred while traveling within the state's boundary on office state business.

**GC Private Automobile Mileage**

The amounts paid as reimbursement for private car mileage incurred while traveling on official state business.

**GD Other Travel Expenses**

The amounts paid for all other costs incurred while traveling on official state business. Includes, but is not limited to: prospective employee interview expenses; employee relocation expenses; rail, bus, ferry or taxi fares; rental cars; parking fees; telephone calls and other miscellaneous expenses.

**GF Out-of-State Subsistence and Lodging**

The amounts paid for lodging and/or subsistence expenses incurred while traveling outside the state's boundary on official state business.

*-10 Advance – Out-of-state*

**GG Out-of-State Air Transportation**

The amounts paid for air transportation expenses incurred while traveling outside the state's boundary on official state business.

**GN Motor Pool Services**

The amounts expended for use of vehicles obtained from either the central or agency operated motor pools. The expenditures incurred may be for vehicles used on either specific trip(s) or permanently assigned basis.

**J CAPITAL OUTLAYS**

The amounts expended for the acquisition of, or addition to, fixed assets intended to benefit future periods, provided that these expenditures meet the state's capitalization policy as stated in Section 3.1.2.2.3 of the OFM manual. Also includes those fixed assets acquired through capital leases.

**JA Furnishings and Equipment – (cost per unit of less than \$5,000)**

Code used for all equipment and furnishing with a useful life of greater than one year and not required by state policy to be inventoried. Eligible items are listed in the OFM regulation 3.1.2.2 and 3.1.2.2.8 that do not fall under JC criteria.

**JB Non-Capitalized Software**

The amounts expended for purchased or internally developed computer software with a useful life of greater than one year and not considered a capital asset in accordance with the state's capitalization policy in SAAM 30.20.20 (Previously reported in FMS Sub-object KB.)

**JC Furnishings and Equipment – (Cost per unit of \$5,000 or greater)**

Code used for furniture and equipment considered a capital asset in accordance with the state's capitalization policy. The amount paid for equipment replacements and additions, tools, machinery, vehicles, instruments and furniture which have a unit cost (including sales tax and ancillary costs) or \$5,000 or greater.  
(OFM regulation 3.1.2.2.7)

**JD Library Resources**

The amounts expended for: the cost of books, maps, and films formally cataloged by a library or audiovisual center; sound film strips, slide sets, prepared transparencies, and prerecorded audio or video recordings; periodicals purchased and cataloged for libraries; and museum art collections. Excludes items with a useful life less than one year, whether they are cataloged or not.

-90 *Books (print only)*

-91 *Serials (print magazines, journals)*

-92 *Video and Film*

-93 *Other (microforms, cartographic material, graphics, audio, CD-ROMs, machine readable material)*

**JH Improvements Other Than Buildings**

The amounts expended for the construction, addition, and/or alteration of improvements other than buildings, such as: tunnel and utility systems; water and sewer systems; street lights and signs; braces and retaining walls; parking facilities; toll bridge construction; and shoreline protection projects.

**JK Architectural and Engineering Services**

The amounts expended for the services of architectural or engineering firms or individuals relating to the development and/or construction of a specific capital project.

**JL Capital Planning**

The amounts expended for the purpose of planning or determining the feasibility of a specific capital project or projects.

**JN Relocation Costs**

The amounts expended as reimbursement for personal moving costs associated with the relocation of either individuals or items associated with capital projects.

**JZ Other Capital Outlays**

The amounts expended for capital projects not specifically indicated above.

**K COMPUTER SOFTWARE LICENSE AND LEASE AGREEMENTS**

**KA Non-Capital Hardware – (Costs per unit of less than \$5,000)**

Computers and related hardware purchases not meeting the state criteria for capitalization

**KB Non-capital Software – (Costs per unit of less than \$5,000)**

Software purchases not meeting the state criteria for capitalization. NOW RECORDED UNDER SOBJ JB.

**KC Capital Hardware – Costs per unit of \$5,000 or greater)**

Computers and related hardware purchases with a cost greater than \$5,000.

**KD Capital Software – (Costs per unit of \$5,000 or greater)**

Software purchase with a cost greater than \$5,000. NOW RECORDED UNDER SOBJ EY.

**KE Software License and Lease Agreements**

The amount expended for software license or lease agreements not classified as capital leases. NOW RECORDED IN SOBJ EY.

**N GRANTS, BENEFITS, AND CLIENT SERVICES**

**NB Direct Payments to Providers**

The amounts expended for the purpose of providing services to or training for students (or clients).

**NZ Other Grants, Benefits, and Client Services**

The amounts expended for grants, benefits, and client services other than those described above.

-01 FA-Tuition/fees

-02 FA-Books/supplies

-03 FA-Childcare

-04 FA-Transportation

- 05 FA-Living Expenses
- 06 FA-Tools
- 10 Client Services

**S INTERAGENCY REIMBURSEMENTS**

Payments received by the college as reimbursement of expenditures incurred for another state agency(s). These reimbursements will be broken out to reflect a combination of two major Objects "S" will always be in the first position followed by the object of expenditure code.

EXAMPLE: SA for Salaries and Wages, SB for Benefits, SE for Goods & Services.

<u>Sub-object</u>	<u>Description</u>
SA	Salaries and Wages
SB	Employee Benefits
SC	Personal Services Contracts
SE	Goods and Services
SG	Travel
SJ	Equipment/Capital Outlays
SN	Client Services

**T INTRA-AGENCY REIMBURSEMENTS**

The reallocation of budgeted expenditures within LWTC resulting in transfers between programs and/or capital projects. These transfers will be broken out to reflect a combination of two major Objects "T" will be the first position followed by the object of the expenditure code. The net total for all object "T" transfers must equal zero.

*NOTE: Object "T" is restricted to Business Office use only.*

EXAMPLE: TA for Salaries and Wages, TB for Benefits, TE for Goods & Services.

<u>Sub-object</u>	<u>Description</u>
TA	Salaries and Wages
TB	Employee Benefits
TC	Personal Services Contracts
TE	Goods and Services
TG	Travel
TJ	Equipment/Capital Outlays
TN	Client Services

**SOURCE OF REVENUE**

Definition: A 4 digit added to a budget number to define a specific source of revenue/income

## CHART OF ACCOUNTS

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Revenue Source 03xx – Federal Grants in Aid

0384 Department of Education

Revenue Source 04xx /05xx – Charges and Miscellaneous Revenue

0402 Income from Property  
0405 Fines and Forfeits  
0409 Local Investment/Interest Income  
0416 Sale of Property - Other  
0420 Charges for Service  
0424 Tuition and Fees  
0430 Dedicated Student Fees  
0431 Miscellaneous Student Fees  
0447 Federal Interagency Pass Through  
0450 Sales of Goods and Supplies: Proprietary Funds  
0485 Immaterial Prior Period Adj.: *Business Office use only*  
0490 Cash Over and Short: *Business Office use only*  
0499 Other Revenue  
0541 Private Contributions and Grants  
0542 Local Government, Grants and Contracts  
0543 State Revenue - Grant Funding  
0546 Federal Revenue – Pass Through

### SUBSOURCE OF REVENUE/FEE CODE

Definition: A unique 2-character code added to a source of revenue to even further clarify the type of revenue. A fee code can be used to automatically generate a specific account structure used to record revenue transactions.

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## SECTION III DEPARTMENTAL ACCOUNT CODES

The following list of account codes comprises all areas of the College:

<u>PRG</u>	<u>ORG</u>	<u>TITLE</u>
<u>INDX</u>	<u>INDX</u>	<u>TITLE</u>
<b>011</b>	<b>Instruction</b>	
	1A02	Instructional Equipment

## CHART OF ACCOUNTS

1A04 Part Time Faculty  
1A15 Instructional Extra Hours & Substitutes  
1A23 Applied Design BTAD  
1A41 General Ed, Hospitality & Service Industry  
1A50 Special Assignments  
1L60 BAS – Public Health  
1P50 Cooperative Ed  
1Q10 General Education  
1Q11 STEAM Consumable Fee  
1Q12 Art Classes  
1T76 E-Learning Courses  
1T77 E-Learning  
1750 Excess Enrollment

**012**

### **Vocational/Technical Instruction**

1A42 Allied Health  
1A43 Industrial Technology & Workforce Training  
1A45 Applied Design  
1C05 Environmental Horticulture  
1C20 Parent Education  
1D05 Accounting  
1D15 Business Technology  
1D40 Design  
1D45 Human Resource Generalist  
1D55 Computer & Software Development  
1D56 Computer & Software Development - BAS  
1D60 Digital Gaming  
1D65 BAS Game  
1F10 Auto Collision Repair Technician  
1F15 Automotive Repair Technician  
1F20 Diesel & Heavy Equipment Technician  
1F25 Motorcycle, Marine & Power Equipment Technician  
1F40 Transportation Core  
1F50 BAS-Trans/Logistics  
1G10 CADE  
1G30 Engineering DTA  
1H05 Computer Security & Network Technician  
1H06 CSNT Test Fees  
1H20 Electronics Technology  
1J10 Machine Technology  
1J11 Aerospace Machining  
1J20 Welding Fabrication & Maintenance Technology  
1J23 Aerospace Welding  
1J35 Apprenticeship  
1K10 Culinary Arts  
1L05 Dental Hygiene  
1L10 Fitness Specialist  
1L15 Medical Assistant



## CHART OF ACCOUNTS

1L20 Dental Assistant  
1L40 Allied Health AAS-T  
1L45 Registered Nurse  
1L50 Nursing Assistant  
1L55 Physical Therapy Assistant  
1L70 First Aid/CPR  
1L75 Occupational Therapy  
1L90 Funeral Services Education  
1LNT Nursing Name Tags  
1LXX Nursing ATI & SIM  
1M10 Childcare Teacher/Manager  
1NAA Sewing  
1P05 Human Services

**018**

### **Adult Basic Education**

1A21 I-BEST  
1Q05 Adult Basic Education  
1Q06 Basic Skills Enhancement  
1Q08 ABE-Basic Skills (Program Revenue)  
1Q09 I-BEST Development  
1V36 ABE Grant Match  
1V40 Adult Basic Education (SBCTC Federal Grant)  
1V42 ABE-EL Civics Match  
1V43 EL Civics

**042**

### **Instruction Ancillary Accounts**

1C06 Horticulture Ancillary  
1F11 Auto Collision Repair Technician Ancillary  
1F16 Automotive Repair Technician Ancillary  
1F21 Diesel Ancillary  
1F26 Motorcycle, Marine & Power Equipment Ancillary  
1G11 Engineering Graphics Ancillary  
1J21 Welding Fabrication & Maintenance Technology Ancillary  
1K11 Culinary Ancillary  
1L06 Dental Ancillary  
1L11 Fitness Ancillary  
1L25 Haz-Waste-Environ

**043**

### **Instructional Administration**

1A05 Instruction Administration  
1A25 Learning-Engagement  
1A30 New Program Development  
1Y25 Accreditation Program

**044**

### **Academic Professional Development**

1A09 Faculty Excellence Awards  
1A10 Faculty Development

## CHART OF ACCOUNTS

	1A11	Professional Development Days
<b>051</b>	<b><u>Library &amp; Media Services</u></b>	
	1W05	Library
<b>061</b>	<b><u>Student Services</u></b>	
	1A16	Opportunity Grant
	1VTD	TRIO Gateway Funds
	1WT4	Student Development – Worker Retraining
	1WT5	Worker Retraining Co. – Location
	1X06	Disabled Students
	1X07	Minority Student Retention
	1X15	Enrollment Services
	1X20	Student Development
	1X21	Student Achievement
	1X25	Admissions & Outreach
	1X26	Open House
	1X60	State Work Study
	1X61	Federal Work Study
	1X62	3.5% Work Study
<b>063</b>	<b><u>Student Services Support Programs</u></b>	
	1X30	Assessment Center
<b>064</b>	<b><u>Financial Aid Administration</u></b>	
	1X10	Financial Aid Admin.
	1X12	Financial Literacy
<b>081</b>	<b><u>Administration</u></b>	
	1X04	Vice President Student Affairs
	1Y05	Board of Trustees
	1Y10	President’s Office
	1Y11	Institutional Membership
	1Y12	College Advancement
	1Y14	Diversity Initiative
	1Y15	Achieve the Dream
	1Y24	College Council
	1Y26	Accreditation NWCCU
	1Y30	Institutional Research
	1Y40	Advisory Committees
	1Y50	Instruction-Vice President
	1Z05	Administrative Services
<b>082</b>	<b><u>Fiscal Support Services</u></b>	
	1Z10	Financial Services
	1Z15	Payroll Services
	1Z60	Budget Services
<b>083</b>	<b><u>General Support Services</u></b>	

## CHART OF ACCOUNTS

	1Z20	Human Resources
	1Z21	Professional Development
	1Z22	Wellness Program
	1Z23	Employee Educ. Development
	1Z24	LEADS
	1Z25	Purchasing Services
	1Z26	Risk Management
	1Z40	Telecommunications
	1Z50	Central Supply
	1Z55	Mailroom
	1Z57	Campus Transport
	1Z65	Business Cards/Name Tags
<b>085</b>		<b><u>Community Relations &amp; Development</u></b>
	1Z30	Marketing
	1Z38	Foundation Support
	1Z39	Development Office
<b>086</b>		<b><u>Administrative Information Technology</u></b>
	1Z45	Information Technology Services
	1Z46	CTC Link
	1Z48	Website
<b>091</b>		<b><u>Utilities</u></b>
	1104	KC Storm-water Assessment
	1105	Main Campus-Utilities
<b>092</b>		<b><u>Maintenance</u></b>
	1125	Maintenance
<b>093</b>		<b><u>Custodial &amp; Grounds</u></b>
	1115	Custodial
<b>094</b>		<b><u>Facilities Administration</u></b>
	1110	Campus Services
	1160	On-Call Architect
<b>095</b>		<b><u>Landscape and Grounds Maintenance</u></b>
	1120	Grounds
<b>097</b>		<b><u>Security and Safety</u></b>
	1150	Safety and Security
<b>1xx</b>		<b><u>Grants and Contracts</u></b>
<b>111</b>	1892	Future Tech Stars
	1TCC	Extended Learning Contract Courses
	1V15	ABE Leadership

## CHART OF ACCOUNTS

	1V29	Running Start
	1V30	Faculty Learning Community
	1V44	Gateway to College
	1V45	Academy – Administration
	1V46	Academy – Instruction
	1V47	Academy – Fees
	1V48	MDRC Project
	1V49	Academy – Books and Tools
	1V56	NSF-Photonics Grant
	1V60	Dental Conference
	1V66	Perkins Innovation Project
	1V67	Perkins Leadership
	1V73	Early Achiever-State
	1V8A-B	Carl Perkins Grant
	1V98	Federal Work Study 17-18
	1VAD	Achieving the Dream
	1VF1	KC Friends of Youth
	1VHS	HS 21+ Tech Grant
	1VIN	International Programs
	1VIZ	Agency/Recruiting Fee
	1VLI	International Insurance
	1VNW	NSF-AppConnect-NW
	1VRE	SBCTC Reimb. Exp.
	1VSP	College Spark WA
<b>161</b>	1VD3	TRIO Disability Grant Year Three
	1VE3	BFET 17-18
	1VE5	BFET 50%
	1VT3	TRIO Grant Year Three
	1VV2	Veterans Success Grant
	1VWA	Workfirst Grant
	1VWB	Workforce Performance Funds
<b>181</b>	1V32	WANIC
<b>252</b>		<b><u>Parking and Facilities</u></b>
	1405	Facilities Fee Account
	1406	Campus Public Safety
	1408	Facilities & Safety
<b>254</b>		<b><u>Central Stores</u></b>
	1605	Central Supply Inventory
<b>255</b>		<b><u>Copying &amp; Printing</u></b>
	1505	Printing
<b>261</b>		<b><u>Bookstore</u></b>
	1205	Bookstore
<b>262</b>		<b><u>Food Services</u></b>

## CHART OF ACCOUNTS

1305 Food Service

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**Associated Student Government**

1900 Campus Project Reserve  
 1901 ASG-Employment Resource Center  
 1902 ASG-Library-Learning  
 1903 ASG-Worker Retraining  
 1904 ASG-Lions Pride Publication  
 1905 ASG-Student Programs  
 1906 ASG-Early Learning  
 1907 ASG-Pinning Ceremony  
 1908 ASG-Financial Aid Emergency Grant  
 1909 ASG-Student Community  
 1910 ASG-Commencement  
 1911 ASG-Student Development  
 1912 ASG-Assessment Center  
 1913 ASG-TRIO Learning Lab  
 1914 ASG-Events & Activity  
 1915 ASG-New Student Welcome  
 1916 ASG-Veteran Luncheon  
 1917 ASG-Student Handbook  
 1918 ASG-Enrollment Services  
 1919 ASG-Supplemental Education  
 1920 ASG-Computer Lab  
 1921 ASG-DSS Student Scholarship  
 1922 ASG-RISE Center  
 1923 ASG-DIRT Lab Staff  
 1924 ASG-Student Leader  
 1925 ASG-Student Training  
 1940 ASG-Club Operating  
 1950 ASG-Contingency  
 1960 ASG-Local Capital  
 1962 ASG-Meditation Room  
 1965 ASG-Student Programs Prof Salaries  
 1971 Club Veterans  
 1975 Club Dental FY 17  
 1976 Club Dental FY 18  
 1977 Club Science & Research  
 1978 Club Fitness  
 1981 Club LGBTQ  
 1982 Club Medical Assisting  
 1983 Club Nursing  
 1984 Club SHRM  
 1985 Club SHSV  
 1986 Club Skills USA  
 1988 Club CSI  
 1990 Club Game Develop  
 19Y0 Reserved Fund Balance

## CHART OF ACCOUNTS

19Y1	Skills USA
19Y2	2018 Dental Hygiene
19Y3	2017 Dental Hygiene
19Y7	Phi Theta Kappa
19YA	Fitness Club
19YC	CANSAT Club
19YD	Sigma Phi Sigma
19YE	Games Club - O
19YF	CSI Club
19YG	SHRM Club
19YL	Medical Assisting Club
19YM	Calculator Rental
19YN	SNO Club
19YP	Game Development Club
19YQ	GSA/LGBTQ Club
19YS	SHSV Club
19YV	Veterans Club
19YZ	ASG EBoard
2000	ASG Tech Fee
2001	Tech – IT Comp Replace
2002	Tech-DIRT Lab Tech
2003	Tech-Inst Doc Camera
2004	Tech-MMDP Lighting
2005	Tech-ELC Computers
2006	Tech-Advising Comp
2007	Tech-Workforce Dev
2008	Tech-Student Services
2020	Tech-Contingency

**265**

**Auxiliary Enterprises**

1715	Facility Rental
1725	Early Learning Center

**27x**

**Financial Aid Grants and Aid**

**271**

1808	Pell
1818	SEOG
1828	State Need Grant
1833	Chapter 33 Veterans Funds
1837	Academic Competitiveness Grant
1843	WAVE Scholarship
1845	Passport Promise Scholarship
1846	College Bound Scholarship
1847	Workfirst Tuition – State
1870	Misc. Scholarship
1871	Foundation Scholarship

## CHART OF ACCOUNTS

	1873	Foundation Emergency Aid
	1875	Foundation Child Care
	1876	Misc. Scholarship Check
<b>272</b>	1882	Misc Loans
	1887	Direct Student Loans
	1898	Student Aid 3.5%
<b>273</b>	1V88	State Work Study
<b>279</b>	1898	Student 3.5%