

**Chart of Accounts Report (Fiscal Year: 2017)**  
**San Bernardino Community College (Fiscal Year: 2017)**

Account Section	Account Section Description
<b>Object</b>	
100000	CERTIFICATED SALARIES-DIST.USE
110000	CONTRACT CLASSROOM INST.
110001	CERTIFICATED RECLASSIFICATIONS
110003	SALARY ADJUSTMENTS
110008	BGT RECOVERY-CERTIFICATED
110009	JHS CLEARING
110100	CONTRACT INSTR ON SABBATICAL
110200	REASSIGNED TIME
110300	CONTRACT CERT COACH STIP
110500	Contract Sabbatical Replace
120000	CONTRACT CERT. ADMINISTRATORS
120003	SALARY ADJUSTMENTS
120009	JHS CLEARING
120100	CERT. MANAGERS
128100	CERT DEPT HEADS
128200	CERT COORDINATORS
128300	CERT NON-MGT. NON-TEACH
128400	OTHER CERTIFICATED SABBATICALS
128500	DEPT HEAD RELEASE TIME
128600	COORDINATOR RELEASE TIME
128700	NON-CLASSROOM REASSIGNED TIME
129800	CERT RET/FRM/DEP INSTR.
129900	CERT-RET/FRM/DEP N.I.
130000	INSTRUCTORS DAY/HOURLY
130003	SALARY ADJUSTMENTS
130004	INSTRUCTIONAL RIDE SHARE
130009	JHS CLEARING
130100	SUBSTITUTES DAY/HOURLY
130109	JHS CLEARING
130200	INSTRUCTORS EVENING/HOURLY
130209	JHS CLEARING
130300	INSTRUCTORS - OFF-CAMPUS
130309	JHS CLEARING
130400	INSTR HOURLY/WORK EXPERIENCE
130409	JHS CLEARING
130500	INSTR HOURLY/BOARDCASTING
130509	JHS CLEARING
130600	CONTRACT COACH STIPEND
130700	SUMMER SESSION HOURLY
130709	JHS CLEARING
130800	PART TIME COACH STIPEND
130809	JHS CLEARING
130900	LOAD BANKING
131000	PAY-FOR-COURSE PROF.HOURS

Criteria: Sort/Group = All Account Sections; Page Break by Account Section = Yes

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Account Section	Account Section Description
<b>Object</b>	
131100	FAC DEPT.CHAIR STIPEND/PERDIEM
140000	NON-INSTRUCTION HOURLY CERT.
140003	SALARY ADJUSTMENTS
140004	NON-INSTRUCTIONAL RIDE SHARE
148000	NONINSTRUCTION HOURLY
148003	SALARY ADJUSTMENTS
148004	ACADEMIC-NONINSTR RIDESHARE
148100	SUBSTITUTE-NON INSTRUCTION
148200	FACILITATOR CERTIFICATED
148300	OTHER CERTIFICATED CONTRACT
148400	HOURLY SABBATICAL REPLACEMENT
148500	LOAD BANKING - NONCLASSROOM
148600	REASSIGNED TIME-NON CLASSROOM
200000	CLASSIFIED SALARIES-DIST. USE
210000	CLASSIFIED MANAGERS-NON-INSTRU
210001	RECLASS/LONGEVITY PROJ.
210003	SALARY ADJUSTMENTS
210008	BGT RECOVERY-CLASSIFIED
210009	JHS CLEARING
210100	CLASSIFIED SUPERVISOR
218000	CLASSIFIED CONFIDENTIAL EMPLOY
218100	CLASS UNIT MEMBER NONINSTRUCTI
218800	BOARD OF TRUSTEES
219100	CLASS SAL N.I./REG-UNIFORM ALL
219800	CLASS-RET/FRM/DEP-INSTR
219900	CLASS-RET/FRM/DEP-N.I.
220000	INSTRUCTIONAL AIDS
220001	INSTR AIDES-AUGMENTATION REQ
220003	SALARY ADJUSTMENTS
220009	JHS CLEARING
220100	INSTRUCTIONAL AIDE/SUPERVISOR
220300	INSTRUCTIONAL AIDE (UNIT)
220303	2.07% 1995
220400	CLASS SAL-I.A./REG-UNIFORM ALL
230000	NON-INSTRUCTION HOURLY CLASS.
230003	SALARY ADJUSTMENTS
238000	PART-TIME/OVERTIME/STUDENT
238004	RIDESHARE-NON-INSTRUCTIONAL
238100	NONSTUDENT HOURLY
238200	OVERTIME - CONTRACT EMPLOYEE
238300	WORK/STUDY HOURLY
238400	CLASS EMPLOYEE-CONSULTANT
238500	HR SUBSTITUTE, ADDITIONAL COST
238600	SUBSTITUTE, NO ADD. COST

Criteria: Sort/Group = All Account Sections; Page Break by Account Section = Yes

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<b>Object</b>	
238700	OVERTIME-SHORT TERM-NONCLASSRM
238800	BOARD MEMBERS ONLY
238900	PROFESSIONAL EXPERT-NON FTE
239000	CALWORKS-WORKSTUDY
240000	INST AIDES-HOURLY- DIR.INSTRUC
240003	SALARY ADJUSTMENTS
240004	CLASSIFIED INSTRUCT RIDESHARE
240009	JHS CLEARING
240100	NON STUDENT INSTR AIDES-D.I.
240200	O/T INSTRUCTIONAL AIDE-D.I.
240300	WORKSTUDY STUDENT AIDES D.I.
240400	FACILITATOR-INSTRUCTIONAL-D.I.
240500	SUBSTITUTE ADD COST-DIR.INSTRU
240600	SUB-NO ADD COST-DRE.INSTRUCTIO
240700	OVERTIME-SHORT TERM CLASSROOM
240800	CLASS.INTERN
240900	facilitator-non-fte instructio
241000	NONSTUDENT INST AIDE-NON FTE
300000	EMPLOYEE BENEFITS
300009	SHERMAN CLEARING-FRINGES
310000	CERTIFICATED RETIREMENT
310002	EST. ADJUSTMENT TO DETAIL
310003	FRINGE ESTIMATE INCREASE
310009	SHERMAN CLEARING
311000	STRS-TEACHERS & INSTR AID
312000	STRS-CLASS/I.A-NON-INS-ADM/SUP
315000	STRS CLASS/I.A.-NON-INST-OTHER
316000	STRS OTHER ACADEM N.I.-ADM/SUP
318000	STRS OTHER ACADEMIC-N.I-OTHERS
320000	CLASSIFIED RETIREMENT
320009	SHERMAN CLEARING
321000	PERS-TEACHERS & INSTR AIDES
322000	PERS-CLASS/I.A-NON-INS ADM/SUP
322800	PERS CLASS/I.A.-NON-INST-OTHER
323000	PERS-OTHER ACADEM N.I.-ADM/SUP
323800	PERS OTHER ACADEMIC-N.I. OTHER
330000	OASDHI/FICA
330009	SHERMAN CLEARING
331000	OASDI TEACHERS & INSTR AIDES
332000	OASDI CLAS/I.A.NON-INS ADM/SUP
332800	OASDI CLASS/I.A.-NON-INST OTHE
333000	OASDI OTHER ACADEM N.I.-ADM/SU
333900	OASDI-OTHER ACADEM-N.I.-OTHERS
334000	MEDICARE-INSTRUCTIONAL

Criteria: Sort/Group = All Account Sections; Page Break by Account Section = Yes

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<b>Object</b>	
334600	MEDICARE NON-INSTRUCTIONAL
334605	JHS ACCRUAL REVERSAL
335000	PARS-INSTRUCTIONAL
336000	PARS-NON-INSTRUCTIONAL
340000	HEALTH AND WELFARE BENEFITS
340003	12% FRINGE EST. INCREASE
340009	SHERMAN CLEARING
340500	OPEB CONTRIBUTION
341000	HEALTH & WELFARE-CERT/I.A INST
341100	DENTAL INS.TEACHERS/INST AIDE
341200	BSHIELD-POS TEACHER/INSTR AIDE
341300	KAISER TEACHERS/INSTR AIDE
341400	BSHIELD-HMO TEACHER/INSTR AIDE
341500	VISION TEACHER/INST AIDE
341600	A.S.CHIRO-TEACHER/INSTR AIDE
342000	HEALTH & WELFARE-CLAS/I.A-N.I.
342100	DENTAL CLASS/I.A. NON-INSTRUCT
342200	BSHIELD-POS CLASS/I.A.NON-INST
342300	KAISER-CLASS/I.A. NON-INSTRUCT
342400	BSHIELD-HMO CLASS/I.A.NON-INST
342500	VISION CLASS/I.A. NON-INST
342600	A.S.CHIRO CLASS/I.A.-NON-INSTR
343000	HEALTH & WELFARE-OTH ACAD-N.I
343100	BSHIELD-POS-OTHR ACADEM-NONINS
343200	KAISER-OTHER ACADEM-NON-INSTRU
343300	BSHIELD HMO OTHR ACADEM-NONINS
343400	DENTAL-OTHER ACADEM-NON-INSTRU
343500	VISION-OTHER ACADEM-NON-INSTRU
343600	A.S.CHIRO OTHR ACADEM-NON-INST
344000	RETIREEES/FORMER EMPL/DEPENDENT
344100	DENTAL-RETIREE/DEP/FORMER-INST
344200	BSHIELD POS RET/DEP/FRMER-INST
344300	KAISER-RET/DEP/FORMER-INSTRUCT
344400	BSHIELD HMO RET/DEP/FRMER-INST
344500	DENTAL-RET/DEP/FORMER-N. I.
344600	BSHIELD POS RET/DEP/FORMR-N.I.
344700	KAISER-RET/DEP/FORMER-NON-INST
344800	BSHIELD HMO-RET/DEP/FRMR-N.INS
344900	A.S.CHIRO-RET/DEP/FORMER-INSTR
345000	A.S.CHIRO-RET/DEP/FRMR-NON-INS
345100	VISION-RET/DEP/FORMER-INSTRUCT
345200	VISION-RET/DEP/FORMER-NONINSTR
350000	STATE UNEMPLOYMENT INSURANCE
350002	EST. ADJUSTMENT TO DETAIL

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<b>Object</b>	
350009	SHERMAN CLEARING
351000	SUI TEACHERS/INSTRUCTIONAL AID
352000	SUI CLASS/I.A. NON-INS ADM/SUP
352800	SUI CLASS/I.A. NON-INSTR OTHER
352805	JHS ACCRUAL REVERSAL
353000	SUI OTHER ACADEMIC N.I.ADM/SUP
353800	SUI OTHER ACADEMIC-N.I. OTHERS
360000	WORKERS COMPENSATION INSURANCE
361000	WORK COMP TEACHERS/INSTR AIDE
362000	W/C CLASS/I.A.-NON-INS-ADM/SUP
362500	WORKERS COMP - TRANSFER
362800	W/C CLASS/I.A.-NON-INSTR-OTHER
363000	W/C OTHER ACADEMIC-N.I.ADM/SUP
363800	W/C OTHER ACADEMIC-N.I. -OTHER
390000	OTHER BENEFITS
391000	LIFE INS-TEACHERS/INSTR AIDE
392000	LIFE-CLASS/I.A-NON-INS ADM/SUP
392800	LIFE-CLASS/I.A. NON-INST-OTHER
393000	LIFE-OTHER ACADEMIC N.I.ADM/SU
393800	LIFE-OTHER ACADEMIC N.I. OTHER
394000	RETIREE INCENTIVE-CLASSIFIED
394100	RETIREE INCENTIVE-ACADEMIC
395000	RIDESHARE INCENTIVE-INSTRUCTIO
396000	RIDESHARE NON INSTRUCTIONAL
397000	CSEA ENROLLMENT REIMBURSEMENT
397100	TUITION REIMBURSEMENT - MGT
397200	TUITION REIMB-SUPERV/CONFIDENT
397300	CSEA TUITION REIMB-DEPENDENTS
398000	HHRC EMPLOYEE ASSISTANCE PROG
398100	HHRC-TEACHER/INT. AIDES
398200	HHRC-CLASS/I.A.-NON-INS-ADM/SU
398300	HHRC-CLASS/I.A.-NON-INS-OTHERS
398400	HHRC-OTHER ACADEMIC-N.I-ADM/SU
398500	HHRC-OTHER ACADEMIC-N.I.-OTHER
399100	IN LIEU OF BENEFITS-INSTRUCTIO
399200	IN LIEU OF BENEFITS -NON-INSTR
399900	MAPPING ERRORS
400000	SUPPLIES AND MATERIAL DIST.USE
410000	TEXTBOOKS
410005	JHS ACCRUAL REVERSAL
410009	JHS CLEARING
420000	BOOK,MAGAZINE&PERIOD-DIST.USE
420009	JHS CLEARING
421000	MAGAZINES & SUBSCRIPTIONS

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<b>Object</b>	
421005	JHS ACCRUAL REVERSAL
422000	REFERENCE BOOKS
422005	JHS ACCRUAL REVERSAL
430000	INSTRUCTIONAL SUPPLIES
430005	JHS ACCRUAL REVERSAL
430009	JHS CLEARING
440000	MEDIA AND SOFTWARE-DISTRCT USE
440009	JHS CLEARING
443000	SOFTWARE
443005	JHS ACCRUAL REVERSAL
444000	MEDIA
444005	JHS ACCRUAL REVERSAL
450000	NONINSTRUCTIONAL SUPPLIES
450005	JHS ACCRUAL REVERSAL
450009	JHS CLEARING
450080	NON-INST SUPPLIES-PROGRAMMING
450081	NON-INST SUPPLIES-PRODUCTION
450082	NON-INST SUPPLIES-ENGINEERING
450083	NON-INST SUPPLIES-DEVELOPMENT
450500	SUPPLIES-CHILD&FAM COMMISSION
451000	MAINTENANCE SUPPLIES
451005	jhs accrual reversal
451100	AIR COND & HEATING SUPPLIES
451105	JHS ACCRUAL REVERSAL
451200	LOCK & KEY SUPPLIES
451205	JHS ACCRUAL REVERSAL
451300	BUILDING SUPPLIES
452000	CUSTODIAN SUPPLIES
452005	JHS ACCRUAL REVERSAL
453000	GROUNDS SUPPLIES
453005	JHS ACCRUAL REVERSAL
454000	MAINT COMM SVCS SUPPLIES
455100	PRINTING
455105	JHS ACCRUAL REVERSAL
455183	PRINTING-DEVELOPMENT
455200	WAREHOUSE/STORES STOCK
455205	JHS ACCRUAL REVERSAL
456000	COMMENCEMENT SUPPLIES
470000	FOOD SUPPLIES
470005	JHS ACCRUAL REVERSAL
470009	JHS CLEARING
475000	MEALS & REFRESHMENTS
500000	OTHER EXPENSES - DISTRICT USE
510000	PERSON&CONSULTANT SVC-DIST USE

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Account Section	Account Section Description
<b>Object</b>	
510009	JHS CLEARING
511000	COMM SERVICE FACILITATORS
511100	ACADEMY FACILITATORS
511200	CONSULTANTS
511205	JHS ACCRUAL REVERSAL
511300	CONSULTANT & OTHER SERVICES
511305	JHS ACCRUAL REVERSAL
511377	IND CONTRACTOR-STEINBERG
511380	CONSULTANT-PROGRAMMING
511381	PRODUCTION
511383	DEVELOPMENT
511399	IND CONTRACTOR-REIMBURSABLE
511400	OFFICIALS/OTHER SERVICES-SPORT
511405	JHS ACCRUAL REVERSAL
512000	OTHER CONTRACTS/OUTSIDE SERVIC
512005	JHS ACCRUAL REVERSAL
512081	OTHER CONTRACTS-PRODUCTION
512083	OTHER CONTRACTS-DEVELOPMENT
512100	OTHR CONTRACTS-ST FEES-SHERIFF
520000	TRAVEL & CONFERENCE EXPENSES
520005	JHS ACCRUAL REVERSAL
520009	JHS CLEARING
520080	TRAVEL-PROGRAMMING
520081	TRAVEL-PRODUCTION
520082	TRAVEL-ENGINEERING
520083	TRAVEL-DEVELOPMENT
520500	CAR ALLOWANCE
520600	EXPENSE ALLOWANCE
520700	CELL PHONE ALLOWANCE-ACADEMIC
520800	CELL PHONE ALLOWANCE-CLASSIFIE
521000	PERSONAL MILEAGE
521005	JHS ACCRUAL REVERSAL
522000	INSERVICE/SCHOOLS/ETC. TRAVEL
522005	JHS ACCRUAL REVERSAL
530000	POST/DUES/MEMBERSHIPS-DIST.USE
530009	JHS CLEARING
531000	DUES AND MEMBERSHIP
531005	JHS ACCRUAL REVERSAL
531080	DUES & MEMBERSHIP-PROGRAMMING
531083	DUES & MEMBERSHIPS-DEVELOPMENT
535000	POSTAGE & FREIGHT
535005	JHS ACCRUAL REVERSAL
535083	POSTRAGE & FREIGHT-DEVELOPMENT
540000	INSURANCES - DISTRICT USE

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Account Section	Account Section Description
<b>Object</b>	
540009	JHS CLEARING
541000	FIRE INSURANCE
542000	LIABILITY INSURANCE
543000	FIDELITY BOND INSURANCE
544000	STUDENT INSURANCE
545000	AUTOMOBILE INSURANCE
550000	UTILITIES & HOUSEKEEP-DIST.USE
550009	JHS CLEARING
551000	GAS
551005	JHS ACCRUAL REVERSAL
552000	ELECTRIC
552005	JHS ACCRUAL REVERSAL
553000	WATER
553005	JHS ACCRUAL REVERSAL
553100	WATER TREATMENT
553105	JHS ACCRUAL REVERSAL
553500	SOLID WASTE DISPOSAL
553505	JHS ACCRUAL REVERSAL
553600	HAZARDOUS MATERIALS
553605	JHS ACCRUAL REVERSAL
554000	TELEPHONE
554005	JHS ACCRUAL REVERSAL
554080	TELEPHONE-PROGRAMMING
554083	TELEPHONE-DEVELOPMENT
555000	LAUNDRY, CLEANING & UNIFORMS
555005	JHS ACCRUAL REVERSAL
556000	PEST CONTROL
558000	FIRE EXTINGUISHER SERVICE
558005	JHS ACCRUAL REVERSAL
560000	RENTS,LEASES&REPAIRS-DIST.USE
560001	RENTS/LEASES/REPAIRS-AUGMENT
560009	JHS CLEARING
561000	RENTALS
561005	JHS ACCRUAL REVERSAL
561083	RENTALS - DEVELOPMENT
561100	BUS/CAR RENTALS
561105	JHS ACCRUAL REVERSAL
561183	BUS/CAR RENTALS - DEVELOPMENT
562000	LEASES
562005	JHS ACCRUAL REVERSAL
562080	LEASES-PROGRAMMING
562083	LEASES - DEVELOPMENT
562100	SOFTWARE LEASES/LICENSING
563000	MAINTENANCE AGREEMENTS



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<b>Object</b>	
563005	JHS ACCRUAL REVERSAL
563100	MAINT.AGREE - AC/HEATING
563105	JHS ACCRUAL REVERSAL
563200	MAINT.AGREE - HAZARDOUS MATER.
563300	MAINT.AGREE - CUSTODIAL
563400	MAINT.AGREE - BUILDING
563405	JHS ACCRUAL REVERSAL
563500	MAINT.AGREE - GROUNDS
563600	MAINT.AGREE - TELEPHONE
563700	MAINT.AGREE - OFFICE EQUIP
563705	JHS ACCRUAL REVERSAL
563800	MAINT.AGREE - OFF.AUTO.EQUIP
563900	MAINT.AGREE - COMPUTER SYSTEMS
563905	JHS ACCRUAL REVERSAL
563980	MAINT AGREE/COMPUTER-PROGRAMIN
563983	MAINT AGREE/COMPUTER-DEVELOP
564000	REPAIRS AND MAINTENANCE
564005	JHS ACCRUAL REVERSAL
564080	REPAIRS/MAINTENANCE-PROGRAMMIN
564081	REPAIRS/MAINTENANCE-PRODUCTION
564082	REPAIRS/MAINTENANCE-ENGINEERIN
564083	REPAIRS/MAINTENANCE-DEVELOPMNT
564100	P.C. REPAIRS
564200	TELEPHONE REPAIRS
564500	REPAIRS-CHILD &FAM COMMISSION
565000	REPAIRS, LOCK & KEY
566000	REPAIRS,BOILER,CHILLERS,A/C
566005	JHS ACCRUAL REVERSAL
570000	LEGAL/ELECTION/AUDIT-DIST. USE
570009	JHS CLEARING
571000	LEGAL EXPENSES, COUNTY COUNCIL
571100	LEGAL EXPENSES, PRIVATE
571105	JHS ACCRUAL REVERSAL
571183	LEGAL EXPENSES-DEVELOPMENT
571300	LEGAL EXPENSES-PROFESSIONAL SR
571900	LEGAL EXPENSES-OTHER CONTRACTS
572000	ELECTION EXPENSES
573000	AUDIT EXPENSES
573083	AUDIT EXPENSES-DEVELOPMENT
574000	OTHER LEGAL EXPENSES
580000	OTHER OPERATING EXP-DIST. USE
580006	50% FY-93 SITE RETURN
580008	FY93 FEB BGT RECOVERY-JHS ACCT
580009	JHS CLEARING

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Account Section	Account Section Description
<b>Object</b>	
580100	ADVERTISING
580105	JHS ACCRUAL REVERSAL
580183	ADVERTISING-DEVELOPMENT
580200	PHYSICAL,FINGERPRINTING,TBTEST
580205	JHS ACCRUAL REVERSAL
580300	PENALTY/INTEREST
580400	MAINTENANCE ALLOWANCE
580500	STUDENT REFUND PETITION
580600	BAD DEBTS EXPENSE
580700	COLLECTION COST
580900	OTHER EXPENSES & FEES
580905	JHS ACCRUAL REVERSAL
580980	OTHER EXP/FEES-PROGRAMMING
580981	OTHER EXP/FEES-PRODUCTION
580982	OTHER EXP/FEES-ENGINEERING
580983	OTHER EXP/FEES-DEVELOPMENT
581000	STUDENT TRANSPORTATION FEE
581100	PROPERTY DAMAGE REIM
581300	ATHLETICS ENTRY FEE
581305	JHS ACCRUAL REVERSAL
581500	PROMOTIONAL/GIVAWAYS/AWARDS
581583	PROMOTIONAL/GIVEAWAYS-DEVELOP
581900	INDIRECT CHARGE
581905	JHS ACCRUAL REVERSAL
582000	COLLECTION COST
582005	JHS ACCRUAL REVERSAL
583000	SOFTWARE/ON-SITE/INTERNET SERV
583005	JHS ACCRUAL REVERSAL
583080	SOFTWARE/INTERNET-PROGRAMMING
583083	SOFTWARE/INTERNET-DEVELOPMENT
583100	BROADCAST PRG RIGHTS/PERFORMAN
583180	BROADCAST/RIGHTS-PROGRAMMING
583200	PROGRAM ELEMENTS LICENSE
583281	PROGRAM ELEM LICENSE-PRODUCTIO
584000	CSEA TUITION REIMBURSEMENT
584100	TUITION REIMBURSEMENT-MGT
584200	TUITION REIMB-SUPERV/CONFIDENT
584300	TUITION REIMB-CSEA DEPENDENTS
584400	CTA TUITION REIMBURSEMENT
585000	SELF-INSURANCE CLAIMS
585500	SETTLEMENT AGREEMENT
587000	DEPRECIATION
588000	ENDOWMENT
589000	COUNTY NUMBER-INTEREST TRANS

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Account Section	Account Section Description
<b>Object</b>	
590000	INTERPROGRAM CHARGES-DIST.USE
591000	INTERPROGRAM CHARGES
600000	CAPITAL OUTLAY-DISTRICT USE
610000	SITES & IMPROVEMENTS-DIST. USE
610009	JHS CLEARING
611000	SITE PURCHASE
611010	SITE PURCHASE-ARCHITECTS
611900	SITE ACQUISITION-LEASE PURCHAS
612000	SITE IMPROVEMENT
612004	SITE IMPRV-CONSTR MGT-GEN COND
612009	SITE IMPROVEMENT-CIVIL ENG
612010	SITE IMPROVEMENT-ARCHITECT
612013	SITE IMPROVEMENT-EARTH CONSULT
612014	SITE IMPROVEMENT-CA.NEWSPAPER
612015	SITE IMPROVEMENT-INFRASTRUCTUR
612020	SITE IMPROVEMENT-INSECTION SVC
612022	SITE IMPROVEMENT-PLAN CHK FEE
612023	SITE IMPROV-STATE CHANCELLOR
612024	SITE IMPROVEMENT-C/REPROGRAPHI
612025	SITE IMPROVEMENT-FUNDAMENT
612026	SITE IMPROVEMENT-BERNARD BROS
612027	SITE IMPROVEMENT-ST WATER RES
612029	SITE IMPROVEMENT-SB MUN WATER
612030	SITE IMPROVEMENT-SO CAL GAS
612034	SITE IMPROVEMENT-LEIGHTON
612038	SITE IMPROVEMENT-INSURANCE
612040	SITE IMPROVEMENT-INLAND INSPEC
612045	SITE IMPROVEMENT-INFRASTRUCTUR
612046	SITE IMPROVEMENT-HEIDER ENG
612047	SITE IMPROVEMENT-COMM WIRE SPE
612048	INFRASTRUCTURE-UTILITY CORRIDO
612049	INFRASTRUCTURE-PENINSULA
612050	SITE IMPROVEMENT-GEN CONSTRUCT
612051	SITE IMPROVEMENT-EARTHWORK
612052	INFRASTRUCTURE-DSA ACCESSIBILT
612053	SITE IMPV-LANDSCAPE/IRRIGATION
612054	INFRASTRUCTURE-ATHLETICS/CRF
612059	SITE IMPROVEMENT-CALDWELL SURV
612063	SITE IMPROVEMENT-PLUMBING
612065	SITE IMPROVEMENT-ELECTRICAL
612066	
612069	SITE IMPROVEMENT-ASPHALT PAVIN
612074	SITE IMPROVEMENT-CASTLEROCK
612077	SITE IMPROVEMENT-STEINBERG

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<u>Account Section</u>	<u>Account Section Description</u>
<b>Object</b>	
612078	SITE IMPROVEMENT-PROGRAM MGMT
612079	SITE IMPROVEMENT-LEGAL EXPENSE
612097	SITE IMPROVEMENT-ADDL CONTRACT
612098	SITE IMPROVEMENT-REIMBURSABLE
620000	BUILDINGS&IMPROVEMENT-DIST.USE
620009	JHS CLEARING
621000	NEW BUILDINGS
621004	NEW BLDGS-CONSTR MGT-GEN COND
621005	JHS ACCRUAL REVERSAL
621007	NEW BUILDINGS-PERMIT FEES
621008	NEW BUILDINGS-LABOR COMPLIANCE
621009	NEW BUILDINGS-CIVIL ENG
621010	NEW BUILDINGS-ARCHITECT
621011	NEW BUILDINGS-STEVEN EHRlich
621012	NEW BUILDINGS-DISASTER RECOVER
621013	NEW BUILDINGS-EARTH CONSULTANT
621014	NEW BUILDINGS-CA.NEWSPAPER SER
621015	NEW BUILDINGS-PROJECT MGT
621016	NEW BUILDINGS-NATL RENTA FENCE
621017	NEW BUILDINGS-S&L EQUIP RENTAL
621018	NEW BUILDINGS-TRENCH SHORING
621019	NEW BUILDINGS-INTL PAVING SOL
621020	NEW BUILDINGS-INSPECTION SERVS
621021	NEW BUILDINGS-NATIVE AMERICAN
621022	NEW BUILDINGS-PLAN CHECK FEE
621023	NEW BUILDINGS-STATE CHANCELLOR
621024	NEW BLDGS-CNSLDTD REPORGRAPHIC
621025	NEW BUILDING-FUNDAMENT & ASSOC
621026	NEW BUILDINGS-CONSTRUCTION MGT
621027	NEW BUILDINGS-ST.WATER RESOURC
621028	NEW BUILDINGS-CRAFT COMMUNICAT
621029	NEW BUILDING-SB MUN.WATER DIST
621030	NEW BUILDING-SO.CAL GAS CO
621031	NEW BUILDING-L.S.LICHTY & ASSO
621032	NEW BUILDINGS-BOG-CA.COMM COLL
621033	NEW BUILDINGS-LOC3 INSPECTION
621034	NEW BUILDINGS-LEIGHTON & ASSOC
621035	NEW BUILDINGS-LEIGHTON/TERATES
621036	NEW BUILDINGS-J.K.EXCAVATION
621037	NEW BUILDINGS-ORTEGA CONSTRUCT
621038	NEW BUILDINGS- INSURANCE
621039	NEW BUILDING-GREGG ELECTRIC
621040	NEW BUILDING-INLAND INSPECTION
621041	NEW BUILDINGS-EXPANETS

Criteria: Sort/Group = All Account Sections; Page Break by Account Section = Yes

**Chart of Accounts Report (Fiscal Year: 2017)**  
**San Bernardino Community College (Fiscal Year: 2017)**

Account Section	Account Section Description
<b>Object</b>	
621042	NEW BUILDINGS-GRAYBAR
621046	NEW BUILDINGS-HEIDER ENG
621047	NEW BUILDINGS-DATA NETWORK SVC
621049	NEW BUILDINGS-EQUIPMENT
621050	NEW BUILDINGS-GENERAL CONTRACT
621051	NEW BUILDINGS-EARTHWORK
621052	NEW BUILDINGS-CONCRETE
621053	NEW BUILDINGS-LANSDSC/IRRIGATI
621054	NEW BUILDINGS-STRUCTURAL/STEEL
621055	NEW BUILDINGS-MILLWORK
621056	NEW BUILDINGS-ROOFING/SHEETMET
621057	NEW BUILDINGS-GLASS & GLAZING
621058	FRAMING/DRYWALL/LATH/PLASTER
621059	NEW BUILDINGS-SURVEY
621060	NEW BUILDINGS-ACOUSTIC CEILING
621061	NEW BUILDINGS-FLOORING
621062	NEW BUILDINGS-PAINTING
621063	NEW BUILDINGS-PLUMBING/FIRE
621064	NEW BUILDINGS-HVAC
621065	NEW BUILDINGS-ELECTRICAL
621066	NEW BUILDINGS-ROOF/CURTAINWALL
621067	NEW BUILDINGS-CERAMIC TILE
621068	NEW BUILDINGS-FIRE SPRINKLERS
621069	NEW BUILDINGS-AC PAVING
621070	NEW BUILDINGS-MASONRY
621071	NEW BUILDINGS-KITCHEN EQUIP
621072	NEW BUILDINGS-ART EQUIPMENT
621074	NEW BUILDING-EQUIPMENT
621075	NEW BUILDINGS-MODULAR
621076	NEW BUILDINGS HMC ARCHITECTS
621077	NEW BLDGS-STEINBERG
621078	NEW BUILDINGS-PROGRAM MANAGEMT
621079	NEW BUILDINGS-LEGAL EXPENSES
621097	NEW BUILDINGS-ADDL CONTRACTS
621098	NEW BUILDING-REIMBURSABLES
621099	NON-FEMA ELIGIBLE EXPENSES
622000	BUILDING IMPROVEMENTS
622004	BLDG IMPROV-CONST MGT-GEN COND
622005	JHS ACCRUAL REVERSAL
622009	BLDG IMPROVEMENT-CIVIL ENG
622010	BUILDING IMPROVEMENTS-ARCHITEC
622013	BUILDING IMPROVEMENT-EARTH CON
622014	BUILDING IMP-CA NEWSPAPER SVC
622015	BLDG IMPROVEMENTS-PROJECT MGT

Criteria: Sort/Group = All Account Sections; Page Break by Account Section = Yes

**Chart of Accounts Report (Fiscal Year: 2017)**  
**San Bernardino Community College (Fiscal Year: 2017)**

Account Section	Account Section Description
<b>Object</b>	
622020	BUILDING IMP-INSPECTION SVC
622022	BUILDING IMPROV-PLAN CHECK FEE
622023	BLDG IMPROVEMENT-STATE CHANCEL
622024	BLDG IMPROVEMENT-C/REPROGRPAHI
622025	BLDG IMPROVEMENT-FUNDAMENT
622026	BLDG IMPROVEMENT-CONSTRUCT MGT
622032	BLDG IMPROVEMENT-BOARD OF GOV
622034	BUILDING IMP-LEIGHTON&ASSOC
622038	BLDG IMPROVEMENT-INSURANCE
622040	BLDG IMPROVEMENT-INLAND INSPEC
622046	BLDG IMPROVEMENT-HEIDER ENG
622048	BLDG IMPROVEMENT-JW ROCK
622050	BLDG IMPROVEMENT-GENERAL CONTR
622052	BLDG IMPROVEMENT-CONCRETE
622059	BLDG IMPROVEMENT-SURVEY
622064	BLDG IMPROVEMENT-HVAC
622065	BLDG IMPROVEMENT-ELECTRICAL
622075	BUILDING IMPROVEMENT-GKK
622077	BLDG IMPROVEMENT-STEINBERG
622078	BLDG IMPROVEMENT-PROGRAM MGMT
622079	BLDG IMPROVEMENT-LEGAL EXPENSE
622097	BUILDING IMPROV-ADDL CONTRACTS
622098	BLDG IMPROVEMENTS-REIMBURSABLE
622099	BUILDING IMPROVEMENTS
629900	BUILDINGS-LEASE PURCHASE
630000	LIBRARY BOOKS - EXPANSION
630005	JHS ACCRUAL REVERSAL
630009	JHS CLEARING
632000	LIBRARY MATERIALS
640000	EQUIP/FURNITURE (EXCLD COMPTR)
640005	JHS ACCRUAL REVERSAL
640009	JHS CLEARING
640047	EQUIP/FURNITURE-DATA
640073	ADDTL/IMPROVED EQUIP-FURNISHIN
640074	EQUIP/FURNITURE-FIXTURE/EQUIP
640081	EQUIP/FURNITURE-PRODUCTION
640082	EQUIP/FURNITURE-ENGINEERING
640083	EQUIP/FURNITURE-DEVELOPMENT
641000	ADD'L EQUIP \$1k or more
641047	ADDL EQUIP \$1,000 OR MORE-DATA
641073	ADDL EQUIPMENT-FURNISHINGS
641074	EQUIP \$1k OR MORE FIXTURE/EQUI
641900	EQUIPMENT LEASE PURCHASE
642000	COMPUTER/IT EQUIPMENT

Criteria: Sort/Group = All Account Sections; Page Break by Account Section = Yes

**Chart of Accounts Report (Fiscal Year: 2017)**  
**San Bernardino Community College (Fiscal Year: 2017)**

Account Section	Account Section Description
<b>Object</b>	
642047	EQUIP/FURNITURE-DATA
642074	COMPUTER/IT EQUIP
642080	COMPUTER/IT EQUIP-PROGRAMMING
642081	COMPUTER/IT EQUIPMENT
642082	COMPUTER/IT EQUIP-ENGINEERING
642083	COMPUTER/IT EQUIP-DEVELOPMENT
645000	EQUIPMENT REPLACEMENT
649900	EQUIP REPLACEMENT-LEASE/PURCHA
700000	OTHER OUTGO -DIST. USE ONLY
710000	DEBT RETIREMENT
713000	DEBT RET-DEBT REDEMPTION
713300	
713400	
714000	DEBT RET-INTEREST & OTHER CHGS
719000	DEBT SERVICE-OTHER PAYMENTS
720000	INTRAFUND TRANSFERS OUT
730000	INTERFUND TRANSFERS
730004	JHS CLEARING
730009	JHS CLEARING
739000	INTERFUND TRANSFERS OUT
739009	JHS CLEARING
740000	OTHER TRANSFERS
750000	OTHER OUTGO-STUDENT FIN AID
750005	JHS ACCRUAL REVERSAL
750009	JHS CLEARING
760000	OTHER STUDENT AID
760005	JHS ACCRUAL REVERSAL
760100	STUDENT MAINTENANCE ALLOWANCE
790000	RESERVE FOR CONTINGENCIES
800000	INCOME
805100	
810000	FEDERAL HEA REVENUES
811000	FOREST RESERVE
812000	HIGHER EDUC ACT
812100	FED INCOME-TITLE 3
812200	FED INCOME-TITLE 1V
812300	TITLE V-Strengt HSI tech/dev
812400	HEIA-SCIENCE AND MATH SUCCESS
812500	HEA-MINORITY SCIENCE IMPROVMNT
813000	WORKFORCE INVESTMENT ACT(JTPA)
814000	TANF - FEDERAL PORTION
815000	FED INCOME-PELL
815100	FED INCOME-SEOG
815200	ADM ALLOWANCE-NDSL

Criteria: Sort/Group = All Account Sections; Page Break by Account Section = Yes

**Chart of Accounts Report (Fiscal Year: 2017)**  
**San Bernardino Community College (Fiscal Year: 2017)**

Account Section	Account Section Description
<b>Object</b>	
816000	VETERANS EDUCATION
817000	VATEA
819000	
819900	OTHER FEDERAL REVENUES
860000	STATE REVENUES
861000	GENERAL APPORTIONMENTS
861100	PRINCIPAL APPORTIONMENT
861200	EQUALIZATION
861300	BOARD FINANCIAL ASSISTANCE
861400	APPRENTICESHIP
861500	GAIN SUPPLEMENT
861600	BASIC SKILLS
861700	PARTNERSHIP FOR EXCELLENCE
861800	PART TIME FACULTY
861900	OTHER GENERAL APPORTIONMENTS
862000	GENERAL CATEGORICAL PROGRAMS
862100	DSP & S HANDICAPPED
862200	EXTENDED OPPORTUNITY PROGRAM
862300	MATRICULATION
862400	CHILD DEVELOPMENT
862500	TANF - STATE PORTION
862600	CALWORKS
862700	TELECOM & TECH INFRASTRUCTURE
862900	OTHER CATEGORICAL APPORTIONMEN
863000	PROP 30 EPA FUNDS
865000	REIMBURSABLE CATEGORICAL PROG
865100	COMM COLLEGE CONSTRUCTION ACT
865200	SCHED MAINTENANCE &SPEC REPAIR
865300	FACILITY CONSTRUCTION
865400	HAZARDOUS MATERIALS
865500	INST IMPROVEMENT GRANT
865700	MANAGEMENT INFORMATION SYSTEMS
865800	EMPLOYMENT TRAINING PANEL
865900	OTHER CATEGORICAL PROGRAM ALLO
867000	STATE TAX SUBVENTIONS
867100	TIMBER YIELD TAX
867200	HOMEOWNER PROPERTY TAX RELIEF
867300	TRAILER COACH FEES
867400	HOUSING AUTHORITY IN LIEU TAX
867900	OTHER SUBVENTIONS
868000	STATE NON-TAX REVENUES
868100	STATE MANDATED COST
868200	STATE LOTTERY PROCEEDS
868900	OTHER STATE NON-TAX REVENUES

Criteria: Sort/Group = All Account Sections; Page Break by Account Section = Yes



**Chart of Accounts Report (Fiscal Year: 2017)**  
**San Bernardino Community College (Fiscal Year: 2017)**

Account Section	Account Section Description
<b>Object</b>	
869000	OTHER STATE REVENUES
869200	TIMBER YIELD
869900	OTHER STATE REVENUES
880000	LOCAL REVENUES
881000	PROPERTY TAXES
881100	SECURED TAX ROLL
881200	SUPPLEMENTAL ROLL (FY93 UNSEC)
881300	UNSECURED ROLL
881400	VOTED INDEBTEDNESS-SECURED
881500	VOTED INDEBTEDNESS-UNSECURED
881600	PRIOR YEAR TAXES
881601	PRIOR YEAR TAXES-PENALTIES/INT
881700	EDUCATION REV AUGMENTATION FND
881800	REDEVELOPMENT AGENCY FUNDS
881900	Re-development Funds-Residual
881901	RDA - LMIHF/OTHER UNENCUMBERED
881910	RDA ASSET LIQUIDATION
882000	CONTRIBUTIONS,GIFTS,GRANTS,END
882100	TECH PREP MINI GRANT
882200	PUENTE PROJECT
882300	PRIVATE CONTRIBUTIONS
882900	OTHER CONTRACTS
883000	CONTRACT SERVICES
883600	CONTRACT INSTRUCTIONAL SERVICE
883900	OTHER CONTRACT SERVICES
884000	SALES
884400	FOOD SERVICE SALES
885000	RENTALS AND LEASES
886000	INTEREST INCOME
887000	STUDENT FEES & CHARGES
887100	CHILD DEVELOPMENT SERVICES
887200	COMMUNITY SERVICE CLASSES
887300	STUDENT TRANSPORTATION FEE
887400	ENROLLMENT
887500	FIELD TRIPS & USE OF NON-DISTR
887600	HEALTH SERVICES
887700	INSTR MATERIAL FEES/SALE-MATER
887800	INSURANCE
887900	STUDENT RECORDS
888000	NON-RESIDENT TUITION
888100	PARKING SERVICES & PUBLIC TRAN
888200	SALES OF INST & OTHER MATERIAL
888300	STUDENT CENTER FEE
888400	STUDENT REPRESENTATION FEE

Criteria: Sort/Group = All Account Sections; Page Break by Account Section = Yes

**Chart of Accounts Report (Fiscal Year: 2017)**  
**San Bernardino Community College (Fiscal Year: 2017)**

Account Section	Account Section Description
<b>Object</b>	
888500	ASB CARD SALES
888600	INTERNATIONAL STUDENTS TUITION
888700	RECREATION FEE
888800	COURSE AUDITS
888900	OTHER STUDENT FEES/CHARGES
889000	OTHER LOCAL REVENUES
889100	JURY DUTY
889200	UNDERWRING INCOME
889300	LIBRARY FINE
889400	FNX AFFILIATE CARRIAGE FEE
889500	NONREFUNDABLE STUDENT DEPOSIT
889600	HEPATITIS
889700	KEY DEPOSIT
889800	ALL OTHER RDA
889900	OTHER LOCAL-STALE DATED WARRANT
890000	OTHER FINANCING SOURCES
891000	PROCEEDS-GENERAL FIXED ASSETS
891100	COMPENSATION-LOSS OF F/ASSETS
891200	SALE OF EQUIPMENT AND SUPPLIES
891300	SALE OF LAND AND BUILDINGS
894000	PROCEEDS-GENERAL LONG TRM DEBT
894100	SALE OF BONDS
894900	OTHER GENERAL LONG-TERM DEBT
898000	INCOMING TRANSFERS
898100	INTERFUND TRANSFERS IN
898200	INTRAFUND TRANSFERS-IN
898900	OTHER INCOMING TRANSFERS
911000	CASH IN COUNTRY TREASURY
911001	CASH HELD IN RESERVE
912000	CASH IN BANKS
912100	PETTY CASH FUND
913000	REVOLVING CASH FUND
913100	PETTY CASH FUND
914000	CASH AWAITING DEPOSIT
914100	CASH WITH FISCAL AGENT
915000	INVESTMENTS
915900	ACCOUNTS RECEIVABLE ACCRUAL
916000	ACCOUNTS RECEIVABLE
916100	EMPLOYEE RECEIVABLE
916200	ALLOWANCE FOR BAD DEBT
916300	ASSETS HELD BY FOUNDATION
916500	STUDENT ACCOUNTS RECEIVABLE
916700	AGENCY RECEIVABLE
917000	DUE FROM OTHER FUNDS

Criteria: Sort/Group = All Account Sections; Page Break by Account Section = Yes

**Chart of Accounts Report (Fiscal Year: 2017)**  
**San Bernardino Community College (Fiscal Year: 2017)**

Account Section	Account Section Description
<b>Object</b>	
919900	CASH OFFSET-COUNTY USE ONLY
921000	INVENTORIES AND STORES
922000	PREPAID EXPENSE
930000	FIXED ASSETS
931000	FIXED ASSETS - SITES
932000	FIXED ASSETS-SITE IMPROVEMENT
932600	ACC DEPRECIATION-SITE IMPROVE
933000	FIXED ASSETS-BUILDING
933600	ACC DEPRECIATION-BUILDINGS
934000	FIXED ASSETS-EQUIPMENT
934600	ACC DEPRECIATION-EQUIPMENT
935000	LIBRARY BOOKS
936000	WORK IN PROGRESS
940000	OTHER DEBITS
941000	AMT AVAILABLE IN DEBT SERVICE
942000	AMOUNTS TO BE PROVIDED
950900	PAYABLES
951000	ACCOUNTS PAYABLE PR. YEAR
951200	PAYABLE FOR ESTIMATED CLAIMS
951500	STUDENT REFUNDS
951600	AGENCY REFUNDS
951700	PAYABLE TO OMNITRANS
951800	PAYABLE TO OMNITRANS-CHC
952000	DUE TO OTHER FUNDS
953000	TEMPORARY LOAN
953100	TRANS NOTE
954000	DEFERRED INCOME
954100	CHILD DEV CB RESERVE ACCOUNT
955000	ACCRUED SALARIES PAYABLE
955100	MEDICAL BENEFITS-RETIREES
955200	PAYABLE TO EMPLOYEES
955500	SALARY RESERVE
956100	STRS-DISTRICT PORTION
956200	PERS - DISTRICT PORTION
956300	OASDHI - DISTRICT PORTION
956400	HEALTH & WELFARE
956500	EMPLOYER PAID SUI
956540	EMPLR PAID SUI
956600	WORKERS COMPENSATION DISTRICT
956800	PARS-DISTRICT SHARE
956900	MAPPING ERROR
957000	COMPENSATED ABSENCES PAYABLE
957100	PAYABLE TO EMPLOYEES-LOAD BANK
958000	CURRENT PORTION-LONG-TERM DEBT

Criteria: Sort/Group = All Account Sections; Page Break by Account Section = Yes

**Chart of Accounts Report (Fiscal Year: 2017)**  
**San Bernardino Community College (Fiscal Year: 2017)**

Account Section	Account Section Description
<b>Object</b>	
960000	LONG TERM LIABILITIES
961000	BONDS PAYABLE
961100	REVENUE BONDS PAYABLE
961200	COPS-CERT OF PARTICIPATION
961300	LEASE/PURCHASE CAPITAL LEASE
961400	COMPENSATED ABSENCES
961500	POST-EMPLOYMENT BENEFITS
961900	OTHER LONG TERM LIABILITIES
970000	FUND BALANCE
970100	BEGINNING FUND BALANCE
970200	ADJ BEG.BAL-UNAUDITED ACTUALS
970300	ADJ BEG.BAL-AUDIT ADJUSTMENTS
970400	ENDING FUND BALANCE
970500	BEG BAL ADJ-RESTATEMENTS
971000	FUND BALANCE RESERVE
971100	ASSIGNED FOR REVOLVING CASH
971200	RESERVE FOR STORES/INVENTORIES
971300	NONSPENDABLE FOR PREPAID EXP
971400	FUND BALANCE-COMMITTED
971500	RESTRICTED FOR DEBT SERVICES
971600	RESERVE FOR ENCUMBRANCES
971700	RESTRICTED FUND BALANCE
971800	RESERVE FOR INVESTMENTS
971900	RESERVE FOR OTHERS
975000	FUND BALANCE DESIGNATED
975100	ASSIGNED FB-CONTRACT/LEGAL OBL
975200	ASSIGNED FB-SELF INSURANCE PRG
975300	DESIGNATED-COURT ORDER PAYMENT
975400	ASSIGNED FB-SPECIFIC FUTRE PUR
975500	ASSIGNED FOR GASB 45
979000	FUND BALANCE UNASSIGNED
979100	FUND BAL-ECON UNCERTAINTIES
979700	SBVC UNDESIGNATED FUND BALANCE
979800	CHC UNDESIGNATED FUND BALANCE
979900	NET GAIN OR LOSS - BUDGET
980000	OTHER EQUITY/CONTRIBUTED CAP
981000	ESTIMATED REVENUE - BUDGET
982000	ESTIMATED APPROPRIATIONS-BUDGE
983000	ENCUMBRANCE CONTROL
983500	PENDING CONTROL
984000	REVENUE CONTROL
985000	EXPENDITURE CONTROL
989000	INVESTMENT IN GEN FIXED ASSETS
991000	USE TAX PAYABLE

Criteria: Sort/Group = All Account Sections; Page Break by Account Section = Yes

**Chart of Accounts Report (Fiscal Year: 2017)**  
**San Bernardino Community College (Fiscal Year: 2017)**

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<u>Account Section</u>	<u>Account Section Description</u>
<b>Object</b>	
995000	ENCUMBRANCE OFFSET
995500	PENDING OFFSET