

FMS BUDGET ACCOUNT STRUCTURE – FY2018-19

Appropriation Indices (A.I.) – numeric or alpha-numeric

*(State appropriations can change with new biennium)

- 101* General Fund – State (includes Worker Retraining base funding) – interchangeable with 149
- 123* Worker Retraining earmarks
- 3E0* Education Legacy Trust Fund (includes Basic Skills & Opportunity Grants)
- BA0* Capital Project COP
- BD1* Student Achievement Initiative
- BG1* College Affordability Program
- BK1* M.E.S.A.
- BP1* Seattle Central Expansion -Allied Health Program
- CA1* Guided Pathways
- CE1* Financial Literacy Seminars
- CN1* Opportunity Center
- CT1* Labor Education Research
- PS0* Pension Stabilization
- 145 Grants & Contracts (includes Running Start & Intensive English)
- 147 Local Plant (from local sources to be expended for capital improvements)
- 148 Dedicated & Self-support (includes Student Fees, Continuing Education, & Instructional Retail)
- 149 Tuition & Operating Fees – can be used in place of 101
- 448 Printing
- 460 Motor Pool
- 522 Associated Students
- 524 Bookstore
- 528 Parking & TMP
- 569 Food Services
- 570 Auxiliary Enterprises (Facility Rentals, International Programs, SCC-TV, & other misc accts)
- 573 Housing and Food Services
- 840 Agency Funds (funds in custody of the college, funds in suspense status for clearing)
- 846 Grant-In-Aid Scholarship/Fellowship
- 850 Student Work-Study
- 860 Financial Aid

Program Codes (Prog) – numeric only

- 01x Instruction
 - 011 Instruction & General Research (A.I.: 101, 148, 149, & special appr)
 - 012 Vocational/Technical Instruction (A.I.: 101, 148, 149, & special appr)
 - 014 Continuing Education (A.I.: 148)
 - 016 Preparatory/Remedial Instruction (A.I.: 101, 148, 149, & special appr)
 - 018 Adult Basic Education (ABE) (A.I.: 101, 148, 149)
- 04x Primary Support
 - 041 Academic Computing Services (A.I.: 101, 149)
 - 042 Culinary Arts Retail, Dental Clinics, etc. (A.I.: 148)
 - 043 Academic Administration (A.I.: 101, 149)
 - 044 Academic Personnel Development (A.I.: 101, 149)
 - 045 Course & Curriculum Development (A.I.: 101, 149)
- 05x Library
 - 051 Learning Resources (A.I.: 101, 149)
 - 052 Museums & Galleries (A.I.: 101, 149)
 - 053 Educational Media Services (A.I.: 101, 149)
- 06x Student Services
 - 061 Student Services (A.I.: 101, 148, 149)
 - 062 Social & Cultural Development (A.I.: 101, 148, 149)
 - 063 Counseling & Career Guidance (A.I.: 101, 148, 149)
 - 064 Financial Aid Administration (A.I.: 101, 148, 149)
 - 065 Student Admissions (A.I.: 101, 148, 149)
 - 066 Student Records (A.I.: 101, 148, 149)
- 08x Institutional Support
 - 081 Institutional Management (A.I.: 101, 148, 149)
 - 082 Fiscal Operations (A.I.: 101, 148, 149)
 - 083 General Support Services (A.I.: 101, 148, 149)
 - 085 Public Relations/Development (A.I.: 101, 148, 149)
 - 086 Administrative Information Tech (A.I.: 101, 148, 149)
- 09x Plant Operations & Maintenance
 - 091 Utilities & Other Fixed Costs (A.I.: 101, 148, 149)
 - 092 Building & Equipment Maintenance (A.I.: 101, 148, 149)
 - 093 Custodial Services (A.I.: 101, 148, 149)
 - 094 Physical Plant Administration (A.I.: 101, 148, 149)
 - 095 Landscape & Grounds Maintenance (A.I.: 101, 148, 149)
 - 096 Major Repairs & Renovations (A.I.: 101, 148, 149)
 - 097 Security and Safety (A.I.: 101, 148, 149)
 - 098 Logistical Services (A.I.: 101, 148, 149)
- 1xx Grants & Contracts (A.I.: 145)
 - 111 G&C Instruction & Research
 - 112 Vocational/Technical Instruction
 - 114 Community Education
 - 116 Preparatory/Remedial Instruction
 - 118 Adult Basic Education (ABE)

- 141 Academic Support IT
- 143 Academic Administration
- 144 Academic Personnel Development
- 145 Course & Curriculum Development
- 161 Student Services
- 162 Social & Cultural Development
- 163 Counseling & Career Guidance
- 164 Financial Aid Administration
- 165 Student Admissions
- 181 Institutional Management
- 182 Fiscal Operations
- 183 General Support Services
- 185 Public Relations/Development
- 186 Administrative Information Technology
- 191 Utilities
- 192 Building Maintenance
- 193 Custodial Services
- 194 Physical Plant Administration
- 195 Landscape & Grounds Maintenance
- 196 Major Repairs & Renovations
- 197 Safety and Security
- 198 Logistical Services
- 251 Motor Pool (A.I.: 460)
- 252 Parking & TMP (A.I.: 528)
- 255 Printing (A.I.: 448)
- 261 Bookstore (A.I.: 524)
- 262 Food Services (A.I.: 569)
- 264 Associated Students (A.I.: 522)
- 265 Auxiliary Enterprises (A.I.: 570)
- 27x Financial Aid
 - 271 Scholarships & Grants (A.I.: 846)
 - 272 Loans
 - 273 Work-Study (A.I.: 850)
- 28X Agency and Suspense
 - 280 Agency Accounts (A.I.: 840)
 - 281-284 Tuition and Operating Fees (A.I.: 840)
- 311 Debt Payments

Organization Codes (Org) – numeric or alpha-numeric

Organization Codes/Indices are unique to the college district. The following convention applies to Seattle Colleges:

- The FIRST digit of ORG index represents the campus:
 - 1 District-wide accounts
 - 2 Central Campus
 - 3 North Campus
 - 4 South Campus
 - 5 SVI
 - A District Office/Siegal Service Center

- The SECOND alpha/digit identifies the functional area of the activity:
 - A Administration
 - B Business (also includes Motor Pool, Parking, TMP, and Bookstore)
 - C Grants
 - D Student Support
 - E Facilities and Plant Operations
 - F Library
 - G General Studies
 - H Vocational Support
 - I Instructional (Business Programs)
 - J Trades
 - K Grants
 - L Grants
 - M Grants
 - N Grants
 - O NOT USED (confusion with zero (0))
 - P Student Affairs and Activities
 - Q NOT USED (confusion with zero (0))
 - R Reserves Funds & Bookstores
 - S NOT USED (confusion with five (5))
 - T Self-Support and Federal Vocational
 - U NOT USED (confusion with V)
 - V Federal Vocational (rotate every three years with T, V, W)
 - W Worker Retraining
 - X Contracts
 - Y NOT USED (confusion with X)
 - Z Work-Study and Indirect Cost Recoveries

- The THIRD and FOURTH digits/letters are assigned at random.

Object/Subobject of Expenditure (SOBJ/SSOB)

A - Salaries and Wages

AA	Exempt Executive	AK	Classified Staff
AB	Exempt Managerial	AM	Student
AC	Exempt Professional/Technical	AP	Student Work Study
AD	Non-student Hourly	AS	Sick Leave Buy back
AE	Faculty – Full Time Permanent	AT	Terminal Leave
AF	Faculty Stipend	AU	Overtime/Call back
AG	Faculty (Pro-Rata) Temporary	AZ	Exempt Support Staff
AH	Faculty – Part Time Temporary		

B - Benefits

BA	OASI – Social Security	BG	Supplemental Retirement Payments
BB	Retirement & Pensions	BH	Hospital Insurance(Medicare)
BC	Medical Aid & Industrial Insurance	BK	Paid Family and Medical Leave
BD	Health, Life & Disability Insurance	BT	Shared Leave Provided-Sick Leave
BE	Allowances	BU	Shared Leave Provided-Personal Holiday
BF	Unemployment Compensation	BV	Shared Leave Provided-Vacation Leave
BG	Supplemental Retirement Payments	BW	Shared Leave Received
BH	Hospital Insurance(Medicare)	BZ	Other Employee Benefits

C - Personal Service Contracts

CA	Management & Organizational Services	CG	Marketing Services
CB	Legal & Expert Witness Services	CH	Communication Services
CC	Financial Services	CJ	Employee Training Services
CD	IT Services	CK	Recruiting Services
CE	Social Research Services	CZ	Other Personal Services
CF	Technical Services		

E - Goods & Services

EA	Supplies & Materials	EJ	Subscriptions
EB	Communications & Telecom. Services	EK	Facilities and Services
EC	Utilities(Garbage/Waste/Water/Sewer)	ER	Other Contractual Services
ED	Rentals & Leases – Land & BLDG	ES	Car Maintenance/Operation
EE	Repairs, Alterations & Maintenance	ET	Audit Services
EF	Printing & Reproduction	EY	Software Maintenance & Leasing
EG	Professional Development/Dues/Training	EZ	Other Goods & Services
EH	Rentals and Leases		

F – Cost of Goods Sold

(Only use F sub-objects if sending accounting periodic or perpetual inventory values and inventory is over \$50,000. Otherwise, use EA-05 resale, for items being resold)

FA	Net Cost of Goods Sold	FC	Returned Purchases
FB	Purchases	FF	Inventory Adjustment

G - Travel

GA	In-State Lodging & Meals	GF	Out-of-State Lodging & Meals
GB	In-State Air Transportation	GG	Out-of-State Air Transportation
GC	Private Automobile Mileage	GN	Motor Pool Services
GD	Other Travel Expenses		

J - Capital Outlays

JA	Equipment Non-Capitalized	JF	Buildings
JB	Non-Capitalized Software	JH	Improvements Other than Buildings
JC	Furnishing & Equipment	JJ	Grounds Development
JD	Library Resources	JK	Architectural & Engineering Services
JE	Land	JQ	Software Capitalized

N - Grants, Benefits & Client Services

NA	Direct Payments to Clients	NZ	Other Grants & Benefits
NB	Payments to Providers for Direct Client Svc		

Debt Services

PA	Debt Services – Principal	PD	Principal – COP Lease/Purchase
PB	Debt Services – Interest	PE	Interest – COP Lease/Purchase

Interagency Reimbursements

SA	Interagency for Salaries/Wages	SG	Interagency for Travel
SB	Interagency for Benefits	SJ	Interagency for Capital Outlays
SC	Interagency for Professional Services	SN	Interagency for Grants
SE	Interagency for Goods & Services		

Intra-agency Reimbursements

TA	Intra-agency for Salaries/Wages	TG	Intra-agency for Travel
TB	Intra-agency for Benefits	TJ	Intra-agency for Capital Outlays
TC	Intra-agency for Professional Services	TN	Intra-agency for Grants
TE	Intra-agency for Goods & Services	TP	Intra-agency for Debt Service

W – Other

WA	Depreciation Expense	WC	Bad Debt Expense
WB	Amortization Expense		

Categories of Revenue

<u>Category</u>	<u>Revenue Source Code</u>
<u>State</u>	<u>01XX, 02XX, 04XX, 06XX, 08XX</u>
<u>Federal</u>	<u>03XX</u>
<u>Private/Local</u>	<u>05XX</u>

SOURCE OF REVENUE (SRC-REV)

- 0317 Department of Labor
- 0347 National Science Foundation
- 0364 Veterans Administration
- 0384 Department of Education
- 0393 Department of Health and human Services
- 0401 Investment Income
- 0402 Income from Property (revenue from rentals/leases, sales of parking permits, motor pool rentals, etc.)
- 0405 Fines, Forfeits, and Seizures
- 0409 Interest Income
- 0416 Sale of Property
- 0420 Charge for Service (application fees, revenue from services, etc.)
- 0424 Tuition and Operating Fees
- 0430 Dedicated Student Fees
- 0440 Indirect Cost Reimbursement
- 0441 Contributions, Donations, and Grants
- 0444 Grant Repayments
- 0445 Unemployment Compensation Reimbursement
- 0450 Sales of Goods & Supplies (Proprietary Funds)
- 0471 Unemployment Compensation Contributions
- 0472 Workers' Compensation Contributions
- 0485 Immaterial Prior Period Adjustments (Business Office Use Only)
- 0486 Recoveries of Prior Expenditure Authority Expenditures
- 0487 Recoveries of Student Financial Aid Expenditures
- 0489 Amortization

- 0490 Cash Over & Short (Business Office Use Only)
- 0499 Other Revenue (miscellaneous student services, copy revenue, etc.)
- 0541 Private/Local Contributions & Grants
- 0546 Federal Revenue-Pass Through
- 0597 Private/Local Reimbursable Contracts

TRANSACTION CODES (TRANS CODE) – commonly-used only – NOT a complete list

- 001 Petty Cash
- 002 Cash Expenditure
- 004 Financial Aid Expenditure
- 006 Capital Outlay-Appr.Prop.
- 007 Record Petty Cash
- 023 C/R-Cash Revenue
- 024 C/D RVS -Cash Revenue
- 077 Travel Advance
- 200 State Use Tax
- 201 Sales Tax
- 410 ZZ-Tuition Distribution
- 411 PMT-Due Other Agency
- 412 PMT-Due to Fed.Gov
- 413 PMT-Due to Other Gov
- 502 VPA-Summary(Use with State apprs)
- 503 VPA-Accrue Exp (Use with State apprs)