LAS POSITAS COLLEGE ACCOUNT STRUCTURE

Budget strings (FOAPs) identify revenue and expenditures of various divisions/departments. They are comprised of four parts: [F]und-[O]rg-[A]ccount-[P]rogram.

[Fund] [Org] [Acct] [Program] Example FOAP (budget string): 103001-30001-5884-601000 [do not use - example only] FUND PROGRAM ORG ACCOUNT 5-digit # representing org level within reporting 4-digit # classifying assets, liabilities, revenues, and expenses (per BAM). 6-digit # for academic program (per TOPs) or 6-digit # representing a specific fund. administrative area (per BAM). unit. **30100 President's Office** 1xxx Academic Salaries **30100 President's Office** 103001 General LPC 601000 Academic Administration 30100 President's Office 1101 Teachers - Contract Faculty on contract (tenure and tenure-track faculty) 1170 Coaching Stipends - Contract 664000 Institutional Research 30210 Prof. Development Coaching stipends for tenure and tenure-track faculty Certificated administrators (Academic VPs, Deans, Project Directors, etc.) 30220 Academic Senate 1202 Management - Non Teaching 666000 President's Office 30230 Classified Senate 1205 Management - Non Schedule Certificated administrators that are not on the salary schedule (Chancellor 676000 General Staff Development and Presidents only) 1211 Counselors - Contract Faculty counselors on contract (tenure and tenure-track faculty) 30510 Research & Planning 678500 Foundation 30540 LPC Foundation 1221 Librarians - Contract Faculty librarians on contract (tenure and tenure-track faculty) **33100 VP Academic Svcs** 601000 Academic Administration 1230 Faculty Non-Teaching - Contract Contract faculty with non-teaching duties **33100 VP Academic Svcs** 33100 VP Academic Svcs 1301 Part-Time Faculty Part-time faculty teaching in the classroom 680200 Community Education 33402 Career Tech. Education 1302 Teachers - Substitute Day Substitute part-time faculty covering daytime classes 33300 A&H 39130 Community Education Substitute part-time faculty covering evening classes 060100 Mass Communication 1303 Teachers - Substitute Evening 1304 Office Hours Part-time faculty office hours 100100 Art, Fine Arts General 33300 A&H 1370 Part Time Faculty - Coaching Stipend 100400 Music 33310 Foreign Language Coaching stipends for part-time faculty 33312 American Sign Language 1406 Part Time Faculty - Evaluation 100700 Theater 33330 Interior Design 1410 Counselors - Hourly Part-time counselors 100800 Dance 33340 Humanities 1420 Librarians - Hourly 101200 Photography Part-time librarians

1480 Other Non-Teaching

2xxx Classified Salaries

2111 Management Classified

2121 Supervisory Classified

2131 Confidential Classified

2101 Regular Classified

33361 English

33364 Mass Communications

33371 Performing Arts

33365 Communication Studies (Speech)

33362 ESL

33400 BSSL

103000 Graphic Design & Digital Media Compensation to part-time faculty for other non-instructional activities 109900 Art History 110200 French Regular classified, either full-time or part-time $\geq 50\%$ 110400 Italian Administrators in classified positions

110500 Spanish

122000 American Sign Language

33400 B22L	2131 Confider	Illal Classified	Confidential classified positions	122000 American Sign Language	
33210 Library	2201 Instruction	onal Aids - Regular	Instructional aides, either full-time or part-time $\geq 50\%$	130200 Interior Design	
33350 Library Studies	2301 Hourly C	Classified	Hourly classified	150100 English	
33410 Business/Work-Based	2302 Hourly C	Classified- Regular (Part-time)	Regular classified, part-time < 50%	150600 Speech	
34410 Social Sciences	2303 Overtime		Overtime for classified employees	150900 Philosophy	
34415 Early Childhood Dev.	2340 Student			151000 Religion	
34416 Child Development Ctr	2347 Student			490300 Humanities	
36300 Tutorial Center	2380 Professio			493087 English as a Second Language	
34400 PATH		onal Aides - Hourly	Instructional aids, part-time < 50%	33400 BSSL	
		•			
33465 Auto Technology		onal Aids - Hrly, Reg, Direct		050100 Business General	
33467 Welding Technology	4xxx Supplie			050200 Business Accounting	
34420 Health/Wellness	4301 Office St	upplies	General office supplies, including equipment with a unit cost < \$1,000.00 (see account 64xx for equipment with a unit cost of \$1,000.00 and over)	130500 Early Childhood Development	
34421 Nutrition	4302 Material	s Production, CC Media Srv		160100 Library	
34424 PE Intercollegiate	4304 Material	s Production, LP Media Srv		200100 Psychology	
34940 Public Safety	4311 Special I			220110 Women's Studies	
34945 Sheriff's Training Center	4312 Printing	- Catalogs		220200 Anthropology	
34900 STEM	4314 Printing			220400 Economics	
33432 Computing Studies	4320 Program		Supplies for an educational program including equipment with a unit cost < \$1,000.00 (see account 64xx for equipment with a unit cost of \$1,000.00 and over)	220500 History	
34910 Math	4328 Emergen	cy Preparedness	Supplies related to emergency preparedness	220700 Political Science	
34920 Science	4332 Periodic	als	Periodicals including newspaper and magazine subscriptions	220700 Fondear Science 220800 Sociology	
34950 Engineering/Design Tech	4360 Special I		$D_{-1} = 0$	692000 Child Development Centers	
34960 Horticulture/Viticulture	4362 Software	Supplies	Purchase of software, a tangible product like a CD (use 5851 for software purchased online and downloaded, software hosted in the Cloud, or purchase of a software license)	34400 PATH	
31100 VP Administrative Svcs	5xxx Operat	ing Expenses & Services		050900 Marketing	
31100 Administrative Svcs	51xx Persona	l Services		083500 Kinesiology	
31430 Communication	5102 Staff Tra	ining and Workshops		083550 Intercollegiate Athletics	
31700 Facilities	5110 Professio		Consulting firms and independent contractors (Contract for Services must be for independent contractors)	083700 Health	
31711 Facilities Rental	5140 Athletic	Game Officials		094800 Automotive	
32000 Security	52xx Travel a	and Conference		094810 Automotive Mechanics	
36100 VP Student Svcs	5210 Travel E	xpense	Local travel, including mileage	095650 Welding Tech	
36100 VP Student Svcs		xpense Student	All expenses related to student field trips and travel (including hotels, entry fees, meals, etc.) (excluding bus/vehicle rentals)		
36110 Student Equity	5220 Conferen	nce Expense	Conference travel (all expenses including registration, hotel, car rental, airfare, etc.)	130600 Nutrition	
36115 H.S.I. Instruction	53xx Dues &	Memberships		210500 Admin of Justice	
36116 H.S.I. Student Svcs		onal Memberships	Memberships for the district (The district does not generally pay for personal memberships)	213300 Fire Science	
36117 H.S.I. Data Research	54xx Insuran	ce		493200 Work Experience	
36700 Health Center	5404 Insuranc		Insurance for student athletes	34900 STEM	
37257 Matriculation	5406 Insuranc		Insurance for students	010400 Viticulture and Winery Tech	
39330 ASB		& Housekeeping		010900 Horticulture	
37550 ASD		Loundry & Cleaning		010900 Horneutral Science	

Supervisory classified positions

Confidential classified positions

36150 Dean, Student Svcs 550	3 Uniform Laundry & Cleaning		030100	Environmental Science
	4 Protecting Clothing & Uniforms		030200	Environmental Studies
36151 Basic Skills 551	5 Hazardous Waste Disposal		040100	Biology
36152 Puente 554	0 Telephone Expense	Land lines and cell phones (use 5541 for data lines)	040200	Botany General
36160 CalWORKs 554	1 Data Communications	Data lines	041000	Anatomy & Physiology
36220 Veteran's Program 56x	x Rents, Leases, and Repairs		070200	Computer Information Systems
36400 Career/Transfer Center 561	0 Equipment Rental		070600	Computer Science
36900 EOPS 561	1 Facilities Rental		070810	Computer Networking
36910 CARE 564	0 Maintenance - Equipment - Contract		090100	Engineering
36930 DSPS 564	1 Maintenance - Software	Annual software maintenance	120100	Health Sciences
36200 Dean, Enrollm. Svcs 58x	x Other Services and Expenses		170100	Math
	3 Fingerprinting	Generally used by Human Resources but may be used by departments to reimburse employees	190200	Physics
	6 Physical Exams - TB	Generally used by Human Resources but may be used by departments to reimburse employees		Chemistry
	9 Drug/Alcohol Testing	Used only by Human Resources		Astronomy
	0 Public Info Material Production	Services such as printing, graphic arts, design, etc.		Geology
	1 Personnel Advertising	Generally used by Human Resources but may be used by departments wishing to advertise more widely for recruiting personnel		Geography
581	3 Public Info Advertising	Costs for placing ads such as for student enrollment	31100	VP Administrative Svcs
581	4 Community Outreach	Community support, partnership, and collaboration opportunities	671000	Fiscal Services
582	0 Postal and Delivery Service	USPS, FedEx, UPS, DHL, local courier service, etc.	673100	Logistics - Campus Security
583	6 Bank Charges	Bank fees	673200	Logistics - Communications
585	0 Licenses and Permits		680300	Community Use of Facilities
	1 Software Licenses	Software purchased online and downloaded, software hosted in the Cloud, or purchase of a software license (use 4362 for purchase of software on a tangible product like a CD)		Capital Outlay Facilities
	1 Accreditation Fees			VP Student Svcs
587	0 Student Transportation - Field Trips	For bus/vehicle rentals for student field trips and tournaments		Other Interdisciplinary Studies
	0 Royalties			VP Student Services
	2 Commencement			Student Activity (Other Services)
	4 Other Business/Food			Health Services
	5 Convocation			Community Relations
	8 Other Services/Donations			Dean, Student Svcs
588	9 Cash (Over)/Short		631000	Counseling & Guidance
64x	x Equipment, Furniture, Fixtures		642100	DSPS
640	1 Equipment < \$5,000.00	Equipment with a unit cost between \$1,000.00 and \$4,999.99 (use 43xx supply expense for equipment less than \$1,000 as considered consumable)	644000	Veterans Services
640	4 Furniture	Desks, cabinets, chairs, and other furniture items.	645000	EOPS
64010	95 Equipment \$5,000+	Equipment with a unit cost \$5,000.00 and greater (this equipment is capitalized as an asset and tracked on the physical inventory list done every two years)		CalWORKs
7xx	x Other Outgo and Transfers		36200	Dean, Enrollm. Svcs
	5 Intrafund Transfer Out	Transfer within the same fund type (must be used in conjunction with 8985, transfer in)	620000	Admissions & Records

		oyos, dansier my	
	7381 Interfund Transfer Out	Transfer between fund types (must be used in conjunction with 8981,	620000 International Students Program
		transfer in)	
	7383 Interfund Transfer Out - Indirect Expense	Transfer between fund types, for indirect overhead recovery (must be used	642000 Financial Aid Administration
		in conjunction with 8983, transfer in)	
	75xx Financial Aid	All student financial aid and scholarships must be handled through the	
		college F/A Office	