

VALENCIA

GENERAL USE

GENERAL LEDGER CODES/ACCOUNT CODES

(This is a partial listing of general ledger codes which should meet your needs in processing the majority of purchasing and payment documents.)

GL Code	Category	Description
	<p>Travel</p> <p>Pooled Account: 6050</p>	<p>Include in this account payment for transportation fare, rental car charges, registration fees (unless being paid by SPD), hotel and lodging cost, mileage and per diem payments and related expenses of travel such as tolls, parking fees and taxi fare for persons authorized to travel at the college's expense. These persons may include college staff, students, prospective employees, official guests of the college, board members, advisory board members, etc. The account should be charged with expenses, in addition to travel, for authorized persons attending conferences and meetings.</p>
605010	Travel: In-District	<p>Charge this account with expenses for travel in Orange and Osceola counties only.</p> <p>Examples: Staff traveling between campus locations, tolls, E-pass for designated departments.</p>
605020	Travel: Out-of-District	<p>Charge this account with travel expenses incurred out of the district (outside of Orange and Osceola counties), but within the State of Florida.</p>
605030	Travel: Out-of-State	<p>Charge this account with travel expenses incurred out of the State of Florida, but within the United States.</p>
605040	Travel: International	<p>Charge this account with travel expenses incurred out of the United States.</p> <p>Any International Travel must first be registered with the SAGE Department.</p>
605050	Travel: Reimbursable	<p>Charge this account with travel expenditures which are subject to subsequent reimbursement from outside the college. This account should be credited upon recording the receivable or receipt of reimbursement.</p>

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605060	Travel: Student	Charge this account with all student travel expenditures, including bus rental for student travel, tickets for student events.
605070	Travel: Non-Employee	Charge this account with all travel expenditures for individuals representing the college on a non-employee basis. <u>Be sure that the non-employee understands that they are subject to the college's travel policy and limitations.</u> Example includes: out of town guest speakers who may or may not be paid for their engagement, but travel is paid. In either case, a Consultant Agreement is necessary with the details outlined.
605080	<i>Travel: Employee Recruitment</i>	<i>Travel for eligible individuals to be interviewed. Used by HR office only</i>
605100	Travel: Other	Charge this account with all other travel expenditures, not otherwise specified including webinars or on-line seminars
610000	Freight and Postage <i>Used by Courier Services and the Bookstore only</i>	Cost of postage, freight express, or delivery service. Shipping charges associated with the acquisition of supplies and materials would be charged to the same general ledger code as the item purchased. The cost of acquiring supplies and materials would include the freight cost.
Telecommunications Pooled Account: 6150		
615010	<i>Local Telephone/Fax Service</i>	<i>This account is used to record specifically the cost of local telephone and fax service. Used by Communications office only.</i>
615020	<i>Long Distance Telephone/Fax Service</i>	<i>This account is used to record specifically the cost of long distance telephone and fax service. Used by Communications office only.</i>
615030	<i>SUNCOM/WATS Service</i>	<i>This account is used to record specifically the cost of SUNCOM/WATS service. Used by Communications office only.</i>
615040	Other Communication Service – Wireless Charges	This account is used to record specifically the cost of other communication services such as monthly Nextel charges for designated departments. (OIT, Plant Op's, Security, Courier Services) Cell phone for Film Dept)

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Printing Pooled Account: 6200		
620010	Printing/Duplicating – Vendor	Include here the purchase of contracted printing, blueprinting, photography and photocopying. Do not include the purchase of supplies nor the purchase of printed forms. These items should be charged to Account 655XXX, Educational and Office Materials and Supplies. Examples include: college business cards. FedEx printing of materials, and Xperient printing of materials.
620040	Departmental Photocopying (Printing – College Duplicating)	This account is used specifically for departmentally processed copying charges at the College Copy Centers and monthly departmental copier overages. Examples include: copies made at the East or West Copy Center or copier overage or color copies on departmental MFD's (Multi-functional devices)
Repairs and Maintenance Pooled Account: 6250		Charge to this account the cost of all repairs and maintenance performed by <u>other than</u> College personnel. This will include elevator maintenance, repairs to building, repairs to equipment and vehicles. <u>Note: Contractual agreements with outside vendors to repair College material or equipment should be coded to “Repairs and Maintenance” not “Other Contractual Services.”</u>
625010	<i>Repairs and Maintenance – Buildings</i>	<i>Charge this account for repairs and maintenance specifically for buildings by other than College personnel. Used by Facilities office only.</i>
625020	Repairs and Maintenance – Furniture and Equipment	Charge this account for repairs and maintenance specifically for furniture and equipment. This would include vehicle repairs and maintenance outside of a service agreement. Examples include: TriM Mechanical Services, Nils's Microscopes, Accurate Electrical, WTEC, Signature Systems, Genset Services, H&E Equipment, Hood Cleaning

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625030	<i>Repairs and Maintenance – Grounds</i>	<i>Charge this account for repairs and maintenance specifically for grounds. Used by Facilities office only.</i>
625040	Service Contracts and Agreements	Charge this account for repairs and maintenance specifically for <u>monthly</u> contracted maintenance and service contracts and agreements. This would include elevator maintenance agreements, copier maintenance agreements, and security alarm maintenance agreements. Examples include: monthly or quarterly service agreements including Seminole Office Solutions, Genset Services, ThyssenKrupp Elevator, ADT Security. Should be the same billed amount each time. If repair, outside of the contract, use 625020.
625060	Repairs & Maintenance – Technology	Charge this account for repairs and maintenance specifically for technology. Example: staff computers and printers, file servers, communication switches, firewalls, routers, telephone switches, warranty, Apple Care Protection Plan etc. Example includes: Technology Solutions, Tumbleweed Communication, Tangent Computer Inc. Any Warranty should be charged to the same account as the item ordered.
Rentals		
Pooled Account: 6300		Charge to this account the rental or lease of buildings, equipment (other than postage meters and rent-a-car charges), and films and filmstrips.
630010	Rentals – Facilities	Charge this account specifically for facility rentals. Examples include: Mobile Mini, Publix Storage, any hotel or resort that Valencia is using, any city or county facility that Valencia is using.
630020	Rentals – Equipment	Charge this account specifically for equipment rentals including vehicles, not travel-related rentals. Examples include: Kirby Rentals, General Rental Center, American Messaging, U-Haul, cotton candy machines, sno-Kone machines.
630040	<i>Rentals- Copy Machines</i>	<i>Charge this account specifically for the leasing of copiers or MFD units. Used by Procurement office only.</i>

GL Code	Category	Description
630070	Royalties	This account is used to record royalty costs (i.e., music, dramatic scripts, etc.) Examples include: Dramatists Play Services, Samuel French, Films
<p style="text-align: center;">Other Services</p> <p style="text-align: center;">Pooled Account: 6450</p>		This account is used to record the cost of services which are not otherwise classified. This would include advertising authorized by law, institutional membership fees, collection expense, laundry and towel service. It would also include amounts withheld from License Tag Fees as administrative expense of handling bonds.
645010	Other Services (Social Security number can be used)	This account is used to record other services <u>not otherwise defined</u> by another GL Code. These services are not to include personnel costs which should be recorded as part-time or permanent part-time employees. Examples include: finger printing with FDLE, window washing or any service that does not have a monthly contract or wouldn't be charged to repair, Armored Car Services, Art Models
645020	Institutional Memberships	Charge this account specifically for institutional memberships. Personal memberships are unauthorized and cannot be paid by College funds. Memberships must include who at the college is a member and the length of the membership. Is tracked by the college.
645050	Advertising (Required by Law)	Charge this account specifically for advertising required by law (used by Legal Department Procurement, HR) Examples include: Public meeting notices, Invitations to Bid, Request for Proposals advertised in the local Orlando Sentinel newspaper.
645070	Contracted Instructional Services – State Fundable Enrollment	Charge this account specifically for contracted instructional services provided by an organization (not an individual) which are reported as State Fundable. Example includes: Franklin Covey

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645080	Contracted Non-Instructional Services	Charge this account specifically for contracted clerical, security services, custodial, etc., provided by an organization, not by an individual . Examples include: Adecco, AUE Staffing, Employment Resources.
645110	Non-Contracted Services and Stipends	Charge this account specifically for non-contracted services and stipends. Non-employees only.
645140	Contracted Services - Technology	Charge this account specifically for contracted technology services provided by an organization, <u>not an individual</u> . Example includes: Skillsoft Corporation
Professional Fees Pooled Account: 6500		Professional fees to include legal fees, auditing fees, medical fees, consultant fees, honoraria paid to speakers and any other payments of a professional nature other than payments to persons for conducting organized instructional activities. Payments to persons for instructional activities should be charged to the appropriate salary expense GL Code.
650010	Consultants Requires Consultant Agreement or Contract	Charge this account specifically for consultants Cannot use Pcard for this type of purchase
650020	Honoraria Fees	Charge this account specifically for honoraria fees (non-federal funds). An honoraria fee is a payment made in appreciation for a professional favor provided to the college. The amount is always defined by the college. Speaker fees are payments in which the amount to be paid for a specific service is determined by the speaker, and should not be included in here (see 645010).
650030	<i>Legal Fees</i>	<i>Charge this account specifically for legal fees. Used by Legal office only.</i>
650040	Auditing Fees	Charge this account specifically for auditing fees.
650050	<i>Architectural Fees</i>	<i>Charge this account specifically for non-construction project-related architectural fees. If construction project, expenses need to be charged to 75XXXX. Used by Facilities office only.</i>

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650060	<i>Engineering Fees</i>	<i>Charge this account specifically for engineering fees not associated with a construction project. If construction project, expenses need to be charged to 75XXXX.</i> Used by Facilities office only.
650070	Other Professional Fees (Firms only) May require Consultant Agreement or Contract If using SSN, cannot use this GL code	Charge this account specifically for professional fees not otherwise defined such as Notary Public fees, Intramural referee fees, Medical fees, DJs, performers and artist fees, CDL License renewals, and fees for individual security guards, project management, web development, etc. Examples include: Everything But the Mime, No Limit Event Rentals LLC
650080	Accreditation Fees	Charge this account for accreditation fees.
650090	<i>Bank Service Fees</i>	<i>Charge this account for banking services.</i> Used by Financial Service office only.
650100	Consultants - Technology	Charge this account specifically for an individual that provides technology-type consulting services. This GL Code should not be used for companies.
Current Expense – Materials and Supplies Pooled Account: 6550		A material or supply is any article which meets one or more of the following conditions: <ol style="list-style-type: none"> 1. It is consumed in use. 2. It loses its original shape or appearance with use. 3. It is expendable, that is, if it is usually more feasible to replace it with a new unit rather than repair it when it is damaged or some part of its parts are lost or worn out. 4. It is an inexpensive item whose small unit cost makes it inadvisable to capitalize, even if it has characteristics of equipment. 5. It loses its identity through incorporation into a different or more complex unit or substance. 6. The following expenditure categories may be prohibited by statute, regulation or rule: food and food products for employee use, gifts, and personal items.

GL Code	Category	Description
	Educational, Office and Departmental Materials and Supplies	This account includes classroom materials such as workbooks, music supplies, physical education supplies and art materials. Parts, metal stocks, welding rods, wood, gas, oil, electrical supplies, small tools used in occupational courses and laboratory supplies such as chemicals, test tubes and beakers should be included here. Also included are audio-visual materials such as records, tapes, overlays and slides which are defined as materials or supplies (see definition above). Stationery and general office supplies such as paper pads, staples, paper clips, ribbons, pencils, file folders, calendars, and printed forms should be charged here.
655010	Educational Materials and Supplies	Charge this account specifically for items used in instruction. Includes books & magazine subscriptions not cataloged by the Library. Examples include: all items used in the classroom for instruction: lab supplies, gas cylinders for clinic use, props for theater, light bulbs for projectors, iPad Apps related to instruction.
655020	Office Materials and Supplies	Charge this account specifically for non-instructional items. Includes books & magazine subscriptions not cataloged by the Library. Examples include: Name tags, printer toner cartridges, freight or postage for departmental needs outside of Courier Services, cables, USB drives, memory cards, external hard drives, iPad Apps.
655030	<i>Diplomas and Covers</i>	<i>Charge this account specifically for the cost of diplomas and covers.</i> Used by Registration office only.
655040	Hazardous Materials – Instructional	Charge this account specifically for instructional hazardous material disposal.
Data Software Pooled Account: 6570		This account is used to record the cost of software purchased for data systems, information systems, computer systems, word processing systems and other systems requiring operating software and documentation. These data software are not to be capitalized, as they do not meet all the criteria for capitalization (please see GL Code 72000). All software purchases should be approved first by the OIT Department.

GL Code	Category	Description
657010	Data Software – Educational	Charge this account specifically for software used in instructional programs or areas that is a one-time purchase. Do not charge iPad Apps here. See 655010.
657011	Software Licenses – Educational	Charge this account specifically for software support and site licensing used in instructional program or areas, that will be renewed in future periods. Do not charge iPad Apps here. See 655010.
657020	Data Software – Administrative	Charge this account specifically for software used in administrative areas that is a one-time purchase. Do not charge iPad Apps here. See 655020.
657021	Software Licenses – Administrative	Charge this account specifically for software support and site licensing used in administrative areas that will be renewed in future periods. Do not charge iPad Apps here. See 655020.
Other Materials and Supplies Pooled Account: 6650		Use of this account should be limited. Charge to this account any materials or supplies not otherwise classified.
665030	<i>Food and Food Products</i>	<i>This account is used to record the purchase of food and food products <u>allowable by state and local rules and regulations.</u> Used for hospitality accounts only. Fund 1 budgets are not permitted to purchase food or food products (exception is 164100 for hospitality)</i>
665040	Materials and Supplies – Other	Charge this account specifically for materials and supplies not otherwise classified, such as vehicle registration, recruitment supplies and materials Promotional Supplies, Flags, Signs. Examples include: Water or Gatorade for Security & Grounds Departments only
665060	Minor Computer Equipment	<i>This account is used to record the purchase of minor computer equipment, materials and supplies <u>allowable by private, state and federal grant awarding agencies rules and regulations.</u> Used for grant award funds only.</i>
665070	Minor Technology Equipment	<i>This account is used to record the purchase of minor technology equipment, materials and supplies <u>allowable by private, state and federal grant awarding agencies rules and regulations.</u> Used for grant award funds only.</i>

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665075	Computer and other Adaptive Technology Equipment	<i>This account is used to record the purchase of ADA assistive technology equipment, materials and supplies <u>allowable by private, state and federal grant awarding agencies rules and regulations.</u></i> <i>Used for grant award funds only.</i>
<p align="center">Periodicals – Library</p> <p align="center">Pooled Account: 6700</p>		The use of this account is limited to Library use only. Items ordered are cataloged and inventoried and included in the college's assets.
<p align="center">Capital Outlay</p>		
705010	Minor Equipment – Non-Capitalized <\$1,000 Not tagged by Property Control	Charge to this account all equipment/furniture purchases which are less than \$1,000 and do not meet the College's criteria for capitalizing, including chairs, file cabinets and other items that have a useful life of more than a year. Can consist of some office supplies. Examples include: camera's, small cabinets or tables
705060	Minor Computer/Equipment – Non-Capitalized <\$1,000 Will be tagged by Property Control	Desk top computers & lap top computers <u>only</u> that cost less than \$1,000 not meeting the College's criteria for capitalization. Also fall under the OIT Refresh program. Will be tagged as part of the College's inventory control. Cannot be purchased using the Pcard.
705070	Minor Equipment <\$1,000 Will be tagged by OIT	Charge this account for printers, PDA's, iPads, iPods, Nooks, electronic readers, scanners, and monitors. Cannot be purchased using the Pcard. Any Warranty should be charged to the same account as the item ordered.
705075	Minor Equipment <\$1,000 Assistive Technology	Computers or laptops ordered for ADA and/or assistive technology(ex. Daisy Player)
706010	Educational Equipment – Non-Capitalized >\$1,000 <\$5,000 Will be tagged by Property Control	Charge to this account <u>all educational equipment</u> purchases which are greater than \$1,000 but less than \$5,000 and do not meet the College's criteria for capitalizing. Not to be used for computer equipment. Cannot be purchased using the Pcard.

GL Code	Category	Description
706020	Office Equipment and Other – Non-Capitalized >\$1,000 <\$5,000 Will be tagged by Property Control	Charge to this account <u>all non-educational equipment</u> purchases which are greater than \$1,000 but less than \$5,000 and do not meet the College’s criteria for capitalizing. Not to be used for computer equipment. Cannot be purchased using the Pcard
706040	Vehicles – Non-Capitalized >\$1,000 <\$5,000 Will be tagged by Property Control	Charge to this account vehicle purchases which are greater than \$1,000 but less than \$5,000 and do not meet the College’s criteria for capitalizing. Cannot be purchased using the Pcard
706060	Computer Equipment – Non-Capitalized >\$1,000 <\$5,000 Will be tagged by Property Control	Charge to this account <u>computer equipment</u> (including servers) purchases which are greater than \$1,000 but less than \$5,000 and do not meet the College’s criteria for capitalizing. Cannot be purchased using the Pcard
710110	Computer Equipment >\$5,000 Will be tagged by Property Control	Charge to this account <u>computer equipment</u> with a component cost equal to or more than \$5,000. Cannot be purchased using the Pcard
710210	Vehicles >\$5,000 Will be tagged by Property Control	Charge to this account any vehicles which have a cost equal to or more than \$5,000. Cannot be purchased using the Pcard
710220	Equipment, Office and Other >\$5,000 Will be tagged by Property Control	Charge to this account office and other equipment with a component cost equal to or more than \$5,000. Cannot be purchased using the Pcard
710230	Educational Equipment >\$5,000 Will be tagged by Property Control	Charge to this account educational equipment with a component cost equal to or more than \$5,000. Cannot be purchased using the Pcard
710250	Maintenance Equipment >\$5,000 Will be tagged by Property Control	Charge to this account maintenance equipment with a component cost equal to or more than \$5,000. Cannot be purchased using the Pcard