

## OTHER EXPENDITURE ACCOUNTS

Accounts beginning with "28" (28XXX) are used for recording expenditures for payment of bond principal, interest, or related expenses, for LCET cost of sales and for reducing expenditures in cost centers that charge users for their services.

### **281XX DEBT EXPENSES**

**These accounts are to be used only by the District Business Office**

- 28101 Retirement of Indebtedness (46-11-XXXXXX)
- 28111 Interest on Indebtedness (46-11-XXXXXX)
- 28112 Amortized Premium (46-11-XXXXXX)
- 28121 Debt Service Fees (46-11-XXXXXX)
- 28122 Bond Issuance Costs (46-11-XXXXXX)
- 28123 Amortized Issuance Costs (46-11-XXXXXX)
- 28124 Debt Service- Loss on Disposal (46-XX-XXXXXX)

### **2840X CET COST OF SALES**

**These accounts are to be used only by the LCET**

- 28401 CET-Cost of Sales-Study Guide (12-28-XXXXXX)
- 28402 CET-Cost of Sales-Telecourse Lease (12-28-XXXXXX)

### **2841X CET-AMORTIZATION**

**These accounts are to be used only by the LCET**

- 28411 CET-Amortization-Study Guide (12-28-XXXXXX)
- 28412 CET-Amortization-Telecourse Lease (12-28-XXXXXX)

### **288XX REDUCTION EXPENSES**

**These accounts are to be used only by the cost centers that charge users for their services**

- 28801 Red Ex-Info Technology (14-11-105048, 14-11-105051, 14-11-105052, 14-11-105053, 14-28-105054, 14-11-105055, 14-11-105059, 14-28-105154)
- 28811 Red Ex- Central Dispatch (14-02-109010)
- 28812 Red Ex- Central Transcript (14-10-301013)

- 28813 Red Ex-Central Financial Aid (14-11-303005)
- 28821 Red Ex-ERSS (14-11-105530 14-11-105535, 14-11-105536,  
14-11-105550)
- 28831 Red Ex-LCET-Distance Education (14-28-105785)
- 28832 Red Ex-LCET-Video Infrastructure (14-28-105750)
- 28833 Red Ex-LCET-Human Resources (11-08-102142)
- 28834 Red Ex-LCET-Course Mgmt. System (14-28-105786)
- 28841 Red Ex-Records Management (14-11-105640, 14-11-105641,  
14-11-105642, 14-11-105643)
- 28851 Red Ex-Telephone Service (14-11-105064)
- 28861 Red Ex-Transportation (14-XX-3XXXXXX)
- 28862 Red Ex-Operations & Maintenance (11-XX-8XXXXXX)
- 28863 Red Ex-Utilities (11-XX-805000)
- 28864 Red Ex-Construction Management (4X-XX-XXXXXXX)
- 28871 Red Ex-RCHS (11-08-XX9908)
- 28891 Red Ex-Reproduction Center (14-XX-105910)
- 28892 Red Ex- Copier Equip Rental (14-XX-105911)

**289XX SPECIAL**

- 28901 Disallowed Contracts & Grants Expenditures (11-XX-XXXXXXX)  
  
Expenditures in prior or post-closed periods which have been determined by granting agencies or DSC review as not allowable under the grant agreement.
- 28904 Prior Year Adjustments (11-XX-XXXXXXX, 12-XX-XXXXXXX)  
  
Records corrections and other adjustments from prior fiscal years' transactions. Entries must be authorized by District Financial Services.
- 28907 Reserve for Current Operations (11-XX-999999, 12-XX-999999,  
13-11-XX9999, 46-11-XXXXXXX)

- 28908 Increase in Fund Balance (11-XX-999999)
- 28909 Disposal of Plant Assets (47-XX-XXXXXX)  
For use by District Financial Services only.
- 28914 Federal Grants- Unallocated
- 28915 State Grants- Unallocated
- 28916 Local Grants- Unallocated
- 28920 Gain/Loss- Land (47-XX-XXXXXX)
- 28921 Gain/Loss – Land Improvement (47-XX-XXXXXX)
- 28922 Gain/Loss – Buildings (47-XX-XXXXXX)
- 28924 Gain/Loss – Equipment (47-XX-XXXXXX)
- 28925 Gain/Loss – Furniture (47-XX-XXXXXX)
- 28926 Gain/Loss- Software (47-XX-XXXXXX)
- 28929 Write Off – Library Materials (47-XX-XXXXXX)
- 28999 Allocation Balancing-Reserve (11-XX-999999)