

**CMA OPERATING ACCOUNT CODE NARRATIVE**

A/C #	A/C TITLE	A/C NARRATIVE
604001	Communications-Tele Usage	Monthly charge for telephone use. Does <b>NOT</b> include cost of equipment or internet related expense
604090	Other Communications	Cost of telephone equipment, including cost of installation.
605001	Electricity	Cost of electricity used on campus
605002	Natural Gas	Cost of natural gas used on campus
605003	Heating Oil	Cost of heating oil used on campus
605004	Water	Cost of water consumption used by campus
605005	Sewage	Campus sewage charge (as part of water bill)
605006	Hazardous Waste	Hazardous waste fee
605090	Other Utilities	Utilities which can not be classified as electrical, gas, heating oil, water, sewage, and/or hazardous waste
606001	Travel In State	All expenses related to travel within CA, including air fare, rental car, food and lodging, for non CSU specific activity. For example, travel for training or recruiting related. Does <b>NOT</b> include travel to the Chancellor's office or other CSU specific business
606002	Travel Out of State	All expenses related to travel between CA and another state or foreign country, including air fare, rental car, food and lodging, for non CSU specific activity. For example, travel for training or recruiting related. Does <b>NOT</b> include travel to the Chancellor's office or other CSU specific business
606921	Travel In State - CSU Business	All expenses related to travel to the Chancellor's office or other CSU specific business within CA. Includes air fare, car rental, food and lodging.
606902	Travel O/S - CSU Business	All expenses related to travel to the Chancellor's office or other CSU specific business between CA and another state or foreign country. Includes air fare, car rental, food and lodging.
606911	Grant Travel in state	All grant related expense for travel within CA as defined by the terms of the grant. Includes air fare, car rental, food and lodging.
606912	Grant Travel Domest out of St	All grant related expense for travel between CA and a domestic location as defined by the terms of the grant. Includes air fare, car rental, food and lodging.
606922	Grant - Travel Foreign	All grant related expense for travel between CA and a foreign location as defined by the terms of the grant. Includes air fare, car rental, food and lodging.
607109	Cap Equip Grant & Cont >\$5k	Cost of equipment in excess of \$5k specific to the terms of a Grant.
608001	Books	Cost of books purchased for the library or other CMA specific purposes. Books which are the property of CMA. Usually a library expense.
608002	Book Binding	Cost of binding books which are the property of CMA, usually a library expense
660914	Audio Visual Materials	Costs for audio/ visual materials which are the property of CMA.
608004	Periodicals	Monthly/quarterly/annual memberships related to the purchase of a specific number of periodicals over a defined period of time.
608005	Subscriptions	Cost of newspaper or magazine subscriptions for CMA use.
608904	Library On-Line Full Text	Cost to purchase full text on line
612001	State Pro Rata Charges	State Pro Rata Expense
613001	Contractual Services	Services only, of independent contractors and consultants. Includes agreements for service, such as maintenance contracts. Does <b>NOT</b> include contracts which include the cost of materials
613931	Legal Expense	Cost of legal expense.
613921	Event Entrance Fees	Cost of Event Entrance Fees-Athletics
616905	Info Tech Rental/Maint	Costs to lease or use and maintain computer equipment owned by an outside company.
616002	IT Hardware	Costs to purchase personal computers, laptop computers, fax machines, servers, label writers and monitors. Does <b>NOT</b> include supplies related to computing such paper or toner. Does <b>NOT</b> include printers, which are considered non-instructions equipment.
616003	IT Software & License Fees	The cost to purchase any computer software regardless of cost or application & License Fees/Renewals
616005	IT Costs - Other	Other IT specific expense not previously defined

619001	Non-Instructional/Other Equipment < \$5,000.00	All non-computer, non-instructional related equipment. Includes printers, two-way radios, refrigerators, voice recorders, calculators, and office equipment of all descriptions. Total cost of \$500.00 to \$4,999.99 each inc. shipping and sales tax.
619002	Instructional Equipment < \$5,000.00	Cost of equipment used specifically for instructional purposes, such as audio / video related equipment and overhead projectors. Total cost of \$500.00 to \$4,999.99 each inc. shipping and sales tax.
619901	Non-Instructional/Other Equipment > \$5,000.00	All non-computer, non-instructional related equipment. Includes printers, two-way radios, refrigerators, voice recorders, calculators, and office equipment of all descriptions. Total cost of greater than \$5,000.00 each inc. shipping and tax.
619902	Instructional Equipment > \$5,000.00	Cost of equipment used specifically for instructional purposes, such as audio / video related equipment and overhead projectors. Total cost of greater than \$5,000.00 each inc. shipping and tax.
660001	Postage	Postage charged back for regular mail through the USPS/FedEx/UPS
660002	Printing	Cost of printing, including charge back cost for job orders submitted to the campus Print Shop.
660003	Supplies	All supplies including paper, office supplies, and similar items. Includes charge back for automated supply cabinet restocking.
660909	Faculty Development	Faculty development costs such as specialized training, seminars or meetings
660933	Student Activities	Costs related to student creative activities which are part of residential life or associated students.
660009	Specialized Training	The direct costs of training and professional development programs including training materials purchased for internal training programs. Does NOT include travel related to training.
660980	Food Products	Food purchases, currently charged by Chartwell's for cafeteria and café' food.
660021	Repairs and Maintenance	Cost of facilities or equipment repairs and maintenance. Does NOT include charge back from facilities for specific work orders or computer or telephone/communications related repairs and maintenance. Does NOT include repairs and maintenance of campus sow
660022	Earthquake Repairs	Repairs associated with Earthquake damage
660026	Teale Data Center	Cost to access the Teale Data center
660981	Kitchen Supplies & Equipment	Cost of kitchen supplies and equipment
660982	Laundry and Linen	Costs for Laundry and Linen
660983	Paper Supplies - Galley	Cost of paper supplied to the galley
660984	Janitorial Supplies	Cost of janitorial supplies
660953	Catering and Rental Expense	Cost of catering or catering related rental expense
660917	Advertising and Promotion	Cost of nonpersonal presentation or promotion of goods, services, and/or ideas, usually made through various publications and devices carrying messages to intended recipients (e.g., newspapers, television, billboards).
660042	Recruitment and Employee Relocation	Employee recruitment costs (inc. travel to campus for interviews and advertising of positions) and moving/relocation expenses.
660992	Professional Memberships & Due	The cost of membership and dues to participate in community groups, including service clubs and community-wide organizations of leading citizens in education, business, government, industry, and agriculture specifically related to the campus.
660903	House/Entertain Allowance	University President's Office cost of entertainment expenses as allowed under the Accountable Plan for Entertainment Allowances.
660812	Insurance Claim Deductible-CSU	CSU Insurance Claim Deductible Expense
613911	Contracted Instruction	Cost of contract from non CMA instructors.
613941	License Fees-Other non-professional licenses	Cost of CMA required specialized licenses and fees
660913	Course Materials & Development	Direct cost of Course Materials & Development
613951	Student Stipends	Student Stipends for ASCMA and Summer Bridge Program
660971	Ship Fuel Oil	Direct cost of ship fuel
660972	Ship Lube Oil	Direct cost of ship lube oil
660973	Ship Academics	Direct cost to develop ship academics
660974	Cruise Port Charges	Actual port charges incurred during cruise

660975	Other Vessels	Cost related to purchasing and maintaining vessels other than The Golden Bear. For example, lifeboats.
606932	Travel, Cruise	Cost of travel directly related to cruise
603990	Uniform Allowance	Non-payroll related uniform expense including provision for uniforms for student assistants.
660970	Vehicle Gasoline	Purchase of fuel for campus owned or leased vehicles
660920	Motor Vehicles Repairs	Repair and maintenance cost of campus owned or leased vehicles
613961	Rental - Vehicles	Cost to lease or rent vehicles for specific campus purposes. Does <b>NOT</b> include car rental while traveling.
660921	Simulator Maintenance	Repairs on simulator equipment, including regular maintenance contracts.
604990	Telephone Maint	Cost of repair and maintenance of telephone equipment
660915	Accreditation Expenses	Accreditation Expenses
660919	Settlement/Arbitration	Settlement/Arbitration Expense
613971	Rental- Equipment	Expenditures made under a contract for rental or lease of equipment, including reproduction equipment. Does <b>NOT</b> include computer related leases.
660941	Space Rental	Rental Expense for building/rooms/storage facilities