

CALIFORNIA STATE UNIVERSITY, NORTHRIDGE FOUNDATION

CHART OF ACCOUNTS

Effective July 1, 2020

Account	Account Name	Description
107003	Advances	Upfront payments for travel and other expenditures. Expense reports accompanied by receipts should be submitted to Foundation no later than 30 days
601000	Salaries	Payments for salaries to the University or the University Corporation
603890	Benefits	Payments for benefits to the University or the University Corporation
604802	Taxes & Licenses	Payment for taxes and licenses to government agencies and other institutions
604892	Telephones	Cell phone and data charges
606001	In State Travel	Travel related expenses within California including meals, lodging, airfare, ground transportation, and parking
606002	Out of State Travel	Travel related expenses outside of California including meals, lodging, airfare, ground transportation, and parking
606003	Out of Country Travel	Travel related expenses outside of the country including meals, lodging, airfare, ground transportation, and parking
607033	Capital Projects	Payments to CSUN for capital projects or equipment
609005	Scholarships	Scholarships granted to students, including book scholarships
609810	Student Stipends	Payments to students for academic projects
613001	Contract Services	Payment to independent contractors and for professional services, including campus support services (PPM, NCOD, among others)
613005	Legal Services	Payments for legal services
613010	Audit Services	Payments for auditing services
613804	Computer Systems Support	Expenses related to technology services and support
613807	Investment Management Serv	FOR ADMINISTRATION USE ONLY - Investment Services
613809	Payroll Services	Charges related to payroll processing by CSUN & TUC
617805	Parking	Guest parking permits paid to University
619001	Major Capital Equipment	Purchase of equipment over \$5K
619802	Minor Capital Equipment	Purchase of equipment over \$2K and less than \$5K
619811	Expendable Equipment	Purchase of equipment less than \$2K
660001	Postage	Postage and freight charges
660002	Printing and Photocopy	Printing and photocopying expenses
660003	Office Supplies	Stationeries, copier/printer paper, general office supplies, computer supplies, kitchen supplies, uniforms, linens
660009	Professional Development (Seminars and Conferences)	Cost of employee training and professional development and fees for attendance at off-campus seminars and conferences
660010	Insurance	Insurance premiums paid to Campus Risk Management or outside insurance companies for various coverages
660017	Advertising and Marketing	Costs associated with advertising and marketing on newspapers, magazines, journals, banners, and electronic media
660041	Facility Rental	Rental charges for facilities on or off campus
660805	Instructional Books	Purchases of books
660812	Equipment Rental	Rental charges for equipment

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660813	Hospitality	Provision of meals for donors and other official guests in small gatherings, including gifts of gratitude and tickets for campus events
660816	Software License Fees	Purchases of software licenses
660818	Program Food Costs	Meals and light refreshments for donors, official guests, and campus personnel at organized events and meetings
660819	Event Food Costs	Catering for fundraising and campus outreach events
660820	Event Operational Costs	Expenses related to fundraising and campus outreach events (non food related)
660824	Repairs & Maintenance	General repair & maintenance charges for facilities, equipment, and vehicles
660831	Handling Fees	FOR ADMINISTRATION USE ONLY - Administrative Fees
660838	Community Outreach Events	University attendance at community events
660839	Recognition Awards	Awards for faculty, staff, and non-students
660840	Promotional Items	Acquisition of items to be given to official guests of the University
660840	Uncollectible Accounts Expense	FOR ADMINISTRATION USE ONLY - Bad Debt Expense
660841	Program Costs	Expenditures supporting campus programs
660842	Recruitment Expenses	Expenses related to faculty and staff recruitment
660880	Dues and Subscriptions	Membership dues and subscriptions
660884	Bank Charges	FOR ADMINISTRATION USE ONLY - Processing fees by banks and credit card companies