

Account/Category Codes (AC) Available in Hyperion

AC Code **Description**

REVENUES, REVENUE TRANSFERS, AND LOANS

AC_4XXXXXX Most revenue account codes with the exception of AC_48XXXXXs - Reimbursements.

NOTE: Refer to the "**Chart of Accounts - Crosswalk of Accounts to Legacy Accounts-Department Use**" document on Finance's FI\$Cal Resources webpage (<https://dof.ca.gov/budget/resources-for-departments/fiscal-resources-for-budget/>) for specific revenue codes visible in Hyperion.

AC_6230000 Loans/Repayments to Other Funds
AC_6240000 Revenue Transfers to Other Funds
AC_6530000 Loans/Repayments from Other Funds
AC_6540000 Revenue Transfers from Other Funds

EXPENDITURES

51 - Personal Services

510 Salaries and Wages

5100 Civil Service Employees - Permanent

 AC_5100000 Earnings - Permanent Civil Service Employees
 AC_5100150 Earnings - Temporary Civil Service Employees

5105 Exempt/Statutory Employees

 AC_5105000 Earnings - Exempt/Statutory Employees
 AC_5105100 Board Members

5108 Overtime, Holiday & Other Earnings

 AC_5108000 Overtime Earnings (Other than to Temporary Help)

515 Staff Benefits

 AC_5150150 Dental Insurance
 AC_5150200 Disability Leave - Industrial
 AC_5150210 Disability Leave - Nonindustrial
 AC_5150350 Health Insurance
 AC_5150400 Life Insurance
 AC_5150450 Medicare Taxation
 AC_5150500 OASDI
 AC_5150600 Retirement - General
 AC_5150610 Retirement - Public Employees - Industrial
 AC_5150620 Retirement - Public Employees - Safety
 AC_5150630 Retirement - Public Employees - Miscellaneous
 AC_5150640 Retirement - Judges and Justices
 AC_5150700 Unemployment Insurance
 AC_5150750 Vision Care
 AC_5150800 Workers' Compensation
 AC_5150820 Other Post-Employment Benefits -OPEB- Employer Contributions
 AC_5150830 Other Post-Employment Benefits -OPEB- Employer Paid Member Contributions
 AC_5150900 Staff Benefits - Other

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<u>AC Code</u>	<u>Description</u>
53 - Operating Expense and Equipment	
5301	General Expense
AC_5301400	Goods - Other
5302	Printing
AC_5302900	Printing - Other
5304	Communications
AC_5304800	Communications - Other
5306	Postage
AC_5306700	Postage - Other
5308	Insurance
AC_5308900	Insurance - Other
5320	Travel
53204/53208	Transportation - In State/Out of State
AC_5320490	Travel - In State - Other
AC_5320890	Travel - Out of State - Other
5322	Training
AC_5322400	Training - Tuition and Registration
5324	Facilities Operation
AC_5324350	Rents and Leases
AC_5324550	Special Repairs and Deferred Maintenance
5326	Utilities
AC_5326900	Utilities - Other
5340	Consulting and Professional Services
AC_5340310	Legal - Attorney General
AC_5340320	Office of Administrative Hearings
AC_5340330	Consulting and Professional Services - Interdepartmental - Other
AC_5340580	Consulting and Professional Services - External - Other
5342	Departmental Services
AC_5342500	Indirect Distributed Cost
AC_5342600	Departmental Services - Other
5344	Consolidated Data Centers
AC_5344000	Consolidated Data Centers
5346	Information Technology
AC_5346900	Information Technology - Other
5348	Central Administrative Services
AC_5348250	Pro Rata
AC_5348500	Statewide Cost Allocation Plan (SWCAP)
5360	Capital Asset Construction
AC_5360000	Overall Capital Outlay
5368	Non-Capital Asset Purchases
53680	Equipment
AC_5368115	Office Equipment

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<u>AC Code</u>	<u>Description</u>
5390	Other Items of Expense
AC_5390900	Other Items of Expense - Miscellaneous
5395	Unallocated Operating Expense and Equipment
AC_5395000	Unallocated Operating Expense and Equipment

54 - Special Items of Expense

AC_5410000	Attorney Payments (no services provided to State - fees segregated from clients' award)
AC_5410500	Attorney Payments-IRC 6045(f) (no services provided to State-includes client proceeds)
AC_5415000	Claims Against the State
AC_5426000	Disability Benefits
AC_5458000	State Mandates
AC_5490000	Other Special Items of Expense
5420	Debt Service
AC_5420000	Debt Service - Interest
AC_5420400	Debt Service - Principal
5432	Grants and Subventions
AC_5432000	Grants and Subventions - Governmental

57 - Internal Cost Recovery

AC_5700000	Internal Cost Recovery
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