

## 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

## Account/Category Codes (AC) Available in Hyperion

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

## **Account/Category Codes (AC) Available in Hyperion**

<b><u>AC Code</u></b>	<b><u>Description</u></b>
<b>5390</b>	<b>Other Items of Expense</b>
AC_5390900	Other Items of Expense - Miscellaneous
<b>5395</b>	<b>Unallocated Operating Expense and Equipment</b>
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
<b>5420</b>	<b>Debt Service</b>
AC_5420000	Debt Service - Interest
AC_5420400	Debt Service - Principal
<b>5432</b>	<b>Grants and Subventions</b>
AC_5432000	Grants and Subventions - Governmental

### **57 - Internal Cost Recovery**

AC_5700000	Internal Cost Recovery
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