

## Expenditure Object Code Chart of Accounts, Fiscal Year 2016-17

	Object	Object Title	Comments
Permanent Instructional	1100	INSTRUCTIONAL SALARIES, CONTRACT OR REGULAR STATUS	Use for non-primary terms (summer, winter)
	1110	INSTRUCTIONAL SALARIES, REGULAR FULL TIME	Regular class-room instructors, primary term
	1140	INSTRUCTIONAL SALARIES, OVERLOAD	
	1160	INSTRUCTIONAL SALARIES, SUBSTITUTE	
	1170	INSTRUCTIONAL SALARIES, LARGE CLASS STIPENDS	
	1180	INSTRUCTIONAL SALARIES, SABBATICALS	
	1190	FT FACULTY TEMPORARY EMPLOYMENT AGREEMENT	Used for any TEA's for FT faculty teaching assignments
Permanent Non-Instructional	1210	NONINSTRUCTIONAL SALARIES, REGULAR FULL TIME	
	1218	REGULAR FULL TIME EDUCATIONAL ADMINISTRATOR	
	1220	NONINSTRUCTIONAL SALARIES, PART TIME	To be used for all faculty reassign time.
	1240	NONINSTRUCTIONAL SALARIES, OVERLOAD	
	1265	NONINSTRUCTIONAL SALARIES, SUBSTITUTES	
	1280	NONINSTRUCTIONAL SALARIES, SABBATICALS	
	1290	FULL TIME NONINSTRUCTIONAL TEMPORARY EMPLOYMENT AGREEMENT	Used for any TEA's for FT faculty non-teaching assignments. Includes Chair stipends.
Adjunct Instructional	1300	INSTRUCTIONAL SALARIES, OTHER	Non-Primary Terms (Summer, Winter)
	1330	INSTRUCTIONAL SALARIES, ADJUNCT	
	1331	INSTRUCTIONAL SALARIES, ADJUNCT FLEX HOURS	
	1335	INSTRUCTIONAL SALARIES, ADJUNCT OFFICE HOURS	
	1360	INSTRUCTIONAL SALARIES, OTHER SUBSTITUTE	
	1370	INSTRUCTIONAL SALARIES, LARGE CLASS STIPENDS	
	1390	INSTRUCTIONAL SALARIES, OTHER UNSPECIFIED	Used for TEA's
Adjunct Non-Instructional	1430	NONINSTRUCTIONAL SALARIES, OTHER HOURLY	Primary terms/contracts
	1431	NONINSTRUCTIONAL SALARIES, FLEX HOURS	
	1460	NONINSTRUCTIONAL SALARIES, OTHER SUBSTITUTE	
	1490	NONINSTRUCTIONAL SALARIES, TEMPORARY EMPLOYMENT AGREEMENT	Used for any TEA's for Adjunct non-teaching assignments.
Classified Non-Instructional	2110	NONINSTRUCTIONAL SALARIES, REGULAR STATUS FULL TIME	Use for all permanent full-time classified bargaining unit staff.
	2118	FULL TIME ADMINISTRATOR	
	2119	FULL TIME CONFIDENTIAL	
	2120	NONINSTRUCTIONAL SALARIES, REGULAR STATUS PART TIME	
	2160	NONINSTRUCTIONAL SALARIES, REGULAR STATUS SUBSTITUTE	Short term sub: Not vacancy sub. Vacancy sub charged to primary job line.
	2190	NONINSTRUCTIONAL SALARIES, TEMPORARY EMPLOYMENT AGREEMENT	
Classified Instructional	2200	INSTRUCTIONAL AIDES, REGULAR STATUS	Non-Primary Terms (Summer, Winter)
	2210	INSTRUCTIONAL AIDES, REGULAR STATUS FULL TIME	
	2220	INSTRUCTIONAL AIDES, REGULAR STATUS PART TIME	
	2260	INSTRUCTIONAL AIDES, REGULAR STATUS SUBSTITUTE	
Specialized Use	2301	STUDENT HELP	Student workers
	2304	NON-STUDENT TUTORS	
	2340	NONINSTRUCTIONAL SALARIES, OVERTIME	Used for all overtime
	2399	OTHER	Used for Board members

	Object	Object Title	Comments
Materials & Supplies	4200	OTHER BOOKS	Used for any departmental books, periodicals, reference materials: NOT for District Library resources.
	4300	INSTRUCTIONAL SUPPLIES	
	4500	NON INSTRUCTIONAL SUPPLIES	
	4555	COPYING & PRINTING	
	4700	FOOD	
	4999	OUT OF STATE SALES TAX HOLDING	
Services and Agreements	5045	POSTAGE & SHIPPING	
	5100	CONTRACTS AND PERSONAL SERVICES	Used for <u>all</u> service contracts not related to equipment maintenance or software agreements. Includes consultants, lecturers, and inter-agency agreements.
	5200	TRAVEL	Can be used for all travel, mileage and conference expenses. Alternately, can be used in conjunction with the other 52XX accounts to break down further based on departmental needs.
	5210	MILEAGE REIMBURSEMENT	
	5219	TRAVEL BETWEEN CAMPUSES	Used to record cost of faculty and staff mileage costs between campuses and facilities.
	5220	CONFERENCES	
	5222	ATHLETIC TEAM TRAVEL	
	5250	TRAVEL EXP CANDIDATE	
	5300	DUES AND MEMBERSHIPS	
	5420	PROPERTY & LIABILITY INSURANCE	
	5440	STUDENT INSURANCE	
	5450	CLAIMS EXPENSE	
	5510	NATURAL GAS	
	5520	ELECTRICITY	
	5530	WATER	
	5540	TELEPHONE	
	5545	DATA & NETWORK CONNECTIONS [New]	Use for data plans, internet connections, etc.
	5550	LAUNDRY AND CLEANING	
	5570	WASTE DISPOSAL	
	5630	RENTS AND LEASES - FACILITIES & EQUIPMENT	Use for any facility or equipment lease.
	5640	REPAIRS	Use for any repairs of equipment.
	5645	REPAIR/MAINTENANCE AGREEMENTS	Use only for maintenance agreements for equipment such as copiers, etc.
	5648	SOFTWARE SUBSCRIPTION AGREEMENTS	Use for any software purchased on a subscription basis, such as "software as a service" type contracts. Not for permanent license purchases.
	5710	AUDIT	
	5720	ELECTIONS	
	5730	LEGAL	
5740	ADVERTISING		

	Object	Object Title	Comments
Services and Agreements	5800	OTHER SERVICES AND EXPENSES	Use for all fees & non-contractual services, including annual permits, etc.
	5806	WRITE OFF/UNCOLLECTIBLE	For Fiscal and Bond use only.
	5810	APPRAISALS	For Fiscal and Bond use only.
	5820	INTEREST EXPENSE	For Fiscal and Bond use only.
	5821	STRS/PERS PENALTIES AND INTEREST	For Fiscal and Bond use only.
	5822	TRANS EXPENSE	For Fiscal and Bond use only.
	5823	BANK OR COLLECTION FEES	For Fiscal and Bond use only.
	5840	EMPLOYMENT COSTS	For Human Resources use only.
	5851	BACKGROUND REPORT	Used for nursing students
Capital Expenditures	6000	LOCALLY DEFINED CAPITAL OUTLAY	For Fiscal and Bond use only.
	6100	SITES AND SITE IMPROVEMENTS	For Fiscal and Bond use only.
	6110	SITES	For Fiscal and Bond use only.
	6120	SITE IMPROVEMENT	For Fiscal and Bond use only.
	6121	ADVERTISING, LEGAL, SUPPLIES	For Fiscal and Bond use only.
	6122	CONSULTANT SERVICES	For Fiscal and Bond use only.
	6123	ARCHITECT FEES	For Fiscal and Bond use only.
	6124	TESTING	For Fiscal and Bond use only.
	6125	INSPECTION	For Fiscal and Bond use only.
	6126	CONSTRUCTION MANAGEMENT	For Fiscal and Bond use only.
	6200	BUILDINGS	For Fiscal and Bond use only.
	6210	NEW BUILDINGS	For Fiscal and Bond use only.
	6220	REMODEL	For Fiscal and Bond use only.
	6221	ADVERTISING, LEGAL, SUPPLIES	For Fiscal and Bond use only.
	6222	CONSULTANT SERVICES	For Fiscal and Bond use only.
	6223	ARCHITECT FEES	For Fiscal and Bond use only.
	6224	TESTING-NEW	For Fiscal and Bond use only.
	6225	INSPECTION - NEW BLDGS	For Fiscal and Bond use only.
	6226	CONSTRUCTION MANAGEMENT	For Fiscal and Bond use only.
	6227	MODULAR BUILDING - PURCHASE	For Fiscal and Bond use only.
	6300	LIBRARY BOOKS	For Library use only: books, media, and subscriptions.
	6400	MEDIA EQUIPMENT	For all equipment purchases over \$500.
	6493	REPLACEMENT EQUIPMENT	Requires Fiscal approval before using.
6497	MODULAR BLDG. LEASE	For Fiscal and Bond use only.	

	Object	Object Title	Comments
Transfers	7000	LOCALLY DEFINED OTHER OUTGO	Indirect Charges.
	7100	DEBT RETIREMENT	For Fiscal use only.
	7190	OTHER REPAYMENTS	For Fiscal use only.
	7200	INTRAFUND TRANSFERS - OUT	For Fiscal use only.
	7300	INTERFUND TRANSFERS - OUT	For Fiscal use only.
	7400	OTHER TRANSFERS	Requires Fiscal approval before using.
Student Aid	7500	STUDENT FINANCIAL AID	For monetary payments directly to students
	7600	OTHER STUDENT AID	For items purchased on behalf of students (books, supplies, computers, etc).
Reserves	7900	APPROPRIATION FOR CONTINGENCY	For Fiscal use only.
	7910	APPROPRIATION FOR UNRESTRICTED CONTINGENCY	For Fiscal use only.
	7920	APPROPRIATION FOR RESTRICTED CONTINGENCY	Used for any restricted resources not planned to be spent in current year.
	7924	RESTRICTED HEALTH FEES	