

**Expenditure Object Code Chart of Accounts, Revised 3/24/2025**

	Object	Object Title	Comments
Permanent Instructional	1100	INSTRUCTIONAL SALARIES, CONTRACT OR REGULAR STATUS	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	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	
	1230	NONINSTRUCTIONAL SALARIES, HOURLY	For committee assignments other than reassign time.
	1240	NONINSTRUCTIONAL SALARIES, OVERLOAD	
	1265	NONINSTRUCTIONAL SALARIES, SUBSTITUTES	
	1270	NONINSTRUCTIONAL SALARIES, EXTRA DUTY	For all faculty reassign time.
	1280	NONINSTRUCTIONAL SALARIES, SABBATICALS	
Adjunct Instructional	1290	FULL TIME NONINSTRUCTIONAL TEMPORARY EMPLOYMENT AGREEMENT	For all TEA's for FT faculty non-teaching assignments. Includes Chair stipends.
	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	
Adjunct Non-Instructional	1390	INSTRUCTIONAL SALARIES, OTHER UNSPECIFIED	For TEA's
	1430	NONINSTRUCTIONAL SALARIES, OTHER HOURLY	Primary terms/contracts
	1431	NONINSTRUCTIONAL SALARIES, FLEX HOURS	
	1460	NONINSTRUCTIONAL SALARIES, OTHER SUBSTITUTE	
	1470	NONINSTRUCTIONAL SALARIES, OTHER EXTRA DUTY	For bargaining unit activities
Classified Non-Instructional	1490	NONINSTRUCTIONAL SALARIES, TEMPORARY EMPLOYMENT AGREEMENT	For any TEA's for Adjunct non-teaching assignments
	2110	NONINSTRUCTIONAL SALARIES, REGULAR STATUS FULL TIME	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.
Classified Instructional	2190	NONINSTRUCTIONAL SALARIES, TEMPORARY EMPLOYMENT AGREEMENT	
	2200	INSTRUCTIONAL AIDES, REGULAR STATUS	Non-Primary Terms (Summer, Winter)
	2210	INSTRUCTIONAL AIDES, REGULAR STATUS FULL TIME	
	2220	INSTRUCTIONAL AIDES, REGULAR STATUS PART TIME	
Specialized Use	2260	INSTRUCTIONAL AIDES, REGULAR STATUS SUBSTITUTE	
	2301	STUDENT HELP	Student workers
	2304	NON-STUDENT TUTORS	
	2340	NONINSTRUCTIONAL SALARIES, OVERTIME	For all overtime
	2399	OTHER	Board members

	Object	Object Title	Comments
Materials & Supplies	4200	OTHER BOOKS	For any departmental books, periodicals, reference materials: NOT for District Library resources.
	4300	INSTRUCTIONAL SUPPLIES	Materials, tools, and resources used by educators to enhance teaching and facilitate learning
	4500	NON INSTRUCTIONAL SUPPLIES	Materials and resources used in a school or educational setting that do not directly contribute to the teaching and learning process, but overall operation and maintenance of the facility.
	4555	COPYING & PRINTING	
	4700	FOOD	
Services and Agreements	5045	POSTAGE & SHIPPING	
	5100	CONTRACTS AND PERSONAL SERVICES	For <u>all</u> service contracts not related to equipment maintenance or software agreements. Includes consultants, lecturers, and inter-agency agreements.
	5195	FEES	Accreditation Fees, Hazmat, Training Fees (not registrations) Certification Fees, Other Fees
	5200	TRAVEL	Conference Travel (Excluding Registrations) Lodging, Airfare, Meals, Incidentals, etc.
	5210	MILEAGE REIMBURSEMENT	Between Campuses
	5220	CONFERENCES	Conference Registration
	5222	ATHLETIC TEAM TRAVEL	
	5225	TRAVEL ADVANCE / MEAL MONEY	
	5250	TRAVEL EXP CANDIDATE	
	5300	DUES AND MEMBERSHIPS	
	5420	PROPERTY & LIABILITY INSURANCE	
	5440	STUDENT INSURANCE	
	5450	CLAIMS EXPENSE	
	5510	NATURAL GAS	Utility cost only
	5520	ELECTRICITY	Utility cost only
	5530	WATER	Utility cost only
	5540	TELEPHONE	Utility cost only
	5545	DATA & NETWORK CONNECTIONS [New]	For data plans, internet connections, etc.
	5550	LAUNDRY AND CLEANING	
	5570	WASTE DISPOSAL	Utility cost only
	5630	RENTS AND LEASES - FACILITIES & EQUIPMENT	For any facility or equipment lease.
	5640	REPAIRS	For any repairs of equipment.
	5645	REPAIR/MAINTENANCE AGREEMENTS	Only for maintenance agreements for equipment such as copiers, custodial, building maintenance, grounds maintenance
	5648	SOFTWARE SUBSCRIPTION AGREEMENTS	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	Swag or promotional items that will be given away
	5800	OTHER SERVICES AND EXPENSES	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		

	Object	Object Title	Comments
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, Asset Classification	
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. ).
Reserves	7900	APPROPRIATION FOR CONTINGENCY	For Fiscal use only.
	7910	APPROPRIATION FOR UNRESTRICTED CONTINGENCY	For Fiscal use only.
	7915	APPROPRIATION FOR MANDATED SALARY RESERVES	For Fiscal use only.
	7920	APPROPRIATION FOR RESTRICTED CONTINGENCY	For any restricted resources not planned to be spent in current year.
	7924	RESTRICTED HEALTH FEES	