

Object Codes

Expense, Revenue, Salary and Benefit

Professional Service Budget	6000
Contracted Instruction	6045
Outsource Labor	6055
Professional Services	6065
Performing Contracts & Speaker	6075
Conference & Training Budget	6100
Conference & Training Fees	6135
Communication Budget	6200
Postage & Shipping	6235
Printing & Copying	6245
Phones & Long Distance	6255
Dues, Fees, & Subscription Budget	6300
Accreditation Fees	6310
Subs & Reference Materials	6345
Dues & Memberships	6375
Recruitment & Promotion Budget	6400
Promotion Expenses	6435
Employee Recruiting	6445
Supplies Budget	6500
Office Supplies	6505
Awards & Recognition	6510
Program Supplies	6515
Food	6520
Fuel	6536
Computer Peripheral & Software	6565
Uniforms & Clothing	6570
Chemicals & Gases	6580
Insurance & Finance Budget	6600
Bank & Finance Charges	6620
Insurance-Property & Casualty	6635
Insurance-Liability	6636
Interest	6640
Internal Service Charges	6650
Principal Payments	6666
Scholarships, Grants, & Allowance Budget	6700
Grants & Scholarships	6735
Cost of Goods Sold Budget	6800
COG-Books & Academic Supplies	6825
COG-Supplies	6835
COG-Clothing & Merchandise	6845
COG-Food	6855

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Facility & Maintenance Budget	6900
Maint & Service Agreements	6932
Utilities - Electric	6934
Utilities-Natural Gas	6936
Utilities-Water & Waste	6938
Equip Maint & Repairs	6944
Bldg. Repairs & Maint	6946
Vehicle Repairs & Maint	6948
Rents & Leases	6960
General Construction	6976
Roadway & Parking Improve	6985
Travel Budget	7000
Administrative Travel	7010
Staff Development Travel	7020
Recruit & Promo Travel	7030
Non-Employee Travel	7040
Furniture, Fixtures and Equipment Budget	8200
Art Collections	8230
Computers	8241
Office Equipment & Tools	8265
Program Equipment & Tools	8275
Servers, Routers & other Network Equipment	8295
Library Acquisition Budget	8400
Library Acquisitions-New (Books-catalogued, video/audio tapes/CD's)	8415
Library Acquisitions-Continuums (Books- continuations, periodicals, microform)	8435
Library Acquisitions-Other (electronic subscriptions on-line, anything not capitalized)	8455

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Tuition Revenue	4000
Deferred Revenue Clearing	4110
Summer Tuition (Credit)	4111
Fall Tuition (Credit)	4112
Summer Tuition (Non-Credit) CL	4121
Spring Tuition (Credit)	4123
Fall Tuition (Non-Credit) CLC	4132
Spring Tuition (Non-Credit) CL	4133
Tuition - Contracts	4143
Training Contracts (Non-Credit)	4144
Fall Tuition (Credit) Non-Resident	4152
Spring Tuition (Credit) Non-Resident	4153
Discounts to Tuition	4175
Scholarship Allowance	4190
Fee Revenue	4200
Admission Fees	4205
Lab Fees	4210
Test Fees	4215
Materials Fees	4220
Other Fees	4225
Program Fees	4230
Test Fees-ACT	4235
Test Fees-ATI	4240
Test Fees-CLEP	4245
Test Fees-ERI	4250
Test Fees-GED	4255
Test Fees-NLN	4260
Test Fees-PAN	4265
Test Fees-Pearson Vue	4270
Test Fees-Prometric	4275
Test Fees-PSB	4280
Test Fees-Test Center Internal	4285
Test Fees-Pharm Admin	4290
Test Fees-Castle Worldwide	4295
Local Tax Revenue	4300
Local Taxes - Property	4315
Local Taxes-Production	4320
Local Taxes-Equipment	4325

Object Codes

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Governmental Appropriations	4400
Local Government Appropriation	4410
Federal Government Appropriation	4415
State Government Appropriation	4420
Spec St Approp-Recurring	4421
Spec St Approp-Non-Recurring	4422
State Capital Appropriations	4423
St Capital Appropriations STB	4424
St Capital Approp GO Bonds	4425
St Capital Approp GF	4426
Government Contracts and Grants	4500
Private Contract/Grant	4510
Local Contract/Grant	4515
Federal Contract/Grant	4520
State Contract/Grant	4525
Other Government Sources	4600
State Tax Bond Proceeds	4610
GO Bond Proceeds	4615
Sales and Service Revenue	4700
Sales and Service Revenues	4700
Food Commissions	4705
Book Sales	4710
Supplies and Sundry Sales	4715
Interdepartmental Sales	4720
Clothing Sales	4725
Food Services	4745
CFDC	4748
Catering	4749
Other Revenue	
Production Space	4810
Affiliate Rental	4820
Unrealized Gain/Loss on Invest	4905
Interest Revenue	4910
Allocated Interest	4911
Indirect Cost Recovery	4915
Rents	4920
Vending	4925
Internal Service Charge Backs	4930
Other Financing Sources	4935
Other Revenues	4940
Revenue From Contrib Assets	4945
Cash Over/Short	4950
Discount Revenue	4955
Gain Loss Disposal of F/A	4960

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Faculty Salary	5200
Faculty Full Time-Credit	5210
Faculty Part Time-Credit	5222
Faculty Sabbatical	5223
Faculty - Overload	5224
Articulation Agreements	5225
Faculty Full Time-Non-Credit	5230
Faculty Part Time-Non-Credit	5233
Other Faculty Compensation	5240
Instructional Specialist	5245
Instructional Professional	5290
Professional Salary	5300
Professional	5340
Support Staff Wages	5400
Administrative Assistants	5450
Learning and Lab Support	5452
Institutional Support	5454
Plant Support	5456
Other Support Staff	5458
Student Worker Wages	5500
Federal Student Worker Wages	5560
State Student Worker Wages	5562
Institutional Student Worker Wages	5564
Temporary Employee Wages	5600
Seasonal Temporary Work Recurr	5662
Emergency Temp Workers	5664
Pooled Temporary Funds	5668
Temp Position-Professional	5670
Temp Position-Support	5671
Temp Position-Faculty	5673

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Benefit Expenditures		5800
FICA		5810
Medicare		5815
State Retirement		5820
Group Insurance		5825
Dental		5830
Retiree Insurance		5835
Vision		5840
Life Insurance		5842
Other Benefit Matches		5845
Long Term Disability		5846
Other Employee Benefits		
Tuition Waiver		5850
Taxable Benefits		5852
Compensation Insurance		
Unemployment Insurance		5930
Workman's Compensation		5935
Annual Leave		
Accrued Annual Leave-Expense		5940