This list reflects the most commonly used object codes and their intended purposes. This information is provided to ensure the proper coding of invoices, check requests and expense reimbursements. If you have questions, please contact Melissa Molinaro, Finance Coordinator, to be directed to a member of the Finance Team.

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>59199</td>
<td>AGENCY FUND REVENUE</td>
</tr>
<tr>
<td>61000</td>
<td>REGULAR FACULTY SALARIES</td>
</tr>
<tr>
<td></td>
<td>Includes salaries of all full-time regular faculty as well as department associates or senior lecturers with annual appointments</td>
</tr>
<tr>
<td>61001</td>
<td>ADJUNCT FACULTY SALARIES</td>
</tr>
<tr>
<td></td>
<td>Salaries of only part-time or adjunct faculty should be included in this object line item.</td>
</tr>
<tr>
<td>61002</td>
<td>OVERLOAD SALARIES</td>
</tr>
<tr>
<td></td>
<td>Only overload salaries should be charged to this object line item. Part-Time teaching salaries of full-time administrators should also be included here.</td>
</tr>
<tr>
<td>61003</td>
<td>DIRECTED/IND STUDENTS COMP</td>
</tr>
<tr>
<td>61004</td>
<td>SABBATICAL SALARIES</td>
</tr>
<tr>
<td></td>
<td>Sabbatical salaries for full-time faculty are included in this object line item. Also, the sabbatical replacement position salaries, on a full-time or part-time basis are charged to this object line item.</td>
</tr>
<tr>
<td>61005</td>
<td>OTHER COMPENSATION</td>
</tr>
<tr>
<td></td>
<td>All other compensation that cannot be classified under one of the listed line items for faculty, administrative salaries, or classified wages are classified as Other Compensation. For faculty, examples would include: department chair remuneration, research project fees, dissertation advisor fees, field supervisor fees, outside reader fees, honorariums, etc. For Administrative personnel examples include: orientation fees, site facilitator fees, pay for additional evening/weekend duties throughout distant locations, employee honorariums, etc. For Classified personnel, examples include doing additional work in another department, not the home department and coordinator fees. Do not use this account for overtime in the home department or for overload salaries.</td>
</tr>
<tr>
<td>61006</td>
<td>RELEASE TIME SALARIES</td>
</tr>
<tr>
<td>61007</td>
<td>CLINICAL SUPERVISION</td>
</tr>
<tr>
<td>61008</td>
<td>ADMINISTRATIVE SALARIES</td>
</tr>
<tr>
<td>61009</td>
<td>CLASSIFIED/TECHNICAL SALARIES</td>
</tr>
<tr>
<td></td>
<td>Classified employees with regular appointments are included in this object line item.</td>
</tr>
<tr>
<td>61010</td>
<td>OVERTIME</td>
</tr>
<tr>
<td></td>
<td>Includes all overtime pay for hourly employees</td>
</tr>
<tr>
<td>61011</td>
<td>TEMPORARY EMPLOYMENT SERVICES</td>
</tr>
<tr>
<td>61012</td>
<td>TEMPORARY POSITION SALARIES</td>
</tr>
<tr>
<td>61015</td>
<td>CELL PHONE STIPENDS</td>
</tr>
</tbody>
</table>
61016 TRAVEL STIPENDS

61100 OTHER STUDENT WAGES
The hourly wages of non-federal work-study students are charged to this object code. Also, student wages during the summer months are charged here assuming departments have received budget funding.

61101 FEDERAL WORK STUDY
Students on federal work-study wages are charged to this object line item. Departmental budgets do not get charged for federal work-study. All federal work-study wages are lumped into one budget.

61200 OTHER CLASSIFIED COMPENSATION

61201 OTHER ADMIN COMPENSATION

62202 EMPLOYEE BENEFITS
The benefits for all employment categories are budgeted on this object line item, even though the actual expenses are charged to the appropriate object defined in the chart of accounts by the payroll office.

71000 OFFICE SUPPLIES
To record office supplies such as paper, tape, pens, trash cans, etc.

71001 SUPPLIES
Includes those supplies used for the operation of a service center (other than Facilities) that are not categorized into one of the other more specific supply object codes.

71002 TEACHING SUPPLIES
To record teaching supplies used by faculty such as books (not purchased at the University Bookstore), beakers, specimens, etc.

71003 PRINTING OR DUPLICATION
Includes printing or duplication/copy charges through University Graphics or outside vendors for books, brochures, diplomas, and other printed materials; Materials related to Advertising and Marketing should be recorded to 72400.

71006 POSTAGE, UPS, & SHIPPING
Postage, mailing and shipping charges

71007 UTILITY: TELEPHONE/ INTERNET

71008 CUSTODIAL SUPPLIES
Includes payments for mops, cleaners, paper towels, and any other supply used for cleaning and custodial purposes

71009 MATERIALS AND SUPPLIES
Materials and supplies used and purchased by Facilities Management

71201 LEGAL FEES
Includes payments to attorneys of the University
71300 **CONTRACTED SERVICES**
Includes services rendered to the University on a contract basis that are not categorized into one of the other more specific service object codes. Usually, companies and not individuals perform these services. Web hosted services should be coded to 71300.

71301 **CONSULTING AND OTHER PROFESSIONAL SERVICES**
Includes services performed by individuals who are not employees of the University, such as sports officials, lecturers, dissertation reviewers and consultants. All vendors in this category must complete a W-9 or similar form.

71302 **ARCHITECTURAL SERVICES**
To record architectural services

71303 **CONTRACTED FOOD SERVICES**
To record catering and meal services using the University’s (Bon Appétit) dining services

71400 **SEMINARS AND CONFERENCES**
All fees for conferences, workshops, meetings, seminars, etc. Do not include travel costs unless said costs are included in the total conference fee. College fairs should be coded to 72400.

71500 **TRAVEL AND TRANSPORTATION**
Airfare, car rental, mileage reimbursements, gas for university and rental vehicles, baggage, and parking fees

71501 **LODGING**
Lodging expenses for overnight business trips

71502 **MEALS, CATERING AND ENTERTAINMENT**
All meals and entertainment expenses related to meals, including departmental meetings with meal service should be charged to this account line item. Catering using the University’s (Bon Appétit) dining services should be coded to 71303.

71600 **LONG TERM LEASES – FACILITIES**
Long term leases for buildings and facilities, such as Regional Campuses

71601 **SHORT TERM RENTALS – FACILITIES**
Short term rental of facilities for information meetings or classrooms held at hotels, city premises, other schools, etc.

71602 **UTILITY: ELECTRICITY**

71603 **UTILITY: GAS**

71604 **UTILITY: WATER**

71605 **UTILITY: TRASH**

71606 **BUILDING REPAIRS**
Expenses incurred as a result of bringing damaged buildings back to operational condition. Repairs include labor and materials. Do not include building improvements.
71607 **PERMITS, FEES AND LICENSES**
Includes payments for building permits, city fees, and other similar types of transactions

71700 **EQUIPMENT MAINTENANCE AND REPAIR**
Repairs pertaining to equipment, such as vehicles, computer repairs and maintenance agreements for equipment.

71701 **RENTAL AND LEASES - EQUIPMENT**
Includes the rental and lease of all equipment; Vehicle rentals are to be charged to 71500, Travel and Transportation.

71800 **COMPUTER EQUIPMENT MAINTENANCE**
Maintenance contracts for the University owned computer equipment

71801 **COMPUTER SOFTWARE MAINTENANCE & SOFTWARE LICENSES**
Maintenance contracts for all computer software

71802 **ONLINE DATABASES**

71803 **COMPUTER HARDWARE**
Computers, printers, monitors and network servers

71804 **COMPUTER SOFTWARE**
Any software purchase by individual departments or the institution. Web hosted software should be coded to 71300.

71805 **UTILITIES – NETWORK INTERNET**

71900 **INSURANCE**
All insurance premiums; Do not include health insurance.

71901 **INSURANCE REIMBURSEMENT**

72000 **HOUSEKEEPING SERVICES**
To record janitorial and housekeeping services

72200 **TICKET SUPPLIES**

72201 **BOOKSTORE PURCHASES**
Includes any purchases from the bookstore made by Purchase Requisition

72202 **EVENT ENTRY FEES**
Includes entry fees to competitions and tournaments as well as concerts, plays and museums

72203 **REGALIA INVENTORY COSTS**

72204 **TEMPORARY EMPLOYMENT SERVICES**
To record fees paid to temporary employment agencies, with the exception of The Right Choice agency
72206  **PUBLICATIONS**  
Includes purchase of professional publications on a one-time basis only; Do not include subscriptions or texts purchased for classroom/teaching. Code these expenses to 71002.

72208  **ADMINISTRATIVE COSTS**

72210  **LATE CHARGES & FEES**

72211  **INSTITUTIONAL MEMBERSHIPS**  
Any membership for the whole institution rather than an individual employee, or department, such as WASC, AICCU, etc.

72212  **DUES, MEMBERSHIPS AND SUBSCRIPTIONS**  
To record payments for magazine subscriptions, periodicals, membership fees and required employee dues to professional organizations. Institutional memberships should be coded to 72211.

72216  **TAXES**  
All taxes paid by the University for land, buildings, or personal property.

72217  **LANDSCAPING SERVICES**  
To record general landscaping services such as tree trimming, grass mowing, flower planting, etc.

72218  **HVAC SERVICES**  
To record heating and air conditioning repairs and maintenance

72299  **AGENCY FUND EXPENSE**

72400  **ADVERTISING AND MARKETING**  
Includes payments to newspapers, radio and television stations, and any party that renders an advertising service to the University. Advertising for vacant positions and for College Fairs are also coded to this object code. Do not use this account code for printing of brochures, catalogues, or books. These charges should be recorded to 71003.

72600  **LIBRARY BOOKS**  
Books, magazines, newspapers, online databases and electronic books for the Library

72601  **LIBRARY MEDIA**  
CD’s, DVD’s, recorded media, and streamlining media collections for the Library

73000  **INSTITUTIONAL GRANTS**

73001  **OTHER FINANCIAL AID**

73500  **LAND, SITES AND IMPROVEMENTS TO SITES**  
An expense that adds to the value of the site/land asset or extends the useful life of the asset; Do not include repairs.

73501  **BUILDINGS AND IMPROVEMENTS**  
An expense that adds to the value of the building asset or extends the useful life of the asset; Do not include repairs.
73502 **EQUIPMENT (NOT COMPUTER)**
Includes capital items such as vehicles, video recorders, televisions, air conditioning units, lab equipment, etc; Items under this account code can be for instructional or general use.

73504 **NEW FURNITURE AND FIXTURES**

73505 **LEASEHOLD IMPROVEMENTS**
Capital improvements (as described in account code 73500 and 73501) made to property that is not owned by the University; rather the University leases the property.

73700 **SPECIAL EVENTS**

73701 **SPONSORED PROGRAMS**

73800 **MASTER TEACHER SUPERVISION**
To record services related to master teacher supervision

73801 **CONTRACTED TEACHING SERVICES**
To record contracted teaching services such as PDC Courses

73802 **STUDENT RECRUITMENT SERVICES**
To record student recruitment services including agencies which are paid commission

73803 **REIMBURSEMENT TEACHER PROGRAM**

73804 **FACULTY DEVELOPMENT**
Faculty development research grants or reimbursements for travel, lodging and other expenses incurred at professional seminars for faculty development.

73805 **EMPLOYEE/STUDENT AWARDS**
To record expenses related to awards and prizes given to employees and students. Bear in mind that a Gift Form may need to be completed for tax purposes.

73806 **CLASSIFIED TECHNICAL COMMITTEE**

73807 **ADMIN/PROFESSIONAL COMMITTEE**

73808 **FACULTY STAFF RETREAT**

73809 **YELLOW RIBBON PROGRAM AWARDS**

73900 **MEDICAL SUPPLIES**
To record the medical supplies ordered by the Health Center

73901 **ATHLETIC SUPPLIES**
To record athletic supplies such as uniforms, sports equipment, and athletic training products