

Object 1000 Academic Salaries

1100 Instructional Salaries, Contract/ Regular Status

Account	Description	Additional Information
1110	Instruction Regular Salaries	<i>FT Teaching Faculty</i>
1112	Load Large Quota	<i>FT Teaching Faculty</i>
1160	Instruction Substitute Salaries	<i>Substitutes for FT Teaching Faculty</i>
1199	CE Instr Retirement Incentive	<i>FT Teaching Faculty</i>

1200 Noninstructional Salaries, Contract/Regular Status

Account	Description	Additional Information
1210	Counselor/Library Salaries	<i>Counselors/Librarians</i>
1211	Director/Coordinator Salaries	<i>Program and Counselor Coordinators/Project Directors/Admin Directors (not to be used for reassigned time)</i>
1212	Deans Salaries	
1213	Associate Dean	
1214	Vice Presidents Salaries	<i>VP Academic Services, VP Student Services</i>
1215	President's Salary	
1220	Counselor Overload Salaries	
1270	Reassigned Time	<i>Reassign time as outlined in the CCA/CTA/NEA Contract Article 17.12</i>
1299	CE Non-Instr Retiree Incentive	

1300 Instructional Salaries, Other

Account	Description	Additional Information
1310	Non Credit Instruction	<i>FT/PT Teaching Faculty</i>
1320	FT Summer Teaching	<i>FT Teaching Faculty</i>
1322	FT Summer Large Quota	<i>FT Teaching Faculty</i>
1325	FT Winter Teaching	<i>FT Teaching Faculty</i>
1327	FT Winter Large Quota	<i>FT Teaching Faculty</i>
1330	Adjunct Faculty Salaries	<i>PT Faculty</i>
1331	Adjunct Faculty Office Hours	<i>PT Faculty</i>
1332	Adjunct Large Quota	<i>PT Faculty</i>
1333	Adjunct Off-Schedule	<i>Off-Schedule payments for PT Faculty</i>
1340	Overload Full-Time Faculty Salaries	<i>FT Teaching Faculty</i>
1342	Overload Large Quota	<i>FT/PT Teaching Faculty</i>
1371	Coaching Stipend	<i>Coaches/Assistant Coaches</i>
1390	Instr - Extra Duty Agmt	<i>To be used for Instruction related extra duty agreements for FT/PT Faculty and Educational Administrators. Not to be used for Instructional Professional Experts. See account 2490.</i>

1400 Noninstructional Salaries, Other

Account	Description	Additional Information
1410	Part-Time Counselor/Library Salaries	<i>PT Counselors/Librarians</i>
1490	Non-Instr Extra Duty Agmt	<i>Non-instruction related extra duty agreements for FT/PT Faculty and Educational Admins</i>
1491	Stipends	<i>FT/PT Teaching and Non-Teaching Faculty</i>
1492	Meetings Pay	<i>FT/PT Teaching and Non-Teaching Faculty</i>

Object 2000 Classified Salaries and Other Nonacademic Salaries

2100 Noninstructional Salaries, Regular Status

Account	Description	Additional Information
2101	Admin Tech Salaries	
2102	Admission/Student Records Salaries	
2103	Accounting Salaries	
2104	Information Systems Salaries	
2105	Counseling Services Salaries	
2106	Media Services Salaries	
2107	Classified Confidential Salaries	
2108	Classified Managers Salaries	
2109	Night Differential	
2110	Financial Aid Salaries	
2111	Library Salaries	
2112	Administrator Salaries	<i>VP Administrative Services, AVP Human Resources, AVP Information Technology</i>
2113	Custodial Salaries	
2114	Grounds Salaries	
2115	Skilled Crafts Salaries	
2116	Food Services Salaries	
2118	Interpreters	
2119	Professional Salaries	
2120	Secretarial/Clerical Salaries	
2123	Reprographics Salaries	
2124	Student Success Specialists	
2125	Board Members	
2199	CL Non-Instr Retiree Incentive	

2200 Instructional Aides, Regular Status

Account	Description	Additional Information
2210	Child Care Salaries	
2211	Tutorial Salaries	<i>Lab Tech, Learning Support Services staff (does not include Tutors)</i>

2300 Noninstructional Salaries, Other

Account	Description	Additional Information
2301	Student Salaries	<i>To be used for student employment salaries paid by district or categorical funds. Not to be used for salaries charged to the Federal Workstudy program. See accounts 2306 and 2308.</i>
2304	Peer Coun Tutor	<i>Peer Tutors (Upward Bound/Talent Search)</i>
2305	Off Campus Student Salaries	<i>Financial Aid Workstudy Students employed by off-campus agencies (i.e. ICOE, City of Calexico, City of Brawley, etc.)</i>

2300 Noninstructional Salaries, Other

Account	Description	Additional Information
2306	On Campus Student Sal 100%	<i>To be used for salaries charged by Financial Aid Workstudy when 100% of salary is paid by the Federal Workstudy program.</i> <i>Not to be used for student employment salaries paid by district or other categorical funds. See account 2301.</i>
2307	Lead Tutor	<i>Lead Tutors (Upward Bound/Talent Search)</i>
2308	On Campus Student Sal 65%	<i>To be used for salaries charged by Financial Aid Workstudy when 65% of salary is paid by the Federal Workstudy program</i> <i>Not to be used for student employment salaries paid by district or other categorical funds. See account 2301.</i>
2360	Substitute/Short Term Temp Labor	<i>Substitutes for classified vacancies/employees, Substitute pools, Short-term projects</i>
2390	Professional Experts	<i>Non-instruction related Professional Experts (i.e. athletic support staff, drivers, guest presenters, etc.)</i>
2391	Stipends - Internships	<i>To be used to pay student stipends for on campus paid internships.</i>
2398	Professional Growth Salaries	<i>Professional Growth Program Awards as outlined in the CSEA Contract Article 19</i>
2399	Overtime and Extra Pay	

2400 Instructional Aides, Other

Account	Description	Additional Information
2410	Student Tutorial Salaries	<i>Student Tutors/Embedded Tutors</i>
2420	Nonstudent Tutorial Salaries	<i>To be used for Professional Expert Tutors and Embedded Tutors.</i>
2490	Professional Experts - Instr.	<i>To be used for Instruction related Professional Experts (i.e. technical experts in Health & Public Safety, Instructional Assistants, community services/contract ed instruction, etc.).</i>

Object 3000 Employee Benefits

3000 Employee Benefits

Account	Description	Additional Information
3110	STRS - Instructional	<i>State Teachers' Retirement System</i>
3111	STRS - Non-instructional	<i>State Teachers' Retirement System</i>
3210	PERS - Instructional	<i>Public Employees' Retirement System</i>
3211	PERS - Non-instructional	<i>Public Employees' Retirement System</i>
3310	FICA - Instructional	<i>OASDI - Social Security</i>
3311	FICA - Non-instructional	<i>OASDI - Social Security</i>
3330	Medicare - Instructional	<i>OASDI - Medicare</i>
3331	MEDICARE - Non-instructional	<i>OASDI - Medicare</i>
3410	H&W - Instructional	<i>Employee Insurance: EAP, Medical, Dental, Vision, Life</i>
3411	H&W - Non-instructional	<i>Employee Insurance: EAP, Medical, Dental, Vision, Life</i>
3510	SUI - Instructional	<i>State Unemployment Insurance</i>
3511	SUI - Non-instructional	<i>State Unemployment Insurance</i>
3610	Workers' Comp - Instructional	<i>Workers' Compensation Insurance</i>
3611	Workers' Comp - Non-instructional	<i>Workers' Compensation Insurance</i>

Object 4000 Supplies and Materials

4000 Supplies and Materials

Account	Description	Additional Information
4210	Books	<i>Excluding purchases for the library See account 6310 Library Books</i>
4220	Magazines, Periodicals, CD's	<i>Excluding purchases for the library See account 6310 Library Books</i>
4320	Instructional Supplies and Material	<i>Expenses related to classroom supplies used by students and teachers. Lottery Funds and instructional program codes only.</i>
4324	Training Materials	
4326	Art Fees	
4340	Media Materials	
4401	Other Supplies	<i>Expenses for supplies not classified in any other supplies category. Can include equipment or software under \$500</i>
4402	Student Incentives	<i>Expenses for student incentives not classified as a financial aid expense (i.e. prizes or end of year awards)</i>
4403	Uniforms	
4404	Marketing and Outreach Supplies	<i>To be used for expenses for supplies related to advertising/marketing and outreach (i.e. brochures/flyers, promotional/branded items, handouts, etc.). Not to be used for marketing/advertising services (i.e. billboards, newspaper ads, social media ads, etc.). See account 5740.</i>
4405	Upward Bound Recreational Supplies	
4420	Maintenance Supplies	<i>M&O Only</i>
4422	Fertilizer, Pesticides and Seeds	<i>M&O Only</i>
4430	Custodial Supplies	<i>M&O Only</i>
4440	Grounds Supplies	<i>M&O Only</i>
4450	Health Supplies	
4455	Copying/Printing	<i>Categorical Programs and Reprographics only</i>
4458	Microfilm	
4460	Office Supplies	
4461	Copier Supplies	<i>Reprographics Only</i>
4462	Diploma Fees/Supplies	
4463	Repair Supplies	<i>Expenses for supplies needed to make a repair (i.e. equipment replacement parts) Not used for the repair labor. See account 5640</i>
4464	HVAC Repair Supplies	<i>M&O Only</i>

Object 4000 Supplies and Materials

4000 Supplies and Materials

Account	Description	Additional Information
4465	HVAC Supplies	<i>M&O Only</i>
4466	Checks and Forms	
4470	Gas and Oil	
4471	Tires	
4472	Transportation Tools	
4480	Hospitality	<i>To be used for food and beverage expenses related to hosting business activities (i.e. prepackaged food and beverages, in-person dining).</i> <i>Not to be used for contracted food services or catering (i.e. food delivery, food trucks, etc.). See account 5660.</i>
4490	Food and Food Supplies	<i>To be used by the Child Development department only for expenses related to food preparation under the Federal Nutrition Program.</i>

Object 5000 Other Operating Expenses and Services

5000 Other Operating Expenses and Services

Account	Description	Additional Information
5110	Consulting Services	<i>Expenses related to contracts for consultant services provided by an individual or firm (i.e. professional development, surveys, investigations, strategic planning, etc.)</i>
5191	Officials and Referees	<i>Athletics Only</i>
5198	Security Systems	
5201	Travel - Parking	<i>Expenses related to the cost of parking during business-related travel per AP 7400</i>
5210	Travel - Mileage	<i>Expenses for mileage reimbursement for the use of personal vehicles to conduct business-related travel per AP 7400 and for use of IVC Vans</i>
5211	Travel - Student Expenses, Stipends	
5212	Travel - Cultural and Education Act	
5213	Travel - Student Room and Board	
5220	Travel - Conferences	<i>Expenses related to the costs of business-related travel including registration fees, airfare, lodging, and meals per AP 7400</i> <i>Does not include expenses for parking. See account 5201</i> <i>Does not include expenses for mileage. See account 5210</i> <i>Does not include expenses for vehicle rental. See account 5632</i>
5221	Board District #1 Travel	<i>President's Office only</i>
5222	Board District #2 Travel	<i>President's Office only</i>
5223	Board District #3 Travel	<i>President's Office only</i>
5224	Board District #4 Travel	<i>President's Office only</i>
5225	Board District #5 Travel	<i>President's Office only</i>
5226	Board District #6 Travel	<i>President's Office only</i>
5227	Board District #7 Travel	<i>President's Office only</i>
5229	Recruitment Travel	<i>HR only</i>
5310	Memberships and Dues	
5410	Property and Liability Insurance	<i>Administrative Services only</i>
5421	Irrigation Cost	
5440	Student Insurance Expense	
5450	Settlements	<i>Administrative Services only</i>
5510	Natural Gas	<i>Administrative Services only</i>
5520	Electricity	<i>Administrative Services only</i>
5540	Telephone and Data Lines	<i>Categorical Programs and Reprographics Only</i>
5541	Cell Phones and Radio	<i>Includes expenses for mobile hotspot devices</i>
5550	Laundry	

Object 5000 Other Operating Expenses and Services

5000 Other Operating Expenses and Services

Account	Description	Additional Information
5570	Disposal	
5620	Maintenance Agreements	<i>Expenses related to maintenance agreements for software and equipment (i.e. warranties, technical support, etc.)</i>
5621	Copier Lease/ Maintenance Agreements	<i>Reprographics only</i>
5622	Software Licences	
5623	Online Services/subscriptions	
5625	Indirect Cost Expense	
5630	Facility/Equipment Rental Expense	
5632	Vehicle Rental	<i>Expenses related to the costs for renting a vehicle for business-related travel per AP 7400</i>
5640	Repairs	<i>Expenses related to building and equipment repairs Does not include expenses for supplies needed for the repair. See account 4463</i>
5650	Contract Services	<i>Expenses related to recurring services in which a contract/agreement is required (i.e. security services, parking services, payroll services, document shredding, delivery services, etc.) Not used for consulting services. See account 5110 Not used for equipment maintenance or repair agreements. See account 5620</i>
5660	Food Services/Catering	<i>To be used for expenses related to contract food services and event catering (full-service catering, food delivery or pick-up, food trucks, mobile coffee bars, etc.). Not to be used for in-person dining or prepackaged food and beverage expenses related to hosting business activities. See account 4480.</i>
5710	Audit Expense	<i>Administrative Services only</i>
5730	Legal Expense	<i>Expenses related to the costs for advertisements required by law (i.e. bond issues) and lawyer fees. Does not include advertisements for construction/bidding. See account 6222</i>

Object 5000 Other Operating Expenses and Services

5000 Other Operating Expenses and Services

Account	Description	Additional Information
5740	Advertising	<i>To be used for expenses related to costs for advertising through print and media sources and event sponsorships</i> <i>Not to be used for expenses for advertising supplies. See account 4404.</i> <i>To to be used for advertising expenses required by law. See account 5730.</i>

Object 6000 Capital Outlay

6000 Capital Outlay

Account	Description	Additional Information
6110	Sites and Site Improvements	Expenses related to the purchase of land and incidental expenses of site acquisition See 6000 Capital Outlay guide for further explanation
6120	Site Contract Services	Expenses related to the costs for legal fees, program management, engineers, architects, consultants, surveys, inspections and testing within the Site and Site Improvements account
6121	Site Plan Check/Filing Fees	Expenses related to plan checks and document filing fees within the Site and Site Improvements account
6122	Site Advertising/Bidding	Expenses related to the costs for legally required advertising within the Site and Sites Improvements account
6210	Building Construction	Expenses related to the costs of construction or purchase of new buildings, additions to existing buildings, and replacement of obsolete buildings See 6000 Capital Outlay guide for further explanation
6220	Building Contract Services	Expenses related to the costs for legal fees, program management, engineers, architects, consultants, surveys, inspections and testing within the Building Construction account
6221	Building Plan Check/Filing Fees	Expenses related to plan checks and document filing fees within the Building Construction account
6222	Building Advertising/Bidding	Expenses related to the costs for legally required advertising within the Building Construction account
6255	Building Copy/Printing	Expenses related to the costs for copy print services within the Building Construction account

Object 6000 Capital Outlay

6000 Capital Outlay

Account	Description	Additional Information
6310	Library Books	<i>Expenses related to the purchase of books, magazines, periodicals and non-print media for the library.</i> <i>Non-print media includes the costs of electronic services for books, magazines, periodicals and other library resources which are available through electronic subscriptions.</i> <i>Not for purchases of books, magazines, periodicals, etc. for department collections. See account 4210 Books or 4220 Magazines, Periodicals, CD's</i>
6490	Equipment - under \$5,000	<i>Expenses related to equipment costs of \$500 to \$4,999. Equipment cost is per item (including tax, shipping and installation)</i>
6502	Software - under \$5,000	<i>Expenses related to software costs of \$500 to \$4,999. Software cost is per item (including tax, shipping and installation)</i>
6590	Equipment - over \$5,000	<i>Expenses related to equipment costs of \$5,000 or more. Equipment cost is per item (including tax, shipping and installation)</i>
6592	Software - over \$5,000	<i>Expenses related to software costs of \$5,000 or more. Software cost is per item (including tax, shipping and installation)</i>
6650	Furniture - under \$5,000	<i>Expenses related to furniture costs of \$1 to \$4,999. Furniture cost is per item (including tax, shipping and installation)</i>
6690	Furniture - over \$5,000	<i>Expenses related to furniture costs of \$5,000 or more. Furniture cost is per item (including tax, shipping and installation)</i>

Object 7000 Other Outgo

7000 Other Outgo

Account	Description	Additional Information
7133	OPEB Trust Fund	<i>Administrative Services Only</i>
7144	Pension Trust Fund	<i>Administrative Services Only</i>
7310	Interfund Transfer Out	<i>Administrative Services Only</i>
7520	Student Financial Aid Expense	<i>Expenses related to student cash aid in the form of grants, scholarships, and tuition reduction (i.e. PELL, SEOG, CalGrant, CCPG, etc.)</i>
7521	Book Vouchers	<i>Expenses related to non-cash assistance for students to purchase books</i>
7522	Student Incentives	<i>Expenses related to non-cash assistance for students in the form of school supplies, laptops, calculators, etc.</i> <i>These items are often provided to students in CalWORKs, EOPS, DSPS, or other categorical programs.</i>
7523	Student Stipends	<i>Expenses related to student cash aid for completion of internships, fellowships, etc. as participants in categorical programs</i>
7525	Meals	<i>Expenses related to non-cash assistance for students to purchase groceries</i>
7601	Student Emergency Aid	<i>Expenses related to emergency cash aid not categorized in account 7520 (i.e. rent assistance, childcare assistance, etc.)</i>
7602	Student Aid	<i>Expenses related to non-cash assistance for students such as bus tickets, gas cards, hotel vouchers, etc.</i>
7901	Reserve for Contingencies	<i>President's Office, Administrative Services, HR only</i>