

OBJECT CODE 501: INSTRUCTIONAL SALARIES - REGULAR

Include in this account salaries paid to instructional staff on either a daily, three-month, nine-month, or annual salary rate from the schedule as adopted by the State Board of Education. Include in this account the salaries of counselors, librarians and other staff members paid on Schedule D for any period. (Full-time nine-month instructors who teach in the summer semester should use object code 501.)

OBJECT CODE 502: INSTRUCTIONAL SALARIES - TEMPORARY/PART-TIME

Include in this account compensation of adjunct and hourly instructional faculty who are not paid from the salary schedule adopted by the State Board of Education.

OBJECT CODE 503: ADMINISTRATIVE SALARIES

Include in this account the salaries of professional full-time staff members whose function is primarily administration. The President or Director, Vice-President, Deans, Business Manager should be included in this account. (Salary Schedules A & B).

OBJECT CODE 504: OTHER PROFESSIONAL SALARIES

Include in this account the salaries paid to coordinators and all other professional personnel paid on Salary Schedule C.

OBJECT CODE 505: SUPPORT PERSONNEL SALARIES

Include all personnel paid on Salary Schedule E and H.

OBJECT CODE 506: HOURLY WAGES

Record in this account amounts paid to employees who are paid on an hourly basis. This account excludes instructional staff who may be paid on an hourly basis and would be coded as 502.

OBJECT CODE 507: STUDENT ASSISTANTS

Include wages paid to students employed through an institutional student assistance program. Do not include CWSP salaries or matching funds in this account.

OBJECT CODE 508: WORK STUDY STUDENTS

Include in this account wages paid to college work study students.

OBJECT CODE 509: RETIREMENT INCENTIVE

This account is used to record expenses associated with the retirement incentive program.

OBJECT CODE 572: FICA MATCHING - INSTITUTION SHARE

Record the institution's matching share of Social Security payments in this account.

OBJECT CODE 573: UNEMPLOYMENT COMPENSATION

Record institutional payments to the State Unemployment Insurance Compensation Fund in this account.

OBJECT CODE 574: STATE RETIREMENT MATCHING

OBJECT CODE 575: RETIREMENT MATCHING - INSTITUTION SHARE

Record the institution's matching share of State Teachers' Retirement System payments in this account.

OBJECT CODE 580: PRESIDENT'S EXPENSE ALLOWANCE

Include cost for the president's expense allowance in accordance with State Board Policy.

OBJECT CODE 581: HOUSING ALLOWANCE

This account is used to record payments for housing to the institutional president, or any other authorized official, when college-owned housing is not provided.

OBJECT CODE 582: STATE HEALTH INSURANCE MATCHING

OBJECT CODE 583: HEALTH INSURANCE - INSTITUTION SHARE

Record in this account the institution's, or employer's share of health insurance premiums authorized by the State Board of Education.

OBJECT CODE 591: EMPLOYEE PERQUISITES

This account should be used to record the cost of housing or meals given to employees when such are considered a part of the salary.

OBJECT CODE 592: COMPENSATED ABSENCES

This account is used to record the compensated absence expense accrued on employees' annual leave for the current fiscal year.

OBJECT CODE 593: ANNUAL LEAVE - RETIREMENT/TERMINATION

This account is used to record amounts for annual leave paid to personnel at termination or retirement from the institution.

OBJECT CODE 594: OTHER STAFF BENEFITS

Include in account any authorized staff benefits which are not included elsewhere.

OBJECT CODE 601: IN-STATE TRAVEL

Include in this account those expenses for in-state travel. Such expenses may include cost of travel, per diem, registration fees, and other expenses which may be reimbursed under Alabama law.

OBJECT CODE 602: OUT-OF-STATE TRAVEL

Include in this account those expenses resulting from out-of-state travel. Such expenses may include transportation, registration fees, lodging and meal expenses, and other expenses which may be reimbursed under Alabama law.

OBJECT CODE 603: FREIGHT

Record the cost of transportation of items by mean other than the U.S. Mail, such as United Parcel Service, rail, truck, etc.

OBJECT CODE 604: COMMUNICATIONS

This account should include telephone (excluding ATTNet communications), telegraph, and any other costs arising from telecommunications other than data processing.

OBJECT CODE 605: POSTAGE

Record the cost of transportation of items through the U.S. Mail Service in this account. Also include the cost of postage meters.

OBJECT CODE 606: MAINTENANCE AND REPAIRS

Include in this account expenses relating to the general maintenance and repair of institutionally owned equipment or facilities.

OBJECT CODE 607: SERVICE CONTRACTS ON EQUIPMENT

Record the cost of contractual service agreements in this account. Service contracts for the maintenance and repair of office machines, heating or cooling equipment, transportation equipment, etc., are examples of some expenses which may be charged to this account.

OBJECT CODE 608: ELECTRICITY

The cost of providing electrical service to the physical plant is included in this account.

OBJECT CODE 609: GAS AND HEATING FUEL

Record in this account the cost of providing gas (natural, butane, etc.), coal and heating oil to the institution. Gas for use in laboratories should be charge to instructional materials and supplies.

OBJECT CODE 610: WATER AND SEWER

The cost of water used by the institution is recorded in this account. Include in this account charges for sewage and/or garbage pick-up services if separately identifiable from water service charges.

OBJECT CODE 611: GASOLINE AND OIL - MOTOR VEHICLE

Use this account to record the cost of gasoline and oil used in motor vehicle equipment by State-owned or controlled cars, buses, farm machinery and equipment, grounds maintenance equipment, etc.

OBJECT CODE 612: LEASE PURCHASES - PRINCIPAL

Include in this account the principal amount paid in lease purchases which will be credited towards the purchase of equipment. That portion of the payment which is interest should be debited to interest, object code 661.

OBJECT CODE 613: RENT - EQUIPMENT

Record the rental of any type equipment in this account.

OBJECT CODE 614: RENT - FACILITIES

The rental of facilities should be recorded in this account.

OBJECT CODE 616: INSURANCE AND BONDING

Record the cost of fiduciary bonds carried by the institution on employees, insurance policies for buildings and contents, boiler policies, etc.

OBJECT CODE 617: SUBSCRIPTIONS

The cost of subscriptions to magazines or newspapers is recorded in this account. Do not record the cost of books in this account. For use by the library as well as all other offices.

OBJECT CODE 618: MEMBERSHIPS

Record in this account the cost of institutional memberships in professional organizations.

OBJECT CODE 619: PRINTING, REPRODUCTION AND BINDING

Include in this account expenses incurred in the printing, reproduction or binding of material. Record in this account college catalogs, quarterly class schedules, and all other outside printing.

OBJECT CODE 620: ATHLETIC INSURANCE DEDUCTIBLE

Record the cost associated with filing a claim for damages of a college sponsored athletic event.

OBJECT CODE 621: EMPLOYEE TAXABLE PER DIEM

OBJECT CODE 623: JUDGEMENTS/SETTLEMENTS

Expenses arising from a court order or a settlement agreement in resolution of a legal claim. Also, this account should include deductibles pursuant to an insurance policy and judgements, excluding personnel costs, from the Board of Adjustments.

OBJECT CODE 624: LEGAL SERVICES

Record in this account the expenses resulting from contracts with attorneys or legal consultants.

OBJECT CODE 625: OTHER LEGAL EXPENSES

Record other related legal expenses incurred by the institution in this account such as court reporting and filing fees.

OBJECT CODE 626: ACCOUNTING AND AUDITING SERVICES

Record in this account any expenses resulting from contracts with accounting and auditing consultants.

OBJECT CODE 627: ENGINEERING AND ARCHITECTURAL SERVICES

Record in this account any expenses resulting from contracts with engineering and architectural consultants.

OBJECT CODE 628: OTHER PROFESSIONAL FEES

Record in this account expenses for consultants for institutional improvement and/or development, amounts paid intramural or athletic officials, and any other fees of a professional nature. Examples include: professional services, installation of equipment into computers services, athletic referee fees, CDL license/testing fees, training fees, etc.

OBJECT CODE 630: DEPRECIATION EXPENSE

This account is used to record the portion of the cost of capital assets that is expensed.

OBJECT CODE 639: OTHER CONTRACTUAL SERVICES

All other contractual services not accounted for in 601-628 may be entered in this account. An example of a service to be charged to this account is a contractual agreement for janitorial services, rental services for mop cleaning, internet contractual access fees, and/or services that can be completed by a number of different vendors. Local hotel or restaurant services (and the Cafeteria services) should be charged to this account.

OBJECT CODE 641: MATERIALS AND SUPPLIES

Record the purchase of materials and supplies used in the institution (including the library). Include items under \$5,000 each. Items over \$5,000 should be charged to object code 710. This account includes expendable items such as welding rods, paper, staples, all instructional books, and other instructional aids. Laboratory expendable supplies, such as test tubes, beakers, expendable office supplies, custodial and maintenance supplies, computer parts, and computer supplies should be included in this account.

OBJECT CODE 642: COMPUTER SOFTWARE

Record in this account the purchase of computer software.

OBJECT CODE 643: EDUCATION TECHNOLOGY FEE - COMPUTER EQUIPMENT (UNDER \$5,000) & SOFTWARE (UNDER \$5,000)

Record in this account the purchase of education technology fee computer equipment, software, or computer usage professional development. Include items under \$5,000 each. Use account 643 for resources and direct services for student technology services such as computer, software, Internet, network computer system, multi-media instruction systems, electronic video broadcast communications within and between campuses, facility and students; virtual libraries, faculty professional development to provide instruction integrating new technology into the curriculum, marketing of college services (i.e., home pages providing college information) and provision of student services (i.e., financial aid, counseling, registration). Technology fee revenue cannot be used to fund personnel.

OBJECT CODE 644: INTERNAL PURCHASES

This account is used to record internal transactions with auxiliary enterprises.

OBJECT CODE 660: PURCHASES FOR RESALE

Items purchased for resale to individuals, organizations, or other organizational units of the institution will be charged to this account. Normally, this account will only be used by the Auxiliary Fund or activities related to instruction. All materials and supplies charged to customers on work orders should be charged to this account.

OBJECT CODE 661: INTEREST PAYMENTS

This account is used for payment of interest on financial obligations of the institution.

OBJECT CODE 662: PAYMENTS ON LONG- TERM DEBT PRINCIPLE

OBJECT CODE 663: INVESTMENT TRANSACTION EXPENSE

OBJECT CODE 664: SCHOLARSHIPS

Charge to this account all sponsored scholarship and tuition waiver amounts on behalf of students. Do not include payments to students for loans or for services rendered.

OBJECT CODE 665: HONORARIUMS

Record in this account payments to speakers or lecturers in recognition of a contribution to the college. The amount of the payment must be substantially less than the speaker would normally receive elsewhere. If the amount of the payment is the same as charged elsewhere, then charge this fee to 628 - Other Professional Services.

OBJECT CODE 666: GRANTS, AWARDS AND PRIZES

Record in this account expenses for all federal student financial aid in the form of grants, loans, or other type payments to students. This account should also include miscellaneous awards and/or prizes for college business.

OBJECT CODE 667: ADVERTISING AND PROMOTIONS

Expenses incurred as a result of the promotion or the advertising of the institution, its programs or courses, etc. are charged to this account.

OBJECT CODE 668: DEBT COLLECTION EXPENSE

OBJECT CODE 669: COST OF LOAN - INTEREST AND PRINCIPAL

OBJECT CODE 670: TRUSTEE HANDLING FEE

OBJECT CODE 671: AMORTIZATION EXPENSE

OBJECT CODE 675: PRESIDENT'S INSTITUTIONAL ALLOWANCE

Include all costs for courtesies as determined by the President in accordance with State Board Policy. Charges to this object code may only be made from the President's budget.

OBJECT CODE 677 - 699: INSTITUTIONAL USE

These accounts may be assigned and used by the institution for items which cannot be categorized under other accounts.

OBJECT CODE 677: INDIRECT COST EXPENSE

Record in this account the amount paid to the institution for indirect cost to other programs.

OBJECT CODE 699: OTHER CURRENT EXPENSES

Include in this account stipend payments made to students for attending grant supported activities, in accordance with the guidelines of the grant.

OBJECT CODE 701: BOOKS

Capital expenditures for books are recorded in this account. This object code is used by the Library only.

OBJECT CODE 702: AUDIOVISUALS

Include in this account the purchase of films, filmstrips, slides, records, tapes, etc. Do not include items such as projectors, tape recorders or players, record players, etc. Such items should be classified as equipment. This object code is used by the Library only.

OBJECT CODE 710: FURNITURE AND EQUIPMENT

Record in this account all furniture and equipment with a cost of \$25,000.00 or less other than motor vehicle equipment.

OBJECT CODE 711: FURNITURE AND EQUIPMENT

Record in this account all furniture and equipment with a cost greater than \$25,000.00 other than motor vehicle equipment.

OBJECT CODE 716: LAND IMPROVEMENTS OR IMPROVEMENTS OTHER THAN BUILDINGS

Record in this account all improvements such as parking lots, yard lighting, swimming pools, walking trails, paths, retaining walls, athletic fields, fences, gates, golf courses, tennis courts, fountains, bleachers, parking barriers, septic systems.

OBJECT CODE 740: TRANSPORTATION EQUIPMENT

Include the purchase of buses, cars and trucks in this account, less than or equal to \$25,000.00.. The equipment may be purchased for general institutional use or for restricted use (as for student activities or athletics), but it should still be charged to this account.

OBJECT CODE 741: TRANSPORTATION EQUIPMENT

Include the purchase of buses, cars and trucks in this account, greater than the amount of \$25,000.00. The equipment may be purchased for general institutional use or for restricted use (as for student activities or athletics), but it should still be charged to this account.

OBJECT CODE 760: LAND

Record in this account the original cost of land plus acquisition costs. Do not include site development costs.

OBJECT CODE 761: ART MUSEUMS AND COLLECTIONS

This account is used to record the expenditures for art museums and collections. The cumulative value of these items is charged to account 761.

OBJECT CODE 770: BUILDINGS AND BUILDING IMPROVEMENTS

Charged to this account all costs of acquiring buildings. Architect fees, drawings, blueprints, construction contracts, and other costs incurred in the construction of buildings are charged here. Major repairs or renovations to buildings should not be charged to this account. The installation of equipment which is permanently attached to a building such as an elevator or central heating or cooling system conditioners and water coolers are charged here.

OBJECT CODE 775: LIVESTOCK

This account is used to record the expenditures for livestock.

OBJECT CODE 777: INVESTMENT IN JOINT VENTURE

This account is used to record the capital expenditures for the Joe M. Ford Center for Economic Development.

OBJECT CODE 780: IMPROVEMENTS OTHER THAN BUILDINGS AND INFRASTRUCTURE

Charge this account with the costs of site development, parking lots, flag poles, sidewalks, outdoor lighting systems, utility systems, fences, etc. Infrastructure is for example: roads, bridges, tunnels, drainage ditches/systems, water/sewer systems, dams, lighting systems, curbs, docks, fiber optic cabling systems, irrigation systems, sidewalks, street signs, guard rails, fire hydrants, water/gas/electric distribution systems, traffic lights/signals, alleys, streets, highways, piers.

OBJECT CODE 782: TECHNOLOGY FEE - COMPUTER EQUIPMENT (EQUAL TO OR LESS THAN \$25,000) & SOFTWARE (EQUAL TO OR LESS THAN \$25,000)

Record in this account the purchase of education technology fee computer equipment, software, or computer usage professional development. Include items equal to or less than \$25,000 each. Use account 782 for resources and direct services for student technology services such as computer, software, Internet, network computer system, multi-media instruction systems, electronic video broadcast communications within and between campuses, facility and students; virtual libraries, faculty professional

development to provide instruction integrating new technology into the curriculum, marketing of college services (i.e., home pages providing college information) and provision of student services (i.e., financial aid, counseling, registration). Technology fee revenue cannot be used to fund personnel.

OBJECT CODE 783: TECHNOLOGY FEE - COMPUTER EQUIPMENT (MORE THAN \$25,000.00) & SOFTWARE (MORE THAN \$25,000.00)

Record in this account the purchase of education technology fee computer equipment, software, or computer usage professional development. Include items more than \$25,000 each. Use account 783 for resources and direct services for student technology services such as computer, software, Internet, network computer system, multi-media instruction systems, electronic video broadcast communications within and between campuses, facility and students; virtual libraries, faculty professional development to provide instruction integrating new technology into the curriculum, marketing of college services (i.e., home pages providing college information) and provision of student services (i.e., financial aid, counseling, registration). Technology fee revenue cannot be used to fund personnel.