

COUNTY COLLEGE OF MORRIS

Business and Finance Division Procedures

Subject: THE CHART OF ACCOUNTS

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General

The Chart of Accounts is used to classify every transaction accounted for in the accounting system, thereby facilitating easy and accurate retrieval.

The Charts of Accounts has been organized in a manner that allows all financial activity to be identified with individual cost centers.

A complete account number consists of eleven digits. These digits are broken down as follows: Fund (2 digits), Source (1 digit), Function (1 digit), Division (1 digit), Department Number (2 digits), GL Class type (1 digit), and Object Code (3 digits).

X X	-	X X X X X	-	X X X X
Fund (2)		Source (1)		GL Class (1)
		Function (1)		Object Code (3)
		Division (1)		
		Dept. Number (2)		

Below is an outline of the account number structure, identifying the corresponding number for each digit, and descriptions for the available object codes.

Authority

Executive Vice President for Business and Finance

Responsibility

Budget and Compliance Manager

Procedure

1. The Account Number Structure

1st & 2nd Digits
Fund

01 General Fund
02 Auxiliary Enterprises
03 Restricted
05 Foundation
07 Campus Life
08 Plant & Maintenance

3rd Digit
Source

0 CCM or Self-Funded
1 Private Grants/Contracts/Gifts
2 Federal
3 State
4 County
5 Foundation

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4th Digit
Function

- 1 Instructional
- 2 Academic Support
- 3 Public Service
- 4 Scholarships & Loans
- 5 Student Services
- 7 Institutional Support
- 8 Plant
- 9 Transfers

5th Digit
Division

(See Division and Department List)

6th & 7th Digits
Department

(See Department Number Schedule)

8th Digit
GL Class Types

- 1 Asset
- 2 Liability
- 3 Fund Balance
- 8 Revenue
- 9 Expense

9th – 11th Digits
Object Code

(See Object Code List)

2. Department Number Listing

DEPARTMENT

FUND/SOURCE/FUNCTION/
DEPT. XX-XXXXX

Education and General Fund (01)
Instruction

School of Liberal Arts

Civic and Community Engagement	01-01010
Languages & ESL	01-01020
Fine Arts	01-01040
Design	01-01043
Music	01-01050
English and Communication	01-01060
Poetry Journal	01-01061
Communications	01-01070
Photography	01-01080
Graphic Design	01-01090
Social Science	01-01220
Psychology	01-01230
History/Political Science	01-01240
Honors	01-01280
Dance	01-01640
Teen Arts	01-03030

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DEPARTMENT

FUND/SOURCE/FUNCTION/
DEPT. XX-XXXXX

Business, Mathematics and Engineering Technology

Criminal Justice	01-01250
Business Administration	01-01260
Hospitality Management	01-01270
Mathematics	01-01420
Engineering Technologies/Engineering Sciences	01-01470
Information Technologies	01-01490
Women Who Dare	01-03031

School of Health Professions and Natural Sciences

Tutoring Center	01-01611
Health, Exercise Science	01-01620
Nursing	01-01650
Paramedic Science	01-01652
Radiography	01-01661
Biology/Chemistry	01-01670
Landscape & Horticulture Technology	01-01680
Respiratory Therapy	01-01690

Workforce Development

Workforce Development (Instruction)	01-01910
Workforce Development (Administration)	01-02360

Workforce Innovation and Experiential Learning

Career Services	01-05040
Transfer Services	01-05062
Women's Center	03-13500

Academic Support

Performing Arts	01-02041
Gallery	01-02042
Virtual Campus	01-02150
Learning Resource Center	01-02320
Center for Teaching and Learning	01-02340
Legacy Project	01-02250
Parks Project	01-02260
Testing Center	01-05260

Diversity, Equity and Inclusion

Educational Opportunity Fund	01-05280
Diversity, Equity & Inclusion Initiatives	01-07150

Academic Administration

Dean, School of Liberal Arts	01-02010
Vice President, School of Professional Studies & Applied Sciences	01-02210
Dean, Business, School of Mathematics & Engineering Technologies	01-02410
Dean, School of Health Professions & Natural Sciences	01-02610

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DEPARTMENT

FUND/SOURCE/FUNCTION/ DEPT. XX-XXXXX

Enrollment Management:	
Student Success	01-05010
Admissions	01-05220
Records and Registration	01-05230
The Academic Success Center (TASC)	01-02390
Dean of Students	
Campus Life	01-05020
Natatorium	01-05030
Student Engagement & Success	01-05050
Center for Student Wellbeing	01-05060
Office of Accessibility Services	01-05061
Athletics	01-05080
Soccer	01-05081
Women's Tennis	01-05082
Ice Hockey	01-05083
Men's Basketball	01-05084
Women's Basketball	01-05085
Golf	01-05086
Men's Tennis	01-05087
Women's Softball	01-05088
Baseball	01-05089
Summer Sports Camp	01-05090
Women's Soccer	01-05091
Men's Lacrosse	01-05092
Women's Volleyball	01-05093
Esports	01-05094
Executive Management	
Board of Trustees	01-07110
President	01-07130
Special Events	01-07160
Diversity Committee	01-07162
Human Resources	01-07140
Institutional Effectiveness	
Institutional Effectiveness	01-07181
AVP Institutional Effectiveness	01-07230
Institutional Advancement	
Institutional Advancement	01-07210
Alumni Relations	01-07250
CCM Foundation	01-07270
Institutional Grants	01-07340
Graduation	01-07170
Special Events	01-03010

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DEPARTMENT

FUND/SOURCE/FUNCTION/

DEPT. XX-XXXXX

Marketing and Public Relations
Marketing & Public Relations
Marketing

01-07240

01-07260

Business and Finance Division
Office of the Vice President
Facility Rental
Planetarium
Financial Aid
Middle States
Information Systems
IT Instructional Support
Media Center
Media/Academic Support
Budget Office
Printing
Institutional Grants
Business Services
Purchasing
Receiving and Distribution
Accounting
Legal and Audit
Insurance
Additional Mandated Expense
Unallocable General Expense
Employee Trip Reduction Program
Public Safety

01-07310

01-03020

01-03050

01-05250

01-07161

01-07180

01-01780

01-07245

01-02780

01-07320

01-07330

01-07340

01-07360

01-07370

01-07380

01-07390

01-07420

01-07430

01-07440

01-07450

01-07460

01-07470

Operation and Maintenance of Plant
Plant Administration
Repair and Maintenance
Custodial
Groundskeeping
Utilities

01-08010

01-08020

01-08030

01-08040

01-08050

Transfers
Mandatory Transfers
Non-Mandatory Transfers

01-09000

01-09010

Auxiliary Enterprises (02)
Bookstore Operations
Food Service
Results of Operations

02-00260

02-00270

02-00299

Restricted Funds (03)
Private Grants
Federal Grants
Perkins
Job Locator
Pell Awards
SEOG Awards

03-1xxxx

03-2xxxx

03-21010

03-23000

03-24000

03-24001

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<u>DEPARTMENT</u>	<u>FUND/SOURCE/FUNCTION/ DEPT. XX-XXXXX</u>
College Work-Study Program	03-27000
CWS Community Service	03-27001
State Grants	03-3xxxx
TAG Awards	03-34000
EOF Article III Academic Year	03-34001
EOF Article IV Academic Year	03-35000
County	03-4xxxx
Foundation	03-5xxxx
Foundation (05)	
Restricted Scholarships	05-140xx
Endowed Scholarships	05-143xx
Designated Scholarships	05-540xx
Quasi Endowed Scholarships	05-541xx
General Scholarships	05-57xxx
Campus Life (07)	
General	
Services & Programs	07-00700
Divisional Activities	07-00701
Educational Programs	07-00702
Special Programs	07-00703
Travel Programs	07-00704
Performing Arts Program	07-00705
Student Government	
Student Government Association	07-00720
Mass-Media Organizations	
Student Clubs & Organizations	07-00721
Youngtown Edition	07-00722
Promethean	07-00723
Fashion Club	07-00726
Co-Curricular Organizations	
Student Nurses Association	07-00746
Athletics	
Admin. – Athletics Programs	07-00750
Special Interest Organizations	
EOF Student Alliance	07-00751
New Social Engine	07-00752
Campus Christian Fellowship	07-00760
United Latino Organization	07-00763
Asian Students Association	07-00764

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DEPARTMENT

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Service Organizations	
CCM Ambassadors	07-00770
Phi Theta Kappa	07-00771
Programming Board	
Special Events	07-00783
Spring Picnic	07-00784
SAPB Executive Committee	07-00785
Co-Curricular Activities	
Volunteers Club	07-00788
Nursery & Landscape Club	07-00789
Fashion Show	07-00791
EOF	07-00795
Radiography	07-00796
Alpha Beta Gamma	07-00797
Gourmet Club	07-00798
Plant Fund (08)	
Administrative Computing System	08-08101
Building Renovations	08-08103
Academic Furnishings	08-08104
CCM Technology Plan	08-08105
Furnishings and Equipment	08-08106
Video Surveillance/Building Access	08-08126
Engineering/Manufacturing Center	08-08128
Planetarium Renovation	08-18001
SOCF Building Expansion	08-38051
SOCF Building Expansion	08-48001
Water Penetration – ORD #678	08-48100
Building Modifications – C585	08-48270
Accessibility – C612	08-48282
Exterior Facilities – C612	08-48283
UST/Grounds Garage Repl. C612	08-48284
Building Expansion C636	08-48290
Building Expansion – Culinary C636	08-48292
Building Modification: Ord. 645	08-48300

3. Object Code Listing with Descriptions

OBJECT

<u>CODE</u>	<u>TITLE</u>
9100	SALARIES AND WAGES
9200	FRINGE BENEFITS
9300	CONTRACTUAL SERVICES
9400	MATERIALS AND SUPPLIES
9500	MINOR CAPITAL EQUIPMENT
9600	CONTINGENCY
9700	LOAN EXPENDITURES

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4. Object 9100: Salaries and Wages

OBJECT

CODE NAME AND DESCRIPTION

- | | |
|------|--|
| 9110 | <u>Administrative/Managerial</u>
Salaries paid to the excluded management groups such as: president, vice presidents, executive directors, directors, managers, and administrative assistants to the president and vice presidents. |
| 9111 | <u>Secretarial/Clerical- CASS</u>
Salaries paid to secretarial and clerical support staff assigned to the excluded management group. |
| 9112 | <u>Sabbatical-Administrative/Managerial</u>
Salaries paid to the administrative/managerial employees who have been awarded sabbatical leaves. |
| 9113 | <u>Overtime-Secretarial/Clerical- CASS</u>
Payments to secretarial/clerical support-management related staff for services rendered beyond their regular work schedule. |
| 9114 | <u>Compensatory Time-Secretarial/Clerical- CASS</u>
Payments to secretarial/clerical support-management related staff for compensatory time accumulated. |
| 9120 | <u>Faculty</u>
Salaries paid to all full-time faculty members (FACCM), including longevity steps and professional adjustments. |
| 9121 | <u>Department Chair Stipends</u>
Payments to department chairs as compensation for assuming department chairmanships. |
| 9122 | <u>Adjunct</u>
Salaries paid to all part-time instructors. |
| 9123 | <u>Overload</u>
Additional wages paid to instructors who teach beyond their normal contracted hours. |
| 9124 | <u>Substitute Faculty</u>
Wages paid individuals who substitute in the absence of a regular instructor. |
| 9125 | <u>Sabbatical-FACCM</u>
Salaries paid to FACCM affiliated employees who have been awarded sabbaticals. |
| 9126 | <u>Sabbatical-ACAC</u>
Salaries paid to ACAC affiliated employees who have been awarded sabbaticals. |
| 9130 | <u>Secretarial/Clerical Support-CCMSA</u>
Salaries paid to all secretarial and clerical support staff affiliated with CCMSA. |
| 9131 | <u>Technicians/Engineers</u>
Salaries paid to technicians and engineers, offset operators, bindery operators, etc., affiliated with CCMSA. |

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OBJECT

<u>CODE</u>	<u>NAME AND DESCRIPTION</u>
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- | | |
|------|---|
| 9132 | <u>Equipment Coordinators</u>
Salaries paid to equipment coordinators affiliated with CCMSA. |
| 9133 | <u>Maintenance/Safety</u>
Salaries paid to employees in the Maintenance and Public Safety departments affiliated with CCMSA. |
| 9134 | <u>Overtime-CCMSA</u>
Payments to CCMSA affiliated employees for services rendered beyond their regular work schedule. |
| 9135 | <u>Compensatory Time-CCMSA</u>
Payments to CCMSA employees for compensatory time accumulated. |
| 9140 | <u>Counselor/Librarian/Coordinator AAPF</u>
Salaries paid to counselors, librarians, and coordinators affiliated with AAPF. |
| 9141 | <u>Supervisor/Producer</u>
Salaries paid to middle management associated with AAPF such as: supervisors, producers, accountants, bursar, assistant directors, associate directors, etc. |
| 9142 | <u>Lab Assistant/Supervisor</u>
Salaries paid to AAPF affiliated lab assistants and supervisors in the various departments of instruction. |
| 9143 | <u>Sabbatical-AAPF</u>
Salaries paid to AAPF affiliated employees who have been awarded sabbatical leaves. |
| 9144 | <u>Overtime-AAPF</u>
Payments to AAPF affiliated employees for services rendered beyond their regular work schedule. |
| 9145 | <u>Compensatory Time-AAPF</u>
Payments to AAPF employees for compensatory time accumulated. |
| 9150 | <u>Instructors-Workforce</u>
Wages paid to individuals who participate as instructors in Community and Professional program courses. |
| 9160 | <u>Student Aides-CWS</u>
Wages paid to students who have demonstrated a financial need and are engaged in part-time employment on or off campus, under the College Work-Study program. |
| 9161 | <u>Student Aides-SAP</u>
Wages paid to students who do not have to qualify for financial need, but have special skills which can be utilized by the college in special job assignments under the student aide Program. |

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OBJECT

CODE NAME AND DESCRIPTION

- 9162 Part-Time Temporary
Wages paid to part-time temporary employees who are called in on a need basis, or employees who are called in on a full-time basis for a specific period of time.
- 9163 Part-Time Permanent
Salaries paid to part-time permanent employees.
- 9164 Coaches
Salaries paid to coaches of various sports in the athletic departments.
- 9165 Coaches-Intramurals
Salaries of intramural sport coaches in the athletic department.
- 9170 Professional Fees-College Employees
Payments to college employees such as faculty and staff for services rendered to the college outside of their regular duties such as guest speakers, consultants, etc.
- 9171 Compensated Absences
Payments to individuals or amounts recognized for accumulated leave.
- 9172 Longevity
Payments made to employees (CCMSA, AAPF, and Management Support) who have completed a designated period of service.

5. **9200: Fringe Benefits**

OBJECT

CODE NAME AND DESCRIPTION

- 9210 Social Security Contribution
College's matching contribution to Social Security (FICA) for its employees.
- 9220 Retirement Contribution
Expense associated with employee retirement plans such as: Public Employees' Retirement System (PERS), Teachers Insurance and Annuity Association of America/ College Retirement Equities Fund (TIAA/CREF), and Teachers Pension/Annuity Fund (TPAF).
- 9230 Disability Insurance
The expense of premiums paid to a carrier for disability insurance coverage of CCM employees.
- 9231 AAPF Salary Continuance
Contractual expense associated with the continuance of salary in lieu of disability insurance payments.
- 9232 CCMSA Salary Continuance
Contractual expense associated with the continuance of salary in lieu of disability insurance payments.
- 9233 Life Insurance
The expense of premiums paid to a carrier for life insurance coverage of CCM employees.

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OBJECT

<u>CODE</u>	<u>NAME AND DESCRIPTION</u>
9234	<u>Faculty Salary Continuance</u> Contractual expense associated with the continuance of salary in lieu of disability insurance payments.
9240	<u>Group Health Insurance</u> The expense of premiums paid for employees' health benefit plans.
9241	<u>Dental Insurance</u> The expense of premiums paid for employees' dental plans.
9242	<u>Employee Assistance Program</u> Payment for Employee Assistance Program Services.
9243	<u>Health Benefit Waiver</u> Incentive payments made to college employees electing to waive health benefits under the State Health Benefits Program (SHBP), because they have medical coverage elsewhere.
9250	<u>Tuition Waivers</u> The expense of tuition charges waived, for employees, their spouse, and children, who have met the college's admission standards and have enrolled in courses at CCM.
9251	<u>Tuition Reimbursement-Administrative/Managerial</u> The cost of tuition incurred by administrative and managerial employees attending other institutions who have successfully completed academic courses.
9252	<u>Tuition Reimbursement-FACCM</u> The cost of tuition incurred by FACCM members attending other institutions who have successfully completed academic courses.
9253	<u>Tuition Reimbursement-AAPF</u> The cost of tuition incurred by AAPF members attending other institutions who have successfully completed academic courses.
9254	<u>Tuition Reimbursement-CCMSA</u> The cost of tuition incurred by CCMSA members attending other institutions who have successfully completed academic courses.
9290	<u>President's Housing Allowance</u> The amount of monthly remittance to the President of the college in lieu of a college-owned residence either on or off campus.
9291	<u>MCIRA Membership</u> Payment for college membership in MCIRA.
9292	<u>Executive Health Exam</u> Payments for annual health exam for the president and executive level personnel.
9293	<u>Meal Allowance</u> Allowance for meals to employees for working beyond their regular hours.

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9294 Other Taxable Fringe Benefits

Account used by Accounting to record employee taxable fringe benefits.

6. **9300: Contractual Services**

OBJECT
CODE

NAME AND DESCRIPTION

9301 Field Trips (For Students)

Payments for authorized visitation (in lieu of a regularly scheduled class meeting) to a museum, seminar, conference, business establishment or other places of interest which relate to course involved.

9302 Telephone

Payments for regular telephone service, toll calls, and acquisition of additional lines.

9303 Postage

Payments for using internal and/or external postal services and postage meter refill costs.

9304 Printing

Payments for jobs ordered from and completed by the college's print shop.

9305 Printing Contracted

Payments for jobs ordered from and completed by outside vendors.

9306 Binding

Payments for binding library books.

9307 Natural Gas

Payments to utility companies for gas service to heat buildings.

9308 Advertising

Payments for advertising services provided through the print and electronic media and public relations agencies.

9309 Electrical Heat and Power

Payments to utility companies for electric service to all facilities.

9310 Water

Payments for water used and fire hydrant service provided.

9311 Sewerage

Payments to local municipality for sewerage charges.

9312 Waste Collection

Payments to outside hauler for cost of refuse removal per contracted price.

9313 Snow Removal

Payments to outside contractor for snow removal, salting, and sanding based on contracted price.

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OBJECT

<u>CODE</u>	<u>NAME AND DESCRIPTION</u>
9314	<u>Equipment Maintenance Agreement</u> Payments to external parties for regular maintenance and/or repairs to machinery and equipment as specified in service agreements.
9315	<u>Building & Equipment Repairs and Supplies</u> Payments to vendors for incidental repairs to and supplies for buildings and any equipment including office equipment, and automotive repairs not covered by service agreements.
9316	<u>Collection Fees</u> Payments of fees related to the collection of student obligations such as N.S.F. checks, loan obligations, etc.
9317	<u>Legal Fees</u> Payments to legal counsel for services rendered relating to college legal matters.
9318	<u>Audit Fees</u> Payments to outside auditing firms for professional services rendered.
9319	<u>General Insurance</u> Payments of premiums for monthly disability insurance and monthly write-off of various prepaid insurances.
9320	<u>Malpractice Insurance</u> Write-off of monthly nursing liability prepaid insurance premium.
9321	<u>Insurance Loss Reimbursement</u> Payments for cost of repairs to damaged equipment and reimbursement received for the said expenditures.
9322	<u>Rental of Facilities</u> Payments for rental of facilities.
9323	<u>Rental of Furniture, Equipment, and Clothing</u> Payments for rental of furniture, equipment, and clothing.
9324	<u>Rental of Motor Vehicles</u> Payments for rental or chartering of motor vehicles.
9325	<u>Computer Usage</u> Payments for the cost of web-based software applications.
9326	<u>Morris County Management Information Services</u> Payment for Morris County for management information services.
9327	<u>Professional Fees (Reimbursable Expenses)</u> Reimbursement to non-college employees for actual expenses incurred on the college's behalf, such as travel, materials, and other incidental expenses. This does not include per diem payments or fees for services rendered.

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<u>CODE</u>	<u>NAME AND DESCRIPTION</u>
9328	<u>Professional Fees (Non-College Employees)</u> Payments for services performed as independent contractors such as honorariums, guest speakers, consultants, temporary agency services, teleconference fees, engineers, architects, surveyors, etc.
9329	<u>In-State Training and Travel</u> Payments for travel and allied expenses incurred within the state in the conduct of college business, staff development, and training. Includes cost of lodging, food, transportation, registration, telephone, and other expenses while the individual is in travel status.
9330	<u>Out-of-State Training and Travel</u> Payments for travel and allied expenses incurred outside the state in the conduct of college business, staff development, and training. Includes cost of lodging, food, transportation, registration, telephone, and other expenses while the individual is in travel status.
9331	<u>Memberships (Optional)</u> Payments for optional membership dues and fees in technical, professional, community or private organizations and associations.
9332	<u>Memberships (Mandatory)</u> Payments for mandatory membership dues and fees in technical and professional organizations and associations.
9333	<u>Freight Out (Bookstore only)</u> Costs associated with shipping merchandise out of the store.
9334	<u>Credit Card Fees</u> Payments to financial institutions for credit card services.
9335	<u>Employee Discounts (Bookstore only)</u> Expenses for discounts given to college employees.
9336	<u>Register Over/Short</u> Credits/charges for overage/shortage on cash register.
9337	<u>Copy Machine Expense (Bookstore Only)</u> Expenses associated with operating copy machines owned by the bookstore currently located in the Learning Resource Center.
9338	<u>Statutory Fees</u> Payments for permits, licenses, bonding costs, or registration needed for operations as required by statutes.
9339	<u>Sale Item Discounts (Bookstore Only)</u> Markdowns declared by bookstore manager on current merchandise to facilitate sale.
9340	<u>Bank Fees</u> Payments to financial institutions for service or investment charges.

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OBJECT

CODE NAME AND DESCRIPTION

- 9341 Student Discounts
Expenses for discounts given to CCM students.
- 9342 Street Sweeping
Sweeping of campus roadways and parking lots.
- 9343 Parking
Payments for leased parking space.
- 9345 Software Maintenance Agreements
Payments to external parties for regular maintenance and upgrades of licensed software products.
- 9346 Electronic Media Subscriptions
Payments for subscriptions and access to electronic media such as books and periodicals.
- 9350 Tuition and Fees
Payments to the College for tuition and fees on behalf of grant-sponsored students.
- 9351 Room and Board (Grants Only)
Payments to or on behalf of grant-sponsored students for room and board.
- 9352 Scholarship
Payments to or on behalf of students in connection with scholarship awards.
- 9353 Royalties
Payments to authors, composers, or copyright owners for use of copies of their work, e.g. scripts, music, tapes, etc.
- 9354 Indirect Costs (For Grants Only)
Charges to or payments by grants for indirect costs as defined in individual grant documents.
- 9355 Administrative Cost Allowance
A payment made to an institution for the purpose of offsetting the cost of administering the Title IV programs.
- 9358 Grants
Payments to or on behalf of students in connection with need based grant awards.
- 9360 Post-Season Travel
All travel expenditures incurred by Athletics teams qualifying for post-season tournament play.

7. **9400: Materials and Supplies**

OBJECT

CODE NAME AND DESCRIPTION

- 9401 Production Stock
Cost of supplies purchased by the print shop to satisfy job orders.

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OBJECT

<u>CODE</u>	<u>NAME AND DESCRIPTION</u>
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- | | |
|------|--|
| 9402 | <u>Computer Software</u>
Purchase of various computer software for both administrative and instructional use. |
| 9403 | <u>Instructional Supplies</u>
Purchase of supplies, materials and expendable equipment needed to conduct classroom and laboratory educational activities.

Expendable instructional equipment included within this classification are items with an acquisition cost of less than \$750. The inclusion of expendable instructional equipment within this classification does not relieve the user of the responsibility for the proper use and accountability for all purchases. |
| 9404 | <u>Medical Supplies</u>
Purchase of medical supplies and materials. |
| 9405 | <u>Electrical Supplies</u>
Purchase of electrical supplies. |
| 9406 | <u>HVAC Supplies</u>
Purchase of supplies for heating, ventilating, and air conditioning. |
| 9407 | <u>Building Repair Supplies</u>
Purchase of materials and supplies for building repairs performed by Plant and Maintenance personnel. |
| 9408 | <u>Microfilm</u>
Purchase of microfilm. |
| 9409 | <u>Office Supplies</u>
Purchase of general office supplies such as paper, pencils, clips, etc., to be used in office operations, plus miscellaneous expendable office equipment.

Expendable office equipment included within this classification are items with an acquisition cost of less than \$750. The inclusion of expendable office equipment within this classification does not relieve the user of the responsibility for the proper use and accountability for all purchases. |
| 9410 | <u>Vehicle Maintenance and Repair Supplies</u>
Payments for maintenance and repair supplies for automotive equipment. |
| 9411 | <u>Vehicle Fuel</u>
Purchase of fuel used for the operation of automotive and other motorized equipment. |
| 9412 | <u>Library Books (LRC Only)</u>
Purchase of books and other publications by the Learning Resource Center. |
| 9413 | <u>Other Books and Periodicals (Excluding LRC)</u>
Purchase of books, periodicals, and other publications by all departments <u>except</u> the Learning Resource Center. |

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CODE NAME AND DESCRIPTION

- | | |
|------|---|
| 9414 | <u>Audio-Visual</u>
Purchase of slides, filmstrips, tapes, cassettes, and other audio-visual supplies and materials. |
| 9415 | <u>Food</u>
Purchase of food and/or payments to caterers for meals furnished. |
| 9416 | <u>Grounds Supplies</u>
Purchase of materials used for grounds maintenance such as sand and stone, snow and ice material, clay and surface pavement material, equipment repair supplies. |
| 9417 | <u>Custodial Supplies</u>
Purchase of materials for facility housekeeping such as paper products, cleaning supplies, vacuum cleaner parts, sanitary products, etc. |
| 9418 | <u>Heating Oil</u>
Purchase of oil used to provide heat for buildings. |
| 9419 | <u>Clothing and Footwear</u>
Purchase of wearing apparel such as uniforms and safety shoes for employees. |
| 9420 | <u>Warehouse Inventory</u>
Initial purchase of supplies and materials for college wide distribution (to be charged back to individual departments as used). |
| 9436 | <u>Cost of Goods: Inclusive Access (Bookstore Only)</u>
Course materials costs pre-paid in Registration fees. |
| 9438 | <u>Rental Textbooks (Bookstore Only)</u>
Purchase of textbooks for rental to students. |
| 9439 | <u>Phone Cards (Bookstore Only)</u>
Purchase of phone cards for resale. |
| 9440 | <u>New Textbooks (For Resale)</u>
Purchase of new textbooks for resale. |
| 9441 | <u>Used Textbooks (For Resale)</u>
Purchase of used textbooks for resale. |
| 9442 | <u>Cost of Goods: Stationery</u>
Purchase of stationery for resale. |
| 9443 | <u>Cost of Goods: Clothing/Non-taxable</u>
Purchase of clothing for resale. |
| 9444 | <u>Cost of Goods: Gifts</u>
Purchase of novelty items for resale, such as umbrellas, mugs, key rings, etc. |
| 9445 | <u>Cost of Goods: General Supplies (For resale)</u>
Purchase of general supplies for resale, such as pens, notebooks, etc. |

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<u>CODE</u>	<u>NAME AND DESCRIPTION</u>
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9446	<u>Cost of Goods: Trade Books (For resale)</u> Purchase of all non-text books for resale.
9447	<u>Cost of Goods: Grocery Taxable</u> Purchase of food and candy for resale.
9448	<u>Cost of Goods: Non-text Course Materials</u> Purchase of course materials for resale.
9449	<u>Cost of Goods: Freight In</u> Payment of freight charges for resale goods received by the bookstore.
9450	<u>Stipends (Students)</u> Payments to students for personal allowances, or any incidental or other expenses.
9451	<u>Athletic Supplies</u> Purchase of athletic clothing, footwear, and other items used in individual or team sports.
9452	<u>Promotional, Gift, and Recognition Items</u> Payments for items purchased with intent to distribute free of charge as promotional or gift items, such as promotional materials, recognition plaques, trays, etc.
9453	<u>Premiums</u> Payments for items purchased with intent to distribute (free of charge or at a reduced price). The distribution is contingent on individuals purchasing a product or services or donations.
9454	<u>Tickets for Resale</u> Payments for purchase of tickets to events with intent to resell, such as theater tickets, sporting events tickets, amusement park tickets, etc.
9455	<u>Liquid Propane Fuel</u> Purchase of propane for use in laboratories and to provide heat for buildings.
9456	<u>Pool Supplies</u> Purchase of chemicals, testing materials, floatation devices and other accessories used for supporting operation of the natatorium.
9457	<u>Library Periodicals (LRC Only)</u> Purchase of periodicals by the Learning Resource Center.
9459	<u>Computer Equipment (Non-Capital)</u> Purchase of computers, printers, peripherals, and other computing accessories (to include keyboards, monitors, etc.) which are under the minor capital cost threshold.
9460	<u>Furnishings and Equipment (Non-Capital)</u> Purchase of furnishings and equipment (to include desks, chairs, tables, files, shelving, fax machines, telephones, etc.) which are under the minor capital cost threshold.

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8. 9500: Minor Capital Equipment

Minor Capital equipment accounts are to be utilized for individual items that cost \$750 or greater. For items under \$750.00 please use an appropriate Material and Supply account.

OBJECT CODE

NAME AND DESCRIPTION

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|------|---|
| 9501 | <u>Furniture & Fixtures (Additional)</u>
Purchase of additional desks, chairs, tables, files, shelving, etc. |
| 9502 | <u>Office Machines (Additional)</u>
Purchase of additional adding machines, typewriters, desk calculators, copiers, FAX machines, telephones, etc. |
| 9503 | <u>Servers and Network Equipment and Software (Additional)</u>
Purchase of all additional networked software and hardware including emulator boards and ethernet cards. |
| 9504 | <u>Automotive Vehicles (Additional)</u>
Purchase of additional automobiles, trucks, maintenance vehicles such as tractors, etc. |
| 9505 | <u>Tools and Machinery (Additional)</u>
Purchase of additional pieces of equipment which are large, stationary, and have calculable period of service. |
| 9506 | <u>Minor Pieces of Equipment (Additional)</u>
Purchase of additional audio-visual equipment, interior clocks, panic devices, etc. |
| 9507 | <u>Personal Computers, Printers & Peripherals</u>
Purchase of additional personal computers, printers, peripherals, modems, cables, emulator boards, ethernet cards, expansion boards, keyboards, mouse pad holders, CPU dollies, and monitor arms. |
| 9508 | <u>Personal Computers, Printers & Peripherals (Instructional/Additional)</u>
Purchase of additional personal computers, printers, peripherals, modems, cables, emulator boards, ethernet cards, and expansion boards, keyboards, mouse pad holders, CPU dollies, and monitor arms for instructional use. |
| 9509 | <u>Instructional Equipment (Additional)</u>
Purchase of additional equipment such as televisions, videocassette recorders, cameras, microscopes, etc., for instructional use. |
| 9511 | <u>Furniture & Fixtures (Replacement)</u>
Purchase of replacement chairs, tables, files, shelving, etc. |
| 9512 | <u>Office Machines (Replacement)</u>
Purchase of replacement adding machines, typewriters, desk calculators, copiers, FAX machines, telephones, etc. |
| 9513 | <u>Servers and Network Equipment and Software (Replacement)</u>
Purchase of all replacement networked software and hardware including emulator boards and ethernet cards. |

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**OBJECT
CODE**

NAME AND DESCRIPTION

9514 Automotive Vehicles (Replacement)
Purchase of replacement automobiles, trucks, maintenance vehicles such as tractors, etc.

9515 Tools and Machinery (Replacement)
Purchase of replacement pieces of equipment which are large, stationary, and have calculable period of service.

9516 Minor Pieces of Equipment (Replacement)
Purchase of replacement audio-visual equipment, interior clocks, panic devices, etc.

9517 Personal Computers, Printers & Peripherals (Replacement)
Purchase of replacement personal computers, printers, peripherals, modems, cables, expansion boards, ethernet cards, etc.

9518 Personal Computers, Printers & Peripherals (Instructional/Replacement)
Purchase of replacement personal computers, printers, peripherals, modems, cables, expansion boards, ethernet cards, etc. for instructional use.

9519 Instructional Equipment (Replacement)
Purchase of replacement equipment such as televisions, videocassette records, cameras, microscopes, etc., for instructional use.

9520 Minor Construction and Renovations
Expenses associated with minor construction.

9521 Construction and Renovations
Expenses associated with new construction or major renovation of buildings and grounds.

9. 9600: Contingency

**OBJECT
CODE**

NAME AND DESCRIPTION

9601 Salaries and Wages Contingency
Amount set aside at the discretion of the cost center manager for transfer to meet salaries and wages contingencies. **NO CHARGES ALLOWED AGAINST THIS OBJECT CODE.**

9602 Fringe Benefits Contingency
Amount set aside at the discretion of the cost center manager for transfer to meet fringe benefits contingencies. **NO CHARGES ALLOWED AGAINST THIS OBJECT CODE.**

9603 Contractual Services Contingency
Amount set aside at the discretion of the cost center manager for transfer to meet contractual services contingencies. **NO CHARGES ALLOWED AGAINST THIS OBJECT CODE.**

9604 Materials and Supplies Contingency
Amount set aside at the discretion of the cost center manager for transfer to meet materials and supplies contingencies. **NO CHARGES ALLOWED AGAINST THIS OBJECT CODE.**

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<u>CODE</u>	<u>NAME AND DESCRIPTION</u>
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9605	<u>Minor Capital Contingency</u> Amount set aside at the discretion of the cost center manager for transfer to meet minor capital contingencies. NO CHARGES ALLOWED AGAINST THIS OBJECT CODE.
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9606	<u>Miscellaneous Contingency</u> Amount set aside at the discretion of the cost center manager for transfer to meet miscellaneous contingencies. NO CHARGES ALLOWED AGAINST THIS OBJECT CODE.
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10. 9700: Loan Expenditures**OBJECT**

<u>CODE</u>	<u>NAME AND DESCRIPTION</u>
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9700	<u>Loan Principal and Interest Canceled</u> The cancellation of a borrower's obligation to repay a designated portion of principal and interest when a borrower has fulfilled specific requirements.
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9710	<u>Defaulted Principal and Interest Assigned</u> The transfer of a defaulted federal loan to U.S. Department of Education for collection.
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9711	<u>Bonding Costs</u>
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9720	<u>Other Costs and Losses</u> The cost of loss of principal and interest other than default or cancellation (i.e., write-offs).
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9730	<u>Interest Expense</u> The cost of borrowing money.
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9731	<u>Collection Expense</u> Payments incurred in the process of collecting outstanding loans.
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9740	<u>Retirement of Indebtedness</u> The payment of debt service principal.
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9780	<u>Lost Revenues</u>
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9799	<u>Depreciation Expense</u>
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