

COUNTY COLLEGE OF MORRIS

Business and Finance Division Procedures

Subject: THE CHART OF ACCOUNTS

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Date: Rev. 9/25/2023

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 Philosophy	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, Professional Studies & Applied Sciences	01-02210
Dean, Business, Mathematics & Engineering Technologies	01-02410
Dean, School of Health Professions & Natural Sciences	01-02610

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<u>DEPARTMENT</u>	<u>FUND/SOURCE/FUNCTION/ DEPT. XX-XXXXX</u>
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
Counseling & Wellness Center	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
Middle States	01-07161
Diversity Committee	01-07162
Human Resources	01-07140
Institutional Effectiveness/Information Systems	
Information Systems	01-07180
Institutional Effectiveness	01-07181
IT Instructional Support	01-01780
College Advancement	
Office of the Executive Director	01-07210
Alumni Relations	01-07250
CCM Foundation	01-07270
Special Events	01-03010
Commencement	01-07170

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<u>DEPARTMENT</u>	<u>FUND/SOURCE/FUNCTION/ DEPT. XX-XXXXX</u>
Marketing and Public Relations	
Marketing & Public Relations	01-07240
Marketing	01-07260
Business and Finance Division	
Office of the Vice President	01-07310
Facility Rental	01-03020
Planetarium	01-03050
Financial Aid	01-05250
Media Center	01-07245
Media/Academic Support	01-02780
Budget Office	01-07320
Printing	01-07330
Institutional Grants	01-07340
Business Services	01-07360
Purchasing	01-07370
Receiving and Distribution	01-07380
Accounting	01-07390
Legal and Audit	01-07420
Insurance	01-07430
Additional Mandated Expense	01-07440
Unallocable General Expense	01-07450
Employee Trip Reduction Program	01-07460
Public Safety	01-07470
Operation and Maintenance of Plant	
Plant Administration	01-08010
Repair and Maintenance	01-08020
Custodial	01-08030
Groundskeeping	01-08040
Utilities	01-08050
Transfers	
Mandatory Transfers	01-09000
Non-Mandatory Transfers	01-09010
Auxiliary Enterprises (02)	
Bookstore Operations	02-00260
Food Service	02-00270
Results of Operations	02-00299
Restricted Funds (03)	
Private Grants	03-1xxxx
Federal Grants	03-2xxxx
Perkins	03-21010
Job Locator	03-23000
Pell Awards	03-24000
SEOG Awards	03-24001
College Work-Study Program	03-27000
CWS Community Service	03-27001

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<u>DEPARTMENT</u>	<u>FUND/SOURCE/FUNCTION/ DEPT. XX-XXXXX</u>
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	
General Admin.	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
Service Organizations	
CCM Ambassadors	07-00770
Phi Theta Kappa	07-00771

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<u>DEPARTMENT</u>	<u>FUND/SOURCE/FUNCTION/ DEPT. XX-XXXXX</u>
Programming Board	
Special Events	07-00783
Spring Picnic	07-00784
SAPB Executive Committee	07-00785
Co-Curricular Activities	
Volunteers Club	07-00788
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
Building Modifications – C585	08-48270
Parking Lot Repaving – C612	08-48280
Accessibility – C612	08-48282
Exterior Facilities – C612	08-48283
UST/Grounds Garage Repl. C612	08-48284
Building Expansion C636	08-48290
Underground Storage C636	08-48291
Building Expansion – Culinary C636	08-48292
Building Modification: Ord. 645	08-48300

3. Object Code Listing with Descriptions

<u>OBJECT 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 Administrative/Managerial
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 Secretarial/Clerical- CASS
Salaries paid to secretarial and clerical support staff assigned to the excluded management group.

- 9112 Sabbatical-Administrative/Managerial
Salaries paid to the administrative/managerial employees who have been awarded sabbatical leaves.

- 9113 Overtime-Secretarial/Clerical- CASS
Payments to secretarial/clerical support-management related staff for services rendered beyond their regular work schedule.

- 9114 Compensatory Time-Secretarial/Clerical- CASS
Payments to secretarial/clerical support-management related staff for compensatory time accumulated.

- 9120 Faculty
Salaries paid to all full-time faculty members (FACCM), including longevity steps and professional adjustments.

- 9121 Department Chair Stipends
Payments to department chairs as compensation for assuming department chairmanships.

- 9122 Adjunct
Salaries paid to all part-time instructors.

- 9123 Overload
Additional wages paid to instructors who teach beyond their normal contracted hours.

- 9124 Substitute Faculty
Wages paid individuals who substitute in the absence of a regular instructor.

- 9125 Sabbatical-FACCM
Salaries paid to FACCM affiliated employees who have been awarded sabbaticals.

- 9126 Sabbatical-ACAC
Salaries paid to ACAC affiliated employees who have been awarded sabbaticals.

- 9130 Secretarial/Clerical Support-CCMSA
Salaries paid to all secretarial and clerical support staff affiliated with CCMSA.

- 9131 Technicians/Engineers
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>
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-CPP</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

CODE NAME AND DESCRIPTION

- 9240 Group Health Insurance
The expense of premiums paid for employees' health benefit plans.

- 9241 Dental Insurance
The expense of premiums paid for employees' dental plans.

- 9242 Employee Assistance Program
Payment for Employee Assistance Program Services.

- 9243 Health Benefit Waiver
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 Tuition Waivers
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 Tuition Reimbursement-Administrative/Managerial
The cost of tuition incurred by administrative and managerial employees attending other institutions who have successfully completed academic courses.

- 9252 Tuition Reimbursement-FACCM
The cost of tuition incurred by FACCM members attending other institutions who have successfully completed academic courses.

- 9253 Tuition Reimbursement-AAPF
The cost of tuition incurred by AAPF members attending other institutions who have successfully completed academic courses.

- 9254 Tuition Reimbursement-CCMSA
The cost of tuition incurred by CCMSA members attending other institutions who have successfully completed academic courses.

- 9290 President's Housing Allowance
The amount of monthly remittance to the President of the college in lieu of a college-owned residence either on or off campus.

- 9291 MCIRA Membership
Payment for college membership in MCIRA.

- 9292 Executive Health Exam
Payments for annual health exam for the president and executive level personnel.

- 9293 Meal Allowance
Allowance for meals to employees for working beyond their regular hours.

- 9294 Other Taxable Fringe Benefits
Account used by Accounting to record employee taxable fringe benefits.

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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.
- 9314 Equipment Maintenance Agreement
Payments to external parties for regular maintenance and/or repairs to machinery and equipment as specified in service agreements.

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OBJECT

CODE

NAME AND DESCRIPTION

- 9315 Building & Equipment Repairs and Supplies
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 Collection Fees
Payments of fees related to the collection of student obligations such as N.S.F. checks, loan obligations, etc.
- 9317 Legal Fees
Payments to legal counsel for services rendered relating to college legal matters.
- 9318 Audit Fees
Payments to outside auditing firms for professional services rendered.
- 9319 General Insurance
Payments of premiums for monthly disability insurance and monthly write-off of various prepaid insurances.
- 9320 Malpractice Insurance
Write-off of monthly nursing liability prepaid insurance premium.
- 9321 Insurance Loss Reimbursement
Payments for cost of repairs to damaged equipment and reimbursement received for the said expenditures.
- 9322 Rental of Facilities
Payments for rental of facilities.
- 9323 Rental of Furniture, Equipment, and Clothing
Payments for rental of furniture, equipment, and clothing.
- 9324 Rental of Motor Vehicles
Payments for rental or chartering of motor vehicles.
- 9325 Computer Usage
Payments for the cost of web-based software applications.
- 9326 Morris County Management Information Services
Payment for Morris County for management information services.
- 9327 Professional Fees (Reimbursable Expenses)
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.
- 9328 Professional Fees (Non-College Employees)
Payments for services performed as independent contractors such as honorariums, guest speakers, consultants, temporary agency services, teleconference fees, engineers, architects, surveyors, etc.

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OBJECT

CODE NAME AND DESCRIPTION

- 9329 In-State Training and Travel
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 Out-of-State Training and Travel
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 Memberships (Optional)
Payments for optional membership dues and fees in technical, professional, community or private organizations and associations.
- 9332 Memberships (Mandatory)
Payments for mandatory membership dues and fees in technical and professional organizations and associations.
- 9333 Freight Out (Bookstore only)
Costs associated with shipping merchandise out of the store.
- 9334 Credit Card Fees
Payments to financial institutions for credit card services.
- 9335 Employee Discounts (Bookstore only)
Expenses for discounts given to college employees.
- 9336 Register Over/Short
Credits/charges for overage/shortage on cash register.
- 9337 Copy Machine Expense (Bookstore Only)
Expenses associated with operating copy machines owned by the bookstore currently located in the Learning Resource Center.
- 9338 Statutory Fees
Payments for permits, licenses, bonding costs, or registration needed for operations as required by statutes.
- 9339 Sale Item Discounts (Bookstore Only)
Markdowns declared by bookstore manager on current merchandise to facilitate sale.
- 9340 Bank Fees
Payments to financial institutions for service or investment charges.
- 9341 Student Discounts
Expenses for discounts given to CCM students.
- 9342 Street Sweeping
Sweeping of campus roadways and parking lots.

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OBJECT

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

7. 9400: Materials and Supplies

OBJECT

<u>CODE</u>	<u>NAME AND DESCRIPTION</u>
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- | | |
|------|--|
| 9401 | <u>Production Stock</u>
Cost of supplies purchased by the print shop to satisfy job orders. |
| 9402 | <u>Computer Software</u>
Purchase of various computer software for both administrative and instructional use. |

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OBJECT

CODE NAME AND DESCRIPTION

- 9403 Instructional Supplies
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 Medical Supplies
Purchase of medical supplies and materials.
- 9405 Electrical Supplies
Purchase of electrical supplies.
- 9406 HVAC Supplies
Purchase of supplies for heating, ventilating, and air conditioning.
- 9407 Building Repair Supplies
Purchase of materials and supplies for building repairs performed by Plant and Maintenance personnel.
- 9408 Microfilm
Purchase of microfilm.
- 9409 Office Supplies
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 Vehicle Maintenance and Repair Supplies
Payments for maintenance and repair supplies for automotive equipment.
- 9411 Vehicle Fuel
Purchase of fuel used for the operation of automotive and other motorized equipment.
- 9412 Library Books (LRC Only)
Purchase of books and other publications by the Learning Resource Center.
- 9413 Other Books and Periodicals (Excluding LRC)
Purchase of books, periodicals, and other publications by all departments except the Learning Resource Center.
- 9414 Audio-Visual
Purchase of slides, filmstrips, tapes, cassettes, and other audio-visual supplies and materials.

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OBJECT

<u>CODE</u>	<u>NAME AND DESCRIPTION</u>
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- | | |
|------|---|
| 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. |
| 9446 | <u>Cost of Goods: Trade Books (For resale)</u>
Purchase of all non-text books for resale. |

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CODE NAME AND DESCRIPTION

- 9447 Cost of Goods: Grocery Taxable
Purchase of food and candy for resale.

- 9448 Cost of Goods: Non-text Course Materials
Purchase of course materials for resale.

- 9449 Cost of Goods: Freight In
Payment of freight charges for resale goods received by the bookstore.

- 9450 Stipends (Students)
Payments to students for personal allowances, or any incidental or other expenses.

- 9451 Athletic Supplies
Purchase of athletic clothing, footwear, and other items used in individual or team sports.

- 9452 Promotional, Gift, and Recognition Items
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 Premiums
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 Tickets for Resale
Payments for purchase of tickets to events with intent to resell, such as theater tickets, sporting events tickets, amusement park tickets, etc.

- 9455 Liquid Propane Fuel
Purchase of propane for use in laboratories and to provide heat for buildings.

- 9456 Pool Supplies
Purchase of chemicals, testing materials, floatation devices and other accessories used for supporting operation of the natatorium.

- 9457 Library Periodicals (LRC Only)
Purchase of periodicals by the Learning Resource Center.

- 9459 Computer Equipment (Non-Capital)
Purchase of computers, printers, peripherals, and other computing accessories (to include keyboards, monitors, etc.) which are under the minor capital cost threshold.

- 9460 Furnishings and Equipment (Non-Capital)
Purchase of furnishings and equipment (to include desks, chairs, tables, files, shelving, fax machines, telephones, etc.) which are under the minor capital cost threshold.

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.

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OBJECT

<u>OBJECT CODE</u>	<u>NAME AND DESCRIPTION</u>
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.
9514	<u>Automotive Vehicles (Replacement)</u> Purchase of replacement automobiles, trucks, maintenance vehicles such as tractors, etc.

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OBJECT
CODE

NAME AND DESCRIPTION

- 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.**
- 9605 Minor Capital Contingency
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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<u>CODE</u>	<u>NAME AND DESCRIPTION</u>
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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.
9710	<u>Defaulted Principal and Interest Assigned</u> The transfer of a defaulted federal loan to U.S. Department of Education for collection.
9711	<u>Bonding Costs</u>
9720	<u>Other Costs and Losses</u> The cost of loss of principal and interest other than default or cancellation (i.e., write-offs).
9730	<u>Interest Expense</u> The cost of borrowing money.
9731	<u>Collection Expense</u> Payments incurred in the process of collecting outstanding loans.
9740	<u>Retirement of Indebtedness</u> The payment of debt service principal.
9780	<u>Lost Revenues</u>
9799	<u>Depreciation Expense</u>