

# 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**

1<sup>st</sup> & 2<sup>nd</sup> Digits  
Fund

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

3<sup>rd</sup> Digit  
Source

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

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4<sup>th</sup> Digit  
Function

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

5<sup>th</sup> Digit  
Division (See Division and Department List)

6<sup>th</sup> & 7<sup>th</sup> Digits  
Department (See Department Number Schedule)

8<sup>th</sup> Digit  
GL Class Types

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

9<sup>th</sup> – 11<sup>th</sup> 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
Sociology/Anthropology	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**

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
Women's Center	03-13500

**Academic Support**

Tutoring Center	01-01611
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	01-02350
Parks Project	01-02360

**Diversity, Equity and Inclusion**

Educational Opportunity Fund	01-05280
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**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
Academic Success Center	01-02390
Dean of Students	
Campus Life	01-05020
Natatorium	01-05030
Student Experience	01-05050
Counseling & Wellness Center	01-05060
Office of Accessibility Services	01-05061
Transfer Services	01-05062
Testing Center	01-05260
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
Campus Christian Fellowship	07-00760
United Latino Organization	07-00763
Asian Students Association	07-00764
Service Organizations	
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
Advanced Manufacturing – C534	08-48260
Building Modifications – C585	08-48270
Parking Lot Repaving – C612	08-48280
Building Modifications – C612	08-48281
Accessibility – C612	08-48282
Exterior Facilities – C612	08-48283
UST/Grounds Garage Repl. C612	08-48284
HH Boiler Replacement C612	08-48285
Building Expansion	08-48290

### 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**

<u>OBJECT CODE</u>	<u>NAME AND DESCRIPTION</u>
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-Management Support</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-Management Support</u> Payments to secretarial/clerical support-management related staff for services rendered beyond their regular work schedule.
9114	<u>Compensatory Time-Secretarial/Clerical-Management Support</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>
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**

<u>CODE</u>	<u>NAME AND DESCRIPTION</u>
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- |      |  |
|------|--|
| 9162 | <u>Part-Time Temporary</u><br>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 | <u>Part-Time Permanent</u><br>Salaries paid to part-time permanent employees.  |
| 9164 | <u>Coaches</u><br>Salaries paid to coaches of various sports in the athletic departments.  |
| 9165 | <u>Coaches-Intramurals</u><br>Salaries of intramural sport coaches in the athletic department.   |
| 9170 | <u>Professional Fees-College Employees</u><br>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 | <u>Compensated Absences</u><br>Payments to individuals or amounts recognized for accumulated leave.  |
| 9172 | <u>Longevity</u><br>Payments made to employees (CCMSA, AAPF, and Management Support) who have completed a designated period of service.  |

**5. 9200: Fringe Benefits**

**OBJECT**

<u>CODE</u>	<u>NAME AND DESCRIPTION</u>
-------------	-----------------------------

- |      |   |
|------|---|
| 9210 | <u>Social Security Contribution</u><br>College's matching contribution to Social Security (FICA) for its employees.   |
| 9220 | <u>Retirement Contribution</u><br>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 | <u>Disability Insurance</u><br>The expense of premiums paid to a carrier for disability insurance coverage of CCM employees.  |
| 9231 | <u>AAPF Salary Continuance</u><br>Contractual expense associated with the continuance of salary in lieu of disability insurance payments.   |
| 9232 | <u>CCMSA Salary Continuance</u><br>Contractual expense associated with the continuance of salary in lieu of disability insurance payments.  |
| 9233 | <u>Life Insurance</u><br>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

<u>CODE</u>	<u>NAME AND DESCRIPTION</u>
-------------	-----------------------------

- |      |  |
|------|--|
| 9301 | <u>Field Trips (For Students)</u><br>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 | <u>Telephone</u><br>Payments for regular telephone service, toll calls, and acquisition of additional lines.   |
| 9303 | <u>Postage</u><br>Payments for using internal and/or external postal services and postage meter refill costs.  |
| 9304 | <u>Printing</u><br>Payments for jobs ordered from and completed by the college's print shop.   |
| 9305 | <u>Printing Contracted</u><br>Payments for jobs ordered from and completed by outside vendors.   |
| 9306 | <u>Binding</u><br>Payments for binding library books.  |
| 9307 | <u>Natural Gas</u><br>Payments to utility companies for gas service to heat buildings.   |
| 9308 | <u>Advertising</u><br>Payments for advertising services provided through the print and electronic media and public relations agencies.   |
| 9309 | <u>Electrical Heat and Power</u><br>Payments to utility companies for electric service to all facilities.  |
| 9310 | <u>Water</u><br>Payments for water used and fire hydrant service provided.   |
| 9311 | <u>Sewerage</u><br>Payments to local municipality for sewerage charges.  |
| 9312 | <u>Waste Collection</u><br>Payments to outside hauler for cost of refuse removal per contracted price.   |
| 9313 | <u>Snow Removal</u><br>Payments to outside contractor for snow removal, salting, and sanding based on contracted price.  |
| 9314 | <u>Equipment Maintenance Agreement</u><br>Payments to external parties for regular maintenance and/or repairs to machinery and equipment as specified in service agreements.   |

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**OBJECT**CODENAME 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**

<u>CODE</u>	<u>NAME AND DESCRIPTION</u>
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- |      |  |
|------|--|
| 9329 | <u>In-State Training and Travel</u><br>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><br>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><br>Payments for optional membership dues and fees in technical, professional, community or private organizations and associations.   |
| 9332 | <u>Memberships (Mandatory)</u><br>Payments for mandatory membership dues and fees in technical and professional organizations and associations.  |
| 9333 | <u>Freight Out (Bookstore only)</u><br>Costs associated with shipping merchandise out of the store.  |
| 9334 | <u>Credit Card Fees</u><br>Payments to financial institutions for credit card services.  |
| 9335 | <u>Employee Discounts (Bookstore only)</u><br>Expenses for discounts given to college employees.   |
| 9336 | <u>Register Over/Short</u><br>Credits/charges for overage/shortage on cash register.   |
| 9337 | <u>Copy Machine Expense (Bookstore Only)</u><br>Expenses associated with operating copy machines owned by the bookstore currently located in the Learning Resource Center.   |
| 9338 | <u>Statutory Fees</u><br>Payments for permits, licenses, bonding costs, or registration needed for operations as required by statutes.   |
| 9339 | <u>Sale Item Discounts (Bookstore Only)</u><br>Markdowns declared by bookstore manager on current merchandise to facilitate sale.  |
| 9340 | <u>Bank Fees</u><br>Payments to financial institutions for service or investment charges.  |
| 9341 | <u>Student Discounts</u><br>Expenses for discounts given to CCM students.  |
| 9342 | <u>Street Sweeping</u><br>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><br>Payments for leased parking space.  |
| 9345 | <u>Software Maintenance Agreements</u><br>Payments to external parties for regular maintenance and upgrades of licensed software products.              |
| 9346 | <u>Electronic Media Subscriptions</u><br>Payments for subscriptions and access to electronic media such as books and periodicals.                       |
| 9350 | <u>Tuition and Fees</u><br>Payments to the College for tuition and fees on behalf of grant-sponsored students.  |
| 9351 | <u>Room and Board (Grants Only)</u><br>Payments to or on behalf of grant-sponsored students for room and board.   |
| 9352 | <u>Scholarship</u><br>Payments to or on behalf of students in connection with scholarship awards.   |
| 9353 | <u>Royalties</u><br>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><br>Charges to or payments by grants for indirect costs as defined in individual grant documents.                |
| 9355 | <u>Administrative Cost Allowance</u><br>A payment made to an institution for the purpose of offsetting the cost of administering the Title IV programs. |
| 9358 | <u>Grants</u><br>Payments to or on behalf of students in connection with need based grant awards.   |
| 9360 | <u>Post-Season Travel</u><br>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><br>Cost of supplies purchased by the print shop to satisfy job orders.                   |
| 9402 | <u>Computer Software</u><br>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**

CODE      NAME AND DESCRIPTION

- 9415      Food  
Purchase of food and/or payments to caterers for meals furnished.
- 9416      Grounds Supplies  
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      Custodial Supplies  
Purchase of materials for facility housekeeping such as paper products, cleaning supplies, vacuum cleaner parts, sanitary products, etc.
- 9418      Heating Oil  
Purchase of oil used to provide heat for buildings.
- 9419      Clothing and Footwear  
Purchase of wearing apparel such as uniforms and safety shoes for employees.
- 9420      Warehouse Inventory  
Initial purchase of supplies and materials for college wide distribution (to be charged back to individual departments as used).
- 9438      Rental Textbooks (Bookstore Only)  
Purchase of textbooks for rental to students.
- 9439      Phone Cards (Bookstore Only)  
Purchase of phone cards for resale.
- 9440      New Textbooks (For Resale)  
Purchase of new textbooks for resale.
- 9441      Used Textbooks (For Resale)  
Purchase of used textbooks for resale.
- 9442      Cost of Goods: Stationery  
Purchase of stationery for resale.
- 9443      Cost of Goods: Clothing/Non-taxable  
Purchase of clothing for resale.
- 9444      Cost of Goods: Gifts  
Purchase of novelty items for resale, such as umbrellas, mugs, key rings, etc.
- 9445      Cost of Goods: General Supplies (For resale)  
Purchase of general supplies for resale, such as pens, notebooks, etc.
- 9446      Cost of Goods: Trade Books (For resale)  
Purchase of all non-text books for resale.
- 9447      Cost of Goods: Grocery Taxable  
Purchase of food and candy for resale.

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**OBJECT**

<u>CODE</u>	<u>NAME AND DESCRIPTION</u>
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9448	<u>Cost of Goods: Non-text Course Materials</u> Purchase of course materials for resale.
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9449	<u>Cost of Goods: Freight In</u> Payment of freight charges for resale goods received by the bookstore.
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9450	<u>Stipends (Students)</u> Payments to students for personal allowances, or any incidental or other expenses.
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9451	<u>Athletic Supplies</u> Purchase of athletic clothing, footwear, and other items used in individual or team sports.
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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.
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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.
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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.
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9455	<u>Liquid Propane Fuel</u> Purchase of propane for use in laboratories and to provide heat for buildings.
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9456	<u>Pool Supplies</u> Purchase of chemicals, testing materials, floatation devices and other accessories used for supporting operation of the natatorium.
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9457	<u>Library Periodicals (LRC Only)</u> Purchase of periodicals by the Learning Resource Center.
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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.
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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.

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**OBJECT**

<u>OBJECT CODE</u>	<u>NAME AND DESCRIPTION</u>
9501	<u>Furniture &amp; 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 &amp; 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 &amp; 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 &amp; 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**

<u>CODE</u>	<u>NAME AND DESCRIPTION</u>
-------------	-----------------------------

- |      |   |
|------|---|
| 9515 | <u>Tools and Machinery (Replacement)</u><br>Purchase of replacement pieces of equipment which are large, stationary, and have calculable period of service.   |
| 9516 | <u>Minor Pieces of Equipment (Replacement)</u><br>Purchase of replacement audio-visual equipment, interior clocks, panic devices, etc.  |
| 9517 | <u>Personal Computers, Printers &amp; Peripherals (Replacement)</u><br>Purchase of replacement personal computers, printers, peripherals, modems, cables, expansion boards, ethernet cards, etc.                                      |
| 9518 | <u>Personal Computers, Printers &amp; Peripherals (Instructional/Replacement)</u><br>Purchase of replacement personal computers, printers, peripherals, modems, cables, expansion boards, ethernet cards, etc. for instructional use. |
| 9519 | <u>Instructional Equipment (Replacement)</u><br>Purchase of replacement equipment such as televisions, videocassette records, cameras, microscopes, etc., for instructional use.  |
| 9520 | <u>Minor Construction and Renovations</u><br>Expenses associated with minor construction.   |
| 9521 | <u>Construction and Renovations</u><br>Expenses associated with new construction or major renovation of buildings and grounds.  |

**9. 9600: Contingency**

<u>OBJECT CODE</u>	<u>NAME AND DESCRIPTION</u>
--------------------	-----------------------------

- |      |   |
|------|---|
| 9601 | <u>Salaries and Wages Contingency</u><br>Amount set aside at the discretion of the cost center manager for transfer to meet salaries and wages contingencies. <b>NO CHARGES ALLOWED AGAINST THIS OBJECT CODE.</b>         |
| 9602 | <u>Fringe Benefits Contingency</u><br>Amount set aside at the discretion of the cost center manager for transfer to meet fringe benefits contingencies. <b>NO CHARGES ALLOWED AGAINST THIS OBJECT CODE.</b>               |
| 9603 | <u>Contractual Services Contingency</u><br>Amount set aside at the discretion of the cost center manager for transfer to meet contractual services contingencies. <b>NO CHARGES ALLOWED AGAINST THIS OBJECT CODE.</b>     |
| 9604 | <u>Materials and Supplies Contingency</u><br>Amount set aside at the discretion of the cost center manager for transfer to meet materials and supplies contingencies. <b>NO CHARGES ALLOWED AGAINST THIS OBJECT CODE.</b> |
| 9605 | <u>Minor Capital Contingency</u><br>Amount set aside at the discretion of the cost center manager for transfer to meet minor capital contingencies. <b>NO CHARGES ALLOWED AGAINST THIS OBJECT CODE.</b>                   |

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## OBJECT

CODE      NAME AND DESCRIPTION

9606      Miscellaneous Contingency  
Amount set aside at the discretion of the cost center manager for transfer to meet miscellaneous contingencies. **NO CHARGES ALLOWED AGAINST THIS OBJECT CODE.**

**10.      9700: Loan Expenditures**

## OBJECT

CODE      NAME AND DESCRIPTION

9700      Loan Principal and Interest Canceled  
The cancellation of a borrower's obligation to repay a designated portion of principal and interest when a borrower has fulfilled specific requirements.

9710      Defaulted Principal and Interest Assigned  
The transfer of a defaulted federal loan to U.S. Department of Education for collection.

9711      Bonding Costs

9720      Other Costs and Losses  
The cost of loss of principal and interest other than default or cancellation (i.e., write-offs).

9730      Interest Expense  
The cost of borrowing money.

9731      Collection Expense  
Payments incurred in the process of collecting outstanding loans.

9740      Retirement of Indebtedness  
The payment of debt service principal.

9780      Lost Revenues

9799      Depreciation Expense