Chart of Accounts - Expenses

Object #	*Name*	*Definitions*	*Notes or Examples*
	SUPPLIES - TANGIBLE		**under $1,000**
420000	REFERENCE BOOKS/MATERIALS	Books and magazines used for instruction/reference	Not used for purchase of books for Library; see 6300s objects
421000	INVENTORY EXPENSE	Cost of inventory	Used by campus bookstore
430000	INSTRUCTIONAL SUPPLIES	Supplies used in the classroom for instruction	Microscopes, protractors, paint brushes, must be used with an Instr. Type (0100-4999)
430500	INSTR SUPPLIES - PRINTING	Instructional items with BCC customization included	Athletics uniforms with customization still included here; Uniforms w/ no printing will be 4300.00
435000	COMMENCEMENT SUPPLIES	Supplies and décor used only at the commencement ceremony	Flower arrangement for all grads to use as photo backdrop
435800	SOFTWARE-INSTRUCTIONAL	Software purchases delivered on a tangible item used for instruction	Software that is downloadable from a CD/disc; NOT software licensing *See object 5812.00
445800	SOFTWARE-NON INSTRUCTIONAL	Software purchases delivered on a tangible item used for non-instructional need	Software that is downloadable from a CD/disc; NOT software licensing *See object 5812.00
450000	NON-INSTRUCTIONAL SUPPLIES	Heading for subsection - DO NOT USE	*See object 4550.00
451000	MAINTENANCE SUPPLIES	Non-instructional supplies for maintenance of college	M&O purchases that can include door hinges, screws, paint, etc.
451100	AIR COND & HEATING SUPPLIES	Air conditioning and heating supplies	HVAC supplies; M&O needs
451200	LOCK & KEY SUPPLIES	Locks and keys	M&O needs
451500	UNIFORMS/SHOES/GLASSES/M&O	Uniforms and equipment to wear that certain employees are required to wear	M&O safety glasses and shoes are included in these uniform expenses
452000	CUSTODIAL SUPPLIES	Supplies used by Custodial staff	Toilet paper; cleaning solution
453000	GROUNDS SUPPLIES	Supplies used by Grounds staff	Sprinklers, leaf blower
454000	FURNITURE SUPPLIES	Furniture purchases under $1,000	Requires assembly by M&O staff, desks, cabinets, shelves
455000	SUPPLIES NON-INSTRUCTIONAL	Supplies used in offices and for campus events	Paper, pens, plastic cutlery, napkins
455300	TECHNOLOGY (UNDER $1,000)	Technological physical hardware and items	Monitors, tablets, cameras, any item IT would need to verify the college can support
455500	NON-INSTR SUPPLIES - PRINTING	Items with BCC customization included	Pencils, bags, and t-shirts with BCC logo, business cards
460000	TRANSPORTATION SUPPLIES	Heading for subsection - DO NOT USE	
461000	GASOLINE AND OIL	Gasoline for vehicles	Departments will be charged for their gas usage; PO required to check out a gas card
461500	PROPANE	Propane	M&O needs
462000	TIRES AND TUBES	Supplies that fall under tire and tubes descriptions	New tires for M&O vehicles
463000	VEHICLE PARTS & ACCESSORIES	Supplies used for campus vehicles	Includes battery for ACCESS cart and M&O vehicles
470000	CONSUMABLE SUPPLIES	Heading for subsection - DO NOT USE	
475000	FOOD SUPPLIES	Packaged food products that can be bought "off the shelf"	Water bottles, bag of chips, etc.
	SERVICES		**Not tangible**
511000	PERSONAL & CONSULTANT SERVICES	Contract agreement with individual or firm for consulting services	Must have a signed Independent Contract Agreement or Contract form
511400	'E' BOOKS	Books and magazines used for instruction/reference delivered as a non-tangible	Not used for purchase of books for Library; see 6300s objects
520000	TRAVEL EXPENSES	Reimbursements for gas, meals, and other conference travel related expenses	Travel Request & Reimbursement form required to charge here
520100	REGISTRATION/TUITION FEES	Conference fees	In-person or remote conferences included
521000	WORKSITE MILEAGE-NON CONFERENC	Mileage paid to employee who is approved to travel to an assigned work locatio	NOT associated with conferences/workshops; annual approved travel request required
521100	MILEAGE STIPEND FOR PAYROLL	Mileage paid to employee whose main assignment is off campus	Paid through Payroll check; example includes Ft. Irwin travel
530000	DUES AND MEMBERSHIP	Paid to organization for membership in any authorized society or organization	When a BCC group or employee is required to join because of their position
535000	POSTAGE AND FREIGHT	Mail service	USPS, UPS, bulk mailing, freight
540000	INSURANCE	Heading for subsection - DO NOT USE	
541000	PROPERTY & LIABILITY INSURANCE	Property and liability insurance	Admin Services needs
542000	PROPERTY & LIABILITY INS ADMIN	Property and liability insurance administration fee	Admin Services needs
543000	FIDELITY BOND INSURANCE	Fidelity bond insurance	Admin Services needs
544000	STUDENT INSURANCE	Student Insurance	Admin Services needs
545000	AUTOMOBILE INSURANCE	Automobile insurance	General Institution need
550000	UTILITIES & HOUSEKEEPING	Heading for subsection - DO NOT USE	
551000	GAS	Utility	Southwest Gas Corp
552000	ELECTRIC	Utility	Edison Co

Object #	Name	Definitions	Notes or Examples
553000	WATER	Utility	Golden State Water Co.
554000	TELEPHONE	Utility	Internet hot spots, telephone software services
555000	LAUNDRY, CLEANING & UNIFORMS	Housekeeping services	Includes contracts for these services
555100	CARPET/UPHOLSTRY CLEANING	Housekeeping services	Includes contracts for these services
556000	WASTE DISPOSAL	Utility, garbage removal service, hazmat removal	Payment to City of Barstow for trash can removal & rental
557000	SEWER FEE	Utility	Payment to City of Barstow for sewer service
558000	FIRE EXTINGUISHER SERVICE	Fire extinguisher service	Cost of yearly service of fire extinguishers on campus; M&O need
560000	RENTS, LEASES AND REPAIRS	Heading for subsection - DO NOT USE	
561000	RENTALS	Payments for rentals	Vehicle rentals for travel for college business included here
562000	LEASES	Payments for lease of land, athletic fields, equipment, and buildings	Lease purchases agreements recorded within 6000s object codes (Capital Outlay)
562100	LEASES - SOFTWARE	Renewable software licensing expenditures w/ useful life in excess of one year	Multi-year contract to lease/license software
563000	MAINTENANCE AGREEMENTS	Tied to a service the vendor is providing as part of agreement	Can include technical support, equipment inspection, web hosting
563100	PREVENTATIVE MAINTENANCE	Preventative maintenance service for upkeep	Service provided to prevent breakdown of equipment or product
564000	REPAIRS	Service/labor to repair buildings and/or equipment	Windshield repair to campus vehicle, part of service contract for solar fields repairs
566000	REPAIRS, BOILER, CHILLERS, A/C	Service/labor to repair boilers, chillers, and A/C units	M&O needs
570000	LEGAL, ELECTION, AUDIT	Heading for subsection - DO NOT USE	
571000	LEGAL EXPENSES, COUNTY	Legal services from the county	Counsel from San Bernardino County
572000	ELECTION EXPENSES	Expenditures for election services provided by the county	Election services from San Bernardino County Registrar of Voters
573000	AUDIT EXPENSES	Expenditures for the annual and compliance audits conducted	Most likely only an Administrative Services need
574000	LEGAL EXPENSES	Expenditures as legal assessments for other than capital improvements	Judgements, settlements, and lawyers' fees
575000	TAX COLLECTION CHARGES	Extra fees, penalties, or interest added to unpaid tax bills	Admin Services needs
575100	SALES & USE TAX	Payments to state/county on sales tax due	These apply to items sold at campus bookstore
580000	OTHER OPERATING EXPENSES	Heading for subsection - DO NOT USE	
580100	ADVERTISING	Placement/promotion; *not* the physical production of material	Digital ads, media buying, radio ads
580200	PHYSICALS, FINGERPRINTING	Physicals and fingerprinting cost for new employees to be cleared	Fingerprinting by Dept. of Justice, TB Test at an urgent care
580300	PENALTY/INTEREST	Penalties and interest charged	STRS/PERS penalties, interest on late credit card payments
580400	CONTRACT SERVICES	Services provided and outlined in a contract that does not fit in any other objec	Interpreting services, document shredding, transcripts transaction services
580500	ASSESSMENT FEES	Assessment fees, expenditures for company providing an assessment for the col	Assessment for self-insurance plans
580600	PROGRAM UPDATES	Cost/fee for a substantive change review for accrediting	Most likely will be used for an invoice from accrediting commission
580700	PEST CONTROL	Service to eradicate bugs and vermin	Pest Control contracts
580800	STAFF TRAINING TUITION FEES	Cost of tuition for training attended by staff	Staff development that is separate from attending a conference; actual classes/lessons attended
580900	OTHER EXPENSES & FEES	Mostly used as a holding account for unallocated expenses	This will most likely never be used for a purchase
581000	STUDENT FEES	Fees accessed to student paid by the college	Red Cross first aid/CPR training, Chancellor's Office Student Representation Fee
581200	LICENSING/SUBSCR FEES (TECHNOLOGY	Technology licensing/subscriptions; we receive access to vendor's platform	Ellucian (Banner), QuickBooks, Instructure (Canvas)
581400	PRINTING SERVICES	Preowned items where we are ONLY paying for the service of printing on the i	Uniforms bought from one vendor and the name embroidery done by a printing vendor
581500	SECURITY SERVICES	Campus Security	All-hours security around campus, special event (Commencement) extra security needs
581600	LICENSING/SUBSCR FEES (OPERATIONAL	For non-tech, operational licensing/subscriptions	Music copyright, elevator, Amazon Prime
582000	STUDENT MEALS & LODGING	Expenditures for student meal allowance and/or hotel accommodations	Field trips, athletics away games
582100	STUDENT ENTRY FEE/REGISTRATION	Fees for student individual and/or student group to attend conference or athleti	Cost for basketball team to enter tournament
582300	STUDENT TRAVEL/VEHICLE RENTAL	Expenditures for transportation needed for students to travel	vehicle rental, charter bus rental for field trip
582400	OFFICIALS, SPORTS	Referees and umpires for Athletics competitions	ArbiterSports
582500	EVENT SUPPORT	Custodial and/or admin staff for an extracurricular event after work hours	Custodian clean-up for Callboard Notoriety Variety Show
583000	CATERING	Vendor sets up operation on campus and serves food	Requires contract and certificate of insurance with BCC as additional insured to come on campus
583100	PREPARED FOOD	Food that is made to order	Panera box lunches, pizza, restaurant take-out
583800	BAD DEBT EXPENSE	Cost of business, uncollectible receivables	Tuition write off; Fiscal Services use
583900	INDIRECT/ADMINISTRATIVE COSTS	Cost of college's overhead in managing grant money	Administrative cost allowance, indirect fees, overhead fees

Object #	Name	Definitions	Notes or Examples
584000	COUNTY IT SERVICES	Fees assessed by the county for the IT services it provides	Charged to us through ERP system, COMPASSedu
584100	COURIER SERVICE	Service to securely transport money deposits to the bank	Loomis
584200	PERSONNEL JPA FEES	Fees assessed by the county for the technical personnel services it provides	Charged to us through ERP system, COMPASSedu
584300	TESTING SERVICES	Cost/fees associated with taking a test	Proctoring service, Employee 2nd language test for stipend; student certification test through CTE
585000	RETND CKS/CC CHG BKS	Returned checks and credit card charge backs	Fiscal Services use
585100	BANK/CARD PROCESSING FEES	Bank and credit card processing fees	Fiscal Services use
599900	OTHER NONPROGRAM EXP	Heading for subsection - DO NOT USE	
	EQUIPMENT/BUILDING PURCHASES		**Over $1,000**
610000	SITES & SITE IMPROVEMENTS	Heading for subsection - DO NOT USE	
612000	SITE IMPROVEMENT	Costs of developing new sites or improving existing sites	Landscape, constructing sidewalks, treating soil, surfacing courts and fields, parking lot restoration
621000	BUILDINGS, NEW	Purchase of new buildings, additions to existing buildings, replacement of old bu	Includes fees for inspection, transfer title insurance, etc.
622000	BUILDING IMPROVEMENTS	Cost of construction	Includes advertising, architectural fees, inspection services, etc.
631000	LIBRARY BOOKS	Purchase of physical books, magazines, and periodicals for Library	Only a 6000 object if it is a purchase for the Library
631100	LIBRARY E-BOOKS	Purchase of electronic books and magazines for Library	Only a 6000 object if it is a purchase for the Library
631200	LIBRARY SUBSCRIPTIONS	Books for Library which are available through electronic subscriptions	Only a 6000 object if it is a purchase for the Library
633000	TAPES,CASSETTES,DVDS,CDS	Tapes, cassettes, DVDs, CDs for Library use	Only a 6000 object if it is a purchase for the Library
640000	EQUIPMENT, ADDITIONAL	Equipment that does not fit in any other equipment specific category	Barcode reader for college bookstore; lighting fixtures for stage
640200	OFFICE EQUIPMENT	Equipment with a primary use for the office/administrative work	ID scanner, paper cutter
640300	INSTRUCTIONAL EQUIPMENT	Equipment used in the classroom for instruction	Skeleton model, Bunsen burner, must be used with an Instr. Type (0100-4999)
640400	LIBRARY EQUIPMENT	Equipment for Library	Only applicable if it does not fit in with Furniture or Technology equipment
640600	MAINTENANCE EQUIPMENT	HVAC, Grounds, or Custodial equipment	M&O needs
640700	FURNITURE (OVER $1,000)	Requires assembly and/or approval from M&O	Desks, shelves, bookcases
640800	TECHNOLOGY EQUIP (OVER $1,000)	Requires approval from IT	Meeting Owl, computer monitors, laptops
642100	SOFTWARE	Initial purchase of the software or an upgrade that has significant additions	If the purchase is less than $1,000 it will be object 5812.00
	OTHER OUTGO		**Payments to student or other funds**
721000	INTRAFUND TRANSFERS-OUT	Transfer of moneys between sub funds within a single district	Transfer from 01-00 to 01-50, EOPS match transfer from Unrestricted to Restricted
731000	INTERFUND TRANSFERS-OUT	Money that is taken from one fund and added to another fund	Without the expectation of repayment, transfer from Unrestricted to Capital Outlay
740000	OTHER TRANSFERS	Money transferred for fiscal agent pass-through funds to participants	Adult Ed Consortium payments to school districts
750000	STUDENT FINANCIAL AID	Heading for subsection - DO NOT USE	
751000	STUDENT TUITION FEES	Student aid in the form of tuition/enrollment reduction	Promise program payments
751500	SCHOLARSHIPS	Student aid in the form of grants and scholarships	ASG giving money to the Foundation to be given out as scholarships
760000	OTHER STUDENT AID	Heading for subsection - DO NOT USE	
760900	MISC OTHER STUDENT AID	Student aid that does not fit in any other particular category, non-cash assistanc	Often provided to participants in EOPS, DSPS or other categorical programs
761000	TEXTBOOKS/INSTRUCTIONAL PACKET	Student aid in the form of textbooks and related materials	bookstore vouchers
761100	CHILD CARE SERVICES	Student aid in the form of providing child care for them	Childcare services for EOPS, CARE, and NEXTUP students
761300	TRANSPORTATION SERVICES	Student aid in the form of providing transportation	Bus tickets
761400	FOOD SUPPLIES	Student aid in the form of food	Food purchases for NEXTUP pantry available to students, grocery cards
761500	CLASSROOM SUPPLIES	Student aid in the form of classroom supplies	Backpacks, pens, folders. etc.
761600	GAS CARDS	Student aid in the form of providing gas cards to fill up vehicle	Available for students that qualify for certain categorical programs
764100	REHOUSING GRANT	Student aid in the form of paying for students' housing	This can include rent, utilities, moving expenses, legal fees, etc.
765000	COMMENCEMENT SUPPLIES	Student aid in the form of providing supplies students will use at commencemen	Purchase of stoles for students to wear during ceremony