

## INSTRUCTIONS FOR USE OF EXPENDITURE OBJECT CODES

Expenditure classification by object is the accounting segregation of expenditures into seven major categories:

- 1000. Academic Salaries
- 2000. Classified Salaries and Other Nonacademic Salaries
- 3000. Employee Benefits
- 4000. Supplies and Materials
- 5000. Other Operating Expenses and Services
- 6000. Capital Outlay
- 7000. Other Outgo

Costs may be incurred for expenditures that include more than one object. Such costs are prorated on an equitable basis to the objects for services received. For example, if a faculty employee provides classroom instruction half time and acts as a student counselor half time, that individual's salary must be prorated one-half to Object 1100, Instructional Salaries, Contract or Regular Status, and one-half to Object 1200, Noninstructional Salaries, Contract or Regular Status. Object code major classifications are consistent statewide and are taken from the California Community College's Budget and Accounting Manual.

Details on the District's object codes can be found on the Chart of Accounts on the District Office Accounting Department Insite Portal team site.