

Object Code Aid

4xxxx Revenue

481xx Federal Revenue

486xx State Revenue

488xx Local Revenue

5xxxx Expenditures

51xxx Academic Salaries

52xxx Classified Salaries

53xxx Benefits

54xxx Supplies

55xxx Services

56xxx Capital

57xxx Other

Salary Aid

Examples:

Salaries and Wages - 51xxx & 52xxx

Academic Salaries – 51xxx

Contract or Regular Status

- 51110 Instructional
- 51170 Sabbatical leave - instructional
- 51210 Non-Instructional (e.g., librarians, counselors)
- 51270 Sabbatical leave - non-instructional

Other

- 51310 Instructional - overload
- 51330 Instructional - hourly or daily
- 51340 Instructional - substitutes
- 51420 Non-instructional - management
- 51430 Non-instructional - hourly or daily
- 51440 Non-instructional - substitutes
- 51450 Non-instructional - vacation pay-off
- 51480 Voluntary Retirement Incentive

60-day rule, honorariums

Classified and Other Non Academic Salaries - 52xxx

Regular Status

- 52110 Non-instructional - regular
- 52120 Non-instructional - management
- 52150 Non-instructional - vacation pay-off
- 52210 Instructional aides - regular
- 52250 Instructional aides - vacation pay-off

Other

- 52330 Non-instructional - hourly
- 52340 Non-instructional - substitutes
- 52360 Non-instructional - overtime
- 52430 Instructional aides - hourly
- 52440 Instructional aides - substitutes
- 52480 Voluntary Retirement Incentive

60-day rule, short-term

Student Salaries

- 52331 Non-instructional - hourly
- 52332 Non-instructional - college work study
- 52333 Non-instructional - fireman or security
- 52334 Non-instructional - CalWorks work study
- 52431 Instructional aides - hourly
- 52432 Instructional aides - college work study
- 52434 Instructional aides - CalWorks work study

Benefit Aid

Benefit Matrix (53xxx)

Benefit Type	Academic Classroom	Classified Classroom	Academic Non-Class	Classified Non-Class	Mgmt	Acad Retirees	Class Retirees	Mgmt Retirees	Trustees	Admin/ Assess	Active COBRA
	51110, 51170 51310, 51330 51340	52210, 52250 52430, 52440	51210, 51270 51430, 51440	52110, 52330 52340, 52360	51420 52120						
STRS	53100	53101	53102	53103	53104						
PERS	53200	53201	53202	53203	53204					53209	
OASDI	53300	53301	53302	53303	53304						
Medicare	53310	53311	53312	53313	53314						
Health	53400	53401	53402	53403	53404	53405	53406	53407	53408	53409	53410
Dental	53450	53451	53452	53453	53454	53455	53456	53457	53458	53459	
Vision	53460	53461	53462	53463	53464	53465	53466	53467	53468	53469	
LTD	53470	53471	53472	53473	53474					53479	
STD	53480	53481	53482	53483	53484					53489	
Retiree	53490	53491	53492	53493	53494					53499	
State Un	53500	53501	53502	53503	53504						
W/C	53600	53601	53602	53603	53604						
APPLE	53700	53701	53702	53703	53704					53709	
Life	53900	53901	53902	53903	53904				53908		
Employee Benefits Clearing										53999	

Software and Equipment Aid

Examples:

54301 Small Instructional Equipment Items < \$200

**10-Key Calculator
Scanner, Fax,
Instructional
Software < \$200**

54431 Small Non-Instructional Equipment Items < \$200

**10-Key Calculator
Scanner, Fax,
NonInstructional
Software < \$200**

55211 Software License Fees

Software Licenses

55446 Annual Maintenance Contracts

**Maint Contracts
- copiers
- hardware
- other equip**

56400 Equipment Items > \$200 and < \$5,000 (for one item including all associated costs)

**Computer,
Software > \$200 &
< \$5,000**

56450 Equipment >= \$5,000 (for one item including all associated costs)

**Computer Server,
Vehicles,
Software > \$5,000**