

GENERAL LEDGER OBJECT CODES--EXPENSES

| Object Code | Object Name | Use to Record: |
|-------------|-----------------------------------|---|
| 5406 | Administrative Overhead | Administrative overhead/indirect cost expense (e.g., Federal College Work-Study Program, Federal Perkins Student Loan Program, Hastings Bookstore). |
| 5401 | Advertising | Advertising in any newspaper, magazine, professional journal, radio or television station for the purpose of recruiting or providing information about the College. |
| 5678 | Alumni Cultivation | Restricted usage: Chancellor and Dean nonstate funds only. Costs of activities/events specifically designed to cultivate alumni of the College. |
| 5767 | Anderson Lecture (1066) | Restricted usage: 1066 Foundation. To record the Foundation's annual grant to the College's Anderson Lecture program. |
| 5609 | ASUCH Award | Restricted usage: Bookstore only. Annual contribution to the Associated Students of UC Hastings (ASUCH). |
| 5384 | Audio-Visual Services | Any cost of audio and/or visual services provided by an external source. |
| 5407 | Audit Services | Contracted auditing services provided to review, assess and comment on the financial systems and the office procedures and accuracy of the financial data of the College's fiscal and other operational areas. |
| 5675 | Awards | Costs of awards presented to friends, alumni, student, faculty and/or staff members of the College in official recognition of outstanding achievement. Also used to record honoraria paid to guest speakers at College events. |
| 5325 | Bad Debts | Restricted usage: for Fiscal use only. Bad debts incurred and written-off (i.e., uncollectible accounts and/or loans receivable). |
| 5395 | Bank Fees | All costs imposed upon the College related to its business relationship with a banking institution. Includes the monthly account analysis fee and the cost of armored car pickup/delivery service. Includes income credits for wire transaction and check replacement fees charged. |
| 5224 | Bibliographic Services | All bibliographic service costs such as subscription fees for access and use of technical description and cataloging reference service (e.g., OCLC); generally applied to the Law Library. |
| 5674 | Board of Directors Meetings | Costs of various activities for Directors meetings. Includes the cost of meals and special catering. |
| 5311 | Bond Financing and Premium | Restricted usage: for Fiscal use only. To record the amortized expense of bond-related premium, issuance, and other debt financing costs. |
| 5297 | Book Binding | Book repairs and binding services. |
| 5831 | Books (Library) | Restricted usage: Library use only. Cost of book purchases for the Law Library collections. |
| 5440 | Books, Periodicals, Continuations | Non-library purchases of books, subscriptions of magazine, newspaper and periodicals, and book continuations in all offices of the College except the Law Library. For library acquisitions see objects 5831-5833. |
| 5527 | Building Cleaning-Other | Personnel hired to provide special cleaning of buildings; primarily used for McAllister Tower to turnover apartments after move-out. |

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| 5813 | Building Improvements | Capital costs to modernize and improve College facilities that increase the value of the building. Use object 5537 for non-capitalized building repair and maintenance costs. |
| 5550 | Building Maintenance-Other | Various building maintenance services that are sufficiently different from other specifically defined services. |
| 5312 | Capital Interest Offset Expense | Restricted usage: for Fiscal use only. Contra-expense account (credit entries) to offset interest being capitalized. |
| 5849 | Capital Purchase Offset | Restricted usage: For Fiscal use only. Contra-expense account (credit entries) to offset capital purchases in conjunction with fixed asset transactions. |
| 5460 | Case Costs | Limited usage, typically by the Civil Justice Clinic. To record and track the costs related to trying cases that may include interpreters, travel, mail, supplies, court fees, document fees, and professional services (e.g., depositions, transcripts, evaluations). Reimbursements for case costs incurred are also credited to object 5460. Use object 5404 to record legal service expense for cases where the College is a defendant. |
| 5243 | Child Development Support | Child development center service payments to third party vendor, as provided by contract, for children of students, faculty and/or staff of the College. |
| 5450 | CLE Payment to State Funds | Restricted usage: Continuing Legal Education program only. To record the expense in CLE's nonstate fund when payment is made to reimburse state funds for expense (generally salaries and benefits) incurred. |
| 5238 | Collection Costs | Collection services provided by commercial firms who assist the College in collecting accounts receivable. Exclude: Perkins (use 5239) and Ed Fee Loan (use 5240) collection costs. |
| 5239 | Collection Costs-PSLP | Collection services provided by commercial firms who assist the College in collecting Federal Perkins Student Loans. |
| 5396 | Commissions/Other Fees | Any commission expense or fee not appropriate for another object code. Examples include the LSAC admissions application processing fee, commissions paid to Bookstore used booksellers, real-estate sales commissions. |
| 5220 | Computer Software | All costs for the purchase of licensed computer programs and routines used in conjunction with computers. |
| 5621 | Computer Software | Restricted usage: Bookstore cost of goods sold. Preprogrammed computer software. Exclude: computer accessories and blank disks (use 5604). |
| 5847 | Construction In Progress Offset | Restricted usage: For Fiscal use only. Contra-expense account (credit entries) to offset construction in progress expense transactions. |

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| 5231 | Consultants | Consultant's costs such as personal and/or professional services of consultants and/or contractors hired to provide assistance and/or services in accounting, administrative, architectural, engineering, medical or other areas. Also used to record the reimbursement cost of visiting or adjunct faculty not on pay status with the College (reimbursement to the home institution or law firm). Generally, an approved Agreement for Services must be on file. For legal services use 5403 and for audit services use 5407. |
| 5833 | Continuations (Library) | Restricted usage: Library use only. Cost of supplements to Law Library collections. |
| 5234 | Contracted Temporary Help | Contract temporary help costs, generally paid on an hourly basis, such as office, maintenance, janitorial and general labor personnel hired temporarily through an external temporary-help agency. Use object 5122 if pay processed through payroll. |
| 5418 | Copyrights | Copyright costs for scholarly journals published by the College or reprographic texts sold by the Bookstore. |
| 5619 | Cost of FAX Sales | Restricted usage: Bookstore cost of goods sold. Any cost related to providing facsimile transmission services. |
| 5390 | Credit Card | Credit card membership fees paid for cards issued to the College and/or its authorized employees and/or the monthly discount fees charged by credit card providers (e.g., VISA, MasterCard, American Express, etc.) |
| 5350 | Damage Payments | Payments to employees – a “settlement” – for hours worked prior to signing the State Oath of Allegiance form and paid through Accounts Payable, not Payroll. Note: Subject to 1099 Miscellaneous Income tax reporting. |
| 5221 | Data Processing | Contract services for maintaining/updating system software, equipment and performing data processing services (e.g., payroll, 1098 forms, on-campus interview resumes). |
| 5323 | Depreciation, Building Improvements | Restricted usage: for Fiscal use only. Estimated depletion in value of the capital assets—building improvements—of the College due to wear and tear as a result of use elapse of time, inadequacy and/or obsolescence. |
| 5322 | Depreciation, Buildings | Restricted usage: for Fiscal use only. Estimated depletion in value of the capital assets—buildings—of the College due to wear and tear as a result of use and/or elapse of time. |
| 5324 | Depreciation, Collections | Restricted usage: for Fiscal use only. Estimated depletion in value of the capital assets—collections—of the College due to wear and tear as a result of use elapse of time, inadequacy and/or obsolescence. |
| 5320 | Depreciation, Equipment | Restricted usage: for Fiscal use only. Estimated depletion in value of the capital assets—equipment—of the College due to wear and tear as a result of use and/or elapse of time. |
| 5321 | Depreciation, Furniture | Restricted usage: for Fiscal use only. Estimated depletion in value of the capital assets—furniture—of the College due to wear and tear as a result of use and/or elapse of time. |

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| Object Code | Object Name | Use to Record: |
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| 5318 | Depreciation, Land Improvements | Restricted usage: for Fiscal use only. Estimated depletion in value of the capital assets—land improvements—of the College due to wear and tear as a result of use and/or elapse of time. |
| 5319 | Depreciation, Software | Restricted usage: for Fiscal use only. Estimated depletion in value of the capital assets—software—of the College due to wear and tear as a result of use and/or elapse of time. |
| 5677 | Donor Cultivation | Restricted usage: Chancellor and Dean nonstate funds only. Costs of activities/events specifically designed to cultivate donors/donations to the College. |
| 5501 | Electricity | Electricity consumption and service at College buildings. |
| 5557 | Elevator Maintenance Contract | Contractors hired to provide elevator maintenance. (Use object 5558 for costs not covered under the contract.) |
| 5233 | Employee Testing | Employee testing required by the College as a condition of employment such as background investigative reports, writing proficiency tests, physical examinations, and psychological evaluations. |
| 5554 | Engineer | Contractors hired to provide services of engineering personnel. |
| 5409 | Entertainment | Limited usage, generally charged to nonstate funded programs. The cost of hospitality extended to College friends, visitors, guests and employees (i.e., food, beverages, and supplies not associated with a college-wide event; in those cases, event costs should be charged to object 5670). |
| 5241 | Equipment Maintenance | Materials, supplies, parts and labor used to keep equipment operating at acceptable levels as provided by a private firm upon request or by terms of contract. |
| 5811 | Equipment-Inventorial | Capital replacement or additional major items that increase the value of the physical inventory of the College, have a unit value of \$1,000 or more, and an expected life of more than one year. Examples include items such as computers, printers, power tools, and projectors. |
| 5812 | Equipment-Noninventorial | Replacement or additional minor items that are not included in the physical inventory of the College because of their relatively small asset value (unit value of less than \$1,000) but are deemed sensitive in nature and will be tagged with a College property ID tag. Examples include computer accessories and furniture. |
| 5800 | Equipment-Replacement | Restricted usage: For budgeting purposes only. A provision account for replacement equipment, to be reallocated to specific cost center(s) prior to execution of a purchase order. |
| 5670 | Events | Costs of College functions--generally from nonstate funds--that could be attended by students, faculty, or other College supporters. Do not use to record the cost of attending an event (use object 5270 for that purpose). |
| 5766 | Faculty Award (1066) | Restricted usage: 1066 Foundation. To record the Foundation's annual award to a faculty member. |
| 5768 | Faculty Development (1066) | Restricted usage: 1066 Foundation. To record the Foundation's annual grant to the College's Faculty Development program. |
| 5394 | Fines, Penalties, Late Fees and Taxes | Any fine, penalty or tax imposed upon the College. Also used to record late fee payments to vendors. |

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| Object Code | Object Name | Use to Record: |
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| 5616 | Foodstuffs | Restricted usage: Bookstore cost of goods sold. All consumable food and candy. |
| 5402 | Freight | Cost of transporting supplies, materials, equipment and other goods by air, rail, truck or ship. Used by the Bookstore to record the cost of shipping orders to customers (use Bookstore COGS expense objects 5648 or 5649 to record freight costs related to inventory.) |
| 5648 | Freight In-Inventory | Restricted usage: Bookstore cost of goods sold. The cost of freight/shipping services to receive goods into inventory. |
| 5649 | Freight Out-Inventory | Restricted usage: Bookstore cost of goods sold. The cost of freight/shipping services to remove goods from inventory. |
| 5162 | Fringe Benefits-Dental Insurance | Employer-paid premiums for dental insurance. |
| 5166 | Fringe Benefits-Disability Insurance | Employer-paid premiums for non-industrial disability insurance. |
| 5199 | Fringe Benefits-Estimated Savings | Restricted usage: For budgeting purposes only. To budget estimated and/or goal level fringe benefit cost savings on a college-wide basis. |
| 5161 | Fringe Benefits-Health Insurance | Employer-paid premiums for health insurance. |
| 5175 | Fringe Benefits-Housing/Car Allowance | Employer-paid cost of housing and/or car allowance benefit. |
| 5163 | Fringe Benefits-Life Insurance | Employer-paid premiums for life insurance. |
| 5156 | Fringe Benefits-Medicare Taxes | Employer-paid Medicare (Social Security) payroll taxes. |
| 5154 | Fringe Benefits-OASDI Taxes | Employer-paid Old-Age, Survivors, and Disability Insurance (Social Security) payroll taxes. |
| 5153 | Fringe Benefits-Other Retirement System | Employer-paid contributions to other non-UC retirement systems (e.g., TIAA/CREF, PERS). |
| 5150 | Fringe Benefits-Provision for Increases | Restricted usage: For budgeting purposes only. To set aside funding to be reallocated to various fringe benefits objects (i.e., benefits associated with Cost of Living Adjustments—COLAs, Merit Salary Adjustments—MSAs, new positions, reclassifications, insurance premium rate increases, annuitant benefits). |
| 5198 | Fringe Benefits-Recharges | Charges collected to offset costs of services provided that included fringe benefits incurred in providing the service (use with associated salaries and wages object 5129). |
| 5151 | Fringe Benefits-UCRP | Employer-paid contributions to the basic University of California (UC) Retirement Plan. |
| 5165 | Fringe Benefits-Unemployment Insurance | Employer-paid costs for unemployment insurance claims paid. |
| 5197 | Fringe Benefits-Vacation and Comp Time | Restricted usage: For Fiscal use only. To record the offsetting expense when vacation and compensatory time liability account (object 2201 “compensated absences”) is adjusted. Used only at fiscal year-end. |
| 5169 | Fringe Benefits-Vision Care Insurance | Employer-paid premiums for vision care insurance. |
| 5164 | Fringe Benefits-Workers’ Compensation Insurance | Employer-paid costs for work-related injury insurance and/or claims. |

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| Object Code | Object Name | Use to Record: |
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| 5604 | General Merchandise | Restricted usage: Bookstore cost of goods sold. Any item that is not specifically defined by any of the other available codes, generally items that are small and numerous including stationary, backpacks, computer accessories and blank disks, pens/pencils, and sundries. Exclude: Food, clothing, software and graduation items. |
| 5761 | Gift in Kind | The expense/write-off of gifts in kind due to use/consumption (e.g., donated food/beverages consumed). |
| 5606 | Graduation | Restricted usage: Bookstore cost of goods sold. Graduation supplies such as announcements, rings, diploma frames, caps and gowns. |
| 5690 | Grants | Financial aid that is funded from non-state sources and is granted by the College to a student based on financial need. |
| 5625 | Greeting Cards | Restricted usage: Bookstore cost of goods sold. Greeting cards, individual and boxed. |
| 5693 | Hastings Grants | Financial aid, specifically the Hastings Grant program, which is funded from state funds and is granted by the College to a student based on financial need. |
| 5695 | Hastings Merit Scholarships | Financial aid, specifically the Hastings Merit Scholarship program, that is funded from state funds and is granted by the College to eligible students. |
| 5223 | Information Retrieval | All information retrieval costs such as subscription fees for access and use of any technical/professional data system using electronic means and equipment (e.g., Lexis Nexis, West); generally applied to the Law Library. |
| 5280 | Insurance | Insurance premiums for protection against liability, fire, and/or fidelity losses. Exclude: health and welfare/fringe benefits insurance (see 5161-5169). |
| 5310 | Interest Expense | Interest charges on outstanding debt of the College. |
| 5305 | Interest on Tenant Deposits | Interest paid on security deposits to tenants of the College. |
| 5650 | Inventory Adjustments | Restricted usage: Bookstore cost of goods sold. Generally used at fiscal year-end to adjust inventory to levels verified by a physical count. Accounts for shrinkage and dead stock. |
| 5410 | Inventory Purchases | Restricted usage: for Purchasing use only. Record the cost of supplies and materials purchased to replenish and/or augment the storeroom inventory of goods subject to requisition. |
| 5522 | Janitorial | Contractors hired to provide janitorial personnel, including supervision. |
| 5763 | Journals (1066) | Restricted usage: 1066 Foundation. To record the Foundation's annual grant to the College's Scholarly Journals. |
| 5573 | Landscaping/Plant Service | Contractors hired to provide landscaping and/or plant service. |
| 5505 | Laundry/Parking | Limited usage, primarily Property Management. Laundry service of work uniforms and/or chief engineer's monthly parking cost. |
| 5642 | Law Study Aids | Restricted usage: Bookstore cost of goods sold. New study aids including outlines, hornbooks, flashcards, audio, video and software. |
| 5403 | Legal Services | Cost of legal services and proceedings in which the College is involved. |

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| Object Code | Object Name | Use to Record: |
|-------------|---------------------------------------|---|
| 5773 | Library Capital Campaign (1066) | Restricted usage: 1066 Foundation. To record the Foundation's grant to the College's Library Capital Campaign. |
| 5848 | Library Purchase Offset | Restricted usage: For Fiscal use only. Contra-expense account (credit entries) to offset library book purchases in conjunction with fixed asset transactions. |
| 5697 | LRAP Loan Cancellations | Loan Repayment Assistance Program expense when Public Interest Career Assistance Program (PICAP) loans are cancelled. |
| 5201 | Mail | Mail and related costs such as postage stamps, stamped envelopes, postcards and postage meter refills. Also includes special mail costs such as registered, certified, insured, courier, private delivery and messenger services. |
| 5998 | Mandatory Transfers to Other Funds | Restricted usage: For Fiscal use only. Mandatory transfers typically used to record debt service expense (principal, interest, deferred financing) in current and/or unexpended plant funds, the offset to which should be credited to object 4998 in retirement of indebtedness plant funds. |
| 5614 | MBA Books | Restricted usage: Bookstore cost of goods sold. Books purchased for sale to UC Berkeley's Master of Business Administration program. |
| 5420 | Memberships | Membership in any approved legal, educational, business or other professional association, society, or organization. |
| 5408 | Miscellaneous | Costs not appropriate for any other object code because they are sufficiently different from the specifically defined goods and/or services. |
| 5558 | Miscellaneous Elevator Repairs | Elevator repair costs not covered under the maintenance contract. (Use object 5557 for contract costs.) |
| 5762 | Moot Court (1066) | Restricted usage: 1066 Foundation. To record the Foundation's annual grant to the College's Moot Court program. |
| 5430 | Moving Expense | Moving/relocation costs for eligible newly-hired employees, generally faculty or upper management. |
| 5770 | National Chair Campaign (1066) | Restricted usage: 1066 Foundation. To record the Foundation's annual grant to the College's National Chair Campaign (Institutional Advancement). |
| 5508 | Natural Gas | Natural gas consumption and service at College buildings. |
| 5999 | Nonmandatory Transfers of Other Funds | Restricted usage: For Fiscal use only. Nonmandatory internal funding transfers between funds and/or programs, the offset to which should be credited to object 4999. |
| 5247 | Other Contract Services | Costs for various services provided under the terms of a contract that do not fit in any other category. See separate object codes for contracted services such as: building manager (5331), janitorial services (5522), engineer (5554), window cleaning (5526), pest control (5533), elevator maintenance (5557), landscaping/plant service (5573) and temporary help (5234). |
| 5970 | Other Deductions | Restricted usage: For Fiscal use only. To record non-operating expense adjustments. |

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| Object Code | Object Name | Use to Record: |
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| 5760 | Other Transfers | Transfers that do not fall into the restricted usage categories for objects 5998-5999. Used to record the 1066 Foundation's transfer of restricted gifts to be credited to College funds. Also used to record the return of unspent grant monies or the transfer of consortium event balances to a new hosting institution. |
| 5699 | Perkins Student Loan Match (ICC) | Restricted usage: For Fiscal use only. The College's Institutional Capital Contribution (ICC) or matching share of the Federal Perkins Student Loan Program. |
| 5991 | Permanent Impairment | Restricted usage: For Fiscal use only. To offset a reduction in an asset because its value has been permanently impaired. |
| 5533 | Pest Control | Contractors hired to provide pest control service. |
| 5694 | PICAP Grants | Financial aid, specifically Public Interest Career Assistance Program grants, awarded to eligible students (i.e., Abascal Public Interest Fellowship). |
| 5626 | Postage Stamps | Restricted usage: Bookstore costs of goods sold. Postage stamps. |
| 5290 | Printing and Reproduction | Printing and reproduction services provided by an external provider, the College's Reprographics Copy Center, or office copier program. |
| 5686 | Program Development | Costs incurred to review existing program and/or develop new programs (i.e., Continuing Legal Education). |
| 5685 | Promotional Activities | Any cost incurred to promote a College department; primarily used by the Bookstore to record the cost of merchandise donated to various College organizations and/or prizes related to promotional contests/events. |
| 5771 | R. Forrester Scholarship Endowment (1066) | Restricted usage: 1066 Foundation. To record the Foundation's grant to the College's Forrester Scholarship Endowment. |
| 5682 | Receptions | Restricted usage: nonstate funds only. Costs related to reception events held by the College (used when desired to separately identify reception expense from the general event expense; use 5670 for event expense). |
| 5799 | Recharges | Internal recharge credits (this is a contra-expense account) for centralized College-provided services such as reprographics, mail, warehouse supplies and phone. |
| 5404 | Recruiting | Recruiting cost involved in the search for prospective students and employees (i.e., travel and hotel costs). Exclude: advertising costs (use object 5401). |
| 5535 | Recurring Maintenance | Regular, ongoing building maintenance and repair projects that continue the usability and operation of College facilities at their designed level of service. Exclude: Special repairs (5537) and building improvements (5813). |
| 5504 | Refuse Disposal | Regular and special waste and refuse collection and disposal from all College buildings and locations, including removal and destruction of confidential documents. |
| 5275 | Rental of Equipment | Cost of renting equipment, such as video equipment and State van/car. Exclude: rental of space (use object 5340). |
| 5340 | Rental of Space | Cost of renting or leasing office, storage, parking or any other type of space for College use. Exclude: Equipment rental (use object 5275). |

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| 5613 | Reprographic Texts | Restricted usage: Bookstore cost of goods sold. Materials reproduced by the College's Reprographic Copy Center and sold through the Bookstore. (Note: Use object 5418 to record associated copyright costs.) |
| 5980 | Retirement of Indebtedness | Restricted usage: For Fiscal use only. To record the retirement of indebtedness expense in the retirement of indebtedness plant fund (fund 55), the offset to which should be credited to object 4980 in the investment in plant funds (fund 56). |
| 5764 | Rummel Award (1066) | Restricted usage: 1066 Foundation. To record the Foundation's annual Rummel Award to both students and staff. |
| 5765 | Rummel Plaque (1066) | Restricted usage: 1066 Foundation. To record the Foundation's cost of purchasing and/or updating the Rummel Award plaques. |
| 5103 | Salaries & Wages-Adjunct Faculty | Employee compensation for all temporary part-time professors employed as members of the adjunct faculty. Exclude: Regular professors (use 5101) and other temporary, part-time instructors (use 5107). |
| 5126 | Salaries & Wages-CWSP Off-Campus | Employee compensation for Hastings College Work-study Program students that are employed by off-campus agencies. |
| 5125 | Salaries & Wages-CWSP On-Campus | Employee compensation for Hastings College Work-study Program students that are employed by on-campus departments. |
| 5128 | Salaries & Wages-Employee Allowances | Special employee compensation for uniform cleaning and purchase, typically used by Public Safety. |
| 5149 | Salaries & Wages-Estimated Savings | Restricted usage: For budgeting purposes only. To budget estimated and/or goal level salary savings on a college-wide basis. |
| 5108 | Salaries & Wages-Faculty Stipends | Stipend payments to faculty, primarily for summer research and related publication bonus. |
| 5140 | Salaries & Wages-Other Compensation | Any special employee compensation over and above regular compensation, overtime or stipend pay; generally a one-time bonus payment. |
| 5127 | Salaries & Wages-Overtime | Premium pay for all time worked beyond the regular 40-hour week for all eligible non-exempt employees. May also be used to record straight-time pay for time worked beyond the normal schedule of less than full-time employees. Exclude: Any administrative or summer stipends |
| 5107 | Salaries & Wages-Part-time Instructor Wages | Employee compensation for all part-time, temporary instructors employed to teach in the legal writing & research or legal education opportunity programs. Exclude: Adjunct faculty (use 5103). |
| 5132 | Salaries & Wages-Proctors | Employee compensation for all hourly part-time staff hired to proctor student exams. |
| 5120 | Salaries & Wages-Provision for Increases | Restricted usage: For budgeting purposes only. To set aside funding to be reallocated to various salaries and wages objects (i.e., Cost of Living Adjustments—COLAs, Merit Salary Adjustments—MSAs, new positions, reclassifications). |
| 5129 | Salaries & Wages-Recharges | Charges collected to offset costs of services provided that included Salaries & Wages incurred in providing the service (use with associated benefits object 5198). |

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| 5101 | Salaries & Wages-Regular Faculty | Employee compensation for all full- and part-time tenured track professors employed as permanent or visiting members of the regular faculty. Exclude: Adjunct faculty (use 5103) and other temporary instructors (use 5107). |
| 5121 | Salaries & Wages-Regular Staff | Employee compensation for all full- and part-time regular or probationary status employees in regular, ongoing authorized positions. Exclude: All academic, student, and temporary staff employees in other than regular authorized positions. |
| 5124 | Salaries & Wages-Research Assistants | Employee compensation for enrolled Hastings students employed as research assistants to a faculty member, academic or research department, or College official. |
| 5138 | Salaries & Wages-Staff Stipends | Non-regular salary administrative stipend payments to staff employees. |
| 5123 | Salaries & Wages-Student Employees | Employee compensation for enrolled Hastings students employed as employees in various College offices or programs. Exclude: All students employed under the work-study program (see 5125/5126) or as research assistants (use 5124). |
| 5122 | Salaries & Wages-Temporary Help | Employee compensation for all full- and part-time temporary help employed by the College in temporarily authorized positions, including contracts for limited-term appointments. Exclude: All academic, student, regular staff employees, and temps hired through an outside agency. If temporary help hired through an outside agency, use object 5234. If temporary help hired to proctor student exams, use object 5132. If temporary help provided by enrolled students, see objects 5123-5125. |
| 5691 | Scholarships | Financial aid awarded to a student by the College in recognition of specified scholarly merit criteria. Exclude: Scholarships not processed through the Accounts Receivable system; use 5696. |
| 5696 | Scholarships (non A/R) | Financial aid for students from outside sources that are not processed through the Accounts Receivable system (e.g., Patino Scholarships, International Fellowship). |
| 5572 | Security Service Contract | Contractors hired to provide security guard personnel, including supervision. |
| 5611 | Soft Goods | Restricted usage: Bookstore cost of goods sold. Clothing, including hats. |
| 5772 | Special Projects Grant (1066) | Restricted usage: 1066 Foundation. To record the Foundation's grant designated for a special project of the College. |
| 5537 | Special Repairs & Maintenance | Major building maintenance and repair items which occur less frequently than on an annual basis but do not change the use or modernize the facility. Examples: Major overhaul of the air supply/ventilation system, electronic door repairs, kitchen equipment repairs, painting the exterior of a building. Exclude: Recurring maintenance (use 5535) and building improvements to be capitalized (use 5813). |
| 5502 | Steam | Steam purchased for use in heating College buildings. |
| 5769 | Student Community Workers (1066) | Restricted usage: 1066 Foundation. To record the Foundation's grant to the College's Student Community Workers program. |

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| 5370 | Supplies | Items requisitioned from the central College storeroom or ordered directly from a vendor. Supplies are defined as items with a short-life, (usually one year or less), used up or worn-out or replaced frequently, usually with a low unit value. Example: paper, pencils, typewriter ribbons; waxes, cleansers, paints, small tools, janitorial and building supplies, and equipment items with a unit cost less than \$1,000. |
| 5203 | Telephone | All telephone service costs such as internal and external costs for local, long-distance, cellular and special electronic communication system services and related taxes. Use object 5206 for equipment purchases and changes. |
| 5206 | Telephone-Adds, Moves, Changes | Phone system maintenance; costs to move, add, or change telephones. |
| 5640 | Textbooks | Restricted usage: Bookstore cost of goods sold. New textbooks and casebooks. |
| 5641 | Tradebooks | Restricted usage: Bookstore cost of goods sold. New tradebooks and general interest books. |
| 5405 | Training | Training programs for employees, either on or off campus. Includes the Tuition Reimbursement Program through Personnel. Excludes departmental conference costs (use travel object 5270). |
| 5270 | Travel | In- and out-of-state travel costs authorized and incurred in the conduct of College business by employees or students including meals, air, rail, bus and taxi fares; conference and event registration fees; and rental, personal or State vehicle charges. |
| 5610 | Used Books (Buybacks) | Restricted usage: Bookstore cost of goods sold. Used books purchased from students under the buyback program. |
| 5374 | Video Tapes | Purchase of videotapes and other electronic media (i.e., CDs, DVDs). |
| 5503 | Water | Water consumption and service at College buildings. |
| 5526 | Window Washing | Contractors hired to provide window washing service. |

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