This message is sent on behalf of Fiscal Services:

Greetings,

We've updated our **Frequently Used Object Codes** chart with additional guidance. The chart can be found here. Changes are noted in blue. Please use the updated the guidance *going forward* to help ensure expenses are coded consistently and properly districtwide.

Highlights:

- Object code 5905 has been renamed "Student & Others' Travel & Conference". This object code should be used for student and other participant travel to authorized meetings, conferences (online or in-person), and events. This includes: lodging, airfare, registration fees, and other entrance fees. Refer to the "Frequently Used Object Codes" chart for more information.

- Object code 7670 "Other Expense Paid for Students". All object codes 76XX are considered "Other Student Aid". These object codes should be used for amounts paid to/for students as non-cash assistance. Object 7670 may be used for non-cash student aid that does not fall under any other 76XX object code. This includes: hotspots and internet services given to students as non-cash student aid; other services paid for students as non-cash student aid; and clothing that is not required for instruction but is given to students as non-cash student aid. Please note that object 7670 should not be used for student trips and travel to athletic events, or other activities or events that are not considered student aid.

If you have any questions regarding the classification of expenditures or other transactions, please feel free to send me an email. Thank you.

Best regards,

Erika Almaraz, CPA, CIA, CFE
Director, Accounting, Audit & Advisory Services
Rancho Santiago Community College District
Office: (714) 480-7349
Almaraz_Erika@rsccd.edu