

ROCKY MOUNTAIN COLLEGE
CHART OF ACCOUNTS
Revised 11/1/21

COA No	Account Title	Description
Salaries & Wage Accounts		
6010	Salary --- Full Time Faculty	
6012	Salary --- Part Time Faculty	
6013	Salary --- Adjuncts	
6014	Salary --- Faculty Overload	
6015	Salary --- Faculty Other	
6020	Salary --- Professional Staff	
6025	Wages --- Hourly	
6026	Salary --- Nonexempt	
6031	Overtime (Hrly) @ 1.5 (> 37.5 hrs)	
6032	Overtime (NES) @ 1.5 (> 37.5 hrs)	
6040	Non---Credit Instruction	Camp instructors, simulator and other non-credit instructor salaries
6050	Salary --- Temporary Employees	
6055	Compensation --- Fringe Benefits	
6080	Other Compensation	Compensation that is not subject to employer 403(b) match, such as bonuses, faculty development, employer-provided housing, etc.
6090	Wages --- Vacation	Unused vacation which is payable to employees upon termination
6110	Wages --- Student (Rocky WS)	Student workstudy wages
6120	Wages --- Student (Federal WS)	Student workstudy wages paid with Federal funds
6130	Wages --- Student (Other)	Student workstudy earned by interns for other businesses which are billed by RMC
6140	Wages --- Stud Overtime > 40.0 (Non---Fed)	
6141	Wages --- Stud OT > 40.0 (Fed)	
6142	Wages --- Student OT > 40.0 (Other)	
Payroll Tax and Benefits Accounts		
6210	Medicare	RMC share of payroll tax
6211	FICA	RMC share of payroll tax
6220	Unemployment	RMC share of payroll tax
6221	Employment Training Tax CA	
6230	Workers Compensation	Workers compensation insurance
6231	Health Insurance	RMC share of employee fringe benefit
6232	Life Insurance	RMC share of employee fringe benefit
6233	Long Term Disability	RMC share of employee fringe benefit
6234	Short Term Disability	RMC share of employee fringe benefit
6235	AD&D Insurance	RMC share of employee fringe benefit
6240	Board	RMC share of employee fringe benefit
6241	Housing	RMC share of employee fringe benefit
6242	Moving Reimbursement	Reimbursement of deductible moving expenses on expense report
6243	Awards	Prizes and awards that are taxable fringe
6245	Tuition Remission	RMC share of employee fringe benefit
6246	Tuition Reimbursement	Employee benefit for courses taken elsewhere than at RMC
6247	HSA Employer Contribution	RMC HSA contribution
6249	Benefits --- Combined	
6251	Employer Match --- 403(b)	RMC retirement match
6281	Retiree Health Reimbursement Plan	Monthly charges for retiree health insurance
6298	Benefit Pool Offset	For Business office use only
6299	Benefit Pool	For Business office use only