

“Exhibit B”

Dine College Chart of Accounts Listing for Proposed FY2024-2025 Budget.

Acct Co	line Items Description	Amounts
5100	Salary: FT Faculty	3,695,357
5110	Salary: Adjunct Faculty	230,000
5120	Salary: Faculty Overload	10,000
5150	Faculty Fringe Benefits	1,087,894
5200	Wages: Exempt	3,909,574
5210	Wages:Exempt Temp Employment	90,000
5250	Benefit: Exempt Fringe	1,134,580
5300	Wages: Nonexempt FT Employment	5,306,554
5310	Wages: NonExempt Temp Employment	33,000
5350	Benefit: NonExempt Fringe	1,486,992
5350	NonExempt Fringe Benefit	10,728
5410	Wages: Students	167,400
5710	Travel: Assigned Vehicle	(44,840)
5750	Travel Participant	46,800
5760	Travel Expense	254,900
5810	Supplies: Instructional	10,550
5820	Supplies: Office	75,840
5830	Supplies: Operating	405,600
5840	Supplies: Postage/Freight	32,600
5850	Supplies: Printing/Binding	24,100
5860	Supplies: Dues/Subscription	259,880
5880	Resale Inventory - Books	5,000
5885	SR Bookstore Resale Inventory:Other	10,000
5885	TS Bookstore Resale Inventory:Other	54,000
5885	TS Cafeteria Resale Inventory:Other	780,000
5890	Supplies: Other Supplies	2,250
6010	Rental: Assigned Vehicle	50,000
6020	Rental: Equipment	33,400
6030	Rental: Bldg & Off Space	7,300
6050	Rental: Other	3,000
6110	Utilities: Communication	256,000
6112	Utilities: Cell Phone	12,200
6210	Utilites: Electricity	500,000
6220	Utilities: Butane	500,000
6230	Utilities: Water/Waste	300,000
6240	Transportation Fuel Charges	80,000
6310	R & M: Equipment	61,200
6320	R & M: Vehicles	25,800
6330	R & M: Buildings	282,900
6340	R & M: Other	5,000
6345	Equipment Operating Lease	18,000
6410	Contract: Consultants	582,350
6411	Contract: Consultant Expense	18,500
6420	Contract: Attorney Fee	310,000
6421	Contract: Attorney Fee	6,000
6430	Contract: Audit/ Account	320,000
6436	Contract: DP Services	145,000
6437	Contract: DP Other	500,000
6440	Contract: Insurance	610,000
6450	Stipends	1,000
6455	Board Stipends	23,000
6460	Contract: Honorarium	16,800
6470	Vacancy Advertisement	3,000
6480	Food Service	72,780
6510	Training: Seminar Fee	96,950
6520	Scholarship: Fee Remission	70,140
6530	Advertising/Promotion	137,440
6540	Graduation/Commencement	30,000
6570	Contract: Major Attraction	1,500
6590	Contract: Other	500
6618	Oth Exp: State Tax/Levy	2,000
6620	Oth Exp: Awards, Gifts	70,700
6630	Oth Exp: Bank Charges	232,700
6650	Oth Exp: Bad Debt Expense	500
6660	Oth Exp: Cash Over/Short	250
6840	Cap Exp: Library Books	20,000
6850	Cap Exp: Furniture & App	100,500
6860	Cap Exp: Other Equipment	53,000
6870	Cap Exp: Computer Equip	222,000
6880	Cap Exp: Vehicles	30,000
6890	Cap Exp: Const In Progres	30,000
7010	Mand Trnfr: Principle/Interest	65,000
7030	Mand Tnfr: Matching Exp	10,000
8010	TS General InstitutiNonMand:ContribFund	65,066
8020	NonMand: Other	192,581
Grand Total		25,252,816