

EXPENSE ACCOUNTS CHART 1

EXP	DESCRIPTION
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Operating expenses

702 Travel

70210	Travel & business expense
70215	Contra - travel reimburse
70219	In-kind trade exp-travel
70220	Travel-meals & entertainment
70230	Travel & business exp-recruitment
70239	In-kind trade-recruiting
70240	Professional development

704 Contractual services

70410	Advertising, promotion, recruitment
70415	Contract labor/commissions
70419	In-kind trade exp-promotional
70425	Leases & rentals
70429	In-kind trade exp-vehicle leases
70430	Media time
70439	In-kind trade exp-media time
70440	Professional fees, purchased svcs
70441	Professional fees-legal
70442	Professional fees-accounting
70443	Purchased svcs-Information tech
70449	In-kind trade exp- prof serv
70450	Contracted repair & maintenance

705 Insurance

70510	Insurance athletics
70515	Insurance-student nurses
70520	Insurance other liability
70530	Insurance-motor vehicles
70540	Insurance-professional liability
70545	Insurance-foreign liability
70550	Insurance-property
70560	Insurance-public liability
70570	Insurance-financed plans
70580	Insurance-foreign travel
70585	Insurance-executive travel

706 Utilities

70610	Electricity
70620	Natural gas
70630	Water and sewer
70640	Sanitation
70650	TV cable service

710 Operating expenses

71010	Dues, memberships
71020	Furnishings
71030	Gases
71040	Gasoline and oil
71050	Office supplies

EXP	DESCRIPTION
71060	Postage & freight
71070	Printing & duplicating
71080	Promotional Items
71090	Repairs & maintenance
71095	Athletic supplies
71099	In-kind trade exp-athletic supplies
71100	Supplies & minor equipment
71105	Software & technical equip
71110	Telecommunication
71120	Television/stage
71130	Uniform, apparel, accessories
71140	Vehicles
71150	Game officials
71155	Tournament entry fees
71159	In-kind trade exp-game exp
71160	Game guarantees
71169	In-kind trade exp-guarantees
71170	Allocation of operation & maint
71190	Other operating
71195	DO NOT USE
71198	Purchase discounts
71199	In-kind trade exp-other
713	Services to affiliates- expenses
71310	Svcs by affil-exp-purch svcs-other
71340	Affiliated contribution expense
71390	Svcs by affil in-kind trade expense
	<u>Capital expenses</u>
902	Expended for capital assets- ORU
90210	Land - ORU
90220	Property rights - ORU
90230	Land improvements - ORU
90240	Buildings & improvements - ORU
90250	Equipment - ORU
90251	Cameras, AV, music instruments
90252	Projectors - ORU
90253	Motor vehicles - ORU
90260	Computer software - ORU
90261	Computer tech & network - ORU
90270	Library books - ORU
90271	Library journals - ORU
90272	Library binding - ORU
903	Expended for capital assets- commercial
90310	Land - commercial
90320	Buildings & impr - commerical
90330	Equipment - commercial
90340	Tenant improvements
712	<u>Library</u>
71210	Library subscriptions
71220	Library - consumable
714	Financial aid
71405	Federal financial aid paid

EXP	DESCRIPTION
71407	Administrative cost allowance
71409	Fed fin aid inst match
71410	NDSL-other collection exp
71411	NDSL-litigation
71415	Cost prin/int can mth/sci 15
71420	NDSL-LP&I cancel-tea-A-72'
71425	Cost LPIC spec ed 15/20
71430	Cost-L/P&I cancel-vol
71435	Cost-LPIC-MS,PC,law-aft 72
71440	Cost-LPIC pre-k/childcare-15
71445	Cost-LPIC-fam svc-15
71450	Cost-LPIC-nurse/med tech-15
71455	Cost-LPIC-speech/lang 15
71460	Cost-LPIC-death
71461	Cost-LPIC-disability
71465	Cost-LPIC-bankruptcy
71470	Cost-defaulted LPI assign-acce
71474	Fed liab adj-loan collections
71475	NDSL-other costs/losses
71480	Scholarships
71481	Scholarships-books
71482	Stipends
71490	Contra exp- unearned scholarships

716 Interest

71610	Interest expense
71620	Annuity benefits paid
71621	Distributions on agreement
71699	JVA interest expense

718 Depreciation

71810	Depreciation
71820	Amortization
71830	Impairment

720 Other

72010	Reimbursement accounts
72015	Cost of sales
72020	Contributions
72030	Bank and credit card charges
72035	Credit card discount - contra
72040	Bad debts - non student
72050	Taxes - property
72060	Taxes - federal income
72070	Taxes - other