

EXPENSE ACCOUNTS CHART 3

EXP	DESCRIPTION
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Operating expenses

702 Travel

70210 Travel & business expense

Contractual services

70410 Advertising, promotion, recruitment

70415 Contract labor/commissions

70419 In-kind trade exp-promotional

70425 Leases & rentals

70430 Media time

70439 In-kind trade exp-media time

70440 Professional fees, purchased svcs

70449 In-kind trade exp- prof serv

70450 Contracted repair & maintenance

705 Insurance

70520 Insurance other liability

70530 Insurance-motor vehicles

70540 Insurance-professional liability

70550 Insurance-property

70560 Insurance-public liability

710 Operating expenses

71005 TV production expense

71010 Dues, memberships

71015 Barter expense

71050 Office supplies

71060 Postage & freight

71070 Printing & duplicating

71080 Promotional Items

71090 Repairs & maintenance

71100 Supplies & minor equipment

71110 Telecommunication

71140 Vehicles

71170 Allocation of operation & maint

71180 Taxes-property

71185 Taxes-other

71190 Other operating

71195 Bad debts - non-student

71210 Do not use

713 Services to affiliates- expenses

71310 Svcs by affil-exp-purch svcs-other

71390 Svcs by affil-in-kind trade expense

716 Interest

71610 Interest expense

720 Other

72010 Reimbursement accounts

72015 Cost of sales