

**Xavier University**  
**REVENUE/EXPENSE ACCOUNT LIST**

B= Budget only

Pool # Acct

Y= Yes data entriable

Data

Participates

| Acct. Code                             | Description / Title                 | Entry | In | Definitions/Examples |
|--|-------------------------------------|-------|----|----------------------|
| <b>Revenue</b>                         |                                     |       |    |                      |
| <b>Tuition</b>                         |                                     |       |    |                      |
| 501001                                 | Tuition-Summer                      | Y     |    |                      |
| 501002                                 | Tuition-Fall                        | Y     |    |                      |
| 501003                                 | Tuition-Spring                      | Y     |    |                      |
| 501004                                 | Tuition-Other                       | Y     |    |                      |
| 501005                                 | Tuition-Consortium                  | Y     |    |                      |
| 501006                                 | Tuition-Contract Revenue            | Y     |    |                      |
| 501007                                 | BR/TCF Error-Non-Credit             | Y     |    |                      |
| 501008                                 | BR-HS PE Prog                       | Y     |    |                      |
| 501009                                 | Tuition Adj-Prior Yr                | Y     |    |                      |
| 501010                                 | Tuition Offset-Athletic Ticket      | Y     |    |                      |
| <b>Fees</b>                            |                                     |       |    |                      |
| 501051                                 | Application Fee                     | Y     |    |                      |
| 501052                                 | Orientation Fee                     | Y     |    |                      |
| 501053                                 | Graduation Fee                      | Y     |    |                      |
| 501054                                 | Transcript Fee                      | Y     |    |                      |
| 501055                                 | Additional Diploma                  | Y     |    |                      |
| 501056                                 | CEU Fees-Nursing                    | Y     |    |                      |
| 501057                                 | Lab/Course Fee                      | Y     |    |                      |
| 501058                                 | Record Exam                         | Y     |    |                      |
| 501059                                 | Exam/Testing Fee                    | Y     |    |                      |
| 501060                                 | Special Fee                         | Y     |    |                      |
| 501061                                 | Non-Credit Course Fee               | Y     |    |                      |
| 501062                                 | Special Program Fee                 | Y     |    |                      |
| <b>Government Grants and Contracts</b> |                                     |       |    |                      |
| 502001                                 | Federal Grants/Contracts            | Y     |    |                      |
| 502002                                 | Federal Indirect Cost Recovery      | Y     |    |                      |
| 502010                                 | State Grants/Contracts              | Y     |    |                      |
| 502011                                 | State-Indirect Cost Recovery        | Y     |    |                      |
| 502020                                 | Local Grants/Contracts              | Y     |    |                      |
| 502021                                 | Local Indirect Cost Recovery        | Y     |    |                      |
| <b>Private Gifts/Grants/Contracts</b>  |                                     |       |    |                      |
| 503001                                 | Private Grants/Contracts            | Y     |    |                      |
| 503002                                 | Private Indirect Cost Recovery      | Y     |    |                      |
| <b>Gifts</b>                           |                                     |       |    |                      |
| 503011                                 | Gifts                               | Y     |    |                      |
| 503012                                 | Gift Offset-Endowment               | Y     |    |                      |
| 503013                                 | Gifts-Corner P/R Ded                | Y     |    |                      |
| 503014                                 | Gifts-Regular P/R Ded               | Y     |    |                      |
| 503015                                 | Gifts-In Kind                       | Y     |    |                      |
| <b>Gifts-Endowment</b>                 |                                     |       |    |                      |
| 503021                                 | Gifts-Endowment Pooled              | Y     |    |                      |
| 503022                                 | Gifts-Endowment Non-Pooled          | Y     |    |                      |
| <b>Endowment Income</b>                |                                     |       |    |                      |
| 504051                                 | Endowment Income-Realized Gains     | Y     |    |                      |
| 504101                                 | Endowment Income-Unrealized Gains   | Y     |    |                      |
| 504151                                 | Endowment Dist of Spendable Income  | Y     |    |                      |
| 504201                                 | Endowment Dist of Spendable Inc Var | Y     |    |                      |
| 504251                                 | Endowment Income-Reallocation       | Y     |    |                      |
| <b>Investment Income</b>               |                                     |       |    |                      |
| 505001                                 | Interest/Dividends                  | Y     |    |                      |
| 505002                                 | Gains/Loss-Realized                 | Y     |    |                      |
| 505003                                 | Increase Cash Surrender Value       | Y     |    |                      |
| <b>Housing Revenues</b>                |                                     |       |    |                      |
| 506001                                 | Summer Dorm Rent                    | Y     |    |                      |
| 506002                                 | Summer Rent Misc                    | Y     |    |                      |
| 506003                                 | Summer Linen Fee                    | Y     |    |                      |
| 506004                                 | Fall Dorm Rent                      | Y     |    |                      |
| 506005                                 | Fall Rent Misc                      | Y     |    |                      |
| 506006                                 | Spring-Dorm Rent                    | Y     |    |                      |
| 506007                                 | Spring Rent Misc                    | Y     |    |                      |
| 506008                                 | Room Rent Prior Year Adjustment     | Y     |    |                      |
| 506009                                 | Dorm Technology Fee                 | Y     |    |                      |
| <b>Food Service Revenues</b>           |                                     |       |    |                      |
| 506051                                 | Board Plan Summer                   | Y     |    |                      |
| 506052                                 | Board Plan Fall                     | Y     |    |                      |
| 506053                                 | Board Plan Spring                   | Y     |    |                      |
| 506054                                 | Board Plan Prior Year Adjustment    | Y     |    |                      |
| 506055                                 | Food Service Commissions            | Y     |    |                      |
| <b>Commissions/License/Contracts</b>   |                                     |       |    |                      |
| <b>Commissions</b>                     |                                     |       |    |                      |
| 506102                                 | Vending Commissions                 | Y     |    |                      |
| 506103                                 | Laundry Commissions                 | Y     |    |                      |
| 506104                                 | Telephone Commissions               | Y     |    |                      |
| 506105                                 | XU/VISA Commissions                 | Y     |    |                      |
| 506106                                 | Commissions Other                   | Y     |    |                      |

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| 506107                                 | Logo/Licensing Fees             | Y     |              |                      |
| <b>Contract Revenue</b>                |                                 |       |              |                      |
| 506151                                 | Contract Revenue                | Y     |              |                      |
| 506152                                 | Bookstore Contract              | Y     |              |                      |
| 506153                                 | Post Office Contract            | Y     |              |                      |
| 506154                                 | Health Center Contracts         | Y     |              |                      |
| <b>Cintas Revenues</b>                 |                                 |       |              |                      |
| 506251                                 | Schiff Room Rentals             | Y     |              |                      |
| 506252                                 | Arena Revenue                   | Y     |              |                      |
| 506253                                 | Suite Rental                    | Y     |              |                      |
| 506254                                 | Conference/Seminar Revenue      | Y     |              |                      |
| 506255                                 | Consulting Services             | Y     |              |                      |
| 506256                                 | Cintas Concessions              | Y     |              |                      |
| 506257                                 | Cintas Club Room                | Y     |              |                      |
| 506258                                 | Cintas Suites                   | Y     |              |                      |
| 506259                                 | Catering Commission             | Y     |              |                      |
| 506260                                 | Cintas Student Dining           | Y     |              |                      |
| 506261                                 | Merchandise Revenue             | Y     |              |                      |
| 506262                                 | Concert/Show Promoter           | Y     |              |                      |
| 506263                                 | Food Service Charges            | Y     |              |                      |
| 506264                                 | Auxiliary Rents                 | Y     |              |                      |
| 506265                                 | Suite Holders Ticket            | Y     |              |                      |
| 506266                                 | Cintas Parking Revenue          | Y     |              |                      |
| 506267                                 | Service Charges                 | Y     |              |                      |
| <b>Other</b>                           |                                 |       |              |                      |
| 507002                                 | Finance Charges                 | Y     |              |                      |
| 507003                                 | Check Cashing Fee               | Y     |              |                      |
| 507004                                 | Admin Fee-Payment Plan          | Y     |              |                      |
| 507005                                 | Misc Financial                  | Y     |              |                      |
| 507006                                 | Parking Fee                     | Y     |              |                      |
| 507007                                 | Health Center Charge            | Y     |              |                      |
| 507008                                 | Student Medical Fee             | Y     |              |                      |
| 507009                                 | Fines-Parking                   | Y     |              |                      |
| 507010                                 | Fines-Library                   | Y     |              |                      |
| 507011                                 | Fines-Property Damage           | Y     |              |                      |
| 507012                                 | Fines-Disciplinary              | Y     |              |                      |
| 507013                                 | Reservation Deposit Forfeited   | Y     |              |                      |
| 507014                                 | Expired Term Endowment          | Y     |              |                      |
| 507015                                 | Expired Annuity Fund            | Y     |              |                      |
| 507016                                 | OSC Memberships                 | Y     |              |                      |
| 507017                                 | OSC Nautilus                    | Y     |              |                      |
| 507018                                 | OSC Guest Fee                   | Y     |              |                      |
| 507019                                 | OSC Other                       | Y     |              |                      |
| 507020                                 | Recreational Leagues Fees       | Y     |              |                      |
| 507021                                 | Psych Services Revenue          | Y     |              |                      |
| 507022                                 | XUTV Sales/Services             | Y     |              |                      |
| 507023                                 | All Card Sales                  | Y     |              |                      |
| 507024                                 | Misc Sales/Services             | Y     |              |                      |
| 507025                                 | Supply Sales                    | Y     |              |                      |
| <b>Rental Revenue</b>                  |                                 |       |              |                      |
| 507101                                 | Rentals-Facilities              | Y     |              |                      |
| 507102                                 | Rentals-Equipment               | Y     |              |                      |
| 507103                                 | GSC Room Rental                 | Y     |              |                      |
| 507104                                 | GSC Theater Rental              | Y     |              |                      |
| 507105                                 | Rentals Other                   | Y     |              |                      |
| 507106                                 | Rentals Summer Camp             | Y     |              |                      |
| <b>Telecommunications Revenue</b>      |                                 |       |              |                      |
| 507151                                 | Local Phone Revenue             | Y     |              |                      |
| 507152                                 | CBW Commissions                 | Y     |              |                      |
| 507153                                 | Telecom Revenue Other           | Y     |              |                      |
| 507154                                 | Long Distance Comm-Student      | Y     |              |                      |
| 507155                                 | Pay Phone Commission            | Y     |              |                      |
| <b>Activities-Academic Departments</b> |                                 |       |              |                      |
| 507201                                 | Conference/Seminar Revenue      | Y     |              |                      |
| 507202                                 | Business Underwriting           | Y     |              |                      |
| 507203                                 | Business Memberships            | Y     |              |                      |
| 507204                                 | WVXU Member Contributions       | Y     |              |                      |
| 507205                                 | WVXU Corporate Match            | Y     |              |                      |
| 507206                                 | WVXU Admission Revenue          | Y     |              |                      |
| 507207                                 | WVXU CD/Tape Revenue            | Y     |              |                      |
| 507208                                 | WVXU Auction Revenue            | Y     |              |                      |
| 507209                                 | Station Carriage Fee            | Y     |              |                      |
| 507210                                 | Other General Operating Revenue | Y     |              |                      |
| 507211                                 | Alumni Events Revenue           | Y     |              |                      |
| 507212                                 | Consulting Services             | Y     |              |                      |
| <b>Athletic Revenues</b>               |                                 |       |              |                      |

| <b>Xavier University</b>                     |                                  |              |                     |                             |
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| B= Budget only                               |                                  |              | <b>Pool # Acct</b>  |                             |
| Y= Yes data entriable                        |                                  | <b>Data</b>  | <b>Participates</b> |                             |
| <b>Acct. Code</b>                            | <b>Description / Title</b>       | <b>Entry</b> | <b>In</b>           | <b>Definitions/Examples</b> |
| 507301                                       | Tickets-Season                   | Y            |                     |                             |
| 507302                                       | Tickets-Six-Pack                 | Y            |                     |                             |
| 507303                                       | Tickets-Walk-Up                  | Y            |                     |                             |
| 507304                                       | Tickets-Advance Sale             | Y            |                     |                             |
| 507305                                       | Guarantees                       | Y            |                     |                             |
| 507306                                       | Conference Distribution          | Y            |                     |                             |
| 507307                                       | NCAA Distributions               | Y            |                     |                             |
| 507308                                       | Television Revenue               | Y            |                     |                             |
| 507309                                       | Radio Revenue                    | Y            |                     |                             |
| 507310                                       | Cable TV Revenue                 | Y            |                     |                             |
| 507311                                       | Sponsorship Revenue              | Y            |                     |                             |
| 507312                                       | Program Sales                    | Y            |                     |                             |
| 507313                                       | Media Guide Sales                | Y            |                     |                             |
| 507314                                       | Event/Sponsor Revenue            | Y            |                     |                             |
| <b>Internal Income</b>                       |                                  |              |                     |                             |
| 507351                                       | Internal Income                  | Y            |                     |                             |
| 507352                                       | Internal Income-LD Phone         | Y            |                     |                             |
| 507353                                       | 1-800 Chargeback                 | Y            |                     |                             |
| 507354                                       | Internal Income-ISS              | Y            |                     |                             |
| 507355                                       | Internal Income-Telecom          | Y            |                     |                             |
| 507356                                       | Internal Income-XUTV             | Y            |                     |                             |
| 507357                                       | XU-Student Government Funding    | Y            |                     |                             |
| 507358                                       | Student Government Allocation    | Y            |                     |                             |
| 507359                                       | Supplemental Revenue             | Y            |                     |                             |
| 507360                                       | Balance Forward                  | Y            |                     |                             |
| <b>Loan Fund Revenue</b>                     |                                  |              |                     |                             |
| 507401                                       | Perkins-Federal Cap Cont         | Y            |                     |                             |
| 507402                                       | Repayment to Government          | Y            |                     |                             |
| 507403                                       | Perkins-Inst Cap Con             | Y            |                     |                             |
| 507404                                       | Repayment to Xavier              | Y            |                     |                             |
| 507405                                       | NSL-Fed Cap Contrib              | Y            |                     |                             |
| 507406                                       | NSL-Repay to Government          | Y            |                     |                             |
| 507407                                       | NSL-Inst Cab Contrib             | Y            |                     |                             |
| 507408                                       | Advances Other                   | Y            |                     |                             |
| 507409                                       | Government Reimburse Loan Cancel | Y            |                     |                             |
| 507420                                       | Interest on Loan Receivable      | Y            |                     |                             |
| 507421                                       | Interest Income-Bank             | Y            |                     |                             |
| 507422                                       | Interest Earned-Collected        | Y            |                     |                             |
| 507423                                       | Interest Earned-Cancel P72       | Y            |                     |                             |
| 507424                                       | Interest Earned-Cancel A72       | Y            |                     |                             |
| 507425                                       | Interest Earned-Cancel NSL       | Y            |                     |                             |
| 507426                                       | Interest Assigned-US             | Y            |                     |                             |
| 507430                                       | Other Earn-Late Charges          | Y            |                     |                             |
| 507431                                       | Other Earn-Penalty               | Y            |                     |                             |
| 507440                                       | Adj to Allow Debt Loans          | Y            |                     |                             |
| <b>Salary Wages &amp; Benefits</b>           |                                  |              |                     |                             |
| 601001                                       | Compensation Provisions          | Y            |                     |                             |
| <b>Faculty</b>                               |                                  |              |                     |                             |
| 601052                                       | Faculty                          | Y            |                     |                             |
| 601053                                       | Faculty Salary Lapse             | Y            |                     |                             |
| 601054                                       | Faculty Salary Lapse Used        | Y            |                     |                             |
| 601055                                       | Supervising Teachers             | Y            |                     |                             |
| 601056                                       | Faculty-Restricted Grant         | Y            |                     |                             |
| 601057                                       | Faculty Sabbatical               | Y            |                     |                             |
| 601058                                       | Salary Lapse Used SJ             | Y            |                     |                             |
| 601059                                       | Faculty F/T SJ                   | Y            |                     |                             |
| 601060                                       | Tutorials                        | Y            |                     |                             |
| 601061                                       | Tutorials SJ                     | Y            |                     |                             |
| <b>Part Time Faculty</b>                     |                                  |              |                     |                             |
| 601101                                       | Faculty F/T Overloads            | Y            |                     |                             |
| 601102                                       | Faculty SJ Overloads             | Y            |                     |                             |
| 601103                                       | Faculty P/T                      | Y            |                     |                             |
| 601104                                       | Faculty P/T Music Lesson         | Y            |                     |                             |
| 601105                                       | Faculty P/T SJ                   | Y            |                     |                             |
| <b>Summer Faculty</b>                        |                                  |              |                     |                             |
| 601151                                       | Summer Faculty Reg/Adjunct       | Y            |                     |                             |
| 601152                                       | Summer Faculty Admin             | Y            |                     |                             |
| 601153                                       | Summer Faculty SJ                | Y            |                     |                             |
| 601154                                       | Summer Tutorials                 | Y            |                     |                             |
| 601155                                       | Summer Tutorials SJ              | Y            |                     |                             |
| <b>Other Academics</b>                       |                                  |              |                     |                             |
| 601201                                       | Faculty Supplemental Comp        | Y            |                     |                             |
| 601202                                       | Academic Adviser                 | Y            |                     |                             |
| 601203                                       | Faculty Early Retirement Costs   | Y            |                     |                             |
| <b>Admin/Professional Salary &amp; Wages</b> |                                  |              |                     |                             |
| 601251                                       | Accrued Vacation Expense-Admin   | Y            |                     |                             |

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| 601252                                     | Admin/Professional Salary Lapse    | Y     |              |   |
| 601253                                     | Admin/Professional                 | Y     |              |   |
| 601254                                     | Admin/Professional P/T             | Y     |              |   |
| 601255                                     | Admin/Prof Salary Lapse Used       | Y     |              |   |
| 601256                                     | Department Chair Stipend           | Y     |              |   |
| 601257                                     | Admin/Professional Supplmtl Comp   | Y     |              |   |
| 601258                                     | WVXU P/T Admin Staff               | Y     |              |   |
| 601259                                     | Admin/Prof SJ Salary Lapse Used    | Y     |              |   |
| 601260                                     | Admin/Prof SJ                      | Y     |              |   |
| <b>Secretarial/Clerical Wages</b>          |                                    |       |              |   |
| 601301                                     | Support Staff Accrued Vacation Exp | Y     |              |   |
| 601302                                     | Support Staff Salary Lapse         | Y     |              |   |
| 601303                                     | Secretarial/Clerical               | Y     |              |   |
| 601304                                     | Support Staff Salary Lapse Used    | Y     |              |   |
| 601305                                     | Secretarial/Clerical P/T           | Y     |              |   |
| 601306                                     | Secretarial/Clerical Supplmtl Comp | Y     |              |   |
| <b>Technical/Skilled Crafts Wages</b>      |                                    |       |              |   |
| 601351                                     | Tech/Skilled                       | Y     |              |   |
| 601352                                     | Tech/Skilled P/T                   | Y     |              |   |
| 601353                                     | Tech/Skilled Supplemental Comp     | Y     |              |   |
| <b>Grounds Staff Wages</b>                 |                                    |       |              |   |
| 601401                                     | Grounds                            | Y     |              |   |
| 601402                                     | Grounds P/T                        | Y     |              |   |
| 601403                                     | Grounds Supplemental Comp          | Y     |              |   |
| <b>Custodial Wages</b>                     |                                    |       |              |   |
| 601451                                     | Custodial                          | Y     |              |   |
| 601452                                     | Custodial P/T                      | Y     |              |   |
| 601453                                     | Custodial Supplemental Comp        | Y     |              |   |
| <b>Security Staff Wages</b>                |                                    |       |              |   |
| 601501                                     | Security                           | Y     |              |   |
| 601502                                     | Security P/T                       | Y     |              |   |
| 601503                                     | Security Supplemental Comp         | Y     |              |   |
| <b>Instructional Salary &amp; Wages</b>    |                                    |       |              |   |
| 601551                                     | Montessori School                  | Y     |              |   |
| 601552                                     | Instructional Assistants           | Y     |              |   |
| 601553                                     | Instructor Specialists             | Y     |              |   |
| <b>Other Salary &amp; Wages</b>            |                                    |       |              |   |
| 601530                                     | Overtime                           | Y     |              | Overtime for all hourly wage categories |
| 601601                                     | Commissions                        | Y     |              |   |
| 601602                                     | Temp Help Non-Agency               | Y     |              |   |
| <b>601651 Student Staff Pool B</b>         |                                    |       |              |   |
| 601652                                     | Student Unlimited                  | Y     | 601651       |   |
| 601653                                     | Student Limited                    | Y     | 601651       |   |
| 601654                                     | Student CWSP Match                 | Y     | 601651       |   |
| 601655                                     | Student CWSP Federal               | Y     | 601651       |   |
| 601700                                     | Student CWSP Offset                | Y     |              |   |
| 601750                                     | Graduate Assistants                | Y     |              |   |
| 601800                                     | Stipends Other                     | Y     |              |   |
| <b>Fringe Benefits</b>                     |                                    |       |              |   |
| 602001                                     | Benefit Cost Unallocated           | Y     |              |   |
| 602002                                     | Benefit Misc Credits               | Y     |              |   |
| 602003                                     | Benefit Charges                    | B     |              |   |
| 602052                                     | Medical-Employees                  | Y     |              |   |
| 602053                                     | Medical-Retirees                   | Y     |              |   |
| 602054                                     | SFAS-106 Retirement Benefits       | Y     |              |   |
| 602055                                     | Medical-Retiree Contra             | Y     |              |   |
| 602101                                     | Retirement-Faculty/Admin           | Y     |              |   |
| 602102                                     | Retirement-Faculty/Admin + 10      | Y     |              |   |
| 602103                                     | Retirement-Faculty/Admin + 20      | Y     |              |   |
| 602104                                     | Retirement-Support Staff           | Y     |              |   |
| 602105                                     | Retirement-S/S + 10                | Y     |              |   |
| 602106                                     | Retirement-S/S +20                 | Y     |              |   |
| 602107                                     | Retirement-Jesuit                  | Y     |              |   |
| 602150                                     | FICA                               | Y     |              |   |
| 602151                                     | Medicare Tax-XU Share              | Y     |              |   |
| 602152                                     | Group Life Insurance               | Y     |              |   |
| 602153                                     | Long Term Disability               | Y     |              |   |
| 602154                                     | Workers Comp Insurance             | Y     |              |   |
| 602155                                     | Workers Comp Insurance-Misc Credit | Y     |              |   |
| 602156                                     | Unemployment Compensation          | Y     |              |   |
| 602157                                     | Basketball Ticket Charge           | Y     |              |   |
| 602158                                     | Sick Leave Bonus                   | Y     |              |   |
| 602159                                     | Support Staff Christmas            | Y     |              |   |
| <b>Tuition Discount/Employee-Dependent</b> |                                    |       |              |   |
| 602201                                     | Tuition Discount-Employee U/G      | Y     |              |   |
| 602202                                     | Tuition Discount-Employee Grad     | Y     |              |   |

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| 602203  | Tuition Discount Dependant U/G              | Y            |                     |   |
| 602204  | Tuition Discount-Dependant Grad             | Y            |                     |   |
| 602205  | Tuition Discount-Exchange Program           | Y            |                     |   |
| <b>Departmental Operating Expenses</b>                      |   |              |                     |   |
| 701001  | Student Living Expense                      | Y            |                     | Expenses associated with specialty programs which provide living quarters for students  |
| 701002  | Student Government Funding                  | Y            |                     | Funds approved through Budget Review Committee for Student Government usage/distribution to clubs   |
| 701003  | Tests/Exams - Resale                        | Y            |                     | Expense associated with test materials to be sold   |
| 701004  | Want Ads                                    | Y            |                     | Expenses associated with advertising vacant positions for employment.   |
| 701005  | Want Ads - Offset                           | Y            |                     | <b>Human Resource use only</b>  |
| 701006  | Other Misc Expenses                         | Y            |                     |   |
| <b>Financial Fees &amp; Expenses</b>                        |   |              |                     |   |
| 701101  | Bad Debt Expense                            | Y            |                     | To record bad debt expense for student and outside receivables - <b>Comptroller Office use only</b>   |
| 701102  | Collection Fees                             | Y            |                     | Expenses associated to the collection of University receivables   |
| 701103  | Interest Expense                            | Y            |                     | Associated with interest on financial obligations (i.e.: mortgages and installment loans)   |
| 701104  | Credit Card Discount Fee                    | Y            |                     | Account for monthly service fee processed through the bank for Xavier credit card usage   |
| 701105  | Bank/Financial Expense                      | Y            |                     | Account fees associated with serviced performed by banks (i.e.: stop payment, research, copies, tape loads, etc)  |
| 701106  | Account Adj/Correct                         | Y            |                     | <b>Comptroller Office use only</b>  |
| 701107  | Misc. Financial Expense                     | Y            |                     | Miscellaneous financial expenses in association with the University business operations   |
| 701108  | Trust Fund Expenses                         | Y            |                     | <b>Comptroller Office use only</b>  |
| 701150  | Real Estate Taxes                           | Y            |                     | Real estate taxes associated with University business operations  |
| 701151  | Federal Taxes                               | Y            |                     | Federal taxes associated with University business operations  |
| 701152  | State Taxes/Fees                            | Y            |                     | State taxes associated with University business operations  |
| 701153  | City Taxes/Fees                             | Y            |                     | City taxes associated with University business operations   |
| <b>Athletic Expenses Intercollegiate Athletics Use Only</b> |   |              |                     |   |
| 701201  | Athl - Games Expense                        | Y            |                     | Intercollegiate Athletic sports only home game expenses (i.e.: score table; team room; etc)   |
| 701202  | Athl - Guarantees                           | Y            |                     | Expenses for Intercollegiate Athletic sports only for participation in an event/game.   |
| 701203  | Athl - Uniforms                             | Y            |                     | Uniforms (Shirts/Jersey/Pants) to be worn during an Intercollegiate Athletic sport.   |
| 701204  | Athl - Equip/Supplies                       | Y            |                     | Includes bats, balls, gloves, scorebooks, whistles, athletic tape, towels, field marking paint and any other items (excluding Uniforms-see 701203).                                     |
| 701205  | Athl - Event Registration                   | Y            |                     | Any/all registration fees associated with Intercollegiate Athletic sport (i.e.: golf team registration; tennis tournament registration).  |
| <b>701300</b>   | <b>Library Operations</b>                   | <b>B</b>     |                     |   |
| 701301  | Consortia                                   | Y            | 701300              | <b>McDonald Library use only</b>  |
| 701302  | Interlibrary Loan                           | Y            | 701300              | <b>McDonald Library use only</b>  |
| 701303  | Library Computer Services                   | Y            | 701300              | <b>McDonald Library use only</b>  |
| 701304  | Libr - Books                                | Y            | 701300              | Books purchased as permanent additions to the University library - <b>McDonald Library use only</b>   |
| 701305  | Serials                                     | Y            | 701300              | Serials purchased as permanent additions to the University library - <b>McDonald Library use only</b>   |
| 701306  | Serials - Electronic                        | Y            | 701300              | <b>McDonald Library use only</b>  |
| 701307  | Libr - Periodicals                          | Y            | 701300              | Periodicals purchased as permanent additions to University library - <b>McDonald Library use only</b>   |
| 701308  | Periodical - Electronic                     | Y            | 701300              | <b>McDonald Library use only</b>  |
| 701309  | Libr - Binding                              | Y            | 701300              | Binding for University library - <b>McDonald Library use only</b>   |
| 701310  | Libr - A/V Materials                        | Y            | 701300              | <b>McDonald Library use only</b>  |
| 701311  | Libr - Microform                            | Y            | 701300              | Microform for University library - <b>McDonald Library use only</b>   |
| 701312  | Library books - Electronic                  | Y            | 701300              | <b>McDonald Library use only</b>  |
| <b>701500</b>   | <b>Departmental Operating Pool Supplies</b> | <b>B</b>     |                     |   |
| 701511  | Office Supplies                             | Y            | 701500              | General office supplies (i.e.: pen, pencils, notepads, pendaflexes, desktop calculators, typewriter ribbon, etc.) Excludes any/all furniture and technology related supplies/equipment. |
| 701512  | Library Supplies                            | Y            | 701500              | Expenses associated for University library operations (i.e.: spine labels, book tags, etc.)   |
| 701513  | Instructional Supplies                      | Y            | 701500              | Expenses associated with classroom instruction (i.e.: blue books, chalk, markers, books, etc.)  |
| 701514  | Laboratory Supplies                         | Y            | 701500              | Expenses for instructional lab use (i.e.: reagents, test tubes, research animals, cages, etc) - <b>Does not includes gases (i.e.: liquid nitrogen, oxygen, etc.)</b>                    |
| 701515  | Water Dispensing/Svc                        | Y            | 701500              | Includes bottled water and cooler equipment (purchase, rental or lease)   |

| <b>Xavier University</b>            |   |              |                     |   |
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| Y= Yes data entriable               |   | <b>Data</b>  | <b>Participates</b> |   |
| <b>Acct. Code</b>                   | <b>Description / Title</b>              | <b>Entry</b> | <b>In</b>           | <b>Definitions/Examples</b>   |
| 701516                              | Printer Supplies                        | Y            | 701500              | Supplies associated with operating a printer (i.e.: toner cartridge, ribbons, paper trays, maintenance kits, rollers, etc)  |
| 701517                              | PC Peripheral Supplies                  | Y            | 701500              |   |
| 701518                              | PC Media Supplies                       | Y            | 701500              | Flash/jump drives, floppy drives, zip drives, CD disk   |
| 701519                              | Medical Supplies                        | Y            | 701500              | Expenses for medical supplies (i.e.: bandages, band aids, gauze, splints, etc)  |
| 701520                              | Photo Supplies - MPR Only               | Y            | 701500              | Expenses for film, film processing/developing, digital camera memory chips)   |
| 701521                              | Theater Production Supplies             | Y            | 701500              | Expenses for costumes, stage sets, props, etc.  |
| 701522                              | Retreat Supplies                        | Y            | 701500              |   |
| 701523                              | Salt Supplies-Physical Plant Use Only!! | Y            | 701500              | Expenses associated with salt purchase - <b>Physical Plant Use Only!!</b>   |
| 701524                              | Chapel Supplies                         | Y            | 701500              | Expenses for chapel related items (candles, incense, etc)   |
| 701525                              | Custodial Supplies                      | Y            | 701500              |   |
| 701526                              | Laboratory Gases Supplies               | Y            | 701500              | Gases provided by outside vendor (ie: nitrogen, oxygen, etc.)   |
| 701527                              | Event Supplies                          | Y            | 701500              |   |
| <b>Printing/Mailing/Delivery</b>    |   |              |                     |   |
| 701551                              | Printing                                | Y            | 701500              | Expenses associated with printing forms, stationary, publications, journals, brochures, diplomas, business cards, etc. - <b>Excludes copy keys from Auxiliary Services- see Copy Machine Charges-701553</b>               |
| 701552                              | High Volume Copying                     | Y            | 701500              | Expenses associated with copying performed by an external vendor or Kinkos  |
| 701553                              | Copy Machine Charges                    | Y            | 701500              | Expense of copy key from Auxiliary Services   |
| 701554                              | Photography                             | Y            | 701500              | Expenses associated with professional photography services  |
| 701555                              | Postage                                 | Y            | 701500              | Expense for postage charges by mailing services (i.e.: stamps, metered stamps, daily external University mail)  |
| 701556                              | Bulk Mail                               | Y            | 701500              | Expense for postage charged by mail services for any University third class mass mailings   |
| 701557                              | Bulk Mail - Clearinghouse               | Y            | 701500              | Bulk mailings services being provided by external vendor  |
| 701558                              | Mailing Lists                           | Y            | 701500              | Expenses associated with mailing list for departmental operations   |
| 701559                              | Courier/Messenger Svcs                  | Y            | 701500              | Expenses associated with external services (i.e.: UPS, Federal Express, DHL, Rapid Delivery, etc.)  |
| <b>Advertising Expenses</b>         |   |              |                     |   |
| 701601                              | Advertising - Print Media               | Y            | 701500              | Expenses associated with advertising in newspapers, journals, telephone directories, etc.   |
| 701602                              | Advertising - TV                        | Y            | 701500              | Expenses associated with advertising on television  |
| 701603                              | Advertising - Radio                     | Y            | 701500              | Expenses associated with advertising on radio   |
| 701604                              | Advertising - Other                     | Y            | 701500              | Expenses for any/all other advertising not previously defined   |
| 701605                              | Video Productions                       | Y            | 701500              | Expenses associated with video production services  |
| <b>Telecommunication Expenses</b>   |   |              |                     |   |
| 701651                              | Long Dist. Telephone                    | Y            | 701500              | Expenses for any University long distance calls   |
| 701652                              | Incoming 1-800 Chg                      | Y            | 701500              | Expenses for 800 incoming calls to University extensions  |
| 701653                              | Cellular Phones                         | Y            | 701500              | Expenses for cellular phone services (i.e.: minutes used for University related business)   |
| 701654                              | Telecom - Other                         | Y            | 701500              | Expenses for any/all other telecom not previously defined   |
| 701655                              | Video Conferencing                      | Y            | 701500              | Expenses associated with using video conferencing (i.e.: services expense, equipment expense, etc)  |
| <b>Rental &amp; Lease Expenses</b>  |   |              |                     |   |
| <b>Rentals</b>                      |   |              |                     |   |
| 701711                              | Rental - Bus/Van                        | Y            | 701500              | Expenses associated with the rental of a bus/van used for University related business for a period of less than 12 months. If needed for greater than 12 months, consult Purchasing - <b>For Travel Rental see 702100</b> |
| 701713                              | Rental - Equipment                      | Y            | 701500              | Expenses associated with equipment rental.  |
| 701714                              | Rental - Production Equipment           | Y            | 701500              | Expenses associated with the rental of production equipment (i.e.: sound equipment, audio visual equipment, etc.)   |
| 701715                              | Rental - Furniture                      | Y            | 701500              | Expenses associated with rental of any furniture (i.e.: chairs, tables, etc.)   |
| 701716                              | Rental - Facilities                     | Y            | 701500              | Expenses associated with the use of building space, land or other improvements such as athletic facilities or parking lots  |
| <b>Leases</b>                       |   |              |                     |   |
| 701731                              | Lease - Bus/Van                         | Y            | 701500              | Expenses associated with leasing a bus/van  |
| 701732                              | Lease - Vehicles                        | Y            | 701500              | Expenses associated with leasing a vehicle (car, truck, SUV)  |
| 701733                              | Lease - Equipment                       | Y            | 701500              | Expenses associated with any/all other equipment not previously defined   |
| 701734                              | Lease - Production Equipment            | Y            | 701500              | Expenses associated with leasing production equipment (i.e.: audio visual, sound equipment, lighting, etc.)   |
| 701735                              | Lease - Furniture                       | Y            | 701500              | Expenses associated with leasing furniture  |
| 701736                              | Lease - Facilities                      | Y            | 701500              | Expenses associated with leasing facilities (i.e.: building space, land or other improvements such as athletic facilities or parking lots)  |
| 701750                              | Subscriptions                           | Y            | 701500              | Includes subscriptions to newspapers, magazines, periodicals, books for department use and publications such as pamphlets, reprints, etc.)  |
| 701751                              | Dues & Memberships                      | Y            | 701500              | Expenses associated with professional dues, fees, accreditations and membership associations or societies   |

| <b>Xavier University</b>   |  |              |                     |  |
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| Y= Yes data entriable  |  | <b>Data</b>  | <b>Participates</b> |  |
| <b>Acct. Code</b>  | <b>Description / Title</b>               | <b>Entry</b> | <b>In</b>           | <b>Definitions/Examples</b>  |
| 701752   | Laundry Expense                          | Y            | 701500              | Expenses pertaining to laundered items or dry cleaned items (i.e.: costumes, linens, etc) associated with University business operations   |
| 701753   | Linen Rental                             | Y            | 701500              | Expenses associated with campus foodservice catering events (i.e.: tables cloths, cloth napkins, summer towels sheets)   |
| 701755   | Purchased Premiums                       | Y            | 701500              | Expenses associated with items provided for University seminars (i.e.: notebooks, pens, etc.)  |
| 701756   | Flower/Other Acknowledgements            | Y            | 701500              | Expenses associated with sending acknowledgements (i.e. flowers) to individuals, departments, etc.   |
| 701757   | Dept Reference Material                  | Y            | 701500              | Expenses associated with cost of books, videos, etc. retained in the department for reference material   |
| 701758   | Apparel/Uniforms                         | Y            | 701500              | Expenses associated with apparel/uniforms being provided for University personnel or student organizations (i.e.: lab jackets, team uniforms, t-shirts)  |
| 701759   | Prizes/Awards                            | Y            | 701500              | Expenses associated with prizes/awards (i.e.: plaques, certificates, novelty items)  |
| 701760   | Donations                                | Y            | 701500              |  |
| 701761   | Moving Relocation Expense                | Y            | 701500              | Expenses associated with moving (relocation) for University employee   |
| 701762   | Department/Office Moves                  | Y            | 701500              | Expenses associated with inter-department moves (relocations) or special events  |
| <b>Consult University Travel Policy regarding approved expenditures for University related business travel</b> |  |              |                     |  |
| <b>Travel/Meetings</b>   |  |              |                     |  |
|  | <b>Travel</b>                            |              |                     |  |
|  | <b>Airfare</b>                           |              |                     |  |
| 702051   | Airfare                                  | Y            | 701500              | Expenses associated with domestic and international airfare on commercial or private carriers  |
| 702052   | Airfare - Team Travel                    | Y            | 701500              | Expenses associated with domestic and international airfare on commercial or private carriers for team travel  |
| 702053   | Airfare - Recruiting                     | Y            | 701500              | Expenses associated with domestic and international airfare on commercial or private carriers for recruiting   |
| 702054   | Airfare - Scouting                       | Y            | 701500              | Expenses associated with domestic and international airfare on commercial or private carriers for scouting - <b>Athletics use only</b>   |
| <b>Bus/Van Costs</b>   |  |              |                     |  |
| 702101   | Bus/Van Costs                            | Y            | 701500              | Expenses associated with bus/van rentals   |
| 702102   | Bus/Van Costs - Team Travel              | Y            | 701500              | Expenses associated with bus/van cost for team travel  |
| 702103   | Bus/Van Costs - Recruiting               | Y            | 701500              | Expenses associated with bus/van cost for recruiting   |
| 702104   | Bus/Van Costs - Scouting                 | Y            | 701500              | Expense associated with bus/van cost for athletic team scouting  |
| <b>Automobile Rental</b>   |  |              |                     |  |
| 702151   | Automobile Rental                        | Y            | 701500              | Expenses associated with short term rental of vehicles (i.e.: automobile, vans, etc.) from Hertz, Avis, Budget, Enterprise, Mike Albert during travel for University related business operations |
| 702152   | Automobile Rental - Team Travel          | Y            | 701500              | Expenses associated with short term rental of vehicles (i.e.: automobile, vans, etc.) from Hertz, Avis, Budget, Enterprise, Mike Albert during team travel                                       |
| 702153   | Automobile Rental - Recruiting           | Y            | 701500              | Expenses associated with short term rental of vehicles (i.e.: automobile, vans, etc.) from Hertz, Avis, Budget, Enterprise, Mike Albert, etc. for recruiting                                     |
| 702154   | Automobile Rental - Scouting             | Y            | 701500              | Expenses associated with short term rental of vehicles (i.e.: automobile, vans, etc.) from Hertz, Avis, Budget, Enterprise, Mike Albert, etc. used for athletic scouting                         |
| <b>Mileage Reimbursement</b>   |  |              |                     |  |
| 702201   | General University Mileage Reimbursement | Y            | 701500              | Expenses associated with mileage reimbursement when using personal vehicle   |
| 702202   | Mileage Reimbursement-Team Travel        | Y            | 701500              | Expenses associated with mileage reimbursement when using personal vehicle for intercollegiate or rec sports team travel   |
| 702203   | Mileage Reimbursement-Recruiting         | Y            | 701500              | Expenses associated with mileage reimbursement when using personal vehicle for recruiting  |
| 702204   | Mileage Reimbursement-Scouting           | Y            | 701500              | Expenses associated with mileage reimbursement when using personal vehicle for athletic scouting   |
| <b>Lodging Costs</b>   |  |              |                     |  |
| 702251   | Lodging Costs                            | Y            | 701500              | Expenses associated with lodging including hotel, motel, temporary rental, apartments and cabins   |
| 702252   | Lodging Costs- Team Travel               | Y            | 701500              | Expenses associated with lodging including hotel, motel, temporary rentals, apartments and cabins  |
| 702253   | Lodging Costs - Recruiting               | Y            | 701500              | Expenses associated with lodging including hotel, motel, temporary rentals and apartments and cabins   |
| 702254   | Lodging Costs - Scouting                 | Y            | 701500              | Expenses associated with lodging including hotel, motel, temporary rentals and apartments and cabins - <b>Athletic teams</b>   |
| <b>Meals</b>   |  |              |                     |  |
| 702301   | Meals                                    | Y            | 701500              | Expenses associated with meals including breakfast, lunch and dinner   |
| 702302   | Meals - Team Travel                      | Y            | 701500              | Expenses associated with team meals including breakfast, lunch and dinner  |
| 702303   | Meals - Recruiting                       | Y            | 701500              | Expenses associated with meals for recruiting includes breakfast, lunch and dinner   |

| <b>Xavier University</b>            |  |              |                     |  |
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| Y= Yes data entriable               |  | <b>Data</b>  | <b>Participates</b> |  |
| <b>Acct. Code</b>                   | <b>Description / Title</b>   | <b>Entry</b> | <b>In</b>           | <b>Definitions/Examples</b>  |
| 702304                              | Meals - Scouting<br><b>Other Travel</b>                              | Y            | 701500              | Expenses associated with meals during scouting includes breakfast, lunch and dinner - <b>Athletic teams</b>  |
| 702351                              | Other Travel   | Y            | 701500              | Expenses for any other associated travel expense (i.e.: tips, cab fare, etc.)  |
| 702352                              | Other Travel - Team Travel   | Y            | 701500              | Expenses for any other travel method not defined in account codes above  |
| 702353                              | Other Travel - Recruiting  | Y            | 701500              | Expenses associated with other travel costs related to recruiting.   |
| 702354                              | Other Travel - Scouting<br><b>Conferences/Meetings/Entertainment</b> | Y            | 701500              | Expenses associated with other travel method not defined in above for scouting - <b>Athletic teams</b>   |
| 702401                              | Conferences & Meetings   | N            |                     |  |
| 702402                              | Conference/Training/Seminar Fees                                     | Y            | 701500              | Expenses associated with conference/seminar/training fees for professional development (i.e.: registration fees, conference fee, etc.) for University staff  |
| 702403                              | Food/Meals   | Y            | 701500              | Expenses associated with provision of food/meals/beverages not using University contracted provider (on and off campus provision)  |
| 702404                              | Foodservice - University Contract                                    | Y            | 701500              | Expenses associated with provision of food/meals/beverages using the University contract provider (on and off campus)  |
| 702405                              | Training/Safety/Environmental<br><b>Entertainment</b>                | Y            | 701500              |  |
| 702451                              | Entertainment Sports Events  | Y            | 701500              | Expenses associated with tickets for sporting events (on and off campus) and other related expenses  |
| 702452                              | Entertainment<br><b>Local Transportation</b>                         | Y            | 701500              | Expenses associated with tickets for sporting events (on and off campus) and other related expense   |
| 702501                              | Fuel Expenses-University Vehicles                                    | Y            | 701500              | Expenses associated with fuel (gasoline/diesel) for University owned or leased vehicles  |
| <b>703000</b>                       | <b>Contracted &amp; Professional Svcs</b>                            | <b>B</b>     |                     |  |
| 703001                              | Instruct - Professional Services                                     | Y            | 703000              | Expenses associated with instructional cost of professional services where the individual is not associated with the University and not on the University payroll  |
| 703002                              | Honoraria  | Y            | 703000              | Expenses associated with payment for services where there is no established actual wage price or fee, no formal contract and no invoice or statement ( <b>Payments to University employees are not included</b> )  |
| 703003                              | Lecture Series   | Y            | 703000              | Expenses associated with contracted individuals for speaking at University lectures  |
| 703004                              | Bands/Entertainers   | Y            | 703000              | Expenses associated with contracted individuals, bands or other performance for events   |
| 703005                              | Consulting Services  | Y            | 703000              | Expenses associated with payments to individuals and/or firms for professional advise, services or opinions in the form of fees based on contracted or otherwise predetermined amounts or rates ( <b>Payments to University employees are not included</b> ) |
| 703006                              | Installation Services  | Y            | 703000              |  |
| 703007                              | Temp Help - Agencies   | Y            | 703000              | Expenses associated with labor costs for temporary help via an agency  |
| 703008                              | External Public Safety Services                                      | Y            | 703000              | Expenses associated with labor costs for police protection during special events   |
| 703009                              | Legal Fees   | Y            | 703000              | Expenses associated with legal fees directly related to University business operations   |
| 703010                              | Audit/Tax Fees   | Y            | 703000              | Expenses associated with audit/tax fees directly related to University business operations   |
| 703011                              | Investment Management  | Y            | 703000              | Expenses associated with investment management directly related to University business operations  |
| 703012                              | Investment Custodial   | Y            | 703000              |  |
| 703013                              | Trustee Fees   | Y            | 703000              |  |
| 703014                              | Acct/Billing/Collect   | Y            | 703000              |  |
| 703015                              | Photography- Professional Services                                   | Y            | 703000              | Expenses associated with the use of a professional photographer.   |
| 703016                              | Athletic Officials   | Y            | 703000              | Expenses for Athletic game officials - <b>Athletic teams</b>   |
| 703017                              | Other Professional Services  | Y            | 703000              |  |
| 703018                              | Contract Medical Services  | Y            | 703000              | Expenses associated with payment of doctors for invoiced contracted medical services   |
| <b>704001</b>                       | <b>Cost of Goods Sold Pool</b>                                       | <b>B</b>     |                     | <b>Used with permission of Comptrollers Office ONLY</b>  |
| 704002                              | Resale Printing Supplies   | Y            | 704001              |  |
| 704003                              | Resale Paper Supplies  | Y            | 704001              |  |
| 704004                              | Resale Contract Services   | Y            | 704001              |  |
| 704005                              | Resale Postage   | Y            | 704001              |  |
| 704006                              | Resale Other Goods   | Y            | 704001              |  |
| 704007                              | Resale Food Service  | Y            | 704001              |  |
| 704008                              | Resale Long Distance   | Y            | 704001              |  |
| <b>704050</b>                       | <b>COGS - Cintas Only</b>  | <b>B</b>     |                     |  |
| 704051                              | Resale Advertising - Newspapers                                      | Y            | 704050              |  |
| 704052                              | Resale Advertising - Radio   | Y            | 704050              |  |
| 704053                              | Resale Other Misc Expenditures                                       | Y            | 704050              |  |

| <b>Xavier University</b>            |                                      |          |              |  |
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| B= Budget only                      |                                      |          | Pool # Acct  |  |
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| Acct. Code                          | Description / Title                  | Entry    | In           | Definitions/Examples   |
| 704054                              | Resale City Taxes                    | Y        | 704050       |  |
| 704055                              | Resale Staff Food                    | Y        | 704050       |  |
| 704056                              | Resale Bands/Entertainers            | Y        | 704050       |  |
| 704057                              | Resale Ext Pub Saf Serv-Nrwd Pol     | Y        | 704050       |  |
| 704058                              | Resale Oth Prof Serv-Rigging, Peer   | Y        | 704050       |  |
| 704059                              | Resale Security                      | Y        | 704050       |  |
| 704060                              | Resale Cont Services - Foodservice   | Y        | 704050       |  |
| 704061                              | Resale Other Goods                   | Y        | 704050       |  |
| 704062                              | Resale Contract Cleaning             | Y        | 704050       |  |
| 704063                              | Resale Phone Charges                 | Y        | 704050       |  |
| <b>705000</b>                       | <b>Maintenance &amp; Repair Pool</b> | <b>B</b> |              |  |
| 705002                              | MSC - Office Equipment               | Y        | 705000       | Expenses for payments to individuals/firms for the maintenance/repair and upkeep of office equipment/furniture in the form of fees based on contracted or otherwise predetermined amounts or rates - <b>University employees are not included</b>                            |
| 705003                              | MSC - Instructional Equipment        | Y        | 705000       | Expenses for payments to individuals/firms for the maintenance/repair and upkeep of instructional equipment in the form of fees based on contracted or otherwise predetermined amounts or rates - <b>University employees are not included</b>                               |
| 705004                              | MSC - Software                       | Y        | 705000       | Expenses for payments to individuals/firms for the maintenance/repair and upkeep of software in the form of fees based on contracted or otherwise predetermined amounts or rates - <b>University employees are not included</b>  |
| 705005                              | MSC - Elevators                      | Y        | 705000       | Expenses for payments to individuals/firms for the maintenance/repair and upkeep of elevators in the form of fees based on contracted or otherwise predetermined amounts or rates - <b>University employees are not included</b>   |
| 705006                              | MSC - Cleaning                       | Y        | 705000       | Expenses for payments to individuals/firms for the maintenance/repair and upkeep of University facilities in the form of fees based on contracted or otherwise predetermined amounts or rates - <b>University employees are not included</b>                                 |
| 705007                              | MSC - Painting                       | Y        | 705000       | Expenses for payments to individuals/firms for the maintenance/repair and upkeep related to University facilities painting in the form of fees based on contracted or otherwise predetermined amounts or rates - <b>University employees are not included</b>                |
| 705008                              | MSC - Flooring                       | Y        | 705000       | Expenses for payments to individuals/firms for the maintenance/repair and upkeep related to University facilities flooring in the form of fees based on contracted or otherwise predetermined amounts or rates - <b>University employees are not included</b>                |
| 705009                              | MSC - Vehicle                        | Y        | 705000       | Expenses for payments to firms/individuals for the maintenance/repair and upkeep to University owned/leased vehicles in the form of fees based on contracted or otherwise predetermined amounts or rates - <b>University employees not included</b>                          |
| 705010                              | MSC - Personal Computers             | Y        | 705000       | Expenses for payments to firms/individuals for the maintenance/ repair and upkeep to University owned/leased personal computers in the form of fees based on contracted or otherwise predetermined amounts or rates- <b>University employees not included</b>                |
| 705011                              | MSC - Production Equipment           | Y        | 705000       | Expenses for payments to firms/individuals for the maintenance/repair and upkeep to Production equipment in the form of fees based on contracted or otherwise predetermined amounts or rates - <b>University employees not included</b>                                      |
| 705012                              | MSC - Broadcast Equipment            | Y        | 705000       | Expenses for payments to firms/individuals for the maintenance/repair and upkeep to Broadcast equipment in the form of fees based on contracted or otherwise predetermined amounts or rates - <b>University employees not included</b>                                       |
| 705013                              | MSC - Equipment                      | Y        | 705000       | Expenses for payments to firms/individuals for the maintenance/repair and upkeep to other equipment not pre-defined in the above account codes in the form of fees based on contracted or otherwise predetermined amounts or rates- <b>University employees not included</b> |
| 705014                              | MSC - Other Misc                     | Y        | 705000       | Expenses for payments to firms/individuals for the maintenance/repair and upkeep to other equipment not pre-defined in the above account codes in the form of fees based on contracted or otherwise predetermined amounts or rates- <b>University employees not inc</b>      |
| 705015                              | MSC-Printers                         | Y        | 705000       | Expenses for payments for the extended warranty, above the standard manufacturer warranty, that is required when purchasing laser printers   |
|                                     | <b>Maintenance &amp; Repair</b>      |          |              |  |
| 705032                              | M & R Grounds                        | Y        | 705000       | Expenses associated with supplies for the maintenance/repair and upkeep of University grounds-work performed by University employees   |
| 705033                              | M & R Buildings                      | Y        | 705000       | Expenses associated with supplies for the maintenance/repair and upkeep of University building-work performed by University employees  |
| 705034                              | M & R Equipment                      | Y        | 705000       | Expenses associated with the repair/maintenance and upkeep of University equipment   |
| 705035                              | Parts/Equipment                      | Y        | 705000       |  |

| <b>Xavier University</b>                       |                                |              |                     |   |
|--|--------------------------------|--------------|---------------------|---|
| <b>REVENUE/EXPENSE ACCOUNT LIST</b>            |                                |              |                     |   |
| B= Budget only                                 |                                |              | <b>Pool # Acct</b>  |   |
| Y= Yes data entriable                          |                                | <b>Data</b>  | <b>Participates</b> |   |
| <b>Acct. Code</b>                              | <b>Description / Title</b>     | <b>Entry</b> | <b>In</b>           | <b>Definitions/Examples</b>   |
| 705036   | Building Signage               | Y            | 705000              | Expenses associated with building signage being produced by either outside contractor or university employees (i.e.: name plates, building directional signs, department information signs, etc.) |
| 705037   | Locks & Keys                   | Y            | 705000              | Expenses associated with the making of locks and/or keys by an outside contractor or University physical plant department   |
| 705038   | Interior Paint/Repairs         | Y            | 705000              | Expenses associated with interior paint/repairs supplies for work performed by University employees   |
| 705039   | Exter-Paint/Repairs            | Y            | 705000              | Expenses associated with supplies for the maintenance/repair and upkeep of exterior painting/repairs-work being performed by University employees   |
| 705040   | Roof Repairs                   | Y            | 705000              | Expenses associated with supplies for the maintenance/repair and upkeep of roof repairs - work being performed by University employees  |
| 705041   | Plumbing Repairs               | Y            | 705000              | Expenses associated with supplies for maintenance/repair and upkeep of plumbing - work being performed by University employees  |
| 705042   | Electrical Repairs             | Y            | 705000              | Expenses associated with supplies for maintenance/repair and upkeep of electrical - work being performed by University employees  |
| 705043   | Appliance Repairs              | Y            | 705000              | Expenses associated with any/all appliance repairs.   |
| 705044   | HVAC Repairs                   | Y            | 705000              | Expenses associated with the purchase of supplies for HVAC repairs performed by University employees  |
| 705045   | Tel-Maint/Wiring               | Y            | 705000              | Expenses associated with the purchase of supplies for tel-maintenance/wiring - work being performed by contracted employees or University employees   |
| 705046   | Cable TV                       | Y            | 705000              | Expenses associated with the cable TV programming services  |
| 705047   | Irrigation                     | Y            | 705000              | Expenses associated with the purchase of supplies or services for irrigation - work being performed by University or contracted employees   |
| 705048   | Pest Control                   | Y            | 705000              | Expenses associated with the purchase of supplies or services for pest control - work being performed by University or contracted employees   |
| 705049   | Window Cleaning                | Y            | 705000              | Expenses associated with the purchase of supplies or services for window cleaning-work being performed by University or contracted employees  |
| 705050   | Carpet Cleaning                | Y            | 705000              | Expenses associated with the purchase of supplies or services for carpet cleaning-work being performed by University or contracted employees  |
| 705051   | Blind Cleaning                 | Y            | 705000              | Expenses associated with the purchase of supplies or services for blind cleaning-work being performed by University or contracted employees   |
| 705052   | Waste Collection               | Y            | 705000              | Expenses associated with payments to outside vendor(s) for waste collection for University business operations or special events  |
| 705053   | Hardscape                      | Y            | 705000              | Expenses associated with pavers/fences/gravel/blacktop etc.   |
| <b>Equipment</b>                               |                                |              |                     |   |
| 706001   | Unallocated Equipment Funds    | Y            |                     |   |
| 706002   | Tech Equip Tfr                 | Y            |                     |   |
| 706003   | Equipment Lease - Capital      | Y            |                     | Expenses associated with the lease of computers - <b>Computer Lease Only</b>  |
| 706004   | Equipment Lease - PP Tax       | Y            |                     | Expenses associated with the computer lease pre-paid tax - <b>Computer Lease only</b>   |
| <b>706050</b>                                  | <b>Non recurring Equipment</b> | <b>B</b>     |                     |   |
| 706101   | Furniture/Fixtures             | Y            | 706050              | Expenses associated with the purchase of furniture/fixtures   |
| 706102   | Instruments/Apparatus          | Y            | 706050              | Expenses associated with the purchase of instruments/ apparatus equipment (ie: instructional/classroom equipment)   |
| 706103   | Computer Equipment             | Y            | 706050              | Expenses associated with the purchase of computer equipment (PC's, notebooks, monitors, PDA's, etc)   |
| 706104   | Software                       | Y            | 706050              | Expenses associated with software   |
| 706105   | Printers                       | Y            | 706050              | Expenses associated with the purchase of a printer  |
| 706106   | Telecommunication Equipment    | Y            | 706050              | Expenses associated with the purchase of telecommunications equipment   |
| 706107   | Athletic Equipment             | Y            | 706050              | Expenses associated with the purchase of athletic equipment   |
| 706108   | Network Equipment              | Y            | 706050              | Expenses associated with the purchase of network equipment (excludes printers - <b>See 706105</b> )   |
| 706109   | Machinery/Implements           | Y            | 706050              | Expenses associated with the purchase of machinery/implements (i.e.: plant trades equipment)  |
| 706110   | Vehicles                       | Y            | 706050              | Expenses associated with the purchase of vehicles (i.e.: car, truck, SUV, etc.)   |
| 706111   | Production Equipment           | Y            | 706050              | Expenses associated with the purchase of production equipment (i.e.: audio visual, sound equipment, lighting, etc.)   |
| 706112   | Other                          | Y            | 706050              | Expenses associated with the purchase of any/all other equipment not previously defined   |
| 706113   | Broadcasting Equipment         | Y            | 706050              | Expenses associated with the purchase of broadcasting equipment-WVXU  |
| <b>Depreciation</b>                            |                                |              |                     |   |
| 707001   | Depreciation                   | Y            |                     |   |
| 707002   | Depr Exp-Land Impr             | Y            |                     |   |
| 707003   | Depr Exp-Buildings             | Y            |                     |   |
| 707004   | Depr Exp-Equipment             | Y            |                     |   |
| 707005   | Depr Exp-Lib Materials         | Y            |                     |   |
| <b>For Financial Administration Use Only!!</b> |                                |              |                     |   |

**Xavier University**  
**REVENUE/EXPENSE ACCOUNT LIST**

B= Budget only

Y= Yes data entriable

Pool # Acct

Data

Participates

| Acct. Code    | Description / Title          | Entry    | In     | Definitions/Examples  |
|---------------|------------------------------|----------|--------|---|
| <b>708001</b> | <b>Insurance</b>             | <b>B</b> |        | <b>For Risk Management Use only!!</b>   |
| 708002        | Comprehensive Insurance      | Y        | 708001 |   |
| 708003        | Liability Insurance          | Y        | 708001 |   |
| 708004        | Fidelity/Forgery             | Y        | 708001 |   |
| 708005        | Auto Insurance               | Y        | 708001 |   |
| 708006        | Umbrella Insurance           | Y        | 708001 |   |
| 708007        | Officer/Dir Insurance        | Y        | 708001 |   |
| 708008        | Other Insurance              | Y        | 708001 |   |
| 708009        | Athletic - Medical           | Y        | 708001 |   |
| 708010        | Uninsured Costs              | Y        | 708001 |   |
| 708011        | Unins - Athl Med Expense     | Y        | 708001 |   |
| 708012        | Insur Reimbursements         | Y        | 708001 |   |
|               | <b>Utilities</b>             |          |        |   |
| 708051        | Gas Costs                    | Y        |        | Expenses associated with payments for natural gas services to operate University owned properties       |
| 708052        | Electric Costs               | Y        |        | Expenses associated with payments for electricity provision to operate University owned properties      |
| 708053        | Water                        | Y        |        | Expenses associated with payments for water provision to operate University owned properties            |
| 708054        | Local Telephone Syst         | Y        |        | Expenses associated with payments for local telephone service(s) to operate University owned properties |
| 708055        | Internet Lines               | Y        |        | Expenses associated with payments for internet lines to University owned properties                     |
| 708056        | Voice Mail System            | Y        |        | Expenses associated with payments for voice mail system for University owned properties                 |
| 708057        | ISP/Bandwidth                | Y        |        | Expenses associated with payments for ISP/bandwidth for University owned properties                     |
| 708058        | Utility Reimbursement        | Y        |        | <b>Financial Administration use only</b>  |
|               | <b>Student Financial Aid</b> |          |        | <b>For Financial Aid Office Use Only!!</b>  |
| 709050        | Books                        | Y        |        |   |
| 709100        | Room                         | Y        |        |   |
| 709150        | Board                        | Y        |        |   |
| 709200        | Scholarships - U/Grad        | Y        |        |   |
| 709250        | Contra - RS/Endow Fds        | Y        |        |   |
| 709300        | Scholarships - Grad          | Y        |        |   |
| 709350        | Grant - Academic             | Y        |        |   |
| 709400        | Grant - Athletic             | Y        |        |   |
| 709450        | Grant - Athletic - Summer    | Y        |        |   |
| 709500        | G.A. - Remission             | Y        |        |   |
| 709550        | R.A. - Rem/Liv Exp           | Y        |        |   |
| 709600        | Tuit Disc - 3 in Family      | Y        |        |   |
| 709650        | Tuit Disc - Hi/Sch Jr.       | Y        |        |   |
| 709700        | Tuit Disc - Teacher          | Y        |        |   |
| 709750        | Tuit Disc - Other            | Y        |        |   |
|               | <b>Other</b>                 |          |        | <b>For Financial Administration Use Only!!</b>  |
| 710001        | Overhead Charges             | Y        |        |   |
| 710002        | Overhead Recovery            | Y        |        |   |
| 710003        | Expense Reallocation         | Y        |        |   |
|               | <b>Loan Fund Expenses</b>    |          |        | <b>For Financial Administration Use Only!!</b>  |
| 710051        | Refund to Grantors           | Y        |        |   |
| 710052        | Tech P&I Cancel P72          | Y        |        |   |
| 710053        | Empl P&I Cancel NSL          | Y        |        |   |
| 710054        | Milit P&I Cancel P72         | Y        |        |   |
| 710055        | Teach P&I Cancel A72         | Y        |        |   |
| 710056        | Milit P&I Cancel A72         | Y        |        |   |
| 710057        | Death P&I Cancel             | Y        |        |   |
| 710058        | Disability P&I Cancel        | Y        |        |   |
| 710059        | Bankruptcy P&I Cancel        | Y        |        |   |
| 710060        | Volunteer P&I Cancel         | Y        |        |   |
| 710061        | Law Enfor P&I Cancel         | Y        |        |   |
| 710062        | Nurs/Med P&I Cancel          | Y        |        |   |
| 710063        | Other P&I Cancel             | Y        |        |   |
| 710064        | Assigned P&I Cancel          | Y        |        |   |
| 710065        | Sub-Matter P&I Cancel        | Y        |        |   |
| 710066        | Early P&I Cancel             | Y        |        |   |
| 710067        | Employ P&I Cancel            | Y        |        |   |
| 710100        | Cost-Allow Dbtful Ln         | Y        |        |   |
| 710101        | Collection Costs-Instit      | Y        |        |   |
| 710102        | Collection Costs-Agency      | Y        |        |   |
| 710103        | Collection Costs-Other       | Y        |        |   |
| 710104        | Litigation Costs             | Y        |        |   |
| 710105        | Loan Write-Offs              | Y        |        |   |
| 710106        | Repay Feds-Principal         | Y        |        |   |
| 710107        | Repay Feds-Interest          | Y        |        |   |
| 710108        | Repay Feds-Other Inc         | Y        |        |   |

Xavier University

REVENUE/EXPENSE ACCOUNT LIST

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| Acct. Code                    | Description / Title               | Entry    | Pool # Acct |              | Definitions/Examples   |  |
|-------------------------------|-----------------------------------|----------|-------------|--------------|--|--|
|                               |                                   |          | Data        | Participates |  |  |
| 710109                        | Repay Inst-Principal              | Y        |             |              |  |  |
| 710110                        | Repay Inst-Interest               | Y        |             |              |  |  |
| 710111                        | Repay Inst-Other Inc              | Y        |             |              |  |  |
| 710112                        | Administrative Expense-Loan Funds | Y        |             |              |  |  |
| 710200                        | Non-Cap Exp for Plant             | Y        |             |              |  |  |
| 710201                        | Disposal Plant Facil              | Y        |             |              |  |  |
| 710202                        | Loss-Sale of Invest               | Y        |             |              |  |  |
| 710203                        | Loss-Defeasance                   | Y        |             |              |  |  |
| <b>Debt</b>                   |                                   |          |             |              |  | <b>For Financial Administration Use Only!!</b> |
| 710251                        | Debt Ret-External Princ           | Y        |             |              |  |  |
| 710252                        | Debt Ret-Internal Princ           | Y        |             |              |  |  |
| 710253                        | Debt Ret-Defeasance               | Y        |             |              |  |  |
| 710254                        | Debt Ret-External Int             | Y        |             |              |  |  |
| 710255                        | Debt Ret-Internal Int             | Y        |             |              |  |  |
| 710256                        | Debt Ret-LOC Fee                  | Y        |             |              |  |  |
| 710257                        | Debt Ret-Remarket Fee             | Y        |             |              |  |  |
| 710258                        | Amortization-Bond OID             | Y        |             |              |  |  |
| 710259                        | Amortization-Bond Issue Cst       | Y        |             |              |  |  |
| 710300                        | Profit Share                      | Y        |             |              |  |  |
| 710301                        | Indirect Costs                    | Y        |             |              |  |  |
| 710302                        | Debt Svc - Principal              | Y        |             |              |  |  |
| 710303                        | Debt Svc - Interest               | Y        |             |              |  |  |
| 710304                        | Capitalized Interest              | Y        |             |              |  |  |
| 710305                        | Capitalization Off-Set            | Y        |             |              |  |  |
| 710306                        | Non-Capital Off-Set               | Y        |             |              |  |  |
| 710307                        | Unallocated funds                 | Y        |             |              |  |  |
| 710308                        | Matching Grant Funding            | Y        |             |              |  |  |
| 710309                        | Unallocated Reductions            | Y        |             |              |  |  |
| 710310                        | Balance Forward                   | Y        |             |              |  |  |
| <b>711000</b>                 | <b>Plant Project Pool</b>         | <b>B</b> |             |              | <b>For Physical Plant Use Only!</b>  |  |
| <b>Pre-Construction Phase</b> |                                   |          |             |              |  |  |
| 711110                        | Land Acquisition                  | Y        |             | 711000       |  |  |
| 711115                        | Building Acquisition              | Y        |             | 711000       |  |  |
| 711150                        | Professional Services             | Y        |             | 711000       |  |  |
| <b>Construction Phase</b>     |                                   |          |             |              |  |  |
| 711201                        | General Requirements              | Y        |             | 711000       | Expenditures include summary of work, allowances, measurement and payment, alternates/alternatives, coordination, field engineering, regulatory requirements, abbreviations and symbols, identification systems, reference standards, special project procedures, project meetings, submittals, quality control, construction facilities and temporary controls, material and equipment, starting of systems/ commissioning, contract closeout and maintenance |  |
| 711220                        | Sitework                          | Y        |             | 711000       | Subsurface investigation, demolition, site preparation, dewatering, shoring and underpinning, excavation support systems, cofferdams, earthwork, tunneling, piles and caissons, railroad work, marine work, paving and surfacing, fuel distribution, piped utility materials, water distribution, sewerage and drainage, restoration of underground pipelines, ponds and reservoirs, site improvements and landscaping, power and communications               |  |
| 711240                        | Concrete                          | Y        |             | 711000       | Concrete formwork, reinforcement, accessories, cast in place, curing, precast, cementitious, grout, restoration and cleaning, mass concrete  |  |
| 711250                        | Masonry                           | Y        |             | 711000       | Mortar, masonry accessories, unit masonry, masonry restoration and cleaning, refractories and corrosion resistant masonry, stone   |  |
| 711260                        | Metals                            | Y        |             | 711000       | Metal materials, finishes, fastening, structural framing, joist, decking, cold formed framing, fabrications, expansion control and hydraulic structures, sheet metal fabrications, ornamental  |  |
| 711270                        | Woods & Plastics                  | Y        |             | 711000       | Fasteners and adhesives, rough carpentry, heavy timber construction, wood-metal systems, pre-fabricated structural wood, finish carpentry, wood treatment, architectural woodwork, pre-fabricated structural plastics and plastic fabrications   |  |
|                               | Thermal & Moisture Protection     | Y        |             | 711000       | Waterproofing, dampproofing, vapor and air retarders, insulation, fireproofing, shingles and roofing tiles, pre-formed roofing and cladding/siding, membrane roofing, traffic topping, flashing and sheet metal, roof specialities and accessories, skylights and joint sealers  |  |
| 711290                        | Doors & Windows                   | Y        |             | 711000       | Metal doors and frames, wood and plastic doors, door opening assemblies, special doors, entrances and storefronts, metal windows, wood and plastic windows, special windows, hardware, glazing and glazed curtain walls  |  |
| 711300                        | Finishes                          | Y        |             | 711000       | Metal support systems, lath and plaster, aggregate coatings, gypsum board, tile, terrazzo, accoustical treatment, special surfaces, wood flooring, stone flooring, unit masonry flooring, resilient flooring, carpet, special flooring, floor treatment, special coatings, painting and wall coverings   |  |

| <b>Xavier University</b>            |                      |       |              |   |
|-------------------------------------|----------------------|-------|--------------|---|
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| Acct. Code                          | Description / Title  | Entry | In           | Definitions/Examples  |
| 711320                              | Specialties          | Y     | 711000       | Chalkboards/tackboards, compartments and cubicles, louvers and vents, grills and screens, service wall systems, wall and corner guards, access flooring, specialty modules, flagpoles, identifying devices, pest control, fireplaces and stoves, pre-fabricated exterior specialties, pedestrian control devices, lockers, fire protection specialties, postal specialties, protective covers, partitions, operable partitions, storage shelving, exterior sun control devices, telephone specialties, toilet and bath accessories, scales and wardrobe and closet specialties  |
| 711340                              | Equipment            | Y     | 711000       | Maintenance equipment, security and vault equipment, teller and service equipment, ecclesiastical equipment, library equipment, theater and stage equipment, instrumental equipment, registration equipment, checkroom equipment, mercantile equipment, commercial laundry and dry cleaning equipment, vending equipment, audio visual equipment, service station equipment, parking control equipment, loading dock equipment, solid waste handling equipment, detention equipment, water supply and treatment equipment, hydraulic gates and valves, fluid waste treatment and disposal equipment, food service equipment, residential equipment, unit kitchens, darkroom equipment, athletic/recreational/therapeutic equipment, industrial and process equipment, lab equipment, planetarium equipment, observatory equipment, medical equipment, mortuary equipment and navigation equipment |
| 711380                              | Furnishings          | Y     | 711000       | Fabrics, artwork, manufactured casework, window treatments, furniture and accessories, rugs and mats, multiple seating, interior plants and planters  |
| 711400                              | Special Construction | Y     | 711000       | Air supported structures, integrated assemblies, special purpose rooms, sound/vibration/seismic control, radiation protection, nuclear reactors, pre-engineered structures, pools, ice rinks, kennels and animal shelters, site constructed incinerators, liquid and gas storage tanks, filter underdrains and media, digestion tank covers and appurtenances, utility control systems, oxygenation systems, sludge conditioning systems, industrial and process control systems, recording instrumentation, solar energy systems, wind energy systems, transportation control instrumentation, building automation systems, and fire suppression and supervisory systems   |
| 711420                              | Conveying Systems    | Y     | 711000       | Dumbwaiters, elevators, moving stairs and walks, lifts, material handling systems, hoist and cranes, turntables, scaffolding and transportation systems   |
| 711430                              | Mechanical           | Y     | 711000       | Basic mechanical materials and methods, mechanical insulation, fire protection, plumbing, HVAC, heat generation, refrigeration, heat transfer, air handling, air distribution, controls and testing/adjusting and balancing   |
| 711450                              | Electrical           | Y     | 711000       | Basic electrical materials and methods, power generation, high voltage distribution (above 800 volt), service and distribution (800 volt and below), lighting, special systems, communications, electric resistance heating, controls and testing   |
| 711460                              | Environmental        |       | 711000       |   |
| 711499                              | Contingency          | Y     | 711000       |   |
| <b>Occupancy Phase</b>              |                      |       |              |   |
| 711610                              | Furniture            | Y     | 711000       | Furniture for offices, lounge areas, computer furniture, lodging furniture, print (copy/fax/printing) room furniture, hospitality areas, library furniture, media furniture and any/all other furniture requirements for occupancy phase  |
| 711650                              | Capital Equipment    | Y     | 711000       | Any/all capital equipment required for occupancy phase  |
| 711660                              | Telephone            | Y     | 711000       | Any/all telephone equipment required previous to occupancy phase  |
| 711680                              | Signage              | Y     | 711000       | Any/all signage required previous to occupancy phase  |
| 711685                              | Moving               | Y     | 711000       | Moving/relocation issues previous/during or after occupancy phase   |
| Updated: 1/15/2010                  |                      |       |              |   |