

Xavier University REVENUE/EXPENSE ACCOUNT LIST

Last Updated 2/1/2022

B= Budget only  
Y= Yes data entriable

Acct. Code	Description/Title	Data Entry	Pool Acct#	Definitions/Examples
<b>REVENUES</b>				
<b>Tuition</b>				
501001	UG Tuition-Summer	Y		
501002	UG Tuition-Fall	Y		
501003	UG Tuition-Spring	Y		
501004	UG Tuition-Other	Y		
501005	UG Tuition-Consortium	Y		
501006	Tuition-Contract Revenue	Y		
501007	Tuition Dep. Forfeiture	Y		
501008	BR-HS PE Prog	Y		
501009	Tuition Adj-Prior Yr	Y		
501010	Tuit Offset-Athletic Ticket	Y		
501011	GR Tuition-Summer	Y		
501012	GR Tuition-Fall	Y		
501013	GR Tuition-Spring	Y		
501014	GR Tuition-Other	Y		
501015	GR Tuition-Consortium	Y		
501016	GR Tuition Summer Online-Agency	Y		
501017	GR Tuition Fall online-Agency	Y		
501018	GR Tuition Spring online-Agency	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		
501063	Professional/License Fees	Y		
501064	Fees- Prior Year Adjustments	Y		
501065	Mandatory Fee - Summer 1	Y		
501066	Mandatory Fee - Fall	Y		
501067	Mandatory Fee - Spring	Y		
501068	Mandatory Fee - Summer 2	Y		
501069	Group Music Lesson Fees	Y		
501070	Private Music Lesson Fees	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/Reallocation	Y		
503013	Gifts-Corner P/R Ded	Y		
503014	Gifts-Regular P/R Ded	Y		
503015	Gifts-In Kind	Y		
503016	Athletic Seat Rights-Gifts	Y		
<b>Gifts-Endowment</b>				
503021	Gifts-Endowment Pooled	Y		
503022	Gifts-Endowment Non-Pooled	Y		
503050	Reallocated Pooled Additions	Y		
503051	Reallocated Offset	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		
505004	Gains/Loss-Unrealized	Y		
505005	LTIP NonEndow Income	Y		
505006	LTIP NonEndow Gains/Loss-Unrealized	Y		
505007	LTIP NonEndow Gains/Loss-Realized	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		
506010	Temporary Door Card Replacement Fee	Y		
506011	Room Reserv. Forfeiture	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/Commissions</b>				
506102	Vending Commissions	Y		
506103	Laundry Commissions	Y		
506104	Telephone Commissions	Y		
506105	XU/VISA Commissions	Y		
506106	Commissions Other	Y		
506107	Logo/Licensing Fees	Y		
<b>Contract Revenues</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		
506268	Cintas Contract Revenue	Y		

506269	Training Revenue-Custom	Y	
506270	Training Revenue-Public	Y	Anyone can use this revenue account
<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	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	XJTV Sales/Services	Y	
507023	All Card Lost/Damage Fees	Y	
507024	Misc Sales/Services	Y	
507025	Supply Sales	Y	
507026	Fundraising	Y	
507027	IM Play to Play Fee	Y	
507028	LAC Tutoring Fee	Y	
507029	Employee Parking Fee	Y	
507030	Montessori School Tuition	Y	
507031	Montessori School Application Fee	Y	
507032	Montessori Child Care	Y	
507033	Summer Camp Fee	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>Telecommunication Revenue</b>			
507151	Local Phone Revenue	Y	
507152	CBW Commissions	Y	
507153	Telecom Revenue Other	Y	
507154	Long Distance Comm-Student	Y	
507155	Pav 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>			
507301	Tickets-Season	Y	
507302	Tickets-Other	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	
507315	Men's Basketball Parking Fee	Y	
507316	Advertising Revenue	Y	
507317	Subscription 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-XJTV	Y	
507357	XJ-Student Government Funding	Y	
507358	Student Government Allocation	Y	
507359	Supplemental Revenue	Y	
507360	Balance Forward	Y	
507361	Internal Income-Student Tickets	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 Cap 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 Cancelled	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 Dbl Loans	Y	
<b>Center Corp</b>			
507501	Controlling Interest in Investment	Y	
507502	Non-Controlling Int in Investment	Y	
<b>EXPENSES</b>			
<b>Salary Wages &amp; Benefits</b>			
601001	Compensation Provisions	Y	
601002	Structural Adjustments	Y	
601003	Promotional Adjustments	Y	
601004	Minimum Compensation Adjustments	Y	
<b>Faculty</b>			
601052	Faculty	Y	FTE
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	FTE
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		Self-study course; one on one to graduate
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		
601252	Admin/Professional Salary Lapse	Y		
601253	Admin/Professional	Y	FTE	
601254	Admin/Professional P/T	Y	FTE	
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	FTE	
<b>Secretarial/Clerical Wages</b>				
601301	Support Staff Accrued Vacation Exp	Y		
601302	Support Staff Salary Lapse	Y		
601303	Secretarial/Clerical	Y	FTE	
601304	Support Staff Salary Lapse Used	Y		
601305	Secretarial/Clerical P/T	Y	FTE	
601306	Secretarial/Clerical Supplmtl Comp	Y		
601307	Secretarial/Clerical Overtime	Y		
<b>Technical/Skilled Crafts Wages</b>				
601351	Tech/Skilled	Y	FTE	
601352	Tech/Skilled P/T	Y	FTE	
601353	Tech/Skilled Supplemental Comp	Y		
601354	Tech/Skilled Overtime	Y		
<b>Grounds Staff Wages</b>				
601401	Grounds	Y	FTE	
601402	Grounds P/T	Y	FTE	
601403	Grounds Supplemental Comp	Y		
601404	Grounds Overtime	Y		
<b>Custodial Wages</b>				
601451	Custodial	Y	FTE	
601452	Custodial P/T	Y	FTE	
601453	Custodial Supplemental Comp	Y		
601454	Custodial Overtime	Y		
<b>Security Staff Wages</b>				
601501	Security	Y	FTE	
601502	Security P/T	Y	FTE	
601503	Security Supplemental Comp	Y		
601504	Security Overtime	Y		
<b>Instructional Salary &amp; Wages</b>				
601551	Montessori School	Y	FTE	
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		
601603	Terminated Employees Compensation	Y		
601604	Fixed Term Positions	Y		
601604	Fixed Term Positions - Exempt	Y		
601605	Mobile Device Compensation	Y		
601606	Fixed Term positions - Nonexempt	Y		
<b>Student Staff Pool</b>				
601651	Student Unlimited	Y	601651	
601652	Student Limited	Y	601651	
601654	Student CWSP Match	Y	601651	
601655	Student CWSP Federal	Y	601651	
601656	Student CWSP Allocation	Y		
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		
602056	EE Medical Withholding	Y		
602057	Medical Claims Paid	Y		
602058	Medical ASO Fees	Y		
602059	Medical - Cobra	Y		
602060	Medical IBNR Expense	Y		
602061	Retiree Medical Allocation	Y		
602062	SFAS 106 Allocation	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		
602108	457(b) Deferred Compensation	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		
602203	Tuition Discount-Dependant U/G	Y		
602204	Tuition Discount-Dependant Grad	Y		
602205	Tuition Discount-Exchange Program	Y		
602206	Remission Allocation	Y		
<b>Orbis Reimbursements</b>				
603001	Reimb Sal Orbis	Y		
603002	Reimb Ben Orbis	Y		
<b>Departmental Operating Exps</b>				
701001	Student Living Expense	Y		Exps 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		Exps associated with advertising vacant positions for employment
701005	Want Ads Offset	Y		Human Resource use only
701006	Other Misc Expenses	Y		
701007	Student Club Expenses	Y		
<b>Financial Fees &amp; Exps</b>				
701101	Bad Debt Expense	Y		Controller's Office use only To record bad debt expense for student and outside receivables
701102	Collection Fees	Y		Exps 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		Controller's Office use only Account for monthly service fee processed through the bank for Xavier credit card usage
701105	Bank Financial Expense	Y		Controller's Office use only Account fees associated with serviced performed by the banks (i.e. stop payment, research, copies, tape loads, etc.)
701106	Account Adjustment/Correction	Y		Controller's Office use only
701107	Misc Financial Expense	Y		Miscellaneous financial Exps in association with the University business operations
701108	Trust Fund Expenses	Y		Controller's Office use only
701109	Gains Distributed	Y		
701110	Interest Expense - Lease	Y		new FY21 for new lease accounting

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
701154	City Income Tax	Y		
<b>Athletics Exps</b>				
701201	Athletics-Games Expense	Y		Intercollegiate Athletic sports only home game Exps (i.e. score table, team room, etc.)
701202	Athletics-Guarantees	Y		Exps for Intercollegiate Athletic sports only for participation in an event/game
701203	Athletics-Uniforms	Y		Uniforms (shirts/jersey/pants) to be worn during an Intercollegiate Athletic sport
701204	Athletics-Equipment	Y		Includes bats, balls, gloves, scorebooks, whistles, athletic tape, towels, field marking paint, and any other items (excluding uniforms - see 701203)
701205	Athletics-Event Registration	Y		Any/all registration fees associated with Intercollegiate Athletic sport (i.e. golf team registration, tennis tournament registration)
<b>701300 Library Operations B</b>				
701301	Consortia	Y	701300	McDonald Library use only
701302	Interlibrary Loan	Y	701300	McDonald Library use only
701303	Library Computer Services	Y	701300	McDonald Library use only
701304	Library Books	Y	701300	McDonald Library use only Books purchased as permanent additions to the University library
701305	Serials	Y	701300	McDonald Library use only Serials purchased as permanent additions to the University library
701306	Serials-Electronic	Y	701300	McDonald Library use only
701307	Library-Periodicals	Y	701300	McDonald Library use only Periodicals purchased as permanent additions to the University library
701308	Periodical-Electronic	Y	701300	McDonald Library use only
701309	Library-Binding	Y	701300	McDonald Library use only Binding for University library
701310	Library-A/V Materials	Y	701300	McDonald Library use only
701311	Library-Microform	Y	701300	McDonald Library use only Microform for University library
701312	Library-Books-Electronic	Y	701300	McDonald Library use only
701313	Library-Digitization	Y	701300	McDonald Library use only
701314	Library-Electronic Media	Y	701300	McDonald Library use only
<b>701500 Departmental Operating Pool</b>				
<b>Supplies</b>				
701511	Office Supplies	Y	701500	General office supplies (i.e. pens, pencils, notepads, pens/diawex, desktop calculators, typewriter ribbon, etc.). Excludes any/all furniture and technology-related supplies/equipment
701512	Library Supplies	Y	701500	Exps associated with University library operations (i.e. spine labels, book tags, etc.)
701513	Instructional Supplies	Y	701500	Exps associated with classroom instruction (i.e. blue books, chalk, markers, books, etc.)
701514	Laboratory Supplies	Y	701500	Exps for instructional lab use (i.e. reagents, test tubes, research, animals, cages, etc.) Does not include gases (i.e. liquid nitrogen, oxygen, etc.)
701515	Water Dispensing/Service	Y	701500	Includes bottled water and cooler equipment (purchase, rental, or lease)
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	Exps for medical supplies (i.e. bandages, band aids, gauze, splints, etc.)
701520	Photo Supplies-MPR Only	Y	701500	Exps for film (i.e. film processing/developing, digital camera memory chips)
701521	Theater Production Supplies	Y	701500	Exps for costumes, stage sets, props, etc.
701522	Retreat Supplies	Y	701500	
701523	Salt Supplies-OMP Only	Y	701500	Physical Plant use only Exps associated with salt purchase
701524	Chapel Supplies	Y	701500	Exps for chapel-related items (candles, incense, etc.)
701525	Custodial Supplies	Y	701500	
701526	Laboratory Gases Supplies	Y	701500	Gases provided by outside vendor (i.e. nitrogen, oxygen, etc.)
701527	Event Supplies	Y	701500	
701528	Library Archives	Y	701500	
701529	Library Digitization	Y	701500	
<b>Printing/Mailing/Delivery</b>				
701551	Printing	Y	701500	Exps assoc w/ printing forms, stationary, publications, journals, brochures, diplomas, business cards, etc. Excl copy keys from Aux Services- see Copy Machine Charges 701553
701552	High Volume Copying	Y	701500	Exps associated with copying performed by an external vendor or Kinkos
701553	Multi-Function Device Charges	Y	701500	Expense of copy key from Auxiliary Services
701554	Photography	Y	701500	Exps 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	Exps associated with mailing list for departmental operations
701559	Courier/Messenger Services	Y	701500	Exps associated with external services (i.e. UPS, Federal Express, DHL, Rapid Delivery, etc.)
<b>Advertising Exps</b>				
701601	Advertising-Print Media	Y	701500	Exps associated with advertising in newspapers, journals, telephone directories, etc.
701602	Advertising-TV	Y	701500	Exps associated with advertising on television
701603	Advertising-Radio	Y	701500	Exps associated with advertising on radio
701604	Advertising-Other	Y	701500	Exps for any/all other advertising not previously defined
701605	Video Productions	Y	701500	Exps associated with video production services
701606	Sponsorship/Professional Promotion	Y	701500	
701607	Grad Online Digital Advertising	Y	701500	Exps associated with online grad program fees (NEW FALL 2020)
<b>Telecommunications Exps</b>				
701651	Long Distance Telephone	Y	701500	Exps for any University long distance calls
701652	Incoming 1-800 Charges	Y	701500	Exps for 800 incoming calls to University extensions
701653	Cellular Phones	Y	701500	Exps for cellular phone services (i.e. minutes used for University-related business)
701654	Telecom - Other	Y	701500	Exps for any/all other telecom not previously defined
701655	Video Conferencing	Y	701500	Exps associated with using video conferencing (i.e. services expense, equipment expense, etc.)
<b>Rental &amp; Lease Exps</b>				
<b>Rentals</b>				
701711	Rental-Bus/Van	Y	701500	Exps assoc with rental of a bus/van used for Univ-related business for a period of < 12 months. If needed for > 12 months, consult Purchasing; For Travel Rental, see 702100
701713	Rental-Equipment	Y	701500	Exps associated with equipment rental
701714	Rental-Production Equipment	Y	701500	Exps associated with the rental of production equipment (i.e. sound equipment, audiovisual equipment, etc.)
701715	Rental-Furniture	Y	701500	Exps associated with rental of any furniture (i.e. chairs, tables, etc.)
701716	Rental-Facilities	Y	701500	Exps 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	Exps associated with leasing a bus/van
701732	Lease-Vehicles	Y	701500	Exps associated with leasing a vehicle (car, truck, SUV)
701733	Lease-Equipment	Y	701500	Exps associated with leasing any/all other equipment not previously defined
701734	Lease-Production Equipment	Y	701500	Exps associated with leasing production equipment (i.e. sound equipment, audiovisual equipment, etc.)
701735	Lease-Furniture	Y	701500	Exps associated with leasing any furniture (i.e. chairs, tables, etc.)
701736	Lease-Facilities	Y	701500	Exps associated with the 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	Exps associated with professional dues, fees, accreditations, and membership associations or societies
701752	Laundry Expense	Y	701500	Exps pertaining to laundered items or drycleaned items (i.e. costumes, linens, etc.) associated with University business operations
701753	Linens Rental	Y	701500	Exps associated with campus foodservice catering events (i.e. tablecloths, cloth napkins, summer towels and sheets)
701754	Purchased Programs WVXU only	Y	701500	
701755	Purchased Premiums	Y	701500	Exps associated with items provided for University seminars (i.e. notebooks, pens, etc.)
701756	Flower Expense	Y	701500	Exps associated with sending acknowledgements (i.e. flowers) to individuals, departments, etc.
701757	Department Reference Material	Y	701500	Exps associated with cost of books, videos, etc. retained in the department for reference material
701758	Apparel/Uniforms	Y	701500	Exps 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	Exps associated with prizes/awards (i.e. plaques, certificates, novelty items)
701760	Donates	Y	701500	
701761	Moving/Relocation Expense	Y	701500	Exps associated with moving (relocation) for University employee
701762	Department/Office Moves	Y	701500	Exps associated with inter-department moves (relocations) or special events
<b>Travel/Meetings</b>				
<b>Airfare</b>				
702051	Airfare	Y	701500	Exps associated with domestic and international airfare on commercial or private carriers
702052	Airfare-Team Travel	Y	701500	Exps associated with domestic and international airfare on commercial or private carriers for team travel
702053	Airfare-Recruiting	Y	701500	Exps associated with domestic and international airfare on commercial or private carriers for recruiting
702054	Airfare-Scouting	Y	701500	Athletics use only Exps associated with domestic and international airfare on commercial or private carriers for scouting
<b>Bus/Van Costs</b>				
702101	Bus/Van Costs	Y	701500	Exps associated with bus/van rentals
702102	Bus/Van Costs-Team Travel	Y	701500	Exps associated with bus/van cost for team travel
702103	Bus/Van Costs-Recruiting	Y	701500	Exps associated with bus/van for recruiting
702104	Bus/Van Costs-Scouting	Y	701500	Athletics use only Exps associated with bus/van for athletic team scouting
<b>Automobile Rental</b>				
702151	Automobile Rental	Y	701500	Exps 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	Exps 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	Exps associated with short-term rental of vehicles (i.e. automobile, vans, etc.) from Hertz, Avis, Budget, Enterprise, Mike Albert for recruiting
702154	Automobile Rental-Scouting	Y	701500	Athletics use only Exps associated with short-term rental of vehicles (i.e. automobile, vans, etc.) from Hertz, Avis, Budget, Enterprise, Mike Albert for athletic scouting
<b>Mileage Reimbursement</b>				
702201	Mileage Reimbursement	Y	701500	Exps associated with mileage reimbursement when using personal vehicle
702202	Mileage Reimburse - Team Travel	Y	701500	Exps associated with mileage reimbursement when using personal vehicle for intercollegiate or rec sports team travel
702203	Mileage Reimburse-Recruiting	Y	701500	Exps associated with mileage reimbursement when using personal vehicle for recruiting
702204	Mileage Reimburse-Scouting	Y	701500	Athletics use only Exps associated with mileage reimbursement when using personal vehicle for athletic scouting
<b>Lodging Costs</b>				
702251	Lodging Costs	Y	701500	Exps associated with lodging, including hotel, motel, temporary rental, apartments, and cabins
702252	Lodging Costs-Team Travel	Y	701500	Exps associated with lodging, including hotel, motel, temporary rental, apartments, and cabins for intercollegiate or rec sports team travel
702253	Lodging Costs-Recruiting	Y	701500	Exps associated with lodging, including hotel, motel, temporary rental, apartments, and cabins for recruiting
702254	Lodging Costs-Scouting	Y	701500	Athletics use only Exps associated with lodging, including hotel, motel, temporary rental, apartments, and cabins for athletic teams
<b>Meals</b>				
702301	Meals (TERMINATED--use 702403)	Y	701500	Exps associated with meals, including breakfast, lunch, and dinner
702302	Meals-Team Travel	Y	701500	Exps associated with team meals, including breakfast, lunch, and dinner
702303	Meals-Recruiting	Y	701500	Exps associated with meals for recruiting, including breakfast, lunch, and dinner
702304	Meals-Scouting	Y	701500	Athletics use only Exps associated with meals during scouting, including breakfast, lunch, and dinner
<b>Other Travel</b>				
702351	Other Travel	Y	701500	Exps for any other associated travel expense (i.e. tips, cab fare, etc.)
702352	Other Travel-Team Travel	Y	701500	Exps for any other travel method not defined in account codes above

702353	Other Travel-Recruiting	Y	701500	Exps associated with other travel costs related to recruiting
702354	Other Travel-Scouting	Y	701500	<b>Athletics use only Exps</b> associated with other travel method not defined in account codes above for scouting
<b>Conferences/Meetings/Entertainment</b>				
702402	Conference/Training/Seminar Fees	Y	701500	Exps associated with conference/seminar/training fees for professional development (i.e. registration fees, conference fee, etc.) for University staff
702403	Food/Meals	Y	701500	Exps associated with provision of food/meals/beverages not using University-contracted provider (on and off campus provision)
702404	Food Service-University Contract	Y	701500	Exps associated with provision of food/meals/beverages using University- contracted provider (on and off campus provision)
702405	Training/Safety/Environmental	Y	701500	
<b>Entertainment</b>				
702451	Entertainment Sports Events	Y	701500	Exps associated with tickets for sporting events (on and off campus) and other related Exps
702452	Entertainment	Y	701500	Exps associated with tickets for entertainment events (on and off campus) and other related Exps
<b>Local Transportation</b>				
702501	Gas-University vehicles	Y	701500	Exps associated with fuel (gasoline/diesel) for University-owned or leased vehicles
<b>Accreditation</b>				
702551	Accreditation	Y	701500	
<b>Internal Support</b>				
702999	Internal Support	Y	701500	
<b>703000 Contracted &amp; Professional Services B</b>				
703001	Instruct- Professional Services	Y	703000	Exps 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	Exps 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	Exps associated with contracted individuals for speaking at University lectures
703004	Bands/Entertainers	Y	703000	Exps associated with contracted individuals, bands, or other performance for events
703005	Consulting Services	Y	703000	Exps assoc with pymts to individuals and/or firms for prof advice, 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	Exps associated with labor costs for temporary help via an agency
703008	External Public Safety Services	Y	703000	Exps associated with labor costs for police protection during special events
703009	Legal Fees	Y	703000	Exps associated with legal fees directly related to University business operations
703010	Audit/Tax Fees	Y	703000	Exps associated with audit/tax fees directly related to University business operations
703011	Investment Management	Y	703000	Exps associated with investment management directly related to University business operations
703012	Investment Custodial	Y	703000	
703013	Trustee Fees	Y	703000	
703014	Accounting/Billing/Collections	Y	703000	
703015	Photography-Professional Services	Y	703000	Exps associated with the use of a professional photographer
703016	Athletic Officials	Y	703000	Exps for Athletic game officials
703017	Other Professional Services	Y	703000	
703018	Contract Medical Services	Y	703000	Exps associated with payment of doctors for invoiced contracted medical services
703019	Legal Settlements	Y	703000	
<b>704001 Cost of Goods Sold Pool B Used with permission of Controller's 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	
704009	Resale Food- Dining Dollars	Y	704001	
704010	Resale Food Service- Summer	Y	704001	
<b>704050 COGS - Cintas Only B</b>				
704051	Resale Advertising-Newspapers	Y	704050	
704052	Resale Advertising-Radio	Y	704050	
704053	Resale Other Misc Expenditures	Y	704050	
704054	Resale City Taxes	Y	704050	
704055	Resale Staff Food	Y	704050	
704056	Resale Bands/Entertainers	Y	704050	
704057	Resale Ext Pub Saf Serv-Nwrd Pol	Y	704050	
704058	Resale Oth Prof Serv-Rigging, Peer	Y	704050	
704059	Resale Security	Y	704050	
704060	Resale Contract Serv-Food Service	Y	704050	
704061	Resale Other Goods	Y	704050	
704062	Resale Contract Cleaning	Y	704050	
704063	Resale Phone Charges	Y	704050	
<b>705000 Maintenance &amp; Repair Pool B</b>				
705002	MSC-Office Equipment	Y	705000	Exps 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	Exps 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	Exps for payments to individuals/firms for the maintenance/repair and upkeep of software in the form of fees based on a contracted or otherwise predetermined amounts or rates <b>University employees are not included</b>
705005	MSC-Elevators	Y	705000	Exps for payments to individuals/firms for the maintenance/repair and upkeep of elevators in the form of fees based on a contracted or otherwise predetermined amounts or rates <b>University employees are not included</b>
705006	MSC-Cleaning	Y	705000	Exps for payments to individuals/firms for the maintenance/repair and upkeep of University facilities in the form of fees based on a contracted or otherwise predetermined amounts or rates <b>University employees are not included</b>
705007	MSC-Painting	Y	705000	Exps for payments to individuals/firms for the maintenance/repair and upkeep of University facility painting in the form of fees based on a contracted or otherwise predetermined amounts or rates <b>University employees are not included</b>
705008	MSC-Flooring	Y	705000	Exps for payments to individuals/firms for the maintenance/repair and upkeep of University facility flooring in the form of fees based on a contracted or otherwise predetermined amounts or rates <b>University employees are not included</b>
705009	MSC-Vehicle	Y	705000	Exps for payments to individuals/firms for the maintenance/repair and upkeep of University owned/leased vehicles in the form of fees based on a contracted or otherwise predetermined amounts or rates <b>University employees are not included</b>
705010	MSC-Personal Computers	Y	705000	Exps for payments to individuals/firms for the maintenance/repair and upkeep of University owned/leased personal computers in the form of fees based on a contracted or otherwise predetermined amounts or rates <b>University employees are not included</b>
705011	MSC-Production Equipment	Y	705000	Exps for payments to individuals/firms for the maintenance/repair and upkeep of Production equipment in the form of fees based on a contracted or otherwise predetermined amounts or rates <b>University employees are not included</b>
705012	MSC-Broadcast Equipment	Y	705000	Exps for payments to individuals/firms for the maintenance/repair and upkeep of Broadcast equipment in the form of fees based on a contracted or otherwise predetermined amounts or rates <b>University employees are not included</b>
705013	MSC-Equipment	Y	705000	Exps for payments to individuals/firms for the maintenance/repair and upkeep of not pre-defined in the above account codes in the form of fees based on a contracted or otherwise predetermined amounts or rates <b>University employees are not included</b>
705014	MSC-Other Misc	Y	705000	Exps for payments to individuals/firms for the maintenance/repair and upkeep of not pre-defined in the above account codes in the form of fees based on a contracted or otherwise predetermined amounts or rates <b>University employees are not included</b>
705015	MSC-Printers	Y	705000	Exps for payments for the extended warranty, above the standard manufacturer warranty, that is required when purchasing laser printers
<b>Maintenance and Repair</b>				
705032	M & R Grounds	Y	705000	Exps associated with supplies for the maintenance/repair and upkeep of University grounds-work performed by University employees
705033	M & R Buildings	Y	705000	Exps associated with supplies for the maintenance/repair and upkeep of University building-work performed by University employees
705034	M & R Equipment	Y	705000	Exps associated with the repair/maintenance and upkeep of University equipment
705035	Parts/Equipment	Y	705000	
705036	Building Signage	Y	705000	Exps assoc with building signage being produced by either outside contractor or university employees (i.e. name plates, building directional signs, department info signs, etc.)
705037	Locks & Keys	Y	705000	Exps associated with the making of locks and/or keys by an outside contractor or University physical plant department
705038	Interior Paint/Repairs	Y	705000	Exps associated with interior paint/repairs supplies for work performed by University employees
705039	Exterior Paint/Repairs	Y	705000	Exps associated with supplies for the maintenance/repair and upkeep of exterior painting/repairs- work being performed by University employees
705040	Roof Repairs	Y	705000	Exps associated with supplies for maintenance/repair and upkeep of roof repairs - work being done by University employees
705041	Plumbing Repairs	Y	705000	Exps associated with supplies for maintenance/repair and upkeep of plumbing - work being done by University employees
705042	Electrical Repairs	Y	705000	Exps associated with supplies for maintenance/repair and upkeep of electrical - work being done by University employees
705043	Appliance Repairs	Y	705000	Exps associated with annual appliance repairs
705044	HVAC Repairs	Y	705000	Exps associated with the purchase of supplies for HVAC repairs performed by University employees
705045	Tel-Maint/Wiring	Y	705000	Exps associated with the purchase of supplies for tel-maintenance/wiring work being performed by contracted employees or University employees
705046	Cable TV	Y	705000	Exps associated with cable TV programming services
705047	Irrigation	Y	705000	Exps associated with the purchase of supplies or services for irrigation - work being performed by University or contracted employees
705048	Pest Control	Y	705000	Exps associated with the purchase of supplies or services for pest control - work being performed by University or contracted employees
705049	Window Cleaning	Y	705000	Exps associated with the purchase of supplies or services for window cleaning - work being performed by University or contracted employees
705050	Carpet Cleaning	Y	705000	Exps associated with the purchase of supplies or services for carpet cleaning - work being performed by University or contracted employees
705051	Blind Cleaning	Y	705000	Exps associated with the purchase of supplies or services for blind cleaning - work being performed by University or contracted employees
705052	Waste Collection	Y	705000	Exps associated with payments to outside vendor(s) for waste collection for University business operations or special events
705053	Hardscape	Y	705000	Exps associated with pavers/fences/gravel/blacktop/etc.
<b>Equipment</b>				
706001	Unallocated Equipment Funds	Y		
706002	Tech Equipment Transfer	Y		
706003	Equipment Lease-Capital	Y		<b>Computer lease only</b> Exps associated with the lease of computers
706004	Equipment Lease-PP Tax	Y		<b>Computer lease only</b> Exps associated with the computer lease pre-paid tax
<b>706050 Non-recurring Equipment B</b>				
706052	Furniture/Fixtures-<5000	Y		Exps associated with the purchase of furniture/fixtures under \$5000
706054	Computer Equipment-<5000	Y		Exps associated with the purchase of computer equipment (PCs, notebooks, monitors, PDAs, etc.) under \$5000
706055	Software-<5000	Y		Exps associated with software under \$5000
706056	Printers-<5000	Y		Exps associated with the purchase of a printer under \$5000
706057	Telecom Equipment-<5000	Y		Exps associated with the purchase of telecommunications equipment under \$5000
706058	Athletic Equipment-<5000	Y		Exps associated with the purchase of athletic equipment under \$5000
706059	Network Equipment-<5000	Y		Exps associated with the purchase of network equipment under \$5000 (Excludes printers see 706105)
706060	Machinery/Implements-<5000	Y		Exps associated with the purchase of machinery/implements under \$5000 (i.e. plant trades equipment)
706061	Vehicles-<5000	Y		Exps associated with the purchase of vehicles under \$5000 (not car, truck, SUV, etc.)
706062	Production Equipment-<5000	Y		Exps associated with the purchase of production equipment under \$5000 (i.e.audiovisual, sound equipment, lighting, etc.)
706063	Other-<5000	Y		Exps associated with the purchase of any/all other equipment not previously defined under \$5000
706064	Broadcasting Equipment-<5000	Y		Exps associated with the purchase of broadcasting equipment under \$5000
706101	Furniture/Fixtures	Y	706050	Exps associated with the purchase of furniture/fixtures
706102	Instruments/Apparatus	Y	706050	Exps associated with the purchase of instruments/apparatus equipment (i.e. instructional/classroom equipment)
706103	Computer Equipment	Y	706050	Exps associated with the purchase of computer equipment (PCs, notebooks, monitors, PDAs, etc.)

706104	Software	Y	706050	Exps associated with software
706105	Printers	Y	706050	Exps associated with the purchase of a printer
706106	Telecommunication Equipment	Y	706050	Exps associated with the purchase of telecommunications equipment
706107	Athletic Equipment	Y	706050	Exps associated with the purchase of athletic equipment
706108	Network Equipment	Y	706050	Exps associated with the purchase of network equipment (Excludes printers see 706105)
706109	Machinery/Implements	Y	706050	Exps associated with the purchase of machinery/implements (i.e. plant trades equipment)
706110	Vehicles	Y	706050	Exps associated with the purchase of vehicles (i.e. car, truck, SUV, etc.)
706111	Production Equipment	Y	706050	Exps associated with the purchase of production equipment (i.e.audiovisual, sound equipment, lighting, etc.)
706112	Other	Y	706050	Exps associated with the purchase of any/all other equipment not previously defined
706113	Broadcasting Equipment	Y	706050	Exps associated with the purchase of broadcasting equipment
706114	Buildings	Y	706050	
706115	Building Imp	Y	706050	
706116	Land	Y	706050	
706117	Land Imp	Y	706050	
706118	Leasehold Imp	Y	706050	
<b>Depreciation</b>				
707001	Depreciation	Y		<b>For Financial Administration Use Only!</b>
707002	Depreciation Exp-Land Improvement	Y		
707003	Depreciation Exp-Buildings	Y		
707004	Depreciation Exp-Equipment	Y		
707005	Depreciation Exp-Lib Materials	Y		
707906	Depreciation Exp - Lease	Y		new FY21 for new lease accounting
<b>Insurance</b>				
708001	Comprehensive Insurance	Y	708001	<b>For Risk Management Use Only!</b>
708003	Liability Insurance	Y	708001	
708004	Fidelity/Forevry	Y	708001	
708005	Auto Insurance	Y	708001	
708006	Umbrella Insurance	Y	708001	
708007	Director & Officers Insurance	Y	708001	
708008	Other Insurance	Y	708001	
708009	Athletic-Medical	Y	708001	
708010	Uninsured Costs	Y	708001	
708011	Uninsured-Athletic Medical Expense	Y	708001	
708012	Insurance Reimbursements	Y	708001	
708013	Student Tuition Ins Exp	Y	708001	
<b>Utilities</b>				
708051	Gas Costs	Y		Exps associated with payments for natural gas services to operate University-owned properties
708052	Electric Costs	Y		Exps associated with payments for electricity provision to operate University-owned properties
708053	Water	Y		Exps associated with payments for water provision to operate University-owned properties
708054	Local Telephone System	Y		Exps associated with payments for local telephone service(s) to operate University-owned properties
708055	Internet Lines	Y		Exps associated with payments for internet lines to operate University-owned properties
708056	Voice Mail System	Y		Exps associated with payments for voicemail system to operate University-owned properties
708057	ISP/Bandwidth	Y		Exps associated with payments for ISP/bandwidth to operate University-owned properties
708058	Utility Reimbursement	Y		Financial Administration use only
<b>Student Financial Aid</b>				
709050	Books - UG	Y		Program Code 8000
709075	Books - GR	Y		Program Code 8500
709100	Room - UG	Y		Program Code 8500
709125	Room - GR	Y		Program Code 8000
709150	Board - UG	Y		Program Code 8000
709175	Board - GR	Y		Program Code 8000
709200	Scholarships-UG	Y		Program Code 8000
709250	Contra - RS/Endow Funds	Y		Program Code 8000
709300	Scholarships-Grad	Y		Program Code 8000
709325	Athletic Academic Incentive	Y		Program Code 8000
709350	Grant-Academic	Y		Program Code 8000
709400	Grant-Athletic	Y		Program Code 8000
709450	Grant-Athletic-Summer	Y		Program Code 8000
709460	Grant-Other	Y		Program Code 8000
709500	Grad Assistant Remission	Y		Program Code 8000
709550	RA-Reimbursement/Living Expenses	Y		Program Code 8000
709600	Tuition Discount-3 in Family	Y		Program Code 8000
709650	Tuition Discount-High School Jr.	Y		Program Code 8000
709700	Tuition Discount-Teacher	Y		Program Code 8000
709750	Tuition Discount-Other	Y		Program Code 8000
709700	Tuition Discount-Teacher	Y		Program Code 8000
709750	Tuition Discount-Other	Y		Program Code 8000
<b>Other</b>				
710001	Overhead Charges	Y		<b>For Financial Administration Use Only!</b>
710002	Overhead Recovery	Y		
710003	Expense Reallocation	Y		
710014	<del>On-Line Educational Services</del>	X		terminated FY21
710011	Athletic Event - Student Tickets	Y		
710012	Orbs Fees	Y		
710013	Book Expense	Y		
710014	Book Expense Non Return Fee	Y		
<b>Loan Fund Exps</b>				
710051	Refund to Grantors	Y		
710052	Tech P&I Cancel P72	Y		
710053	Empl P&I Cancel NSL	Y		
710054	Military P&I Cancel P72	Y		
710055	Teach P&I Cancel A72	Y		
710056	Military 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 Enforcement P&I Cancel	Y		
710062	Nursing/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		
710068	Firefighter P&I Cancel	Y		
710069	Pre-K/Child C P&I Cancel	Y		
710100	Cost-Allow Doubtful Loan	Y		
710101	Collection Costs-Instlt	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		
710109	Repay Inst-Principal	Y		
710110	Repay Inst-Interest	Y		
710111	Repay Inst-Other Inc	Y		
710112	Administrative Expense-Loan Funds	Y		
710200	Non-Capital Expenses for Plant	Y		
710201	Disposal Plant Facilities	Y		
710202	Loss-Sale of Invest	Y		
710203	Loss-Defeasance	Y		
<b>Debt</b>				
710251	Debt Ret-External Princ	Y		<b>For Financial Administration Use Only!</b>
710252	Debt Ret-Internal Princ	Y		
710253	Debt Ret-Defeasance	Y		
710254	Debt Ret-External Int	Y		
710255	Inter-University Debt Allocation	Y		updated name 10/30/20
710256	Debt Ret-LOC Fee	Y		
710257	Debt Ret-Remarket Fee	Y		
710258	Amortization-Bond OID	Y		
710259	Amortization-Bond Issue Cst	Y		
710260	Interest Rate Swaps Gain/Loss	Y		
710261	Amortization-Bond Premium	Y		
710300	Profit Share	Y		
710301	Indirect Costs	Y		
710302	Debt Service-Principal	Y		
710303	Debt Service-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		
711000	Plant Project Pool	B		For Physical Plant Use Only!
<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, refectories 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
711280	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 specialties 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, terrazo, acoustical treatment, special surfaces, wood flooring, stone flooring, unit masonry flooring, resilient flooring, carpet, special flooring, floor treatment, special coatings, painting and wall coverings
711320	Specialties	Y	711000	Chalkboards/blackboards, 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, taller 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	Y	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