



Operating Expense Accounts

| CORE EXPENSE ACCOUNT CODES | | | |
|--------------------------------|--------------------------------------|--|-------------------------------|
| Acct # | Account Description | Acct # | Account Description |
| PAYROLL & BENEFITS | | COMMUNICATIONS | |
| 601100 | Academic Salaries | 604001 | Telephone Usage |
| 601101 | Department Chair | 604803 | Wireless Allowance-Taxable |
| 601103 | Graduate Assistant | LIBRARY | |
| 601201 | Management & Supervisory | 608001 | Library Books |
| 601300 | Support Staff Salaries | 608002 | Book Binding |
| 601301 | Overtime | 608003 | Library Serials |
| 601302 | Temporary Help | 608004 | Library Periodicals |
| 601303 | Student Assistant | 608005 | Library Subscriptions |
| 601304 | Teaching Associates | **Subscriptions Obtained by Depts. Should Use 660003 | |
| 601803 | Lecturers | EQUIPMENT | |
| 601814 | Temp Help-Supp Staff | 619001 | Capitalized Equipment |
| 601825 | Stu Asst w/Benefits | 619002 | Capitalized Instr Equip |
| 601827 | Shift Differential | 619801 | Non-Cap Equipment<\$5K |
| 602001 | Work Study-On Campus | 619802 | Instr Equipment <\$5K |
| 602002 | Work Study-Off Campus | 660812 | Equipment Rental |
| TRAVEL AND HOSPITALITY | | 660813 | Equipment Use Fees |
| 606001 | Travel-In State | FACILITIES | |
| 606002 | Travel-Out Of State | 605001 | Electricity |
| 606812 | Staff Travel | 605002 | Gas |
| 606821 | ProCard Vehicle Rental Charges | 605004 | Water |
| 622901 | Hospitality - SPA Awards | 605005 | Sewage |
| 622902 | Hospitality - SPA Participants | 605006 | Hazardous Waste Removal |
| 660009 | Training and Conference Registration | 605090 | Other Utilities |
| 660841 | Hotel Costs | 605800 | Non-Hazardous Waste Removal |
| 660842 | Reimbursable Travel | 605801 | Electricity Rebates |
| 660893 | Catering | 607022 | Design Arch Fees |
| 660909 | Instructional Vehicle Rental | 607031 | Construction Contract |
| 660914 | Vehicle Rental | 607032 | Construction Management |
| 660922 | Hospitality - Employee Only | 607033 | Construction Other |
| 660923 | Hospitality w/ Official Guest | 607041 | Contingency |
| 660958 | Hospitality_Promotional | 660041 | Space Rental |
| SUPPLIES & SERVICES | | 660911 | CB_WO_MISC_SVC |
| 613001 | Contractual Services | REPAIR & MAINTENANCE | |
| 660001 | Postage and Courier Services | 660961 | Other Repairs & Maintenance |
| 660002 | Printing and Copying | 660061 | R&M Building Maintenance |
| 660003 | Supplies | 660062 | R&M Custodial Services |
| 660017 | Ad and Promotional Publication | 660064 | R&M Landscape and Grounds Mnt |
| 660090 | Expenses-Otr | SOFTWARE | |
| 660814 | Instructional Material | 616003 | IT Software |
| 660818 | Participant Stipends | 616002 | IT Hardware |
| 660819 | Photography/Graphics | 616005 | Misc. Info Tech Costs |
| 660903 | Awards | INTRA-AGENCY COSTS & ALLOCATIONS | |
| 660905 | Non-Contractual Service | 660024 | Overhead - Grants & Contracts |
| 660906 | Memberships | 660864 | Cost Recovery Expense |
| 660908 | Furniture a | 662001 | FandA_IDC Cost |
| 660933 | Permits and Fees | TRAVEL CLAIMS | |
| 660960 | CB Copying | 606801 | Tvl In-Tax Per Diem |
| 660963 | CB Printing | 606802 | Tvl In-Mileage |
| 660964 | CB Postage | 606803 | Tvl In-Tax OT Meal Comp |
| 660965 | CB CES Services | RECRUITMENT | |
| 660912 | CB Box Office Svcs | 660907 | Interview Expense |
| 660966 | CB Parking Permits | 660957 | Recruitment Expense |
| RECRUITMENT | | 613821 | Background Checks |
| 660907 | Interview Expense | 660851 | Fac Recruitment Campus Intr |
| 660957 | Recruitment Expense | | |
| 613821 | Background Checks | | |
| 660851 | Fac Recruitment Campus Intr | | |