

Chart	Acct Code	Account Code Title	Description
The following account codes are for Program expenses. Program expenses are costs to support the University in it's daily operations and objectives.			
F	74110	Printing of Supplies by Institution	Printing of tags, envelopes, letterheads and other forms for use in offices and instructional activities, which are printed by an institutional printing department
F	74120	Printing of Supplies Outside Instit	Printing of tags, envelopes, letterheads and other forms for use in offices and instructional activities, which are printed outside of the institution
F	74130	Duplicating and Copy by Institution	Materials duplicated or copied within the institution
F	74140	Duplicating and Copy Outside Instit	Materials duplicated or copied paid to parties outside the institution. This includes rental and maintenance of copy equipment
F	74150	Digital Processing	Cost of having film developed or processed including photographs, books, and similar items by an institution-owned printing or service department.
F	74160	Printing Publications by Instit	Cost of printing pamphlets, booklets, bulletins, handbills, newspapers, books, and similar items by an institution-owned printing or service department.
F	74170	Printing Pubs Outside Instit	Cost of printing same items listed under 74160 except that the printing cost is incurred outside the institution.
F	74210	Telephone Local Charges	Basic telephone costs, including basic line charges, listings, etc., billed to the University by the outside telephone companies. <i>This account code is mainly used by Telecommunications only.</i>
F	74230	Postal Charges	The cost of postage and related items such as box rentals.
F	74240	Freight and Express Charges	Freight and express charges not included in cost of merchandise. Freight and shipping charges on supplies and other items generally should be charged to the same object as the item acquired.
F	74250	Cable Television	Cost for cable TV.
F	74435	Software Maintenance	Computer software programs costing less than \$100,000.
F	74440	Consulting Services	Professional services rendered by non-institutional personnel including architects, accountants, and engineers but excluding medical, legal, and advertising services described below.
F	74450	Medical Services	Cost of medical services rendered by non-institutional employees. Includes doctor, hospital, and similar costs.
F	74460	Legal Services	Cost of legal services by non-institutional employees.
F	74470	Advertising Services	Cost of advertising, including notices to the general public for any purpose.
F	74480	Dues and Subscriptions	Cost of professional dues, periodicals, journals, etc., not considered a part of an organized library.
F	74485	Electronic Media and Database Serv	The cost of electronic access to journals or databases (primarily used by the Library).
F	74490	Other Professional and Admin Srvs	Cost of professional services and fees that are not covered in another category. For example, catering, court costs, appraisal fees, honoraria, notary costs, mail services, application fees, customization services, web site hosting and domain costs, and other similar fees and services. This includes Honorarium payments
F	74495	Conference Workshops On Campus	The registration fee for attending an on-campus workshop/conference. This includes the fee for webinars and other online workshops/conferences.
F	74510	Supplies	The cost of general office, instructional, operational, medical, and other supplies necessary to operate the University. These items are normally expected to be used up over time.
F	74512	Athletic Supplies	The cost of supplies considered unique to the Athletic Department. These items are normally expected to be used up over time.
F	74525	Signage	The cost of campus signage.
F	74596	Computer Purchases	Computer related items which cost between \$1,500.00 and \$4,999.99 that are movable in nature and particularly vulnerable to theft. Examples include computers, printers, external computer storage devices, PDAs, and external computer scanners.
F	74597	Noncomputer Sensitive Items	Items, not considered computer related, which cost between \$1,500.00 and \$4,999.99 that are movable in nature and particularly vulnerable to theft. Examples include photographic equipment binoculars, cameras, camera lenses, microscopes, musical instruments, scientific equipment, oscilloscopes, projectors, radio scanners, spectrum analyzers, televisions, two-way radio transmitters and receivers, vector scopes, video camera, video recorders and players, and waveform monitors. All weapons, regardless of cost are considered sensitive.
F	74630	Rentals	Payments for rentals of movable property.
F	74790	Other Awards and Indemnities	Awards and indemnities not included in any of the above object classifications.
F	74830	Employee Training by Institution	Includes tuition, enrollment fees, books, training fees, etc., for employer-directed training. This code should not be used for conferences, workshops, or seminars (see travel account codes).
F	74835	Employee Training Outside Institution	Includes tuition, enrollment fees, books, training fees, etc., to outside of institution for employer-directed training. This code should not be used for conferences, workshops, or seminars (see travel account codes).
F	74981	Food & Beverage	Food and Beverage expenses
F	75310	Prof and Admin Srvs by Instit Dept	Cost of using University departments to perform professional/administrative services. Examples are Printing Services, Creative and Visual Services, and various other campus service departments.
F	77375	MG Bereavement	Flowers or other purchases for bereavement
F	79710	Scholarships	Student Scholarships - Should always be processed through financial aid.

Chart	Acct Code	Account Code Title	Description
Capital Account Codes (Items equal to or more than \$5,000)			
F	78110	Office Equipment	
F	78120	Operational Equipment	
F	78135	Instructional Equipment Computers	
F	78190	Other Equipment	
F	78220	Site Development and Improvement	
F	78320	Construction of Buildings	
F	78490	Other Improvements	
F	78690	Other Intangible Assets	

Fundraising expenses. Fundraising expenses are when the event's primary purpose is to solicit donations or cultivate donor relationships with a clear fundraising intent. Even if the event is not an "official fundraiser," activities like donor appreciation dinners or events designed to encourage future contributions often fall under fundraising. If you have questions about the Fundraising codes, please contact the Foundation Accounting Office before coding as fundrasing.

F	77125	FR Promotional Items	
F	77130	FR Promotional Events	
F	77135	FR Food and Beverage	
F	77145	FR Supplies	
F	77150	FR Travel Expenses	
F	77160	FR Meeting Expenses	
F	77165	FR Honorariums	
F	77170	FR Advertising	