

Account Code Definitions - Expenses

Account Code	Account	Description	Examples
70105	Student Teacher Supervisors	Honoraria paid to teachers of local primary and secondary schools to evaluate the teaching practices of the University's Teacher Education students	To be used by Teacher Education only.
70110	Honoraria & Professional Services	Honoraria: Fees paid to outside organizations/persons for services for which fees are not legally or traditionally required Professional Services: Fees paid to outside organizations/persons for services rendered by trained and qualified persons/firms	Honoraria - Musicians, panel/workshop participation, speakers/lecturers; Professional Services - consulting fees, architect services, document shredding services
70111	Public Safety Chargebacks	Payment for services provided by Public Safety	To be used by Public Safety for chargebacks only.
70112	O&E Chargebacks	Payment for services provided by Outreach & Engagement	To be used by Outreach & Engagement for chargebacks only.
70115	Legal Fees	Fees to attorneys and law firms for legal services	Legal services such as research, opinion, litigation, collection, consulting, etc.
70120	Trash Removal	Payment for removal of University trash, hazardous materials, or other waste by an outside contractor	Trash removal, dumpster rental, grease disposal, removal of biological hazards, etc.
70125	Officials	Payment to individuals for officiating University athletic and intramural events	Payments to umpires, basketball referees or any official in a position of authority for a sporting event
70130	Software & Online Subscriptions	License/usage fees paid for the right to use software or access a website either for a specified period of time or perpetually.	Subscriptions and access fees to use websites or software through the Internet.
70135	Royalties	Payment for the right to use some type of intangible property for a period of time	Payment to use a patented or copyrighted item such as works of art, theatrical productions, or music.
70140	BOT Per Diem	Payments to the Board of Trustees for travel and attending meetings	Allowance paid per meeting for time and travel.
70145	Facility Operations-Planning Srvs	Payment for repairs or services performed by Facility Operations and Planning employees	To be used by Facility Operations and Planning for chargebacks only.
70150	Subgrant Awards--Up To 25K	A secondary distribution of funds up to \$25,000 to eligible subrecipient organizations under an existing grant awarded to the University	Payments to third parties for performing substantive work under grants and agreements as allowed by the granting agency.
70151	Subgrant Awards--Over 25K	A secondary distribution of funds over \$25,000 to eligible subrecipient organizations under an existing grant awarded to the University	Payments to third parties for performing substantive work under grants and agreements as allowed by the granting agency.
70155	Research Subject Incentives	Expenses to compensate individuals for participation in research projects	Payments by cash, check, direct deposit, and non-cash awards to students or the general public for participation in approved research studies.
70165	Revenue Share Payments	Revenue share payments to student athletes	For use by Athletics only.
70205	Water	Monthly fees paid for the amount of water usage	Payments to public utilities such as Evansville Water and Sewer Utility or New Harmony Utilities.
70210	Electricity	Monthly fees paid for the amount of electrical usage	Payments to CenterPoint Energy and Midwest Communications
70215	Gas	Monthly fees paid for the amount of natural gas usage	Payments to CenterPoint Energy, NRG Business Marketing, LLC, or New Harmony Utilities.
70220	Sewer	Monthly fees paid for the amount of sewage fees based on the amount of water usage	Payments to public utilities such as Evansville Water and Sewer Utility or New Harmony Utilities.
70305	Travel--In State	Expenses related to employee travel within the state of Indiana	Expenses such as airfare, lodging, per diem, parking, tolls, registration fees, and ground transportation.
70310	Travel--Out of State	Expenses related to employee travel outside of the state of Indiana	Expenses such as airfare, lodging, per diem, parking, tolls, registration fees, and ground transportation.
70315	Travel--International	Expenses related to employee travel outside of the USA	Expenses such as airfare, lodging, per diem, parking, tolls, registration fees, and ground transportation.
70320	Travel--Student	Expenses related to domestic travel by students representing or benefiting the University	Expenses such as airfare, lodging, per diem, parking, tolls, registration fees, and ground transportation. Examples include students asked to travel to compete in an academic competition by a faculty member, present a paper at a conference on behalf of a faculty member or department, or assist a faculty member with research.
70325	Travel--Student International	Expenses related to international travel by students representing or benefiting the University	Expenses such as airfare, lodging, per diem, parking, tolls, registration fees, and ground transportation. Examples include students asked to travel to compete in an academic competition by a faculty member, present a paper at a conference on behalf of a faculty member or department, or assist a faculty member with research.
70330	Travel--Guests	Expenses related to travel paid for consulting services, professional services provided by trained and qualified persons/firms	Expenses such as airfare, lodging, per diem, parking, tolls, registration fees, and ground transportation.
70332	Travel--Student Teacher Supervisors	Expenses related to travel for supervising University student teachers while they are training in the classroom	Mileage reimbursements to employees in Teacher Education Department.
70335	Travel--Candidates	Expenses related to travel for candidates to visit campus for job interviews	Expenses such as airfare, lodging, per diem, parking, tolls, registration fees, and ground transportation.

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70340	Travel--Accreditation Visit	Expenses related to travel by representatives of accrediting bodies	Expenses such as airfare, lodging, per diem, parking, tolls, registration fees, and ground transportation.
70345	Travel--Athletics Recruiting	Expenses related to travel by employees of the Athletics Department to attend other institutions athletic events with the purpose of assessing their players	For use by Athletics only. Expenses such as airfare, lodging, per diem, parking, tolls, registration fees, and ground transportation.
70350	Travel--Team	Expenses related to travel by University athletic teams to participate in sporting events away from the University	Expenses such as airfare, lodging, per diem, parking, tolls, registration fees, and ground transportation.
70355	Travel--Team Post Season	Expenses related to travel by University athletic teams to participate in sporting events away from the University following the completion of the regularly scheduled season for the sport	Expenses such as airfare, lodging, per diem, parking, tolls, registration fees, and ground transportation.
70360	Travel--Spouse	Taxable portion of travel expenses by a spouse of a University employee or representative	Expenses such as airfare, lodging, per diem, parking, tolls, registration fees, and ground transportation which meet the IRS definition for taxable income.
70366	Vehicle Chargebacks	Payment for services provided by Facilities for University owed vehicles	To be used by Facility Operations and Planning for chargebacks only.
70370	Online and Onsite Training	Fees paid for employee training over the Internet or on campus	Expenses such as webinars or registration fees for conferences hosted at USI.
70405	Postage	Expenses to send items through U.S. Mail, airmail, or commercial parcel services	Payments to USPS, FedEx, UPS, etc. This account should not be used for shipping costs associated with the purchase of supplies or equipment. In those cases, the cost of shipping should be charged to the same account as the item.
70406	Distribution Services Chargebacks	Payment for postage or parcel delivery services processed by Distribution Services	For use by Distribution Services only.
70410	Freight	Expenses for the inbound shipment of inventory for sale	For use by retail merchants, such as the Historic New Harmony Museum Shop.
70505	Telephone--General	Fees for land-based telephone services, excluding long distance	Payments to telephone service providers, such as Astound and Sparklight
70510	Telephone--Long Distance	Fees for long distance toll charges	Charges for calls made outside of the local calling area. Account also used when employees deposit cash as reimbursement of personal long distance calls.
70515	Telephone--Cellular	Fees for cellular telephone services or aircards for remote Internet access	For cellular phone service and aircards provided by Information Technology. See account 60515 for stipends paid to authorized employees for cellular service.
70520	Telecommunications--Other	Fees for telecommunications services other than land-based telephone, long distance, and cellular services	Charges for faxes, Internet, and cable.
70521	Telecommunication Chargebacks	Payment for services provided by Telecommunication Services	To be used by Telecommunication Services for chargebacks only.
70605	Printing & Publishing	Printing and design, copying/duplicating by an outside company	Printing and design of campus publications, programs, letterhead, business cards, etc. and charges for photocopies.
70606	Printing Copy & Media Chargebacks	Payment for services provided by University Creative and Print, Copier Fleet and Photography and Multimedia	To be used by University Creative and Print, Copier Fleet and Photography and Multimedia for chargebacks only.
70610	Laundry & Dry Cleaning	Expenses for laundry and dry cleaning services, including coin operated facilities	Cleaning of theatrical costumes, dining linens, or team uniforms.
70615	Advertising & Public Relations	Advertising: Fees paid to advertise the University's programs and job openings Public Relations: Expenses related to creating and/or maintaining goodwill	Newspaper, magazine, website, TV and radio advertising, job postings, sponsorships, and inexpensive items given away to non-employees to promote the University, such as ink pens or T-shirts.
70620	Hospitality	The expenditure of funds for the purchase of meals, refreshments, and entertainment	Food, beverages and entertainment (e.g. tickets to performances, sporting events, or similar activities)
70621	Student Athlete Meals	Non-travel meals provided to student athletes	For use by Athletics only.
70622	On-Campus Athletics Recruiting	Non-travel recruiting expenses for student athletes	For use by Athletics only.
70630	Memberships & Professional Fees	Memberships: Fees paid to join a professional or civic organization Professional Fees: Fees paid for licenses necessary for job responsibilities	Memberships: Dues paid in exchange for benefits Professional Fees: Indiana Notary renewals, board certifications and license renewals
70635	Accreditation Fees	Fees paid to external organizations to assess the quality of the university, its colleges, and its programs and to certify the achievement of certain standards	Application fees, annual fees, and other accreditation fees. See 70340 for accreditors' travel for site visits.
70640	Administrative Expenses	Allocation of management costs attributable to theatre productions	For use by Business Office Accounting only.
70645	Game Guarantees	Fees paid to or on behalf of other colleges or universities in exchange for participation in athletic contests	For use by Athletics only.
70650	Miscellaneous Services	Payment for other work performed that supports the University, but does not produce a tangible product	Used only when no more specific account code exists to describe the service provided.

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70670	Prizes and Awards	Amounts paid to nonemployees primarily in recognition of achievement or paid as the result of entering a contest	Prize money, trophies, plaques, etc. not in exchange for services or restricted to educational expenses.
70675	Library Print Subscriptions	Fees paid to receive printed publications for a specified period of time	For use by David L Rice Library only.
70680	Library Electronic Subscriptions	License/usage fees paid for the right to access publications electronically for a specified period of time	For use by David L Rice Library only.
70681	Interlibrary Loan Services	Service and usage charges for interlibrary loans	For use by David L Rice Library only.
70690	Community Educational Support	Assistance provided to companies or organizations for educational materials to support community education and training	Purchases of supplies such as books, anatomical models, training videos, etc. for use by community partners in the education and training of the general public. See accounts 73205, 73210, and/or 73235 for educational assistance to USI students.
71105	General Supplies & NonCap Equipment	General Supplies: Consumable goods acquired for general use and normally depleted within one year General Non Capital Equipment: Durable goods purchased for general use and valued under \$5,000 with a useful life of two or more years	General Supplies: Paper, pens, pencils, staplers, calendars, etc. General Non Capital Equipment: Scientific equipment, publishing equipment, etc.
71125	Supplies--Maintenance Storeroom	Inventory purchased and maintained for repair and maintenance of the physical facilities	For use by Facility Operations and Planning only.
71130	Sporting Goods & Team Apparel	Items that are used for sport or exercise and articles worn or by athletes in athletic competition	To be used by Athletics only. Uniforms, racquets, balls, nets, etc.
71135	Employee Apparel & Sundries	Apparel: Uniforms or clothing provided to employees in the course of performing University duties Sundries: Items provided to employees to recognize some achievement or milestone	Apparel: Shirts, jackets, hats, shoes, etc. used to identify individuals as University employees. Sundries: Awards for length of service, safety, or other formal employee recognition.
71150	Computer Supplies & NonCap Equip	Computer Supplies: Replaceable materials required to operate and support computer systems and peripherals Computer Non Capital Equipment: Computer equipment purchased and valued under \$5,000 with a useful life of two or more years	Computer Supplies: Keyboards, monitors, cables, toner, etc. Computer Non Capital Equipment: Servers, printers, or other computer hardware.
71155	Furniture-- Non Capital	Furniture valued under \$5,000 with a useful life of two or more years	Desks, chairs, housing furniture, etc.
71210	Motor Vehicle Fuel	Fuel used by vehicles and equipment owned or rented by the University	Diesel, gasoline, etc.
71405	Costumes	Clothing, accessories, and other wardrobe items purchased for use in produce theatrical performances	For use by Performing Arts only. Includes the cost of fabric and sewing supplies used to make costumes.
71410	Scenery	Hardware and supplies used for the design and construction of theatrical sets	For use by Performing Arts only.
71415	Props	Objects used on stage by actors in theatrical performances	For use by Performing Arts only.
71420	Lighting	Systems and accessories to light the stage area during theatrical performances	For use by Performing Arts only.
71425	Sound	Audio systems and accessories for theatrical performances	For use by Performing Arts only.
72105	Rent--Facilities	Payments in return for the use of land or other real property	Rentals or leases of buildings, rooms, athletic fields, etc.
72110	Rent--Storage Space	Payments in return for the use of facilities for the purpose of storing University property	Rental of storage trailers, safety deposit boxes, warehouses, etc.
72115	Rent--Equipment	Payments in return for the use of tangible property other than land or buildings	Rental of machinery, light and sound equipment, etc.
72125	Rent--Grounds Equipment	Payments in return for the use of tangible property used specifically to maintain University grounds	For use by Facility Operations and Planning only.
72130	Rent--Films	Payments in return for the use of motion pictures for screenings during a specified period of time	Rental of movies for academic or programming purposes.
72131	Parking Chargebacks	Payment for services provided by Public Safety	To be used by Public Safety for chargebacks only.
72205	Insurance	Payment of premiums to protect University property, operations, and activities against loss	Insurance for buildings, motor vehicles, general liability, travel, etc. This account is not used for employee insurance, such as medical, dental, and life coverage.
72210	Self-Insurance Claims Paid	Payments made by the University to fund losses not covered by insurance policies	Deductibles, vehicle repairs, medical services, etc.
72305	Depreciation	The current year expense related to a capital asset determined by its useful life	For use by Business Office Accounting only.
72306	Amortization - Leases	The current year expense related to a leased asset determined by its useful life	For use by Business Office Accounting only.
72307	Amortization-SBITAs	The current year expense related to a subscription-based information technology arrangement (SBITA) determined by its useful life	For use by Business Office Accounting only.
73105	Taxes--Property	Tax imposed by municipalities upon owners of real property within their jurisdiction based on the value of such property	Spring and Fall installments paid to the Treasurer of Vanderburgh County, for property owned by the University

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73110	Taxes--Unrelated Business Income	Tax imposed by the federal government on income that is generated by activities that are not substantially related to furthering the exempt purpose of the University	For use by Business Office Accounting only.
73115	Taxes--Other	Payments of other taxes imposed by governments authorized with taxing authority	Used only when no more specific account code exists to describe the tax imposed.
73205	Scholarships	Amounts paid or allowed to undergraduate students to aid in the pursuit of their studies or research that neither require the student to perform services nor repay the funding source	Grants-in-aid, trainee stipends, tuition and fee waivers, and other monetary awards where the selection of the student recipient is made by the University.
73210	Financial Aid Awards	Grants, awards, and tuition and fee exemptions posted to student accounts	For use by Student Financial Assistance only.
73215	Grant-in-Aid Room and Board	Scholarships awarded to student athletes specifically for housing and meals	Housing fees or allowances, meal plans or meal allowances including those during periods when student athletes are required to be on campus for practices or games outside of the normal University semester schedule. For use by Athletics only.
73220	Remitted Fees--Non Employees	Waivers of instructional fees for students who are not employees	Academic Excellence Awards, Departmental Scholarships, Non Resident Grants, and other tuition reductions provided to non-employees.
73240	Grant-in-Aid In State Fees	Scholarships awarded to student athletes specifically for in state tuition and fees	For use by Athletics only.
73245	Grant-in-Aid Out of State Fees	Scholarships awarded to student athletes specifically for out of state tuition and fees	For use by Athletics only.
73260	Grant in Aid Books	Scholarships awarded to student athletes specifically for books	For use by Athletics only.
73305	Purchases	Inventory purchased and maintained for sale by University departments acting as retail merchants	New Harmony Museum Shop merchandise offered for sale to students and the general public.
73306	Inventory Adjustments at Cost	Monthly adjustment to inventory at cost for purchases and sales by retail operations	For use by Business Office Accounting only.
73315	Consignments	Payments to a consignor for goods sold on his or her behalf	For use by Historic New Harmony only.
73405	Bad Checks	Fees charged by banks to cover the administrative costs associated with checks returned for insufficient funds	For use by Bursar's Office only.
73410	Cash Short	Expense recorded when actual money received is less than the amount of sales generated	Used by departments who are authorized to receive cash on behalf of the University. A cash short would be recorded if a department sold two tickets at \$20 each for a total value of \$40 but collected only \$38 for the sale. Cash short would be \$2.
73415	Fees--Credit Card Processing	Fees charged by banks to cover the administrative costs associated with accepting credit card payments	For use by Bursar's Office only.
73420	Fees--Bank Services	Fees charged by banks in exchange for various services	For use by Bursar's Office only.
73605	Fees--Investment Management	Fees charged for investment transactions and associated administration of investment accounts	For use by Business Office Accounting only.
73615	Loss on Sale	Loss recorded when asset decreases in value and is sold for a price lower than its book value	For use by Business Office Accounting only.
73620	Unrealized Loss	Loss recorded when an asset being held has a value lower than its original cost	For use by Business Office Accounting only.
73625	Bond Retirement	Costs associated with taking bonds out of circulation	For use by Business Office Accounting only.
73710	Legal Claims	Amounts paid in legal settlements or judgments	Payments to a claimant or claimant's attorney.
73712	Debt Cancellation Expense	Interest and principle associated with nullifying an obligation to the University associated with a loan agreement	For use by Business Office Accounting only.
73713	Uncollectible Accounts Auxiliary	Write off account balances from auxiliary enterprises that are not going to be paid after unsuccessful attempts for collection and adjust allowance for doubtful accounts for future bad debts	For use by Bursar's and Business Office Accounting only.
73714	Uncollectible Accounts Expense	Write off account balances that are not going to be paid after unsuccessful attempts for collection and adjust allowance for doubtful accounts for future bad debts	For use by Bursar's and Business Office Accounting only.
73715	Collection Expense	Fees paid to third party agencies to collect outstanding account balances on behalf of the University	For use by Bursar's Office only.
73720	Miscellaneous Expense	Extraordinary expenses not included in other categories	For miscellaneous supplies, use 71105, and for miscellaneous services, use 70650.
73735	Suspense	Account used to temporarily hold transactions until the expense can be allocated to a more accurate account	Centralized purchases to be allocated to multiple FOAPs. May only be used with authorization by Business Office Accounting.
73740	Suspense	Account used to temporarily hold transactions until the expense can be allocated to a more accurate account	Centralized purchases to be allocated to multiple FOAPs. May only be used with authorization by Business Office Accounting.

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73745	Suspense	Account used to temporarily hold transactions until the expense can be allocated to a more accurate account	Centralized purchases to be allocated to multiple FOAPs. May only be used with authorization by Business Office Accounting.
73755	Credit Card Purchases	Default account for purchases made using a University commercial card until the expense can be allocated to a more accurate account	For use by Business Office Accounting only.
73760	Loss on Disposal of Asset	Loss recorded when asset is sold or discarded for a price lower than its book value	For use by Business Office Accounting only.
73765	Employee Education Reimbursements	Reimbursements to employees for education obtained through other colleges and universities	Tuition and fees for credit or non-credit courses.
73770	Participant Support Stipends	Stipends for participants or trainees, but not employees, in connection with grant sponsored training activities	Payments to participants under grants and agreements as allowed by the granting agency.
73775	Participant Support Travel	Travel expenses for participants or trainees, but not employees, in connection with grant sponsored training activities	Registration fees, airfare, lodging, and other travel expenses paid to or on behalf of participants under grants and agreements as allowed by the granting agency.
73780	Participant Support Subsistence	Housing or food allowances provided to participants or trainees, but not employees, in connection with grant sponsored training activities	Payments to or on behalf of participants under grants and agreements as allowed by the granting agency.
74105	Interest Costs	Expense paid to bond holders to borrow money	Payments to debt holders through financial institutions.
74110	Annual Bond Expense	Fees paid to third party agencies to maintain outstanding debt	Payments to rating agencies, banks, security companies, etc.
74115	Bond Issue Expense	Costs associated with the issuance of debt	Payments to attorneys.
74205	Lease Interest Expense	The current year interest expense related to a leased asset determined by its agreement	For use by Business Office Accounting only.
74210	Loss on Leases	Loss on termination or retirement of lease agreement	For use by Business Office Accounting only.
74215	Lease Payments Clearing	The current year lease payments based on lease agreements	N/A
74220	SBITA Interest Expense	The current year interest expense related to a subscription-based information technology arrangement (SBITA) determined by its agreement	For use by Business Office Accounting only.
74225	Loss on SBITAs	Loss on termination or retirement of SBITA agreement	For use by Business Office Accounting only.
74230	SBITA Payments Clearing	The current year SBITA payments based on SBITA agreement	N/A
75105	Repairs & Maint--Gen Equip	Payments for services and materials used to bring general equipment back to an earlier condition or keep it operating in its present condition	Preventative maintenance or routine repairs that do not exceed \$5,000 or do not increase the capacity, useful life, or operating efficiency of the equipment.
75110	Repairs & Maint--Computer Equip	Payments for services and materials used to bring computer equipment back to an earlier condition or keep it operating in its present condition	Preventative maintenance or routine repairs that do not exceed \$5,000 or do not increase the capacity, useful life, or operating efficiency of the computer equipment. Includes annual maintenance chargebacks from Information Technology.
75111	IT Chargebacks	Payment for services provided by Information Technology	To be used by Information Technology for chargebacks only.
75215	Repairs & Maint--Vehicles	Payments for services and supplies used to bring a motor vehicle back to an earlier condition or keep it operating in its present condition	Services: Preventative maintenance or routine repairs that do not exceed \$5,000 or do not increase the capacity, useful life, or operating efficiency of the vehicle. Supplies: Keys, windshield wiper blades, windshield wiper fluid, motor oil, etc.
75305	Repairs & Maint--Buildings	Payments for services and materials used to bring a University building back to an earlier condition or keep it operating in its present condition	Preventative maintenance or routine repairs that do not exceed \$50,000 or do not increase the capacity, useful life, or operating efficiency of the building. Examples include painting and carpet replacement.
75315	Maintenance--Campus	Payments for services and materials to bring other University assets back to an earlier condition or keep it operating in its present condition	Used only when no more specific repair or maintenance account code exists to describe the service provided.
75405	Maintenance--Grounds	Payments for services and materials to maintain or beautify the landscape of University properties	Mowing services, pesticides to maintain landscaping, salt for roads, replacement concrete, and other land improvements valued at less than \$50,000.
76105	Equipment--Educ & Office Capital	Durable goods purchased for office, laboratory, or classroom use and valued at \$5,000 or more with a useful life of two or more years	Furniture, scientific equipment, publishing equipment, etc.
76110	Equipment--Computer Capital	Computer equipment purchased and valued at \$5,000 or more with a useful life of two or more years	Servers, printers, or other computer hardware.
76215	Equipment--Motor Vehicles Capital	Motorized vehicles and accessories valued at \$5,000 or more with a useful life of two or more years	Cars, tractors, etc. or vehicle accessories that increase the capacity, useful life, or operating efficiency of the equipment.
76225	Furniture--Capital	Furniture purchased and valued at \$5,000 or more with a useful life of two or more years	N/A

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76305	Library Books	Purchases of books, anthologies, encyclopedias, dictionaries, or other handwritten or printed works	For use by David L Rice Library only.
76310	Library Audio Visual	Purchases of CDs, DVDs, or similar tangible library materials in the physical possession of the University	For use by David L Rice Library only.
76405	Land	Acquisition costs of land purchased or fair market value of land received by donation	Purchase price, closing costs (such as attorney fees and recording fees), and other expenses to prepare land for its intended use (such as grading, draining, filling, and demolition costs when the purchase of land contains a building and the University intends to demolish at the time of purchase).
76410	Buildings	Acquisition costs of buildings purchased or fair market value of buildings received by donation	Purchase price, closing costs (such as attorney fees and recording fees), and other expenses to purchase buildings.
76505	Building Additions	Building additions valued at \$50,000 or more	Payments to contractors for electrical, plumbing, HVAC, and other construction expenses.
76520	Construction in Progress	Costs for constructing University buildings	Payments to contractors for electrical, plumbing, HVAC, and other construction expenses.
76525	Construction--Other	Costs for constructing land improvements (parking lots, fencing, gates, athletic fields, trails, landscaping, and parking lot lighting) and infrastructure (streets, street lighting, roads, sidewalks, bridges, tunnels, communications systems, and water and sewer systems) valued at \$50,000 or more	Payments to contractors for construction expenses.
76605	Rehabilitation & Renovation	Cost of services and materials to increase the capacity, useful life, or operating efficiency of a building valued at \$50,000 or more	Payments to contractors for electrical, plumbing, HVAC, and other construction expenses. See account 75305 for work to maintain buildings in their existing condition, such as painting and carpet replacement.
76705	Art Acquisitions	Purchases of art for display or collection by the University	Paintings, sculptures, etc.
76710	Museum Exhibits	Purchases of artifacts for display, conservation, and educational programming by the University	For use by Historic New Harmony only.
79991	Transfers Out--Mandatory	Distribution of resources from one fund or department to another fund or department required by a legal agreement	For use by Budget Office only.
79992	Transfers Out--Non Mandatory	Distribution of resources from one fund or department to support activities in another fund or department	For use by Budget Office only.
79993	Transfers Out--F&A	Expenses formerly referred to as indirect cost or overhead, which are actual costs incurred by the University, but are not easily identifiable or assignable to a single project	For use by Business Office Accounting only.
79994	Transfers Out--Internal Sale	Distribution of resources from one fund or department to another fund or department for internal sales	For use by Business Office Accounting only.