Expense Accounts			
Account Code	**Account**	**Description**	**Examples**
70105	Student Teacher Supervisors	Honoraria paid to teachers 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
70115	Legal Fees	Fees to attorneys and law firms for legal services	Legal services such as research, opinion, litigation, collection, consulting, etc.
70120	Trash & Waste 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 License	License/usage fees paid for the right to use software for a specified period of time	Subscriptions and access fees to use websites or software through the Internet. See 76130 and 76135 for software purchases.
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	Physical Plant Services	Payment for repairs or services performed by Univeristy Physical Plant employees	To be used by Physical Plant for chargebacks only.
70150	Subgrant Awards	A secondary distribution of funds 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.
70205	Water	Monthly fees paid for the amount of water usage	Payments to public utilities such as Evansville Waterworks Department or New Harmony Utilities.
70210	Electricity	Monthly fees paid for the amount of electrical usage	Payments to Vectren.
70215	Gas	Monthly fees paid for the amount of natural gas usage	Payments to Vectren, ProLiance Energy 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 Waterworks Department 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.
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.

Expense Accounts			
Account Code	**Account**	**Description**	**Examples**
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.
70365	Moving Expenses	Expenses approved by Human Resources that are related to travel and/or moving household and personal items of a recently hired employee relocating to the area	Expenses such as lodging, mileage, and fees paid to a professional moving company for transportation or storage of household goods and personal effects.
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.
70407	Distribution Services Mailings	Payments to USPS and parcel delivery services made by Distribution Services on behalf of University departments	For use by Distribution Services only.
70410	Freight	Expenses for the inbound shipment of inventory for sale	For use by retail merchants, such as Bookstore and 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 AT&T and WOW, as well as internal University phone services.
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.
70605	Printing & Publishing	Printing and design, copying/duplicating by the printing services department or an outside company	Printing and design of campus publications, programs, letterhead, business cards, etc. and charges for photocopies.
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	Fees paid to advertise the University's programs and job openings	Newspaper, magazine, website, TV and radio advertising and job postings. See account 70620 for materials purchased for giveaways that have the University logo.
70620	Hospitality & Public Relations	Hospitality: The expenditure of funds for the purchase of meals, refreshments, and entertainment Public Relations: Expenses related to creating and/or maintaining goodwill	Food and beverages, event decorations, and inexpensive items given away to non-employees to promote the University, such as ink pens or T-shirts.
70621	Student Athlete Meals	Non-travel meals provided to student athletes	For use by Athletics only.
70630	Memberships & Subscriptions	Memberships: Fees paid to join a professional or civic organization Subscriptions: Fees paid to receive publications for a specified period of time	Dues paid in exchange for benefits and payments for magazines, newspapers, or newsletters. See account 70130 for subcription fees paid for online access to websites or software.
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.
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.

Expense Accounts			
Account Code	**Account**	**Description**	**Examples**
70685	Community Co-op and Intern Support	Incentives to encourage employers to provide cooperative education (co-op) and internship opportunities to USI students	Payments to companies or organizations employing USI students as interns or cooperative education participants.
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	Supplies--Office and General	Consumable goods acquired for office use and normally depleted within one year or valued less than $100	Paper, toner, pens, pencils, staplers, calendars, etc. See acct 76115 for durable goods valued at $100 or more.
71110	Supplies--Medical	Consumable goods used to diagnose, monitor, or treat medical conditions that are normally depleted within one year or valued less than $100	Bandages, medications, first aid supplies, etc.
71115	Supplies--Concessions	Food and beverages to be sold at public events and related supplies	Candy, soft drinks, cups, straws, napkins, etc.
71120	Supplies--Miscellaneous	Payment for other tangible products that are normally depleted within a year or valued less than $100	Used only when no more specific account code exists to describe the tangible product.
71125	Supplies--Maintenance Storeroom	Inventory purchased and maintained for repair and maintenance of the physical facilities	For use by Physical Plant only.
71130	Sporting Goods & Team Apparel	Items that are used for sport or exercise and articles worn or by athletes in athletic competition	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.
71140	Supplies Reallocation	Allocation of a portion of costs attributable to select auxiliary enterprises	For use by Business Office Accounting only.
71145	Supplies--Classroom and Lab	Consumable goods acquired for use directly in the instruction of students and normally depleted within one year or valued at less than $100	Specialized materials required by specific disciplines or courses, such as chemicals, petri dishes, latex gloves, art supplies, etc. See acct 71105 for instructor supplies such as paper, pens, markers, chalk, and test forms.
71205	Supplies--Motor Vehicles	Supplies used for the routine maintenance of University motor vehicles that are normally depleted with a year	Keys, windshield wiper blades, windshield wiper fluid, motor oil, etc.
71210	Motor Vehicle Fuel	Fuel used by vehicles and equipment owned or rented by the University	Diesel, gasoline, etc.
71305	Supplies--Custodial	Items purchased for use by University custodians that will be depleted within a year	Paper towels, soap refills, garbage bags, gloves, etc.
71310	Supplies--Cleaning	Supplies purchased for cleaning purposes that will be depleted within a year	Detergents, santitizing cleaners, 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 Physical Plant 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.
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.
72211	Self-Insurance Claims Reallocation	Allocation of payments from insurance prepaid claims funds for losses not covered by insurance policies	For use by Business Office Accounting only.
72305	Depreciation	The current year expense related to a capital asset determined by its useful life	For use by Business Office Accounting only.

Expense Accounts			
Account Code	**Account**	**Description**	**Examples**
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 Posey County for property owned by the University in New Harmony, Indiana
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 Athetics 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.
73235	Fellowships	Amounts paid or allowed to graduate 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.
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.
73250	Remitted Fees--Employees	Waivers of instructional fees for employees or dependents provided as a benefit of employment	Reduction of tuition or fees applied directly to eligible student accounts.
73255	Graduate Asst Institutional Aid	Waivers of instructional fees for students who are awarded graduate assistantships	For use by Business Office Accounting 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	Bookstore, Athletics, and New Harmony Museum Shop merchandise offered for sale to students and the general public.
73310	Loss on Merchandise Reclass	Cost of new or used books that cannot be sold and cannot be returned to the supplier	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 and Bookstore 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 ot 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.
73505	Waivers--Resident Assistant Rent	Waivers of housing charges for resident assistants provided as a benefit of employment	For use by Housing and Residence Life only.
73510	Waivers--Resident Assistant Meals	Waivers of meal charges for resident assistants provided as a benefit of employment	For use by Housing and Residence Life only.
73515	Area Coordinator Rent	Waivers of housing charges for area coordinators provided as a benefit of employment	For use by Housing and Residence Life only.
73520	Area Coordinator Meals	Waivers of meal charges for resident assistants provided as a benefit of employment	For use by Housing and Residence Life 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.

Expense Accounts			
Account Code	**Account**	**Description**	**Examples**
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 Accountings 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 Accountings 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 71120, and for miscellaneous services, use 70650.
73732	Student Organization Support	Account used to track University support to student organization agency funds	Amounts transferred from University funds to student clubs and organizations for travel, programs, or events.
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.
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.
75105	Repairs & Maint--Educ & Office Equip	Payments for services and materials used to bring office, classroom, or laboratory 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.
75205	Repairs & Maint--Household Equip	Payments for services and materials used to bring household 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 household equipment.
75210	Repairs & Maint--Custodial Equip	Payments for services and materials used to bring custodial 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 custodial equipment.
75215	Repairs & Maint--Vehicles	Payments for services and materials used to bring a motor vehicle 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 vehicle.
75220	Repairs--Library Books	Payments for services and materials used to bring library books back to an earlier condition	Payments to Evansville Bindery for repair services.
75225	Repairs & Maint--Other Equip	Payments for services and materials used to bring other 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.

Expense Accounts			
Account Code	**Account**	**Description**	**Examples**
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.
76115	Equipment--Edu & Office Non Capital	Durable goods purchased for office, laboratory, or classroom use and valued from $100 to $4,999.99 with a useful life of two or more years	Furniture, scientific equipment, publishing equipment, etc.
76120	Equipment--Computer Non Capital	Computer equipment purchased and valued from $100 to $4,999.99 with a useful life of two or more years	Servers, printers, or other computer hardware.
76130	Computer Software Non Capital	Computer software (including installation) valued less than $50,000 with the right to use the software indefinitely	Includes only the purchase of software, not the fee for a license to use the software. See 70130 for software licenses or 75115 for annual software maintenance fees.
76135	Computer Software Capital	Computer software (including installation) valued at $50,000 or more with the right to use the software indefinitely	Includes only the purchase of software, not the fee for a license to use the software. See 70130 for software licenses or 75115 for annual software maintenance fees.
76205	Equipment--Household Non Capital	Appliances, household furnishings, fixtures, and similar durable goods valued from $100 to $4,999.99 with a useful life of two or more years	Refrigerators, ovens, microwaves, washers, dryers, dishwashers, sofas, bedroom furniture, dining tables, garbage disposals, soap dispensers, paper towel dispensers, etc.
76210	Equipment--Custodial Non Capital	Cleaning and janitorial equipment valued from $100 to $4,999.99 with a useful life of two or more years	Wet and dry vacuum cleaners, floor scrubbers, pressure washers, etc.
76215	Equipment--Motor Vehicles	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.
76220	Equipment--Other Non Capital	Other durable goods valued from $100 to $4,999.99 with a useful life of two or more years	Used only when no more specific account code exists to describe the equipment.
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.

Expense Accounts			
Account Code	**Account**	**Description**	**Examples**
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.
80245	Transfers In--F&A Cost Recovery	Distribution of funds received from grantors for 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.
81245	Transfers Out--F&A Costs	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.