

D. Chart of Accounts for Operating Ledger – Expenditure Codes

FOAPAL Fund – Organization – Account – Program – Activity – Location

Expenditure Account Categories

<u>Account Code</u>	<u>Categories</u>
601XXX	<u>Personal Services:</u> Expenses for salaries, wages, and related employee benefits for all persons employed.
702XXX	<u>Travel:</u> Expenses that include disbursements to employees and Board Members as reimbursements for use of personal automobiles, subsistence allowances, miscellaneous travel expense, and common carrier fares.
703XXX	<u>Operating Services:</u> Expenses for services other than Personal Services and Professional Services required of the University in the administration of its assigned functions. Such services may be provided by some agency of the State or by private business organizations.
704XXX	<u>Supplies:</u> Includes articles and commodities which are consumed or materially altered when used.
705XXX	<u>Professional Services:</u> Expenses peculiar to an agency and not otherwise chargeable to other expenditures.
706XXX	<u>Other Charges:</u> Expenditures peculiar to an agency and not otherwise chargeable to other expenditures.
707XXX	<u>Capital Outlays:</u> Expenditures which result in acquisitions of, additions to, replacement of, or major repairs to fixed assets which will benefit current and future fiscal periods. These accounts are not to include cost of service contracts. Service contracts are handled in Maintenance of Property and Equipment. (Depreciation Codes are 707701 - 707710).
70XXXX	<u>Debt Services:</u> Represents outlays for benefits received from agency indebtedness. These benefits may be received in prior, current, or future fiscal periods. Outlays would be in the form of debt principal payments, periodic interest payments, and other debt cost.
80XXXX	<u>Interagency Transfers:</u> Transfers of funds from one agency to another agency. The purchase of goods or services from a "Revolving Fund" are not Interagency Transfers.

Expenditure Account Summaries

Personal Services

Unclassified Salaries	[601001-601099]
Classified Salaries	[601100-601199]
<i>Salaries</i>	<i>[601001-601199]</i>
Overtime	[601200-601299]
Termination	[601300-601399]
Regular Salaries	[601001-601399]
Wages of Labor	[601400-601499]
Student Labor	[601500-601599]
Vehicle Allowance	[601600-601699]
Other Compensation	[601400-601699]
Retirement Contributions	[601700-601799]
Other Contributions	[601800-601899]
Related Benefits	[601700-601899]
Attrition	[601900-601999]
Personal Services	[601000-601999]

Operating Expenses

Travel

Administrative – I/S	[702001-702099]
Conferences – I/S	[702100-702199]
Athletic – I/S	[702300-702399]
Board – I/S	[702400-702499]
<i>Instate Travel</i>	<i>[702001-702499]</i>
Administrative – O/S	[702501-702599]
Conferences – O/S	[702600-702699]
Athletic – O/S	[702700-702899]
Board – O/S	[702900-702999]
<i>Out of State Travel</i>	<i>[702500-702999]</i>
Travel	[702000-702999]

Operating Services

Advertising	[703001-703099]
Printing	[703100-703199]
Insurance	[703200-703299]
Maintenance of Property & Equipment	[703300-703399]
Rentals	[703400-703499]
Dues and Subscription	[703500-703599]
Postage and Delivery	[703600-703699]
Telephone	[703700-703799]
Utilities	[703800-703899]
Other Operating Services	[703900-703999]
Operating Services	[703000-703999]

Supplies

Office Supplies	[704001-704099]
Medical and Dental	[704100-704199]
Food	[704200-704299]
Automotive	[704300-704399]
Other Operating Supplies	[704400-704599]
Repair & Maintenance Supplies	[704600-704799]
Stores	[704800-704999]
<i>Operating Supplies</i>	[704100-704999]
Supplies	[704000-704999]
Operating Expenses (Travel, Operating Services, & Supplies)	[702000-704999]

Professional Services

Accounting & Auditing	[705001-705099]
Management Consulting	[705100-705199]
Engineering & Architectural	[705200-705299]
Legal	[705300-705399]
Medical	[705400-705499]
Veterinary	[705500-705599]
Other Professional Services	[705600-705899]
Professional Travel	[705900-705999]
Professional Services	[705000-705999]

Other Charges

Reserved	[706001-706299]
Business Charges	[706300-706599]
Student Aid	[706600-706699]
Loans & Other Aid Costs	[706700-706899]
Other Miscellaneous	[706900-706999]
Other Charges	[706300-706999]

Capital Outlay

Land	[707001-707099]
Building	[707100-707199]
Machinery and Equipment	[707200-707399]
Library Reference Material	[707400-707499]
Acquisitions	[707001-707499]
Land Improvements	[707500-707599]
Building	[707600-707699]
Machinery and Equipment	[707700-707899]
Major Repairs	[707500-707899]
Capital Outlay	[707000-707899]

Depreciation

Depreciation	[707900-707999]
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Debt Service

Principal	[708001-708010]
Interest	[708011-708199]
Reserve Requirement	[708200-708299]
Related Charges	[708300-708999]
Debt Service	[708000-708999]
Total Support Costs	[702000-708999]

Interagency Transfer

Transfer of Funds	[809000-809999]
Interagency Transfer	[809000-809999]

Fund Additions/Fund Deductions

Fund Additions	[910000-959000]
Fund Deductions	[960000-969999]
Fund Additions/Fund Deductions	[910000-969999]

Expenditure Account Codes

Account Code	Definition
PERSONAL SERVICES	
<u>Salaries:</u> Expense for salaried employees, does not include related employee benefits and other compensation.	
<u>Regular:</u> Salaries paid to full-time or part-time employees hired on a continuing basis. Includes classified and unclassified employees' salaries, overtime and termination pay.	
<u>Unclassified:</u> Includes all personnel that are not Classified Civil Service employees hired part-time or full-time. Includes Faculty, Academic and Non-Academic Administrative Officers, Professional Staff, Adjunct Instructors, Summer Faculty, Extra Services payments and Graduate Assistants.	
<u>9/10 Month Faculty</u>	
601000	<u>Personal Services – Budget ONLY</u>
601011	<u>9/10 Month Instructional Faculty:</u> Defined by the Board of Regents as; in the undergraduate area, one FTE is equal to each twelve (12) semester credit hours taught; in the graduate area, one FTE is equal to each nine (9) semester credit hours taught.
601014	<u>9/10 Month Other - Faculty:</u> Includes all other Faculty (employees with faculty rank) not defined as instruction, research or administrative faculty. This category includes: librarians holding faculty rank; any other faculty holding faculty rank not covered by any of the above 1011, 1012, and 1013.
<u>12 Month Faculty</u>	
601031	<u>12/11 Month Instructional - Faculty:</u> Instructional staff employed full-time for the entire year whose major regular assignment is instruction. See Nine/Ten (9/10) Month Instructional - Faculty for allocation bases.
601033	<u>12/11 Month Administrative - Faculty:</u> Administrative faculty employed full-time for the entire year whose assignments require primary (and major) responsibility for management of the institution, or a customarily recognized department or subdivision thereof. Assignments require the performance of work directly related to management policies or general business operations. See Nine/Ten (9/10) Month Administrative - Faculty for allocation basis.
601034	<u>12/11 Month Other - Faculty:</u> Includes all other twelve/eleven (12/11) month faculty not defined as instruction, research or administrative faculty.
<u>Summer Faculty</u>	
601041	<u>Summer Faculty:</u> Instructional faculty hired on a summer basis.
601042	<u>Summer Faculty Internet:</u> Administrative or other non-teaching faculty or non-faculty hired on a summer basis.
<u>Adjunct Faculty/Instructors</u>	
601050	<u>Adjunct Instruction:</u> Part-time temporary instructors hired on a load basis and paid on the last working day of the month.
601051	<u>Adjunct Internet:</u> Part-time temporary adjunct instructors hired on a load basis rather than a course basis and paid on the last working day of the month.
601052	<u>Adjunct Summer:</u> Part-time temporary instructors hired on a summer basis.
<u>Non-Credit Presenters</u>	
601053	<u>Non-Credit Presenter:</u> Part-time temporary noncredit hour presenters/instructors hired on an irregular basis.
<u>Extra Services</u>	
601060	<u>Extra Services - Instruction:</u> Payment for the performance of "extra duties" for teaching activities on a credit basis.
601062	<u>Extra Services - Other:</u> Payment for the performance of "extra duties" which do not involve teaching activities on a credit or noncredit basis.
<u>Cooperating/Supervising Teacher</u>	
601076	<u>Supervising Teachers:</u> Stipends paid to NSU Laboratory School teachers.

<u>Account Code</u>	<u>Definition</u>
<u>Graduate Assistants</u>	
601084	<u>Graduate Assistant</u> : Graduate Assistants employed to assist instruction, research, e-laboratories, or in related areas of administration.
<u>Other Unclassified</u>	
601090	<u>12/11/10 Month Unclassified</u> : A member of college or university personnel, non-faculty, hired on a 12/11/10 month basis whose job responsibilities are considered professional and therefore not classified.
601094	<u>Foundation Supplement</u> : Payments made through NSU Foundation for supplements to income, including housing, cell phones, and vehicle allowances.
601095	<u>Salary Contingency</u> : Salary contingency allocation. (Business Office Use Only).
<u>Classified</u> : Includes all personnel whose job is classified in accordance with State Civil Service Commission.	
601110	<u>Classified</u> : Full-time and part-time classified employee hired on a continuing basis.
<u>Overtime</u> :	
601210	<u>Overtime 1.5 – Classified</u> : Payment to full-time or part-time classified employees hired on a continuing basis at time and one half of the employees' regular hourly rate for duties performed in excess of regular working hours, in accordance with Civil Service regulations and FLSA.
601211	<u>Overtime 1.0 – Classified</u> : Payment to full-time or part-time classified employees hired on a continuing basis at the employees' regular hourly rate for duties performed outside of regular work hours, in accordance with Civil Service regulations and FLSA.
601220	<u>Overtime 1.5 – Unclassified</u> : Payment to full-time or part-time unclassified employees hired on a continuing basis at time and one half of the employees' regular hourly rate for duties performed in excess of regular working hours, in accordance with FLSA.
601221	<u>Overtime 1.0 – Unclassified</u> : Payment to full-time or part-time unclassified employees hired on a continuing basis at the employees' regular hourly rate for duties performed outside of regular work hours, in accordance with FLSA.
<u>Termination Pay</u> : Termination payment made to a full-time or part-time employee hired on a continuing basis. Includes provisions for classified and unclassified employees.	
601310	<u>Termination Pay – Annual Leave</u> : Payment for up to 300 hours of annual leave accrued while employed and paid at the time of termination or retirement.
601320	<u>Termination Pay – Sick Leave</u> : Payment for up to 200 hours of sick leave accrued while employed and paid at the time of retirement. (Includes compensation of faculty and non-faculty).
<u>Other Compensation</u> : Compensation made to employees hired on an irregular, seasonal basis.	
<u>Wages of Labor</u> : Payments to a casual, seasonal, or temporary employee hired on an irregular basis.	
601410	<u>Wages of Labor</u> : Compensation for non-student employees appointed for less than 180 consecutive days, single or multiple appointments, in accordance with Civil Service regulations.
<u>Student Labor</u> : Compensation for students hired as student labor, not wages of labor.	
601510	<u>Student Labor – Regular</u> : Compensation for student labor not employed under the College Work Study Program.
601520	<u>Student Labor – College Work Study</u> : Compensation for student labor employed on campus under the College Work Study Program.
601530	<u>Student Labor – College Work Study Community Service</u> : Compensation for student labor employed in off-campus community service jobs under the Federal College Work Study Program.
601540	<u>Student Labor – Differential Pay</u> : Compensation for Student labor not employed under the College Work Study Program, and for which a differential rate of pay is given.
<u>Vehicle Allowance</u> : Allowance for vehicle use.	
601611	<u>Vehicle Allowance</u>
<u>Related Benefits</u> : Employer's contribution for retirement benefits, group insurance, etc.	

Account Code	Definition
<u>Retirement Contributions:</u> Employer's contribution to retirement plans.	
601710	<u>State Employees Retirement Contribution:</u> Employer's contribution for retirement of a state employee under the "State Employees' Retirement System", other than school employees, teachers, school lunch employees, and other covered under special retirement plans or social security.
601720	<u>Teachers' Retirement Contribution:</u> Employer's contribution for retirement of a teacher in the "State Teachers' Retirement System". Note: Does not include teachers in certain universities and other institutions having special retirement system of their own.
601721	<u>ORP Contribution:</u> Employer's contribution for retirement in the Optional Retirement Plan
601722	<u>K12 Contribution:</u> Employer's contribution for retirement in the K12 Retirement Plan
601730	<u>FICA Tax:</u> Employer's contribution for FICA.
601740	<u>Medicare Tax:</u> Employer's contribution for Medicare Tax.
<u>Other Contributions:</u> Employer's contribution to other than retirement plans.	
601810	<u>Unemployment Benefits:</u> Agency assessment for state self-insurance to pay unemployment benefits.
<u>Group Insurance:</u>	
601821	<u>Health Insurance:</u> Employer's contribution to employee group health insurance.
601822	<u>Life Insurance:</u> Employer's contribution to employee group life insurance.
601825	<u>Retirees' Group Health Insurance:</u> Employer's contribution to retirees' group health insurance.
601826	<u>Retirees' Group Life Insurance:</u> Employer's contribution to retirees' group life insurance.
<u>Faculty/Staff and Dependent Fee Exemption:</u>	
601898	<u>Benefits Contingency:</u> Benefits contingency allocation. (Business Office Use Only).
<u>Attrition:</u> Personal Services Savings.	
601910	<u>Attrition – Classified:</u> The estimated Personal Services not expended because of attrition. (Business Office Use Only).
601911	<u>Attrition 9 Month Faculty:</u> The estimated Personal Services not expended because of attrition. (Business Office Use Only).
601913	<u>Attrition 11/12 Month Faculty:</u> The estimated Personal Services not expended because of attrition. (Business Office Use Only).
601919	<u>Attrition – Unclassified:</u> The estimated Personal Services not expended because of attrition. (Business Office Use Only).
601932	<u>Attrition – Overtime:</u> The estimated Personal Services not expended because of attrition. (Business Office Use Only).
601933	<u>Attrition – Term Pay:</u> The estimated Personal Services not expended because of attrition. (Business Office Use Only).
601941	<u>Attrition – Summer Faculty:</u> The estimated Personal Services not expended because of attrition. (Business Office Use Only).
601942	<u>Attrition – Other:</u> The estimated Personal Services not expended because of attrition. (Business Office Use Only).
601944	<u>Attrition – Wages:</u> The estimated Personal Services not expended because of attrition. (Business Office Use Only).
601945	<u>Attrition – Student Labor:</u> The estimated Personal Services not expended because of attrition. (Business Office Use Only).
601948	<u>Attrition – Graduate Assistants:</u> The estimated Personal Services not expended because of attrition. (Business Office Use Only).
601950	<u>Attrition – State Employees Retirement:</u> The estimated Personal Services not expended because of attrition. (Business Office Use Only).
601951	<u>Attrition – Other Benefits:</u> The estimated Personal Services not expended because of attrition. (Business Office Use Only).
601952	<u>Attrition – Teacher Retirement:</u> The estimated Personal Services not expended because of attrition. (Business Office Use Only).
601953	<u>Attrition – FICA:</u> The estimated Personal Services not expended because of attrition. (Business Office Use Only).
601954	<u>Attrition – Medicare:</u> The estimated Personal Services not expended because of attrition. (Business Office Use Only).
601960	<u>Attrition – Health Insurance</u>

Account Code	Definition
601961	<u>Attrition – Life Insurance</u>
Travel:	
702010	<u>Administrative -----I/S:</u> Travel expenses for travel within the borders of Louisiana for the University President and Vice-Presidents. (Not to include conference and convention expenses)
702110	<u>Conferences -----I/S:</u> Travel expenses for travel within the borders of Louisiana incurred by all state employees attending conferences, conventions, schools, seminars, training courses, etc.
702210	<u>Field Travel -----I/S:</u> Travel expenses for travel within the borders of Louisiana incurred by University employees or prospective employees.
702510	<u>Administrative ----- O/S:</u> Travel expenses for travel outside the borders of Louisiana for the University President and Vice-Presidents. (Not to include conference and convention expenses)
702610	<u>Conferences ----- O/S:</u> Travel expenses for travel outside the borders of Louisiana incurred by all state employees attending conferences, conventions, schools, seminars, training courses, etc.
702710	<u>Field Travel ----- O/S:</u> Travel expenses for travel outside the borders of Louisiana incurred by University employees or prospective employees.
702720	<u>International Travel:</u> Travel expenses for travel outside the borders of the United States.
Athletic Travel:	
702310	<u>Athletic - Staff ----- I/S:</u> Staff travel for other than recruiting within the borders of Louisiana.
702320	<u>Athletic - Recruiting - Staff ----- I/S:</u> Staff travel for the purpose of recruiting within the borders of Louisiana.
702330	<u>Athletic - Recruiting - Prospect ----- I/S:</u> Prospect travel for purposes of recruiting within the borders of Louisiana.
702340	<u>Athletic - Team ----- I/S:</u> Team travel within the borders of Louisiana.
702810	<u>Athletic - Staff ----- O/S:</u> Staff travel for other than recruiting outside the borders of Louisiana.
702820	<u>Athletic - Recruiting - Staff ----- O/S:</u> Staff travel for the purpose of recruiting outside the borders of Louisiana.
702830	<u>Athletic - Recruiting - Prospect -----O/S:</u> Prospect travel for purposes of recruiting outside the borders of Louisiana.
702840	<u>Athletic - Team ----- O/S:</u> Team travel outside the borders of Louisiana.
Operating Services:	
703010	<u>Advertising:</u> Expenses for advertising space in newspapers and periodicals, television and radio commercials, promotional contracts and recruiting.
703012	<u>Advertising - Electronic Learning:</u> Electronic Learning advertising space. (TRED and External Affairs Use Only)
703110	<u>Printing Collections - Control:</u> University Printing Collections for University Printing requisitions (credit)
703116	<u>Printing:</u> Expenses for all printing and reproduction charges to include postcards, posters, brochures, flyers, leaflets, etc.
703120	<u>Binding:</u> Binding charges, contractual or otherwise.
703205	<u>Insurance - Athletics:</u> Nonmandatory insurance for students participating in intercollegiate sports activities or spirit groups, i.e., cheerleading, band, etc.
703210	<u>Insurance:</u> Expenses for surety bonds and insurance including Workman's Compensation payments. (Does not include group life insurance or unemployment benefits)
703320	<u>Maintenance of Equipment:</u> Service contracts, repairs to and maintenance of property and equipment performed by an outside agent.
703331	<u>Maintenance - Data Proc - IT:</u> Expenditures incurred in the support and preservation of software for data processing equipment. Should include software support and enhancements expenditures paid to vendors.
703340	<u>Maintenance of Buildings:</u> Maintenance and minor repair to buildings performed by an outside agent or agency.
703350	<u>Maintenance of Grounds:</u> Maintenance of grounds performed by an outside agent or agency.
703361	<u>Custodial Services:</u> Charges for custodial services.
703365	<u>Facility Use Allocation:</u> Charges and credits for facility use allocation (Intercollegiate Athletics).
703410	<u>Rentals:</u> Expenses for building, land, automobile, and equipment rentals.
703511	<u>Dues & Subscriptions:</u> Expenses for memberships in professional organizations and for subscriptions to periodicals, journals and newspapers.

Account Code	Definition
703513	License Fees: Expenses for taping license, broadcasting fees, etc.
703514	Webinar/On-Line Conference Fees: Expenses for webinar fees/ registration for virtual conferences, meetings, workshops, training courses, etc where no travel is involved.
703610	Postage/Freight: Expenses for postage including UPS, FedEx, etc.
703711	Telephones: Expenses for telephone and fax charges and all associated network charges. (Does not include wireless charges)
703726	Wireless Services: Charges for cellular telephone service; wireless internet and pagers.
703810	Utilities - Gas: Natural gas charges.
703820	Utilities - Sewage: Sewage charges.
703830	Utilities - Water: Water charges.
703840	Utilities - Electricity: Electric charges.
703940	Bank Fees & Related Charges: Bank charges, credit card discounts and credit card expenses recovered.
703990	Misc Operating Services: Charges for services performed by a non-budgeted state agency or private business organization that cannot be classified into specific accounts in Operating Services.
703991	Operating Services Allocations: Allocations for maintenance and security. (Business Office Use Only)
703999	Operating Services - Contingency: Support cost contingency. (Business Office Use Only)
Supplies:	
704010	Office Supplies: Expenses for supplies used in the operation of an office. Examples include paper, pencils, staples, small items of office equipment, etc.
704110	Medical & Dental: Expenses for items used in medical care treatment of sick or injured. Common examples are first aid kits, drugs, medical laboratory supplies, veterinary supplies, etc.
704210	Food Special Meals - Group: In accordance with the university policy and procedures and PPM 49 (State General Travel Regulations) meals for permissible occasions when there is extraordinary courtesy or necessity to serve several people, such as banquets, rallies, student receptions, fee based workshops, etc.
704211	Food Special Meals - Individual: In accordance with the university policy and procedures and PPM 49 (State General Travel Regulations) meals for permissible occasions when there is extraordinary courtesy or necessity to serve individual participants, such as guest lecturers, visiting scholars, dignitaries, candidates for employment, etc.
704225	Food: Purchases of food items that do not require a special meals document. For example: food purchases for labs, classrooms, etc.
704310	Motor Pool - Collections: University Motor Pool Collections (Business Office Use Only)
704321	Automotive: Expenses for fuel, oil, lubricants, tires and batteries for State automobiles, trucks, trailers or other automotive equipment.
704410	Educational/Recreational Supplies: Expenses for items purchased for direct use in classroom instruction or student recreational activities
704415	Promotional Supplies: Expenses for promotional items having no substantial resale value such as calendars, pens, hats and t-shirts.
704420	Building & Grounds Supplies: Supplies used in the normal operation of buildings and grounds such as waxes, detergents, disinfectants, fertilizer, herbicides, pesticides, boiler chemicals, plants, refrigerant, light bulbs (fluorescent), padlocks, trash cans, trash bags, landscaping plants, soil, gravel, etc.
704431	Athletic Supplies: Supplies used in the normal operation of athletic activities (does not include equipment).
704440	Clothing/Uniforms: Items of a clothing nature which are necessary in the operations of the University.
704441	Athletic Clothing/Uniforms: Items of a clothing nature which are necessary in the operations of the athletic department.
704470	Computer Supplies: Specialized items used in the day-to-day operations of a computer, both mainframe and personal.
704510	Other Supplies - Resale: Supplies purchased for the sole purpose of resale or to be used as an integral part of an item to be sold. Textbooks, novelty items, office supplies, etc. (Not for supplies to be consumed in the normal operation of the University or as a result of an educational program).
704590	Other Operating Supplies: Operating supply items not otherwise specifically identified.
704599	Supplies - Contingency: Support cost contingency. (Business Office Use Only)

Account Code	Definition
704810	Stores Increase: Controlling account to be used consistently for purchase of inventory to be kept on hand and subject to requisition and use through the University Warehouse.
704910	Stores Decrease: Controlling account for the requisition and usage of inventory handled through the University Warehouse.
Professional Services:	
705010	Accounting & Auditing: Professional accounting and auditing services performed by sources outside of state government.
705110	Management & Consulting: Professional management or management consulting performed by sources outside of state government.
705210	Engineering & Architecture: Professional engineering or architectural services performed by sources outside of state government.
705310	Legal: Professional legal services performed by sources outside of state government.
705410	Medical: Professional medical services performed by sources outside of state government.
705711	Instruction: Professional service contracts for instruction - does not include employees.
705735	Professional Svcs - IT: Professional service contracts for Information Technology.
705810	Officials: Charges for athletic/non-athletic event officials.
705890	Other Professional Svcs: Professional services not otherwise specified.
705899	Professional Svcs - Contingency: Support cost contingency. (Business Office Use Only)
Other Charges:	
Business Charges:	
706312	Write Off - Other: Used to charge off certain non-recurring and/or miscellaneous items such as Financial Aid return to lender not charged back to the student's account, Federal/State audit determinations, student cancellations/resignations processed for prior fiscal years, etc. after approval of the appropriate authority.
706320	Cash Over/Short: Used to record cash overages and shortages in activities having cash operations.
706390	Interagency Transfer: The amount of funds transferred from one fund to another fund within an agency where services or goods are not exchanged. (Business Office Use Only)
706391	Athletic I/A Transfer: The amount of funds transferred for athletic support.
706410	Awards - Other: Awards in sponsored activities such as rodeos, horse shows, student contest, plaques, etc.
706420	Game Guarantees: Payments to intercollegiate teams.
706520	Indirect Costs Recovered: Used by accounting for recovery from grants and contracts of costs related to use of facilities, administration, etc.
706534	Matching-CWSP-JLD: Matching of federal funds for student workers employed in JLD jobs under the college work study program.
706536	Matching-SEOG: Matching of federal funds for SEOG.
706540	Matching-Other: Matching of federal, state, and other funds, not otherwise specified.
706550	Refund to Grantors: Funds remitted to grantors.
706590	Grant Subawards: Awards, including subcontracts, of federal, state or private grants or contracts.
Student Aid:	
706610	Student Fellowships: Stipends paid to students, usually in connection with federal grants.
706620	Student Awards: Payments to students for academic excellence and/or because of financial need; designated as awards.
706630	Student Scholarships: Payments to students for academic excellence and/or because of financial need; designated as scholarships.
706631	Athletic Scholarships: Payments to students designated as athletic scholarships.
706633	Student Exemptions: Legislative
706635	Student Exemptions: Institutional
706637	Student Exemptions: Board
706638	Dorm Scholarships: Payments to students designated as dorm scholarship.
706639	Faculty/Staff/Dependent Exemption: Registration fee waivers granted to Faculty, Staff, Faculty/Staff Spouse and Faculty/Staff Children.
706640	Student Grants: Grant payments made to students, e.g., Pell.
706645	CARES Act Grants: Grant payments made to students for CARES Act.
706650	Student Initial Grants: Initial grant payments made to students under SEOG.

Account Code	Definition
Loan Cancellations and Other Aid Costs:	
706830	Other Collection Expenses: The amount charged for collection expenses other than cost of litigation, such as a commission paid to collection agency.
706831	Collection Expense Received: Amounts recovered from third party contractors to pay collection agency expenses based on the University's placement of these amounts owed with the University's contracted collection agency on their behalf.
Other Miscellaneous Charges:	
706990	Other Miscellaneous Charges: Miscellaneous charges not otherwise specified.
706991	ULS Assessment: The amount assessed by the University of Louisiana System to the University.
706993	Other Charges - Lab School: The amount of salaries and related benefits reimbursed by the University for Lab School faculty.
706994	Civil Service & CPTP Fees: Charges allocated by State Budget Office for Civil Service and the CPTP program. (An inter-agency charge reported and budgeted in Other Charges)
706999	Other Charges Contingency: Support cost contingency. (Business Office Use Only)
Capital Outlay:	
707010	Land: Expenses associated with the purchase of land
707015	Buildings < \$100,000: Expense associated with the purchase or construction of a facility for less than \$100,000
707020	Buildings > \$100,000: Expense associated with the purchase or construction of a facility for \$100,000 or more
707025	Livestock: Purchase of livestock
Improvements:	
707110	Land Improvements < \$100,000: Cost of improvements that physically alter the land costing less than \$100,000. Examples include major landscaping projects, improving roadways or parking areas, sidewalks, etc.
707115	Land Improvements > \$100,000: Cost of improvements greater than \$100,000 which physically alters the land.
707120	Building Improvements < \$100,000: Cost of renovations and improvements which physically alter existing buildings and facilities costing less than \$100,000.
707125	Building Improvement > \$100,000: Cost of renovations and improvements which physically alter existing buildings and facilities costing more than \$100,000.
707130	Improvements other than Land and Buildings < \$5,000: Improvements to capital outlay that cannot be specifically identified as land or building improvements costing less than \$5,000.
707135	Improvements other than Land and Buildings > \$5,000: Improvements to capital outlay that cannot be specifically identified as land or building improvements costing \$5,000 or more
Machinery & Equipment:	
707210	Automotive - \$1,000 - \$4,999: Acquisition of automobiles, trucks, trailers, boats, including heavy movable and light purpose vehicles with titles and/or registrations costing between \$1,000 and \$4,999.
707215	Automotive > \$5,000: Acquisition of automobiles, trucks, trailers, boats, including heavy movable and light purpose vehicles with titles and/or registrations costing \$5,000 or more.
707220	Equipment - Computers - \$1,000 - \$4,999: Computer and computer-related equipment, including audio/visual costing between \$1,000 and \$4,999.
707225	Equipment - Computers > \$5,000: Computer and computer-related equipment, including audio/visual costing \$5,000 or more.
707230	Equipment - Educational and Research - \$1,000 - \$4,999: Equipment used for instruction, recreation or cultural enrichment costing between \$1,000 and \$4,999.
707235	Equipment - Educational and Research > \$5,000: Equipment used for instruction, recreation or cultural enrichment costing \$5,000 or more.
707240	Equipment - Grounds and General Plant - \$1000 - \$4,999: Equipment used for construction or maintenance of grounds or the general plant. Examples include vacuum cleaners, carpet cleaners and buffers, household item, lawn maintenance equipment and power tools costing between \$1,000 and \$4,999.

Account Code	Definition
707245	Equipment - Grounds and General Plant > \$5,000: Equipment used for construction or maintenance of grounds or the general plant. Examples include vacuum cleaners, carpet cleaners and buffers, household items, lawn maintenance equipment and power tools costing \$5,000 or more.
707250	Equipment - Medical - \$1,000 - \$4,999: Equipment used in the treatment or diagnosis of sick or injured, including veterinary equipment costing between \$1,000 and \$4,999
707255	Equipment - Medical > \$5,000: Equipment used in the treatment or diagnosis of sick or injured, including veterinary equipment costing \$5,000 or more.
707260	Equipment - Office (Non-Computer) - \$1,000 - \$4,999: Equipment used in the operations of an offices (<i>does not include computer equipment</i>) costing between \$1,000 and \$4,999.
707265	Equipment - Office (Non-Computer) > \$5,000: Equipment used in the operations of an offices (<i>does not include computer equipment</i>) costing \$5,000 or more.
707290	Weapons < \$5,000: Expense associated with the purchase of weapons costing less than \$5,000.
707295	Weapons > \$5,000: Expense associated with the purchase of weapons costing \$5,000 or more.

Library Reference Materials:

707310	Library Reference Materials: Books, films, microfilms, and recordings purchased and maintained in the library for general use. (Library use only)
707315	Library Subscriptions: Periodicals purchased and maintained in the library for general use. (Library use only)

Major Repairs:

707410	Major Repairs - Building: Cost of major repairs to existing University buildings and facilities. Examples include replacing boilers, flooring, ceiling tiles, etc..
707415	Major Repairs - Land: Cost of major repairs to university land. Example included repairing existing roadways or parking areas.
707420	Major Repairs - Machinery & Equipment: Cost of major repairs extending the useful life of University machinery and equipment. Examples include engine overhauls, replacement of engines or transmissions, etc.
707425	Major Repairs - Other: Major repairs to capital outlay items that cannot be specifically identified as land, buildings, machinery, or equipment.

DEBT SERVICE

708010	Principal: Expenditures for payment of principal on general obligation debts.
708011	Interest: Expenditures for payment of interest on general obligation debts. Interest is considered only the cost borrowed money.
708210	Reserve Requirement: Expenditures for payment of reserve requirements on general obligation debts.
708311	Amortization, Bond Premium: The gradual reduction, redemption, or liquidation of the premium/discount on bonds. (Business Office Use Only).
708312	Unallotted Retainage: Object account used on an EB transaction to record an increase in budget in the current fiscal year due to prior year cash carried forward to the current fiscal year for the purpose of paying retainage that has been expensed in the prior fiscal year(s) but not paid. (Business Office Use Only).

Interagency Transfer

819110	Transfers Between Funds: Funds transferred outright by a budgeted agency to another budgeted agency, and not in exchange for commodities or services. Example: An institution received a grant of funds from the Department of Education to operate a Special Education Evaluation Center. (Business Office Use Only)
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Fund Additions

910000	Fund Additions
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Fund Deductions

960000	Fund Deductions
960001	Fund Deduction Bond Principal
960002	Fund Deduction Bond Interest