

University of Montana Data Warehouse

Expense Accounts

- Expense account categories are used to identify the nature of amounts disbursed from a fund wherein the activity is accounted for as an expenditure (expense)/deduction or transfer-out.

UMDW Expense Accounts

Level 1 Account:		
610FAC	Contract Faculty	
61117	TRS/ORP Early Retirement Plan	Expenditures for Teacher Retirement System (TRS) or Optional Retirement Program (ORP)
61123	Contract Faculty	All teaching salaries for faculty
61132	Contract Faculty-Extra Comp	Payment to faculty for services over a 1.0 FTE

Level 1 Account:

611ADM

Contract Administrative

61128

Contract Administrator

Salaries for campus administrators

61140

Contract Administrator-Extra
Comp

Payment to administrators for services over a 1.0 FTE

Level 1 Account:

611CLSClassified

61125	Classified Employee	Payment to hourly paid classified staff
61131	Classified Employee-Overtime	Overtime wages based on collective bargaining agreements or labor law
61165	Classified Employee-Lump Sum Merit	MUS staff compensation Merit Plan payments

Level 1 Account:

611GST

Graduate Assistants

61126	Graduate Teaching Assistant	Salaries to contracted graduate teaching assistants
61127	Graduate Research Assistant	Salaries to contracted graduate research assistants

Level 1 Account:

611PRFContract Professional

61101	Regular Salaries-WC ONLY	Worker's Comp Only. Do not use.
61124	Contract Professional	Salaries paid to contract professionals, coaches, Letters of Appointment
61141	Contract Professional-Extra Comp	Payment to contract professionals, coaches, Letters of Appointment for services over a 1.0 FTE
61199	Contract Professional-General	Used for GAAP salary eliminations or budget purposes

Level 1 Account:**612OTS****Other Salaries**

61202	Hourly-Overtime	Overtime payments for students and temporary employees
61224	Hourly-Non Classified Employee	Salaries for temporary employees
61225	Student	Hourly wages paid to non-work study employees
61226	Student Work Study-Federal	Hourly wages paid to federal work study employees (College Work Study Program)
61228	Student Work Study-State	Hourly wages paid to state work study employees
61230	Institutional Work Study	Hourly wages paid to campus work study employees
61271	Hourly-Other Compensation	Butte wages expenses/employees in multiple departments
61299	Hourly-General	General hourly salaries - seldom used

Level 1 Account:		
6130TC	Other Compensation	
61301	Per Diem	Non-cash compensation record of meals
61302	Non-cash Fringe Benefits	Non-cash other compensation, for example: Resident Assistant stipends.
61311	Communication Device Allowance	Expenditures for the purchase or reimbursement of electronic communication devices and/or services for use by employees to conduct official University business.
61399	Other Compensation General	Used for GAAP other compensation eliminations or budget purposes

Level 1 Account:**614BEN****Employee Benefits**

61401	FI CA	Federal Insurance Contributions Act (FICA) payroll tax
61402	Retirement	Employer cost of retirement programs - PERS, Staff ORP, Police Officers
61402A	Peace Officer Retirement	Employer cost of retirement programs - Police Officers
61402C	ORP-Staff TIAA Cref	Employer cost of retirement programs - Staff ORP
61403	Group Insurance	Employer's health insurance contribution
61404	Workers Compensation	Employer cost of Workers Compensation - (Industrial Accident Insurance) administered by each state
61409	Medicare Tax	Employer cost of Medicare Tax - federally mandated health insurance program
61410	State Unemployment Tax	Employer cost of State unemployment tax - administered by each state
61411	Teachers Retirement	Employer cost of Teacher's Retirement System (TRS) retirement
61412	Union Pension Trust	Union pension trust payment for carpenters
61415	TIAA-CREF Retirement	Employer cost of TIAA-CREF (Teachers Insurance and Annuity Association - College Retirement Equities Fund) Retirement
61418	Faculty/Staff Benefit	Expenditures for faculty and staff paid by the institution for non-waiver benefits such as parking discount, etc.
61498	Grant & Contract Leave Assessment	Assessment held in trust for future sick and annual leave expense based upon sponsored program employment activity
61499	Benefits-General	Benefits as computed for purposes of encumbrance only

Level 1 Account:

614BNW

Employee Waivers

61408	Employee Waiver	Tuition waiver for permanent MUS employees
61421	Dependent Waiver	Tuition waiver for dependents of permanent MUS employees
61422	Graduate TA/RA Waiver	Tuition waiver for graduate teaching assistants and graduate research assistants

Level 1 Account:
615TRB

Termination Benefits

61416	TRS Option 1	Employer cost of TRS Option 1 benefits payout - paid upon a calculated amount
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Level 1 Account:

615TRP

Termination Pay

61133	Termination Pay-Sick Leave	Termination Pay-Sick Leave - paid upon accrued sick leave
61134	Termination Pay-Vacation	Termination Pay-Vacation - paid upon accrued vacation hours
61135	Termination Pay-Compensatory	Termination Pay-Compensatory - paid upon accrued compensatory time

Level 1 Account:

619OTB

Other Benefits

61905	Compensated Absences	Compensated absences
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Level 1 Account:**621SRV****Contracted Services**

62101	Appraiser Fees	Payments made to a licensed appraiser who is hired for a professional valuation of property owned by the University (example: artwork or real estate).
62102	Consultant & Professional Services	Payments made to an expert who is hired, usually for a short period, for professional and/or consultant's technical advice/opinions. These are for outside services only and should have a contracted services agreement.
62102T	Consult and Prof Svc-Tradeout	Services provided by an expert who is hired, usually for a short period, for professional and/or consultant's technical advice/opinions. Money is not exchanged between the 2 parties - goods and/or services are received in exchange for goods and/or services provided by the University.
62104	Insurance & Bonds	Payments made to State Risk Management or an insurance company to protect the University against losses through fire, accident, and theft.
62105	Janitorial Services	Payments made for cleaning and/or maintenance that are normally provided by an outside vendor. Payments are made on a per job or per contract basis.
62106	Laboratory Testing	Payments made for laboratory services provided by either on- or off-campus organizations.
62107	Laundry	Payments made to launder clothes or linens.
62108	Legal Fees & Court Costs	Payments made for legal services rendered for the University, primarily by an outside lawyer or law firm. For payments as the result of litigation or other legal costs, see account code 62127.
62113	Warrant Writing Costs	Monthly charge from the Dept of Administration for processing of checks.
62114	Payroll Service Fees	Manual check fee charged to departments by Payroll Services.
62115	Photographic Services	Payments made for photographic services, including the production of prints and slides from exposed film.
62115T	Photographic Svc-Tradeout	Payments made for photographic services, including the production of prints and slides from exposed film. Money is not exchanged between the 2 parties - goods and/or services are received in exchange for goods and/or services provided by the University.
62116	Medical Services	Payments made to physicians or other suppliers or providers of medical or health care services. This can be from an internal or external provider.
62116T	Medical Svc-Tradeout	Payments made to physicians or other suppliers or providers of medical or health care services. This is from an external provider. Money is not exchanged between the 2 parties - goods and/or services are received in exchange for goods and/or services provided by the University.
62117	Room & Board	Payments made for room or board charges incurred by a participant (ex: sports camps, special events, summer programs, etc).

62117H	Board & Room - Housing	Payments made for room (housing) charges incurred by a participant (ex: sports camps, special events, summer programs, etc).
62117M	Board & Room - Meals	Payments made for board (meals) charges incurred by a participant (ex: sports camps, special events, summer programs, etc).
62117T	Board & Room-Tradeout	Payments made for room or board charges incurred by a participant (ex: sports camps, special events, summer programs, etc). Money is not exchanged between the 2 parties - goods and/or services are received in exchange for goods and/or services provided by the University.
62119	Dentistry	Payments for dental services performed by external providers.
62122	Audit Fees	Expenses directly related to acquiring auditing services.
62127	Other Legal Costs	Payments made for punitive damages, including those related to physical injury or physical sickness; for any compensatory damages for nonphysical injuries or sickness, such as employment discrimination or defamation; and for any other taxable damages.
62134	Honorariums/Speakers	Payments made to a special guest lecturer, especially a professional in the field.
62135	Consulting Services-Training	Payments made to internal or external providers for training purposes.
62136	Information Technology Services	Payments made for web design or maintenance to an internal or external provider.
62142	Disk Storage Services-D of A	Payments to Dept, of Administration for disk storage expenses.
62143	Security Protection	Payments made to provide security service for University buildings and grounds, armored car service or special events.
62144	Networking Services-D of A	Miscellaneous Dept, of Administration network costs not associated with their primary network services.
62145	Food Service Expense	Expenditures for the Office of Sponsored Programs seminar expenses.
62147	Subcontract Payments	Payment to an off-campus organization contracted to provide a significant portion of the work to be performed on an externally funded contract in order for the university to fulfill the goals of a sponsored agreement. Payments are up to \$25,000.
62147A	Sub Contract Payments > 25,000	Payment to an off-campus organization contracted to provide a significant portion of the work to be performed on an externally funded contract in order for the university to fulfill the goals of a sponsored agreement. Payments are greater than \$25,000.
62148	SABHRS Administrative Costs	Support costs paid to Dept, of Administration for SABHRS and allocated to affiliate campuses.
62157	Printing Services-Internal	Payments for the production of printed material provided by an internal provider that includes layout and design services (i.e. posters, brochures, fliers, publications prepared by Printing Services). Note: affiliated campuses may have their own internal operations.

62160	Employee Background Checks	Payments for background checks conducted on potential employees.
62164	Performance Fees	Expenditures for concerts and other entertainment functions (i.e. Adams Center events).
62165	Temporary Services	Expenditures for short-term personnel services provided on a contractual basis by an outside firm (i.e. Express Personnel Services, A to Z Personnel, etc). Such persons are not employees of the University.
62168	ISD Read/Write Charges-D of A	Payments for mainframe processing charges at the state SABHRS Support Center for mainframe processing charges, BUSINESS SERVICES USE ONLY.
62169	Contracts-Non Profits	Services paid to external providers that have non-profit status. Must meet W-9 status.
62172	Computer Processing-D of A	Payments to Dept, of Administration for equipment services (i.e. processing time) for data processing services. See 62173 for Non Dept, of Administration.
62173	Computer Processing-Non D of A	Payments to internal or external vendors for equipment services (i.e. processing time) for data processing services. See 62172 for Dept, of Administration.
62174	Data Network-D of A	Payments to Dept, of Administration for computer processing for development and enhancement projects.
62175	System Development-D of A	Expenditures to the Computer Services Division of the Dept, of Administration for systems development and support (i.e. programming costs, data entry costs).
62176	System Development-Non D of A	Payment to internal or external providers for computer programming and/or data entry services.
62178	Info Center Services-D of A	Payment for charges related to submission of a batch job that accesses an Integrated Database Management System. This account used at Dept, of Administration's discretion.
62181	Data Network-Non D of A	Payments to internal or external providers for computer processing for development and enhancement projects.
62182	Info System Services-Non D of A	Payments to internal or external providers for computer system or application software maintenance expenses.
62183	Operational Support-D of A	Payment to Dept, of Administration for data entry and word processing expenses.
62184	Operational Support-Non D of A	Payment to internal or external providers for data entry and word processing expenses.
62185	Info System Services-D of A	Payment to Dept, of Administration for miscellaneous information systems expenses such as training, consulting, and equipment leases.
62186	Waste Disposal	Payment to an outside vendor for disposal of items that are hazardous in nature and/or require specialized services not covered by normal sanitation service provider.

62189	Recycle State-Owned Electronic	Expenditure for the cost of recycling electronic equipment.
62190	Printing & Graphics-D of A	Expenditures for the production of printed material provided by the State Publications and Graphics Office.
62191	Printing	Payments for the production of printed material provided by an external provider with no exclusions, (i.e.: business cards, letterhead, notepads, forms, posters, brochures, fliersand publications.)
62191T	Print Svc/Other Prov-Tradeout	Payments for the production of printed material provided by an external provider with no exclusions. Money is not exchanged between the 2 parties - goods and/or services are received in exchange for goods and/or services provided by the University.
62192	Graphic Art Services	Payment to external provider for providing graphics (i.e. monograms, embroidery, embossing, nametags).
62195	Professional Services-Internal	Payments made to another department who is hired, usually for a short period, for professional and/or consultant's technical advice/opinions. This is for internal transactions excluding Printing Services..
62199	Contracted Services-General	Expenditures for general contracted services that do not fall under any other category, are non-recurring, and for an immaterial amount. Primarily used for budget purposes when specific expenditures cannot be identified at the time of budget development.

Level 1 Account:**622SUP****Supplies**

62201	Agricultural Supplies	Expenditures for supplies used for agricultural purposes.
62202	Athletic & Recreational Supplies	Expenditures needed for athletic activities and events (i.e. athletic tape, socks, and jerseys).
62203	Clothing & Personal Supplies	Apparel that is customized with department name for identification purposes or uniforms or clothing furnished by the department when specialized clothing is required.
62204	Educational Supplies	Expenditures for materials used for instructional purposes (i.e. Presentation Technology charges).
62205	Food Supplies	Food purchased for meal preparation only. (See 62817 for meetings/conference costs, 62824 for entertainment, or 62117M for Room and Board - Meals including pre-game meals (Athletics))
62205A	Frozen Foods	Frozen foods purchased for meal preparation.
62206	Housekeeping Supplies	Expenditures for items used in maintaining lodging facilities (i.e. rugs, clocks and blinds). See 62256 Janitorial Central Stores or 62295 Janitorial Non-State for cleaning supplies.
62208	Laboratory Supplies	Expenditures for supplies used in experimentation, observation, or practice in a field of study (i.e. goggles, aprons, test tubes, flasks and plates)
62208A	Laboratory Supplies - Animals	Expenditures for supplies used in the care of lab animals.
62209	Medical & Hospital Supplies	Expenditures for an item that is used for a medical purpose. Equipment must be <\$5000.
62210	Minor Equipment	Any equipment including furniture (other than office equipment, computer software, and computer hardware) with the cost of each individual item or system <\$5,000. Office equipment, computer hardware, and software are classified separately in 62238, 62245, and 62249, respectively.
62210T	Minor Tools, Instru/Equip-Tradeout	Any equipment including furniture (other than office equipment, computer software, and computer hardware) with the cost of each individual item or system <\$5,000. Office equipment, computer hardware, and software are classified separately in 62238, 62245, and 62249, respectively. Money is not exchanged between the 2 parties - goods and/or services are received in exchange for goods and/or services provided by the University.
62212	Photo Reproduction Supplies	Expenditures for photo reproduction supplies. See 62115 for production of prints and slides from exposed film, or 62231 for photo equipment.

62214	Printing Supplies	Expenditures for the production of printed material provided by either internal or external providers that normally does not include layout and design (ex: business cards, letterhead, notepads, and forms). UM Printing and Graphics Services will charge requests for printing of these items to this supply account since layout and design costs are minimal or non-existent. See 62191 for external printing services or 625157 for Printing and Graphic Services, which includes layout and design. All expenditures for internal or external photocopy activity (excluding Campus Quick Copy) are also included in this account. (Internal activity i.e. departments re-charging others for the use of their copy machines.) See 62293 for Campus Quick Copy.
62215	Vehicular Supplies	Expenditures for purchase of automotive supplies. See 62216 for Gasoline and 62242 for Diesel.
62216	Gasoline	Gasoline used in transportation vehicles.
62217	Plumbing Supplies	Expenditures for purchase of plumbing supplies.
62218	Carpentry Supplies	Expenditures for purchase of carpentry supplies.
62219	Forms-Central Stores	Expenditures for preprinted forms purchased directly from Property & Supply at the State. Non-State see 62220.
62220	Forms-Non State Provider	Expenditures for preprinted forms purchased from internal or external provider, not including Property & Supply at the State. State provider see 62219.
62221	Ammunition	Expenditure for purchase of ammunition.
62222	Drug Supplies	Expenditure for drugs used in patient services (i.e. Curry Health Center).
62223	Training Supplies	Expenditures for supplies or items used in training sessions (i.e. whiteboards). See 62809 for Education Training Costs and 62817 Meetings/Conference Costs for non-supply training costs.
62224	Maps Charts & Pamphlets	Expenditures for purchase of maps, charts or pamphlets to be used in instructional or administrative departments.
62225	Books & Reference Materials	Expenditures for purchase of books, periodicals, and reference materials made by instructional or administrative departments. See 63125 for materials that will be used as part of an established reference library (i.e. Mansfield Library & School of Law Library).
62226	Paper-Central Stores	Expenditures for generic paper supplies purchased directly from Property Supply at the State. Non-State see 62233.
62227	Building & Grounds Materials	Expenditures for supplies used for building and grounds.
62229	Shop Supplies & Tools	Expenditures for shop supplies, tools, and minor equipment <\$5,000.
62231	Photographic Supplies	Expenditures for photographic supplies and equipment <\$5,000 non-processing (i.e. cameras, frames, and matting).

62232	Safety & Security Supplies	Expenditures for special safety or security equipment.
62233	Paper-Non State Provider	Expenditures for paper, both internal and external provider, not including Property and Supply at the State (i.e. blank paper, copy paper, inkjet, and laser computer paper). State provider see 62226.
62236	Office Supplies-Central Stores	Expenditures for materials used in an office such as pens, machine tapes, staplers, binders, wastebaskets, paper clips, etc purchased from Property & Supply at the State. Non-State provider see 62241.
62238	Minor Office Equipment (\$1000-4999)	Expenditures for office equipment with the cost of each individual item <\$5,000 (i.e. calculator, fax machine).
62238T	Minor Equipment-Tradeout	Expenditures for office equipment with the cost of each individual item <\$5,000 (i.e. calculator, fax machine). Money is not exchanged between the 2 parties - goods and/or services are received in exchange for goods and/or services provided by the University.
62241	Office Supplies	Expenditures for materials used in a office such as pens, machine tapes, staplers, binders, wastebaskets, paper clips, bottled water, etc not including Property & Supply at the State. State provider see 62236.
62241T	Office Supplies-Tradeout	Expenditures for materials used in a office such as pens, machine tapes, staplers, binders, wastebaskets, paper clips, bottled water, etc. Money is not exchanged between the 2 parties - goods and/or services are received in exchange for goods and/or services provided by the University.
62242	Diesel Fuel	Diesel fuel used in transportation vehicles.
62243	Weed Control	Expenditures for weed control products.
62244	Chemicals	Expenditures for chemicals.
62245	Computer Equipment <\$5,000	Payment for computer hardware when each individual item is <\$5,000.
62245T	Minor eq-comp h/w<\$5K-Tradeout	Payment for computer hardware when each individual item is <\$5,000. Money is not exchanged between the 2 parties - goods and/or services are received in exchange for goods and/or services provided by the University.
62247	Shoes	Expenditures for shoes.
62249	Minor Software	Purchase of software when individual license is <\$100,000.
62249T	Minor Software-Tradeout	Purchase of software when individual license is <\$5000. Money is not exchanged between the 2 parties - goods and/or services are received in exchange for goods and/or services provided by the University.
62250	Pro-Card	Default account for Procard charges. All charges posted to 62250 need to be moved to appropriate account code.
62251	Meat	Meat purchased for meal preparation.
62252	Dairy	Dairy products purchased for meal preparation.

62253	Produce	Produce purchased for meal preparation.
62254	Bakery	Bakery products purchased for meal preparation.
62255	Promotional Aids	Expenditure for items used for promotion of the University (ex: T-shirts and logo items).
62255T	Promotional Aids-Tradeout	Expenditure for items used for promotion of the University. Money is not exchanged between the 2 parties - goods and/or services are received in exchange for goods and/or services provided by the University.
62256	Janitorial-Central Stores	Janitorial and cleaning supplies purchased from Property and Supply at the State. Non-State provider see 62295.
62257	Laundry Supplies	Supplies used for institutional laundry. See 62107 for external laundry services (i.e. Missoula Textiles).
62258	Linens & Bedding	Expenditures for linen and bedding.
62259	Kitchen Supplies	Expenditures for dietary and cafeteria tableware and kitchen utensils.
62261	G&C Software (\$1000-\$4999)	Expenditures for Office of Research and Sponsored Programs Software (\$1000-\$4999)
62262	G&C Hardware (\$1000-\$4999)	Expenditures for Office of Research and Sponsored Programs Hardware (\$1000-\$4999)
62263	Veterinary Supplies	Expenditures for supplies used for veterinary care. This could include vaccines and other products used for prevention of disease in animals, antibiotics, drugs, salves, physics, and other medicinal products used in the treatment of animal diseases.
62264	Grocery	Miscellaneous food items purchased for meal preparation.
62266	Electrical Supplies	Expenditures for purchase of electrical supplies.
62267	Paper Products	Expenditures for paper goods, both internal and external (i.e. paper plates and napkins).
62268	G&C Minor Equipment (\$1000-\$4999)	Expenditures for Office of Research and Sponsored Programs equipment (\$1000-\$4999)
62269	Costu mes/Scenery/Scripts	Expenses for supplies unique to the performing arts (i.e. costume supplies, theatrical prop, and building materials).
62270	Commencement Supplies	Expenditures for commencement and graduation ceremonies (i.e. diplomas certificates, banners). See 62102 for pianist and ushers.
62275	Poultry	Poultry purchased for meal preparation.
62278	Beverages	Beverages purchased for meal preparation.
62279	Red Meat	Red meat purchased for meal preparation.

62280	Program Expense	Materials consumed in the conduct of a specific activity identified by a program name, but for which a separate, specific account code has not been established.
62282	Ink	Expenditures for printer and copier ink.
62287	Fertilizer	Expenditures for plant fertilizers.
62288	Canned Goods	Canned goods purchased for meal preparation.
62289	Staples	Food staples purchased for meal preparation.
62290	Office Supplies	Expenditures for supplies purchased at Campus Bookstore.
62291	Seafood	Seafood purchased for meal preparation.
62292	Pork	Pork purchased for meal preparation.
62293	Publication	Expenditures for items purchased at Campus Quick Copy.
62295	Janitorial Supplies	Janitorial and cleaning supplies purchased from internal or external provider, not including Property and Supply at the State. State provider see 62256.
62295T	Janitorial Supplies-Tradeout	Janitorial and cleaning supplies. Money is not exchanged between the 2 parties - goods and/or services are received in exchange for goods and/or services provided by the University.
62299	General Supplies	Expenditures for general supplies that do not fall under any other category, are non-recurring, and for an immaterial amount. Primarily used for budget purposes when specific expenditures cannot be identified at the time of budget development.

Level 1 Account:**623COM****Communications**

62303	Fax & Tele-graph/gram/type	Expenditures associated with fax transmissions.
62304	Postage & Mailing	Expenditures include postage meter charges, purchase of postage stamps and payments made to the USPS for the receipt or forwarding of mail.
62305	Parcel Delivery Services	Expenditures from parcel delivery services
62307	Messenger Services-D of A	Expenditures for messenger services for the Department of Administration.
62308	Post Office Box Rental	Expenditures for post office box rentals.
62309	Local Advertising-Non Recruitment	Expenditures for local advertising not including recruitment, (i.e. Advertising Campus Events).
62309T	Adv-Non Recruiting-Tradeout	Expenditures for local advertising not including recruitment, (i.e. Advertising Campus Events). Money is not exchanged between the 2 parties - goods and/or services are received in exchange for goods and/or services provided by the University.
62310	Natl/Internatl Advertising-Non Recr	Expenditures for advertising non recruitment information nationally and internationally.
62311	Advertising-Radio Non Recruitment	Expenditures for non recruitment radio advertising.
62311T	Advertsng-Radio/NonRecruit-Tradeout	Expenditures for non recruitment radio advertising. Money is not exchanged between the 2 parties - goods and/or services are received in exchange for goods and/or services provided by the University.
62313	Advertising-TV Non Recruitment	Expenditures for non recruitment TV advertising.
62313T	Advertsng-TV/Non Recruit-Tradeout	Expenditures for non recruitment TV advertising. Money is not exchanged between the 2 parties - goods and/or services are received in exchange for goods and/or services provided by the University.
62315	Advertising-Newspaper Non Recruit	Expenditures for non-recruiting newspaper advertising.
62316	Employment Ads-Out of State	Expenditures for out-of-state advertising for employment.
62317	Employment Ads-In State	Expenditures for in-state advertising for employment.
62319	Cellular Phones	Expenditures for use of cellular phones, including taxes.
62319T	Cell Phones-Tradeout	Expenditures for use of cellular phones, including taxes. Money is not exchanged between the 2 parties - goods and/or services are received in exchange for goods and/or services provided by the University.

62320	Two Way Video	Expenditures for two way video conferencing.
62322	Teleconferences	Expenditures for conference calls.
62323	Video Site-Mgmt Expense	Expenditures for video site management (i.e. MetNet).
62324	Video Site-Vendor Expense	Expenditures for video site vendor (i.e. MetNet).
62370	Telephone Equipment-D of A	Expenditures for yearly line charge from Dept of Administration.
62371	Telephone Equipment-Non D of A	Expenditures for non Dept of Administration telephone equipment.
62372	Telephone-Add/Move/Change	Expenditures to add, move or change telephones.
62373	Telephone Equipment Maintenance	Expenditures for telephone equipment maintenance.
62374	Network Port Charges	Expenditures for network telephone port charges to departments.
62375	Off Premise Extension	Expenditures for off premise extensions.
62376	Local Voice Circuits	Expenditures for local voice circuits.
62378	Voice Circuit-Add/Move/Change	Expenditures to add, move or change voice circuits.
62379	Local Data Circuits	Expenditures for local data circuits.
62380	Long Distance Data Circuits	Expenditures for long distance internet.
62382	Data Circuits-Add/Move/Change	Expenditure to add, move or change a data circuit.
62385	Long Distance-D of A	Long distance expenditures for Dept of Administration transactions.
62386	Long Distance-Non D of A	Long distance expenditures for non state providers.
62387	Credit Card Calls	Expenditures for credit card calls.
62389	Telephone Directories	Expenditures for telephone directories.
62399	Communications-General	Expenditures for GAAP adjustment communications eliminations that do not fall under any other category, are non-recurring, and for an immaterial amount. Primarily used for budget purposes when specific expenditures cannot be identified at the time of budget development. Activity in this account will be monitored on a monthly basis and inappropriate use will be reclassified to the appropriate account.

Level 1 Account:**624TRV****Travel**

62401	In State Personal Car Mileage	Expenditures for reimbursement for the use of personal car within the state of Montana at a set rate per mile determined by the State of Montana Department of Administration each year.
62402	In State Commercial Transport	Expenditures for commercial transport for authorized travel within the State of Montana
62402T	In State Commercial Transp-Tradeout	Expenditures for commercial transport for authorized travel within the State of Montana accounted for as a tradeout.
62405	In State Other	Expenditures for authorized travel within the state of Montana, excluding in-state lodging.
62405T	In-State Travel-Tradeout	Expenditures for authorized travel within the state of Montana. Money is not exchanged between the 2 parties - goods and/or services are received in exchange for goods and/or services provided by the University.
62406	In State No Receipt Lodging	Expenditures for authorized travel for lodging within the state of Montana without a receipt.
62407	In State Meals-Non Overnight	Expenditures for meal per diems for non-overnight authorized travel within the state of Montana.
62408	In State Lodging	Expenditures for authorized travel lodging within the state of Montana.
62409	In State Car Rental	Expenditures for car rentals for authorized travel within the State of Montana.
62409T	In State Car Rental Trade-Out	Expenditures for car rentals for authorized travel within the State of Montana accounted for as a tradeout.
62411	Out of State Personal Car Mileage	Expenditures for reimbursement for the use of personal car outside the State of Montana at a set rate per mile determined by the State of Montana Department of Administration each year.
62412	Out of State Commercial Transport	Expenditures for commercial transport for authorized travel out of state.
62412T	Out of State Commercial Transp-Tradeout	Expenditures for commercial transport for authorized travel out of state accounted for as a tradeout.
62415	Out of State-Other	Expenditures for authorized travel within the United States (excluding Montana).
62415T	Out of State Travel-Tradeout	Expenditures for authorized travel within the United States (excluding Montana). Money is not exchanged between the 2 parties - goods and/or services are received in exchange for goods and/or services provided by the University.
62416	Out of State No Receipt Lodging	Expenditures for authorized travel for lodging outside the state of Montana without a receipt.

62417	Out of State Meals	Expenditures for meal per diems for non-overnight authorized travel within the United States (excluding Montana).
62418	Out of State Lodging	Expenditures for authorized travel lodging outside the state of Montana
62419	Out of State Car Rental	Expenditures for car rentals for travel outside the state of Montana.
62419T	Out of State Car Rental Trade-Out	Expenditures for authorized travel outside the state of Montana accounted for as a tradeout.
62426	Foreign Travel	Expenditures for authorized travel outside of the United States (including Canada).
62494	Non-Employee Mileage	Expenditures for travel mileage for non-employees
62497	Non-Employee In State	Expenditures for authorized travel within the state of Montana by someone who is not an employee of the University.
62498	Non-Employee Travel	Expenditures for authorized travel within the United States (excluding Montana) or foreign travel by someone who is not an employee of the University.
62499	Travel-General	Expenditures for travel that do not fall under any other category, are non-recurring, and for an immaterial amount. Primarily used for budget purposes when specific expenditures cannot be identified at the time of budget development. Activity in this account will be monitored on a monthly basis and inappropriate use will be reclassified to the appropriate account.

Level 1 Account:**625RNT****Rent**

62501	Land Lease	Expenditures made to lease land (i.e. grazing or radio tower land).
62504	Office Equipment-Rent	Expenditures made to rent office equipment (i.e. postage meter or speaker phone).
62504T	Office Equip Rent-Tradeout	Expenditures made to rent office equipment (i.e. postage meter or speaker phone). Money is not exchanged between the 2 parties - goods and/or services are received in exchange for goods and/or services provided by the University.
62505	Non Office Equipment-Rent	Expenditures for rental of equipment other than office (i.e. water cooler, rugs and heaters.).
62505T	Non Office Equip-Tradeout	Expenditures for rental of equipment other than office (i.e. water cooler, rugs and heaters.). Money is not exchanged between the 2 parties - goods and/or services are received in exchange for goods and/or services provided by the University.
62507	Vehicles-Non Travel	Expenditures for rental of vehicles used to support an event, (i.e. Beach Transportation, snowmobiles, U-Haul and shuttle Bus).
62508	Educational & Recreational-Rent	Expenditures to rent equipment/facilities for educational and/or recreational purposes (i.e. swimming pool rental, snowshoes, or canoes).
62511	Small Equipment-Rent	Expenditures to rent miscellaneous minor equipment (i.e. lighting equipment or tools).
62512	Storage-Rent	Expenditures made for mini storage space rental, (i.e. 93 Mini Storage)
62514	Film-Rent	Expenditures made to rent media material (i.e. documentary films).
62515	Gas Cylinders-Rent	Expenditures made to rent gas cylinders (i.e. oxygen or calcium nitrate).
62516	Meeting Rooms-Rent	Expenditures made to rent on or off-campus meeting facilities and/or classrooms (i.e. Continuing Education Facility, Gallagher Business Building or Lubrecht).
62517	Leased Equipment	Expenditures made to lease non-capital equipment (i.e. non-capital lease copiers).
62522	Software Programs-Rent	Expenditures made to rent a non-capital software license.
62528	Rent-Non D of A Buildings	Expenditures for building rent.
62529	Rent-Non State Buildings	Expenditures for rent - non-state buildings storage.

62599	Rent-General	Expenditures for rent that do not fall under any other category, are non-recurring, and for an immaterial amount. Primarily used for budget purposes when specific expenditures cannot be identified at the time of budget development. Activity in this account will be monitored on a monthly basis and inappropriate use will be reclassified to the appropriate account.
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Level 1 Account:**626UTL****Utilities**

62601	Electricity	Expenditures for electric power services.
62602	Fuel Oil	Expenditures for heating fuel.
62603	Natural Gas	Expenditures for natural gas services.
62604	Laboratory Gas	Expenditures for gas used in laboratories.
62605	Water & Sewer	Expenditures for water & sewer services.
62605W	Water	Expenditures for water utility services. Used by U M Facilities Services only.
62605Z	Sewer	Expenditures for sewer utility services. Used by UM Facilities Services only.
62606	Garbage & Trash Removal	Expenditures for garbage services.
62607	Propane	Expenditures for propane.
62608	Energy Savings	Expenditures for energy savings from the State building program projects to the Department of Environmental Quality (ex: energy savings bond).
62611	Bio Mass Fuel	Expenditures for energy costs for alternative fuel sources.
62699	Utilities-General	Expenditures for utilities that do not fall under any other category, are non-recurring, and for an immaterial amount. Primarily used for budget purposes when specific expenditures cannot be identified at the time of budget development. Activity in this account will be monitored on a monthly basis and inappropriate use will be reclassified to the appropriate account.

Level 1 Account:**627MNT****Repairs & Maintenance**

62701	Buildings & Grounds	Expenditures for labor, materials and overhead of maintaining State building & grounds.
62704	Office Equipment	Expenditures for labor, materials and overhead of maintaining State office equipment.
62705	Shop Plant Industrial Equip	Expenditures for labor, materials and overhead of maintaining shop and plant industrial equipment.
62706	Vehicles-Passenger	Expenditures for labor and materials for maintaining passenger vehicles.
62706T	Veh's-Passenger-T radeout	Expenditures for labor and materials for maintaining passenger vehicles. Money is not exchanged between the 2 parties - goods and/or services are received in exchange for goods and/or services provided by the University.
62707	Vehicles-Non Passenger	Expenditures for labor and materials for maintaining non-passenger vehicles.
62711	Minor Tools & Instruments	Expenditures for minor tools used for labor and materials used in maintaining State property, facilities or equipment.
62712	Engineering Equipment	Expenditures for labor, materials and overhead of maintaining State engineering equipment.
62713	Laboratory Equipment	Expenditures for labor, materials and overhead of maintaining State laboratory equipment.
62714	Photographic Equipment	Expenditures for labor, materials and overhead of maintaining State photographic equipment.
62720	Batteries	Expenditures for batteries used for maintaining State property, facilities or equipment.
62721	Spark Plugs	Expenditures for spark plugs used for maintaining State property or equipment.
62722	Antifreeze	Expenditures for antifreeze used for maintaining State property or equipment.
62723	Oil Filters	Expenditures for oil filters used for maintaining State property or equipment.
62724	Oil	Expenditures for oil used for maintaining State property or equipment.
62726	Grease & Lube	Expenditures for grease and lube used for maintaining State property or equipment.
62727	Tires & Tubes	Expenditures for tires and tubes used for maintaining State property or equipment.

62728	Cutting Edges & Scarifierteeth	Expenditures for cutting edges and scar used for maintaining State property or equipment.
62731	Paint-Buildings	Expenditures for labor, materials and overhead of maintaining State building paint.
62743	Multi-user Computer & Terminals	Expenditures for labor, materials and overhead of maintaining State multi-user computers and terminals.
62745	Educational Equipment	Expenditures for labor, materials and overhead of maintaining State educational equipment.
62748	Athletic & Recreational Equipment	Expenditures for labor, materials and overhead of maintaining State athletic and recreational equipment.
62750	Maintenance Contracts	Expenditures for maintenance contracts for labor, materials and overhead of maintaining State property, facilities or equipment.
62756	Household	Expenditures for household purchases used for labor, materials and overhead of maintaining State property or facilities.
62757	Equipment Repair Parts	Expenditures for equipment repair parts used for labor, materials and overhead of maintaining State property, facilities or equipment.
62759	Printing Equipment	Expenditures for labor, materials and overhead of maintaining State printing equipment.
62764	Repair Photo Copy	Expenditures for photocopy repairs for maintaining State property.
62766	Single User Computer & Terminal	Expenditures for labor, materials and overhead of maintaining State single-user computers and terminals.
62799	Repairs & Maintenance-General	Expenditures for repairs and maintenance that do not fall under any other category, are non-recurring, and for an immaterial amount. Primarily used for budget purposes when specific expenditures cannot be identified at the time of budget development. Activity in this account will be monitored on a monthly basis and inappropriate use will be reclassified to the appropriate account.
627A2	Minor Land Imp-(\$5000-\$24999)	Expenditures for labor, materials and overhead of maintaining State grounds (\$5000 - \$24999).
627A3	Minor Bldg Imp-(\$5000-\$24999)	Expenditures for labor, materials and overhead of maintaining State building improvements (\$5000 - \$24999).
627A4	Minor Buildings-(\$5000-\$24999)	Expenditures for labor, materials and overhead of maintaining State buildings (\$5000 - \$24999).
627A5	Planning & Admin Costs-Non Capital	Expenditures for non-capital planning and administrative costs of maintaining State building & grounds.

Level 1 Account:**628OTH****Other**

62801	Dues	Expenditures for professional association dues. Memberships are limited to those that enhance the individual's or department's professional status within the University.
62802	Subscriptions	Expenditures for subscriptions to newspapers, magazines, and other periodicals. Expenditures are limited to those that provide pertinent information for the Univeristy departmental operations.
62804	T axes/Assessments/Etc	Expenditures for miscellaneous taxes and assessments on State-used or owned properties.
62805	Depreciation Expense	Expenditure to record depreciation of capital assets.
62806	Interest-Non Debt Service	Expenditures for borrowed money, generally a percentage of the amount borrowed. For lease/purchase arrangements, interest expense is the difference between the purchase price and the sum of periodic payments made. See 69XXX category for interest on long-term debt.
62808	FA Loss on Sales/Disposals	Expenditure to record loss incurred when an asset is sold or disposed of at less than book value. Book value includes the purchase price, fees, taxes and other charges related to the purchase, less accumulated depreciation.
62809	Education Training Costs	Expenditures associated with employee training conducted internally or externally. See 62135 for educational services or 62204 for educational supplies.
62810	Relocation-Taxable	Expenditures to move newly hired employees to the University. This is a taxable amount and is included on the Federal Form W-2 and sent to all recipients of moving expense payments or reimbursements.
62810T	Relocation-T radeout	Expenditures to move newly hired employees to the University. Money is not exchanged between the 2 parties - goods and/or services are received in exchange for goods and/or services provided by the University.
62812	Allowances	Expenditures for allowances.
62813A	Employee Settlements	Expenditures for employee settlements made directly between the University and an employee. Payments are made for punitive damages, including those related to physical injury or physical sickness; for any compensatory damages for nonphysical injuries or sickness, such as employment discrimination or defamation. See 62127 for payments involving outside legal council.
62814	Tuition	Expenditures for tuition payments.
62815	Recruiting	Expenditures associated with recruiting students or athletes.
62815T	Recruiting-Tradeout	Expenditures associated with recruiting students or athletes. Money is not exchanged between the 2 parties - goods and/or services are received in exchange for goods and/or services provided by the University.

62816	Bad Debt Write Off	Expenditures for an uncollectible receivable.
62817	Meetings & Conference Costs	Expenditures for University sponsored meetings which may include light refreshments. See 62824 for official University entertainment.
62817T	Meetings/Conf Costs-Tradeout	Expenditures for University sponsored meetings which may include light refreshments. See 62824 for official University entertainment. Money is not exchanged between the 2 parties - goods and/or services are received in exchange for goods and/or services provided by the University.
62818	Breakage & Shortages	Expenditures for loss of inventory due to shortage or breakage.
62819	Arbitrage Rebate Tax	Expenditures for Arbitrage Rebate Tax.
62821	Theft Loss	Expenditures for loss due to theft.
62822	Freight & Expenses	Expenditures for shipment of goods only when billed separately by carrier.
62823	Licenses	Expenditures for purchases of licenses (i.e. computer, pesticide, swimming pool, electrical renewal, etc).
62824	Entertainment	Expenditures for official entertainment, community relations, or public relations that are directly related to the objectives of the University (i.e. tickets to shows/sporting events or meals). See 62817 for meeting or conference costs.
62824T	Entertainment-T radeout	Expenditures for official entertainment, community relations, or public relations that are directly related to the objectives of the University. Money is not exchanged between the 2 parties - goods and/or services are received in exchange for goods and/or services provided by the University.
62825	Cash Over & Short	Expenditures to record amount of cash over or short from actual cash on hand. Primarily used by auxiliary operations and Treasury Services.
62826	Job Candidate Expense	Expenditures for food, lodging, and travel incurred by or on behalf of interviewees visiting the University. See 62316 & 62317 for employment ads (out-of-state & in-state).
62826T	Job Candidate Exp-Tradeout	Expenditures for food, lodging, and travel incurred by or on behalf of interviewees visiting the University. Money is not exchanged between the 2 parties - goods and/or services are received in exchange for goods and/or services provided by the University.
62831	Student Loans Prin/Int Cancel	Expenditure for loan cancellation as allowed by federal regulations.
62832	Student Loan Cancel-Military	Expenditure for loan cancellation as allowed by federal regulations.
62833	Student Loan Cancel-Other	Expenditure for loan cancellation as allowed by federal regulations.
62834	Student Loan Cancel-Death	Expenditure for loan cancellation as allowed by federal regulations.
62835	Student Loan Cancel-Bankruptcy	Expenditure for loan cancellation as allowed by federal regulations.

62836	Student Loan Litigation Cost Expenditure for loan cancellation as allowed by federal regulations.	
62837	Student Loan Admin Expense	Expenditure for loan cancellation as allowed by federal regulations.
62838	Student Loan Collection Expense	Expenditure for loan cancellation as allowed by federal regulations.
62839	Student Loan Prin/Int-Assigned	Expenditure for loan cancellation as allowed by federal regulations.
62840	NSF Checks	Expenditure for NSF checks charged to University departments.
62841	Royalty Distributions	Expenditures paid to the owner of a right for the use of it (ex: theatrical royalties).
62842	Sporting Event Guarantees	Expenditures for contracted guarantees and gate receipt shares paid to visiting teams.
62842T	Sports Event Guar's-Tradeout	Expenditures for contracted guarantees and gate receipt shares paid to visiting teams. Money is not exchanged between the 2 parties - goods and/or services are received in exchange for goods and/or services provided by the University.
62847	Student Loan Cancel-Teacher 10%	Expenditure for loan cancellation as allowed by federal regulations.
62848	Student Loan Cancel-Teacher 15%	Expenditure for loan cancellation as allowed by federal regulations.
62849	Student Loan Cancel-Teacher 20%	Expenditure for loan cancellation as allowed by federal regulations.
62850	Student Loan Cancel-Teacher 30%	Expenditure for loan cancellation as allowed by federal regulations.
62851	Credit Card Charges	Expenditures assessed by a credit card agency for processing payments made to the University via a credit card (i.e. MasterCard or Visa). Note: Discover no longer accepted after 2/28/08.
62852	Bank Service Charges	Expenditures assessed by a bank for services provided to the University.
62853	Public Relation Expenses	Expenditures for non-instruction activities to promote the University in the community (i.e. candy for homecoming parade or door prizes for recruiting events).
62853T	Public Relation Exp-Tradeout	Expenditures for non-instruction activities to promote the University in the community. Money is not exchanged between the 2 parties - goods and/or services are received in exchange for goods and/or services provided by the University.
62854	Foreign Exchange	Expenditures assessed to the University for the exchange of foreign currency.
62855	Inventory Adjustment	Expenditures to record expense or negative expense to adjust book inventory to actual physical inventory, or to write off inventory losses.

62857	Sports Event/Meet Expenses	Expenditures by Athletic Department related to participation in a sports event (ex: barricades or traffic candles).
62857T	Sports Event/Meet Exp-Tradeout	Expenditures by Athletic Department related to participation in a sports event. Money is not exchanged between the 2 parties - goods and/or services are received in exchange for goods and/or services provided by the University.
62861	Moving Expense-State Agency	Expenditures for work orders performed by the University's Facilities Services for moving bookshelves, files to storage, furniture, etc.
62863	Relocation-Non taxable	Expenditures to move newly hired employees to the University (non-taxable).
62866	Fee Collection Expense	Expenditures for internal or external fee collection.
62868	Participant Support Costs	Expenditures to provide compensation to participants in research programs (i.e. subject reimbursement).
62868A	Campus Awards	Expenditures to record the non-tuition and fee waivers departments are picking up for students (i.e. travel costs, etc).
62869	Athletic Training Table	Expenditures associated with Athletic Training. See 62117H for housing expenses and 62117M for meal expenses.
62869T	Athletic Train Table-Tradeout	Expenditures associated with Athletic Training. Money is not exchanged between the 2 parties - goods and/or services are received in exchange for goods and/or services provided by the University.
62871	S/L Princ/Int Cane Health Serv Emp	Expenditure for loan cancellation as allowed by federal regulations.
62872	S/L Princ/Int Cane Law Enforc Emp	Expenditure for loan cancellation as allowed by federal regulations.
62876	Education/Training IT Staff	Expenditures associated with employee training conducted by staff from Information Technology. See 62135 for educational services or 62204 for educational supplies.
62877	Amortization Expense	The expense to record amortization of intangible assets.
62878	Parking Expense	Expenditures for University parking permits. These permits are limited to those necessary for University operations (i.e. day parking passes).
62881	Personnel Services Recharge	Expenditure abatement for internal or external recharge of salary/fringe benefits for University employees.
62882	Operating Expense Recharge	Expenditure abatement for internal recharge of operating expenses.
62883	Equipment Recharge	Expenditure abatement for internal recharge of equipment (ex: capital lease copiers).
62885	Late Payment Interest Penalty	Expenditures for Late Payment Interest Penalty.
62889M	Internal Assessment-Operating	Internal recharges for operating services.

62892	Electronic Information Data	Expenditures for electronic information or data services.
62899	Other Expenses-General	Expenditures for other general expenses that do not fall under any other category, are non-recurring, and for an immaterial amount. Primarily used for budget purposes when specific expenditures cannot be identified at the time of budget development. Activity in this account will be monitored on a monthly basis and inappropriate use will be reclassified to the appropriate account.

Level 1 Account:**628WAV****Waivers & Scholarships**

62820	Res Tuition Waiver-Graduate	Campus discretionary tuition waiver for resident students at the graduate level.
62820A	Non-Res Tuition Waiver-Graduate	Campus discretionary tuition waiver for non-resident students at the graduate level.
62828	Scholarships & Fellowships	Waivers of tuition and fees paid for by funds originating outside the MUS.
62829	Res Tuition Waiver-Undergrad	Campus discretionary tuition waiver for resident students at the undergraduate level.
62829A	Res Tuition Waiver-Athletic	Campus discretionary tuition waiver for resident student athletes at the undergraduate level.
62830	Educational Grants	Expenditures for federal and state grants to students (ex: Pell Grant, SEOG, SSIG, ACG).
62843	Fee Waivers - Non Res Regis	Campus discretionary tuition waiver used to market and encourage enrollment, approved by the Board of Regents for Non-Res registration fees.
62845	Fee Waivers - Registration	Campus discretionary tuition waiver used to market and encourage enrollment, approved by the Board of Regents for Resident registration fees.
62845F	Mandatory Fee Waivers	MUS waivers of mandatory fees, not tuition (ex: building fee, equipment fee).
62846	Non-Res Tuition Waiver-Undergrad	Campus discretionary tuition waiver for non-resident students at the undergraduate level.
62846A	Non-Res Tuition Waiver-Athletic	Campus discretionary tuition waiver for non-resident student athletes at the undergraduate level.
62874	Other Tuition Waivers	Campus discretionary tuition waiver used to market and encourage enrollment, approved by the Board of Regents. UM-LAS is an example.
62874A	Community College Honor Scholarship	Tuition waiver for honored graduates of Montana community colleges who then attend an MUS 4-year unit.
62874B	Custodial Student Waiver	Tuition waiver for students from correctional facilities.
62874C	MUS Honor Scholarship	Tuition waiver for incoming freshmen given by Montana high schools to their graduating seniors.
62874D	National Merit Scholarship	Tuition waiver for National Merit Scholarship semi-finalists from Montana, for their first two semesters of enrollment.
62874E	American Indian Waiver	Tuition waiver for Montana residents of one-fourth American Indian blood or more who demonstrate financial need.

62874F	Depndnts Firefighter/Peace Ofcr Wvr	Tuition waiver for the child or spouse of any Montana firefighter or peace officer killed in the course of employment.
62874G	Montana Senior Citizen Waiver	Tuition waiver for Montana residents who are at least sixty-two years of age.
62874H	Honorably Discharged Veteran Waivr	Tuition waiver for Montana residents who were honorably discharged from specific military campaigns.
62874J	War Orphans Waiver	Tuition waiver for children of Montana residents who were killed during military service.
62874S	September 11, 2001 Victim Waiver	Tuition waiver for persons whose spouse, parent or legal guardian was a victim of the September 11, 2001 terrorist actions at the New York World Trade Center, the Pentagon or the Pennsylvania airplane crash.
62887N	Fee Waiver-Other NonResident	Campus discretionary tuition waiver used to market and encourage enrollment, approved by the Board of Regents. Used to track miscellaneous campus waivers for non-resident students.
62887R	Fee Waiver-Other Resident	Campus discretionary tuition waiver used to market and encourage enrollment, approved by the Board of Regents. Used to track miscellaneous campus waivers for resident students.
62887Z	LAS Awards	Campus discretionary tuition waiver used to market and encourage enrollment, approved by the Board of Regents. Used to track Leadership Achievement and Service (LAS) awards for out of state students.

Level 1 Account:**629CGS****Cost of Goods Sold**

62901	Raw Materials	Expenditures for the purchase of raw materials used to make a finished product (i.e. paper for Printing and Graphics and Campus Quick Copy).
62902	Merchandise	Expenditures for merchandise purchased for resale (i.e. pencils and coffee mugs to be sold in the bookstore).
62903	Freight-In	Expenditures for the freight charge on an invoice for merchandise or books purchased for resale.
62904	Freight-Out	Expenditures for the outgoing freight charge on an invoice for merchandise or books purchased for resale.
62905	Books	Expenditures for purchase of books for resale.
62907	Purchase Returns-Books	Expenditure used for credit memos for returned books.
62917	Merchandise Purchase Discount	Discounts or rebates on merchandise purchases.
62919	Postage and Mailing for Resale	Expenditures for postage and mailing purchased for resale.
62930	Food Items for Resale	Expenditures for food items purchased for resale (ex: Dining Services).
62999	Goods for Resale-General	Expenditures for general goods for resale that do not fall under any other category, are non-recurring, and for an immaterial amount. Primarily used for budget purposes when specific expenditures cannot be identified at the time of budget development. Activity in this account will be monitored on a monthly basis and inappropriate use will be reclassified to the appropriate account.

Level 1 Account:**631CEQ****Capital Equipment**

63102	Agricultural & Landscaping	Expenditures for equipment used for agricultural and landscaping purposes w/ a purchase price of \$5,000 or more.
63103	Auto & Trucks	Expenditures for vehicles with a purchase price of \$5,000 or more.
63104	Communications	Expenditures for communication equipment with a purchase price of \$5,000 or more.
63105	Construction	Expenditures for equipment used for construction purposes w/ a purchase price of \$5,000 or more.
63106	Computers-life>1yr cost>\$5000	Expenditures for computer hardware (i.e. servers, routers, etc) with useful life greater than one year and an acquisition cost of \$5,000 or more.
63107	Educational & Recreational	Expenditures for equipment used for educational and/or recreational purposes. Purchase price is \$5,000 or more.
63108	Household	Expenditures for household equipment with purchase price of \$5000 or more.
63110	Marine	Expenditures for marine equipment with a purchase price of \$5,000 or more.
63111	Medical	Expenditures for equipment used in a medical setting with a purchase price of \$5,000 or more.
63112	Office	Expenditures for equipment used in an office setting with a purchase price of \$5,000 or more.
63113	Shop/Plant/Industrial	Expenditures for equipment used in a shop, plant, or an industrial capacity with an acquisition price of \$5,000 or more.
63114	Duplicating	Expenditures for duplicating equipment with a purchase price of \$5,000 or more.
63115	Photographic	Expenditures for photographic imaging equipment with a purchase price of \$5,000 or more.
63116	Laboratory	Expenditures for equipment used in a research lab setting with a purchase price of \$5,000 or more.
63120	Other Major Maintenance Equipment	Expenditures for equipment used to perform major maintenance work with a purchase price of \$5,000 or more.
63122	Scientific Apparatus	Expenditures for lab equipment consisting of assembled components with a total purchase price of \$5,000 or more.
63124	Food Service	Expenditures for equipment used in food preparation with a purchase price of \$5,000 or more.
63125	Library Books	Expenditures for books added to the permanent collection of University's established libraries (i.e. Mansfield and Law School Libraries).

63127	Films	Expenditures for films added to the permanent collection of University libraries.
63129	Dorm Furniture	Expenditures for dorm furniture that costs \$5,000 or more per item.
63133	Book Binding	Expenditures for library materials added to University's established libraries (i.e. Mansfield and Law School Libraries).
63134	Single User Computers >\$5000	Expenditures for single user computer with a purchase price of \$5,000 or more.
63135	Museum Artifacts	Expenditures for rare works of art with an acquisition value of \$5,000 or more.
63199	Equipment-General	Expenditures for general equipment that do not fall under any other category, are non-recurring, and for an immaterial amount. Primarily used for budget purposes when specific expenditures cannot be identified at the time of budget development. Activity in this account will be monitored on a monthly basis and inappropriate use will be reclassified to the appropriate account.
63201	Cattle	Expenditures for acquisition cost of cattle added to an existing herd or to establish a herd.
63401	Multi-user Software >\$5000	Expenditures for software licensed to multiple users with an acquisition price of \$5,000 or more.
63402	Single User Software	Expenditures for software licensed to a single user with an acquisition price of \$5,000 or more.
63502	Installment Purchase-IT Equip	Expenditures for Information Technology equipment through installments.

Level 1 Account:

641CLN**Capital Land**

64101	Land	Expenditures related to the purchase of land.
64102	Advertising	Expenditures for advertising services associated with the purchase or improvements of land, easement or right of way.
64103	Land Easements	Expenditures to purchase easements and right of ways.
64104	Survey	Survey costs associated with the purchase of land, mineral rights or land easements.
64106	Legal Fees	Expenditures for legal services associated with the purchase or improvement of land, easement or right of way.
64107	Permit Fees	Permit fees associated with a land purchase.
64108	Payment for Damages	Damages paid related to a land purchase.
64112	Deed & Mortgage Fees	Deed and mortgage fees associated with a land purchase.
64116	Site Development	Expenditures related to developing raw land that is not intended for building construction.
64117	A & E Supervisory Fees	Supervisory fees paid to State Architecture and Engineering (A&E) related to a land purchase.
64118	Cont Pmts-Architects/Engineers	Payments to Architecture and Engineering related to a land purchase.
64199	Land General	Expenditures for land that do not fall under any other category, are non-recurring, and for an immaterial amount. Primarily used for budget purposes when specific expenditures cannot be identified at the time of budget development. Activity in this account will be monitored on a monthly basis and inappropriate use will be reclassified to the appropriate account.

Level 1 Account:**643CBL****Capital Building**

64201	Plan Review Fees	Expenditures related to the cost to review construction plans (blueprints) for capital projects.
64202	Plan Administrative Costs	Expenditures related to the administration fees associated with the construction of a building for capital projects.
64203	Plan Filing Fees	Expenditures related to the filing of construction plans for capital projects.
64204	Permits	Expenditures related to the purchase of permits for capital construction projects.
64205	Utilities	Expenditures for gas, power, water and electricity related to capital projects.
64206	Non-Movable Equipment	Expenditures for non-movable equipment or permanent fixtures related to capital projects.
64208	Art Work	Expenditures for art work purchased for new capital projects.
64209	Signs	Expenditures for signage purchased for capital projects.
64210	Telecommunications	Expenditures for telecommunication related to capital projects.
64211	Asbestos Removal	Expenditures related to the removal of asbestos for capital projects.
64212	Planning-Survey Costs	Expenditures for planning survey costs related to capital projects.
64213	Planning-Laboratory & Testing	Expenditures for planning laboratory & testing costs related to capital projects.
64214	Moving Costs	Expenditure related to moving costs for capital projects.
64215	Planning-Advertising	Preliminary expenditures associated with planning advertising for capital projects.
64216	Planning-Preliminary	Preliminary planning expenditures associated with capital projects.
64217	Misc Building Materials	Expenditures for miscellaneous building materials associated with a capital projects (i.e. nails, shims, etc).
64218	Printing	Expenditures for printing related to capital projects.
64231	Architects & Engineers-Misc.	Expenditures for architects & engineers for capital projects.
64233	Non-Contracted Materials/Labor	Expenditures for materials and labor for non-contracted services/materials related to capital projects (i.e. UM Facilities Services staff).
64235	Contract Payments	Payments to contracted individuals/contractors for capital projects, not to include electrical or mechanical.

64236	A & E Supervisory Fees	Supervisory fees paid to State Architecture & Engineering (A&E) for capital projects.
64239	Construction-General	Construction expenditures related to capital projects.
64244	Contract Pmt-Remodel & Renov	Expenditures related to remodel & renovation of a structure that meets the capital project requirements (642xx for new construction only, should not be in this category).
64260	Contract Pmt-General Contractor	Payments to general contractor for capital projects.
64261	Contract Pmt-Mechanical Contractor	Subcontractor payments for mechanical contracts related to capital projects.
64262	Contract Pmt-Electrical Contractor	Subcontractor payments for electrical contracts related to capital projects.
64263	Contract Pmt-Miscellaneous	Miscellaneous contract payments related to capital projects.
64264	Contract Pmt-Arch & Engineers	Contractor payments to Architect & Engineers for related capital projects.
64299	Capital Outlay-General	Expenditures for capital outlay that do not fall under any other category, are non-recurring, and for an immaterial amount. May be used for budget purposes when specific expenditures cannot be identified at the time of budget development.

Level 1 Account:**645COI****Capital Other Improvements**

64301	Bldg Improv-Materials & Labor	Expenditures related to work performed to improve existing structures that meet the capital building project criteria.
64304	Bldg Improv-Permits	Expenditures related to the acquisition of permits for existing structures that meet the capital building project criteria.
64311	Bldg Improv-Asbestos Removal	Expenditures related to the removal of asbestos from a structure.
64312	Prelim Plan Survey Costs	Expenditures related to the preliminary planning and survey costs to an existing structure that meets the capital building project criteria.
64313	PP Laboratory & Testing	Expenditures related to the preliminary planning laboratory & testing to an existing structure that meets the capital building project criteria.
64315	Advertising	Advertising cost related to an existing structure that meets the capital building project criteria.
64331	Architect & Engineers-Misc.	Architect and Engineers expenditures related to the improvement of a capital building project.
64332	Bldg Improv-Signs	Expenditures for signage related to the improvement of a capital building project.
64333	Materials & Supplies	Expenditures for materials and supplies related to the improvement of a capital project that meets the capital building project criteria.
64336	Construction Supervision-A & E	Supervisory fees paid to State Architecture and Engineering (A&E) related to the capital building improvement project.
64339	Bldg Improv-Construction General	Construction general expenditures for building improvement for capital improvement project.
64344	Remodel/Renovate Contract Pay	Contract payments related to capital remodel and renovation expenditure for capital bldg improvement project.
64360	Contractor Pay-General Cont	Contractor payments to general contractor for capital bldg improvement project.
64363	Contractor Pay-Miscellaneous	Miscellaneous contract payments for expenditures related to capital bldg improvement project.
64364	A & E Contractor Payments	Architect and Engineers contractor payment related to a capital bldg improvement project.
64370	Landscaping	Expenditures related to landscaping for a capital land improvement project.
64371	Fencing	Expenditures related to fencing for a capital land improvement project.
64374	Paving	Expenditures related to paving for a capital improvement project.

64378	Irrigation System	Expenditures related to a new or re-designed current irrigation system for a capital land improvement project.
64380	Land Imprv-Materials & Labor	Materials and labor related to land improvement for capital improvement project.
64383	Land Imprv-Materials & Supplies	Materials and supplies related to land improvement for capital improvement project.
64389	Land Imprv-Const General	Construction general expenditures for land improvement for capital improvement project.
64399	Other Improvements-General	Expenditures for other im provements that do not fall under any other category, are non-recurring, and for an immaterial amount. Primarily used for budget purposes when specific expenditures cannot be identified at the time of budget development. Activity in this account will be monitored on a monthly basis and inappropriate use will be reclassified to the appropriate account.

Level 1 Account:**650DBT****Debt Service**

69101	Bond Principal	Principal paid on bond debt service.
69102	Bond Interest	Interest paid on bond debt service.
69103	Bond Debt Service-Premiums	Cost associated with premium related to bond debt.
69104	Bond Debt Service-Trustee Fees	Fees paid to the administrator (Trustee) of the related bond accounts established upon issuance with proceeds held by the administrator and invested accordingly.
69105	Bond Debt Service-Agent Fees	Fee paid to a qualified agent for services rendered related to the issuance of bonds.
69106	Bond Issuance Cost Amortization	Annual amortization expense of costs of issuance incurred upon issuance of bond. Costs of issuance are amortized over the term of the bond.
69108	Other Debt Service Expense	Other expenditures related to bonds (i.e. annual audit by outside accounting firms).
69111	Bond Discount Amortization	Annual amortization expense of bond discount incurred upon issuance of bond. Discount is amortized over the term of the bond.
69201	Retire of Indebt-Principal	Principal payments for related long term debt (non-bond).
69202	Retire of Indebt-Interest	Interest payments for related long term debt (non-bond).
69204	Interest-Interfund Loans Accrual	Record Interfund loan interest accrual at fiscal year end.
69299	Loans-General	Expenditures for loans that do not fall under any other category, are non-recurring, and for an immaterial amount. Primarily used for budget purposes when specific expenditures cannot be identified at the time of budget development. Activity in this account will be monitored on a monthly basis and inappropriate use will be reclassified to the appropriate account.
69301	Lease Principal	Principal portion of lease payments on capital equipment which will become University property.
69302	Lease Interest	Interest portion of lease payments on capital equipment which will become University property.
69303	Lease Principal for IT purchases	Principal payments made on IT related lease equipment.
69304	Lease Interest for IT purchases	Interest payments made on IT related lease equipment.
69503	Lease Issuance Costs	Expenditure related to the cost of entering into a lease agreement.

Level 1 Account:

687MXF

Mandatory Transfer Out

68701	Mandatory Trf Principal & Interest	Mandatory debt service transfers. This account requires an offset entry to revenue account 50153. Not for Campus use.
68704	Mandatory Transfer Other	Other mandatory transfers. This account requires an offset entry to revenue account 50153. Not for Campus use.

Level 1 Account:**688NXF****NonMandatory Transfer Out**

68152	NonFA Residual Equity Exp-NB	Residual equity transfers - used for non-recurring or non-routine transfers of equity between funds that do not involve capitalized assets. This account requires an offset entry to revenue account 582886. Not for campus use.
68801	Non Mandatory Transfer	Used for transfers to other fund groups made at the discretion of the governing board to serve a variety of objectives, such as additions to loan funds, additions to quasi-endowment funds, general or specific plant additions, voluntary renewals and replacements of plant and prepayments on debt principal. This account requires an offset entry to revenue account 50156. Not for campus use.
68812	Transfers-UM Campuses	Expenditures related to MUS interunit transfers (i.e. transfer of funds from one campus to another). This account requires an offset entry to revenue account 50280. Not for campus use.

Level 1 Account:

689XFR

Intra-Entity Exp-External

Level 1 Account:

690IDC

Sponsored Programs Indirect Cost

62827M Sponsored Programs Indirect Sponsored programs indirect cost.
Cost
