FY 2019 Active Expenditure Accounts
Updated June 11, 2019

Account	Account Description	Account Type
Salaries & Wages		**Expenditure**
	Salaries & Wages-Faculty	
6004	Faculty-Full-Time Instruction	
6005	Faculty-Market Adjustments	
6006	Faculty-Dept Coordinator	
6007	Faculty-Dept Chair	
6008	Faculty-Part-Time Instruction	
6012	Faculty-Continuing Education	
6016	Faculty-Overloads	
6020	Faculty-Summer	
6024	Faculty-Substitute Pay	
6026	Faculty-Proctors	
6028	Faculty-Curriculum Stipend	
	Salaries & Wages-Professional	
6102	Professional-Full Time	
6106	Professional-Part-Time	
6110	Professional-Tutors	
6114	Professional - Administrative	
	Salaries & Wages-Non-Exempt Staff	
6202	Non-Exempt Staff-Full Time	
6206	Non-Exempt Staff - Part Time	
6210	Non-Exempt Staff - Proctors	
6212	Venue Stipend	
	Salaries & Wages-Student Workers	
6302	Federal Work-Study Students	
6306	State Work-Study Students	
6310	VC Work-Study Students	
6314	Student Assistants	
6318	Student Tutors	
	Salaries & Wages-Supplemental	
6402	Supplemental Salaries & Wages	
Employee Benefits		
	Employee Benefits-Local	
6904	VC-Social Security Match	
6905	VC-Social Security for Admin Staff	
6908	VC-Medicare Match	
6909	VC-Medicare for Admin Staff	
6912	VC-Health Insurance-Active Staff	
6913	VC-Health Insurance for Admin Staff	
6914	VC-Health Insurance-Active Opt Out	
6916	VC-Health Insurance-Retirees	
6918	VC-ERS Service Fee	

Account	Account Description	Account Type
6920	VC-Health Ins-Appropriated Retirees	
6922	VC-Health Ins-One-Time Adjustment	
6935	VC-TRS for Administrative Staff	
6936	VC-TRS Proportionality	
6937	VC-TRS GASB 68 Adjustment	
6938	VC-New EE Match	
6939	VC-New EE Match	
6940	VC-ORP Contribution	
6941	VC-ORP Additional Contribution	
6943	VC - ORP for Administrative Staff	
6943U	VC-ULD ORP Contribution	
6944	VC-Auto Allowance	
6948	VC-Expense Allowance	
6950	VC-Cell Phone Stipend	
6951	VC - Cell Phone for Admin Staff	
6952	VC-Hazardous Duty Stipend	
6956	VC-Workman's Compensation Insurance	
6960	VC-Unemployment Compensation	
6964	VC-VC Pays	
6965	VC - VC Pays for Admin Staff	
6969	VC - Allocation of Heath Insurance	
	Employee Benefits-State	
6972	Health Insurance-State Portion	
6974	State-Ins-Appropriated Retirees	
6976	TRS-State Portion	
6977	TRS-State GASB 68 Adjustment	
6980	ORP Contribution-State Portion	

Allocations/Departmental Charges

	Allocations	
7004	Data Programming Allocation	
7008	Technology Services Allocation	
7012	Copier Rental Allocation	
7016	Custodial Allocation	
7020	Utilities Allocation	
	Departmental Charges	
7052	Central Stores	
7056	Media Services - Internal Sources	
7060	Postage - Internal Sources	
7064	Printing - Internal Sources	

Professional & Contracted Services

7102	Contract Services	
7104	Contract Services - Subawards	

Account	Account Description	Account Type
7106	Electrical Contracting	
7110	Equipment Service	
7114	Purchased Instruction	
7118	Purchased Instruction-CE Contract	
7122	Repairs & Maintenance	
7126	Software Maintenance	
7152	Liability Insurance	
7154	Property Insurance	

Legal & Professional Fees

7162	Audit Fees	
7164	Legal Fees	
7166	Tax Appraisal & Collection Fees	
7168	Licensing Fees	

Library Expenditures

7172	Audio Visual Programs	
7174	Binding	
7176	Book Monographs	
7178	Preservation of Materials	
7179	Serial Publications	
7180	Electronic Subscriptions	

Advertising & Public Relations

7184	Advertising	
7186	Marketing	
7188	Public Relations	

Rental Expenditures

7192	Facilities Rental	
7194	Equipment Rental	

Supplies

7202	AC Filters	
7206	Computer Software	
7210	Heating & Air Conditioning Supplies	
7214	Supplies	
7218	Vehicle Supplies & Repairs	

Training & Conference Fees

7222	Conference Fees	
7226	Professional Development	

Travel

7252	Travel	
7254	Educator Travel	
7256	Travel - Other	

Account	Account Description	Account Type

Utilities

7302	Electricity	
7304	Natural Gas	
7306	Water	
7308	Waste Disposal	

Other Operating Expenditures

7352	Bank / Merchant Fees	
7354	Career Guidance	
7356	Child Care Expenditures	
7358	Convocation	
7360	Curriculum Materials	
7362	Transportation Awards	
7364	Disabled Student Expenditures	
7366	Educator Substitute Pay	
7368	Election Expenditures	
7372	Electronic Subscriptions	
7376	Employee Physicals	
7380	Honoraria	
7384	Institutional Memberships	
7388	Materials for Productions	
7392	Media Services - External Sources	
7394	Mini-Grants	
7396	Postage & Shipping - External	
7400	Printing - External Sources	
7412	Reference Materials	
7416	Royalties	
7420	Special Populations Services	
7424	Student Expenditures	
7426	Indirect Costs (Grants)	
7428	Student Senate	
7430	Technical Training	
7432	Telephone	
7436	Testing Expenditures	
7440	Tuition	
7441	AEL Training Costs	
7442	Course Administration	
7443	Textbooks & Course Materials	
7444	AHEC-Other Expenditures	
7448	Uncollectible Accounts	
7450	VN Graduation	
7452	ADN Graduation	

Account	Account Description	Account Type

Financial Aid Disbursements

7502	FA - Scholarship Disbursements	
7506	FA - Loan Disbursements	
	FA - TPEG Disbursements	
75081	TPEG - Resident	
75082	TPEG - Non-Resident	
75083	TPEG - Continuing Education	
75084	TPEG - Dual Credit	
75085	TPEG - Special	

Auxiliary Enterprise Expenditures

	Book Store	
7604	Textbooks-New	
7606	Bookstore - E-book / Materials	
7608	Textbooks-Used	
7612	Textbooks-Student	
7614	Supplies for Resale	
7616	Commissions-UHV	
7618	Returned Freight	
	Food Services	
7622	Purchases	
7624	Subway-Franchise Fees	
7626	Subway-Advertising Fees	
	Other Auxiliary Expenditures	
7650	Club Account Transfers	
7652	Licensing Fees	

Capital Outlay

8003	Building Purchase	
8004	Architect & Engineering Fees	
8006	Consulting Services	
8008	Contractor Services	
8010	Other Expenditures	
8012	Licenses & Permits	
8022	Computer & Technology Hardware	
8024	Equipment < $5,000 Unit Cost	
8026	Equipment >/= $5,000 Unit Cost	

Depreciation & Amortization

	Depreciation Expense	
8104	Depreciation-Ground Improvements	
8106	Depreciation-Building Improvements	
8108	Depreciation-Furniture & Fixtures	
8110	Depreciation-Library Volumes	

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Account	Account Description	Account Type

Debt Service Expenditures

9002	Principal Payments	
9004	Interest Payments	
9006	Fiscal Charges	
9008	Bond Issuance Costs	