

2770	Game Officials	Payments to individuals who officiate athletic events
2780	Non-Tax Moving Exp	Reimbursement to new employees for: moving van, transportation to AU, lodging in route
2785	Taxable Moving Exp	Taxable moving exps(mileage > .10/mile, meals en route etc...) & unallow moving exps(house hunting, local lodging, etc... 9 acct only)
2790	Honorariums	Payment to a distinguished guest of AU in lieu of any travel expenses or fees
2810	Laundry	Cost of laundering Univ uniforms and rental of Univ uniforms
2830	Legal	Payments for legal svcs, legal settlements, patents
2840	Royalties	A share in the proceeds resulting from the sale/performance of an inventor or proprietors right to use his invention/service.
2850	Medical Services	Payments for medical services provided at Univ. events, treatment for AU students, and animal treatments
2860	Professional Svcs	Payment for services provided by non-AU ee's (svc requires expertise not avail on campus) incl's speakers, consultants
2870	Security	Services of individuals or firms for games or events needing extra security
2880	Animal Care Per Diem	Daily rate charged for housing research or special study animals
2890	TES Admin/Clerical	Restricted use -Payments to Temporary Employment Services (TES) for administrative & clerical personnel
2895	TES Other	Restricted use-Payments to Temporary Employment Services (TES) for personnel who are not administrative or clerical in nature
2900	Airplane Use Charge	Payments for use of university owned airplanes
2910	Subcontracts <= 25K	Payments to a subcontract recipient for a cumulative amount of less than or equal to \$25K per subagreement
2950	Subcontracts > 25K	Payments to a subcontract recipient for a cumulative amount of more than \$25K per subagreement
2975	Participant Costs	Payments to individuals for participating in a research project
2990	Oth Contractual Serv	Payment for other services not covered by another 2XXX subcode
3010	Admin Expenses	Costs associated with the admin of a unit not covered by another 3XXX subcode
3100	Bad Debts	Charges to write off A/R accounts that are not collectible
3150	Amortization	Restricted use-Entries made by Treasury Services to record accrued interest
3200	Game Settlements	Payments to other Univ's to travel to AU for Athletic events
3210	Game Expenses	Costs of staging athletic events
3400	Insurance Premiums	Payments for insurance premiums (insurance coverage)
3600	Bank/Brokr/Inter Fee	Payments of bank fees, broker fees, interest payments
3700	Subscriptions	Payment for a publication subscription
3701	Instnl Memberships	AU departmental membership
3702	Unallow Memberships	Individual membership AU employee
3703	Unallow Dues	Taxable membership dues (Alumni account only)
3750	Reg Fee Non-Travel	Registration fee for an employee attending a conference who is not on travel status (AUHCC,

		satellite-uplink)
3760	Reg Fee Travel	Registration fee for an employee attending a conference who is on travel status
3800	Promotional Exps	Costs assoc with promoting the Univ (PR, advertising)
3850	Job Vacancy Ads	Payment to a publication for posting a job vacancy advertisement
3890	Donation/Mem (Agency)	Payment of donations and/or to a memorial fund (Agency accts only)
3900	Taxes	Restricted use-Taxes remitted by Financial Reporting
3980	Refund	Refunds of incorrect/over payments (ex: continuing ed course fees, vet clinic payments, etc...)
3990	Other Gen'l Exp	Payment of other admin expenses assoc w/running office (includes car tags, notary) not covered by another 3XXX subcode above
4000	*Product Purchases*	DO NOT USE!!!
4060	Audio/Visual Matls	Cost of audiovisual supplies (includes: film not associated with classroom use and videotapes for viewing)
4080	Award Supplies	Cost to purchase award: plaques, engraving, framing (restricted to 6 account only)
4100	Athletic Supplies	Cost of purchasing supplies for athletic teams (uniforms, balls)
4180	Books/Per/Forms/Publ	Cost to purchase books, periodicals, forms and publications
4200	Building Materials	Cost of materials used to build non-capital items
4250	Chemicals	Chemical supplies
4255	Nonliquid Gas	Cost of nonliquid gases (ex: bottled gas, oxygen, helium)
4300	Janitorial Supplies	Cleaning supplies
4350	Farm Vehicle Supply	Cost of non-capital supplies for farm vehicles
4380	Animal Feed	Cost of feed for animals
4390	Landscape Materials	Cost of materials purchased for landscape purposes
4400	Fertilzr/Insect/Etc	Cost of fertilizers, insecticides, similar products
4420	Liquid Fuel/Gas,Oil	Cost of liquid fuels (ex: vehicles gas, oil)
4450	Computer Supplies	Payment for computer related supplies
4460	Computer Software	Payment for computer software
4525	Animal Purchases	Cost of purchasing animals from outside vendors or internal sources
4555	Livestock Reg Fee	Payment for registering livestock
4600	Medical/Pharm Supplies	Cost of Medical and Pharmaceutical supplies
4625	Controlled Substance	Cost of controlled substances (includes: Radioactive mtl's)
4700	Office Supplies	Cost of non-capital supplies necessary to operate office (paper, pens)
4710	Lab/Classroom Supplies	Cost of non-capital supplies necessary to operate lab or classroom (beakers, chalk)
4850	Seed for Crops	Seeds for planting
4890	Uniform Replacement	Cost to replace official University uniforms (ex: Band, Police Dept)
4950	Non-Capital Equip	Cost of non-capital equip (office machines <\$1000, includes telephones, fax, adding machines, etc)
4960	Non-Cap Cmptr Equip	Cost of non-capital computer equip (printer <\$1000)
4990	Oth Expendable Supplies	Miscellaneous supplies not covered by another 4XXX subcode above (includes batteries)
5100	Purchases for Resale	Cost of general items purchased to be resold

5110	Paper/Resale-Printg	Cost of paper items purchased for prod. & resale @ Univ. Printing Services
5200	Purch/Resale-Cafet	Cost of food, etc...purchased for prod. & resale as meals @ Univ FSA cafeteria
5225	Purch/Resale-FSStore	Cost of items purchased for resale @ Univ FSA store outlets
5900	Inventory Adjustment	Restricted use-Financial statement adjustments made by Financial Reporting
6000	*Student Aid*	DO NOT USE!!!
6100	Awards	Payments to AU enrolled students for aid based awards
6150	Board	Payments to students to cover the cost of meals while enrolled @ AU
6200	Books & Supplies	Payments to students to cover the cost of books and related supplies while enrolled @ AU
6300	Fees	Payments to students to cover the cost of miscellaneous fees while enrolled @ AU
6400	Fellowships	Payments to a candidate for degree (usually a grad student) for tuition, books, related fees, room and/or board
6600	Room	Payments to students to cover the cost of housing while enrolled @ AU
6700	Scholarships	Payments to undergraduates enrolled at AU; payments processed through Bursar's office
6800	Stipends	Payments to individuals who are not AU employees or students to defray expenses of participating in a university program
7000	*Equip & Improve*	For use on Budget Change Orders only
7050	Lease Purchase	Pmts for capital lease-purch obligations normally on contracts of 3-5 yrs. Item usually owned by AU at the end of the lease period.
7100	Automotive Equipment	Capital automotive equipment costing \$1000 or more with a useful life of more than 1 year
7150	Vehicle Purchase	Purchase of a vehicle
7200	Aircraft/Boats	Purchase of aircrafts and/or boats
7300	Classroom Equipment	Capital classroom equipment costing \$1000 or more with a useful life of more than 1 year
7400	Library Books	Purchase of books for the University Library (for Library use only)
7405	Library Periodicals	Purchase of periodicals for the University Library (for Library use only)
7450	Computer Equipment	Capital computer equipment costing \$1000 or more with a useful life of more than 1 year
7500	Medical Equipment	Capital medical equipment costing \$1000 or more with a useful life of more than 1 year
7550	Office Equipment	Capital office equipment costing \$1000 or more with a useful life of more than 1 year
7600	Photographic Equip	Capital photographic equipment costing \$1000 or more with a useful life of more than 1 year
7700	Major Appliances	Capital appliances costing \$1000 or more with a useful life of more than 1 year
7710	Lab Equipment	Capital lab equipment costing \$1000 or more with a useful life of more than 1 year
7800	Television Equipment	Capital television equipment costing \$1000 or more with a useful life of more than 1 year
7850	Telecom Switching	Capital telephone connectivity equipment costing \$1000 or more with a useful life of more than 1 year
7860	Telecom Station	Capital computer connectivity equipment costing \$1000 or more with a useful life of more than 1 year
7870	Telecom Distribution	Capital telecom infrastructure (lines, cables, parts)
7880	Fabricated/Upgrade	Expenditures associated with building a piece of capital equipment or upgrading existing equipment (extending useful life)
7890	Other Equipment	Miscellaneous capital equipment (not prev listed) costing \$1000 or more with a useful life of

		more than 1 year
7900	Depreciation	Restricted use-Annual expense recorded in Investment in Plant by Financial Reporting
7910	Maj Alter/Improv	Sm construction exp's not req a sep plant fund acct (normally <\$25,000 or mng'd by the Fac's Div, only used w/a 2, 3, 4, 5, 6 acct)
8000	*Plant Fund Exp*	For use on Budget Change Orders only
8XXX		8XXX subcodes can only be used w/ S/L 8 accounts and vice versa. Generally used for project construction.
8100	Land Purchases	Purchase of property/land (for use with 8 account only)
8210	Purchase of Building	Purchase of a building or structure (for use with 8 account only)
8230	Demolition-Building	Costs associated with removing a building or structure (for use with 8 account only)
8250	Construction--Vendor	Outside vendor hired for construction project (for use with 8 account only)
8251	Construction Project	Costs associated with in-house construction (for use with 8 account only)
8253	Asbestos Abatement	Costs associated with the removal of asbestos (for use with 8 account only)
8255	Contrib to Cent Util	Central utility infrastructure costs associated with a new building or major renovation project (for use with 8 account only)
8260	Architect Fees	Payments to architects (for use with 8 account only)
8265	Consultants	Payments to consultants (for use with 8 account only)
8270	Legal & Adm Services	Payments to attorneys, fees for issuing and processing bonds or other loan instruments (for use with 8 account only)
8280	Interest-Constr	Interest expense incurred from bonds or loans (for use with 8 account only)
8310	Site Survey	Costs associated with topographical surveys (for use with 8 account only)
8320	Subsurface Investiga	Costs assoc w/geotechnical testing for foundation during design stage of a construction/renov project (for use with 8 account only)
8330	Materials Testing	Costs assoc w/ soil, water table and steel testing during the construction stage of a construction project (for use with 8 account only)
8340	HVAC Test & Balance	Outside vendor hired to test mechanical systems (for use with 8 account only)
8350	Landscaping	Costs associated with making AU grounds more attractive, ie...adding lawns, bushes, shrubs (for use with 8 account only)
8360	Telecom Switching	Telephone connectivity equipment (for use with 8 account only)
8370	Telecom Station	Computer connectivity equipment (for use with 8 account only)
8380	Telecom Distribution	Telecom infrastructure, ie...lines, cables, parts (for use with 8 account only)
8420	Movable Equipment	Equipment that can be moved/ removed from building, ie...not perm attached to the building/structure (for use with 8 account only)
8440	Fixed Equipment	Equipment that is attached/affixed to the building (for use with 8 account only)
8460	Construction Supplies	Miscellaneous construction supplies, ie...gloves, saw blades, drill bits (for use with 8 account only)
8500	Construction Admin	Project managers cost (for use with 8 account only)
8510	Shops Assists	Miscellaneous shop costs associated with a construction/renovation project (for use with 8 account only)

8610	Other Improvements	Miscellaneous improvements not covered by one of the other 8XXX subcodes above (for use with 8 account only)
9800	Indirect Costs	For use on Budget Change Orders only. Costs are booked automatically.