
NATURAL ACCOUNTS / EXPENSE AND REVENUE

Expense Natural Accounts

SALARIES AND BENEFITS

- 5331 Salaries—Hourly Staff
- 5411 Salaries—Students
- 5412 Salaries—Work Study Students
- 5861 Benefits—Students
- 5867 Benefits—Staff

COMMUNICATIONS

- 6114 Phone Charges—Long Distance—Telecommunications
- 6132 Cellular and Beeper Service

SUPPLIES AND OPERATING EXPENSES

- 6141 Postage
- 6211 Operating Supplies
- 6212 Office Supplies
- 6221 Dues and Memberships
- 6222 Advertising
- 6224 Books and Subscriptions
- 6226 Licensing Fees

COPYING, PRINTING AND PUBLICATIONS

- 6231 Printing—Reports, Brochures, Journals
- 6233 Illustration Services/Art Work
- 6235 TV and Audio Visual Services
- 6241 Photocopy Machine—Supplies
- 6242 Photocopy Machine—Other
- 6243 Copying

COMPUTER EXPENSES

- 6351 Computer Licensing Fees
- 6357 Software Maintenance Expenses
- 6358 Hardware Maintenance Expenses

PROFESSIONAL AND CONSULTING

- 671G Guest Speaker or Artists
- 6712 Attorneys Fees
- 6713 Other Professional and Consulting Fees
- 6722 Independent Contractor—Business Associate
- 6723 Royalties

RENTALS

- 6811 Rental—Audio Visual
- 6812 Rentals—Real Estate
- 6815 Rentals—Equipment
- 6816 Rentals—Other

MAINTENANCE SERVICE CONTRACTS

- 6821 Photocopy Machines
- 6822 Office Equipment

REPAIRS AND MAINTENANCE

- 7121 Routine Maintenance
- 7123 Repairs—Fixed Equipment
- 7124 Moveable Equipment
- 7125 Vehicle Repair and Maintenance
- 7132 Vehicle Fuel

OTHER

- 7461 Temporary Labor Agents
- 7511 Minor Equipment—under \$2500
- 7512 Minor Equipment—Computers
- 7522 Local Meal—Campus
- 7543 Entertainment (students)
- 7842 Prizes and Awards
- 7851 Other

TRAVEL

- 753A Conference Registration Fees
- 7531 Employee Vehicles—Parking, Tolls
- 7532 Domestic Transportation
- 7534 Foreign Transportation
- 7536 Domestic Lodging, Meals, Other Expenses
- 7538 Foreign Lodging, Meals, Other Expenses
- 7542 Visiting Professionals

EQUIPMENT—OVER \$2500

- 8221 Office Equipment
- 8222 Furniture and Fixtures
- 8223 Computer Equipment
- 8226 Communications Equipment
- 8227 Transportation Equipment
- 8229 Athletic Equipment

RECHARGE (CAMPUS ONLY)

- 8812 Student Media (Services)
- 8813 Facilities Services (Labor)
- 8815 Keys
- 8831 Phone Service—Annual Charge
- 8832 Phone Service—Move, Add or Change
- 8847 Security
- 8861 Computers/Computer-Related Services
- 8866 Parking Services

Revenue Natural Accounts

- 4121 Undergraduate Activity Fees
- 4122 Graduate Activity Fees
- 4125 Non-Tuition Related Fees

- 4311 Donations—Individual (Gift Accounting Only)
- 4312 Donations—Corporate (Gift Accounting Only)
- 4313 Donations—Foundations (Gift Accounting Only)
- 4314 Donations—Other (Gift Accounting Only)

- 4413 Advertising—Campus, Local and National
- 4432 Fines
- 4441 Membership Dues
- 4494 Other Revenues