

ACCOUNT TYPE	ACCOUNT CATEGORY	HIGH ACCOUNT	ACCOUNT	ACCOUNT DESCRIPTION
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70 Expenditures

71 Operating Expenditures

710 Institutional Expenditures

71000 Bond Administrative Fees
 71001 Bond Interest Payments
 71002 Bond Principal Payments
 71010 Chargeback Telephone
 71012 Chargeback Print and Copy
 71014 Misc Chargebacks
 7102 Indirect Cost Expense
 7103 Insurance Property and Liability
 71040 Postage
 71041 Special Mailing Services
 7105 Property Taxes
 71060 Cellular Services
 71061 Internet Services
 71062 Local and Long Distance Servic
 71063 Pagers
 71064 Telecon License Fee
 7107 Bank Service Charges
 7109 Contributions & Sponsorships

711 Utilities

7110 Electricity
 7111 Gas
 7112 Steam
 7113 Water/Sewage/Fire
 7114 Cable Television

712 Professional Fees

7120 Admin/Mgmt Consulting
 7121 Architect/Engineer Serv
 7122 Audit Services
 7123 Election Costs
 7124 Government Relations Cons
 7125 Legal Consultant
 7126 Professional Fees
 7127 Collection Fees
 7128 Meeting Presenter Honorarium

713 Purchased Services

7130 Advertising
 7131 Commercial Printing/Publ
 7132 Curr Develop/Contracted
 7133 Direct Instruct/Contracted
 7134 Equipment Moving
 7135 Instruc Supp/Contracted
 7136 Service Contract
 7137 Technical Support
 7138 Temporary Help/Agency
 7139 Misc Purchased Svcs

714 Rental Expenses

7140 Building Rentals

7141 Equipment Rentals

7142 Other Rentals

715 Repairs and Maintenance

7150 Building Maint Contracts

7151 Building Repairs

7152 Equipment Repairs

7153 Equipment Service Cont

7154 Repairs & Maintenance

7155 Vehicle Repair & Maintenance

7156 Grounds Maintenance

717 Supplies and Materials

7170 Fuel College Vehicles

71711 Memberships - Institutional

71712 Memberships - Individual

7172 Reference Books

7173 Software and Site Licenses

7174 Subscriptions

7175 Supplies

7177 Course Textbooks

718 Travel, Training, and Conference

7180 Travel Lodging

7181 Travel Meal Allowance

7182 Travel Miscellaneous

7183 Travel Transportation

7184 Registration Fees

71851 Fleet Chargebacks

71852 Fleet Vehicle Rentals

7191 Mileage Expense

7192 Meeting Expense

72 Capital Expenditures

721 Furniture and Equipment <\$5000

7210 Furniture <\$5000

7211 Equipment <\$5000

72110 Instructional Equipment <\$5000

72111 Operational Equipment <\$5000

72112 Tech Equipment and Computers <
