

Lansing Community College Expense Account Dictionary

High Account	Account Number	Account Name	Account Description
710	7103	Insurance Property & Liability	Expenses for liability, property, vehicle, fire, accident, including risk management and self-insurance payments, and all other forms of insurance.
710	71040	Postage & Special Mailing Services	Expenses for sorting and mailing services done outside of LCC's Mail Services department. (Ex. Extend your Reach, State of Michigan)
710	71064	Music & Broadcast License Fees	Expense associated with licensing that compensates the artists for the use of their copy written material that is broadcast on College radio & TV, or elsewhere at the College.
710	7109	Contributions & Sponsorships	Expenses paid to authorized organizations to promote positive community awareness and goodwill for LCC within and surrounding the College's district.
712	7120	Administration/ Management Consulting	Expenses paid to consultants for professional services to complete a specific project or task. These consultants work independently, use their own methods, and are responsible for how the work is done, with the College overseeing only the final results.
712	7121	Architect/Engineer Services	Expenses for the services of architectural or engineering firms or individuals relating to the development and/or construction of capital projects.
712	7122	Audit Services	Expenses for the services of accounting or professional review firms relating to LCC's internal processes, procedures, and financial statements. Expenses for the cost of internal and external audit engagements.
712	7124	Government Relations Consulting	Expenses for consulting services to assist the College work effectively with government entities, track legislation or regulations, and advocate on issues that affect the College.

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712	7125	Legal Consultant	Expenses for services from law firms or lawyers for interpretation and/or legal advice. This includes providing consultation during litigation, legal research, and assistance during negotiations.
712	7126	Misc. Professional Fees	Expenses to accomplish routine, continuing and necessary functions not otherwise specifically mentioned or included under the other accounts. (i.e., athletic trainers, ASL interpreters.) (Use only as a last resort, usage must be kept to a minimum.)
712	7128	Meeting Presenter Honorarium	Expenses for the cost of meeting facilitators, presenters, guest speakers, entertainers, etc. and any associated cost of travel and lodging required to be paid.
713	7130	Advertising	Expenses for advertisements placed in newspapers, magazines, radio, television, internet, etc.
713	7131	Commercial Printing/Publications	Expenses for printing services by external vendors (e.g., brochures, catalogs, course packets, meeting materials etc.).
713	7132	Curriculum Develop/Contracted	Expenses to an organization or individual for design, development, and/or implementation of College approved curriculum.
713	7133	Direct Instruction/Contracted	Expenses to an organization or individual for design, development, and/or implementation of College approved direct instruction.
713	7134	Equipment Moving	Expenses to a company to load, haul, and/or relocate College equipment.
713	7135	Instructional Supp/Contracted	Expenses to an organization or individual for design, development, and/or implementation of College approved supplemental instructional materials.
713	7136	Service Contract	Expenses for service contracts for a designated period for preventative maintenance, service, inspections, etc. (This is distinct from account 7153 which is specifically for operational and educational equipment maintenance service contracts.)

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713	7137	Technical Support	Expenses to a professional company or individual for providing specialized support for any College information technology system or application.
713	7138	Temporary Help/Agency	Expenses for providing a range of day-to-day office administrative and support services, including athletic officials.
713	7139	Misc. Purchased Services	Expenses for contractual services provided to accomplish routine, continuing and necessary functions not otherwise specifically mentioned or included under the other accounts. <i>(Use only as a last resort, usage should be kept to a minimum.)</i>
714	7140	Building Rentals	Expenses for leases and rentals for the occupancy and continued use of property (e.g., parking lots, auditoriums, athletic fields, swimming pools, warehouses, storage, etc.).
714	7141	Equipment & Other Rentals	Expense for rent of operational or educational equipment. Rent for non-building space (e.g., display booths, linens, caps/gowns, etc.).
715	7150	Building Maintenance Contracts	Expenses for maintenance or service agreements on College owned or leased buildings.
715	7151	Building Repairs	Expenses for repairs on College owned or leased buildings.
715	7152	Equipment Repairs	Expenses for repairs on College owned or leased equipment.
715	7153	Equipment Service Contracts	Expenses for maintenance or service agreements on College owned or leased operational or educational equipment. This includes computer hardware maintenance agreements. (This is distinct from account 7136 which is for contracts for service not directly related to maintaining equipment.)
715	7154	Repairs & Maintenance	Expenses for repairs or maintenance other than buildings or equipment (e.g., signs, forklifts, aviation, etc.)
715	7155	Vehicle Repair & Maintenance	Expenses for repairs or maintenance on College owned or leased vehicles.

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715	7156	Grounds Maintenance	Expenses for maintenance or service agreements to maintain College properties. This includes landscaping, salting, plowing, and general grounds maintenance.
717	7170	Fuel College Vehicles	Expenses for gasoline and other fluids necessary to operate College owned or leased vehicles.
717	71711	Institutional Memberships	Memberships in organizations that once the College is a member, any staff member may take advantage of items such as publications, secured website information, member rates for conferences or webinars, etc. All Institutional Memberships will have a responsible owner.
717	71712	Individual Memberships	Memberships in organizations that are specific to the employee who is a member and the benefits are not transferrable.
717	7172	Reference Books	Purchases of books or publications.
717	7173	Software & Site Licenses	Expenses for the purchase of software agreements, licenses, permits, and other rights or privileges as required to legally use software applications.
717	7174	Subscriptions	Expenses for subscriptions to newspapers and periodicals, and/or services providing informational reports.
717	7175	Supplies	Expenses for operational and educational materials that are ordinarily consumed within one year after being placed into service (e.g., envelopes, pencils, pens, equipment costing less than \$1,000, sporting equipment, supplies needed to clean and maintain physical facilities & equipment, student instructional supplies, musical scores, animal specimens, lab equipment, chemicals, etc.).
717	7177	Course Textbooks & E-Books	Expenses for the purchase of textbooks, access codes, and e-books. (This does not include software, subscriptions, memberships or contract instruction.)

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717	7178	License, Certification, Accreditation	Fees that apply to licensing of equipment (e.g., HVAC units, medical equipment, elevators, etc.) Fees that apply to certifications by the College or outside agencies for specific positions at the College. Fees for program accreditation.
717	7210	Furniture < \$5,000	Expenses for furniture with a useful life of more than one year and a cost of at least \$1,000 but less than \$5,000.
717	72110	Instructional Equipment < \$5,000	Expenses for equipment used directly for the education of students with a useful life of more than one year and a cost of at least \$1,000 but less than \$5,000.
717	72111	Operational Equipment	Expenses for equipment not used directly for the education of students with a useful life of more than one year and a cost of at least \$1,000 but less than \$5,000.
717	72112	Tech Equipment & Computers < \$5,000	Expenses for technical equipment with a useful life of more than one year and a cost of at least \$1,000 but less than \$5,000 (e.g., computers, monitors, printers, audio/visual, other electronic devices, etc.)
718	7180	Travel Lodging	Expenses incurred by employees for hotel or other public lodging charges associated while traveling on College official business.
718	7181	Travel Meal Allowance	Reimbursement to employees for per diem meal expenses incurred while traveling overnight on official College business.
718	7182	Travel Misc.	Expenses incurred by employees for other authorized travel miscellaneous charges (e.g., baggage fees, toll fees, parking fees, business related phone calls, internet access fees, etc.).
718	7183	Travel Transportation	Expenses incurred by employees for public transportation expenses (e.g., railroad, airplane, bus, taxi, Uber, etc.) while traveling on College business.
718	7184	Registration Fees	Expenses for registration fees incurred for attending an event or a webinar on College business.

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718	7191	Mileage Expense	Reimbursement to employees for mileage incurred while traveling on College business in the employee's owned vehicle.
718	7192	Meeting Expense	Expenses for conducting an authorized College meeting. The meeting purpose is to discuss College business and could include internal or external participants. Examples of meetings include consultation with outside parties on specific issues, workgroups authorized to provide food due to scheduling, etc. The expenses could include food, rent of building/room, rent of audio/visual equipment, etc.
718	7193	Event Expense	Expenses for conducting an authorized College event. The purpose of the event is to conduct professional development, recruitment, student activities, or other special purposes. Examples of events includes, but not limited to, semester kick-off, staff appreciation events, presentations to staff for professional development, Science Olympiad, C3R events, campus tours, One-Book, etc. The expenses could include food, rent of building/room, rent of audio/visual equipment, etc.
724	7240	Capital Furniture	Expenses for furniture with a useful life of more than one year and a cost of \$5,000 or more.
724	72410	Capital Instructional Equipment	Expenses for equipment with a useful life of more than one year and a cost of \$5,000 or more used directly for the education of students.
724	72411	Capital Operational Equipment	Expenses for equipment with a useful life of more than one year and a cost of \$5,000 or more not used directly for the education of students.
724	72412	Capital Tech Equipment	Expenses for technical equipment with a useful life of more than one year and a cost of \$5,000 or more (e.g., computers, printers, audio/visual, other electronic devices, etc.).
725	725	Capital Vehicles	Expenses for vehicles with a useful life of more than one year and a cost of \$5,000 or more.

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Expense Account Dictionary for Administrative Services

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711	7110	Electricity	Expenses to utility companies for electric services.
711	7111	Gas	Expenses to utility companies for natural gas services.
711	7112	Steam	Expenses to utility companies for steam services.
711	7113	Water/Sewage	Expenses to suppliers of utilities, such as water, or sewage disposal.
718	71852	Fleet Vehicle Rental	Expense to rent cars, vans, buses or other vehicles.
722	722	Capital Land & Improvements	Expenses to purchase buildings, or to remodel, restore or recondition current buildings which extends the useful life of the asset and costs \$5,000 or more.
723	723	Capital Building & Improvements	Expenses to purchase buildings or remodel, restore or recondition current buildings which extends the useful life of the asset and costs \$5,000 or more.

Expense Account Dictionary for ITS

High Account	Account Number	Account Name	Account Description
710	71060	Cellular Services	Expenses for providing cellular service to LCC (e.g., phones, jetpacks, etc.)
710	71061	Internet Services	Expenses for providing the College access to the internet.
710	71062	Local & Long-Distance Service	Expenses for providing phone service to the College.
711	7114	Cable Television	Expenses to utility companies for cable or satellite television services.