

Operational Expense Account Hierarchy

ACCOUNT TYPE	ACCOUNT CATEGORY	HIGH ACCOUNT	ACCOUNT	ACCOUNT DESCRIPTION
	70 Expenditures			
		71 Operating Expenditures		
			710 Institutional Expenditures	
			7100 Bonds	
			71000 Bond Administrative Fees	
			71001 Bond Interest Payments	
			71002 Bond Principal Payments	
			7101 Chargebacks	
			71010 Chargeback Telephone Phone	
			71011 Chargeback Postage	
			71012 Chargeback Print and Copy	
			71013 Starcard Vouchers	
			71014 Misc Chargebacks	
			71015 Parking Services Chargebacks	
			71016 Parking Chargebacks	
			71017 Physical Plant Chargebacks	
			71018 Media Services Chargebacks	
			71019 Chargebacks Excess	
			7102 Indirect Cost Expense	
			7103 Insurance Property and Liability	
			7104 Mail	
			71040 Postage	
			71041 Special Mailing Services	
			7105 Summer Property Taxes	
			71051 Property Tax Rebate	
			7106 Telecommunication	
			71060 Cellular Services	
			71061 Internet Services	
			71062 Local and Long Distance Servic	
			71063 Pagers	
			71064 Telecon License Fee	
			7107 Bank Service Charges	
			7108 Contingency	
			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	

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ACCOUNT TYPE	ACCOUNT CATEGORY	HIGH ACCOUNT	ACCOUNT	ACCOUNT DESCRIPTION
		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
			71391	Purchased Meals-HSDCI
			71392	Purchased Transportation-HSDCI
		714	Rental Expenses	
			7140	Building Rentals
			7141	Equipment Rentals
			7142	Other Rentals
			7143	Vehicle 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
			7171	Memberships
			7172	Reference Books
			7173	Software and Site Licenses
			7174	Subscriptions
			7175	Supplies
			7176	Inventory 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
			7191	Mileage Expense
			7192	Meeting Expense
			7193	Event 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 <