

Lansing Community College			
Expense Account Dictionary			
Account	Account Title	Usage	Definition
71000	Bond Administrative Fees	Accounting Services	Expenses for administrative fees on outstanding bond issuances.
71001	Bond Interest Payments	Accounting Services	Expenses for interest on outstanding bond issuances.
71002	Bond Principal Payments	Accounting Services	Expenses for principal on outstanding bond issuances.
71010	Chargeback Telephone Phone	Accounting Services	Each organization's share of the College's total cost of providing telephone service. The expense is tracked by employee usage and allocated to each organization through monthly journal entries by Accounting Services.
71012	Chargeback Print and Copy	Accounting Services	Expenses for printing and copying of reports, documents, books, supplements for classroom use, etc. The expense is tracked by employee usage and allocated to each organization through monthly journal entries by Accounting Services.
71014	Misc Chargebacks	Accounting Services	Expenses for other goods or services provided by LCC not otherwise specifically mentioned or included under other accounts. The expense is tracked by employee usage and allocated to each organization through monthly journal entries by Accounting Services. Examples include purchases at Phil's, portfolios, or retirement gifts.
7102	Indirect Cost Expense	Accounting Services	Reimbursement from outside agencies to LCC for providing administrative overhead in the management of grants.
7103	Insurance Property and Liability	All of LCC	Expenses for liability, property, vehicle, fire, accident, including risk management and self-insurance payments, and all other forms of insurance.
71040	Postage	Accounting Services	Expenses for UPS, FedEx, etc. The expense is allocated to each organization through monthly journal entries by Accounting Services.
71041	Special Mailing Services	All of LCC	Expenses for sorting and mailing services done outside of LCC's Materials Management department. Ex. Extend your Reach, State of Michigan, Logan Bros Printing.
7105	Property Taxes	Accounting Services	Property tax payments made to any taxing district for a non-exempt LCC property or portion of LCC property.
71060	Cellular Services	Accounting Services, ITS	Expenses for providing cellular phone service to LCC.
71061	Internet Services	Accounting Services, ITS	Expenses for providing LCC access to the internet.

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71062	Local and Long Distance Service	Accounting Services, ITS	Expenses for providing phone service to LCC.
71063	Pagers	Accounting Services, ITS	Expenses for providing pagers to LCC employees.
71064	Telecon License Fee	Accounting Services, ITS	Expense associated with licensing that compensates the artists for the use of their copyrighted material that is broadcast on LCC radio & TV.
7107	Bank Service Charges	Accounting Services	Expenses for bank service charges (e.g., charges for services to maintain bank accounts), including retail merchant fees.
7109	Contributions & Sponsorships	All of LCC	Expenses to authorized organizations to provide and promote a feeling of "goodwill" toward LCC in and around the College's district.
7110	Electricity	Admin Services	Expenses to utility companies for electric services.
7111	Gas	Admin Services	Expenses to utility companies for natural gas services.
7112	Steam	Admin Services	Expenses to utility companies for steam services.
7113	Water/Sewage/Fire	Admin Services	Expenses to suppliers of utilities and utility type services, such as water, or sewage disposal.
7114	Cable Television	Admin Services, ITS	Expenses to utility companies for cable television services.
7120	Admin/Mgmt Consulting	All of LCC	Expenses for professional or technical expertise provided by a consultant to accomplish a specific study, project, task or work statement. This category includes contracts with independent individuals or firms to perform a service or recommendation according to the consultant's methods and without being subject to the control of the agency except as to the results of the work.
7121	Architect/Engineer Serv	All of LCC	Expenses for the services of architectural or engineering firms or individuals relating to the development and/or construction of capital projects.
7122	Audit Services	All of LCC	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.
7123	Election Costs	EXEC Office	Expense reimbursement paid to all voting jurisdictions for services rendered during an election when LCC trustees are on the ballot.

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7124	Government Relations Consulting	All of LCC	Expenses for consulting services to assist LCC with the operation or management of the College in relation to legislative lobbying and tracking of legislative issues.
7125	Legal Consultant	EXEC Office	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.
7126	Professional Fees	All of LCC	Expenses to accomplish routine, continuing and necessary functions not otherwise specifically mentioned or included under the other accounts. (i.e. athletic trainers, real time transcribers) Use only as a last resort, usage must be kept to a minimum.
7127	Collection Fees	Student Finance	Expenses for services providing payment collection and remitting such collection to the college.
7128	Meeting Presenters Honorarium	All of LCC	Expenses for the cost of meeting facilitators, presenters, guest speakers, entertainers, etc. and any associated cost of travel and lodging required to be paid.
7130	Advertising	All of LCC	Expenses for advertisements placed in newspapers, magazines, radio, television, internet, etc.
7131	Commercial Printing/Publ	All of LCC	Expenses for printing services by external vendors (e.g., brochures, catalogs, course packets, etc.).
7132	Curr Develop/Contracted	All of LCC	Expenses to an organization or individual for design, development, and/or implementation of LCC approved curriculum.
7133	Direct Instruct/Contracted	All of LCC	Expenses to an organization or individual for design, development, and/or implementation of LCC approved direct instruction.
7134	Equipment Moving	All of LCC	Expenses to a company to load, haul, and/or relocate LCC equipment.
7135	Instruc Supp/Contracted	All of LCC	Expenses to an organization or individual for design, development, and/or implementation of LCC approved supplemental instructional materials.
7136	Service Contract	All of LCC	Expenses for service contracts for a designated period for preventative maintenance, regular maintenance, service, and/or inspection of property, plant, and equipment. Would include computer hardware maintenance agreements. This is distinct from Account 7153 that is for operational and educational equipment.
7137	Technical Support	All of LCC	Expenses to a professional company or individual for providing specialized support for any LCC information technology system or application.

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7138	Temporary Help/Agency	All of LCC	Expenses for providing a range of day-to-day office administrative services, including athletic officials.
7139	Misc Purchased Svcs	All of LCC	Expenses for contractual services provided to accomplish routine, continuing and necessary functions not otherwise specifically mentioned or included under the other accounts. (Use only as a last resort, usage should be kept to a minimum.)
7140	Building Rentals	All of LCC	Expenses for leases and rentals for the occupancy and continued use of property (e.g., parking lots, auditoriums, athletic fields, swimming pools, warehouses, storage, buildings, etc.).
7141	Equipment Rentals	All of LCC	Expense for rent of operational or educational equipment to be used by LCC personnel.
7142	Other Rentals	All of LCC	Expense for rent of non-building space (e.g. display booths, tents, cap/gowns, etc.).
7143	Vehicle Rentals	All of LCC	Expense for rent of operational or educational vehicles to be used by LCC personnel.
7150	Building Maint Contracts	All of LCC	Expenses for maintenance or service agreements on LCC owned or leased buildings.
7151	Building Repairs	All of LCC	Expenses for repairs on LCC owned or leased buildings.
7152	Equipment Repairs	All of LCC	Expenses for repairs on LCC owned or leased equipment.
7153	Equipment Service Cont	All of LCC	Expenses for maintenance or service agreements on LCC owned or leased operational or educational equipment. Would include computer hardware maintenance agreements. This is distinct from Account 7136 that is for property, plant, and equipment.
7154	Repairs & Maintenance - Other	Admin Services	Expenses for repairs or maintenance other than buildings or equipment (e.g. signs, forklifts, aviation, etc.)
7155	Vehicle Repair & Maintenance	All of LCC	Expenses for repairs or maintenance on LCC owned or leased vehicles.
7156	Grounds Maintenance	Admin Services	Expenses for maintenance or service agreements to maintain LCC properties. This includes landscaping, salting, plowing, and general grounds maintenance - both internal expenses and external contractor expenses.
7170	Fuel College Vehicles	Admin Services	Expenses for gasoline and other fluids necessary to operate LCC owned or leased vehicles.

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71711	Institutional Memberships	All of LCC	Memberships in organizations that once the College is a member, any staff member of the College 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.
71712	Individual Memberships	All of LCC	Memberships in organizations that are specific to the staff person who is a member and the benefits are not transferrable.
7172	Reference Books	All of LCC	Purchases of books, subscriptions, publications, reports, or back issues.
7173	Software and Site Licenses	All of LCC	Expenses for the purchase of software licenses, permits, certificates and other rights or privileges as required to legally use software applications.
7174	Subscriptions	All of LCC	Expenses for subscriptions to newspapers and periodicals, and/or services providing informational reports.
7175	Supplies	All of LCC	Expenses for materials that are ordinarily consumed within one year after being placed into service this includes operational supplies (e.g., envelopes, pencils, pens, forms, small office equipment costing less than \$1,000, sporting equipment used in the conduct of sporting events, includes all supplies needed to clean and maintain LCC's physical facilities & equipment, etc.) and educational supplies (e.g., student instructional supplies, manuals, musical scores, animal specimens, test booklets, chalk, lab equipment, chemicals, etc.).
7177	Course Textbooks	All of LCC	Expenses for the purchase of textbooks and other classroom materials to be used by students to assist them with their coursework.
7180	Travel Lodging	All of LCC	Reimbursement to employees for hotel, motel, or other public lodging charges associated while traveling on LCC official business.
7181	Travel Meal Allowance	All of LCC	Reimbursement to employees for per diem meal expenses incurred while traveling overnight on official LCC business.
7182	Travel Miscellaneous	All of LCC	Reimbursement to employees for other authorized miscellaneous charges (e.g., toll fees, parking fees, business related phone calls, fax charges, internet access fees, etc.).
7183	Travel Transportation	All of LCC	Reimbursement to employees for public transportation expenses (e.g., railroad, airplane, bus, taxicab, limousine, etc.) incurred while traveling on LCC official business.

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7184	Registration Fees	All of LCC	Expenses for registration fees incurred for attending an event or a webinar on official LCC business.
7191	Mileage Expense	All of LCC	Reimbursement to employees for mileage incurred while traveling on official LCC business in the employee's owned vehicle.
7192	Meeting Expense	All of LCC	Expenses for conducting an authorized LCC meeting. The meeting purpose is to discuss LCC 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.
7193	Event Expense	All of LCC	Expenses for conducting an authorized LCC 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, homecoming, semester kick-off, staff appreciation events, presentations to staff for professional development, Science Olympiad, C3R events, campus tours and showcasing, One-Book, etc. The expenses could include food, rent of building/room, rent of audio/visual equipment, etc.
7210	Furniture < \$5,000	All of LCC	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.
72110	Instructional Equipment < \$5,000	All of LCC	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.
72111	Operational Equipment < \$5,000	All of LCC	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.
72112	Tech Equipment and Computers < \$5,000	All of LCC	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, printers, audio/visual, other electronic devices, etc.).
722	Capital Land and Improvements	Admin Services	Expenses to restore or recondition LCC owned land which increase the value of the land and cost more than \$5,000.

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723	Capital Building and Improvements	Admin Services	Expenses to remodel, restore or recondition which extends the useful life of the asset and cost more than \$5,000.
7240	Capital Furniture	All of LCC	Expenses for furniture with a useful life of more than one year and a cost of more than \$5,000.
72410	Capital Instructional Equipment	All of LCC	Expenses for equipment with a useful life of more than one year and a cost of more than \$5,000 used directly for the education of students.
72411	Capital Operational Equipment	All of LCC	Expenses for equipment with a useful life of more than one year and a cost of more than \$5,000 not used directly for the education of students.
72412	Capital Tech Equipment and Computers	All of LCC	Expenses for technical equipment with a useful life of more than one year and a cost of more than \$5,000 (e.g., computers, printers, audio/visual, other electronic devices, etc.).
72414	Contra Expense-Intangible Asset	Accounting Services	Reduction of department expense for the creation of LCC intangible assets such as software.
725	Capital Vehicles	All of LCC	Expenses for vehicles with a useful life of more than one year and a cost of more than \$5,000.00
7255	Land	Accounting Services	Amounts expended for acquisition of land. Includes: cost of acquiring land; clearing and grading costs; cost of razing buildings or other improvements acquired with land which were not intended for permanent use at time of acquisition.