

## EXPENDITURE ACCOUNTS

Categorizes the transaction by its nature

Account Code	Description
601000	Salaried Employees Regular Pay
601300	Salaried Employees Added Comp
601700	Salaried Employees Termination
601701	Salaried Empl Term Sick Leave
602000	Wage Employees Regular Pay
602500	Wage Employees Overtime
602700	Wage Employees Termination
603000	Transient Employees Reg Pay
603500	Transient Employees Overtime
604000	Grad Student Empl Regular Pay
606000	Student Employees Regular Pay
607000	Student Employee - Work Study
610100	Employee Benefit Pooled Budget
611000	Retirement - State Employees
611100	Retirement - Teachers
611200	Retirement - Optional Ret Plan
611300	Retirement - Money Purchase Pl
611400	Retirement - Federal Civil Ser
611500	LA Public Employ Deferred Comp
612000	Medicare FICA Tax
613000	FICA Tax
614000	Unemployment Compensation
615000	Group Hosp Insurance Univ Cont
615001	Group Life Insur Univ Contrib
620100	Travel - Pooled Budget
621000	Travel in State-Administrative
621100	Travel - In State Conf & Conv
621200	Travel - In State - Field
621300	Travel - In State Interviewee
622000	Travel-Out of State Administra
622100	Travel-Out of State Conf & Cov
622200	Travel - Out of State - Field
622300	Travel-Out of State-Interviewe
624000	Rentals & Leases Of Auto/Truck
624999	Travel Athletics
626000	Travel-Out of State-Athletics
626100	Travel-O/S Athletic Staff-Recr
626300	Travel O/S Athletic Prosp Recr
630100	Operating Services Pooled Bud
630200	Advertising
630600	Charge Outs - Intern Serv Ctrs
631200	Computer Services- Off Campus
633400	Laundry
634201	Leases - Duplicating Equipment
634601	Maint of Prop & Eqpt Auto Rep
634602	Maintenance of Buildings
634603	Maintenance of Equipment
634604	Maintenance Janitorial/Custodi
634605	Maintenance DP Eqpt & Software
634606	Maintenance Prop & Eqpt Other

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635000	Membership Dues to Prof Organ
635400	Miscellaneous Expense
635800	Postage, Freight and Express
636200	Printing, Binding & Duplicate
636600	Publication of Funded Findings
637401	Rentals - Buildings
637402	Rentals - Equipment
637403	Rentals - D.P. Equipment
637404	Rentals- Third Party Leases
637405	Rentals - Other
637406	Software Maintenance
638200	Subscriptions
638601	Basic Telephone Charges
638602	Data Lines & Circuits
638603	Network Installation
638604	Other Communication Services
638605	Telephone Clearing
638606	Telephone Installation
638900	Interdepartment Billings
639000	Temporary Agency Employee Svs
639010	Management Services
639401	Utilities - Gas
639402	Utilities - Electric
639403	Utilities - Water
639404	Utilities - Other
640100	Supplies - Pooled Budget
640200	Agricultural Supplies
640700	Automobile & Truck Supplies
641700	Oper Supplies Clothing & Unifo
642200	Software Purchase & Licensing
642700	Computer Supplies
643700	Food Supplies
644700	Household Supplies
645200	Inven for Resale Pooled Budget
645201	Inventory- New Text
645202	Inventory-Used Text
645203	Inventory-Trade Book
645204	Inventory-Supplies
645205	Inventory-Insignia
645206	Inventory-Cards
645207	Inventory-Specials
645208	Inventory-Miscellaneous
645209	Inventory-Food
645210	Inventory-Office Supplies resa
645211	Inventory - Concessions
645212	Inventory - Beer
645213	Inventory - Liquor
645214	Inventory - Novelties
645700	Opr Supplies Medical & Dental
646200	Non-Automove Equipment Supply

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Account Code	Description
646700	Office Supplies
647200	Other Supplies
647700	Personal Supplies
648200	Repair & Maintenance Supplies
649200	Teaching & Research Supplies
649300	Telephony
650100	Professional Services - Budget
651000	Accounting & Auditing Services
651003	Bank Card Services
651004	Collection Services
651005	Collection Svcs-Student Loans
651006	Credit Reporting Services
653000	Engineering & Architectural Se
654000	Management Consulting Services
654500	Medical & Dental Services
655500	Professional-Personal Consult
655600	Information Technology Svs
656000	Professional Travel-Campus Vis
657500	Veterinary Services
658000	State Civil Ser Employee Train
660100	Other Charges - Pooled Budget
660800	Athletic Guarantees
661400	Cash Over or Short
661700	Dependency & Housing Allowance
662000	Depreciation
663200	Fees to Other Schools
664100	Perkins Loan Pooled Budget
664102	Perk-Teach Can P&I 10&15% C-20
664103	Perk-Military Can PI 12 1/2 C21
664104	Perk-Teach Can P&I 15% C22
664105	Perk-Death Can P&I Code24
664106	Perk N/R Disability Can PI C25
664107	Perk N/R Bankruptcy Can PI C26
664108	Perk N/R Princ Assigned C27
664109	Perk NR Peace/Vista Can PI C28
664110	Perk Cost HeadStart Can PI 15%
664111	Perk Law Enforce Can PI
664112	Perk Loans SVCS High-Risk Can
664113	Perk SVC High Risk PI Can 20%
664114	Perk N/R Admin Allow C41
664115	Perk N/R Collection Code 42
664116	Perk N/R Collector 20%-Code 45
664117	Perk N/R Telephone - Code 57
664118	Perk NR Litigation Code 58
664119	Perk NR Western Union Code 59
664120	Perk NR Postage Code 60
664121	Perk NR Other Code 61
664122	Perk NR Minor WriteOff Code 62
664123	Perk Cost Inc WriteOff Code 63
664124	Perk Collector Sal/Fr Ben C64

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664125	Perk Pymt Assign Loans Code 65
664126	Perk Cost Gov't Adj Code 67
664127	Perk P/I Teach Short Can 15%
664128	Perk Cost Heal Serv Can PI 15%
664129	Perk-Teach Shrt P&I Can 20%
664400	Matching Perkins, NDEA
664700	Other Charges - Miscellaneous
665300	Offical Functions - Entertain
665900	Property Assessments & Taxes
666200	Property Losses - Uninsured
666560	Premiums, Prizes & Awards
666800	Regist. Fees for Local Con/Sem
667100	Royalties - Books
667400	Royalties - Patents
667700	Fellowship Stipends - Stu Aid
668000	Scholarships & Awards Stu Aid
668010	Graduate Assistants Fees
668600	Dbtful Loans Exp-Other Stu In
668700	Pell Grants Pooled Budgets
668701	Pell Grants
668800	Dept Allocations Pooled Budget
670100	Capital Outlay - Pooled Budget
670200	Buildings - Acquisitions
670202	Buildings - Acquisitions Cap
670500	Land - Acquisitions
670502	Land - Acquisitions Capitlze
670800	Automotive Acquisitions
670802	Automotive Acquisitions Captlz
670900	Miscellaneous Equipment
670902	Miscellaneous Equipment Captlz
671000	Boats & Aircraft - Aqusitions
671002	Boats & Aircraft - Aqus Captl
671300	Equipment for Bldg,Grnds & Gen
671302	Equipment for Bldg,Grnds & Gen
671600	Communications Eqpt-Aqusitions
671602	Commnictins Eqpt-Aqusitions Ca
671900	Computer Hardware
671902	Computer Hardware Captlze
672200	Computer Software
672202	Computer Software Captlze
672500	Educate, Research & Service Eq
672502	Educate, Research & Service Eq
672800	Farm & Heavy Mov. Eqpt Acquis
672802	Farm & Hvy Mov Eqpt Acquis Cap
673100	Household Eqpt - Acquisitions
673102	Household Eqpt - Acquis Captlz
673400	Library Reference Material Aq
673402	Library Reference Matr Acq Cap
673700	Medical Equipment - Acquisitio
673702	Medical Equipment - Acq - Cap

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Account Code	Description
674000	Office Equipment - Acquisition
674002	Office Equipment - Acq - Cap
674600	Recreational & Cultural Eqpt
674602	Recreatnal & Cultural Eqpt Cap
675100	Major Repairs - Pooled Budget
675101	Major Repairs

The following expenditure accounts are used, for the most part, internally by Accounting Services.

619000	Employee Benefits Recovered
619901	Staff Benefits YrEnd Allocatio
632401	Insurance - Automotive
632402	Insurance-Worker's Compensatio
632403	Insurance-Fire & Extend Cover
632404	Insurance-Malpractice
632405	Insurance-Other
635401	Staff Benefits Recovered
651001	Banking Services
651002	Trustee Services
653500	Legal Services
663500	Interagency Transfers
663501	IAT-Ofc Risk Mgt Insuranc Prem
663502	IAT-Insurance - Automotive
663503	IAT-Insur - Worker's Compensat
663504	IAT-Insur-Fire & Extend Coverg
663505	IAT-Insurance-Malpractice
663506	IAT-Insurance - Other
663507	IAT-External Audit Expense
663508	IAT-LSU System Allocation
663509	IAT-St Grp Ins Adj Def Elimin
663510	IAT-St Dir Exp-Civil Svs CPTP
664701	State Grp Insur Adj-Deficit
668801	Allocation-Managerial Services
668802	Allocation-Meal Plan
673499	Deletions-Library Ref Material
674399	Deletions-Other Equipment
680100	Debt Service - Pooled Budget
680500	Debt Service Principal
681000	Debt Service Interest
682500	Bond Issuance Costs
689910	Transf to Plt Debt Sv. Princip
689920	Transf to Plt Debt Sv Interest
689940	Intrafund Bond Transf Receipt
689960	Intrafund Bond Tran Disbursemn
690100	Indirect Cost Recovd -Pool Bud
695000	Indirect Cost Recovered
699999	Carryforward Budget Recalculat