



NATURAL ACCOUNTS

Expense and Revenue

Expense Natural Accounts

SALARIES AND BENEFITS

5331 Salaries—Hourly Staff
5411 Salaries—Students
5811 Benefits

COMMUNICATIONS

6111 Phone Service—Annual Charge
6112 Phone Service—Move, Add or Change
6113 Phone Service—Repairs
6114 Phone Charges—Long Distance—Telecommunications
6115 Phone Charges—Long Distance—AT&T
6132 Cellular and Beeper Service

SUPPLIES AND OPERATING EXPENSES

6141 Postage
6211 Operating Supplies
6212 Office Supplies
6221 Dues and Memberships
6222 Advertising
6223 Books and Subscriptions

COPYING, PRINTING AND PUBLICATIONS

6231 Printing—Reports, Brochures, Journals
6233 Illustration Services/Art Work
6235 TV and Audio Visual Services
6237 Printing—Forms
6241 Photocopy Machine—Supplies
6242 Photocopy Machine—Other
6243 Copying

COMPUTER EXPENSES

6351 Computer Licensing Fees
6357 Software Maintenance Expenses
6358 Hardware Maintenance Expenses
6359 Computer Center Services Expenses

PROFESSIONAL AND CONSULTING

6712 Legal Fees and Expenses
6713 Other Professional and Consulting Fees/Expenses
6722 Honoraria and Fees
6723 Royalties

RENTALS

6811 Rental—Audio Visual
6812 Rentals—Real Estate
6813 Rentals—Dormitory Rooms
6815 Rentals—Equipment
6816 Rentals—Other

MAINTENANCE SERVICE CONTRACTS

6821 Photocopy Machines
6822 Office Equipment
6823 Computer Equipment
6826 Other Maintenance Service Contracts

REPAIRS AND MAINTENANCE

7121 Routine Maintenance
7122 Preventive Maintenance
7123 Repairs—Fixed Equipment
7124 Moveable Equipment
7125 Vehicle Repair and Maintenance
7126 Job Orders
7132 Vehicle Fuel
7211 Locks and Hardware

OTHER

7421 Security Services
7422 Parking Fees
7441 Freight, Transportation, Shipping
7442 Demurrage/Storage
7511 Minor Equipment—under \$500
7512 Minor Equipment—Computers
7521 Entertainment
7522 Miscellaneous Meeting Expenses
7842 Prizes and Awards
7851 Other

TRAVEL

7531 Local Transportation
7532 Domestic Transportation
7534 Foreign Transportation
7536 Domestic Lodging, Meals, Other Expenses
7537 Foreign Lodging, Meals, Other Expenses
7542 Visiting Professionals

EQUIPMENT—OVER \$500

8221 Office Equipment
8222 Furniture and Fixtures
8223 Computer Equipment
8226 Communications Equipment
8227 Transportation Equipment
8228 Athletic Equipment

Revenue Natural Accounts

4121 Undergraduate Activity Fees
4122 Graduate Activity Fees
4125 Non-Tuition Related Fees

4311 Donations—Individual
4312 Donations—Corporate
4313 Donations—Foundations
4314 Donations—Other

4413 Advertising—Campus, Local and National
4432 Fines
4441 Membership Dues
4494 Other Revenues

CONDENSED