NOVA SOUTHEASTERN UNIVERSITY
INCOME AND EXPENSE CODE DIRECTORY

Codes with an asterisk are being called to your attention as they are new or changed since the last directory. Please do not hesitate to contact Cindy Gross, University Controller, extension 25222, or Amanda Miller, University Budget Director, extension 25253, with questions about these or any other codes. Thank you for your careful attention in using codes accurately.

NEW OR CHANGED CODES

1026  Grad Stdnt Rsrch Assist Sal 7.9%
2025  Grad Stdnt Rsrch Assist-Tuition Waivers
3729  Grad Student Rsrch Assist Insurance
1027  IPA -InterGovt Personnel Act Agreement-Salary
1036  Temporary Salaries 7.9% - includes summer salary on sponsored projects
1034  Faculty Stipend
0994  Inc-Specific Private Grant
0995  Inc-Private Grants/Contracts (updated verbage)
0960  Inc-Royalty-License

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INCOME:

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0100 Income - Tuition - also see 0101.

0101 Income - HPD Tuition - Non-Florida (resident) students.

0102 Income - Forfeited Deposits

0103 Income - Workshops & Conferences - For short, non-credit courses and tuition for MOA Studio School.

0104 Income - Allocations - Other Programs - This is used for allocating income to and from different programs and/or centers. (This should net to zero for the entire university.) Note: Journal entry form must have authorized signatures from all centers involved.

0105 Income - Misc. Student Fees - Fees not otherwise designated.

0106 Income - Registration Fees

0107 Income - Deferred Payment Fee

0108 Income - Supplies

0109 Income - Student Late Fees

0110 Income - Service Charges - Primarily fees for NSF checks.

0111 Income - University Student Service Fee

0112 Income - Application Fees

0113 Income - Graduation Fees

0114 Income - Transcript Fees

0116 Income - Reinstatement Fee - Charges to returning students.

0117 Income - University School Matriculation Fee

0118 Income - Collection Costs Recovered

0119 Income - Testing Fees - Fees charged for CLEP, CLAST, GRE, etc.

0122 Income - Science Lab Fees

0125 Income - Library Print Fees (Library use only)

0133 Income - Marketplace - non-taxable

0169 Income - Day Care

0176 Income - Bus
0177 Income - Camps - For camps and University School summer program

0189 Income - Revenue Pro-ration - for use by Finance only.

0191 Income - Tuition/Fees discount - contra income account for academic program discounts and for U-School early payment and multiple child discounts.

0192 Income - Student Scholarships - Contra income account for awards (recipient may be subject to taxation). Not for payments for services rendered.

0193 Income - All Fellowships

0194 Income - Endowed Scholarships - Scholarships funded by proceeds from endowments.

*0195 Income - Donor Related Scholarships - not Endowed

*0199 Income - Transfers for undergraduate scholarships - Finance use only

**03XX Gifts and Grants**

0320 Income - Gifts - Gifts from all sources must be sent to Development for recording and acknowledgement.

0321 Income - In Kind Gifts - such as donated material or services.

0327 Income - Fundraisers - such as pari-mutuel events, dances, festivals and galas, etc.

0328 Income - Pledges of Gifts - Finance use only.

0329 Income - MOA - small donations.

0330 Income - MOA - auxiliary groups

0331 Income - MOA - corporations

0332 Income - MOA - foundations

0333 Income - MOA - memberships and major donors

0350 Income - Endowment Gifts - send to Development Office for recording and acknowledgement.

**04XX Investment Income**

0446 Income - Endowment Income Distributed - Pro-rata earnings from investment pools credited to each participating fund.

0467 Income - Realized Investment Gains/Losses - Finance use only.

0468 Income - Unrealized Investment Gains/Losses - Finance use only.

0475 Income - Interest and Dividends - Finance use only.

0470 Income - Investment Fees - Contra income account for Finance use only.

0480 Income - Investment Other - Finance use only.
06XX Educational Activities

0617  Income -  HPD Clinic Revenue Clearing - for use by HPD Division of Clinical Operations only.
0618  Income -  Client Fees - For therapy, evaluation, other services.
0619  Income -  Doctor visits - Not materials, drugs, or lab sales.
0620  Income -  Medical Materials Sales - Lens, crutches, etc. (not drugs or laboratory income).
0621  Income -  Drug Sales
0622  Income -  Lab Sales
0631  Income -  Charitable H/C Services Provided
0632  Income -  Contract H/C Services Adjusted
0633  Income -  Healthcare Services Discount
0673  Income -  Third Party Reimbursements (for use by Index 229201 only)
0674  Income -  MOA-Admissions

07XX Auxiliary Activities

0749  Income -  Other Auxiliary Sales - External sales and services not otherwise classified, like Publications' outside income. (Will be charged sales tax.)
0751  Income -  Housing Fees - Dormitory and apartment revenue.
0753  Income -  Food Service - Meal plan
0754  Income -  Vending Machines - Revenues and commissions.
0755  Income -  Food Services - Other - Revenues and commissions
0761  Income -  Parking Meters - Finance use only.
0762  Income -  Parking Fines - Finance use only.
0765  Income -  NSU Arena
0771  Income -  Memberships - Non-Taxable - For use by University Center.
0774  Income -  Memberships & Guest Fees - Taxable - For use by University Center.
0781  Income -  Sports Lessons - Non-Taxable - For use by University Center.
0784  Income -  Sports Lessons - Taxable - For use by University Center.
0785  Income -  Intramural Fees - Non-Taxable - For use by University Center
08XX Interdepartmental Services

0856 Income - Internal Revenue for observations, internships, etc. of a center's programs by students of other university centers. Off-setting expenses charged to 3340.

0857 Income - Internal revenue to a Center, but not to the University (i.e. no third party payee)--one center providing service to another center, e.g. payment for ads in the current, Radio X DJ's, Oceanography boat use, golf tournaments, banquet tickets (Snowflake Ball) dining meals, and other. **Offsetting expenses charged to 3380, department expense.**

0858 Income - Internal Service Charges - Revenue generated by the Switchboard, Mailroom, Publications Office, Media & Technology, etc., offsetting expenses charged with 33XX.

0859 Income - Internal Charge - Revenue generated by internal usage of NSU facilities, e.g. NSU Arena, University Center, Miniaci Theater, RecPlex usage, Aquatics Facilities, MOA, Library, etc. Off-setting expenses charged to 3370, event expenses.

0915 Income - Federal Admin Allowance - Perkins, FWS, and SEOG programs.

0950 Income - Athletic Concession Sales - Food

0951 Income - Athletic Ticket Sales - Baseball, Soccer, etc.

*0952 Income - Athletic NCAA Post Season Inc - Athletics use only

*0953 Income - NCAA Distributions-Athletics use only

*0954 Income - Athletic Sponsorships - Revenue from corporate sponsors, licensing agreements, sales of advertisements, trademarks and royalties. Athletics use only

*0960 Income - Royalty/License - revenue related to royalty and license fees collected by the University. - Research and Tech Transfer use only

0965 Income - Miscellaneous Revenue - Advertising sales, ticket sales, MOA Docents, etc.

0966 Income - Insurance/Other Reimbursements

*0969 Income - Facilities Rentals NON-TAXABLE - Buildings, boats, equipment, lockers, rackets, towels, sports, leagues and tournaments.

*0970 Income - Facilities Rentals TAXABLE - Buildings, boats, equipment, lockers, rackets, towels, sports, leagues and tournaments.

0971 Income - HMO Capitation - Health Professions only.

0972 Income - Consulting Services, MOA lecturers & exhibits.

0974 Income - Taxable Sales - Merchandise and services. For non-taxable interdepartmental sales, use 0858.

0978 Income - Marketplace Shipping Fees - Finance use only.

0980 Income - Restricted - Year-end balance rolled forward. Finance use only.

09xx Miscellaneous Income
0982 Income - Restricted - unspent balance for the year. Finance use only.

0985 Income - Federal Contracts/Grants

0986 Income - Indirect Cost Recovery - Federal - Finance use only. Expense offset: 9970

0987 Income - ARRA Funding - Funds received related to American Reinvestment Recovery Act of 2009.

0990 Income - State/Local Government Contracts/Grants

0991 Income - Indirect Cost Recovery - State/Local - Finance use only.

*0994 Income - Specific Private Grant - Generally a grant or contract requires performance of a service and reporting to the grantor or contractor, gifts do not. This category is for those specific private grants that are countable for "CASE" reporting. Grantor's requirements support a philanthropic nature and will be stewarded by ACR. The offices of OSP and FOP will maintain oversight for compliance with grant terms.

0995 Income - Private Grants/Contracts - Generally, a grant or contract requires performance of a service and reporting to the grantor or contractor; gifts do not. This category is for those private grants and contracts that are NOT countable for "CASE" reporting.

0996 Income - Indirect Cost Recovery - Private - Finance use only.

1XXX Salaries Expense

1008 Non-Exempt Salaries - 1 Year 19.7% - Authorized positions where assignments are limited to one year with a specified start/end date and require knowledge or skills that may be acquired through experience or educational programs not requiring a Bachelor's degree. Examples: secretaries, clerical and office workers, assistant to dean or to director, general services, etc. Overtime payments are 1050. NON-EXEMPT

1009 Professional Salaries - 1 Year 19.7% - Authorized positions where assignments are limited to one year with a specified start/end date and require knowledge or competence in a professional field. Examples: psychology interns and medical residents. EXEMPT

1010 Professional Salaries - Authorized positions where assignments are not supervisory and require knowledge or competence in a field of science or of learning. Examples: counselors, curriculum development specialists, accountants, coordinators, senior system programmers or analysts, research assistants, practicum advisors, and graduate assistants. EXEMPT

1011 Non-Exempt Salaries - Authorized positions where assignments require knowledge or skills that may be acquired through experience or educational programs not requiring a Bachelor's degree. Examples: secretaries, clerical and office workers, assistant to dean or to director, general services, etc. Overtime payments are 1050. NON-EXEMPT

1012 Technical/Specialist Salaries - Authorized positions where assignments require specialized technical knowledge or skills that may be acquired through experience or educational programs not necessarily requiring a Bachelor's degree. Examples: computer operators, graphic artists, teacher assistants, medical assistants, and technicians. Overtime payments are 1050. NON-EXEMPT
Executive Administrator Salaries - Authorized positions with primary duties of executing, planning, organizing and managing the institution or a subdivision. Examples: president, vice-presidents, and directors of major administrative departments and divisions. EXEMPT

Physical Plant Salaries - Non-Exempt

Teachers’ Salaries - Family and School Centers only. EXEMPT

FWS Salaries (Lower Fringe) - Federal work-study program on campus wages. Off-campus is 1611. "America Reads" is 1616 and "America Counts" is 1617. NON-EXEMPT

Other Student Salaries (Lower Fringe) - 100% of students’ salaries employed on or off campus, but not funded by FWS. NON-EXEMPT

Adjunct Faculty Salaries (Lower Fringe) - Payments to persons for instructional purposes directly with students. Examples: adjuncts, conducting practicum’s, reading/coordinating/advising practicum’s or MARPS, tutorials/directed study, precepting, practice plans. EXEMPT

Full Time Faculty Salaries - Authorized positions where primary duties are instructional activities. Examples: full, associate, and assistant professors, instructors, lecturers. EXEMPT

Academic Administrators (Faculty) - Authorized positions with faculty rank where the primary function is planning, organizing, and managing of an academic center or program. Examples: dean, academic program directors and associate directors. EXEMPT

Academic Administrators (Non-Faculty) - Authorized positions without faculty rank where the primary function is planning, organizing and managing of an academic center or program. Examples: associate deans, associate directors, academic program directors, directors of practicum instruction. EXEMPT

Para-professional Salaries - Authorized positions where assignments require specialized knowledge and supervisory skills acquired through experience or educational programs not necessarily requiring a Bachelors’ degree. Examples: coordinators, supervisors. NON-EXEMPT

Senior Professional Salaries - Authorized positions where assignments require knowledge or competence of an advanced nature in a field of science or learning. Examples: senior research analyst, psychiatrist, and psychologist. EXEMPT

Administrator Salaries - Authorized positions where primary duties are administrative; includes supervising the operations of a division or unit under direction of a more senior administrator. Examples: associate directors, assistant directors, managers and administrators. EXEMPT

Student Adjunct Salaries (Lower Fringe) - Payments to students for teaching. EXEMPT

Grad Student Research Assistant Salary (Lower Fringe-7.9%)

IPA - Intergovernmental Personnel Act Agreement - Authorized positions where employees are temporarily assigned to a federal agency for one to two years for a part of their workload and the university is reimbursed by the federal agency. 26.5% FRINGE EXEMPT

Part-Time Non-Faculty Salaries - Authorized positions where primary duties are instructional activities. Weekly time worked will be between 19.2 and 27.00 hours at 14.1% Fringe Rate. For use by Mailman Segal Center Only. NON-EXEMPT
Part-Time Faculty Salaries - Authorized positions where primary duties are instructional activities. Weekly time worked will be between 19.2 and 27.00 hours at 14.1% Fringe Rate. *For use by Huizenga College of Business Only.* EXEMPT

Salary Assignment Modification - (Faculty) Payments to temporary replacements that relieve faculty of some of their instructional duties, (for the time a grant is in effect) so the faculty member can work on a grant. (Can be lower or full fringe.) EXEMPT

Field-Based Administrators (Lower Fringe) - Payment for administrative and operational duties at field-based sites. *Examples: cluster coordinator, site coordinator, and secretary.* NON-EXEMPT OR EXEMPT

Temporary Wages - 7.9% - Standardized Patients - for use by HPD only.

Faculty Stipend (Regular Fringe) - Additional compensation paid to faculty who are appointed to an academic administrative position such as Department Chair or Program Director. Appointments will be made by the Dean, with approval of the Provost. Stipends are considered as a part of Total Salary and therefore are benefitable. However, Stipends are not subject to merit pay increase and will be removed when the administrative position ends. EXEMPT

Temporary Salaries (Lower Fringe) - Includes recurring special payment for summer salary on sponsored project (total of summer salary plus primary job must be = or < FTE equivalent). NON-EXEMPT OR EXEMPT

Adjunct Faculty Salary with Fringes - Authorized instructional positions of persons working over 1,000 hours per year. EXEMPT

Senior Administrator Salaries - Authorized positions whose primary duty is planning, organizing and managing a division or unit of a major administrative department or an academic center under the supervision of a senior administrator. *Example: directors of student affairs, admissions, development, and clinics.* EXEMPT

Non-Faculty Teaching/Overloads - This should be used for teaching done by employees whose regular position is non-faculty. (Lower Fringe) EXEMPT

Faculty Teaching/Overloads - This should be used to pay faculty overloads when they are teaching over their regular loads. (Lower Fringe) EXEMPT

Non-Exempt Salaries - Part-time (Lower Fringe) NON-EXEMPT

Tech/Specialist Salaries - Part-Time (Lower Fringe) NON-EXEMPT

Senior Professional Salary - Part-Time (Lower Fringe) NON-EXEMPT

Administrative Salaries - Part-Time (Lower Fringe) NON-EXEMPT

Teaching Salaries - University School - Part-Time (Lower Fringe) NON-EXEMPT

Professional Salaries - Part-Time (Lower Fringe) EXEMPT

Faculty Salaries - Part-Time (Lower Fringe) EXEMPT
Administrative Overloads - (Lower Fringe) - for Exempt employees only. Additional duties other than instruction such as driving, chaperones, employee counseling, administrative presence, additional technology assignments, etc.

EXEMPT

Faculty Practice Payments (Lower Fringe)

Research Study Participants - Overloads (lower Fringe)

Non-teaching Overtime - (Lower Fringe) Non-Exempt only. Overtime for additional duties other than instruction for employees compensated on an hourly basis, (Kronos timecard).

NON-EXEMPT

Clinics Salary/Fringe allocation

FWS - Off-Campus (Lower Fringe) - 100% of students' salaries employed in Federal work-study program off-campus.

NON-EXEMPT

FWS - On-Campus community service (Lower Fringe) - 100% of students' salaries employed in Federal work-study programs at the Alvin Sherman Library.

NON-EXEMPT

FWS - Off-Campus - (Lower Fringe) - 100% of students' salaries off-campus for America Reads.

NON-EXEMPT

FWS - Off-Campus - (Lower Fringe) - 100% of students' salaries off-campus for America Counts.

NON-EXEMPT

FLWE - On/Off Campus - (Lower Fringe) - Florida Work Experience Program - 100% of students' salaries employed in State work-study program.

NON-EXEMPT

Non-Exempt - Employees are paid overtime for all hours worked or considered as worked, which are in excess of forty hours in any workweek. These employees are subject to the Fair Labor Standards Act (FLSA) making them eligible for 1.5 times their base rate of pay for each overtime hour worked above the forty hours in a workweek.

Exempt - Employees are exempt under the executive, administrative or professional provision of the FLSA from receiving overtime pay for hours worked in excess of forty hours in any workweek. The salaried basis of payment means they are compensated at a regular amount regardless of the number of hours worked.

New Positions - Center Budget - Budget Office use only.

Salary Reserve - Budget Office use only - New year

Salary Reserve - Budget Office use only - Current year

2xxx Fringe Benefit Expenses

Grad Student Research Assistant Tuition Waivers

Employee/Dependent Tuition Waiver - Type identified by account name, like: dependent master's degree or employee-bachelor's degree.
2027 Social Security Contributions - NSU's portion.
2028 Retirement Contributions - NSU's portion.
2029 Unemployment Taxes - NSU's portion.
2030 Medical/Life/and Long Term Care Insurance - NSU's portion.
2031 Worker's Compensation - NSU's portion.
2032 LTD Insurance - NSU's portion.
2033 Other Fringe Benefits - NSU's portion.
2034 Fringes Applied - Jamaica - Finance use only.
2410 Employee Moving Expenses - Reimbursements under NSU policy.
2998 Fringe Offset - Credit for fringe benefits applied to all accounts. Finance use only.
2999 Fringes Applied - Charges to all accounts based on payroll, 7.9%, 26.5% and 19.7% for 1 yr contracts.

3xxx Supplies and Purchased Services Expense

3108 Legal Services - Includes external attorneys or law firms.
3109 Accounting/Auditing Services - Includes firms such as NSU's external auditors.
3110 Consultants - Administrative - Payments for services and consultant travel of an administrative nature. Social Security number or Federal I.D. number required.
3112 Consultants - Academic - Payments for services and consultant travel of an academic nature. Educational component for MOA (guest speakers). Social Security number or Federal I.D. number required.
3113 Other Contractual Services - Non-taxable services (such as teachers in countries outside U.S.)
3114 Other Contractual Services - Mailing services, calligraphers, fingerprinting, referees, awards to students, etc. (taxable services).
3115 Accreditation Fees
3116 Other Contractual Services - Payments to sub-contractors for services and goods purchased under sponsored agreements only.
3117 Temporary Agency Workers - Charges from outside agencies.
3118 Research Participant Compensation - Payments to compensate research participants for their time and effort in completing study activities.
3119 Database Contractual Services - Annual contract fees for access to the web and databases.
3120 Other Contractual Services - MOA (Museum of Art) Exhibition Fees
3122 Other Contractual Services - MOA Installation-labor fees for exhibit installation

3123 Other Contractual Services - MOA De-installation fees for exhibits

3210 Equipment Rental - Costs of rented equipment; not purchases through capital financing leases.

3211 Photocopy Rental - Costs of rented or lease equipment related to fund "8" accounts only for photocopying.

3212 Lease Vehicle Expense - Costs of leased vehicles for longer than one year.
   For leases one year or less use 3492.

3220 Bus/Field Trip Expense - Bus rentals and filed trip expense, primarily University School.

3260 Supplies - Janitorial
3261 Supplies - Classroom - Workbooks, books, e-books, etc.
3262 Supplies - Laboratory - Test tubes, beakers, etc.
3263 Supplies - Maintenance - Repair materials and tools.
3266 Supplies - Office - Pens, pencils, staples, typewriter ribbons, staplers, paper clips, etc.
   (Use 3277 for paper.)
3267 Supplies - Computer - Discs, flash (jump) drives, cables for computers, etc.
   (Use 3277 for paper.)
3268 Supplies - Audio/Visual - Film, flash bulbs, etc.
3269 Supplies - Student Testing - Revenue from student testing is 0119.
3270 Supplies - Athletic
3271 Supplies - Art
3272 Supplies - Commencement
3273 Supplies - Gifted
3274 Supplies - Guidance
3275 Supplies - Media
3276 Supplies - Music
3277 Supplies - Paper - All paper supplies (copier paper, computer, bond, multi-purpose).
3278 Supplies - Performing Arts
3279 Supplies - Physical Education
3280 Supplies - Yearbook
3281 Supplies - Food Expense
3282 Supplies - Medical - Other than drugs or chemicals.
3283 Supplies - Non-Controlled Drugs and Chemicals
3284 Supplies - Optometric
3285 Supplies - Photocopiers, Printers, Facsimile, Scanners - Toner, developer, ink cartridges, rolls and sticks, ribbons, drums, print heads, kit for printers, cleaning supplies for these machines, etc.
3286 Supplies - China/Glass - Food service related.
3287 Supplies - Dental
3288 Supplies - Controlled Substances
3289 Supplies - Parking Permits - East Las Olas location only.
3290 Supplies - Plants (Oceanography use only)
3291 Supplies - Livestock
3292 Supplies - Animal Feed
3293 Supplies - MOA Exhibit - Installation materials for exhibits. MOA use only.

3311 Internal Charge - Phone - Allocated costs from communications.
3320 Internal Charge - NSU Copy Center - Allocated costs from duplicating.
3330 Internal Charge - Computer - Finance use only.
3331 Internal Charge - Postage - Allocated costs from mailroom.
3332 Internal Charge - Media Tech - Allocated costs from Media Technology.
<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>3340</td>
<td><strong>Internal Charge</strong> - Departmental Expense - Allocated costs for student observations, internships, etc.</td>
</tr>
<tr>
<td>3350</td>
<td><strong>Internal Charge</strong> - NSU Print Shop - Allocated costs from Publications.</td>
</tr>
<tr>
<td>3370</td>
<td><strong>Internal Charge</strong> - Event expenses for the usage of NSU facilities, NSU Arena, University Center, Mniniaci Theater, Replex usage, Aquatics Facilities, MOA, Library, etc. Use with 0859.</td>
</tr>
<tr>
<td>3380</td>
<td><strong>Internal Charge</strong> - Departmental Expense - Payment to a center providing service to another center, e.g. payment for ads in the Current, Radio X DJ’s, Oceanography boat use, golf tournaments, banquet tickets (Snowflake Ball) dining meals, and other. Use with 0857.</td>
</tr>
<tr>
<td>3410</td>
<td><strong>Physical Plant Moving Expense</strong> - Office relocation charges.</td>
</tr>
<tr>
<td>3425</td>
<td><strong>Repair/Maint - Insurance Reimbursement</strong> - Facilities use only</td>
</tr>
<tr>
<td>3426</td>
<td><strong>Life Safety</strong> - Maintain fire systems - Facilities use only</td>
</tr>
<tr>
<td>3427</td>
<td><strong>Carpeting &amp; Blinds</strong> - Facilities use only</td>
</tr>
<tr>
<td>3428</td>
<td><strong>Physical Security</strong> - Campus security, access control, camera systems, locks, etc. Facilities use only</td>
</tr>
<tr>
<td>3429</td>
<td><strong>Facilities Management Preventative Maintenance</strong> - ONLY FOR USE BY FACILITIES MANAGEMENT</td>
</tr>
<tr>
<td>3430</td>
<td><strong>Building Contracts - Repairs/Maintenance</strong> - Outside vendors; charges for building repairs including elevator maintenance - (Equipment repairs and maintenance are 3432.)</td>
</tr>
<tr>
<td>3431</td>
<td><strong>Cleaning Contracts</strong> - Outside vendors’ charge. (Cleaning and grounds upkeep.)</td>
</tr>
<tr>
<td>3432</td>
<td><strong>Equipment Service/Repair and Installation</strong> - Service and repair of equipment, freight and installation charges of equipment and furniture. Also includes hardware/software maintenance and contracts/licenses approved by Office of Information Technologies.</td>
</tr>
<tr>
<td>3433</td>
<td><strong>Building Contracts - Repairs/Maintenance</strong> - Outside vendors’ charges for building repairs including elevator maintenance. <em>New Facilities Management use only.</em> *(Department will use when filling out a facilities work order form for labor costs-event set-up, hanging signs, etc.)</td>
</tr>
<tr>
<td>3434</td>
<td><strong>Outside Security</strong> - Outside security contracts.</td>
</tr>
<tr>
<td>3435</td>
<td><strong>Uniform/Laundry Service</strong> - Purchase and cleaning expense.</td>
</tr>
<tr>
<td>3440</td>
<td><strong>Vehicle Operation &amp; Maintenance Expense</strong> - Gas, oil, repairs, etc.; OnStar and SunPass.</td>
</tr>
<tr>
<td>3441</td>
<td><strong>Fleet Gasoline Only</strong> - Facilities Office use only</td>
</tr>
<tr>
<td>3450</td>
<td><strong>Electricity Expense</strong> - Utility cost.</td>
</tr>
<tr>
<td>3460</td>
<td><strong>Gas/Oil Building Expense</strong> - Utility cost.</td>
</tr>
<tr>
<td>3470</td>
<td><strong>Water/Sewer Expense</strong> - Utility cost. (Water cooler expenses are 3266.)</td>
</tr>
<tr>
<td>3480</td>
<td><strong>Refuse Removal Expense</strong></td>
</tr>
<tr>
<td>Code</td>
<td>Description</td>
</tr>
<tr>
<td>------</td>
<td>----------------------------------------------------------------------------</td>
</tr>
<tr>
<td>3485</td>
<td>Medical Remains and Waste Removal - HPD use only.</td>
</tr>
<tr>
<td>3490</td>
<td>Office/Storage Rental Expense - and Housing leases of One Year or Less, and MOA curatorial storage/physical improvements expense.</td>
</tr>
<tr>
<td>3491</td>
<td>Facilities Rental - Rental of space (not NSU property) of One Year or Less.</td>
</tr>
<tr>
<td>3492</td>
<td>Classroom Rental Expense and Lease Expense of One Year or Less.</td>
</tr>
<tr>
<td>3493</td>
<td>Classroom Lease Expense - Cost of all expenses related to lease agreements for classroom space for Longer than a Year.</td>
</tr>
<tr>
<td>3494</td>
<td>Lease Commitment Expense - Cost of all expenses related to lease agreements such as office, housing, etc. (except classroom, vehicles) for Longer than a Year. (Includes copy machines.)</td>
</tr>
<tr>
<td>3495</td>
<td>Data Storage - Off campus storage for paper/boxes, furniture, to Iron Mountain, ReBro, etc.</td>
</tr>
<tr>
<td>3510</td>
<td>Phones/Cells/Beepers/Answering Services - Actual costs of local and long-distance telephone services, telephone installation/relocations, telegraph, fax, beepers and cell phones.</td>
</tr>
<tr>
<td>3512</td>
<td>800 Toll Free Line - Charges for incoming calls.</td>
</tr>
<tr>
<td>3512</td>
<td>Postage/Freight Expense - Postage, meter rental, post office box rental, separately invoiced freight, delivery services, crating charges, etc.</td>
</tr>
<tr>
<td>3531</td>
<td>MOA/HPD Transportation In - MOA for exhibits, HPD for inventory and supplies</td>
</tr>
<tr>
<td>3532</td>
<td>MOA Transportation Out - Used for exhibits.</td>
</tr>
<tr>
<td>3551</td>
<td>Printing - Outside - Work done by outside vendors (which requires prior approval by Publications Office).</td>
</tr>
<tr>
<td>3570</td>
<td>Marketing-Related Advertising - Charges for magazine and newspaper ads, radio and TV commercials promoting NSU's programs or events.</td>
</tr>
<tr>
<td>3571</td>
<td>Non-Marketing Advertising - All advertising costs unrelated to marketing, such as personnel ads.</td>
</tr>
</tbody>
</table>

**37XX Financial Expense**

<table>
<thead>
<tr>
<th>Code</th>
<th>Description</th>
<th>Notes</th>
</tr>
</thead>
<tbody>
<tr>
<td>3710</td>
<td>Interest Expense - Includes related debt retirement costs, like agents' fees.</td>
<td></td>
</tr>
<tr>
<td>3713</td>
<td>Taxes, Fees and Licenses - As needed in various states. (Includes passport fees.)</td>
<td></td>
</tr>
<tr>
<td>3714</td>
<td>Documentary Stamps/Bank Service Charges</td>
<td></td>
</tr>
<tr>
<td>3715</td>
<td>Collection Expense - Finance use only.</td>
<td></td>
</tr>
<tr>
<td>3716</td>
<td>Bad Debt Expense - Finance use only.</td>
<td></td>
</tr>
<tr>
<td>3717</td>
<td>Student Activity Transfer - Health Professions use only.</td>
<td></td>
</tr>
<tr>
<td>3729</td>
<td><em>Grad Student Research Assistant Insurance</em></td>
<td></td>
</tr>
<tr>
<td>3730</td>
<td>Insurance - Property and casualty insurance premiums.</td>
<td></td>
</tr>
</tbody>
</table>
3731 Insurance Claims Paid - Finance use only.

3732 Other Network Expenses - Computer network services from outside vendors, includes expenses for wiring and related parts. Also, OIIT charges for jacks and outlets.

3790 Cash Over/Short - Unexplained cash discrepancies.

4xxx Travel and Entertainment Expenses

4150 Travel - Professional Development - Costs of attending conferences, including transportation, meals, lodging for faculty and staff. Also use for Webinars.

4155 Travel - HPD Meetings and Conferences - HPD faculty or staff who, at the direction of the dean/administrative director, attend a conference to represent the college/department. Also use for Webinars.

4160 Travel - Administrative - Examples: site reviews, resolution of financial aid issues, student reviews, travel to hospital to establish training programs and rotations, travel to attorney's office for school business.

4165 Travel - Student Recruitment - Travel and costs related to recruitment/marketing and enrollment, such as attending a high school's college night, or setting up exhibit space at a conference for recruitment purposes and room and board for prospective athletes.

4166 Travel - Employee Recruitment - Interviews for prospective employees.

4175 Travel - Instructional - Expenses of a person authorized to travel at NSU's expense when delivering instruction.

4185 Travel - Student Travel - HPD, Athletics and Law student competition/business travel.

4186 Travel - Student - Post Season Travel Expense - Athletics use only

4190 Travel - Local - Reimbursement for mileage claimed for local travel grant and contract use only.

4195 Travel - Domestic - Travel within the 50 states, including but not limited to dissemination of scientific knowledge grant and contract use only.

4196 Travel - Foreign - Travel including, but not limited to dissemination of scientific knowledge, grant and contract use only.

4330 Entertainment Expense - Meals, receptions, and similar events; executive meals by officers and deans with outside consultants and others.

4360 Dues and Memberships - Institutional and individual memberships in relevant professional and community organizations and subscriptions.

4365 Orientation Expense

4380 Promotion/Banquets Expense - marketing and development events like receptions with prospective students, parties for prospective donors, and meal costs for summer institutes.

4385 External Donations - University donations to non-profits or other organizations for scholarships, sponsorships, etc. - restricted use
5xxx Minor Equipment Expense

5750 Minor Equipment Under $1,000 - Furniture, fixtures and computer equipment not capitalized. Note: The computer and monitor are coded as separate items.

5758 Computer Software - Software programs. *(For software over $5,000 use 9085.)*

5760 Sponsor's Research Equipment - for contracts and grants use, and for other equipment purchases where title does not pass to NSU.

6xxx Resale Purchases

6340 Purchase for Resale - Books, workbooks, alumni items, etc. purchased for resale. Credit sales to 0974; or credit to 0620 for medical material sales, lens, crutches, etc.

7xxx Transfers and Debt Service

7810 Organization Transfers In/Fr - Finance use only.

7820 Organization Transfers Out/To - Finance use only.

8xxx Student Aid Expense

8120 Student Stipends - Call Payroll.

8211 FWS Fed Share - Off-Campus - Finance use only.

8212 FWS Administrative Expense - Finance use only.

9xxx Capital Expense and Other

9000 Capital Expense - Buildings - *Used in Plant Fund Accounts Only* All acquisition costs: Architects’ fees, drawings, blueprints, construction contracts, etc., major repairs/renovations. Installation of equipment permanently attached to a building.

*9003 Capital Expense-Equipment/Furniture 1 year or longer-used for material projects to purchase computer equipment/furniture that will not be completed by fiscal year end or that will last longer than one year. Used for Plant Fund accounts only

*9004 Capital Expense- Land Improvements - 1 year or longer- projects that will not be completed by fiscal year end or that will last longer than one year. Used for Plant Fund accounts only.

*9005 Capital Expense - Software Development - only for use by OIIT on plant fund accounts.

9009 Capital Expense - Lease Improvements

9010 Capital Expense - Furniture and Fixtures - Purchases for individual items over $1,000 each, such as educational/classroom equipment, office furniture/equipment, and maintenance equipment.
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<th>Account Description</th>
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</thead>
<tbody>
<tr>
<td>9020</td>
<td>Capital Expense - Library Books</td>
<td>Materials cataloged by the libraries. (For materials sold or given to students, use 6340, workbooks for classroom use 3261, or books for department use, account code 3266.) Also use for E-books.</td>
</tr>
<tr>
<td>9022</td>
<td>Capital Expense - Library - CD-Rom</td>
<td>Library use only. (For annual contract fees to access web sites and databases use account code 3119 &quot;Database Contractual Services&quot;).</td>
</tr>
<tr>
<td>9024</td>
<td>Capital Expense - Library Replacements</td>
<td>Library use only.</td>
</tr>
<tr>
<td>9030</td>
<td>Capital Expense - Subscriptions</td>
<td>Library use only for bound subscriptions. (For departmental subscriptions, use 4360.</td>
</tr>
<tr>
<td>9040</td>
<td>Capital Expense - Binding</td>
<td>Library use only.</td>
</tr>
<tr>
<td>9050</td>
<td>Capital Expense - Land Improvements</td>
<td>Cost of site development, parking lots, sidewalks, outdoor lighting, utility systems, etc.</td>
</tr>
<tr>
<td>9060</td>
<td>Capital Expense - Land</td>
<td>Finance use only.</td>
</tr>
<tr>
<td>9070</td>
<td>Capital Expense - Air Conditioning Equipment</td>
<td>Air conditioning equipment with a unit value over $1,000.</td>
</tr>
<tr>
<td>9075</td>
<td>Capital Expense - Elevators - Installation of elevators or major elevator repairs.</td>
<td></td>
</tr>
<tr>
<td>9080</td>
<td>Capital Expense - Computer Equipment</td>
<td>All computer equipment with a unit value of $1,000 or more, such as monitors, printers, CPU's, other equipment that is &quot;technical in nature&quot; (not considered furniture or fixtures), etc.</td>
</tr>
<tr>
<td>9085</td>
<td>Capital Expense - Computer Software</td>
<td>For purchases over $5,000.</td>
</tr>
<tr>
<td>9086</td>
<td>Art Acquisitions - MOA use only</td>
<td></td>
</tr>
<tr>
<td>9090</td>
<td>Depreciation Expense</td>
<td>Finance use only.</td>
</tr>
<tr>
<td>9770</td>
<td>Contingency Budget</td>
<td>Finance use only.</td>
</tr>
<tr>
<td>9780</td>
<td>Exp Alloc -</td>
<td>Finance use only for interdepartmental charges and credits, primarily related to grants, such as space rental.</td>
</tr>
<tr>
<td>9781</td>
<td>Exp Alloc - Set Asides</td>
<td>Finance use only.</td>
</tr>
<tr>
<td>9782</td>
<td>Exp Alloc - Grants</td>
<td>Finance use only.</td>
</tr>
<tr>
<td>9783</td>
<td>Exp Alloc - Others</td>
<td>Miscellaneous center allocations - Finance use only.</td>
</tr>
<tr>
<td>9784</td>
<td>Exp Alloc - Volunteer Service</td>
<td>Finance use only.</td>
</tr>
<tr>
<td>9785</td>
<td>Exp Alloc - Equip/Bldg Use</td>
<td>Finance use only.</td>
</tr>
<tr>
<td>9787</td>
<td>Exp Alloc - Monthly cost allocation to Centers for overhead.</td>
<td>(Derived from Indirect Cost Study.)</td>
</tr>
<tr>
<td>9788</td>
<td>Exp Alloc - Call Center</td>
<td></td>
</tr>
<tr>
<td>9789</td>
<td>Exp Alloc - Other Programs</td>
<td>This is used for allocating expenses to and from different programs and/or centers. (This should net to zero for the entire university.) Note: Journal entry form must have authorized signatures from all centers involved.</td>
</tr>
</tbody>
</table>
9790  Exp Alloc - Auditorium allocation to LRITC

9791  Exp Alloc - Within Center - this is used to allocate expense, for example-center admin to each academic program. (This should net to zero in each center.)

*9792  Exp Alloc - OIIT Alloc - Between OIIT and Schools for technical personnel and their expenses. Should net to zero. Can only be used for this purpose.

9797  Exp Alloc - HPD Indirect Allocations only.

*9810  Exp Alloc - Professional Liability Alloc (Finance Use Only)

*9820  Exp Alloc - Facilities/Building Allocation Alloc (Finance Use Only)

*9830  Exp Alloc - Security/Cleaning Alloc (Finance Use Only)

*9840  Exp Alloc - Clinic Chargeback to Schools (Finance Use Only)

(*Note: These allocations will take place between the Schools and Clinical Operations)

9970  Facilities and Administrative Costs (F&A) - Contracts and Grants - Indirect costs charged to sponsored contracts and grants. Finance use only. (Income offsets: 0986 Federal; 0991 State/Local; 0996 Private).

9980  C & G Cost Sharing - Charges to departments for mandatory cost-sharing on contracts and grants, and to cover deficit results or disallowed expenditures. Finance use only.