

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 Diana Blaney, University Controller, extension 25267 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

- 0964 Inc-Core Services**

- 1031 PRP Faculty**

- 3601 Internal Charge - Core usage Expense - Flow**
- 3602 Internal Charge - Core usage Expense - Viv**
- 3603 Internal Charge - Core usage Expense - CTC**
- 3604 Internal Charge - Core usage Expense - Imaging**
- 3605 Internal Charge - Core usage Expense - Genomics**

- 0955 Income-Athletic Guarantees**
- 4375 Guarantee Expense-Athletics use only**

- 0322 Income-Qualified Contributions**

INDEX

<u>INCOME:</u>	INDEX	<u>Page #</u>
01XX Student Fees and Scholarships	2
03XX Gifts and Grants Revenue	3
04XX Investment Income	3
06XX Educational Activities Income	4
07XX Auxiliary Services Income	4
08XX Interdepartmental Income	5
09XX Miscellaneous Income	5
1XXX Salaries Expense	6
2XXX Fringe Benefit Expense	10
3XXX Supplies & Purchased Services	10
37XX Financial Expense	14
4XXX Travel and Entertainment Expense	14
5XXX Minor Equipment Expense	14
6XXX Resale Purchases	16
7XXX Transfers and Debt Service	16
8XXX Student Aid Expense	16
9XXX Capital Expense and Other	16

01XX Student Fees and Scholarships

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.
- *0322 Income - Qualified Contributions - a contribution where there is no arrangement or expectation of any substantial return benefit other than the use or acknowledgement.**
- 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.

09xx Miscellaneous Income

- 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
- *0955 Income - Athletic Guarantees - Revenues received from participation in away games. Athletics use only.**
- 0960 Income - Royalty/License - revenue related to royalty and license fees collected by the University. - Research and Tech Transfer use only
- *0964 Income - Core Services -**
- 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.
- 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 18.18%** - 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 18.18%** - 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**
(Also used for part-time 20 or more hours -28 hrs considered full-time)

- 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**
- 1013 **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**
- 1014 **Physical Plant Salaries - Non-Exempt**
- 1015 **Teachers' Salaries** - Family and School Centers only. **EXEMPT**
- 1016 **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**
- 1017 **Other Student Salaries (Lower Fringe)** - 100% of students' salaries employed on or off campus, but not funded by FWS. **NON-EXEMPT**
- 1018 **Adjunct Faculty Salaries (Lower Fringe)** - Payments to persons for instructional purposes directly with students. *Examples: adjuncts, conducting practicum's, reading/ordinating/ advising practicum's or MARPS, tutorials/directed study, precepting, practice plans.* **EXEMPT**
- 1019 **Full Time Faculty Salaries** - Authorized positions where primary duties are instructional activities. *Examples: full, associate, and assistant professors, instructors, lecturers.* **EXEMPT**
- 1020 **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**
- 1021 **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**
- 1022 **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**
- 1023 **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**
- 1024 **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**
- 1025 **Student Adjunct Salaries (Lower Fringe)** - Payments to students for teaching. **EXEMPT**
- 1026 Grad Student Research Assistant Salary (Lower Fringe-7.75%)

- 1027 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. 25.79% FRINGE EXEMPT
- 1028 **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 10.51% Fringe Rate. For use by Mailman Segal Center Only. NON-EXEMPT**
- 1029 **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 10.51% Fringe Rate. For use by Huizenga College of Business Only. EXEMPT**
- 1030 **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. (Include Fringe - can be lower or full fringe.) EXEMPT**
- 1031 PRP Faculty - phased retirement program for faculty with work load reduced by 50%. Faculty in the program will retain full benefit eligibility. EXEMPT**
- 1032 Temporary Wages - 7.75% - Standardized Patients - for use by HPD only.
- 1033 **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**
- 1034 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
- 1036 **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**
- 1037 **Adjunct Faculty Salary with Fringes - Authorized instructional positions of persons working over 1,000 hours per year. EXEMPT**
- 1038 **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**
- 1039 **Non-Faculty Teaching/Overloads - This should be used for teaching done by employees whose regular position is non-faculty. (Lower Fringe) EXEMPT**
- 1040 **Faculty Teaching/Overloads - This should be used to pay faculty overloads when they are teaching over their regular loads. (Lower Fringe) EXEMPT**
- 1041 **Non-Exempt Salaries - Part-time (Lower Fringe) NON-EXEMPT) NO**
- 1042 **Tech/Specialist Salaries - Part-Time (Lower Fringe) NON-EXEMPT)**

- 1043 **Senior Professional Salary** - Part-Time (Lower Fringe) **NON-EXEMPT**) **BENEFITS**
- 1044 **Administrative Salaries** - Part-Time (Lower Fringe) **NON-EXEMPT**)
- 1045 **Teaching Salaries-University School-PT** (Lower Fringe) **NON-EXEMPT**)
- 1046 **Professional Salaries** - Part-Time (Lower Fringe) **EXEMPT**)
- 1049 **Faculty Salaries** - Part-Time (Lower Fringe) **EXEMPT**
(No benefits 19.2 hrs and below - above, will change code to 1019)
- 1050 **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
- 1051 **Faculty Practice Payments** (Lower Fringe)
- 1052 **Research Study Participants** - Overloads (lower Fringe)
- 1053 **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
- 1099 Clinics Salary/Fringe allocation
- 1611 **FWS - Off-Campus** (Lower Fringe) - 100% of students' salaries employed in Federal work-study program off-campus. **NON-EXEMPT**
- 1612 **FWS - On-Campus community service** (Lower Fringe) - 100% of students' salaries employed in Federal work-study programs at the Alvin Sherman Library. **NON-EXEMPT**
- 1616 **FWS - Off-Campus** - (Lower Fringe) - 100% of students' salaries off-campus for America Reads.
NON-EXEMPT
- 1617 **FWS - Off-Campus** - (Lower Fringe) - 100% of students' salaries off-campus for America Counts.
NON-EXEMPT
- 1618 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.
- 1992 **New Positions** - Center Budget - Budget Office use only.
- 1998 **Salary Reserve** - Budget Office use only - New year
- 1999 **Salary Reserve** - Budget Office use only - Current year

2xxx Fringe Benefit Expenses

- 2025 Grad Student Research Assistant Tuition Waivers
- 2026 **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, **7.75%, 25.79% and 18.18%** 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, also for publication of stock photos from companies such as Getty Images, and iStock.**
- 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.
- 3340 **Internal Charge - Departmental Expense** - Allocated costs for student observations, internships, etc.
- 3350 **Internal Charge - NSU Print Shop** - Allocated costs from Publications.
- 3370 **Internal Charge - Event expenses** for the usage of NSU **facilities**, NSU Arena, University Center, Miniaci Theater, Replex usage, Aquatics Facilities, MOA, **Library**, etc.
Use with 0859.
- 3380 **Internal Charge - 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.
- 3410 **Physical Plant Moving Expense** - Office relocation charges.
- 3425 **Repair/Maint - Insurance Reimbursement** - Facilities use only
- 3426 **Life Safety - Maintain fire systems - Facilities use only**
- 3427 **Carpeting & Blinds - Facilities use only**
- 3428 **Physical Security - Campus security, access control, camera systems, locks, etc. Facilities use only**
- 3429 **Facilities Management Preventative Maintenance - ONLY FOR USE BY FACILITIES MANAGEMENT**
- 3430 **Building Contracts - Repairs/Maintenance** - Outside vendors; charges for building repairs including elevator maintenance - (Equipment repairs and maintenance are 3432.)
- 3431 **Cleaning Contracts** - Outside vendors' charge. (Cleaning and grounds upkeep.)
- 3432 **Equipment Service/Repair and Installation - 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.
- 3433 **Building Contracts - Repairs/Maintenance** - Outside vendors' charges for building repairs including elevator maintenance. **Facilities Management use only. *New**
***(Department will use when filling out a facilities work order form for labor costs-event set-up, hanging signs, etc.)**
- 3434 **Outside Security** - Outside security contracts.
- 3435 **Uniform/Laundry Service** - Purchase and cleaning expense.
- 3440 **Vehicle Operation & Maintenance Expense** - Gas, oil, repairs, etc.; **OnStar and SunPass.**

- 3441 **Fleet Gasoline Only** - Facilities Office use only
- 3450 **Electricity Expense** - Utility cost.
- 3460 **Gas/Oil Building Expense** - Utility cost.
- 3470 **Water/Sewer Expense - Utility cost.** (Water cooler expenses are 3266.)
- 3480 **Refuse Removal Expense**
- 3485 **Medical Remains and Waste Removal** - HPD use only.
- 3490 **Office/Storage Rental Expense** - and Housing leases of **One Year or Less**, and MOA curatorial storage/physical improvements expense.
- 3491 **Facilities Rental** - Rental of space (not NSU property) of **One Year or Less**.
- 3492 **Classroom Rental/Vehicle Lease Expense of One Year or Less.**
- 3493 **Classroom Lease Expense** - Cost of all expenses related to lease agreements for classroom space for **Longer than a Year**.
- 3494 **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.)**
- 3495 **Data Storage** - Off campus storage for paper/boxes, furniture, to Iron Mountain, ReBro, etc.,
- 3510 **Phones/Cells/Beepers/Answering Services** - Actual costs of local and long-distance telephone services, telephone installation/relocations, telegraph, fax, beepers and cell phones.
- 3512 **800 Toll Free Line** - Charges for incoming calls.
- 3530 **Postage/Freight Expense** - Postage, meter rental, post office box rental, separately invoiced freight, delivery services, crating charges, etc.
- 3531 **MOA/HPD Transportation In - MOA for exhibits, HPD for inventory and supplies**
- 3532 **MOA Transportation Out** - Used for exhibits.
- 3551 **Printing - Outside** - Work done by outside vendors. **Also used for publication fees of articles.**
- 3570 **Marketing-Related Advertising** - Charges for magazine and newspaper ads, radio and TV commercials promoting NSU's programs or events.
- 3571 **Non-Marketing Advertising** - All advertising costs unrelated to marketing, such as personnel ads.
- 3601 Internal Charge - Core Usage Expense - Flow**
Used to track internal usage of the Flow Cytometry core services.
The core departments will receive a credit to this account and the departments using the service will receive a debit. (Zero net affect)
- 3602 Internal Charge - Core Usage Expense - Viv**
Used to track internal usage of the Vivarium core services.
The core departments will receive a credit to this account and the departments using the service will receive a debit. (Zero net affect)

- 3603 **Internal Charge - Core Usage Expense - CTC**
Used to track internal usage of the Cell Therapy core services. The core departments will receive a credit to this account and the departments using the service will receive a debit. (Zero net affect)
- 3604 **Internal Charge - Core Usage Expense - Imaging**
Used to track internal usage of the Imaging core services. The core departments will receive a credit to this account and the departments using the service will receive a debit. (Zero net affect)
- 3605 **Internal Charge - Core Usage Expense - Genomics**
Used to track internal usage of the Genomics core services. The core departments will receive a credit to this account and the departments using the service will receive a debit. (Zero net affect)

37XX Financial Expense

- 3710 **Interest Expense** - Includes related debt retirement costs, like agents' fees.
- 3713 **Taxes, Fees and Licenses** - As needed in various states. **(Includes passport fees.)**
- 3714 **Documentary Stamps/Bank Service Charges**
- 3715 **Collection Expense** - Finance use only.
- 3716 **Bad Debt Expense** - Finance use only.
- 3717 **Student Activity Transfer** - Health Professions use only.
- 3729 **Insurance** - Grad Student Research Assistant Insurance
- 3730 **Insurance** - Property and casualty insurance premiums.
- 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**
- *4375 Guarantee Expense - Expenses paid to visiting participating institutions for travel and meal expenses. Athletics use only.**
- 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. Also, paying other institutions directly for tuition of an NSU employee.* 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.
- *7830 **Trf To CUF/Spendable - Finance use only for spendable transfers for unfunded scholarships.**
- *7840 **Trf From Spendable/CUF - Finance use only for spendable transfers for unfunded scholarships.**

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.
- 9020 **Capital Expense - Library Books** - 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.**
- 9022 **Capital Expense - Library - CD-Rom** - Library use only. **(For annual contract fees to access web sites and databases use account code 3119 "Database Contractual Services".)**
- 9024 **Capital Expense - Library Replacements** - Library use only.
- 9030 **Capital Expense - Subscriptions** - Library use only **for bound subscriptions.** (For departmental subscriptions, use 4360.
- 9040 **Capital Expense - Binding** - Library use only.
- 9050 **Capital Expense - Land Improvements** - Cost of site development, parking lots, sidewalks, outdoor lighting, utility systems, etc.

- 9060 **Capital Expense - Land** - Finance use only.
- 9070 **Capital Expense - Air Conditioning Equipment** - Air conditioning equipment with a unit value over \$1,000.
- 9075 **Capital Expense - Elevators - Installation of elevators or major elevator repairs.**
- 9080 **Capital Expense - Computer Equipment** - All computer equipment with a unit value of \$1,000 or more, such as monitors, printers, CPU's, other equipment that is "technical in nature" (not considered furniture or fixtures), etc. **Used to purchase 3-D printers.**
- 9085 **Capital Expense - Computer Software** - For purchases over \$5,000.
- 9086 **Art Acquisitions - MOA use only**
- 9090 **Depreciation Expense** - Finance use only.
- 9770 **Contingency Budget** - Finance use only.
- 9780 **Exp Alloc** - Finance use only for interdepartmental charges and credits, primarily related to grants, such as space rental.
- 9781 **Exp Alloc - Set Asides** - Finance use only.
- 9782 **Exp Alloc - Grants** - Finance use only.
- 9783 **Exp Alloc - Others** - Miscellaneous center allocations - Finance use only.
- 9784 **Exp Alloc - Volunteer Service** - Finance use only.
- 9785 **Exp Alloc - Equip/Bldg Use** - Finance use only.
- 9787 **Exp Alloc** - Monthly cost allocation to Centers for overhead. (Derived from Indirect Cost Study.)
- 9788 **Exp Alloc** - Call Center
- 9789 **Exp Alloc - Other Programs** - 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.
- 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.