



Account Group	Available Commitment Items	Name	Descriptions and Examples - Please note, where not self-explanatory, these examples are representative of the types of expenses in each account, and are not to be considered all inclusive.
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Operating Expenditures
 Please use the following list of Commitment Items / Accounts for all operating expenditures.

605 Postage/Freight - Costs of postal services (including electronic address verification), including stamps, metered mail, permits in lieu of postage, registered mail, stamped postcards and envelopes, rental of post office boxes, contracted mailing services, commercial carrier services (i.e. UPS, FedEx), delivery services, and other "freight out" costs.

605110	Postage	Bulk mailing. Electronic address updates. All postage related expenses except commercial carrier.
605130	Freight/Shipping	Commercial carrier ("freight out") services (i.e. UPS, FedEx). Freight/shipping charges attached to invoices for equipment/supply delivery.

606 Telecommunications Charges - Costs associated with telephone equipment, line rental, toll charges (including credit card, collect, third party charges, and telegrams), installation charges, changes to telephone equipment or service, and PANET/SSHEnet charges.

606110	Local Telephone Service	Local Service including line and usage (Verizon Dial Tone line charges, Verizon Idearc Media Directory Service).
606115	Long Distance Telephone Service	Long distance, toll free (800 service), and calling card service. Verizon local calling, usage and fees. Toll charges international and relay service.
606120	Telecommunication Leases	Internet Charges not Included in SSHEnet - Residence Life billed thru COPA contract and Level 3 Telcove directory.
606125	Telephone Line Rental	Dark fiber and copper line rentals - Magee line charges (fiber connection) and IMS fiber charges.
606130	Telephone Equipment Installation	One-time charges for installing or changing telephone equipment or service. Telephones.
606135	PANET Charges	Admin long distance billed through COPA contract (ABS) - PANET billing received from DGS.
606140	SSHEnet Charges	State System SSHEnet line and internet charges - billed through COPA contract ABS.
606155	Cellular Phones	Wireless communication devices - Verizon Wireless campus cell phones, Nextel Wireless Residence Life telephones, pager services.
606160	Videoconferencing	External video conferencing usage.
606170	Internet Service Provider	Internet service fees.

607 Advertising - Costs of space on billboards, in newspapers, magazines, and other publications (including online) and time on radio/television related to recruitment, public relations, executive/faculty/ staff searches, and special programs. Also included are advertising agency fees.

607100	Advertising	Public notices, regulatory notices (DEP).
607120	Advertising-Personnel; Non Faculty	Search fees and advertisements for non-faculty personnel and students (e.g., ad for student trustee).
607130	Advertising-Personnel; Faculty	Search fees and advertisements for faculty personnel.
607200	Public Relations and Promotions	Use this account for all advertising (billboards, posters, brochures, etc.) for campus programs that are non-course related, such as Performing Arts events, LGBTA promotions, and camps.
607210	Advertising Student Recruitment	This account is for advertising (billboards, news radio, TV commercials, etc.) with the purpose of attracting students to Bloomsburg University. This includes general advertisements ("Be You at BU"), as well as advertising for specific course-related programs (off-campus classes, summer school classes, nursing, computer forensics, etc.). Also included are advertising expenses associated with grant sponsored programs such as Upward Bound, Act 101 and Harrisburg Partnership.



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608 Subscriptions - Subscriptions for periodicals such as technical and scientific journals, magazines, newspapers, etc. and similar services purchased on a subscription basis.			
	608110	Subscriptions	Subscriptions for periodicals (technical and scientific journals, magazines, newspapers, databases, etc.), either hard copies or online.
609 Memberships - Membership dues paid to organizations and associations.			
	609100	Memberships & Dues	Membership dues paid to organizations and associations, including grad assistant CGA fees paid by Residence Life.
610 Printing & Duplicating - Photocopying and printing, both in-house and contracted.			
	610100	Printing & Duplicating	Copies made at off-campus venues.
	610110	Binding and Preservation	<i>Library use only.</i>
	610130	Printing Services, Contracted	Contracted printing services - brochures, Pilot, Bloom Magazine, business cards.
	610140	Graphics Services, Contracted	Design services for magazines and brochures.
615 Travel - Reimbursement to University employees, students, officials, and others for transportation (including mileage allowance for use of private vehicles), meals, lodging, communication expense, tolls, parking fees, and other necessary expenses incurred while traveling on official University business. This account also includes the cost of authorized moving expenses for employees.			
	615100	General Travel	Voyager card charges. All travel (lodging, meals, public transportation, etc.) and mileage expenses for non-university students/personnel - speakers, performers, consultants, high school students on campus under award programs, travel related to contracted services (when specifically broken out on contract), etc.
	615110	Training/Develop Travel	Faculty and staff expenses relating to attending conferences/workshops/training, including registration fees. Also includes reimbursement to employees for job skill related courses, credit or non-credit.
	615120	Administrative Travel	All non-training related faculty, staff and COT travel. VISAs for faculty/staff travel abroad. All allowable moving expenses.
	615130	Teaching Travel	Mileage to teach courses in other locations or supervise student teachers/interns.
	615140	Human Resources Recruitment Travel	Candidate travel expenses - hotel, car rental, mileage, etc. Also include in this account HR executive recruitment travel expenses, e.g., RPA.
	615150	Athletic Recruiting & Scouting Travel	Travel related to athlete recruitment and scouting trips.
	615160	Athletic Team Travel	All athletic team travel - buses, hotels, meals, etc.
	615170	Student Recruitment Travel	Travel related to student recruitment, college fairs and registration fees.
	615175	Student Travel	All University student travel expenses (buses, tickets, field trips, etc.).
616 Conference/Registration Fees - Costs of conference/seminar registration fees.			
	616000	Conference/Seminar Registration Fee	Note: This commitment item will no longer be used starting in FY 2012. All expenses relating to attending conferences, seminars, training and job-skill related courses will be coded to 615110 - Training/Development Travel. Expenses to conduct workshops, conferences or meetings should be posted to the appropriate expense account (e.g., for room rental use CI 650999, equipment rental use 650110, meals use 665xxx, etc.).



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620 Computing & Data Processing - Contracted computer and data processing services, EDP equipment maintenance agreements and repairs, and non-capitalizable software purchases.

620110	Hardware Equipment Maintenance & Repair	Use this account for all system access and hardware repair and maintenance. Examples include HP Care Packs, Unisys Corp, Online Access System, Blackboard and Cisco switches charges (please note: invoices for these charges may need to be allocated between Hardware and Software Maintenance). Not for use with maintenance agreements for desktop computers and laptops - use 630225.
620200	Software	Software expenses such as PC and mainframe software, operating systems, and data base management systems.
620230	Software License Fees	Software licensing fees.
620235	Software Support & Maintenance	Software maintenance fees - ISIS project maintenance and support fees, software portion of maintenance fees relating to Unisys Corp, Online Access System, Blackboard, etc. Also, upgrades to existing software.

625 Professional Services & Honoraria - Costs that are related to *highly customized* (specific to BU needs), *non-repetitive* (service may be infrequent and/or change according to situation) *and unique* (outcome is based on situation) services that are typically performed by a professional whose occupation is the rendering of such services. Result of service is often *intangible* - knowledge, analysis, professional judgment, etc. Examples include legal fees, auditing fees, investment fees, medical fees, consultant fees, architect and design fees, banking and investment services, speaker fees, stipends, and coop teacher payments.

625210	Legal Services	Payments to attorneys for legal services, immigration services, PMOB, arbitration.
625215	Legal Settlements	Legal settlements and claims.
625220	Accounting & Auditing	<i>Accounting and Budget use only.</i>
625225	Collection Fees	<i>Accounting and Budget use only.</i>
625230	Cash Management Fees	<i>Accounting and Budget use only.</i>
625235	Trust Services Fee	<i>Accounting and Budget use only.</i>
625240	Bond Accounting Fees	<i>Accounting and Budget use only.</i>
625245	Bond Maintenance Fees	<i>Accounting and Budget use only.</i>
625250	Credit Card Fees	<i>Accounting and Budget use only.</i>
625310	Consulting Services	Consulting services are professional services of an advisory nature or performance of a study which results in recommendations for university consideration and decision-making - examples include services relating to strategic planning, 49-2 Requirements and university branding project.
625315	Architect, Study and Design Fees	Architect, design and study fees.
625335	Clinical Services	Physician services. Athlete physicals. Medical testing and analysis (blood samples). Ambulance (paramedic) services.
625340	Contracted Social Services	Psychiatric or psychological consulting services.
625345	Consolidated University Operations	<i>Accounting and Budget use only.</i> Charges from PASSHE for professional consolidated university operations.
625399	Other Professional Services	Use this account for all other professional services that are not specifically defined in other 625 accounts. Examples include Quest programs, tutors, training fees, CCE instructors, photographers, writers, web designers, and dual employment paid to other universities.



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625410	Honoraria - General		An honorarium is a payment made in appreciation for a professional favor provided to the University by an individual who cannot, or does not want to, charge for his/her special professional services. Use this account when the University determines the amount to be paid to the individual (sometimes the individual may suggest an amount for reimbursement, but does not have a specified rate). Different from Speaker Fees (see 625430).
625420	Stipends		Stipends are payments to non-campus personnel to defray expenses or encourage participation in research. Stipends are generally associated with grants and payment is usually made to the project director, who is responsible to distribute the funds to the participants, who in turn, must sign a form verifying receipt and specified dollar amount of receipt. Examples include payments to research subjects for participating in a study or funds given to Upward Bound students to cover field trip expenses.
625430	Speaker Fees		Speaker fees are payments in which the amount to be paid for a specific service is determined by the speaker. Speakers may include subject-matter experts, guest authors, artists and performers. The speaker must provide an invoice as documentation for payment of the fee. Note: associated travel, when broken out separately from the fee, should be charged to General Travel (615100).
625440	CO-OP Teachers		Fees paid to CO-OP teachers.

630 Custodial, Security, & Other Services - Costs of contracted services for custodial, security, maintenance and repairs services performed by non-university personnel (other than hardware/software maintenance - see 620), non-capital construction services (general, electrical, plumbing, HVAC) and other contracted services not listed under 625- Professional Services & Honoraria (includes busing services for non-university associated individuals (i.e. campers), laundry contracts, etc.). Costs in this category are often **repetitive** (cleaning or security service), **non-customized** (elevator repair or copier maintenance is same service whether at BU or elsewhere) and **not necessarily unique** (vendor chosen based on price instead of specific skill). Outcome is usually **tangible** - clean ducts, new plumbing, a dishwasher that works.

630200	Contracted Services		This account is to be used for contracted services that are not professional (see 625 above), maintenance, repair or personnel services. Included in this account are non-capital construction contracts (general, plumbing, HVAC, electric), furniture and equipment installation services, asbestos testing and removal, Pepsi Husky Gold transactions, online survey creation and processing, 1098T processing, state vehicle cleaning, Blackwell's book servicing, piano tuning, MAT scoring, bacteria testing, Campus Partners, Inservco workman's comp fees, internet streaming, life drawing models, contracts for portable toilets and bus services for non-university related personnel (camps, grants, Admissions Department transportation of high school students to BU, etc.).
630210	Contracted Repairs		Service calls that are not part of a regular maintenance contract - examples include safety glass repair, typewriter repair service calls and Kile apartment damages.
630215	Contracted Personnel Services		Security services (non-university personnel). Expenses related to contracted services for employee searches (excluding travel where broken out) - RPA.
630220	Contracted Maint. - Bldgs. & Grounds		Maintenance contracts from outside sources for building and grounds related services: elevators, pest control, janitorial, air handling, window, carpet and duct cleaning service, ADT security system, sprinkler inspections, etc.
630225	Contracted Maint. - Office Equip		Maintenance contracts on all office equipment - computers, copiers, printers, laptops, mailing equipment, etc.
630230	Contracted Maint. - Other		Maintenance contracts that are not building and grounds, office equipment or hardware (620110)/software (620235) related. Examples include vehicle inspections and maintenance contracts on equipment (police, fitness, lab, media, food service, fire extinguishers, duplicating, PBX system, etc.).



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	630235	Contracted Laundry	Laundry transactions (CALECO).
	630240	Contracted Snow Removal	Contracts for snow removal services.
	630300	Athletic Related Services	Camperreg fees.
635 Insurance - For President's Office and Administration Use Only. Premium payments for auto liability, leased vehicles, employee liability, tort claims, excess property insurance coverage, employees' blanket bonds, fine arts coverage, boiler and machinery coverage.			
	635100	Insurance	
640 Electric - For Facilities Management and Auxiliary Use Only. Electric utility bills.			
	640100	Electric	
641 Gas - For Facilities Management and Auxiliary Use Only. Gas utilities. Do not include purchases of oil and gasoline for motor vehicles (these expenses should post to 660425-Lubricating Oil and 660430-Motorized Fuels/Gasoline, respectively).			
	641100	Natural Gas	
	641300	Propane	
642 Oil - For Facilities Management and Auxiliary Use Only. Oil for utilities. Do not include purchases of oil and gasoline for motor vehicles (these expenses should post to 660425-Lubricating Oil and 660430-Motorized Fuels/Gasoline, respectively).			
	642100	Heating Fuel Oil	
643 Coal - For Facilities Management and Auxiliary Use Only. Purchase of coal.			
	643100	Coal	
646 Other Utilities - For Facilities Management and Auxiliary Use Only. Includes water, sewage, trash, cable television, and other utilities not specifically identified in CI/GL 640-643 above.			
	646110	Water	Water utility bills (not bottled water - 665130).
	646115	Sewage	Sewage utility bills.
	646120	Cable Television	Cable television fees and service.
	646125	Trash/Sanitation	Disposal and recycling services.
	646130	Wood	Wood chips.



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650 Rental/Operating Lease-Equipment - Rental or lease of equipment, machinery, EDP equipment, vehicle, and other items not specifically mentioned.

650110	Rental/Operating Lease-Equip. & Machinery	Sound & lighting equipment rental. Construction equipment rental (lifts, aerators, etc.). Meter rental.
650115	Rental/Operating Lease-PC/EDP Equip.	Lease of PC related equipment (not for licenses).
650120	Rental/Operating Lease-Radio Equip.	Rental/Lease of radio equipment, including transmitters, receivers, antenna/towers, etc.
650130	Rental/Operating Lease-Vehicle	DGS lease for vehicles, lease and car insurance for presidents, U-haul truck rentals to move equipment (not personnel). Not for bus rentals - use Contracted Services (non-university personnel - 630200) or Travel (students 615100).
650999	Rental/Operating Lease - Other	Meeting room rentals (Magee Center, Monty's, Rec Center). Occasion rentals (tents, tables, chairs for graduation, orientation).

651 Rental/Lease-Real Estate - Rent for leasing land, buildings, and structures. Expenditures must be supported by a fully executed lease agreement.

651000	Rental/Lease - Real Estate	All charges to this account require a lease agreement. Examples of current leases include Kile apartments, Bloomsburg Health Systems, BTE, LCCC, All-State Career Magee Center rental and the Tech Center.
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655 Miscellaneous Services - *This account should be used infrequently.* Taxes and similar charges, filing fees, miscellaneous fees, etc.

655900	Other Miscellaneous Services	Student housing buyouts.
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660 Supplies - Costs of supplies consumed or used in the day-to-day operation of offices, departments, or in the classroom (i.e. paper, envelopes, writing tools, lab supplies, audio-visual supplies, printing supplies, rec.). Also included are non-capital equipment (including EDP equipment), furniture, wearing apparel (i.e. University police uniforms), materials and supplies used in connection with the performance of general housekeeping duties, and gasoline and diesel motor fuels.

660100	Office Supplies	Printer paper, shredder bags, envelopes, etc.
660120	Printing Supplies	<i>Duplicating use only.</i> Toner - use 660330.
660125	Equipment (noncapital)	Equipment under \$5,000 - examples include police equipment (riot gear, gas masks, vests, etc.), musical instruments, lab equipment, typewriters, calculators and fitness equipment.
660130	Furniture & Furnishings & Fixtures (noncapital)	Items under \$5,000 - examples include blinds and curtains, paintings, carpets, stand alone panels and furniture.
660200	Technology Related Supplies	Cables, connectors, misc hardware.
660210	Telecommunications Parts/Supplies	Parts and supplies used with telecommunications equipment - management cards, cables, parts for phones, etc.
660225	Media Equipment (noncapital)	Media equipment under \$5,000 - examples include IMP stations, projectors, cameras, DVD players and audio/visual materials and supplies.
660230	EDP Equipment (noncapital)	Computer equipment under \$5,000 - examples include computers, hard drives, printers, laptops and servers.
660300	Educational Supplies	Classroom and educational supplies - text books, blackboards, maps, musical supplies, training materials, non-library books, etc.
660315	Lab Supplies	Supplies used in a lab - includes flasks, test tubes, vials, trays, solutions and solvents, centrifuge tubes, thermometers, etc. Also includes live animals and supplies related to their care, upkeep and testing.
660330	Chemicals	Grounds keeping chemicals (fertilizers, deicing salt). Printer toner. Photo processing supplies.
660335	Instructional Food Supplies	Food supplies for classroom educational purposes.
660400	Maintenance Supplies	Replacement and repair parts for buildings, grounds and equipment (except motor vehicles). Examples include replacement lamps, gravel for road repairs, electrical supplies and maintenance kits for computers.
660415	Agricultural Supplies	<i>Facilities use only</i> - trees, shrubs, plants, grass seed, mulch, topsoil, small maintenance tools for upkeep of lawn.



Bloomsburg University
Commitment Item / GL Account Listing and Descriptions
 Updated 3/6/2012

Account Group	Available Commitment Items	Name	Descriptions and Examples - Please note, where not self-explanatory, these examples are representative of the types of expenses in each account, and are not to be considered all inclusive.
	660420	Housekeeping Supplies	Paper towels, toilet tissue, hand soap, cleaning supplies, bedding, kitchenware.
	660425	Lubricating Oil/Lube	<i>Facilities use only</i> - oil for campus vehicles and equipment.
	660430	Motor Fuels/Gasoline	<i>Facilities and Auxiliary use only</i> - gasoline for state vehicles and motorized equipment.
	660435	Motorized Equip Supplies	Parts necessary for operation of motor vehicles - tires, batteries, etc.
	660440	Water Chemicals	<i>Facilities use only</i> - chemicals for pool, fountain.
	660510	Medical Supplies (Other than drugs)	Hearing aids, first aid kits, bandages, gloves, masks.
	660515	Drugs	<i>Health Services and Auxiliary use only.</i> Prescription/nonprescription drugs, flu vaccine, Tylenol or any other ingested or injectable medicine.
	660600	Athletic Supplies	Supplies relating to NCAA Athletics - pool lane lines, signs and flags for sporting events, detergent for cleaning uniforms.
	660700	Other Supplies	<i>This account should be used infrequently.</i> Account is for supplies that do not fit into any other 660 account. Examples include trophies, plaques, awards or any other approved token of appreciation, flowers for University ceremonies, approved promotional items (mugs, pens, hats, etc.) and check stock.
	660710	Recreational Supplies	Cost of supplies relating to intramural, sports camps and outdoor activities - examples include batting cage nets, baseballs, portable goal posts, camping supplies.
	660715	Wearing Apparel	Clothing - examples include police uniforms and T-shirts that are allowable expenditures according to the E&G Spending Guidelines.
	660800	Library Materials & Supplies	<i>Library use only.</i>
	660810	Library Books (micro)	<i>Library use only.</i> One time payments for microform books, theses, scores, etc.
	660815	Library Binding	<i>Library use only.</i>
	660820	Library Journal Subscriptions (Print)	<i>Library use only.</i> Library subscriptions to print journals, periodicals, newspapers, etc.
	660825	Library Journal Subscriptions (Micro)	<i>Library use only.</i> Library subscriptions to microform journals, periodicals, newspapers, etc.
	660827	Library Journal Subscriptions (Electronic)	<i>Library use only.</i> Library subscriptions to electronic journals, periodicals, newspapers, etc.
	660830	Interlibrary Loan	<i>Library use only.</i>
	660835	Library Electronic Database Subscriptions	<i>Library use only.</i> Subscriptions and on-going fees for electronic databases, e.g. full-text aggregators, citation databases, reference databases, etc.
	660836	Library Books (Electronic)	<i>Library use only.</i> One-time payments for purchase of electronic book titles.
	660840	Library Electronic Database Purchases	<i>Library use only.</i> One-time payments for purchase of library electronic databases, e.g. full-text aggregators, citation databases, reference databases, etc.
	660845	Audio-visual/Multi Media Equipment	<i>Library use only.</i>
	660846	Library A-V (Video)	<i>Library use only.</i> Items in the physical collection, e.g. Video CDs, DVDs, VHS tapes, etc.
	660847	Library A-V (Audio)	<i>Library use only.</i> Items in the physical collection, e.g. Audio CDs, LPs, DVDs, etc.
	660849	Library A-V (Misc)	<i>Library use only.</i> Items in the physical collection, e.g. graphics, Kits, Games, etc.
	660850	Library - Other	<i>Library use only.</i>



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665 Food Supplies - Cost of food (including non-alcoholic beverages) consumed by humans. Includes both costs paid to University food service vendor and external purchase of any general food or beverage items.

665110	Contractor Food Services	<i>Residence Life/Food Service use only.</i>	Aramark food service contract payments - Husky Gold.
665111	Contractor Food Services - Fall	<i>Residence Life/Food Service use only.</i>	Aramark food service contract payments.
665112	Contractor Food Services - Spring	<i>Residence Life/Food Service use only.</i>	Aramark food service contract payments.
665113	Contractor Food Services - Summer	<i>Residence Life/Food Service use only.</i>	Aramark food service contract payments.
665114	Contractor Food Services - Other		Only use for Aramark contracts not related to student billing.
665121	Flex Plan Food Services - Fall	<i>Residence Life/Food Service use only.</i>	Food service contract payments.
665122	Flex Plan Food Services - Spring	<i>Residence Life/Food Service use only.</i>	Food service contract payments.
665123	Flex Plan Food Services - Summer	<i>Residence Life/Food Service use only.</i>	Food service contract payments.
665124	Flex Plan Food Services - Other		
665130	Other Food Supplies		Allowable food supplies - bottled water, groceries from Giant, Weis, Walmart, etc. Also use this account for food purchased from restaurants.

690 Other Current Charges - Indirect cost related to grants, ½ of 1% to OOC, royalties, refunds (camps, conferences, Husky Gold).

690110	Chancellor's Office Pymt (1/2 of 1%)	<i>Accounting and Budget use only.</i>	
690120	Royalties, Fees & Lic		Royalty fees. Accreditation fees. License renewals (other than software). Permits and application fees. Parking permits. Record plans with Town of Bloomsburg. HR VISA applications and filing fees. Entrance and exam fees. Publishing fees. Notary fees. College Board student search fees.
690125	Indirect Expense	<i>Accounting and Budget use only.</i>	
690130	Miscellaneous Other Expense		Contribution to Town of Bloomsburg fire department truck. All refunds (camps, orientation, CCE workshops, Rec Center, Audiology clinic, Husky Gold, Reading and Library conferences, etc.). University share of PASSHE Summer Honors Program. Housing chargebacks to grants and special programs. Parking meter money. Revenue sharing payments.
690135	Grant Funds Distributed	<i>Accounting and Budget use only.</i>	

Capital Expenditures
 The following object codes are for capitalized expenditures. In order to be considered capital, the asset must cost at least \$5,000.00 and have at least a two year useful life. Installation, alterations and freight costs should be included in the asset cost to be capitalized and charged to the appropriate capital expenditure object code. Building and land improvement projects may have certain expenditures less than \$5,000.00; however, they should be charged to the corresponding fixed asset object code since the total cost of the project is considered an asset.

700 Land - Purchase price and all acquisition costs of land purchased by the University.

700000	Land Acquisition		All costs associated with the purchase of land.
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710 Buildings and Structures - Any structure erected to stand more or less permanently; and designed for human use and occupancy or as shelter for animals or goods. Total asset cost will include: excavation, foundation, framing, floor structure, roof structure, exterior wall, interior construction, fees, permits, and building service systems (plumbing, sewage, HVAC, lighting, electricity, elevators, fire protection, emergency power systems) and all permanently attached fixtures and fixed equipment (boilers, compressors, generators, etc.). A purchase including the acquisition of both land and buildings requires that the cost be allocated between the assets.			
710000	Buildings	All costs associated with the purchase or construction of a building. Does not include the cost of land. Examples include the Montgomery Place Apartments, Monty's dining facility and the Student Recreation Center. Any charges to this account must be assigned to a WBS (fund center that ends with a point and digit, e.g., 1060080001.1 - Jessica Kozloff Apartment Complex).	
720 Building Improvements - Improvements or enhancements which extend the useful life of the building. This includes additions, roof replacements, installation of elevators, replacement of air conditioning or heating systems, installation of fire protection systems, replacement of plumbing and wiring and other major renovations.			
720000	Building Improvements	All costs associated with improvements or enhancements to existing buildings which extend the useful life of the building. Examples include the Ben Franklin building renovation, SSC expansion, Bakeless chiller replacement and Old Science window replacement. Any charges to this account must be assigned to a WBS (fund center that ends with a point and digit, e.g., 1060033006.1 - Nelson Field House Renovation).	
730 Improvements other than Buildings - Physical changes in or appurtenances to land that increase the utility of the land. Examples include landscaping, paving, curbing, roads, parking lot construction, sidewalk improvements, utility distribution systems, tracks, basketball and tennis courts, artificial turf, fences, retaining walls, sewers, bridges, drainage facilities and major landscaping projects which are of a capital nature.			
730000	Land Improvements	All costs associated with projects that increase the utility of the land. Examples include the upper campus electrical distribution, artificial turf field, tennis court construction and the library parking lot expansion. Any charges to this account must be assigned to a WBS (fund center that ends with a point and digit, e.g., 1060065003.1 - Academic Quad).	
740 Equipment and Machinery - Purchases of equipment which has a purchase price in excess of \$5,000.00 and at least a two year useful life. This includes office equipment, hardware equipment, vehicles, machinery, grounds equipment, radio equipment, and other equipment not applicable to other object codes.			
740000	Equipment and Machinery	Equipment and machinery with a purchase price greater than \$5,000. Examples include shuttle buses, lawn mowers, servers, copy machines, appliances, works of art, forklifts, projectors, spectrometers, espresso machines and floor scrubbers. Include in the asset value all costs associated with placing the asset in service, including freight, installation, site preparation and professional fees.	
750 Furniture and Furnishings - Office, classroom and other furniture and furnishings with an individual cost greater than \$5,000, such as carpeting, draperies, workstations, credenzas, cabinets, and safes.			
750000	Furniture and Furnishings	Furniture and furnishings with a purchase price greater than \$5,000. Examples include carpeting, lab workstations, floor tiles, curtains, auditorium seating and conference tables. Include in the asset value all costs associated with placing the asset in service, including freight, installation, site preparation and professional fees.	



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760 Library Books - Cost of books plus transportation and incidental costs. *NOTE: Periodicals, subscriptions, microfiche, compact discs, videos and similar items should be coded to Operating Expense.*

760000	Library Books (Print)	This account should only be used for hard copy books that are added to the library collection. This account should not be used for periodicals, subscriptions, microfiche, compact discs, videos or similar items.
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Chargeback Revenue and Expense
 The following object codes should only be used for chargeback activity between departments. The department charging out for services, equipment, supplies, etc. will recognize revenue in accounts starting with 83x. The expense to the department receiving the charge will be recorded in accounts starting with 82x. For all chargeback entries, the total value in accounts 83xxxx must always equal the total value in accounts 82xxxx.

820 Chargeback Expense - Expenses charged to a department by another campus department that originally incurred the expenses. For example, a department uses services provided by the duplicating department, duplicating will then charge the department who used their services via a chargeback entry to 820xxx. This is recognized as an expense by the department who used the services.

820100	Printing/Duplicating Chargeback Expense	Chargeback expense for printing and duplicating services performed by University Duplicating Department.
820110	Printing Only Chargeback Expense	Chargeback expense for printing of campus event signs.
820200	Postage Chargeback Expense	Chargeback expense for postage sent through University Post Office.
820300	Telephone Chargeback Expense	Chargeback expense for telephone toll charges and line charges.
820305	Tele Equipment Chargeback Expense	Chargeback expense for telephone equipment - phones, headsets, etc.
820400	Mileage Chargeback Expense	Chargeback expense for state vehicle usage.
820700	Maintenance Chargeback Expense	Chargeback expense for materials used on CWOs and MWOs.
820800	Steam Chargeback Expense	Chargeback expense to Auxiliaries from Facilities for water and sewage usage.
820805	Electric Chargeback Expense	Chargeback expense between Auxiliaries and Facilities for electric usage.
820810	Natural Gas Chargeback Expense	Chargeback expense to Auxiliaries from Facilities for natural gas usage.
820900	Administrative Overhead Chargeback Exp.	<i>For Accounting and Budget use only</i> - allocation of indirect E&G expenses to Auxiliaries.
821100	Food Chargeback Expense	Chargeback expense for food.
821110	Speaker Chargeback Expense	Chargeback expense for speakers.

830 Chargeback Revenue - Revenue recognized by a department that incurred expenses, then allocates or charges those expenses to other departments. For example, the transportation department pays all vehicle related expenses (out of operating accounts), then charges other departments for mileage when they use university vehicles. This is recognized as revenue for the transportation department.

830100	Printing/Duplicating Chargeback Revenue	Chargeback revenue for printing and duplicating services performed by University Duplicating Department.
830110	Printing Only Chargeback Revenue	Chargeback revenue for printing of campus event signs.
830200	Postage Chargeback Revenue	Chargeback revenue for postage sent through University Post Office.
830300	Telephone Chargeback Revenue	<i>For Telecommunications use only</i> - chargeback revenue for telephone toll charges and line charges.
830305	Telephone Equipment Chargeback Revenue	<i>For Telecommunications use only</i> - chargeback revenue for telephone equipment - phones, headsets, etc.
830400	Mileage Chargeback Revenue	<i>For Transportation use only</i> - chargeback revenue for state vehicle usage.



Account Group	Available Commitment Items	Name	Descriptions and Examples - Please note, where not self-explanatory, these examples are representative of the types of expenses in each account, and are not to be considered all inclusive.
	830700	Maintenance Chargeback Revenue	<i>For Facilities use only</i> - chargeback revenue for materials used on CWOs and MWOs.
	830800	Steam Chargeback Revenue	<i>For Facilities use only</i> - chargeback revenue to Auxiliaries from Facilities for water and sewage usage.
	830805	Electric Chargeback Revenue	Chargeback revenue between Auxiliaries and Facilities for electric usage.
	830810	Natural Gas Chargeback Revenue	<i>For Facilities use only</i> - chargeback revenue to Auxiliaries from Facilities for natural gas usage.
	830900	Administrative Overhead Chargeback Revenue	<i>For Accounting and Budget use only</i> - allocation of indirect E&G expenses to Auxiliaries.
	831100	Food Chargeback Revenue	Chargeback revenue for food.
	831110	Speaker Chargeback Revenue	Chargeback revenue for speakers.

For questions regarding use of accounts, please contact Deb Newman @ x4574 or dnewman@bloomu.edu.
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