

Business and Finance Division

SAINT LOUIS UNIVERSITY

Standard Account Codes: Expenditures

6- - - - Salaries and Wages

600010 FT Faculty SLUCare
600020 VERP Salary
600030 VERP Vacation Payout
600040 Personnel Savings Challenge
600050 Billiken Construction Crew Capitalization

601000 FT Faculty Regular Session-SLUCare
601900 Staff Physician
603000 FT Faculty Supplemental-SLUCare (including honoraria)
603700 FT Faculty Supplemental-SLUCare VA Appointment
606900 FT Faculty Incentive Pay-SLUCare-Accrual (Ledger 8 use only)
608000 FT Faculty SLUCare Participant Fees

61 - - - - Full-Time Faculty: Salaries paid to departmental chairs and all ordinary or ranked faculty carrying a full-time load of teaching or research duties.

611000 FT Faculty Regular Session
611200 FT Faculty Regular Postdoc
612000 FT Faculty Summer Session
613000 FT Faculty Supplemental Pay (including honoraria)
613500 FT Faculty Research-Summer Pay (Effort Reportable)
613600 FT Faculty Supplemental-Summer Pay (Not Effort Reportable)
613700 FT Faculty Supplemental-VA Appointment
618000 FT Faculty Participant Fees

62 - - - - Part-Time Faculty: Salaries paid to faculty carrying a part-time load of teaching or research duties.

621000 PT Faculty Regular Session
621500 PT Faculty Teaching Overload
622000 PT Faculty Summer Session
623000 PT Faculty Supplemental Pay
623600 PT Faculty Supplemental-Summer Pay (Not Effort Reportable)
623700 PT Faculty-VA Appointment
628000 PT Faculty-Participant Fees

64 - - - - Full-Time Staff: Salaries paid to employees not classified as faculty with a normal work week of 32 hours or greater.

641000 FT Staff Regular Hourly
641100 FT Staff Hourly-Not Subject to F&A
642000 FT Staff Overtime (straight and premium)
642500 FT Staff Differential Pay
642600 FT Staff Premium Pay
643000 FT Staff Supplemental Pay (including honoraria)
643600 FT Staff Supplemental (Not Effort Reportable)

647xxx FT Staff Regular Salaried
647100 FT Staff Salaried-Not Subject to F&A
648000 FT Staff Participant Fees

65 - - - - Part-Time Staff: Salaries paid to hourly employees not classified as faculty with a normal work week of less than 32 hours.

651000 PT Staff Regular Hourly
652000 PT Staff Overtime (straight and premium)
653000 PT Staff Supplemental Pay
654000 PT Staff Seasonal Pay (staff employee on a temporary basis)
657000 PT Staff Regular Salaried
658000 PT Staff Participant Fees

66 - - - - Student Labor: Wages paid to all Saint Louis University students including those processed through the Financial Aid Office under the Federal Work/Study Program of the Department of Education.

661xxx Student Labor General
662xxx Student Labor Federal Work Study
663000 Student/Graduate Assistant Supplemental
668000 Student Labor Participant Fees

67 - - - - Stipends/Fellowships: Payments of stipends and graduate fellowships to any member of the faculty or staff.

671xxx Stipends
675000 Graduate Student/Research
678000 Stipends Participant Fees

68 - - - - Resident: Salaries paid to medical resident housestaff.

681000 Resident Regular
681100 Resident Subspecialty Resident
681200 Resident Fellows
683000 Resident-Supplemental
688000 Resident Participant Fees

69 - - - - Fringe Benefit Allocation: Allocated cost of fringe benefits charged to departmental funds.

690000 Fringe Benefit Allocation
690001 Fringe Benefit Allocation-VERP
690002 Fringe Benefit Allocation-RIF
690900 Net Lapsed Fringes
691100 Fringe Benefit Restricted

7 - - - - Support Expenditures

700025 Savings Challenge

71 - - - - Communication Costs: Charges for communication goods and services including telephone lines, equipment, and service, postage and parcel service, and FAX transmissions.

711000 Telephone Equipment Rental and Purchase
712000 Telephone Service Calls (one-time charges for installations, relocations, and repairs)
713000 Telephone Local Service (including base line and directory assistance charges)
714000 Long Distance (including employee reimbursements)
715000 Postage & Parcel Service (including express mail charges)
719000 Communication-Other (including pager charges)

Note: See 771--- Service Department Charges for services provided by a University Service department.

721 - - - Dues, Memberships and Licenses: Cost of dues and memberships for professional associations or societies, vehicle licenses, participation fees in activities or associations requiring a license, submitting articles to journals, reprints, and abstract fees.

721100 Dues & Memberships
721200 Permits, Licenses, and Abstracts
721209 Exam/Board Certification/Credentialing Fees
721211 Grant Publication Fees

722 - - - Books, Subscriptions, and Periodicals: Cost of books and other publications, such as video and audiotapes, and subscriptions to newspapers, magazines, periodicals, CD-ROM's, etc.

7221xx Books and Publications (including video and audio tapes)
722200 Books and Publications (including video and audio tapes)
7224xx Subscriptions and Periodicals (including CD-Rom subscriptions)
7227xx Binding/Catalog Cards/Etc

73 - - - Travel and Related: Costs for business and entertainment and domestic and foreign travel including conference registration fees, transportation, meals, lodging, and other related expenses.

735000 Clinical/Research/Other-Dietary/Travel

736027 Business Meetings/Workshops-Seminars-Conferences (Local)
736062 Business Meetings Mileage Reimbursement
736100 Business Meal/Entertainment (with guests)
736101 Car/Bus Rental Local
736102 College/Job Fair Booth Fees
736103 Gas & Oil
736104 Parking
736105 Taxi/Metro

737000 Meals/Entertainment (Faculty/Staff/Students)
737100 Food Service/Sponsored Programs/Workshops-Seminars-Conferences

738020 Employee Moving Expense (payments to, or on behalf of employees for relocation)
738021 INTO Relocation

739100 US50 Airfare
739101 US50 Baggage Fees
739102 US50 Booking, Seat, & Change Fees
739150 Foreign Airfare
739151 Foreign Baggage Fees
739152 Foreign Booking, Seat, & Change Fees

739200 US50 Hotel
 739201 US50 Hotel-Conference
 739202 US50 Hotel (Group-SLU Only)
 739203 US50 Incidentals/Tips
 739204 US50 Laundry
 739205 US50 Communication
 739250 Foreign Hotel
 739251 Foreign Hotel-Conference
 739252 Foreign Hotel (Group-SLU Only)
 739253 Foreign Incidentals/Tips
 739254 Foreign Laundry
 739255 Foreign Communication

 739300 US50 Seminar/Registration
 739350 Foreign Seminar Fees/Registration
 739351 Foreign Passport/Visa

 739400 US50 Meals (Self)
 739401 US50 Meals (Group-SLU Only)
 739450 Foreign Meals (Self)
 739451 Foreign Meals (Group-SLU Only)

 739500 US50 Business Meals/Entertainment (with guest)
 739550 Foreign Business Meals/Entertainment (with guest)

 739600 US50 Car Rental
 739601 US50 Gas/Oil
 739602 US50 Parking
 739603 US50 Tolls
 739604 US50 Personal Mileage
 739605 US50 St Louis Airport Parking
 739606 US50 Taxi/Metro/Subway/Bus
 739607 US50 Train/Bus Tickets
 739650 Foreign Car Rental
 739651 Foreign Gas/Oil
 739652 Foreign Parking
 739653 Foreign Tolls
 739654 Foreign Personal Mileage
 739655 Foreign St Louis Airport Parking
 739656 Foreign Taxi/Metro/Subway/Bus
 739657 Foreign Train/Bus Tickets

 739700 US50 Miscellaneous Travel
 739750 Foreign Miscellaneous Travel

 739800 Student Travel

74 - - - - Purchased Services: Payments to individuals who are not employees of the University, and/or firms for professional advice, services, or opinions in the form of fees based on contracted or otherwise predetermined amounts or rates, including legal fees and retainers.

741xxx Professional Service
 741001 Honoraria (non-employees)

741002 Hospital/Patient Costs
741003 Consultants
741008 Consultants-No IDC*
741010 Subject Payment
741011 Participant Fees
741012 Participant Incentive
741013 Volunteer Fees
741014 Participant Payments
741179 Immigration Legal Fees
741185 Legal Fees
741195 Audit Fees

741200 Locum Tenens (Payments for temporary physician staffing services; University Medical Group use only.)

742xxx Sponsored Programs Sub Contracts

742001 Alzheimers Association
742002 American Medical Directors Association Foundation Sub
742003 Asbury University Sub
742004 Association of Schools of Public Health Sub
742005 ATCC Sub
742006 American Lung Association Sub
742007 Auxagen Inc Sub
742008 Affinia Healthcare
742009 Baylor University

742010 Battelle Sub
742011 Bilingual Intl Assistant Services
742012 A.T. Still University/MAHEC
742013 Breakaway LTD
742014 Boys Town National Research Hospital Sub
742015 Baylor College of Medicine Sub
742016 Benchmark Research Sub
742017 Boston Medical Center Sub
742018 Brooklyn Hospital Sub
742019 Carson Scholars Sub

742020 Cedars-Sinai Medical Center Sub
742021 Canesis Network Ltd Sub
742022 Case Western Reserve University Sub
742023 CELAFISCS
742024 Carleton College Sub
742025 CGCH Sub
742026 Carolinas Medical Center Sub
742027 Casa de Salud
742028 Caleb Cohoe
742029 Atlanta Medical Center

742030 Children's Hospital Medical Center-Cincinnati Sub
742031 Christian Medical College
742032 Albany Molecular Research Inc
742033 Australian Catholic University
742034 Brookings Institution

742035 CHMC Sub
742036 US Army ECBC Sub
742037 UTMB Galveston Sub
742038 CHADS Coalition for Mental Health
742039 Calvin College

742041 Abt SRBI, Inc.
742042 Charles River Labs
742045 CLAM Sub
742046 Children's Hospital Orange County Research Institute
742047 Clear Apple Health Writing LLC
742048 Children's Hospital of Philadelphia
742049 Catholic University of America

742050 Cleveland Clinic Sub
742052 Clinical Research Advantage Sub
742055 College Park Sub
742056 Colorado State Sub
742057 Concept Systems Inc Sub
742058 Community Health in Partnership Services
742061 Creighton University
742062 CPPA Sub
742063 Columbia University
742065 CSI Sub

742070 Center for Clinical Studies Houston Sub
742071 Center for Midwest Media Literacy
742075 Culver-Stockton Sub
742076 Cynthia Lamberth Sub
742078 CWRU-PI Stahl
742079 Dalhousie

742080 Depeche Adv Sub
742081 Donald Danforth Plant Science Ctr
742084 Digestive Disease Medical Consultants Sub
742085 Design Alternative Sub
742086 Discovery Options Sub
742087 Dow Pharmaceutical Sciences Sub
742088 Divine Holiness Sub
742089 Doug Farquhar Sub

742090 Duke University Sub
742095 ECMO AHEC Sub
742097 Eastman Clinic Sub
742098 Emory University Sub
742099 EpiVax Inc

742100 Ezus Lyon I Sub
742101 Family Resource Center
742102 FACED Sub
742103 Florida State University
742105 Fox Chase Cancer Center Sub
742106 FCCC Sub
742107 Family Care Health Centers Sub

742108 Gateway Pharmacology Laboratories
742109 General Dynamics Sub

742111 Geoff Downie Sub
742112 Grand Ave Sub (606)
742113 Grand Ave Sub (607)
742114 Great Mines Health Center Sub
742115 Harbor-UCLA MC Sub
742116 Grace Hill Health Centers
742117 Grace Hill Settlement House
742118 Hochschule fur Phiosophie, Munich
742119 Henry Ford Health System

742120 Harris Inter Sub
742121 Hazelwood School District Sub
742122 Healthcom Sci Sub
742123 Hopebuild Sub
742124 Heartland Research Sub
742125 IDA Sub
742126 Heaven and Earth Inc Sub
742127 Healthy Young People Sub
742128 Harvard University
742129 Group Health Research Inst

742130 Indiana University Sub
742131 Inviragen Sub
742132 Green House Venture
742135 ISR-Temple University Sub
742136 Iowa Dept of Public Health
742137 Iowa State University Sub
742138 Jackson State University Sub
742139 Jacobi MC Bronx Sub

742140 Johns Hopkins University Sub
742141 Jobs with Justice Sub
742142 Jeff Stout
742143 John C Murphy Comp Health Center
742145 Juniata College Sub
742149 Katherine Normandy

742151 Mo Fdn Veterans' Medical Research
742152 Kaiser Permanente Sub
742153 Kentucky Pediatric Adult Research Sub
751145 Kent Dunnington
742155 Kirksville Sub
742157 Knowledge Networks Inc Sub
742158 KU Center for Research Inc

742160 Knox College Sub
742162 KUMC Research Institute Sub
742163 Lawrence Frank & Co., Inc.
742164 Lauritzen Gardens Omaha Bot Ctr
742165 Lewis & Clark Sub
742166 Lindenwood University Sub

742170 Logan Sub
742171 London School of Economics
742172 Louis Harris/Assc Sub
742175 Louisiana State University Sub
742176 Loyola University
742177 Maryville University
742178 Mature Markets Inc
742179 Maternal, Child & Family Health Coalition Sub

742180 Marketing Works Inc Sub
742181 Medical Center of Ohio Sub
742182 Medical Center for Clinical Research San Diego Sub
742183 MD Anderson Cancer Ctr
742184 Massachusetts Institute of Technology Sub
742185 MDH Sub
742186 Marquette University Sub
742187 McGill University
742188 Michael R. Solis
742189 Myrtle Hilliard Davis Comprehensive

742190 MDH Sub (C)
742191 MRC Laboratory Sub
742192 Mt. Sinai Medical Center Sub
742193 Missouri Institute for Community Health
742194 Meridian Research Sub
742195 Missouri AFL-CIO Foundation Sub
742196 Missouri State Sub
742197 Medical College of Georgia Sub
742198 Missouri Citizen Education Fund Sub
742199 Missouri Botanical Garden Sub

742200 Morrow-CHRM Sub
742201 Medical College of Wisconsin Sub
742202 Mercy Health Research Sub
742203 Mental Health Center East Central Kansas
742204 Monash University (Australia)
742205 Morrow-University of Washington Sub
742206 Mount Saint Vincent University (Canada)
742208 NACHRI Sub
742209 Nancy Tolliver Sub

742210 Mosaica Sub
742211 NACCD
742212 New England Research Institutes, Inc.
742213 National University of Central Peru Sub
742214 National Conference of State Legislatures Sub
742216 NetScan-Health Policy Tracking Center Sub
742217 Nurses for Newborns Sub
742218 New Paltz Sub
742219 Oregon Health & Science University

742220 Pacific Graduate School Sub
742221 Old N St Louis Restoration Group Sub

742222 Northwestern University Sub
742223 PandemicPrep.Org Sub
742224 Ovis, LLC Sub
742225 Palo Alto VA Sub
742226 Parents as Teachers Sub
742227 Pemiscott County Sub
742228 Nemours Children's Clinic
742229 New York Blood Center

742230 Penn State Univ Sub
742231 Northwest Nazarene University
742232 Philadelphia Shriners Hospital Sub
742234 Prevention Institute Sub
742235 Primary Physicians Research Sub
742236 Princeton University
742237 Oxford Brookes University (UK)
742238 Professional Aviation Board of Certification
742239 Professional Testing

742240 Queen's University Sub
742241 Perryville Memorial Hospital
742242 Palmer College of Chiropractic
742243 Queen of Peace Center Sub
742244 Quest Clinical Research Sub
742245 Quest Diagnostics-PBMC Sub
742246 Northside Youth and Senior Service
742247 Perry County Memorial Hospital
742248 Ponce Medical School Fdn Inc
742249 Mississippi State University

742250 Quest Diagnostics-Serum Staging Sub
742251 Research Foundation of CUNY
742252 Ruhr University Bochum
742253 Rose-Hulman Institute of Technology
742254 Rutgers University
742255 R-P-SLMC Sub
742256 Rush University
742257 Missouri Rural Crisis Center Sub
742258 Research Fdn of SUNY-U of Buffalo Sub
742259 Seattle Institute for Biomedical/Clinical Research Sub

742261 Southern Illinois University-Carbondale Sub
742262 SCCCT Rhode Island
742263 SIGA Technologies Sub
742264 SEMO Sub
742265 SIUE Sub
742267 Saint Louis Behavioral Medicine Institute Sub
742268 Southern Illinois Healthcare Foundation Sub
742269 San Diego State University

742270 Springfield Sub
742271 SIUE Functional Fitness Sub
742272 Sooner Med Educ Inc Sub
742273 SSAI Sub

742274 Shirley Orr
742275 St. Louis ARC Sub
742276 Sanford Research
742277 St. Louis College Pharmacy Sub
742278 St Louis Diabetes Coalition Sub
742279 Scott and White Healthcare

742280 St. John's HS Sub
742281 St Louis Science Center
742282 Sheba Medical Center
742283 Safe Connections
742284 Springfield Discovery Center
742285 Stanford University Sub
742286 Stonybrook Sub
742287 SUNY Downstate Sub
742288 Swarthmore College
742289 Stockholm University

742290 TBA Subcontract
742291 SanFrancisco State University
742292 State University New York at Binghamton
742293 South Dakota State University
742294 The Aarum Institute
742295 TCWP Sub
742296 SSM Health
742297 The Access Project Sub
742298 The Empowerment Network

742300 The Rockefeller U Sub
742301 Trailnet Sub
742302 Transtria LLC Sub
742303 Transtria LLC-Wkbb Sub
742304 Trinity Services Inc
742305 Truman State University Sub
742307 Trustees of Dartmouth College Sub
742308 Tilburg University (Netherlands)

742310 University of Alabama at Birmingham Sub
742312 University of Massachusetts-MVA Sub
742313 University of Massachusetts-VNNP 02&03 Su
742315 University of Massachusetts-VNNP Sub
742316 University of Massachusetts-VP 02 Sub

742320 University of Massachusetts-VP Sub
742321 University of California-Irvine Sub
742322 University of Illinois-Chicago Sub
742323 University of New Mexico Sub
742324 University of Louisville
742325 UIC Sub
742326 UCLA Sub
742327 U of Med/Dentistry, NJ
742328 UC San Diego Sub

742330 UMSL Sub

742335 UNC Chapel Hill Sub
742336 UNIFESP Sub
742338 US Dept of Agriculture
742345 Uncontracted Sub

742350 Unicom Arc Sub
742352 United States Naval Academy Sub
742355 University Alabama Sub
742360 University of Colorado Health Sciences Center Sub
742365 University Columb-MIMH Sub
742370 University of Maryland Med Sub
742375 University of Michigan Sub
742380 University of North Carolina Sub
742385 University of New Mexico Sub
742386 University of California Riverside
742387 University of Antwerp Sub
742388 University of Chicago Sub

742390 University of Arkansas Sub
742391 University of California-Davis
742392 University of Florida Sub
742393 University of Connecticut Sub
742394 University of Arkansas-Fayetteville
742395 University of Illinois Sub
742396 University of Edinburgh (UK)

742400 University of Indiana Sub
742405 University of Iowa Sub
742410 University of Kansas Sub
742411 University of Kansas PMC Sub
742412 University of Kentucky Sub
742415 University of Massachusetts Boston Sub

742420 University of Massachusetts Sub
742422 University of Minnesota Sub
742425 University of Missouri Sub
742426 University of Oklahoma Sub
742427 University of Virginia Sub
742428 University of Missouri Leschner Sub
742429 University of Nebraska-Lincoln

742430 University of Victoria Sub
742431 University of Texas-Houston
742432 University of Padova Sub
742433 University of Pennsylvania
742434 University of Portsmouth (UK)
742435 University of Wisconsin Sub
742436 University of Wisconsin-La Crosse Sub
742437 University of Reading (UK)
742438 University of North Texas-Fort Worth Sub
742439 University of Texas Southwestern MC-Dallas

742440 University of Rochester Sub
742441 University of St. Andrews (UK)

742442 University of Tennessee
742443 University of Leeds
742444 University of Vermont
742445 University of SC Sub
742446 University of Utah Sub

742450 University of Utah Medical Center Sub
742454 University of Virginia
742455 University of Washington Sub
742456 University of York (UK)
742457 University of Warwick (UK)
742458 Universidad Popular Autonoma

742460 Vanderbilt University Sub
742465 Vandeventer Foundation Sub
742468 Wake Forest University
742470 Washington University Sub (A)
742475 Washington University Sub (S)

742480 Washington University Sub
742481 Weill Cornell Medical College
742482 Western II AHEC Sub
742483 Wei-Jen Chen Sub
772484 Wayne State University
742485 Westover Heights Clinic Sub
742486 Wellstar Kennestone Hospital
742487 Whole Health Outreach Sub
742488 Wits Health Consortium
742489 Worcester Polytechnic Institute

742490 Wronz Sub
742491 Wuhan Medical/Health Center for Women/Children Sub
742492 Wuhan Environmental Monitoring Center Sub
742495 WVU Research Corporation Sub
742496 Yong Li
742497 Yale University

743xxx Advertising

743010 Advertising-Faculty/Staff Recruitment
743099 Advertising A21 Exclusion

744xxx Printing/Duplicating (Cost of printing forms, papers, certificates, plaques, etc. and electronic imaging (CD-ROM, photographs, etc.) by an outside vendor and the reallocation of copying charges provided by a non-service center University department.)

744100 Outside Printing
744200 Copying Expense (to/from non-service center University departments)
744210 Xerox Managed Print Services

745000 Promotional Items

75 - - - Supplies & Minor Equipment

751000 Office Supplies and Materials (Cost of supplies for general office use.)

752000 Teaching & Research Supplies (Cost of items used in the process of teaching and research, i.e., chemicals, gases, glassware, etc.)

752999 Radioactive Material

753 - - - Maintenance Supplies (Supplies and materials consumed in the routine maintenance of a building or equipment.)

753100 Cleaning Supplies

753200 Paper Supplies

753300 Gas & Oil

7534xx Routine Maintenance Materials

753900 Other Maintenance Supplies

754000 Clinical Supplies (Supplies and materials consumed by the University clinical departments in the providing of patient care.)

755000 Housekeeping-Linen Service (Linen supplies consumed by University departments in providing patient care and guest services.)

756xxx Other Supplies (All other supplies not defined above.)

757 - - - Minor Equipment: Purchased non-expendable, tangible personal property with an acquisition cost of less than \$5,000 per unit; see Notice of Grant Award for capital threshold for Sponsored Program (ledger 3) funds.

757100 Minor Office Equipment and Furniture

757200 Minor Office Equipment and Furniture

757300 Minor Research Equipment

757400 Minor Maintenance Equipment

757500 Minor Computer Equipment/Software (maintenance fees for developed software should be included in Software License Fees, account code 762400)

757800 Minor Clinical Equipment

757900 Minor Other Equipment

758xxx Athletic Equipment/Material (Equipment and materials used by the University Athletic Department for sporting activities.)

76 - - - - Operation & Maintenance

761 - - - Insurance/Non-Fringe: Cost of non-fringe benefit related insurance such as fire and extended coverage, general liability, environmental impairment, malpractice, etc.

761001 Malpractice Insurance

761002 Property/Liability

761003 Health Insurance Non-Employee

761004 Educators Legal Liability

761005 Travel & Accident

761009 Medical Student Disability Insurance

762 - - - Rental: Payments for the use of building space, land, furniture, equipment, vehicles, and other assets not owned by the University.

7621xx Rent Facilities (including building space, land, and parking lots)
762101 Rent Tenet Non-Research
762102 Rent Des Peres
762103 Rent West Pavilion Non-Research
762114 Rent Tenet Research
762115 Rent West Pavilion Research
762116 Rent Cardinal Glennon Non-Research
742118 Rent 6400 Clayton Road
762200 Rental Furniture & Equipment
762300 Leased Vehicles (including maintenance on leased vehicles)
762400 Software Fees (including usage and maintenance fees)
762500 Rental Other

763 - - - Utilities: Payments to outside vendors for utilities furnished to the University.

763001 Gas
763002 Steam
763003 Electric
763004 Water
763005 Sewer
763009 Spain Utilities

764xxx Equipment Maintenance, Repairs and Contracts: Payments to outside vendors for maintenance and repair of equipment owned by the University; maintenance on leased equipment should be charged to account code 762200.

765xxx Construction Contracts: Payments to general contractors or subcontractors for the renovation or alteration of space to enhance or change the purpose of the area, including routine maintenance contract work.

766xxx Building Service Contracts and Repairs: Payments to outside vendors for maintenance and repair of building systems, i.e., elevator service, pest control, trash hauling, etc.

771 - - - Service Departments: Charges from University service departments for goods or services provided.

771001 Facilities Services Charges
771002 Utility Charges
771003 Maintenance Other
771004 SLU Temps
771005 Public Safety Charge
771006 Instructional Media
771007 Information Technology Services
771008 Employment
771009 Equipment Financing

771010 U Marketing & Communications
771011 Telephone Charges
771012 Long Distance
771013 Add/Moves/Changes
771014 Line Charges
771027 ITS Minor Software/Computer Equipment

771035 SLUCOR
771050 IRB Fees

771060 BSC Mail Services
771062 Fresh Gatherings
771063 Billiken Bucks/Copy Cards

771070 Inter-Departmental Professional Service
771072 On-Campus Space Rental
771073 Pius XII Library
771075 Van Service
771076 Shared ITS Services
771077 Design & Illustration
771078 Medical Records

771080 Patient Accounts
771081 Media Production Services
771082 Comparative Medicine
771083 Machine Shop
771084 Environmental Safety
771085 Biochemistry Electronic Shop
771086 Biochemistry Services
771087 MC Library
771088 Pathology Services
771089 Microbiology Services

771090 School of Medicine Continuing Education
771092 Solutions/SLUCOR
771093 UMG Overhead Allocation
771094 General Counsel
771095 University Building Rent
771096 MS Illustrator
771097 E & A Computer Recharge
771099 GIS Lab Charges

771100 Mail Room
771101 Overhead Assessment
771102 Maintenance/Repair Self-Insurance
771103 Aircraft Usage Charges
771104 SLUCare Charges
771105 Patient Care Costs
771106 UMG PRN Pool
771109 Salary Reimbursement

771110 UMG-Interdepartmental Labor
771111 BME Equipment Usage
771112 Wind Tunnel Usage
771113 Health Communication Research Lab
771114 Aviation Overhead
771115 CWHM Services
771120 SLU Workshops/Seminars
771125 DRC Shared Expenses
771126 INTO Admin Fee

772 - - - University Allocated Overhead: Overhead costs allocated to University Medical Group.

772001 Affirmative Action

772002 Audit Internal/External
772003 Community Relations
772004 Executive Management
772007 General Counsel/Legal
772009 Human Resources

781 - - - Financial Aid-Discounted: Financial Aid expense offsetting tuition and auxiliary revenue.

781001 Tuition Fees
781002 Tuition Related Fees
781003 Parking Related Fees
781004 Residence Hall Room Fees
781005 Residence Hall Board Fees
781006 Residence Hall Activity Fees
781007 Residence Hall Communication Fees
781008 Card Service Food Fees
781009 Orientation Transition Fee

782 - - - Financial Aid-Non-Discounted: Financial Aid expense payable to external sources.

782001 Tuition Fees
782002 Tuition Related Fees
782003 Tuition/Honoraria Related Prizes
782004 Health Insurance/Medical Related Fee
782005 Books/Supply Fees
782006 Room Fees
782007 Board Fees
782008 Other Room/Board Related Fees
782009 Travel Fees
782010 Other Fees

783 - - - Fringe Benefit Expense: Payments to University employees or to outside vendors on behalf of University employees for benefits.

783100 Fringe Benefit Expense
783101 Claims Payments
783105 AD&D Benefit-CNA
783108 Flexible Spend Fees

784 - - - Other Expenses

784001 Non-Travel Miscellaneous
784005 Term Faculty/Staff Contracts
784010 Parking Charges (cost of parking coupons for campus garages)
784025 Contributions/Support to Organizations
784026 Contributions-Tables

784030 Cost of Goods Sold (cost of goods purchased for resale)

784040 Taxes (non-fringe, including real estate, personal property, etc.)
784041 Income Taxes
784042 Nonoperating VAT Spain-Prior Years

784050 Debt Service Fees

784055 Disposal / NBV
784060 Over/Short
784062 ARO Expense
784065 Bad Debt Expense
784066 Nonoperating Bad Debt

784070 Service Charge
784071 Ticket Company Fee
784072 Claims Review
784075 Legal Settlements
784077 Start Up Costs
784080 Guarantees
784085 Assessment

784090 Contingency
784100 Loan Cancel-Principal
784120 Loan Cancel-Interest
784125 Write-Off (University)
784130 Collection Cost
784140 Collection Cost-Recovery
784145 Collection Cost-Recovery (Over Payment)
784150 Collection Repayment-Fed
784200 Actuarial Adjustment
784201 Nonoperating Actuarial Adjustment
784400 Spain Indirects
784500 Patient Assistance
784517 Participant Support

799 - - - Furniture and Equipment: Purchased non-expendable, tangible personal property having a useful life of more than two years, with an acquisition cost of \$5,000 or greater per unit.

Items that will be combined to create one unit should be capitalized if the combined cost of the items purchased is \$5,000 or greater.

See Notice of Grant Award for capital threshold for Sponsored Program (ledger 3) funds.

799100 Capital Office Furniture and Equipment
799200 Capital Computer Equipment/Software
799300 Capital Research Equipment
799400 Capital Maintenance Equipment
799500 Capital Transportation Equipment
799600 Building Improvements
79965x Capital Other Equipment

7997 - - Depreciation

799710 Depreciation
799720 Amortization

7998 - - Interest Expense

799810 Interest Expense

7999 - - Net Assets Released: Reclassification of temporarily restricted net assets to unrestricted net assets when donor imposed restrictions on donated assets are met (for Controller's Office use).

799910 Matured Annuity/Life Income
799920 Expiration Term Endowment
799930 Pledge Activity
799940 Plant Funds in Service

8 - - - - Net Asset Transfers

(Additions) Nonmandatory transfers into a fund.

886012 Transfers/Additions
886015 Transfers/Additions MC Commitment
886016 Transfers/Additions Overhead Assessment
886018 Transfers/Additions Initiative Funding
886019 Transfers/Additions Plant Projects
886020 Transfers/Additions Doisy
886026 Transfers/Additions Department Development Pool
886028 Transfers/Additions IM Commitment
886035 Transfers/Additions Dean's Commitment
886036 Transfers/Additions F&A Distribution

(Deductions) Nonmandatory transfers out of a fund.

887012 Transfers/Deductions
887015 Transfers/Deductions MC Commitment
887016 Transfers/Deductions Overhead Assessment
887021 Transfers/Deductions Match Faculty Grant
887023 Transfers/Deductions Designated Projects
887026 Transfers/Deductions Department Development Pool
887028 Transfers/Deductions IM Commitment
887035 Transfers/Deductions Dean's Commitment

9 - - - - Recoveries

91xxxx Labor Recovery (Labor provided to other University departments by UMG departments.)
920xxx – 9205xx Expense Recovery (Costs recovered by departments for goods or services provided to other University departments.)
9206xx External Expense Recovery (Costs recovered by departments from external sources.)
9207xx SLUCare Recoveries (Costs recovered from SLUCare.)
93xxxx Employee Deduction (Payroll and Benefits Office only)
940000 Interest Recovery (for Controller's Office use)
950000 Depreciation Recovery (for Controller's Office use)

99 - - - - Indirect Cost Recovery: Facilities and administrative expenses that benefit common activities of the University and, therefore, cannot be readily assigned to a specific department or project. Sponsored Program funds will recover the awarded rate of indirect costs as applicable direct expenses are charged to funds.

990010 Indirect Cost Restricted Fund Expenditure (allocation of Indirect Costs to Sponsored Programs)
990011 Indirect Cost - Adjustment

990012 Restricted Funds
990015 Administrative Allowance