

Class Code Listing with Descriptions (Active Codes Only)

As of 6/30/2013

CLASS_CD	CLASS_TITLE	DESCRIPTION	R(venue) or E(xpense)
REVENUE			
01000	Appropriations		R
01100	State Appropriations		R
01111	General Fd Appropriations		R
01112	A E S Appropriations		R
01113	Extension Appropriations		R
01120	Restricted Appropriations		R
01130	Capital Appropriations		R
01140	Tuition Replacement		R
01200	Federal Appropriations		R
01210	Operating Appropriations		R
01212	A E S Appropriations		R
01213	Extension Appropriations		R
01300	Local Appropriations		R
02000	Tuition and Fees	This is the main budget pool for all tuition and fee receipts. This class code cannot be used for recording cash receipts.	R
02100	Tuition		R
02101	Resident Tuition	This classification is used to record regular, resident tuition payments.	R
02102	Non-Resident Tuition	This classification is used to record regular, non-resident tuition payments.	R
02103	Prior Year Tuition	This classification is used to record collections of tuition payments from prior fiscal years.	R
02104	Workshops-Credit Tuition	This classification is used to record payments to enroll in workshops for which ISU credits are earned. Workshops are defined as instructional programs offered at non-traditional times for specific clientele.	R
02105	Off-Campus-Credit Tuition	This classification is used to record payments to enroll in traditional credit courses offered at off-campus sites.	R
02106	Remedial Math Tuition	This classification is used to record payments of the additional fee charged for enrollment in any of the "developmental" math courses (currently applicable to Math 10 and Math 20).	R
02107	I S E P Tuition	This classification is used to record payments of fees received for enrollment in the International Student Exchange Program.	R

02108	Other Study Abroad Tuitio	This classification is used to record payments of fees received for enrollment in Study Abroad Programs other than ISEP.	R
02109	I E O P Tuition	This classification is used to record payments of fees received for enrollment in the Intensive English Orientation Program.	R
02118	Weekend MBA -Res	To be applied to the tuition charged to students enrolled in the specially designed MBA program attended on weekends. For resident tuition (use 12119 for non-residents)	R
02119	Weekend MBA - Non-res	To class tuition receipts for students participating in the specially designed MBA program attended on weekends. For non-resident tuition. (See 02118 for resident tuition)	R
02120	Other Tuition	Tuition revenue not meeting the criteria of the other class codes	R
02130	Energy/Envrnmnt Surcharge	Surcharge (\$100 per semester in 2006-07) to cover increased cost of utilities	R
02200	Fees	This classification is used to summarize all student fees not classified as tuition. This class code should not be used for recording transactions. Transactions are to be recorded against one of the appropriate subclassifications for fees.	R
02201	Application Fee	This classification is used to record payments of enrollment application fees. This fee does not apply to special students or workshop applicants.	R
02202	Computer Fee	This classification is used to record payments of the campus-wide computer course fee.	R
02203	Deferred Billing Fee	This classification is used to record payments of the deferred billing charge, exclusive of any interest. This fee is assessed all students participating in the deferred billing plan (three installments).	R
02204	General Fee	This classification is used to record payments of "General" fees (such fees are recorded to account 701-13-50).	R
02205	Graduation Fee	This classification is used to record payments of the fee assessed all graduating students.	R
02206	Health Fee	This classification is used to record payments for student health fees.	R
02207	Health Insurance Fee	This classification is used to record payments for student health insurance.	R
02208	Health Service Fee	This classification is used to record payments for expanded Student Health Center services.	R
02209	Internatl Student Fee	This classification is used to record payments of a surcharge assessed sponsored international students.	R
02210	Late Fee	This classification is used to record payments of charges for late payments of tuition and fees.	R
02211	Music Fee	This classification is used to record payments of fees for private music instruction.	R

02212	Special Course Fee	This classification is used to record payments of special course fees other than computer and music fees. (See 02211 for music fees and 02202 for computer fees). In some instances, an expense offset (69900) is used rather than this revenue class code.	R
02213	Student Activity Fee	This classification is used to record payments of student activity fees not included in the basic resident or non-resident tuition assessment. Such fees generally are paid by students enrolled in off-campus programs.	R
02214	Transcript Fee	This classification is used to record payments charged for transcripts.	R
02215	Housing Application Fee	Non-refundable application fee for residence housing	R
02219	Orientation Fee	Nonrefundable fee for new students	R
02220	GSB Funds-Regular	Funding from GSB received through the normal Finance Committee allocation process	R
02221	GSB Fall Specials	Funds from GSB received through the Fall Specials allocation process	R
02222	GSB Senate Disc Funds	Funds received from the GSB Senate Discretionary Funding process	R
02223	GSB Allocation Withdraw	Use for withdrawal of prior year funding. Represents carryover to accounts that either were not funded for the current year or were funded at a level less than the carryover	R
02224	GSB Funds- Special Projs	GSB approved allocations from Special Projects	R
02225	GSB Funds- carryover	To transfer GSB approved carryovers	R
02247	Mandatory Act Serv Fee	Revenue from the Mandatory Activity and Service Fee	R
02277	Undergrad Pharmacy Progm	Payments for undergrad pharmacy program at the Thielen Student Health Center	R
02299	Other Fees	This classification is used to record payments of fees related to the registration process other than those specifically identified in 02201 through 02214.	R
03000	Sales and Services	This classification is used to record the amount budgeted for all sales & services of university departments, centers, & auxiliary enterprises to entities external to the university. The amount budgeted does not include gifts, grant & contracts or sales to other university departments. This class code cannot be used for recording receipts.	R
03100	Residence Dining Dollars	To record cash receipts for Dept of Residence dining dollars	R
03101	Dining \$-Purchase/Board	To record cash receipts for Dept of Residence dining dollars purchases included as part of DOR board plans	R
03102	Dining \$-Purchase/Non-bd	To record cash receipts for Dept of Residence dining dollars purchases independent of DOR board plans.	R
03103	Dining \$ Board Redemptn	To record cash receipts for ISU Dining for dining dollars spent by customers.	R
03104	Dining \$ NonBoard redmptn	Redemption of Dining Dollars from non-board plans	R
03105	Dining \$ Discount	To record cash receipts for Dept of Residence dining dollars discounts.	R

03200	Agricultural Sales	This classification is used to record cash sales of agricultural products except livestock. (Use 03800 for livestock sales.) This classification is not to be used by the Ag Farms since receipts must be classified at a more specific level of detail.	R
03210	Crops and Crop Products	This classification is used to record cash receipts from the sale of crops and crop products to external entities.	R
03211	Corn Grain		R
03213	Soybeans		R
03214	Oats & Small Grains		R
03215	Hay & Forages		R
03216	Other Crops		R
03220	Other Ag Sls Non-Livestk	This classification is used to record cash receipts from the sale of all other agricultural products except livestock (see 03700) or crops and crop products (see 03210).	R
03221	Government Payments		R
03300	Dining Hall Services	This classification is used to record cash receipts from dining hall contracts and services.	R
03301	Dining Hall Svc Earned	To record earned income from DOR dining hall service contracts	R
03315	Conference Board	Dining Hall services for conference participants	R
03400	Sales of Resale Equipment	This classification is used to record cash receipts from sale of equipment purchased for resale by the Microproducts Center. Changed definition 5/30/03 to only being used for resale merchandise. Sales of used ISU equipment should be 05910.	R
03500	Food and Beverage Sales	This classification is used to record cash receipts from the sale of food & beverages not included in 03300 "Dining Hall Services."	R
03501	Catering	To account for catering income for ISU Dining	R
03502	Catering-alcohol beverage	To account for ISU Dining catering income from alcoholic beverage sales.	R
03503	Day Care Catering Income	To record the sale of catering services to the ISU Child Care Center	R
03505	Bakery Sales	To record the sale of bakery goods for ISU Dining	R
03507	Food/Bev Sales-Credit	To record credit card sales of food and beverages for ISU Dining	R
03508	Food/Bev Sales: Debit Cd	To record debit card sales of food and beverages for ISU Dining	R
03509	Food/Bev Sales: ATM Cd	To record ATM sales of food and beverages for ISU Dining	R
03510	Food/Bev Sales: Dining \$\$	To record Dining Dollars income for ISU Dining	R
03520	Beer sales	Revenue from the sale of beer in the MU	R
03530	Caribou Gift Card Sales	Revenue from the sale of Caribou Coffee gift cards	R
03600	Fines and Permits	This classification is used to record cash receipts from miscellaneous fines and permits. This class code should not e used by those departments who elect to record such receipts against the more detailed subclassifications.	R

03601	Parking Fines	This classification is used to record cash receipts from the payment of parking fines.	R
03602	Parking Permits	This classification is used to record cash receipts from the payment of parking permits.	R
03603	Key Fines	This classification is used to record cash receipts from payments for lost keys and other fines related to keys issued to faculty and staff.	R
03604	Library Fines/Lost Bk Fee	Fines and lost book charges paid to the Library	R
03612	Daily parking ramp fee	Revenue from daily use of the MU parking ramp	R
03622	Parking ramp service fee	Revenue from MU parking ramp service fee	R
03700	Livestock Sales	This classification is used to record cash receipts from the sale of livestock to other organizations.	R
03711	Market Cattle	To record income received from the sales of market cattle.	R
03712	Breeding Cattle	To record income received from the sales of breeding cattle.	R
03713	Feeder Cattle	To record income received from the sales of feeder cattle.	R
03721	Market Hogs	To record income received from the sales of market hogs.	R
03722	Breeding Hogs	To record income received from the sales of breeding hogs.	R
03723	Feeder Pigs	To record income received from the sales of feeder pigs.	R
03731	Market Lambs	To record income received from the sales of market lambs.	R
03732	Breeding Sheep	To record income received from the sales of breeding sheep.	R
03800	Lab Services	This classification is used to record payments for laboratory testing & other services except when such services are integral to a grant or contract. Services intramurally billed to other university departments should be recorded against class code 07900.	R
03860	Lab Insurance Payments	Payments from insurance companies for lab tests at the shc	R
03870	Lab Patient Payments	Payments from patients at SHC for lab work	R
03900	Merchandise Sales	This classification is used to record the sale of general merchandise not specifically identified elsewhere. This class code should be used primarily for the sale of items purchased for resale by a stores account such as the Bookstore, Central Stores, etc.	R
03901	Caribou Coffee Card	To record the sales of Caribou Coffee gift cards by ISU Dining.	R
04100	Publication/Printing Sale	This classification is used to record payments for Publications and/or Printing charges except where the customer is another university dept. (See 07900 for intramural income classes.)	R
04101	Printing Department	To classify cash receipts for printing charges except where the customer is another university department.	R
04102	Copy Center	To classify cash receipts for copy charges except where the customer is another university department.	R
04103	Printer Income	Revenue from printers in computer labs and program office. (Requested by MU)	R

04200	Rent/Rental Income	This classification is used to record cash receipts from rental and lease agreements. This classification generally should not be used since such receipts should be recorded against one of the more specific subclassifications.	R
04210	Housing Rents	This classification is used to record cash receipts from the rental/lease of housing (i.e., room assessments, apartments, etc.)	R
04211	Housing Rent Earned	To record earned income from DOR housing contracts	R
04212	Guest Housing Income	To record receipts from rental of residence system guest housing (rooms and apartments)	R
04215	Conference Room Rent	Room rentals for conference participants	R
04220	Facility Rentals	This classification is used to record cash receipts from the rental/lease of facilities except housing (i.e., ISIS leases, Recreation Center portion to external organizations, etc.)	R
04221	Facility Service Charge	Usage fee for space in the Memorial Union	R
04222	Commercial Space Rentals	Used for rental income from outside companies renting space in ISU facilities	R
04230	Equipment Rentals	This classification is used to record cash receipts from the rental/lease of equipment (i.e., rent for boats, camping equipment, etc. by Recreation Services).	R
04240	Land Rental	This classification is used to record cash receipts from the rental/lease of land such as agricultural land, etc.	R
04250	Art exhibits	Revenue from art exhibits at the MU	R
04251	Art lending	Revenue from art lending at the MU	R
04252	Post Office Space Rental	Revenue from Post Office space rental at the Memorial Union.	R
04260	Contract Cancel Penalty	To record contract cancellation penalty.	R
04300	Ticket Sales	This classification is used to record cash receipts from the sale of tickets for admission to events or other similar activities. This classification generally should not be used for recording transactions since receipts should be recorded against one of the more specific subclassifications.	R
04310	Event Sales	This classification is used to record cash receipts from the sale of tickets for a single event or performance (i.e., ticket sales for a single basketball game, etc.)	R
04312	Banquet Sales		R
04320	Season Ticket Sales	This classification is used to record receipts from the sale of tickets for an entire season (i.e., season football tickets, etc.)	R
04330	Youth Tour Revenue-Reiman	Revenue from youth tours at Reiman Gardens	R
04331	Adult Tour Revenue-Reiman	Revenue from adult tours at Reiman Gardens	R

04400	Sale of Utilities	This classification is used to record receipts from the sale of utilities to external entities such as telephone service to students, etc.	R
04500	Seminar & Conference Fees	This classification is used to record registration fees for seminars and conferences except those offered for credit or by continuing education. (Use 022 XX for Continuing Education offerings and those set up for credit.) The most common use of this classification will be when ISU is the host of a conference/seminar sponsored by professional/scientific org.	R
04501	Credit Course Delivery	To record the receipt of delivery fees from credit courses offered to off-campus students (actual tuition is recorded as class 022XX)	R
04502	NonCredit Course Delivery	To record the receipt of delivery fees from non-credit courses	R
04503	FE Review Course Fees	To record fees received from students taking the FE Review Course.	R
04504	PE Prep Course Fees	To record fees received from students taking the PE Prep Course	R
04505	Special EDE Events	To record fees received from special events produced by Engineering Distance Education.	R
04506	AMCEE	To record payments from AMCEE for courses purchased from Engineering Distance Education.	R
04507	Workshop/Class Fees	Workshop/class fees	R
04508	Workspace class supplies	Revenue from supply sales at the workspace	R
04509	Workspace user fees	Revenue from user fees at the Workspace in the MU	R
04510	Workspace user supplies	Revenues from sales of supplies to users at the Workspace in the MU	R
04511	Workspace screen printing	Revenue from screen printing done at the Workspace at the MU	R
04512	Reiman Youth&Family Class	Reiman Gardens fees for youth and family classes.	R
04513	Reiman Adult Classes	Reiman Gardens fees for adult classes.	R
04522	CECS Non-credit tuition	Tuition from non-credit coursework managed by CECS	R
04600	Campus Organ Receipts	This classification is used to summarize cash receipts related to campus organization accounts. This classification should not be used for recording transactions since such receipts should be recorded against one of the more specific subclassifications.	R
04601	Athletic & Recreational		R
04602	Food		R
04603	Clothing		R
04604	VEISHEA Registrations	Registrations for VEISHEA booth or parade	R
04605	Donations		R
04606	Flowers, Plants		R
04608	Fines		R

04609	Photography		R
04611	Advertising-Daily Rental		R
04615	Other Advertising		R
04616	Dues		R
04618	Subscriptions		R
04620	Travel		R
04628	Hospitality		R
04632	Telecommunications		R
04634	Printing & Duplications		R
04635	Honoraria		R
04639	Contract Agreements		R
04640	Expendable Equipment		R
04641	Fundraising income	Income from organized fundraising for campus organizations	R
04642	Sales commissions	Commissions received from external sales, such as Theater Club revenue from the ISU Center	R
04643	Office Supplies		R
04646	Registration fee income	Income for registrations	R
04649	Supplies		R
04660	Student Group Loans	Loans from another student organization. Used only in 206-00-35.	R
04675	Cable income	Funds from students used to pay TCI cable	R
04677	Parties		R
04680	Moveable Equipment		R
04683	Ser Fee-Daycare Presch		R
04684	Ser Fee-Daycare Inter		R
04700	Clinical Microbiology		R
04800	Veterinary Clinic Science		R
04900	Misc Sales & Services	This classification is used to record and/or summarize receipts from sales and services not specifically defined elsewhere.	R
04901	Golf Fees	This classification is used to record receipts of green fees, etc. by the golf course.	R
04902	Cemetery Services	This classification is used to record cash receipts related to cemetery services such as burial, perpetual care, etc.	R
04903	Postage Sales	This classification is used to record cash receipts from the sale of postage including stamps, metered postage, etc.	R
04904	Library-Misc Serv Fees	Fees collected by the Library for miscellaneous services such as duplicating etc.	R

04905	Loan administration fee	Fee charged by Accounts Receivable on certain loan funds. Title changed 5/30/03 to distinguish from 2% admin fee being implemented centrally	R
04906	N S F Checks	To classify non-sufficient fund checks and returned checks.	R
04907	Credit Card Charge Backs	To classify credit card charge backs.	R
04908	Daily Admission Fees	Daily admission fees for Reiman Gardens	R
04909	Book & Gift Sales	Reiman Garden book & gift sales	R
04920	Transportation Services		R
04921	External Fuel Sales		R
04922	External Service & repair		R
04923	Commuter Vans		R
04935	Room/Board-Lakeside Lab	To record receipts for room and board at the Lakeside Lab.	R
04936	Water Quality Testing	To record receipts for Water Quality Testing at Lakeside Lab	R
04937	Auction Revenue	Revenues from auction fundraisers.	R
04940	Electricity Income	To record receipts from the sale of electricity to Pammel and Hawthorne Courts residents.	R
04941	Bowling revenue	Revenue from the bowling alley	R
04942	Bowling shoe rental	Revenue from the rental of bowling shoes at the MU bowling alley	R
04943	Billiard revenue	Revenue from the billiard tables in the MU bowling alley	R
04944	Video games	Revenue from video games in the MU bowling alley	R
04945	ATM Revenues	For revenues from rental of space for ATM machines (requested by MU)	R
04946	CAM Revenues	Revenues from CAM (requested by MU)	R
04947	Telephone Card Revenue	Revenue from sales of telephone cards (requested by MU)	R
04948	Telephone charges	Revenue from phone charges billed to hotel customers (requested by MU)	R
04949	Poster Sales	Revenues from poster sales at the MU	R
04950	Capitation Fees	Capitation fees received by the Student Health Center from insurance providers or, for pharmacy, from fees assessed to departments employing C&D base	R
04960	Insurance payments	Payments on account from insurance companies to the Student Health Center	R
04970	Patient Payments	Payments on account from patients of the Student Health Center	R
04983	Daycare Services	For revenues from daycare services provided	R
04987	HHP Billiards	To account for external revenue from billiard table use in the MU to the Department of Health & Human Performance	R
04988	HHP Bowling	To account for revenue from external sales of bowling alley use in the MU to the Department of Health & Human Performance	R

05000	Other Income	This classification is used to record the amount budgeted for receipts of "Other Income" (i.e., other than appropriations, tuition and fees, sales and services, and gifts, grants and contracts). Receipts cannot be recorded against this class code.	R
05100	Capital Gains/Losses	This classification is used to record realized capital gains and losses on investments.	R
05400	Commission & Vending Fees	This classification is used to record commissions or vending fees related to vending contractors or similar activities.	R
05600	Interest Income	This classification is used for summarizing interest and dividend income received from various sources. This classification should not be used to record transactions since such transactions should be recorded against one of the more specific subclassifications.	R
05610	Int Income - Loans	This classification is used to record the receipt of interest income on student loans.	R
05620	Deferred Billing Int	This classification is used to record interest income on deferred billings.(See 02203 for the fee portion.)	R
05630	Interest Income-Investmen	This classification is used to record the receipt of interest income from investments.	R
05635	Dividend Income-Investmen	This classification is used to record the receipt of dividend income from equity investments.	R
05639	Amortized Discount Invest	This classification is used to record the amortized (accrued) interest income associated with investments purchased at a discount.	R
05640	Int Income Endow	This classification is used to record interest and dividend income from endowments.	R
05641	Dividend Income-Endow	To record dividend income relating to the endowments.	R
05650	Misc. Interest Income		R
05675	Finance Charge	Charges to customers not related to loans.	R
05700	Late Fees - Loans	This classification is used to record receipts from penalties assessed for the late payment of student loans.	R
05800	Fundraising Income	Income from fundraising activities. Exempt from admin fee	R
05900	Sale of Capital Assets	This classification is used to summarize all sales of capital assets. This classification should not be used for recording capital sales transactions since such receipts should be recorded against one of the more specific subclassifications.	R
05910	Sale of I S U Equip	This classification is used to record the sale of capitalized equipment. This is equipment that was purchased and capitalized in the university capital equipment inventory. (For sale of other equipment items, see 03400.)	R
05920	Sale of Land	This classification is used to record the sale of land deeded to the state of Iowa for university use. This is land that appears on the university land records.	R
06100	Royalty Income	This classification is used to record the receipt of royalty payments from patents, publications, etc.	R

06200	Lease Income	To record the receipt of payments from lease programs.	R
06210	Lease Pymts-COD computers	Payments received from students under the College of Design computer leasing program	R
06300	ACAD ENHNCMNT/SPORT SPNSR	Revenue from Big 12 for Academic Enhancement Fund and NCAA for Sport Sponsorship and Scholarship. Exempt from admin fee	R
06500	Provider Performance Pymt	payments received from benefits carrier when provider does not meet performance standards established under contract	R
06600	Prior period rebates	rebates from providers applicable to prior periods	R
06700	Stop Loss Recoveries	To record stop loss recoveries from ISU Plan providers.	R
06800	Indirect Costs Recovery		R
06810	Federal I D C		R
06820	State I D C		R
06830	Local I D C		R
06840	Foreign I D C		R
06850	Foundation I D C		R
06860	Industry I D C		R
06870	Other I D C		R
06900	Misc Other Income	This classification is used to record incidental receipts that are not specified elsewhere, or are so immaterial or infrequent that the establishment of a specific classification would serve no useful purpose.	R
06901	TV Broadcasting Revenue		R
06906	CyCash Deposits-Students	To account for the deposit of CyCash funds by students for purchases anywhere on campus	R
06910	Accident Costs		R
06911	Motor Vehicle Lease	To record Transportation Services income from the commercial lease of vehicles	R
06912	Motor Vehicle Insurance	To record Transportation Services income from motor vehicle insurance	R
06920	Other Allocations	Campus org allocations from other than GSB	R
06969	Guarantee Income		R
06970	Conference Surplus		R
06973	MU Support	Revenue received by the MU intramurally from the ISU general fund. Monthly billing is done in lieu of charging expenses directly to the 701 account.	R
06979	Departmental support-c/o	Used by campus organizations to record support form ISU departments. The related expense code on the ISU side is 65300	R

07000	Intramural Income	This classification is used to record the amount budgeted for all intramural income. This classification is used for budgeting purposes only and, as such, cannot be used to record receipts.	R
07100	Ag Services Intra Income	Intramural income from ag services sales.	R
07500	Residence System Intra Inc	This classification is used to record intramural sales for the Residence System.	R
07501	Guest Housing Intra Inc	To record the intramural sale of guest housing for the Residence System.	R
07502	Conference Intra Income	To record the intramural sale of conference income for the Residence System	R
07503	Bldg Space Rent-Intra Inc	To record intramural income from the rental of building space by the Residence Dept.	R
07504	Catering Intra Income	To account for intramural income from catering services for the Dept of Residence.	R
07505	Bakery Intramural Income	To record the intramural sale of bakery goods for the Dept of Residence.	R
07506	Catering-alcohol-int inc	To account for Dept of Residence catering income from intramural sales of alcoholic beverages.	R
07510	Conference Board Intra Inc	To record intramural sale of conference board income for the Residence system.	R
07515	Vending/Commission Income	To account for vending and commission income of the Dept of Residence.	R
07520	Capital Project Funding	To account for funding of Residence system capital project expenditures (in 205-09-05) by individual Dorm Improvement accounts	R
07800	Campus Org Intra Income	This classification is used to record the sale of goods or services intramurally billed by campus organizations.	R
07801	Athletic & Recreational		R
07802	Food		R
07803	Clothing		R
07804	VEISHEA Registrations	Income received from student organizations for participation in VEISHEA such as parade entries and displays. Used exclusively by student organizations. Expense side of transaction should be 38910.	R
07805	Donations		R
07806	Flowers, Plants		R
07808	Fines		R
07809	Photography		R
07815	Other Advertising		R
07816	Dues		R
07817	Mailing		R
07818	Subscriptions		R
07820	Travel		R
07830	Services		R

07832	Telecommunications		R
07834	Printing & Duplications		R
07835	Honoraria		R
07839	Contract Agreements		R
07841	Fundraising income	Income from organized fundraising activities of campus orgs	R
07843	Office Supplies		R
07846	Registration fee income	Income from registration fees	R
07849	Supplies		R
07860	Student Group Loans	Loans from another student organization. Only used in 206-00-35	R
07875	Cable income	Funds from students to pay cable service in the residence halls	R
07877	Parties		R
07880	Movable Equipment		R
07883	Ser Fee-Daycare Presch		R
07900	Misc Intram Income	This classification is used to record all intramural receipts except those of campus organizations.	R
07902	Clin Micro-Media Prep Svc	Intramural income to Clinical Microbiology for media prep services.	R
07904	CECS Admin Fee	To account for administrative fee income collected from CECS conferences	R
07905	Course fees	Intramural receipt of special course fees	R
07906	CyCash-General	To account for CyCash deposits to be used for miscellaneous departmental purchases (other than Dept of Residence copiers and laundry)	R
07907	CyCash-DoR Copiers	To account for funds placed into the CyCash accounts to be used in copy machines in Dept of Residence	R
07908	CyCash-DoR Laundry	To account for funds placed into CyCash accounts to be used in the Dept of Residence laundry facilities	R
07909	CECS Registration Income	To account for registration income for CECS conference services	R
07910	Media Prep	Intramural income received for Media Prep (Vet Med)	R
07911	CEU Income	To account for CEU income for CECS conference services.	R
07912	Departmental F A X	Departmental reimbursement for FAX charges.	R
07913	Departmental Copying	Departmental reimbursement for copying costs.	R
07914	Computer Rental Income	To account for income from computer rental related to University Conference Services (UCS)	R
07915	Web Development Income	To account for web development income for University Conference Services.	R
07917	Admin Overhead Revenue	Used for RRC revenue from admin charges collected from 2xx accounts	R
07921	Fuel Sales - Internal	Fuel sales to departments by Transportation Services.	R

07922	Service & Repair Internal	Vehicle repair for departments by Transportation Services.	R
07924	Trans Serv-Diesel income	To record intramural income for diesel fuel sold by Transportation Services	R
07925	Trans Serv-Gas Income	To record intramural income for gasoline sold by Transportation Services	R
07931	Equip Rent - Short Term	Short term rental of equipment or vehicles from Transportation Services (periods of less than 14 days)	R
07932	Equip Rent - Long Term	Long term rental of equipment or vehicles from Transportation Services (one-year commitment)	R
07933	Trans Serv- seasonal rent	Set up to distinguish seasonal rentals of Transportation Service vehicles from short term rental (periods from 14 to 364 days)	R
07934	Trans Serv-Comm Lease	To record intramural income for commercial lease of vehicles through Transportation Services	R
07935	Room & Board-Lakeside Lab	To account for Lakeside Lab room and board income.	R
07937	Tech Cyte: Checkless Sale	To accommodate sales by the Bookstore made through them from other University departments. This class code is to be used only for the checkless system and will be reversed as any other intramural sale on the financial report.	R
07938	ITS/ATS: Checkless Sale	To accommodate sales by the ITS/ATS center made through them from other University departments. This class code is to be used only for the checkless system and will be reversed as any other intramural sale on the financial report.	R
07941	Audiocassettes	Intramural income from audiocassettes.	R
07942	Film Series	Intramural income from film series sales.	R
07943	Assessments	Intramural income from assessments.	R
07945	C P R		R
07946	Poster		R
07960	Facility Rentals	Reiman Gardens facility rentals	R
07961	Reservation Deposits	Reiman Gardens reservation deposits	R
07962	Event Sales	Reiman Gardens Event Sales	R
07963	Flowers/Plant Sales	Reiman Gardens flowers/plants sales	R
07964	Admission Fees	Reiman Gardens admission fees	R
07965	Workshop/Class fees	Reiman Garden workshop/class fees	R
07966	Book and Gift Sales	Reiman Gardens Book & Gift Sales	R
07967	Umbrella Rentals	Reiman Garden Umbrella rental fees	R
07969	Reiman Garden Gift Shop	Intramural income from ISU Bookstore for sales commission in the Reiman Garden gift shop	R
07970	Insurance - no fee	To record intramural receipts for which no fee is assessed - for Risk Management	R

07971	Insurance - SF	To record intramural receipts for which a service fee is assessed - for Risk Management	R
07972	Insurance - SFR	To record intramural receipts for which a service fee and reserve is assessed - for Risk Management	R
07973	Insurance - RO	To record intramural receipts for which a fee for a reserve only is assessed - for Risk Management	R
07974	Study Abroad Space Rental	Revenue from rental of space to Study Abroad Center in the MU	R
07977	Facility Service Charge	Charge for using rooms in the Memorial Union	R
07978	MU Space Rent-Vet Affairs	Memorial Union revenue from rental of space to Veterans Affairs Office.	R
07979	ISU Dining Space Rental	Income from rental of space in the MU to ISU Dining	R
07980	Payments from Athletics	Payments from the ISU Athletic Department for services rendered	R
07981	ISS Space Rental	Income from rental of space to International Students and Scholars in the MU.	R
07982	Bookstore space rental	Revenue from rental of MU space to the Bookstore	R
07983	SFVC Space Rental	Revenue from rental of space to Soult's Family Visitor Center in the MU.	R
07984	Copy center space rent	Revenue from rental of space in the MU to copy center	R
07985	Guest room revenue	Revenue from intramural sales of hotel rooms at the MU. External sales should be coded as 04212	R
07986	Guest room telephones	Revenue from intramural sales of telephone charges to MU hotel rooms. External revenues should be coded as 04948	R
07987	HHP Billiards	Revenue from intramural sales of billiard table use in the MU to the Department of Health & Human Performance	R
07988	HHP Bowling	Revenue from intramural sales of bowling alley use at the MU to the Department of Health & Human Performance	R
07989	Parking permits	Intramural revenue for parking permits at the MU. External sales should be coded as 03602	R
07990	Parking daily revenue	Intramural revenue for daily use of the MU parking ramp. External sales should be coded as 03612	R
07991	Bowling Rev-Intramural	Bowling revenue billed intramurally. Used primarily by student orgs.	R
07992	Shoe rental- intramural	Revenue from shoe rental at the MU bowling alley billed intramurally. Used primarily by student orgs	R
07993	Billiards-Intramural	Revenue from billiards in the MU billed intramurally. used primarily by student orgs.	R
07994	Video games-intramural	Revenue from video games in the MU billed intramurally. Used primarily by student orgs.	R
07995	Food sales	To account for food sales billed intramurally	R
07996	Art Lending-Intramural	Revenue from Art Lending at the MU billed intramurally.	R

07997	Meeting Room Sales	Intramural charges for use of meeting rooms	R
07998	New Student Programs Rent	Rent paid by New Student Programs to the Memorial Union	R
07999	Univ Lectures Space Rent	Rent paid by University Lectures to the Memorial Union	R
08000	Gifts, Grants & Contracts		R
08100	Federal Grant & Contracts		R
08200	State Grants & Contracts		R
08300	Local Grants & Contracts		R
08400	Foreign Grant & Contracts		R
08500	Foundation Gifts & Grants		R
08510	I S U Fnd Gifts		R
08511	Foundation Interest	Interest income transferred from the ISU Foundation	R
08512	Foundation memberships	Transfers of annual membership income from the Foundation to Reiman Gardens	R
08520	Other Non-Profit Gifts	To classify cash receipts from foundations and other non-profit organizations except the ISU foundation.	R
08530	I S U Research Fdn.	For Gifts and Grants from ISURF	R
08580	Foundation In-Kind		R
08600	Corp Grants & Contracts	To classify receipts from corporate sponsors of Grants and/or contracts. Also where it is not readily determinable between a corporate or individual use this code.	R
08680	Corporate In-Kind		R
08700	Individual Gifts & Grants		R
08701	Individual Gifts		R
09000	Additions & Offsets	This classification is used to record the amount budgeted for all receipt transactions other than those classified as revenues. This classification cannot be used for recording additions or receipts. Additions and receipts must be classified against one of the subclassifications which follow.	R
09100	Refunds	To classify the receipt of monies constituting a refund, but it is not appropriate to class as an expense offset (e.g.: monies paid out in prior fiscal year).	R
09200	Taxes	This classification is used to summarize all federal excise and state sales taxes collected on taxable sales of merchandise, goods or services.	R
09201	Federal Excise Taxes	This classification is used to summarize all federal excise taxes collected on taxable sales.	R
09204	State Sales Tax	This classification is used to summarize all state sales taxes collected on taxable sales of merchandise, goods or services.	R
09300	Proceeds from Debt	Pool for proceeds received from borrowing (Bonds, Notes, financing leases).	R

09310	Bond Proceeds	To classify the proceeds received from issuing bonds.	R
09315	Bond Proceeds-Premium	To record premium received on bond proceeds.	R
09320	Note Proceeds	To classify the proceeds received from issuing notes.	R
09330	Lease Proceeds	To classify funds received to purchase equipment etc. in the form of a capital/financing lease.	R
09400	Student Loan Transactions	Pool for all student loan receipts other than those to be class as revenue. (e.g.: Principal payments, additions to loan fund, loan cancellations, etc.)	R
09410	Loan Prin Additions	To classify additions to loan fund principal via gifts, grants, etc.	R
09420	Loan Prin Payments	To classify the portion of loan payments being applied as a reduction of the outstanding loan balance.	R
09440	IEC Loan Repayments	For repayment of loans made under the IEC Loan program	R
09500	Endow Prin-Additions	To classify additions to the endowment or quasi endowment principal balance from gifts, grants or transfers.	R
09600	Deposits	To classify funds received as a deposit to be held which do not constitute revenues. (e.g.: payroll withholding deposits.)	R
09610	Exempt deposit	Used for unique categories of revenue that are exempt from the administrative fee.	R
09699	Travel Advances to AR		R
09900	Misc Addit & Offsets		R
09901	Payroll Adjustments	To classify payroll adjustments to benefit and withholding "holding" accounts in the Agency (206) Fund.	R
EXPENSE			
10000	Personnel	To record the amount budgeted for salary, wage and benefit expenditures. General fund salary, wage and benefit budgets are recorded against more specific classifications which cannot be used for recording salary, wage and benefit expenditures.	E
11000	Salaries	For A, B, D, C, CU, P and E base salary payments. General fund salary budgets are recorded at the expenditure level. Cannot be used for recording expenditures.	E
11110	Faculty Salaries	This classification is used to record salary payments for A, B and D base employees.	E
11111	A Base Admin Salaries	This classification is used to record salary payments for A base administrative salaries.	E
11112	A-base Adjunct Salaries	This classification is used to record salary payments for A-base adjunct salaries.	E
11113	A-base Affiliate Salaries	This classification is used to record salary payments for A-base affiliate salaries.	E
11114	A-base Temporary Salaries	This classification is used to record salary payments for A-base temporary salaries.	E
11115	A-base Visiting Salaries	This classification is used to record salary payments for A-base visiting salaries.	E
11119	A-base Other Salaries	This classification is used to record salary payments for A-base other salaries.	E
11180	B-base Faculty Salaries	This classification is used to record B-base faculty salaries.	E

11182	B-base Adjunct Salaries	This classification is used to record salary payments for B-base adjunct salaries.	E
11183	B-base Affiliate Salaries	This classification is used to record salary payments for B-base affiliate salaries.	E
11184	B-base Temporary Salaries	This classification is used to record salary payments for B-base temporary employees.	E
11185	B-base Visiting Salaries	This classification is used to record salary payments for B-base visiting salaries.	E
11190	D-base Salaries	This classification is used to record salary payments for D-base employees.	E
11220	Graduate Asst Salaries	This classification is used to record salary payments for C and CU base employees.	E
11330	P & S Salaries	This classification is used to record salary payments for P-base employees.	E
11335	Contract Appoint Salaries	To record salary expense for contract appointment (K Base) employees.	E
11440	Merit Salaries	This classification is used to record salary payments for E-base employees.	E
11560	Misc Salaries	This classification is used to record salary payments for M-base employees.	E
11561	Misc Salaries-Non ISU	To be use for Non ISU employees who are processed through the ISU payroll system.	E
11660	Salary Savings	Used for budgeting of salary savings. Cannot be used in transactions	E
12000	Wages	Used to record the amount budgeted for XH and H base wage payments. Is not intended and should not be used for general fund budget transactions. General fund wage budgets are recorded against more specific classifications which include the appropriate subclassifications. Cannot be used for recording wage expenditures.	E
12150	Current Expense Wages	This classification is used for recording wage payments for XH base employees.	E
12170	Merit-Hourly Wages	This classification is used to record wage payments to H base employees.	E
12240	Merit Shift Diff Sal	This classification is used for recording the E base shift differential associated with work performed between the hours of 6:00 p.m. and 6:00 a.m.	E
12250	Current Exp Shift Dif	This classification is used for recording the XH base shift differential associated with work performed between the hours of 6:00 p.m. and 6:00 a.m.	E
12270	Merit Shift Differential	This classification is used to record the H base shift differential associated with work performed between the hours of 6:00 p.m. and 6:00 a.m.	E
12340	Merit Prem Time -Sal	This classification is used for recording overtime payments for E base employees.	E
12350	Current Exp Premium Time	This classification is used for recording overtime payments for XH base employees.	E
12370	Merit Premium Time	This classification is used to record overtime payments for H base employees.	E
13000	Benefits	Used to record the amount budgeted for employee benefits. For general fund benefit expenditures (i.e., 704 and 701) is funded in an amount equal to the amount expended on employee benefits. Cannot be used for recording benefit expenditures.	E
14910	Benefits Trfrs-Faculty	Allocation transfers to fund Benefits for Faculty and Expenses class to charge benefits expense for Faculty.	E
14911	Benefits - A base Admin	Allocation transfers to fund Benefits for A base administrative employees and expense class for charging the same.	E

14912	Benefits - A base Adjunct	Allocation transfers to fund benefits for a base adjunct employees and Expense class for charging benefits for same class of employee.	E
14913	Benefits-A base Affiliate	Allocation transfers to fund benefits for A base affiliate employees and Expense class to charge benefits for same class of employee.	E
14914	Benefits - A base Temp	Allocation transfers to fund benefits for a base temporary employees and Expense class to charge benefits for same employee class.	E
14915	Benefits - A base Visit	Allocation transfers to fund benefits for A base visiting employees and Expense class to charge benefits for same employee class.	E
14919	Benefits - A base Other	Allocation transfers to fund benefits for A base other employees and Expense class to charge benefits for same employee class.	E
14920	Benefits-Grad Asst	Allocation transfer to fund Benefits for Graduate Assistants and Expense class to charge benefits for same employee class.	E
14930	Benefits - P&S	Allocation transfer to fund Benefits for P & S and Expense class to charge benefits for same employee class. ne	E
14935	Benefits Contract Appt	To record benefits transfer of K Based employees and Expense class to charge benefits for same employee class.	E
14940	Benefits-Merit	Allocation transfer to fund Benefits for Merit Employees and expense class to charge benefits for same employee class.	E
14950	Benefits-Current Expense	Allocation transfer to fund Benefits for Current Expense employees and Expense class to charge benefits for same employee class.	E
14960	Benefits - Misc	For Allocation transfer to fund Benefits for Misc and Expense class to charge benefits for same employee class.	E
14961	Benefits-Misc Non ISU	Used to record benefit transfers for MN based employees and expense class to charge benefit expense for same class of employees.	E
14970	Benefits-Merit Hourly	For Allocation transfer to fund Benefits for Merit Hourly employees and Expense class to charge benefit expenses for same class employees.	E
14980	Benefits - B base Faculty	Allocation transfers to fund benefits for B base faculty employees and Expense class to charge for benefits of same employee class.	E
14982	Benefits-B base Adjunct	Allocation transfers to fund benefits for B base adjunct employees and expense class to charge for benefits of same employee class.	E
14983	Benefits-B base Affiliate	Allocation transfers to fund benefits for B base affiliate employees and Expense class to charge for benefits of the same employee class.	E
14984	Benefits - B base Temp	Allocation transfers to fund benefits for B base temporary employees and Expense class to charge benefits for same employee class.	E

14985	Benefits - B base Visit	Allocation transfers to fund benefits for B base visiting employees and Expense class to charge for benefits of same employee class.	E
14990	Benefits - D base	Allocation transfers to fund benefits for D base employees and Expense class to charge benefits for same employee class.	E
14995	Early retirement benefits	Costs of benefits paid on behalf of early retirees	E
15000	Supplies & Services	This classification is used to record the opening current expense budget for all general fund accounts. This budget allocation may be redistributed to other classifications within the current expense classifications (200 - 699) or to other major budget categories (e.g., salaries, wages or equipment). Expenditures may not be recorded against this classification.	E
20000	Travel and Transportation	Budgeted for all classifications in the 2xx expense grouping. Travel and transportation includes the cost of travel, living allowances, registration and professional development fees, University transportation costs and University flight service costs for employees, students and non-employees.	E
21000	Trans & Flight Svc-Univ	Amount budgeted for University transportation and University flight services. 21000 is a roll-up class code and cannot be used on transactions.	E
21700	Trans Svcs-University	Used to record intramural charges for motor pool vehicles, including short term, long term, seasonal term, repairs, gas, and diesel charges. 21700 is a roll-up class code and cannot be used on transactions.	E
21701	Trans Svc-Short Term	Used for rental of transportation service vehicles for periods of less than 14 days. Motor pool vehicles rented on a long-term basis are expensed to class code 21703.	E
21702	Trans Svc-Seasonal Term	Used for rental of transportation service vehicles for seasonal periods from 14 days to 364 days.	E
21703	Trans Svc-Long Term	Used for long-term rental of transportation service vehicles -- 1-year commitment.	E
21704	Trans Svc-Diesel	Diesel fuel charged back to customers of Transportation Services.	E
21705	Trans Svc-Gas	Gas charged back to customers of Transportation Services.	E
21706	Trans Svc-Repairs	Repairs charged back to customers of Transportation Services.	E
21707	Trans Svc-Comm Leases	Charges for commercial vehicles leased through Transportation Services.	E
21800	Flight Svcs-University	Used to record intramural charges for flight services.	E
22000	Travel-Employee	Employee domestic/foreign travel costs, living allowances & registration/professional development fees. Includes student employee travel for travel related to employment. Academic/nonemployment travel should use 24XXX. Costs incl airfare, mileage, car rental, lodging, meals, living allowance, taxi, calls & copying. 22000 is a roll-up class code and cannot be used on transactions.	E

22100	Travel-Employee	Employee travel costs. Includes student employee travel for travel related to employment. Academic/nonemploy travel should use 24XXX. Costs include airfare, mileage, car rental, lodging, meals, living allowances, taxis, etc. Living allow for relocation should use 251XX. Taxable meals/lvg allow may be IRS reportable. 22000 is a roll-up class code/cannot be used on transactions.	E
22180	Travel-Domestic-Employee	Employee domestic travel. Includes airfare, mileage, car rental, lodging, meals, living allowances, taxis, calls, copying, etc. Includes student travel related to employment. Academic/nonempl travel should use 24XXX. Domestic means travel within the US & territories. Taxable meals/living allowances may be IRS reportable. Temporary living allowances for relocation should use 25100.	E
22190	Travel-Foreign-Employee	Employee foreign travel. Includes airfare, mileage, car rental, lodging, meals, living allowances, taxis, calls, copying, etc. Includes student travel related to employment. Academic/nonempl travel should use 24XXX. Foreign means travel outside the US. Taxable meals/living allowances may be IRS reportable. Temporary living allowances for relocation should use 25100.	E
22200	Registration/PD Fees-Empl	Employee fees paid either directly to the sponsor of a conference, training session or professional development seminar or paid by the individual and requested for reimbursement. This category includes fees related to student employment.	E
22280	Registr/PD-Domestic-Empl	Employee fees paid either directly to the sponsor of a conference, training session, professional development seminar, etc. or paid by employee and requested for reimbursement. This category includes fees related to student employment. This class includes both on-campus and off-campus activities within the United States.	E
22290	Registr/PD-Foreign-Empl	Employee fees paid either directly to the sponsor of a conference, training session, professional development seminar, etc. or paid by employee and requested for reimbursement for events held outside of the United States. This category includes fees related to student employment.	E
24000	Travel-Nonemployee	Nonemployee travel. Students traveling for academic or other non-employment purposes should use codes in this series. Travel includes air, car rental, lodging, meals, business calls, living allowances, taxi, business calls, reg fees and copying. Taxable meals etc. may be reported to the IRS as taxable income. 24100 is a rollup code and cannot be used for transactions.	E

24180	Travel-Domestic-Nonempl	Nonemployee domestic travel. Students traveling for academic or other non- employment purposes should use this code. Domestic travel costs includes air, mileage, car rental, lodging, meals, business calls & reg fees. Domestic travel includes travel within the US, DC, or territories and possessions of the US. Taxable meals etc. may be reported to the IRS as taxable income.	E
24190	Travel-Foreign-Nonempl	Nonemployee foreign travel. Students traveling for academic or other non- employment purposes should use this code. Foreign travel costs incl air, car rental, lodging, meals, living allowances, taxi, business calls, registration fees and copying. Foreign travel is travel outside the US. Taxable meals etc. may be reported to the IRS as taxable income.	E
25000	Moving Costs	Cost of relocating new or current employees' household goods, furniture, books, etc. Costs include moving company services, moving van rentals, meals, lodging, mileage, temporary living allowances, and house hunting expenses. Some cost reimbursement elements are taxable and subject to withholding. 25000 is a roll-up class code and cannot be used on transactions.	E
25100	Moving Costs	Moving company services, moving van rentals, meals, lodging, mileage, temporary living allowances, and house hunting expenses for relocating new or current employees' household goods, furniture, books, etc. Some cost reimbursement elements are taxable and subject to withholding.	E
30000	Services & IT	Amount budgeted for most services and/or communication or information costs. Expenditures cannot be recorded against this classification.	E
31000	Services	Amount budgeted for personal services that are purchased from or contracted with vendors from both within & outside University. Services routinely associated with honoraria, software development/support, printing/publications, & FP&M have been segregated and captured elsewhere & should not be budgeted or expensed to this budget pool.	E
31100	Accounting Services	Expenditures for accounting or tax services purchased from accounting firms, law firms or employment contractors. Services purchased from individuals who routinely do not provide services of this nature to other clients are likely employees and should be paid through the payroll office.	E
31200	Audit Services	This classification is used to record expenditures for audit services purchased from accounting firms.	E
31210	State Audit Services	This classification is used to record expenditures for audit services provided by the State of Iowa.	E

31300	Misc Consultant Services	Expenditures for services of a planning or advisory nature. In determining the correct classification of contracted services, purchaser should evaluate the nature of services provided and not description of provider's firm (e.g., accounting firms routinely provide services which are neither accounting, tax nor audit in nature).	E
31400	Custodial Services	This classification is used to record expenditures for custodial services provided by external contractors. Custodial services provided by FP & M are expensed to class code 54900.	E
31500	Contract Labor	Expenditures for contract labor that is of non professional nature. Such normally would be procured only by FP & M, Ag Farms or other business operations. Such services should be closely evaluated to ensure that an employer/employee relationship does not exist. Employees must be compensated through the Payroll Office.	E
31600	Entertainment Services	This classification is used to record expenditures for services provided by professional entertainers (e.g., bands, musicians, comedians, disc jockeys, etc).	E
31700	Educational Services	This classification is used to record expenditures for educational services such as accreditation, curriculum design, etc. The direct delivery of educational or instructional programs should either be compensated through the Payroll Office or through an honorarium depending of the nature and length of such services.	E
31800	Labor transfer offset	To effect the transfer of labor costs charged directly to a General Fund account as a subsidy for a recharge operation's labor charges to a dept. The intent is to facilitate tracking true costs of a job while retaining dept./college support of the operation.	E
31900	Legal Services	Cost of legal counsel, court costs, witness fees and other expenses associated with litigation. Because such services are restricted under the Iowa Code, the appropriateness of such services should be closely scrutinized before service agreements are entered into by University depts.	E
32100	Marketing & Develop Ser	Expenditures associated with personal services purchased for purpose of advising university or individual depts on how to enhance image of university, encourage enrollment or purchase other university services, or enhance university fund raising.	E
32200	Medical Services	This classification is used to record the cost of medical, dental, optometry, and other treatment or consultative services.	E
32300	Research Services	Expenditures for services which directly support University research excluding those of consultative nature which should be expensed to class code 31300. Such service are editorial, statistical or lab services. Such services can be provided by vendors either from within or outside the University. Subject fees are classified elsewhere.	E

32310	Editorial Services	This classification is used to record the cost of editorial services provided by university departments which either directly support proposal preparation or the publication of research results.	E
32320	Survey & Stat Services	This classification is used to record expenditures for survey or statistical support provided by operations from within and outside the University.	E
32330	Lab Tests	This classification is used to record expenditures for lab services which directly support University research. Such services may be provided either within or outside the University. Lab services of a medical or veterinary nature should be classified elsewhere (i.e., 32200 or 32500).	E
32340	VRAC Contract Services	Charges for services provided in the virtual reality caves, c4and c6.	E
32400	Security Services	Expenditures for security services provided by ISU Dept of Public Safety, local law enforcement agencies or private contractors. Such services would include services provided in conjunction with a public event or services allocated to the University by governmental bodies.	E
32500	Veterinary Services	This classification is used to record expenditures for veterinary treatment or consultative services. Such services may be provided from within or outside the University.	E
32501	Laboratory Tests	Recharge PI for laboratory tests	E
32600	Financial Services	Financial analytical and advisory services	E
32700	Contracted Maint & Repair	To account for contracted maintenance and repair services	E
32701	Contr Maint/Rpr-Plumbing	To account for plumbing contracted maintenance and repair services	E
32702	Contr Maint/Rpr-Electrical	To account for electrical contracted maintenance and repair services	E
32703	Contr Maint/Rpr-Htg & A/C	To account for heating and air conditioning contracted maintenance and repair services	E
32704	Cont Maint/Rpr-Paint/Plas	To account for painting and plastering contracted maintenance and repair services	E
32705	Contr Maint/Rpr-Fire Safe	To account for fire safety contracted maintenance and repair services	E
32706	Contr Maint/Rpr-Roof	To account for roof contracted maintenance and repair services	E
32707	Contr Maint/Rpr-Ext Bldgs	To account for building exterior contracted maintenance and repair services	E
32708	Cont Maint/Rpr-Ext Ground	To account for exterior grounds contracted maintenance and repair services	E
32709	Contr Maint/Rpr-Utilities	To account for utility contracted maintenance and repair services	E
32710	Contr Maint/Rpr-Elevators	To account for elevator contracted maintenance and repair services	E
32711	Contr Maint/Rpr-Carpet	To account for carpet contracted maintenance and repair services	E
32712	Contr maint/rpr-mechanicl	To account for mechanical contracted maintenance and repair services	E

32800	Agricultural Services	This is used to record expenditures for non-veterinary farm services purchased both from within and outside ISU, including dead animal removal, manure mgmt, farrier work, breed organization fees, and other livestock or field services	E
32810	Livestock services	For livestock services-dead animal removal, manure management, farrier service, shearing, etc.	E
32820	Breed organization servic	For breed organization service fees-registrations, transfers, listings, etc.	E
32830	Field services	For filed services-soil/crop applications, grading/drainage/clearing, etc.	E
32900	Other Services	This classification is used to record expenditures for personal services not specifically classified elsewhere.	E
32901	Appraisals	This classification is used to record the cost of land or facility estimates and appraisals. Such services may be provided by private vendors or governmental agencies.	E
32902	Drayage	This classification is used to record expenditures for moving equipment, furnishings, supplies or providing other miscellaneous labor. Such services routinely are provided within the University by Central Stores.	E
32903	Photographic Services	This classification is used to record expenditures for photographic services including film developing. Such services primarily are utilized by student organizations.	E
32904	Outside Vehicle Repairs		E
32910	Graphics Production		E
32920	ERI Shop Services	Used for charges by ERI Technical Services only.	E
32930	Engr Publ & Comm Services	Charges by Engineering Publication & Communication Services	E
32940	Laundry Services	To record the cost of laundry contracts.	E
32945	Pest Control Services	To record the cost of pest control services.	E
32951	Public School Transit	To record the cost of public school transportation for children of residents of the Dept of Residence, Univ Apartments.	E
32952	Public School Tuition	To record the cost of public school tuition for children of residents of the Dept of Residence, Univ Apartments	E
32953	Cy-Ride/Bus Contract	To record the cost of bus service provided to the Dept of Residence Towers residents. In addition, this includes cost of bus service for orientation and tours.	E
32960	Svcs. for Residence sys	Special service payments from the Residence system.	E
32970	Assesments	for services provided by other land grant universities and entities	E
32980	Background Check Services	Expenses of using the HireRight or other background checking services	E

33000	Honoraria & Awards	Amount budgeted for honoraria and awards. Payments to employees for services or as an award must be paid through the Payroll Office and should not be budgeted or expensed to this budget pool. Expenditures cannot be recorded against this classification.	E
33100	Speaker Fees	Payments to guest lecturers and speakers who are not employees of the University. Appropriate to utilize this classification for payments to presenters at seminars, conferences, or continuing education courses or programs. Period of employment must be brief in nature (one wk or less) & nonrecurring.	E
33200	Subject Fees	This classification is used to record payments to individuals who participate in research studies, serve as models or perform similar services.	E
33300	Faculty/Staff Awards	Awards to faculty or staff (awards given to graduate assistants also fall under this category). Most awards (other than longevity) to faculty and staff members are taxable and must be paid through the Payroll Office. Departments should consult the Accounting Office before preparing honorarium vouchers of this nature.	E
33400	Student Awards	This classification is used to record awards to students for academic or other meritorious accomplishments. Awards available only to graduate students are considered faculty/staff awards and should be paid through the Payroll Office. Scholarships should be classed 61100.	E
33500	Prizes and Gifts	The cost of prizes, gifts or awards to persons other than employees or students. Such costs generally are not allowable from general university or sponsored funds.	E
33900	Other Honoraria & Awards	Honoraria and award costs not specifically classified elsewhere.	E
34000	Telecommunications	Amt budgeted for telecommunication costs such as local and long distance service, equipment and line installations, equipment charges, etc. Data service charges are expensed to class code 35100 and should be budgeted against class code 35000. Expenditures cannot be recorded against this class code.	E
34100	Recurring Service Charges	Cost of local phone calls and instrument charges intramurally billed by Telecommunications Office. This class code also is used to record the cost of telephone services provided by US West and other communication companies when the service is not provided by ISU.	E
34110	Long Distance Charges	This classification is used to record the cost of long distance phone calls intramurally billed by the Telecommunications Office.	E
34200	Non-Recurring Charges	This classification is used to record the cost of installations and other nonrecurring services intramurally billed by Telecommunications Office.	E
34800	Cellular Phones	To record the cost of cellular phone charges.	E

34900	Other Telecommun Costs	This classification is used to record telecommunication costs not specifically classified elsewhere. This classification is not used for data service charges intramurally billed by the Telecommunications Office. Such costs are expensed against class code 35100.	E
35000	Computing	Amt budgeted for admin and academic computing costs. Relates to all costs of computing including expendable equipment, supplies, purchased software, software development, leased equipment & maintenance, & ADP & Computation Center chargebacks. Expenditures cannot be recorded against this classification.	E
35100	Data Service Charges	Data service charges	E
35110	ATS Data Service Charge	Administrative Technology Services data service charges intramurally billed	E
35120	Telecomm Data Service Chg	Telecommunication data service charges	E
35130	Other Data Service Charge	Miscellaneous data service charges	E
35200	Expendable Equipment	This classification is used to record the cost of computing equipment which has a value that is less than the \$5000 capitalization limit used by the University.	E
35214	Computer Parts	Computer parts	E
35300	Leased Equip & Maint	Lease payments for all computer equipment (e.g., mainframes, minis, micros, printers and other peripherals, etc.), any short-term rental fees, and the cost of all maintenance contracts associated with such equipment.	E
35400	Software	This classification is used to record all purchased software with a purchase price of less than \$50,000. All software costing in excess of \$50,000 should be expensed to class code 71400. Software leased through ADP's continuous upgrade program is expensed to this class code.	E
35410	Software Develop Costs	This classification is used to record the cost of in-house or contracted software development.	E
35500	Software Licensing Fees	Cost of recurring licensing or maintenance fees associated with some purchased software. Generally, such costs would be incurred by one of the computing centers but may be incurred by those departments who operate mainframe or mini-computer systems.	E
35600	Professional Support	Intended for those LAN support costs provided by the Admin Data Proc Ctr. However, similar costs might be incurred if professional computing support is provided on an on-going basis by an outside vendor or another University operation.	E
35700	Production Cost - Mainfra	Costs of mainframe applications operated by and internally billed by either the Admin Data Proc Ctr or the Computation Center. This includes the cost of batch processing and file storage.	E

35800	Computer Supplies	This classification is used to record all computer supply costs associated with both University departments and the University's two computing centers.	E
35900	Other Computing Costs	This classification is used to record computing costs not specifically classified elsewhere.	E
35946	Computing Manuals & Doc	Used for the purchase of computing manuals & other documents.	E
35950	Registrar's Degree Audit	To account for Registrar's Office computerized degree audits for college offices, etc.	E
36000	Hospitality & Events	Amount budgeted for costs of university sponsored events, activities and other hospitality. Expenses using the 36xxx class codes must have a documented business purpose. Expenses without a business purpose must be charged to 206 funds. Expenses charged to 206 funds should use class 65xxx. 36000 is a roll-up class code and cannot be used on transactions.	E
36100	Interview/Recruitment	Cost of meals, food, facilities, etc. with a business purpose incurred when interviewing prospective students/employees. Optional subclasses exist for splitting costs of student recruitment (36110) from those of employee recruitment (36120). Travel expenses of prospective students or prospective employees should be classed as 24180 or 24190.	E
36110	Recruitment-Student	Cost of refreshments, facilities, etc. with a business purpose incurred when interviewing prospective students off-campus. Travel expenses of employees as well as interviewing & recruitment costs while in travel status should be claimed on the web travel system. Travel expenses of prospective students should be classed as 24180 or 24190, Nonemployee travel.	E
36120	Recruitment-Employee	Cost of meals, refreshments, etc. with a business purpose incurred in Ames when interviewing prospective employees. Travel expenses of prospective employees coming to campus should be classed as 24180 or 24190, Nonemployee travel.	E
36200	Meetings-Business/Staff	Costs with a business purpose relating to non-recurring business meetings or meetings involving persons external to ISU. Costs of routine staff meetings must be charged to 206 funds using class 65xxx. Costs of events where a registration fee is charged should be charged to 36300.	E
36300	Conference/Seminar/Events	Cost of meals, refreshments, facilities, etc. related to conferences, seminars, or other events with a business purpose sponsored by ISU. These costs may be incurred on-campus or at other facilities.	E
36400	Fundraising	Costs with a business purpose associated with fundraising or other development or promotional events. Costs should normally be charged to ISU Foundation funds.	E

		Costs with a business purpose for such things as recognition, appreciation, or sponsorships. Expenses without a business purpose must be charged to 206 funds. Expenses charged to 206 funds should use class 65xxx, Agency Fund Hospitality and Events. Costs related to seminars or other events sponsored by ISU should be classed as 36300.	E
36900	Hospitality & Events-Oth		E
36930	Hospitality-Stdnt Retntn	Costs for planned events and programs for the retention of ISU students.	E
37000	Printing/Duplicating	Amt budgeted for printing and duplicating costs performed by either on-campus or off-campus vendors. Any utilization of off-campus vendors must be initiated through the Purchasing Department. Expenditures cannot be recorded against this class code.	E
37100	Duplicating/Photocopies	Cost of photocopy or duplicating services provided by the Copy Center or off-campus vendors. Amounts expensed between departments for photocopies also should be recorded against this class code.	E
37110	Departmental Copying	To classify copying charges for use of department copier.	E
37120	Venda Card Charges	To classify charges for using Venda Card.	E
37200	Printing	Printing costs incurred for services provided by off-campus vendors. On- campus printing costs are expensed to class code 37210.	E
37210	On-Campus Printing	This classification is used to record printing costs intramurally billed by University Printing.	E
37300	Publication Services	Cost of publication services provided by off-campus vendors. Such costs may include routine printing costs which also should be expensed to this class code if not separately identifiable. Publication services are distinguished from routine printing costs because they include special design, layout &/or other services not routinely provided by printers.	E
37310	On-Campus Publication Ser	This classification is used to record the cost of publication services provided by the University's Publications Office.	E
37600	Ticket Printing		E
37602	Brochure Printing		E
37900	Other Printing & Duplicat	This classification is used to record printing and duplicating costs not specifically classified elsewhere. Certain handling costs provided by Printing Services are intramurally billed against this classification.	E
38000	Other Inform & Commun	Amt budgeted for misc information and communication costs not specifically classified in another budget pool. Examples of such costs are advertising, dues and memberships, postage, and subscriptions. Expenditures cannot be recorded against this class code.	E

38100	Advertising/Publicity	Cost of advertisements or publicity releases in newspapers, magazines, or on radio and TV. Personal services related to the development or design of such publications should be expensed to class code 32100 unless such costs cannot be specifically identified.	E
38110	Advertising-Recruit/Bids	The cost of advertisements in newspapers or magazines for which the sole purpose is to recruit employees and students or to solicit bids for University contracts.	E
38120	Advertising-on campus	Advertising in on-campus publication. Used by Campus Organizations only	E
38200	Dues & Memberships	This classification is used to record the cost of institutional and professional dues or memberships. Memberships in private clubs or individual memberships in professional organizations generally are unallowable.	E
38201	Dues-campus	Dues for oncampus organizations such as Sports Club Council and International Student Council	E
38300	Postage	This classification is used to record all postage costs.	E
38500	Subscriptions	This classification is used to record the cost of subscriptions to magazines, professional journals, information services (including the related updates), etc.	E
38600	F A X Charges	To classify FAX charges	E
38700	Research Information	Data on CD, or in downloadable or printed format, for survey and research purposes. This could include items such as datasets, address labels, or reports.	E
38900	Mis Infor & Commun Costs	This classification is used to record those information and communication costs not specifically classified elsewhere.	E
38910	VEISHEA Registrations	Fees charged by VEISHEA for participation such as parade entries and displays. Used exclusively by campus organizations. Income side of transaction should be 07804	E
39000	Other Contracts/Fees	Amt budgeted for other contractual agreements & fees not specifically classified in another budget pool. Examples of such costs are copyright & royalty payments, duties, licenses or permits, insurance, rental fees or lease payments, subcontracts with other universities or organizations, on-campus registration fees, etc. Expenditures cannot be recorded against.	E
39100	Copyright/Royalty Fees	This classification is used to record the cost of payments to copyright holders as well as payments to individuals for their share of the profit on university developed technology, publications, books, etc.	E
39200	Licenses & Permits, Etc	This classification is used to record payments to local, state or nat'l governments which entitle the university to engage in some activity (e.g., duties on shipments of foreign goods, license plates, animal permits, etc.)	E

		Cost of premiums which indemnify or guarantee the university against certain costs or losses (e.g., surety bonds, liability coverage, health insurance premiums, etc.). Because the State of Iowa provides for such coverage in some instances, university depts should discuss such agreements with the university's risk management function before entering contract.	E
39300	Insurance		E
39310	Claims Expense	To record payment of claims to insurance administrators	E
39331	Administrator's Admin Fee	To record administrative fees of insurance administrators	E
39332	Specific Stop Loss Prem	To record payments of specific stop loss premiums for insurance plans	E
39333	Aggregate Stop Loss Prem	To record payments of aggregate stop loss premiums for insurance plans	E
39334	Other Administration	Other ISU Plan administrative costs.	E
39335	Network Access Fees	Administrative fees for accessing benefits providers networks	E
39336	Capitation Fees	Track capitation fees being billed to ISU by Wellmark	E
39340	Grp Life & Disab Premiums	to account for group life and disability payments made to principal	E
39341	Workmens Comp Ins	to account for workmens comp insurance payment to the State of Iowa	E
39360	Motor Vehicle Insurance	Liability insurance collected on each vehicle owned by State of Iowa, Iowa State University.	E
39400	Lease/Rental Fees	This classification is used to record the cost of rental or lease agreements for equipment, buildings, facilities, land and other assets. On-going vehicle rentals through the Motor Pool (more than 30 days) also are expensed to this classification.	E
39410	Equipment Lease		E
39411	Tractor/Power Equip Lease		E
39412	Tillage Equip Lease Pay		E
39417	Motor Vehicle Lease Pay	Non-ISU owned leased vehicles	E
39419	Other Equip Lease Pay		E
39420	Facility Rentals		E
39421	Off-Site Facility Rentals	This classification is used to record the cost of rental agreements for off-site facilities where these rental costs should not be charged indirect (F&A) costs. This would be appropriate to use when the off-campus indirect (F&A) rate is applied to a sponsored project.	E
39430	Land Rentals		E
39440	Leased Vehicles		E
39450	Communication Contracts	To record the cost of leasing and service contracts for beepers, radios and pagers.	E
39500	Subcontracts	This classification primarily is used to record the cost of sponsored funds subcontract with other universities or organizations.	E

39510	Burdenable Subcontracts	This classification is used to record the cost of those sponsored funds subcontracts that are subject to indirect cost recoveries. Only the first \$25,000. of a subcontract is burdenable.	E
39520	Nonburdenable Subcontract	This classification is used to record the portion of sponsored funds subcontracts that exceeds \$25,000. Only the first \$25,000 of the subcontract is burdenable (i.e., subject to indirect cost).	E
39600	Recruitment	This classification is used to record the cost of recruitment expenses other than travel.	E
39601	Advertising	This classification is used to record the cost of advertising for recruitment purposes.	E
39700	Cable TV Service/Contract	To record the cost of cable television service/contracts (class code requested by Kathy Wacker, Residence)	E
39800	Financial Card Fees	To record fees charged for the use of credit and debit cards.	E
39900	Other Contracts & Fees	This classification is used to record the cost of contractual agreements & fees which are not specifically classified elsewhere.	E
39901	Registration Fees	This classification is used to record the cost of participating in training sessions, conferences or similar activities which are conducted on the ISU campus.	E
39902	Parking Fees/Permits	To classify payments made for parking fees and permits by university departments for space in university or other parking lots, meters, etc. not to be used when on travel status.	E
39905	Flight time	Airplane rentals and payment of flight time in student organizations	E
40000	Supplies	Amt budgeted for consumable supplies and materials (excluding computer supplies). Included within this definition are equipment purchases which individually are less than the university's \$500 capitalization policy. Expenditures cannot be recorded against this classification.	E
41000	Ag & Vet Supplies	This classification is used to record the amount budgeted for all consumable supplies and materials used in the operation of farm &/or in the caring of non-laboratory animals.	E
41100	Commodities/Feed, Grains	This classification is used to record the cost of commodities, grains and feed for farm or other non-laboratory animals.	E
41110	Feed, Minerals	To record costs of feed and minerals for farm and non-laboratory animals.	E
41120	Grain for feed	To record costs of grain to feed farm and non-laboratory animals.	E
41200	Livestock supply	This classification is used to record the cost of pharmaceuticals, breeding supplies, and other animal care products for non-laboratory animals and does not include items provided thru ISU veterinary services	E

41210	A I Semen/Breeding Supply	To record costs of artificial insemination semen and semen storage, gloves extenders, jells, etc	E
41220	Pharmaceuticals	for drugs/vitamins administered by farm personnel	E
41230	Misc Livestock supply	For miscellaneous livestock care products, grooming/show items, barn lime, guard dog supply, etc.	E
41300	Expendable Equipment	This classification is used to record the cost of noncapitalizable equipment used in the operation of farms or the care of non-laboratory animals. Noncapitalizable equipment includes all individual pieces of equipment which have a purchase price of less than \$5000.	E
41400	Fertilizers & Lime-Genl	This classification is used to record the cost of fertilizers and lime used in the operation of farms or similar activities.	E
41413	Soybeans		E
41415	Hay & Forages		E
41500	Livestock-General	This classification is used to record the cost of livestock or other non- laboratory animals. This classification is distinguished from purchases expensed to class 80800 in that there is an expectation that such animals will be retained rather than slaughtered or resold.	E
41510	Cattle	To record costs of purchases of cattle for the various farms.	E
41520	Swine	To record the costs of the purchases of swine for the various farms.	E
41530	Sheep	To record the costs of the purchases of sheep for the various farms.	E
41531	Goats	To record the costs of the purchases of goats for the various farms.	E
41540	Equine	To record the costs of the purchases of equine for the various farms.	E
41551	Llamas	To record the costs of the purchases of Llamas for the various farms.	E
41560	Fowl	To record the costs of the purchases of fowl for the various farms.	E
41561	Chickens	To record the costs of the purchases of chickens for the various farms.	E
41562	Turkeys	To record the costs of the purchases of turkeys for the various farms.	E
41563	Ducks	To record the costs of the purchases of ducks for the various farms.	E
41564	Geese	To record the costs of the purchases of geese for the various farms.	E
41570	Non Human Primates	To record the costs of the purchases of non human primates for the various farms.	E
41580	Deer	To record the costs of the purchases of deer for the various farms.	E
41590	Nontraditional Lab Animal	To record the costs of the purchases of non-traditional lab animals.	E
41600	Pesticides and Chemicals	This classification is used to record the costs of pesticides and chemicals used in the operation of farms or related activities.	E
41700	Seeds-General	This classification is used to record the cost of seeds used in planting.	E

41714	Oats & Small Grains		E
41716	Other Crops		E
41900	Misc Ag & Vet Supplies	This classification is used to record the cost of agricultural and veterinary supplies not specifically classified elsewhere.	E
41902	Bedding	Corn cobs, aspen chips, wood shavings, straw used as bedding for animals	E
41911	Corn Grain		E
41915	Hay & Forages		E
41916	Other Crops		E
41920	Soil	Soil and soil enhancements	E
42000	Household Supplies	Amts budgeted for consumable supplies, materials and noncapitalized equipment used in the cleaning of university facilities, the operation of dining halls or other food service activities, or similar household activities (e.g., dormitory supplies, cleaning supplies used by depts or office, etc.). Expenditures cannot be recorded against this classification	E
42100	Cleaning/Household Suppl	This classification is used to record the cost of cleaning & other household supplies. Examples of such supplies are buckets, cleaning compounds or chemicals, detergents, disinfectants, dusters, light bulbs, mops, paper towels, rags, sponges, toilet paper, vacuum supplies, etc.	E
42200	Dinnerware, Utensils, Etc.	This classification is used to record the cost of dinnerware, utensils, pots and pans, cutlery, etc. used in the operation of dining halls or other food service operations.	E
42300	Expendable Equipment	This classification is used to record the cost of noncapitalized household or industrial equipment primarily used in food service or custodial operations. Noncapitalized equipment is defined as all individual pieces of equipment which have a purchase price of less than \$5000.	E
42400	Food Stuff	Cost of unprepared foods purchased for consumption. Food products purchased for resale generally would be expensed to class code 80500. Food stuff not used for research or instructional purposes generally are not permissible from general fund or sponsored funding sources.	E
42408	Food Stuff-Catering	To account for Food Stuff purchases of Residence Dept catering division	E
42410	Coffee	To classify cost of coffee.	E
42500	Paper & Plastic Products	This classification is used to record the cost of paper and plastic products used in food service operations.	E
42508	Paper & Plastic-Catering	To account for Paper & Plastic Product purchases of the Residence dept catering division.	E

42600	Uniforms & Shoes, Etc.	This classification is used to record the cost of custodial and food service uniforms and safety apparel. This classification is not intended for the expensing of lab, medical or athletic uniforms. Such costs should be expensed to a more appropriate budget pool (e.g., 43900 or 49100).	E
42610	Cultural clothing	Clothing used in cultural programs of student organizations	E
42900	Misc Household Supplies	This classification is used to record the cost of those food service, household or custodial supplies not specifically classified elsewhere.	E
43000	Med/Lab/Res Supp	Amt budgeted for supplies, materials and noncapitalized equipment consumed by university laboratories or for research or medical purposes. Expenditures cannot be recorded against this classification. Examples of such supplies are laboratory animals, chemicals, metals, laboratory glassware & similar containers, small instruments, noncapitalized equip, drugs, etc.	E
43100	Animals	This classification is used to record the cost of laboratory or other animals used in research.	E
43110	Mice	This classification is used to record the cost laboratory mice used in research.	E
43120	Rats	This classification is used to record the cost laboratory rats used in research.	E
43130	Gerbils	This classification is used to record the cost laboratory gerbils used in research.	E
43140	Hamsters	This classification is used to record the cost laboratory hamsters used in research.	E
43141	Ferrets	This classification is used to record the cost of laboratory ferrets used in research.	E
43142	Guinea Pigs	This classification is used to record the cost of laboratory guinea pigs used in research.	E
43150	Rabbits	This classification is used to record the cost laboratory rabbits used in research.	E
43160	Canine	This classification is used to record the cost laboratory canine used in research.	E
43170	Feline	This classification is used to record the cost laboratory feline used in research.	E
43180	Amphibians	This classification is used to record the cost laboratory amphibians used in research.	E
43190	Birds	This classification is used to record the cost laboratory birds used in research.	E
43191	Small Birds ie Finches	This classification is used to record the cost laboratory small birds used in research.	E
43192	Large Birds ie Emus	This classification is used to record the cost laboratory large birds used in research.	E
43200	Chemicals/Metals	This classification is used to record the cost of chemicals, metals, gases, etc. that would be stocked by a university laboratory or consumed in the conduct of research or the operation of medical facilities.	E
43300	Containers	This classification is used to record the cost of glassware and other reusable containers used in a university laboratory or clinic.	E

43400	Drugs	This classification is used to record the cost of those substances used in research or consumed by the university's medical facilities for the purpose of diagnosis, cure, treatment, preventing disease or stupefying patients or research subjects.	E
43415	Pharmacy Internal Use	To record cost transfers of drugs purchased by the SHC pharmacy and used in the clinic for dispensing to patients	E
43500	Expendable Equipment	This classification is used to record the cost of noncapitalized laboratory, research or medical equipment. Noncapitalized equipment is defined as all individual pieces of equipment which have a purchase price of less than \$5,000.	E
43510	Non-Burdenable Supplies	Cost of non-capitalizable equipment (less than \$2000) which was budgeted as equipment in proposal to sponsor and not subject to indirect cost recovery. This classification can only be used by the Sponsored Programs Accounting Office.	E
43600	Prepared Food/Food Stuff	This classification is used to record the cost of prepared foods or groceries used in research.	E
43900	Misc Med/Lab/Res Suppl	This classification is used to record the cost of laboratory, medical or research supplies not specifically classified elsewhere.	E
43901	Enrichment supplies	Enrichment supplies	E
43910	Fisher Scientific	Miscellaneous research supplies from Fisher Scientific.	E
43920	Chemistry Stores	Miscellaneous research supplies from Chemistry Stores.	E
44000	Office/Instruct Suppl	Amt budgeted for cost of supplies, materials, or noncapitalized equipment consumed for admin or instr purposes. Art or engineering supplies, books & dictionaries, foods used for instructional purposes, printing & photocopy supplies, learning aids such as videos, slides, cassettes, etc., stationery or forms, & noncapitalized equipment.	E
44100	Art & Engineering Sup	This classification is used to record the cost of those supplies, materials and/or tools consumed in the course of architectural, artistic, design or engineering activities.	E
44200	Books & Dictionaries	Cost of textbooks, professional texts & dictionaries used for admin or instr purposes. Acquisitions that are intended to serve as additions to University's Library collection should be expensed to class code 74100. Books purchased for resale should be expensed to class code 80100. The cost of professional journals, info svcs, etc. should be class code 38500.	E
44220	Books, Magazines, subscrp	GSB criteria expense for purchase of books, magazines, or subscriptions	E
44300	Expend Equip & Furn	This classification is used to record the cost of noncapitalized equipment or furniture used for administrative or instructional purposes. Non-capitalized equipment & furniture is defined as any individual piece of equipment or furniture costing less than \$5,000.	E

44310	Furn Parts/Misc Supplies	To class panels, accessories, replacement parts, center drawers, and keyboard assemblies as supplies.	E
44400	Prepared Foods/Food Stuff	Cost of groceries or prepared foods consumed for instructional purposes. Prepared foods or meals consumed during the course of meals or similar activities should be expensed to class code 28XXX. Groceries or prepared foods for staff functions generally are not allowable from general University or sponsored funds.	E
44500	Print/Photocopy Suppl	This classification is used to record the cost of paper, inks, and similar supplies or materials used for printing or photocopy purposes.	E
44600	Teaching & Learning Aids	This classification is used to record the cost of cassettes, videos, slides, self-help manuals, etc. that are used in formal or informal training sessions for either students, faculty or staff.	E
44700	Stationery & Forms	This classification is used to record the cost of envelopes, stationery, & prepackaged forms.	E
44800	Music Supplies	Musical instruments, supplies, sheet music etc.	E
44900	Misc Office & Instruct Su	This classification is used to record the cost of office and instructional supplies not specifically classified elsewhere.	E
44910	Bookstore	Miscellaneous instructional supplies from the Bookstore.	E
44920	Central Stores	Miscellaneous instructional supplies from Central Stores.	E
46000	Maint/Repair/Bldg Sup	This classification is used to record the amount budgeted for supplies and materials used in the maintenance or repair of equipment, buildings, and grounds as well as building materials consumed by remodeling or construction projects.	E
46100	Bldg & Construct Material	Cost of materials consumed in erecting buildings or additions, constructing or installing improvements, remodeling space, etc. Examples of such materials are brick or concrete blocks, concrete, drywall, doors & windows, steel frames or similar products, flooring, carpet, wall coverings, etc.	E
46200	Electrical Supplies	Cost of electrical supplies used in the installation of or the repair & maintenance of electrical wiring, lines, electric motors or other electrical devices. Examples of such supplies are ballasts, breakers, lighting capacitors, conduit, connectors, diffusers, fixtures, electric motors, receptacles, switches, transformers, cable, etc.	E
46300	Expendable Equipment	This classification is used to record the cost of those noncapitalized pieces of shop or industrial equipment purchased for use by FP & M or by other building and repair or maintenance operations which exist at the University.	E
46400	Hardware Supplies	This classification is used to record those building and repair supplies or materials routinely purchased from a hardware store.	E

46500	Paint	This classification is used to record the cost of paint or painting supplies such as house or interior paint, thinners, sealers, wood finishes, stains, brushes and other applicators, etc.	E
46600	Plumbing Supplies	This classification is used to record the cost of plumbing supplies & materials such as aerators, couplings drains, faucets, pipe, pumps, toilets, shower heads, sinks, etc.	E
46700	Refrigeration Supplies	This classification is used to record the cost of refrigeration or cooling supplies such as aquastats, capacitors, controllers, filters, hoses, motors, thermometers, transformers, etc.	E
46900	Misc Maint & Repair Suppl	This classification is used to record the cost of those maintenance, repair or building supplies and materials not specifically classified elsewhere.	E
46920	Simplex Time Recorder Co	Miscellaneous maintenance, repairs and supplies from Simplex Time Recorder	E
48000	Vehicle Supplies	Amt budgeted for the cost of fuel & supplies used in the operation or repair of motor vehicles & university aircraft. Such supplies include fuels, tires, batteries, oil, belts, replacement parts, wheels, propellers, etc. Expenditures cannot be recorded against this classification.	E
48100	Expendable Equipment	This classification is used to record the cost of noncapitalized equipment primarily used by the ground transportation, flight service or farm operations at the university. Noncapitalized equipment is defined as individual pieces of equipment costing less than \$500.	E
48200	Fuel	Cost of motor vehicle or aircraft fuel used in the operation of university vehicles and aircraft. This classification is not intended to be used for recording the cost of fuel consumed by rental cars or personal vehicles. Such expenses should be recorded as miscellaneous expenses on employee or student travel vouchers.	E
48210	Gasoline	Cost of gasoline consumed by university vehicles when a distinction needs to be made in the type of fuel consumed. This classification is not intended to be used for recording the cost of fuel consumed by rental cars or personal vehicles. Such costs should be recorded as miscellaneous expenses on employee or student travel vouchers.	E
48220	Aviation Fuel	This classification is used to record the cost of aviation fuel used in the operation of university aircraft when a distinction needs to be made in the type of fuel consumed.	E
48230	Diesel Fuel	This classification is used to record the cost of fuel used in diesel powered vehicles operated by the university when a distinction needs to be made in the type of fuel consumed.	E
48290	Other Fuels	This classification is used for recording the cost of motor vehicle fuels not specifically classified elsewhere.	E

48300	Tires	This classification is used to record the cost of tires, tubes, retreading & related costs associated with motor vehicles.	E
48400	Motor Vehicle Parts	Cost of parts used in the maintenance or repair of motor vehicles or university aircraft. Such purchases generally would be associated with transportation services, flight service, farm operations, grounds, or related operations.	E
48900	Misc Vehicle Supplies	This classification is used to record the cost of motor vehicle or aircraft supplies not specifically classified elsewhere.	E
49000	Other Supplies	Amt budgeted for supplies not associated with a specific supplies budget pool. Examples of such supplies or noncapitalized equipment are athletic or recreational, photographic, audio/visual, theatrical, etc. Expenditures cannot be recorded against this classification.	E
49100	Athl/Rec Supplies	Cost of supplies & noncapitalized equipment used for athletic events or recreational activities. Examples of such supplies are athletic shoes, balls, bats, gloves, billiard supplies racquets, uniforms, etc.	E
49200	Communication Supplies	This classification is used to record the cost of telecommunication or video communication supplies and noncapitalized equipment.	E
49300	Other Expend Equip	This classification is used to record noncapitalized equipment not specifically classified elsewhere.	E
49400	Photo/Audio/Visual Suppl	Cost of photographic & audio/visual supplies & noncapitalized equipment. Examples of such supplies or equipment are cameras, attachments, film, processing materials, VCR's, projectors, overheads, screens, etc. Audio/ visual films, tapes, etc. which are to be added to the university's central collection should be expensed to class code 74500.	E
49500	Theatrical Supplies	This classification is used to record the cost of supplies & materials consumed for theatrical productions. Examples of such supplies are materials used in the construction of sets & props, make-up, costumes, etc.	E
49501	Costumes & Makeup	This classification is used to record the cost of costumes and make-up used in theatrical productions. This includes materials & other supplies consumed in the fabrication of costumes.	E
49502	Sets and Props	This classification is used to record the cost of both prefabricated sets or props and materials and supplies used in the construction of these items.	E
49600	Other Athletic Supplies		E
49700	Auction Expense	Expenses of auctions held at venues such as Reiman Gardens	E
49800	Book Borrow/Copy Cost		E
49810	Book Borrow/Copy Cost	Cost for borrowing books from other Libraries, may include photocopying costs.	E

49900	Misc Other Supplies	This classification is used to record the cost of supplies and materials not specifically classified elsewhere.	E
49901	Registration Supplies	To record the cost of supplies and materials relating to UCS conference registration services.	E
49902	CEU Supplies	To record the cost of supplies and materials relating to UCS CEU services.	E
49903	Resale Supplies	To record the cost of supplies and materials relating to UCS resale services.	E
49920	GSB Equipment	Equipment purchased by student organizations funded by GSB	E
50000	Maintenance & Repair	This classification is used to record the amount budgeted for operating, maintaining or constructing facilities and equipment. Expenditures cannot be recorded against this classification.	E
52000	R & M - Buildings	This classification is used to record the amount budgeted for externally contracted building repairs and the related services. Building repairs performed by FP & M are budgeted and expensed to class code 54XXX.	E
52100	Electrical Repairs	This classification is used to record the cost of electrical repairs performed by outside vendors. Electrical repairs performed by FP & M are expensed to class code 549XX.	E
52200	Exterior Repairs & Maint	Cost of repairs performed on the exterior of buildings by outside vendors. Examples of such repairs would be the sandblasting of external surfaces, stone, brick or siding and window replacements, exterior painting, etc. Repairs performed by FP & M are expensed to class code 549XX.	E
52300	Fire & Safety Repairs	This classification is used to record the cost of fire or safety repairs contracted with outside vendors. Such projects include asbestos removal. Repairs performed by FP & M are expensed to class code 549XX.	E
52400	Heating & Air Cond Repair	Cost of heating or cooling services contracted with outside vendors. Such services include the installation of new or replacement systems in existing facilities. Services performed by FP & M are expensed to class code 54900.	E
52500	Mechan Repairs & Maint	This classification is used to record the cost of elevator or other mechanical repairs to fixed equipment.	E
52600	Painting & Remodeling	This classification is used to record the cost of externally contracted remodeling or interior painting projects. Services performed by FP & M are expensed to class code 54900.	E
52700	Plumbing	This classification is used to record the cost of externally contracted plumbing services. Services performed by FP & M are expensed to class code 54900.	E
52800	Roof Repairs & Replace	This classification is used to record the cost of externally contracted roof replacements and repairs.	E

52900	Other Bldg Repairs & Main	This classification is used to record those externally contracted building repairs or maintenance not specifically classified elsewhere.	E
52930	Bldg Rpr & Maint-Elevator	To record the cost of elevator repair contracts.	E
53000	R & M - Grounds	Amt budgeted for the construction or repair & maintenance of grounds & improvements. Improvements comprise such diverse assets as utility or communication lines, sidewalks, statues, roads, basketball/tennis courts, baseball or football fields or surfaces, tracks, etc. Services performed by FP & M are expensed to class code 549XX.	E
53100	Asphalt, Concrete, etc	This classification is used to record the cost of asphalt or concrete used in the repair or construction of roads, courts, sidewalks and other surfaces.	E
53200	Landscaping	This classification is used to record the cost of landscaping services including the related costs for shrubs & trees. Services of this nature when provided by FP & M are expensed to class code 549XX.	E
53300	Utility Install & Repairs	This classification is used to record the cost of outside vendors to install or repair communication or utility lines.	E
53400	Preventive Services	This classification is used to record the cost of preventive services performed on the grounds or other improvements. Such costs include services related to artificial playing surfaces, termite or pest protection, etc.	E
53900	Other R & M - Grounds	This classification is used to record the cost of externally contracted repairs and maintenance of the grounds or improvements not specifically classified elsewhere.	E
54000	F P & M Services	Amt budgeted for services provided & intramurally billed by F P & M. A wide range of services comprises the materials and labor charges expensed to this classification including custodial, design, work orders, etc. & labor charges expensed to this classification including custodial, design, work orders, etc.	E
54900	F P & M Services	This classification is used to record the cost of services provided & intramurally billed by F P & M. A wide range of services comprises the materials and labor charges expensed to this classification including custodial, design, work orders, etc.	E
54910	Materials	This classification is used to record the materials component of the services intramurally billed by FP & M. This expense is only distributed within FP & M accounts and is not expensed to customer accounts.	E
54920	Labor	this classification is used to record the labor component of the services intramurally billed by FP & M. This expense is only distributed within FP & M accounts and is not expensed to customer accounts.	E

54930	FP&M Rents	This classification is used to record the rent component of the services intramurally billed by FP & M. This expense is only distributed within the FP & M accounts and is not expensed to customer accounts.	E
55000	R & M - Equip/Other	Cost of having agricultural equipment serviced or repaired by an outside vendor. Maintenance or service agreements for such equipment also should be expensed to this classification. Similar agreements when integrally a part of a lease or rental agreement should be expensed to class code 39400.	E
55100	R & M - Ag Equip		E
55111	Power Equip & Tractors		E
55112	Tillage Equipment		E
55114	Weed Control Equipment		E
55117	Motor Vehicles, Etc		E
55118	Other Equipment		E
55200	R & M Books & Collect	This classification is used to record the cost of having books or collectibles repaired (e.g., binding, etc.) The cost of maintenance or preventive service agreements also should be expensed to this classification.	E
55220	Conservation Binding	Off campus conservation services provided on a customized basis according to the Library's specifications for treatments to individual pieces.	E
55230	Local Binding	Supplies required for preservation/conservation performed by the Library's Preservation Department.	E
55240	Preservation Formatting	Commercial services for reformatting materials (e.g., microfilming or photocopying).	E
55300	R & M - Commun Equip	Cost of having communication equipment repaired or serviced. Maintenance agreements on such equipment also should be expensed to classification. Communication equipment includes telecommunication and video equipment but does not include computers. Computer repair and maintenance should be expensed to class code 35300.	E
55400	R & M Construct & Shop Eq	This classification is used to record the cost of repairing or maintaining shop and industrial equipment including the cost of any annual maintenance agreements.	E
55500	R & M - Household Equip	This classification is used to record the cost of repairing or maintaining food service and custodial equipment including the cost of any annual maintenance agreements.	E
55600	R & M - Vehicles	Cost of outside vendors repairing or maintaining motor vehicles or aircraft. The cost of annual maintenance agreements on such equipment also should be expensed to this classification.	E

55610	Outside Vehicle Repairs	Repairs made to vehicles at private repair facilities contracted by transportation services for specialty work or shop overflow.	E
55700	R & M - Office Equip/Furn	Cost of repairing and maintaining office equipment or furniture excluding computers & peripherals. The cost of annual maintenance agreements also should be expensed to this classification. Class code 35300 should be used to record the cost of similar services for computers & peripherals.	E
55800	R & M - Photo/Print Equip	This classification is used to record the cost of repairing and maintaining photographic, audio/visual or industrial printing equipment. The cost of maintenance agreements on such equipment also should be expensed to this classification.	E
55900	R & M - Resch/Med Equip	Cost of repairing and maintaining research, laboratory or medical equipment. The cost of annual maintenance agreements also should be expensed to this classification.	E
56900	Misc Repairs	This classification is used to record the cost of equipment repairs not specifically budgeted elsewhere.	E
58000	Construction	Amt budgeted for major construction projects normally associated with new facilities or major additions to existing facilities. This classification is not intended to reflect the cost of fixed or moveable equipment or supplies & services provided by FP & M. Project budgets may be more appropriately recorded to other classifications.	E
58100	Architectural/Design Serv	This classification is used to record the cost of architectural or design services provided by outside contractors for major construction projects. Similar services provided by FP & M are expensed to class code 549XX.	E
58200	Engineering Services	This classification is used to record the cost of engineering services provided by outside contractors on major construction projects. Similar services provided by FP & M are expensed to class code 549XX.	E
58300	Construction Contracts	This classification is used to record the cost of major construction contracts where an outside vendor is either the prime contractor or a subcontractor.	E
58301	Constr Contracts-Bldg	This classification is used to record the cost of major building construction contracts where an outside vendor is either the prime contractor or a subcontractor.	E
58400	Construction Materials	This classification is used to record the cost of materials for major construction projects.	E
58402	Constr Materials-Improve	This classification is used to record the cost of materials for major improvement construction projects.	E
58900	Other Construction Costs	This classification is used to record the cost of construction not specifically budgeted elsewhere.	E
58901	Other Constr Costs-Bldg	This classification is used to record the cost of building construction not specifically budgeted elsewhere.	E

58902	Other Constr Costs-Improv	This classification is used to record the cost of improvement construction not specifically budgeted elsewhere.	E
59000	Utilities	Pool level for utilities. Should not be used on transactions	E
59100	Chilled Water	Expenses for chilled water.	E
59200	Electricity	Expenses for electricity billed by Utility	E
59300	Misc Heating Fuels	Expenses for misc. heating fuels billed by Utilities	E
59400	Natural Gas	Expenses for natural gas billed by Utilities	E
59600	Steam	Expenses for steam billed by Utilities	E
59700	Water and Sewer	Expenses for water and sewer billed by Utilities	E
59900	Other Utilities	Expenses for other utilities billed by the Utility Enterprise	E
59901	Fire Protection	Expenses for fire protection billed by the City of Ames to FP&M	E
59902	Refuse & Solid Waste	Expenses for refuse and solid waste	E
59903	Bus Service	Expenses for the ISU share of CYRide	E
59904	Misc Minor Utilities	Expenses for misc minor utilities not fitting any other class code	E
59905	Recycling Collection	Expenses for the collection of recyclable materials.	E
60000	Student Aid	This classification is used to record amount budgeted for those miscellaneous supplies and services not identified by one of the other primary budget pools. Expenditures cannot be recorded against this classification.	E
61000	Student Aid	Amt budgeted for student aid. Student aid represents payments to students or offsets against student accts for tuition, books or materials, board & other living expenses. Payments for services cannot be recorded to this classification & generally should be processed for payment on a form 111. Expenditures also cannot be recorded against this classification.	E
61100	Scholarships & Grants	Cost of tuition, fees, books, supplies, room, board & other living expenses provided to students (undergraduate) attending ISU. Payments for services or the support of dependents should not be recorded to this classification. Scholarships & grants-in-aid include offsets to student's acct balances and/or direct payments to students.	E
61101	Scholarships-Ag College	Scholarships funded by the College of Agriculture	E
61102	Scholarships-engr college	Scholarships funded by the College of Engineering	E
61103	Scholarships-FCS College	Scholarships funded by the College of Family & Consumer Sciences	E
61104	Scholarships-LAS College	Scholarships funded by the College of Liberal Arts & Sciences	E
61105	Scholarships-Vet Med Coll	Scholarships funded by the College of Veterinary Medicine	E
61106	Scholarships-Educ College	Scholarships funded by the College of Education	E
61107	Scholarships-Design Coll	Scholarships funded by the College of Design	E

61108	Scholarships-Business Col	Scholarships funded by the College of Business	E
61109	Scholarships-Library	Scholarships funded by the Library	E
61110	Scholarships-Human Sci	Scholarships funded by the College of Human Sciences	E
61112	Scholarships-VP Business	Scholarships funded by the Vice President for Business & Finance	E
61114	Scholarships-VP Stu Aff	Scholarships funded by the Vice President of Student Affairs	E
61116	Scholarships-VP Ext Aff	Scholarships funded by the Vice President for External Affairs	E
61118	Scholarships-Provost	Scholarships funded by the Provost	E
61119	Scholarships-President	Scholarships funded by the Office of the President	E
61140	Scholarships-Ag Exp Statn	Scholarships funded by the Agriculture Experiment Station	E
61165	Scholarships-IPRT	Scholarships funded by the Institute for Physical Research & Technology	E
61166	Scholarships-Plant Sci	Scholarships funded by the Plant Sciences Institute	E
61192	Scholarships-Athl Dept	Scholarships funded by the Athletic Department	E
61193	Scholarships-Multiple	Scholarships funded from multiple sources	E
61194	Scholarships-Fin Aid Offc	Scholarships funded by the Office of Student Financial Aid	E
61195	Scholarships-State of IA	Scholarships funded by the State of Iowa	E
61196	Scholarships-Federal	Scholarships funded by federal sources	E
61197	Scholarships-ISU Fdn	Scholarships funded by the ISU Foundation	E
61198	Scholarships-External	Scholarships funded by other external sources	E
61199	Scholarships-Institution	Scholarships funded by institutional funds	E
61200	Fellowships/stipends	Payment of living expenses and/or incidentals to students. Payment is not compensation for services nor is it a scholarship that must be applied directly to the student's account. It is taxable but not subject to reporting on a 1099.	E
61300	Training Grants	Cost of tuition, fees, books, supplies, room, board or living expense payments to students from training grants. Parts of these payments may be taxable to the student although not necessarily reportable by the university. Payments for dependency allowances are taxable and reportable.	E
61400	Stipends	Cost of payments to students for services other than those for purpose of serving as subjects for research or artistic projects (close code 33200 should be used for such costs). such costs generally are taxable, reportable by the university.	E
61500	Employee Tuition Waivers	Cost of either direct payments to employees (excluding C Base) for reimbursement of tuition expenses (these payments are authorized through the Personnel Office) or for credits placed on student accounts. Such payments for graduate coursework, depending on the status of Sec 127 of the Internal Revenue Code, may be taxable & reportable by the univ.(use 61900 for C base)	E

61800	Graduate Scholarships	Scholarships made to graduate and professional students. Payments for services should not be made to this class code. Payments to undergrads should be made under 61100.	E
61801	Scholarships-Ag College	Scholarships made to graduate and professional students. Payments for services should not be made to this class code. Payments to undergrads should be made under 61100.	E
61802	Scholarships-Engr College	Scholarships made to graduate and professional students. Payments for services should not be made to this class code. Payments to undergrads should be made under 61100.	E
61803	Scholarships-FCS College	Scholarships made to graduate and professional students. Payments for services should not be made to this class code. Payments to undergrads should be made under 61100.	E
61804	Scholarships-LAS College	Scholarships made to graduate and professional students. Payments for services should not be made to this class code. Payments to undergrads should be made under 61100.	E
61805	Scholarships-Vet Med Coll	Scholarships made to graduate and professional students. Payments for services should not be made to this class code. Payments to undergrads should be made under 61100.	E
61806	Scholarships-Educ College	Scholarships made to graduate and professional students. Payments for services should not be made to this class code. Payments to undergrads should be made under 61100.	E
61807	Scholarships-Design Coll	Scholarships made to graduate and professional students. Payments for services should not be made to this class code. Payments to undergrads should be made under 61100.	E
61808	Scholarships-Business Col	Scholarships made to graduate and professional students. Payments for services should not be made to this class code. Payments to undergrads should be made under 61100.	E
61809	Scholarships-Library	Scholarships made to graduate and professional students. Payments for services should not be made to this class code. Payments to undergrads should be made under 61100.	E
61810	Scholarships-Human Sci	Scholarships made to graduate and professional students. Payments for services should not be made to this class code. Payments to undergrads should be made under 61100.	E
61812	Scholarships-VP Business	Scholarships made to graduate and professional students. Payments for services should not be made to this class code. Payments to undergrads should be made under 61100.	E
61814	Scholarships-VP Stu Aff	Scholarships made to graduate and professional students. Payments for services should not be made to this class code. Payments to undergrads should be made under 61100.	E
61816	Scholarships-VP Ext Aff	Scholarships made to graduate and professional students. Payments for services should not be made to this class code. Payments to undergrads should be made under 61100.	E
61818	Scholarships-Provost	Scholarships made to graduate and professional students. Payments for services should not be made to this class code. Payments to undergrads should be made under 61100.	E
61819	Scholarships-President	Scholarships made to graduate and professional students. Payments for services should not be made to this class code. Payments to undergrads should be made under 61100.	E
61840	Scholarships-Ag Exp Statn	Scholarships made to graduate and professional students. Payments for services should not be made to this class code. Payments to undergrads should be made under 61100.	E

61865	Scholarships-IPRT	Scholarships made to graduate and professional students. Payments for services should not be made to this class code. Payments to undergrads should be made under 61100.	E
61866	Scholarships-Plant Sci	Scholarships made to graduate and professional students. Payments for services should not be made to this class code. Payments to undergrads should be made under 61100.	E
61892	Scholarships-Athl Dept	Scholarships made to graduate and professional students. Payments for services should not be made to this class code. Payments to undergrads should be made under 61100.	E
61893	Scholarships-Multiple	Scholarships made to graduate and professional students. Payments for services should not be made to this class code. Payments to undergrads should be made under 61100.	E
61894	Scholarships-Fin Aid Offc	Scholarships made to graduate and professional students. Payments for services should not be made to this class code. Payments to undergrads should be made under 61100.	E
61895	Scholarships-State of IA	Scholarships made to graduate and professional students. Payments for services should not be made to this class code. Payments to undergrads should be made under 61100.	E
61896	Scholarships-Federal	Scholarships made to graduate and professional students. Payments for services should not be made to this class code. Payments to undergrads should be made under 61100.	E
61897	Scholarships-ISU Fdn	Scholarships made to graduate and professional students. Payments for services should not be made to this class code. Payments to undergrads should be made under 61100.	E
61898	Scholarships-External	Scholarships made to graduate and professional students. Payments for services should not be made to this class code. Payments to undergrads should be made under 61100.	E
61899	Scholarships-Institution	Scholarships made to graduate and professional students. Payments for services should not be made to this class code. Payments to undergrads should be made under 61100.	E
61900	Other financial aid	This classification is used for aid not fitting into other categories	E
61921	Can be used	set up in error	E
62000	Miscellaneous Expenses	Pool level for misc expenses not classified elsewhere	E
63000	Misc Write-Offs	Amt budgeted for bad debts or similar nonrecurring expenses. Such expenses include uncollectible receivables, variances in cash receipts, legal judgments, fines or penalties, etc. Expenditures cannot be recorded against this classification.	E
63100	Bad Debt Expense	Cost of writing-off uncollectible receivables. This classification rarely is used in the university's current accounting system because revenues, except for financial reporting purposes, generally are not recognized until payments are received.	E
63200	Breakage	This classification is used to record the cost of breakage or other damages to non-university property caused by university representatives or other constituents (e.g., students, etc.).	E

63300	Cash Over/Short	Variances in cash receipts or petty cash funds (i.e., an expense for shortages & an expense offset for overages). Cash receipts should be recorded to proper revenue classification at the dollar value documented. Any variances in the amt actually collected is recorded to this classification. Variances resulting from theft or loss of such funds record to 63400.	E
63400	Theft/Loss	Record reductions in cash for amts lost or stolen. Cash receipts should be recorded at the dollar value supported by the related documentation & any shortages expensed to this classification when the reason for the shortage is a theft or loss of the funds. Variances associated with the collection process should be recorded to class code 63300.	E
63410	Theft/Loss-Cash	Class code used for recording a theft of cash.	E
63500	Legal Judgments	This classification is used to record the cost of legal settlements where the settlement fails to identify a specific expense classification such as back pay.	E
63600	Penalties & Fines	This classification is used to record the cost of penalties or fines assessed by governmental bodies or agencies. Any payment for interest expense should be separately classified when possible.	E
63900	Other Write-Offs	This classification is used to record the cost of other write-offs or losses not specifically classified elsewhere.	E
63910	COA P-Card Unallowables	This classification is used for unallowable and/or undocumented charges made on the Campus Organization Accounting pcard which must be repaid by the cardholder.	E
64000	Study Abroad Program Cost	Costs to operate the study abroad programs	E
64100	Study Abroad Travel	Group travel costs for study abroad programs. Travel of individuals should be in the 2xx class code group	E
64200	Study Abroad Facil Rent	Facility rentals for study abroad programs	E
64300	Study Abroad Other Expnse	Expenses other than travel or facility rent for study abroad programs	E
65000	Hospitality/Events-Agency	Cost of food, entertainment, gifts, flowers, etc. paid from 206 funds. 65000 is a roll-up class code and cannot be used on transactions. Hospitality costs with a business purpose paid from non-206 funds should use a class code in the 36xxx group.	E
65100	Food & Beverage-Agency	Cost of food and beverages paid from 206 funds. Similar costs with a business purpose paid from non-206 funds should use a class code in the 36xxx group.	E
65200	Entertainment-Agency	Cost of tickets or other expenditures for attendance or participation in events such as tickets for athletic events, concerts or fairs, movie rentals, tours, etc. paid from 206 funds. Similar costs with a business purpose paid from non-206 funds should use a class code in the 36xxx group.	E

65300	Donations & Gifts-Agency	Contributions or gifts made from 206 funds. Similar costs with a business purpose paid from non-206 funds should use a class code in the 36xxx group.	E
65400	Parties-Agency	Cost of parties paid from 206 accounts. The cost of food and beverages for University events with a business purpose paid from non-206 funds should use a class code in the 36xxx group.	E
65500	Flowers & Decor-Agency	Cost of flowers, plants, balloons and other decorations paid from 206 funds. Similar costs with a business purpose paid from non-206 funds should use a class code in the 36xxx group.	E
65600	Jewelry-Agency	Cost of commemorative jewelry purchased by student organizations or other 206 funds.	E
65700	Clothing-Agency	Cost of clothing paid from 206 funds.	E
65900	Hospitality, Other-Agency	Hospitality costs paid from 206 funds not described in other class codes in the 65xxx group.	E
65910	Lodging & Facilities Rent	Costs associated with non-employee lodging and facilities rental costs for student campus organizations and other agency accounts.	E
66000	Deprec/Amort Exp	Amt budgeted for the depreciation of capital assets or the amortization of intangible assets. Generally, the university does not depreciate assets & where assets are amortized, the expensing is specifically classified elsewhere such as the amortization of premiums or discounts associated with the purchase of investments.	E
66100	Depreciation	This classification is used to record the cost incurred for the utilization of capital assets during a specific operating period. At this time, the university does not depreciate capital assets.	E
66110	Depreciation Bldg	This classification is used to record the cost incurred for the utilization of buildings during a specific operating period. At this time, the university does not depreciate buildings.	E
66120	Depreciation Equip	This classification is used to record the cost incurred for the utilization of equipment during a specific operating period. At this time, the university does not depreciate equipment.	E
66130	Depreciation Improvements	This classification is used to record the cost incurred for the utilization of improvements during a specific operating period. At this time, the university does not depreciate improvements.	E
66140	Deprec Library Collection	This classification is used to record the cost incurred for the utilization of library collections during a specific operating period. At this time, the university does not depreciate library collections.	E

67000	Misc Charges	Amt budgeted for charges related to financial transactions or for assessments levied by state, federal or local governments or by the university for the purpose of funding specific activities or redistributing resources. Examples of such costs are interest expense, bank charges, taxes and administrative fees. Expenditures cannot be recorded against this class.	E
67100	Interest Exp	Cost of interest or late payment penalties on funds either advanced or loaned to university or its constituents or when payments for services or goods are not remitted in a timely manner by university. Interest expense when it cannot be differentiated from scheduled payment (e.g., lease payments) need not be separately identified & expensed to this class.	E
67110	Interest on Debt	This classification is used to record the cost of borrowing funds. Generally, this classification is used by the central accounting function for recording the funding of institutional debt.	E
67115	Debt Call Premium	Penalty for early retirement of debt.	E
67120	Late Payment Charges	This classification is used to record the cost of failing to make timely remittances to vendors or service providers.	E
67130	Int on Fed Grant Balances	This classification is used to record the cost of repayments to governmental agencies for excess cash balances held by the university.	E
67200	Commissions	This classification is used to record the cost of commissions due on university revenues and based on predetermined criteria. Such commissions normally are incurred in regard to vending or similar activities.	E
67210	Caribou Coffee Commission	To record the cost of commissions paid on Caribou Coffee sales.	E
67220	Godfathers Pizza Commissn	To record the cost of commissions paid on Godfather's Pizza sales.	E
67300	Credit Card Fees	This classification is used to record the cost of the university's corporate card or similar credit card expenses. Such expenses generally should not be incurred by university departments. Individuals or university departments are not authorized to enter into contractual arrangements of this nature.	E
67400	Service Charges	This classification is used to record the cost of service charges or fees charged by outside vendors such as financial institutions, brokers, realtors, etc.	E
67500	Guarantees	This classification is used to record the cost of payments to other universities for their participation in athletic events sponsored at Iowa State University.	E

67600	Taxes	Cost of taxes imposed on the university by governmental agencies. This classification is only to be used for the cost of those taxes imposed upon the university and is not to be used for those taxes (e.g., sales taxes) that are collected by the university and subsequently remitted to local or state agencies.	E
67601	Excise Taxes	This classification is used to record the cost of taxes levied by a governmental body on the manufacture or consumption of a specifically identified commodity.	E
67602	Income Taxes	This classification is used to record the cost of income taxes levied on the unrelated business income activities of the university by either the State of Iowa or the federal government.	E
67603	Property Taxes	This classification is used to record the cost of taxes levied by local or state governments on real estate or personal property not exempted from such taxes.	E
67604	Sales Tax Exp	Cost of sales taxes paid by university for purchases made by institution or its constituents. Such payments need not be segregated from basic purchase unless material in nature. Is not to be used to reflect those sales taxes collected by the university on taxable sales and subsequently remitted to local or state governments.	E
67606	Iowa Fuel Tax	This classification is used to record the Iowa motor vehicle fuel tax. The tax is collected on the following fuels: gasoline, gasohol, aviation, jet diesel and kerosene.	E
67607	Federal Fuel Tax	This classification is used to record the federal excise tax on fuel. The tax is collected on the following fuels: gasoline, gasohol, aviation and jet.	E
67700	Administrative Charge	This classification is used to record the cost of administrative charges assessed other accounts by the central administration.	E
67702	Fin Aids Admin Cost	Used to record university's administrative cost allowance related to the campus based financial aid programs.	E
67800	Hazardous matls surcharge	Fee associated with the handling of hazardous materials. Two-tier surcharge percentage is charged when hazardous materials are purchased that require EH&S oversight.	E
67900	Other Charges	This classification is used to record the cost of those charges assessed by outside organizations on financial or other activities of the university not specifically classified elsewhere.	E
67901	Arbitrage Rebate	To record arbitrage rebate payments made to Fed.	E
67910	Loss on T-C returned	Loss realized on funds returned by TIAA-CREF that have incurred a loss since the time of original investment. Returns are due to overpayment of payroll or adjustment of eligible contribution.	E

68000	Other Expense	This classification is used to record the amount budgeted for supplies & service expenditures not specifically identified by one of the other primary or regular budget pools. Expenditures cannot be recorded against this classification.	E
68100	Freight or Shipping	Cost of shipping goods purchased or sold by university. Shipping costs on goods purchased by university need not be segregated from the cost of the goods unless the segregation is simpler to transact, is essential to monitoring financial performance or is material in nature. Shipping of household goods for employees should be expensed to class code 23200.	E
68110	Freight - In	This classification is used to record the cost of shipping purchased goods and should only be used when it is necessary to distinguish freight-in from freight-out.	E
68120	Freight - Out	This classification is used to record the cost of shipping goods sold & should only be used when it is necessary to distinguish freight-in from freight-out.	E
68200	Discounts	Discounts earned for early payment or as result of university's educational status. Discounts need not be separately recorded unless it is information essential to measuring the financial performance of an operation or required for financial reporting purposes.	E
68300	Participant Incentives	This classification is used to record payments made to individuals who participate in research studies or clinical trials. This classification is also used for costs to purchase incentives (e.g. gift certificates) given to individuals who participate in research studies or clinical trials.	E
69900	Misc Other Exp	Supply and services expenditures not specifically classified in another primary or regular budget pool. Should be used sparingly, & not intended to serve as a substitute for former class code 035. University depts should attempt to identify the correct budget pool associated with the expenditure & then may elect to use the misc class within budget pool.	E
69960	Student group loans	Loans made to other campus orgs. Will only occur in 206-00-35	E
70000	Equipment and Collections	Amt budgeted for capitalizable purchases. Capitalizable assets generally are those assets with a useful life of more than one year & a cost of \$2000 or more. Exceptions to the \$2000 criteria are special collections such as those maintained by the Library or the Media Resources Center. Expenditures cannot be recorded against this classification.	E
71000	Movable Equip	Amt budgeted for movable equipment that meets the university's capitalization policy. Equipment is capitalized when it has a useful life of one year or more & a cost of \$2000. Expenditures cannot be recorded against this classification.	E

		Cost of most university equipment which has a useful life of more than one year & a cost of \$5000. Types of equipment not expensed to this classification are modular furniture & fixed equipment such as elevators or mechanical filing systems. All equipment must be tagged by inventory control.	
71100	General Equipment		E
71110	Computer & Related Equip		E
71120	Laboratory Equipment		E
71300	Equipment trade ins	Trade in value of equipment traded in on purchase of new equipment.	E
71400	Capitalizable Software	This classification is used to record the cost of software having a purchase price of more than \$100,000.	E
71500	Ames Lab Equip	To classify equipment purchased by Ames Lab with a useful life of more than two years and a value of \$5,000 or more.	E
74000	Collectibles	Amt budgeted for special collections maintained by the Library, Media Resources or University Museums. Individual pieces comprising such collections need not meet the \$2000 capitalization policy. Expenditures cannot be expensed against this.	E
74100	Books	This classification is used to record the cost of the Library's general book collection. This classification is not intended to be used by any other university department.	E
74300	Periodicals	This classification is used to record the cost of periodicals permanently maintained by the Library. This classification is not intended for use by any university department other than the Library.	E
74500	Audio Visual Collection	Cost of tapes, cassettes, film, etc. maintained as part of a permanent collection maintained either by the Library or the Media Resources Ctr. This classification is not intended for use by any department other than the Library or Media Resources Center.	E
74600	Artwork	This classification is used to record the cost of works of art purchased by University Museums. This classification is not intended for use by other university departments.	E
75000	Fixed Equip	Amt budgeted for fixed equipment included in acquisition or construction of buildings. Fixed equipment encompasses elevators, heating/cooling systems, mechanical filing systems, etc. which are permanently affixed to the structure of a facility.	E
75900	Other Fixed Equip	Cost of fixed equipment included in acquisition or construction of bldgs. Fixed equipment encompasses elevators, heating/cooling systems, mechanical filing systems, etc. which are permanently affixed to the structure of a facility.	E
77000	Buildings	Amt budgeted for acquisition or construction of buildings. All capitalizable costs of building should be included in valuation excluding value of land on which building resides.	E

77900	Other Buildings	Cost of the acquisition or construction of buildings. All capitalizable costs of building should be included in valuation excluding value of land on which building resides.	E
78000	Improvements	Amt budgeted for construction or acquisition of improvements (i.e., roads, courts, playing fields, fountains, utility lines, etc.). All capitalizable costs of improvement should be included in valuation excluding value of land on which improvement resides.	E
78900	Other Improvements	Cost of constructing or acquiring improvements (i.e., roads, courts, playing fields, fountains, utility lines, etc.). All capitalizable costs of improvement should be included in valuation excluding value of land on which improvement resides.	E
79000	Land	This classification is used to record the amount budgeted for purchased or donated land acquisitions. All capitalizable costs of the acquisition should be used in deriving the book value of the land.	E
79900	Other Land	This classification is used to record the cost of purchased or donated land acquisitions. All capitalizable costs of the acquisition should be used in deriving the book value of the land.	E
80000	Resale/C G S	Amt budgeted for purchase of goods or materials which will be resold in their purchased form or after being manufactured or assembled. The use of this classification enables depts &/or central acctg function to distinguish current operating costs from inventoriable goods & to more easily measure gross profit margins of self-supporting operations. ⁸⁰¹	E
80100	Books	Cost of books purchased for resale by university operations. Use of this classification is intended to enable university depts &/or central acctg office to distinguish the current operating costs from inventoriable goods & to more readily measure the gross profit margins of self-supporting operations.	E
80200	Clothing	Cost of clothing purchased for resale by university operations. Use of this classification is intended to enable university depts &/or central acctg office to distinguish the current operating costs from inventoriable goods & to more readily measure gross profit margins of self-supporting operations.	E
80300	Commodities	Cost of commodities purchased for resale either in their original form or after being processed in some manner. Use of this classification is intended to enable university depts &/or central acctg office to distinguish current operating costs from inventoriable goods & to more readily measure gross profit margins of self-supporting operations.	E

80400	Equipment	Cost of equipment purchased for resale by university operations. Use of this classification is intended to enable university depts &/or central acctg office to distinguish the current operating costs from inventoriable goods & to more readily measure the gross profit margins of self-supporting operations.	E
80500	Food & Beverages	Cost of food & beverages purchased for resale by university operations. Use of this classification is intended to enable university depts &/or central acctg office to distinguish current operating costs from inventoriable goods & to more readily measure gross profit margins of self-supporting operations.	E
80501	Alcoholic beverage-cater	Cost of alcoholic beverages purchased for resale by Residence Dept catering operations.	E
80502	Internal inventory trfrs	Cost of inventory used by ISU Dining in sales to internal customers. Class code might be eliminated once review of process is made.	E
80600	Fuels/Utilities	Cost of fuels & utilities purchased for resale either in their original form or after being processed in some manner. Use of this classification is intended to enable university depts &/or central acctg office to distinguish the current operating costs from inventoriable goods and to more readily measure the gross profit margins of self-supporting ops.	E
80700	General Merchandise	Cost of general merchandise purchased for resale by university operations. The use of this classification is intended to enable university depts &/or central acctg office to distinguish the current operating costs from inventoriable goods & to more readily measure the gross profit margins of self-supporting operations.	E
80800	Livestock	Cost of livestock purchased for resale by university operations. The use of this classification is intended to enable university depts &/or central acctg office to distinguish the current operating costs from inventoriable goods & to more readily measure the gross profit margins of self-supporting operations.	E
80900	Medical Supplies	Cost of medical supplies & pharmaceuticals purchased for resale either in their original form or after being processed in some manner. The use of this classification is intended to enable university depts &/or central acctg office to distinguish current operating costs from inventoriable goods & to more readily measure gross profit margins of self-supp. operations.	E
81100	Office Supplies	Cost of office supplies purchased for resale by university operations. The use of this classification is intended to enable university depts &/or central acctg office to distinguish the current costs from inventoriable goods & to more readily measure the gross profit margins of self-supporting operations.	E

81200	Parts	Cost of commodities purchased for resale either in their original form or after being processed in some manner. Use of this classification is intended to enable university depts &/or central acctg office to distinguish current operating costs from inventoriable goods & to more readily measure the gross profit margins of self-supporting operations.	E
81400	Printing & Publ Supplies	Cost of printing supplies purchased for resale either in their original form or after being processed in some manner. The use of this classification is intended to enable university depts &/or central acctg office to distinguish operating costs from inventoriable goods & to more readily measure the gross profit margins of self-supporting operations.	E
81500	Research Supplies	Cost of research supplies purchased for resale by university operations. The use of this classification is intended to enable university depts &/or central acctg office to distinguish the current operating costs from inventoriable goods & to more readily measure the gross profit margins of self-supporting operations.	E
81600	Software	Cost of software purchased for resale by university operations. The use of this classification is intended to enable university depts &/or central acctg office to distinguish the current operating costs from inventoriable goods & to more readily measure the gross profit margins of self-supporting operations.	E
81700	Postage for Resale	Cost of postage purchased for resale by Mail Service or other outlets on campus. The use of this classification is intended to enable university depts &/or central acctg office to distinguish current operating costs from inventoriable goods & to more readily measure the gross profit margins of self-supporting activities.	E
81900	Other	Cost of other goods & materials purchased for resale either in their original form or after being processed in some manner. The use of this classification is intended to enable university depts &/or central acctg office to distinguish the current operating costs from inventoriable goods & more readily measure gross profit margins of self-supporting operations.	E
90000	Deductions/Transfers		E
91000	Deductions	To classify transactions that are not expenditures or revenues, but are used for investment purchases/sales, loan principal disbursements, various advances, retirement of debt, etc.	E
91100	Invest Purchase/Sale	To classify the purchases/sales of all investments.	E
91101	Invest Purchases	To classify the purchase of investments	E
91102	Invest Sales/Maturities	To classify the sale/maturity of investments.	E

91110	Treasury Bills/Notes	To classify the purchases/sales of treasury bills or notes.	E
91120	Other Federal Invest	To classify the purchases/sales of other federal investments.	E
91193	Scholarships-Multiple	Scholarships funded from multiple sources	E
91199	Scholarships-Institutionl	Scholarships funded by other institutional sources	E
91200	Indirect Cost Charge	To classify indirect cost charges. Primarily for the posting of the expense side of indirect cost recoveries from contract and grants.	E
91300	Loan Principal Disbursed	To classify disbursements of loan principal for student and other loans.	E
91312	Loan Principal-VPBF	To classify disbursements of student loan principal funded by the Vice President of Business & Finance	E
91314	Loan Principal-VP Stu Aff	To classify disbursements of student loan principal funded by the Vice President of Student Affairs	E
91316	Loan Principal-VP Ext Aff	To classify disbursements of student loan principal funded by the Vice President of External Affairs	E
91392	Loan Principal-Athl Dept	To classify disbursements of student loan principal funded by the Athletic Department	E
91394	Loan Principal-Fin Aid	To classify disbursements of student loan principal funded by the Office of Student Financial Aid	E
91395	Loan Principal-St of Iowa	To classify disbursements of student loan principal funded by the State of Iowa	E
91396	Loan Principal-Federal	To classify disbursements of student loan principal funded by federal sources	E
91397	Loan Principal-ISU Fdn	To classify disbursements of student loan principal funded by the ISU Foundation	E
91398	Loan Principal-External	To classify disbursements of student loan principal funded by other external sources	E
91399	Loan Principal-Institutnl	To classify disbursements of student loan principal funded by other institutional funds	E
91400	Travel Advance/Repayment	To classify disbursements & repayments of travel advances.	E
91500	Petty Cash Adv/Repay	To classify disbursements & repayments of advances of petty cash advances.	E
91600	Other Advances	To classify disbursements & repayments of advances other than travel and petty cash.	E
91700	Program Income Offset	Used primarily in sponsored programs to classify as a negative expense income earned that is directly generated by a supported activity or earned as a result of an award's activities. Includes, but not limited to, fees for services, use or rental of property, sale of commodities, license agreements, and royalties. (Refer to expanded definition in OMB A-110)	E
91800	Retirement of Debt	To classify payments used for the retirement of bond principal, note principal, and capital leases.	E
91810	Bond Principal Pay	To classify the payment of bond principal.	E
91820	Note Principal Pay	To classify the payment of note principal.	E
91830	Capital Lease Pay	To classify the payment of capital leases.	E

92000	Refunds		E
92100	Refunds		E
92700	KFS Claim on Cash	KFS Claim on Cash. Won't be used in legacy system but needs to exist for some parallel testing feeds (per Stephanie Fox.) It will crosswalk to 0917, Claim on Cash, in KFS.	E
96900	Misc Deductions	To classify deductions which do not meet the requirements of class codes 91100 thru 92000.	E
98300	Closing Entries	This is a roll-up class code for all year-end closing entries.	E
98310	Closing Entry-Genl Fund	Closing entries for general fund accounts only. Will be classified as non-mandatory transfers.	E
98320	Closing Entry-Non genl	Closing entries for non-general fund accounts only. Will be classified as non-mandatory transfers.	E
TRANSFERS-IN			
T0000	Transfers In	Transfers-in from other university accounts. T0000 is the class pool total of all transfers-in and cannot be used for transactions.	R
T0101	T In: General Purpose	To record general purpose transfer in of funds for account consolidation, covering a deficit, or for other transfers which do not meet the definitions of class codes T0111 through T0161.	R
T0111	T In: Establish Account	To record the transfer in of funds from an existing account to establish a new account.	R
T0121	T In: Donations/Support	To record the transfer in of lump sum donations or support from other accounts for a specific activity or program.	R
T0131	T In: Cont & Dist Ed	To record the distribution of proceeds from continuing and distance education or other conferences.	R
T0141	T In: Trademark/Royalty	To record the transfer in of trademark and/or royalty income per sharing agreement.	R
T0151	T In: Intra-Auxiliary	To record the transfer in of funds within an auxiliary.	R
T0155	T In: Inter-RRC funding	Transfers from other RRCs for misc purposes	R
T0161	T In: Genl Fund Subsidy	To record the transfer in of a fixed subsidy from the General Fund (i.e., Memorial Union, ISU Center).	R
T0162	T In: RRC/ASC Prog Spport	Transfers from RRC central funds to departmental accounts for program support.	R
T0163	T In: RRC/ASC Recruitmnt	Transfers from RRC central funds to departmental accounts for recruitment and retention	R
T0164	T In: RRC/ASC UG Support	Transfers from RRC central funds to departmental accounts for undergrad support.	R
T0165	T In: RRC/ASC Grad Suprt	Transfers from RRC central funds to departmental accounts for grad student support	R
T0166	T In: RRC/ASC Startups	Transfers from RRC central funds to departmental accounts for start up packages	R

T0167	T In: RRC/ASC Temp Funds	Transfers from RRC central funds to departmental accounts to accommodate cash flow issues on major initiatives	R
T0168	T In: RRC/ASC Capital	Transfers from RRC central funds to departmental accounts for funding of buildings, equipment, or renovations	R
T0169	T In: RRC/ASC Advancement	Transfers from RRC central funds to departmental accounts for advancement programs	R
T0170	T In: RRC/ASC Grant Match	Transfers from RRC central funds to departmental accounts for grant match	R
T0171	T In: Fund Actual Fringe	Transfer from RRC fringe pool to fund actual fringe benefits. Not used for manual transactions	R
T0172	T In: Fringe Pool Funding	Transfers from other RRC accounts to add to the RRC fringe pool	R
T0173	T In: Fund Merit Increase	Transfers from the RRC merit pool to accounts paying salaries	R
T0181	T In: IEF-DCOF	Transfers from IEF for dual career opportunity funding	R
T0182	T In: IEF-Program Support	Transfers from IEF for program support	R
T0183	T In: IEF-Recruit/Retain	Transfers from IEF for recruitment and retention initiatives	R
T0184	T In: IEF-Diversity Hire	Transfers from IEF for diversity hires	R
T0185	T In: IEF-Grant Match	Transfers from IEF for grant matches	R
T0186	T In: IEF-Start Ups	Transfers from IEF for start up packages	R
T0191	T In: Provost-DCOF	Transfers from non-IEF sources for dual career opportunity funding	R
T0192	T In: Provost-Prog Supp	Transfers from non-IEF sources for program support	R
T0193	T In: Prov-Recruit Retain	Transfers from non-IEF sources for recruitment and retention initiatives	R
T0194	T In: Provost-Diversity	Transfer from non-IEF sources to support diversity hiring initiatives	R
T0195	T In: Provost-Grant Match	Transfers from non-IEF sources to support grant matches	R
T0196	T In: Provost-Startups	Transfers from non-IEF sources for startup packages	R
T0199	T In: Yr End Closing Entr	Used for BTC closing entry only. Should not be used for any other transfers done during the year	R
T0201	Balance Forward	To record the July 1 cash balance automatically carried forward from the prior fiscal year.	R
T0202	Project Allocations	To record the month-end project balancing entries so that projects stay equal to the account, or to record other transfers between projects.	R
T0301	T In: Mandatory Fee Distr	To record the distribution of mandatory fees.	R
T0311	T In: Computer Fee Distr	To record the distribution of computer fees, either at the college or unit level.	R
T0401	T In: SPA Control Account	To record Sponsored Programs Accounting transfers to award accounts from control account.	R
T0403	T In: Misc SPA Transfers	To record Sponsored Programs Accounting transfer of funds between 4xx accounts; rarely used.	R

T0501	T In: Debt-Sinking	To record mandatory transfer of funds to Bond Sinking Fund for debt service payments.	R
T0502	T In: Debt-Reserve	To record mandatory transfer of funds to Bond Reserve Fund.	R
T0503	T In: Debt-Improvement	To record mandatory transfer of funds to Bond Improvement Fund.	R
T0504	T In: Debt-Capital Lease	To record mandatory transfer of funds received for capital lease debt service payments.	R
T0505	T In: Debt-Internal Loan	To record transfer of funds to department from Treasurer's Office for establishment of internal financing contracts and the subsequent transfer to Treasurer's Office from departmental funds for repayment of internal financing contracts.	R
T0506	T In: Debt-Other	To record non-mandatory transfer of funds for miscellaneous debt purposes.	R
T0601	T In: Cap Proj-Debt Proce	To record transfer in of funds from debt proceeds (i.e. bonds) to fund a capital project.	R
T0602	T In: Cap Proj-Other Plnt	To record transfer in of funds from other Plant Funds to fund a capital project.	R
T0603	T In: Cap Proj-Fed Grants	To record transfer in of funds from federal contracts or grants to fund a capital project.	R
T0604	T In: Cap Proj-Nonfed Gra	To record transfer in of funds from nonfederal gifts, grants, or contracts to fund a capital project.	R
T0605	T In: Cap Proj-Genl Fund	To record transfer in of funds from General Fund to fund a capital project.	R
T0606	T In: Cap Proj-Other Fund	To record transfer in of funds from other sources which do not meet requirements of class codes T06-01 thru T06-05 to fund a capital project.	R
T1000	Tuition Distributions	Pool level for tuition distributions. Cannot be used for transactions	R
T1101	T In: Tuitn UG Enroll-Sum	Distribution of undergrad tuition based on major for summer session	R
T1102	T In: Tuitn UG Enroll-Fal	Distribution of undergrad tuition based on major for fall semester	R
T1103	T In: Tuitn UG Enroll-Spr	Distribution of undergrad tuition based on major for spring semester.	R
T1111	T In: Tuition UG SCH-Sum	Distribution of undergrad tuition based on SCH for summer semester.	R
T1112	T In: Tuition UG SCH-Fall	Distribution of undergrad tuition based on SCH for fall semester.	R
T1113	T In: Tuition UG SCH-Spr	Distribution of undergrad tuition based on SCH for spring semester.	R
T1121	T In: Tuition UG Diff-Sum	Distribution of undergrad tuition differential for summer session.	R
T1122	T In: Tuition UG Dif-Fall	Distribution of undergrad tuition differential for fall semester.	R
T1123	T In: Tuition UG Diff-Spr	Distribution of undergrad tuition differential for spring semester.	R
T1201	T In: Tuitn Grad Enrol-Su	Distribution of grad tuition based on major for summer session.	R
T1202	T In: Tuitn Grad Enrol-Fa	Distribution of grad tuition based on major for fall semester.	R
T1203	T In: Tuitn Grad Enrol-Sp	Distribution of grad tuition based on major for spring semester.	R
T1211	T In: Tuition Grad SCH Su	Distribution of grad tuition based on SCH for summer session.	R
T1212	T In: Tuition Grad SCH Fa	Distribution of grad tuition based on SCH for fall semester.	R
T1213	T In: Tuition Grad SCH Sp	Distribution of grad tuition based on SCH for spring semester.	R
T1221	T In: Tuition Grad Dif Su	Distribution of grad differential tuition for summer session.	R
T1222	T In: Tuition Grad Dif Fa	Distribution of grad tuition differential for fall semester.	R

T1223	T In: Tuition Grad Dif Sp	Distribution of grad tuition differential for spring semester.	R
T1301	T In: Tuitn Prof Enrol-Su	Distribution of professional tuition based on major for summer session.	R
T1302	T In: Tuitn Prof Enrol-Fa	Distribution of professional tuition based on major for fall semester.	R
T1303	T In: Tuitn Prof Enrol-Sp	Distribution of professional tuition based on major for spring semester.	R
T1311	T In: Tuition Prof SCH Su	Distribution of professional tuition based on SCH for summer session.	R
T1312	T In: Tuition Prof SCH Fa	Distribution of professional tuition based on SCH for fall semester.	R
T1313	T In: Tuition Prof SCH Sp	Distribution of professional tuition based on SCH for spring session.	R
T1321	T In: Tuitn Prof Dif Sum	Differential tuition revenue for Vet Med for summer session	R
T1322	T In: Tuitn Prof Diff Fal	Differential tuition revenue for Vet Med for fall semester	R
T1323	T In: Tuitn Prof Diff Spr	Differential tuition revenue for Vet Med for spring semester	R
T1441	T In: Fin Aid UG Std Sum	Tuition revenues designated for student financial aid from standard tuition revenues for summer	R
T1442	T In: Fin Aid UG Std Fall	Tuition revenues designated for student financial aid from standard tuition revenues for fall	R
T1443	T In: Fin Aid UG Std Spr	Tuition revenues designated for student financial aid from standard tuition revenues for spring	R
T1451	T In: Fin Aid UGE Dif Sum	Tuition revenues designated for student financial aid from differential tuition revenues for summer for engineering students	R
T1452	T In: Fin Aid UGE Dif Fal	Tuition revenues designated for student financial aid from differential tuition revenues for fall for engineering students	R
T1453	T In: Fin Aid UGE Dif Spr	Tuition revenues designated for student financial aid from differential tuition revenues for spring for engineering students	R
T1461	T In: Fin Aid Prof Std Su	Tuition revenues designated for student financial aid from professional tuition revenues for summer	R
T1462	T In: Fin Aid Prof Std Fa	Tuition revenues designated for student financial aid from professional tuition revenues for fall	R
T1463	T In: Fin Aid Prof Std Sp	Tuition revenues designated for student financial aid from professional tuition revenues for spring	R
T1464	T In: Fin Aid Prof Dif Su	Financial aid for Vet Med differential tuition for summer session	R
T1465	T In: Fin Aid Prof Dif Fa	Financial aid for Vet Med differential tuition for fall session	R
T1466	T In: Fin Aid Prof Dif Sp	Financial aid for Vet Med differential tuition for fall semester	R
T1471	T In: Fin Aid UGB Dif Sum	Student aid from differential tuition for undergrad business students for summer semester	R
T1472	T In: Fin Aid UGB Dif Fal	Student aid from differential tuition for undergrad business students for fall semester	R

T1473	T In: Fin Aid UGB Dif Spr	Student aid from differential tuition for undergrad business students for spring semester	R
T1481	T In: Fin Aid AST Dif Sum	Student aid from differential tuition for AST students for summer session	R
T1482	T In: Fin Aid AST Dif Fal	Student aid from differential tuition for AST students for fall semester	R
T1483	T In: Fin Aid AST Dif Spr	Student aid from differential tuition for AST students for spring semester	R
T1491	T In: Fin Aid Arc Dif Sum	Student aid from differential tuition for Architecture students for summer session.	R
T1492	T In: Fin Aid Arc Dif Fal	Student aid from differential tuition for Architecture students for fall session.	R
T1493	T In: Fin Aid Arc Dif Spr	Student aid from differential tuition for Architecture students for Spring session.	R
T1502	T In: Final Tuition Drstb	Used for final distribution of tuition at year end. This distribution is not segregated by type	R
T2000	Other RMM Revenue Trnsfer	Pool 2 rollup for other RMM revenue. Cannot be used for transactions	R
T2201	T In: State Approp-RMF	State appropriations distributed as Resource Management Fund	R
T2205	T In: Reversion-Gen Fund	Withdrawals of RMM due to reversions in the general fund	R
T2209	T In: State Approp-Special	To record state appropriation revenue distributed to the 109 funds. Cash will be deposited into the 101 fund using 01120 but will be distributed from the 001 fund to the 109 using T2209	R
T2211	T In: State Approp-U Lead	State Appropriations designated for the University Leadership pool	R
T2221	T In: RMF-Instructn Supt	State Appropriations earmarked for instructional subsidy	R
T2230	T In: State Approp-CES	To record state appropriation revenue distributed to the 103 funds. Cash will be deposited into the 101 fund using 01113 but will be distributed from the 001 fund to the 103 using T2230	R
T2240	T In: State Approp-AES	To record state appropriation revenue distributed to the 102 funds. Cash will be deposited into the 101 fund using 01112 but will be distributed from the 001 fund to the 109 using T2240	R
T2301	T In: OUF	IDC revenue in Overhead Use of Facilities	R
T2311	T In: Incentive	IDC revenue transferred to PI incentive accounts for awards with full allowable and to the VPR for awards with less than full allowable.	R
T2321	T In: Intdisc Research Sup	IDC to Vice President for Research and Economic Development for distribution for research centers.	R
T2331	T In: Admin Unit	IDC distribution to the administrative unit for the award.	R
T2341	T In: RRC Research Suppt	IDC distribution per the budgeted salary homes of the PI(s) on the award or by other negotiated agreement.	R
T2390	T In: IDC TFR between RU	IDC distribution per negotiated agreement between RU's.	R
T2401	T In: RMM Misc Revenue	Miscellaneous distributions of revenue under the RMM	R

T2407	T In: Reversion Replcment	Transfers from non-general fund sources to assist with reversion	R
T3000	Other RMM Transfers In	RMM revenue transfers between accounts within an RRC or ASC. Class codes in this group should only be used by central admin. This code cannot be used for transactions.	R
T3101	T In: ASC Revenue fr RRCs	Revenue from the distribution of ASC expense pools to the RRCs. This revenue is equal to the total of the expense pool	R
T3102	T In: ASC Revenue Adj	Transfer to adjust ASC revenue for post-budget adjustments	R
T3201	T In: Gen Univ Allocation	Allocations to 701 and 704 accounts from the RRC and ASC control accounts	R
T3202	T In: Equipment Carryover	Funding for equipment encumbrances qualifying for carryover	R
T3203	T In: AC Distribution	Distribution of advance commitments from control accounts to departmental accounts within the 721 series	R
T3205	T In: Reversion-GF Redctn	Used in control account to accept reductions in general fund accounts to deal with the reversion	R
T3207	T In: Reversion-other tfr	Used in control accounts for transfers in from non-general fund accounts to support the reversion	R
T3208	T In: Revenue Variance	Used to adjust allocation from a 711/704 account to a 701/704 account. Used for either an increase or decrease.	R
T3211	T In: Special Approp Allo	Opening allocations to 109 accounts	R
T3230	T In: CES Appropriations	Opening allocations to 103 accounts	R
T3232	T In: Coop Equip Carryvr	Equipment carryover in 103 accounts	R
T3240	T In: AES Appropriations	Opening allocations to 102 accounts	R
T3242	T In: AES Equip Carryover	Equipment carryover in 102 accounts	R
T3301	T In: Federal Approp	Opening entries for Federal appropriations	R
T3901	Transfer suspense	Not used on transactions. Used only as the default code for transfer transactions with an invalid class code.	R
T6000	Transfers Out	Highest level pool for Transfer Out class codes. Cannot be used for transactions.	E
TRANSFERS-OUT			
T8000	RMM Distributions	Class pool used for distribution of revenue to RMM accounts from control accounts as well as funding of departmental allocations from RRC and ASC control accounts. Cannot be used for transactions.	E
T8101	T Out: Summer tuition	Distribution of summer tuition from revenue control account	E
T8111	T Out: Fall Tuition	Distribution of fall tuition from revenue control accounts	E
T8121	T Out: Spring Tuition	Distribution of spring tuition from revenue control accounts	E
T8131	T Out: Year End Tuition	Distribution of final tuition from revenue control accounts. This entry is done to bring distributions equal to cash received for tuition	E

T8201	T Out: State Approps	Distributions of state appropriations from revenue control accounts	E
T8207	T Out: Reversion Support	Used in account contributing funds to a control account in support of the reversion	E
T8221	T Out: OUF	Distribution of IDC to Overhead Use of Facilities account	E
T8222	T Out: Incentive	IDC distribution to PI incentive accounts for awards with full allowable IDC and to VPR for awards that do not have full allowable IDC.	E
T8223	T Out: VPR Centers	IDC distribution to Vice President for Research and Economic Development for distribution for research centers.	E
T8224	T Out: Admin Unit	IDC distribution to the administrative unit for the award.	E
T8225	T Out: PI Budget Home	IDC distribution per the budgeted salary home of the PI(s) on the award or by other negotiated agreement.	E
T8241	T Out: Misc revenue	Distributions of miscellaneous revenue from control accounts	E
T8501	T Out: Departmental Alloc	Opening allocations to departments	E
T8511	T Out: Spec Approp Alloc	Used to distribute funds from RRC control account to 109 accounts	E
T8530	T Out: CES Approp Alloc	Used to distribute funds from RRC control account to 103 accounts	E
T8540	T Out: AES Approp Alloc	Used to distribute funds from RRC control account to 102 accounts	E
T8611	T Out: Allocated Exp-IEF	Allocated expense distributions from the Institutional Excellence Fund cost pool	E
T8621	T Out: Alloc Exp-Facil Sv	Distribution of allocated expenses from the Facilities Services cost pool	E
T8631	T Out: Alloc Exp-Busn Svc	Distribution of allocated expenses from the Business Services cost pool	E
T8641	T Out: Alloc Exp-IT Svc	Distribution of allocated expenses from the IT Services cost pool	E
T8651	T Out: Alloc Exp-Stdnt Sv	Distribution of allocated expenses from the Student Services cost pool	E
T8661	T Out: Alloc Exp-Library	Distribution of allocated expenses from the Library cost pool	E
T8671	T Out: Alloc Exp-Admin Sp	Distribution of allocated expenses from the Administrative Support cost pool	E
T8811	T Out: Cross Alloc In-IEF	Additions to allocated expense pool for IEF from other ASCs	E
T8821	T Out: Cross Alloc In-Fac	Additions to allocated expense pool for Facilities Services from other ASC's	E
T8831	T Out: Cross Alloc In-Bus	Additions to allocated expense pool for Business Services from other ASC's	E
T8841	T Out: Cross Alloc In:IT	Additions to allocated expense pool for IT Services from other ASC's	E
T8851	T Out: Cross Alloc In:Stu	Additions to allocated expense pool for Student Services from other ASC's	E
T8861	T Out: Cross Alloc In:Lib	Additions to allocated expense pool for Library expense pool from other ASC's	E
T8871	T Out: Cross Alloc In:Adm	x	E
T8881	T Out: Cross Alloc In:ULD	x	E
T8911	T Out: Cross Allc Out-IEF	x	E
T8921	T Out: Cross Allc Out-Fac	x	E
T8931	T Out: Cross Allc Out-Bus	x	E
T8941	T Out: Cross Allc Out-IT	x	E

T8951	T Out: Cross Allc Out-Stu	x	E
T8961	T Out: Cross Allc Out-Lib	x	E
T8971	T Out: Cross Allc Out-Adm	x	E
T8981	T Out: Cross Allc Out:ULD	x	E
T9000	Other Transfers Out	Transfers out to other university accounts. T9000 is the class pool total of all transfers out and may not be for transactions.	E
T9101	T Out: General Purpose	To record general purpose transfer out of funds for account consolidation, covering a deficit, or for other transfers which do not meet the definitions of class codes T91-11 through T91-61.	E
T9111	T Out: Establish Account	To record the transfer out of funds from an existing account to other accounts for a specific activity or program.	E
T9121	T Out: Donations/Support	To record the transfer out of lump sum donations or support to other accounts for a specific activity or program.	E
T9131	T Out: Cont & Dist Ed	To record the distribution of proceeds from continuing and distance education or other conferences.	E
T9141	T Out: Trademark/Royalty	To record the transfer out of trademark and/or royalty income per sharing agreement.	E
T9151	T Out: Intra-Auxiliary	To record the transfer out of funds within an auxiliary.	E
T9155	T Out: Inter-RRC Funding	Transfers from other RRCs for misc purposes	E
T9161	T Out: Genl Fund Subsidy	To record the transfer out of a fixed subsidy from the General Fund (i.e., Memorial Union, ISU Center).	E
T9162	T Out: RRC/ASC Prog Supt	Transfers to departmental accounts for program support from RRC central accounts	E
T9163	T Out: RRC/ASC Recruitmnt	Transfers to departmental accounts for recruitment and retention from RRC central accounts	E
T9164	T Out: RRC/ASC UG Support	Transfers to departmental accounts for undergraduate support from RRC central accounts	E
T9165	T Out: RRC/ASC Grad Suprt	Transfers to departmental accounts for graduate support from RRC central accounts	E
T9166	T Out: RRC/ASC Startups	Transfers to departmental accounts for start up packages from RRC central accounts	E
T9167	T Out: RRC/ASC Temp Funds	Transfers to departmental accounts from RRC central funding for temporary funding of projects to alleviate cash flow issues in a department	E
T9168	T Out: RRC/ASC Capital	Transfers to departmental accounts from RRC central accounts for building, renovation, and equipment funding	E
T9169	T Out: RRC/ASC Advancemnt	Transfers to departmental accounts from RRC central accounts for advancement programs	E
T9170	T Out: RRC/ASC Grant Mtch	Transfers to departmental accounts from RRC central accounts for grant match	E

T9171	T Out: Fund Actual Fringe	Used in RRC pool account to cover costs of fringe benefits	E
T9172	T Out: Fringe Pool Fnding	Transfer from RRC to its fringe pool account	E
T9173	T Out: Fund Merit Inceas	Transfer from merit pool to fund merit increase	E
T9181	T Out: DCOF	Transfers to RRCs for dual career opportunity funding.	E
T9182	T Out: Program support	Transfers to RRCs for program support	E
T9183	T Out: Recruit/Retention	Transfers to RRCs for recruitment and retention initiatives	E
T9184	T Out: Diversity Hires	Transfers to RRCs to support diversity hires	E
T9185	T Out: Grant Match	Transfers to RRCs for grant match	E
T9186	T Out: Startups	Transfers to RRCs for startup packages	E
T9199	T Out: Suspense	Used for the default class code when an invalid transfer out code is used. Not to be used in normal transactions	E
T9203	T Out: AC Distribution	Transfers from AC control accounts to departmental 721 accounts	E
T9301	T Out: Mandatory Fee Dist	To record the distribution of mandatory fees from holding account.	E
T9311	T Out: Computer Fee Dist	To record the distribution of computer fees from computer fee pool account. May also be used from college account if computer fees are subsequently distributed to departments.	E
T9403	T Out: Misc SPA Transfers	To record Sponsored Programs Accounting transfer of funds between 4xx accounts; rarely used.	E
T9501	T Out: Debt-Sinking	To record mandatory transfer of funds to Bond Sinking Fund for debt service payments.	E
T9502	T Out: Debt-Reserve	To record mandatory transfer of funds to Bond Reserve Fund.	E
T9503	T Out: Debt-Improvement	To record mandatory transfer of funds to Bond Improvement Fund.	E
T9504	T Out: Debt-Capital Lease	To record mandatory transfer of funds for capital lease debt service payments.	E
T9505	T Out: Debt-Internal Loan	To record transfer of funds from Treasurer's Office to department for establishment of internal financing contracts and the subsequent transfer from departmental funds to Treasurer's Office for repayment of internal financing contracts.	E
T9506	T Out: Debt-Other	To record non-mandatory transfer of funds for miscellaneous debt purposes.	E
T9601	T Out: Cap Proj-Capital	To record the transfer of funds to a capitalizable capital project (usually with a budget of \$50,000 or greater).	E
T9602	T Out: Cap Proj-Non Captl	To record the transfer of funds to a non-capitalizable capital project (usually with a budget of less than \$50,000).	E