

## SAP Chart of Accounts

| G/L Account                       | GL Account Description                 |
|-----------------------------------|--|
| <b>General Operating Expense:</b> |  |
| 521100                            | Postage                                |
| 521101                            | Postage Charges                        |
| 521102                            | Postage Recoveries                     |
| 521200                            | Communications                         |
| 521201                            | Communication Exp Voice/Data/Video     |
| 521202                            | Communication-Toll Calls               |
| 521203                            | Communication - Equipment/Line Charges |
| 521204                            | Communication - Long Distance          |
| 521205                            | Communication Exp Data Only            |
| 521206                            | Communication - Other Charges          |
| 521300                            | Freight and Cartage                    |
| 521301                            | UPS                                    |
| 521302                            | Freight-Express Service                |
| 521303                            | Freight-Other                          |
| 521400                            | Computing Charges - Interdepartmental  |
| 521401                            | Computing Expense                      |
| 521402                            | DP-DAS/CDP Services                    |
| 521403                            | DP-Other                               |
| 521500                            | Publishing/Printing/Photography        |
| 521501                            | Advertising-Classified/Legal           |
| 521502                            | Advertising-Marketing                  |
| 521505                            | Publication & Print Expense            |
| 521506                            | Photo Services                         |
| 521507                            | Printing-Other                         |
| 521508                            | Copy Services & Charges                |
| 521509                            | Copy Charges - Interdepartmental       |
| 521510                            | Printing Charges - Interdepartmental   |
| 521600                            | Insurance                              |
| 521650                            | Surety/Notary Bonds                    |
| 521695                            | Insurance-Gen/Prof Liability           |
| 521696                            | Insurance-Property                     |
| 521697                            | Insurance-Vehicles                     |
| 521698                            | Insurance-Athletic                     |
| 521699                            | Insurance-Other                        |
| 521700                            | Awards Expenses                        |
| 521702                            | Prizes & Incentives                    |
| 521800                            | Dues/Subscriptions/Fees                |
| 521801                            | Dues/Memberships                       |
| 521803                            | Subscriptions                          |
| 521804                            | Royalties & Licenses                   |
| 521805                            | Entry Fees                             |
| 521806                            | Display Table/Exhibit Fees             |
| 521807                            | Library Electronic DB Subscription     |
| 521899                            | Dues/Subscriptions-Other               |
| 521900                            | Conference Registration                |
| 521950                            | Subsistence                            |
| 521951                            | Activ Charter Svc                      |

|        |   |
|--------|---|
| 521955 | Local Team Meals                                |
| 522100 | Job Applicant Expense                           |
| 522101 | Recruitment - Advertising                       |
| 522200 | Employee Moving Expense                         |
| 522300 | Annuity & Retirement Pay                        |
| 523100 | Cash Long and Short                             |
| 523200 | Interest Expense                                |
| 523201 | Prompt Payment Interest                         |
| 523300 | Bank Charges                                    |
| 523301 | Credit Card Fees                                |
| 523400 | Data Processing Software Fees                   |
| 523401 | Software Licenses/Fees                          |
| 523402 | Software Maintenance                            |
| 523500 | Deficiency Claims                               |
| 523600 | Other Operating Expenses                        |
| 523602 | Bad Debt Expense                                |
| 523603 | Revenue Bond Bad Debt Expense                   |
| 523604 | Game Guarantees                                 |
| 523605 | Tournament Fees                                 |
| 523648 | Invoice Processing Tolerance Expense            |
| 523649 | Material Write-Off - Scrap/Destruction/Shortage |
| 523695 | Third Party Reimbursements                      |
| 523699 | Other Operating Expenses                        |

**Rental Expense:**

|        |                                      |
|--------|--------------------------------------|
| 524100 | Rental of Land                       |
| 524200 | Rental of Buildings                  |
| 524201 | Rental of Conference Facilities      |
| 524202 | Classroom/Space Rental               |
| 524203 | Rent Exp-Other Real Property         |
| 524300 | Office Equipment Rental              |
| 524301 | Rent-Copiers                         |
| 524400 | Computing Equipment Hardware Rental  |
| 524500 | Communication Equipment Rental       |
| 524700 | Maintenance/Grounds Equipment Rental |
| 524800 | Film and Program Rental              |
| 524900 | Rent Expense-Other Personal Property |

**Repairs & Maintenance Expense: Invoice includes Labor expense**

|        |  |
|--------|--|
| 525001 | R & M Land & Other Property                      |
| 525002 | R & M Imp Other Than Bldg                        |
| 525100 | R & M Bldg & Other Structure                     |
| 525200 | R & M Office Equipment                           |
| 525250 | R & M Household & Institutional                  |
| 525275 | R & M Instruction/Education/Recreation Equipment |
| 525300 | R & M Motor Vehicles                             |
| 525301 | TSB Vehicle Repair/Maint                         |
| 525302 | Institutional Vehicle Repair/Maint               |
| 525400 | R & M Medical Equipment                          |
| 525600 | R & M Computing Equip                            |
| 525650 | R & M Photo & Media                              |
| 525800 | R & M Communication Equipment                    |

|        |                          |
|--------|--------------------------|
| 525900 | R & M Other Equipment    |
| 525950 | R & M Asbestos Abatement |

**Contracted Services Expense:**

|        |                                     |
|--------|-------------------------------------|
| 526001 | Contracted Service - Travel Expense |
| 526100 | Contracted Service - Computing      |
| 526101 | IT Consulting-Applications Software |
| 526102 | IT Consulting-HW/SW Support         |
| 526103 | IT Consulting-Other                 |
| 526200 | Legal Expenses                      |
| 526201 | Legal Related Expense               |
| 526210 | Tort Premiums                       |
| 526220 | Legal Expense Gross Proceeds        |
| 526300 | Engineer & Architect                |
| 526400 | Medical and Clinical                |
| 526401 | Veterinary Medical Services         |
| 526402 | Physician Services                  |
| 526403 | Nursing Services                    |
| 526404 | Psychological Services              |
| 526405 | Medical Assessment Services         |
| 526406 | Other Medical Services              |
| 526500 | Educational Services                |
| 526501 | Honoraria                           |
| 526600 | Accounting and Auditing             |
| 526601 | DAS Accounting Charges              |
| 526650 | Management Consultants              |
| 526700 | Laboratory Services                 |
| 526800 | Janitorial & Security Services      |
| 526802 | Laundry/Dry Cleaning                |
| 526901 | Contracted Service - Temp Help      |
| 526902 | SOS Temp Service-Outside            |
| 526903 | Mailing Services                    |
| 526970 | Lawn/Landscape Services             |
| 526971 | Snow Removal Services               |
| 526972 | Pest Control                        |
| 526973 | Refuse Services                     |
| 526974 | Recycling Services                  |
| 526975 | Hazardous Waste Disposal            |
| 526976 | Fire Extinguishers                  |
| 526990 | Contractual Performances/Speakers   |
| 526991 | Athletic Sports Officiating         |
| 526992 | Contractual Radio/TV Advertising    |
| 526993 | Contractual Data Exchange/Purchase  |
| 526994 | Cable TV                            |
| 526995 | All Other Contracted Services       |

**Utilities Expense:**

|        |                   |
|--------|-------------------|
| 529100 | Utilities Expense |
| 529195 | Natural Gas       |
| 529196 | Fuels-Other       |
| 529200 | Electricity       |
| 529300 | Water             |

|        |                                |
|--------|--------------------------------|
| 529301 | Water Conditioning & Treatment |
| 529302 | Sewer                          |
| 529400 | Heating & Cooling Services     |

**Operating Supplies Expense:**

|        |  |
|--------|--|
| 531100 | Office Supplies                                    |
| 531101 | Central Store Supplies                             |
| 531102 | Central Store Purchases                            |
| 531103 | Central Store Recoveries                           |
| 531104 | Supplies Used for Production                       |
| 531190 | Non-Cap Equipment Purchase                         |
| 531191 | Non-Cap Hardware-Computing                         |
| 531192 | Non-Cap Communication Equipment                    |
| 531193 | Non-Cap Office Equipment                           |
| 531194 | Non-Cap Hshld/Inst Equipment                       |
| 531195 | Non-Cap Photo/Media Equipment                      |
| 531196 | Non-Cap Educational Equipment                      |
| 531197 | Non-Cap Recreation Equipment                       |
| 531198 | Non-Cap Other Equipment                            |
| 531199 | Non-Cap Library & Art                              |
| 531200 | Household & Institutional Supplies                 |
| 531201 | Cleaning Supplies                                  |
| 531202 | Uniforms & Linens                                  |
| 531300 | Food Supplies                                      |
| 531301 | Food Service-Meals                                 |
| 531395 | Food Expense                                       |
| 531449 | Materials Default For Charges - no account specifi |
| 531500 | Agricultural/Grounds Supplies                      |
| 531600 | General Instruction Education & Recreation         |
| 531695 | Educational/Recreational Supplies                  |
| 531696 | Athletic Supplies                                  |
| 531697 | Prize/Incentive Supplies                           |
| 531700 | Engineering/Technical & Communication              |
| 531800 | Construction & Maintenance Supplies                |
| 531802 | Shop Tools/Supplies                                |
| 531803 | Misc. Supplies Expense                             |
| 531952 | Comput Software Upgrades/New Purchases             |
| 532100 | Medical Supplies                                   |
| 533100 | Laboratory Supplies Expense                        |
| 534100 | Auto Supplies/Accessories/Parts                    |
| 534101 | Motor Fuel Gasoline                                |
| 534102 | Motor Fuel Gasohol                                 |
| 534103 | Motor Fuel Diesel                                  |
| 534104 | Motor Fuel Athletic Recruiting Cars                |
| 534190 | Non-Cap Motor Vehicles                             |
| 534191 | Vehicle Supplies-TSB                               |
| 534192 | Vehicle Supplies-Inst                              |

**Travel Expense:**

|        |         |
|--------|---------|
| 541110 | Lodging |
| 541120 | Meals   |

|        |  |
|--------|--|
| 541126 | Meals-One Day Travel Status              |
| 541200 | Commercial Fares                         |
| 541201 | Commercial Transportation                |
| 541295 | Air/Rail Tickets                         |
| 541296 | Commercial Fares-Other                   |
| 541395 | State-Owned Transportation               |
| 541396 | State Fares Cars                         |
| 541397 | State Fares Vans                         |
| 541398 | State Fares -TSB Vehicles                |
| 541400 | Mileage Allowance                        |
| 541500 | Miscellaneous Travel Expense             |
| 541595 | Misc Travel - Internet Charges           |
| 541600 | Travel - Phone Expense                   |
| 541700 | Travel - Conference Expense              |
| 541800 | Travel - Vehicle Rental                  |
| 541810 | Travel - Gasoline                        |
| 541900 | Taxable Meals in Excess of IRS Allowance |
| 541901 | Taxable Meals One Day Travel             |
| 541902 | Official Function Expenses               |
| 544000 | Planned Travel - Foreign                 |
| 545110 | Lodging - Student/Team Travel            |
| 545120 | Meals - Student/Team Travel              |
| 545200 | Commercial Fares - Student/Team Travel   |
| 545300 | State Fares - Student/Team Travel        |
| 545400 | Personal Vehicle Mileage-Stud/Team Travl |
| 545500 | Misc Travel Exp -Student/Team Travel     |
| 545800 | Travel Vehicle Rental-Student/Team Travl |
| 546110 | Employee/Student Lodging - Recruiting    |
| 546120 | Employee/Student Meals - Recruiting      |
| 546200 | Employee/Student Com Fares-Recruiting    |
| 546300 | Employee/Student State Fares-Recruiting  |
| 546400 | Emp/Student Personal Veh Mileage-Recruit |
| 546500 | Emp/Student Misc Travel Expense-Recruit  |
| 546800 | Emp/Student Travel Vehicle Rent-Recruit  |
| 546901 | Taxable Meals One Day Travel-Recruiting  |

**Capital Expense:**

|        |  |
|--------|--|
| 551100 | Land Acquisition                         |
| 551200 | Improvements to Land                     |
| 551300 | Landscaping Improvements                 |
| 551400 | Improvements to Infrastructure           |
| 552100 | Buildings                                |
| 552200 | Building Improvements/Renovations        |
| 553101 | Medical Equipment - Capital              |
| 553102 | Photo/Media Equipment - Capital          |
| 553200 | Construction/Maintenance Equip - Capital |
| 553300 | Vehicles & Vehicle Equipment - Capital   |
| 553400 | Communication & Electronic Equip-Capital |
| 553401 | Law Enforcement & Security Equip-Capital |
| 553500 | Computer Hardware Equipment - Capital    |
| 553501 | Computer Software - Capital              |
| 553600 | Hslid/Inst Equipment/Furniture - Capital |

**Fixed Asset use - item must be \$5,000 or over**

|        |  |
|--------|--|
| 553700 | Office Equipment/Furniture - Capital     |
| 553800 | Educational/Rec Equipment - Capital      |
| 553900 | Other Fixed Assets                       |
| 553950 | Master Lease                             |
| 553990 | Donated Fixed Assets                     |
| 554100 | Libraries and Museums                    |
| 554200 | Microform                                |
| 554300 | Periodicals                              |
| 554400 | Books                                    |
| 554500 | Library Indexes                          |
| 554501 | Library Continuations                    |
| 554502 | Library Ref Mat-Other                    |
| 554601 | Binding/Framing                          |
| 554700 | Library Videos/CDs                       |
| 554800 | Specimens, Collections                   |
| 555000 | Construction Work In Progress - Land Imp |
| 555100 | Construction Work In Progress -Buildings |
| 555800 | Work In Progress-Software Implementation |
| 555900 | Other Capital Outlays                    |