

LOYOLA UNIVERSITY CHICAGO  
CHART OF ACCOUNTS LISTING

Any questions should be directed to Financial Systems at ext. 5-8725

	ACCOUNT NUMBER	ACCOUNT NAME	ACCOUNT DEFINITION
<b>REVENUES</b>			
<b>3000 - 3199</b>	<b>TUITION&amp;FEES</b>		
	3001	UNDERGRADUATE TUITION - FULL TIME	Revenue from tuition assessed to undergraduate students enrolled in a full-time credit program.
	3005	UNDERGRADUATE TUITION - PART TIME	Revenue from tuition assessed to undergraduate students enrolled in a part-time credit program.
	3010	GRADUATE TUITION	Revenue from tuition assessed to graduate students enrolled in a credit program.
	3015	PROFESSIONAL TUITION	Revenue from tuition assessed to students enrolled in a professional school.
	3020	CERTIFICATE TUITION	Revenue from tuition charged to participants in the certification programs such as Executive Education
	3025	CONTINUING EDUCATION TUITION	Relates to continuing education programs at the Medical School.
	3030	PRIOR YEAR TUITION ADJUSTMENTS	Reflects adjustments to prior-year tuition revenue.
	3031	RETURNED STUDENT PAYMENT CHECKS	Students checks that were returned from the bank. FINANCE USE ONLY
	3035	SUMMER &/OR INTERSESSION TUITION	Revenue from tuition assessed to students enrolled in summer/intersession term classes.
	3040	APPLICATION FEES	Revenue received from fees charged prospective students for admission to the University.
	3041	REGISTRATION FEES	Revenue received from fees charged new students upon their acceptance of admission to the University.
	3042	EMPLOYEE AND DEPENDENT TUITION FEE	Revenue received from fees charged to University employees for the processing of their tuition benefits.
	3043	COURSE/LAB FEES	Revenue received from fees charged to students who are taking courses which require lab work.
	3044	TESTING/EXAMINATION FEES	Revenue received from fees charged to students for participation in testing and examinations.
	3045	DROP/ADD OR LATE FEES	Payments received from students for changing classes during a semester/quarter or for late registration processing.
	3047	FORFEITED DEPOSITS	Revenue realized from admission deposits which have been forfeited by students.
	3048	THESIS OR DISSERTATION FEES	Revenue received from fees charged to students for thesis or dissertation review and approval.
	3060	GRADUATION FEES	Fees charged to students applying for graduation.
	3061	TRANSCRIPT FEES	Revenue received from fees charged to current/prior students for transcripts.
	3070	STUDENT ACTIVITY FEES	Revenue received from fees charged to students for the provision of certain non-academic student services.
	3071	RESIDENCE HALL FEES	Revenue received from fees charged to students in residence halls for government and association dues.
	3080	RECREATION FEES	
	3081	STUDENT HEALTH FEES	Revenue received from fees charged to students for the provision of health insurance coverage.
	3090	OTHER FEES	Revenue from fees not separately identified.
<b>3200 - 3299</b>	<b>GRANTS &amp; CONTRACTS</b>		
	3210	GRANT & CONTRACT REVENUE	Revenue received by the University from governmental and private sponsors, intended for the support of specific University programs and projects.
	3220	INDIRECT COST REVENUE	Indirect cost recovery from sponsors at established indirect cost rates for the various types of sponsored programs.
	3230	CAPITATION REVENUE	Revenue received from the State of Illinois intended for the support of University academic programs.
<b>3300 - 3399</b>	<b>ACADEMIC SUPPORT</b>		
	3310	LUMC SUPPORT	Represent revenue received from LUMC, based on the affiliation agreement, that is used to provide support for the School of Medicine. SSOM USE ONLY
	3315	MEDICAL R&E DEPOSITS	Revenue received from Loyola University's Physician Foundation (LUPF) based upon an agreement with the physicians providing support for the Strich School of Medicine's research and educational programs. SSOM USE ONLY
	3320	GRADUATE MEDICAL EDUCATION	Revenue received from LUMC, based on the affiliation agreement, that is used to provide support for general medical practitioners and specialists enrolled in continuing medical education. SSOM USE ONLY
	3325	OTHER ACADEMIC SUPPORT	Revenue received from LUPF, LUMC or LUHS for additional programmatic support.
	3330	MEDICARE REIMBURSEMENT - NURSING	Represents allowable reimbursement from the Medicare Program intended for the support of the Nursing School.
	3340	CAPITAL SUPPORT	Represents reimbursement for SSOM capital expenditures received from LUMC, based on the affiliation agreement. SSOM USE ONLY
<b>3400 - 3419</b>	<b>GIFTS</b>		
	3410	GIFTS - UNRESTRICTED	Contributions received by the University for unrestricted use in daily operations, for which the University has made no commitment of resources or services.
	3450	PLEDGE REVENUE	
<b>3500 - 3505</b>	<b>INTEREST INCOME - OPERATING</b>		
	3500	INTEREST INCOME	Investment income receive on the investment of the University's operating cash.
	3501	INVESTMENT MANAGEMENT FEES	Management fees incurred while generating investment income on the University's operating cash.
<b>3514-3515</b>	<b>INVESTMENT INCOME - OPERATING</b>		
	3514	INVESTMENT RETURN DESIGNATED FOR OPERATIONS	Portion of the investment return that has been designated as spendable by University management. FINANCE USE ONLY
<b>3600 - 3699</b>	<b>OTHERREV</b>		
	3610	EXTERNAL PROGRAM TUITION	Tuition for Study Abroad programs
	3630	SEMINARS/WORKSHOPS	Revenue charged for participation in seminars/workshops.
	3640	LOAN INTEREST INCOME	Interest income received from student/employee loans.
	3650	SPONSORSHIP & PROMOTIONS	Revenue received from sales of advertising space in newsprint, pamphlets, booklets, programs, and electronic media.
	3660	ROYALTIES	Revenue earned from University trademarks or licensing/patenting of inventions.

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ACCOUNT NUMBER	ACCOUNT NAME	ACCOUNT DEFINITION
3670	FINES	Receipts of income resulting from fines imposed for violations of the University's established regulations including library fines, non-sufficient funds on returned checks, etc.
3680	PRIOR YEAR ADJUSTMENTS	Represents prior year adjustments to revenue items.
3690	OTHER INCOME	Revenue received from miscellaneous or extraordinary sources for which a specific object code has not been provided elsewhere.
<b>4000 - 4099</b>	<b>AUXILIARY ENTERPRISES</b>	
4000	RESIDENCE HALLS - ACADEMIC YEAR	Revenue received for the rental of residence hall rooms which are owned and operated by the University.
4001	RESIDENCE HALLS - SUMMER /INTERSESSION RENTAL	Revenue received for the rental of residence hall rooms which are owned and operated by the University for use by students or conferences during the summer or intersession term.
4010	BOARD	Revenue received for board and food sales provided by the University-operated facilities.
4020	APARTMENT RENTAL	Revenue received for the rentals of apartments which are owned and operated by the University.
4030	PARKING	Revenue received from the parking fees.
4040	FACILITY RENTAL	Revenue received for the rentals of conference rooms and all other facilities/spaces which are owned and operated by the University.
4041	LODGING	
4042	FOOD SERVICE	
4045	COMMISSIONS	Revenue received from sales commissions on food services, vending and other items.
4050	TELECOMMUNICATIONS	
4060	MEMBERSHIP	Fees collected for membership in Halas Sport Center.
4065	GATE RECEIPTS/TICKET SALES	Receipts from sales of individual or season tickets for admission to athletic or other University programs or facilities.
4066	ATHLETIC SEASON TICKET SALES	
4070	SALES	Revenue received from all University sales other than room and board, including merchandise and concessions.
<b>4999</b>	<b>INTERNAL REVENUE</b>	
4999	INTERNAL REVENUE & SERVICES OFFSET	Internally generated revenue recorded in the department providing services for another University program.
<b>4170</b>	<b>NET ASSETS RELEASED</b>	
4170	NET ASSETS RELEASED	Temporarily restricted funds that have met the restrictions of the donor and are available to be used to support University operations. FINANCE USE ONLY
4171	NET ASSETS RELEASED - NON-OPERATING R&E	Non-Operating funds that have been determined to be spendable by University management and are released into operations. FINANCE USE ONLY
4172	NET ASSETS RELEASED - OPERATING R&E	Operating funds that have been determined to be spendable by University management and are released into operations. FINANCE USE ONLY
<b>4801 - 4808</b>	<b>INVESTMENT INCOME</b>	
4801	INVESTMENT MANAGEMENT FEES	
4802	INVESTMENT INCOME - NON-OPERATING	Interest and dividends generated while investing the University's unrestricted long-term assets. FINANCE USE ONLY
4803	REALIZED GAINS - NON-OPERATING	Capital gains generated while investing the University's unrestricted long-term assets. FINANCE USE ONLY
4804	UNREALIZED GAINS/LOSSES - NON-OPERATING	Unrealized appreciation generated while investing the University's unrestricted long-term assets. FINANCE USE ONLY
4805	MANAGEMENT FEES- NON-OPERATING	Management fees generated from investment income on the University's unrestricted long-term invested assets. FINANCE USE ONLY
4806	OFFSET FOR DESIGNATED INVESTMENT RETURN	Offset for the portion of the investment return that has been designated as spendable by University management. FINANCE USE ONLY
4810-4811	<b>OTHER INCOME NON OPERATING</b>	
4810	OTHER INCOME - NON-OPERATING	Activity generated that is classified as non-operating do to its infrequent or unusually occurring nature. FINANCE USE ONLY
4811	GAIN ON SALE OF PROPERTY	Non-operating revenue generated from the sale of the University's capital assets. FINANCE USE ONLY
<b>EXPENSES</b>	<b>5000 - 7999</b>	
<b>SALARY &amp; BENEFITS</b>	<b>5000 - 5999</b>	
<b>5000 - 5099</b>	<b>FACULTY</b>	
5010	TENURE TRACK FULL-TIME FACULTY SALARIES	Wages paid to contracted full- &/or part-time tenure track faculty for teaching activities.
5011	TENURE TRACK FULL-TIME FACULTY SALARIES NON-FRINGE BENEFIT	Wages paid to contracted full- &/or part-time tenure track faculty that are outside the US and not eligible for fringe benefits. Primarily used for the Rome Center Faculty. FINANCE USE ONLY
5015	TENURE TRACK PT FACULTY SAL	
5020	NON-TENURE TRACK FULL-TIME FACULTY SALARIES	Wages paid to contracted full-time non-tenure track faculty for teaching activities.
5021	NON-TENURE TRACK FULL-TIME FACULTY SALARIES NON- FRINGE BENEFIT	Wages paid to contracted full-time non-tenure track faculty that are not eligible for fringe benefits. Primarily used for the Rome Center Faculty. FINANCE USE ONLY
5025	NON-TENURE TRACK PART-TIME FACULTY SALARIES	Wages paid to part-time contract faculty for teaching activities during the (9 month) academic year.
5026	NONTENURE TRACK PT FACULTY SUMMER/INTER SESSION	Wages paid to part-time contract faculty for teaching activities during the summer and/or intersession.
5030	SUPPLEMENTAL SALARIES - INSTRUCTIONAL (ACADEMIC)	Additional wages paid to full- and/or part-time faculty in excess of their contracted amount for Instructional activities during the academic year.
5031	SUPPLEMENTAL SALARIES - INSTRUCTIONAL (INTERSESSION/SUMMER & INTERSESSION)	Additional wages paid to full- and/or part-time faculty in excess of their contracted amount for Instructional activities during the summer and/or intersession.

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5032	SUPPLEMENTAL SALARIES - RESEARCH	Additional wages paid to full- and/or part-time faculty in excess of their contracted amount for research activities.
5033	SUPPLEMENTAL SALARIES - PROFESSIONAL SERVICES	Additional wages paid to full- and/or part-time faculty in excess of their contracted amount for professional services.
5034	SUPPLEMENTAL SALARIES - MAJOR ADMINISTRATIVE STIPENDS	Additional wages paid to full- and/or part-time faculty in excess of their contracted amount for performance of major administrative responsibilities.
5035	SUPPLEMENTAL SALARIES - MINOR ADMINISTRATOR	Additional wages paid to full-time faculty in excess of their contracted amount for performance of minor administrative responsibilities.
5036	SUPPLE SAL - PART TIME	Additional wages paid to part-time faculty for performance of administrative responsibilities.
5040	HOSPITAL BASED SALARY	Compensation to University Faculty at the SSOM who provide administrative services to the Health System as part of the condition of their employment. These costs are reimbursed by the Health System. SSOM USE ONLY
5041	HOSPITAL BASED SALARY SUPPLEMENTAL	Compensation to University Faculty at the SSOM who provide supplemental teaching services to the Health System as part of the condition of their employment. These cost are reimbursed by the Health System. SSOM USE ONLY
5050	LIBRARIANS & QUASI-FACULTY - TIAA-CREF ELIGIBLE	Wages paid to tenured faculty and librarians that provide administrative support for instruction/training/research activities.
5055	S/T DISABILITY PAY - FACULTY	
5100 - 5199	<b>ADMINISTRATIVE STAFF</b>	
5110	STAFF SALARY- FULL TIME EXEMPT	Wages paid to full-time exempt University employees who provide administrative support for instruction/training/research activities.
5111	STAFF SALARY - FULL TIME EXEMPT NON FRINGE BENEFIT	Wages paid to full-time exempt University employees who provide administrative support outside the US that are not eligible for fringe benefits. Primarily used for the Rome Center staff. FINANCE USE ONLY
5120	STAFF SALARY- FULL TIME NON-EXEMPT	Wages paid to full-time (37.5 or 40.0 hours per week) non-exempt University employees who provide administrative support for instruction/training/research activities.
5121	STAFF SALARY - FULL TIME NON EXEMPT NON FRINGE BENEFIT	Wages paid to full-time non-exempt University employees who provide administrative support outside the US that are not eligible for fringe benefits. Primarily used for the Rome Center staff. FINANCE USE ONLY
5130	STAFF SALARY- PART TIME	Wages paid to part-time (less than 37.5 or 40.0 hour work week) non-exempt University employees who provide administrative support for instruction/training/research activities.
5140	OVERTIME PAY	Premium wages earned by employees who are paid by the hour and work more than 40 hours in a seven-day work week. Overtime is paid at a 1.5 rate of regular hourly rate of pay for every hour worked over 40 hours.
5210 - 5239	<b>RESEARCH PERSONNEL</b>	
5210	RESEARCH ASSOCIATE SALARY- FULL TIME	Compensation paid to full-time University exempt personnel (excluding Faculty) directly involved with sponsored research. This includes post-doctorate fellows.
5230	RESEARCH ASSOCIATE SALARY- PART TIME	Compensation paid to part-time University exempt personnel (excluding Faculty) directly involved with sponsored research. This includes post-doctorate fellows.
5310 - 5339	<b>STUDENT</b>	
5310	STUDENT WORKER	Wage payments to undergraduate and graduate students who are employed by the University. This does not include graduate students who hold assistantships.
5320	GRAD STUDENT STIPEND	Wage payments to graduate students who hold graduate assistantships.
5330	ON CAMPUS COMMUNITY SERVICE	Wage payments to students in departments qualifying as open to the community under the Federal Work Study Program.
5410 - 5429	<b>TEMPORARY HELP</b>	
5410	FLOAT POOL	Wage payments to University temporary employees not permanently assigned to a department or position. SSOM use only.
5420	TEMPORARY PART TIME SALARY	Compensation paid to employees that hold a temporary position (duration less than six months) within a University department.
5430	TEMPORARY HELP - EXTERNAL AGENCIES	Used to record personnel costs paid to external agencies.
5440 - 5499	<b>OTHERSAL</b>	
5440	PRIOR YEAR SALARY ADJUSTMENTS	Adjustments made to appropriately redistribute salary expenses between accounts for prior fiscal year activity.
5441	PRIZES,AWARDS,HONORARIA - EMPLOYEE	Non-salary compensation to employees that could be taxable
5498	SALARY REIMBURSEMENTS	Reimbursement for salaries paid by the university for employees performing non-university related job functions. FINANCE USE ONLY
5800 - 5999	<b>FRINGE BENEFITS</b>	
5800	BENEFIT EXPENSE - FACULTY (FULL-TIME)	Fringe benefits allocation for full-time faculty salaries based on a rate established by the University or governmental agency.
5801	BENEFIT EXPENSE - FACULTY (PART-TIME)	Fringe benefits allocation for part-time faculty salaries based on a rate established by the University or governmental agency.
5802	BENEFIT EXPENSE - HOSPITAL BASED PHYSICIANS	Fringe benefits allocation for faculty hospital based salaries based on a rate established by the University or governmental agency. SSOM USE ONLY.
5803	BENEFIT EXPENSE - STAFF FULL TIME	Fringe benefits allocation for full-time staff salaries based on a rate established by the University or governmental agency.
5804	BENEFIT EXPENSE - STAFF PART TIME	Fringe benefits allocation for part-time staff salaries based on a rate established by the University or governmental agency.
5807	BENEFIT EXPENSE - GRAD STIPENDS	Fringe benefits allocation for grad student stipends (applicable to certain grants only) based on a rate established by the University or governmental agency.
5898	BENEFIT REIMBURSEMENT	Reimbursement to Loyola from third parties for benefits paid by Loyola
5899	BENEFIT ALLOCATION OFFSET	Used to record the fringe benefit offset to the benefit allocation entry.
5900	MEDICAL - BC/BS	Used to record benefit expense associated with health insurance coverage. This code is to be used by Human Resources and Payroll Services.
5901	MEDICAL - HUMANA	Used to record benefit expense associated with health insurance coverage. This code is to be used by Human Resources and Payroll Services.

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5902	MEDICAL - HMO	Used to record benefit expense associated with health insurance coverage. This code is to be used only by Human Resources and Payroll Services.
5904	MEDICAL - RETIREE	Used to record benefit expense associated with retiree health insurance costs. This code is to be used only by Human Resources and Payroll Services.
5905	DENTAL - DELTA	Used to record benefit expense associated with dental insurance coverage. This code is to be used only by Human Resources and Payroll Services.
5906	DENTAL - DMO	Used to record benefit expense associated with dental insurance coverage. This code is to be used only by Human Resources and Payroll Services.
5907	VISION	Used to record benefit expense associated with vision insurance coverage. This code is to be used only by Human Resources and Payroll Services.
5911	PENSION - DEFINED CONTRIBUTION	Used to record benefit expense associated with employer sponsored defined contribution retirement plan. This code is to be used only by Human Resources and Payroll Services
5912	PENSION - LUERP	Used to record benefit expense associated with employer sponsored defined benefit retirement plan. This code is to be used only by Human Resources and Payroll Services
5914	JESUIT PENSION	Used to record benefit expense associated with Jesuit Community's retirement expenses. This code is to be used only by Human Resources and Payroll Services
5915	TAXES - SOCIAL SECURITY	Used to record benefit expense associated with FICA taxes. This code is to be used only by Human Resources and Payroll Services
5916	TAXES - MEDICARE	Used to record benefit expense associated with Medicare taxes. This code is to be used only by Human Resources and Payroll Services
5917	TAXES - FOREIGN	Used to record benefit expense associated with taxes paid for employees in foreign countries. This code is to be used only by Human Resources and Payroll Services
5920	INSURANCE - LTD	Used to record benefit expense associated with long-term disability insurance. This code is to be used only by Human Resources and Payroll Services
5921	SELF-FUNDED INSURANCE BENEFITS	Used to record the expenses related to self-insured benefits
5922	INSURANCE - WORKERS COMPENSATION	Expenses incurred on employees insurance coverage for injuries sustained in the course of their employment
5923	INSURANCE - UNEMPLOYMENT	Insurance expense paid to the State of Illinois for unemployment claims made by former employees.
5924	INSURANCE - LIFE	Expense for employer sponsored life insurance coverage of employees.
5925	EMPLOYEE HEALTH SERVICE	Cost associated with employee health service. Lakeside Campus only.
5930	TUITION BENEFITS	Used to record benefit expense associated with employee and dependent tuition benefits
5931	DEATH GRATUITY	Benefit expense incurred by employer for employees expiring while employed by the University.
5940	BENEFIT ADMINISTRATION FEES	Administrative cost of providing fringe benefits.
5950	EURO EXCHANGE DIFFERENTIAL	Salary adjustments given to expatriates to compensate for the exchange rate differential and the increased cost of living expenses that may exist when working for the University in another country.
5955	RELOCATION EXPENSES	Used to record payments for moving and relocation expenses of new employees.
5956	HOUSING ALLOWANCE BENEFIT	Allowance for housing expenses given to individuals as part of their compensation package.
5957	TAX SUBSIDY	Costs associated with equalizing Rome Center employee salaries due to increased tax brackets in Italy.
5960	THIRD PARTY BENEFITS	Benefit expense paid to other institutions for visiting professors.
5998	BENEFIT REIMBURSEMENT	Reimbursement for benefits paid by the university for employees performing non-university related job functions. FINANCE USE ONLY
<b>6000 - 6999</b>	<b>DIRECT EXPENSES</b>	
<b>6100 - 6155</b>	<b>SUPPLIES</b>	
6100	SUPPLIES - OFFICE	Costs of supplies & materials used during the course of general office operation. Includes printer/copier paper & cartridges, desk supplies, etc..
6110	SUPPLIES - INSTRUCTION/PROGRAM	<b>ALL</b> Operating supplies & expenses that do not fit any other object code. Examples include, but are not limited to: RESEARCH/TEACHING - lab supplies, field trip expenses, maps, etc; THEATER/FINE ARTS - costumes, props, scripts, etc.; ATHLETICS - uniforms, shoes, sports equipment, travel, lodging, food; RECREATIONAL SPORTS - mats, music, elastic bands, small weights, etc.; HEALTH SERVICES - band aids, syringes, paper gowns, tongue depressors, etc.; MISCELLANEOUS ALLOWABLE PROGRAM EXPENSES
6120	BOOKS & PROFESSIONAL PUBLICATIONS	Used in instructional, research or general operating activities. Includes purchases made by the Libraries.
6121	PERIODICALS & SUBSCRIPTIONS	Used in instructional, research or general operating activities. Includes purchases made by the Libraries.
6130	ELECTRONIC MEDIA	Used in instructional, research or general operating activities. Includes purchases made by the Libraries.
6131	AUDIOVISUAL MEDIA	Used in instructional, research or general operating activities. Includes purchases made by the Libraries.
6140	SUPPLIES - STUDENT ACTIVITY	All expenses for Student Activities incurred by schools &/or departments.
6150	SUPPLIES - MEDICATIONS & MEDICAL	Non-laboratory medication & medical supplies expenses incurred by the Wellness Center
6151	SUPPLIES - WELLNESS LAB EXPENSES	Only those expenses incurred by the Wellness Center laboratory for in-house processing of blood, cultures, etc.
<b>6200 - 6219</b>	<b>PRINTING &amp; PUBLICATIONS</b>	
6200	PRINTING	Costs of printing letterhead, forms, invitations, etc., as well as electronic CD-ROM imaging ( <b>No departmental copier charges coded here.</b> )
6201	PRINTING - EXTERNAL	Costs of printing services obtained outside of Loyola's Printing Services department.

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	6202	PHOTOGRAPHY	Photography expenses, both internal & external, including: film, developing, photographer, etc..
	6203	ADVERTISING	Costs associated with advertising through all media channels (paper & electronic) that are incurred either internally and allocated to departments or paid to external vendors by the University in an effort to promote University operations.
6220 - 6229	<b>POSTAGE &amp; SHIPPING</b>		
	6220	POSTAGE, SHIPPING, HANDLING	Costs of services provided by the LUC Mailroom or outside vendors including: in- or out-bound freight, parcel shipment, stamps, and express/special delivery/registered mail.
6230 - 6239	<b>TELECOMMUNICATIONS</b>		
	6230	TELECOMMUNICATIONS	Phones, pagers, line & internet charges
	6231	TELEPHONE CHARGES - LONG DISTANCE	Reflects the costs of long distance telephone charges incurred by the LUC and distributed to departments based on actual occurrence.
	6232	TELEPHONE CHARGES - LOCAL	Reflects the costs of local telephone charges incurred by the LUC and distributed to departments based on actual occurrence.
6250 - 6259	<b>CONTRACTED SERVICES</b>		
	6250	LEGAL FEES	Costs incurred by non-Loyola licensed attorneys for contracted services based on a predetermined amount or rate. These charges include, but are not limited to: retainers, payment for services provided, travel, lodging, etc..
	6251	ACCOUNTING FEES	Costs incurred by non-Loyola licensed accounting professionals for contracted services based on a predetermined amount or rate. These charges include, but are not limited to: retainers, payment for services provided, travel, lodging, etc..
	6252	PROFESSIONAL & CONSULTING SERVICES	Costs incurred by non-Loyola licensed professionals (Architectural & Engineering, etc.) for contracted services based on a predetermined amount or rate. These charges include, but are not limited to: retainers, payment for services provided, travel, lodging, etc..
	6253	CONTRACTED OUTSOURCED SERVICES	The costs for work that could be performed by current employees, but due to time, staffing, or other constraints is contracted with an outside source. Includes Temp Agencies
	6254	PATENT PROCUREMENT	The costs associated with maintaining and obtaining a patent.
6300 - 6305	<b>TRAVEL</b>		
	6300	TRAVEL - LOCAL (NON-RECRUITING, NON-INSTRUCTIONAL)	Parking, mileage, cabs, etc. (other than commuting) incurred on LUC business in the Chicago metropolitan area.
	6302	TRAVEL - DEVELOPMENT ONLY	Local & out of town travel expenses, including transportation costs (fares, mileage allowances, and automobile expenses), meals and lodging incurred while raising funds for the University
6310 - 6312	<b>CONFERENCES, CONVENTIONS &amp; MEETINGS</b>		
	6310	PROFESSIONAL DEVELOPMENT, MEETINGS OR CONFERENCES - FACULTY &/OR STAFF - (INCLUDES TRAVEL)	Total (non-salary) expenses incurred hosting &/or conducting meetings or conferences including, but not limited to: facility rental, the speaker's' fees and expenses, and all printed materials associated with the event. Also include the registration and travel fees (but not salary expenses) paid for sending any LUC employee to conferences, meetings or conventions conducted by other organizations.
	6311	CME PROGRAM COSTS	Reflects the administrative costs of the Continuing Medical Education (CME) Department that are allocated to individual CME programs in the Stritch School of Medicine
	6312	MEMBERSHIPS & DUES	Dues & fees related to memberships in professional associations and organizations.
6314 - 6315	<b>RECRUITING</b>		
	6314	RECRUITING EXPENSES - STUDENTS	All presentation & reception expenses (including travel) incurred recruiting potential graduate and undergraduate students (including athletes) to LUC.
	6315	RECRUITING EXPENSES - FACULTY & STAFF	All presentation & reception expenses (including travel) incurred recruiting faculty and staff to LUC.
6320-6321	<b>ENTERTAINMENT</b>		
	6320	ENTERTAINMENT	Costs directly associated with entertainment, amusement, diversion or other social activities offered for the benefit of LUC faculty, staff, students, donors, guests, etc. These expenditures are disallowed for federally sponsored grants & contracts and must be segregated.
	6321	FOOD SERVICE/CATERING	Catered, restaurant, or grocery expenses associated with LUC hosted events and programs that are not part of Professional Development or Recruiting.
6400 - 6409	<b>EQUIPMENT MAINTENANCE &amp; RENTALS (LONG &amp; SHORT-TERM)</b>		
	6400	EQUIPMENT - OFFICE - COPIER EXPENSES - ALL	Lease, Service Contract, Over Usage or Per-Copy Charges, etc.
	6401	EQUIPMENT - MAINTENANCE SERVICE CONTRACTS	Cost of payments on contract service agreements for equipment repairs and maintenance.
	6402	EQUIPMENT RENTAL - PROGRAM	All single event or short-term (< 2 weeks) equipment rentals.
	6403	EQUIPMENT PURCHASED - MINOR	Useful life of at least 2 years and <b>acost of less than \$5,000/unit.</b>
	6404	EQUIPMENT PURCHASED - MAJOR	Useful life of at least 2 years and <b>acost equal to or greater than \$5,000/unit.</b>
	6405	EQUIPMENT PURCHASES - COMPUTER HARDWARE & SOFTWARE < \$5,000/UNIT - DEPARTMENTAL	Computers, hardware, and software purchased for use by departments and/or part of the PC replacement program.
	6406	TECHNOLOGY & TELECOMMUNICATIONS INFRASTRUCTURE	Hardware and Software purchased to support LUC's technology systems.
	6407	INFORMATION SERVICES ALLOCATION - REPAIRS & MAINTENANCE	Cost of computer maintenance and computer accessories purchased in connection with such maintenance.
6420 - 6439	<b>OPERATION &amp; MAINTENANCE</b>		
	6420	VEHICLE - MAINTENANCE & SUPPLIES	Costs of maintenance of University vehicles, including supplies purchased in connection with vehicle maintenance.
	6421	VEHICLE - FUEL COSTS	Cost of Fuel related to University Vehicles
	6422	HOUSEKEEPING	Cost of housekeeping services, including maid and janitorial services.
	6423	REPAIRS & MAINTENANCE	Cost of minor repairs and maintenance of land, buildings and equipment (excluding vehicles and computers).

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ACCOUNT NUMBER	ACCOUNT NAME	ACCOUNT DEFINITION
6424	BUILDING ADDITIONS AND IMPROVEMENTS, AND OTHER CONSTRUCTION	Represents the cost of building additions and improvements.
6425	PLANT - CAPITALIZATION	Cost of capitalized equipment with a purchase price of \$5,000 or more and a useful life greater than two years, or plant additions the cost of which exceeds \$15,000.
6426	FACILITY RENTAL	Payments for the use of building space, land or land improvements (such as parking lots).
6427	MOVING EXPENSES - LUC DEPTS.	Expenses incurred in Non-capitalized departmental relocations.
6428	GAS -- NATURAL	Costs of natural gas used in the process of University operations.
6429	ELECTRICITY	Costs of electricity used in the process of University operations.
6430	WATER & SEWER	Costs of water & sewer used in the process of University operations.
6431	SCAVENGER	Costs of scavenger services (waste disposal, trash and garbage collection) used in the process of University operations.
6432	TAXES - PROPERTY	Cost of all real estate taxes or other non-payroll-related taxes.
6433	LICENSES & PERMITS	Costs of all special permits, such as fire inspections and license fees (including visas) paid to federal, state, county or municipal taxing authorities. These costs will include food, alcohol and operating permits.
6435	OTHER FUNDING	Expenses incurred funding capital expenditures. FINANCE USE ONLY
6460 - 6469	DEPRECIATION, DEPLETION, ETC.	
6460	DISPOSAL	Cost of demolition and disposal of University capital assets.
6465	DEPRECIATION & AMORTIZATION	Used for writing off the annual portion of deterioration of capitalized equipment, building or land improvements. This charge is based on proration of the asset cost over its estimated life.
6500 - 6509	DEBT EXPENSES	
6500	INTEREST	Payments of interest expense accrued on all bonds, commercial paper, notes, etc. issued by the University.
6509	BOND ISSUANCE COSTS	All costs associated with issuance of new bonds.
6510 - 6519	BANKING EXPENSES	
6510	CREDIT CARD FEES	Fees associated with all credit cards held by the University.
6511	BANK FEES	Cost of all banking service charges and fees.
6530 - 6549	INSURANCE EXPENSES	
6530	INSURANCE - EXTERNAL POLICIES	Costs of insurance purchased from external parties that is unrelated to fringe benefits. These insurance types include fire, general liability, property umbrella, malpractice, etc.
6531	INSURANCE - SELF INSURANCE	Insurance costs incurred by the University that are self-funded. Includes costs incurred for deductibles and excess.
6532	STUDENT HEALTH INSURANCE	Cost of student health insurance premiums.
6550 - 6559	DEBT/COLLECTION EXPENSE	
6550	WRITE-OFFS/BAD DEBT	Any losses, whether actual or estimated, resulting from uncollectible accounts receivable.
6551	STUDENT LOAN CANCELLATIONS	Costs arising from cancellation of student loans. FINANCE USE ONLY
6552	ADMINISTRATIVE COLLECTION COSTS	Any costs resulting from attempts to collect on delinquent accounts, prior to writing them off as uncollectible, including related legal and collection expenses. FINANCE USE ONLY
6553	ADMINISTRATIVE REIMBURSEMENT	Title 4 Campus based programs administrative reimbursement.
6560 - 6569	ALUMNI ACTIVITIES	
6560	SUPPLIES & EXPENSES - ALUMNI ACTIVITIES	Costs incurred in support of alumni activities & services. These expenditures are disallowed for federally sponsored grants & contracts and must be segregated.
6570 - 6579	STIPENDS	
6570	GRADUATE FELLOWSHIP	Financial assistance to cover individuals' living expenses during the training period, in accordance with levels determined under the provision of a fellowship or grant.
6571	ROOM STIPEND	Housing Allowance for Resident Assistants and Advisors.
6572	BOARD STIPEND	Board Allowance for Resident Assistants and Advisors.
6580 - 6719	RESEARCH RELATED EXPENSES	
6580	GRANTS & CONTRACTS SUBCONTRACTS < \$25,000	The first \$25,000 budgeted for each subcontract entered into over the life of the external grant or contract funding such subcontracts.
6581	GRANTS & CONTRACTS SUBCONTRACTS > \$25,000	The balance of subcontract costs (including the years of continuation), which may be accessed once the initial indirect cost allowance of \$25,000 is satisfied. This is not subject to indirect cost.
6585	STUDY PARTICIPANT COSTS	Payments made to human subjects participating in research projects or programs, to which Human Subject Protocols are applicable. Payees may include LUC or non-LUC participants.
6590	ANIMAL PURCHASES	Costs incurred to purchase animals for research purposes
6591	ANIMAL FACILITY COSTS	Any costs incurred to feed, house or maintain animals used for research purposes
6700	RADIOACTIVE, CHEMICAL, BIOLOGICAL AND/OR OTHER HAZARDOUS MATERIALS	Any costs incurred to purchase, safeguard and monitor said materials
6710	PATIENT CARE (SSOM ONLY)	Payments for LUPF & LUMC hospital charges for patient care provided to research subjects.
6711	LAB CHARGES	Any laboratory charges incurred while doing grant or contract research
6712	PHARMACY CHARGES	Any pharmacy charges incurred while doing grant or contract research
6713	NON-SALARY EXPENSES - NO F&A COSTS	Expenses associated with a grant that are not subject to the facilities and administrative cost rate and do not fit under another unallowable expense category.
6720 - 6739	SCHOLARSHIPS	
6720	SCHOLARSHIPS CONTROL	FINANCE USE ONLY
6721	UNDERGRADUATE SCHOLARSHIPS - TUITION	Financial assistance for undergraduate students. Awards are made on the basis of academic excellence, exceptional promise and/or financial need.
6722	GRADUATE SCHOLARSHIPS - TUITION	Financial assistance for tuition and fees for graduate/professional students. Awards are made on the basis of academic excellence, exceptional promise and/or financial need.
6723	SCHOLARSHIPS - OTHER	Financial assistance for items other than tuition and housing/board for which a specific object code has not been provided elsewhere.

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ACCOUNT NUMBER	ACCOUNT NAME	ACCOUNT DEFINITION
6724	DISCOUNTING - UNDERGRADUATE	Discounts from published tuition rates for certain agencies and/or groups of students for specific undergraduate programs.
6725	DISCOUNTING - GRADUATE/PROFESSIONAL	Discounts from published tuition rates for certain agencies and/or groups of students for specific graduate programs.
6728	SCHOLARSHIPS REIMBURSEMENTS	Associated with the Pell Grant. FINANCE USE ONLY.
6730	SCHOLARSHIPS - HOUSING	Financial assistance for housing.
6731	SCHOLARSHIPS - BOARD	Financial assistance for board.
<b>6740 - 6749</b>	<b>RECOGNITION &amp; CONTRIBUTIONS</b>	
6740	DONATIONS & CONTRIBUTIONS	Donations or contributions made by LUC, or by an LUC department, to a charitable or political organization.
6741	ROYALTIES	Cost of royalties payable to faculty members for the privileged use by LUC of patents or copyrights, to which the faculty members hold exclusive rights.
6742	PRIZES, AWARDS, HONORARIA - NON-EMPLOYEE	Payments made to individuals as an award or honorarium; excludes payments made to employees.
<b>6800 - 6819</b>	<b>OTHER OPERATING EXPENSES</b>	
6800	FINES & PENALTIES	Costs resulting from violations of, or failure of the University to comply with, Federal, State, local or foreign laws and regulations. Payment of such fees with sponsored funds is disallowed by most grants, except when incurred as a result of compliance with specific provisions of the sponsored agreement, or explicit written instructions for the sponsoring agency official, authorizing such payments in advance.
6806	PURCHASES FOR RESALE	Tickets, T-shirts, medicines, etc. as well as resale purchases made by Centennial Forum Gift Shop and Halas, Residence Life and the Wellness Center.
6811	CONTINGENCY	FINANCE USE ONLY
<b>6820 - 6829</b>	<b>ACCOUNTS PAYABLE</b>	
6820	DISCOUNTS	FINANCE USE ONLY
6821	COST INVOICE VARIANCES	FINANCE USE ONLY
<b>6830 - 6839</b>	<b>MISCELLANEOUS EXPENSES</b>	
6830	MISCELLANEOUS EXPENSES	Small miscellaneous items, and those expenses that do not easily fit into one of the defined categories. Significant items should not be charged or budgeted to this account.
6831	FEES - MISCELLANEOUS	Miscellaneous entry fees, surcharges, etc. that do not fit in another category
6832	INTER LIBRARY LOANS	Charges associated with loans for library materials from other universities.
6833	EXPENSE REIMBURSEMENTS	Reimbursement for non-salary/non-benefit related expenses from outside parties.
6835	EXPENSE TRANSFERS	Transfers made between accounting units in which the expenses have already been incurred. Used primarily for mass movement of multiple expense category transfers. This account can not be used for Federal/State Grants. MUST BE APPROVED BY GENERAL ACCOUNTING AND/OR SPA.
<b>INDIRECT EXPENSES 7000-7999</b>		
<b>7020 - 7029</b>	<b>TRANSFERS</b>	
7020	TRANSFERS	Transfers made between accounting units transferring expenses or funds. Used primarily for mass movement of multiple expense category transfers. GRANT & CONTRACTS USE ONLY.
<b>7030 - 7033</b>	<b>INDIRECT COSTS</b>	
7030	INDIRECT COSTS	Facilities and Administrative costs charged to grants and contracts. GRANT & CONTRACT USE ONLY
<b>7034 - 7039</b>	<b>COST SHARE</b>	
7034	COST SHARE EXPENDITURES	Reflects agreed upon cost sharing expenditures on research grants.
7035	COST OVER-RUNS	Reflects cost overruns on research grants that are beyond the budget approved by the granting agency.
<b>7100 - 7109</b>	<b>ALLOCATIONS</b>	
7100	DEPRECIATION ALLOCATION	To allocate depreciation among the University units based on their use of depreciable equipment or the space occupied. FINANCE USE ONLY
7101	OTHER ALLOCATIONS	To allocate other charges across University units based upon a specific allocation methodology. FINANCE USE ONLY
7102	PLANT ALLOCATIONS	To allocate physical plant charges among specific University units based on the degree to which they utilize the physical plant services. FINANCE USE ONLY
7103	INTEREST ALLOCATION	To allocate interest expense among the University units based on the degree to which they benefit from the borrowed funds. FINANCE USE ONLY
7104	FACILITIES ALLOCATION	To allocate physical plant charges among specific University units based on the degree to which they utilize the physical plant services. FINANCE USE ONLY
7105	INSURANCE ALLOCATION	To allocate insurance charges among specific University units. FINANCE USE ONLY
7106	CENTRAL ADMINISTRATION ALLOCATION	To allocated central administration charges among specific University units. FINANCE USE ONLY
7107	STUDENT ADMINISTRATION ALLOCATION	To allocate student administration charges among specific University units. FINANCE USE ONLY
<b>7200 - 7209</b>	<b>SHARED SERVICES</b>	
7200	SHARED SERVICES - LUMC TO UNIVERSITY	Used to record costs allocated to the University from the Health System for services provided.
7201	SHARED SERVICES - LUMC TO SSOM	Used to record costs allocated to the School of Medicine from the Health System for services provided.
7202	SHARED SERVICES - SSOM TO LUMC	Used to record costs allocated to the Health System from the SSOM for services provided.
7203	SHARED SERVICES - SSOM TO UNIVERSITY	Used to record costs allocated to the University from the SSOM for services provided.
7204	SHARED SERVICES - UNIVERSITY TO LUMC	Used to record costs allocated to the Health System from the University for services provided.
7205	SHARED SERVICES - UNIVERSITY TO SSOM	Used to record costs allocated to the School of Medicine from the University for services provided.

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ACCOUNT NUMBER	ACCOUNT NAME	ACCOUNT DEFINITION
7206	SHARED SERVICES - UNIVERSITY TO UNIVERSITY	Used to record costs allocated between various areas on Lakeside Campuses for services provided.