
Explanation of Expense Account Codes

600100 *Administrative*

This includes all salary, wage and benefit costs. For budget planning, personnel cost should be budgeted in the detailed object codes listed below.

600101 *Executive*

Personnel with assignments requiring primary (major) responsibility for policy-making decisions for the College. Assignments require the performance of work directly related to overall management of the College's operations. This category includes personnel holding positions with the titles such as President, Dean, Sr. Vice President, Vice President and other college officers.

600110 *Managerial*

Personnel with assignments requiring responsibility for administering, controlling or directing a department or unit of a departments such as, Associate Vice President, Assistant and Associate Dean, Director, Associate and Assistant Director, Manager and Supervisor.

600120 *Professional*

Personnel employed for the primary purpose of performing academic, administrative, student service, and other duties to support College activities, and whose assignments should require college graduation and/or related work experience. This category includes such titles as Accountants and Auditors, Systems Analysts, Lawyers, Librarians, Mathematicians, Editors, Physicians, Social Scientist, Senior Executive Assistant and Administrative Officer.

600130 *Clerical Staff*

Personnel with assignments requiring diversified, complex and confidential administrative support to executive and managerial personnel. This category includes persons with the title of Executive Assistant, Executive Secretary and Senior Administrative Assistant. Also included in this category are personnel with assignments typically associated with clerical activities, such as those who are responsible for recording and retrieval of data, information and paperwork required in an office. Support staff such as Administrative Assistant, Secretary, Data Entry Clerk, Accounting Clerk and Payroll clerk.

600140 *Support Service Staff*

Personnel with assignments requiring limited degrees of previous skills who performs duties that contribute to the upkeep and care of buildings, facilities or grounds or the comfort and convenience of other personnel and the student body, such as Groundskeepers, Housekeepers, Drivers and Food Service Workers.

600150 *Svc/Maintenance/Skilled*

Personnel with assignments that typically require specialized manual skills such as Painters, Carpenters, Electricians and Power Plant Operator.

600201 *Faculty*

Personnel with specific assignments for conducting instruction or research as a principal activity and who holds academic rank and titles such as Professor, Associate Professor, Assistant Professor, Instructor, or equivalent academic rank or Executive Officers of academic departments such as Chairpersons or the equivalent.

600210 *Bonus / Incentive (Fac)*

Compensation awarded based on performance that is in addition to base pay as a result of the achievement of specific performance goals, by the individual or the department or institution

600220 *Practice Supplement*

Compensation that was not fixed at the beginning of the fiscal year but was directly tied to the amount of practice earnings during the year derived from an institutionally controlled source.

600301 *Nurses*

Personnel with primary assignment requiring direct patient/client care who are licensed or eligible for license as Licensed Practical Nurses, or individuals who are registered or eligible for registration as a Registered Nurse.

600310 *Other Health Care Staff*

Personnel with health care assignments at the clinician or practitioner level not captured in other categories. This category includes persons with titles of Audiologist, Physician's Assistants, and Clinical Psychologist.

600320 *Technicians*

Personnel with assignments requiring specialized knowledge or skills that may be acquired through experience or academic work, such as offered in many 2-year technical institutes, junior colleges, or through equivalent on-the-job training. This category includes persons with titles of Photographer, Scientific Assistant, Medical Technician or Dental Technician.

600401 *House Staff*

Personnel who are pre-licensed medical staff such as Residents who provide patient care.

600510 *Work Study*

Part-time/temporary student workers who are designated as such and who perform work designed to reinforce academic training.

600520 *Other Students*

Student worker such as graduate assistants or others not listed in any other category.

600601 *Overtime*

Compensation paid to non-exempt staff at a rate of time and one half for all hours worked in excess of forty hours during a regular work week.

600610 *Shift Differential*

Compensation paid to non-exempt employees, separate from the regular hourly rate, for the inconvenience of working shifts designed as evening or night.

600620 *Cost of Living (COLA)*

Compensation added to base salary to adjust for inflation.

600630 *On-Call*

Compensation paid to non-exempt employees who must limit or restrict personal activities in order to remain available to return to work in emergency situations during a designated time frame.

600640 *Bonus / Incentive (Staff)*

Compensation awarded based on performance that is in addition to base pay as a result of the achievement of specific performance goals, by the individual or the department or institution.

600650 *Undistributed Pay*

Code used when employee funding is not provided or is incorrect.

600901 *Fringe Benefits*

Noninsured, insured, retirement programs, statutory programs and social security provided to employees.

600910 *Employee Physicals*

Employer paid benefits costs for employee physicals.

600912 *Employee Health Service*

Employer paid benefits cost for employee health services.

600914 *Health Insurance Expense*

Employer portion paid benefits for employee premiums for health insurance.

600915 *Health Insurance Expense-Students*

College portion paid for health insurance benefits for students.

600916 *Health Insurance Employee Credit*

Contra expense account for employee deductions for health insurance.

600917 *FSA-Flexible Spending Accounts*

Expense account for administrative fees associated with administering employee flexible spending accounts for medical and childcare.

600918 *Employee Educational*

Employer paid benefit for employee to continue education.

600919 Tuition Reduction

Tuition reduction program for Employees who have students who attend Meharry Medical College.

600920 Employer Retirement- Executive/Faculty

Employer benefit paid match for the executive, faculty and staff who participate in retirement program offered by specific vendors.

600922 MMC Pension Plan

Employer benefit paid for those employees who participate in the Meharry pension plan.

600923 Employer Retirement- Staff/TSA

Employer benefit paid for employees who participate in retirement program offered by specific vendors.

600924 Group Life & A.D.D.

Employer benefit paid for employees' life and disability insurance.

600925 Short-Term Disability

Employer benefit paid for employees' short-term insurance.

600926 Sick Leave Bank

Sick leave bank expense for participating employees.

600927 Unemployment Comp Taxes

Employer benefit paid for unemployment taxes.

600928 Social Security Tax

Employer portion of social security taxes.

600930 Workers Comp Expense

Employer benefit paid for workers compensation expenses.

600932 Executive Fringe Benefits

Employer benefit paid for executive fringes.

600934 Fringe Transfer Credit

Contra expense account code for fringe benefit chargeback.

600940 Annual Leave

Compensation paid to eligible employees for designated days away from the work designed for vacation and other periods of rest and relaxation.

600950 Sick Leave

Compensation pay to eligible employees for designated days away from the work place designed to accommodate the employees' illness, or illnesses of designated family members.

600960 Other benefits

Benefits not included in other categories listed.

702000 Supplies

Includes expendable products used in carrying out day-to-day business activities. For budget planning, detail expenditures should be summarized in this control.

702100 Medical supplies

Supplies used by physicians and other health professionals in the medical treatment of patients.

702200 Dental supplies

Supplies used by dentists and dental hygienists in the dental treatment of patients. This definition also includes expenditures for dental laboratory services and supplies.

702300 Educational supplies

Supplies used in the general classroom to educate and train students and staff on various subjects. These items include but are not limited to exam booklets, books (other than library acquisitions), forms, chalk, erasers, charts and audiovisuals.

702310 Electronic Books**702320 Electronic Journals****702330 Document Delivery****702350 Minor furniture & equipment**

Furniture and equipment that is nonexpendable, tangible, personal property having a useful life of two years and acquisition cost of less than \$5,000.

702360 Minor computer & electronics equipment

Computers and electronic equipment costing less than \$5,000 and other purchases related to acquiring computer equipment.

702410 General office supplies

Supplies used in carrying out day-to-day business activities. General supplies include items such as paper, toner, printer cartridge as well as office reference books, pamphlets and stationery.

702420 Copying/duplicating

Includes expenditures for machine rental and maintenance agreements for copying, duplicating services (on or off campus), and for all supply items associated with copying, duplicating and equipment.

702430 Postage

The cost associated with mailing letters or other materials through the United States Postal Service, United Parcel Service, Federal Express, etc.

702500 Housekeeping supplies

Janitorial supplies, cleaning supplies, and paper products used to keep or maintain the aesthetic appearance of the campus facilities. This category also includes the cleaning of linen, window treatments, etc.

702510 Uniforms

Includes distinctive clothing and wearing apparel used by a specific group of employees or students that conforms to departmental, professional or safety dress standards. This category also includes wearing apparel maintenance.

702600 Maintenance supplies

Supplies utilized for maintaining the electrical, plumbing, heating and cooling systems, carpentry, building and grounds. Also includes small tools and utensils.

702700 Automotive supplies and maintenance

Supplies such as gasoline, lubricants, repair parts, and services for automobiles, vans and trucks.

702800 Laboratory supplies

Supplies used in research and health services laboratories. Includes items such as glassware, reagents, chemicals, small utensils, and similar supplies.

702810 Student laboratory supplies

Supplies used in the laboratory by students or for teaching students in the laboratory.

702820 CORES Research Supplies

Cost of supplies and or services for Meharry CORES facilities.

702850 Animals

Animal supplies used in the laboratory.

702860 Radioactive Supplies

Radioactive supplies used in the laboratory.

702900 Food/dietary supplies

Perishable and nonperishable supplies used for meals, preparation and services.

703000 Utilities and Telecommunication

Includes all cost for utility, energy, and voice communication. For budget planning, detail expenditures should be summarized in this control.

703100 Electricity

Cost of electrical services.

703200 Gas

Cost of gas services for heating and cooling facilities.

703300 Water and sewer

Cost of water and sewer usage.

703400 Telephone/communication

Cost incurred for telecommunication services and equipment including local and long distance telephone calls.

703420 Cellular Phones

Cost incurred for cellular phone service and usage.

703900 Contra Utility

Internal contra account code to record expense chargeback for utilities.

704000 Travel

Includes all cost for transportation, lodging, sustenance, and related items incurred by employees, students, and others traveling on official business. For budget planning, detail expenditures should be summarized in this control.

704100 Employee travel

Cost for transportation, lodging, sustenance and related items incurred by employees who are in travel status on behalf of the College. Note: Consultant travel is recorded in 706210.

704101 Registration workshop meetings

Cost of attendance at meetings and conferences sponsored by third parties.

704102 Conducting workshop/seminar

Cost associated with the planning and coordination of conducting a workshop or seminar on behalf of the College.

704105 Representation

Cost associated with extending hospitality to business associates or other officials on behalf of the College. Use of this account code is limited to Executive management or their designee.

704107 Entertainment

Cost associated with extending hospitality (i.e. including meal and beverage) to business associates or other officials on behalf of the College.

704110 Student travel

Cost for transportation, lodging, sustenance and related items incurred by students traveling on official business or academic purposes.

704150 *Non-Employee travel*

Cost for transportation, lodging, sustenance and related items incurred by non-employees traveling on behalf of the College.

704190 *Moving/interview*

Cost associated with moving and/or interview payments for prospective employee.

705000 *Equipment & Furnishing*

Equipment and furnishing which include nonexpendable and tangible personal property having a useful life of at least 5 years or more. For budget planning, detail expenditures should be summarized in this control.

705100 *General office equipment - 5-year expected life*

Nonexpendable and tangible personal property having a useful life of at least 5 years and an acquisition cost of \$5,000 or more. Includes items such as photocopiers, cameras, televisions, video camcorders, and other equipment. Most electronics will fall into this category. Note: Use account code 702350 for minor office equipment costing less than \$5,000 and 702360 for minor computer equipment costing less than \$5,000.

705120 *Computer Software License*

Cost of computer software license that supports the campus mainframe servers and database. Note: Use account code 707915 for licenses that are less than \$5,000 that support the department only.

705125 *Computers - 5-year expected life*

Computers and printers costing more than \$5,000 and other purchases related to acquiring computer equipment. Note: Use account code 706400 for regular maintenance and repairs to computers and peripherals.

705130 *Capital rental & lease*

Cost associated with the financing of nonexpendable, tangible, personal property having a useful life of at least 5 years, acquisition cost of \$5,000 or more and where at the end of the term the ownership will be transferred to the lessee (MeHarry).

705150 *Scientific equipment - 5-year expected life*

Equipment purchased for scientific purposes such as electronic microscopes, centrifuges, and research related equipment costing more than \$5,000.

705175 *Vehicles - 5-year expected life*

Cost related to purchase of motor vehicles (trucks, vans, and cars).

705200 *Equipment - 10-year expected life*

Nonexpendable, tangible, personal property having a useful life of 10 years and an acquisition cost of \$5,000 or more. Equipment items that include furniture, window treatments, hoods, and other equipment. Note: Use object code 702350 for minor equipment costing less than \$5,000 and 702360 for minor computer equipment costing less than \$5,000.

705270 *Scientific equipment - 10-year expected life*

Equipment purchased for scientific purposes such as centrifuges and research related equipment with a life expectancy of 10 years and costing more than \$5,000.

705300 *Renovations - 30-year expected life*

Cost related to restoration of buildings and permanent fixtures.

705410 *Library books*

Acquisition costs of books used in campus library.

705420 *Library journals*

Acquisition costs of journals used in campus library.

705430 *Library bindings*

Acquisition costs of binding books and materials for use in campus library.

705440 *Audiovisuals*

Cost associated with educational equipment that presents information in audio and visual form.

705500 *Land and improvements*

Acquisition cost of land or major renovations such as sidewalks, fencing and water systems.

706000 *Contractual*

Include cost associated with third parties engaged to provide goods and services. For budget planning, detail expenditures should be summarized in this control.

706200 *Contractual services*

Cost of professional and consultant services rendered by entities whose personnel are members of a particular profession or possesses a special skill.

706210 *Contractual expenses*

Reimbursable cost associated with contracted expenses including travel, lodging and meals.

706230 *Independent contract services*

Cost of services rendered by individuals performing professional services or who possess special skills and whose services are consistent with the Internal Revenue Service guidelines.

706250 *Subcontract payments*

Cost associated with partner institutions, usually associated with grant contracts.

706260 *Independent physician services*

Cost of professional and consultant services rendered by physicians.

706270 *Honorarium*

Payments given to non-employees for services for which fees are not legally required and custom or propriety forbids the setting of fees. Payments to individuals of \$600 or more in one calendar year will be reported as miscellaneous income to the Internal Revenue Service.

706280 *Catering/Food Services*

Cost related to providing food services associated with special events, meetings and other functions.

706300 *Building maintenance and repair*

Cost incurred for maintenance, repair, or upkeep of buildings.

706400 *Equipment maintenance and repair*

Cost incurred for maintenance, repair, or upkeep of equipment.

706500 *Building rentals and leases*

Cost associated with rental and lease of a facility, i.e. gym, lecture halls, amphitheater, etc.

706525 *Operating equipment rentals and leases*

Cost associated with rental and lease of equipment where lessor (owner) retains ownership.

706610 *Chemical Disposals*

Cost associated with disposal of chemical substances.

706620 *Biological Disposals*

Cost associated with biological disposals.

706630 *Radioactive Disposals*

Cost associated with radioactive disposals.

707000 *Other*

Includes all costs not specifically identified in other categories. For budget planning, detail expenditures should be summarized in this control.

707600 *Student aid*

Includes payments of financial assistance to students, or on their behalf, to cover the cost of education and living expenses. This category includes stipends.

707610 *Student tuition/fees*

Payment for student tuition and fees made to third party institutions or payments to the College from federal grants and contracts.

707710 *Publications costs*

Cost to issue (printed or otherwise) reproduced textual or graphic material for sale or distribution to public.

707810 *Patient care expense*

All other cost not previously identified associated with providing outpatient services.

707820 *Bad debt expense*

Accounts receivable amounts estimated to be uncollectible.

707830 *Patient incentive expense*

Cost associated with direct payments to individuals for participation in a research study (i.e. subjects, volunteers, and donors).

707910 *Membership dues and subscriptions*

Cost of membership dues or periodical subscriptions for a civic, business, professional or technical organization. Also includes periodicals that benefit a college, program, service or activity.

707915 *Software Licenses*

Cost of software license for individual department computer.

707920 *Legal fees*

Cost of professional services rendered by attorneys and law firms.

707921 *Audit fees*

Cost of professional services rendered by audit firms.

707922 *Bank fees*

Fees charged by financial institutions for administrative services.

707925 *Administrative cost*

Cost associated with activities or services that benefit a specific project.

707930 *Insurance*

Premium payments for insurance, which includes coverage for malpractice, automobile, directors and administrators.

707931 *Life & Disability*

Premium payments for life and disability.

707932 *Auto Insurance*

Premium payments for auto insurance.

707934 *Liability Insurance*

Premium payments for liability insurance.

707935 *Liability Insurance Contra*

Internal contra account code to record expense student fees credits for premium payments for liability insurance.

707936 *Property Insurance*

Premium payments for property insurance.

707940 *Interest expense*

Expense paid for use of borrowed funds.

707942 *Interest Swap expense*

Expense paid for fluctuating swap rate on use of borrowed funds.

707943 *Facilities Cost*

Internal fees assessed to cover cost of occupied departmental space on campus.

707944 *Library Usages*

Internal fees assessed to cover cost of library use for other divisions on campus.

707945 *Postage Chargeback*

Postage chargeback credit for departmental charges.

707947 *Departmental Tax*

Internal fees assessed to cover cost accumulated and paid centrally in support or for the benefit of all college units.

707950 *Taxes*

Government levies on college owned property or unrelated business activities.

707960 *Principal Payment*

Principal payment on borrowed funds.

707990 *Other*

All other expenses not classified elsewhere.