

Acct Number	Title	Description	Example
70000	Supplies	Expenses of materials and expendable goods/consumables for the general operations of the unit/department necessary to do job on day to day basis. Office Supplies, Instructional Supplies, Lab Supplies, Facility Supplies.	binders, paper clips, pens, pencils, folders, staples, toner Facility Services - mops, cleaning supplies, uniforms
70010	Travel (non-professional development travel)	Business related expenses by authorized employees traveling on University business. Fundraising, board meetings, etc.. All student travel. (Professional Development travel should be 70080.) International travel receipts need to be converted and translated when come to Acctg. For meals while traveling internationally use the international per diem rate.	Transportation, parking, mileage, per diem, lodging costs
70011	Athletic Team Travel	Expenses associated with Athletic team travels. Coaches, Athletes, Equipment Manager	Transportation, parking, mileage, per diem, lodging costs
70012	Athletic Recruiting Travel	Expenses associated while recruiting student athletes for Athletics. Coaches and prospective student recruit	Transportation, parking, mileage, per diem, lodging costs mileage to parent
70013	Recruiting Travel	Expenses associated with staff travel for recruitment of students to Drake. Law school career fair travel, admissions recruiting travel	Transportation, parking, mileage, per diem, lodging costs
70014	Athletic Official Travel	Travel costs for Athletic Officials. The amount is determined by the league conference. (Pioneer and MVC)	Transportation, parking, mileage, per diem, lodging costs
70015	Athletic MVC Tourney/ Championship Travel	Expenses for team travel for MVC tournaments and Championships	Transportation, parking, mileage, per diem, lodging costs
70016	Athletic Post MVC Tourney Championship Travel	Expenses for Athletic travel for NCAA Tournaments	Transportation, parking, mileage, per diem, lodging costs
70020	Print/Copy	Costs associated with printing letterhead, forms, documents, contracts, invitations, envelopes, business cards, etc (associated postage should be charged to 70030) Costs for printing items used in the functions of the department. Cost will be a per click basis which includes standard paper.	Letterhead, envelopes, business cards, postcards Invitations for a specific one time purpose
70030	Postage	Costs of services by the Campus Mail Service or outside vendor relating to mailings/courier service to deliver items to outside parties.	stamps, metered postage, UPS, business reply, Bulk Mail, FedEx, UPS
70040	Telephone/long-distance/cell	Costs of telephone charges distributed by Telecomm based on actual occurrence. Service for University authorized cell phones and pagers	Phone,
70041	Mobile Device Media & Connectivity	Ipad connectivity service, apps for ipad/iphone; data packages for Ipad, droids, internet	Internet, apps for ipad iphone
70050	Institutional Dues/Memberships/Subscriptions	Expenses related to dues and fees for Institutional related professional organizations and business related subscriptions. Membership usually in University name or upper management when individual name required. Memberships that stay with the university if the individual leaves the university	NACUBO, CUPA, Iowa College Foundation, Iowa Association of Independent Colleges & Universities Association of American Law Schools NCAA
70060	Equipment/Furnishings<\$5,000	Purchases of individual equipment at a cost less than \$5,000 with a normal expected life of one year or greater.	computers, file cabinets, desks, chairs, d
70061	Software	Purchases of software that cost less than \$5,000.	software & software licenses less than 5,000, software maintenance fee
70070	Repairs/Maintenance	Costs associated with repairs and/or maintenance of buildings, equipment, furniture. Repairs are corrective and restorative following general use and deterioration and maintenance is preventive.	Tuning Piano, painting, repair equipment

		Replacing a small piece of equipment because it is broken that would be 70060.	Not buying new pager radio because old one broken
70080	Faculty/Staff Development/Dues Memberships/Subscriptions	Developmental/Professional conferences including all associated travel cost Expenditures related to dues and fees for Individual professional organizations as well as all associated expenses for training/instruction of employees that assists in performance of work related responsibilities Travel to speak /present at conference is included here if the individual is registered to attend the conference (not just fly in to speak and fly out) If trip is combination of prof development and recruiting or research- need to expense according to primary intent of the trip (i.e. go to conference but do recruiting all airfare and hotel exp go to 70080 but meals while recruiting go to 70161 employee recruiting.	Conference Registrations/ and any related travel-mileage hotel, per diem Professional Association Memberships in name of individual Professional reference books and
70090	Entertainment/Meals/Hospitality	Food/meals with outside guests; food/drink incidental to a function with outside guests.	Meals with outside guests
70091	Departmental Meals/Hospitality	Expenditures related to food and/or services at events with only Drake Faculty/Staff present. Student Group (Orgn 3170) activities - wrist bands, gadget give aways, RHA door prize	beverages/snacks, Fall picnic; holiday celebration
70092	Employee Recognition	Expenses related to recognition of employees-morale boosters. See policy. Can only spend what is in budget and budget is not transferrable.	Treats or meals consumed on campus (sodexo), traveling trophy, certificates
70095	Student Hospitality	Expenses intended to foster attendance at engagements Student hospitality endeavors	cookies, ice cream, pizza
70100	Contracted Services/Consultants	Outside vendor provides a Professional service to Drake at an agreed upon rate. This would include written contracts and/or Drake's Independent contractor's Typically 1099 taxable income Parking lot resurfacing or piano tuning should be Repair & Maint Guest Lecturers should be Honorarium 70200	Professional Temporary Service DJ's, Speakers, photography
70110	Contract & Lease Payments	Costs for lease or contract agreements for on-going University services; such as, dining health services, computer services, Software Maintenance fee should be 70061	Dining Service, Health Services, Rent Leases maintenance agreements
70120	Special Events This account will be inactivated. Track with activity codes	All costs associated with an event will be expensed to appropriate account code - the event can be tracked by activity code.	
70121	Commencement/Convocation Expenses	Expenses associated with commencement	Band players,
70130	Advertising/Promotion	Costs associated with advertising through mass media channels (TV, radio, newspaper); and not a targeted group (law/alumni postcards - mailed out mass mail should be in print/copy) that are incurred to promote University operations Drake University Marketing Dept advertising Mailing cost should be postage	Mass Mailing; Relays advertising Newspapers, airport signs Journals advertising
70140	Publications	Drake Produced publications as well as publications produced by outside vendors that are sent out. Costs of purchasing published documents/journals/books by outside vend should go to 70000	Private College week postcards,515 Magazine, Times Delphic, The Blue Magazine
70150	Vehicle Expense	Costs associated with the Drake University owned and operated vehicles	Gas, cleaning, repair car washes, registration fees
70160	Employee Recruitment Advertising	Expenses associated with the advertising for Employee recruitment	Ads placed on websites, news- papers, magazines
70161	Employee Recruitment Travel/Other	costs associated with employee recruitment; including candidate meals, lodging and travel	hotel, meals, airfare, mileage

70170	Athletic Game Guarantee	Guarantee payment Drake commits to other teams to participant in our athletic event. Payment is made either by check and/or hotel costs	Monetary and/or hotel costs
70171	Athletic Interim Expenses	Expenses incurred for Athletes when they are required to be on campus and dorms/dining halls are not open. Either due to prior to term start dates or holiday breaks	Hotel and food
70172	Athletic Medical Exp/Injury Insurance	Expenses for medical insurance for Athletes. Misc. Medical bills for needy athletic students	Insurance premium and individual medical bills
70173	Athletic Home Game Expense	Expenses associated with home game events; required ambulance service and any pregame/post-game meals for athletes.	after game food for athletes ambulance service
70174	Relays Marathon Expense	All expenses associated with the production of the marathon held during Relays	
70175	Athletic Apparel	Athletic Team Apparel Uniforms	shorts, shirts, warm-ups, practice gear and coaches
70179	Unused Athletic Trade	Expense line created for any trade booked that cannot be carried over between years.	
70180	Equipment Rental	Equipment rental for all University events	Sound system, golf cart skirting, banners etc
70190	Faculty Research - This Account will be inactivated	Not to be used after 5-31-11.	
70200	Honorarium	Payments/awards made to individuals and guest speakers in recognition or for outstanding accomplishments in lieu of a specified fee. These payments will be 1099'd for tax purposes Pay travel for speakers only - where code travel or here... Give speaker gift only code here.	Awards; monetary pmt that is not a fee Teacher of the Year awards, plaques Alumni Awards Guest Lecturers
70210	Book Binding Expense	Binding of books, journals, dissertations or rebinding of any of these	Paperback to hardback Dissertation
70211	Copyright charges	Expenses associated with copyright clearances Copyright fees	journals Copyright fees for music, theater, doctoral dissertations
70212	Database Search This Account will be inactivated.	***per Susan Breckenridge can be deleted**	
70213	Annual Subscriptions/ Electronic Databases	Expenses journal subscriptions-own data--then bind Database subscriptions only purchases access for certain timeframe. on-line journals-own forever-must pay access fees	Ebsco
70230	Licenses Fee	Fees related to obtaining licenses and permits for the University Includes software licenses over \$5,000. This is not professional dues(70080) or vehicle licenses (70150)	Software license, city permits Hazardous waste permits; Apple, SCT, Black Board, Antivirus license fees
70240	Interim Student Expense	Drake expense incurred when dorms and dining halls are not open arrive before term starts.	Meals for RA's at beginning of term
70250	Constitutional Law Expense	All Expenses associated with Constitutional Law Center All expenses associated with the running of the center	Speaker Series and any related expenses for those events. Supplies etc needed to run center

70251	Moot Court Expense	Expenses associated with Moot court and Mock Trial Groups This includes competition, copying briefs and student travel	Competition fees, student travel to competitions, and supplies/copying needed to prepare for competitions
70252	Intellectual Property Law Expense	All Expenses associated with the Intellectual Property Law Center	
70260	E Communications Marketing & Communications Only	Expenses associated with Web based/electronic communications Including Web development/design	JS Emma
70261	Public Relations Marketing & Communications Only	Service provider for	Cision Vocus
70262	Media Relations Marketing & Communications Only		GeoTel Corp-eclips Consulting fees The Link
70263	Trademark Branding Marketing & Communications Only	Expenses associated with Drake Branding	
70264	M&C Software This account will be inactivated ***Use 70061 Software	Software utilized by the Marketing and Communications department and for publications	iTunes, filemaker licensing for filemaker etc
70265	M&C Research Marketing & Communications Only	Fees associated with research for Marketing groups Research on image and reputation of Drake	windmeyer
70265	M&C Photography Videography Marketing & Communication Only	M&C photography and videography	stock photography, DVD of photography
70900	Undistributed Budget	Budget only - no expenses should be charged to this account	
73011	Hazardous Waste Disposal	Disposal of hazardous Waste	
73040	Legal Fees	Trademark Branding	Attorney fees,
73070	Credit Card Operations Expense	Credit Card expenses -	DeltaRx
73090	Rent Expense	Fees for use of space for University function/event-does not include equipment	Extended Ed classroom space Hall for alumni event