

**Chart of Accounts
as of 07/01/2021**

Account	Title	Account	Title
	Operating Services - Advertising		Operating Services - Rentals
7001	Advertising	7086	Rentals - Automotive
7002	Mainstream Student Recruitment	7087	Rentals - Office Equipment
7003	Minority Student Recruitment	7088	Rentals - Buildings and Grounds
7004	High School Seniors Recruitment	7089	Rentals - Building and Ground Equip
7005	Cultural Events	7090	Rentals - IT Equip and Processing
7006	Non- Credit/Extensions	7091	Rentals - Recreational Equipment
7007	Grants/Restricted	7092	Rentals - Other Rentals
7008	Workforce Development		
7009	Design and Production		Oper Svcs-Memberships and Subscriptions
7010	Other	7101	Institutional Dues or Memberships
7011	Non-Traditional Student Recruitment	7102	Subscriptions
7012	Human Resources	7103	Professional License Fees
7013	Purchasing Related	7104	Testing Service Fees
		7105	Training (non-conference)
	Oper Svcs -Printing Svcs	7106	Registration Fees
7021	Office Stationary, Business Cards	7107	Software Subscriptions
7022	Recruiting Materials, Brochures		
7023	College Catalogs		Oper Svcs - Postage and Freight
7024	Class Schedules	7121	Postage
7025	Manuals Handouts Flyers and Posters	7122	Postage - Student Billings
7026	Forms	7123	Express Mail and Shipping
7027	Other Printing Services	7124	Freight In
7028	Binding	7125	Freight Out
7029	Film Processing and Duplication		
7030	Design/Photography		Oper Svcs -Utilities and Telephones
		7141	Electricity
	Operating Services - Insurance	7142	Natural Gas
7041	Athletic	7143	Water Service
7042	Vehicular	7144	Sewerage Fees
7043	Mechanical	7145	Local Telephone Service
7044	Physical Property	7146	Long Distance Telephone Service
7045	Personal Injury	7147	Other Communication Services
7046	Workers' Compensation	7148	Data Lines
7047	General Liability	7149	Cell Phone Devices
7048	Other Insurance	7150	Helpdesk Services
	Oper Svcs - Maintenance and Repairs		Oper Svcs -Miscellaneous Oper Svcs
7061	Automotive	7161	Miscellaneous Operating Services
7062	Office Equipment	7162	Continuing Education
7063	Buildings and Grounds	7163	Student Activities
7064	Building and Ground Equipment	7164	Student Programs
7065	IT Equipment - Hardware Maint	7165	Student Publications
7066	Data Processing Software Maint	7166	Campus Police Functions Security
7067	Hosted Data Services	7167	Laundry Services
7068	Miscellaneous Equipment	7168	3rd Party Processing Fees
7069	Other Maintenance and Repairs	7169	Program Accreditation
7070	Custodial Services	7170	Security Monitoring Services
7071	Plant Maintenance	7171	Transcript Service Fees
7072	Trash Services	7172	Higher One Enrollment Fees
7073	Other Property	7173	Student Payment Plan Enrollment Fee
7074	Pest Control	7174	Background Check Fees
7075	Software Supp/Implementation Svcs	7175	Student Disability Related Services
7076	Software License	7176	Clinical Fees
7077	Lawn Services		
7078	Inspection Services		

Account	Title
	Operating Supplies -Office Supplies
7201	Office Supplies
7202	Copier/Printer Supplies
7203	Computer Supplies
7204	Medical Supplies
	Oper Supplies - Automotive Supplies
7221	Automotive Fuel
7222	Automotive Oil and Lubrication
7223	Automotive Batteries
7224	Automotive Tires
7225	Automotive General
	Operating Supplies -Other Supplies
7241	Educational Supplies
7242	Buildings and Grounds Supplies
7243	Household Supplies
7244	Athletic and Recreational Supplies
7245	Athletic Clothing and Uniforms
7246	Non Athletic Clothing and Uniforms
7247	Other Operating Supplies
7248	Resale Supplies
7249	Food Supplies
7250	Police Supplies
7251	Aviation Supplies
7252	Non-Consumable Supply
	Professional Services
7301	Accounting and Auditing
7302	Management
7303	Engineering and Architectural
7304	Legal
7305	Medical
7306	Veterinary
7307	Athletics Officiating
7308	Fine Arts Modeling
7309	Bands and Entertain Professionals
7310	Other Professional Services
7311	Drug Testing
7312	Temporary Personnel Contracts
	Capital Outlay - Taggable >\$1,000
7501	Other Miscellaneous Charges
7502	Automotive - Taggable
7503	Heavy Moveable - Taggable
7504	Household - Taggable
7505	Medical - Taggable
7506	Office - Taggable
7508	Education and Recreation - Taggable
7509	Communications Equipment - Taggable
7510	Other Machinery and Equip- Taggable
7515	Library Books & Periodicals
7516	Library Reference Materials
7517	Police Equipment - Taggable
7550	Capital Outlay-NonTaggable <\$1,000
7551	Automotive NonTaggable
7552	Bldg Ground and Gen Plant NonTagg
7553	Heavy Moveable Equip NonTaggable
7554	Household NonTaggable

Account	Title
7555	Medical NonTaggable
7556	Office NonTaggable
7558	Ed and Recreation NonTaggable
7559	Communications Equip NonTaggable
7560	Other Machinery and Equip NonTagg
7561	Police Equipment - Non-Taggable
	Computers and Software
7601	Computers - Taggable
7602	Computers - NonTaggable
7603	Software - Taggable
7604	Software - Non-Taggable
7605	Software Implementation Services
	In State Travel
7701	In State- Administrative
7702	In State-Conference and Conventions
7703	In State- Field Travel
7704	In State-Athletic Travel - Womens
7705	In State-Athletic Travel - Mens
7706	In State-Personal Vehicle Mileage
7707	In State-Board Members
7708	In State-Special Meals
7709	In State-Travel - Students
	Out of State Travel
7751	Administrative
7752	Conferences and Conventions
7753	Field Travel
7754	Athletic Travel - Womens
7755	Athletic Travel - Mens
7756	Personal Vehicle Mileage
7757	Board Members
7759	Out of State Travel - Students
	Interagency Expenses
7791	Interagency Expense
	Other Operating Expenses
7801	Scholarships
7804	Exemptions/Waivers - Institutional
7810	Bank Charges
7821	Credit Card Discount Fees
7951	State Services - IAT Expense
	Campus Codes
	JA - Monroe Campus
	JB - Lake Providence Campus
	JC - Tallulah Campus
	JD - Bastrop Campus
	JE - West Monroe Campus
	JF - Farmerville
	JG - Winnsboro Campus
	JH - Ruston Campus
	JI - Adult Education
	JJ - Jonesboro Campus
	JK - Workforce Training Alliance