

Lafayette College

"Inactive" means it will be inactive as of July 1, 2025 unless otherwise noted.

Chart of Accounts - Natural Accounts - With Descriptions

Operating Expense Focused

FFFFFF-00000-~~AAAAA~~PP-ACT

7/30/2025

Account Number	Account Name	Emburse EXP / INV	Other	Description of Use
<b>Non-Staff Wages, 6B</b>				
620113	Coaches PT Non Staffing	No / No	Payroll Only	No longer in use.
620117	Casual & Other	No / No	Payroll Only	Part-time, used primarily for faculty
620140	Student Wages - Non Summer	No / No	Payroll Only	Student wages during academic year (late August-May)
620141	Student Wages - FWS	No / No	Payroll Only	Student wages applied to Federal Work Study grants
620145	Student Wages - Summer	No / No	Payroll Only	Student wages earned between academic years (late May-mid August)
620150	Part Time Support	No / No	Payroll Only	Part-time, used primarily for non-faculty
620160	Overtime	No / No	Payroll Only	Wages earned above 40 hours per week
620170	Cell Phone/PDA Allowance (Grandfathered)	No / No	Payroll Only	No longer provided. Grandfathered for employees currently receiving.
620180	Car Allowance	No / No	Payroll Only	Earnings allowance provided for certain positions where travel is a large portion of the job. This taxable allowance is provided in lieu of providing a company leased vehicle or mileage reimbursement. Must be approved by EVPFA.
620181	Faculty & Admin Moving Expenses	No / No	Payroll Only	Allowance provided for employee moving expenses. This is a taxable allowance paid at an estimated amount. No receipts are required. Managed through Human Resources.
620190	Payroll-Transfers	No / No	FAMIS	Used to record transfer for work orders through facilities operations.
620191	Payroll-Dining Svcs Reimbursements	No / No	Payroll Only	
620667	Game Operations - Salary	No / No	Payroll Only	Wages for part-time game day employees
690292	Fringe Benefits-Non-Staff Level Chg	No / No	Payroll Only	Benefits costs allocated as a percentage of the non-staff wages.
690293	Fringe Benefits-Students Charge	No / No	Payroll Only	Benefits costs allocated as a percentage of student wages. Note that student wages have 0% benefit allocation during the academic year. During the summer months an amount is allocated to cover FICA expense.
<b>Fringe Benefit Allocations, 6E</b>				
690290	Fringe Benefits-Faculty/Staff Level Charge	No / No	Payroll Only	Benefits costs allocated as a percentage of the wages.
690292	Fringe Benefits-Non-Staff Level Charge	No / No	Payroll Only	Benefits costs allocated as a percentage of the non-staff wages.
690293	Fringe Benefits-Students Charge	No / No	Payroll Only	Benefits costs allocated as a percentage of student wages. Note that student wages have 0% benefit allocation during the academic year. During the summer months an amount is allocated to cover FICA expense.
<b>Fringe Benefit Cost Pool, 6G</b>				
691105	Medical Plan	No / Yes	HR/Payroll Only	Medical

Account Number	Account Name	Emburse EXP / INV	Other	Description of Use
691110	Medical Plan EE Share	No / Yes	HR/Payroll Only	Medical (will be negative amount for employee deductions)
691115	Medical Plan Retiree Share	No / Yes	HR/Payroll Only	Medical (will be negative amount for retiree contributions)
691120	Post 65 Plan	No / Yes	HR/Payroll Only	Medical
691125	Post 65 Plan Retiree Share	No / Yes	HR/Payroll Only	Medical (will be negative amount for retiree contributions)
691130	Health Savings Account	No / Yes	HR/Payroll Only	Medical
691135	Retiree Plan Admin	No / Yes	HR/Payroll Only	Medical
691140	Premium Reimbursement - Retiree	No / Yes	HR/Payroll Only	Medical
691145	Premium Reimbursement - PT Union	No / Yes	HR/Payroll Only	Medical
691150	Medical Insurance Add Ons	No / Yes	HR/Payroll Only	Medical
691155	Benefits Administration Costs	No / Yes	HR/Payroll Only	Medical
691165	EAP & Employee Well-Being	No / Yes	HR/Payroll Only	Medical
691205	Retirement Plans - 403B	No / Yes	HR/Payroll Only	Retirement
691210	Retirement Plans - 457B	No / Yes	HR/Payroll Only	Retirement
691305	Social Security	No / Yes	HR/Payroll Only	Payroll Taxes
691310	Medicare	No / Yes	HR/Payroll Only	Payroll Taxes
691405	PA Unemployment Compensation	No / Yes	HR/Payroll Only	Unemployment
691410	CA Unemployment Insurance	No / Yes	HR/Payroll Only	Unemployment
691415	CA Employment Training Tax	No / Yes	HR/Payroll Only	Unemployment
691420	NY State Unemployment	No / Yes	HR/Payroll Only	Unemployment
691505	Workmen's Compensation Insurance	No / Yes	HR/Payroll Only	Insurance
691510	Group Total Disability Insurance	No / Yes	HR/Payroll Only	Insurance
691515	Short Term Disability Benefits	No / Yes	HR/Payroll Only	Insurance
691520	Basic Life Insurance	No / Yes	HR/Payroll Only	Insurance
691525	Exec Disability/LTC/Life Insurance	No / Yes	HR/Payroll Only	Insurance
691605	Tuition Grants	No / Yes	HR/Payroll Only	Tuition Benefits
691610	Tuition Exchange	No / Yes	HR/Payroll Only	Tuition Benefits
691615	Tuition LVAIC Cross Registration	No / Yes	HR/Payroll Only	Tuition Benefits
691620	Tuition Remission - Full Time	No / Yes	HR/Payroll Only	Tuition Benefits
691625	Tuition Remission - Part Time	No / Yes	HR/Payroll Only	Tuition Benefits
<b>Auxiliaries Cost of Sales, 7F</b>				
710846	Downtown Suppliers Expense	No / No	Inactive	No longer in use.
710845	Freight/Del-Gen Mdse College Store	Yes / Yes		Used by the College Store to record cost of goods sold for the freight charges for general merchandise.
710844	Freight/Del-Textbk College Store	Yes / Yes		Used by the College Store to record cost of goods sold for the freight charges for textbooks.
710843	Purchases-Gen Mdse College Store	Yes / Yes		Used by the College Store to record cost of goods sold for general merchandise.
710842	Purchases-Textbooks College Store	Yes / Yes		Used by the College Store to record cost of goods sold for textbooks
<b>Books and Publications, 7R</b>				

Account Number	Account Name	Emburse EXP / INV	Other	Description of Use
710472	Book Binding	Yes / Yes		Used in instructional, research or general operating activities. Includes purchases made by the Libraries.
710473	Books	Yes / Yes		Used in instructional, research or general operating activities. Includes purchases made by the Libraries.
710302	Books - Skillman Library	Yes / Yes		Used in instructional, research or general operating activities. Includes purchases made by the Skillman Library.
710476	Interlibrary Loans	Yes / Yes		Used in instructional, research or general operating activities. Includes purchases made by the Libraries.
710475	Library Periodicals	Yes / Yes		Used in instructional, research or general operating activities. Includes purchases made by the Libraries.
710413	Publications	Yes / Yes		Used in instructional, research or general operating activities. Includes purchases made by the Libraries.
<b>Depreciation &amp; Amortization, 7P</b>				
710942	Depreciation	No / No	Finance Only	Amortizable of purchase price of a capital asset over the useful life of the asset.
710995	O&M Allocation	No / No	Finance Only	O&M costs include maintenance equipment, insurance, utilities, office supplies, and management fees. Allocation is performed by finance based on square footage.
<b>Dining Services Contract, 7J</b>				
710819	Bon Appetit Clearing	No / No	Inactive	No longer active. Use Account 710823.
710817	Dining Plan Fee	No / No	Dining Vendor Only	Costs associated with meal plans offered by dining vendor.
710816	Dining Promotions	No / No	Dining Vendor Only	Costs associated with special promotions by the dining vendor.
710821	MarketPlace Dining Expense	No / No	Dining Vendor Only	Costs associated with dining care packages offered by dining vendor.
710823	Parkhurst Clearing	No / Yes	Dining Vendor Only	Dining Services contract holding account for invoices. Amounts are transferred out using a transfer of charges (TOC) form.
<b>Equipment - Repairs and Maintenance, 7L</b>				
710333	Equipment: Maint & Repairs	Yes / Yes		Cost of minor repairs and maintenance of land, buildings and equipment (excluding vehicles).
710632	Equipment: Reconditioning	Yes / Yes		Cost of major overhauls of College land, buildings and equipment.
710332	Equipment: Rental Fees	Yes / Yes		All short-term equipment rentals used in the normal course of operations. Do not include rentals specific to campus events (such as audio/visual equipment for graduation). For event rentals use 710451 (Special Events).
710371	Equipment: Vehicle Maint & Repair	Yes / Yes		Costs of maintenance of College vehicles, including supplies purchased in connection with vehicle maintenance.

Account Number	Account Name	Emburse EXP / INV	Other	Description of Use
710329	Equipment: Warranties	Yes / Yes		Costs of warranties purchased to maintain or repair equipment over the term of the warranty. Based on reviews by Finance these costs may be capitalized.
<b>Hospitality and Entertainment, 7S</b>				
710453	Banquets	Yes / Yes		Costs associated with academic and athletic awards banquets.
710461	Business Meals (non-travel)	Yes / Yes		To record payment for non-travel related meals for official college business. <u>LIMIT to business meetings with 5 or less participants.</u> For larger meetings use 710456-Catering or Group Meals-Other Vendors
710455	Catering / Food - Dining Services	No / No	Dining Vendor Only	Catering or meal charges for food and service provided by the College's dining vendor. Includes costs consumed in the dining halls or delivered to meeting location.
710456	Catering / Food - Outside Vendors	Yes / Yes		Catering charges for food and service provided by the outside vendors. <u>For groups of MORE than 5 participants.</u> Under 5 participants, please use 710461-Business Meals. This includes formal and informal events. (Examples: coffee service, pizza parties, outside restaurant service)
710370	Entertainment	Yes / Yes		Costs directly associated with entertainment, amusement, diversion or other social activities offered for the benefit of faculty, staff, students, donors, guests, etc. These expenditures are disallowed for federally sponsored grants & contracts and must be segregated.
710441	Housing Allowance	No / Yes		Allowance for housing expenses provided to individuals as part of their compensation package. Typically used for on-campus research programs held during academic breaks.
710458	Internal: Inn Lodging Charges	No / No	Lafayette Inn Only	Charges for Lafayette Inn for stays covered by departments of the College. Likely used in conjunction with an Activity Code.
710363	Meetings & Ceremonies	Yes / Yes		To record payment for non-travel and non-food related costs associated with meetings and ceremonies held for official college business.
710451	Special Events	Yes / Yes		Costs associated with College sanctioned events. Should not be used for meeting food and costs, field trips, travel to seminars, or other expense incurred in the normal course of business.
710651	Training Table	No / No	Inactive	No longer in use. Use 710456 Catering / Food - Outside Vendors for purchases. Internal charges from Dining will use 710455 Catering / Food - Dining Services. Use Activity Code 211 (Training Table) with natural account.
<b>Insurance and Taxes, 7I</b>				
710903	Income Tax Expense	Yes / Yes		Taxes that governments impose on income generated by businesses.
710443	Insurance	Yes / Yes		Insurance: General insurance costs not otherwise categorized.

Account Number	Account Name	Emburse EXP / INV	Other	Description of Use
745103	Insurance Ded: Auto	Yes / Yes		Insurance deductibles paid for auto claims
745104	Insurance Ded: Liability	Yes / Yes		Insurance deductibles paid for general liability claims
745105	Insurance Ded: Property	Yes / Yes		Insurance deductibles paid for property loss claims
745106	Insurance Prem: Alumni-D&O/ELL	No / Yes		Insurance premiums: Alumni- Directors & Officers / Educators Legal Liability
745107	Insurance Prem: Auto	No / Yes		Insurance premiums: Auto
745108	Insurance Prem: Bonds	No / Yes		Insurance premiums: Bonds
745128	Insurance Prem: Crime	No / Yes		Insurance premiums: Crime
745109	Insurance Prem: Crisis Response	No / Yes		Insurance premiums: Crisis Response
745111	Insurance Prem: Fine Arts	No / Yes		Insurance premiums: Fine Arts
745112	Insurance Prem: Flood	No / Yes		Insurance premiums: Flood
745113	Insurance Prem: Liability-Cyber	No / Yes		Insurance premiums: Cybersecurity
745114	Insurance Prem: Liability-D&O/ELL	No / Yes		Insurance premiums: Directors & Officers / Educators Legal Liability
745127	Insurance Prem: Liability-Envir	No / Yes		Insurance premiums: Environmental
745115	Insurance Prem: Liability-Gen All Levels	No / Yes		Insurance premiums: General Liability
745116	Insurance Prem: Liability-Meyner Prof	No / Yes		Insurance premiums: Liability - Meyner Center
745117	Insurance Prem: Malpractice	No / Yes		Insurance premiums: Malpractice
745122	Insurance Prem: Property	No / Yes		Insurance premiums: Property
745130	Insurance Prem: Recovery	No / Yes		Insurance premiums: Recovery
710209	Insurance Prem: Student Athletes	No / Yes		Insurance: Supplemental insurance for student athletes.
745118	Insurance Prem: Student Athletic Accident	No / Yes		Insurance premiums: Student Athletic Accident
745119	Insurance Prem: Student Club Catastrophic	No / Yes		Insurance premiums: Student Club Catastrophic
745121	Insurance Prem: Student Org Liability	No / Yes		Insurance premiums: Student Organizations
745125	Insurance Prem: Travel Adv Svcs & Health	No / Yes		Insurance premiums: Travel - Advanced Services & Health
745124	Insurance Prem: Travel Liability	No / Yes		Insurance premiums: Travel
745101	Insurance: Appraisals	No / Yes		Professional appraisal fees related to insuring an asset
745102	Insurance: Broker Fees	No / Yes		Broker and administration fees for insurance policies.
710883	Real Estate Taxes	Yes / Yes		Annual taxes a property owner must pay on the assessed value of their property.
<b>Interest Expense, Net of Capital Interest, 7Q</b>				
781100	Bond Issuance Cost Amortization	No / No	Finance Only	Expense reducing prepaid bond issue costs over the life of a bond. This is done by allocating the costs to interest expense
781101	Bond Premium Amortization	No / No	Finance Only	Non-cash reduction to interest expense to amortize bond premiums over the life of the bond.
710915	Capitalized Interest to Projects	No / No	Finance Only	Interest expense recorded as a capital component of a capital project.
710914	CARO Accretion	No / No	Finance Only	Expense recognizing the increase over time of an asset retirement obligation.
710911	Interest Expense Capital Lease	No / Yes	Finance Only	Interest expense incurred per a capital lease agreement.

Account Number	Account Name	Emburse EXP / INV	Other	Description of Use
710907	Interest Expense Debt Service	No / Yes	Finance Only	The amount of interest expense that is supported by the annual operating budget. Typically reflects the cash paid for interest.
710905	Interest Expense Swap	No / No	Finance Only	Interest cost from an interest rate swap agreement.
815960	Interest Expense Transfer	No / No	Finance Only	Transfer account used to record transfers of debt service interest to the operating budget.
710904	Interest Income Swap	No / No	Finance Only	Interest earned from an interest rate swap agreement.
710906	Remarketing Fees Variable Bonds	No / Yes	Finance Only	Cost paid to a remarketing agent for services related to variable rate bond, including setting interest rates and reselling bonds.
710908	Standby Bond Purchase Agreement	No / Yes	Finance Only	Fee paid for credit facility contracted to purchase variable rate bonds should the remarketing fail.
<b>Other Non-Classified Expenses, 7A</b>				
710641	Awards: Trophies, Plaques, & Other	Yes / Yes		Used to record the cost of awards such as plaques, trophies, and funding awarded to individuals (non-employees), organizations, etc. for events or activities.
710901	Bad Debt Expense	No / No	Finance Only	Used to record the amounts written off as uncollectible.
710368	Bank Fees	No / No	Finance Only	Fees assessed by financial institutions for administering bank accounts and processing transactions.
709998	Budget Current Fiscal Year	No / No	Budget Only	Budget dollars representing the endowment spend income for the current year.
709991	Capital Project Budget	No / No	Budget Only	Used to track budget dollars for capital projects
710207	CHAMPS/Lifeskills/SAAC	No / No	Inactive	No longer in use. Use account that describes the nature of the expense with Activity Code 201 (CHAMPS Lifeskills SAAC)
710348	Contingency	No / No	Budget Only	Budget Only - Contingency budget will be reclassified to expense accounts per the intended use of the contingency.
710369	Contributions to Unrelated Organizations	No / Yes		Contributions to unrelated organizations should occur on a limited basis. The payment represents support for the other organization when there is no expectation of receiving goods or services in return. Do NOT use for dues or memberships.
710913	Equipment: Lease: ITS Equipment	No / Yes		Installment payments for ITS related equipment leases.
710916	Equipment: Lease: Non-ITS Equipment	No / Yes		Installment payments for all non-ITS related equipment leases.
710419	Exhibits	No / Yes		An exhibit fee is a payment made to an artist for the time and effort they put into creating and exhibiting their work. Fees are paid for a variety of reasons, including participation in non-selling exhibitions, art fairs, and group shows.
710374	Expense Recovery	No / No	Inactive	No longer in use.
710306	Expenses-Rest-Gift & Grant	No / No	Inactive	No longer in use. Use account that describes the nature of the
710364	Faculty/Admin Moving Expenses	No / No	Inactive	No longer in use. Per policy, if eligible, moving expenses are paid as taxable lump sum payments through payroll and charged to Account 620181. For other professional moving services use Account 710795

Account Number	Account Name	Emburse EXP / INV	Other	Description of Use
710667	Game Operations	Yes / Yes		Expenses incurred during live sporting events. Includes set up/tear down costs, food, supplies, etc.
710366	Gifts-In-Kind	No / No	Finance Only	Used to record the estimated value of goods and services received by the College at a reduced or zero fee.
710308	Grant Expense	No / Yes		Grants are financial awards that do not need to be repaid as long as the funds are used within the parameters provided. This account should be used for grants made to entities outside of Lafayette (but not subawards "see 710389 for subawards"). Students scholarships, prizes, and stipends should NOT be charged here.
710931	Indirect Cost Recovery	No / No	Finance Only	Use to record the indirect cost recover for external grants.
710303	Investment Office Income Offset	No / No	Finance Only	Use to record the endowment draw to cover the investment office expenses.
710372	Membership & Dues	Yes / Yes		Payments made by individuals or the institution to belong to an organization, club, or association, essentially the fee paid to maintain active membership and access its benefits and services.
710349	Miscellaneous Expense	Yes / Yes		Use this account only if no other account accurately represents the nature of the expense.
709996	Oper Budget Net Invested in Plant	No / No	Budget Only	Used to track budget dollars for capital projects
710572	Other Research	No / No	Inactive	No longer in use. Use account that describes the nature of the expense with Activity Code 209 (Other Research Activities)
710432	Participant Support Cost-House/Meal	Yes / Yes		Used by Sponsored Research for grant funded reimbursement of housing allowances and/or meal costs for participants of educational grants that include Participant Support Costs.
710516	Participant Support Cost-Stipend	Yes / Yes		Used by Sponsored Research for grant funded events where participants are provided a stipend to cover cost of participation (housing, meals, travel, etc.) Used with educational grants that include Participant Support Costs.
710395	Participant Support Cost-Travel	Yes / Yes		Used by Sponsored Research for grant funded reimbursement of travel costs for participants of educational grants that include Participant Support Costs.
709999	Prior Year Carry Forward Balance	No / No	Budget Only	Budget dollars representing the rollforward balance for funds that roll from year to year.
710930	Recovery Credit - Fines	No / No	Finance Only	Cash receipts for library and student life fines.
710446	Recruitment-All Personnel	No / No	Inactive	No longer in use. Use account that describes the nature of the expense with Activity Code 203 (Recruitment - Employees)
710452	Registration-Other Events	Yes / Yes		Event registration fees paid to participate in an event. No NOT use for seminars, conferences, and professional education.

Account Number	Account Name	Emburse EXP / INV	Other	Description of Use
710440	Rental of Facilities	Yes / Yes		A facility rental fee is a charge for the use of a facility, such as a room, gym, or outdoor space. The fee may cover the cost of maintenance, utilities, and other services.
710435	Research Participant Incentives	Yes / Yes		Includes incentives (cash, gift cards, etc.) provided to motivate individuals to participate in a grant/state-supported project/program or an instruction, research, or public service project or study.
710310	Rights and Royalty Fees	Yes / Yes		Rights and royalty fees are payments made for the right to use a property or asset. This includes patents, copyrights, and screening/broadcast rights.
710394	Safety & Envir Health License Fee	Yes / Yes		Costs associated with obtaining or renewing a license to ensure safety and environmental health. These fees can vary by location, type of license, and other factors.
710338	Software License/Maintenance	Yes / Yes		Software License and/or Maintenance fees are recurring fees paid to a software vendor to maintain access to ongoing updates, bug fixes, new features, and technical support for a purchased software license. It also includes software contracts for cloud-based application access.
710450	Special Events-Revenue-Contra Exp	No / No	Finance Only	Used at the direction of finance to capture small dollar registrations or reimbursements for events.
710448	Student Recruitment (Non-Travel)	No / No	Inactive	No longer in use. Use account that describes the nature of the expense with Activity Code 202 (Recruitment - Students)
710201	Summer School	No / No	Inactive	No longer in use. For payment to other institutions use Account 710399 (Educational Affiliates and Services) with Activity Code 210 (Summer School)
710375	Transfers-Plant Op Services	No / No	Facilities Only	Used to record the cost of work orders performed by Facilities Operations.
710418	Tuition Remission-Special Programs	No / No	Finance Only	Used by Student Accounts to record fee waivers for special programs such as first class.
710347	Unclassified Expenses	No / No	Inactive	No longer in use. Use account that describes the nature of the expense. If none exists, use 710349 (Miscellaneous)
<b>Postage, 7N</b>				
710313	Postage, Mailing & Delivery Service	Yes / Yes		Costs of services provided by the College Mailroom or outside vendors including: in- or out-bound freight, parcel shipment, stamps, and express/special delivery/registered mail.
710311	Shipping & Handling Fees Tickets	No / No	Inactive	No longer in use. Use Account 710313 (Postage, Mailing & Delivery Service)
<b>Printing and Copying, 7K</b>				
710411	Printing & Printing Supplies	Yes / Yes		Costs of printing letterhead, forms, publications, invitations, etc., purchased from outside vendors



Account Number	Account Name	Emburse EXP / INV	Other	Description of Use
710377	Service Center Charges	No / No	Service Center Only	Print & Copy Center allocations to departments
710503	Service Center Credits - Copy	No / No	Service Center Only	Print & Copy Center allocations to departments
710502	Service Center Credits - Print	No / No	Service Center Only	Print & Copy Center allocations to departments
710489	Service Center Credits - Printing	No / No	Service Center Only	Print & Copy Center allocations to departments
710431	Xerox Copier - Campus Usage	No / Yes	Service Center Only	Lease, Service Contract, Over Usage or Per-Copy Charges, etc.
<b>Professional Services and Contracting, 7D</b>				
710414	Advertising	Yes / Yes		Fee paid to create and promote advertisements.
710110	Architect Fees	No / Yes		Professional fees for outsourced architectural services.
710415	Artwork	Yes / Yes		Compensation paid to an artist for their work. This can include the cost of the artwork itself, as well as the artist's time and labor.
710130	Audit and Tax Services	No / Yes		Professional fees for outsourced audit and tax preparation fees.
710522	Concert Series Performers	No / Yes		Fees paid for outside performers participating in a College
710030	Construction Costs: Other	No / No	Inactive	No longer in use. Use Account 710500.
710011	Construction: Buildings	No / Yes		Payments to construction contractors for building and construction
710020	Construction: Demolition	No / Yes		Payments to construction contractors for demolition of existing structures.
710040	Construction: Management Services	No / Yes		Payments to construction contractors for project management services.
710012	Construction: Not Included	No / Yes		Payments for which the expense was not part of the original contracted cost.
710500	Construction: Other Project Exp	Yes / Yes		Payments to construction contractors for project costs not categorized elsewhere.
710018	Construction: Utilities	No / Yes		Payments to construction contractors for utility installation or repair projects.
710430	Core Borings	No / Yes		Geotechnical investigation services.
710315	Data Base Searching	Yes / Yes		Fees and subscriptions for marketing lists and list search services.
710390	Document Destruction (Shredding)	Yes / Yes		Costs for services that destroy confidential documents securely. This can be done by shredding, burning, or pulverizing the documents.
710399	Educational Affiliates and Services	Yes / Yes		Payments to Colleges, Universities, and other Organizations for study abroad program fees. May also be used for payments to other institutions for cross-registration of students.
710405	Employment Search Firms	No / Yes		Professional fees charged by firms specializing in recruiting employees.
710210	Engineer Fees	No / Yes		Professional fees for outsourced engineering services.

Account Number	Account Name	Emburse EXP / INV	Other	Description of Use
710519	Film and Video Services	Yes / Yes		Use for services related to game day video filming and reviewing software, video hosting platforms, videographers, and other similar services.
710661	Game Officials	No / Yes		Fees paid for referees, umpires, judges, scorekeepers, timekeepers, and video replay officials.
710496	Graphic & Artistic Design Fees	No / Yes		Professional fees associated with the design of visual art or graphics.
710365	Honorariums	No / Yes		This account is used to record nominal gratuitous payments made to individuals for services of participation that are not contractually set, legally obtainable, or traditionally required. Honorariums are typically for guest lectures, appearances, or other brief education services provided to the College. Example: Payment made to a professor from another university who was invited to Lafayette for a speaking engagement at a seminar or workshop. MUST BE PAID DIRECTLY TO RECIPIENT. NO EMPLOYEE REIMBURSEMENTS. For professional lectures paid to a business, corporation, or under contractual agreement, please use 715000 – Lecturers
710720	Info Technology Consulting Services	No / Yes		Professional fees paid to firms specializing in information technology services and support.
710367	Investment Manager Fees	No / Yes		An investment management fee is a charge paid to an investment manager for their services. These fees are also known as advisory fees or investment fees.
710410	Landscaping	No / Yes		Fees for landscape services contracts
710465	Lecturers (non-employee)	No / Yes		This account is used to record for payment for professionally delivered lectures. Professional lecturers are typically under contract with the College and performs this type of service on a regular basis. MUST BE PAID DIRECTLY TO RECIPIENT. NO EMPLOYEE REIMBURSEMENTS. If not under contract by the College use account 710365 Honorariums.
710382	Legal Services	No / Yes		This account is used to record the payment of fees and incidental charges to vendors that render professional legal services.
710208	Legal Services- Immigration	Yes / Yes		Legal fees related to immigration services.
710398	Legal Settlements	No / Yes		To record payment to a claimant or plaintiff for settlements and judgments, or to record payment for other legal expenses (excluding attorney's fees) that are recovered from the college as part of a settlement.
710387	Loan Servicing	No / Yes		Costs associated with billing and collecting on the College's loan program.

Account Number	Account Name	Emburse EXP / INV	Other	Description of Use
710385	Maint Project- Inhouse Staff	No / No	Inactive	No longer in use. For internal work orders use Account 710375 (Transfers-Plant Op Services), or for external vendors use Account 710384 (Maint Project- Service Contractors)
710384	Maint Project- Service Contractors	Yes / Yes		Services fees paid to outside contractors for services related to maintaining or servicing the physical campus.
710211	Medical Services: Outsourced	No / Yes		Fees paid for trainers, medical providers, EMT service, employee physicals, etc.
710795	Moving Services- Service Contractor	No / Yes		Contracted moving services for relocation of campus assets.
710383	Outside Contractors/Consultants	Yes / Yes		A general category for all other outsourced or contracted services with recognized professionals, consultants, or independent contractors. Use this account if the service is not related to one of the other more specific Professional Services and Contracting accounts.
710014	Permit/Inspections	Yes / Yes		Fees paid for permits or inspections related to campus buildings or projects.
710386	Registration-Conferences & Training	Yes / Yes		Registration fees for conferences, seminars or other training events. May also be used for fees associated with online training and education platforms or contracted training services. Use with Activity Code 212- Professional Development/Training
710515	Research Participant Costs	No / No	Inactive	No longer in use. Use Account 710435.
710389	Subawards for Grants	No / Yes		This account is used to record the payment of a sub-grant or subcontract by Lafayette departments to other non-Lafayette institutions (profit or nonprofit) for the performance of a portion of the scope of work on an extramurally funded project.
710793	Testing Services (Maint & Const)	No / Yes		Testing services such as geotechnical feasibility studies, subsurface exploration, foundation analysis, ground improvement, and groundwater control analysis.
710420	Topographical Survey	No / Yes		Fees for surveys and related services for creating and maintaining detailed maps of a property surfaces that show natural and man-made features. It includes the location, size, height, and elevation changes of these features.
710343	Transportation-Contracted Buses/Shuttles	No / Yes		Contracted shuttle and bus service providers (Example: Costs associated with shuttle between main campus and Metzgar fields, or buses contracted for field trips or team travel.)
710486	Tree Maintenance	No / Yes		Payment to firms specializing in tree maintenance services.
710346	Uber Services (College Account Only)	No / Yes		Transportation office only: Expenses associated with College provided Uber services. Do NOT use for employee travel.
<b>Student Aid Related Expenses, 70</b>		<a href="#">(Refer to the "Disbursements to Students" section of the Finance Forms web page for proper coding.)</a>		
710474	Books -Scholarship Award	No / No	Finance Only	Use by Financial Aid and Student Accounts to record the cost of student scholarships

Account Number	Account Name	Emburse EXP / INV	Other	Description of Use
710361	Fellowship Awards	No / No	Inactive	No longer in use. See 710365 (Honorariums) and 710465 (Lecturers (non-employee)) for alternative coding.
775001	Fin Aid - Lessons	No / No	Finance Only	Use by Financial Aid and Student Accounts to record the cost of student scholarships
710511	Prizes and Awards: Students	Yes / Yes		A payment in recognition of competition, special skills, achievements, performance, contest or other criteria. (Refer to Disbursements to Student Decision Tree for more information)
710360	Scholarship Awards	No / No	Finance Only	Use by Financial Aid and Student Accounts to record the cost of student scholarships
710514	Stipends: Students	No / Yes		An allowance to help defray incidental expenses, beyond published cost of attendance, such as room and board, travel, non-required books, etc. Student is not limited in use of funds. A stipend is a payment in which no services are rendered or required at or for the College. (Refer to Disbursements to Student Decision Tree for more information)
<b>Supplies and Minor Equipment, 7E</b>				
710510	A/V Acoustical Treatment	No / Yes		Audio/visual materials designed to improve sound quality in room. Examples include sound absorbing panels, diffusers, and other acoustic treatments.
710631	Equipment: Athletics Related	Yes / Yes		Equipment purchased for use in the Athletics or Recreation department as part of a sport or related activity. Includes athletic uniforms.
710331	Equipment: Over 5,000 Capital	Yes / Yes		Useful life greater than 1 year and a cost greater than or equip to \$5,000/unit. (Prior approval required to use P-Card.)
710330	Equipment: Under 5,000	Yes / Yes		Useful life greater than 1 year and a cost of less than \$5,000/unit.
710334	Equipment: Vehicle Purchases	No / Yes		Purchase price of vehicles for the College fleet.
710336	Furniture: Over 5,000 Capital	No / Yes		Useful life greater than 1 year and a cost greater than or equip to \$5,000/unit. (Initiate order through Facilities.)
710335	Furniture: Under 5,000	Yes / Yes		Useful life greater than 1 year and a cost of less than \$5,000/unit.
710354	Materials & Supplies REU	No / No	Inactive	No longer in use.
710337	Supplies: Computers	Yes / Yes		Cost of supplies and materials used in general operation of computers, related equipment, and input and output devices.
710488	Supplies: Custodial Inventory	Yes / Yes		Cleaners, degreasers, rags, mops, and other supplies used in housekeeping.
710352	Supplies: General (Hazardous)	Yes / Yes		Supplies considered hazardous in nature used in general operations; includes medical supplies, certain facilities materials, etc.
710357	Supplies: General (Non-Hazardous)	Yes / Yes		Cost of all supplies and materials consumed or used in the general operation of an office. Examples: calculator, printer/copier paper, pens, notebooks, paper clips, rulers.

Account Number	Account Name	Emburse EXP / INV	Other	Description of Use
710353	Supplies: Instruction (Hazardous)	Yes / Yes		Educational supplies costing less than \$5K considered hazardous in nature; includes certain lab supplies, chemicals, and other materials.
710358	Supplies: Instruction (Non-Hazardous)	Yes / Yes		Educational supplies costing less than \$5K; includes textbooks, exam booklets/forms, lab equipment, etc.; excludes educational equipment and classroom furnishings costing \$5K or more.
710462	Supplies: Medical & Medications	Yes / Yes		This account is used to record the cost of medical supplies. Examples: pharmaceutical products, medical patient exam products, medical supplies, and medical training supplies.
710218	Supplies: Nutrition and Supplements	Yes / Yes		Cost of food and other supplements to support athletic teams.
710482	Supplies: Plant Project Materials	Yes / Yes		Cost of supplies to be used in maintenance, repair, or reconditioning of College assets.
710359	Supplies: Training	Yes / Yes		Supplies used in training programs such as CPR certification, sports medicine, etc.
<b>Telephone and Cable, 7M</b>				
710314	Cable TV, Streaming Services	Yes / Yes		Cost of cable TV subscriptions or internet streaming services.
710312	Telephone and Internet Service	Yes / Yes		Cost of phones, lines and internet charges.
<b>Transfers-In, 8A</b>				
815927	Intrafund Transfers	No / No	Finance Only	Transfers booked by Finance for specific transfers within a fund.
815093	Other Transfers Among Fund Groups	No / No	All - use TOC	Transfers of dollars between funds, or between Orgs (Operating Budget). BOTH sides of the entry MUST use this account, and the program code MUST be "85".
815096	Transfer Gift Revenue	No / No	Finance Only	Transfers gift funds to other funds.
815097	Transfers from Capital Reserve	No / No	Finance Only	Transfers to/from Capital Reserve accounts.
815094	Transfers From Endowment	No / No	Finance Only	Transfers from the endowment to other funds.
815090	Transfers from Operations	No / No	Finance Only	To transfer dollars from the Operating Budget funds to other funds.
815095	Transfers Used for Bond Proceeds	No / No	Finance Only	Transfers from bond proceed accounts to capital projects.
<b>Travel, 7H</b>				
710393	Alumni Travel Program	No / No	Inactive	No longer in use. Use a travel account that best reflects the type of travel an Activity Code 208 (Alumni Travel Program)
710344	Field Trips	No / No	Inactive	No longer in use. Use a travel account that best reflects the type of travel an Activity Code 205 (Field Trips)
710392	Foreign Travel	No / No	Inactive	No longer in use. Use a travel account that best reflects the type of travel and select the appropriate destination in Emburse.
710345	Recruiting	No / No	Inactive	No longer in use. Use a travel account that best reflects the type of travel an Activity Code 202 (Recruiting - Students) or 203 (Recruitment Employees)
710341	Regular Travel	No / No	Inactive	No longer in use. Use a travel account that best reflects the type of
710342	Team Travel/Housing	No / No	Inactive	Use a travel account that best reflects the type of travel an Activity Code 204 (Team Travel/Housing)

Account Number	Account Name	Emburse EXP / INV	Other	Description of Use
710373	Travel Alpha	No / No	Inactive	No longer in use. Use a travel account that best reflects the type of travel an Activity Code 206 (Travel to from Alpha Building)
740100	Travel Budget	No/No	Budget Only	Holds the total budget dollars related to Travel. Actual costs should be charged according to the proper account by spending type.
740111	Travel: Airfare	Yes / Yes	Employees Only	Airfare, baggage fees, seat fee, ticket change fee or other cost directly associated with a flight.
740112	Travel: Ground: Rental, Taxi, Parking	Yes / Yes	Employees Only	All forms of ground transportation and parking.
740130	Travel: Hotels / Lodging	Yes / Yes	Employees Only	Cost associated with a hotel, Airbnb, or other accommodations while traveling.
740180	Travel: Fees-Agent, Ins, Med, Curr	Yes / Yes	Employees Only	Used to capture travel agent fees, travel insurance, travel immunization and medical costs, visa/entry fees, and international transaction fees incurred while in travel status.
740140	Travel: Meals While Traveling	Yes / Yes	Employees Only	Meal costs while traveling (do not use for Business Meals).
740113	Travel: Mileage	Yes / Yes	Employees Only	Per mile reimbursement for use of a personal automobile.
740190	Travel: Reimbursement to Non-Employee	Yes / Yes	Non-Employees	Use for travel costs (all types of travel) for individuals not employed by the College. This would include students (recruits and current), candidates for employment, guest speakers, guest performers, etc. For recruitment please remember to use the proper Activity Code (Recruitment-Employees: 203 and Recruitment-Students: 202)
<b>Utilities, 7G</b>				
710498	Distribution of Utilities	No / No	Inactive	No longer in use.
710491	Electricity	Yes / Yes		Utility - Contracted or municipal services for electricity
710494	Fuel Oil #2	Yes / Yes		Utility - Contracted or municipal services for fuel oil #2
710493	Fuel Oil #6	No / Yes		Utility - Contracted or municipal services for fuel oil #6
710480	Gasoline - College Owned Vehicles	Yes / Yes		Utility - Gasoline for College owned vehicles
710355	Hazardous Waste Disposal	No / Yes		Utility - Contracted services for hazardous waste removal
710495	Natural Gas	Yes / Yes		Utility - Contracted or municipal services for natural gas
710497	PPA Electricity Settlements	No / Yes		Utility - Contracted or municipal services for power purchase agreement electricity settlements
710485	Recycling	No / Yes		Utility - Contracted or municipal services for recycling
710481	Renewable Energy Certificates	No / Yes		Utility - Sustainability/Finance only
710484	Sewer	No / Yes		Utility - Contracted or municipal services for sewer
710490	Trash	Yes / Yes		Utility - Contracted or municipal services for trash removal
710499	Utilities Clearing	No / No	Inactive	No longer in use.
710492	Water	No / Yes		Utility - Contracted or municipal services for water