

SAP Chart of Accounts

G/L Account	GL Account Description
General Operating Expense:	
521100	Postage
521101	Postage Charges
521102	Postage Recoveries
521200	Communications
521201	Communication Exp Voice/Data/Video
521202	Communication-Toll Calls
521203	Communication - Equipment/Line Charges
521204	Communication - Long Distance
521205	Communication Exp Data Only
521206	Communication - Other Charges
521300	Freight and Cartage
521301	UPS
521302	Freight-Express Service
521303	Freight-Other
521400	Computing Charges - Interdepartmental
521401	Computing Expense
521402	DP-DAS/CDP Services
521403	DP-Other
521500	Publishing/Printing/Photography
521501	Advertising-Classified/Legal
521502	Advertising-Marketing
521505	Publication & Print Expense
521506	Photo Services
521507	Printing-Other
521508	Copy Services & Charges
521509	Copy Charges - Interdepartmental
521510	Printing Charges - Interdepartmental
521600	Insurance
521650	Surety/Notary Bonds
521695	Insurance-Gen/Prof Liability
521696	Insurance-Property
521697	Insurance-Vehicles
521698	Insurance-Athletic
521699	Insurance-Other
521700	Awards Expenses
521702	Prizes & Incentives
521800	Dues/Subscriptions/Fees
521801	Dues/Memberships
521803	Subscriptions
521804	Royalties & Licenses
521805	Entry Fees
521806	Display Table/Exhibit Fees
521807	Library Electronic DB Subscription
521899	Dues/Subscriptions-Other
521900	Conference Registration
521950	Subsistence
521951	Activ Charter Svc

521955	Local Team Meals
522100	Job Applicant Expense
522101	Recruitment - Advertising
522200	Employee Moving Expense
522300	Annuity & Retirement Pay
523100	Cash Long and Short
523200	Interest Expense
523201	Prompt Payment Interest
523300	Bank Charges
523301	Credit Card Fees
523400	Data Processing Software Fees
523401	Software Licenses/Fees
523402	Software Maintenance
523500	Deficiency Claims
523600	Other Operating Expenses
523602	Bad Debt Expense
523603	Revenue Bond Bad Debt Expense
523604	Game Guarantees
523605	Tournament Fees
523648	Invoice Processing Tolerance Expense
523649	Material Write-Off - Scrap/Destruction/Shortage
523695	Third Party Reimbursements
523699	Other Operating Expenses

Rental Expense:

524100	Rental of Land
524200	Rental of Buildings
524201	Rental of Conference Facilities
524202	Classroom/Space Rental
524203	Rent Exp-Other Real Property
524300	Office Equipment Rental
524301	Rent-Copiers
524400	Computing Equipment Hardware Rental
524500	Communication Equipment Rental
524700	Maintenance/Grounds Equipment Rental
524800	Film and Program Rental
524900	Rent Expense-Other Personal Property

Repairs & Maintenance Expense: Invoice includes Labor expense

525001	R & M Land & Other Property
525002	R & M Imp Other Than Bldg
525100	R & M Bldg & Other Structure
525200	R & M Office Equipment
525250	R & M Household & Institutional
525275	R & M Instruction/Education/Recreation Equipment
525300	R & M Motor Vehicles
525301	TSB Vehicle Repair/Maint
525302	Institutional Vehicle Repair/Maint
525400	R & M Medical Equipment
525600	R & M Computing Equip
525650	R & M Photo & Media
525800	R & M Communication Equipment

525900	R & M Other Equipment
525950	R & M Asbestos Abatement

Contracted Services Expense:

526001	Contracted Service - Travel Expense
526100	Contracted Service - Computing
526101	IT Consulting-Applications Software
526102	IT Consulting-HW/SW Support
526103	IT Consulting-Other
526200	Legal Expenses
526201	Legal Related Expense
526210	Tort Premiums
526220	Legal Expense Gross Proceeds
526300	Engineer & Architect
526400	Medical and Clinical
526401	Veterinary Medical Services
526402	Physician Services
526403	Nursing Services
526404	Psychological Services
526405	Medical Assessment Services
526406	Other Medical Services
526500	Educational Services
526501	Honoraria
526600	Accounting and Auditing
526601	DAS Accounting Charges
526650	Management Consultants
526700	Laboratory Services
526800	Janitorial & Security Services
526802	Laundry/Dry Cleaning
526901	Contracted Service - Temp Help
526902	SOS Temp Service-Outside
526903	Mailing Services
526970	Lawn/Landscape Services
526971	Snow Removal Services
526972	Pest Control
526973	Refuse Services
526974	Recycling Services
526975	Hazardous Waste Disposal
526976	Fire Extinguishers
526990	Contractual Performances/Speakers
526991	Athletic Sports Officiating
526992	Contractual Radio/TV Advertising
526993	Contractual Data Exchange/Purchase
526994	Cable TV
526995	All Other Contracted Services

Utilities Expense:

529100	Utilities Expense
529195	Natural Gas
529196	Fuels-Other
529200	Electricity
529300	Water

529301	Water Conditioning & Treatment
529302	Sewer
529400	Heating & Cooling Services

Operating Supplies Expense:

531100	Office Supplies
531101	Central Store Supplies
531102	Central Store Purchases
531103	Central Store Recoveries
531104	Supplies Used for Production
531190	Non-Cap Equipment Purchase
531191	Non-Cap Hardware-Computing
531192	Non-Cap Communication Equipment
531193	Non-Cap Office Equipment
531194	Non-Cap Hshld/Inst Equipment
531195	Non-Cap Photo/Media Equipment
531196	Non-Cap Educational Equipment
531197	Non-Cap Recreation Equipment
531198	Non-Cap Other Equipment
531199	Non-Cap Library & Art
531200	Household & Institutional Supplies
531201	Cleaning Supplies
531202	Uniforms & Linens
531300	Food Supplies
531301	Food Service-Meals
531395	Food Expense
531449	Materials Default For Charges - no account specifi
531500	Agricultural/Grounds Supplies
531600	General Instruction Education & Recreation
531695	Educational/Recreational Supplies
531696	Athletic Supplies
531697	Prize/Incentive Supplies
531700	Engineering/Technical & Communication
531800	Construction & Maintenance Supplies
531802	Shop Tools/Supplies
531803	Misc. Supplies Expense
531952	Comput Software Upgrades/New Purchases
532100	Medical Supplies
533100	Laboratory Supplies Expense
534100	Auto Supplies/Accessories/Parts
534101	Motor Fuel Gasoline
534102	Motor Fuel Gasohol
534103	Motor Fuel Diesel
534104	Motor Fuel Athletic Recruiting Cars
534190	Non-Cap Motor Vehicles
534191	Vehicle Supplies-TSB
534192	Vehicle Supplies-Inst

Travel Expense:

541110	Lodging
541120	Meals

541126	Meals-One Day Travel Status
541200	Commercial Fares
541201	Commercial Transportation
541295	Air/Rail Tickets
541296	Commercial Fares-Other
541395	State-Owned Transportation
541396	State Fares Cars
541397	State Fares Vans
541398	State Fares -TSB Vehicles
541400	Mileage Allowance
541500	Miscellaneous Travel Expense
541595	Misc Travel - Internet Charges
541600	Travel - Phone Expense
541700	Travel - Conference Expense
541800	Travel - Vehicle Rental
541810	Travel - Gasoline
541900	Taxable Meals in Excess of IRS Allowance
541901	Taxable Meals One Day Travel
541902	Official Function Expenses
544000	Planned Travel - Foreign
545110	Lodging - Student/Team Travel
545120	Meals - Student/Team Travel
545200	Commercial Fares - Student/Team Travel
545300	State Fares - Student/Team Travel
545400	Personal Vehicle Mileage-Stud/Team Travl
545500	Misc Travel Exp -Student/Team Travel
545800	Travel Vehicle Rental-Student/Team Travl
546110	Employee/Student Lodging - Recruiting
546120	Employee/Student Meals - Recruiting
546200	Employee/Student Com Fares-Recruiting
546300	Employee/Student State Fares-Recruiting
546400	Emp/Student Personal Veh Mileage-Recruit
546500	Emp/Student Misc Travel Expense-Recruit
546800	Emp/Student Travel Vehicle Rent-Recruit
546901	Taxable Meals One Day Travel-Recruiting

Capital Expense:

551100	Land Acquisition
551200	Improvements to Land
551300	Landscaping Improvements
551400	Improvements to Infrastructure
552100	Buildings
552200	Building Improvements/Renovations
553101	Medical Equipment - Capital
553102	Photo/Media Equipment - Capital
553200	Construction/Maintenance Equip - Capital
553300	Vehicles & Vehicle Equipment - Capital
553400	Communication & Electronic Equip-Capital
553401	Law Enforcement & Security Equip-Capital
553500	Computer Hardware Equipment - Capital
553501	Computer Software - Capital
553600	Hsld/Inst Equipment/Furniture - Capital

Fixed Asset use - item must be \$5,000 or over

553700	Office Equipment/Furniture - Capital
553800	Educational/Rec Equipment - Capital
553900	Other Fixed Assets
553950	Master Lease
553990	Donated Fixed Assets
554100	Libraries and Museums
554200	Microform
554300	Periodicals
554400	Books
554500	Library Indexes
554501	Library Continuations
554502	Library Ref Mat-Other
554601	Binding/Framing
554700	Library Videos/CDs
554800	Specimens, Collections
555000	Construction Work In Progress - Land Imp
555100	Construction Work In Progress -Buildings
555800	Work In Progress-Software Implementation
555900	Other Capital Outlays