Expense Accounts

Type of Expense	Account	Account Title
Amortization		
	76000	Amortization-Budget
	76030	Phefa-Rent
	76040	Debt Amortization
	76041	Cap Improv Contra
	76060	Other-Principal
	76070	Other-Interest
Building Maintenance		
Building Maintenance-Budget		
	74200	Building Maintenance-Budget
Building Maintenance-Contingency		
	74890	Project Contingency
Building Maintenance-Repairs		
	74210	Maintenance-Buildings
	74220	Maintenance-Grounds
	74225	Landscaping
	74230	Deferred Maintenance
	74235	Contracted HVAC Maintenance
	74240	Painting
	74250	Repairs-Air Cond
	74260	Repair-Electrical
	74270	Repairs-Heating
	74280	Repairs-Plumbing
	74290	Repairs-Roofing
	74300	Repairs-Flooring
	74310	Gen Equip Maint
	74320	Repairs-Fire Ext
	74321	Repairs-Security Alm
	74322	Repairs-Fire Systems
	74330	Exterminators
	74340	Repairs-Kitchen
	74350	Repairs-Masonry
	74360	Repairs-Roads
	74370	Repairs-Windows
	74380	Repairs-Substation
	74390	Repairs-Retain Walls
	74400	Repairs-Carpentry
	74410	Gen Labor-Non Allied
	74420	Demolition
	74430	Snow-Lots And Roads
	74440	Snow-Sidewalks
	74460	Asbestos Removal
	74470	Amer Disability Act
Building Maintenance-Supplies		
	74510	Flooring Supplies
	74520	Hardware-Glass
	74530	Janitorial Supplies

	74540	Lumber Supplies
	74550	Masonry Supplies
	74560	Plumbing Supplies
	74570	Shades
	74580	Tools
	74590	Heating Supplies
	74600	Air Cond Supplies
	74610	Fire Extinguisher Supplies
	74640	Traffic Paint Signs
	74650	Signs
	74660	Snow Removal Supplies
	74670	Donor And Other Plaques
	74680	Chemical Treatment
	74690	Electrical Supplies
	74700	Bldg Maint Supplies
Contracted Services		
	74000	Contracted Services-Budget
	74010	Consultants
	74020	Audit
	74030	Custody of Assets
	74040	Legal
	74041	Foreign Filings
	74042	Reimb Patent Expense
	74049	Legal Exp Trsfs
	74050	Sec/Clerical Serv
	74060	Technical Service
	74070	Prof Serv-Other
	74080	Management Fee
	74082	CA18-Capital Guardian
	74083	Ca04-Lu Internally Mgd
	74084	CA19-SSGA Russell 1000 Value
	74085	Ca16-Standish Ayer And Wood
	74086	CA17-JP Morgan
	74087	CA13-SIT Investment Assoc
	74088	CA14-Trust Co of the West
	74089	CA15-Neuberger and Berman
	74090	Prof Serv Trvl And Accom
	74091	CA20-Blackrock Financial Mgmt
	74092	CA21-WR Huff Asset Mgmt
	74095	CA24-Frontier Capital
	74096	CA28-Goldman Sachs Asset Mgmt
	74097	CA29-Mellon Capital Mgmt-GTA
	74098	CA25-GMO
	74099	CA30-Mellon Capital Mgmt-Strat Over
	74810	Os-Academ-W/O
	74820	Os-Res Ops-W/O
	74915	Honeywell Contract
	78400	Os-Academ-Janitorl
	78410	Os-Academ-W/O
	78430	Os-Res Ops-Janitorl
	78440	Allied-Power Plt Lab
	78480	Brickman Labor

	78620	Retail Space
	78630	Parking Garage Construction
	78700	Construction
	78710	Architectural Fees
	78720	Engineering Fees
	78730	Site Utilities
	78740	General Contractor
	79440	Security
Equipment		
Equipment Budget		
	73200	Equipment Budget
Capitalized Equipment		
	73210	GreaterThan/Equal $5000 Educ Equip
	73220	GreaterThan/Equal $5000 OfficeEquip
	73225	GreaterThan/Equal $5000 Fixed Equip
	73230	GreaterThan/Equal $5000 Furniture
	73235	GreaterThan/Equal$5000 KitchenEquip
	73240	GreaterThan/Equal$5000ComputerEquip
	73245	GreaterThan/Equal$5000AthleticEquip
	73250	GreaterThan/Equal$5000 MotorVehicle
	73260	GreaterThan/Equal $5000 Other Equip
	73272	GreaterThan/Equal $5000 A/V Equip
	73280	GreaterThan/Equal$5000 Rsch/ScienEq
	73285	GreaterThan/Equal$5000FabrictdEquip
	73290	Rsch Equip Cost Shar
	73350	Cap Prch Of Real Est
Non-Capitalized Equipment		
	73300	Less Than $5000 Rsch/Scien Eq
	73310	Less Than $5000 Fixed Equip
	73312	Less Than $5000 Educ Equip
	73322	Less Than $5000 Office Equip
	73330	Less Than $5000 Kitchen Equip
	73332	Less Than $5000 Furniture
	73340	Less Than $5000 Athletic Equip
	73342	Less Than $5000 Computer Equip
	73352	Less Than $5000 Motor Vehicle
	73360	Less Than $5000 Other Equip
	73370	Less Than $5000 A/V Equip
	73380	Less Than $5000 Fabrictd Equip
Indirect Cost		
	79800	Indirect Cost-Research
	79801	Indirect Cost-Liaison
	79802	ICR Refund
	79803	Indirect Cost-Bf
	79804	Indirect Cost-Research < 10%
Insurance		
	74100	Insurance-Budget
	74110	Prop-Liab Insurance
	74150	Insurance Allocation
	74160	Insurance Reimbursement
Internal Reimbursements		
	70800	Transp Serv Sales

76100	Network Charge
76110	Sayre Park Infrast
76180	Debt Subs Grant
77001	Admin Fee
77110	Computer Use-Intrnl
77180	Label Reimbursement
77230	Steam Charges
77240	Central Refridgeration
77270	Allied Pwr Plt Labor
77280	Admin Services
77281	Facilities Admin
77282	Security
77283	Health and Safety
77284	Grounds Care
77285	Grounds/Road Repairs
77289	Admin Servcs Contra
77290	Auxiliary Transfers
77291	Mtc Transfers
77292	Aux Trans-Sals
77293	Aux Trans-Ebs
77294	Aux Trans-Exp
77300	Printing Services
77310	Mailing Services
77320	Mail Serv-Billing
77321	Mailers Supplies
77330	Fax Services
77340	Gen Operating Cost
77341	Ups Services
77350	Printing Rebilling
77370	Automation Svs
77380	Work Order Charges
77390	W/O Material
77400	W/O Prevent Maint
77410	W/O Heat/Ac
77420	W/O Electrician
77430	W/O Plumber
77440	W/O Carpenter
77450	W/O Locksmith
77451	Locksmith Distr
77460	W/O Painter
77470	W/O Mason
77480	W/O General Labor
77490	W/O Janitor
77500	W/O Groundsman
77520	Equip Usage-Internal
77530	Biblio Search
77540	Animal Fac Use-Internl
77570	Equip Mtce-Esca 300
77660	Res Ops Work Order
77670	Res Ops Janitorial
77710	Truck Charge
77760	Cad/Cam Use-Other

		77770	Cad/Cam Use-Academic
		77820	Transportation Services
		77821	Driver Exp-Transp Srv
		77822	Mechanic Exp-Transp Srv
		77990	Misc Internal Charges
		77992	Rest Supprt Blackman
Office Operations			
	Office Operations-Budget		
		71000	Office Operations-Budget
	Communications		
		72400	Communications-Budget
		72410	Telephone Service
		72420	Telephone Tolls
		72430	Telephone Install
		72431	Telephone-Labor
		72432	Tel-Sup-Inventory
		72433	Tel-Sup-Non-Inv
		72439	Tel-Cst Gds Sold
		72440	Wireless Phone Service
		72450	Fax Services
		72480	Bell Surcharges
		72481	Admin Long Distance
		72482	Admin Voice Mail
		72483	Admin Fax Service
		72484	Wired Fee
		72490	Misc Communicatn Chg
		72491	Student Long Distance
		72492	Student Voice Mail
		72493	Fax
		72494	Student Local Callin
	Contracts		
		73000	Contracts-Budget
		73010	Equip Maint-Office
		73020	Equip Maint-Other
		73025	Software Maintenance
		73030	Building Maint Cont
		73040	Grounds Maint Cont
		73050	Performance Contract
		73060	Hauling-Contracts
		73070	Cable Tv Contract
		73080	Contract-Other
		73081	Tv Contracts
		73090	Hvac Cntrl Maint Con
		73150	Computer Maintenance
		73190	Microfiche
	General Expenses		
		73400	General Expenses-Budget
		70100	Bad Debts-Tuition
		70110	Bad Debts-Fees
		70120	Bad Debts-Other
		70750	Misc Sales - Trade Ins
		73410	Advertising

73420	Dues/Memberships
73430	Business Meal/Mtg
73432	Board Expenses
73433	Internal Alcohol Costs-Dining Serv
73440	Misc Exp
73441	BOA Analysis Charge
73442	BOA Misc Charges
73443	Bankcard Fees
73444	BOA Trust Fees
73445	Cost Of Food
73446	Wachovia Analysis
73447	Participant Support Costs
73450	Stipend/Honoraria
73457	Research Overruns
73458	Osp Overruns
73460	Subscript/Reference
73470	Freight And Express
73480	Laundry
73490	Moving Exp-Employee
73491	Moving Exp-University
73500	Recruiting
73505	Faculty Development
73510	Taxes
73520	Software
73530	License/Fees
73540	Art Purchases
73550	Program Supp-Internl
73551	Supp/Consult-Internl
73552	Zac Gate Receipts
73554	Program Supp-Revenue Stream
73559	Debit Card Fees-Int
73560	Accreditation
73570	Tuition Off-Campus
73571	Research Assistant Tuition
73572	Research Assistant Tech Fee
73580	Dormitory Damage
73599	Exp Deferred From Prior Year
73600	Grants/Awards
73610	Over/Short
73620	Ind Damage Reimb
73630	Student Room Damage
73640	Cla-Rent Subsidy/Emer
73650	Cla-Ssi Credits
73670	Cla-Habilitation Supplies
73680	Cla-Household Goods
73690	Cla-Staff Development
73691	Royalties

Postage

72300	Postage-Budget
72310	Postage Stamps
72320	Metered Service
72330	Mailing Permits

	72340	Mail Serv-Rebilling
	72350	First Class Mailing
	72380	Postage Due
Printing And Reproduction		
	72700	Printing and Reproduction-Budget
	72710	Xeroxing-Central Cpy
	72720	Copying-Department
	72730	Printing-Lu Prnt Sev
	72740	Printing-Off Campus
	72750	Art Work/Photography
	72760	Page Chgs/Reprints
	72770	Misc Publication Chg
	72780	Ticket Printing
	72800	Admin Sys-Label Runs
	72810	Xeroxing
Rentals		
	73900	Rentals-Budget
	73910	Auto Rental
	73920	Bus Rental
	73930	Equip Rental
	73931	Impression Overages
	73940	Property Rental
	73941	Operating Expenses Re:Lease
	73955	Copier Rental
	73960	Van Rental
	73970	Truck Rental
	73980	Rental Equip-Scientf
	73990	Misc Rental
Repairs-Equipment		
	73700	Repairs-Equipment-Budget
	73710	Equip Repair-Office
	73720	Equip Repair-Other
	73730	Furniture Repair
	73740	Motor Vehicle Repair
	73750	Kitchen Equip Repair
	73850	Music Instr Repair
Supplies		
	72000	Supplies-Budget
	72010	Office Supplies
	72018	Print Suppl-Other
	72019	Print Suppl-Paper
	72020	Educ Supplies
	72022	Supplies-Gym
	72023	Supplies-Library
	72025	Supplies-Psychologcl
	72030	Lab Supplies
	72040	Computer Supplies
	72041	Computer-Labor
	72042	Comp-Sup-Inventory
	72043	Comp-Sup--Non-Inv
	72044	Pers Com Rep-Labor
	72045	Non-Billable Purch

	72048	Comp-Cst Gds Sold
	72049	Pers Com Rep-Parts
	72050	Shop Supplies
	72060	Medical Supplies
	72070	Athletic Supplies
	72071	Athletics-Uniforms
	72080	Motor Veh Supplies
	72090	Dining Serv Supplies
	72130	Micrographic Supplies
	72150	Misc Supplies
	72160	Test Fixtures
	72170	Forms-Development
	72180	Procard Purchases
	72190	Bookstore Purchases
	72200	Uniforms
	72202	Forms-Telephone
	72205	Forms-General Accounting
	72210	Photo
	72220	Gasoline
	72230	Drafting Supplies
	72240	Forms-Financial Aid
	72250	Forms-Registrar
	72260	Forms-Bursar
	72270	Forms-Human Resources
	72280	Forms-Accounts Payable
	72290	Forms-Payroll
	72510	Theatre-Supplies-Sets
	72520	Theatre-Supplies-Costumes
	72530	Theatre-Supplies-Lights
	72540	Theatre-Supplies-Sound
	72550	Theatre-Supplies-Paint
	72560	Theatre-Supplies-Props
Other Internal Activity		
	76850	Bf Expense Contra
	78010	Amount Reviewed
	78020	Amount Capitalized
	78030	Amount Expensed
	78580	Space Charges
	78590	Vh And Sl Surcharge
	78600	Undesignated Pool
	78610	Renovation Support
	78650	Direct Cost Recovery
	78660	Internal Appropriatn
	78670	Undistributed
	78680	Unassigned
	78690	Contingent
	78711	Arch Reimb Expenses
	78790	Reimb-Mtc/Campgn
	78791	Bsc Reimbursement
	78900	One Time Allocation
	78901	Continuing Programs
	78999	Deferred Expense Reallocation

	79100	Inventory Adjustment
	79110	Purchase For Resale
	79120	Stores Distribution
	79150	Furn Rental Income
	79470	Budgeted Reserve
Student Aid		
	75800	Student Aid-Budget
	75810	Tuition-Lehigh
	75811	Tuition-Other
	75830	Scholarship
	75870	Institutional Match
	75880	Pheaa Match
	75890	Administrative Allow
	75891	Admin Allow Transfer
	75910	Room And Board
	75911	St Abr Fac Rm And Fb
	75912	St Abr Facility Exp
	75913	St Abr Site Exp
Subcontracts		
	78001	Subcontractor 1
	78002	Subcontractor 2
	78003	Subcontractor 3
	78004	Subcontractor 4
	78005	Subcontractor 5
	78006	Subcontractor 6
Travel		
	72600	Travel-Budget
	72610	Domestic Travel
	72630	Foreign Travel
	72650	Confer Registrat Fee
Utilities		
	74900	Utilities-Budget
	74880	Gas High Pressure
	74910	Electricity
	74911	Elec Distrib Charge
	74920	Gas-Domestic
	74930	Fuel Oil-2
	74940	Water/Sewer
	74950	Gas-Po Plt Asa-MTC
	74960	Fuel Oil-6
	74970	Electric-Centrifugal
	74980	Sprinkler
	74990	Utilities Credit