

**ROLLINS COLLEGE**  
CHART OF ACCOUNTS - PARTIAL LIST

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Account Codes	Account Descriptions	Account Type	Data Entry	Comments/Description/Examples
<b>REVENUES</b>				
<b>57000</b>	<b>AUXILIARY ENTERPRISE REVENUE</b>	<b>5F</b>	<b>N</b>	
57250	INTERDEPT. SALES/SERVICES	5F	Y	Sales of services provided by another Rollins Dept such as editing services (Sandspur)
<b>59000</b>	<b>OTHER SOURCES</b>	<b>5H</b>	<b>N</b>	
59030	OTHER SALES & SERVICES	5H	Y	Sales of tangible merchandise such as concessions, supplemental course materials, thesis binding, yearbooks, auction items, surplus, and certain fees for services
59080	ADMISSIONS & TICKET SALES	5H	Y	College events such as athletics, theatre, dance, music, Xmas Vespers
59120	OTHER INCOME	5H	Y	Income from any source not defined elsewhere such as ads in College publications, transcript fees, entry fees, memberships and royalties
<b>GENERAL AND ADMINISTRATIVE EXPENSES</b>				
<b>70000</b>	<b>TRAVEL AND ENTERTAINMENT</b>	<b>7A</b>	<b>N</b>	
<b>70010</b>	<b>TRAVEL</b>	<b>7A</b>	<b>N</b>	
70020	TRAVEL-FACULTY	7A	Y	Hotel, airfare, mileage, car rental, meals, etc. related to faculty travel
70030	TRAVEL-STUDENT	7A	Y	Hotel, airfare, mileage, car rental, meals, etc. related to student travel
70040	TRAVEL-STAFF	7A	Y	Hotel, airfare, mileage, car rental, meals, etc. related to staff travel
70045	TRAVEL-VISITING SCHOLARS/GUESTS	7A	Y	Hotel, airfare, mileage, car rental, meals, etc. related to scholars and guest travel
70050	TRAVEL-STUDENT RECRUITMENT	7A	Y	Hotel, airfare, mileage, car rental, meals, etc. when recruiting students
70060	CONFERN/MEETING FEES	7A	Y	Conference and meeting registration fees
<b>70100</b>	<b>ENTERTAINMENT</b>	<b>7A</b>	<b>N</b>	<i>internal catering charges from Sodexo are charged to these accounts</i>
70110	ENTERTAINMENT-FACULTY/STAFF	7A	Y	Food, meals, and entertainment expenses for faculty and staff
70120	ENTERTAINMENT-STUDENT	7A	Y	Food, meals, and entertainment expenses for students
70130	ENTERTAINMENT-ALUMNI/DEVELOPMENT	7A	Y	Food, meals, entertainment, small gifts, club dues, etc.
70140	ENTERTAINMENT-VISITING SCHLR/GUEST	7A	Y	Food, meals, and entertainment expenses for visiting scholars/guests
<b>70200</b>	<b>MATERIALS AND SUPPLIES</b>	<b>7B</b>	<b>N</b>	
70210	EDUC. & OFFICE MTL. & SUPP.	7B	Y	Materials & supplies for education and office use
70220	COMP.SOFTWARE<\$5000	7B	Y	Computer software costing less than \$5,000
70270	OTHER SUPPLIES	7B	Y	Supplies that do not fit into the above categories
70280	WORKSHOP/SEMINAR CATERING	7B	Y	On or off-campus catering expense for workshops and seminars
<b>70300</b>	<b>PRINTING AND COPYING</b>	<b>7C</b>	<b>N</b>	
70310	PRINTING	7C	Y	Expenses related to printing. Route all printing through publishing ctr.
70320	COPIER EXPENSE	7C	Y	Photocopying expense, either on or off-campus
<b>70400</b>	<b>CONTRACT SERVICES</b>	<b>7D</b>	<b>N</b>	
70430	CONSULTANT FEES	7D	Y	Fees & out-of-pocket costs paid to independent contractors
70440	INSTRUCTIONAL SERVICES	7D	Y	Fees & out-of-pocket costs paid to independent contractors
70450	HONORARIA	7D	Y	Voluntary payment to independent contractor for services
70490	OTHER CONTRACT SERVICES	7D	Y	Fees & out-of-pocket costs paid to independent contractors
<b>70800</b>	<b>FACULTY/STAFF RECRUITING</b>	<b>7G</b>	<b>N</b>	
70810	SEARCH, TRAVEL, INTERVIEWS	7G	Y	Travel for people being recruited by Rollins who are not yet employees
70820	MOVING EXPENSE	7G	Y	Moving expenses of new faculty & staff only; not on-campus moves
70830	ADVERTISING-FAC/STAFF RECRUITING	7G	Y	Advertising to recruit new faculty and staff
<b>70900</b>	<b>RENTAL/LEASE EXPENSE</b>	<b>7H</b>	<b>N</b>	
70920	RENTAL/LEASE-EQUIPMENT	7H	Y	Copy machine, auto and other equipment leases
70930	RENTAL EXPENSE	7H	Y	Miscellaneous one-time or short-term rentals
<b>71000</b>	<b>PROGRAM/INSTITUTIONAL ADVERTISING</b>	<b>7I</b>	<b>N</b>	
71010	INSTRUCTIONAL PROGRAM ADVERTISING	7I	Y	Department advertising of programs, degree offerings
<b>71100</b>	<b>DUES, MEMBERSHIPS AND SUBSCRIPTIONS</b>	<b>7J</b>	<b>N</b>	
71110	SUBSCRIPTIONS & PERIODICALS	7J	Y	Magazines, newspapers, newsletters, etc.

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		Type	Entry	
71120	DUES AND MEMBERSHIPS	7J	Y	Professional organizations (Code club memberships to Entertainment)
<b>71500</b>	<b>OFF CAMPUS PROGRAMS</b>	<b>7L</b>	<b>N</b>	
71510	TUITION PAID OTHER SCHOOLS	7L	Y	A&S off-campus and study abroad programs
71520	OFF CAMPUS ROOM AND BOARD	7L	Y	A&S off-campus and study abroad programs
<b>71600</b>	<b>POSTAGE AND FREIGHT</b>	<b>7M</b>	<b>N</b>	
71610	POSTAGE AND FREIGHT	7M	Y	Mailing expenses such as stamps, Federal Express, etc.
<b>71800</b>	<b>TELEPHONE AND FAX</b>	<b>7O</b>	<b>N</b>	
71810	TELEPHONE AND FAX	7O	Y	Telephone, fax, modem and computer connections
71815	CELLULAR PHONE	7O	Y	Cellular phone charges
<b>72000</b>	<b>OTHER EXPENSE</b>	<b>7Q</b>	<b>N</b>	
72090	PRIZES & AWARDS	7Q	Y	Awards to students that are not required to go through Financial Aid
72100	OTHER EXPENSES	7Q	Y	Expenses that do not fit into any other account
<b>72200</b>	<b>FIXED ASSETS PURCHASED</b>	<b>7R</b>	<b>N</b>	
72210	EQUIPMENT-MINOR <\$5,000	7R	Y	Equipment costing less than \$5,000, including installation
72220	EQUIPMENT-MAJOR >\$5,000	7R	Y	Equipment costing more than \$5,000, including installation
72230	COMP.SOFTWARE >\$5,000	7R	Y	Computer software costing more than \$5,000
72240	COMPUTER PERIPHERALS	7R	Y	Printers, misc. computer equipment
72250	EQUIPMENT-COMPUTER SYSTEMS	7R	Y	Laptops, other computers and related cabling and installation
72260	FURNITURE AND FIXTURES	7R	Y	Furniture, shelving, cabinets, kitchen equipment, etc.