

Dalton State College
Chart of Accounts as of 07/01/2009

*** IMPORTANT: Accounts highlighted in orange descr changed**

Account	Descr
500000	Personal Services
511100	Salaries- Regular Faculty
512100	Salaries- Part-Time Faculty
513100	Salaries- Summer Faculty
521100	Salaries- Professional/Admin
521180	Salaries-Prof And Admin;subs/T
522100	Salaries- Staff
522800	Salaries- Staff- Overtime
523100	Salaries- Graduate Assistants
524100	Salaries- Student Assistants
525100	Salaries- Casual Labor
528100	Housing Allowance
529100	Subsistence Allowance
539100	Salaries- Joint Staffed
541100	Compensated Absences
551100	FICA-Employer
551200	FICA-Employer Medicare
552100	Retirement Plans - TRS
552200	Retirement Plans - ORP
552210	Retirement - Employer; Optiona
552300	Retirement System - ERS
553110	Group Insurance-Health-Active
553111	Grp Hlth Ins - Blue Choice HMO
553112	Grp Hlth Ins-Blue Choice CC
553113	Grp Hlth Ins - BCBS PPO
553114	Grp Hlth Ins - BCBS PPO CC
553115	Grp Hlth Ins-Rgnts High Deduct
553116	Grp Hlth Ins - Kaiser HMO
553117	Grp Hlth Ins-Kaiser Cons Choic
553119	Grp Hlth Ins-Regents Indemnity
553150	Group Insurance-Health-Retiree
553201	Grp Life Ins-Basic Life-Regent
553210	Group Insurance-Life-Active
553250	Group Insurance-Life-Retiree
554100	Personal Liability Insurance
555100	Unemployment Insurance

556100	Workers Compensation
557100	Employee Tuition Reimbursement
557110	Employee Tuition Remission
557200	Employee Tuition Remission
557210	Employee Tuition Reimbursement
560100	Tort Claims
561100	Employee Drug Testing
561200	Phys Exams of Employ-Statute
561300	Other Employee Testing
565100	Relocation Assistance
569100	Miscellaneous Personal Service
600000	Travel
641100	Travel - Employee
641110	Travel-Emp-Ground Transportati
641120	Travel-Employees-Air Travel
641130	Travel-Employees-Meals
641140	Travel-Employees-Lodging
641150	Travel-Employee-Miscellaneous
641160	Travel-Employees-Rental Car
641170	Travel-Employee-Parking
641200	International Travel-Employee
641210	Intl Travel-Emp-Ground Transpo
641220	Intl Travel-Emp-Air Travel
641230	Intl Travel-Emp-Meals
641240	Intl Travel-Emp-Lodging
641250	Intl Travel-Emp-Miscellaneous
641260	Intl Travel-Emp-Rental Car
641270	Intl Travel-Emp-Parking
641290	Intl Travel-Emp-VISAPAS
641300	Travel - Employee Recruiting
641310	Trvl-Emp Recruit-Ground Trans
641320	Trvl-Emp Recruiting-Air Travel
641330	Travel-Emp Recruiting-Meals
641340	Trvl-Emp Recruiting-Lodging
641350	Trvl-Emp Recruiting-Misc
641360	Trvl-Emp Recruiting-Rental Car
641370	Trvl-Emp Recruiting-Parking
641500	Travel - Employee Mileage
641510	Travel - Employee Mileage
641520	Travel-Emp Recruiting Mileage
651100	Travel - Non-Employee/Team
651110	Trvl-Non-Emp/Team-Ground Trans

651120	Travel-Non-Emp/Team-Air
651130	Trvl-Non-Emp/Team-Meals
651140	Trvl-Non-Emp/Team-Lodging
651150	Trvl-Non-Emp/Team-Miscellaneous
651160	Trvl-Non-Emp/Team-Rental Car
651170	Trvl-Non-Emp/Team-Parking
651200	International Trvl-Non-Emp/Team
651210	Intl Trvl-Non-Emp/Team-Grnd Tr
651220	Intl Trvl-NonEmp/Team-Air
651230	Intl Trvl-Non-Emp/Team-Meals
651240	Intl Trvl-Non-Emp/Team-Lodging
651250	Intl Trvl-Non-Emp/Team-Misc
651260	Int Trvl-Non-Emp/Tm-Rental Car
651270	Intl Trvl-Non-Emp/Team-Parking
651290	Intl Trvl-Non-Emp/Tm-VISAPAS
651300	Non-Emp Recruiting Travel
651310	Non-Emp Recruiting-Ground Trans
651320	Non-Emp Recruiting-Air Travel
651330	Non-Emp Recruiting-Meals
651340	Non-Emp Recruiting-Lodging
651350	Non-Emp Recruiting - Misc
651360	Non-Emp Recruiting-Rental Car
651370	Non-Emp Recruiting - Parking
651500	Travel - Non-Employee Mileage
651510	Travel - Non-Employee Mileage
700000	Operating Supplies & Expenses
702100	Purchases for Resale
703100	Cost of Goods Sold
703110	Cost of Goods Sold-Supplies
703120	Cost of Goods Sold-Used Books
703130	Cost of Goods Sold-Food
703140	Cost of Goods Sold-Freight
703900	Cost Of Goods Sold - Freight
704100	Cash Over/Short
712100	Motor Vehicle Exp
714100	Supplies & Materials Expense
714110	Sup & Mat Exp - Postage
714120	Supplies & Matl Exp - Other
714140	Supplies & Materials - Office
714143	Supplies & Materials-Tuition;s
714145	Supplies & Materials-Books;stu
714150	Supplies & Materials-Copies

714160	Non Inventory items <\$3000
714900	Purchase Card Expense
715100	Repairs And Maintenance
717200	Electricity
717300	Fuel Oil
717400	Natural Gas
717500	Water
717600	Other Utilities Services
719100	Rents- Non-Real Estate
720100	Insurance And Bonding
721100	Claims And Indemnities
722100	Dir Ben-Med Care/Public Asst
723100	College Work Study Program
723110	College Work Study-Federal
724100	Grants to Counties & Cities
727100	Other Oper Exp - Advertise/Marketing
727101	Other Oper Exp-American Red Cr
727102	Other Oper Exp-Interest Expens
727110	Oth Oper Exp - Registration
727120	Oth Oper Exp - Subscriptions
727130	Oth Oper Exp - Memberships
727140	Other Operating Exp - Other
727150	Other Oper Exp - Laundry Service
727160	Oth Oper Exp-Testing
727161	Pierce and Pierce
727173	W & F Collections Cost
727174	Other Oper Exp-Higher One
727190	Oth Oper Exp-Credit Card Servi
727191	Oth Oper Exp-Fees; Banking
727199	Oth Oper Exp-Eminent Scholars
727700	Other- Employee Group Meals
727800	Other Operating Exp Royalties
728100	Bad Debt Expense
733100	Software
742100	Publications And Printing
743100	Equip Purch-Non Capital-\$3-5K
743110	Computers-Non Capital-<3000
743112	Furniture-Non Capital-<3000
743114	Projectors-Non Capital-<3000
743116	Printers-Non Capital-<3000
743118	Other Purch.-Non Capital-<3000
743120	Assets-Non Capitalized >3000

743200	Equip Purch-Small Value-Inv
743300	Equip Purch-Sponsor Holds Title
744100	IT Equip Purch-Sml Val Non Inv
744200	IT Equip Purch-Sml Val Inv.
744300	IT Equip Purch-Spon Hld Title
748100	Real Estate Rentals
748101	Lease-Catoosa County
748200	Debt Service Retirement
748300	Authority Lease Rentals
749100	Interest Expense-Non-Operating
751101	Architect
751102	Attorney
751103	Consultant
751104	Engineer
751105	Physician
751106	Interpreters
751107	Veterinarian
751108	Honorariums Speakers
751109	IT Consultant
751110	Other Per Diems
752100	Reimbursable Expense
752200	Per Diem & Fees-Direct Expense
753100	Contracts
753200	IT Contracts
760100	Computer Charges- Other
760200	Computer Charges- DOAS
771100	Telecom - Local
771200	Telecom - Long Distance
771300	Telecom - Cellular
771400	Telecom- Pager
771500	Telecom- Radio
771600	Telecom- Video/GSAMS
771700	Telecom- Wire & Cable
771800	Telecom - Data
771900	Telecom - Other
781100	Scholarships
781110	Scholarships-Bor Tuition Reimb
781120	Student Support-Educational Su
782100	Fellowships
783100	Stipends
784100	Tuition
800000	Equip Purch/Capital Outlay

818100	Lease/Purchase: Principal
818200	Lease/Purchase: Interest
818290	GSFIC Payback Bond Interest Ex
833100	Software
841100	Motor Vehicle Equip Purchase
843100	Equipment Purch-Inventory
843201	Library Collections-Books
843202	Library Collections-Databases
843203	Library Collections-Serials
843204	Library Collections-AV/Media
843205	Library Collections-Bindery
843206	Library Collections-Microform
843207	Lib Col-Bib Util/Consortia
843210	Equipment Purchases-Lib Bks/We
843300	Computer Purchases
843390	Equipment Purchases - Other