

# Western University of Health Sciences

## Chart of Accounts - Common Operating and Capital Expenses List

The following list describes the use of common expense accounts. An expense should not be recorded to an expense account simply because there are funds available in that category of expenditure. Rather, when recording any expense transaction, the account code with the description that most accurately matches the substantive activity of the transaction must be used.

Category	Account	Account Title	Account Description
<b>Advertising, Marketing, Promotion and Sponsorships</b>			
	70001	Advertising	Charges paid for advertising through outside media such as newspapers, radio, and/or printing brochures, announcements, etc.
	70010	Promotion	Cost of materials or services used to promote the University's programs through fundraising activities, seminars, speaking engagements, etc.
	70050	Mailings	Payments made to organizations or private contractors to insert mailers into envelopes, sort, and distribute. This account is not used for mailing through the U.S. Postal Services.
	70055	Marketing	Record the costs incurred in the development (packaging) of a product or service offered to the public or potential students.
	70305	Donor Entertainment	Used by the Advancement department and can be used to record entertainment costs incurred to generate donors for the university.
	70950	Printing	Cost of printing brochures, pamphlets, fliers, etc. This account is not used to record the cost of printing letterheads, envelopes, printed pads, etc. The cost of these items is recorded under the appropriate supply category.
<b>Recognitions &amp; Contributions</b>			
	70040	Organizational Sponsorships	Cost incurred when sponsoring organizations or clubs not affiliated with the University, for example, Little League, soccer, etc.
	70837	Donations to Outside Organization	Donations and contributions to other non-profit organizations.
<b>Telecommunications</b>			
	70200	Answering Service	Payments to vendors providing telephone answering services.
<b>Conference, Continuing Education, Faculty Development and Travel</b>			
	70300	Continuing Education	Payments made to other educational institutions for faculty, staff and administrators for continued education. This account does not include tuition payments to other universities for the purpose of obtaining a higher educational degree.
	70302	Faculty Development	Cost incurred for faculty team building.
	70304	Employee Events	To record activities that help promote employee relations. Parties, team building, rental space for an employee event, etc.
	70306	Employee Meals Expense	To record employee meal costs while conducting business on behalf of the University. The names of the attendees and the business purpose must be provided. Itemized receipts are required.
	70307	Per Diem Meals	Used to record Per Diem meals while traveling.
	70308	Nonemployee Meals	To record meals provided to nonemployees (including students). The names of the attendees and purpose are required. If there are over 10 attendees, the event or group name is suitable. Itemized receipts are required.
	70310	Registration Fees	Used to record registration fees paid to outside organizations to attend conferences or seminars. These charges should not be included in the Travel accounts.
	70311	Hotel	To record overnight stay accommodations including hotels, Airbnb, etc and associated taxes and fees. For students use 70361.
	70312	Incidental Travel Expenses	To record incidental expenses while traveling generally less than \$20, such as tips, wifi, etc.
	70313	Transportation	To record costs associated with rentals or bookings of airfare, car rental, train, cab, Lyft, Uber, etc. For students use 70361.
	70350	Training Seminars-Staff	Cost for the attendance of seminars for the purpose of staff training. Such seminars or classes could include training in certain computer applications, use of certain equipment, etc.
	70360	Standard Mileage Reimbursement	Local travel mileage while driving a personal vehicle for University business. Please utilize the map within Concur for employee mileage. For nonemployees, please provide the starting and ending addresses. 2020 IRS rate is \$.575/mile.
	70361	Travel Students	Student related travel expenses, such as lodging, meals, transportation, etc.
<b>Dues, Memberships, Fees and Licenses</b>			
	70500	Accreditation Fees	Payment of fees to accreditation organizations, such as WASC, EOA, etc.
	70510	Copyrights	Fees to organizations or individuals for the use of, or duplication of printed materials, videos, etc., for which they have copyrights.
	70540	Licenses	Payments for all licensing fees except computer software.
	70550	Membership Dues	Payments of dues to professional organizations.
	70555	Membership Lobby Fees	Used to record the percentage of lobbying fees associated with payments of dues to professional organizations.
<b>Legal</b>			
	70845	Legal Fees	Attorney fees, court costs, and other legal fees as appropriate.
<b>Miscellaneous</b>			
	70898	Interdepartmental Income/Expense	Income and expense incurred between operating departments, As opposed to when an expense is being reclassified from one department to the next.
<b>Software Licenses</b>			
	70541	Software Licenses	Payments for all software licensing fees. All software licenses (new or renewal) are required to be processed through IT Purchasing.
<b>Lab Fees, Exam Fees, Medical and Student Supplies</b>			
	70545	Laboratory Fees	Costs for the use of laboratory facilities.
	71545	Laboratory Supplies	Cost of supplies used in the different laboratories within the University.
	71590	Student Supplies	Used to record general supplies used for instructional purposes only.
	71551	Medical Supplies	Cost of medical supplies used by faculty and students for educational and research projects.
	71552	Pharmaceutical Supplies	Cost of pharmaceutical supplies used primarily by the medical centers.

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Category	Account	Account Title	Account Description
<b>Rotations</b>			
	70960	Rotations	Costs of clinical education provided by hospitals and other clinics to WesternU Students.
<b>Honoraria and Teaching</b>			
	70301	Clinical Ed. Site Development	Costs incurred by faculty for site visitation and evaluation of facilities that will enhance student educational opportunities.
	70935	Honoraria	Fees paid to professionals, speakers, lecturers who are not employees of the University.
	70917	Tutorial	Payments made to nonemployees for student tutoring.
<b>Contracts and Consulting Services</b>			
	70910	Consultants	Record consulting fees paid to outside consultants.
	70915	Contracted Services	Costs for contracted services performed by organizations or individuals to perform specific tasks other than consulting and/or maintenance.
<b>Recruitment and Retention</b>			
	71050	Moving Expenses	Used to record moving office furniture and equipment from one building to another within the campus.
	71075	Recruitment	Costs related to the recruitment of staff, and other professionals, such as the placement of advertisements in professional magazines, interview related costs, meals and entertainment, transportation, accommodations provided to candidates, etc.
	71080	Recruitment - Students	Expenses related to the recruitment of students, such as the cost of printed matter, meals and entertainment and other incidental expenses related to student recruitment.
<b>Rents and Leases</b>			
	71185	Rent - Storage	Used to record the cost of storage unit rentals.
<b>Repairs and Maintenance and Supplies</b>			
	70930	Warranty Contracts	Cost of warranty contracts for equipment, vehicles, computers, etc.
	71583	Repairs and Maintenance	Used to record incidental repairs to equipment or furniture capitalized and does not increase the life of the asset. Can also be used for maintenance on property or equipment.
	71200	Auto Expense	University owned and leased vehicles' operating expenses, such as gasoline, oil, car wash, tire repairs, etc.
	71250	Maintenance - Autos	Cost of auto repairs, such as wheel alignment, oil changes, tune-ups, etc., provided by outside vendors.
	71550	Maintenance Supplies	Supplies used to repair or maintain equipment, facilities, or grounds.
<b>Commencement, Convocation and Other Student Activities</b>			
	713010	Counseling	Cost of outside mental health counseling for students.
	713015	Student Activities-Miscellaneous	Expenses used for internally hosted student events.
	713020	Honors Day	Cost incurred for the issuance of certificates for recognition of outstanding academic achievement by students.
	713080	White Coat Ceremony	Cost incurred with awarding newly graduated students with the traditional doctor's white coat.
<b>Subscriptions Books and Journals</b>			
	71410	Books	Cost of books, such as textbooks, library books, reference books, etc.
	71450	Magazines	Cost of magazines. This account is not used to record subscriptions to magazines.
	71455	Publications	Cost of developing publications, both outside vendors, as well as in-house production.
	71475	Subscriptions	Cost of subscriptions.
<b>Supplies</b>			
	71500	Bottled Water	Cost of bottled drinking water & rent of dispensers.
	71501	Working Accommodations	Expenses for handicapped student and faculty accommodations. This account is primarily used by CDHP.
	71505	Computer Supplies	Computer supplies, such as accessories of less than \$300 in value; Keyboard, mouse, flash drives, toner cartridges, etc.
	71510	Diplomas	Cost of diplomas to outside vendors.
	71530	Event Supplies	To record one-time costs for items that are associated with nonstudent special activities and events.
	71555	Meeting Supplies	To record the cost of supplies used in faculty and staff meetings (please use a meal account for food).
	71560	Office Supplies	Used to record office supplies, such as letterheads, envelopes, printed pads, staplers, pens, tape dispensers, etc. and can include employee kitchen supplies.
	71563	Staff Uniforms	Cost of staff uniforms, lab coats, etc. required by the University.
<b>Postage</b>			
	71575	Postage	Cost of postage to Federal Express, UPS, USPS and other mail services. This does not include expenses for mailing services (account 70050).
<b>General Research</b>			
	70902	Research Costs	Non-specific costs related to research activities within a department. Program number 20 can also be used to identify expense as relating to research.
	71547	Animals	Costs to purchase animals.
	71548	Animal Care	Costs incurred for maintenance and care of animals.
<b>Equipment and Furniture</b>			
	7920	Equipment	Cost of acquisition of equipment. Equipment whose cost is less than \$300.00 could be recorded in supply expense accounts.
	79200	Equipment-Computers	Cost of acquisition of computers. This includes peripherals as well as printers, scanners, etc. Must be ordered through IT Purchasing.
	79201	Equipment-Telephone	Cost of telephone equipment such as desk units, phones, hardware, and software for call accounting systems, etc. Must be ordered through IT Purchasing.
	79202	Equipment-Research	Cost of research equipment.
	79203	Computer Upgrade	Cost of university computer upgrades from older obsolete systems to new hardware systems. Must be ordered through IT Purchasing.
	79208	Equipment-Audio Visual	Used to record purchases for audio visual equipment. Must be ordered through IT Purchasing.
	79209	Equipment-Laptop Computers	Used to record laptop computers. Must be ordered through IT Purchasing.
	7925	Furniture	Cost of furniture and fixtures such as office desks, chairs, bookcases, etc.