

Expenditure Classifications

Expense Account Number	Account Title	Description and examples of expenses included in this classification
6001	Faculty Salaries	Faculty Regular Earnings, other earnings
6201	Staff Salaries	Administration and Staff Regular earnings, other earnings
6302	Student Salaries	MNU Student employees Regular Earnings, other earnings
7002	Charges/Fees	Fees not related to travel expenses, Processing Charges
7003	Miscellaneous	Equipment less than \$1,000 such as fax machines, file cabinets, typewriters, calculators, flowers, gifts, DVD's
7004	Equipment-Not Capitalized	Equipment \$1000 to \$4999.99 per item (computer equipment, furniture)
7005	Awards	Scholarships, Tuition assistance
7006	Debt Reduction	Loan payments
7007	Telephone	Phone, Fax, Cell Phone Charges
7008	Postage	Stamps, freight charges, mass mailings
7009	Printing	On campus copier charges, printing firms
7010	Supplies	Consumable items: office supplies, grocery supplies for offices-coffee, creamer, MNU bookstore supply charges, clothing, uniforms, toner cartridges
7011	Travel	Mileage reimbursements, registration fees for seminars and conferences, food for special events, travel related expenses (tips, meals, taxi, toll, hotel), vehicle rentals
7016	Labor/Materials	Charges for labor or repair work, picture processing
7017	Professional Services	Non-employee compensation such as Consultant fees and Honorariums
7018	Maintenance Contracts	Contracted service for computers, typewriters
7019	Books/Periodicals	Books, Subscriptions, Periodicals
7020	Insurance	Car insurance, liability insurance, travel insurance, notary bond
7021	Rental	Chairs, tables, computer(s), tent(s), other
7022	Membership Dues	Membership for professional organizations, dues for professional or business related association, union, alliance, or society
7023	Software	Software installed on MNU computer
7024	Advertising	Advertising, including OCIC
7050	Resale	Items for resale/Non-traditional program books
7051	Resale-Missouri	Missouri sales as above
7404	Equipment-Capitalized	Equipment \$5,000.00 or over