

ROCKY MOUNTAIN COLLEGE
CHART OF ACCOUNTS
Revised 10/16/17

| COA No | Account Title | Description |
|--------|---------------|-------------|
|--------|---------------|-------------|

Please note: accounts with an asterisk are new or their usage has changed with the new system.

Operating Expenses

Utilities/Telephone/Internet Expense

| | | |
|------|---------------------------------|--|
| 7101 | Electricity | Northwestern Energy |
| 7102 | Natural Gas | Utility Gas Company |
| 7103 | Water | Public Utilities Department charges |
| 7151 | Telephone Expense | Telephone charges, fax and long distance |
| 7155 | Internet Access/Cable TV Access | Broadband and other internet/television access at campus locations |

Supplies

| | | |
|-------|-----------------------------------|---|
| 7211 | Supplies-Office | Pens, paper, staples, paperclips, office equipment under \$1,000 such as calculators, staplers, fax machines, toner or developer cartridges, etc. |
| 7213 | Minor Equipment | Computer equipment under \$1,000 |
| 7215* | Photocopy Expense | Copies from outside vendor, photocopies charged by Central Operations |
| 7231 | Postage | Postage, FedEx, UPS, DHL etc., including charges from Central Operations |
| 7251 | Supplies-Instructional | Lab supplies, DVD's, books, and other materials used for instructional purposes. |
| 7252 | Supplies-Program | Supplies used as non-instructional purposes, uniforms, t-shirts, soccer balls, decorations, backpacks, sleeping bags, etc. |
| 7253* | Supplies-Instrumental | Small purchases of musical equipment under \$1000. |
| 7254 | Supplies-Aviation Fuel | Airplane fuel |
| 7255* | Supplies-Phonathon costs | Pledge cards, incentives for callers, etc., not including cash or gift certificates |
| 7256 | Supplies-ID Cards | ID card stock, parking permits, film, ink, etc. |
| 7257 | Subscriptions | Subscriptions |
| 7258 | Library-Periodicals/Subscriptions | Library Only. Library magazines, subscriptions |
| 7259 | Supplies-Books | Library books, or other program reference books. |
| 7260 | Supplies-Theater Productions | Wood, paint, fabric, material, props, costumes and supplies. Also play licensing rights. |
| 7261* | Photography Expense | Film, cameras and camera equipment under \$1000, etc. |

Cost of Sales

| | | |
|-------|--------------------------------------|---|
| 7401* | Supplies-Departmental Redistribution | The offset account for interdepartmental charges for resale items listed below |
| 7402 | Resale Supplies | Central Services resale supplies such as toner cartridges. Also, supplies purchased and resold, such as T-shirts or programs at athletic events, or aviation manuals. |
| 7403 | Resale Copies | Business Office use only for Central Services copies charged to other departments |
| 7404 | Resale Postage | Postage, purchased or charged by Central Services |
| 7405 | Resale Fax | Faxes charges by Central Services and Business Office |
| 7406 | Resale Food | Food charged to RMC and resold to outside groups, parties, camp or conference participants, etc. |

ROCKY MOUNTAIN COLLEGE

CHART OF ACCOUNTS

Revised 10/16/17

| COA No | Account Title | Description |
|---|------------------------------------|---|
| 7407 | Resale Auction Items – Donated | Offset to Gifts in Kind -- should match COA 4615, booked by Development |
| 7408 | Resale Auction Items - Purchased | Items purchased for auction sales |
| Travel & Entertainment Expense | | |
| 7511* | Fuel | Fuel for RMC vehicles, rented vehicles, and Facilities Services fuel, but not planes (see 7254) |
| 7512* | Mileage | Mileage |
| 7513* | Vehicle/Bus Lease | Vehicles rented or buses leased to transport students, faculty or staff; auto lease charges |
| 7514* | Repairs & Maintenance-Auto | Repairs to vehicles leased or owned by RMC (includes oil changes, routine maintenance, tires) |
| 7521* | Airfare-Faculty/Staff | Faculty/Staff Airfare-Conferences, baggage fees, rescheduling fees |
| 7522* | Airfare-Students | Students Airfare-competitions, shows, conferences, athletic competitions |
| 7523* | Airfare-Other | Airfare for consultants, faculty/staff recruiting, etc. Not to be used for RMC faculty, staff or students. |
| 7551* | Travel-Professional Development | Faculty/staff travel for professional development, such as hotels, public transportation other than airfare, incidentals, etc. |
| 7552* | Travel - Fundraising | Travel related to donor cultivation or other fund-raising purposes. Includes hotels, public transportation other than airfare, incidentals. |
| 7553* | Travel-Recruiting of Faculty/Staff | Travel by prospective employee candidates; possibly by RMC personnel to meet a candidate. Includes hotels, public transportation other than airfare, incidentals. |
| 7554* | Travel-Recruiting of Students | Travel to recruit prospective students - by RMC personnel or the prospect. Includes hotel, public transportation other than airfare, incidentals. |
| 7555* | Travel-Other | Hotel, public transportation other than airfare and incidentals for faculty/staff recruiting, etc. Not to be used for RMC faculty, staff or students. Use for consultant travel only if no related consulting service fees (see 7786). |
| 7556* | Travel-Students or Student-Related | For college-sanctioned student trips; athletic travel, choir and debate teams, etc. Includes faculty or staff traveling with students. Also includes travel reimbursement to potential students. Also includes faculty or staff travel related to coursework or student activities. |
| 7559* | Travel advance | Use this temporary account on travel advance forms. After your trip, the expenses will be charged to regular travel accounts based on your expense report. |
| 7561* | M&E-Professional Development | Meals and entertainment while attending conferences and training meetings. |
| 7562* | M&E-Fundraising | Meals and entertainment related to donor cultivation or other fundraising purposes |
| 7563* | M&E-Recruiting of Fac/Staff | Meals and entertainment related to employee recruiting. |
| 7564* | M&E-Recruiting of Students | Meals and entertainment related to recruiting prospective students and/or their parents |
| 7565* | M&E-Other | Meals and entertainment for consultants, hospitality charges such as flowers, tickets to social events, etc. |

ROCKY MOUNTAIN COLLEGE

CHART OF ACCOUNTS

Revised 10/16/17

| COA No | Account Title | Description |
|----------------------------------|---|--|
| 7566* | M&E-Students | Meals for college-sanctioned student trips; includes faculty or staff traveling with students. |
| 7571* | Conference Fees - Faculty/Staff | Charge to attend conference, registration fees, self-study fees for faculty/staff |
| 7572* | Conference Fees-students | Charge to attend conference, registration fees for students |
| Repairs & Maintenance | | |
| 7611 | Supplies-Grounds | Generally used only by Facilities Services; fertilizer, plants, other grounds supplies. Other supplies for athletic fields. |
| 7621 | Supplies-Custodial | Generally used only by Facilities Services for janitorial supplies |
| 7631 | Supplies-Maintenance | Generally used only by Facilities Services |
| 7641 | Services-Building Repair | Generally used only by Facilities Services |
| 7642 | Vandalism Repair | Generally used only by Facilities Services |
| Services | | |
| 7711* | Advertising-Marketing | Radio and television ads, newspaper and other publication ads etc.to cover college events. Also promotional items such as mugs or T-shirts that recipients do not pay for. |
| 7712* | Advertising-Other | Advertising for employee recruiting, phonebook |
| 7721 | Printing Costs | Printed material-brochures, magazines, newsletters, pamphlets, invitations; both design and production costs. |
| 7732 | Equipment Rental | Pianos, sound/lighting supplies, compressors, lifts, instruments, student activity equipment rentals(i.e. rental chg. for tables, chairs, dance floor) |
| 7733 | Equipment Repair | Repairs for equipment other than aircraft or musical instruments, computer parts. Also includes Facilities Services equipment repairs |
| 7734 | Repairs-Musical Instruments | Instrument repairs and tuning |
| 7735 | Equipment Maintenance Contracts | Maintenance agreements for copiers, printers, postage machines, etc. |
| 7741* | Aircraft Parts and Maintenance Supplies | Aviation only |
| 7742 | Aircraft Engine Overhaul | Aviation only |
| 7743* | Aircraft Repairs | Aviation only |
| 7751 | Audit/Tax Services | Professional audit/tax services |
| 7752 | Accreditation Services | Accreditation site visit fees and related travel costs only, not the membership in the accrediting organization (see account 7842) |
| 7753 | Employee Benefit Admin | Benefit plan administrators or advisors, EBRS fees for 403(b) plan, health insurance administrative fee |
| 7754 | Investment Manager | Professional investment manager fees |
| 7755 | Legal expense | External attorneys or legal fees |
| 7756 | Lobbying | Costs, including travel, to lobby government officials for funds and appropriations. |
| 7757 | Perkins Loan Administration | ACS charges to administer Perkins loans |
| 7758* | Marketing Consultant Expense | Consultants to enhance college image or otherwise attract students |
| 7759* | Fundraising Consultant Expense | Consultants to build fundraising programs or otherwise attract donors |
| 7760* | Outside Student Supervision | Student teacher mentors, PA preceptors, M Ed Leadership mentors |

ROCKY MOUNTAIN COLLEGE

CHART OF ACCOUNTS

Revised 10/16/17

| COA No | Account Title | Description |
|---------------|-------------------------------------|--|
| 7771* | Software Licensing/Maintenance Fees | Software licensing and maintenance contracts; agreed-upon use of online programs. Licenses greater than \$1000 may be capitalized. |
| 7781 | Bank Charges | Bank service charges and fees, credit card service provider fees |
| 7782 | Honoraria | Payments to guest speakers not employed by Rocky. |
| 7783 | Lease/Facility Rental Expense | Rentals and leases of buildings such as Edwards Jet Center, Virginia City Opera. Also rental of soccer field, etc. (See 7513 for vehicle rental or lease.) |
| 7784 | Referees/Officials | Athletic competitions |
| 7785 | Security | Security for athletic, student or other events, Business Office courier service |
| 7786 | Services-Miscellaneous | Services from an outside provider that don't fit the other categories, such as other types of consultant or entertainers. Include consultant travel if applicable. |
| 7787 | Vet/Farrier Services | Generally used only by the Equestrian Program |

Other Expense

| | | |
|-------|-------------------------------|---|
| 7811 | Bad Debt Expense | Business Office use to record bad debt expense |
| 7821 | Insurance Expense | General liability, property insurance, event insurance such as hole-in-one insurance. |
| 7825 | Life Insurance -Donor Premium | |
| 7841 | Membership Dues | College or individual membership dues, club dues |
| 7842* | Accreditation Membership | Accrediting organization membership fees |
| 7871 | Fees | State license fees, certification fees |
| 7872 | Game Guarantee | Athletics only |
| 7873 | Entry Fees | Ski lift tickets, golf green fees, other fees for competitions or attendance |
| 7874 | Penalties | Late filing or IRS penalties |
| 7875* | College Fair Fees | Admissions department fees paid to participate in college fairs |
| 7881 | Property Taxes | Real estate taxes. RMC is generally exempt from property taxes. These fees include garbage and lighting charges, Edward Jet Center trash fees etc. |
| 7882 | Vehicle Taxes | Vehicle license fees; RMC is generally exempt from property taxes |
| 7891 | Prizes & Awards | Prizes and awards given to students or others. Generally prizes and awards are taxable to faculty and staff and should be reported as salaries subject to taxation. |
| 7893 | Donation Expense | Contributions to other nonprofit organizations |
| 7894 | Indirect costs | Charges to grants to record the expense which is income to RMC. See administrative allowance COA 4773. |
| 7896 | Contingency Expense | Used for budgeting purposes only. |
| 7897 | Lab Pool | Budgeted funds used by science departments and AVP. Actual charges should go to appropriate account, eg. Supplies, travel, etc. |
| 7910 | Interest Expense | Interest on long-term debt |
| 7951 | Depreciation Expense | |
| 7955 | Amortization | |

ROCKY MOUNTAIN COLLEGE

CHART OF ACCOUNTS

Revised 10/16/17

| COA No | Account Title | Description |
|------------------|----------------------------|--|
| Transfers | | |
| 8101 | Federal Workstudy Transfer | Funds transfer account |
| 8102 | SEOG Match | Funds transfer account - used for budgeting purposes and year end audit. |
| 8110 | MHEG/MTAP State Grant | Funds transfer account - used for budgeting purposes and year end audit. |
| 8210 | Fund Transfers | Funds transfer account |
| 8220 | Capital Expenditures | Equipment purchases \$1,000 and greater |
| 8230 | Debt Service - Principal | Funds transfer account - used for budgeting purposes and year end audit. |
| 8240 | Computer Fee Transfers | Funds transfer account - used to allocate fees to other fund units |
| 8250 | Residence Hall Transfer | Funds transfer account - used to allocate fees to other fund units |