

## DES MOINES AREA COMMUNITY COLLEGE

### ACCT CODE ACCOUNT DESCRIPTION

#### Services

6011 Auditor's Fees  
 6012 Architect's Fees  
 6013 Legal Fees  
 6014 Financial Serv Fees  
 6015 Consultant's Fees  
 6019 Other Professional Services  
 6020 Election Costs  
 6030 Custodial Services  
 6040 Memberships  
 6050 Publications (Legal)  
 6060 Maintenance/Repair of Equipment  
 6090 Maintenance/Repair of Buildings  
 6100 Maintenance of Grounds  
 6110 Information Services/Classified A  
 6120 Printing/Reproduction  
 6150 Communications  
 6180 Insurance  
 6190 Utilities  
 6200 Rental of Materials  
 6210 Rental of Buildings  
 6220 Rental of Equipment  
 6230 Postage and Expediting Other Matter  
 6240 Group Meeting/Workshop Expense  
 6250 Data Processing Services  
 6261 Contracted Security  
 6262 Word Processing Charges  
 6263 Disposal of Hazardous Waste  
 6264 HF623 State Administration Fee  
 6265 Software Service Agreements  
 6266 Stipends  
 6269 Other Services

#### Material and Supplies

6321 Food  
 6322 Materials & Supplies (less than \$500)  
 6323 Minor Equipment (\$500-\$4,999)  
 6324 Computer Software  
 6340 Periodicals  
 6377 Materials/Supplies for Equip Repair  
 6378 Materials/Supplies for Bldg Repair  
 6410 Janitorial Materials and Supplies  
 6420 Vehicle Materials and Supplies  
 6443 Turf Maintenance  
 6444 Landscaping Materials & Supplies  
 6460 Other Materials and Supplies

#### Travel and Staff Development

6470 Travel-Out of State  
 6479 Staff Development-Out of State  
 6480 Travel-In State  
 6489 Staff Development-In State

#### Other Current Expense

## DES MOINES AREA COMMUNITY COLLEGE

<u>ACCT CODE</u>	<u>ACCOUNT DESCRIPTION</u>
6511	Purchases for Resale-Supplies/Materials
6512	General Merchandise
6513	Cards & Gifts
6514	General Books
6515	Lakeview Inn
6516	Conference Center
6517	Senior Citizens
6518	Gourmet Dinners
6519	College Inn
6520	Purchases for Resale - Textbooks
6600	Cost of Sales
6700	Interest on Debt
6730	Payment on Debt Principal
6750	Scholarships
6770	Other Student Loans
6771	Federal Direct Loan-Subsidized
6772	Federal Direct Loan-Unsub/Base
6773	Parent Loan for Undergrads
6779	Other Student Loans
6780	Collection Agency Expense
6860	Property Tax
6910	Student Services
6930	Other Current Expenses
6940	Bad Debts
	<b><u>Transfer Out</u></b>
6801	Mandatory Transfers Out
6802	Non-Mandatory Transfers Out
	<b><u>Capital Outlay</u></b>
7100	Furniture, Machinery and Equipment (over \$5,000)
7120	Lease Purchase Equipment
7400	Vehicles
7500	Library Books and Films
7520	Non - Printed Material
7600	Buildings and Fixed Equipment
7620	Lease/Purchase Bldg & Fixed Equipment
7700	Land
7800	Other Structures and Improvements
7900	Other Capital Outlay