

ROCKY MOUNTAIN COLLEGE
CHART OF ACCOUNTS
Revised 6/30/21

COA No	Account Title	Description
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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, printers, etc.
7213	Minor Equipment	Computer equipment under \$5,000
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 \$5000.
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 \$5000, 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/Printing	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.

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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.
7557*	Post-Season Travel	To be used only for athletics' post-season travel expenses, including all travel types (i.e., airfare, meals, hotels, etc.)
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.

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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
7643	Services-Grounds Repairs & Maintenance	Generally used only by Facilities Services
7644	Services-Custodial	Generally used only by Facilities Services
7651	Preventive Maintenance	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/Lease	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
7771*	Software Licensing/Maintenance Fees	Software licensing and maintenance contracts; agreed-upon use of online programs. Licenses greater than \$5000 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.

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COA No	Account Title	Description
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	
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 \$5,000 and greater
8230	Debt Service - Principal	Funds transfer account - used for budgeting purposes and year end audit.

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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