

Chart of Accounts Coding Manual

<u>Acct #</u>	<u>Account Name</u>	<u>Account Description</u>	<u>Items to code to the account</u>
Fixed Assets - Items over \$3K. See CAPEX policy on Pulse for further details.			
1210-011-11	FA Land	Property Plant & Equip	Land purchases
1210-011-12	FA Buildings	Property Plant & Equip	Building purchases or building improvements
1210-011-13	FA Furn Fixt & Equip FF&E	Property Plant & Equip	Furniture, fixtures and equipment purchases
1210-011-14	FA Computer Hardware	Property Plant & Equip	All computers, monitors, mouse and keyboard purchases bought as a package are capitalized regardless of price
1210-011-15	FA Computer Software	Property Plant & Equip	Software purchases
1210-011-16	FA Vehicles	Property Plant & Equip	All vehicle purchases to include new and used vehicles
1210-011-17	FA Operating Equipment	Property Plant & Equip	Equipment used for operations
1210-011-18	FA Liquor License	Property Plant & Equip	Liquor Licenses
1210-011-19	FA Non Depr Collection	Property Plant & Equip	Artwork that will hold value
1210-011-20	FA Leasehold Improvements	Property Plant & Equip	Capital purchased on behalf of a client that the client will retain at the end of the contract Project work such as a remodel or large capital project for unit startup
1210-021-11	FA Work in Progress WIP	Property Plant & Equip	
Revenue			
4110-017-11	Net Sales Contra	Contra Revenue	Accounting Use Only
4220-011-11	Food Casual Meal Serv	Revenue	Not Used
4220-011-12	Food Meal Ticket Sales	Revenue	Revenue from food sales via meal tickets
4220-011-13	Food Day Cart Sales	Revenue	Revenue from food sales via food cart
4220-011-15	Food Hostel Meals	Revenue	Revenue from food sales at Hostels
4220-011-16	Food Nutritional Sup Sale	Revenue	Revenue from nutritional food supplements
4220-011-18	Food Catering	Revenue	Catering Revenue
4220-011-19	Food Catering Internal	Revenue	Catering Revenue within NMS or BP Anch
4220-011-20	Food Food UAF Board Plan	Revenue	Food sale redemptions from UAF Board Plan
4220-011-21	Food UAF MUN In BP	Revenue	Food sales from UAF and UAA Munch Money

4220-011-23	Food UAF Bear Bucks	Revenue	Food sales from UAF and UAA Bear Bucks
4220-011-26	Food UAS Whale Bucks	Revenue	Food sales from UAS Whale Bucks
4220-014-11	Fee Admin Services	Revenue	Incentive Fee Revenue
4220-014-12	Fee Admin Fees	Revenue	Management Fee Revenue
4220-014-13	Fee Contract Revenue	Revenue	Contract revenue
4220-014-17	Fee Janitorial	Revenue	Janitorial service revenue
4220-015-11	Train Train & Seminar Rev	Revenue	Training revenue
4230-011-11	H Rooms Guar'd No Show	Revenue	Hotel guaranteed no show revenue
4230-011-12	H Rooms Business	Revenue	Hotel business room sales revenue
4230-011-13	H Rooms Leisure	Revenue	Hotel leisure room sales revenue
4230-011-14	H Rooms Group	Revenue	Hotel group room sales revenue
4230-011-15	H Rooms Special Seg Emp	Revenue	Marriott corporate employee discount rooms
4230-011-16	H Rooms Tax Exempt	Revenue	Hotel tax exempt room sales revenue
4230-011-17	H Rooms Airlines	Revenue	Hotel airline room sales revenue
4230-011-18	H Rooms Gov't	Revenue	Hotel government room sales
4230-011-19	H Rooms AARP & AAA	Revenue	Hotel AARP & AAA discount room sales
4230-011-21	H Rooms Studio 1-4	Revenue	Residence Inn studio room sales
4230-011-24	H Rooms Studio 30+	Revenue	Residence Inn studio room sales
4230-011-27	H Rooms Marriott Rew Red	Revenue	Marriott Reward card redemptions
4230-012-11	H Rest Breakfast	Revenue	Hotel restaurant breakfast sales revenue
4230-012-12	H Rest Dinner	Revenue	Hotel restaurant dinner sales revenue
4230-012-13	H Rest Beer	Revenue	Hotel restaurant beer sales revenue
4230-012-14	H Rest Wine	Revenue	Hotel restaurant wine sales revenue
4230-012-15	H Rest Liquor	Revenue	Hotel restaurant liquor sales revenue
4230-013-11	H Conf Banquet Breakfast	Revenue	Hotel conference/banquet breakfast sales revenue
4230-013-12	H Conf Banquet Lunch	Revenue	Hotel conference/banquet lunch sales revenue
4230-013-14	H Conf Banquet Other	Revenue	Hotel conference/banquet other miscellaneous sales revenue
4230-013-15	H Conf Meeting Room	Revenue	Hotel conference meeting room rental revenue
4230-014-11	H Vend Sundries & Postage	Revenue	Hotel vending sundries and postage sales revenue
4230-014-12	H Vend Misc. Commissions	Revenue	Hotel vending miscellaneous
4230-014-13	H Vend Copies	Revenue	Hotel vending copy sales revenue
4230-014-14	H Vend Coin-Op Wash & Dry	Revenue	Hotel Coin-Op laundry facility sales revenue
4230-014-15	H Vend Laundry Sales	Revenue	Hotel laundry sales revenue

4230-015-12	H Utilities Local Tel Rev	Revenue	Hotel local telephone sales revenue
4230-015-13	H Utilities Long Dist Tel	Revenue	Hotel long distance telephone sales revenue
4230-015-14	H Utilities Fax Revenue	Revenue	Hotel fax sales revenue
4230-015-15	H Utilities In-Room Movie	Revenue	Hotel in-room movie rentals
4230-016-11	H Other Other	Revenue	Hotel miscellaneous sales revenue
4230-016-12	H Other Retained Pet Dep	Revenue	Hotel pet deposits
4230-016-13	H Other Guest Groceries	Revenue	Hotel guest grocery sales revenue
4230-016-14	H Other Guest Valet Rev	Revenue	Hotel valet sales revenue
4230-016-15	H Other Hotel Mgm Fee Rev	Revenue	Hotel management fee revenue
4240-011-11	Rent Rev Real Estate	Revenue	Property rental revenue
4240-011-13	Rent Rev Other	Revenue	Other rent revenue - cars, equipment, etc.
4250-011-11	Comm Merchandise Sales	Revenue	Commissary merchandise sales revenue
4250-011-12	Comm Logo Clothing Sales	Revenue	Commissary logo clothing sales revenue - Company logo wear
4250-012-11	Cafe Cafeteria Sales	Revenue	Café and café catering sales revenue
4250-013-11	Coffee Sales	Revenue	Coffee sales revenue via a coffee kiosk or coffee cart
4250-014-11	Gift Shop Sales	Revenue	Gift shop sales revenue
4260-011-11	Reimb Equip & Supplies	Revenue	Equipment and supply reimbursements by client
4260-011-12	Reimb Reimburs Expenses	Revenue	Expenses for wages, benefit & burden and other employee costs which are reimbursed by the client
4270-011-98	Other Reveue Proj Require	Revenue	All other revenue not identified above and can be coded to a specific project
4310-077-11	Eqty Earns Security Servi	Revenue	Accounting Use Only
4310-077-12	Eqty Earns NMS Security L	Revenue	Accounting Use Only

Unit Accounts

The accounts below should be used for expenses incurred at the unit level and will be charged directly to the unit.

5010-011-11	COGS Diesel	Cost of revenue	Diesel for resale
5010-011-12	COGS Gasolines	Cost of revenue	Fuel for resale
5010-011-18	COGS Parts	Cost of revenue	Parts for resale
5010-012-11	F&B Food	Cost of revenue	Food purchases that do not fit the categories below
5010-012-12	F&B Meat and Seafood	Cost of revenue	Meat and Seafood purchases
5010-012-13	F&B Dairy and Eggs	Cost of revenue	Dairy and Egg purchases
5010-012-14	F&B Bakery	Cost of revenue	Bakery Item purchases

5010-012-15	F&B Fruits and Vegetables	Cost of revenue	Fruit and Vegetable purchases
5010-012-16	F&B Beverages	Cost of revenue	Beverage purchases (non-alcoholic)
5010-012-17	F&B Liquor	Cost of revenue	Liquor purchases
5010-012-18	F&B Formulary	Cost of revenue	Formulary purchases
5010-012-19	F&B Coffee & Coffee Prod	Cost of revenue	Coffee and coffee supplies purchases
5010-012-20	F&B Dry Goods and Staples	Cost of revenue	Dry goods and staples purchase
5010-012-21	F&B Vending	Cost of revenue	Vending machine items or items for resale
5010-012-22	F&B Guest Groceries	Cost of revenue	Hotel guest groceries for resale
5010-012-23	F&B Continental Breakfast	Cost of revenue	Food and drinks for free breakfast at the hotels
5010-012-24	F&B Vendor Rebates	Cost of revenue	Volume Discounts Allowance (VDA) from Sodexo
5010-012-25	F&B Resale Merchandise	Cost of revenue	Commissary/Market Express items for resale
5010-012-26	F&B Inventory Adjustments	Cost of revenue	CMS Inventory Adjustments
5010-013-11	Hotel Royalty Franch Fee	Cost of revenue	Hotel Redi Rewards and Royalty Payments Red Dog and Kuupik Profit Share or Profit Share from any new units
5010-013-12	Hotel Lodg Profit Share	Cost of revenue	Hotel - Marriott franchise invoices, Marriott rewards
5010-013-13	Hotel Marriott Rewards	Cost of revenue	Hotel - Walked guests to other hotels
5010-013-14	Hotel Walked Guest Expense	Cost of revenue	Hotel - Refund of hotel stay deposits and room stays
5010-013-15	Hotel Guest Refunds	Cost of revenue	Admin fees paid by NMS to other companies
5010-014-14	Administration Fee	Cost of revenue	Costs of tours
5010-020-11	Tour Costs	Cost of revenue	Accounting Use Only
5010-050-11	Net Cost Contra	Cost of revenue	Commissions on sales paid to a third party
5011-011-11	Commissions	Cost of revenue	Subcontractor expenses for project work
5012-011-11	Subcontracts	Cost of revenue	Subcontractor used for gas and oil industry
5012-012-11	Subcon Gas and Oil	Cost of revenue	Vehicle registration paid on behalf of a subcontractor
5012-012-12	Subcon Vehicle Registra	Cost of revenue	Vehicle lease paid on behalf of a subcontractor
5012-012-14	Subcon Vehicle Lease	Cost of revenue	Subcontractor labor expenses (Janitors, window washers, plow companies)
5012-013-11	Subcon Contract Labor	Cost of revenue	Misc. office supplies (calculators, chairs, pens, binders, etc.)
5013-011-11	Sup Office	Cost of revenue	Janitorial supplies (cleaner, mops, brooms, etc.)
5013-011-12	Sup Janitorial	Cost of revenue	Food and Beverage supplies for internal use
5013-011-13	Sup Food and Beverage	Cost of revenue	Drug testing kits
5013-011-14	Sup Drug Testing	Cost of revenue	Guns and ammunition supplies for security
5013-011-15	Sup Guns and Ammo	Cost of revenue	Safety items (Nitrile gloves, PPE, etc.)
5013-011-16	Sup Safety	Cost of revenue	

5013-011-17	Sup Uniforms	Cost of revenue	Uniform items
5013-011-18	Sup Linen	Cost of revenue	Bedding, table linens, towels, etc.
5013-011-19	Sup Tableware	Cost of revenue	Pots and pans, china, silverware, utensils, glassware, baskets, stenos and toasters for use by customers
5013-011-20	Sup Computers and Printer	Cost of revenue	Computer memory, monitor and mouse purchased individually. Printer toner and ink.
5013-011-21	Sup Consumable Equip	Cost of revenue	Supplies that are consumed through usage (microwaves, light bulbs, filters, condiment dispensers, etc.)
5013-011-22	Sup Reimbursable Exp	Cost of revenue	Supplies that will be reimbursed by the client
5013-011-23	Sup Technical Fees	Cost of revenue	Technical fees paid for technical services
5013-011-24	Sup Software	Cost of revenue	Software purchases that do not meet the CapEx guidelines
5013-011-25	Sup Non-reimbursable Exp	Cost of revenue	Expenses in a reimbursable project that do not meet the reimbursable guidelines
5013-011-26	Sup Paper Commercial	Cost of revenue	Computer paper, note pads or other bulk paper purchases
5013-011-27	Sup Chemical	Cost of revenue	Chemical purchases
5013-011-29	Sup Pass Thru Charges	Cost of revenue	VDA Offset for BP North Slope
5013-011-99	Sup Miscellaneous	Cost of revenue	Items that do not fit in the categories above
5014-011-11	Rent Land	Cost of revenue	Land rent
5014-011-12	Rent Facility	Cost of revenue	Facility rental expense
5014-011-13	Rent Equipment	Cost of revenue	Equipment rent (trucks, cleaning equipment, Xerox equipment, etc.)
5014-011-14	Rent Storage	Cost of revenue	Storage facility rent
5015-011-11	R&M Janitorial	Cost of revenue	Janitorial services for cleaning an NMS office or location
5015-011-12	R&M Security	Cost of revenue	Security services for an NMS office or location
5015-011-13	R&M Buildings and Grounds	Cost of revenue	Landscaping, plowing, window cleaning or any other expense to maintain an NMS office or location
5015-012-12	R&M Equipment	Cost of revenue	Costs to repair equipment
5015-012-13	R&M HW & SW Maint Agree	Cost of revenue	Computer Hardware and Software Maint Agreements - Guest tech, wired internet connections
5015-012-14	R&M Computers & Printers	Cost of revenue	Cost to repair computers or printers
5015-013-13	R&M HW & SW Maint Agree	Cost of revenue	Use 5015-012-13
5015-014-14	R&M Computers & Printer	Cost of revenue	Use 5015-012-14
5015-015-11	R&M Auto Fuel and Oil	Cost of revenue	Fuel expense for vehicles

5015-015-12	R&M Auto Repairs	Cost of revenue	Auto repairs
5015-015-13	R&M Auto License & Reg	Cost of revenue	Vehicle license and registration
5015-015-14	R&M Auto Insurance	Cost of revenue	Auto insurance
5016-011-11	Utility Electric	Cost of revenue	Electricity expense
5016-011-12	Utility Natural Gas	Cost of revenue	Natural gas expense
5016-011-13	Utility Heating Oil	Cost of revenue	Heating oil expense
5016-011-14	Utility Propane	Cost of revenue	Propane expense
5016-011-15	Utility Water and Sewer	Cost of revenue	Water and sewer expense
5016-011-16	Utility Refuse	Cost of revenue	Garbage pick-up
5016-011-17	Utility Cable	Cost of revenue	Cable expense
5017-011-11	Tele Phone, Fax, & Modem	Cost of revenue	Land line bills, fax lines and modem lines
5017-011-12	Tele Cell Phone	Cost of revenue	Cell phone expenses
5017-011-13	Tele Repairs	Cost of revenue	Telephone line and phone repairs
5017-011-14	Tele Teleconferencing	Cost of revenue	Teleconferencing expenses
5017-011-15	Tele Local	Cost of revenue	Local phone service
5017-011-16	Tele Long Distance	Cost of revenue	Long distance phone service
5018-011-11	Travel Airfare	Cost of revenue	Airfare and luggage fees
5018-011-12	Travel Lodging	Cost of revenue	Hotel expenses
5018-011-13	Travel Meals	Cost of revenue	Meals while traveling
5018-011-14	Travel Vehicle Rental	Cost of revenue	Vehicle rental
5018-011-15	Travel Mileage	Cost of revenue	Mileage expense
5018-011-17	Travel Taxi & Mass Trans	Cost of revenue	Taxi & mass transit expense
5018-011-20	Travel Parking & Tolls	Cost of revenue	Parking and tolls
5018-011-99	Travel Other	Cost of revenue	Misc. travel expenses
5018-012-11	Travel Training Airfare	Cost of revenue	Airfare for training travel
5018-012-14	Travel Training Vehi Rent	Cost of revenue	Vehicle rental for training travel
5019-011-11	Business Meals	Cost of revenue	Business meals - must be for a valid business purpose
5020-011-11	Post Postage	Cost of revenue	Postage from envelopes and packages
5020-011-12	Post Freight	Cost of revenue	Freight expenses for shipments
5021-011-11	Printing	Cost of revenue	Printing costs
5021-011-14	Promo Advertising - Other	Cost of revenue	Advertising (Print, TV, Internet and Radio)
5021-011-16	Promo Marketing Expense	Cost of revenue	Expenses to market the company
5021-011-17	Promo Guest Relations	Cost of revenue	Complimentary items to guests
5021-011-19	Promo Promotion	Cost of revenue	Promotional items (baskets, logo items, etc.)

5022-011-11	Prof Legal	Cost of revenue	Legal expenses
5022-011-12	Prof Audit & Tax Service	Cost of revenue	Audit and tax services
5022-011-14	Prof Consulting	Cost of revenue	Professional consultants
5022-011-17	Prof Laundry Services	Cost of revenue	Laundry services - dry cleaning for meeting room linens, floor mats or other laundry services
5022-011-18	Prof Guest Valet Expense	Cost of revenue	Guest dry cleaning services
5022-011-19	Prof Courier	Cost of revenue	Courier services
5022-011-20	Prof Contract Labor	Cost of revenue	Contract labor
5022-011-21	Prof Drawings & Plans	Cost of revenue	Drawings & plans for schematics which are not CapEx
5022-011-24	Prof Consulting NDC Svcs	Cost of revenue	NDC consulting fees
5023-011-11	Meet Meeting Fees & Honor	Cost of revenue	Meeting expenses
5023-011-14	Meet Conference Expense	Cost of revenue	Conference expense
5024-011-11	Ins Property	Cost of revenue	Property Insurance
5024-011-12	Ins Liability	Cost of revenue	Liability Insurance
5024-011-16	Ins Bonding	Cost of revenue	Bonding Insurance
5024-011-99	Ins Other	Cost of revenue	Fiduciary, kidnap and ransom, crime insurance
5025-011-11	Person Recruiting	Cost of revenue	Recruiting expenses (lunches, advertising, travel, etc.)
5025-011-12	Person Relocation Expense	Cost of revenue	Relocation expense for new hire or employee
5025-011-13	Person Drug Testing Exp	Cost of revenue	Drug testing costs
5025-011-14	Person Background Invest	Cost of revenue	Background investigations
5025-011-15	Person Physicals	Cost of revenue	Physicals
5025-011-16	Person Training	Cost of revenue	Training costs
5025-011-17	Person Safety Program	Cost of revenue	Safety program material
5025-011-18	Person Education	Cost of revenue	Tuition reimbursement or employee education
5025-011-19	Person Employee Morale	Cost of revenue	Employee appreciation meals and gifts
5025-011-20	Person Emp Assist Program	Cost of revenue	Employee assistance programs
5025-011-21	Person Emp Provided Meals	Cost of revenue	Meals provide at a unit to employees
5026-011-12	Dues and Subscriptions	Cost of revenue	Professional subscriptions and annual dues
5026-011-13	Dues Other Memberships	Cost of revenue	Club memberships
5028-011-11	Fin Bank Charges	Cost of revenue	Bank fees
5028-011-14	Fin Credit Card Disc Fees	Cost of revenue	Credit card fees
5028-011-15	Fin Cash Over Short	Cost of revenue	Cash overage and shortages
5029-011-11	Permits and Licenses	Cost of revenue	Business permits and licenses
5030-011-11	Depreciation	Cost of revenue	Fixed asset depreciation

5030-011-12	Amortization	Cost of revenue	Intangible asset amortization
5032-011-11	Tax Real Property	Cost of revenue	Property tax
5032-011-12	Tax Personal Property	Cost of revenue	Personal property tax
5032-011-13	Tax Other	Cost of revenue	Misc. tax
5035-011-11	Wages Regular Dir	Cost of revenue	Regular wages
5035-011-12	Wages Overtime Dir	Cost of revenue	Overtime pay
5035-011-13	Wages Holiday Dir	Cost of revenue	Scheduled and floating holiday pay
5035-011-14	Wages Bonus Dir	Cost of revenue	Bonus pay
5035-011-15	Wages Severance Dir	Cost of revenue	Severance pay
5035-011-18	Wages Subsistence Dir	Cost of revenue	Subsistence pay
5035-011-99	Wages Other Dir	Cost of revenue	Misc. wages
5076-011-98	Other Allocated Expense	Cost of revenue	Misc. expenses allocated to multiple locations Credit card expenses that have not been coded by the appropriate party
5076-011-99	Other Expense Misc.	Cost of revenue	

Burden

These accounts are shown for informational purposes only. All entries are system generated.

6036-011-11	D PR TX Social Security	Cost of revenue	Social security
6036-011-12	D PR TX Medicare	Cost of revenue	Medicare
6036-011-13	D PR TX FUTA	Cost of revenue	Federal unemployment tax
6036-014-11	D SUTA State Unemployment	Cost of revenue	State unemployment tax
6037-011-11	D Leave Vacation Per PP	Cost of revenue	Vacation
6037-011-12	D Leave PTO	Cost of revenue	Paid time off
6037-011-13	D Leave Sick	Cost of revenue	Sick leave
6037-011-14	D Leave Jury Duty	Cost of revenue	Jury duty leave
6037-011-15	D Leave Military	Cost of revenue	Military leave
6037-011-17	D Leave FMLA	Cost of revenue	Family medical leave act
6037-011-18	D Leave Holiday	Cost of revenue	Holiday
6037-011-19	D Leave Bereavement	Cost of revenue	Bereavement leave
6037-012-11	D WC Self Insured	Cost of revenue	Workers' compensation
6037-013-13	D Ben Group Health Ins	Cost of revenue	Health Insurance Life Insurance, Accidental Death and Dismemberment and Disability
6037-013-14	D Ben Life AD&D & Disab	Cost of revenue	

6037-013-16	D Ben Pension Expense	Cost of revenue	Pension
6037-013-17	D Ben Union Costs	Cost of revenue	Union expenses
6037-013-20	D Ben ER 401K Contrib	Cost of revenue	401K employer contributions
6037-014-99	D Misc. ER Benefits	Cost of revenue	Car allowance
6099-011-11	D Fringe Contra	Cost of revenue	Accounting use only
6136-011-11	A PR TX Social Security	Cost of revenue	Social security
6136-011-12	A PR TX Medicare	Cost of revenue	Medicare
6136-011-13	A PR TX FUTA	Cost of revenue	Federal unemployment tax
6136-014-11	A SUTA State Unemployment	Cost of revenue	State unemployment tax
6500-011-12	Fringe Distrib Overhead	Cost of revenue	Accounting use only
6500-011-13	Fringe Distrib G&A	Cost of revenue	Accounting use only

**Division
G&A**

The accounts listed below should be used for expenses incurred at the division G&A level which includes CMS, FFM, LDG, SEC and Staffing

Admin departments including Direct Admin.

7013-011-11	Sup Office	Overhead	Misc. office supplies (calculators, chairs, pens, binders, etc.)
7013-011-12	Sup Janitorial	Overhead	Janitorial supplies (cleaner, mops, brooms, etc.)
7013-011-16	Sup Safety	Overhead	Safety items (Nitrile gloves, PPE, etc.)
7013-011-17	Sup Uniforms	Overhead	Uniform items
7013-011-20	Sup Computers and Printer	Overhead	Computer memory, monitor and mouse purchased individually. Printer toner and ink.
7013-011-21	Sup Consumable Equipment	Overhead	Supplies that are consumed through usage (microwaves, light bulbs, filters, condiment dispensers, etc.)
7013-011-22	Sup Reimbursable Expenses	Overhead	Supplies that will be reimbursed by the client
7013-011-23	Sup Technical Fees	Overhead	Fees paid for technical services
7013-011-24	Sup Software	Overhead	Software purchases that do not meet the CapEx guidelines
7014-011-12	Rent Facility	Overhead	Facility rental expense
7014-011-13	Rent Equipment	Overhead	Equipment rent (trucks, cleaning equipment, Xerox equipment, etc.)
7015-011-11	R&M Janitorial	Overhead	Janitorial services for cleaning an NMS office or location

7015-011-12	R&M Security	Overhead	Security services for an NMS office or location
7015-011-13	R&M Building and Grounds	Overhead	Landscaping, plowing, window cleaning or any other expense to maintain an NMS office or location
7015-012-12	R&M Equipment	Overhead	Costs to repair equipment
7015-012-13	R&M HW & SW Maint Agree	Overhead	Computer Hardware and Software Maint Agreements - Guest tech, wired internet connections
7015-012-14	R&M Computers & Printers	Overhead	Cost to repair computers or printers
7015-015-11	R&M Auto Fuel and Oil	Overhead	Fuel expense for vehicles
7015-015-12	R&M Auto Repairs	Overhead	Auto repairs
7015-015-14	R&M Auto Insurance	Overhead	Auto insurance
7016-011-11	Utilities Electric	Overhead	Electricity expense
7016-011-12	Utilities Natural Gas	Overhead	Natural gas expense
7016-011-15	Utilities Water and Sewer	Overhead	Water and sewer expense
7016-011-16	Utilities Refuse	Overhead	Garbage pick-up
7017-011-11	Tele Phone, Fax, & Modem	Overhead	Land line bills, fax lines and modem lines
7017-011-12	Tele Cell Phone	Overhead	Cell phone expenses
7017-011-13	Tele Repairs	Overhead	Telephone line and phone repairs
7017-011-14	Tele Teleconferencing	Overhead	Teleconferencing expenses
7017-011-16	Tele Long Distance	Overhead	Long distance phone service
7018-011-11	Travel Airfare	Overhead	Airfare and luggage fees
7018-011-12	Travel Lodging	Overhead	Hotel expenses
7018-011-13	Travel Meals	Overhead	Meals while traveling
7018-011-14	Travel Vehicle Rental	Overhead	Vehicle rental
7018-011-15	Travel Mileage	Overhead	Mileage expense
7018-011-17	Travel Taxi & Mass Trans	Overhead	Taxi & mass transit expense
7018-011-20	Travel Parking & Tolls	Overhead	Parking and tolls
7018-011-99	Travel Other	Overhead	Misc. travel expenses
7019-011-11	Bus Dev Business Meals	Overhead	Business meals - must be for a valid business purpose
7020-011-11	Post Postage	Overhead	Postage from envelopes and packages
7020-011-12	Post Freight	Overhead	Freight expenses for shipments
7021-011-11	Printing	Overhead	Printing costs
7021-011-14	Promo Advertising - Other	Overhead	Advertising (Print, TV, Internet and Radio)
7021-011-16	Promo Marketing Expense	Overhead	Expenses to market the company
7021-011-17	Promo Guest Relations	Overhead	Complimentary items to guests

7021-011-19	Promo Promotions	Overhead	Promotional items (baskets, logo items, etc.)
7022-011-11	Prof Legal	Overhead	Legal expenses
7022-011-13	Prof Payroll Processing	Overhead	Payroll processing expenses (ADP, Ceridian)
7022-011-14	Prof Consulting	Overhead	Professional consultants
7022-011-20	Prof Contract Labor	Overhead	Contract labor
7023-011-11	Meet Meeting Fees & Honor	Overhead	Annual meeting expenses
7023-011-14	Meet Conference Expense	Overhead	Conference expense
7024-011-16	Ins Bonding	Overhead	Bonding Insurance
7025-011-11	Person Recruiting	Overhead	Recruiting expenses (lunches, advertising, travel, etc.)
7025-011-13	Person Drug Testing	Overhead	Drug testing
7025-011-14	Person Background Invest	Overhead	Background investigations
7025-011-15	Person Physicals	Overhead	Physicals
7025-011-16	Person Training	Overhead	Training costs
7025-011-17	Person Safety Program	Overhead	Safety program material
7025-011-18	Person Education	Overhead	Tuition reimbursement or employee education
7025-011-19	Person Employee Morale	Overhead	Employee appreciation meals and gifts
7025-011-20	Person Emp Assist Program	Overhead	Employee assistance programs
7026-011-12	Dues Subscriptions	Overhead	Professional subscriptions and annual dues
7026-011-13	Dues Other Memberships	Overhead	Club memberships
7028-011-11	Fin Bank Charges	Overhead	Bank fees
7028-011-14	Fin Credit Card Disc Fees	Overhead	Credit card fees
7029-011-11	Permits and Licenses	Overhead	Business permits and licenses
7030-011-11	Depreciation	Overhead	Fixed asset depreciation
7032-011-12	Tax Personal Property	Overhead	Personal property tax
7032-011-99	Tax Miscellaneous	Overhead	Misc. tax
7035-011-11	Wages Regular OH	Overhead	Regular wages
7035-011-12	Wages Overtime OH	Overhead	Overtime pay
7035-011-13	Wages Holiday OH	Overhead	Scheduled and floating holiday pay
7035-011-14	Wages Bonus OH	Overhead	Bonus pay
7035-011-99	Wages Other OH	Overhead	Misc. wages
7076-011-98	Other Allocated Expense	Overhead	Misc. expenses allocated to multiple locations
7076-011-99	Other Expense Misc.	Overhead	Credit card expenses that have not been coded by the appropriate party

G&A

The accounts listed below should be used to record expenses incurred by Accounting, HR, Shareholder Dev., Safety, Sales, Marketing, President and UCRS

8013-011-11	Sup Office	General & Admin	Misc. office supplies (calculators, chairs, pens, binders, etc.)
8013-011-12	Sup Janitorial	General & Admin	Janitorial supplies (cleaner, mops, brooms, etc.)
8013-011-16	Sup Safety Supplies	General & Admin	Safety items (Nitrile gloves, PPE, etc.)
8013-011-17	Sup Uniforms	General & Admin	Uniform items
8013-011-20	Sup Computer-Print Supply	General & Admin	Computer memory, monitor and mouse purchased individually. Printer toner and ink.
8013-011-21	Sup Consumable Equipment	General & Admin	Supplies that are consumed through usage (microwaves, light bulbs, filters, condiment dispensers, etc.)
8013-011-22	Sup Reimbursable Expenses	General & Admin	Supplies that will be reimbursed by the client
8013-011-24	Sup Software	General & Admin	Software purchases that do not meet the CapEx guidelines
8013-011-99	Sup Miscellaneous	General & Admin	Items that do not fit in the categories above
8014-011-12	Rent Facility	General & Admin	Facility rental expense
8014-011-13	Rent Equipment	General & Admin	Equipment rent (trucks, cleaning equipment, Xerox equipment, etc.)
8014-011-14	Rent Storage	General & Admin	Storage facility rent
8015-011-11	R&M Janitorial	General & Admin	Janitorial services for cleaning an NMS office or location
8015-011-12	R&M Security	General & Admin	Security services for an NMS office or location
8015-011-13	R&M Building and Grounds	General & Admin	Landscaping, plowing, window cleaning or any other expense to maintain an NMS office or location
8015-012-12	R&M Equipment	General & Admin	Costs to repair equipment
8015-012-13	R&M HW & SW Maint Agree	General & Admin	Computer Hardware and Software Maint Agreements - Guest tec, wired internet connections
8015-012-14	R&M Computers and Printer	General & Admin	Cost to repair computers or printers
8015-015-11	R&M Auto Fuel and Oil	General & Admin	Fuel expense for vehicles
8015-015-14	R&M Auto Insurance	General & Admin	Auto insurance
8016-011-16	Utility Refuse	General & Admin	Garbage pick-up
8017-011-11	Telephone, Fax, & Modem	General & Admin	Land line bills, fax lines and modem lines
8017-011-12	Tele Cell Phone	General & Admin	Cell phone expenses
8017-011-13	Tele Repairs	General & Admin	Telephone line and phone repairs

8017-011-14	Tele Teleconferencing	General & Admin	Teleconferencing expenses
8017-011-15	Tele Local	General & Admin	Local phone service
8017-011-16	Tele Long Distance	General & Admin	Long distance phone service
8018-011-11	Travel Airfare	General & Admin	Airfare and luggage fees
8018-011-12	Travel Lodging	General & Admin	Hotel expenses
8018-011-13	Travel Meals	General & Admin	Meals while traveling
8018-011-14	Travel Vehicle Rental	General & Admin	Vehicle rental
8018-011-15	Travel Mileage	General & Admin	Mileage expense
8018-011-17	Travel Taxi & Mass Trans	General & Admin	Taxi & mass transit expense
8018-011-20	Travel Parking & Tolls	General & Admin	Parking and tolls
8018-011-99	Travel Other	General & Admin	Misc. travel expenses
8019-011-11	Business Meals	General & Admin	Business meals - must be for a valid business purpose
8020-011-11	Post Postage	General & Admin	Postage from envelopes and packages
8020-011-12	Post Freight	General & Admin	Freight expenses for shipments
8021-011-11	Printing	General & Admin	Printing costs
8021-011-14	Promo Advertising - Other	Selling & Advertising	Advertising (Print, TV, Internet and Radio)
8022-011-11	Prof Outside Legal Svs	General & Admin	Outside legal fees
8022-011-12	Prof Audit & Tax Service	General & Admin	Audit and tax services
8022-011-13	Prof Payroll Processing	General & Admin	Payroll processing expenses (ADP, Ceridian)
8022-011-14	Prof Consulting	General & Admin	Professional consultants and VDA fee to Sodexo
8022-011-19	Prof Courier	General & Admin	Courier services
8022-011-20	Prof Contract Labor	General & Admin	Contract labor
8022-011-21	Prof Other Services	General & Admin	Professional services not covered above
8023-011-11	Meet Meeting Fees & Honor	General & Admin	Meeting expenses
8023-011-12	Meet Annual Meeting	General & Admin	Annual meeting expense
8023-011-14	Meet Conference Expense	General & Admin	Conference expense
8024-011-11	Ins Property	General & Admin	Property Insurance
8024-011-12	Ins Liability	General & Admin	Liability Insurance
8024-011-13	Ins Directors and Officer	General & Admin	Liability Insurance
8024-011-16	Ins Bonding	General & Admin	Bonding Insurance
8024-011-99	Ins Other	General & Admin	Fiduciary, kidnap and ransom, crime insurance
8025-011-11	Person Recruiting	General & Admin	Recruiting expenses (lunches, advertising, travel, etc.)
8025-011-12	Person Relocation Expense	General & Admin	Relocation expense for new hire or employee
8025-011-13	Person Drug Testing	General & Admin	Drug testing expense

8025-011-14	Person Background Invest	General & Admin	Background investigations
8025-011-15	Person Physicals	General & Admin	Physicals
8025-011-16	Person Training	General & Admin	Training costs
8025-011-17	Person Safety Program	General & Admin	Safety program material
8025-011-18	Person Education	General & Admin	Tuition reimbursement or employee education
8025-011-19	Person Employee Morale	General & Admin	Employee appreciation meals and gifts
8025-011-20	Person Employee Assist Program	General & Admin	Employee assistance programs
8026-011-12	Dues Subscriptions	General & Admin	Professional subscriptions and annual dues
8026-011-13	Dues Other Memberships	General & Admin	Club memberships
8028-011-11	Fin Bank Charges	General & Admin	Bank fees
8029-011-11	Permits and Licenses	General & Admin	Business permits and licenses
8030-011-11	Depreciation	General & Admin	Fixed asset depreciation
8030-011-12	Amortization	General & Admin	Intangible asset amortization
8032-011-12	Tax Personal Property	General & Admin	Personal property tax
8035-011-11	Wages Regular G&A	General & Admin	Regular wages
8035-011-12	Wages Overtime G&A	General & Admin	Overtime pay
8035-011-13	Wages Holiday G&A	General & Admin	Scheduled and floating holiday pay
8035-011-14	Wages Bonus G&A	General & Admin	Bonus pay
8035-011-99	Wages Other G&A	General & Admin	Misc. wages
8076-011-98	Other Allocated Expense	General & Admin	Misc. expenses allocated to multiple locations Credit card expenses that have not been coded by the appropriate party
8076-011-99	Other Expense Misc.	General & Admin	
9019-011-11	Bus Dev Business Meals	Selling & Advertising	Client business meeting meals
9019-011-99	Bus Dev Other	Selling & Advertising	Business development expenses
9021-011-11	Promo Printing	Selling & Advertising	Bid work or promotional printing
9021-011-13	Promo Yellow Page Adv	Selling & Advertising	Yellow Pages advertising
9021-011-14	Promo Advertising - Other	Selling & Advertising	Advertising (Print, TV, Internet and Radio)
9021-011-15	Promo Gifts and Flowers	Selling & Advertising	Gifts and flowers purchased for clients
9021-011-16	Promo Marketing Expense	Selling & Advertising	Expenses to market the company
9021-011-17	Promo Guest Relations	Selling & Advertising	Complimentary items to clients
9021-011-19	Promo Promotions	Selling & Advertising	Promotional items (baskets, logo items, etc.)
9021-011-20	Promo Entertainment	Selling & Advertising	Entertainment in the course of selling business
9021-011-21	Promo Events	Selling & Advertising	Events to promote business
9027-011-12	Int Central Treasury Int	Interest Income (Exp)	Interest due to or from NDC Central Treasury

9027-011-14	Int Other and Late Fees	Interest Income (Exp)	Interest or late fees on expenses
9028-011-11	Fin Bank Charges	General & Admin	Bank fees
9028-011-12	Fin Discounts	General & Admin	Vendor discounts
9028-011-13	Fin Bad Debts	General & Admin	Customer receivables that have been deemed uncollectible
9028-011-14	Fin Credit Card Disc Fees	General & Admin	Credit card fees and subsidies
9028-011-15	Fin Cash Over-Short	General & Admin	Cash overage and shortages
9031-011-11	Income Tax Federal	Provision for income taxes	Federal income tax
9031-012-18	State Income Taxes	Provision for income taxes	State income tax
9033-011-11	Contrib Charitable	Social, cultural, and charity	Donations to non-profit organizations
9033-011-01	Contrib In-Region Deductible	Social, cultural, and charity	In-Region Deductible
9033-011-02	Contrib In-Region Non-Deductible	Social, cultural, and charity	In-Region Non- Deductible
9033-011-03	Contrib Native Deductible	Social, cultural, and charity	Native Deductible
9033-011-04	Contrib Native Non-Deductible	Social, cultural, and charity	Native Non- Deductible
9033-011-05	Contrib Out-of-Region Deductible	Social, cultural, and charity	Out-of-Region Deductible
9033-011-06	Contrib Out-of-Region Non-Deductible	Social, cultural, and charity	Out-of-Region Non- Deductible
9033-011-12	Contrib Scholarships	Social, cultural, and charity	Scholarships
9033-011-13	Contrib Family Emergency	Social, cultural, and charity	Family Emergency
9033-011-14	Contrib Robt Newlin Trust	Social, cultural, and charity	Robt Newlin Trust
9033-011-07	Contrib Past Serv Support	Social, cultural, and charity	Past Serv Support
9033-011-17	Contrib Village In-Region Deductible	Social, cultural, and charity	Village In-Region Deductible
9033-011-18	Contrib Village In-Region Non-Deductible	Social, cultural, and charity	Village In-Region Non-Deductible
9033-011-19	Burial Assistance	Social, cultural, and charity	Burial Assistance
9033-011-20	Medical Assistance	Social, cultural, and charity	Medical Assistance
9033-011-21	Medivac Assistance	Social, cultural, and charity	Medivac Assistance
9033-011-22	Fire Disaster Assistance	Social, cultural, and charity	Fire Disaster Assistance
9071-011-11	Gain/Loss Sale of Assets	Other Income (Exp)	Gain or loss on the sale of an asset ***You must keep a detailed list of the items sold***
9073-011-11	Interest Earnings	Interest Income (Exp)	Interest received from bank accounts
9075-011-12	Misc. Rev Proj Required	Other Income (Exp)	Misc. project revenue
9076-011-12	Litigation Settlements	Other Income (Exp)	Settlements of legal cases
9076-011-99	Other Expense	Other Income (Exp)	Misc. expenses

