

## **[PROGRAM CODES] CTS CHART OF ACCOUNTS FY18 - FY19**

### **Instructional Programs**

100 Instructional (payroll only)  
 111 SAL  
 112 Audit  
 131 On-line courses  
 151 MDiv  
 152 MA  
 153 STM  
 154 MARL  
 171 DMin  
 172 DMin-P  
 191 PhD

### **Instructional Support**

210 Library services  
 221 Exploration Press  
 230 Faculty support  
 260 Dean's Office  
 270 Registrar's Office

### **Faculty Development**

231 Butler  
 233 Edgerton  
 234 Haldeman  
 236 Yang  
 240 Seo  
 241 Speller  
 242 Stone  
 243 Terrell  
 244 Thistlethwaite  
 245 Mikva  
 246 Ringer  
 247 Moon  
 248 Crowder

### **Student Services**

311 Commencement  
 312 Orientation  
 313 Convocation  
 314 Wednesday Services  
 320 International support  
 322 Language Lab  
 350 Community Life  
 352 Student Counseling

### **Student Organizations**

331 Rooks Society  
 334 Heyward-Boswell  
 335 Int'l Students  
 336 PhD Students  
 341 Hip -Hop Thought and activism  
 342 Business of Ministry  
 343 Student Senate  
 344 Table Tennis  
 348 LatinX Communities Action Ministries (LCAM)  
 354 Womanist Group  
 355 Bayard Rustin Society

### **Recruiting & Financial Aid**

401 Recruiting & Admissions Office  
 402 Financial Aid Office

### **Institutional Support**

510 President's Office  
 520 Trustees  
 530 Finance Office  
 550 Institutional  
 560 I.T.  
 570 Synod

### **Communications & Marketing**

622 Challenge & Response  
 625 Marketing Communications  
 627 Website  
 628 Merchandise

### **Advancement**

670 Advancement  
 680 Alumni & Church Relations

### **Facility and Events**

791 Building  
 794 Internal Events  
 795 External Events  
 796 External long term agreements

### **Grant-funded Programs**

823 (Luce) Arts in Religion  
 828 LGBT Religious Studies  
 829 JCIS(Israel/Palestine Study Tour)  
 844 Luce ECommunity  
 850 InnerReligious Institute  
 665 RIOT Con  
 947 CSBFL  
 899 Grants - Other

**[EXPENSE CODES] CTS CHART OF ACCOUNTS FY18 - FY19**

<b>Compensation</b>			<b>Meetings/Events</b>			<b>Facilities Expenses</b>		
6000	Regular salaries		6610	Meeting Expenses Other (see explanation below)		6920	Electricity, Gas, Water	
6010	Student salaries		6620	Event Expenses (see explanation below)		6950	Trash/recycling	
6020	Adjunct salaries		6630	External Meeting/Event Travel (see explanation below)		6980	Security services	
6030	Regular stipends		6640	Conference Fees (non-Prof Dev)		7010	Custodial supplies	
6040	Special stipends/Honoraria					7020	Outsourced custodial	
6050	Unemployment expense		<b>Office Expenses</b>			7030	Building supplies	
6070	Temporary help		6710	Shipping		7040	Building maintenance Contracts	
6090	Payroll tax		6730	Printing and Copying		7060	Outsourced grounds	
6100	Medical insurance		6740	Office Supplies		7070	Building Repairs	
6110	Dental insurance		6741	Kitchen Supplies				
6120	Life insurance		6742	SWAG - Promotional Materials		<b>Finance Expenses</b>		
6130	LTD insurance		6760	Equipment leasing		7210	Interest expense	
6140	Retirement contribution		6770	Equipment Repair		7220	Bad debt expense	
6150	Workers' compensation		6775	Equip Maintenance Contracts		7230	Collections expense	
6190	Housing Allowance		6776	Software contracts		7420	Depreciation	
			6777	Licenses contracts		7430	Loss on disposal	
<b>Academic Expenses</b>			6910	Telephone		7440	Overhead allocation	
6310	Non-CTS tuition		6940	Internet		7450	Released from restriction	
6320	CPE payments							
6330	Academic supplies		<b>Professional Fees</b>			<b>Administrative Expenses</b>		
6340	Accreditation Expenses		6810	Legal		7310	Service fees	
			6820	Audit		7320	Liability insurance	
<b>Library Expenses</b>			6830	Advertising		7330	Employee recruiting	
6410	Books - collection		6835	Marketing		7350	Employee morale	
6415	Periodicals		6840	Royalties		9990	Miscellaneous	
6420	E-Books		6850	Photography				
6430	Binding		6860	Graphic Design				
6450	Data base services		6870	IT Consulting				
			6890	Other Professional Fees				
<b>Prof Devel &amp; Memberships</b>								
6510	Dues & memberships							
6530	Professional Development(fees & travel)							
<b>Expenses incurred for meetings hosted by CTS. Could include catering, supplies, entertainment, travel.</b>			<b>Expenses incurred for Events hosted by CTS. Could include catering, supplies, entertainment, travel, lodging(for folks to get here).</b>			<b>Expenses incurred for traveling to a meeting or event. Includes mileage, travel, lodging, and meals.</b>		
<b>6610</b>			<b>6620</b>			<b>6630</b>		