

Mansfield University of Pennsylvania

Commitment Item / GL Account Listing and Descriptions

Material Group	Available Commitment Items (GL)	Name	Descriptions and Examples - Please note, where not self-explanatory, these examples are representative of the types of expenses in each account, and are not to be considered all inclusive.
Operating Expenditures			
<i>Please use the following list of Commitment Items / GL Accounts for all operating expenditures.</i>			
605		Postage/Freight - Costs of postal services (including electronic address verification), including stamps, metered mail, permits in lieu of postage, registered mail, stamped postcards and envelopes, rental of post office boxes, contracted mailing services (i.e. Bayard), commercial carrier services (i.e. UPS, FedEx), delivery services, and other "freight out" costs.	
00852	605110	Postage	Bulk mailing. Pre-sort postage. Internal postage chargebacks. All postage related expenses (including Postage permit fees) except commercial carrier.
00852	605130	Freight/Shipping	Commercial carrier services (i.e. UPS, FedEx). Freight/shipping charges attached to invoices for equipment/supply delivery.
606		Telecommunications Charges - Costs associated with telephone equipment, line rental, installation charges, changes to telephone equipment or service.	
00772	606110	Local Telephone Service	Local Service including line and usage (i.e. Frontier)
00772	606115	Long Distance Telephone Service	Non-Admin Long distance, toll free (800 service), and calling card service.
00772	606130	Telephone Equipment Installation	Telecom/IT use only. One-time service provider charges for installing or changing telephone equipment or service.
00772	606140	SSHNetCharges	Accounting and Budget use only. State System SSHNet line and internet charges
00500	606155	Cellular Phones	Wireless communication devices and usage - campus cell phones (i.e. Verizon).
607		Advertising - Costs of space on billboards, in newspapers, magazines, and other publications (including online) and time on radio/television related to recruitment, public relations, executive/faculty/ staff searches, and special programs. Also included are advertising agency fees (i.e. Leff Media).	
00748	607100	Advertising	Costs of space on billboards, in newspapers, magazines, and other publications (including online) and time on radio/television related to recruitment, public relations, executive/faculty/ staff searches, and special programs. Also included are advertising agency fees (i.e. Leff Media).
608		Subscriptions - Subscriptions for periodicals such as technical and scientific journals, magazines, newspapers, etc. and similar services purchased on a subscription basis. This is also used for the purchase of books (non North Hall Library related).	
00116	608100	Subscriptions/Books (not North Hall Library)	Subscriptions for periodicals, either hard copies or online. Books purchased that are not related to the North Hall Library.
609		Memberships - Membership and/or dues paid to organizations and associations.	
00188	609100	Memberships & Dues	Membership and/or dues paid to organizations and associations.
610		Printing & Duplicating - Photocopying and printing, both in-house and contracted.	
00908	610100	Printing & Duplicating	Copies made at off-campus venues, as well as on-campus through the University copiers (chargebacks). Directional and/or informational signage used for rooms or events (non-contracted vendor).
00908	610130	Printing Services, Contracted	Contracted off-campus printing services (i.e. brochures, Mansfeldian magazine, business cards, directional and/or informational signage used for rooms or events).
615		Travel - Reimbursement to University employees, students, officials, and others for transportation (including mileage allowance for use of private vehicles), meals, lodging, tolls, parking fees, conference/seminar registration fees, and other necessary expenses incurred while traveling on official University business. This account also includes the cost of authorized moving expenses for employees.	
00220	615100	General Travel	All travel (lodging, meals, transportation, etc.) and mileage expenses for University and non-university students/personnel, speakers, performers, consultants, travel related to contracted services (when specifically broken out on contract), etc.
00220	615110	Training/Develop Travel	Faculty and staff expenses relating to attending conferences/workshops/training, including conference/seminar registration fees.
00868	615120	Administrative Travel	All allowable moving expenses when reimbursing employee directly.
00220	615130	Teaching Travel	Mileage to teach courses in other locations or supervise student teachers/interns.
00220	615140	Human Resources Recruitment Travel	Human Resource use only. Candidate travel expenses - hotel, car rental, mileage, etc. Also include in this account HR executive recruitment travel expenses, e.g., RPA.
00220	615150	Athletic Recruiting & Scouting Travel	Athletic use only. Travel related to athlete recruitment and scouting trips.
00220	615160	Athletic Team Travel	Athletic team use only. All athletic team travel - buses, hotels, meals, etc.
00220	615170	Student Recruitment Travel	Travel related to student recruitment, college fairs registration fees.
00220	615175	Student Travel	All University student travel expenses (buses, tickets, field trips, etc.).
616		Webinars - All registrations for online conferences/seminars	
00788	616000	Conference/Seminar Registration	Webinars
620		Computing & Data Processing - Contracted computer and data processing services, EDP equipment maintenance agreements and repairs, and non-capitalizable software purchases. Please refer to the area of #660 for expenses under \$ 5,000 that are related to actual Computer/Hardware Equipment and Supplies (#660200) or #740 for equipment in excess of \$5,000.	
00260	620100	Computing/Data Processing	All system access and hardware repair and maintenance. Not for use with maintenance agreements for desktop computers and laptops - use #630225.
00252	620200	Software	Software expenses such as PC and mainframe software, operating systems, and data base management systems.
00252 & 00836	620230	Software License Fees & Maintenance	Software licensing fees and maintenance fees.
625		Professional Services & Honoraria - Costs that are related to highly customized (specific to MU needs), non-repetitive (service may be infrequent and/or change according to situation) and unique (outcome is based on situation) services that are typically performed by a professional whose occupation is the rendering of such services. Result of service is often intangible - knowledge, analysis, professional judgment, etc. Examples include legal fees, auditing fees, investment fees, medical fees, consultant fees, architect and design fees, banking and investment services, speaker fees, stipends, and coop teacher payments.	
00892	625210	Legal Services	Payments to attorneys for legal services, immigration services, arbitration.
00892	625220	Accounting & Auditing	Accounting and Budget use only.
00804	625225	Collection Fees	Accounting and Budget use only.
00804	625230	Cash Management Fees	Accounting and Budget use only.
00804	625235	Trust Services Fee	Accounting and Budget use only.
00804	625240	Bond Accounting Fees	Accounting and Budget use only.
00804	625245	Bond Maintenance Fees	Accounting and Budget use only.
00804	625246	Bond Issuance Costs	Accounting and Budget use only.
00804	625250	Credit Card Fees	Accounting and Budget use only.
See list List SRVC below	625300	Specialized Services	Specialized Services that do not fall into any of the other "625" categories
00564	625330	Hazardous Waste Removal	Hazardous waste.
00860	625335	Clinical Services	Physician services. Athlete physicals. Medical testing and analysis (blood samples, flu shots...). Ambulance (paramedic) services. Psychiatric or psychological consulting services.

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00196	625400	Honoraria/Stipends/Speakers	An honorarium is a payment made in appreciation for a professional favor provided to the University by an individual who cannot, or does not want to, charge for his/her special professional services. Use this account when the University determines the amount to be paid to the individual (sometimes the individual may suggest an amount for reimbursement, but does not have a specified rate). Stipends are payments to non-campus personnel to defray expenses or encourage participation in research. Stipends are generally associated with grants and payment is usually made to the project director and/or an appropriate responsible individual, who is responsible to distribute the funds to the participants, who in turn, must sign a form verifying receipt and specified dollar amount of receipt. Examples include payments to research subjects for participating in a study. Speaker fees are payments in which the amount to be paid for a specific service is determined by the speaker. Speakers may include subject-matter experts, guest authors, artists and performers. The speaker must provide an invoice as documentation for payment of the fee. Note: associated travel, when broken out separately from the fee, should be charged to General Travel #615100.
00788	625440	CO-OP Teachers	Fees paid to CO-OP and participating teachers.
630		Custodial, Security, & Other Services - Costs of contracted services for custodial, maintenance and repairs services performed by non-university personnel (other than hardware/software maintenance - see "620"), non-capital construction services (general, electrical, plumbing, HVAC) and other contracted services not listed under "625" - Professional Services & Honoraria. Costs in this category are often repetitive (cleaning or maintenance service), non-customized (elevator repair or copier maintenance) and not necessarily unique (vendor chosen based on price instead of specific skill). Outcome is usually tangible - clean ducts, new plumbing, a dishwasher that works.	
00876	630110	Warranty Expenses	Warranty expenses
00876	630120	Preventative Maintenance	Preventative Maintenance
00884	630200	Contracted Services	This account is to be used for contracted services for maintenance, repairs or personnel services that are not professional (see "625" above) or office equipment/hardware or software (#630225) related, or do not fall into any other "630" categories below.
00892	630215	Contracted Personnel Services	Human Resources use only. Contracted non-university personnel. Expenses related to contracted services for employee searches (excluding travel where broken out). Contracted Temp Services used by Human Resource Department.
00756-Bldg 00812-Grounds 00844-SRVC Janitorial	630220	Contr Maintenance - Buildings & Grounds	Maintenance/Repairs related to Buildings and Grounds: Maintenance contracts from outside sources for building and ground related services such as: janitorial services, elevators, air conditioning, security systems, sprinkler and fire related systems, plumbing, HVAC, electric, etc.
00876	630225	Contracted Maint. - Office Equip	Maintenance contracts on all office equipment - computers, copiers (including overages), printers, laptops, mailing equipment, etc.
00892	630315	Game Officials - Athletics	Athletic use only
635		Insurance - Accounting and Budget Use Only. Premium payments for auto liability, leased vehicles, Athletics (secondary insurance), employee liability, tort claims, excess property insurance coverage, employees' blanket bonds, fine arts coverage, boiler and machinery coverage.	
00892	635100	Insurance	Accounting and Budget use only.
640		Electric - For Facilities Management and Administrative/Accounting Use Only. Electric utility bills.	
00604	640100	Electric	Facilities and Administrative/Accounting use only
641		Gas - For Facilities Management and Administrative/Accounting Use Only. Gas utilities. Do not include purchases of oil and gasoline for motor vehicles (these expenses should post to 660435-Motorized Equip Supplies and 660430-Motorized Fuels/Gasoline, respectively).	
00612	641100	Natural Gas	Facilities and Administrative/Accounting use only
642		Oil - For Facilities Management and Administrative/Accounting Use Only. Oil for utilities. Do not include purchases of oil and gasoline for motor vehicles (these expenses should post to 660425-Lubricating Oil and 660430-Motorized Fuels/Gasoline, respectively).	
00620	642100	Heating Fuel Oil	Facilities and Administrative/Accounting use only
646		Other Utilities - For Facilities Management and Administrative/Accounting Use Only. Includes water, sewage, trash, cable television, and other utilities not specifically identified in GL "640", "641" or "642" above.	
00636	646100	Water/Sewage	Water utility bills (not bottled water - please use #665130), sewage utility bills.
00836	646120	Cable Television	Cable television fees and service.
00932	646125	Trash/Sanitation	Disposal and recycling services.
650		Rental/Operating Lease-Equipment - Rental or lease of equipment, machinery, vehicle, and other items not specifically mentioned.	
00644 & 00668	650110	Rental/Operating Lease-Equip. & Machinery	Sound & lighting equipment rental. Construction equipment rental (ex: lifts, aerators, etc.). Copiers and Mailroom Equipment Lease/Rentals.
651		Rental/Lease-Real Estate - Rent for leasing land, buildings, and structures. Expenditures must be supported by a fully executed lease agreement.	
00676	651000	Rental/Lease - Real Estate	All charges to this account require a lease agreement.
660		Supplies - Costs of supplies consumed or used in the day-to-day operation of offices, departments, or in the classroom (i.e. paper, envelopes, writing tools, lab supplies, audio-visual supplies, printing supplies, etc.). Also included are non-capital equipment (including EDP equipment), furniture, wearing apparel (i.e. University police uniforms), materials and supplies used in connection with the performance of general housekeeping duties, and gasoline and diesel motor fuels.	
00148	660100	Office Supplies	Day-to-day office supplies ONLY (ex: printer paper, envelopes, pens, pencils, toner/ink cartridges etc.)
See list List Eq_Sp_ below	660125	Equipment (noncapital)	Equipment under \$5,000. Examples include , computers, hard drives, printers, laptops, iPad, servers, lab equipment, fitness equipment. Please note: Do not use this GL for Computers or Copiers if a Lease/Rental or for care plans or license agreements - please refer to the GL area of #620 Computing & Data Processing.
00332	660130	Furniture & Furnishings & Fixtures (noncapital)	Items under \$5,000 - examples include blinds and curtains, paintings, carpets, stand alone panels and furniture.
00260	660200	Technology Related Supplies	Telecommunications Parts/Supplies, Computer Components/Supplies, Networking Supplies (ex: cables, connectors, misc. hardware).
00364	660225	Media Equipment (noncapital)	Media Equipment under \$5,000 (ex: projectors, cameras, DVD players, and audio/visual materials and supplies, incl. speaker mounts, storage cases, etc)
00260 & 00364	660230	EDP Equipment (noncapital)	Electronic Data Processing Equipment (noncapital - low value assets)
00892	660235	Contracted Laundry	Contracted Laundry
00100	660300	Educational Supplies	Classroom and educational supplies - text books, blackboards, maps, musical supplies, art supplies, training materials, computerized test units for student testing, etc.
00572	660330	Chemicals	Facilities use only - chemicals.
00436	660315	Lab Supplies	Supplies used in a lab - includes flasks, test tubes, vials, trays, solutions and solvents, centrifuge tubes, thermometers, etc. Also includes live animals and supplies related to their care, upkeep and testing. Do not use for art supplies (#660300).
00284	660400	Maintenance Supplies	Replacement and repair parts for buildings, grounds and equipment (except motor vehicles). Examples include replacement lamps, gravel for road repairs, deicing salt, swimming pool maintenance, electrical supplies, etc.

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00300	660416	Grounds Supplies	Facilities use only - trees, shrubs, plants, hanging baskets, grass seed, mulch, fertilizers, topsoil, small maintenance tools for upkeep of lawn.
00428	660420	Housekeeping Supplies	Paper towels, toilet tissue, hand soap, cleaning supplies, bedding, kitchenware.
00588	660430	Motor Fuels/Gasoline	Gasoline for state vehicles and motorized equipment.
00532	660435	Motorized Equip Supplies	Oil for campus vehicles and equipment. Parts necessary for operation of motor vehicles - tires, batteries, etc.
00572	660440	Water Chemicals	Facilities use only. Water treatment plant supplies, Decker pool supplies.
00356	660600	Athletic Supplies	Athletic use only. Supplies relating to Athletics that are not used for team practice or competition, like supplies for athletic camps. Any "field" related supplies use #660620.
00356 & 00548	660610	Athletic Game Clothing & Equipment	Athletic use only. Athletic expenses related to team practice or competition and athletic camps (Ex: jerseys, uniforms (including embroidery services), game balls, screen printing, etc.).
00356	660615	Athletic Awards & Banquets	Athletic use only. All expenses related to Athletic Awards (seniors, special athletic recognition) or Banquets (seniors, MU individual team event)
00356	660620	Athletic Field Supplies	Athletic field related supplies (ex: paint for marking, etc.)
00140	660700	Other Supplies	This account should be used infrequently. Account is for supplies that do not fit into any other "660" account. Examples include allowable expenditures according to the PASSHE Expenditures of Public Funds and MU Supplemental Policy and have a prior approval from VP F&A like trophies, plaques, awards or any other token of appreciation, flowers for University ceremonies and promotional items (mugs, pens, hats, etc.).
00356	660710	Recreational Supplies	Supplies relating to intramural, academic camps, and outdoor activities - examples include batting cage nets, baseballs, portable goal posts, camping supplies. Note: this is used for NON-MU Athletic Department supplies.
00548 & 00140	660715	Wearing Apparel	Clothing - examples include police uniforms, facility personnel shirts, and T-shirts that are allowable expenditures according to the PASSHE Expenditures of Public Funds and MU Supplemental Policy and have a prior approval from VP F&A.
	660800	Library Materials & Supplies	North Hall Library use only.
	660815	Library Binding	North Hall Library use only.
	660820	Library Journal Subscriptions (Print)	North Hall Library use only.
	660825	Library Journal Subscriptions (Micro)	North Hall Library use only.
	660827	Library Journal Subscriptions (Electronic)	North Hall Library use only.
	660830	Interlibrary Loan	North Hall Library use only.
	660835	Library Electronic Database Subscriptions	North Hall Library use only. Subscriptions and on-going fees for electronic databases.
	660836	Library Books (Electronic)	North Hall Library use only. Subscriptions, on-going fees, and one-time payments for purchases of eBooks.
	660846	Library A-V (Video)	North Hall Library use only. Visual materials.
	660847	Library A-V (Audio)	North Hall Library use only. Audio materials.
665	Food Supplies - Cost of food (including non-alcoholic beverages). Includes both costs paid to University food service vendor and external purchase of any general food or beverage items.		
00236	665110	Contractor Food Services	SODEXO food purchases ONLY.
00236	665130	Other Food Supplies	Allowable food supplies (ex: bottled water, grocery store food purchases, refreshments, etc.) according to PASSHE Expenditures of Public Funds and MU Supplemental Policies. Please note: all food purchases (including camps and grant funded activities) need a prior approval, NO EXCEPTIONS.
672			
	672000	Refunds To Grantors	Accounting and Budget use only.
675			
	675100	Plant Interest Exp	Accounting and Budget use only.
690			
	690110	Chancellor's Office Pymt (1/2 of 1%)	Accounting and Budget use only.
00692	690120	Royalties, Fees & Licenses	Royalty fees. Accreditation fees. Certification Fees. Clearances. License renewals (other than software). Permits and application fees. HR VISA applications and filing fees. Entrance and exam fees. Publishing fees. Notary fees. Inspection Fees. College Board student search fees.
	690125	Indirect Expense	Accounting and Budget use only.
	690130	Miscellaneous Other Expense	Accounting use only.
	690135	Grant Funds Distributed	Accounting and Budget use only.
Capital Expenditures			
<i>The following object codes are for capitalized expenditures. In order to be considered capital, the asset must cost at least \$5,000.00 and have at least a two year useful life. Installation, alterations and freight costs should be included in the asset cost to be capitalized and charged to the appropriate capital expenditure object code. Building and land improvement projects may have certain expenditures less than \$5,000.00; however, they should be charged to the corresponding fixed asset object code since the total cost of the project is considered an asset.</i>			
700	Land - Purchase price and all acquisition costs of land purchased by the University.		
	700000	Land Acquisition	Accounting use only. All costs associated with the purchase of land.
710	Buildings and Structures - Any structure erected to stand more or less permanently; and designed for human use and occupancy or as shelter for animals or goods. Total asset cost will include: excavation, foundation, framing, floor structure, roof structure, exterior wall, interior construction, fees, permits, and building service systems (plumbing, sewage, HVAC, lighting, electricity, elevators, fire protection, emergency power systems) and all permanently attached fixtures and fixed equipment (boilers, compressors, generators, etc.). A purchase including the acquisition of both land and buildings requires that the cost be allocated between the assets.		
	710000	Buildings	All costs associated with the purchase or construction of a building. Does not include the cost of land. Any charges to this account must be assigned to a WBS (fund center that ends with a point and digit) (Accounting assigns number)
720	Building Improvements - Improvements or enhancements which extend the useful life of the building. This includes additions, roof replacements, installation of elevators, replacement of air conditioning or heating systems, installation of fire protection systems, replacement of plumbing and wiring and other major renovations.		
	720000	Building Improvements	All costs associated with improvements or enhancements to existing buildings which extend the useful life of the building. Any charges to this account must be assigned to a WBS (fund center that ends with a point and digit). (Accounting assigns number)
730	Improvements other than Buildings - Physical changes in or appurtenances to land that increase the utility of the land. Examples include landscaping, paving, curbing, roads, parking lot construction, sidewalk improvements, utility distribution systems, tracks, basketball and tennis courts, artificial turf, fences, retaining walls, sewers, bridges, drainage facilities and major landscaping projects which are of a capital nature.		
	730000	Land Improvements	All costs associated with projects that increase the utility of the land. Any charges to this account must be assigned to a WBS (fund center that ends with a point and digit). (Accounting assigns number)

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740		Equipment and Machinery	Purchases of equipment which has a purchase price in excess of \$5,000.00 and at least a two year useful life. This includes office equipment, hardware equipment, vehicles, machinery, grounds equipment, radio equipment, and other equipment not applicable to other object codes.
See List Eq_Sp_ below	740000	Equipment and Machinery	Equipment and machinery with a purchase price greater than \$5,000 . Examples include lawn mowers, servers, copy machines, appliances, forklifts, projectors, spectrometers, floor scrubbers. Include in the asset value all costs associated with placing the asset in service, including freight, installation, site preparation and professional fees.
750		Furniture and Furnishings	Office, classroom and other furniture and furnishings with an individual cost greater than \$5,000, such as carpeting, draperies, workstations, credenzas, cabinets, and safes.
	00332	750000 Furniture and Furnishings	Furniture and furnishings with a purchase price greater than \$5,000 . Examples include carpeting, lab workstations, floor tiles, curtains, auditorium seating, works of art, and conference tables. Include in the asset value all costs associated with placing the asset in service, including freight, installation, site preparation and professional fees.
760		Library Books	Cost of books plus transportation and incidental costs. NOTE: Periodicals, subscriptions, microfiche, compact discs, videos and similar items should be coded to Operating Expense.
	00108	760000 Library Books (Print) - North Hall Library use only	This account should only be used for hard copy books that are added to the North Hall Library collection. This account should not be used for periodicals, subscriptions, microfiche, compact discs, videos or similar items.
770		Construction in Progress	Cost of all capital project in the development & construction stage before being moved to a permanent fixed asset.
		770000 Construction in Progress	Accounting use only . This account should only be used for development and construction stages of a capital project, if the project will cost more than \$5,000.
For questions regarding use of accounts, please contact: Lori Ranck @ 4174, or Renee Potter @ 4869			

Material Group Codes EQUIPMENT Purchases

00348	EQ_SP_MUSIC_THEATRE
00356	EQ_SP_ATHLETICS
00364	EQ_SP_AV_ELECTRONICS
00372	EQ_SP_BLDG_MAINT
00380	EQ_SP_ELECTRICAL
00388	EQ_SP_FIRE_PROTECTION
00396	EQ_SP_FIRST AID_SAFETY
00404	EQ_SP_HANDICAPED
00412	EQ_SP_HOUSEHOLD_APPLIANCE
00420	EQ_SP_HVAC
00428	EQ_SP_JANITORIAL
00436	EQ_SP_LAB_SCIENCE
00444	EQ_SP_LANDSCAPING
00460	EQ_SP_MEDICAL
00468	EQ_SP_PAINTING
00484	EQ_SP_PLUMBING
00492	EQ_SP_POLICE
00500	EQ_SP_RADIO_TELEPHONE
00508	EQ_SP_SECURITY_ACCESS
00516	EQ_SP_WATER_TREATMENT
00524	EQ_SP_WELDING

Material Group Codes SERVICES

00692	FEES_PERMITS
00700	MODULAR/PRE-FAB BLDG
00708	CONSTRUCTION-ELECTRC
00716	CONSTRUCTION-GENERAL
00724	CONSTRUCTION-HVAC
00732	CONSTRUCTION-OTHER
00740	CONSTRUCTION-PLUMBNG
00748	SRVC-ADVERTISING
00756	SRVC-BUILDING MAINT
00764	SRVC-CATERING_BEVRGE
00772	SRVC-COMMUNICATION
00780	SRVC-DOCUMNT STORAGE
00788	SRVC-EDUCATIONAL
00796	SRVC-ENVIRONMENTAL
00804	SRVC-FINANCIAL
00812	SRVC-GRNDS_LAND_SNOW
00820	SRVC-HAZARDOUS MATRL
00828	SRVC-HR RECRUIT_TEMP
00836	SRVC-INFO TECHNOLOGY
00844	SRVC-JANITORIAL
00852	SRVC-MAILING
00860	SRVC-MEDICAL_HEALTH
00868	SRVC-MOVE_RELOCATION
00876	SRVC-OFFICE EQ REPAIR
00884	SRVC-OTHER EQ REPAIR
00892	SRVC-OTHER PROF
00900	SRVC-PEST CONTROL
00908	SRVC-PRINTING_PHOTO
00916	SRVC-PROF DESIGN
00924	SRVC-REAL ESTATE
00932	SRVC-REFUSE_RECYCLE
00940	SRVC-SECURITY
00948	SRVC-SIGN LANGUAGE
00956	SRVC-TRANSPORTATION
00964	SRVC-UTIL_ENRGY_FUEL