

OPERATING EXPENSES

All accounts beginning with "23" (23XXX) are used for recording expenditures for operating expenses. Operating expenses generally consist of both labor and materials.

2310X INTERNAL CHARGES-IT

23102 IT-LAN Access Chargeback (11-XX-XXXXXX,
12-XX-XXXXXX, 14-XX-XXXXXX)

Charges from the Information Technology department for LAN access. (Complementary Info Tech account = 28801)

23103 IT-CPU Time-Educational (11-XX-4XXXXX, 11-XX-5XXXXX,
11-XX-6XXXXX, 11-XX-7XXXXX)

Charges from the Center for Educational Telecommunications and the Information Technology department for educational computing. (Complementary CET account = 28831)

23104 DSC IT-Software (14-11-105050, 14-11-105057, 14-11-105059)

Expense (normally lease rather than purchase) for DSC data processing software. Does not include software for microcomputers; see Accounts 24505, 24507 and 26301.

23105 DSC IT-Maintenance & Repair (14-11-105057, 14-11-105059,
14-11-105064, 14-11-105069)

Expense for repairs and preventive maintenance on equipment supported by the Information Technology department.

23106 IT-Equipment Amortization (11-XX-XXXXXX, 12-XX-XXXXXX,
14-XX-XXXXXX)

Charges from the Information Technology department for equipment. (Complementary Info Tech account = 28801)

23107 IT-Video Network Equipment (11-XX-107080)

Charges from the Information Technology department for equipment. (Complementary account = 28801)

2312X INTERNAL CHARGES-ERSS

23121 ERSS-Print/Non-Print Acquisitions (11-XX-600010, 11-XX-600020)

Charges from the Educational Resources Support Services for acquiring

and processing print and non-print materials. Does not include book binding or cataloging; see Accounts 23122 and 23124. (Complementary ERSS account = 28821)

23122 ERSS-Book Binding (11-XX-600010, 11-XX-600020)

Charges from the Educational Resources Support Services for book binding. (Complementary ERSS account = 28821)

23123 ERSS-Automated Library System (11-XX-600010, 11-XX-600020)

Charges from the Educational Resources Support Services for the automated library system. (Complementary ERSS account = 28821)

23124 ERSS-Print/Non-Print Cataloging (11-XX-600010, 11-XX-600020)

Charges from the Educational Resources Support Services for cataloging print and non-print materials. (Complementary ERSS account = 28821)

2313X INTERNAL CHARGES-LCET

23131 LCET-Online Course Development Costs (11-XX-107080)

Charges from the Center for Educational Telecommunications for instructional development and production services in the development of online instructional materials.. (Complementary LCET account = 28831)

23132 LCET-Video Infrastructure (11-XX-107080, 11-XX-6XXXXXX)

Charges from the Center for Educational Telecommunications for management of video infrastructure systems (Complementary LCET account = 28832)

23133 LCET-College Services Costs (11-XX-107080)

Charges from the Center for Educational Telecommunications in support of faculty, student, technology, webinars, marketing and distance education initiatives. (Complementary LCET account = 28833)

23134 LCET-Course Mgmt System (11-XX-107080)

Charges from the Center for Educational Telecommunications for support of enterprise learning management systems (Complementary LCET account = 28834)

23135 LCET-Training and Help Desk (11-XX-107080)

Charges from the Center for Educational Telecommunications for

computer software training and software help desk services.
(Complementary LCET account = 28801)

2314X INTERNAL CHARGES-RECORDS MANAGEMENT

23141 Imaging Services (11-XX-XXXXXXX, 12-XX-XXXXXXX)

Charges from the Records Management & Micrographics department for converting source documents to digital images and for maintaining an indexed storage center of documents to be destroyed. (Complementary Records Mgmt account = 28841)

23142 Records Management Services (11-XX-XXXXXXX, 12-XX-XXXXXXX)

Charges from the Records Management & Micrographics department for services other than those charged in Account 23141. (Complementary Records Mgmt account = 28841)

2316X SHARED SERVICES

23161 Central Transcript Evaluation (11-XX-301010)

Charges for the centralized evaluation of transcripts for transfer students prior to their enrollment at a college. (Complementary account = 28812)

23162 Central Police Dispatch (11-XX-109000)

Charges for the monitoring of emergency call boxes at each campus and dispatching assistance to persons utilizing the call boxes. (Complementary account = 28811)

23163 Central Financial Aid (11-XX-303000)

Charges for centralized financial aid functions such as ROF calculations, regulatory reconciliations and other centralized reporting functions. (Complementary account = 28813)

232XX TELEPHONE

23201 Telephone-Local Service (11-XX-XXXXXXX, 12-XX-XXXXXXX,
13-XX-XXXXXXX, 14-XX-XXXXXXX, 17-XX-XXXXXXX,
18-XX-XXXXXXX)

Costs for local service, equipment, installation, and changes in features, e.g., adding a pickup or transfer feature to a station.

23202 Mobile Phone-Local Service (11-XX-XXXXXX, 12-XX-XXXXXX, 13-XX-XXXXXX, 14-XX-XXXXXX, 17-XX-XXXXXX, 18-XX-XXXXXX)

Costs for local service on mobile phone accounts.

23204 Mobile Phone-Stipend (11-XX-XXXXXX, 12-XX-XXXXXX, 13-XX-XXXXXX, 14-XX-XXXXXX, 17-XX-XXXXXX, 18-XX-XXXXXX)

Monthly stipend to qualified employees to defray the expense of mobile phone service.

23205 Internet Stipend (11-XX-XXXXXX, 14-XX-XXXXXX)

Monthly stipend for internet service at an employee's home. These employees must meet the criteria of the telecommuting policy or provide IT support services after hours.

23211 Telephone-Long Distance (11-XX-XXXXXX, 12-XX-XXXXXX, 13-XX-XXXXXX, 14-XX-XXXXXX, 17-XX-XXXXXX, 18-XX-XXXXXX)

Costs for long distance service. Does not include local service; see Account 23201.

23212 Mobile Phone-Long Distance (11-XX-XXXXXX, 12-XX-XXXXXX, 13-XX-XXXXXX, 14-XX-XXXXXX, 17-XX-XXXXXX, 18-XX-XXXXXX)

Costs for long distance on mobile phone accounts. Does not include local service; see Account 23202.

233XX PRINTING

23301 Copying-Departmental (11-XX-XXXXXX, 12-XX-XXXXXX, 13-XX-XXXXXX, 14-XX-XXXXXX, 17-XX-XXXXXX, 18-XX-XXXXXX)

Expenses for copies made at the location but not by the location's Print Shop, i.e., on departmental copiers.

23302 Copying-Print Shop (11-XX-XXXXXX, 12-XX-XXXXXX, 13-XX-XXXXXX, 14-XX-XXXXXX, 17-XX-XXXXXX, 18-XX-XXXXXX)

Charges from the location's Print Shop for printing services. (Complementary Print Shop account = 28891)

- 23311 Printing-Catalogs (11-XX-107010)
Expenses for contracted printing of college catalogs.
- 23312 Printing-Brochures (11-XX-XXXXXXX, 12-XX-XXXXXXX, 13-XX-XXXXXXX, 17-XX-XXXXXXX, 18-XX-XXXXXXX)
Expenses for contracted printing of brochures and handbooks.
- 23313 Printing-Forms (11-XX-XXXXXXX, 12-XX-XXXXXXX, 13-XX-XXXXXXX, 14-XX-XXXXXXX, 17-XX-XXXXXXX, 18-XX-XXXXXXX)
Expenses for contracted printing of forms, cash receipts, etc.
- 23314 Printing-Schedules/Newspaper (11-XX-301010, 11-XX-675000, 11-XX-705000, 12-XX-308040)
Expenses for the contracted printing of class schedules and the student newspaper.
- 23319 Printing-Other (11-XX-XXXXXXX, 12-XX-XXXXXXX, 13-XX-XXXXXXX, 14-XX-XXXXXXX, 17-XX-XXXXXXX, 18-XX-XXXXXXX)
Expenses for contracted printing not covered by Accounts 23311, 23312, 23313 or 23314.

234XX TRAVEL

REIMBURSABLE TRAVEL EXPENSE, E.G., TRANSPORTATION, REGISTRATION FEES, FOOD AND LODGING. REFER TO SECTION 9, BUSINESS OFFICE PROCEDURES MANUAL, FOR MORE INFORMATION.

- 23401 Travel-Out of Area (11-XX-XXXXXXX, 12-XX-XXXXXXX, 13-XX-XXXXXXX, 14-XX-XXXXXXX, 17-XX-XXXXXXX, 18-XX-XXXXXXX)
Expenses for DCCCD employees for travel outside Dallas County and its contiguous counties. Registration fees are to be paid from account 23409.
- 23402 Travel-In Area (11-XX-XXXXXXX, 12-XX-XXXXXXX, 13-XX-XXXXXXX, 14-XX-XXXXXXX, 17-XX-XXXXXXX, 18-XX-XXXXXXX)
Expenses for DCCCD employees for travel within Dallas County and its contiguous counties. Registration fees are to be paid from account 23409.

23403 Special Travel (11-XX-XXXXXX, 12-XX-XXXXXX,
13-XX-XXXXXX, 14-XX-XXXXXX, 17-XX-XXXXXX,
18-XX-XXXXXX)

Expenses for interviewing job applicants, PEP Funds, and student activities (such as trips for by musical ensembles or athletic teams). PEP funds must be approved by District HR and charged to 11-11-102523.

23404 Business & Travel Expense (11-XX-XXXXXX, 12-XX-XXXXXX,
13-XX-XXXXXX, 14-XX-XXXXXX, 17-XX-XXXXXX,
18-XX-XXXXXX)

Expenses for the monthly travel allowance for administrative employees as approved by the Board of Trustees. For Payroll use only.

23405 Student Bus Passes (13-XX-XXXXXX)

Reimbursable payments to DART for student travel to/from grant-funded job training.

23406 Field Trips (11-XX-4XXXXX, 11-XX-5XXXXX, 13-XX-XXXXXX)

Reimbursable travel expenses (transportation, registration fees, tour fees, food, lodging) for sanctioned field trips for instructional purposes. Does not include student activity field trips; see Account 23403. Refer to Sections 9.4 and 9.5, Business Office Procedures Manual, for more information.

23409 Seminar/Registration Fees (11-XX-XXXXXX, 12-XX-XXXXXX,
13-XX-XXXXXX, 14-XX-XXXXXX, 17-XX-XXXXXX,
18-XX-XXXXXX)

Expense for fees for individual employees associated with attending seminars, webinars and conferences. The seminar or conference may or may not include related in-area or out-of-area travel costs.

235XX UTILITIES

23501 Utilities-Gas (11-XX-805000, 12-07-309000, 12-28-805000)

Costs for natural gas consumed in operation of the facilities. Also includes costs for heating oil at El Centro.

23511 Utilities-Water (11-XX-805000, 12-07-309000, 12-28-805000)

Costs for water consumed in operation of the facilities.

23521 Utilities-Electricity (11-XX-805000, 12-07-309000, 12-28-805000)

Costs for electricity consumed in operation of the facilities.

23531 Utility Charges (12-XX-021000, 12-XX-022000)

Charges (based on square footage utilized) from the Physical Plant department for utilities for auxiliary enterprises. (Complementary Physical Plant account = 28863)

23532 Operations & Maintenance Expense (12-XX-022000)

Charges (based on square footage utilized) from the Physical Plant department for operations and maintenance expenses for auxiliary enterprises. (Complementary Physical Plant account = 28862)

236XX REPAIRS

COSTS FOR LABOR AND MATERIALS FROM INDEPENDENT CONTRACTORS FOR RESTORING EQUIPMENT, MACHINERY, VEHICLES, BUILDINGS, GROUNDS AND OTHER ITEMS TO ORIGINAL SOUND CONDITION AFTER DAMAGE, COLLAPSE, OR DECAY THAT IS NOT COVERED BY A SERVICE CONTRACT (SEE ACCOUNT 23901).

23601 Repairs-Classroom Equipment (11-XX-2XXXXXX, 11-XX-4XXXXXX, 11-XX-5XXXXXX, 11-XX-6XXXXXX, 11-XX-7XXXXXX)

Cost of repairs to any type of classroom equipment involved in the teaching process.

23611 Repairs-Office Equipment (11-XX-XXXXXXX, 12-XX-XXXXXXX, 13-XX-XXXXXXX, 14-XX-XXXXXXX, 17-XX-XXXXXXX, 18-XX-XXXXXXX)

Costs of repairs for office equipment not utilized in the teaching process.

23621 Repairs-Physical Plant Equipment (11-XX-8XXXXXX, 12-XX-XXXXXXX)

Costs of repairs for Physical Plant machinery or equipment.

23631 Repairs-Vehicles (11-XX-XXXXXXX, 12-XX-XXXXXXX, 14-XX-XXXXXXX)

Costs of repairs for District-owned vehicles or other self-propelled equipment. The expense is charged to the cost center to which the vehicle is assigned.

23641 Repairs-Buildings (11-XX-802000, 11-XX-809000, 12-XX-XXXXXX, 16-XX-89XXX, 45-XX-XXXXXX)

Costs of repairs to restore a building to good condition. The expense neither adds value to the building nor materially prolongs its service life.

23643 Retainage-Repair Projects (99-XX-XXXXXX)

Records retainage accruals at year-end on non-capitalizable projects for repair and rehabilitation. Entries will be reversed in full during first month of the new fiscal year. For District Accounting use only.

23651 Repairs-Grounds (11-XX-804000, 16-XX-XXXXXX)

Cost of repairs for site renovation. Examples include parking lot repair and landscape restoration.

23691 Repairs-Other (11-XX-XXXXXX, 12-XX-XXXXXX, 13-XX-XXXXXX, 14-XX-XXXXXX)

Costs of repairs for items which cannot be properly classified to Accounts 23601, 23611, 23621, 23631, 23641, 23643 or 23651.

237XX INSURANCE

23701 Property Insurance-General (11-XX-801010)

Premiums for insurance on buildings and contents against natural disasters, explosion, vandalism and malicious mischief.

23702 Property Insurance-Vehicles (11-XX-107080)

Premiums for insurance on vehicles and other self-propelled equipment.

23703 Property Insurance-Art (12-XX-107080)

Premiums for insurance against theft or damage to displayed art objects.

23711 Student Athletic Insurance (12-XX-XXXXXX)

Premiums for insurance for students who participate in athletic events sponsored by the Metro Athletic Commission.

23712 Student Travel Insurance (11-XX-107080, 12-XX-107080)

Premiums for insurance for DCCCD-sanctioned student travel. This account expired 8/31/2010.

23721 General & Legal Liability Insurance (11-XX-107080, 13-XX-XXXXXX)

Premiums for general and umbrella liability insurance. Premiums for liability insurance for students who attend JTPA-funded job training classes.

23722 Fidelity Bonds (11-XX-107080)

Premiums for employee honesty bond, public official bond or other fidelity coverage.

23731 Non-Insured Expense (11-XX-107080)

Deductibles paid on claims and amounts paid above stated coverage.

23740 Insurance- International Travel (11-XX-107080)

Premiums for insurance for DCCCD-sanctioned international student travel.

238XX RENTALS/LEASES

23801 Rental/Lease-Building (11-XX-XXXXXX, 12-XX-XXXXXX, 13-XX-XXXXXX, 14-XX-XXXXXX, 17-XX-XXXXXX, 18-XX-XXXXXX, 4X-XX-XXXXXX)

Expenditures for renting or leasing non-District owned classrooms, auditoriums or other building space.

23811 Rental/Lease-LRC Materials (11-XX-6000XX)

Expenditures for renting or leasing LRC print or non-print materials which cannot be purchased due to a limited supply or prohibitive cost.

23821 Rental/Lease-Furn & Equip (11-XX-XXXXXX, 12-XX-XXXXXX, 13-XX-XXXXXX, 14-XX-XXXXXX, 17-XX-XXXXXX, 18-XX-XXXXXX)

Expenditures for renting or leasing furniture and equipment, e.g., tables, chairs and automobiles. Includes expenditures for repairs for damages to rented or leased items.

23831 Rental/Lease-Other (11-XX-XXXXXX, 12-XX-XXXXXX, 13-XX-XXXXXX, 14-XX-XXXXXX, 17-XX-XXXXXX, 18-XX-XXXXXX)

Expenditures for renting or leasing that cannot be identified to accounts 23801, 23811, 23821 or 23841.

23841 Rental/Lease-Media (11-XX-XXXXXXX, 12-XX-XXXXXXX,
13-XX-XXXXXXX, 14-XX-XXXXXXX)

Expenditures for renting or leasing audio-visual media.

239XX OTHER EXPENSES

23901 Service Contracts (11-XX-XXXXXXX, 12-XX-XXXXXXX,
13-XX-XXXXXXX, 14-XX-XXXXXXX, 17-XX-XXXXXXX,
18-XX-XXXXXXX)

Agreements or contracts with companies for repair and preventive maintenance for specific equipment or building components, e.g., typewriters, computers, office copiers, elevators, fire extinguishers, chillers. Does not include equipment approved for support by the Information Technology department, e.g., network servers; see Account 23105.

23902 Service Contracts-Linen Service (11-XX-XXXXXXX, 12-XX-XXXXXXX,
14-XX-XXXXXXX)

Expenses for cleaning shop or laboratory towels, sweeping cloths, etc.

23903 Service Contracts-Custodial (11-XX-803000)

Expenses for custodial services performed by independent contractors.

23904 Service Contracts-Copiers (12-XX-308031)

Expenses for operating expenses of pay for print copiers for student use.

23911 Depreciation Exp – Land Improvements (47-XX-XXXXXXX)

The accounting process of allocating the cost of land improvements to expense in a systematic manner to those periods expected to benefit from the use of the asset.

23912 Depreciation Exp – Buildings (47-XX-XXXXXXX)

The accounting process of allocating the cost of buildings to expense in a systematic manner to those periods expected to benefit from the use of the asset.

23914 Depreciation Exp – Equipment (47-XX-XXXXXXX)

The accounting process of allocating the cost of equipment to expense in a systematic manner to those periods expected to benefit from the use of the asset.

- 23915 Depreciation Exp – Furniture (47-XX-XXXXXX)
- The accounting process of allocating the cost of furniture to expense in a systematic manner to those periods expected to benefit from the use of the asset.
- 23916 Depreciation Exp – Software (47-XX-XXXXXX)
- The accounting process of allocating the cost of software to expense in a systematic manner to those periods expected to benefit from the use of the asset.
- 23917 Depreciation Exp – Library Books (47-XX-XXXXXX)
- The accounting process of allocating the cost of library books to expense in a systematic manner to those periods expected to benefit from the use of the asset.
- 23921 Postage & Freight (11-XX-XXXXXX, 12-XX-XXXXXX, 13-XX-XXXXXX, 14-XX-XXXXXX, 17-XX-XXXXXX, 18-XX-XXXXXX)
- Costs for postage, special postage permits, and freight for outbound shipments.
- 23941 Vehicle Operating Expense (11-XX-XXXXXX, 12-XX-XXXXXX, 13-XX-XXXXXX, 14-XX-XXXXXX, 17-XX-XXXXXX, 18-XX-XXXXXX)
- Gasoline, oil and other minor maintenance supplies and expenses for operation of DCCCD leased or owned vehicles. Does not include repairs by outside vendors; see Account 23631.
- 23942 In-house Fuel Expense (11-XX-XXXXXX, 12-XX-XXXXXX, 14-XX-XXXXXX)
- Gasoline or diesel fuel from campus tanks used for operation of DCCCD vehicles. Not included are expenses for off-campus fuel purchases.
- 23951 Memberships (11-XX-107080 unless the originating cost center is in Funds 12 or 13)
- Institutional (not individual) memberships in professional or industrial organizations.
- 23961 Advertising (11-XX-XXXXXX, 12-XX-XXXXXX, 13-XX-XXXXXX, 14-XX-XXXXXX, 17-XX-XXXXXX, 18-XX-XXXXXX)
- Expenses for communicating through the media to create public interest,

support, response or approval, e.g., advertising layout, bid advertising, classified advertising for personnel, class schedules published in local newspapers, financial statements published in local newspapers. The expense is charged to the originating cost center.

- 23962 Promotional Activities (11-XX-XXXXXX, 12-XX-XXXXXX, 13-XX-XXXXXX, 14-XX-XXXXXX, 17-XX-XXXXXX, 18-XX-XXXXXX)

Expenses for exhibits, booths and other promotional activities, e.g., setup and dismantling costs for exhibits,

- 23963 Awards (11-XX-XXXXXX, 12-XX-XXXXXX, 13-XX-XXXXXX, 14-XX-XXXXXX, 17-XX-XXXXXX, 18-XX-XXXXXX)

Expenses for trophies, plaques, pins, certificates, etc.

- 23964 Refreshments (12-XX-XXXXXX, 13-XX-XXXXXX, 17-XX-XXXXXX, 18-XX-XXXXXX)

Expenses for providing refreshments for student activities and grant training.

- 23965 Official Functions (11-XX-107080, unless the originating cost center is in Fund 12)

All expenditures including food and beverages for events designed wholly for the purpose of creating and enhancing awareness, understanding and public support for the college, Job Training Center or DCCCD from the external public, not involving only DCCCD employees, e.g., Advisory Committee luncheons, receptions for art shows or guest lecturers, luncheons for business and civic leaders, receptions to introduce new Presidents to the community.

- 23966 Staff Development (11-XX-107019, 11-XX-107080)

Expenditures for two or more employees involved in a staff development event for a division, location or district-wide. The event must contain a formalized agenda for instruction or training. This account should not be used for standard council meetings,

- 23971 Cash Over/Short (11-XX-102143)

All amounts which cannot be accounted for upon daily accounting of cash funds; recorded at time of discovery.

- 23972 Bad Debt Expense (11-XX-102948, 12-XX-102948)

Expenses incurred when receivables cannot be collected within a specified time period, normally 180 days.

- 23973 Penalties & Interest (11-XX-XXXXXX, 12-XX-XXXXXX, 14-XX-XXXXXX, 16-XX-XXXXXX)
- Additional amounts paid to a vendor when invoices are not paid within the specified time period.
- 23974 Credit Card Fees (11-XX-102147)
- Fees charged by the bank as a discount on deposits by Visa, MasterCard, Discover and/or American Express for handling charge purchases.
- 23975 Bank Service Charge (11-11-102948)
- Charges for monthly depository services.
- 23976 Accrued Loss for Litigation (11-11-102948, 12-11-102948)
- Recognition of a legal settlement expense when it is probable that the District will be required to pay.
- 23977 Accrued Loss for Disasters (11-11-102948)
- Recognition of expenses incurred as a result of an accident or other disaster that are not covered by insurance.
- 23981 Cash Match (13-XX-XXXXXX, 18-XX-XXXXXX)
- Amounts spent to meet the matching requirements specified in grantor agreements. Entries may only be made by District Financial Services.
- 23982 Non-Cash Match (13-XX-XXXXXX, 18-XX-XXXXXX)
- In-kind match from an internal or external source that provides a benefit to a grant program without the use of cash. The corresponding account is 16190.
- 23983 Non-Cash Match-IDC (13-XX-XXXXXX, 18-XX-XXXXXX)
- Charges to grants based on direct expenses or salaries and wages.
- 23984 Financial Aid Disbursements (13-XX-XXXXXX)
- Expenses incurred by grants for student financial aid programs.
- 23985 Student/Participant Stipends (13-XX-XXXXXX)
- Expenses incurred by grants for supplemental payments to students for transportation, etc. Also includes payments to non-employee teachers and others for training expenses, as allowed by the grant. Payments made under this account number may be reportable income to the recipient on IRS Form 1099.

- 23988 Credit Tuition (13-XX-XXXXXX)
Credit tuition allowed by the grantor to offset reimbursement expenses incurred in providing educational services to grant recipients.
- 23989 CE Tuition (13-XX-XXXXXX)
Non-credit tuition allowed by the grantor to offset reimbursement expenses incurred in providing educational services to grant recipients.
- 23991 Copyrights, Royalties & Software Licenses (11-XX-XXXXXX, 12-XX-XXXXXX, 13-XX-XXXXXX, 14-XX-XXXXXX)
Fees paid for rights to use printed materials, films, performed music, annual software licenses, etc.
- 23992 Athletic Commission Expense (12-XX-XXXXXX)
Expenses incurred by the district-wide Metro Athletic Commission.
- 23993 Miscellaneous Fees (11-XX-XXXXXX, 12-XX-XXXXXX, 13-XX-XXXXXX, 14-XX-XXXXXX, 17-XX-XXXXXX, 18-XX-XXXXXX)
Expenses for infrequent and small fees that cannot be identified to another fee account.
- 23994 Commencement Exercises (11-XX-107023)
Expenses incurred for graduation and capping ceremonies.
- 23999 Operating Expenses-Reserved (11-XX-X09999, 12-XX-X09999)
Account used in the budget development process to provide for anticipated operating expenses.