

ACCOUNT CODES

6XXXX
CURRENT EXPENSES

TRAVEL	INSURANCE
60501 In-District	63501 Property
60502 Out-of-District	63502 Workers Compensation
60503 Out-of-State	63503 Student
60504 International	63504 Fleet
60506 LSSC Student	63505 General Liability
60507 Non-Employee (Board Members, Youth Programs)	63506 Professional Liability
60508 Employee & Athlete Recruitment	UTILITIES
60509 Moving Expenses	64001 Heating Fuels
	64002 Water and Sewer
	64003 Electricity
	64004 Garbage Collections
POSTAGE	64005 Fuel (mail or IT equip courier vehicle, facilities equipment)
61000 Postage	64006 Hazardous Waste Removal
	64007 Storm Water Runoff Fees
TELECOMMUNICATIONS	OTHER SERVICES
61501 Local Telephone/Fax Service	64501 Fees: notary, entry, other misc
61502 Long Distance Telephone/Fax Service	64502 Institutional Membership
61503 Suncom/WATS Service	64503 Contributed Services
61504 Other Communication Service	64504 Collection/Billing Services
	64505 Advertising(Required by Law)
	64506 SBE Bond Administrative Expense
62001 PRINTING (i.e. business cards, specialized forms, etc)	64507 Contracted Instructional Srvc- St Funded Enrollment
	64508 Contracted Non-Instructional Services
REPAIRS and MAINTENANCE (performed by vendor)	64509 Registration Fees w/o travel (webcasts, online class . . .)
62501 Building	64510 Advertising(Not Required by Law)
62502 Furniture, Equipment and Vehicles	64511 Stipends
62503 Grounds	64512 Tuition Reimbursement,Non-Taxable
62504 Service Contracts/Agreements/Recertifications (above 62504 only for those contracts where payment is required whether or not service is needed/requested/used during contract period.)	64513 Contracted Instructional Services -Non-Fundable
62505 Other	64514 Technology Services (pc,web,tv,phone adds/upgrades)
62506 Technology (repairs, maintenance, and service contracts)	64520 Payment to Grant Sub-Recipient
RENTALS	64599 Independent Contractor (for HR approval)
63001 Facilities	
63002 Equipment	PROFESSIONAL FEES
63003 Vehicles	65001 Consultant (reviewing/suggesting NOT teaching/fixing)
63004 Copy Machines	65002 Honoraria
63005 Rentals-Other	65003 Legal
63006 Lease Purchase Payments-Capital (fund 8)	65004 Auditing
63007 Royalties	65005 Architectural
	65006 Engineering
	65007 Other (medical, appraisal, . . .)
	65008 Accreditation
OTHER EXPENSES	65009 Bank Service
69510 Contribution,Donation,Sponsorship	65010 Technology Consultant Fees (reviewing/suggesting)
69511 Competition <u>Cash</u> Awards	

MATERIALS and SUPPLIES (used by college personnel)
A material or supply is any article which meets any one or more of the following conditions: 1. It is consumed in use. 2. It loses its original shape or appearance with use. 3. It is expendable,that is,if it is usually more feasible to replace it with a new unit rather than repair it when it is damaged or some of its parts are lost or worn out. 4. It is an inexpensive item whose small unit cost makes it inadvisable to capitalize,even if it has characteristics of equipment. 5. It loses its identity through incorporation into a different or more complex unit or substance. 6. The following expenditure categories may be prohibited by statute,regulation or rule: food and food products for employee use,gifts,personal items.
EDUCATIONAL,OFFICE/DEPARTMENT MATERIALS and SUPPLIES
This account includes classroom materials such as workbooks,music supplies,physical education supplies and art materials. Parts,metal stocks,welding rods,wood,gas,oil,electrical supplies,small tools used in occupational courses and laboratory supplies such as chemicals,test tubes and beakers should be included here.Also included are audio-visual materials such as records,tapes,overlays and slides which are defined as materials or supplies(see definition above) Stationery and general office supplies such as paper,pads,staples,paper clips,ribbons,pencils,file folders,calendars, printed forms should be charged here.
65501 Educational Materials and Supplies (class or student use only)
65502 Office Materials and Supplies
65503 Diplomas and Covers
65504 Hazardous Materials-Instructional
DATA SOFTWARE NON-CAPITALIZED (license agreements- won't own program code)
65701 Data Software-Educational,Non-Capitalized
65702 Data Software-Administrative-Non-Capitalized
MAINTENANCE and CONSTRUCTION MATERIALS and SUPPLIES
66001 Maintenance Materials and Supplies
66002 Janitorial Materials and Supplies
66003 Automotive Materials and Supplies
66004 Grounds Materials and Supplies
66005 Construction Materials and Supplies
66006 Hazardous Materials-Non-Instructional
OTHER MATERIALS and SUPPLIES
66501 Athletic Materials and Supplies
66502 Athletic Uniforms
66503 Food and Food Products
66504 Other Materials and Supplies (non-monetary gifts/awards, not normal ofc item ...)
66505 Departmental Uniforms
66506 Minor Furniture and Equipment (less than \$1,000; not computer related)
66507 Minor Technical Equipment (less than \$1,000; computer or web related only) (if considering the two accounts directly above, see "700" accounts in next column for items \$1,000 or more)
Subscriptions, Video Disks, and Library Collections
67001 Subscriptions/Periodicals
67003 Books
67004 DVD, VHS, and Other Misc Collections
67005 E-Resources - Purchased (online - any content)
67006 E-Resources - Licensed (online - any content)

7XXXX (cost of functioning unit is sum of all parts, installation, freight and training)
CAPITAL OUTLAY - Inventoried Fixed Assets

70501 Minor Furniture and Equipment (under \$1000; not computer related)
70506 Minor Technical Equipment (under \$1,000; computer,web,tv related only)
type/accl/depr (if parts bought from different vendors to make one asset, refer to original requisition in all related purchases)
X5 TAGGED EQUIPMENT NON-CAPITALIZED - GREATER or EQUAL to \$1,000 but LESS than \$5000
70601 Educational Furniture and Equipment with a cost between \$1,000-\$5000
70602 Office Furniture and Equipment with a cost between \$1,000-\$5000
70603 Maintenance Equipment with a cost between \$1,000-\$5000
70604 Vehicles with a cost between \$1,000-\$5000
70605 Athletic Equipment with a cost between \$1,000-\$5000
70606 Technical Equipment with a cost between \$1,000-\$5000 (computer,web,tv related)
CAPITALIZED FURNITURE and EQUIPMENT - GREATER or EQUAL to \$5,000
F3 / 19410 3 YEAR CAPITAL ASSET CLASS
71011 Technical Equipment (computer,web,tv related)
F5 / 19420 5 YEAR CAPITAL ASSET CLASS
71021 Vehicles
71022 Office Equipment
71023 Educational Equipment
71024 Athletic Equipment
71025 Maintenance Equipment
F7 / 19430 7 YEAR CAPITAL ASSET CLASS
71031 Office Furniture
71032 Educational Furniture
B2 / 19440 10 YEAR CAPITAL ASSET CLASS
71041 Buildings Additions and Portables
O5 DATA SOFTWARE (we must own the program code)
72001 Data Software-Educational
72002 Data Software-Administrative
L1 LIBRARY & MEDIA CENTER COLLECTIONS
73050 ARTWORK / ARTIFACT
B1 BUILDINGS and FIXED EQUIPMENT
75099 Buildings and Fixed Equipment
X1 LAND
OTHER STRUCTURES, LAND IMPROVEMENTS
79001 Other structures (athletic,flagpole,fence,parking,walks,and related lighting . . .) greater than \$25,000/project
79002 Land Improvements (landscaping) greater than \$25,000/project
79003 Infrastructure (drainage & sewer systems, road & briges and related lighting . . .) greater than or equal to 5% Total Net Assets