GENERAL ACCOUNTING

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EXPENSE CODES

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7501	Misc. Payments as an Agent
E7513	Payroll-Social Security
E7514	Payroll-Federal Taxes
E7520	Payments to Indiv-1099 Reportable
E7521	Payments to Indiv-Non 1099 Report
E7599	Misc Payments as Agent Other
7601	**Non-Federal Payments to Sub-grantees**
E7620	College or University
E7699	Non Federal Payments-Sub Grantees Other

04	TRAVEL CODES	
5351	**Employee Travel Costs**	
E5352	Refreshments and Meals **(TRAVEL)**	Refreshments and meals for department-sponsored meetings. **When in conjunction w/traveling.**
E5360	Private Auto In-State	Reimbursement of per-mile approved by Board of Examiners for the in-state use of private vehicles, parking fees, and tolls.
E5364	Personal Vehicle Out-of-USA	Reimbursement of per-mile approved by Board of Examiners for out-of-G119USA use of private vehicles, parking fees, and tolls.
E5365	Private Auto Out-of-State	Reimbursement of per-mile approved by Board of Examiners for out-of-state use of private vehicles, parking fees, and tolls.
E5367	Rental Vehicles In-State	Costs incurred when renting a vehicle from a rental agency on a day to day basis in-state. Includes gas, oil, parking, etc.
E5368	Rental Vehicles Out-of-State	Costs incurred when renting a vehicle from a rental agency on a day to day basis out-of-state. Includes gas, oil, parking, etc.
E5369	Rental Vehicles Out-of-USA	Costs incurred when renting a vehicle from a rental agency on a day to day basis out-of-USA. Includes, gas, oil, parking, etc.
E5371	Motor Pool Vehicle In-State	Cost of U of I motor pool vehicles used for travel in -state
E5372	Motor Pool Vehicle Out-of-State	Cost of U of I motor pool vehicles used for travel out-of-state
E5373	Motor Pool Vehicle Out-of-USA	Cost of U of I motor pool vehicles used for travel out-of-USA
E5379	Airfare Non-USA	Aircraft commercial flight to foreign country. Normally reimbursement is limited to the lowest cost for passage. Includes tickets and boarding fees.
E5380	Airfare In-State	Aircraft commercial flight to an Idaho destination. Normally reimbursement is limited to the lowest cost for passage. Includes tickets and boarding fees.
E5381	Airfare Out-of-State	Aircraft commercial flight to an out-of-state destination. Normally reimbursement is limited to the lowest cost for passage. Includes tickets and boarding fees

5351	Employee Travel Costs	
E5382	State Aircraft In-State	The cost of traveling by state owned aircraft in-state.
E5383	State Aircraft Out-of-State	The cost of traveling by state owned aircraft out-of-state.
E5384	Chartered Aircraft In-State	The cost of traveling by chartered aircraft in-state. Should be on Risk Management approval list.
E5385	Chartered Aircraft Out-of-State	The cost of traveling by chartered aircraft out-of-state. Should be on Risk Management approval list.
E5386	Employee Aircraft In-State	The cost of employee piloted aircraft in-state. Refer to state travel policy for rate.
E5387	Employee Aircraft Out-of-State	The cost of employee piloted aircraft out-of-state. Refer to state travel policy for rate.
E5391	Public Conveyance In-State	Cost of taxi, bus, limousine, or other public land travel incurred by employees on state business within the state.
E5392	Public Conveyance Out-of-State	Cost of taxi, bus, limousine, or other public land travel incurred by employees on state business outside the state.
E5393	Public Conveyance Non-USA	Cost of taxi, bus, limousine, or other public land travel incurred by employees on state business out of the USA.
E5394	Subsistence In-State Taxable	Cost of taxable meals, hotel lodging gratuities, and related charges for state employees in-state.
E5395	Telephone/Fax Charges	Cost of telephone/fax charges **while in travel status**.
E5396	Subsistence In-State	Cost of meals, hotel lodging, gratuities, and related charges for state employees in-state.
E5397	Subsistence Out-of -State	Cost of meals, hotel lodging, gratuities, and related charges for state employees out-of-state.
E5398	Subsistence Non-USA	Cost of meals, hotel lodging, gratuities, and related charges for state employees out of USA
E5399	Other Employee Travel	Other allowable miscellaneous employee travel costs, including laundry, small miscellaneous costs & parking for state vehicles.

10	TRUSTEE/BENEFITS
7001	**Awards, Contributions and Claims**
E7060	Prizes and Awards
E7070	Incentives
E7080	Risk Management Payments
E7090	Special Indemnity Payments
E7095	CIT Earning Distribution
E7096	Investment Earnings Distribution
E7097	Gift Distribution to UI
E7098	Gift Distribution to Affiliates
E7099	Other
7101	**Educational & Training Assistance**
E7110	Scholarships & Prizes
E7120	Student Loans
E7130	Tuition & Training Assistance
E7140	Graduate Student Tuition & Fees-Not subject to F&A charges
E7150	Participant Support Costs-Not subject to F&A charges
E7155	Participant Support Costs-Subject to F&A charges
E7191	Rents & Lodging
E7199	Educational & Training Asst Other
7201	**Pension Payments**
E7240	Life Insurance-Pension
E7250	Health Insurance-Pension
E7299	Pension Payments Other
7401	**Federal Payments to Sub-grantees**
E7420	College or University
E7499	Federal Payments-Sub Grantees Other
7501	**Misc. Payments as an Agent**
E7510	State/Fed Funded Loans

6701	Office Equipment	
E6720	Office Equipment	Cost of mechanical office appliances, including photocopiers, calculators, fax machines, etc. Includes costs for substantial improvement of estimated life. Excludes small items such as staplers, rubber stamps, rulers, punches, etc.
E6730	Office Equipment Improvements	Improvements made to office equipment or furniture.
E6799	Office Equip-Other	Other office equipment not listed.
6801	**Specific Use Equipment**	
E6810	Household/ Laundry/ Refrigeration Equipment	Cost of household furniture and furnishings, kitchen and baking equipment, laundry, heating, refrigeration, ventilation, and air conditioning, floor rug equipment. Includes all freight, accessories and other costs to make operational for the use intended.
E6830	Manufacturing Equipment	Cost of machinery and equipment used in a manufacturing environment . Includes all freight, accessories, and other costs to make operational for the use intended.
E6840	Shop& Plant Equipment	Garage equipment, power plant equipment and machine shop equipment. Includes all freight, accessories, and other costs to make operational for the use intended.
E6850	Medical/ Surgery/Lab Equipment	Cost of medical and laboratory equipment, operating room equipment, etc. Includes all freight, accessories, and other costs to make operational for the use intended.
E6860	Communication Equipment	Short-wave receiving and transmitting radio equipment, including sets installed in automobiles; office telephone systems & equipment.
E6870	Electronic & Photographic Equipment	The cost of electronic and audio/visual equipment. Includes all freight accessories, and other costs to make operational for the use intended.
E6880	Recreational Equipment	The cost of recreational equipment, includes all freight, accessories, and other costs to make operational for the use intended.
E6899	Specific Use Equipment Other	All other specific equipment not listed above.

05	OTHER EXPENSE	
5001	**Communication Services**	
E5010	Media Services	Costs paid to communication media.
E5015	Messenger Service	Messenger services.
E5020	Postage & Mailing	Cost of stamps, stamped envelopes, postage meter charges, letter registry, package insurance, post office box rentals, etc.
E5023	Express Mail	Cost of express mail (UPS, Federal Express).
E5029	Data Line Charges	Costs for data line charges, installations, or removal charges, and access charges including long distance.
E5030	Telephone-Local Service	Costs for local telephone service, line charges, and service installation and removal charges.
E5031	Telephone-Long Distance	All charges, such as credit card calls, and long distance charges.
E5032	Radio Equipment Service	Includes replacement radio phones. Does not include telephone systems.
E5033	Cellular/Wireless Phone	Costs for monthly access, local and long distance charges.
E5034	Telephone 800 Service	Costs for 800 number phone lines to provide services to the public.
E5049	Journal Publication Costs	All charges to produce a journal.
E5050	Communication Other	All other costs associated with communications, such as costs for telegrams, or other non-telephone communications. Excludes computer interface terminal charges.
5051	**Employee Development Services**	
E5055	Dues/Memberships In-State	Dues for memberships in-state, county and other organizations for officials and employees.
E5059	Dues/Memberships Out-of-State	Dues for membership in out-of-state organizations for officials and employees.
E5060	Subscriptions	Subscriptions to newspapers, magazines, and other periodicals including continuous tax, rate, legal and other technical service subscriptions.

5051	Employee Development Services	
E5070	Conference/ Registration Services	Tuition and registration payments made on behalf of employees who have registered in schools, colleges, or universities. Charges for tuition and registration in seminars, conferences, and training sessions. Instructor fees.
E5071	Training Supplies	Supplies used in training.
E5099	Other Employee Dev. Services	Other non-1099 reportable employee development.

5101	Other Services	
E5015	Clerical Service	The costs to create and maintain a record of financial or statistical data. Includes routine bookkeeping or secretarial or clerical service.
E5110	Laundry Service	Service rendered by laundries and dry cleaners for cleaning of such items as uniforms, rugs, drapes, etc. (See E5399 for employee travel cost).
E5115	Janitorial & Sanitation	Charges for janitorial services.
E5120	Medical Service	The cost of physical exams, doctors, nurses, and other medical fees required for an employee in state service. Outside medical care and hospitalization for non-state employees and students; dental work, optical glasses, etc.
E5132	Institutional services -other states	Cost of providing institutional care where such care is provided by a non-state entity.
E5135	Group Organizational Membership	Cost for membership in-state, county and other organizations for a state agency (usually a large payment which includes miscellaneous services).
E5150	All other services	Fees charged for examinations, review, and reporting of financial accounts. Other services not found under other categories of services.
E5151	Game Management	Costs to manage sporting activities.
E5152	Services for Users	Miscellaneous services.
E5153	Game Guarantees	Amount due if gate receipts do not meet expectations.

6501	Educational Materials & Equipment	
E6510	Educational Books	Library and reference books purchased for permanent libraries, films for viewing, etc.
E6519	Research Text	Books purchased for research projects.
E6520	Educational Equipment	Cost of classroom furnishings, educational, lab and shop equipment, recreational apparatus and equip.
E6599	Educational Other	Other education costs not listed above.

6601	Motorized Equipment	
E6610	Agriculture & Landscape Equipment	Cost of farm equip., dairy equip, ground equip, lawn mowers, tractors, etc. Includes all freight, accessories, and other costs to make the vehicle operational for the use intended.
E6620	Construction & Engineering Equipment	Costs of engineering equipment, road construction and maintenance equipment, etc. Includes all freight, accessories, and other costs to make the vehicle operational for the use intended.
E6630	Autos & Light Trucks	Cost of motor vehicles primarily intended for transportation of people or amounts of materials. Includes all freight, accessories, and other costs to make operational for the use intended.
E6640	Watercraft	Cost of boats, barges, motors and associated equipment of vehicles intended for use on water. Includes all freight, accessories and other costs to make operational for the use intended.
E6650	Small Motorized Equip.	Cost of small motorized equipment such as ATV's, motorcycles, snowmobiles, etc.
E6690	Motorized Equip Improvements	Improvements to any motorized equipment.
E6699	Other Motorized Equipment	Other motorized equipment.

6701	Office Equipment	
E6710	Office Furniture	The cost of office furniture such as desks, shelves etc. Includes all freight ,accessories, and other costs to make operational for the use intended.

6101	Natural Resources	
E6130	Minerals	The cost of minerals or mineral rights.
E6140	Plants	The cost of plants, flowers, trees, etc. not primarily intended for use as food.
E6149	Natural Resources Other	Other natural resource costs that do not fit within one of the categories above.
6151	**Site Developments**	
E6160	Site Improvements	The cost of initial and additional work performed upon the site and its adjacent ways, including grading, landscaping, seeding, paving, new sidewalks, parking lot pavements, fences, etc.
E6170	Site Preparation	The cost of preparing a new site for use.
E6180	Utilities	The cost of installing utilities at a site.
E6199	Site Development Other	Other site development costs not listed above.
6201	**Buildings and Improvements**	
E6220	Building	The contract price of structures housing people, equipment or materials. Includes all electrical and plumbing equipment , all site preparation, inspection, and related services. Routine maintenance, painting and similar repairs are excluded.
E6230	Building Improvements	The cost of improvements to existing buildings.
E6399	Misc Structures	Other building costs not listed above.
6401	**Computer Equipment**	
E6410	Computer Equipment	The component units of a computer such as keyboard, monitor, printer, etc. Includes transportation, installation and other ancillary costs. This expense code should not be used for software.
E6420	Data Processing Equipment	Data processing equipment.
E6430	Computer Equip Improvements	Improvements to computer equipment such as peripherals and CPUs.
E6499	Computer Equipment Other	Other computer costs not listed above.

5101	Other Services	
E5154	Parking Permits	Cost to purchase a parking permit by a university department.
E5345	Testing/Grading/Inspecting	Costs associated with testing, grading, or inspection work such as veterinary services, stock registration, brand recording, inspection fees, construction testing, water quality, lab services, etc.
5151	**Professional Services**	
E5155	Auditing Services	Fees charged for auditing services.
E5160	Accounting Service	Fees charged for accounting services (see E5320 for STARS transaction charges.)
E5165	Brokerage Fees	Commissions paid to an establishment for purchase or sale of stocks securities or real estate.
E5166	Legal/Notary Public	Fees paid to law firms or lawyers for interpretation or advice concerning legal matters.
E5167	Court Reporting	Fees paid for court reporting services.
E5168	Hearing Officer	Fees paid for hearing officer services.
E5169	Interpreters/Translation	Fees paid for interpreters and translation fees.
E5170	Consultants	Fees for services paid to an expert who is not a state employee.
E5171	Grants Subcontracts<$25,000	Subcontracts on K accounts for less than $25,000.
E5172	Grants Subcontracts >$25,000	Subcontracts on K accounts for more than $25,000.
E5180	Promotion & Publicity	Costs of promotion or publicizing the state, its products, or services using a professional agency or service.
E5190	Advertising	Legal advertising, notice of bid letting, certified affidavit advertisement in newspapers or other publications.
E5191	Architectural & Engineering	Design, supervisory, and construction costs.
E5195	Events Services	Events personnel services.

5151	Professional Services	
E5196	Events Equipment Services	Events Equipment Services.
E5197	Conferences Services	Conferences personnel services.
E5198	Conferences Equip Services	Conferences equipment services.
E5199	Other Professional Service	Professional service not specified above.

E5201	Repair and Maintenance Services	
E5205	R&M Services Building (Labor)	Cost of maintenance labor, if the service is performed by persons outside the university or by another agency. Includes charges for maintenance agreements and building fire extinguisher maintenance.
E5206	R&M Services-Elevator	Same as E5205 but for elevators.
E5210	R&M Services– FM Work Orders	Facility work orders for repair and maintenance.
E5212	R&M Services-Auxiliary Work Order	Auxiliary work orders for repair and maintenance.
E5215	R&M Services-Land	Same as E5205 but for land.
E5220	R&M Services-Equip.	Same as E5205 but for equipment.
E5225	R&M Services-Office Equipment	Same as E5205 but for office equipment.
E5230	R&M Services– Vehicles	Same as E5205 but for vehicles.
E5240	R&M Services-Computer Hardware	Same as E5205 but for computer hardware.
E5241	R&M Services-Computer Software	Same as E5205 but for computer software
E5250	R&M Services– Other	Other repair and maintenance services not included above.

6801C	Specific Use Equipment	
E6830C	>5K Manufacturing Equipment	Cost of machinery and equip. used in a manufacturing environment. Includes all freight, accessories, and other costs to make operational for the use intended.
E6840C	>5K Shop & Plant Equipment	Garage equipment, power plant equip. and machine shop equipment. Includes all freight, accessories, and other costs to make operational for use intended.
E6850C	>5K Medical/Surgery/Lab Equipment	Cost of medical and laboratory equipment, operating room equipment, etc. Includes all freight accessories and other costs to make operational for the use intended.
E6860C	>5K Communication Equipment	Short-wave receiving and transmitting radio equipment, including sets installed in automobiles; office telephone systems & equipment
E6870C	>5K Electronic & Photographic Equipment	The cost of electronic and audio/visual equipment. Includes all freight, accessories, and other costs to make operational for the use intended.
E6880C	>5K Recreation Equipment	The cost of recreational equipment, includes all freight, accessories, and other costs to make operational for the use intended.
E6899C	>5K Specific Use Equipment Other	All other specific equipment not listed above.

07 CAPITAL OUTLAY < $5K

6001	Property and Improvements	
E6010	Land	The cost of real estate. Includes survey, title search, legal, fiscal and other auxiliary costs required to receive title to the property. Includes the cost of permanent easement and access of right to land.
E6020	Right of Way	Cost of land used for right-of-way.
E6099	Property & Improve Other	All other construction resulting in improvements having a useful life of more than two years and not otherwise classified.

6101	Natural Resources	
E6120	Livestock	Livestock of all kinds to be used for experimental and breeding purposes-not primarily intended for food.

6601C	Motorized Equipment	
E6630C	>5K Autos & Light Trucks	Cost of motor vehicles primarily intended for transportation of people or amounts of materials. Includes all freight, accessories and other costs to make operational for the use intended.
E6640C	>5K Watercraft	Cost of boats, barges, motors and associated equipment of vehicles intended for use on water. Includes all freight, accessories and other costs to make operational for the use intended.
E6650C	>5K Small Motorized Equipment	Cost of small motorized equipment such as ATV's motorcycles, snowmobiles, etc.
E6690C	>5K Motorized Equip Improvements	Improvements to any motorized equipment.
E6699C	>5K Non Contr. Vehicles	Other motorized equipment.
6701C	**Office Equipment**	
E6710C	>5K Office Furniture	The cost of office furniture such as desks, chairs shelves, etc. Includes all freight, accessories, and other costs to make operational for the use intended.
E6720C	>5K Office Equipment	Cost of mechanical office appliances, including photocopiers, calculators, fax machines, etc. Includes costs for substantial improvement of estimated life . Excludes small items such as staplers, rubber stamps, wire baskets, rulers, punches, etc.
E6730C	>5K Office Equipment Improvements	Improvements made to office equipment or furniture.
E6799C	>5K Office Equipment Other	Other office equipment not listed.
6801C	**Specific Use Equipment**	
E6810C	>5K Household/ Laundry/ Refrigeration Equipment	Cost of household furniture and furnishings, kitchen and baking equipment, laundry, heating, refrigeration, ventilation, and air. Includes all freight accessories and other costs to make operational for the use intended.

5251	Administrative Services	
E5005	Freight	Freight, etc. Moving services (see E5359 for employee moving).
E5025	Printing and Binding	Printing of annual reports, bulletins, law and special reports, binding books; printing other than photocopying.
E5035	Photographic Service	Cost of taking photographs, developing film, making prints, and related services only (see E5735 for supplies).
E5040	Microfilm & Microfiche Service	Microfilming and Microfiche services only (see E5745 for supplies).
E5045	Photocopy Service	Cost to make copies of documents on a per item basis.
E5046	Fax Service	Fax charges (see E5410 for supplies).
E5299	Other Admin Services	Other administrative services not included above.
5301	**Technical Services**	
E5305	Data Processing	Costs associated with electronic processing of
E5307	Analytical Services	Costs associated with analysis of data.
E5310	Computer Hard-	Costs associated with servicing hardware; services
E5315	Computer Software Service	Costs associated with services programs and other software; services for software maintenance design and programming.
E5320	Computer Services	Services having to do with computer systems maintenance. Includes CPU time and storage.
E5350	Other Technical Services	Other technical services not included elsewhere.
5401	**Administrative Supplies**	
E5410	Office Supplies	Stationary and office supplies including directories, rubber stamps and stamp pads, machine ribbons and all supplies purchased for direct office use.

5401	Administrative Supplies	
E5420	Non-Capital Office Equip.	Costs for office equipment including directories, rubber stamps and stamp pads, machine ribbons and all supplies purchased for direct office use.
E5450	Other Administrative Supplies	Other administrative supplies.
5451	**Fuel and Lubricants**	
E5465	Gasoline—Equip under 6000 lbs	Cost of gasoline used in small or regular motor driven equipment.
E5466	Gasoline-Other Larger Equipment	Cost of gasoline used in large motor driven equipment.
E5470	Oil & Lubricants Equip under 6000	Same as E5465 for costs of oils, grease and other lubricants.
E5471	Oil & Lubricants-Other Larger Equip	Same as E5466 but for cost of oils, grease and other lubricants.
E5480	Diesel– Equip under 6000 lbs	Same as E5465 but for cost of diesel fuel.
E5481	Diesel-Other Larger Equip	Same as E5466 but for cost of diesel fuel.
E5490	Gasohol-Equip under 6000 lbs	Same as E5465 but for cost of gasohol.
E5491	Gasohol– Other Larger Equip	Same as E5466 but for cost of gasohol.
E5499	Other Fuel & Lub -Vehicles <6000	Same as E5465 but for other energy supplies.
E5500	Other Fuel & Lub-Other Larger Equip	Same as E5466 but for other energy supplies.
5501	**Manufacturing & Merchandising Costs**	
E5510	Resale-Licenses/ Plates/Tags	Purchase of license tags, plates, and badges.
E5515	Resale-Raw Materials	Purchase for use in the manufacture of articles for resale.

6201C	Building & Improvements	
E6230C	>5K Building Improvements	The cost of improvements to existing buildings.
E6399C	>5K Misc Structures	Other building costs not listed above.
6401C	**Computer Equipment**	
E6410C	>5K Computer Equipment	The component units of a computer such as keyboard, monitor, printer, etc. Includes transportation, installation, and other ancillary costs. This expense code should not be used for software.
E6420C	>5K Data Processing Equipment	Data processing equipment
E6430C	Comp. Equip. Improvements	Improvements to computer equipment such as peripherals and CPU's.
E6499C	>5K Comp. Equip. Other	Other computer costs not listed above.
6501C	**Educational Materials & Equipment**	
E6510C	>5K Educational Books	Library and reference books purchased for permanent libraries, films for viewing, etc.
E6519C	>5K Research Text	Books purchased for research projects.
E6520C	>5K Educational Equipment	Cost of classroom furniture and furnishings, educational, laboratory and shop equipment, recreational apparatus and equipment.
E6599C	>5K Educational Other	Other educational costs not listed above.
6601C	**Motorized Equipment**	
E6610C	>5K Agric & Landscape Equip.	Cost of farm equipment, dairy equipment, ground equipment, lawn mowers, tractors, etc. Includes all freight , accessories, and other costs to make the vehicle operational for the use intended.
E6620C	>5K Constr. & Engr. Equipment	Cost of engineering equipment, road construction and maintenance equipment, etc. Includes all freight accessories, and other costs to make the vehicle operational for the use intended.

06	CAPITAL OUTLAY $5K OR >	
6001C	**Property & Improvements**	
E6010C	>5K Land	The cost of real estate. Includes survey, title search, legal, fiscal and other auxiliary costs required to receive title to the property. Includes the cost of permanent easement and access right to land.
E6020C	>5K Right of Way	Cost of land used for right -of-way.
E6099C	>5K Property & Improvements Other	All other construction resulting in improvements having useful life of more than two years and not otherwise classified.
6101C	**Natural Resources**	
E6120C	>5K Livestock	Livestock of all kinds to be used for experimental and breeding purposes-not primarily intended for food.
E6130C	>5K Minerals	The cost of minerals or mineral rights.
E6140C	>5K Plants	The cost of plants, flowers, trees etc. not primarily intended for use as food.
E6149C	>5K Natural Resources Other	Other natural resource costs that do not fit within one of the categories above.
6151C	**Site Developments**	
E6160C	>5K Site Improvements	The cost of initial and additional work performed upon the site and its adjacent ways, including grading, landscaping, seeding, paving, new sidewalks, parking lot pavements, fences, etc.
E6170C	>5K Site Preparation	The cost of preparing a new site for use.
E6180C	>5K Utilities	The cost of installing utilities at a site.
E6199C	>5K Site Development Other	Other site development costs not listed above.
6201C	**Building & Improvements**	
E6220C	>5K Building	The contract price of structures, housing people, equipment, or materials. Includes all electrical and plumbing equipment, all site preparation, inspection, and related services. Routine maintenance, painting and similar repairs are excluded.

5501	Manufacturing & Merchandising Costs	
E5520	Resale-Merchandise	Purchase of items or goods for the purpose of resale to public without further processing.
E5521	Resale-Books-Text	Purchase of text books.
E5522	Resale-Books-Trade	Purchase of trade books.
E5523	Resale-Books-Corresp Study	Purchase of correspondence study material.
E5524	Resale– Course Packets	Purchase of course packets.
E5525	Resale-Supplies-School	Purchase of school supplies.
E5526	Resale-Supplies-General	Purchase of general supplies.
E5527	Resale-Computer Hardware	Purchase of computer hardware.
E5528	Resale-Computer Software	Purchase of computer software.
E5530	Resale-Packaging& Shipping	Cost of freight to point of use or sale for above items.
E5550	Resale-Other	Direct expense of handling, storing or processing for the above items.
5551	**Data Processing Supplies**	
E5560	Data Processing Supplies	Supplies used exclusively with a computer, such as paper, tape, diskettes, etc.
E5570	Data Processing Software	Cost of software and supplies associated with data processing programs. All software purchased separately from a computer should be expensed on this code even if it is more than $300.
E5600	Data Processing -Other	Other data processing supplies not listed above.
5601	**Repair & Maintenance Supplies**	
E5610	R&M Sup-Bldg Contracts	Charges for items associated with building repairs such as lumber, millwork, roofing, building brick, electrical fittings and fixtures, plumbing and heating parts; building hardware; paint supplies; structural steel.

5601	Repair & Maintenance Supplies	
E5614	R&M Sup-Bldg	Materials needed to make improvements on
E5615	R&M Sup-Land	Materials needed to make improvements to land, such as fertilizers, seed, shrubs; water supply system repairs; general minor improvements of the ground; in general for landscaping.
E5620	R&M Sup-Vehicle	Charges for supplies associated with vehicle R&M.
E5625	R&M Office	Charges for supplies associated with office equip-
E5630	R&M Machinery &	Charges for supplies associated with machinery
E5640	R&M Computer	Charges for supplies associated with computer
E5650	R&M Sup-Other	Other repair and maintenance supplies.

5651	Institutional/Residential Supplies	
E5655	Clothing & Personal Care	Employee clothing, shoes, toiletries. Any clothing not purchased for resale.
E5670	Food	Bulk food supplies, including meat, dairy, and produce.
E5671	Refreshments and Meals-Internal	Refreshments and meals for department-sponsored meetings and training.
E5690	Laundry & Linen	Cost of blankets, linens, etc.
E5695	Housekeeping/ Janitor Supplies	Cost of utensils, tableware, cleaning supplies, exterminating supplies.
E5698	Other Unallowable Expenditures	Miscellaneous charges not allowed under Federal A-21 contract guidelines.
E5699	Other Institutional &Residential Sup.	Other institutional and residential supplies.

5701	Specific Use Supplies	
E5705	Forage & Feed	Cost of forage and feed grain, bedding, seeds, fertilizer, pasture, etc. involved with agricultural activities.
E5706	Seed	Seed involved with agricultural activities.

5961	Miscellaneous Expenditures	
E5987	% Gift Fee	Fee charged by Gifts and Receiving
E5988	Employee Moving/Relocation	Moving and Relocation fees for employees.
E5989	Non-State Employee Exp-1099	Charges for flat amount paid to non-state employees for expenses that are 1099 reportable.
E5990	Non-State Employee Exp	Charges for flat amount paid to non-state employees for expenses that are not 1099 reportable.
E5991	Advertising	Costs associated with advertising.
E5992	Promotion	Costs of promotion or publicizing the state, its products, or services using a professional agency or service.
E5993	Credit Card Discount	Fee charged for accepting credit cards for payment.
E5994	Refunds	Amounts returned to original purchaser.
E5995	Allocated Vehicle Pool	Costs associated with allocated vehicle pool.
E5996	Royalties	Royalties.
E5997	Athletic Recruitment	Expenses incurred to recruit athletes.
E5998	Tickets	Ticket expense.
E5999	Misc. Expenditures Other	Other miscellaneous expenses-please contact General Accounting before using.

8001	Bonds
E8100	Bond Issuance Expenses
E8104	Loan Redemption
E8105	Serial Bond Redemption

8501	GAAP
E8502	Depreciation Expense
E8503	Amortization Expense
E8504	Inventory Supply Expense
E8505	Bad Debt Expense

5901	Renting & Operating Leases	
E5939	Other Rentals & Leases	Rental and lease charges not specified above.
E5940	Other Rentals and Operating Leases	Rental and lease charges not specified above.
5961	**Miscellaneous Expenditures**	
E5962	Interest Expense	Interest expense or interest paid.
E5965	Commission Expense	Commission fees paid.
E5967	Donations	
E5970	Field Trips	Various charges associated with field trips.
E5971	Student Transportation	Student transportation costs.
E5974	Settlements	Costs associated with settling lawsuits or other administrative law actions.
E5975	Court Fees	All docket fees, briefs, transcripts, filing fee, non-1099 reportable witness fees, and other direct expenses of court cases, other than legal fees.
E5977	Other Collection Costs	Costs to recover past-due accounts.
E5979	Non-Employee Search Expenses	Costs associated with recruiting an employee.
E5980	Taxes & Penalty Interest	Taxes and filing fees on state used or owned properties. Includes tax stamps and alcohol permits.
E5981	Assessments	Assessments against state owned or used lands for protection incidental to suppression or prevention of fires, including assessments to timber protective associations and water assessments.
E5983	Awards & Recognition	Costs for awards and recognition.
E5984	Administrative Rule Expense	Costs associated with promulgation of state administrative rules.
E5986	Undistributed Proc. Card Purchases	Procurement card purchases that have not been expensed at departmental level.

5701	Specific Use Supplies	
E5707	Ag Fertilizers	Fertilizers involved with agricultural activities.
E5708	Animal Health Expenses	Cost of health related charges in the care of animals.
E5709	Ag Chemicals	Chemicals involved with agricultural activities.
E5710	Minor Tools	Cost of minor tools such as shovels, hammers, saws, etc.
E5715	Employee Uniforms/Clothing	Cost of uniforms and clothing for employees.
E5720	Educational Supplies	Books and supplies; educational and recreational supplies.
E5722	Computer Software Supplies	Supplies needed to make software work and software less than $300.
E5724	Research Supplies	Supplies needed to do research.
E5725	Field Supplies	Supplies needed to support field studies, such as snowshoes, skis, sleeping bags, tents, tarpaulins, saddles, etc.
E5735	Photo & Video Supplies	Video tape films, slides, and other film supplies
E5739	Educational Films	Films used for educational purposes.
E5740	Recreation & Athletic Supplies	Cost of recreational equipment and supplies.
E5741	Med Lab & Tech Supplies	Costs of medicine and drugs, clinical supplies, tech supplies for labs, blueprints, X-ray supplies, chemical dyes, etc. Also, cost of food animals and materials purchased for the purpose of making lab tests: blood and alcohol tests; analysis and experiments, diagnostic films and chart paper.
E5743	Med Sup.-Clinical	Medical supplies used in the clinical atmosphere.
E5744	Med. Supplies-Lab	Medical supplies used in the lab environment.
E5745	Microfilm & Microfiche Supplies.	Supplies only (see 5720 for services).
E5746	Fire/Emergency Cache Supplies	Fire and emergency supplies maintained in a cache for immediate use.

5701	Specific Use Supplies	
E5747	Med Supplies– X Ray	Medical supplies used for x-rays.
E5748	Photocopy Supplies	Unusual specific use supplies only (see 5275 for regular services).
E5749	Other Specific Use Supplies	All other items not specifically provided for in the above classification.
E5750	Maps	Maps purchased for use by state employees.
E5751	Safety Supplies	Costs associated with providing employees with necessary safety supplies.
5751	**Insurance**	
E5755	Fire Insurance	Insurance costs for coverage of buildings and contents.
E5760	Liability Insurance	General, automobile and aircraft liability.
E5765	Disability Insurance	Group life insurance premiums paid for workers on short-term or permanent liability.
E5766	Worker's Comp Non-Employees	The cost to provide worker's compensation for non-state employees.
E5770	Employee Bonds	The cost of fidelity bonds on employees.
E5775	Other Bonds	The cost of bonds on outside vendors such as those who sell permits on behalf of the state.
E5780	Auto Insurance	Coverage for automobile comprehensive and collision.
E5785	Aviation Insurance	The cost of coverage for aviation.
E5790	Property Insurance	Buildings or contents property insurance, other than fire insurance.
E5799	Other Insurance	All other insurance costs.
5851	**Utility Charges**	
E5855	Utilities-Electric	Charges of providing electrical services generally paid to a utility company.
E5860	Utilities-Gas	Changes of natural gas services, not including physical facilities such as pipes, tanks.

5851	Utilities Charges	
E5865	Utilities-Garbage	Charges to remove and dispose of trash, garbage, junk, obsolete equipment, or other items.
E5870	Utilities-Water	Costs of water or water services, not including physical facilities such as pipes, tanks, etc. Generally paid to a municipality or water district.
E5880	Utilities –Sewer	Expense to remove and treat sewage, not including the physical facilities required.
E5885	Utilities-Fuel Oil	Oils used for heating or cooking purposes.
E5887	Utilities-Other Fuel	Coal, wood, or other materials purchased as fuel.
E5889	Utilities-Other Utilities	All other regular, recurring charges for services in the nature of utilities. Includes charge for police and fire protection services.
5901	**Rentals & Operating Leases**	
E5905	Rent– Data Processing Equip.	Rental costs or leases for computers.
E5906	Rent-Computer Software	Rental costs or leases for computer software.
E5910	Rent-Machinery & Equip	Rental costs or operating leases for machinery and equipment.
E5915	Rent-Office Equipment	Rental costs or operating leases for office equipment.
E5920	Rent– Motor Vehicles	Rental costs or operating leases for vehicles.
E5921	Rent-Aircraft	Rental costs or operating leases for aircraft.
E5925	Rent-Office Space	Rental costs or operating leases for buildings, grounds, parking, and other facilities.
E5935	Rent-Storage & Garage	Costs of renting or leasing storage space.
E5937	Rent-Office Space -Non F&A	Rental costs or operating leases not subject to F&A recovery.
E5938	Meeting/ Conference Rooms	Costs for renting meeting or conference rooms on a day by day basis.