



## EXPENSE CODES

### Chart V

\* The codes listed in this booklet reflect the codes most commonly used by most departments. Codes specific to certain departments are not listed. If you have any questions, please contact General Accounting.

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**Frequently used expense codes are highlighted throughout the booklet.**

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Notes

## Notes

20 TRAVEL CODES		
<b>5351 Employee Travel Costs</b>		
E5352	Refreshments and Meals (TRAVEL)	Refreshments and meals for department-sponsored meetings. <b>When in conjunction w/traveling.</b>
E5360	Personal Vehicle 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 rate for out-of-USA use of private vehicles, parking fees, and tolls.
E5365	Personal Vehicle 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 Out-of-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.

<b>5351 Employee Travel Costs</b>		
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	Ground Transportation In-State	Cost of taxi, bus, limousine, or other public land travel incurred by employees on state business within the state.
E5392	Ground Transportation Out-of-State	Cost of taxi, bus, limousine, or other public land travel incurred by employees on state business outside the state.
E5393	Ground Transportation Non-USA	Cost of taxi, bus, limousine, or other public land travel incurred by employees on state business out of the USA.
E5395	Telephone/Fax Charges	Cost of telephone/fax charges <b>while in travel status.</b>
E5396	Per Diem In-State	Cost of meals, gratuities, and related charges for state employees in-state.
E5397	Per Diem Out-of-State	Cost of meals, gratuities, and related charges for state employees out-of-state.
E5398	Per Diem Non-USA	Cost of meals, 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.

<b>70 TRUSTEE/BENEFITS</b>	
<b>7001 Awards, Contributions and Claims</b>	
E7060	Prizes and Awards
E7099	Other
<b>7101 Educational &amp; Training Assistance</b>	
E7110	Scholarships & Prizes
E7111	Prior Year Scholarships & Prizes
E7112	Athletic Endowed Scholarship
E7130	Tuition & Training Assistance
E7140	Graduate Student Tuition & Fees-Not subject to F&A charges
E7199	Educational & Training Asst Other
<b>7501 Misc. Payments as an Agent</b>	
E7510	Cost of P&I Cancelled
E7521	Payments to Individual-Non 1099 Report
E7599	Miscellaneous Payments as an Agent Other

7801 <5K Equipment		
E7960	<5K Office Equip-Other	Other office equipment not listed. Does not include computer equipment or peripherals-See E7810.
E7991	<5K Household/Laundry/Refrigeration Equipment	Cost of household furniture and furnishings, kitchen and baking equipment, laundry, equipment. Includes all freight, accessories, and other costs to make operational for the use intended.
E7992	<5K 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.
E7993	<5K Shop & Plant Equipment	Automotive/garage equipment, power plant equipment, and machine shop equipment. Includes all freight, accessories, and other costs to make operational for the use intended.
E7994	<5K Medical/Surgery/Lab Equipment	Cost of medical and laboratory equipment, operating room equipment, instruments, etc. Includes all freight, accessories, and other costs to make operational for the use intended.
E7995	<5K Communication Equipment	Radio equipment, telephone systems and equipment, cellular/wireless devices, departmental conferencing equipment, etc.
E7996	<5K Photographic Equipment	Cameras, dubbing equipment, slide projectors, screens, lighting, etc. Includes all freight accessories, and other costs to make operational for the use intended.
E7997	<5K Recreational Equipment	The cost of recreational equipment (treadmills, elliptical, etc.). Includes all freight, accessories, and other cost to make operational for the use intended.
E7998	<5K Artwork & Collections	The cost of paintings, drawings, photographs, sculptures, etc. and costume, wildlife, fossil, plant, and miscellaneous collections. Includes all freight, accessories, and other costs to make operational for the use intended.
E7999	<5K Specific Use Equipment Other	All other specific use equipment not listed above.

30 OTHER EXPENSE		
5001 Services		
E5005	Freight	Freight, etc. Moving services (see E4121 for employee moving).
E5010	Media Services	Costs paid to communication media services (text messaging campaigns, website hosting).
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 hand-carried mail services, such as express mail or messenger services (FedEx, UPS).
E5025	Printing and Binding	Services for printing of annual reports, bulletins, law, and special reports (excluding photocopying). Services for bookbinding and library bindings.
E5029	Network and Data Services	Costs for network and data services, installation and removal.
E5030	Telecommunications	Costs for telephone and cellular/wireless services, line charges, installations, activation fees, etc.
E5035	Photographic Service	Services of taking photographs, developing film, making prints, etc. (see E5735 for supplies).
E5045	Photocopy Service	Services to make copies of documents on a per item basis.
E5049	Journal Publication Costs	Costs to produce journals (copyrights, publication fees).
E5055	Dues/Memberships	Dues/memberships for officials and employees. Includes professional fees paid, if related to their responsibilities.
E5060	Subscriptions	Subscriptions to publications used by employees to stay current in their field, such as trade journals, newspapers, magazines, and other periodicals. Includes continuous tax, rate, legal, and other technical service subscriptions. Includes hard copy, web-based subscriptions, or on disks.
E5070	Conference/Registration Fees	Cost of tuition and registration in seminars, conferences, and training sessions. Instructor fees.

5001 Services		
E5080	Licensing/ Certificates	Licensing or certification costs for employees who must obtain/maintain professional licenses and/ or certifications as a requirement of their job.
E5110	Laundry Service	Service by laundries and dry cleaners for cleaning of such items as uniforms, rugs, drapes, etc.
E5115	Janitorial & Sanitation	Charges for janitorial services.
E5120	Medical Service	The cost of physical exams, fees paid to doctors, nurses, etc., or 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.
E5135	Group Organizational Membership	Cost for membership in or subscriptions to state, county and other organizations for a state agency. Usually a large payment that includes receiving miscellaneous services or access to an organization's database.
E5150	Game Management	Costs to manage sporting activities.
E5151	Game Guarantees	Amount due if gate receipts do not meet expectations. Athletic Department use only.
E5152	All other services	Other general services not otherwise specified.
E5153	Services for Users	Miscellaneous services.
E5154	Parking Permits	Cost to purchase a parking permit by a university department.
E5155	Auditing Services	Fees charged for examination, review and reporting of financial accounts.
E5160	Accounting Service	Fees charged for accounting services.
E5166	Legal/Notary Public	Fees paid to law firms not on retainer or lawyers for interpretation or advice relating to legal matters.
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 Subcon-	Subcontracts on grant funds for less than \$25,000.

7801 <5K Equipment		
E7855	<5K Research Text	Research articles.
E7860	<5K Educational Equipment	Cost of classroom furnishings, educational, lab and shop equipment, recreational apparatus and equip.
E7865	<5K Educational Other	Other education costs not listed above.
E7910	<5K Agriculture & Landscape Equipment	Cost of ground equip, lawn mowers, tractors, etc. Includes all freight, accessories, and other costs to make operational for the use intended.
E7915	< 5K Construction & Engineering Equipment	Costs of engineering equipment, road construction and maintenance equipment, etc. Includes all freight, accessories, and other costs to make operational for the use intended.
E7920	<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.
E7925	<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.
E7930	<5K Small Motorized Equip.	Cost of small motorized equipment such as ATV's, motorcycles, snowmobiles, etc.
E7935	<5K Motorized Equip Improvements	Improvements to any motorized equipment.
E7940	<5K Motorized Equipment Other	Other motorized equipment.
E7951	<5K Office Furniture	The cost of office furniture such as desks, chairs, shelves, systems type furniture, etc. Includes all freight ,accessories, and other costs to make operational for the use intended.
E7955	<5K Office Equipment	Cost of office equipment such as printers, copiers, scanners.

<b>7701 &lt;5K Site Developments</b>		
<b>E7710</b>	<5K Site Improvements	Cost of contractor services related to initial or additional work (other than buildings) performed upon the site and its adjacent ways. Includes contractor services used in grading, landscaping, seeding, paving, sidewalks, parking lots, fences, etc.
<b>E7715</b>	<5K Site Development Other	Other site development costs not listed above.
<b>7750 &lt;5K Buildings and Improvements</b>		
<b>E7751</b>	<5K Building	Contractor payments for construction of any roofed structure housing people, equipment, or materials. Includes electrical and plumbing equipment that is an integral part of the structure. Cost also included all site preparations, inspection, and related services—except payments to attorneys. Routine maintenance, painting and similar repairs also excluded.
<b>E7755</b>	<5K Building Improvements	Contractor payments for improvements to existing buildings. Includes additions of loading docks, heating and air-conditioning equipment, refrigeration equipment and all other improvements permanently attached to or is an integral part of the building structure.
<b>7801 &lt;5K Equipment</b>		
<b>E7810</b>	<5K Technology Equip-Office/Dept.	Personal computer equipment, e.g. desktop computers, laptops, tablets, thin clients, etc.
<b>E7815</b>	<5K Technology Equip-Enterprise	Computers, servers, printers, etc. used for central operations, major projects, etc.
<b>E7820</b>	<5K Technology Equip-Educational	Classroom/instructional video conferencing equipment, computers, televisions, projectors, etc.
<b>E7825</b>	<5K Technology Equip-Infrastructure	Equipment used in data & communication networks—switches, routers, hubs, security equipment, etc. Does not include wiring.
<b>E7830</b>	<5K Comp. Equip. Other	Other computer costs not listed above.
<b>E7851</b>	<5K Educational Books	Library and reference books purchased for permanent libraries, films for viewing, etc.

<b>5001 Services</b>		
<b>E5172</b>	Grants Subcontracts >\$25,000	Subcontracts on grant funds for more than \$25,000.
<b>E5177</b>	Program Fees	Costs of program fees.
<b>E5178</b>	OSP F&A Distributions	Office of Sponsored Programs F&A Distribution.
<b>E5180</b>	Promotion & Publicity	Costs of promotion or publicizing the state of Idaho, its products or services using a professional agency or service.
<b>E5190</b>	Advertising	Legal advertising, notice of bid letting, certified affidavit advertisement in newspapers, employment ads, or other legal publications.
<b>E5191</b>	Architectural & Engineering	Fees for services paid to an expert who is not a state employee for design, supervisory or construction costs.
<b>E5195</b>	Conferences & Events	Costs of conferences and events (see E5938 for renting meeting rooms).
<b>E5196</b>	Conferences & Events Equipment Services	Costs of services for conferences and events equipment (not supplies).
<b>E5199</b>	Other Professional Services	Professional service not specified above.
<b>E5205</b>	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.
<b>E5206</b>	R&M Services-Elevator	Cost of repair and maintenance for elevators, if the service is performed by persons outside the University or by another agency.
<b>E5210</b>	R&M Services—FM Work Orders	Facility work orders for repair and maintenance services.
<b>E5215</b>	R&M Services-Land	Services for minor non-routine landscaping or general minor improvements of the grounds.
<b>E5220</b>	R&M Services-Machinery & Equipment	Services associated with repairing or maintaining machinery and equipment.

<b>5001 Services</b>		
E5225	R&M Services-Office Equipment	Services associated with repairing or maintaining office equipment.
E5230	R&M Services-Vehicles	Services associated with vehicle repair and maintenance, and emission testing.
E5235	R&M Services-Technology Equipment	Cost of hardware labor or maintenance for desktop computers, laptops, tablets, thin clients, etc. performed by service providers, contractors or another state agency. Includes hardware maintenance agreements.
E5240	R&M Services-Technology Infrastructure	Services and supplies for minor infrastructure repairs and maintenance. Do not use for technology services and supplies.
E5250	R&M Services-Other	Other repair & maintenance services.
E5299	Other Admin Services	Other administrative services not included above.
E5307	Analytical Services	Costs associated with analysis of data.
E5310	Technology-Services	Service provider costs for data networks, internet, video, security applications, etc. Includes installation and access costs and network membership fees. Does not include telephone service-see E5030.
E5315	Technology Infrastructure	Costs for technology infrastructure installations, access fees, pathways, infrastructure leases, exterior and in-building data cabling/wiring, wall plates, etc.
E5345	Testing/Grading/Inspecting	Fees charged for testing, grading, or inspecting.
E5350	Other Technical Services	Other technical services not included elsewhere (See E5720 for classroom supplies).
<b>5002 Supplies</b>		
E5071	Training Supplies	Costs for training supplies.
E5320	Software/Applications-Individual	Costs associated w/software application licensing, subscriptions, certificates, maintenance, and development for an individual's use.

<b>6801 &gt;5K Equipment</b>		
E6840	>5K Shop & Plant Equipment	Automotive/garage equipment, power plant equip. and machine shop equipment. Includes all freight, accessories, and other costs to make operational for use intended.
E6850	>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.
E6860	>5K Communication Equipment	Radio equipment, telephone system and equipment, cellular/wireless devices, departmental conferencing equipment, etc.
E6870	>5K Photographic Equipment	Cameras, dubbing equipment, slide projectors, screens, lighting, etc. Includes all freight, accessories, and other costs to make operational for the use intended.
E6880	>5K Recreational Equipment	The cost of recreational equipment. Includes all freight, accessories, and other costs to make operational for the use intended.
E6890	>5K Artworks & Collections	The cost of paintings, drawings, photographs, sculptures, etc. and costume, wildlife, fossil, plant, and miscellaneous collections. Includes all freight, accessories and other costs to make operational for the use intended.
E6899	>5K Specific Use Equipment Other	All other specific equipment not listed above.
<b>45 &lt; \$5K Non-Capital Outlay</b>		
<b>7601 &lt;5K Property and Improvements</b>		
E7610	<5K Property and Improve Other	All other construction resulting in improvements having useful life of more than two years and not otherwise classified.
<b>7650 &lt;5K Natural Resources</b>		
E7651	<5K Livestock	Livestock of all kinds-horses, sheep, cattle, swine, poultry, fish, and game stock.
E7655	<5K Plants	The cost of plants, flowers, trees, etc.
E7660	<5K Natural Resources Other	Other natural resource costs that do not fit within one of the categories above.

6401 >5K Equipment		
E6630	>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 the vehicle operational for the use intended.
E6640	>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.
E6650	>5K Small Motorized Equipment	Cost of small motorized equipment such as ATV's motorcycles, snowmobiles, etc.
E6690	>5K Motorized Equip Improvements	Improvements to the above classes of equipment.
E6699	>5K Other Motorized Equipment	Cost of other motorized equipment.
E6710	>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.
E6720	>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.
E6730	>5K Office Equipment Improvements	Improvements made to office equipment or furniture.
E6799	>5K Office Equipment Other	Other office equipment not listed. Does not include computer equipment or peripherals-See E6410.
E6810	>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.
E6830	>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.

5002 Supplies		
E5330	Software/Applications-College/Dept.	Costs associated w/software application licensing, subscriptions, certificates, maintenance, and development for a college/division, or departmental use.
E5340	Software/Applications-Enterprise	Costs associated w/software application licensing, subscriptions, certificates, maintenance, and development for university-wide use.
E5410	Office and Administrative Supplies	Paper and paper products for photocopiers, stationery, business cards. Includes rubber stamps and stamp pads, printer ink, and all other supplies purchased for direct office use.
E5420	Non-Capital Office Equip.	Costs for office equipment not to be recorded to capital outlay.
E5430	Consumable Water	Bottle water purchased from Culligan, Idaho Ice, etc.
E5465	Gasoline	Cost of gasoline used in small or regular motor driven equipment.
E5470	Oil & Lubricants	Costs of oils, grease and other lubricants used in motor-driven equipment.
E5480	Diesel	Cost of diesel fuel used in motor-driven equipment.
E5495	Vehicle License/Registration/Plates	Cost associated with state vehicles or vehicle pools including state vehicle registration, plates, transfers, and fuel card fees.
E5500	Other Fuel & Lubricants	Cost of other energy supplies used in motor-driven equipment.
E5515	Resale-Raw Materials	Purchase for use in the manufacture of articles for resale.
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 for resale.
E5522	Resale-Books-Trade	Purchase of trade books for resale.
E5523	Resale-Computer Supplies	Purchase of computer supplies for resale.

5002 Supplies		
E5524	Resale-Course Packets	Purchase of course packets for resale.
E5525	Resale-Supplies-School	Purchase of school supplies for resale.
E5526	Resale-Supplies-General	Purchase of general supplies for resale.
E5527	Resale-Computer Hardware	Purchase of computer hardware for resale
E5528	Resale-Computer Software	Purchase of computer software for resale.
E5530	Resale-Packaging & Shipping	Cost of freight to point of use or sale for resale items.
E5550	Resale-Other	Direct expense of handling, storing or processing goods that will be resold.
E5560	Technology-Supplies	Computer cables, adapters, keyboards, mouse, power cords, storage media, microphones, etc.
E5610	R&M Supplies-Building Contracts	For supplies purchased independently from any services. Charges for items associated with building contracts.
E5614	R&M Supplies-Building Material	For supplies purchased independently from any services. Charges for items associated with building repair (excluding janitorial supplies), such as lumber, millwork, roofing, building stone and brick, electrical fittings and fixtures, plumbing and heating parts; building hardware, such as locks, keys, etc., paint supplies, glazier's supplies, and structural steel.
E5615	R&M Supplies-Land	For supplies purchased independently from any services. Materials needed to make improvements to the land such as shrubs, trees, irrigation supplies, fertilizers and soil conditioners.
E5620	R&M Supplies-Vehicle	For supplies purchased independently from any services. Charges for supplies associated with vehicle R&M.
E5625	R&M Office Equipment	For supplies purchased independently from any services. Charges for supplies associated with office equipment repair and maintenance.

6201 >5K Building & Improvements		
E6230	>5K Building Improvements	Contractor payments for improvements to existing buildings. Includes additions of loading docks, heating and air-conditioning equipment, refrigeration equipment and all other improvements permanently attached to or is an integral part of the building structure.

6401 >5K Equipment		
E6410	>5K Technology Equip-Office/ Deptl	Personal computer equipment, e.g. desktop computers, laptops, tablets, thin clients, etc.
E6411	>5K Technology Equip-Enterprise	Computers, servers, printers, etc. used for central operations, major projects, etc.
E6412	>5K Technology Equip-Educational	Classroom/instructional video conferencing equipment, computers, televisions, projectors, etc.
E6413	>5K Technology Equip-Infrastructure	Equipment used in data & communication networks-switches, routers, hubs, security equipment, etc. Does not include wiring.
E6499	>5K Comp. Equip. Other	Other computer costs not listed above.
E6510	>5K Educational Books	Library and reference books purchased for permanent libraries, films for viewing, etc.
E6519	>5K Research Text	Books purchased for research projects.
E6520	>5K Educational Equipment	Cost of classroom furniture and furnishings, educational, laboratory and shop equipment, recreational apparatus and equipment.
E6599	>5K Educational Other	Other educational costs not listed above.
E6610	>5K Agriculture & Landscape Equip.	Cost of ground equipment, lawn mowers, tractors, etc. Includes all freight, accessories, and other costs to make operational for the use intended.
E6620	>5K Constr. & Engr. Equipment	Cost of engineering equipment, road construction and maintenance equipment, etc. Includes all freight accessories, and other costs to make operational for the use intended.

40 CAPITAL OUTLAY \$5K OR >		
<b>6001 &gt;5K Property &amp; Improvements</b>		
E6010	>5K Land	The cost of real estate acquired by the state, including the cost of permanent easement and access right to land. Includes survey, title search, legal, fiscal and other ancillary costs required to receive title to the property.
E6020	>5K Right of Way	Cost of land used for right-of-way.
E6099	>5K Property & Improvements Other	All other construction resulting in improvements having useful life of more than two years and not otherwise classified.
<b>6101 &gt;5K Natural Resources</b>		
E6149	>5K Natural Resources Other	Other natural resource costs that do not fit within one of the categories above.
<b>6151 &gt;5K Site Developments</b>		
E6160	>5K Site Improvements	Cost of contractor services related to initial or additional work (other than buildings) performed upon the site and its adjacent ways. Includes contractor services used in grading, landscaping, seeding, paving, sidewalks, parking lots, fences, etc.
E6170	>5K Site Preparation	The cost of preparing a new site for use.
E6180	>5K Utilities	The cost of installing utilities at a site.
E6199	>5K Site Development Other	Other cost of services related to site development not listed.
<b>6201 &gt;5K Building &amp; Improvements</b>		
E6220	>5K Building	Contractor payments for construction of any roofed structure housing people, equipment or materials. Includes electrical and plumbing equipment that is an integral part of the structure. Cost also includes all site preparations, inspection and related services -except payments to attorneys. Routine maintenance, painting and similar repairs are also excluded.

5002 Supplies		
E5630	R&M Machinery & Equipment	For supplies purchased independently from any services. Charges for supplies associated with machinery and equipment repair and maintenance.
E5635	R&M Supplies – Technology Equipment	For supplies purchased independently from any services. Charges for supplies associated with computer equipment repair, upgrades and maintenance.
E5640	R&M Technology Infrastructure	For supplies purchased independently from any services. Charges for minor technology infrastructure repairs and maintenance.
E5650	R&M Sup-Other	For supplies purchased independently from any services. Charges for other repair and maintenance supplies.
E5670	Food	Bulk food supplies, including meat, dairy, and produce.
E5671	Refreshments and Meals-Internal	Refreshments and meals for department-sponsored meetings and training as defined by the Idaho State Travel Policy.
E5690	Linen	Cost of blankets, linens, etc.
E5695	Housekeeping/Janitor Supplies	Cost of cleaning supplies and other housekeeping and janitorial supplies.
E5698	Other Unallowable Expenditures	Other unallowable miscellaneous expenditures.
E5699	Other Institutional & Residential Supplies	Other institutional and residential supplies.
E5703	Animal Bedding Costs	Cost of livestock bedding.
E5704	Animal Breeding Supplies	Cost of animal breeding supplies.
E5705	Forage & Feed	Cost of forage and feed (animal and fish), vitamins, supplements for animals, pasture, etc.
E5706	Seed	Cost of seeds, fertilizer, pasture, etc. those supplies involved with agricultural activities.
E5707	Ag Fertilizers	Fertilizers involved with agricultural activities.

5002 Supplies		
E5708	Animal Health Expenses	Cost of health related charges in the care of animals.
E5709	Ag Chemicals	Cost of agriculture chemicals.
E5710	Tools	Cost of minor specialized tools such as shovels, hammers, saws, etc.
E5711	Animal Boarding	Cost of boarding animals.
E5715	Employee Uniforms/Clothing	Cost of uniforms and clothing for employees.
E5720	Educational Supplies	Books and supplies; educational and recreational supplies used for instruction.
E5723	Research Animals	Animals for research purposes.
E5724	Research Supplies	Cost of supplies needed to do research.
E5725	Field Supplies	Cost of snowshoes, skis, sleeping bags, tents, tarpaulins, saddles, etc.
E5735	Photo & Video Supplies	Video tape films, slides, camera lights/batteries, and other film supplies.
E5739	Educational Films	Cost of films used for educational purposes.
E5740	Recreation & Athletic Supplies	Cost of recreational equipment and supplies, misc. sporting goods, rafting, camping equipment.
E5741	Med Lab & Tech Supplies	Cost of hospital, surgical or clinical supplies, tech supplies for labs, blueprints, x-ray supplies, chemicals, dyes, medical gloves etc. In addition, cost of food, animal, & materials purchased for making lab tests; blood alcohol tests; analysis & experiments, diagnostic films and chart paper.
E5743	Med Sup.-Clinical	Cost of medical supplies used in a clinic.
E5744	Med. Supplies-Lab	Cost of medical supplies used for labs.
E5745	Med Supplies-X-Ray	Cost of medical supplies used for x-rays.
E5746	Fire/Emergency Cache Supplies	Fire and emergency supplies maintained in a cache for immediate use.
E5747	Safety Supplies	Costs associated with providing employees with necessary safety supplies. (Examples: helmets, glasses, gloves, masks, protective clothing, and other supplies considered necessary for employee safety).



5006 Other Expenses		
E5992	Promotion	Costs of promotion or publicizing the state of Idaho or its products through agency resources. Not using the services of a professional agency.
E5993	Credit Card Discount	Credit card discount fees paid to a financial institution by the University for their cost of processing incoming credit card revenues.
E5994	Refunds	Amounts returned to original purchaser.
E5996	Royalties	Costs for royalties.
E5998	Tickets	Costs for tickets (festival, gala, sporting events).
E5999	Misc. Expenditures Other	Other miscellaneous expenses that are NOT 1099 MISC reportable. Includes settlements.

8001 Bonds/GAAP	
E8100	Bond Issuance Expenses
E8103	Bond Escrow Expenses
E8502	Depreciation Expense
E8505	Bad Debt Expense
E8525	Equipment Depreciation Expense
E8526	Library Mat Depreciation Expense
E8528	Comp Software Amortization Expense
E8535	Building Depreciation Expense
E8545	Other Improvement Depreciation Expense

5002 Supplies		
E5749	Other Specific Use Supplies	All other items not specifically provided for in the above classifications.
E5750	Maps	Cost of maps purchased for use by state employees.
E5754	Hazardous Material Supplies	Supplies for handling hazardous materials and waste. Includes shipping drums, pails, etc.

5003 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 insurance.
E5790	Property Insurance	Buildings or contents property insurance, other than fire insurance.
E5799	Other Insurance	All other insurance costs, i.e. camps, study abroad.

5004 Utilities		
E5855	Utilities-Electric	Charges for lighting and electric power, including standby service.
E5860	Utilities-Gas	Charges of natural or bottled gas for heating, lighting or cooking.
E5865	Utilities-Garbage	Charges to remove and dispose of trash, garbage, junk, obsolete equipment, or other items including landfill charges.

5004 Utilities		
E5870	Utilities-Water	Costs of water or water services, not including physical facilities such as pipes, tanks, etc. Generally paid to a municipality, water district or utility company.
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, etc. Does not include telephone charges.
5005 Rent		
E5905	Rent-Technology Equipment	Rental costs or leases for computers.
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, such as renting video equipment.
E5920	Rent-Motor Vehicles	Rental costs or operating leases for vehicles.
E5925	Rent-Office Space	Rental costs or operating leases for buildings, grounds, parking, and other facilities including common area costs.
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, i.e. not long term. Includes renting a room that comes with video equipment. (see E5915 for renting video equipment only).

5006 Other Expenses		
E5940	Other Rentals & Leases	Rental and lease charges not specified above.
E5962	Interest Expense	Interest expense or interest paid.
E5965	Commission Expense	Commission fees paid.
E5966	Term Discounts	Discount offered to pay invoices within a certain time period.
E5967	Donations	Contribution to an individual or organization.
E5970	Field Trips	Various charges associated with field trips. Student group attendance of entertainment such as bowling, swimming, museums, etc. When no travel away from local area is involved.
E5971	Student Travel	Cost for student travel (non-field trip).
E5974	Settlements	Costs associated with settling lawsuits or other administrative law actions.
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 state used lands, such as fire suppression or prevention, timber protection, drainage, water, etc.
E5983	Awards and Recognition	Costs for awards and recognition (plaques, nameplates, service wards).
E5986	Undistributed Proc. Card Purchases	Procurement card purchases that have not been expensed at departmental level.
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 (i.e. Honorariums/Stipends).
E5990	Non-State Employee Expenses	Charges for flat amount paid to non-state employees for expenses that are not 1099 reportable (i.e. Honorariums/Stipends).