

IDAHO STATE UNIVERSITY
EXPENSE ACCOUNTS CODES AND DESCRIPTION

ACCOUNT CODES	TITLE	DESCRIPTION
COMMUNICATION COSTS		
7111	Media Service	Costs paid for communications media services.
7112	Postage and Mailing	Costs of stamps, stamped envelopes, postage meter charges, letter registry, package insurance, post office box rentals, etc.
7113	Express Mail	Cost of hand-carried mail services, such as express mail or messenger services.
7114	Data Line Charges	Costs for data line charges, including installation, removal, and access charges for both long distance and computer data line charges.
7115	Telephone-Local Service	Costs for monthly local telephone and fax service, such as monthly equipment charges, installation, or removal.
7116	Telephone-Long Distance	Costs for monthly long distance telephone and fax service, including credit card calls and long distance usage charges.
7118	Cellular/Wireless Phone	Costs for cellular or wireless phone monthly access, local, and long distance charges. Includes non-rental beepers.
7120	Video/Conference Call	Costs for video/conference calls, in lieu of travel.
7121	Communication Other	All other costs associated with communications, such as costs for telegrams or other non-telephone communications.
EMPLOYEE DEVELOPMENT COSTS		
7211	Dues/Memberships	Dues for individual employee membership in state, county, or other organizations for employees.

7213 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.
7214 Conference/Registration Services	Costs of tuition and registration in seminars, conferences, and training sessions.
7215 Training Supplies	Supplies used in employee training.
7216 Other Employee Development Services	Other non-1099 reportable employee development, including commercial licenses paid by the State for employees.

OTHER SERVICES

7221 Clerical Service	The costs for routine bookkeeping, secretarial, or clerical services.
7222 Laundry Service	Services by laundries and dry cleaners for cleaning of such items as uniforms, rugs, drapes, etc.
7223 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 and inmates of state institutions; dental work, optical glasses, etc.
7224 Honorariums	Payments made for services rendered. Such as for a person to speak, or entertain.
7225 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, such as Westlaw, etc.

7226 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 testing, lab services, etc. (Not to include tests given to individuals for licensing purposes.)

7227 All other services

Other services not specified above.

7228 Prizes

Prizes and awards that are given in cash opposed to the cost of plaques, or certificates.

7229 Game Guarantees

Athletic Department use only

7230 Parking Permits

Purchase of parking permits.

PROFESSIONAL SERVICES

7241 Auditing Service

Fees charged for examination, review, and reporting of financial accounts.

7242 Accounting Service

Fees charged for accounting services.

7243 Brokerage Fees

Commissions paid to an establishment for purchase or sale of stocks, securities, or real estate.

7244 Legal/Notary Public

Fees paid to law firms or lawyers for interpretation or advice concerning legal matters.

7245 Court Reporting

Fees paid for court reporting services.

7247 Interpreters/Translation

Fees paid for interpreters and translation fees.

7248 Consultants

Fees paid for services paid to an expert who is not a state employee.

7249 Grants Subcontracts < \$25,000

Subcontracts on grants for less than \$25,000.

7250 Grants Subcontracts > \$25,000

Subcontracts on grants for more than \$25,000.

7252 Promotion and Publicity

Costs of promotion or publicizing the University, its products, or services using a professional agency or service.

7253 Advertising	Legal advertising, notice of bid letting, certified affidavit advertisement in newspapers, employment ads, or other legal publications.
7254 Childcare Expenses	The cost of providing childcare services.
7255 Architectural and Engineering	Design, supervisory and construction costs.
7256 Events Services	Events personnel services
7258 Conferences Services	Conference personnel services
7260 Other Professional Service	Professional service not specified above.

REPAIR & MAINTENANCE SERVICES

7291 R-M Svcs-Building Services	Services associated with building repair such as cost of maintenance labor (excluding janitorial services), if the service is performed by non-State employees or by another agency. Includes charges for building materials such as lumber, millwork, roofing, building stone and brick, electrical fittings and fixtures, plumbing and heating, building hardware installation, painting, glazing supplies, and structural steel installation. Includes charges for maintenance agreements and building fire extinguisher maintenance.
7292 R-M Janitorial and Sanitation Services	Services associated with janitorial and housekeeping services.
7293 R-M Svcs-Land	Services for minor landscaping or general minor improvements of the grounds.
7294 R-M Svcs-Equipment	Services associated with machinery and equipment repair and maintenance.
7295 R-M Svcs-Vehicles	Services associated with vehicle repair and maintenance.

7296 R-M Infrastructure Services Services and supplies for minor infrastructure repairs and maintenance.

7297 R-M Svcs-Computer Hardware Cost of hardware labor or maintenance performed by persons outside the state, or by another agency. Includes charges for hardware maintenance agreements.

7298 R-M Svcs-Computer Software Cost of software labor or maintenance performed by persons outside the state, or by another agency. Includes charges for software maintenance agreements.

7299 R-M Svcs-Other Other repair & maintenance services.

ADMINISTRATIVE SERVICES

7271 Freight Freight, etc. moving services.

7272 Printing and Binding Services for printing of annual reports, bulletins, law and special reports, and binding books. Printing other than photocopying.

7273 Photographic Service Services for taking photographs, developing film, making prints, etc.

7274 Microfilm and Microfiche Service Services for creating or copying microfilm, fiche, CDs etc.

7275 Photocopy Service Services to make copies of documents on a per item basis.

7276 Special Check Service Fee - Payroll

7277 Other Administrative Services Other Administrative services not included above.

COMPUTER SERVICES

7281 Program Design and Development In-house design and development charges regarding large system computer programs.

7282 Analytical Services Design and development services regarding large system computer hardware.

7283 Computer Services

General services having to do with computer systems maintenance, CPU time, and storage. Use for internet provider charges.

7284 Other Technical Services

Other computer services.

EMPLOYEE TRAVEL

7011 Refreshments and Meals

Refreshments and meals for department-sponsored meetings and training.

7033 Subsistence-Taxable

Taxable in-state meal reimbursement an employee receives when they travel but do not spend the night away from their home. Considered as taxable fringe benefits per IRC 162(a)(2) and IRS Regulation 1.162-2.

7035 Subsist Out-Of-State-Taxable

Taxable Out-of- State meal reimbursement an employee receives when they travel but do not spend the night away from their home. Considered as taxable fringe benefits per IRC 162(a)(2) and IRS Regulation 1.162-2.

7037 Subsistence-Non USA

Taxable Out-of-USA meal reimbursement an employee receives when they travel but do not spend the night away from their home. Considered as taxable fringe benefits per IRC 162(a)(2) and Regulation 1.162-2.

7236 Qualified Moving and Relocation

Those charges allowed in federal tax computations as nontaxable income. See the Idaho State Moving Policy.

7237 Non-Qualified Moving and Relocation

Those charges not allowed in federal tax computations as nontaxable income. Must be recorded as taxable income. May be State of Idaho reimbursable costs. See the Idaho State Moving Policy.

7012 Private Auto-In State

Reimbursement of per mile approved rate for the In-State use of private vehicles, parking fees and tolls. See the Idaho State Travel Policy.

7013 Private Auto-Out-of-USA	Reimbursement of per mile approved rate for Out-of-USA use of private vehicles, parking fees and tolls. See the Idaho State Travel Policy.
7014 Private Auto-Out of State	Reimbursement of per mile approved rate for Out-of-State use of private vehicles, parking fees and tolls. See the Idaho State Travel Policy.
7015 Rental Vehicles--In-State	Costs incurred when renting a vehicle from a rental agency on a day-to-day basis for In-State use. Includes gas and oil charges from the rental company.
7017 Rental Vehicles-Out-of-State	Costs incurred when renting a vehicle from a rental agency on a day-to-day basis for Out-of-State use. Includes gas and oil charges from the rental company.
7018 Motor Pool Vehicle - Out-of-State	Cost of ISU motor pool vehicles used for travel out of state.
7019 Rental Vehicles-Out-of-USA	Costs incurred when renting a vehicle on a day-to-day basis for Out-of-USA use. Includes gas and oil charges from the rental company.
7016 Motor Pool Vehicle - In State	Cost of ISU motor pool vehicles used for travel in state.
7020 Airfare-Non USA	Aircraft commercial flight to an Out-of-USA destination. Normally, reimbursement is limited to the lowest cost of passage. This includes the tickets and boarding fees.
7021 Airfare-In State	Aircraft commercial flight to an In-State destination. Normally, reimbursement is limited to the lowest cost of passage. This includes the tickets and boarding fees.
7022 Airfare-Out of State	Aircraft commercial flight to an Out-of-State destination. Normally, reimbursement is limited to the lowest cost of passage. This includes the tickets and boarding fees.

7023 State Aircraft-In State	The cost of traveling by State owned aircraft In-State.
7024 State Aircraft-Out of State	The cost of traveling by State owned aircraft Out-of-State.
7025 Chartered Aircraft-In State	The cost of traveling by chartered aircraft In-State. Should be on Risk Management approval list.
7026 Chartered Aircraft-Out of State	The cost of traveling by chartered aircraft Out-of-State. Should be on Risk Management approval list.
7027 Employee Aircraft-In State	The cost of employee-piloted aircraft In-State. Refer to State Travel Policy for the rate.
7028 Employee Aircraft-Out of State	The cost of employee-piloted aircraft In-State. Refer to State Travel Policy for the rate.
7029 Public Conveyance-In State	Cost of taxi, bus, limousine, or other public land travel incurred by employees on State business within the state.
7030 Public Conveyance-Out of State	Cost of taxi, bus, limousine, or other public land travel incurred by employees on State business, Out-of-State.
7031 Public Conveyance-Non USA	Cost of taxi, bus, limousine, or other public land travel incurred by employees on State business, Out-of-USA.
7032 Telephone/Fax Charges	Cost of telephone, fax, Internet connection charges while in travel status.
7034 Subsistence-In State	Cost of meals, hotel lodging, gratuities, and related charges for state employees In-State.
7036 Subsistence-Out of State	Cost of meals, hotel lodging, gratuities, and related charges for State employees traveling Out-of-USA.

7038 Other Employee Travel

Other allowable miscellaneous employee travel costs, including laundry, small miscellaneous costs & parking for state vehicles, etc. See State of Idaho Travel Policy.

ADMINISTRATIVE SUPPLIES

7311 Office Supplies

Stationery, business cards, and office supplies. Includes directories, rubber stamps and stamp pads, machine ribbons and all other supplies purchased for direct office use. Also includes plain paper and paper for faxes and photocopiers.

7312 Non-Capital Office Equipment

Costs for office equipment not to be recorded to capital outlay.

7313 Other Administrative Supplies

Other administrative supplies.

FUEL & LUBRICANT

7321 Gasoline

Cost of gasoline used in motor-driven equipment.

7322 Oil and Lubricants

Cost of oils, grease, and other lubricants used in motor-driven equipment.

7323 Diesel

Cost of diesel fuel used in motor-driven equipment.

7324 Gasohol

Cost of gasohol used in motor-driven equipment.

7326 Other-Fuel and Lubricants

Cost of other energy supplies used in motor-driven equipment.

MANUFACTURING & MERCHANDISING

7712 Resale-Services

Purchases for use in the manufacture of articles for resale.

7713 Resale-Merchandise

Items or goods purchased for the purpose of resale to public without further processing.

COMPUTER SUPPLIES

7331 Desktop Software

Cost of off-the-shelf software and supplies associated with desktop (PC) programs, including software-licensing fees.

7332 Noncapital Computer Equipment

Cost for small data processing equipment not to be recorded as capital outlay, such as a replacement mouse, keyboard, etc.

7333 Computer-Other

Other computer supplies. Supplies used exclusively with a computer, such as CDs, diskettes, continuous feed paper, etc.

REPAIR & MAINTENANCE SUPPLIES

7341 Buildings-Material- Supplies Only

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.

7342 Land-Supplies Only

For supplies purchased independently from any services. Materials needed to make improvements to the land, such as fertilizers, seed, shrubs; water supply system repairs; general minor improvements of the grounds; in general for landscaping.

7343 Vehicle-Supplies Only

For supplies purchased independently from any services. Charges for supplies associated with vehicle repair and maintenance.

7344 Office Equipment-Supplies Only

For supplies purchased independently from any services. Charges for supplies associated with office equipment repair and maintenance.

7345 Machinery and Equipment-Supplies Only

For supplies purchased independently from any services. Charges for supplies associated with machinery and equipment repair and maintenance.

7347 Computer Equipment-Supplies Only

For supplies purchased independently from any services. Charges for supplies associated with computer equipment repair and maintenance.

7348 Infrastructure-Supplies Only For supplies purchased independently from any services for minor infrastructure repairs and maintenance.

7349 Other-Repair and Maintenance Supplies For supplies purchased independently from any services. Charges for other repair and maintenance supplies.

INSTITUTIONAL & RESIDENTIAL SUPPLIES

7361 Clothing and Personal Care Employee clothing, shoes, toiletries. Any clothing not purchased for resale.

7362 Food Food purchased separate for any service.

7363 Refreshments and Meals - Internal Refreshments and meals for department sponsored meetings and training.

7364 Laundry and Linen Cost of blankets, linens, etc.

7365 Housekeeping/Janitor Supplies Cost of utensils, tableware, cleaning supplies, exterminating supplies.

7366 Promotional Supplies Cost associated with promoting or publicizing ISU that does not use the service of a professional agency.

SPECIFIC USE SUPPLIES

7367 Forage and Feed Cost of forage and feed (animals and fish) grain, bedding (livestock), seeds, fertilizer, pasture, etc. Those supplies involved with agricultural activities.

7368 Minor Tools Cost of minor tools such as shovels, hammers, saws, etc.

7369 Employee Uniforms/Clothing Cost of uniforms and clothing for employees.

7374 Educational Films Films, DVD used for Educational Purpose.

7370 Educational Supplies Books and Supplies; educational and recreational supplies.

7372 Field Supplies Supplies needed to support field studies, such as snowshoes, skis, sleeping bags, tents, tarpaulins, saddles, blankets, linens, etc.

7373 Photo and Video Supplies	Videotape films, slides, & other film supplies.
7375 Recreation and Athletic Supplies	Costs of recreational equipment and supplies.
7371 Lab/Research Supplies	Supplies needed to do research.
7377 Live Animals	Living Animals.
7376 Medical Lab and Tech Supplies	Costs of medicine and drugs, clinical supplies, tech supplies for labs, blueprints, x-ray supplies, chemical dyes, etc. Also, cost of animal food and materials purchased for the purpose of making lab test: blood and alcohol test; analysis and experiments, diagnostic films and chart paper.
7378 Radioactive Materials	Radioactive Materials.
7380 Shop Supplies	Cost of items purchased to use in the Shop etc. Rags, paint brushes.
7381 Maps	Cost of maps purchased for use by state employees. Not for resale.
7382 Law Enforcement Supplies	Supplies used for law enforcement.
7383 Fire/Emergency Cache Supplies	Fire and emergency supplies maintained in a cache for immediate use.
7384 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.)
7385 Specific Use Permits/License Plates	Cost of permits, licenses, etc.
7386 Other Specific Use Supplies	All other items not specifically provided for in the above classifications.

INSURANCE

7511 Fire Insurance	Insurance costs for coverage of buildings and contents.
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7512 Liability Insurance	General, automobile, and aircraft liability.
7514 Worker's Comp-Non Employee	The cost to provide worker's compensation for non-State employees.
7515 Employee Bonds	The cost of fidelity bonds on employees.
7517 Auto Insurance	Coverage for automobile comprehensive and collision.
7518 Aviation Insurance	The cost of coverage for aviation.
7519 Property Insurance	Buildings or contents property insurance, other than fire insurance.
7520 Other Insurance	All other insurance costs.
7513 Disability Insurance	Group life insurance premiums paid for worker's on short-term or permanent liability.

UTILITY

7611 Utilities-Electric	Charges for lighting and electric power, including standby service.
7612 Utilities-Gas	Cost of natural or bottled gas for heating, lighting or cooking.
7613 Utilities-Garbage	Charges to remove and dispose of trash, garbage, junk, obsolete equipment or other items including landfill charges.
7614 Utilities-Water	Cost of water or water services, not including physical facilities such as pipes, tanks, etc. Generally paid to a municipality, water district, or utility company.
7615 Utilities-Sewer	Expense to remove and treat sewage, not including the physical facilities required.
7616 Utilities-Fuel Oil	Oils used for heating or cooking purposes.
7617 Utilities-Other Fuel	Coal, wood, or other materials purchased as fuel.

7618 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 or telegraph charges.

RENTALS & OPERATING LEASES

7411 Rent-Computer Equipment

Rental costs or leases for computers.

7412 Rent-Computer Software

Rental costs or leases for computer software.

7413 Rent-Machinery and Equip

Rental costs or operating leases for machinery and equipment.

7414 Rent-Office Equipment

Rental costs or operating leases for office equipment, such as renting video equipment.

7415 Rent-Motor Vehicles

Rental costs or operating leases for vehicles. (See travel section for vehicle rental while in employee travel status.)

7417 Rent-Office Space

Rental costs or operating leases for buildings, grounds, parking, and other facilities including common area costs.

7419 Rent-Storage and Garage

Costs of renting or leasing storage space.

7420 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.

7421 Trade Shows, Booths, and Furnishing

Costs of renting and furnishing trade show booths.

7424 Other Rentals and Operating Leases

Rental and lease charges not specified above.

MISCELLANEOUS EXPENDITURES

7811 Interest Expense

Interest paid.

7812 Commission Expense

Commission fees paid.

7231 Field Trips

Various charges associated with field trips.

7232 Student Transportation	Student transportation costs.
7813 Court Fees	All docket fees, briefs, transcripts, filing fee, non-1099 reportable witness fees, and other direct costs of court cases, other than legal fees.
7814 Taxes and Penalty Interest	Taxes and filing fees on State used or owned properties. Includes tax stamps and alcohol permits.
7815 Assessment	Assessments against State owned or State used lands for protection incidental
7233 Investigative Expenses	Used for expenses associated with investigations.
7238 Tournament/Entry Fees	Fees paid to enter a tournament or event.
7826 P-Card Monthly Billing	Finance and Administration use only
7234 Non-State Employee Exp-1099 reportable	Amounts paid to non-state employees for expenses with out receipts.
8744 Educational and Training Asst Other	Finance and Administration use only
8743 Participant Supp Costs -FandA Allow	Grants and Contracts use only
8742 Participant Support Costs	Grants and Contracts use only
8741 Grants	Finance and Administration use only
8731 Room and Board	Finance and Administration use only
8751 Federal Paymts-Sub Grantees Other	Grants and Contracts use only
8722 Tuition and Fees - Grad Assistants	Finance and Administration use only
8721 Tuition and Training Assistance	Finance and Administration use only
8711 Scholarship	Student Scholarships(Scholarships and Finance and Administration use only).
8712 Loans	Finance and Administration use only
7235 Non-State Employee Expense not 1099 Reportable	Amounts paid to non-state employees for expenses with receipts
7816 Awards and Recognition	Costs for awards and recognition.

7817 Participant Support Costs	
7818 Term discounts	Finance and Administration use only
7819 Refunds	Refunds
7820 Athletic Recruitment	Athletic Department use only.
7821 Tickets	Ticket Expense.
7822 Royalties	Payment for royalties
7823 Donations	Donations
7824 Settlements	Cost associated with settling lawsuits or other administrative law actions.
7825 Other Collection Costs	Cost to recover past-due accounts
7827 Misc Expenditures Other	Expenses not other wise classified.
7828 Cost Share Credit	Finance and Administration use only
7829 Cost Share Debit	Finance and Administration use only
7830 Team/ASISU Travel	Athletic/ASISU use only
7911 Bond Issuance Expenses	Finance and Administration use only
7912 Loan Redemption	Finance and Administration use only
7913 Serial Bond Redemption	Finance and Administration use only
7951 Loss on disposal of asset	Finance and Administration use only
7961 Equipment depreciation expense	Finance and Administration use only
7962 Library Mat depreciation expense	Finance and Administration use only
7963 Building depreciation expense	Finance and Administration use only
7964 Other improvement depreciation exp	Finance and Administration use only
7971 Amortization Expense	Finance and Administration use only
7981 Inventory Supply Expense	Finance and Administration use only
7991 Bad Debt Expense	Finance and Administration use only

PROPERTY & IMPROVEMENTS \$300 to \$4999

8011 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. \$300 to \$4999.

8012 Infrastructure Services

8013 Right of Way

Cost of land used for right-of-way.

8014 Property and Improve Other

All other construction resulting in improvements having a useful life of more than two years and not otherwise classified. \$300 to \$4999.

NATURAL RESOURCES \$300 to \$4999

8101 Livestock

Livestock of all kinds to be used for experimental and breeding purposes not primarily intended for food. \$300 to \$4999.

8102 Minerals

The cost of minerals or mineral rights. \$300 to \$4999.

8103 Plants

The cost of plants, flowers, trees, etc. not primarily intended for use as food. \$300 to \$4999.

8104 Natural Resources Other

Other natural resource costs that do not fit within one of the categories above. \$300 to \$4999.

SITE DEVELOPMENTS \$300 to \$4999

8151 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 pavement, fences, etc. \$300 to \$4999.

8152 Site Preparation

The cost of preparing a new site for use. \$300 to \$4999.

8153 Utilities

The cost of installing utilities at a site. \$300 to \$4999.

8154 Site Development Other

Other site development costs not listed above. \$300 to \$4999.

BUILDING & IMPROVEMENTS \$300 to \$4999

8201 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. \$300 to \$4999

8202 Building Improvements

The cost of improvements to existing buildings. \$300 to \$4999.

8203 Misc Structures

Other building costs not listed above. \$300 to \$4999.

COMPUTER EQUIPMENT \$300 to \$4999

8301 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. \$300 to \$4999.

8302 Data Processing Equipment

Data processing equipment \$300 to \$4999.

EDUCATIONAL MATERIAL AND EQUIPMENT \$300 to \$4999

8351 Educational Books

Library and reference books purchased for permanent libraries, films for viewing, etc. \$300 to \$4999.

8352 Educational Equipment

Cost of classroom furniture and furnishings, educational, laboratory and shop equipment, recreational apparatus and equipment. \$300 to \$4999.

MOTORIZED/NON-MOTORIZED EQUIPMENT \$300 to \$4999

8401 Agric and Landscape Equipment

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. \$300 to \$4999.

8402 Construction and 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. \$300 to \$4999.

8403 Autos and 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. \$300 to \$4999.

8404 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. \$300 to \$4999.

8405 Small Motorized Equipment

Cost of small motorized equipment such as ATVs, motorcycles, snowmobiles, etc. \$300 to \$4999.

8407 Other Motorized Equipment

Other motorized equipment not otherwise classified. \$300 to \$4999.

OFFICE EQUIPMENT \$300 to \$4999

8451 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. \$300 to \$4999.

8452 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, rules, punches, etc. \$300 to \$4999.

SPECIFIC USE EQUIPMENT \$300 to \$4999

8501 Household/Laundry/Refrig 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. \$300 to \$4999.

8502 Law Enforcement Equipment

Cost of law enforcement equipment. \$300 to \$4999.

8504 Shop and Plant Equipment

Garage equipment, power plant equipment and machine shop equipment. Includes all freight, accessories, and other costs to make operational for use intended. \$300 to \$4999.

8505 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. \$300 to \$4999.

8506 Communication Equipment

Short-wave receiving and transmitting radio equipment, including sets installed in automobiles; office telephone systems & equipment. \$300 to \$4999.

8508 Recreation Equipment

The cost of recreational equipment, includes all freight, accessories, and other costs to make operational for the use intended. \$300 to \$4999.

8507 Electronic and Photographic Equipment

The cost of electronic and audio/visual equipment. Includes all freight, accessories, and other costs to make operational for the use intended. \$300 to \$4999.

8509 Specific Use Equipment Other

All other specific equipment not listed above. \$300 to \$4999.

PROPERTY & IMPROVEMENTS >\$5000

8011C >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. Over \$5000.

8012C > \$5K Infrastructure

8013C > \$5K Right of Way

Cost of land used for right-of-way. Over \$5000.

8014C > \$5K Property and Improvements Other

All other construction resulting in improvements having a useful life of more than two years and not otherwise classified. Over \$5000.

NATURAL RESOURCES > \$5000

8101C	>5K Livestock	Livestock of all kinds to be used for experimental and breeding purposes not primarily intended for food. Over \$5000.
8102C	>5K Minerals	The cost of minerals or mineral rights. Over \$5000.
8103C	>5K Plants	The cost of plants, flowers, trees, etc. not primarily intended for use as food. Over \$5000.
8104C	>5K Natural Resources Other	Other natural resource costs that do not fit within one of the categories above. Over \$5000.

SITE DEVELOPMENTS > \$5000

8151C	> \$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 pavement, fences, etc. Over \$5000.
8152C	> \$5K Site Preparation	The cost of preparing a new site for use. Over \$5000.
8153C	> \$5K Utilities	The cost of installing utilities at a site. Over \$5000.
8154C	> \$5K Site Development Other	Other site development costs not listed above. Over \$5000.

BUILDING & IMPROVEMENTS >\$5000

8201C	>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. Over \$5000.
8202C	>5K Building Improvements	The cost of improvements to existing buildings. Over \$5000.
8203C	> \$5K Misc Structures	Other building costs not listed above. Over \$5000.

COMPUTER EQUIPMENT > \$5000

8301C	>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. Over \$5000.
8302C	>5K Data Processing Equipment	Data processing equipment Over \$5000.
EDUCATIONAL MATERIAL AND EQUIPMENT >\$5000		
8351C	>5K Educational Books	Library and reference books purchased for permanent libraries, films for viewing, etc. Over \$5000.
8352C	>5K Educational Equipment	Cost of classroom furniture and furnishings, educational, laboratory and shop equipment, recreational apparatus and equipment. Over \$5000.
MOTORIZED/NON-MOTORIZED EQUIPMENT >\$5000		
8401C	>5K Agricultural and Landscape Equipment	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. Over \$5000.
8402C	>5K Construction and 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. Over \$5000.
8403C	>5K Autos and 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. Over \$5000.
8404C	>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. Over \$5000.

8405C	>5K Small Motorized Equipment	Cost of small motorized equipment such as ATVs, motorcycles, snowmobiles, etc. Over \$5000.
8407C	>5K Other Motorized Equipment	Other motorized equipment not otherwise classified. Over \$5000.
OFFICE EQUIPMENT >\$5000		
8451C	>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. Over \$5000.
8452C	>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, rules, punches, etc. Over \$5000.
SPECIFIC USE EQUIPMENT >\$5000		
8501C	>5K Household/Laundry/Refrig Equip	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. Over \$5000.
8502C	> \$5K Law Enforcement Equipment	Cost of law enforcement equipment. Over \$5000.
8504C	>5K Shop and Plant Equipment	Garage equipment, power plant equipment and machine shop equipment. Includes all freight, accessories, and other costs to make operational for use intended. Over \$5000.
8505C	>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. Over \$5000.
8506C	>5K Communication Equipment	Short-wave receiving and transmitting radio equipment, including sets installed in automobiles; office telephone systems & equipment. Over \$5000.

8507C

8508C >5K Recreation Equipment

The cost of recreational equipment, includes all freight, accessories, and other costs to make operational for the use intended. Over \$5000.

8509C >5K Specific Use Equipment Other

All other specific equipment not listed above. Over \$5000.

SOFTWARE >\$5000

8551C >5K Software

9111 IDEP Trustee Benefit Payments

Finance and Administration use only

8801 Cost of Principle and Interest Cancelled

Finance and Administration use only

8802 Payroll-Social Security

Finance and Administration use only

8803 Payroll-Federal Taxes

Finance and Administration use only

8804 Payments to Indiv-1099 Reportable

Finance and Administration use only

8805 Payments to Indiv-Non 1099 Report

Finance and Administration use only

9012 Indirect Cost Recovery

Finance and Administration use only

8807 Misc Payments as Agent Other

Finance and Administration use only

8808 College or University

Finance and Administration use only

8809 Non Fed Payments-Sub Grantees Ot

Finance and Administration use only

9011 Indirect Cost Expense

Finance and Administration use only

8806 Refunds

Finance and Administration use only

8991 Interdepartmental Sales

Finance and Administration use only