

# IDAHO STATE UNIVERSITY

Updated May 2017

## EXPENSE ACCOUNT CODES AND DESCRIPTIONS

### TABLE OF CONTENT

Communication Costs	Page No: 2
Employee Development Costs	Page No: 3
General Services/Other Cost	Page No: 3
Professional Services	Page No: 6
Repair & Maintenance Services	Page No: 7
Administrative Services	Page No: 8
Computer Services	Page No: 9
Employee Travel	Page No: 10
Administrative Supplies	Page No: 14
Fuel & Lubricant	Page No: 14
Manufacturing & Merchandising	Page No: 15
Computer Supplies	Page No: 15
Repair & Maintenance Supplies	Page No: 16
Institutional & Residential Supplies	Page No: 18
Specific Use Supplies	Page No: 18
Insurance	Page No: 21
Utility	Page No: 21
Rentals & Operating Leases	Page No: 22
Miscellaneous Expenditures	Page No: 23
Misc Expenditures Finance & Administration & Athletic Only	Page No: 24
Property & Improvements \$300 To \$4999	Page No: 26
Natural Resources \$300 To \$4999	Page No: 26
Site Developments \$300 To \$4999	Page No: 26
Building & Improvements \$300 To \$4999	Page No: 27
Computer Equipment \$300 To \$4999	Page No: 27
Educational Material And Equipment \$300 To \$4999	Page No: 27
Motorized/Non-Motorized Equipment \$300 To \$4999	Page No: 28
Office Equipment \$300 To \$4999	Page No: 29
Specific Use Equipment \$300 To \$4999	Page No: 29
Property & Improvements > \$5000	Page No: 30
Natural Resources > \$5000	Page No: 30
Site Developments > \$5000	Page No: 31

Building & Improvements >\$5000	Page No: 31
Computer Equipment > \$5000	Page No: 31
Educational Material And Equipment >\$5000	Page No: 32
Motorized/Non-Motorized Equipment >\$5000	Page No: 32
Office Equipment >\$5000	Page No: 33
Specific Use Equipment >\$5000	Page No: 33
Software >\$200,000	Page No: 34
Misc Administration Use Only	Page No: 34

**ACCOUNT CODES**

**TITLE**

**DESCRIPTION**

**COMMUNICATION COSTS**

7111	Media Service (not Computer Internet and Data Svc)	Costs paid for communications media services.
7112	Postage/Stamps (Not mailing Services)	Costs of stamps, stamped envelopes, postage meter charges, letter registry, package insurance, post office box rentals, etc. Does not include mailing services (labor)
7113	Express Mail	Cost of hand-carried mail services, such as express mail or messenger services.
7114	Data Line Charges (not Computer Internet 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 & Equip (if Equip less than \$300 per item)	Costs for monthly local telephone and fax service, such as monthly equipment charges, installation, or
7116	Telephone-Long Distance	Costs for monthly long distance telephone and fax service, including credit card calls and long distance usage charges.
7118	Cellular/Smart Phone/PDAs Service & Equip (if Equip less than \$300 per item)	Costs for cellular or smart phone monthly access, local, and long distance charges. Includes purchase of cell phones, smart phones, PDAs, iPhones, beepers & accessories. (see also rental equipment)

7120	Video/Conference Call	Costs for video/conference calls, in lieu of travel.
7121	Communication Other	Cable, Dish Network, & Satellite costs. All other costs associated with communications, such as costs for telegrams or other non-telephone communications. Mass E-mail and Texting Services

**EMPLOYEE DEVELOPMENT COSTS**

7211	Dues/Memberships	Dues for individual employee membership. (See group memberships also)
7213	Subscriptions & Survey Expenses	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, disks. Cost of online surveys, Amazon Turk surveys
7214	Empl Conference/Training Registfee	Costs of tuition and registration for employees for seminars, conferences, and training sessions including on-line training.
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. Employee professional licensing fees

**GENERAL SERVICES/OTHER COSTS**

7221	Clerical Service	The costs for routine bookkeeping, secretarial, or clerical services. Data Entry, Transcription Svc
7222	Laundry Service Only	Services by laundries and dry cleaners for cleaning of such items as uniforms, rugs, drapes, etc. See also Laundry Supplies. (Note: AlSCO is usually rental 7424)

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 for Service Only	Payments made for services rendered. Such as for a person to speak, or entertain (for labor portion only), see expense section also
7225	Group Organizational Membership	Cost for University memberships where a group of people can use the membership
7226	Testing/Sampling/Inspecting Services	Costs associated with testing, sampling, or inspection services such as plumbing & electrical inspection fees, construction testing, water quality testing, lab services, sample processing services, veterinarian animal inspection, etc. (Not to include tests given to individuals for licensing purposes or testing of students.) Pest & Termite, Chemical, Biological, Core sample Svcs
7227	All other services	Student training and online testing, Clothing customization and screening for employees. Background Music, Document Shredding, Engraving, Framing, Sewing, Embroidery, Embossing, Fire & Safety Service, Moving Svc, Visa Processing Fee. Labor portion of mailing services not including the actual postage cost. Other services not specified above.

7228	Prizes-Cash and Gift Cards	Prizes and awards that are given in cash opposed to the cost of plaques, and certificates. Gift Cards given as Prizes or for Research Participation
7229	Game Guarantees-Athletic Dept Only	Athletic Department use only
7230	Parking Permits-not in Travel Status	Purchase of parking permits. Parking in Parking lots when Not in Travel Status. Dept purchase of ISU parking permits
7231	Field/Student Trips (not research field expense)	Various charges associated with student field trips. Student group attendance of entertainment such as bowling, swimming, museums, etc. when no travel away from local area is involved.
7232	Chartered Bus Transportation Svc	Chartered Bus transportation costs. Chartered Student Bus Transportation. Does not include group travel see code 7830.
7233	Investigative Exp & Background Checks	Used for expenses associated with investigations & Background checks.
7235	Contractor/Recruit/Non-Employee Exp	Amounts paid to Independent Contractors, Subcontractors and Non-Employees for travel and expenses when no labor is being paid. Including recruitment expenses. See Service Section when labor is being paid.
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.
7238	Tournament/Event Registration Fees	Fees paid to register for an event or tournament.

**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. Sign Language Svc, Translation Svc
7248	Consultants	Fees paid for services paid to an expert who is not a state employee. Honoraria, Consulting on: Alcohol & Drug Abuse, Construction, Educational Advisory, Course Development
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 Services Only	Costs of services promotion or publicizing ISU, its products, or services. This includes promotional items with ISU logo, printing, etc including t-shirts. Publishing and page charges for professional papers (See 7227 for employee clothing with logo)
7253	Advertising	Legal advertising, notice of bid letting, certified affidavit advertisement in newspapers, employment ads, or other legal publications. Athletic & Other Sponsorships
7254	Childcare Expenses	The cost of providing childcare services. Day Care-Preschool
7255	Architectural and Engineering	Design, supervisory and construction costs. Drafting & Engineering Svc

7256	Catering and Events Services	Events personnel services, Food Svc Catering or Consulting, Hospitality Svc, Event Planning, Party, Graduation, Holiday & Event Catering and Decorating Svc.
7258	Conferences Services	Conference personnel services, Coordinating & Planning
7260	Other Professional Service	Professional service not specified above. Locksmith, Appraisal, Banking ,Credit Card Svc, Law Enforcement Svc, Counseling, Musical Production Svcs, Theatrical Svc, International Transaction Fees, Filing fee for paper submission

**REPAIR & MAINTENANCE SERVICES**

7291	R-M of Building Services Only	Services associated with building repair such as cost of maintenance labor (excluding janitorial services). Includes labor charges for installing 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. Includes labor charge for repairing equipment that has already been capitalized as part of the building. Drain & grease trap cleaning inside of the building
------	-------------------------------	---

7292	R-M of Janitorial and Sanitation Services Only	Services associated with janitorial and housekeeping services. Custodial Svc, Window Washing, Carpet Cleaning, Air Freshener Svc. Drain cleaning outside of the building.
7293	R-M of Land Services Only	Services for minor landscaping or general minor improvements of the grounds. Snow & Ice Removal Svc, Tree & Shrub Planting and Removal Svc, Fencing installation, Construction & Maintenance irrigation, curbs, gutters, parking lots, sidewalks. Paving, resurfacing, lighting svcs
7294	R-M of Equipment Services Only	Services associated with all machinery and equipment repair and maintenance. Monthly Copier maintenance agreement and warranty
7295	R-M of Vehicles Services Only	Services associated with vehicle repair and maintenance, and warranty.
7296	R-M of Infrastructure Services Only	Services and supplies for major infrastructure repairs and maintenance.
7297	R-M of-Computer Hardware Services Only	Cost of hardware labor or maintenance. Includes charges for hardware maintenance agreements and warranty. Labor for computer and printer repairs
7298	R-M of Computer Software Services Only	Cost of software labor or maintenance. Includes charges for software maintenance agreements and warranty.
7299	R-M Services-Other	Other repair & maintenance services.
<b>ADMINISTRATIVE SERVICES</b>		
7271	Freight & Shipping	Freight, Shipping & Handling, (See also postage), Customs charge (unless item is capitalized)



7272	Printing and Binding	Services for printing of annual reports, business cards, bulletins, law and special reports, thesis & book binding. Printing other than photocopying. Signs, Tickets, Laminating, Envelope, Forms, Letterhead, Logos
7273	Photographic, Film, Audio/Visual SVC	Services for taking photographs. Labor of making and developing film, CD, DVD and prints. Aerial Photos. All Audio/Video Production Svc. Video Conference services (excluding equipment rental)
7274	Document Scanning, Microfile Svc	Services for document scanning, saving documents to disks, creating or copying microfilm, fiche, etc.
7275	Photocopy Service Only	Services to make copies of documents on a per item basis. (See Printing and Binding also)
7276	Special Check Service Fee – Payroll & administrative Administrative use Only.	
7277	Other Administrative Services	Other Administrative services not included above.
<b>COMPUTER SERVICES</b>		
7281	Computer Program Design and Development	In-house design and development charges regarding large system computer programs. Web page Design
7282	Analytical Computer Services	Design and development services regarding large system computer hardware. Analytical/Consulting Studies & Surveys

7283	Computer/Internet/Hosting/Cloud Svc	Internet and data provider charges. Computer Environment Hosting & Cloud Services. Computer software and training software that is used over the internet and not stored on the computer hard drive. Virtual college and student fairs that are hosted environments on the internet. Adobe Cloud based services. General services having to do with computer & network systems setup, installation and maintenance. CPU time and storage
7284	Other Technical Computer Services	Other computer services. Digitizing Svc, Diskette, CD Rom & Tape Duplicating Svc, Optical Scanning Svc. 3D printing/scanning/modeling, Editing of 3D scanned files, 3D printable data files.
<b>EMPLOYEE TRAVEL</b>		
7011	Refreshments and Meals Travel Status Only	Refreshments and meals for department-sponsored meetings and training. While in travel status.
7012	Private Auto-In State Travel	Reimbursement of per mile approved rate for Out-of-USA use of private vehicles, parking fees and tolls. See the Idaho State Travel Policy.
7013	Private Auto-Out-of-USA Travel	Reimbursement of per mile approved rate for Out-of-State use of private vehicles, parking fees and tolls. See the Idaho State Travel Policy.
7014	Private Auto-Out of State Travel	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 Travel	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.
7016	Motor Pool Vehicle - In State	Cost of ISU motor pool vehicles used for travel in state.

7017	Rental Vehicles-Out-of-State Travel	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.
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 Travel	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 Travel	Cost of taxi, bus, limousine, or other public land travel incurred by employees on State business, Out-of-State.
7031	Public Conveyance-Non USA Travel	Cost of taxi, bus, limousine, or other public land travel incurred by employees on State business, Out-of-USA.
7032	Telephone/Fax Charges in Travel Status	Cost of telephone, fax, Internet connection charges while in travel status.
7033	In State Travel 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.
7034	Subsistence-In State Travel	Cost of meals, hotel lodging, gratuities, and related charges for state employee's In-State.

7035	Travel 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.
7036	Subsistence-Out of State Travel	Cost of meals, hotel lodging, gratuities, and related charges for State employees traveling Out-of-USA.
7037	Travel Subsistence-Non USA-Taxable	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.
7038	Other Employee Travel	Other allowable miscellaneous employee travel costs, including laundry, small miscellaneous costs & parking (while in travel status only) etc. See State of Idaho Travel Policy.

**ADMINISTRATIVE SUPPLIES**

7311	Office Supplies-Consumable Only	All consumable office supplies including non customized office supplies such as: stationery, business cards stock, and envelopes (blank not printed), Includes non customized 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	Office Equip/Furnit <\$300 per item	All non consumable office supplies. Costs for office equipment & furniture not to be recorded to capital outlay--less than \$300 per item. Includes Fans, Portable Heaters, Lamps, Staplers, Trays, Floor Mats, Desks, Chairs, Calculators, Shredders, Picture frames used in office. (See 7332 & 7333 for comuter equipment and supplies)
7313	Other Administrative Supplies	Other administrative supplies.
<b>FUEL &amp; LUBRICANT</b>		
7321	Gasoline for Motor Driven Equip	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 for Motor Driven Equip	Cost of diesel fuel used in motor-driven equipment.
7324	Gasohol for Motor Driven Equip	Cost of gasohol used in motor-driven equipment.

7326	Other Fuel/Lubricant	Cost of other energy supplies used in motor-driven equipment. Other fuel and lubricants including butane, propane, petroleum, methanol, kerosene. Includes propane for barbaque grills
------	----------------------	--

**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 & Software Licensing Fees (less than \$199,999.99)	Cost of off-the-shelf software associated with desktop (PC) computer programs, including software-license fees.
7332	Computer/Tablets Equipment Noncapital (less than \$300 per item)	Cost for computer and data processing equipment not to be recorded as capital outlay. (This category should only be used for this type of equipment if it is tagged by ISU Central Property. If not tagged use code 7333.) Computers, Servers, Laptops, Notebooks, Notepads, IPads, Tablets, etc less than \$300 per item, Monitors, Printers. Laser Printers, Servers, Scanners, Modems, Drivers. See also Computer R & M Supplies code 7347 if item is a replacement part.

7333

Computer,Printer Supply (not equip)

Other computer supplies. Supplies used exclusively with a computer, such as Cables, Drives, External Flash drives, CDs, batteries, power supplies, surge protectors, switches, cases, ink cartridges, toner, printer & computer accessories, carts, carrying cases,etc. Small equipment less than \$300 each that is not tagged by ISU Central Property such as External Hard Drives, Docking Stations, keyboards, mouse. (See also Computer R & M Supplies code 7347 if item is a replacement part.) Includes 3D printer supplies such as toner cartridges and forms unless the product made is for resale. Then use code 7713.

**REPAIR & MAINTENANCE SUPPLIES**

7341

R & M of 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. Includes repairs for equipment capitalized as part of building



7342	R & M of Land-Supplies Only	For supplies purchased independently from any services. Materials needed to make improvements to the land such as concrete curbs, fencing, parking lot lights, fertilizers, seed, shrubs, weed killer, etc. Ice and road melt, paint for parking lots. Parking light pole bulbs. Water supply system repairs; general minor improvements of the grounds; in general for landscaping.
7343	R & M of Vehicle-Supplies Only	For supplies purchased independently from any services. Charges for supplies associated with vehicle repair and maintenance.
7344	R & M of Office Equipment-Supplies Only	For supplies purchased independently from any services. Charges for supplies associated with office equipment repair and maintenance.
7345	R & M of Machinery and Equipment-Supplies Only	For supplies purchased independently from any services. Charges for supplies associated with machinery and equipment repair and maintenance.
7347	R & M of Computer Equipment-Supplies Only	For supplies purchased independently from any services. Charges for supplies associated with computer and printer equipment repair and maintenance.
7348	R & M Infrastructure-Supplies Only	For supplies purchased independently from any services for major infrastructure repairs and maintenance only.
7349	Other-Repair and Maintenance Supplies	For supplies purchased independently from any services. Charges for other repair and maintenance supplies. Charges for minor infrastructure R & M such as wiring and cable.

**INSTITUTIONAL & RESIDENTIAL SUPPLIES**

7361	Clothing and Personal Care- Non Resale	Clothing, shoes, toiletries. Clothing not purchased for resale. For authorized employee clothing see 7369 or 7227 if customized with ISU logos
7362	Food Purchases-Non Restaurant	Food purchased from grocery stores separately from any labor to prepare (not restaurants). Also cost of drinking water. Culligan water service (see also 7424 for rental of water cooler)
7363	Entertainment and Business Meals (from Restaurants)	Entertainment and business meals purchased from restaurants (this means it includes labor to prepare). See also food while traveling.
7364	Laundry and Linen Supplies Only	Cost of blankets, linens, towels, bedding, Detergent, Bleach, Laundry Soap, etc.
7365	Janitor & Household Supplies & Small Household Equip (if Equip less than \$300 per item)	Cost of utensils, tableware, cleaning supplies, exterminating supplies. Cost of small household appliances. Coffee makers, Washers, Dryers, Microwave
7366	Promotion & Publicity Supplies Only	Cost of items promoting or publicizing ISU when not customized. Includes prizes and raffles given at ISU events. Co-sponsorships of events. Student activity related expenses. Non cash donated items.

**SPECIFIC USE SUPPLIES**

7367	Forage/Feed, Animal Supplies	Cost of forage and feed (animals and fish) grain, bedding (livestock), seeds, fertilizer, pasture, etc. Those supplies involved with agricultural activities.
7368	Minor Tools (less than \$300 per item)	Cost of minor tools such as hammers, saws, drills, screw drivers, drill bits, shovels, racks, lawn equipment less than \$300 per item. (See also Shop Supplies 7380)

7369	Employee Uniforms/Clothing Supplies	Cost of uniforms and clothing for employees. If customized with ISU logo use code 7227 for custom service portion
7370	Educational Books, Class Supplies & Equip (if Equip less than \$300 per item)	Books and Supplies; consumable educational class supplies, educational recreational supplies. Educational equipment less than \$300 each.
7371	Lab Supplies, Lab Equipment (if Equip less than \$300 per item)	All consumable lab supplies used in labs and needed for research. Lab equipment less than \$300 each. Including technical & machinery labs
7372	Field Supply/Equip for Research<\$300	Supplies needed to support field studies for research such as meters, probes, snowshoes, skis, sleeping bags, tents, tarpaulins, saddles, blankets, linens, etc. Equipment less than \$300 each. (This code is not for recreation field supplies, see code 7375 also)
7373	Electronic,Photo Equip/Supply< \$300	Cameras, DVD & VCR Equipment & Supplies including film, slides, blank DVD & tapes. Music Systems & components, Televisions, TV, Projectors, Musical equip & components, Document Camera, Visual Presenter, CCTV Cables, Electronic Cables (less than \$300 per item)
7374	Educational Films & DVD (Prerecorded)	Films & DVDs used for Educational Purpose. Prerecorded only
7375	Recreation & Athletic Supplies & Equip (if Equip less than \$300 per item)	Costs of recreational & athletic equipment and supplies.

7376	Medical Lab & Clinic Supplies & Equipment (if Equip less than \$300 per item)	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. Equipment less than \$300 per item
7377	Live Animals	Living Animals
7378	Radioactive Materials	Radioactive Materials
7380	Shop Supplies & Equipment (if Equip less than \$300 per item).	Cost of items purchased to use in the Shop. Consumable supplies such as: rags, paint brushes, solvents, chemicals, tape, gloves, glue, hangers, hinges, hooks. Shop equipment less than \$300 per item including shelving, dollies, bins, cabinets. (See also Minor Tools 7368)
7381	Maps (not for resale)	Cost of maps purchased for use by state employees. Not for resale.
7382	Law Enforcement Supplies & Equip (if Equip less than \$300 per item)	Supplies used for law enforcement.
7383	Fire/Emergency/OTC Medical Supplies	Fire and emergency supplies maintained in a cache for immediate use. Includes First Aid Kits, OTC medicines, bandaids, etc for office supply (not medical/patient lab supply)
7384	Safety & Hazardous Supplies/Equip (if Equip less than \$300 per item)	Safety & Hazardous Materials Supplies and Equipment. Including helmets, glasses, gloves, masks, protective clothing, defibrillator pads. Hazardous materials containers, chemicals, containment/Storage, labels, signs, other supplies for employee and public safety.

7385	Specific Use Permits/Licenses/Fees	Cost of permits, licenses, fees and patent fees. Including pmts to gov agencies and fees to use music and plays. Not employee licensing fees.
7386	Other Specific Use Supplies	All other items not specifically provided for in the above classifications.
<b>INSURANCE</b>		
7511	Fire Insurance	Insurance costs for coverage of buildings and contents.
7512	Liability Insurance	General, automobile, and aircraft liability.
7513	Disability Insurance	Group life insurance premiums paid for workers on short-term or permanent 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	Student Malpractice Insurance
<b>UTILITY</b>		
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 paid to utility company only
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 from public and city utility companies only, 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. Does not include monthly/annual licencing or subscription renewal fees (see code 7331 and 7283 also)
7413	Rent-Machinery and Equip	Rental costs or operating leases for machinery and equipment. Rental of Culligan Deionizer.
7414	Rent-Office Equipment	Rental costs or operating leases for office equipment, such as renting video equipment and copiers.
7415	Rent-Motor Vehicles	Rental costs or operating leases for vehicles. Includes trucks and vans for field research. (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. (See 7424 also)
7421	Rent Booth, Space, Equip Shows/Fairs	Costs of renting and furnishing trade show booths, spaces, or tables at recruiting fairs and conferences.
7424	Other Rentals/Operating Leases/Hotel Rooms	Rental and lease charges not specified above. Rental of entertainment equipment such as popcorn machines, bounce houses, etc. Rental of water cooler equipment. Rental hotel rooms for candidates, speakers etc if not paying other subcontractor or labor expenses. Rental of rooms for entertainment purposes.

**MISCELLANEOUS EXPENDITURES**

7811	Interest Expense	Interest Paid
7812	Commission Expense	Commission fees paid.
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. Taxes, penalties and interest paid

7815	Assessment	Assessments against State owned or State used lands for protection incidental to suppression or prevention of fires,
7816	Awards and Recognition Non Cash	Costs for awards and recognition that are not cash payments. Watches, Nameplates, Pen Sets, Service Awards, Plaques, Trophies, Clocks, Cards, Picture frames as part of award, when purchased for specific individuals.
7817 7821	Participant Support Costs Tickets	Ticket Expense. Chamber of Commerce event and luncheon tickets. Tickets to university events and banquets when purchased with ISU funds. Mass purchase of tickets for student ASISU give aways such as movies, Lagoon, etc.
7822	Royalties	Payment for royalties
7823	Donations	Donations & Contributions, Not Awards (Also see 7366)
7827	Misc. Expenditures Other	Expenses not otherwise classified.
7897	P-Card Error	Charges and credit when a P-card has been used in error. Cannot charge to State appropriated or Grant funds.
7898	P-Card Fraudulent Charges/Credit	Charges and credit back from bank when P-card number has been stolen and fraud committed. Cannot charge to State appropriated or Grant funds.

**MISC EXPENDITURES FINANCE & ADMINISTRATION & ATHLETIC ONLY**

7818	Term discounts	Finance and Administration use only
7820	Athletic Recruitment	Athletic Department use only
7824	Settlements	Cost associated with settling lawsuits or other administrative law actions.
7825	Other Collection Costs	Cost to recover past-due accounts
7826	P-Card Monthly Billing	Finance and Administration use only
7828	Cost Share Credit	Finance and Administration use only



7829	Cost Share Debit	Finance and Administration use only
7830	Group/Team/ASISU Travel	All travel expenses for student groups traveling with prior authorization from the Travel Office. Use this code when traveling away from local area is involved. Includes entry fees to entertainment such as bowling, swimming, Pregame meals for athletics. Athletic Department use only
7831	Training Table	
7832	Sales Tax Paid to St of Id only	Payments to Idaho Tax Commission
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 expense	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
8711	Scholarship	Student Scholarships (Scholarships and Finance and Administration use only).
8712	Loans	Finance and Administration use only
8721	Tuition and Training Assistance	Finance and Administration use only
8722	Tuition and Fees - Grad Assistants	Finance and Administration use only
8731	Room and Board	Finance and Administration use only
8741	Grants	Finance and Administration use only
8742	Participant Support Costs (Grant use only)	Grants and Contracts use only
8743	Participant Supp Costs –F & A Allow- (Grant use only)	Grants and Contracts use only

8744	Educational and Training Asst Other	Finance and Administration use only
8745	SEOG Institutional Match	Finance and Administration use only
8746	Idaho Promise Instit Match	Finance and Administration use only
8747	Scholarship Matching	Finance and Administration use only
8751	Federal Payments-Sub Grantees Other	Grants and Contracts use only
<b>PROPERTY &amp; IMPROVEMENTS \$300 to \$4999</b>		
8011	Land (\$300 to \$4999 per item)	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 (\$300 to \$4999 per item)	All other construction resulting in improvements having a useful life of more than two years and not otherwise classified. \$300 to \$4999.
<b>NATURAL RESOURCES \$300 to \$4999</b>		
8101	Livestock (\$300 to \$4999 per item)	Livestock of all kinds to be used for experimental and breeding purposes not primarily intended for food. \$300 to \$4999.
8102	Minerals (\$300 to \$4999 per item)	The cost of minerals or mineral rights. \$300 to \$4999.
8103	Plants (\$300 to \$4999 per item)	The cost of plants, flowers, trees, etc. not primarily intended for use as food. \$300 to \$4999.
8104	Natural Resources Other (\$300 to \$4999 per item)	Other natural resource costs that do not fit within one of the categories above. \$300 to \$4999.
<b>SITE DEVELOPMENTS \$300 to \$4999</b>		
8151	Site Improvements (\$300 to \$4999 per item)	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 (\$300 to \$4999 per item)	The cost of preparing a new site for use. \$300 to \$4999.
8153	Utilities (\$300 to \$4999 per item)	The cost of installing utilities at a site. \$300 to \$4999.
8154	Site Development Other (\$300 to \$4999 per item)	Other site development costs not listed above. \$300 to \$4999.
<b>BUILDING &amp; IMPROVEMENTS \$300 to \$4999</b>		
8201	Building (\$300 to \$4999 per item)	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 (\$300 to \$4999 per item)	The cost of improvements to existing buildings. \$300 to \$4999.
8203	Misc. Structures (\$300 to \$4999 per item)	Other building costs not listed above. \$300 to \$4999.
<b>COMPUTER EQUIPMENT \$300 to \$4999</b>		
8301	Computer Equipment (\$300 to \$4999 per item)	The component units of a computer such as keyboard, Includes transportation, installation and other ancillary costs. Computers, Desktop, Laptop, Notebook, Servers This expense code should not be used for software. \$300 to \$4999.
8302	Data Processing Equipment (\$300 to \$4999 per item)	Data processing equipment Monitors, Modems, Printers, Scanners \$300 to \$4999.
<b>EDUCATIONAL MATERIAL AND EQUIPMENT \$300 to \$4999</b>		
8351	ISU Main Library Books	Library and reference books, films for viewing, etc, purchased for the collection at main ISU Eli Oboler
8352	Educational Equipment (\$300 to \$4999 per item)	Cost of classroom furniture and furnishings, educational, laboratory and shop equipment, recreational apparatus and equipment. Music and Band Instruments \$300 to \$4999.

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

8401	Agric and Landscape Equipment (\$300 to \$4999 per item)	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. Snow blowers, Rakes, Vacuum cleaner. \$300 to \$4999.
8402	Construction and Engineering Equipment (\$300 to \$4999 per item)	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 (\$300 to \$4999 per item)	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 (\$300 to \$4999 per item)	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 (\$300 to \$4999 per item)	Cost of small motorized equipment such as ATVs, motorcycles, snowmobiles, etc. \$300 to \$4999.
8407	Other Motorized Equipment (\$300 to \$4999 per item)	Other motorized equipment not otherwise classified. \$300 to \$4999.

**OFFICE EQUIPMENT \$300 to \$4999**

8451	Office Furniture (\$300 to \$4999 per item)	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. Bookcases, Tables, Filing Cabinets, Computer Furniture, Safes, Work Stations, Carts and Stands \$300 to \$4999.
8452	Office Equipment (\$300 to \$4999 per item)	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 (\$300 to \$4999 per item)	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. Coffee makers, Washers, Dryers, Microwaves \$300 to \$4999.
8502	Law Enforcement Equipment (\$300 to \$4999 per item)	Cost of law enforcement equipment. \$300 to \$4999.
8504	Shop and Plant Equipment (\$300 to \$4999 per item)	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 (\$300 to \$4999 per item)	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 (\$300 to \$4999 per item)	Short-wave receiving and transmitting radio equipment, including sets installed in automobiles; office telephone systems & equipment. \$300 to \$4999.
8507	Electronic and Photographic Equipment (\$300 to \$4999 per item)	The cost of electronic and audio/visual equipment. Includes all freight, accessories, and other costs to make operational for the use intended. Cameras, Security Cameras, Document Camera, Visual Presenter, Music Systems & components, Televisions, TV, VCR, DVD, Projectors \$300 to \$4999.
8508	Recreation Equipment (\$300 to \$4999 per item)	The cost of recreational equipment includes all freight, accessories, and other costs to make operational for the use intended. \$300 to \$4999.
8509	Specific Use Equipment Other (\$300 to \$4999 per item)	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, network components, 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 ISU Main Library Educ Books	Library and reference books, films for viewing, etc, purchased for the collection at main ISU Eli Oboler Library only over \$5000
8352C	>5K Educational Equipment	Cost of classroom furniture and furnishings, educational, laboratory and shop equipment, recreational apparatus and equipment. Musical & Orchestra Instruments 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.
<b>OFFICE EQUIPMENT &gt;\$5000</b>		
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.
<b>SPECIFIC USE EQUIPMENT &gt;\$5000</b>		
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	>5K Electronic and Photographic	

8508C	>5K Recreation Equipment	The cost of recreational equipment includes all
8509C	>5K Specific Use Equipment Other	All other specific equipment
<b>SOFTWARE &gt;\$200,000</b>		
8551C	>200K Software	
<b>MISC ADMINISTRATION USE ONLY</b>		
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
8806	Refunds	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 Other	Finance and Administration use only
8991	Interdepartmental Sales	Finance and Administration use only
9011	Indirect Cost Expense	Finance and Administration use only
9012	Indirect Cost Recovery	Finance and Administration use only
9111	IDEP Trustee Benefit Payments	Finance and Administration use only