

Fixed Asset, Rent/Lease, Repair/Maintenance, & Contracted Services Expense Account Code Listing

Fixed Asset Accounts	Non-Capital (UNDER \$5,000)	Capital (OVER \$5,000)
PC/Workstation/Printer	942220	942720
Laptops, Netbooks, Tablets	942225	942725
LAN Networking Equipment	942211	942711
LAN Security Equipment	942212	942712
LAN Wireless Equipment	942213	942713
Server Equipment	942230	942730
Mainframe Equipment	942240	942740
WAN DP Equipment	942280	942780
Other DP Equipment	942260	942770
Video Equipment	942300	942800
Voice Communications Equipment	942250	942760
Other Telecommunications Equipment	947060	947560
Software-PC/Printer (Capital must be >\$100,000)	942050	942550
Software-Externally Developed (Capital must be >\$100,000)	942010	942510
Software-WAN DP (Capital must be >\$100,000)	942030	942530
Software-Mainframe (Capital must be >\$100,000)	942040	942540
Software-Servers (Capital must be >\$100,000)	942060	942560
Software-Other DP Equip (Capital must be >\$100,000)	942020	942590
Office/Reception Furniture	940001	940501
Classrm/Library/Lab Furnitr	944030	944530
Residential/Dorm Furniture	947040	947540
Office Equipment	940010	940510
Science Equipment 2-8 year life	944010	944510
Science Equipment >8 year life		944540
Engineering/Drafting Equipment 2-8 year life	944020	944520
Engineering/Drafting Equipment >8 year life		944550
Musical Equipment	944060	944560
Audio-Visual Equipment	944080	944580
Educational Equip	944090	944590
Custody/Security Equipment	947010	947510
Athletic Equipment	947020	947520
Ground/Plant Maint Equip	947030	947530
Kitchen Equipment	947050	947550
Other Equipment	947100	947600
Fabricated Equipment	N/A	944085
Motor Vehicles-Road	946002	946502
Motor Vehicles-Trailers	946030	946530
Motor Vehicles-Utility	946040	946540
Motor Vehicles-Aircraft	946010	946510
Motor Vehicles-Boats	946020	946520
Motor Vehicles-Other	946090	946590
Non-Depreciable Art & Artifacts	949130	949140
Depreciable Art & Artifacts	N/A	949560
Library Books/Journals and Library Collections	949060	949501
Patents	N/A	947710
Copyrights	N/A	947720
Trademarks	N/A	947730
Land Use Rights	N/A	947740
Permanent Easements	N/A	947750

Type of account to use for:	Agreement/Contract covers ≥ 1 year	One-time or Short-term basis
Repairs	Maint Contracts/Service Agreements	Repair & Maintenance Services
Maint	Maint Contracts/Service Agreements	Repair & Maintenance Services
Other support	Contracted Services	Contracted Services*

*a contract/agreement must be in place

Rental/Lease Accounts	
927050	Rent/Lease-Land
927060	Rent/Lease-Buildings/Offices
927070	Rent/Lease-Other Facilities
927140	Rent/Lease-PCs and Printers
927110	Rent/Lease-WAN DP Equipment
927130	Rent/Lease-LAN Equipment
927150	Rent/Lease-Servers
927160	Rent/Lease-Mainframe Equipment
927100	Rent/Lease-Other Computer Equipment
927120	Rent/Lease-Video Transmission Equip
927090	Rent/Lease-Voice Comm Equipment
927170	Rent/Lease-PC Software
927180	Rent/Lease-Server Software
927190	Rent/Lease-Mainframe Software
927220	Rent/Lease-Furniture/Furnishings
927210	Rent/Lease-General Office Equipment
927230	Rent/Lease-Other Equipment
927200	Rent/Lease-Motor Vehicles

Repair/Maintenance Accounts	
928240	Repairs/Maint-Pave Lot
928250	Repairs/Maint-Strip Lot
928330	Repairs/Maint-Grounds
928180	Repairs/Maint-Buildings
928190	Repairs/Maint-Other Structures
928310	Repairs/Maint-PC/Printer Equip
928280	Repairs/Maint-WAN Equip
928300	Repairs/Maint LAN Equip
928320	Repairs/Maint-Servers
928210	Repairs/Maint-Other Comp Equip
928290	Repairs/Maint-Video Trans Equip
928295	Repairs-Voice Communication Equip
928185	Repairs/Maint-Housekeeping Services
928260	Repairs/Maint-Electric
928270	Repairs/Maint-HVAC
928220	Repairs/Maint-Other Equip
928200	Repairs/Maint-Motor Vehicles
928340	Preventive Maint-Buildings
928345	Repairs/Maint-FM Work Request
928350	Project Labor Repair
928355	Minor Renovations/Improve - Non-Cap
928360	Contractor Repairs
928230	Repairs/Maint-Other

Repair & Maintenance Services: A one-time or short-term agreement between the University and a vendor to remediate a problem with a product or piece of equipment. Often the agreement rate is based upon an hourly labor charge plus parts and supplies. Both parts and labor are recorded in the same account. Note that repairs are corrective and restorative following wear and deterioration; maintenance is preventive and anticipatory.

Maintenance Contracts/Service Agreements: Contracts between the University and a vendor specifying a level of ongoing support for a product or piece of equipment. Maintenance agreements often cover a one-year or longer time period.

Contracted Services: Services purchased from independent contractors or external organizations for professional and consultative personal services. These services are needed for maintenance and/or ongoing operations and cannot be provided by the current staff.

Maintenance Contract/Service Agreement Accounts	
927440	Maint Contract-Buildings
927450	Maint Contract-Other Structures
927320	Maint Contract - PC/Printer Equip
927290	Maint Contract - WAN Equipment
927310	Maint Contract - LAN Equipment
927350	Maint Contract - Servers
927360	Maint Contract - Mainframe Computer
927280	Maint Contract - Other DP Equipment
927300	Maint Contract - Video Transmit Equip
927330	Maint Contract - PC/Printer Software
927270	Maint Contract - WAN Software
927340	Maint Contract - Server Software
927370	Maint Contract - Mainframe Software
927260	Maint Contract - Other Software
927240	Maint Contract-Elevator
927250	Maint Contract-Filterduct
927380	Maint Contract - Other Equipment

Contracted Services Accounts	
921050	Legal Fees
921060	Litigation Expense
921100	Accounting Fees
921120	Contract Svcs-Financial Costs
920500	Medical Fees-Hospital
920550	Medical Fees-Other
920350	Consult Fees IT Support Svcs
920100	Consult Fees WAN Support Services
920150	Consult Fee Video Support Svcs
920200	Consult Fee LAN Support Svcs
920250	Consult Fee PC/Printer Supp Svc
920300	Consult Fee Server Support Svcs
920050	Consult Fee Mainframe Supp Svcs
921250	Academic Instruct Research Svc
920400	Consultant Fees Engineering
920450	Consultant Fees Administration
922650	Worker Comp Fees
922060	Dining Services Declining Bal
922150	Contract Svc-Special Food Svc Event
922050	Dining Services Meal Plan
922300	Service Agreement-Laboratory
928175	Service Agreement-Lab Animal Care
922250	Service Agreement-Laundry Svc
922350	Service Agreement-Janitorial
922400	Service Agreement-Waste Svcs
922450	Service Agreement-Security
922500	Service Agreement-Pest Control
922550	Service Agreement-Lawn/Grounds
922610	Service Agreement-Warehousing
922620	Inspection Fee-Elevators
922630	Inspection Fee-Boiler Room Equip
920600	Employee On Loan Payment
920650	Honorariums
920700	Other Contracted Services
920750	NRA Other Contracted Services
922600	Service Agreement-Other

Color coding -- Account relates to:
 Green: Data Processing Equipment
 Blue: Software
 Peach: General Equipment
 Yellow: Motor Vehicles

Employee & Travel Expenses, Purchases for Resale, Supplies, Communications, Other Services, Administrative, and Other Costs
Expense Account Code Listing

Rev. date 3/31/11

Travel & Registration Expenses	In-State	Out of State	Out of Country	Fed Partic In-State	Fed Partic Out of State
Transportation-Air	925120	925280	926070	925125	925285
Transportation-Ground	925140	925300	926090	925150	925305
Transportation-Other	925160	925320	926110	925165	925325
Subsistence-Lodging	925180	925340	926130	925190	925345
Subsistence-Meals	925200	925360	926150	925210	925365
Subsistence-Other/Tip/Etc	925220	925380	926170	925225	925385
Registration Fees	925240	925400	926210	925245	925405
Student Study Abroad Expenses			926190		
Board/Non-Employee Subsistence		925460			
Board/Non-Employee Transp		925440			

Employee Educational & Moving Expenses*	
924250	Empl Educ Assistance Prog Taxble
928430	Empl Training Expenses Non-Taxable
924150	Employee Moving Expense Non-taxable
924100	Employee Moving Expense Taxable

*These costs are considered employee benefits

Purchases for Resale	
931200	Purchases for Resale-Service Costs
931300	Printing Supplies-Resale
931400	Duplication/Copy Supplies-Resale
931450	Stores Partner Clearing
931550	Purchases for Resale-Food & Drinks
931660	Medical Supplies/Drugs - Resale
931700	Purchases for Resale-Special Events
931800	Purchases for Resale-Miscellaneous
931850	Bookstore Text-New
931900	Bookstore Text-Used
931950	Bookstore Tradebooks
932025	Mail Ctr Supplies for Resale
932030	NimerMac Equipment - Resale
932035	NimerMac Misc Supply - Resale
932040	Nimermac Repair Supplies-Resale
932250	Sales Tax Expense

Research/Grant & Contract Accounts (to be used with 5xxxx funds only)	
921150	Non-Federal Participant Stipend
921160	Subject incentive Fee
921170	Federal Participant Stipend
921200	NRA Participant Stipend
921300	Research Subcontract
921325	Research Subcontract Over \$25K
930260	Other Federal Participant Costs
953050	Indirect Overhead Costs

Supplies	
Carpentry & Hardware Supplies	
930300	Repair Supplies
930350	In House Maint Supplies
930400	Repair Supplies Technical Svc
930450	Electrical Supplies
930500	Heating & Air Conditioning Supp
930550	Furnishings Supplies
930600	Ground Supplies
930650	Preventive Maint Supplies
930700	HPI General Maint Supplies ⁴
930750	HPI Plumbing Supplies ⁵
930800	HPI Locksmith Supplies ⁵
930850	HPI Electrical & Lighting Supplies ⁴
930860	HPI HVAC Supplies ⁴
930900	Project Material Supplies
930950	Carpentry Supplies
Other Supplies	
931100	Office Supplies
931150	Data Processing Supplies
930270	Security and Safety Supplies
930050	Household Supplies-Janitorial
932350	Non-Educ Agriculture/Animal Supp
930640	Other Facility & Hardware Supplies
931025	Vehicle/Equipment Supplies-Gasoline
931050	Motor Vehicle Parts/Supplies
930200	Food Supplies (Human Consumption)
930100	Clothing and Uniforms
932450	Drugs/Pharmaceutical Supplies
932460	Medical Supplies
930251	Laboratory Supplies
930252	Animal Purchases
932400	Non-Educational Scientific Supplies
930250	Educational Supplies
932300	Non-Educational Misc Supplies

Communications Expenses	
Telecommunications & Data Processing	
928095	Bundled Voice/Data Services
928010	Local Telephone Service
928020	Telecomm - Univ Acquired Services
928030	Long Distance Service
928090	Telecommunication Data Charge
928091	Data Services-Metro Area
928150	Teleconference Charges
928110	Communication-Cell Phone Svcs
928160	Email/Calendar Services
928130	Video Transmission Charges
928140	Internet Svc Provider Charges
928141	Internet-Reimb Teleworking Costs
928400	Data Wiring Service Charge
928410	Telephone Wiring Service Charge
928390	Computer/Data Processing Services
928420	Managed LAN Service Charge
Other Communications	
928040	Postage
928050	Communications Courier
928370	Freight & Express
928170	Printing, Binding, & Duplicating
928100	Communication-TV/Cable Services
928380	Advertising

Other Services	
Insurance	
927390	Insurance-Property
927400	Insurance-Motor Vehicle
927410	Insurance-Liability
927430	Insurance-Other
927420	Insurance Bonding Payments
Legal Expenses and Benefit Costs	
951080	Legal/Financial Settlement
950050	Tort Claims
951040	Expert Witness Fees
952040	Royalties
952050	License & Permit Cost
Pensions and Benefit Claim Payments	
950101	LEO Special Separation Allowance

Other Administrative Expenses	
Membership Dues and Subscriptions	
952100	Subscriptions
952150	Membership Dues
Service and Other Awards	
950150	Employee Awards/Recognition
950151	Employee Gifts Cash Taxable
951440	Non-employee Gifts & Awards
951641	Employee Gifts Non-Cash
Other	
951240	Bldg Moving Exp
951320	Officials
951360	Administrative Meals
951400	Guarantees
951410	Public Relations
951560	Photography
951640	Cashiers Short & Over
951680	Armored Car Services
951720	Department Over & Short
951760	Other Current Services
952200	Other Fixed Charges
952250	Life & Income Annuity Distributions
952275	Property Tax Expense
953100	Other Administrative Expenses

Other Costs	
951160	Collection Costs/Debt Owed In State ¹
951280	Bank Card Service Charges ²
951600	Bank Card Charges/Debt ²
951600	Svc Chg/Sale Surplus Property

Note 1: For fees paid to a vendor to collect a debt owed to the state. These fees may be a fixed amount or calculated as a percentage of the debt amount collected.

Note 2: For Electronic Payment Processing Fees (payments by charge card, credit card, debit card, or electronic funds transfer). Includes transaction and processing fees that the statewide credit card processor will charge for processing electronic payments.

Note 3: Also see "Contracted Services Accounts" for Legal Fees (Account 921050) and Litigation Expenses (Account 921060).

Note 4: Accounts 930700, 930850, and 930860 will be inactivated on 7/1/11.

Note 5: Accounts 930750 and 930800 will be changed to *Plumbing Supplies* and *Locksmith Supplies*, respectively, on 7/1/11.