ACCOUNT CODES

4XXXX  CURRENT EXPENSES

TRADE:
8001  In-District
8002  Out-of-District
8003  Int'l
8004  State
8005  National
8006  Local
8007  Non-Employee (Board Members, Youth Programs)
8008  Employee & Affiliate Recruitment
8009  Moving Expenses

POSTAGE:
6100  Postage

TELECOMMUNICATIONS:
6200  Telephone Service
6201  Internet Access/Service/Equipment
6202  Fax Machine/Equipment
6203  Internet Services
6204  Service Contracts/Agreements/Recertifications
6205  Other

REPAIRS AND MAINTENANCE:
6400  Equipment
6410  Payment to Grant Sub-Recipient
6450  Professional Fees
6460  Additions and Improvements
6470  Rent, Leases, etc.
6480  Travel, Registration, Food, etc.
6490  Miscellaneous

INSURANCE:
6501  Fire, Casualty, etc.
6502  Liability
6503  Umbrella
6504  Cancellation
6505  Credit
6506  Group

OTHER EXPENSES:
8010  Communication/Consulting/Referral
8851  Competitor/peer Awards

MATERIALS AND SUPPLIES:
A material or supply is any article which meets any one or more of the following conditions:
1. Consumable, expendable equipment or supplies.
2. Non-corporate, non-management, non-complex items for maintenance and repair of equipment.
3. It is not a service bought from a vendor.
4. Its service is needed/requested/used during contract period.

ACCOUNT CODES

7XXXX  CAPITAL OUTLAY - Inventoried Fixed Assets

CAPITALIZED FURNITURE AND EQUIPMENT: greater than or equal to $5,000

REPAIRS AND MAINTENANCE:
6250  Independent Contractor (for HR approval)

INSURANCE:
6501  Fire, Casualty, etc.
6502  Liability
6503  Umbrella
6504  Cancellation
6505  Credit
6506  Group

OTHER EXPENSES:
8010  Communication/Consulting/Referral
8851  Competitor/peer Awards

INVENTORY:
8010  Communication/Consulting/Referral
8851  Competitor/peer Awards

OTHER STRUCTURES:
9001  Other structures: utilities, building improvements, etc.
9005  Building Equipment
9006  Building Supply
9007  Roofing, Guttering, etc.