

## **EXPENDITURE CODE DEFINITIONS**

CODE      TITLE

### **PERSONAL SERVICES**

1000      FUNDS 490 AND 495 USE ONLY (See page 23 for a detailed listing of these codes).

### **CLASSIFIED CIVIL SERVICE SALARIES**

1100      Classified Civil Service Salaries

Salaries and wages paid to employees in the classified civil service as provided under Wis. Stat. Sec. 230.08(3).

Do Not Charge: Classified civil service salaries – IT (use 1120); classified limited term employee salaries (use 1161); provisional limited term employee salaries (use 1168); unclassified civil service salaries (use 1200); project position salaries (use 1300).

1105      Relocation Incentive Award (can only be used on supplemental payrolls, cannot be done on a pay adjustment).

1110      Seasonal Employee Salaries

1120      Classified Civil Service Salaries – IT

Salaries and wages paid to employees in the classified civil service who devote a substantial majority of their time to tasks directly associated with an information technology (IT) operation. Include management information specialists, supervisors, technicians, record librarians, computer operators, etc.

Do Not Charge: Non-IT classified civil service salaries (use 1100); classified limited term employee salaries – IT (use 1121); unclassified civil service salaries - IT (use 1201); project position salaries – IT (use 1301).

1121      Classified Limited Term Employee Salaries – IT

Salaries and wages paid to classified limited term employees who devote a substantial majority of their time to tasks directly associated with an information technology (IT) operation.

Do Not Charge: Classified civil service salaries - IT (use 1120); non-IT classified limited term employee salaries (use 1161); provisional limited term employee salaries (use 1168); unclassified civil service salaries - IT (use 1201); project position salaries – IT (use 1301).

1161      Classified Limited Term Employee Salaries

Salaries and wages paid to classified employees based on a limited term appointment as provided under Wis. Stat. Sec. 230.26(1).

Do Not Charge: Classified civil service salaries (use 1100); classified limited term employee salaries - IT (use 1121); provisional limited term employee salaries (use 1168); unclassified civil service salaries (use 1200); unclassified limited term employee salaries (use 1261); project position salaries (use 1300).

1168      Provisional Limited Term Employee Salaries

Salaries and wages of employees who have been appointed provisionally, to fill a vacancy until an appointment can be made from a register established after an announcement of competition for the position as specified under Wis. Stat. Sec. 230.26(2). Include all such employee salaries whether their work involves information technology (IT) or not.

Do Not Charge: Classified civil service salaries (use 1100); nonprovisional limited term employee salaries (use 1161); unclassified civil service salaries (use 1200); unclassified limited term employee salaries (use 1261); project position salaries (use 1300).

1170      Salaries, Reimbursements to other State Departments and Municipalities

1171      Length of Service Bonus

<u>CODE</u>	<u>TITLE</u>
1175	<u>Salary Related Legal Settlements – Classified</u> Payments of back wages and salary related legal settlements to current or former state employees in the classified civil service. <u>Do Not Charge:</u> Salary related legal settlements – unclassified (use 1275), nonsalary related legal settlements (use 1980), damage & other claims awards (use 3160).
1177	<u>Termination Payments for Unused Leave</u> Termination (lump-sum) payments for sabbatical and unused leave (Central Payroll System earnings types LAN, LAR, LSN, LSR).
1179	<u>Exceptional Performance Awards</u> Exceptional performance of classified, nonrepresented employees. Lump sum payments recognizing excellent service.
1194	Salary Activity Allocation/Transfer
1195	Fifth Week Vacation Pay
1196	Salary Distribution
1197	<u>Refund of Personal Services Costs</u> Use to account for reimbursement of personal services costs associated with the temporary interchange of personnel as authorized under Wis. Stat. Sec. 230.047.
1199	Salaries Paid After Death – Classified

### **UNCLASSIFIED CIVIL SERVICE SALARIES**

1200	<u>Unclassified Civil Service Salaries</u> Salaries and wages paid to employees in the unclassified service as provided under Wis. Stat Sec. 230.08(2). Unclassified employees include teachers, faculty members, all elected officials, legislative employees, administrative staff members whose appointments are in the unclassified service, department heads and other appointed officials. <u>Do Not Charge:</u> Classified civil service salaries (use 1100); classified limited term employee salaries (use 1161); provisional limited term employee salaries (use code 1168); unclassified civil service salaries – IT (use 1201); project position salaries (use 1300).
1201	<u>Unclassified Civil Service Salaries – IT</u> Salaries and wages paid to employees in the unclassified civil service who devote a substantial majority of their time to tasks directly associated with an information technology (IT) operation. <u>Do Not Charge:</u> Classified civil service salaries - IT (use 1120); classified limited term employee salaries - IT (use 1121); provisional limited term employee salaries (use 1168); non-IT unclassified civil service salaries (use 1200); project position salaries - IT (use 1301).
1202	Student Salaries
1205	Research Assistant Salaries
1208	<u>Work Study – Reimbursement</u> Hours worked by student employees partially funded by the Federal Work Study Program.
1209	Other Assistant Salaries
1210	<u>Per Diem – Unclassified</u> Per diem payments permitted by statute to members of policy-making boards. [See Wis. Stat. Secs. 15.07(5)(a) through (y)].

<u>CODE</u>	<u>TITLE</u>
1230	<u>Performance Awards</u> Payments for Investment Performance under Wis. Stat. Sec. 25.156(6)
1250	Reserve Judge Salaries
1252	Board Member Salaries
1261	<u>Unclassified Limited Term Employee Salaries</u> Salaries and wages paid to unclassified employees based on a limited term appointment as provided under Wis. Stat. Sec. 230.26(1). <u>Do Not Charge:</u> Classified civil service salaries (use 1100); classified limited term employee salaries (use 1161); provisional limited term employee salaries (use 1168); unclassified civil service salaries (use 1200); project position salaries (use 1300).
1275	<u>Salary Related Legal Settlements – Unclassified</u> Payments of back wages and salary related legal settlements to current or former state employees in the unclassified civil service. <u>Do Not Charge:</u> Salary related legal settlements – classified (use 1175); nonsalary related legal settlements (use 1980); damage & other claims awards (use 3160).
1299	Salaries Paid After Death – Unclassified
1300	<u>Project Position Salaries</u> Salaries and wages of project employees as specified under Wis. Stat. Sec. 230.27. These employees receive all rights and privileges authorized for employees coded 1100, except tenure, transfer, reinstatement, promotion eligibility and layoff benefits. <u>Do Not Charge:</u> Classified civil service salaries (use 1100); classified limited term employee salaries (use 1161); provisional limited term employee salaries (use 1168); unclassified civil service salaries (use 1200); unclassified limited term employee salaries (use 1261); project position salaries – IT (use 1301).
1301	<u>Project Position Salaries – IT</u> Salaries and wages of project position employees, as specified under Wis. Stat. Sec. 230.27, who devote a substantial majority of their time to tasks directly associated with an information technology (IT) operation. <u>Do Not Charge:</u> Classified civil service salaries - IT (use 1120); classified limited term employee salaries - IT (use 1121); provisional limited term employee salaries (use 1168); non-IT project position salaries (use 1300).
1399	Salaries Paid After Death – Project Position

### **FRINGE BENEFITS**

1902	<u>Fringe Benefit Variance</u> May be used for all differences in computing fringe benefits on a total basis compared to the amounts shown on the individual computer generated runs.
1910	<u>Unemployment Compensation</u> The cost incurred by the employer for the contribution for unemployment compensation.
1911	Unemployment Compensation – LTE
1918	Workers Compensation – Claims Paid – Third Party ( <b>Note: for use by DOA State Risk Management only</b> )
1919	Workers Compensation – 1099 Reportable ( <b>Note: for use by DOA State Risk Management only</b> )
1920	Workers Compensation – Wage – Non 1099 Reportable ( <b>Note: for use by DOA State Risk Management only</b> )
1921	<u>Wage Continuation Insurance</u> The cost incurred by the employer for wage continuation insurance coverage.

<u>CODE</u>	<u>TITLE</u>
1925	Worker's Compensation for Inmates
1929	Employer Contribution – Academic Retirement
1930	<u>Social Security</u> The cost incurred by the employer for teacher and other state employee benefits.
1931	Medicare Coverage – Government Employees
1940	<u>Health Insurance</u> The cost incurred by the employer for employee health insurance coverage.
1941	ETF Administrative Fees
1942	Health Insurance – Graduate Assistants
1943	Health Insurance – Sick Leave Credit – Layoff
1950	<u>Life Insurance</u> The cost incurred by the employer for employee life insurance coverage.
1960	Early Retirement – Lump Sum Payment to ETF
1961	<u>Teacher – Retirement</u> The cost incurred by the employer for teacher retirement benefits.
1965	Supplemental Sick Leave Conversion
1968	Early Retirement – Unclassified Faculty/Academic Staff
1969	<u>Other – Retirement</u> The cost incurred by the employer for employee retirement benefits.
1970	Pension Obligation Bond Payments
1980	<u>Nonsalary Related Legal Settlements</u> Nonsalary related payments of legal settlements to current or former state employees. <u>Do Not Charge:</u> Salary related legal settlements – classified (use 1175); salary related legal settlements – unclassified (use 1275); damage & other claims awards (use 3160).
1990	Fringe Benefit Surcharge – LTE
1991	Fringe Benefit Surcharge – Regular Employees
1994	Fringe Benefit Allocation/Transfer
1996	Fringe Benefit Distribution
1997	<u>Refund of Fringe Benefit Costs</u> Use to account for reimbursements of fringe benefit costs associated with the temporary interchange of personnel as authorized under Wis. Stat. Sec. 230.047(3).

CODE      TITLE

**OTHER**

2090      Agency Charges – FUNDS 490 AND 495 USE ONLY (See page 23 for a detailed listing of these codes).

**TRAVEL & TRAINING EXPENDITURES**

2100      Travel – Employee In-State Business

Travel costs (meals, lodging, transportation and incidentals) incurred by state employees, including LTEs, while traveling within the state on regular assigned duties. Also include travel costs billed to and paid direct to the vendor by the state. For travel to attend conferences, conventions, seminars, etc., refer to code 2110. For travel to destinations outside the state, refer to code 2120.

2110      Travel – In-State Conferences, Conventions & Training

Travel costs (meals, lodging, transportation, registration fees and incidentals) incurred by state employees, including LTEs, while traveling within the state to attend conferences, conventions, seminars, etc. For the cost of tuition and fees in connection with job or career-related training and development, refer to codes 2175 and 2180.

2120      Travel – Employee Out-of-State Business

Travel costs (meals, lodging, transportation and incidentals) incurred by state employees, including LTEs, while traveling out-of-state to conduct regular assigned duties. Also include travel costs billed to and paid directly to the vendor by the state. For travel to attend conferences, conventions, seminars, etc. refer to code 2130.

2130      Travel – Out-of-State Conferences, Conventions & Training

Travel costs (meals, lodging, transportation, registration fees and incidentals) incurred by state employees, including LTEs while traveling outside the state to attend conferences, conventions, seminars, etc. For the cost of tuition and fees in connection with job or career related training and development, refer to codes 2175 and 2180.

2140      Fleet Charges – Use of State Vehicles

Charges for business use of state vehicles. This includes charges on the General Services Billing.

2150      Fleet Charges – Use of State Air Fleet

Charges for business use of state air fleet. This includes charges on the General Services Billing.

2155      Travel – Moving Expense

Reimbursements to employees for moves and temporary lodging allowance including the cost of mileage and any costs paid directly to the mover.

2160      Travel Expenses – Non-State Employee

Reimbursements to non-state employees including volunteers and applicant interview candidates, for travel expenses that are actual, reasonable and supported by required receipts.

2165      Travel Expense – Boards & Committees

Reimbursements of travel costs incurred by statutorily authorized board & committee members, including any costs paid directly to vendors on their behalf.

2175      Tuition & Fees – Non-Reportable Training & Development

Tuition and fees at educational institutions for training and educational endeavors that are taken to maintain or improve the skills required of the employee to perform the job. Related travel expenses should be coded to 2110 or 2130. Registration fees for courses not at an educational institution should be coded to 2110 or 2130.

<u>CODE</u>	<u>TITLE</u>
2180	<u>Tuition &amp; Fees – IRS Reportable Training &amp; Development</u> Tuition and fees for training and educational endeavors that are taken to qualify the employee for a new trade or profession or are taken for general aspirations rather than to maintain or improve current job skills. This may include courses taken at a recognized educational institution or privately sponsored training such as CPA review courses. Related travel expense should be coded to 2110 or 2130. (Note: Reimbursements that qualify as "career related" training and development are currently subject to tax withholding and W-2 reporting if certain conditions are met.)
2185	<u>Legislator's Per Diem – In Session</u> Per diem payments to members of the legislature for in-session food and lodging as authorized by Wis. Stat. Sec. 13.123(1).
2186	<u>Legislator's Allowance – Out of Session</u> Expenditures for legislators' monthly out of session allowance for postage and clerical assistance in accordance with Wis. Stat. Sec. 13.123(2).
2190	<u>Purchasing Card Travel</u> Used to record purchasing card transactions related to air, rail, bus, lodging, and car rental expenditures. Charges to this code may later be allocated to other travel codes as needed by the agency.

### **TELECOMMUNICATION EXPENDITURES**

2200	<u>Telephone &amp; Other Telecommunications Equipment &amp; Services</u> Includes all recurring charges for centrex and non-centrex local telephone service, all equipment charges (leased or rented from a common carrier or private vendor), telephone central office trunks, intercom systems, telex service, telephone paging, teletypewriter, telephone answering services, and telephone lines for facsimile machines, modems and answering machines.
2210	<u>Long Distance Telephone Charges – Non-STC</u> Includes all long distance telephone charges excluding the State Telecommunications System (STS) which should be coded to 2240 and cellular phone roaming charges which should be coded to 2270.
2220	<u>Additional Local Calls</u> Charges from local telephone companies for additional local calls. Charges for additional calls on a cell phone should be coded to 2270.
2230	<u>One Time Charges For Installation/Modifications</u> Non-recurring charges for installations, moves, and changes for centrex and non-centrex local service, voice access circuit charges (STS access lines) and the Consolidated Data Network. Charges can be billed by either the vendor or the DOA General Services Billing System. Any charges for modifications to a cell phone service should be charged to 2270 and charges for cell phone equipment should be charged to 2271.
2240	<u>State Telecom System (STS) Calls</u> Calls made over the STS and billed via the DOA General Services Billing System or by an external vendor.
2250	<u>STS Access Lines &amp; Badgernet Converged Network (BCN)</u> Recurring monthly voice access circuit (STS access lines) charges and monthly Badgernet Converged Network (BCN) charges billed via either the DOA General Services Billing System or by vendor.
2260	<u>Communications – Other Expenses</u> Any miscellaneous charges which are not covered by the other codes in the Telecommunications category.
2270	<u>Cellular Service</u> Includes all one-time and recurring charges for the use of cellular or mobile phones; roaming and additional call charges should be coded here as well.
2271	<u>Cellular Equipment</u> Includes the cost of all leased, rented or purchased cellular or mobile phones equipment.

**RENT & LEASE EXPENDITURES**

Rent expenditures are distinguished from lease expenditures through the following criteria:

1. Rental expenditure codes should be used when the term of the lease agreement is one year or less. The term specified on the underlying agreement is to be used when making this determination, not the term specified on a purchase order. All rent/lease payments to agencies within state government are considered rentals.
2. Lease expenditures codes should be used when the term of the agreement exceeds one year. The term specified on the underlying agreement is to be used when making this determination, not the term specified on a purchase order. No payments to agencies within state government are considered lease expenditures.

Lease expenditures should be coded to the appropriate capital lease accounts if the unit cost equals or exceeds \$5000 **and** either the asset is purchased through the master lease program or at least one of the four capital lease criteria is satisfied. These four criteria are detailed in Section V - 10 of the GAAP Policies and Procedures Manual. If these conditions are not fulfilled, the lease expenditures should be recorded to the operating lease accounts. (Please note the special criteria that pertain to copier leases as detailed in Section V - 10 – Policy, Attachment A of the GAAP Policies and Procedures Manual.)

2300      Rental of Land

1. All charges for the use of State owned land.
2. Charges for the use of privately owned land when the term of the agreement is one year or less. The term specified on the underlying agreement is to be used when making this determination, not the term specified on a purchase order.

2305      Operating Lease – Land

Charges for the use of privately owned land when the term of the agreement exceeds one year and the lease does not meet the criteria for capitalization. The term specified on the underlying agreement is to be used when making this determination, not the term specified on a purchase order.

Do Not Charge: Payments for use of State owned land (use 2300). Installment payments under a lease agreement which in substance is a financing arrangement for the purchase of land. Charge payments under Capital Leases to code 4110 under the Capital Assets category. If there is any question whether the agreement substantially transfers the benefits and risks of ownership, see FASB Statement #13 or the DOA GAAP Policies & Procedures Manual for detailed criteria to distinguish Operating from Capital Leases.

2310      Rental of Space – State Owned

Charges for use of work space, conference rooms, parking space, etc. at State Owned Facilities.

2315      Rental of Space – Miscellaneous

Charges for use of space for miscellaneous purposes e.g. renting a booth at trade shows or conferences that is generally short-term in nature. These are space rental costs that are not eligible for budgetary supplements because they are not costs associated with occupancy by state agencies. This code should not be used for reporting payments for renting space to house state agency activities or employees. Expenditure codes 2310, 2320 or 2325 should be used for those costs.

2320      Rental of Space – Privately Owned

Charges for use of work space, conference rooms, parking space, etc. at privately owned facilities when the term of the agreement is one year or less. The term specified on the underlying agreement is to be used when making this determination, not the term specified on a purchase order. This code should generally be used for reporting costs associated with housing state agency operations and employees. 2315 - Space Rental Miscellaneous should be used for costs not eligible for budgetary supplements such as booth rental at conferences or trade shows.

2325      Operating Lease – Privately Owned Space

Charges for use of work space, conference rooms, parking space, etc. when the term of the agreement exceeds one year and the lease does not satisfy the criteria for capitalization. The term specified on the underlying agreement is to be used when making this determination, not the term specified on a purchase order.

Do Not Charge: Installment payments under a lease agreement, which in substance is a financing arrangement for the purchase of a building and attached fixtures. Charge payments under Capital Leases to code 4150 under the Capital Assets category. If there is any question whether the agreement substantially transfers the benefits and risks of ownership, see the DOA GAAP Policies & Procedures Manual for detailed criteria to distinguish Operating from Capital Leases.

CODE      TITLE

2330      Rental of IT Equipment or Software

Charges for the use of equipment or software when the term of the agreement is one year or less. The term specified on the underlying agreement is to be used when making this determination, not the term specified on a purchase order. Examples of costs to report include:

1. Data processors, including peripherals such as: printers, tape drives, disk drives, modems, etc. and system network equipment such as control units, terminals, front-end processors, etc.
2. Software obtained under an arrangement when there is no intent or ability to take ownership through a purchase. For example: annual payments for the right to use software or software obtained for testing purposes.

Do Not Charge:

1. Maintenance agreements for either hardware or purchased software. Charge such payments to code 2460 under the Maintenance & Repair Expenditures category.
2. Service Bureau charges. Charge these payments to code 2600 under the Contractual Services category.
3. Software obtained under a license agreement allowing multi-year use of the product where the intent is to take ownership. Charge such payments to code 3730 under the Supplies category or code 4320 under the Capital Assets category.
4. Data communication lines and equipment. Use code 2200.

2335      Operating Lease – IT Equipment

Charges for the use of the types of equipment identified in code 2330 when the term of the agreement exceeds one year and the lease does not satisfy the criteria for capitalization. The term specified on the underlying agreement is to be used when making this determination, not the term specified on a purchase order.

Do Not Charge:

1. Maintenance agreements for either hardware or purchased software. Charge such payments to code 2460 under the Maintenance & Repair Expenditures category.
2. Service Bureau charges. Charge these payments to 2600 under the Contractual Services Category.
3. Software obtained under a license agreement allowing multi-year use of the product where the intent is to take ownership. Charge such payments to code 3730 under the Supplies category or code 4320 under the Capital Assets category.
4. Installment payments under a lease agreement which in substance is a financing arrangement for the purchase of data processing hardware or software. Charge payments under Capital Leases to code 4310 under the Capital Assets category. If there is any question whether the agreement substantially transfers the benefits and risks of ownership, see FASB Statement #13 or the DOA GAAP Policies & Procedures Manual for detailed criteria to distinguish Operating from Capital Leases.

2340      Rental of Vehicles

Charges for non-fleet vehicles when the term of the agreement is one year or less. The term specified on the underlying agreement is to be used when making this determination, not the term specified on a purchase order. For example:

1. Rental of a specially equipped passenger vehicle not available through State fleet.
2. Rental of a bus to transport personnel during seasonal operations.
3. Trucks, tractors, boats, etc.

Do Not Charge:

1. Fleet charges. See code 2140 under Travel Expenditures
2. Occasional rentals related to Business Travel. Include as transportation costs under appropriate codes within the Travel category.

CODE      TITLE

2345      Operating Lease – Vehicles

Charges for the use of non-fleet vehicles when the term of the agreement exceeds one year and the lease does not satisfy the criteria for capitalization. The term specified on the underlying agreement is to be used when making this determination, not the term specified on a purchase order. For example:

1. Rental of a specially equipped passenger vehicle not available through State fleet.
2. Rental of a bus to transport personnel during seasonal operations.
3. Trucks, tractors, boats, etc.

Do Not Charge:

1. Fleet charges. See code 2140 under Travel Expenditures
2. Installment payments under a lease agreement which in substance is a financing arrangement for the purchase of a passenger vehicle. Charge payments under Capital Leases to code 4350 (Automobiles) or code 4370 (Trucks & Other Vehicles) under the Capital Assets category. If there is any question whether the agreement substantially transfers the benefits and risks of ownership, see FASB Statement # 13 or the DOA GAAP Policies & Procedures Manual for detailed criteria to distinguish operating from Capital Leases.

2350      Rental of Aircraft

Charges for the use of non-fleet aircraft when the term of the agreement is one year or less. The term specified on the underlying agreement is to be used when making this determination, not the term specified on a purchase order.

Do Not Charge:

1. Use of State Air Fleet. Charge such payments to code 2150 under the travel expenditure category.
2. Cost of air service related to employee travel. Charge such payments as transportation costs to the appropriate codes under the travel expenditure category.

2355      Operating Lease – Aircraft

Charges for the use of non-fleet aircraft when term of the agreement exceeds one year and the lease does not satisfy the criteria for capitalization. The term specified on the underlying agreement is to be used when making this determination, not the term specified on a purchase order.

Do Not Charge:

1. Use of State Air Fleet. Charge such payments to code 2150 under Travel Expenditures.
2. Installment payments under a lease agreement which in substance is a financing arrangement for the purchase of aircraft. Charge payments under capital leases to code 4390 under the Capital Assets category. If there is any question whether the agreement substantially transfers the benefits and risks of ownership, see FASB Statement #13 or the DOA GAAP Policies & Procedures Manual for detailed criteria to distinguish Operating from Capital Leases.

2360      Rental of Other Equipment

Charges for use of all equipment other than IT equipment, aircraft and vehicles when the term of the agreement is one year or less. The term specified on the underlying agreement is to be used when making this determination, not the term specified on a purchase order. This would include rentals of the following types of equipment:

1. Office equipment to include copy machines, postage machines, facsimile machines, furniture, etc.
2. Print shop equipment (include presses, cameras, duplicators, collators, cutters, stitchers, etc.)
3. Other equipment.

Do Not Charge:

1. IT equipment. See code 2330.
2. Aircraft. See code 2350.
3. Passenger vehicles used for travel. Charge such payments as a transportation cost to the appropriate codes under the Travel Expenditures category.
4. Recurring service charges for equipment and one time installation charges pertaining to telephone service. Refer to the Telecommunication Expenditures category.

CODE      TITLE

2370      Operating Lease – Other Equipment  
Charges for the use of all types of equipment other than IT equipment, aircraft and vehicles when the term of the agreement exceeds one year and the lease does not meet the criteria for capitalization. The term specified on the underlying agreement is to be used when making this determination, not the term specified on a purchase order. This would include the same types of equipment identified under code 2360.

Do Not Charge: IT equipment (use code 2335); aircraft (use code 2355); passenger vehicles (use code 2345); recurring telephone equipment charges (refer to the Telecommunication Expenditures category); or installment payments under a lease agreement which in substance is a financing arrangement for the purchase of equipment. Charge payments under Capital Leases to code 4250 under the Capital Assets category. If there is any question whether the agreement substantially transfers the benefits and risks of ownership, see FASB Statement #13 or the DOA GAAP Policies & Procedures Manual for detailed criteria to distinguish Operating from Capital Leases.

2380      Host and Occupancy  
Costs incurred by the state for the physical placement of state and local governmental income maintenance employees at private entities. Charges include, but are not limited to, use of workstations, confidential meeting space, equipment, supplies, and support (utilities, janitorial services, parking, etc.).

**MAINTENANCE & REPAIRS EXPENDITURES**

2400      Maintenance and Repairs – Land & Land Improvements – State Owned  
Costs incurred in the repair and maintenance of land and structures including repairs to fences, sewers, water mains, walks, tunnels, wells, roadways, fish ponds, dikes, and levees.

2410      Maintenance and Repairs – Leased Properties  
Charges should include: repairs, maintenance, alterations or improvements to privately owned property. This includes land or buildings.

2420      Maintenance and Repair – State Owned Buildings & Attached Fixtures  
All expenditures (labor and materials) for repairs and maintenance of state owned buildings and attached fixtures  
Do Not Charge payments for repair and maintenance when performed by agency personnel, use code 3630.

2450      Housekeeping and Janitorial Services  
All expenditures for housekeeping activities such as janitorial services, rubbish and snow removal, sanitation services, window washing, floor cleaning and exterminator service.

2460      Maintenance and Repair – IT Equipment/Software  
The cost of maintenance agreements, labor, parts or other items associated with maintaining in working order information technology (IT) equipment and maintenance agreements for computer software. Do not include maintenance or repair costs that are included in monthly rental, lease or lease purchase charges.

2470      Maintenance and Repair – Vehicles  
Payments for repair and maintenance of state automobiles, trucks, tractors, heavy equipment, snowmobiles, all-terrain vehicles, and other similar equipment when such services are performed by private vendors or other state agencies. Include payments for maintenance, repair, replacement parts, tune-up, tire rotation, lubrication, washing, towing, registration fees, accessory installation, and other related expenses. Do not charge payments for repair and maintenance when performed by agency personnel, use code 3680.

2475      Maintenance and Repair – Aircraft  
Payments for repair and maintenance of state aircraft when such services are performed by private vendors or other state agencies. Include payments for maintenance, repair, replacement parts, engine overhaul, lubrication, washing, towing, registration fees, accessory installation, and other related expenses. Do not charge payments for repair and maintenance when performed by agency personnel, use code 3690.

CODE      TITLE

2480      Maintenance and Repair – Other Equipment

Costs incurred in the repairs and maintenance of furniture, lawn mowers, trailers, garden equipment, recreation equipment, copy machines, printing equipment, broadcast radio, telecommunication, mobile radio and radio paging, audio and video, and similar types of equipment when such services are performed by private vendors or other state agencies.

**UTILITIES**

2500      Electricity

All payments for electricity furnished by a utility.

2510      Gas – Utility Furnished

All payments for utility gas (natural or manufactured) furnished. Do not charge propane, butane or other bottled gas purchased. (Charge to "Other fuels", 3620).

2520      Heating (Steam, Hot Water or Hot Air)

All payments for heating energy transported from plants in pipes or ducts including potable hot water.

Do Not Charge: Storage fuels such as coal, fuel oil, propane or electricity or utility furnished gas, such as that used in central plants.

2530      Cooling (Chilled Water, Chilled Air)

All payments for cooling energy transported in pipes or ducts.

Do Not Charge: Electricity to run chillers.

2540      Water & Sewage

All payments for cold water and sewage service.

Do Not Charge: Hot water for heating or potable water.

2550      Electricity Sales Credit

All expenditure credits (revenue) for electricity furnished.

2560      Utility Sales Credit

All expenditure credits (revenue) for utility gas, heating energy furnished in pipes or ducts and water and sewer utility services.

**PROFESSIONAL/CONTRACTUAL SERVICES**

2600      IT Services – State Agencies

The cost of information technology (IT) services provided by State agencies; this includes, but is not limited to, charges for professional and technical services such as programming, data entry, sorting and collating output, lapsed time charges, Central Processing Unit (CPU) time, database access, creation, storage and distribution of electronic mail, tape mounts and storage, data preparation and computer testing.

Do Not Charge: payments to private contractors (use 2650); charges for IT supplies (see 3740); or maintenance agreements for hardware or software (see 2460). Use the appropriate rental or capital class code for purchase, lease or rental of computer equipment or software.

2650      IT Services – Private Companies

The cost of information technology (IT) services provided by private vendors; this includes charges for professional and technical services such as consulting, programming, data entry, sorting and collating output, CPU and lapsed time charged, database access, data preparation and computer testing.

Do not include charges for rental of IT equipment or computer software; use 2330 or 2335.

<u>CODE</u>	<u>TITLE</u>
2690	<p><u>Interchange Agreements Between State Agencies</u>  Costs of temporary interchange of personnel and other related costs incurred under contracts with other state agencies as authorized under Wis. Stat. Sec. 230.047(3). This code is used when the costs have been budgeted as contractual services. Do not use this code when the costs have been budgeted as salary and fringe benefits; use 1197 and 1997 respectively.</p>
2700	<p><u>Professional Services – Management Consultant</u>  Costs incurred for consultants that have contractual agreements, in an advisory capacity, with the department. Management consultants are individuals hired to <u>advise</u> rather than to perform their chosen profession, as well as professional management consultants. These can include doctors, teachers, administrators, engineers, etc. Examples include hiring a consultant to review management practices or decisions, future purchases or operation systems.  Do not include payments for IT services or for building design consultants. Use 2650 or 4140.</p>
2720	<p><u>Professional Services – Medical</u>  Costs incurred for medical services provided by hospitals, doctors, dentists, chiropractors, etc.</p>
2730	<p>Professional Services – Laboratory</p>
2740	<p><u>Professional Services – General</u>  Contractual agreements resulting in fees and incidental charges for persons who render professional or vocational services to the department; this includes, but is not limited to, payments to accountants, graphic artists, chaplains, teachers, counselors, architects, engineers, actuarial services, inspection services, labor relations, lecture fees and honoraria.  Do not include charges for professional IT services provided by State agencies or private vendor; use 2600 or 2650. Do not include payments for medical services (use 2720); or legal services (use 2751 – 2761).  Do not include payments to plumbers, electricians, carpenters, vehicle or aircraft mechanics or other craftsmen whether operating as individuals or employed by contractors when the services obtained are more appropriately classified as routine maintenance or additions to capital assets.</p>
2741	<p><u>Banking Fees</u>  Fees paid for banking services. Banking services include but are not limited to checking, depository, lockbox, electronic funds transfers and information reporting.</p>
2745	<p>Collection Agent Fees</p>
2748	<p><u>Credit/Debit Card Processing Fees</u>  Interchange and transaction fees charged by credit/debit card processors.</p>
2751	<p><u>Legal Services – Research</u>  Services procured from a person, licensed to practice law, or a firm employing such persons for the purpose of performing legal research. Analysis or study of any area of federal, state, municipal or organizational law is covered by this definition.</p>
2752	<p><u>Legal Services – Opinion</u>  Services procured from a person, licensed to practice law, or a firm employing such persons, for the purpose of writing an opinion on a particular legal issue or area of law. This category also covers legal advice given orally. This category would cover an instance in which, for example, an agency head needed legal advice about an abstruse area of the law and the DOJ and in-house counsel were not qualified to give advice. If the agency head retained an outside counsel competent in this area of practice, such services would be coded in this category.</p>

<u>CODE</u>	<u>TITLE</u>
2753	<u>Legal Services – Litigation</u> Services procured from a person licensed to practice law, or a firm employing such persons, for the purpose of representing the agency in some form of litigation. This category includes all types of civil legal actions except collection matters.
2754	<u>Legal Services – Collections</u> Services procured from a person, licensed to practice law, or a firm employing such persons, for the purpose of collecting debt owed to the State of Wisconsin.
2755	<u>Legal Services – Consulting</u> Services procured from a person, licensed to practice law, or a firm employing such persons, to perform consulting services. Consulting services include, but are not limited to, jury selection services, evidence or exhibit preparation, witness preparation, expert witness services, evidence evaluation, etc.
2756	<u>Legal Services – Other</u> All other services procured from a person licensed to practice law, or a firm employing such persons.
2757	<u>Legal Services – Bond Counsel</u> For Capital Accounting use only.
2758	<u>Legal Services – Hearing Examiners</u> Services procured from a person, licensed to practice law, or a firm employing such persons for the purpose of providing hearing examiner services.
2760	Legal Services – Special Counsel
2761	<u>Legal Settlement and Fees</u> Payments to attorneys in connection with legal services where the amount of legal fees cannot be separated from the settlement payment (to be reported on the 1099 miscellaneous income form).
2795	<u>Professional Services – Central Payroll</u> Use for professional services that are paid on the central payroll.

### **OTHER**

3000 Construction – FUNDS 490 AND 495 USE ONLY (See page 23 for a detailed listing of these codes).

### **OTHER ADMINISTRATIVE & OPERATING EXPENDITURES**

3100	<u>Postage</u> Charges from the U. S. Postal Service or via General Service Billing System for postage stamps, postal cards, stamped envelopes, metered mail, special delivery, registered mail, parcel post, postal express, bulk mailing permits and annual mailing fees. For shipments by common carriers, and mailing services provided by private vendors use code 3110.
3110	<u>Freight &amp; Handling</u> Charges for incoming and outgoing freight shipments by common carriers, such as UPS, Federal Express, etc. including customs charges and package express that are not applicable to vendor purchases. Include mailing services such as labeling, inserting, folding, sorting and metering of mail billed via the General Service Billing System or provided by private vendors.
3120	<u>Subscriptions</u> Expenses incurred for the purchase of subscriptions to newspapers, magazines, cable TV services, and other periodicals including clipping services. Subscriptions that are permanent additions to libraries are charged to 4400.

<u>CODE</u>	<u>TITLE</u>
3125	Care Facility – Occupied Bed Assessment
3130	<u>Dues &amp; Memberships</u> Payments made for membership dues in associations and organizations. State funds may not be used to provide individual memberships for employees in unions, CPA Societies, Wisconsin Bar Associations, etc.
3135	<u>Royalty Fees</u> Payments to individuals or organizations for the use of copyright materials or registered trademarks.
3140	<u>Advertising &amp; Promotions – All Media</u> Payments to newspapers, magazines, advertising agencies, radio stations, and television stations for promotional advertising, ads for employment of personnel, displays, mailing lists, and publication of an official notice, including procurement inquiries and construction bids.
3150	<u>Prizes &amp; Awards</u> Prizes and awards such as cash, plaques and trophies, including engraving. Cash awards to employees for meritorious or distinguished service, exceptional performance, etc., must be paid through the payroll system.
3160	<u>Damage &amp; Other Claims Awards</u> 1099-Reportable damages and claims as defined in the instructions for Form 1099 – MISC box 3. For non-taxable reimbursements and damage claims see object code 3399.
3170	<u>Inmate/Resident/Other Earnings</u> Charges incurred when payments are made directly to inmates, patients or others (for example, corps member stipends) for services rendered.
3171	Inmate/Resident Earnings – Encumbrances
3180	Indirect/Overhead Cost Allowance
3190	IT Applications Charge Back
3200	<u>Interest Paid Under Prompt Payment Law</u> Interest payments required under Wis. Stat. Sec. 16.528 which established that state agencies are liable for payment of interest if vendors are not paid in a timely manner.
3210	<u>Interest Expense – Other</u> Any other interest payments such as payments to the Federal Government, appeal deposits, unclaimed property, and capital purchases when not added as a cost of the item. Interest payments on General Obligation Bonds/Notes should be charged to 5820.
3220	Income Tax Reciprocity
3230	Principal Payments to Trustee – General Obligation Bonds
3240	Interest Payments to Trustee – General Obligation Bonds
3250	Cost of Issuance – General Obligation Debt
3260	Discount on Sale of Bonds
3270	Interest – Operating Note Impound
3275	Bond Redemption Costs
3280	Bad Debt Expense

<u>CODE</u>	<u>TITLE</u>
3290	Amortization Expense
3295	Loss on Capital Asset Sale (SPEC Table)
3300	<u>Miscellaneous Services</u> Administrative and operating costs that do not categorically fit into any of the preceding classifications such as record center storage, microfilm services, laundry, court costs, non-vehicle licenses and fees, agency sponsored conference and workshop costs, etc.
3350	Miscellaneous Services on Central Payroll
3399	<u>Non-Taxable Reimbursements</u> Reimbursements for damaged clothing and sundry items, non-taxable Claims Board awards and other non-taxable damage claims. For taxable damages see object code 3160.

### **INSURANCE EXPENDITURES**

3400	Insurance Premiums – Health – ETF Use Only
3405	Insurance Premiums – Life – ETF Use Only
3410	Income Continuation Insurance Administration – ETF Use Only
3412	Pharmacy Benefit Contract Administration
3415	ERA Contract Administration – ETF Use Only
3420	<u>Insurance – Property</u> Agency payments to DOA State Risk Management or outside vendors for insurance of property. This includes buildings and contents, equipment and vehicles.
3425	<u>Insurance – Liability</u> Agency payments to DOA State Risk Management or outside vendors for liability coverage.
3430	<u>Insurance – Workers Compensation</u> Agency premium payments to DOA State Risk Management.
3435	<u>Insurance – Fidelity &amp; Surety</u> Agency cost for all bonding coverage of employees.
3440	<u>Insurance – Other</u> Any other insurance costs not included elsewhere.
3450	Insurance – Property Claim – No 1099
3451	Insurance – Property Claim – 1099 Reportable
3460	Insurance – Liability Claim – 3rd Party Claim (DOA – State Risk Management Use Only)
3461	Insurance – Liability Claim – Taxable
3485	Insurance – Excess Property (DOA – State Risk Management Use Only)
3490	Insurance – Excess Liability (DOA – State Risk Management Use Only)

CODE      TITLE

**PRINTING**

- 3500      Printing of Statutes  
Expenditures for printing of Statutes and other related acts or bills.
- 3510      Printing – Internal (State Agency Operations)  
All expenditures for printing production by printing operations within any state agency. These include setup and printing services, Copy Center charges, Central Print Shop services, and paper charges. Also included are information publications, forms, stationary and resale publications, binding and rebinding.
- 3550      Printing – External (Commercial Vendors)  
All expenditures for printing production by commercial suppliers. This includes binding and rebinding services that are not part of a printing order.

**SUPPLIES**

- 3600      Coal  
All payments for coal including transportation.
- 3610      Fuel Oil  
All payments for fuel oil used in facilities including transportation and inspection charges.
- 3620      Fuel Pellets & Other Fuels  
Fuels such as liquefied petroleum, propane, butane, gasoline, diesel fuel, kerosene, fuel pellets, solid waste and wood (Include transportation and inspection costs).  
Do not include fuels for use in vehicles and airplanes, use code 3700 or 3710. Do not include utility furnished natural or manufactured gas, use code 2510.
- 3630      Supplies – Building Maintenance & Operational  
Supplies used by agency personnel to maintain, repair and operate buildings, both state owned and other buildings. Include janitorial, housekeeping & shop supplies, kitchen supplies, plumbing, painting, dishes, small or hand-held tools, building systems, laundry supplies, supplies used to repair furniture, fixtures and building equipment.  
Do not include payments for repair and maintenance by private vendors or other state agencies, use codes 2410 or 2420.
- 3680      Supplies – Vehicles  
Parts and supplies used by agency personnel for the repair and maintenance of state-owned and rented or leased cars, trucks, tractors and heavy equipment. Include supplies such as batteries, tires, spark plugs, replacement parts, anti-freeze, motor oil, lubricating oil and grease.  
Do not include supplies for the repair of aircraft or light equipment such as lawn mowers, snowmobiles, mopeds, and garden tractors. Do not include payments for repair and maintenance performed by private vendors or other state agencies.
- 3690      Supplies – Aircraft  
Parts and supplies to be used by agency personnel for the repair and maintenance of state aircraft. Include purchase of batteries, tires, spark plugs, replacement parts, anti-freeze, lubricating oil and grease.  
Do not include payments for repair and maintenance performed by private vendors or other state agencies.
- 3700      Fuels for Vehicle Use  
All fuels for vehicle use including gasoline, gasohol, diesel or other fuels and credit purchases to be used in state-owned and leased cars, trucks, tractors and heavy equipment.
- 3710      Fuel for Aircraft Use  
Gasoline or other fuels used in state owned or leased aircraft.

<u>CODE</u>	<u>TITLE</u>
3720	<u>Federal Excise Tax – Fuel Purchases</u> Use for the Federal excise tax portion of the fuel purchase price, which will be claimed for a refund from the IRS. <b>Do not charge</b> other types of fuel taxes that will not be refunded.
3730	<u>Computer Software</u> Purchase or lease of software when the cost of each software package is under \$5000. If the cost is over \$5000, use class code 4320 or 4330. <u>Do not</u> use this code for software rental or lease payments when the intent is not to obtain ownership. In such cases, use code 2330 or 2335.
3740	<u>Materials &amp; Supplies – Other</u> All non-inventoried materials and supplies used for administrative, academic and program related purposes and not otherwise classified. Supplies include but are not limited to, general office supplies, horticultural & agricultural supplies, audio visual supplies, educational and recreational supplies and employee safety supplies.
3770	Livestock (Not Capitalized)
3800	Procurement Card Purchases
3801	Purchasing Card – Foreign Major Medical Emergencies
3860	<u>Supplies – Food (For Human Consumption)</u> All food (excluding alcoholic drinks) purchased for human consumption. <u>Do not</u> include meal reimbursements related to business travel.
3870	Supplies – Laboratory
3880	<u>Supplies – Clothes/Household</u> Payments for the cost of clothing and household items for inmates, patients or residents of state hospitals and institutions.
3890	<u>Supplies – Drugs &amp; Medical</u> Payments for medicines and drugs (including medical supplies) used for residents, patients or inmates of state institutions or hospitals.
3900	<u>Minor Equipment – Capital Lease</u> Non capital items with a purchase value of less than \$5000 that are acquired through the master lease program.
3910	<u>Minor Equipment Items Not Capitalized – Inventoried</u> Non-capital items such as calculators, tables, and chairs, which are normally inventoried, and individually cost less than \$5000. For computer software refer to code 3730.
3920	<u>Materials for Resale</u> All materials and supplies purchased to be resold to state agencies or the general public. ( <b>Note:</b> For food purchased for human consumption use code 3860.)
3950	<u>Sales Credit</u> Use to record receipts from the sale of supplies and related services.
3970	<u>Refund – Personal Use – State Vehicles</u> Use to record reimbursement received from employees for their personal use of state vehicles. Use revenue codes for the sales tax portion of the reimbursement.

CODE      TITLE

3980      Employee Reimbursement for Food Consumption  
Use to record reimbursement received from employees for meal tickets.

3994      Supplies and Services Allocation/Transfer  
Use only for transfer of supplies and services expenditures to reflect accounting allocations within a GAAP fund. This code should be used for both sides of the transaction.

**CAPITAL ASSETS**

Capital Assets are those items having a unit cost of \$5000 or more and a useful life of at least two years. In any situation where land, buildings, equipment, software, vehicles, etc. are obtained through a lease agreement, a determination has to be made as to whether the transaction constitutes an OPERATING LEASE or a CAPITAL LEASE.

The state GAAP Policies and Procedures Manual provides guidance on determining whether a Capital Lease exists. Basically, expenditures should be coded to capital lease accounts if the cost of the asset acquired through the lease exceeds \$5000 **and** either the asset is purchased through a master lease program or at least one of the four capital lease criteria is satisfied. These four criteria are detailed in Section V-10 of the GAAP Policies and Procedures Manual. Please note that leases for copiers used in normal operations are subject to different criteria (See the decision chart in Section V-10 Policy – Attachment A).

Agencies must insure that the Capital Lease criteria are properly reviewed when deciding whether to code expenses to a capital purchase code, a capital lease code, or an operating lease code. The portion of the payment on a capital lease related to interest should be included in the capital lease code and not recorded as interest expense. However, for GAAP reporting purposes, the portion of the payments related to interest expense will need to be identified.

4000-4050      FUNDS 490 AND 495 USE ONLY (See page 23 for a detailed listing of these codes).

4100      Land  
Cost of land purchased by state agencies including easements, recording fees, filing fees, option costs, title insurance, property taxes paid during acquisition, and relocation assistance for displaced persons. Use code 2300 for rent of privately owned land. Use 4130 for professional services to acquire land.

4110      Land – Capital Leases  
Cost of payments made for leased land when the lease agreement meets the criteria of a Capital Lease.

4120      Land Improvements  
All expenditures for improvements to lands such as fences, stone walls, roadways, bridges, ditches, dikes, drainage systems, fish rearing ponds, sewage lines, wells, water mains, landscaping, special assessment for land improvements, septic tanks, outdoor lighting, etc.

4130      Land Acquisition Professional Service Costs – 1099 Reportable  
Payments for services to acquire land. This category includes payments made to professionals for appraisals, appraisal reviews, historical/archaeological reviews, negotiations, evaluations, surveys and site reclamation. This category does not include filing fees, taxes or insurance paid in conjunction with real estate closing costs – use 4100 for those items.

4138      Land – Public Lands Payment

4139      Land – Public Lands to BCPL

<u>CODE</u>	<u>TITLE</u>
4140	<p><u>Buildings &amp; Attached Fixtures</u>  Costs associated with purchase or construction of buildings, building additions and betterments. Include payments to architects and consultants (external and internal) for designs, plans and specifications. Costs that constitute a full betterment to a building should be charged to this code. Examples include addition of air conditioning, an elevator system, security system, sprinkler system (fire prevention), etc.  Use code 2420 for maintenance and repair costs of buildings and attached fixtures that do not add to the value of the building.</p>
4150	<p><u>Buildings &amp; Attached Fixtures – Capital Leases</u>  Cost of payments for privately owned buildings when the lease agreement meets the criteria of a Capital Lease.</p>
4200	<p><u>Equipment &amp; Furniture (non-wood) Acquisition</u>  Purchase cost of all types of equipment and furniture (both fixed and moveable) that are not specifically identified in any other class codes and have a unit cost of \$5000 or more and a useful life of at least two years. Accessory equipment, purchased for attachment to a newly purchased capital equipment item, should be charged to this code (even if the unit cost is less than \$5000) if the accessory increases the value of the host component.  Use code 4245 for wood furniture that meets the criteria for capitalization. Use code 3910 for items that do not meet the criteria for capitalization. Use code 4300 for purchase of IT equipment.</p>
4245	<p><u>Furniture – Wood (work stations, partitions, desks, etc.)</u>  Cost of all wood furniture including work stations, desks, chairs, partitions, tables, bookshelves, etc. This information is necessary to comply with reporting requirements in Wis. Stat. Sec. 303.018.</p>
4250	<p><u>Equipment &amp; Furniture – Capital Leases</u>  Cost of payments for leased equipment and furniture when the lease agreement meets the criteria of a Capital Lease.</p>
4290	<p><u>Trains – Purchase</u>  Cost of new or used trains, passenger or freight, locomotives, cars and permanently attached accessories that are not classified elsewhere.</p>
4295	<p><u>Trains – Capital Lease</u>  Cost of payments for leased trains when the lease agreement meets the criteria of a capital lease.</p>
4300	<p><u>IT Equipment – Purchase</u>  All IT equipment such as computer mainframes, personal computers, terminals, printers, readers, modems, communication cable, scanners, plotters and associated peripherals including transportation and installation costs. Use code 2330 for rental of such equipment under a leasing arrangement when there is no intent to take ownership. Use code 2335 for equipment obtained through an operating lease. Use code 4320 for software when the package cost is \$5000 or more or code 4330 for software obtained through a capital lease agreement.</p>
4310	<p><u>IT Equipment – Capital Lease</u>  Cost of payments for leased IT equipment when the lease agreement meets the criteria of a capital lease.</p>
4320	<p><u>Computer Software – Purchase</u>  All software that costs \$5000 or more per package obtained under a license agreement allowing multi-year use of the product. Use code 3730 for software when the package cost is under \$5000. Use code 4330 for software obtained through a capital lease agreement. Use code 2330 for rental of software when there is no intent to take ownership.</p>
4330	<p><u>Computer Software – Capital Lease</u>  Cost of payments for leased software when the lease agreement meets the criteria of a capital lease.</p>
4340	<p><u>Vehicles – Passenger – Purchase</u>  Purchase of new or used motorized vehicles such as cars, station wagons, vans, buses, whose primary use is for conveyance of state employees on public highways in performance of assigned duties. Include cost of permanently attached accessories that are not classified elsewhere (e.g., trailer hitch, spotlight, and/or luggage rack).</p>

<u>CODE</u>	<u>TITLE</u>
4350	<u>Vehicles – Passenger – Capital Lease</u> Cost of payments for leased automobiles or similar vehicles when the lease agreement meets the criteria for a capital lease.
4360	<u>Trucks &amp; Other Vehicles</u> Cost of new or used motorized vehicles such as trucks (various sizes), motorcycles, combines, farm tractors, graders, end-loaders, bulldozers, fork-lifts, boats, snowmobiles, all-terrain vehicles, riding lawn mowers, lawn tractors, etc. whose primary use is not related to passenger conveyance. Use code 4200 for motorized equipment that cannot be classified as a vehicle (a vehicle is a motorized device that travels from point-to-point on wheels, tracks, water, etc. under the control of an on-board operator).
4370	<u>Trucks &amp; Other Vehicles – Capital Lease</u> Cost of payments for leased trucks, heavy equipment and other special purpose vehicles when the lease agreement meets the criteria of a capital lease.
4380	<u>Aircraft</u> Cost of new or used airplanes, helicopters, etc.
4390	<u>Aircraft – Capital Lease</u> Payments for leased aircraft when the lease agreement meets the criteria of a capital lease.
4400	<u>Library Books &amp; Related Materials</u> Cost of all books, monographs (domestic and foreign), periodicals, serials, microfilm, museum artifacts, government publications and other related materials for use in libraries owned and operated by state agencies.
4410	<u>Livestock</u> Cost of horses, cattle, hogs, sheep, fish, etc. for agricultural, breeding and research operations conducted by state agencies. Use code 3770 if the unit cost is less than \$5000.
4500	Equipment for Resale
4800	Depreciation
4801	Depreciation (SPEC Table)
4994	<u>Capital Activity Allocation/Transfers</u> Use only for transfer of capital expenditures to reflect adjustments to accounting allocations within a GAAP fund. This code should be used for both sides of the transaction.
5000	<u>Land Purchase</u> – FUNDS 490 AND 495 USE ONLY (See page 23 for a detailed listing of these codes).

### **AIDS TO LOCALITIES**

5100	<u>Aids to Localities</u> Payments from a state fund to or on behalf of Local Units of Government in the state, including payments associated with state programs administered by local units of government. (Note: When using this code, all check records MUST include the five digit municipality code unless the payment is on behalf of a local unit of government).
5120	<u>Educational Aids – EFT</u> Payments from a state fund made directly to or on behalf of SCHOOL DISTRICTS in the state, including payments associated with state programs administered by school districts. (Note: When using this code, all check records MUST include the five digit municipality code).
5121	Educational Aids – Non-EFT

CODE      TITLE

5194      Aids to Localities Allocations/Transfers  
Use only for transfer of aids to localities to reflect adjustments to accounting allocations within a GAAP fund. This code should be used for both sides of the transaction.

**ANNUITIES**

- 5300      Retirement Annuities/Supplemental Benefits
- 5310      Disability Annuities
- 5320      Beneficiary Annuities
- 5330      Separation Benefits
- 5340      Retirement – Single Cash Sums
- 5350      Lump Sum Employee Death Benefits
- 5355      Lump Sum Allocation/Transfer
- 5370      Disability Benefits – Second Injuries
- 5380      Disability Benefits – Supplemental Reimbursement
- 5390      Disability Benefits – Hearing Loss
- 5394      Annuity Allocation/Transfer

**SPECIAL PURPOSE**

- 5400      Special Purpose  
Special cost items ("other major costs") for which unique identification is desired. The state budget allows each agency to identify other major cost categories, which are classified as NONSTANDARD EXPENDITURES. (Note: This code should only be used when the budgets for these special cost items are controlled on the Special Purpose allotment line.)
- 5401      Special Purpose – 1099 Nonreportable
- 5405      Refund of Other Contributions
- 5408      Dividend Distributions
- 5410      Deferred Compensation Distributions
- 5411      TAA Training – 1099 Nonreportable
- 5412      TAA Training – Nonemployee Comp
- 5413      TAA Training – Medical and Health Care
- 5414      TAA Training – Rents
- 5415      Contract Administration

CODE      TITLE

5494      Special Purpose Allocation/Transfer

**AIDS TO INDIVIDUALS & ORGANIZATIONS**

- 5700      Grants and Aids to Individuals & Organizations  
Payments from a state fund made directly to or on behalf of an individual or organization.
- 5701      Grants & Aids to Individuals and Organizations – EFT
- 5710      Aids to Individuals/Organizations – 1099 Reportable
- 5711      Aids to Individuals/Organizations – Nonemployment Comp
- 5712      Aids to Individuals/Organizations – Medical and Health Care
- 5713      Aids to Individuals/Organizations – Rents
- 5714      Aids to Individuals/Organizations – Legal Services
- 5715      Aids to Individuals/Organizations – ATTA Payments
- 5750      Aids to Individuals – MA Benefits
- 5794      Aids to Individuals/Organizations Allocation/Transfer  
Use only for transfer of aids to individuals and organizations to reflect adjustments to accounting allocations within a GAAP fund. This code should be used for both sides of the transaction.
- 5795      Grants/Aids to Individuals – Central Payroll

**TRANSFERS OUT TRANSACTIONS**

**Interfund Transfers**

- 5800      Interfund Transfers Out  
To account for the "disbursement" side of all interfund transfers, other than Interfund Loans, where management needs, significance of amount, outside requests, etc., do not require a more detailed accounting.
- 5801      Interfund Transfer In – Building Trust Fund/Capital Improvement Fund
- 5810      Interfund Transfers Out – Agency Principal Payments  
To account for agency principal payments transferred to Fund 315 (Bond Security and Redemption Fund).
- 5815      Interfund Transfers Out – Federal Revenues  
To account for the "disbursement side" of federal revenues transferred between GAAP funds, where management needs, significance of amount, outside requests, etc., do not require a more detailed accounting (use 9715 to account for the "receipt side" of these transactions).

CODE      TITLE

- 5820      Interfund Transfers Out – Agency Interest Payments  
To account for agency interest payments transferred to Fund 315 (Bond Security and Redemption Fund).
- 5825      Interfund Transfers Out – Lapses

**Intrafund Transfers**

- 5900      Intrafund Transfers Out  
To account for the "disbursement side" of transfers between state agencies or between budgetary units within the same state agency but within the same GAAP fund where management needs, significance of amount, outside requests, etc., do not require a more detailed accounting (use 9900 to account for the "receipt side" of these transfers).
- 5925      Intrafund Transfers Out – Lapses
- 5950      Intrafund Transfer Out – Federal Revenue
- 5980      DVA Loan Balance – Intrafund Transfer
- 5994      Intrafund Allocation/Match Transfer

**Allocations**

- 9151      Expenditure Allocation

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**Capital Projects Object Codes (To be used only with Funds 490 & 495):**

- 1000      Architects & Engineers
- 2090      Agency Charges
- 3000      Construction
- 4000      Furnishings
- 4050      Percent for Art
- 5000      Land Purchase