

Object Codes and Descriptions Expenditures

Important Notes:

Revised 2/9/00

- This document gives a complete listing of the expenditure-object codes for the General Revenue, Agency and Restricted Funds.
- Consult with the Accounting department before using object codes for items/services described as “not elsewhere classified.”
- The number in the far right column is the CUSAS code, which links the object code back to a State expenditure account.
- See the Appendix at the end of this document for helpful term definitions.

Object Code	Title & Description	CUSAS Code
Personal Services & Fringe Benefits		
601000	Salaries-Faculty: expenditures for the compensation of State employees holding faculty positions, whether such positions are full-time or part-time, and regardless of how long an employee fills the position.	1120
601100	Faculty-Tenured: expenditures for the compensation of State employees holding tenured faculty positions, whether such positions are full-time or part-time, and regardless of how long an employee fills the position.	1120
601200	Faculty Non-Tenured: expenditures for the compensation of State employees holding non-tenured faculty positions, whether such positions are full-time or part-time, and regardless of how long an employee fills the position.	1120
601201	Faculty Non-Tenured-FT: expenditures for the compensation of full-time State employees holding non-tenured faculty positions, regardless of how long an employee fills the position.	1120
601202	Faculty Non-Tenured-PT: expenditures for the compensation of part-time State employees holding non-tenured faculty positions, regardless of how long an employee fills the position.	1120
602000	Summer Session Salaries: expenditures for the compensation of State employees holding faculty positions during the summer session, whether such positions are full-time or part-time, and regardless of how long an employee fills the position.	1120
605000	Salaries-Administrative/Professional: expenditures for the compensation of State employees holding administrative/professional positions, whether such positions are full-time or part-time, and regardless of how long an employee fills the position.	1120
615000	Salaries & Wages-Civil Service: expenditures for the compensation of State employees holding civil service positions, whether such positions are full-time or part-time, and regardless of how long an employee fills the position.	1120
615100	Civil Service-Exempt: expenditures for the compensation of exempt State employees holding civil service positions, whether such positions are full-time or part-time, and regardless of how long an employee fills the position.	1120
615200	Civil Service-Non-Exempt: expenditures for the compensation of non-exempt State employees holding civil service positions, whether such positions are full-time or part-time, and regardless of how long an employee fills the position.	1120

615300	Civil Service-Overtime: expenditures for the overtime compensation of State employees holding civil service positions, regardless of how long an employee fills the position.	1120
615400	Civil Service-Extra Help: expenditures for the compensation of State civil service employees performing extra help work of a short-term or seasonal nature, ordinarily at a rate per period of time (hour, day, week, or month). Note: Fees and per diem or per-job payments for services rendered by non-employees should not be charged to this account, but to the appropriate "Contractual Services" account.	1130
625000	Student: expenditures for the compensation of student workers at the University.	1140
625100	Student Wages-Regular: expenditures for the compensation of regular student workers at the University.	1140
625200	Student Wages-FWS: expenditures for the compensation of student workers who work at the University in the Federal Work Study program.	1140
630000	Graduate Assistants: expenditures for the compensation of graduate student workers at the University who have graduate assistantships.	1140
630100	Graduate Assistants-Regular: expenditures for the compensation of regular graduate student workers at the University who have graduate assistantships.	1140
630200	Graduate Assistants-FWS: expenditures for the compensation of graduate student workers at the University who have graduate assistantships through the Federal Work Study program.	1140
640000	Compensated Absences: expenditures for the compensation of the absences of State employees holding positions which are a part of the regular operating staff of the University, whether such positions are full-time or part-time, and regardless of how long an employee fills the position.	1120
640100	Vacation Expense: expenditures for the compensation of the vacation expense of State employees holding positions which are a part of the regular operating staff of the University, whether such positions are full-time or part-time, and regardless of how long an employee fills the position.	1120
640500	Sick Leave Expense: expenditures for the compensation of the sick leave expense of State employees holding positions which are a part of the regular operating staff of the University, whether such positions are full-time or part-time, and regardless of how long an employee fills the position.	1120
641000	Medicare: expenditures for payments by the University for the employer share of Medicare (FICA) taxes.	1170
642000	Insurance-Group Health: expenditures for payments by the University for group health insurance costs.	1180
647000	SURS Retirement: expenditures for payments by the University for its share of contributions to the University Retirement System.	1162

648000	Social Security (not Medicare): expenditures for payments by the University for the employer share of Social Security.	1170
Contractual		
645300	Resident Hall Meals-Administration: expenditures for resident hall meal services performed by contractual workers (not elsewhere classified).	1289
646000	Tuition & Fees-Employee: expenditures for the reimbursement of tuition and fees to employees who participate in employment-related educational courses and training. Note: This code is also used when the employer makes payments directly to the educational institution for the tuition and fees.	1279
660000	Contract Labor: expenditures for contractual labor services (not elsewhere classified). Examples: pest control services; catering services; meal service for students, guests, administrators, and employees; employee temporary agency services; media production services; etc.	1289
660100	Consultants: expenditures for contractual professional consultants (not elsewhere classified). Examples: speakers, academic and administrative consultants, veterinary fees, clergymen's fees, interpreters, stipends, professional development consultants, contract labor inspections, honorarium/lecturers, performers/entertainers, supervised student teaching, quality assurance testing fees, air pollution contract fees, drug testing, etc.	1245
660110	Consultants-Professional Development: expenditures for contractual professional development consultants (not elsewhere classified). Examples: non-employees who conduct workshops to teach staff or students about various issues.	1245
660200	Game Labor: expenditures for contractual game labor performed at University sporting events (not elsewhere classified).	1289
660201	Game Labor-Officials: expenditures for contractual officials' services at University sporting events (not elsewhere classified).	1289
660300	Performers: expenditures for contractual professional performers (not elsewhere classified).	1245
660500	Medical: expenditures for contractual medical services to be paid directly to the service providers. Examples: medical services provided by hospitals, clinics, and individuals not employed by the State, including physicians; nurses; dentists; optometrists; psychologists; pathologists; radiologists; and physical, speech, and occupational therapists. Excludes: payments to pharmacies for prescription drugs, payments for treatment of injured employees under provisions of the Workers' Compensation Act, and medical consultant fees.	1246
660501	Medical-Physicians: expenditures for contractual physician services to be paid directly to the service providers. Excludes: payments to pharmacies for prescription drugs, payments for treatment of injured employees under provisions of the Workers' Compensation Act, and medical consultant fees.	1246

660502	Medical-Dentists: expenditures for contractual dentist services to be paid directly to the service providers. Excludes: payments to pharmacies for prescription drugs, payments for treatment of injured employees under provisions of the Workers' Compensation Act, and medical consultant fees.	1246
660504	Drug Testing: expenditures for contractual drug testing services (not elsewhere classified).	1245
660510	Medical Consultants: expenditures for the contractual services performed by medical consultants, usually on a fee or per-diem basis. Example: medical lecturers.	1241
660511	Medical-Pathologists: expenditures for contractual pathologist services to be paid directly to the service providers. Excludes: payments to pharmacies for prescription drugs, payments for treatment of injured employees under provisions of the Workers' Compensation Act, and medical consultant fees.	1246
660512	Medical-Psychologists: expenditures for contractual psychologist services to be paid directly to the service providers. Excludes: payments to pharmacies for prescription drugs, payments for treatment of injured employees under provisions of the Workers' Compensation Act, and medical consultant fees.	1246
660513	Medical-Radiologists: expenditures for contractual radiologist services to be paid directly to the service providers. Excludes: payments to pharmacies for prescription drugs, payments for treatment of injured employees under provisions of the Workers' Compensation Act, and medical consultant fees.	1246
660550	Medical-Pharmaceutical Services: expenditures for pharmacy charges on prescription drugs.	1256
660600	Movers: expenditures for contractual moving services (not elsewhere classified). Examples: moving of framed pictures, furniture, equipment, etc.	1289
660610	Moving Expenses-Reimbursement Employee: expenditures for the reimbursement of contractual moving expenses to a new or relocated (over 50 miles) employee at the University. Examples: lodging, per diem reimbursements, and mileage if not chargeable to a Travel code.	1249
660620	Moving Expenses-Vendor: expenditures paid directly to vendors for the contractual moving expenses of a new or relocated (over 50 miles) employee at the University. Examples: lodging, meals, and transportation costs if not chargeable to a Travel code.	1250
660800	Statistical, Tab & Data Services: expenditures for statistical, tabulating and data services performed by an outside organization, such as a private computer service bureau.	1240
660900	Piano Tuners: expenditures for contractual piano tuners (not elsewhere classified).	1245
661100	Employment Agency Temporary Services: expenditures for temporary agency employees and their services when they are used at the University (not elsewhere classified).	1289
665000	Contractual Purchases-Other: expenditures for contractual purchases (not elsewhere classified). Examples: printed material tickets, ID replacement card charges, purchased tickets, rebuilt toner cartridges, entry fees, criminal check fees, etc.	1289

665001	Contract Labor Inspections: expenditures for contractual labor inspections (not elsewhere classified).	1245
668000	Contractual Services-Other: expenditures for contractual services (not elsewhere classified). Examples: catering services; meal service for students, guests, administrators, and employees; employee temporary agency services; media production services; electronic services; equipment moving; etc.	1289
668100	Advertising: expenditures for contractual advertising charges and the publication of official legal notices. Examples: employment, promotional, newspaper, radio, television, etc.	1273
668101	Advertising-Employment: expenditures for contractual advertising charges for advertising employment opportunities in various publications.	1273
668102	Advertising-Promotional: expenditures for contractual advertising charges in various publications when the purpose is promotional advertising.	1273
668105	Advertising-Individual Show: expenditures for contractual advertising charges for advertising individual shows in various publications.	1273
668106	Advertising-Series Show: expenditures for contractual advertising charges for advertising series shows in various publications.	1273
668110	Advertising-Newspaper: expenditures for contractual newspaper advertising charges.	1273
668199	Advertising-Other: expenditures for “other” contractual advertising charges (not listed above) in various publications.	1273
668300	Data Services: expenditures for statistical data services performed by an outside organization, such as a private computer service bureau, with the data being provided by the outside vendor.	1240
668500	Recycling: expenditures for contractual recycling services.	1248
668600	Catering: expenditures for contractual catering services (not elsewhere classified). Examples: charges for food (not grocery items), restaurant charges, etc.	1289
668700	Legal: expenditures for the professional services of contractual attorneys and other costs directly related to these legal services.	1244
668710	Court Reporting & Filing Services: expenditures for the contractual services of court reporting agencies or individual non-employees in recording and transcribing hearings, meetings and other official State proceedings. Includes: charges for court costs and filing service. Excludes: the printing of briefs or hearing records.	1266

668800	Auditing & Management Services: expenditures for the professional services rendered by auditing, accounting, computer/electronic data processing, and other management-related contractual consultants.	1242
669100	Film Development: expenditures for contractual film development services from an outside vendor. Includes: incidental costs of material used by the professional providing such services.	1280
669102	Advertising-Promotional: expenditures for contractual advertising charges in various publications when the purpose is promotional advertising.	1273
669300	Guarantees: expenditures to cover a percentage of gate receipts to be given to organizations like the NCAA/IHSA (not elsewhere classified).	1289
669400	Laundry & Dry Cleaning: expenditures for contractual laundry and dry cleaning services.	1248
669500	Maintenance Agreements: expenditures for contractual maintenance agreements covering equipment/items (not elsewhere classified). Examples: playground and recreation equipment, fire extinguishers, apparatus/instruments for medical and scientific testing and engineering uses, radios, photographic equipment, etc.	1229
669501	Maintenance Agreement-Computer/EDP: expenditures for contractual maintenance agreements on computer or electronic data processing (EDP) equipment. Examples: mainframe computers, personal computers, dumb terminals, printers, etc.	1225
669502	Maintenance Agreement Equipment-Office: expenditures for contractual maintenance agreements on office equipment. Examples: typewriters, adding machines, etc.	1221
669504	Maintenance Agreement-Machinery & Mechanical Equipment: expenditures for contractual maintenance agreements on machinery and mechanical equipment. Examples: electronic tools, farm elevators, industrial and shop machinery, off-road motor vehicles, snowplows, farm equipment, instruments, apparatus, machine shop equipment, etc.	1224
669549	Maintenance Agreement Equipment-Other: expenditures for contractual maintenance agreements covering equipment (not elsewhere classified). Examples: playground and recreation equipment, photographic equipment, etc.	1229
669600	Pest Control: expenditures for contractual pest control services.	1248
669700	Refuse/Trash Hauling: expenditures for contractual refuse/trash hauling services.	1248
669710	Contract Disposal Service: expenditures for contractual disposal services.	1248
669800	Building/Ground Maintenance & Cleaning Services: expenditures for contractual building/ground maintenance and cleaning services. Examples: waste removal, recycling, extermination services, cleaning of buildings, laundry, dry cleaning, disposal service, snow removal, landscaping, etc.	1248

669900	Media Production: expenditures for contractual media production services (not elsewhere classified).	1289
670200	Professional & Artistic: expenditures for contractual professional and artistic services (not elsewhere classified).	1245
670201	Honorariums/Lecturers: expenditures for contractual honorariums/lecturers (not elsewhere classified).	1245
670210	Professional Laboratory Analysis: expenditures for contractual lab analysis services (not elsewhere classified).	1245
670230	Supervising Student Teachers: expenditures for the services of contractual supervisors of student teachers (not elsewhere classified).	1245
670250	Veterinarian Fees: expenditures for contractual veterinarian fees (not elsewhere classified).	1245
670299	Professional & Artistic-Not Elsewhere Classified: expenditures for contractual professional and artistic services (not elsewhere classified).	1245
673160	Flower Arrangements: expenditures for contractual flower arrangement services (not elsewhere classified).	1289
673170	Purchased Tickets: expenditures for purchased tickets (not elsewhere classified). Examples: tickets to games, plays, etc.	1289
691102	Computer User Services-Software Charges: expenditures for computer software charges from Computer User Services on a chargeback basis. Examples: charges for purchase, lease, license, maintenance, upgrades, and payments to maintain and/or improve computer software. (ISU)	1284
691200	Accounting Services ISU: expenditures for services provided by Accounting Services on a chargeback basis (not elsewhere classified). Examples: chargebacks for departmental copy (xerox) cards from the Redbird Card Office.	1289
691300	Administrative Computing ISU: expenditures for data processing (computer) services provided by Administrative Computing to the University on a chargeback basis. Examples: charges for mainframe usage, programming, etc.	1283
691600	Facilities Management ISU: expenditures for maintenance performed by Facilities Management staff on University buildings. Facilities Management provides this service on a chargeback basis. Examples: janitorial services, repairs, rehabilitation, physical plant, heating repairs, etc.	1254
691602	Facilities Management-Repairs: expenditures for repairs performed by Facilities Management staff on University buildings. Facilities Management provides this service on a chargeback basis. (ISU)	1254
691603	Facilities Management-Rehabilitation: expenditures for rehabilitation performed by Facilities Management staff on University buildings. Facilities Management provides this service on a chargeback basis. (ISU)	1254

691610	Facilities Management-Physical Plant: expenditures for maintenance performed by (Facilities Management) physical plant staff on University buildings. Facilities Management provides this service on a chargeback basis. (ISU)	1254
691629	Facilities Management-Htg Other Repairs: expenditures for repairs performed by (Facilities Management) heating (power) plant staff on University buildings. Facilities Management provides this service on a chargeback basis. (ISU)	1254
691630	Facilities Management-Cardboard Collection: expenditures for cardboard collection services performed by Facilities Management staff throughout the University. Facilities Management provides this service on a chargeback basis. (ISU)	1254
691700	Postage ISU-General: expenditures for general postal charges. Mail Services provides this service on a chargeback basis. Examples: charges for postage stamps, 1 st class, business reply, stamped envelopes, stamped postal cards, and postal registry and insurance fees.	1261
691802	Tele ISU-Ericsson MAC Charges: expenditures for moving, adding, or rewiring telephone lines in the various University areas. Telecommunications provides this service on a chargeback basis.	1254
691804	Tele ISU-Data Port Charges: expenditures for connecting department computers via data ports to the University's ISUnet. Telecommunications provides this service on a chargeback basis.	1283
691805	Tele ISU-Data Port MAC Charges: expenditures for reconnecting (moving, adding, changing) a data port to the ISUnet when a new line is needed (i.e., during an office move). Telecommunications provides this service on a chargeback basis.	1254
692500	Parking: expenditures for fees incurred by the University for parking operation. Examples: parking permits, annual parking fees, etc.	1285
692510	Parking Expenses ISU: expenditures for operating taxes, licenses, and fees from the University's Parking Services. Examples: charges for reserve spaces for University vehicles, other parking fees, etc.	1285
692520	Police Services ISU: expenditures for police services provided by the University (not elsewhere classified). Examples: security guards, parking officers, etc.	1289
692700	ITS Contractual Charges: expenditures for contractual ITS (Instructional Technology Services) charges (not elsewhere classified). Examples: video production charges, audiotape production charges, etc.	1289
693000	Clinical Observation: expenditures for contractual clinical observation services (not elsewhere classified).	1289
702000	Travel Non-Employee: expenditures for reimbursement to a non-State employee (including students) for travel and related expenses incurred while on State business. Examples: lodging, meals, team travel, etc. Note: Agency/ Restricted funds use this for vendor payment, also. The non-State employee must adequately account for his/her expenses with the appropriate documentation (receipts, canceled checks, bills, etc.).	1286
702010	Travel Non-Employee-Conferences/Meetings: expenditures paid directly to vendors for non-State employee (including students) travel expenses incurred while attending conferences/meetings on State business. Examples: lodging, meals, etc.	1272

702020	Travel Non-Employee-Individual Reimbursement: expenditures for reimbursement to a non-State employee (including students) for travel and related expenses incurred while on State business. Examples: lodging, meals, etc. Note: The non-State employee must adequately account for his/her expenses with the appropriate documentation (receipts, canceled checks, bills, etc.).	1286
702030	Travel Non-Employee-Vendor Reimbursement: expenditures paid directly to vendors for non-State employee (including students) travel expenses incurred while on State business. Examples: travel to conferences/meetings, team travel expenses, lodging, meals, etc.	1272
702300	Travel-Student: expenditures for reimbursement to a student (non-State employee) for travel and related expenses incurred while on State business. Examples: lodging, meals, etc. Note: The student (non-State employee) must adequately account for his/her expenses with the appropriate documentation (receipts, canceled checks, bills, etc.).	1286
702600	Travel-Team: expenditures paid directly to vendors for non-State employee team (football, basketball, debate, etc.) travel expenses incurred while on State business. Examples: lodging, meals, etc.	1272
702601	Travel-Team Lodging: expenditures paid directly to vendors for non-State employee team lodging expenses incurred while on State business. Note: For Agency funds this can be used for employee reimbursement or a payment to a vendor.	1272
702602	Travel-Team Meals: expenditures paid directly to vendors for meal expenses incurred on State business by non-State employees during team travel. Note: For Agency funds this can be used for employee reimbursement or a payment to a vendor.	1272
702603	Travel-Team Miscellaneous: expenditures paid directly to vendors for miscellaneous expenses incurred on State business by non-State employees during team travel. Note: For Agency funds this can be used for employee reimbursement or a payment to a vendor.	1272
703000	Utilities: expenditures for utilities not chargeable to other accounts (not elsewhere classified). Examples: utilities paid on rental properties (Agency fund), off-campus payments for utilities (Restricted fund), and sewage and steam or metered heat.	1255
703600	Utilities-Steam Heat: expenditures for steam heat utilities (not elsewhere classified).	1255
703700	Utilities-Cable TV: expenditures for cable TV utilities (not elsewhere classified).	1239
703900	Utilities-Other: expenditures for utilities not chargeable to other accounts (not elsewhere classified). Examples: sewage and steam or metered heat.	1255
704000	Repairs: expenditures for contractual repairs of equipment/items (not elsewhere classified). Examples: playground and recreation equipment, fire extinguishers, apparatus/instruments for medical and scientific testing and engineering uses, radios, photographic equipment, etc.	1229
704100	Repair & Maintenance-Furniture, Office & Household Equipment: expenditures for the contractual repair and maintenance of furniture, office and household equipment, including maintenance agreements. Examples: typewriters, adding machines, fans, desks, chairs, postage meter machines, appliances, etc.	1221

704200	Repair & Maintenance-Real Property: expenditures for the contractual repair and maintenance of real property. Examples: buildings, structures, roads, boilers, water heaters, land, gravel, asphalt, concrete, etc.	1223
704300	Repair & Maintenance-Machinery & Mechanical Equipment: expenditures for the contractual repair and maintenance of machinery and mechanical equipment, including maintenance agreements. Examples: electronic tools, farm elevators, industrial and shop machinery, off-road motor vehicles, snowplows, farm equipment, instruments, apparatus, machine shop equipment, etc.	1224
704301	Repair-Elevator: expenditures for the contractual repair of an elevator.	1223
704500	Repair & Maintenance-Computer/EDP Equipment: expenditures for the contractual repair and maintenance of computer or electronic data processing (EDP) equipment, including maintenance agreements. Examples: mainframe computers, personal computers, dumb terminals, printers, etc.	1225
704900	Repair & Maintenance-Not Elsewhere Classified: expenditures for the contractual repair and maintenance of equipment/items, including maintenance agreements (not elsewhere classified). Examples: playground and recreation equipment, fire extinguishers, apparatus/instruments for medical and scientific testing and engineering uses, radios, photographic equipment, tennis nets, etc.	1229
705000	Repairs-Equipment: expenditures for contractual repairs of equipment (not elsewhere classified). Examples: playground and recreation equipment, lab equipment, photographic equipment, etc.	1229
705001	Repairs-Technical Equipment: expenditures for contractual repairs of technical equipment (not elsewhere classified). Examples: auditorium equipment, lab equipment, etc.	1229
706000	Maintenance: expenditures for the contractual maintenance of equipment/items (not elsewhere classified). Example: lab equipment.	1229
706100	Maintenance-Auditorium: expenditures for the contractual maintenance of auditoriums.	1223
706300	Maintenance-Grounds: expenditures for contractual grounds maintenance services. Examples: athletic field maintenance, landscaping, etc.	1248
706304	Grounds Maintenance-Sand, Gravel, etc.: expenditures for the contractual grounds maintenance of sand, gravel, etc.	1223
706310	Maintenance-Asphalt: expenditures for the contractual maintenance of asphalt.	1223
706311	Maintenance-Concrete: expenditures for the contractual maintenance of concrete.	1223
706312	Snow Removal: expenditures for contractual snow removal services.	1248

706313	Landscape Maintenance: expenditures for contractual landscape maintenance services.	1248
706500	Maintenance-Real Property: expenditures for the contractual maintenance of real property on a periodic basis. Examples: resurfacing a parking lot, maintaining sidewalks, etc.	1223
706600	Maintenance-Equipment: expenditures for the contractual maintenance of machinery and mechanical equipment. Examples: farm elevators, industrial and shop machinery, snowplows, electronic tools, instruments, apparatus, etc.	1224
706601	Maintenance-Furniture & Office Equipment: expenditures for the contractual maintenance of furniture and office equipment. Examples: typewriters, adding machines, desks, chairs, postage meter machines, etc.	1221
706602	Maintenance-Machinery & Mechanical Equipment: expenditures for the contractual maintenance of machinery and mechanical equipment. Examples: machine shop equipment, farm elevators, industrial and shop machinery, off-road motor vehicles, snowplows, farm equipment, instruments, apparatus, etc.	1224
706603	Maintenance-Data Processing Equipment: expenditures for the contractual maintenance of computer/data processing equipment. Examples: computers, printers, dumb terminals, etc.	1225
707900	Maintenance-Other: expenditures for the contractual maintenance of equipment/items (not elsewhere classified). Example: tennis nets.	1229
707910	Software Maintenance: expenditures for contractual software maintenance charges from an outside vendor.	1284
708000	Insurance Premiums & Surety Bonds: expenditures for insurance premiums and surety bonds. Examples: fidelity, liability insurance, health insurance, liquor liability insurance, property insurance, etc. Excludes: mail insurance fees, insurance of goods in transit and automobile insurance.	1271
708100	Insurance-Liability: expenditures for liability insurance policies. Excludes: mail insurance fees, insurance of goods in transit and automobile insurance.	1271
708110	Insurance-Liquor Liability: expenditures for liquor liability insurance policies.	1271
708120	Insurance-Health: expenditures for health insurance policies incurred by the State.	1271
708200	Insurance-Surety Bonds: expenditures for surety bonds.	1271
708300	Insurance-Property: expenditures for property insurance policies.	1271
709000	Rentals: expenditures for contractual rentals (not elsewhere classified). Examples: rentals of meeting rooms, banquet rooms, display space, compressed gas cylinders, liquid nitrogen bulk tanks, etc.	1239

709100	Rental/Lease-Office Equipment: expenditures for the contractual rental or lease of office equipment. Examples: typewriters, postage meters, calculating machines, etc. Note: If the rental/lease agreement includes removal and installation or repair and maintenance services, which are not separately billed, the total rental/lease cost is chargeable to this account.	1231
709200	Rental/Lease-Motor Vehicles: expenditures for contractual rental or lease of motor vehicles. Examples: automobile, bus, aircraft, boat and truck. Note: This expenditure should include payment for the service of a driver, if needed.	1232
709300	Rental-Real Property: expenditures for contractual long-term rental, often annual, of real property. Examples: rent of an office, storage, garage, land, parking lots, etc. Note: This does not include rentals needed for telecommunications operations.	1233
709310	Rental-Meeting Rooms: expenditures for the contractual rental of meeting rooms (not elsewhere classified).	1239
709311	Rental-Banquet Rooms: expenditures for the contractual rental of banquet rooms (not elsewhere classified).	1239
709312	Rental-Display Space: expenditures for the contractual rental of display space (not elsewhere classified).	1239
709320	ORL Room Charges: expenditures for any ORL room charges.	1233
709400	Rental/Lease-Machinery & Mechanical Equipment: expenditures for the contractual rental or lease of machinery and mechanical equipment. Examples: industrial or shop machinery and tools, electronic tools, etc.	1234
709500	Rental-Computer/EDP Equipment: expenditures for contractual rental and time usage charges on computer or electronic data processing (EDP) equipment. Examples: computers, on-site terminals, etc.	1235
709600	Rental-Film & Audio/Visual Aids: expenditures for the contractual rental of film and audio-visual equipment and related materials. Examples: educational films, projectors, tape recorders, tapes, earphones, etc.	1237
709700	Rental-Equipment: expenditures for the contractual rental of machinery and mechanical equipment. Examples: industrial or shop machinery and tools, electronic tools, etc.	1234
709900	Rental/Lease-Not Elsewhere Classified: expenditures for contractual rentals/leases (not elsewhere classified). Examples: rent/lease of meeting rooms, banquet rooms, display space, compressed gas cylinders, liquid nitrogen bulk tanks, etc.	1239
709902	Rental-Compressed Gas Cylinder: expenditures for the contractual rental of a compressed gas cylinder (not elsewhere classified).	1239
709903	Rental-Liquid Nitrogen Bulk Tank: expenditures for the contractual rental of a liquid nitrogen bulk tank (not elsewhere classified).	1239

720000	Leases: expenditures for contractual leases (not elsewhere classified).	1239
720100	Leases-Automotive: expenditures for contractual automotive leases. Note: This expenditure should include payment for the service of a driver, if needed.	1232
720200	Lease-Office Equipment: expenditures for the contractual lease of office equipment. Examples: lease of typewriters, postage meters, calculating machines, etc. Note: If the rental/lease agreement includes removal and installation or repair and maintenance services, which are not separately billed, the total rental/lease cost is chargeable to this account.	1231
720300	Lease-Machinery & Mechanical Equipment: expenditures for the contractual lease of machinery and mechanical equipment. Examples: industrial or shop machinery and tools, electronic tools, etc.	1234
721000	Postage-External Purchases: expenditures for postage charges on packages/envelopes sent out through a local post office (external purchases). Examples: UPS charges, Federal Express charges, etc.	1261
721200	Postage-External UPS: expenditures for postage on External-UPS packages used in the shipment <u>out</u> of property for contractual freight and transportation services. Note: This could also apply to postage expenditures for donated items that have been shipped <u>in</u> to the University. “External” means this is paid to an outside vendor.	1205
721300	Postage-External Federal Express: expenditures for postage on External-Federal Express packages used in the shipment <u>out</u> of property for contractual freight and transportation services. Note: This could also apply to postage expenditures for donated items that have been shipped <u>in</u> to the University. “External” means this is paid to an outside vendor.	1205
721400	Postage-External Other Express: expenditures for postage on External-Other Express packages used in the shipment <u>out</u> of property for contractual freight and transportation services. Note: This could also apply to postage expenditures for donated items that have been shipped <u>in</u> to the University. “External” means this is paid to an outside vendor.	1205
722000	Memberships/Dues: expenditures for memberships/dues in professional organizations for State employees/agencies in the State’s behalf.	1277
723000	Promotional: expenditures for contractual advertising charges in various publications when the purpose is promotional advertising.	1273
724000	Fees: expenditures for contractual fees (not elsewhere classified). Examples: guarantees, entry fees, bank card charges, collection charges, overhead, ORL fees, etc.	1289
724100	Fees-Annual: expenditures for the contractual annual fees incurred by University operations. Examples: accreditation fees, license fees, inspection fees, etc.	1285
724200	Fees-Air Pollution Control: expenditures for contractual air pollution control fees (not elsewhere classified).	1245

724300	Fees-Licensing: expenditures for contractual licensing fees incurred by University operations.	1285
724400	Fees-Entry: expenditures for contractual entry fees (not elsewhere classified). Example: entry fees for various contests.	1289
724500	Fees-Testing: expenditures for contractual testing fees (not elsewhere classified). Example: quality assurance testing fees.	1245
724600	Fees-ID Card Charges: expenditures for contractual ID card charges (not elsewhere classified). Example: replacement cards.	1289
724800	Fees-Parking: expenditures for contractual parking fees incurred by University operations.	1285
724900	Fees-Miscellaneous: expenditures for contractual miscellaneous fees (not elsewhere classified). Example: criminal check fees.	1289
724901	Health Service Fee: expenditures for health service fees charged by contractual medical consultants.	1241
724905	ORL Fees: expenditures for any ORL fees.	1233
724910	Landfill Tipping Fees: expenditures for contractual landfill tipping fees.	1248
724911	Landfill Costs: expenditures for contractual landfill costs.	1248
727000	Subscriptions: expenditures for subscriptions and for back issues of publications. Examples: newspapers, magazines, periodicals, newsletters, journals, directories (limited life span), or other publications which are issued periodically. Excludes: periodicals and subscriptions used in library operations and charitable “subscriptions” or contributions of any kind, which cannot be paid from State funds.	1275
728000	Administrative Expenses: expenditures for expenses incurred while administering an event at the University (not elsewhere classified).	1289
728100	Administrative Expenses-Public Relations: expenditures for contractual public relations expenses incurred while administering an event at the University (not elsewhere classified). Example: mailings, hosting receptions, etc.	1289
729000	Registrations: expenditures paid to vendors for registration fees and conference/seminar expenses incurred by State employees while on State business. Note: For Agency/Restricted funds this can be used for employee reimbursement or a payment to a vendor. Optional: If charges are less than \$50, you can use this code or the appropriate Travel code.	1274
729010	Registration-Reimbursement Employee: expenditures paid to State employees for the reimbursement of registration fees and conference/seminar expenses incurred while on State business. Optional: If charges are less than \$50, you can use this code or the appropriate Travel code.	1276

729020	Registration-Paid to Vendor: expenditures paid to vendors for registration fees and conference/seminar expenses incurred by State employees while on State business. Optional: If charges are less than \$50, you can use this code or the appropriate Travel code.	1274
730000	Duplication, Copying & Photographic Services: expenditures for contractual duplication, copying and photographic services from an outside vendor. Examples: taking, developing or printing pictures; photostat; blueprint; typesetting; mimeographing; duplicating and reproduction (xeroxing) services; etc. Includes: incidental costs of material used by the professional providing such services.	1280
731000	Interviewee Expenses-Individual Reimbursement: expenditures for the reimbursement of a prospective State employee's interview expenses. Examples: travel, food, lodging and other costs incurred in employee interviews. Note: Appropriate documentation is required for reimbursement (receipts, canceled checks, bills, etc.).	1278
731200	Interview Expenses-Vendor Payment: expenditures for payments made directly to vendors on behalf of prospective State employees for expenses incurred during the interview process. Examples: travel, food, lodging and other costs incurred in employee interviews.	1281
732000	Royalties/Copyrights: expenditures for royalties/copyright charges incurred by the University.	1282
733000	Commissions: expenditures for commissions (not elsewhere classified).	1289
733001	Commissions-IHSA: expenditures for IHSA commissions (not elsewhere classified). Example: a portion of gate sales remitted to IHSA.	1289
734000	Warranties: expenditures for contractual warranties on equipment/items (not elsewhere classified).	1229
737000	Taxes & Licenses: expenditures for contractual operating taxes and licenses incurred by University operations. Examples: notary bond, legal certificates, etc.	1285
737200	Licenses: expenditures for contractual licenses needed for University operations. Examples: all types of licenses. Excludes: software licenses.	1285
737240	Operating Licenses & Fees: expenditures for contractual operating licenses and fees incurred by University operations. Examples: food services, license fees, inspection fees, etc.	1285
737245	Software Licensing Fees: expenditures for contractual software licensing fees from an outside vendor.	1284
739010	Student Affairs OH (overhead): expenditures for the Student Affairs overhead (not elsewhere classified).	1289
739300	Bank Card Charges: expenditures to cover bank card charges, which allows a department to use a credit card for various payments (not elsewhere classified).	1289

739400	Cash Short: expenditures for cash registers when they become cash short (not elsewhere classified). Cross-reference to 595600-Cash Over.	1289
739500	Collection Charges: expenditures to cover charges from collection agencies (not elsewhere classified).	1289
742010	Office Supplies-Rebuilt Toner Cartridge: expenditures for contractual rebuilt toner cartridges (not elsewhere classified).	1289
743100	Repair Parts: expenditures for supplies, equipment, materials, replacement fixtures and repair parts in connection with the repair of real and personal property (or permanent improvement projects) not exceeding \$5000 where the labor will be performed by University staff.	1230
748500	Employee Education & Training-Tuition & Fees: expenditures for the reimbursement of tuition and fees to employees who participate in employment-related educational courses and training. Note: This code is also used when the employer makes payments directly to the educational institution for the tuition and fees.	1279
755001	Printed Material Tickets: expenditures for contractual printed material tickets used for sales and parking tickets (not elsewhere classified).	1289
770100	Meals: expenditures for contractual meals (not for resale, not elsewhere classified). Examples: catering and restaurant charges.	1289
770101	Meals-Employee: expenditures for State employees' contractual meals purchased from a restaurant or a catering service (not elsewhere classified).	1289
770102	Meals-Student: expenditures for University students' contractual meals purchased from a restaurant or a catering service (not elsewhere classified).	1289
770103	Meals-Administrative: expenditures for Administrative contractual meals purchased from a restaurant or a catering service (not elsewhere classified).	1289
770104	Meals-Guest: expenditures for University guests' contractual meals purchased from a restaurant or a catering service (not elsewhere classified).	1289
770200	Food Service: expenditures for contractual food services (not elsewhere classified). Examples: catering and restaurant charges.	1289
770300	Food: expenditures for contractual prepared food (not for resale, not elsewhere classified).	1289
770500	Food/Drink Service Charges: expenditures for the contractual food/drink service charges involved in catering (not elsewhere classified). Example: delivery charge.	1289

808000	Software: expenditures for contractual software charges from an outside vendor. Examples: purchases, contractual maintenance, licensing fees, renewals, etc. Preferred “Software” code for all funds.	1284
867000	Software: expenditures for contractual software charges from an outside vendor. Examples: purchases, contractual maintenance, licensing fees, renewals, etc.	1284
867100	Software Renewals: expenditures for contractual software renewals from an outside vendor.	1284
870000	Permanent Improvements: expenditures, whether by contract or otherwise, for maintenance improvements to University buildings or grounds. Examples: putting in a new elevator, replacing windows, etc.	1254
888000	Petty Cash Reimbursement: expenditures for petty cash reimbursements when a petty cash fund is short. Petty cash payments represent reimbursements for Comptroller approved expenditures, individually less than \$49.99, or for the establishment or increase of a petty cash fund.	1201
895210	Grant Sub-Contracts: expenditures for grant sub-contracts (not elsewhere classified). Examples: contracts for services issued to other institutions or universities.	1289
Travel		
701000	Travel: expenditures for official travel costs and related expenses incurred by State employees. Examples: professional travel to conferences, instructional travel, recruiting/scouting travel, etc. Note: For Agency/Restricted funds this can be used for employee reimbursement or a payment to a vendor. Includes: transportation, mileage, lodging, meals and other related expenses.	1291
701010	Travel/In-State Employee: expenditures for reimbursement to a State employee for travel and related expenses incurred while traveling within Illinois. Examples: professional travel, instructional travel, intern supervisor travel, student teacher supervisor travel, etc. Includes: transportation, mileage, lodging, meals and other reimbursable expenses.	1291
701020	Travel/Out-of-State Employee: expenditures for reimbursement to a State employee for travel and related expenses incurred while traveling outside of Illinois. Examples: professional travel, instructional travel, intern supervisor travel, student teacher supervisor travel, etc. Includes: transportation, mileage, lodging, meals and other reimbursable expenses.	1292
701030	Travel/In-State Vendor: expenditures for vendor services (paid to vendors) associated with a State employee’s travel and related expenses incurred while traveling within Illinois. Examples: professional travel, instructional travel, intern supervisor travel, student teacher supervisor travel, etc. Includes: payments to hotels/motels, auto rental businesses, common carriers (trains, planes, buses), etc.	1293
701040	Travel/Out-of-State Vendor: expenditures for vendor services (paid to vendors) associated with a State employee’s travel and related expenses incurred while traveling outside of Illinois. Examples: professional travel, instructional travel, intern supervisor travel, student teacher supervisor travel, employee lodging while recruiting, etc. Includes: payments to hotels/motels, auto rental businesses, common carriers (trains, planes, buses), etc.	1294

701100	Professional Travel-Conferences/Meetings: expenditures for reimbursement to a State employee for travel and related expenses incurred while traveling within Illinois to professional conferences or meetings. Note: For Agency funds this can be used for employee reimbursement or a payment to a vendor and the travel does not have to be within Illinois. Includes: transportation, mileage, lodging, meals and other reimbursable expenses.	1291
701110	Professional Travel/In-State Employee: expenditures for reimbursement to a State employee for travel and related expenses incurred while traveling within Illinois to conferences/meetings for professional development and other purposes related to professional work. Includes: transportation, mileage, lodging, meals and other reimbursable expenses.	1291
701120	Professional Travel/Out-of-State Employee: expenditures for reimbursement to a State employee for travel and related expenses incurred while traveling outside of Illinois to conferences for professional development. Includes: transportation, mileage, lodging, meals and other reimbursable expenses.	1292
701130	Professional Travel/In-State Vendor: expenditures for vendor services (paid to vendors) associated with a State employee's travel and related expenses incurred within Illinois while attending conferences for professional development. Includes: payments to hotels/motels, auto rental businesses, common carriers (trains, planes, buses), etc.	1293
701140	Professional Travel/Out-of-State Vendor: expenditures for vendor services (paid to vendors) associated with State employee travel and related expenses incurred while attending conferences for professional development outside of Illinois. Includes: payments to hotels/motels, auto rental businesses, common carriers (trains, planes, buses), etc.	1294
701200	Instructional Travel: expenditures for reimbursement to a State employee, who is teaching a course off-campus, for travel and related expenses incurred while traveling within Illinois. Note: For Agency funds this can be used for employee reimbursement or a payment to a vendor and the travel does not have to be within Illinois. Includes: transportation, mileage, lodging, meals and other reimbursable expenses.	1291
701210	Instructional Travel/In-State Employee: expenditures for reimbursement to a State employee, who is teaching a course off-campus, for travel and related expenses incurred while traveling within Illinois. Includes: transportation, mileage, lodging, meals and other reimbursable expenses.	1291
701220	Instructional Travel/Out-of-State Employee: expenditures for reimbursement to a State employee, who is teaching a course off-campus, for travel and related expenses incurred while traveling outside of Illinois. Includes: transportation, mileage, lodging, meals and other reimbursable expenses.	1292
701230	Instructional Travel/In-State Vendor: expenditures for vendor services (paid to vendors) associated with travel and related expenses incurred within Illinois when a State employee teaches a course off-campus. Includes: payments to hotels/motels, auto rental businesses, common carriers (trains, planes, buses), etc.	1293
701240	Instructional Travel/Out-of-State Vendor: expenditures for vendor services (paid to vendors) associated with travel and related expenses incurred outside of Illinois when a State employee teaches a course off-campus. Includes: payments to hotels/motels, auto rental businesses, common carriers (trains, planes, buses), etc.	1294
701310	Intern Supervisor Travel/In-State Employee: expenditures for reimbursement to an intern supervisor (State employee) for travel and related expenses incurred while traveling within Illinois. Includes: transportation, mileage, lodging, meals and other reimbursable expenses.	1291

701320	Intern Supervisor Travel/Out-of-State Employee: expenditures for reimbursement to an intern supervisor (State employee) for travel and related expenses incurred while traveling outside of Illinois. Includes: transportation, mileage, lodging, meals and other reimbursable expenses.	1292
701330	Intern Supervisor Travel/In-State Vendor: expenditures for vendor services (paid to vendors) associated with an intern supervisor's (State employee) travel and related expenses incurred within Illinois. Includes: payments to hotels/motels, auto rental businesses, common carriers (trains, planes, buses), etc.	1293
701340	Intern Supervisor Travel/Out-of-State Vendor: expenditures for vendor services (paid to vendors) associated with an intern supervisor's (State employee) travel and related expenses incurred outside of Illinois. Includes: payments to hotels/motels, auto rental businesses, common carriers (trains, planes, buses), etc.	1294
701410	Student Teacher Supervisor Travel/In-State Employee: expenditures for reimbursement to a supervisor of student teachers (State employee) for travel and related expenses incurred while traveling within Illinois. Includes: transportation, mileage, lodging, meals and other reimbursable expenses.	1291
701420	Student Teacher Supervisor Travel/Out-of-State Employee: expenditures for reimbursement to a supervisor of student teachers (State employee) for travel and related expenses incurred while traveling outside of Illinois. Includes: transportation, mileage, lodging, meals and other reimbursable expenses.	1292
701430	Student Teacher Supervisor Travel/In-State Vendor: expenditures for vendor services (paid to vendors) associated with a supervisor of student teachers (State employee) and his or her travel and related expenses incurred within Illinois. Includes: payments to hotels/motels, auto rental businesses, common carriers (trains, planes, buses), etc.	1293
701440	Student Teacher Supervisor Travel/Out-of-State Vendor: expenditures for vendor services (paid to vendors) associated with a supervisor of student teachers (State employee) and his or her travel and related expenses incurred outside of Illinois. Includes: payments to hotels/motels, auto rental businesses, common carriers (trains, planes, buses), etc.	1294
701700	Travel Recruiting (Employee): expenditures for reimbursement of travel and related expenses incurred while a State employee is on recruiting trips for athletes and others (interviewees) within Illinois. Note: For Agency funds this can be used for employee reimbursement or a payment to a vendor and the travel does not have to be within Illinois. Includes: transportation, mileage, lodging, meals and other reimbursable expenses.	1291
701710	Travel Recruiting-Employee Lodging/In-State: expenditures for vendor services (paid to vendors) related to a State employee's lodging expenses incurred within Illinois while traveling to recruit athletes and others (interviewees). Note: For Agency funds this can be used for employee reimbursement or a payment to a vendor and the travel does not have to be within Illinois.	1293
701715	Travel Recruiting-Employee Lodging/Out-of-State: expenditures for vendor services (paid to vendors) related to a State employee's lodging expenses incurred while traveling outside of Illinois to recruit others (interviewees).	1294
701720	Travel Recruiting-Employee Meals: expenditures for vendor services (paid to vendors) related to a State employee's meal expenses incurred within Illinois while traveling to recruit athletes and others (interviewees). Note: For Agency funds this can be used for employee reimbursement or a payment to a vendor and the travel does not have to be within Illinois.	1293

701798	Travel Recruiting-Employee Miscellaneous: expenditures for vendor services (paid to vendors) related to a State employee's miscellaneous expenses incurred within Illinois while traveling to recruit athletes and others (interviewees). Note: For Agency funds this can be used for employee reimbursement or a payment to a vendor and the travel does not have to be within Illinois.	1293
701800	Travel Scouting (Employee): expenditures for reimbursement of travel and related expenses incurred while a State employee is on scouting trips for athletes and others (interviewees) within Illinois. Note: For Agency funds this can be used for employee reimbursement or a payment to a vendor and the travel does not have to be within Illinois. Includes: transportation, mileage, lodging, meals and other reimbursable expenses.	1291
Commodities		
651000	Purchases-Food (Resale): expenditures for food and condiments purchased for human consumption, including the related freight charges. The food and condiments are to be used for resale. Example: school store inventory.	1360
651300	Purchased for Resale-Drugs: expenditures for medical drugs purchased for resale.	1350
651301	Purchases-Merchandise: expenditures for merchandise/consumable supplies purchased for resale (not elsewhere classified). Examples: refreshments sold at games, school store inventory, etc.	1399
668200	Bookbinding, Processing & Printing Services/Off-Campus: expenditures for bookbinding, processing and printing services provided by an off-campus vendor. Examples: charges for setting up letterheads, printed forms, envelopes, binding, embossing, etc. Includes: charges for printing materials/supplies that are a part of a printing order and all printing processes (i.e., letterpress).	1302
691103	Computer User Services-Commodity Charges: expenditures for computer commodities (add on parts) not in any instance exceeding \$100 from Computer User Services on a chargeback basis. Examples: cables, ethernet cards < \$100, etc. (ISU)	1394
691510	Janitorial ISU Commodities: expenditures for commodities (janitorial supplies) purchased at the University's Janitorial Store (through Facilities Management) on a chargeback basis. Examples: soap for bathrooms, toilet paper, hand towels, etc.	1393
691910	University Communications-Printing: expenditures for printing services, materials and supplies provided by University Communications on a chargeback basis. These costs include all types of printing processes. Examples: charges for letterheads, printing paper, xerox use, stationary, envelopes, reports, pamphlets, photo-engraving, binding, duplicating, etc. (ISU)	1302
692710	ITS Commodity Charges: expenditures for commodities not exceeding \$100 from ITS (Instructional Technology Services). Examples: paper and any commodity for a job order.	1394
706301	Grounds Maintenance-Chemicals: expenditures for consumable chemicals used in ground maintenance.	1392
706302	Grounds Maintenance-Fertilizer: expenditures for consumable fertilizer used in ground maintenance.	1392

706303	Grounds Maintenance-Seed: expenditures for consumable seed used in ground maintenance.	1392
706306	Grounds Maintenance-Plants: expenditures for plants used in ground maintenance.	1392
740000	Instructional Supplies: expenditures for consumable instructional supplies. Examples: chalk, paper, pencils, art supplies, performance supplies, sheet music, scripts and other commodities for instructional purposes.	1308
740100	Instructional Supplies-Classroom: expenditures for consumable instructional supplies. Examples: chalk, paper, pencils, performance supplies, art supplies, scenery, music supplies, lighting/sound supplies, pre-printed forms, etc.	1308
740200	Instructional Supplies-Lab: expenditures for consumable lab instructional supplies. Examples: laboratory animals, chemicals, test tubes, beakers, bottles, etc.	1350
740300	Instructional Supplies-Performance: expenditures for consumable instructional supplies used in teaching performance.	1308
740301	Instructional Supplies-Music: expenditures for consumable instructional supplies used in teaching music. Example: sheet music.	1308
740302	Instructional Supplies-Scripts: expenditures for instructional scripts.	1308
740303	Performance Supplies-Lighting: expenditures for consumable lighting supplies used in performances and for instruction.	1308
740304	Performance Supplies-Sound: expenditures for consumable sound supplies used in performances and for instruction.	1308
740305	Performance Supplies-Scenery: expenditures for consumable scenery supplies used in performances and for instruction.	1308
740900	Instructional Supplies-Miscellaneous: expenditures for consumable miscellaneous instructional supplies.	1308
742000	Office Supplies: expenditures for office supplies. Examples: office machine supplies, stencils, pencils, ink, toner, pre-printed forms, disks, new printer cartridges, typewriter ribbons, paper, etc.	1304
742100	Office Supplies-Data Processing: expenditures for data processing (computer) supplies. Examples: new toner cartridges, disks, toner, etc.	1304
742200	Office Supplies-Paper: expenditures for paper purchased from an outside vendor.	1304

742300	Office Supplies-Film: expenditures for consumable film (not elsewhere classified).	1399
742500	Office Supplies-US Office Products: expenditures for US Office Products' office supplies. Examples: pens, pencils, post-it notes, typewriter ribbons, etc.	1304
743000	Parts: expenditures for parts, which have been fabricated into a finished commodity or item of equipment whether in connection with a shop activity supported by a working fund or in connection with a shop activity supported by some other State fund. Examples: metal, textile, leather, and lumber materials; wood and other vegetable fibers; dyes, chemicals, and paints; and incidental materials such as twine, thread, yarn, tacks, nails, buttons, etc.	1332
745000	Lab, Scientific & Medical Supplies: expenditures for consumable laboratory, scientific and medical supplies. Examples: beakers, bottles, masks, trays, lab animals, liquid nitrogen/helium, compressed gases, dry ice, crutches, hearing aids, x-rays, bandages, medical drugs, etc.	1350
745001	Liquid Nitrogen: expenditures for consumable liquid nitrogen for lab use.	1350
745002	Liquid Helium: expenditures for consumable liquid helium for lab use.	1350
745003	Compressed Gases: expenditures for consumable compressed gases for lab use.	1350
745005	Dry Ice: expenditures for consumable dry ice.	1350
748000	Education & Training: expenditures for consumable education and training materials and/or employee tuition and fees. Examples: chalk, paper, pencils, art supplies, kits, tuition/fees, etc.	1308
748100	Education & Training Materials < \$100: expenditures for consumable education and training materials, costing less than \$100. Examples: chalk, paper, pencils, art supplies, kits, etc.	1308
753000	Service Supplies-Miscellaneous: expenditures for consumable (miscellaneous) service supplies (not elsewhere classified).	1399
753004	Supplies-Trophies & Awards: expenditures for trophies and awards (not elsewhere classified). Examples: civil service awards, plaques, etc.	1399
754000	Supplies-Other: expenditures for consumable supplies (not elsewhere classified).	1399
754500	Supplies Household: expenditures for consumable household supplies. Examples: napkins, paper towels, paper plates, plastic utensils, plastic cups, small wares, soaps, cleaning fluids, disinfectants, linens, cosmetics, insecticides, etc.	1391

754501	Bedding/Linens: expenditures for consumable bedding and linens.	1391
755000	Printed Materials: expenditures for printed materials. Example: pre-printed forms.	1304
755002	Printed Materials-Office Supplies: expenditures for printed materials. Example: pre-printed forms.	1304
755003	Printed Material Educ/Instr: expenditures for consumable educational/instructional printed materials.	1308
756000	Printing Off-Campus: expenditures for printing services provided by an off-campus vendor. Examples: charges for setting up letterheads, printed forms, envelopes, etc. Includes: charges for printing materials/supplies that are a part of a printing order and all printing processes (i.e., letterpress).	1302
758000	Chemicals (Non-lab): expenditures for (non-lab) chemicals. Examples: abrasives, alcohol, acids, soda ash and other chemicals for mechanical use, and gases for welding.	1310
760000	Fuels (not gasoline): expenditures for the acquisition of oil or bottled gas for use as heating fuel, including related freight or switching charges.	1342
760120	Fuel Oil & Bottled Gas: expenditures for the acquisition of oil or bottled gas for use as heating fuel, including related freight or switching charges.	1342
760130	Fuel-Gas & Oil/Off-road: expenditures for gas, motor fuel, oil and anti-freeze used in the operation of (State-owned) off-road motor vehicles and machinery.	1345
762000	Maintenance Supplies: expenditures for consumable maintenance supplies. Examples: disinfectants, cleaning compounds and fluids, etc.	1391
762010	Maintenance Supplies-Rock Salt & Calcium Chloride: expenditures for the acquisition of rock salt and calcium chloride, which are used on public roads for melting ice and snow. Includes: charges for abrasives that are used on icy roads for safety purposes.	1335
762100	Maintenance Supplies-Cleaning/Laundry: expenditures for consumable cleaning and laundry supplies. Examples: detergent, bleach, etc.	1391
767000	Clothing/Wearing Apparel: expenditures for clothes/wearing apparel. Examples: uniforms, shoes, etc.	1370
770000	Food/Drink: expenditures for non-contractual food and drink items purchased from a grocery (not for resale), including any related freight charges.	1360
770305	Popcorn: expenditures for non-contractual popcorn purchased from a grocery (not for resale), including any related freight charges.	1360

770400	Drink: expenditures for non-contractual drinks purchased from a grocery (not for resale), including any related freight charges.	1360
770401	Drink-Soda: expenditures for non-contractual soda drinks purchased from a grocery (not for resale), including any related freight charges.	1360
770405	Coffee: expenditures for non-contractual coffee purchased from a grocery (not for resale), including any related freight charges.	1360
773000	Food Supplies: expenditures for consumable food supplies. Examples: paper cups, napkins, paper tablecloths, plastic utensils, etc.	1391
773100	Food Supplies-Consumable: expenditures for consumable food supplies. Examples: paper cups, napkins, paper tablecloths, plastic utensils, etc. Excludes: edible food.	1391
773101	Food Supplies-Napkins: expenditures for consumable napkins.	1391
773102	Food Supplies-Paper Plates: expenditures for consumable paper plates/cups.	1391
773200	Food Supplies-Small Wares: expenditures for consumable small wares (plastic silverware).	1391
773201	Food Supplies-Utensils: expenditures for consumable utensils.	1391
775000	Medical Supplies: expenditures for consumable medical supplies. Examples: crutches, hearing aids, eyeglasses, x-rays, medical bandages, medical drugs, etc.	1350
775001	Medical Supplies-X-Ray: expenditures for consumable x-ray films.	1350
775100	Medical Supplies-Bandages: expenditures for consumable medical bandages.	1350
775200	Medical Supplies-Drugs: expenditures for consumable medical drugs.	1350
778000	Farm & Garden Supplies: expenditures for consumable farm and garden supplies. Examples: forage, seeds, seedlings, soil foods, loam for greenhouse use, chemicals, fertilizer, plants, flowers, etc.	1392
778015	Farm & Garden Flowers: expenditures for farm and garden flowers.	1392

778050	Farm & Garden Insecticides: expenditures for consumable farm and garden insecticides.	1391
779000	Mechanical Supplies: expenditures for mechanical supplies/chemicals. Examples: oxygen, gases, nitrogen, abrasives, alcohol, acids, soda ash and other chemicals for mechanical use, and gases for welding.	1310
781000	Sports Supplies: expenditures for consumable sports supplies (not elsewhere classified). Examples: athletic equipment < \$100, athletic tape, etc.	1399
783000	Tools-Small < \$100: expenditures for small tools having a unit value not in any instance exceeding \$100. Examples: hammers, screwdrivers, wrenches, rakes, brushes, electric screwdrivers, electric drills, etc.	1395
785000	Industrial & Shop Supplies: expenditures for industrial and shop supplies/materials, fabricated into a finished commodity or item of equipment whether in connection with a shop activity supported by a working fund or in connection with a shop activity supported by some other State fund. Examples: metal, textile, leather, and lumber materials; wood and other vegetable fibers; dyes, chemicals, and paints; and incidental materials such as twine, thread, yarn, tacks, nails, buttons, etc.	1332
785100	Industrial/Shop Supplies-Consumable: expenditures for consumable industrial and shop supplies. Examples: oxygen, gases, nitrogen, etc.	1310
785200	Industrial/Shop Supplies-Non-consumable: expenditures for non-consumable industrial and shop supplies. Examples: metal, textile, leather, and lumber materials; wood and other vegetable fibers; dyes, chemicals, and paints; and incidental materials such as twine, thread, yarn, tacks, nails, buttons, etc.	1332
796000	Miscellaneous Supplies: expenditures for consumable miscellaneous supplies (not elsewhere classified). Examples: film used in the office, batteries, badges, etc.	1399
796030	Cosmetics: expenditures for consumable cosmetics.	1391
796050	Badges: expenditures for consumable badges (not elsewhere classified).	1399
801000	Equipment-Office & Library < \$100: expenditures for durable office and library equipment having a unit value not in any instance exceeding \$100. Examples: scissors, pen sets, pencil sharpeners, staplers, extension cords, waste baskets, desk pads, furniture, etc.	1394
801100	Equipment-Household < \$100: expenditures for durable household, laundry and cleaning equipment having a unit value not in any instance exceeding \$100. Examples: kitchen pans, crockery, utensils, household-size appliances, etc.	1397
801300	Equipment-Mechanical < \$100: expenditures for mechanical equipment (small tools) having a unit value not in any instance exceeding \$100. Examples: screwdrivers, hammers, wrenches, electric drills, etc.	1395
801400	Equipment-Science/Gen. < \$100: expenditures for durable medical, scientific and laboratory equipment having a unit value not in any instance exceeding \$100. Examples: reusable equipment such as instruments, pans, test tubes, trays, etc.	1396

801600	Equipment-Other: expenditures for durable equipment having a unit value not in any instance exceeding \$100, which is not properly chargeable to any other "Equipment, Not Exceeding \$100" account (not elsewhere classified). Examples: audio-visual equipment, sports and recreation equipment, etc.	1398
801700	Books < \$100: expenditures for books costing less than \$100. Note: This does not include expenditures for library books.	1394
801900	Equipment < \$100-Other: expenditures for durable equipment having a unit value not in any instance exceeding \$100, which is not properly chargeable to any other "Equipment, Not Exceeding \$100" account (not elsewhere classified). Examples: audio-visual equipment, sports and recreation equipment, etc.	1398
801910	Equipment < \$100-Uniforms: expenditures for uniforms costing less than \$100.	1370
805000	Furniture < \$100: expenditures for durable furniture costing less than \$100.	1394
Equipment		
668210	Bookbinding/Process Library: expenditures for the bookbinding processes associated with the University's permanent library books/periodicals (Milner Only).	1560
691104	Computer User Services-Equipment Charges: expenditures for durable computer equipment for electronic data processing (EDP) purchased from the University. Computer User Services provides this service on a chargeback basis. Examples: token ring cards, ethernet cards > \$100, etc. (ISU)	1515
740400	Instructional Supplies-Library: expenditures for consumable instructional supplies used in the University's library (Milner Only). Examples: books and magazines.	1560
740401	Library Books < \$100: expenditures for permanent library books costing less than \$100 (Milner Only).	1560
742510	US Office Products' Equipment > \$100: expenditures for durable office furniture and equipment purchased from US Office Products, including transportation and assembling/installation costs (more than \$100). Examples: typewriters, file cabinets, furniture, bookcases, etc.	1510
748200	Education & Training Materials > \$100: expenditures for durable education and training materials, costing more than \$100, at delivered price. Examples: globes, prerecorded tapes, classroom equipment, desks, non-consumable materials, etc.	1561
815000	Equipment > \$100: expenditures for durable equipment costing more than \$100, at delivered price, including transportation and installation costs (not elsewhere classified). Examples: athletic, playground and recreational equipment; photographic equipment; audio-visual equipment; etc.	1599

815100	Equipment-Household > \$100: expenditures for durable household equipment costing more than \$100, at delivered price. Examples: household-size kitchen appliances, refrigerators, water coolers, vacuum cleaners, beds, rubber mattresses, etc. Includes: transportation, assembling/installation costs and furniture not purchased for office use.	1530
815200	Machinery, Implements & Major Tools >\$100: expenditures for power-driven machinery, implements, major tools and manual tools costing more than \$100, at delivered price, including installation and transportation costs. Examples: lawn mowers, sprayers, power saws, sanders, electric screwdrivers, manual tools, etc. Excludes: Family-size household appliances, scientific/lab equipment items and fixed machinery. Preferred “Machinery” code for General Revenue funds.	1540
815300	Equipment-Mechanical > \$100: expenditures for durable mechanical equipment costing more than \$100, at delivered price, including installation and transportation costs. Examples: power saws, power tools, lawn mowers, etc. Excludes: Family-size household appliances, scientific/lab equipment items and fixed machinery.	1540
815400	Equipment-Scientific > \$100: expenditures for durable scientific equipment costing more than \$100. Examples: instruments/apparatus for hospital, medical, dental and laboratory uses; radio operation; scientific testing; engineering uses; etc.	1550
815500	Equipment-Livestock > \$100: expenditures for livestock equipment costing more than \$100, at delivered price, including transportation costs.	1570
815600	Office Furniture & Equipment > \$100: expenditures for durable furniture and office equipment costing more than \$100, including transportation and assembling/installation costs. Examples: typewriters, file cabinets, furniture, bookcases, moveable carpets and rugs, draperies, table lamps, a set of chairs and tables, copiers, etc.	1510
815900	Equipment-Other > \$100: expenditures for durable equipment costing more than \$100, at delivered price, including transportation and installation costs (not elsewhere classified). Examples: athletic, playground and recreational equipment; photographic equipment; audio-visual equipment; etc.	1599
815910	Exhibits & Educational Equipment > \$100: expenditures for exhibits and durable educational equipment costing more than \$100, at delivered price. Examples: globes, prerecorded tapes, paintings, museum laboratory specimens, museum artifacts, language laboratory equipment, classroom desks, chairs, table microscopes, canvas, projectors, bookcases, etc.	1561
861000	Equipment > \$500: expenditures for durable equipment costing more than \$500, at delivered price, including transportation and installation costs (not elsewhere classified). Examples: athletic, playground, and recreational equipment; photographic equipment; etc.	1599
861100	Equipment-Automotive: expenditures for passenger automobiles at delivered price, including transportation costs. Note: Agency funds also use this for purchasing durable automobile equipment (> \$100).	1521
861300	Equipment-Machinery, Implements & Major Tools: expenditures for power-driven machinery, implements, major tools and manual tools, at delivered price, including installation and transportation costs. Examples: lawn mowers, sprayers, power saws, sanders, manual tools, etc. Excludes: Family-size household appliances, scientific/lab equipment items and fixed machinery.	1540
861400	Equipment-Mechanical: expenditures for durable mechanical equipment, at delivered price, including installation and transportation costs. Examples: power saws, power tools, lawn mowers, etc. Excludes: Family-size household appliances, scientific/lab equipment items and fixed machinery.	1540

861500	Equipment-Scientific: expenditures for durable scientific equipment. Examples: instruments/apparatus for hospital, medical, dental and laboratory uses; radio operation; scientific testing; engineering uses; etc.	1550
861600	Equipment-Computer/EDP > \$100: expenditures for durable computer equipment or electronic data processing (EDP) equipment at delivered cost (more than \$100), including transportation costs, from an outside vendor. Examples: computers, terminals, desks, chairs, printers, and other equipment used by computer personnel.	1515
861700	Equipment-Sports: expenditures for durable sports equipment, at delivered price, including transportation and installation costs (not elsewhere classified).	1599
861800	Equipment-Motor (Not Autos): expenditures for motor vehicles (other than passenger automobiles) at delivered price, including transportation costs. Examples: motor trucks, boats, airplanes, motorcycles, tractors, etc.	1522
862100	Office & Library Equipment > \$500: expenditures for durable office and library equipment costing more than \$500, including transportation and assembling/installation costs. Examples: file cabinets, a set of chairs and tables, copiers, etc.	1510
865000	Office Furniture & Equipment: expenditures for durable office furniture and equipment, including transportation and assembling/installation costs. Examples: a set of chairs and tables, bookcase, file cabinets, copiers, etc.	1510
865100	Furniture-Office: expenditures for durable office furniture, including transportation and assembling/installation costs. Examples: bookcases, tables and chairs, table lamps, etc.	1510
865101	Furniture-Office Chairs: expenditures for durable office chairs, including transportation and assembling/installation costs.	1510
865300	Equipment-Office > \$500: expenditures for durable office equipment costing more than \$500, including transportation and assembling/installation costs. Examples: typewriters, copiers, etc.	1510
865500	Furniture-Classroom: expenditures for durable classroom furniture, at delivered price. Examples: classroom desks, chairs, etc.	1561
865900	Equipment > \$500-Other: expenditures for durable equipment costing more than \$500, at delivered price, including transportation and installation costs (not elsewhere classified). Examples: athletic, playground, and recreational equipment; photographic equipment; etc.	1599
865910	Exhibits & Educational Equipment > \$500: expenditures for exhibits and durable educational equipment costing more than \$500, at delivered price. Examples: paintings, museum laboratory specimens, museum artifacts, language laboratory equipment, table microscopes, projectors, etc.	1561
869000	Library Books (Library Only): expenditures for permanent library books (permanent periodicals/subscriptions, too).	1560

	Telecommunications	
668150	Advertising-Directory/Phonebook: expenditures for advertising charges in telephone directories and phonebooks (not elsewhere classified). Example: yellow page ad.	1799
670300	Video & Audio Conferencing: expenditures for sending interactive video and audio from one geographical location to another over telecommunication transmission media.	1728
691800	Telecommunications ISU: expenditures for all the University's telecommunication services. Telecommunications provides service on a chargeback basis. Examples: toll charges, mobile phone charges, 800 service, GTE local service, etc.	1795
691801	Tele ISU-Ericsson Phone System: expenditures for Ericsson local line and instrument charges. Telecommunications provides this service on a chargeback basis.	1721
691803	Tele ISU-AT&T Tolls & Travel Card: expenditures for AT&T tolls/travel card charges incurred during State employee travel. Telecommunications provides this service on a chargeback basis.	1795
691806	Tele ISU-GTE Local Service: expenditures for monthly local GTE services. Telecommunications provides this service on a chargeback basis. Example: miscellaneous GTE charges.	1721
691807	Tele ISU-GTE Toll Charges: expenditures for GTE toll charges. Telecommunications provides this service on a chargeback basis.	1795
691808	Tele ISU-GTE Directory Advertising: expenditures for GTE directory advertising (not elsewhere classified). Telecommunications provides this service on a chargeback basis.	1799
691809	Tele ISU-Pager Rental: expenditures for the rental of tone paging equipment and services. Telecommunications provides this service on a chargeback basis.	1740
691810	Tele ISU-Mobile Phone Charges: expenditures for mobile phone charges. Telecommunications provides this service on a chargeback basis.	1795
691811	Tele ISU-Sprint Video T-1: expenditures for a specific Sprint line used for video conferencing. Telecommunications provides this service on a chargeback basis.	1728
691812	Tele ISU-CMS Police Data Circuit: expenditures for CMS Police data lines. Telecommunications provides this service on a chargeback basis.	1750
691813	Tele ISU-Ameritech Line Charges: expenditures for Ameritech line charges. Telecommunications provides this service on a chargeback basis.	1750
691814	Tele ISU-Ameritech Toll Charges: expenditures for Ameritech toll charges. Telecommunications provides this service on a chargeback basis.	1795

691815	Tele ISU-AT&T 800 Service: expenditures for AT&T 800 service. Telecommunications provides this service on a chargeback basis.	1795
691899	Tele ISU-Not Elsewhere Classified: expenditures for the University's telecommunication services (not elsewhere classified). Telecommunications provides service on a chargeback basis.	1799
703100	Utilities-Telephone: expenditures for telephone utilities.	1750
703102	Telephone-Toll Calls: expenditures for toll call charges from an outside vendor.	1795
703103	Tele Answering Services: expenditures for the rental/lease of answering and voice services.	1740
703104	Telephone-Trunking: expenditures for telephone trunking charges. Examples: monthly pay phone charges.	1750
703105	Answering & Paging Communication Services & Equipment: expenditures for the rental/lease of answering and paging communication services and equipment. Examples: pagers, pager services, answering/voice services, etc.	1740
703106	Telephone-Pager Service: expenditures for the rental/lease of pager services.	1740
703107	Telephone-Mobile Phones: expenditures for mobile phones purchased from an outside vendor.	1795
703108	Telephone, Data, Radio & Other Communications Equipment: expenditures for telephone, data, radio and other communications equipment. Examples: telephones, line charges, fax machines, data sets, modems, telephone utilities, etc.	1750
703199	Telecommunications-Not Elsewhere Classified: expenditures for other telecommunication services/expenses (not elsewhere classified). Examples: purchase of phonebooks, yellow page ads, etc.	1799
704700	Repair & Maintenance-Tele/ Data/Radio Equipment: expenditures for the contractual repair or maintenance of telecommunications, data communications, radio, and other communications equipment. Examples: fax machines, telephones, radio equipment, switchboards, modems, video communications, etc.	1710
709800	Rental/Lease-Telecommunications Equipment & Services: expenditures for the rental/lease of telecommunications equipment and services. Examples: fax machines, telephones, telephone lines (voice), etc.	1721
709810	Rental-Telephone Services & Equipment: expenditures for the rental of telephone services and equipment. Examples: fax machines, telephones, telephone lines (voice), etc.	1721
709820	Rental/Lease-Data Communication Services & Equipment: expenditures for the rental/lease of data communication services and equipment. Examples: computer lines (data), network elements, etc.	1722

709829	Rental/Lease-Other Communication Services & Equipment: expenditures for the rental/lease of telecommunication equipment and services not chargeable to other accounts. Examples: telecopiers, audio video alarm services, communications consulting services, etc.	1729
709830	Rental/Lease-Radio Communication Services & Equipment: expenditures for the rental/lease of radio communication services and equipment. Examples: base, mobile, portable and related system equipment.	1723
742400	Office Supplies-Telephone: expenditures for telephone office supplies. Examples: phone cords, phone cables, fax machine supplies, etc. Includes: charges for the acquisition of replacement parts, upgrade option parts, space parts and other parts and supplies used on and in conjunction with telephone communication's equipment.	1730
742520	US Office Products-Telecommunications: expenditures for replacement parts, upgrade option parts, space parts, and other parts and supplies used on and in conjunction with telephone, data and radio communication equipment bought from US Office Products. Examples: phone cords, phone cable, fax machine supplies, antennas, cabling, batteries, lower parts, etc.	1730
790100	Parts/Supplies-Tele/Data/Radio Equipment: expenditures for replacement parts, upgrade option parts, space parts, and other parts and supplies used on and in conjunction with telephone, data and radio communication equipment. Examples: phone cords, phone cable, fax machine supplies, antennas, cabling, batteries, lower parts, etc.	1730
815800	Equipment-Telecommunications & Fax > \$100: expenditures for telecommunications equipment and fax machines costing more than \$100.	1750
861200	Equipment Telecommunications & Fax Machines: expenditures for fax machines.	1750
861210	Equipment Telecommunications-Modems: expenditures for modems.	1750
Operation of Automotive Equipment		
673150	Vehicle Testing: expenditures for contractual vehicle testing services (not elsewhere classified).	1898
691400	Garage ISU: expenditures for the University's transportation services. The University Garage provides service on a chargeback basis. Examples: vehicle maintenance charges, fleet, etc.	1897
691401	ISU Fleet-Mileage Sedan: expenditures for the use of the University's Sedans. The University Garage provides service on a chargeback basis.	1897
691402	ISU Fleet-Mileage Van: expenditures for the use of the University's vans. The University Garage provides service on a chargeback basis.	1897
691403	ISU Automotive Services: expenditures for automotive services performed on University vehicles and provided by the University Garage on a chargeback basis. Examples: changing oil filter, fixing flat tires, putting gas in a vehicle, etc.	1897

704400	Automotive Expenses-Not Elsewhere Classified: expenditures for automotive expenses (not elsewhere classified). Examples: auto cleaning supplies, auto registration fees, non-service automotive expenses, etc.	1899
704401	Repair-Auto Contractual: expenditures for contractual automotive (passenger automobiles and trucks) repair/servicing from an outside vendor. Includes: all motor vehicle repairs/ maintenance services.	1893
706400	Maintenance-Automotive: expenditures for automotive maintenance expenses (not elsewhere classified). Examples: auto registration fees, auto cleaning supplies, etc. Note: This is for non-service automotive expenses.	1899
706401	Gasoline, Oil & Other Fuels: expenditures for gasoline, other motor fuel, oil and antifreeze. Includes: gasoline purchased with an automotive credit card.	1896
706402	Maintenance-Auto Credit Card Gas: expenditures for gasoline purchased with an automotive credit card.	1896
754101	Auto Cleaning Supplies: expenditures for auto cleaning supplies (not elsewhere classified).	1899
790200	Parts & Fittings-Auto Equipment: expenditures for repair parts, large parts and minor accessories for passenger automobiles and trucks. Examples: tires, tubes, tire chains, radio parts, batteries, vehicle parts, bumpers, spotlights, engines, etc.	1894
Awards & Grants		
797000	Awards, Scholarships & Grants: expenditures for payments for higher education scholarships, fellowships or loans to students, including student aid reimbursements and tuition chargebacks. Preferred “Awards” code for Agency and Restricted funds.	4475
797100	Awards, Scholarships & Grants: expenditures for payments for higher education scholarships, fellowships or loans to students, including student aid reimbursements and tuition chargebacks.	4475
797110	Award/Grant Asst. Pay Individual: expenditures for award/grant assistance payments. Example: award/grant assistance payments made directly to high school students.	4461
797150	Awards, Scholarships & Grants: expenditures for payments for higher education scholarships, fellowships or loans to undergraduate and graduate students, including student aid reimbursements and tuition chargebacks. Preferred “Awards” code for General Revenue funds.	4475
797151	Awards & Grants-Graduate Students: expenditures for payments for higher education scholarships, fellowships or loans to graduate students, including student aid reimbursements and tuition chargebacks.	4475

Permanent Improvements		
668400	Abatement > \$5000: expenditures for payments, that are more than \$5000, for the abatement of asbestos, including, but not limited to asbestos removal costs, building surveys, and other non-operational costs directly related to the abatement of asbestos from government structures. Note: This detail object is also compatible with contractual service payments.	6627
668410	Abatement < \$5000: expenditures for payments, that are less than \$5000, for the abatement of asbestos, including, but not limited to asbestos removal costs, building surveys, and other non-operational costs directly related to the abatement of asbestos from government structures. Note: This detail object is also compatible with contractual service payments.	6627
706305	Grounds Maintenance-Trees: expenditures for planting and maintaining (landscaping) trees around the University for the improvement of sites.	6640
706800	Carpet/Drapes/Blinds < \$5000: expenditures for the acquisition of carpet, drapes, or blinds costing less than \$5000 for University buildings.	6671
851000	Land: expenditures for the acquisition of land or land rights, including installment purchase contracts for real estate, other than leasehold for permanent improvements.	6611
854000	Site Improvements: expenditures for the improvement of sites, except for remodeling, renovating, or constructing structures. Examples: new fencing, sidewalks, grading landscaping and planting.	6640
856000	Buildings: expenditures for the purchase, installment purchase or construction of buildings of any type, including lease purchase or installment purchase contracts for real estate, whether by contract or otherwise.	6621
Refunds		
875000	Refunds: expenditures for refunds not chargeable to another more specific refund account (not elsewhere classified).	9939

Appendix – Term Definitions:

Commodities: applies to items that are consumable and durable items costing less than \$100.

Consumable: applies to items that are generally depleted (used up) within a year if they are used consistently once they are purchased.

Contractual: applies to service performed by outside vendors, unless specifically stated as otherwise (i.e., ITS/ISU).

Durable: applies to items/equipment that are not generally depleted (used up) within a year.