

## Salt Lake Community College: Chrome River P-Card Expense Definitions



### Supplies / Equipment

| Account Name                                | Account Number | Account Definition  |
|---|----------------|---|
| <b>Books &amp; Publications</b>             | 70420          | The purchase of books, manuals and other publications by all departments, other than the Library, for reference and general office use.   |
| <b>DVD &amp; Media Supplies</b>             | 70443          | Department purchase of media supplies and products retained for training or reference purposes. If these items are to be used in the classroom, account 73050 (instructional supplies) may be used.   |
| <b>Non-Capital Equipment</b>                | 70460          | Equipment such as printers, monitors, fax machines, filing cabinets, shop or lab equipment, tablets/Ipads (except the Microsoft Surface Pro that is considered to be a computer, see account 76010) etc., where the individual item cost is under \$5,000. The equipment useful life should be greater than 1 year; otherwise, items are considered to be "supplies". |
| <b>Postage and Mailing</b>                  | 70465          | For purchase of postage or mailing services.  |
| <b>Printing - External</b>                  | 70475          | The cost for printing or photocopying services from off-campus vendors incurred in producing documents or other printed materials. <i>If purchased from SLCC Print Services, departments are charged via IDB using account 72050.</i>   |
| <b>Rcrd Aud/Video Tapes/CD's</b>            | 70485          | Purchase of vendor recorded or produced media such as films, CD's, DVD's or other recordings. <i>If purchased from SLCC Media Production Services, departments are charged via IDB using account 72125.</i>   |
| <b>Supplies - Custodial</b>                 | 73010          | For purchase of custodial cleaning products. This is used by Facilities or few other departments that actually perform custodial functions. Otherwise, departments should charge basic office cleaning products to "Office Supplies".   |
| <b>Supplies - First Aid/Safety</b>          | 73020          | For purchase of first aid/safety/emergency preparedness products. Used by Public Safety and Facilities that are involved in these areas. Otherwise, departments should charge basic office first aid/safety products to "Office Supplies".  |
| <b>Supplies - Gas, Oil, Grease, Solvent</b> | 73030          | For purchase of oil/grease/solvent/gas consumed in the maintenance of machinery/vehicles; used by Facilities.   |
| <b>Supplies - Grounds Maintenance</b>       | 73040          | For purchase of products necessary to maintain College grounds/landscaping; used by Facilities.   |
| <b>Supplies - Instructional</b>             | 73050          | For supplies used by instructors and students in the course of classroom or lab instruction.  |
| <b>Supplies - Kitchen</b>                   | 73060          | For kitchen supplies (minor tools, cleaning products) used by Food Services and Culinary Arts programs that are actually involved in "kitchen/cooking functions. Otherwise, departments should charge basic break room supplies to "Office Supplies".   |
| <b>Supplies - Massage</b>                   | 73065          | For supplies used in performing "massages". Used only by the Health & Wellness Department.  |
| <b>Supplies - Office</b>                    | 73070          | For purchase of basic office supplies necessary for the operation of an office and meeting staff needs. Food and water should be charged to Account 70455 not here.   |
| <b>Supplies - Patron Supplies</b>           | 73080          | For supplies used/consumed providing services to College clientele/patrons (e.g. used by the Dental Hygiene Lab and Child Care Lab, etc.  |
| <b>Supplies-Pest Control</b>                | 73085          | For supplies related to pest control.   |
| <b>Supplies - Photo</b>                     | 73090          | For purchase of "photography" supplies; used by Institutional Marketing or photography/art departments.   |
| <b>Supplies - Recreation</b>                | 73100          | For purchase of student "recreation" related supplies; used by LAC, health and wellness programs, student intramural programs.  |
| <b>Supplies - Theater</b>                   | 73110          | For supplies used in producing "theatrical" productions.  |
| <b>Supplies - Tools</b>                     | 73120          | For purchase of various "tools"; used by Facilities and vocation (CTE) academic programs.   |



## Computer HW / SW

| Account Name                         | Account Number | Account Definition  |
|--------------------------------------|----------------|---|
| <b>Data Processing Services</b>      | 70010          | For purchasing data processing "services" from within the College or an outside entity. This account is used where a computer program or software is essentially "rented"; and when the term of service is over, the College no longer has access to the program or software, nor has any ownership rights. Normally, the software or program is hosted by another entity. (Also see Note under account 70020.)   |
| <b>IT Security</b>                   | 70030          | Products, software or services intended to "secure, protect or safeguard" computer equipment, IT systems and data.  |
| <b>Software &amp; Maintenance</b>    | 70020          | "For purchases of computer software (other than software specifically intended for security purposes, see account 70030), user licenses and on-going software maintenance charges that allows for future updates or upgrades and software support services. This includes license renewal fees for software or programs the College owns, that is supported by the IT Department and is generally housed on campus.<br><b>Note:</b><br>- All computer software requires prior written approval from the IT Department. This approval must be attached to the transaction in Chrome River.<br>- Actual computers and servers costing < \$5,000 each are ""trackable equipment"" and should be coded to account 76010. Computers and servers costing \$5,000 or more each should be coded to 94045 and 94050 respectively.<br>- Computer accessories such as carrying bags, keyboards, etc. are considered ""supplies"", see accounts 73050 or 73070. |
| <b>Computer Hardware Maintenance</b> | 70940          | For maintenance charges on IT servers, IT infrastructure, networks and other IT equipment or components. This includes computer care or warranty plans that are billed separately from the initial cost of servers and computers.   |



## Staff Development

| Account Name                                | Account Number | Account Definition   |
|---|----------------|--|
| <b>Conference Registration/Fees</b>         | 73510          | Conference/seminar/workshop "registration" fees.   |
| <b>Faculty Development</b>                  | 73515          | The costs incurred for the training or instruction of faculty that enhance their ability to perform work related responsibilities. Conference registration fees should be charged to Account 73510. Travel expenses for the development should be charged to Account 90030, 90040, 90120, or 90140.  |
| <b>Staff Development</b>                    | 73520          | The costs incurred for the training or instruction of employees that enhance the employee's ability to perform work related responsibilities. Conference registration fees should be charged to Account 73510.   |
| <b>Student/Non-Employee Travel/Training</b> | 73525          | Travel expenses for any student & non-employee travel activities; such as student body officers attending student government conferences; students traveling for club activities; student internships; alternative spring break travel, etc. <i>Note: Use account 90050 or 90150 for travel expenses for non-employee individuals being recruited for employment purposes.</i> |



## Fees / Dues

| Account Name                      | Account Number | Account Definition   |
|-----------------------------------|----------------|--|
| <b>Fees-Other</b>                 | 70210          | Miscellaneous fee expenses not defined below. Use account 73510 for conference registration fees.  |
| <b>Inspection Fees</b>            | 70220          | Fees charged for all required or purchased "inspection" services used by Facilities.   |
| <b>Professional License Fees</b>  | 70230          | Employee professional license fees, new or renewal. (See 70940 for "software" renewal license fees.)   |
| <b>Memberships</b>                | 70240          | Employee membership fees and annual dues to outside business, technical, or professional organizations.  |
| <b>Parking Fees</b>               | 70250          | Annual parking fees paid by departments for College employees, purchase of parking validations for outside visitors to park on College property for meetings, or other events and reimbursement to College employees for parking expenses off-campus for business mtgs, etc. Paying for parking citations is not an appropriate expense. |
| <b>Subscriptions</b>              | 70495          | The purchase of subscriptions for professional magazines, journals, online services, newspapers, etc., including the original cost and annual renewal fees. This does not include software subscriptions, including online software (see 70020)  |
| <b>Testing Fees</b>               | 70270          | Charges for purchasing tests or test scoring services.   |
| <b>Refund-Accidental Purchase</b> | 70710          | Used for accidental personal purchases that are refunded at the Cashier's Office. Must be accompanied by a reimbursement/deposit slip.   |



## Food / Water

| Account Name      | Account Number | Account Definition  |
|-------------------|----------------|---|
| <b>Food/Water</b> | 70455          | Purchase of food, refreshments, candy, beverages, bottled water from non-SLCC Food Services. <i>If food items are ordered from SLCC Food Services, departments are charged via IDB using account 72080.</i> |



## Event Expenses

| Account Name                  | Account Number | Account Definition   |
|-------------------------------|----------------|--|
| <b>Club Expenditures</b>      | 70425          | Disbursements to College sponsored student clubs or organizations.   |
| <b>Floral and Decorations</b> | 70446          | Purchase of floral arrangements for the funeral or hospitalization of a student, employee or employee's immediate family member. Purchase of floral arrangements or other decorations for College functions or offices. Purchase of plant maintenance/service for office plants and decorations.<br>See SLCC Small Dollar Purchase Guidelines No. III, Flowers; and SLCC Policies and Procedures, chapter 2, Section 4.09, Funeral Leave for a complete explanation. |
| <b>Service Projects</b>       | 70493          | This is a special account used to identify/track all purchases related to official service projects.   |
| <b>Workshop Expense</b>       | 70499          | For costs associated with hosting a workshop, seminar, or retreat. ( <i>Workshop "registration" fees should be charged to account 73510.</i> )   |



## Services

| Account Name                            | Account Number | Account Definition  |
|---|----------------|---|
| <b>Insurance</b>                        | 70450          | Insurance policy premium payments.  |
| <b>Off-Campus Interpreters</b>          | 70447          | Payments for using interpreters or interpreting services for <b>off-campus</b>                                  |
| <b>Services-Consulting/Profess Fees</b> | 72510          | Payments for consulting and professional services; i.e. consultants, public accounting firms, legal firms, etc. |
| <b>Services-Corporation</b>             | 72520          | Payments for services (not professional or consulting) rendered by corporations/businesses.                     |
| <b>Services - Interpreting</b>          | 72540          | Payments for using interpreters or interpreting services for <b>on-campus</b>                                   |
| <b>Services - Laundry/Linen</b>         | 72550          | Payments for "laundrying" services.   |
| <b>Services - Security Alarm</b>        | 72560          | Payments for "security camera/alarm" services.  |
| <b>Services - Temporary Staffing</b>    | 72570          | Payments for "temporary staffing" services  |



## Resale

| Account Name                    | Account Number | Account Definition  |
|---------------------------------|----------------|---|
| <b>Purchases-Books</b>          | 70510          | Used for books purchased specifically for resale.   |
| <b>Purchases-Food</b>           | 70520          | Used for any food item purchased specifically for resale.   |
| <b>Purchases-Freight</b>        | 70530          | Used where "freight" charges are separately listed when goods for resale are shipped to SLCC.                   |
| <b>Purchases-Merchandise</b>    | 70550          | Used for general merchandise purchased specifically for resale.   |
| <b>Purchases-Other</b>          | 70560          | Used for any "other" goods (not identified above) purchased specifically for resale.                            |
| <b>Purchases-Service/Repair</b> | 70555          | Used for purchased parts and materials that are used (consumed) or incorporated in the sale of repair services. |



### Advertising / Promo / Awards

| Account Name                                       | Account Number | Account Definition  |
|--|----------------|---|
| <b>Advertising/<br/>Marketing/<br/>Sponsorship</b> | 70405          | The cost of purchasing advertising services, including newspaper, television, radio, etc. for employee recruitment, College marketing, events, conferences, etc. A sponsorship payment is considered to be advertising or marketing the College (student recruitment purposes). |
| <b>Awards/Gifts</b>                                | 70610          | For awards and gifts, including gift cards, given resulting from competition, recognized achievement, merit or other reason allowed under the Small Dollar Purchase Guidelines.   |
| <b>Promotional<br/>Items/Swag</b>                  | 70406          | Products that will be distributed to promote the College.   |



### Clothing

| Account Name                 | Account Number | Account Definition  |
|------------------------------|----------------|---|
| <b>Uniforms</b>              | 70452          | Clothing purchased for employees to wear for their job                  |
| <b>Clothing/Non-Uniforms</b> | 70453          | Clothing purchased that is not a uniform required for an employee's job |



### Repair / Maintenance

| Account Name                            | Account Number | Account Definition   |
|---|----------------|--|
| <b>Bldg<br/>Repair/Maintenance</b>      | 70910          | For repair and maintenance costs on College Buildings/physical facilities. Use account 70120 for "remodeling costs." |
| <b>Equipment<br/>Repair/Maintenance</b> | 70920          | Repair of office machines such as FAX machines, copiers, printers, and annual maintenance charges for such.          |
| <b>Vehicle Maintenance</b>              | 70930          | Repair and maintenance costs for College vehicles  |



## Library Purchases

| Account Name | Account Number | Account Definition  |
|--------------|----------------|---|
|              | 70305-70350    | <b>Overall Definition:</b> Accounts 70305 - 70350 are used only by the Library for cost tracking purposes. Other departments should use account 70420 (Books and Publications), 70443 (DVD and Media Materials) or 70495 (Subscriptions) when purchasing reference materials made available for employees and students. |



## Construction / Building Material

| Account Name                | Account Number | Account Definition  |
|-----------------------------|----------------|---|
| <b>Materials-Signs</b>      | 70110          | Materials and purchased labor used in the fabrication of signage.   |
| <b>Materials-Remodeling</b> | 70120          | Materials and purchased labor or services in connection with College remodeling projects. Generally, only used by Facilities and Auxiliary Services. Department money transfers to Facilities for remodeling projects will also be coded to this account. |
| <b>Materials-Other</b>      | 70130          | Any "construction" materials and purchased labor that IS NOT signage or remodeling related. Use a 705xx account for materials purchased for resale and use 73050 for materials consumed in an instructional classroom setting.                            |



## Rental

| Account Name                     | Account Number | Account Definition   |
|----------------------------------|----------------|--|
| <b>Rental of Facilities</b>      | 70810          | For renting any space (one-time or long term), including office, lab, classroom, or storage space; also includes hotel charges for non-employees (i.e. job applicants, performers, etc.) |
| <b>Rental of Equipment</b>       | 70820          | The cost of renting equipment or machinery. Vehicle rentals used, other than vehicles.   |
| <b>Equipment Lease/Purchase</b>  | 70830          | For "lease-purchase finance agreements" entered into for purchasing equipment or machinery.  |
| <b>Facilities Lease/Purchase</b> | 70840          | For "lease-purchase finance agreements" entered into for the purchase of facilities or real estate.  |



## Fine Art

| Account Name     | Account Number | Account Definition  |
|------------------|----------------|---|
| <b>Fine Arts</b> | 70448          | For items costing less than \$5,000 of "original" work or object of visual expression. Art may be in the form of painting, sculpture, drawing, printmaking, photography, film, sound art or installation (a single system of related art components). This does not include mass-produced pieces intended for office decoration/utility purposes that should be coded to account 70446. *For items in question, please contact the College Art Committee Chair for assistance. For each purchased piece of art, please complete and submit the Artwork Purchase Data Form to the Art Committee. |



## Utilities

| Account Name                     | Account Number | Account Definition  |
|----------------------------------|----------------|---|
| <b>Heat/Gas</b>                  | 74010          | Utility charges for heat produced by natural gas.   |
| <b>Heat Other</b>                | 74015          | Utility charges for heat produced by other than natural gas.  |
| <b>Power and Light</b>           | 74020          | Utility charges for electricity.  |
| <b>Telephone</b>                 | 74030          | Utility charges for landline telephone service.   |
| <b>Telephone - Circuits</b>      | 74031          | For purchase of telephone circuitry equipment/components; used by Telephone Services.                                       |
| <b>Telephone - Long Distance</b> | 74032          | Charges for long distance phone/fax calls made on department phones or fax machines.  |
| <b>Telephone - Paging</b>        | 74033          | Charges for use of College provided "pagers".   |
| <b>Telephone - Cellular</b>      | 74034          | Charges for department provided cell phones. (Payments to employees with a Comm Plan Agreement are coded to account 70750.) |
| <b>Waste Removal</b>             | 74040          | Utility charges for garbage pickup and recycling.   |
| <b>Water and Sewer</b>           | 74050          | Utility charges for water and sewer service. If purchased water for a water cooler use account 70455                        |



## Project House

| Account Name | Account Number | Account Definition   |
|--------------|----------------|--|
|              |                | <b>Overall Definition:</b> Accounts 70141 - 70180 are used only by the academic "Bldg Construction/Construction Mgmt Department" in conjunction with student building projects (i.e. Project houses cost accounting purposes). |