

Salt Lake Community College
Expense Account Descriptions and Definitions
As of March 21, 2016

Legend

* = indicates account is only used by the Business Office

Red = account is NOT used for expense transactions, but for "budget" entries only

Italics = a blanket description that applies to all accounts in that category

ACCOUNT	ACCOUNT NAME (Expense Category in "Yellow")	ACCOUNT DEFINITION
70000	Current Expense Budget	Not a valid expense or cash disbursement account. This account is used only for creating or adjusting the "Current Expense Budget" by use of base and one-time Budget Office Forms.
700	Computer/Data Processing	
70010	Data Processing Services	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.)
70020	Software and Maintenance	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. Note: - All computer software must first be approved by the IT Department. - 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. - Computer accessories such as carrying bags, keyboards, etc. are considered "supplies", see accounts 73050 or 73070.
70030	IT Security	Products, software or services intended to "secure, protect or safeguard" computer equipment, IT systems and data.
701	Construction/Building Material	
70110	Materials-Signs	Materials and purchased labor used in the fabrication of signage.
70120	Materials-Remodeling	Materials and purchased labor or services in connection with College remodeling projects. Generally only used by Facilities and Auxillary Services. Department money transfers to Facilities for remodeling projects will also be coded to this account.
70130	Materials-Other	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.
	Project House-Building Expenses	<i>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).</i>
70141	P/H-Appliances	
70142	P/H-Blueprints	
70143	P/H-Brick/Stone Masonry	
70144	P/H-Cabinets	
70145	P/H-Carpet/Vinyl Floors	
70146	P/H-Cleaning	
70147	P/H-Concrete Flatwork	
70148	P/H-Counter Tops	
70149	P/H-Drywall	
70150	P/H-Electrical	
70151	P/H-Excavation	
70152	P/H-Exterior Doors	
70153	P/H-Finish Carpentry Labor	

70154	P/H-Finish Carpentry Materials
70155	P/H-Fireplaces
70156	P/H-Footings & Foundation
70157	P/H-Foundation Damp Proofing
70158	P/H-Foundation Plaster
70159	P/H-Framing Carpentry Labor
70160	P/H-Framing Carpentry Materials
70161	P/H-Hardware
70162	P/H-Heating Ventilating and A/C
70163	P/H-Insulation
70164	P/H-Iron/Vinyl Railings
70165	P/H-Light Fixtures
70166	P/H-Overhead Doors and Openers
70167	P/H-Painting
70168	P/H-Permits and Fees
70169	P/H-Plumbing
70170	P/H-Roofing
70171	P/H-Shower Doors and Mirrors
70172	P/H-Soffit Siding Fascia & Rain gutters
70173	P/H-Specialty Woodwork
70174	P/H-Stucco
70175	P/H-Tile/Cultured Marble
70176	P/H-Warranty Items
70177	P/H-Weed Control
70178	P/H-Windows
70179	P/H-Wood/Laminate Floors
70180	P/H-Contingencies

702	Fees/Dues	
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70210	Fees-Other	Miscellaneous fee expenses not defined below. Use account 73510 for conference registration fees.
70220	Inspection Fees	Fees charged for all required or purchased "inspection" services.
70230	Professional License Fees	Employee professional license fees, new or renewal. (See 70940 for "software" renewal license fees.)
70240	Memberships	Employee membership fees and annual dues to outside business, technical, or professional organizations.
70250	Parking Fees	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.
70260	Student Fees	Used for paying any student related fees to another educational institution, or student memberships to outside organizations.
70270	Testing Fees	Charges for purchasing tests or test scoring services.

703	Library Purchases	<i>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.</i>
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70305	Library-Blank Audio-Video Tapes
70310	Library-Books/Continuation
70315	Library-Books/Publications

70317	Library-eBooks/ePublications
70320	Library-CD Services
70325	Library-Materials
70330	Library-Microfilm Services
70335	Library-Newspapers
70340	Library-On Line Services
70345	Library-Rec Audio/Video Tapes
70350	Library-Recorded CD's

704	Miscellaneous Current Expense	
70405	Advertising/Marketing/Sponsorship	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).
70410	Bad Debt Expense	To record bad checks and accounts receivable that have been deemed "uncollectible"; and used by the Student Loans Office for writing-off certain loans.
70415 *	Bank Service Charges	* Used only by the Business Office for posting various bank service fees and charges.
70420	Books & Publications	The purchase of books, manuals and other publications by all departments, other than the Library, for reference and general office use.
70425	Club Expenditures	Disbursements to College sponsored student clubs or organizations.
70430	Consignment Payments	Used in "rare" instances when the College sells or disposes of goods held in trust (on "consignment") for an outside entity (e.g. payment to students who participate in a club "book swap" if their book is sold.
70431 *	Contract Retention	* Used only by the Business Office for recording payments held in reserve or escrow pending the successful completion of a contract or agreement.
70432	Contributions	A disbursement or donation for the general support of another organization where there is no tangible benefit to the College (generally applicable only to clubs or fiscal agent indexes; otherwise, choose another account that describes the purpose of the disbursement. Note: Donations or contributions from the E&G Fund to a non-College entity are not allowed.
70435 *	Credit Card Charges	* Used only by the Business Office to record bank credit card discount and transaction charges.
70443	DVD and Media Supplies	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.
70445	Expenses Not Classified	Used only in rare cases where no other current expense account description applies to the disbursement.
70446	Floral and Decorations	Purchase of floral arrangements for the funeral or hospitalization of a student, employee or employee's immediate family member. Also, purchase of floral arrangements or other decorations for College functions or offices. 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.
70448	Fine Art (Non Capital)	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 Carlyne Chronister or 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.
70450	Insurance	Insurance policy premium payments.
70455	Luncheon & Refreshments	Purchase of food, refreshments, candy, beverages and bottled water <u>from non-SLCC Food Services</u> . <i>If food items are ordered from SLCC Food Services, departments are charged via IDB using account 72080.</i>
70460	Non-Capital Equipment	Equipment such as printers, monitors, fax machines, filing cabinets, shop or lab equipment, tablets/lpads (except the Microsoft Surface Pro3 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".
70463 *	Overhead Allocation	* Used only by the Business Office for charging "indirect cost" allocations to auxiliaries or other self-support entities.

70465	Postage and Mailing	Mailing or Postage costs from off-campus providers. <i>If SLCC Mail services are used, departments are charged via IDB using account 72110.</i>
70470 *	Principal & Interest Cancellation	* Used only by the Business Office to record debt service principal and interest transactions.
70475	Printing-External	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>
70480	Purchase Card	Only used by the Bank that issues the College's purchase cards. This is the "default" account number for any charges that have not been reallocated online to the correct account number by the cardholder. Note: All P-card purchases should be reallocated to the proper expense account that describes the purpose of the expenditure.
70485	Record Aud/Video Tapes/CD's	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>
70490	Royalties	Payments to authors, composers, inventors, etc. for the use of their copyrighted or patented works or products.
70493	Service Projects	This is a special account used to identify/track all purchases related to official service projects.
70495	Subscriptions	The purchase of subscriptions for professional magazines, journals, online services, newspapers, etc., including the original cost and annual renewal fees.
70497	Subsistence - Grant Participants	For subsistence costs (lodging, food, mileage costs) of non-employee grant participants.
70499	Workshop Expense	For costs associated with staging or producing a workshop or seminar. (<i>Workshop "registration" fees should be charged to account 73510.</i>)
705	Purchases (Resale)	<i>Accounts 70510 thru 70560 are used only by authorized SLCC "retail" business operations such as the Bookstore or Food Services to record purchases of goods and products that become part of inventory to be resold.</i>
70510	Purchases-Books	Used for books purchased specifically for resale.
70520	Purchases-Food	Used for any food item purchased specifically for resale.
70530	Purchases-Freight	Used where "freight" charges are separately listed when goods for resale are shipped to SLCC.
70540 *	Purchases-Inventory Adjustment	* Used only by the Business Office for recording inventory value changes recorded via journal entry.
70550	Purchases-Merchandise	Used for general merchandise purchased specifically for resale.
70555	Purchases-Service/Repair	Used for purchased parts and materials that are used (consumed) or incorporated in the sale of repair services.
70560	Purchases-Other	Used for any "other" goods (not identified above) purchased specifically for resale.
706	Recognition Expense	
70610	Awards	For awards given resulting from competition, recognized achievement, merit or need.
70620	Honorariums-1099	Payments given for a service, such as to a speaker, where no fee was agreed upon.
707	Refunds/Reimbursements	
70710	Refund-Current Expense	For recording payments received for reimbursement of a previously incurred current expense (e.g. for personal use of copiers and supplies, or reimbursement from a student/entity for use of SLCC purchased goods.) Note: Money refunds received for returned merchandise should be credited to the account originally charged. Refunding back money previously received should be charged to the account originally credited.
70715 *	Refund-Foundation	* Used only by the Business Office to record donations/gifts transferred from the SLCC Foundation to E&G indexes. (Since revenue cannot be recorded in E&G indexes, these gifts must be recorded as a refund/reimbursement of expense.)
70720 *	Refund-Lab Fees	* Used only by the Business Office to record certain lab or course fees charged to students that are crediting (reimbursing) an E&G index.
70730 *	Tuition Reimbursement (Prior Year)	* Used only by the Business Office to record tuition reimbursement adjusting/correcting entries.
70740 *	Reimb-Student Aid (Prior Year)	* Used only by the Business Office to record student financial aid adjusting/correcting entries.
70750	Reimb-Cell Phone Monthly Charges	Used for monthly cell phone or communication plan stipends paid to employees.
70755	Reimb-Cell Phone Equipment Charges	Used for the one time communication plan "equipment" reimbursement paid to employees.

708	Rent/Lease	
70810	Rental of Facilities	For renting office, lab, classroom, or storage space whether the space is part of a building or the entire building; and hotel charges for non-employees (i.e. job applicants, performers, etc.)
70820	Rental of Equipment	The cost of renting equipment or machinery. Vehicle rentals used , other than vehicles.
70830	Equipment Lease/Purchase	For "lease-purchase finance agreements" entered into for purchasing equipment or machinery.
70840	Facilities Lease/Purchase	For "lease-purchase finance agreements" entered into for the purchase of facilities or real estate.
709	Repair/Maintenance	
70910	Bldg Repair/Maintenance	For repair and maintenance costs on College Buildings/physical facilities. Use account 70120 for "remodeling costs.
70920	Equipment Repair/Maintenance	Repair of office machines such as FAX machines, copiers, printers, and annual maintenance charges for such.
70930	Vehicle Maintenance	Repair and maintenance costs for College vehicles.
70940	Computer Hardware Maintenance	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.
710	Scholarships	Accounts 71040 thru 71065 are used by the Financial Aid Office (with few exceptions) for recording scholarship and waiver awards to students that are disbursed via the Banner Financial Aid System. (Note: Departments must contact the Controller's Office for guidance if they desire to award any "scholarship" payments to a student outside of the normal approved financial aid process. A scholarship payment is one that is intended to be applied towards a student's tuition, fees or book charges.)
71040	Scholarship-Grant-in-Aid	
71041	Scholarship-Grant-in-Aid Summer	
71042	Scholarship-Grant-in-Aid Prior Year	
71043	S'ship-Grant Aid Summer Prior Year	
71045	S'ship-Grant Aid Skill Center	
71046	S'ship-Grant Aid Skills Prior Year	
71048	Return Direct Loan to Servicer	
71050	Scholarship-Tier II Waivers	
71052	Scholarship-Tier II Waivers Prior Year	
71060	Scholarship-Tuition	
71065	Scholarship-Application Waiver	
71070 *	Scholarship-Adjust to FISAP	* Used by the Business Office to record F/A reconciling or adjusting entries (to agree Banner-Fin indexes to FISAP Reports)
71110	Scholarship-Board	Used only by the Athletics Department for athlete meal scholarship expenses.
71120	Scholarship-Books	Used only by the Athletics Department and Bookstore for athlete book scholarship expenses.
71130	Scholarship-Fees	Used only by the Athletics Department for athlete student fees expenses.
71150	Scholarship-Room	Used only by the Athletics Department for athlete lodging scholarship expenses.
720	Internal Service Center Charges	Only used by authorized inter-department billing centers (IDB centers)
72010	Serv Ctr-Bookstore	IDB charges for purchases from the College Bookstore.
72020	Serv Ctr-CE Computer Lab	IDB charges for purchases/use of the Continuing Education computer lab.
72030	Serv Ctr-Cell Phones	IDB charges for cell phone or pager service purchased by Telephone Services.
72040	Serv Ctr-Central Repair	IDB charges for department "work order requests" completed by Facilities (i.e. carpenters, plumbing etc.)
72050	Serv Ctr-Printing Services	IDB charges for purchases from College Printing Services, or copier/printer IDB charges from other College departments.
72060	Serv Ctr-Distance Education	IDB charges for attending distance education classes or workshops.
72070	Serv Ctr-Electrical	IDB charges for department electrical "work order requests" completed by Facilities (i.e. electricians).

72075	Serv Ctr-Event Services	IDB charges from Facilities Department related to supporting College special events.
72077	Serv Ctr-Facilities	IDB charges for various services (other than supporting special events) provided by the Facilities department.
72080	Serv Ctr-Food Service	IDB charges for food catering purchases from College Food Services.
72085	Serv Ctr-Grand Theatre	IDB charges for purchases of Theatre tickets or other Theatre related items.
72090	Serv Ctr-Health Services	IDB charges for vaccinations/medical services from Health & Wellness Department.
72110	Serv Ctr-Mailing	IDB charges for mailing services purchased from the College Mailroom.
72125	Serv Ctr-Media Production	IDB charges for the production/reproduction of media purchased from the College Media Operations Department.
72130	Serv Ctr-Network Services	IDB charges for data/network line "work order requests" from the IT department.
72140 *	Serv Ctr-Office Supply (Flow-Thru)	* Used only by the Business Office for Office Depot reconciliation entries.
72150	Serv Ctr-Other	IDB charges from a College service center not specifically named here.
72160	Serv Ctr-SLCC Netlink	IDB charges for internet service provided through the IT Department
72170	Serv Ctr-Telephone	IDB charges for phone line "work order requests" from College Telephone Services.
72172	Serv Ctr-Telephone-LD	IDB charges for long-distance phone use billed from College Telephone Services.
72180	Serv Ctr-Security Services	IDB charges for requested security services from the College Public Safety Department.
72185	Serv Ctr-Waste/Recycling	IDB charges for recycling pickup and confidential bin placement and pick up services.
72187	Serv Ctr-HR Background Checks	IDB charges for the cost of new employee background checks performed by Human Resources.
72190	Serv Ctr-ID Cards	IDB charges for employee ID/one cards obtained from the College ID Center.

725 Services

72510	Services-Consulting/Profess Fees	Payments for consulting and professional services; i.e. consultants, public accounting firms, legal firms, etc.
72520	Services-Corporation	Payments for services (not professional or consulting) rendered by corporations/businesses.
72525	Services-Grant Participant Stipends	Payments for a service/stipend to individuals participating in grants ("grant participants").
72530	Services-Individual-1099	Payments for services provided by "individuals" meaning those who provide only a social security number as their taxpayer identification number.
72540	Services-Interpreting	Payments for using interpreters or interpreting services, whether on-campus or off-campus services.
72550	Services-Laundry/Linen	Payments for "laundrying" services.
72560	Services-Security Alarm	Payments for "security camera/alarm" services.
72570	Services-Temporary Staffing	Payments for "temporary staffing" services.

730 Supplies

This category is for charging supplies (defined as products that are generally "consumed or used up" within one year) used by departments in the daily course of fulfilling their mission.

73010	Supplies-Custodial	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".
73020	Supplies-First Aid/Safety	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".
73030	Supplies-Gas, Oil, Grease, Solvent	For purchase of oil/grease/solvent/gas consumed in the maintenance of machinery/vehicles; used by Facilities.
73040	Supplies-Grounds Maintenance	For purchase of products necessary to maintain College grounds/landscaping; used by Facilities.
73050	Supplies-Instructional	For supplies used by instructors and students in the course of classroom or lab instruction.
73060	Supplies-Kitchen	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".
73065	Supplies-Massage	For supplies used in performing "massages". Used only by the Health & Wellness Department.
73070	Supplies-Office	For purchase of basic office supplies necessary for the operation of an office and meeting staff needs.

73080	Supplies-Patron Supplies	For supplies used/consumed providing services to College clientele/patrons (e.g. used by the Dental Hygiene Lab and Child Care Lab, etc.
73085	Supplies-Pest Control	For pesticides, traps and related products for pest control purposes; used by Facilities.
73090	Supplies-Photo	For purchase of "photography" supplies; used by Institutional Marketing or photography/art departments.
73100	Supplies-Recreation	For purchase of student "recreation" related supplies; used by LAC, health and wellness programs, student intramural programs.
73110	Supplies-Theater	For supplies used in producing "theatrical" productions.
73120	Supplies-Tools	For purchase of various "tools"; used by Facilities and vocation (CTE) academic programs.

735 Staff / Student Development / Non-Employee Travel

73510	Conference Registration/Fees	Conference/seminar/workshop "registration" fees.
73515	Faculty Development	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.
73520	Staff Development	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.
73525	Student & Non-Employee Travel/Training	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. Note: Use account 90050 or 90150 for travel expenses for non-employee individuals being recruited for employment purposes.
73530	Stipend - Training	Stipends to individuals for attending or participating in a training activity.

740 Utilities

74005	Email Overage	Used by Institutional Marketing for charging "email overage" costs associated with mass emails sent outside of the College.
74010	Heat/Gas	Utility charges for heat produced by natural gas.
74015	Heat Other	Utility charges for heat produced by other than natural gas.
74020	Power and Light	Utility charges for electricity.
74030	Telephone	Utility charges for landline telephone service.
74031	Telephone - Circuits	For purchase of telephone circuitry equipment/components; used by Telephone Services.
74032	Telephone - Long Distance	Charges for long distance phone/fax calls made on department phones or fax machines.
74033	Telephone - Paging	Charges for use of College provided "pagers".
74034	Telephone - Cellular	Charges for department provided cell phones. (Payments to employees with a Comm Plan Agreement are coded to account 70750.)
74040	Waste Removal	Utility charges for garbage pick up and recycling.
74050	Water and Sewer	Utility charges for water and sewer service.

750 Contract and Grant Sub-Awardees *Used only by grant/contract project managers for recording payments (generally reimbursements) to sub-awardees.*

75010	Subcontract-Add'l Pay
75020	Subcontract-6 CO AOG
75030	Subcontract-Bear River
75040	Subcontract-CEU
75045	Subcontract-Davis ATC
75047	Subcontract-Davis School District
75050	Subcontract-Dixie
75055	Subcontract-DWS
75060	Subcontract-Moab
75065	Subcontract-SE ATC
75070	Subcontract-SEUAOG
75080	Subcontract-Snow

75090	Subcontract-SUU
75100	Subcontract-U of U
75105	Subcontract-UCAT
75110	Subcontract-UCCD
75120	Subcontract-Uintah
75130	Subcontract-USU
75140	Subcontract-UT TFC
75150	Subcontract-UVU
75160	Subcontract-Weber
75170	Subcontract-BYU
75180	Subcontract-Westminster
75190	Subcontract-CEU-San Juan
75200	Subcontract-Granite School District
75210	Subcontract-Salt Lake School District
75220	Subcontract-Salt Lake County DCR
75230	Subcontract-Salt Lake/Tooele ATC
75240	Subcontract-GOED Share
75250	Subcontract-Solar Energy International
75260	Subcontract-Utah Solar Energy Assoc
75270	Subcontract-Bridgerland ATC

760	Trackable Equipment	
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76010	Computer Equipment	For actual computers/laptops, servers, routers and switches costing < \$5,000 each.
		Note
		- the Microsoft Surface Pro3 is considered to be a computer for tracking purposes. Otherwise, tablets/Ipads should be charged to account 70460 as they are not considered computers and are not tracked.
		- Computer accessories or peripheral equipment should be coded to "supplies" (73050 or 73070) or non-capital equipment (70460.)

765	Depreciation Expense	<i>* Used only by the Business Office for recording depreciation expense via journal entry.</i>
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76511 *	Depreciation-Other Land Improvements	
76521 *	Depreciation-Buildings	
76531 *	Depreciation-Equipment	
76541 *	Depreciation-Licensed Vehicles	
76551 *	Depreciation-Library Books	

766	Loss on Sale of Fixed Assets	
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76600 *	Loss on Sale of Fixed Assets	<i>* Used only by the Business Office for recording any loss on the sale or disposal of capital assets via journal entry.</i>
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790	Year End Commit - Current Exp	
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79000 *	Year End Commit - Current Exp	<i>* Used only by the Business Office only for recording commitment/encumbrance data via journal entry.</i>
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80	Transfers	
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80000	Transfers Budget	Not a valid expense or cash disbursement account. This account is used only for creating or adjusting the "Transfer Budget" by use of base and one-time budget Office forms.
80010 *	Intrafund Transfers-In	<i>* Used only by the Business Office for recording intrafund "transfers" of funds via journal entry.</i>
80020 *	Intrafund Transfers-Out	<i>* Used only by the Business Office for recording intrafund "transfers" of funds via journal entry.</i>

810	Interfund Transfers	* Used only by the Business Office for recording interfund "transfers" of funds via journal entry.
81010 *	Interfund Transfers-In	
81020 *	Interfund Transfers-Out	
81030 *	Prior year Interfund Transfers-In	
81040 *	Prior year Interfund Transfers-Out	
820	DFCM Transfers	* Used only by the Business Office for recording "transfers" of funds between the College and the State Division of Facilities, Construction and Management via journal entry.
82010 *	DFCM Transfers-In	
82020 *	DFCM Transfers-Out	
830	Foundation Transfers	* Used only by the Business Office for recording "transfers" of funds between the College and the SLCC Foundation via journal entry.
83010 *	Foundation Transfers-In	
83020 *	Foundation Transfers -Out	
900	In-State Travel Expenses	
90000	In-State Travel Budget	Not a valid expense or cash disbursement account. This account is used only for creating or adjusting the "In-State Travel Budget" by use of base and one-time Budget Office forms.
90010	Staff In-State Dev	Travel expenses of SLCC "staff" employees for professional development within the State of Utah. <i>Conference registration fees should be recorded in Account 73510-Conference Registration/Fees.</i>
90020	Faculty In-State Dev	Travel expenses of SLCC "faculty" employees for professional development within the State of Utah. <i>Conference registration fees should be recorded in Account 73510-Conference Registration/Fees.</i>
90030	Staff In-State Other	Travel expenses of SLCC "staff" employees for purposes other than professional development within the State of Utah.
90040	Faculty In-State Other	Travel expenses of SLCC "faculty" employees for purposes other than professional development within the State of Utah.
90050	In-State Recruitment	Travel expenses for non-employee individuals being recruited for employment purposes from in-state.
90060	Motor pool	IDB charges for using College motor pool vehicles from Motor pool Services.
90070	Grant Participant In-State Travel	Travel expenses for "grant participants" (not employees) within the State of Utah in connection with grant approved meetings, conferences, symposia or training.
	BCM In-State Travel	
90025	Budget Center Manager In-State Dev	Travel expenses of Budget Center Managers for professional development within the State of Utah. (This account code must be used on the travel encumbrance request in order to ensure the online request is properly approved by the Budget Center Manager's supervisor. <i>Conference registration fees should be recorded in Account 73510.</i>
90045	Budget Center Manager In-State Other	Travel expenses of Budget Center Managers for purposes other than professional development within the State of Utah. (This account code must be used on the travel encumbrance request in order to ensure the online request is properly approved by the Budget Center Manager's supervisor). <i>Conference registration fees should be recorded in Account 73510.</i>
901	Out of State Travel	
90100	Out-State Travel Budget	Not a valid expense or cash disbursement account. This account is used only for creating or adjusting the "Out-of-State Travel Budget" by use of base and one-time Budget Office forms.
90110	Staff Out-State Dev	Travel expenses of SLCC "staff" employees for professional development outside the State of Utah. <i>Conference registration fees should be recorded in Account 73510-Conference Registration/Fees.</i>
90120	Faculty Out-State Dev	Travel expenses of SLCC "faculty" employees for professional development outside the State of Utah. <i>Conference registration fees should be recorded in Account 73510-Conference Registration/Fees.</i>
90130	Staff Out-State Other	Travel expenses of SLCC "staff" employees for purposes other than professional development outside the State of Utah.

90140	Faculty Out-State Other	Travel expenses of SLCC "faculty" employees for purposes other than professional development outside the State of Utah.
90150	Out-State Recruitment	Travel expenses for non-employee individuals being recruited for employment purposes from outside the State of Utah (e.g. costs to fly a job candidate to SLCC for an interview).
90155	Cash Advance Flow-Thru	* Used only by the Business Office to record "cash advances" to travelers.
90160	Out-State Grant Participant	Travel expenses for "grant participants" (not employees) outside the State of Utah in connection with grant approved meetings, conferences, symposia or training.
BCM Out of State Travel		
90125	Budget Center Manager Out-State Dev	Travel expenses of Budget Center Managers for professional development outside the State of Utah. (This account code must be used on the travel encumbrance request in order to ensure the online request is properly approved by the Budget Center Manager's supervisor.) <i>Conference registration fees should be recorded in Account 73510.</i>
90145	Budget Center Manager Out-State Other	Travel expenses of Budget Center Managers for purposes other than professional development outside the State of Utah. (This account code must be used on the travel encumbrance request in order to ensure the online request is properly approved by the Budget Center Manager's supervisor.) <i>Conference registration fees should be recorded in Account 73510.</i>
9017-19 International Travel		
90170	Staff International Development	Travel expenses of SLCC "staff" employees for professional development for travel outside the United States.
90175	Faculty International Development	Travel expenses of SLCC "faculty" employees for professional development for travel outside the United States.
90180	Staff International Other	Travel expenses of SLCC "staff" employees for purposes other than professional development for travel outside the United States.
90185	Faculty International Other	Travel expenses of SLCC "faculty" employees for purposes other than professional development for travel outside the United States.
90190	BCM International Development	Travel expenses of Budget Center Managers for professional development outside the United States. (This account code must be used on the travel encumbrance request in order to ensure the online request is properly approved by the Budget Center Manager's supervisor and administration.)
90195	BCM International Other	Travel expenses of Budget Center Managers for purposes other than professional development outside the United States. (This account code must be used on the travel encumbrance request in order to ensure the online request is properly approved by the Budget Center Manager's supervisor and administration.)
902 Athletic Team Travel <i>Used only by the Athletics Department for recording sports team travel expenses by travel category.</i>		
90210	Team Travel-Transportation	
90220	Team Travel-Lodging	
90230	Team Travel-Meals	
90240	Team Travel-Misc	
903 Athletic Travel <i>Used only by the Athletics Department for recording non-team and non-recruiting travel expenses by travel category.</i>		
90310	Ath Travel-Transportation	
90320	Ath Travel-Lodging	
90330	Ath Travel-Meals	
90340	Ath Travel-Misc	
90350	Ath Travel-Athletic Director	
904 Ath-Recruitment <i>Used only by the Athletics Department for recording athlete recruiting travel expenses by travel category.</i>		
90410	Ath Recruit-Travel	
90420	Ath Recruit-Lodging	
90430	Ath Recruit-Meals	
90440	Ath Recruit-Entertainment	

94 Capital Equipment Expenditures

94000	Capital Budget	Not a valid expense or cash disbursement account. This account is used only for creating or adjusting the "Capital Budget" by use of base and one-time Budget Office forms.
94010	Office Furniture and Equipment	For office furniture and equipment costing \$5,000 or more per item.
94020	Instructional/Sports Equipment	For instructional/sports/fitness equipment costing \$5,000 or more per item.
94030	Audio/Visual Equipment	For audio/visual equipment costing \$5,000 or more per item.
94040	Physical Plant Equipment	For facilities or physical plant equipment costing \$5,000 or more per item.
94045	Computer Equipment	For computers/laptops costing \$5,000 or more per item.
94050	Data Processing Equipment	For computer servers or data processing equipment costing \$5,000 or more per item.
94055	Capital Software	For software (determined to be capitalized by the Business Office) costing \$5,000 or more per item.
94060	Other Equipment	For any other equipment not listed that has an individual cost of \$5,000 or more.
94065	Fine Art - Capitalized	For items costing \$5,000 or more 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. <i>*For items in question, please contact Carolynne Chronister or 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.</i>
94070	Motor Vehicles	For any type of motorized vehicle or trailers with a cost of \$5,000 or more.

950 Plant Fund Capital Expenditures ** Used only by the Business Office (or by permission) for recording capital transactions to "plant fund" indexes via journal entry. Generally, costs incurred by State of Utah DFCM for SLCC projects are recorded here.*

95000	Plant Fund Capital Budget	Not a valid expense or cash disbursement account. This account is used only for creating or adjusting the "Plant Fund Budget" by use of base and one-time Budget Office forms.
95010 *	Building & Remodeling	
95020 *	Grounds Improvements	
95030 *	Land Purchase	

96 Budget Hold

96000	Budget Hold Budget	Not a valid expense or cash disbursement account. This account is used only for creating or adjusting the "Budget Hold Budget" by use of base and one-time Budget Office forms.
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99 Indirect Costs ** Used only by the Business Office for recording "indirect costs" from grants and contracts via journal entry.*

99000	Indirect Cost Budget	Not a valid expense or cash disbursement account. This account is used only for creating or adjusting the "Indirect Cost Budget" by use of base and one-time Budget Office forms.
99010 *	Indirect Costs	
99020 *	Indirect Costs-Prior Year	