

# Chart of Accounts

## Expense Objects

### Operating Expenses

Include all expenses for services, consumable supplies, and minor items of equipment that have an estimated life for less than two (2) years and not otherwise classified under personnel or capital outlay.

#### **Services:**

5-5030 - Telephone & Equipment	Line charges, long distance, cell phone usage & all telephone equipment.
5-5150 - Services	All services not specified elsewhere. Registration, memberships, express mail, laundry, sponsorships, or janitorial services.
5-5180 - Promotions & Publicity	Cost of promotion or publicizing LCSC Advertising
5-5199 - Independent Contractor Services	People who are in an independent trade, business, or profession in which they offer services to the general public and are not incorporated. Only used on ICPs.
5-5210 - IT Services	Annual, ongoing, or multi-year IT subscriptions (or access to services) at any price point (Examples: annual subscription renewal for any Cloud based service, annual support renewal for any previously purchased software or database, etc.) <b>Not</b> for 1 time software
5-5275 - Printing	Services for printing, binding or photocopying.
<b>Travel:</b>	
5-5353 - Partial Day Reimbursement	Taxable partial day reimbursement an employee receives when they travel, but do not spend the night away from their home.
5-5396 - Employee Travel	All travel expenses associated for employee travel. To only be used on travel form.
<b>Supplies:</b>	
5-5580 - Computer Equipment/Software	Computer equipment and software less than \$1,000
5-5650 - Repair & Maintenance	Charges associated with repair & maintenance on buildings, equipment & vehicles.
5-5670 - Food	Refreshments & meals for department sponsored meetings. Appropriated funds must meet state criteria.

All funds must provide list of attendees.  
A PRR or MER may be required.

5-5720 - Supplies

Educational books and supplies not specified else where.  
Software, office supplies, apparel, athletic & medical supplies.  
Marketing items such as pens and cups are also included.

**Misc:**

- 5-5940 - Rentals All rental charges  
Equipment, vehicle & booth rentals.
- 5-5995 - Inter-Departmental Expenses Services or supplies purchased between two internal departments  
To be used on all ID's. (IDG,IDM,IDV,IDP)
- 5-5999 - Misc. Expenses Miscellaneous Expenses not listed elsewhere.  
Refunds, non-employee expenses, flowers, field trips.

**Capital Outlay:**

Non-consumable supplies, equipment, furniture or vehicles which will have a useful life of three (3) years or more and costs of \$1,000.00 or more.

**Capital Outlay:**

- 5-6499 - Capital Computer Equipment/Software Computer Equipment and software great than \$1,000
- 5-6520 - Capital Outlay Vehicles, furniture & property improvements  
(all Capital purchases other than computer software and equipment)

\*updated 7/1/2021 MH





