

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, governmental sponsorships, or janitorial services. Including all trainings and Online trainings. Not Used for IT Services.
5-5180 - Promotions & Publicity	Cost of promotion or publicizing LCSC Advertising. Not for LC State Swag (use 5-5720 Supplies)
5-5181- Donation or Sponsorship Non-Gov	Donation or sponsorship to any non governmental event or organization. Routes for approval in Jaggaer to LC State President. Ex: sponsor of an event and recognized as a sponsor in advertisements. See Controller's website for more information (https://www.lcsc.edu/controllers-office/faq)
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. See the Controller's website for more information (https://www.lcsc.edu/controllers-office/faq).
5-5275 - Printing	Services for printing, binding or photocopying.

Travel:

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.

Supplies:

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 MER may be required, see Controller's website (https://www.lcsc.edu/controllers-office/faq).
5-5720 - Supplies	Office supplies, apparel, athletic supplies, medical supplies, educational books, and other supplies not specified else where. 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 else where. 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 \$2,000.00 or more.**

5-6520 - Capital Outlay	Vehicles, furniture & property improvements (all Capital purchases other than computer software and equipment).
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Information Technology (contact IT for questions):

5-5241 - IT Services	IT services having to do with computer & network systems setup, installation, and maintenance. Cost of hardware labor or maintenance for desktop computers, laptops, tablets, etc. performed by service providers, contractors, or another state agency. Includes IT services such as internet. (Examples: Internet services, maintenance and/or support agreements on IT equipment or software that is owned by the college and not a part of a subscription, and consulting services). Not for maintenance/support of cloud based software.
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5-5210 - Software Subscriptions < \$5K	Annual, ongoing, or multi-year IT software including cloud/SaaS (accessed through the internet) subscriptions with a total agreement value of \$4,999 or less (ex: an agreement for three years for \$1,000 per year = \$3,000 IS included here; a six year agreement for \$1,000 per year = \$6,000 is NOT included here). (Examples: annual subscription renewal for any Cloud based software service which may include annual support renewal). Subscriptions if you don't renew you loose access to software/service. Not for 1 time software purchases.
5-5285 - Software Subscriptions > or = \$5K	Annual, ongoing, or multi-year IT software including cloud/SaaS (accessed through the internet) subscriptions (or access to services) with a total agreement value of \$5,000 or more. The value amount is regardless of the annual payment, it is whether the entire contract/agreement value is greater than \$5K. A contract can have a payment of \$1,000 per year but if the total contract value is greater than or equal to \$5K, use object 5-5285 for each annual payment (ex: a six year agreement for \$1,000 per year = \$6,000 IS included here; an agreement for three years for \$1,000 per year = \$3,000 is NOT included here) (ex: annual subscription renewal for any Cloud based service which may include annual support renewal). Subscriptions, if you don't renew, you loose access to software/service. Not for 1 time software

5-5570 - One-Time Software < \$5K	One-time Software below \$5,000 per unit/license. "One-Time" = LC owns the license. No repeated fees for use of the software; however, if there are required on-going fees for support and maintenance, use 5-5241 for those IT Service fees. LC owns the license and the use of the software regardless if there is an option for maintenance and support. Does not require internet connection to use. Ex: order (3) ABC software installed on three computers and the cost per license is \$1,000, the cost per license is under \$5,000 so it IS included here.
5-6420 - One-Time Software > or = \$5K	One-time Software with a value > or = \$5,000 per unit/license. "One-Time" = LC owns the license. No repeated fees for use of the software; however, if there are required on-going fees for support and maintenance, use 5-5241 for those IT Service fees. LC owns the license and the use of the software regardless if there is an option for maintenance and support. Does not require internet connection to use. Ex: order (3) ABC software installed on three computers and the cost per individual license is \$5,000, the cost per license IS included here.

5-5580 - Computer Equipment < \$2K	Computer equipment with a per unit/item value less than \$2,000. (ex: laptops, tablets, monitors, printers, scanners, computer cables, adapters, keyboards, mouse, storage media, microphones, televisions, etc.)
5-6410 - Computer Equipment \$2K-\$4,999	Computer equipment with a per unit/item value of \$2,000 - \$4,999 (ex: computers, servers, televisions, and network components or other related technology equipment).
5-6499 - Computer Equipment > or = \$5K	Computer equipment with a per unit/item value of \$5,000 or more (ex: computers, servers, televisions, and network components or other related technology equipment).