

ATU ACCOUNT CODES

Effective July 1, 2006

For clarification, contact Janice.Parsley@atu.edu or Controller's Office at 968-0394

ACCT CODE	GENERAL DESCRIPTION	COMMENTS
703105	Postage	Including stamps from Campus Post Office
703106	(PR) Monthly Postage Charge	Postage metered by the Campus Post Office and charged by Journal Entry
703120	Telephones & Internet Service	Includes DIS Contract, CenturyTel, SWBC, etc.
703121	Wireless Service (cell phones)	Includes DIS Contract, Cingular, Neat, etc. Use 703486 for Pager rental
703125	Hauling and Moving Expense	Use 703130 for UPS, Fed-Ex, truck-lines, etc.
703130	Freight	For UPS, Fed-Ex, truck-lines, etc.
703180	Licenses & Permits	Boiler operator licenses, Pool permit, SESAC, ASCAP, elevator licenses, electrician's licenses, etc Use 703475 for Software license/leases Use 703880 for Vehicle license & title fees Use 703986 for Software license/purchases
	PRINTING & ADVERTISING	
703205	Printing	Includes letterhead, posters, brochures, college catalogs, continuous <i>printed</i> forms, etc. ATU's Delegated Authority is \$10,000. Use 703985 for <i>blank</i> continuous computer paper & continuous labels
703210	Binding, Copying, Collating	Services apart from printing
703230	Printing Composition, Set-up & Artwork	If cost exceeds \$5,000, a Professional Services Contract will be required.
703235	Advertising, Publicity & Clipping Service	Includes space, time used through communications media, payments to advertising agents, etc.

703236	Promotional Items	<p>Controller MUST approve before order can be placed or items delivered by the Bookstore. Must have Tech logo or name on the item. Includes award plaques for students</p> <p>Use 703930 for Student Activities & Prizes</p>
703245	Film Processing	Use 703929 for Film Purchases
	REPAIRS, SERVICING, PARTS & MAINTENANCE	
703305	Physical Plant Supplies & Services	<p>Repairs, services & materials for maintenance of buildings. Also use for equipment physically attached to the building.</p> <p>Includes elevator inspections, boiler inspections, fire alarm inspections, paint, keys, lumber, lettering of office doors/ windows, chlorine for swimming pool, cleaning of exhaust systems, etc.</p> <p>Use 703350 for fire extinguisher refills Use 703355 for repairs of farm tractors, steam boilers, large pumps, etc Use 703885 for pest control service Use 703935 for purchase of fire extinguishers Use 703961 for light bulbs</p>
703306	(BM) (HM) (PC) Physical Plant Internal Charges	Services performed by the Physical Plant for Building Maintenance, Housing Maintenance, etc. Charged by Journal Entry
703307	Physical Plant Electrical Supplies	
703308	Physical Plant Plumbing Supplies	
703309	Physical Plant HVAC Supplies	For heating/ventilation/air conditioning
703310	Landscaping Supplies & Services	<p>Repair of lawn mowers, sod, gravel, dirt, picnic tables & benches, landscaping plants & shrubs, etc.</p> <p>Use 703310 for parking signs</p>

703340	Office Equipment Maintenance	Maintenance and repairs of office equipment and office furniture. Use 703395 for DP equipment
703350	Public Safety Equipment Maintenance	For repairs, service & maintenance of radios, weapons, fire fighting equipment refills (fire extinguishers, etc)
703355	Industrial & Institutional Equipment Repairs & Service	Repairs of steam boilers, large pumps, musical instruments, microscopes, classroom desks, AV equipment, farm tractors & farm equipment, etc Use 703395 for DP equipment repairs
703380	Vehicle Maintenance	Includes repairs, servicing and parts
703381	Auto Collision Repairs	
703385	Marine & Aviation Equip. Maintenance	
703390	Research Equipment Maintenance	Includes repairs, servicing, parts and maintenance agreements
703395	Data Processing Equipment Maintenance	Includes repairs, servicing, parts , maintenance agreements for existing equipment (mainframe, microcomputers, printers, monitors, scanners, hard drives, cd roms, etc.) Use 703924 & 703916 for purchase of new equipment
703396	Software Maintenance	Includes maintenance agreements and service calls. Use 703475 for lease of software Use 703986 for one time lease
703399	Other Repairs & Service	Not otherwise classified
	UTILITIES & RENT	
703405	Electricity	
703410	Water & Sewer	Includes bottled water Use 703477 for rental of Water Coolers Use 703875 for Trash Pick-up

703415	Natural Gas & Propane	
703420	Rental of Facilities	Includes office space, buildings, pavilions, school gyms, bowling alley, athletic facilities, etc.
703430	Rental of Office Equipment	Includes copiers, postage meters, DP Equipment
703460	Rental for Equipment Transportation	For equipment only – not people Use 704355 & 704360 for Charter Travel
703470	Rental of Industrial & Marine Equip.	Includes farm tractors, boom lifts, etc.
703475	Software Leases	Includes site licenses & software licenses.
703476	Cable service	Cox Communications, etc.
703477	Other Rent and Leases	Includes lease of gas cylinders, film rentals, rental of water coolers, rental of tents, rental of postage meter, etc. Use 703305 for refills of Plant gas cylinders Use 703396 for Software Maintenance Use 703410 for water purchases for coolers Use 703926 for refill of gas cylinders in labs Use 703926 for purchase of films Use 703986 for one-time software fees
703486	Rental of Pagers	
703490	Capital Lease Payment: Principal	For equipment capitalized in full at beginning of lease-purchase agreement (IBM)
703491	Capital Lease Payment: Interest	For equipment capitalized in full at beginning of lease-purchase agreement (IBM)
703492	Operating Lease Payment: Principal	For software licenses, data migration, etc included in lease-purchase agreement (IBM, SunGard)
703493	Operating Lease Payment: Interest	For software licenses, data migration, etc., included in lease-purchase agreement (IBM, SunGard)

	<p align="center">PROFESSIONAL & CONSULTANT SERVICES</p> <p>The key is the amount of managerial control ATU exercises over the "service".</p> <p>See 3885 for Technical Service Contracts.</p>	<p>Any professional/consultant service, <u>including reimbursables</u>, that exceeds \$5,000 MUST have a Professional Services Contract Form completed <u>before services are rendered</u>.</p> <p>Contracts exceeding \$ 25,000 must be approved by the Legislative Council and the Office of State Procurement. The Council meets once a month; however, contracts must be received a month ahead to be included on the next month's agenda.</p>
703505	Professional & Administrative Fees	<p>Includes attorneys, program evaluators, surveyors, etc.</p> <p>Use 703885 for referees, game officials, contract game workers, etc.</p>
703506	Reimbursable Expenses for 3505	
703510	(AC) Administrative Fees and Expenses	For Camps and Auxiliaries. Charged by Journal Entry to the appropriate account
703513	Engineer & Architect Fees	Includes survey, appraisals, lab & testing fees (asbestos)
703515	Reimbursable Expenses for 3513	
703525	Legal Fees	Includes attorneys, recording fees, court costs, court reporter, notary, etc.
703526	Reimbursable Expenses for 3525	
703530	Lien/Title Search Fees	
703550	Medical Fees	Includes all medical professions: doctors, nurses, veterinarians, EMTs Includes drug testing, prescriptions, medical deductibles (for athletes), medical transport, etc.
703553	Reimbursable Expenses for 3550	
703580	Correctional & Rehab Fees	

	INSURANCE	
703605	Surety & Performance Bonds	
703610	Insurance: Vehicles	
703615	Insurance: Buildings & Contents	Includes towers
703625	Insurance: Student Accident	Includes Camp Insurance
703630	Insurance: Other	Includes Business Interruption insurance
	SERVICES PERFORMED BY STATE AGENCIES	
703710	Marketing & Redistribution Service Fee (M & R)	
	EDUCATIONAL FEES	Considered Non-Travel
703850	Associational & Membership Dues	
703855	Employee Tuition & Course Materials	
	CONTRACTUAL SERVICES WITH NON-STATE AGENCIES	
703860	Contractual Janitorial Services	Chair cleaning, carpet cleaning
703865	Contractual Laundry, Dry Cleaning, Towel & Uniform Service	
703870	Contract Food Services	Chartwells, Catering by the Cafeteria
703871	Security Services	For athletic and Student Services events
703875	Trash Pick-up	
703876	Temporary Employment Service	Day Labor not carried on regular or extra labor payroll. May not exceed 240 hours per quarter. Code EL. May contract with an agency only—not individuals.
703877	Salvage or Demolition	Non-capital

703880	Vehicle License & Title Fees	For state vehicles
703885	Other Expenses & Services "Technical" in nature	Includes ATU Agri Club services, referees, game officials, game contract workers, stipends, uniform alterations, billing & collection services, accounting services, arbitrage service, web site development, grant writing, piano tuning, translator, pest control, food service consultant, fund raising, interpreters, judges, photographers, bus drivers, framing of pictures, etc. Use 703550 for EMT services Use 703865 for laundry services
703886	Game Guarantees	
	MATERIALS & SUPPLIES	
703905	Tires	State contract
703906	Fuel Purchases	Includes gas, oil, grease, antifreeze, diesel, lubricants and gasoline credit card charges
703915	(BS) Bookstore Purchases	Charged by Journal Entry (daily) Use 703105 for postage stamps Use 703236 for promotional
703916	Office Supplies, Equipment & Furniture, (not for classroom) \$0 to \$999.99	Includes copy machine paper, file folder labels, pens, file folders, staplers, calculator, copier toner, library supplies, standard forms, printers, scanners, mouse, keyboards, monitors, printer cart, etc. ATU's delegated bid authority for Virgin paper or paperboard is \$5,000. No limit on Recycled. Use 703920 for DIS Purchases Use 703985 for DP Supplies Use 703986 for Software purchases
703917	Non-Capital Equipment & Furniture \$1,000 to \$2,499.99	Equipment that costs \$1,000 to \$2,499.99, <i>including tax and freight</i> . Will be tagged and monitored but will not be listed on Inventory Report.
703918	(XC) Xerographic Copies	Charged by Journal Entry
703920	DIS Data Processing Equipment \$0 to \$999.99	Equipment purchased from the Dept. of Information Services contracts: microcomputers, printers, network equipment, (ex. Dell)

703921	DIS Data Processing Equipment \$1,000 to \$2,499.99	Equipment purchased from the Dept of Information Services contracts: microcomputers, printers, network equipment, etc. Will be tagged and monitored but will not be listed on Inventory Report.
703924	Institutional Furniture & Equip \$0 to \$999.99	For classrooms , labs, etc Includes printers, scanners, monitors, TV's, dry erase boards, clocks, palm pilots, speakers, hard-drives, etc.
703925	Other Commodities, Materials and Supplies	Commencement supplies (for special events), flowers, decorations, etc. Use 703236 for student award plaques
703926	Educational Supplies Consumables only	Supplies ordinarily used in a classroom. Includes competency tests, audio & video tapes, plays, music, lab supplies, small tools for lab use, CD's, scantron forms, refill of helium & propane, etc. Use 703981 for Horticulture & Wildlife
703927	Recreational Supplies	Includes supplies for PE and Athletics (bowling fees, movie tickets) Use 704505 for entry fees to zoos, etc.
703928	Cultural Supplies	Primarily for Museum & Foreign Languages Camps
703929	Photographic Supplies	Use 703245 for Film Processing
703930	Student Activities & Prizes	Controller <i>MUST</i> approve requisition For games and prizes Use 703236 for student award plaques
703935	Public Safety Supplies	Includes ammunition, tear gas, enforcement and fire fighting supplies, parking signs, etc.
703940	Drugs & Medicines	For Health and Wellness Center only
703941	Health & Lab Supplies	Primarily for Health and Wellness Center, Nursing Department and Athletic Trainers
703945	Shop & Industrial Supplies	Primarily for the Plant: includes hand tools with less than \$1,000 value Use 703926 for small lab tools

703950	Subscriptions, Periodicals & Publications	Includes books, manuals, magazine subscriptions, CD-ROM & on-line subscriptions, AMIGOS, microfiche & microfilm Use 705440 for books for the Library
703960	Clothing	Includes uniforms for athletics, cheerleaders, band, public safety officers, etc.
703961	Household Supplies	Includes Kitchen, Janitorial & Household cleaning products, small vacuums, brooms, mops, cooking and eating utensils, light bulbs, shower curtains, sheets, towels, etc
703967	(JS) Kitchen/Janitorial/ Household Supplies	Supplies provided by the Physical Plant Charged by Journal Entry.
703970	Seed/Fertilizers/Insecticides	Includes seedlings & control agents
703980	Livestock Feed	Includes feeds, minerals, salt, supplies for poultry, fish, game, etc.
703981	Supplies for Agriculture, Horticulture & Wildlife	Greenhouse supplies, traps, tracking supplies, etc.
703982	Animal Purchases	Livestock purchased for short-term teaching purposes (pigs, poultry, sheep, etc) Use 705496 for livestock purchased to supplement existing herds
703985	Data Processing Supplies	Includes diskettes, zip disks, printer cartridges, <i>blank</i> computer paper/labels, computer repair tools, cables, laptop batteries, etc. Use 703205 for <i>printed</i> continuous computer forms and labels Use 703916 for Office Supplies Use 703920 & 703921 for networking equipment Use 703987 for networking supplies
703986	Data Processing Software & Licenses	One-time fees, including evergreen licenses Use 703396 for software maintenance agreements Use 703475 for recurring monthly/annual license fees
703987	Networking Supplies	Such as hubs, cable, etc. Primarily for Computer Services
703990	Purchase for Resale	Primarily for the Bookstore, Museum & Hospitality dinners

	CAPITAL OUTLAY	Object Codes 705100 through 705361 are primarily for use by the Physical Plant and by the Controller's Office.
705100	Land	
705200	Parking Lots	
705201	Fencing & Corrals	
705202	Athletic Fields	
705203	Tennis Courts	
705204	Miscellaneous Land Improvements	Other than buildings
705205	Streets & Roads	
705206	Sidewalks	
705207	Street Lighting	
705208	Drainage Ditches	
705209	Computer Networking	Infrastructure
705210	Utilities Distribution	Includes gas, water, electricity
705300	Buildings	
705350	Building Improvements	
705360	Construction in Progress	
705361	Salvage/Demolition/Removal	

	EQUIPMENT	<p>Equipment must have a total cost of \$2,500 (including tax and freight) and a life expectancy of 2 years or more.</p> <p>Based on cost for each freestanding piece of equipment – not total order. Does NOT include equipment physically attached to a building.</p>
705405	Vehicles	
705415	Marine Vehicles	
705420	Office Equipment	
705421	Office Furniture	
705422	Institutional Furniture and Equip	For classrooms, labs, etc.
705430	Instructional Equipment	Includes medical, health, recreation, physical education, engineering, photo-graphic, audio visual, etc.
705431	Agricultural Equipment	
705432	Industrial Equipment	Primarily for the Plant
705433	Climate Control Equipment	Primarily for the Plant
705480	Data Processing Equipment	Servers, Notebook computers
705440	Library Holdings	Books. For the Library only.
705455	Art & Historical Treasures	Primarily for the Museum
705496	Other	Includes Livestock