

Account Code Alphabetical Listing	Account Code
Accreditation Services	7299
Acetylene	7310
Adapters (computer)	7335
Adhesive Tape	7300
Advertising (classifieds)	7281
Advertising (newspaper)	7281
Advertising (radio)	7281
Advertising (television)	7281
Advertising (yellow pages)	7281
Air Filter (auto)	7330
Air Filter (other)	7300
Alterations	7299
Aluminum Foil	7300
Ammonia	7310
Ammunition	7300
Analysis (chemicals, soil, water, etc.)	7299
Animal Feed	7328
Animal Supplies	7328
Animals (dead or alive)	7384
Antifreeze	7304
Architectural/Engineering Services	7256
Asbestos Removal	7272
Asphalt	7328
Auto Inspection Fees	7210
Automobile (parts with labor) - repairs	7368
Automobile (parts)	7330
Automobile (purchase)	7372
Automobile (rental-long or short term)	7442
Automobile (washing/waxing)	7368
Background checks	7295
Balancing of tires	7368
Ballasts	7328
Balloons	7300
Balls (tennis,football, etc.)	7334
Bandages	7312
Band-Aids	7312
Batteries (cellular phones)	7510
Batteries (other)	7300
Batteries (rechargeable)	7334
Battery (auto)	7330
Battery Acid	7310
Battery Charger	7334
Battery Pack	7300
Bed Linens	7333
Bedding Plants	7331

Beds	7334
Belts (parts) - equipment or auto	7330
Binders	7334
Blades (saw)	7330
Blankets	7333
Blinds	7334
Block Salt	7328
Blood Pressure Gauge	7334
Boiler (maintenance)	7266
Bolts	7328
Bookbinding	7273
Bookcases	7334
Books for Employee Training - Expensed	7382
Bottled Water - Food	7315
Boxes (storage)	7300
Breaker Boxes	7328
Broom	7334
Building Supplies	7328
Bulbs (plants)	7331
Bull Semen	7384
Bulletin Boards	7334
Butane (vehicle & equipment)	7304
Cable (computer)	7335
Cable (other)	7334
Cable (telephone)	7510
Cablevision	7276
Cadavers for Research	7384
Calculator	7334
Calendars	7300
Camcorder (video camera) - expensed - less than \$500	7334
Camcorder (video camera) - controlled - \$500 to \$4999.99	7374
Camcorder (video camera) - capitalized - \$5000 and over	7373
Camera - expensed - less than \$500	7334
Camera - controlled - \$500 to \$4999.99	7374
Camera - capitalized - \$5000 and over	7373
Car Washing	7368
Carbon Dioxide	7310
Carpet (cleaning)	7277
Carpet (with installation)	7340
Carpet Repair	7266
Cassette Tapes (blank)	7334
Cassette Tapes (reference)	7382
Caulking Compound	7328
Caulking Gun	7334
Ceiling Fan	7334
Cement	7328
Chairs	7334

Chalk	7300
Charter Bus Services	7442
Chemical & Gases	7310
Chemical Waste Disposal	7272
Chlorine	7310
Clamps	7328
Clay	7300
Cleaning Services	7277
Cleaning Supplies	7300
Clipboard	7334
Clock	7334
Coat Rack	7334
Collection Agency	7299
Commode	7328
Compressed Air	7310
Compressor (equipment)	7334
Compressor (part for A/C system)	7330
Computer - expensed - less than \$500	7377
Computer - controlled - \$500 to \$4999.99	7378
Computer - capitalized - \$5000 and over	7379
Computer (maintenance)	7267
Computer (parts)	7335
Computer (surge protectors)	7335
Computer Consumables	7300
Computer Furniture (workstations)	7334
Computer Hardware (purchase)	7377
Computer Monitor	7377
Computer Mouse	7377
Computer Mouse Pad	7300
Computer Software - expensed - less than \$5000	7380
Computer Software - capitalized - over \$5000	7387
Computer Software License Fee - expensed - less than \$5000	7380
Computer Software License Fee - capitalized - over \$5000	7387
Computer Software Manuals	7382
Consultant Services (computer)	7242
Consultant Services (other)	7240
Consumables (paper products, pens, pencils, items with no shelf life)	7300
Contracted Services	7299
Copy Machine (copy overage)	7406
Copy Machine (maintenance)	7367
Copy Machine (parts)	7330
Copy Machine (purchase) - expensed - less than \$500	7334
Copy Machine (purchase) - controlled - \$500 to \$4999.99	7374
Copy Machine (purchase) - capitalized - over \$5000	7373
Copy Machine (rental)	7406
Copyright Fees	7210
Correction Fluid	7300

Costume Rental	7406
Costume (cleaning)	7277
Couplings	7330
Curtains	7334
Cylinder Refill (chemical or gas)	7310
Cylinders (rental of)	7406
Date Stamp	7334
Decals	7300
Delivery Services	7286
Desks	7334
Developing of photos	7273
Dictionary	7382
Diesel Fuel	7304
Dishwasher	7334
Disinfectant	7300
Disk Drive	7377
Distributor (auto part)	7330
Door Stops	7328
Doors	7328
Drill Bits	7330
Drills	7334
Drugs (prescriptions)	7312
Drugs (veterinary)	7328
Dry Cleaning Services	7277
Dry Ice	7310
Dust Mop	7334
Easel	7334
Educational/Training Services	7243
Electrical Outlets	7328
Electrical Repairs (buildings)	7266
Elevator (maintenance)	7266
Employee Moving Expense	7071
Engine (auto)	7330
Engineering Services	7256
Engraving	7299
Envelopes	7300
Equipment (rental)	7406
Exhaust Fans	7334
Extension Cords	7334
Exterminatino Services	7299
Fabric	7333
Farm, Ranch, Nursery Supplies	7328
Fax Machine	7334
Fees (restocking fee)	7210
Fees and Other Charges	7210
Fence (materials)	7328
Fertilizer	7328

File Boxes	7300
File Cabinet	7334
File Folders	7300
Film (camera)	7300
Film (developing)	7273
Films (rental)	7421
Filter (air conditioner)	7300
Filter (car)	7330
Financial and Accounting Services	7245
Fire Alarm Systems (maintenance)	7266
Fire Extinguisher	7334
Fire Extinguisher (recharge)	7367
Firearms	7374
First Aid Kit	7312
Flag	7334
Flashlight	7334
Floor Mat (auto)	7334
Florescent Light Bulb	7300
Florescent Lights	7300
Forks (plastic)	7300
Forms (continuous-computer)	7300
Forms (customized)	7273
Forms (stock)	7300
Frames (picture)	7334
Furnishings (air conditioner)	7334
Furnishings (appliances)	7334
Furnishings (calculators)	7334
Furnishings (chairs)	7334
Furnishings (clock)	7334
Furnishings (desk)	7334
Furnishings (file cabinet)	7334
Furnishings (maintenance)	7367
Games (board)	7334
Garbage Bags	7300
Garbage Can	7334
Garbage Disposal	7334
Garden Hose	7328
Garden Hose Nozzle	7328
Gases	7310
Gasoline	7304
Gauge	7334
Gauze	7312
Generators	7334
Gift Cards	7300
Glass (desktop cover)	7334
Glass (supply)	7328
Gloves	7334

Gloves (disposable)	7300
Gloves (surgical)	7312
Glue	7300
GPS Tracking System	7334
Goggles	7334
Golf Carts	7372
Gowns (disposable)	7300
Grain	7328
Grease Traps (clean)	7526
Guest Lecturer (higher education)	7252
Hammer	7334
Hand Cart	7334
Hand Tools	7334
Hand Trucks	7334
Hanging File Folders	7300
Hard Disk Drive	7335
Hardware and Materials	7328
Hay	7328
Hay (baling)	7299
Hay Hauling	7299
Hazardous Water Disposal	7272
Head-Phones	7334
Heater	7334
Helium	7310
Helmets (football)	7334
Herbicides	7328
Hex Key Set	7328
Hoe	7334
Hole Punch	7334
Ice	7300
Ice Chest	7300
Incandescent Lamp	7300
Insecticides	7328
Inspection Fee (auto)	7210
Inspection Fee (other)	7210
Instruments (musical) - expensed - less than \$500	7334
Instruments (musical) - controlled - \$500 to \$4999.99	7374
Instruments (musical) - capitalized - over \$5000	7373
Internet Connections (service provider fees)	7276
Janitorial Services	7277
Journals	7303
Jumper Cables	7334
Key Blanks	7328
Keyboard (computer purchase)	7377
Keyboard Drawer	7335
Keys	7328
Keys (duplication)	7299

Kits (other)	7300
Kits (repair parts, equipment)	7330
Knives (plastic)	7300
Lab Chemicals	7310
Labels	7300
Labor (automobile)	7368
Labor (buildings)	7266
Labor (computer equipment)	7267
Labor (furnishings)	7367
Laboratory Equipment - expensed - less than \$500	7334
Laboratory Equipment - controlled - \$500 to \$4999.99	7374
Laboratory Equipment - capitalized - over \$5000	7373
Laboratory Glassware	7334
Laboratory Disposable Supplies	7300
Ladder	7334
Lamination	7273
Lamps (furniture)	7334
Lamps (light bulbs)	7300
Laser Printer - expensed - less than \$500	7377
Laser Printer - controlled - \$500 to \$4999.99	7378
Laser Printer - capitalized - over \$5000	7379
Lavatory	7328
Lawnmowers	7334
Lease Purchase (computer equipment)	7385
Lease Purchase (furniture and equipment)	7376
Lease Purchase (telephone equipment)	7519
Letter Trays	7334
License Fee (professional)	7210
License Fee (software) - expensed annually	7380
Licensing Exam Fee (CPA, plumbing, etc.)	7210
Light Bulbs	7300
Light Fixtures	7328
Liquid Nitrogen	7310
Livestock	7384
Livestock Registration Fees	7210
Locks (door)	7328
Locks (padlocks)	7334
Lumber	7328
Magazine Subscription (not retained)	7303
Magazine Subscription (retained)	7382
Maintenance (software)	7262
Maintenance (automobile)	7368
Maintenance (boiler)	7266
Maintenance (building)	7266
Maintenance (computer)	7267
Maintenance (computer software)	7380
Maintenance (equipment and furnishings)	7367

Maps	7382
Markers	7300
Measuring Tape	7334
Medical Services	7248
Medical Supplies	7312
Membership Dues	7201
Memory Upgrade	7335
Microphone	7334
Microscope	7334
Microwave Oven	7334
Mini-Blinds (includes installation)	7334
Mop	7334
Mop Bucket	7334
Mop Handles	7330
Mop Heads	7330
Mouse (computer)	7377
Movies (rental)	7421
Moving (employee expense)	7071
Moving and Hauling Services	7299
Music Score	7382
Musical (rental)	7421
Nails	7328
Name Plate (desk)	7334
Name Plates (doors)	7334
Name Tags	7300
Newspaper Subscriptions (not retained)	7303
Newspaper Subscriptions (retained)	7382
Notary License Fee	7210
Notary Journal	7300
Notary Record Book	7300
Notary Seal Stamp	7334
Office Supplies (consumables)	7300
Oil	7304
Paint	7328
Paint Brush	7334
Paint Roller	7334
Paint Scrapper	7334
Paint Thinner	7328
Paint Trays	7334
Paper	7300
Paper Clips	7300
Paper Cups	7300
Paper Plates	7300
Paper Towels	7300
Parts (equipment and furnishings)	7330
Pencil Sharpener	7334
Pencils	7300

Pens	7300
Periodicals	7303
Pesticides	7328
Petri Dish	7334
Photographic Chemicals	7310
Photographic Developing	7273
Photographic Printing	7273
Pianist	7299
Piano	7374
Piano Tuning	7367
Pickup (truck)	7372
Picture Hooks	7300
Pipes (parts)	7330
Pipet (laboratory glassware)	7334
Plants (outdoors)	7331
Plastic Bags	7300
Plastic Forks and Spoons	7300
Plays (rental)	7421
Pliers	7334
Plywood	7328
Pocket Calculators	7334
Portfolio	7334
Postage Stamps (Postmaster)	7291
Power Surge Protectors	7334
Premix (animal)	7328
Printer Ink	7300
Printer Paper	7300
Printer Stand	7334
Printers (maintenance)	7267
Printers - expensed - less than \$500	7377
Printers - controlled - \$500 to \$4999.99	7378
Printers - capitalized - over \$5000	7379
Professional Services (architectural & engineering)	7256
Professional Services (computer consultant)	7242
Professional Services (educational/training)	7243
Professional Services (financial & accounting)	7245
Professional Services (investment counseling)	7255
Professional Services (lecturers, higher education)	7252
Professional Services (legal services)	7246
Professional Services (medical services)	7248
Professional Services (other)	7253
Professional Services (other consultant)	7240
Professional Services (surveying)	7253
Promotional Items	7309
Propane	7304
Protective Helmets	7334
Putty Knife	7334

Puzzles	7300
Rake	7334
Recorder (cassette)	7334
Recorder (video) - expensed - up to \$500	7334
Recorder (video) - controlled - \$500 to \$4999.99	7374
Recorder (video) - capitalized - over \$5000	7373
Reference Books	7382
Refrigerator	7334
Registration Fees	7203
Rental (furnishings & equipment)	7406
Rental (movies & plays)	7421
Rental (space)	7470
Reproduction Services	7273
Restocking Fee	7210
Rolodex	7334
Roof (replacement)	7341
Roofing (maintenance)	7266
Room Deodorant	7300
Rope	7334
Router	7334
Royalty Payments	7421
Rubber Bands	7300
Rubber Stamps	7334
Rubbing Alcohol	7312
Rulers	7334
Safety Glasses	7334
Sampling (chemicals, soil, water, etc.)	7299
Sand	7328
Sander	7334
Sanding Belts	7300
Sanding Disk Paper	7300
Saw	7334
Scales	7334
Scissors	7334
Screens (window)	7334
Screwdriver	7334
Screws	7328
Security System (installation)	7266
Security System (maintenance)	7266
Security System (monitoring)	7299
Security System (purchase) - expensed - less than \$500	7334
Security System (purchase) - controlled - \$500 to \$4999.99	7374
Security System (purchase) - capitalized - over \$5000	7373
Seeds	7331
Self Inking Stamps	7334
Services (accreditation)	7299
Services (advertising)	7281

Services (ambulance)	7248
Services (appraisal)	7299
Services (cleaning)	7277
Services (communications)	7276
Services (extermination)	7299
Services (interpreter)	7299
Services (janitorial)	7277
Services (musical accompaniment)	7299
Services (other contracted employees)	7299
Services (photo developing)	7273
Services (postal)	7291
Services (reproduction)	7273
Services (video taping)	7299
Shearing Sheep	7299
Sheet Music	7382
Sheet Protectors	7300
Sheets	7333
Shop Rags	7300
Shovel	7334
Shovel Handles	7330
Shower Curtain Hooks	7328
Shower Curtain Rods	7328
Shower Curtains	7333
Shredding (document disposal)	7526
Sidewalk (construction)	7346
Signs	7334
Signs Painted on Buildings	7299
Slide Projector	7334
Slides (reference)	7382
Smoke Detector	7334
Soap	7300
Soap Dispenser	7328
Sofa	7334
Software (purchase) - expensed - less than \$5000	7380
Software (purchase) - capitalized - over \$5000	7387
Software License Fee	7380
Software Maintenance	7262
Software Manual	7382
Solid Waste Testing	7299
Spoons (plastic)	7300
Sports Officials	7299
Sprinkler System (parts)	7330
Sprinkler System (purchase)	7334
Stamp Pad	7334
Stamper	7334
Staple Remover	7334
Staplers	7334

Staples	7300
Step Ladder	7334
Stereo Equipment - expensed - less than \$500	7334
Stereo Equipment - controlled - \$500 to \$4999.99	7374
Stereo Equipment - capitalized - over \$5000	7373
Stethoscope	7334
Subscription Service (electronic)	7276
Subscriptions (retained)	7382
Subscriptions, Periodicals Information Service (not-retained)	7303
Surge Protector (computer)	7335
Surge Protector (other)	7334
T-Shirts (promotional-give aways)	7309
T-Shirts (for working staff)	7334
Table cloths (purchase)	7333
Table cloths (rental)	7406
Tape (scotch, masking, etc.)	7300
Tape Dispenser	7334
Tapes (blank)	7334
Tapes (blank, computer)	7300
Tapes (reference)	7382
Telecommunications (other services)	7516
Telecommunications Equipment - expensed - less than \$5000	7517
Telecommunications Equipment - capitalized - over \$5000	7520
Telecommunications Equipment (repair parts)	7510
Telecommunications Equipment (supplies)	7510
Telephone (purchase)	7517
Telephone Headsets	7510
Telephone Jacks	7510
Telephone Shoulder Rest	7510
Thermostat	7330
Three Hole Punch	7334
Tires	7330
Toilet Paper	7300
Toner (computer)	7300
Tools	7334
Towels	7333
Transparencies	7300
Trash Bags	7300
Trash Cans	7334
Trash (pick up waste disposal)	7526
Tune-Up (auto)	7368
Two-Way Radio	7517
Typewriter	7334
Uniforms (cleaning)	7277
Upholstering (auto)	7368
Vacuum Cleaner	7334
Vacuum Cleaner Bags	7300

Valves	7330
Veterinary Services	7249
Video Cassette Recorder - expensed - less than \$500	7334
Video Cassette Recorder - controlled - \$500 to \$4999.99	7374
Video Cassette Recorder - capitalized - over \$5000	7373
Video Tapes (blanks)	7334
Video Tapes (duplication)	7273
Video Tapes (pre-recorded)	7382
Video Taping Servcies	7299
Waste Disposal	7526
Water Heater	7334
Water Hose (garden)	7328
Weedeaters	7334
Welding Services	7299
Wheel Casters	7330
Wheelbarrow	7334
White Out	7300
Window Tinting (cars)	7368
Window Washing (building)	7277
Wrenches	7334
Yellow Page Advertising	7281