

South Texas College Most Frequently Used Expense Account Codes

711000 OPERATIONAL SUPPLIES

710002	Consumables To record payment for supplies that cannot be categorized as office supplies, computer supplies and janitorial supplies. This code includes paper cups, napkins, and paper plates and first aid supplies. <i>Use this account code if no other account code available and items are disposable.</i>
710004	Fuels & Lubricants To record payment for gasoline used in College owned vehicles or vehicle rentals and other equipment including grease, oil, antifreeze and fuel additives.
710006	Promo Items To record payment for printed pens, pencils, and other items for the recruitment of students or other promotional purposes. This includes student activity expenses such as Rave and other registration events.
710008	Chemicals & Gases To record payment for chemicals & gases including acids, hydrogen, nitrogen, oxygen, liquid nitrogen, refrigerant gases, formaldehyde, acetylene, Freon & carbon dioxide (does not include cleaning solutions 710018 or lab chemicals 711320).
710010	Food Purchased To record payment for food used by College cafeterias, child care center and business meetings. Meeting documentation should include: list of attendees and meeting agenda. Payment may only be made from auxiliary funds.
710012	Uniforms To record payment for the purchase or rental and cleaning of clothing considered required uniform by specific departments.
710014	Office Supplies To record payment for office supplies that are considered general and consumable. This code includes items such as pens, pencils, calendars, tape, calculator ribbon, correction fluid, rubber bands, paper clips, copier paper, file folder, post its, file labels, etc.
710016	Computer Supplies To record payment for consumable computer supplies. This code includes print cartridges, toner ribbons, recharging of toner cartridges, USB drive, mouse, etc.
710018	Janitorial Supplies To record payment for supplies classified as janitorial supplies. This code includes paper towels, air filters, disinfectants and cleaning products (maintenance department only).
710020	Hardware/Materials/Parts/Supplies To record payment for hardware, materials, parts and supplies. This code includes countertops, caulking compound breaker boxes, electrical outlets, lumber, siding, door jams, door locks, wire, paint, copper tubing, cement, pipe adapters and bolts. (Maintenance department only). <i>These items are mostly used by the facilities/maintenance department, however, there are some exceptions allowed (I.T. and Purchasing). Most departments should ask prior to using this code, especially if items will be used in a classroom setting.</i>
710022	Telecom Parts/Supplies To record payment for parts and supplies for telecommunications equipment. This code include replacement parts, telephone headsets, telephone cables, telephone jacks, telephone cords, cell phone batteries and telephone receivers.

711300 EDUCATIONAL SUPPLIES

711310	Educational-Testing & Graduation To record payment for testing booklets, testing fees, scantrons, blue books, graduation cap & gowns, certificates, diplomas, and other graduation supplies.
711315	Educational-Food Purchases To record payment for the purchase of food as authorized by the college and used to present seminars or teach classes. This does not include meals provided to attendees or purchase of food for student activities and business meals (710010).

711320	Educational-Lab Parts/Supplies
	To record payment for supplies classified as educational, including lab chemicals, lab coats, scrubs, Bunsen burners, test tubes, automotive lab supplies, welding lab supplies, etc.
711325	Educational-Classroom Parts/Supplies
	To record payment for supplies classified as educational & can't be categorized as lab supplies 711320.

711500 SUBSCRIPTIONS / PERIODICALS

711502	Subscriptions
	To record payment for subscriptions and other publications not intended for permanent retention. This code includes directories, journals, magazine subscriptions, periodicals, and newspaper subscriptions.
711504	Books & Reference Materials
	To record payment for books and other reference material that are not used in the library and whose unit value is less than \$5,000. This code includes cassettes, microfilm, slides, dictionaries, videos. This code does not include capitalized books or computer software manuals purchased with software (713025 & 713030).

712000 MEMBERSHIP / REGISTRATION FEES

712002	Membership Dues
	To record payment for membership dues to business, technical and professional organizations, as approved/authorized by division VP.
712004	Registration Fees
	To record payment for registration or other associated fees, (including reference materials) for seminars and conferences attended by college employees.

712500 INSURANCE

712502	Insurance-Property
	To record payment for premium of property insurance coverage for the College.
712508	Insurance-Auto
	To record payment for premium of auto insurance coverage for the College fleet.
712510	Insurance-Professional Liability
	To record payment for premium of commercial crime insurance coverage for the College.
712512	Insurance-Liability
	To record payment for premium of liability insurance coverage for the College. This code includes sports insurance, catastrophic insurance, commercial flood insurance, general liability insurance, tax collector bonds, errors & omission insurance and accident insurance.
712514	Student Health Insurance
	To record payment for voluntary student health insurance coverage.

713000 NON-CAPITAL FURN/EQUIP/COMP/ LAPTOPS

713005	Non Inv Furniture & Equip \$0-\$999.99
	To record payment for the purchase of furniture and equipment whose unit value is below \$1,000. <i>Examples include items that will last more than one year, such as 10 key calculators, chairs, bookshelves, tables, magazine racks, date stamp machines, file cabinets, etc.</i>
713010	Non Inv Computer Equip \$0 - \$999.99
	To record payment for the purchase of microcomputers and computer printers whose unit value is below \$1,000. <i>Examples include items that will last more than one year, such as printer, scanner and computer items that are purchased separately (monitor, keyboard, speakers)</i>
713015	Inventory Furniture & Equip \$1,000 - \$4,999.99
	To record payment for the purchase of furniture and equipment whose unit value is greater than \$1,000 and less than \$5,000. These items are considered controlled by Planning & Construction and must be secured and tracked due to their nature. <i>Examples include items such as fireproof file cabinets, safes, and CPR items (testing mannequins, nursing items)</i>

713020	Inventory Computer Equip \$1,000 - \$4,999.99
	To record payment for the purchase of microcomputers and computer printers whose unit value is greater than \$1,000 and less than \$5,000. These items are considered controlled by I.T. and must be secured and tracked due to their nature. <i>Examples include items such as servers, computers (when all items purchased as one unit (computer, monitor, keyboard, speakers), printer/fax/scan machines, etc.</i>
713025	Inventory Software \$1,000 - \$4,999.99 including renewals >\$5,000.00
	To record payment for the purchase of computer software whose unit value is between \$1,000 and \$5,000. This account should also be used for software renewals greater than \$5,000. These items are considered controlled by I.T. & must be secured and tracked due to their nature. <i>Examples of these items are software that STC purchases to keep, and the description will say "software".</i>
713030	Non Inventory Software \$0 - \$999.99
	To record payment for the purchase of computer software whose unit value is below \$1000. <i>Examples of these items are software that STC purchases to keep, and the description will say "software".</i>
713035	Non Inventory Software License \$0 – \$999.99
	To record payment for the license to use specific software whose unit value is below \$1000. <i>Software licenses are permission to use another vendor's software. The description will say "license".</i>
713040	Inventory Software License \$1,000 – \$4,999.99 including renewals >\$5,000.00
	To record payment for the license to use specific software whose unit value is greater than \$1,000 and less than \$5,000. This account should also be used for software license renewals greater than \$5,000. <i>Software licenses are permission to use another vendor's software. The description will say "license".</i>

713500 RENTALS

713505	Rent Equipment
	To record payment for the rental or lease of tools and equipment. This code no longer includes copier rental – see 713506 below.
713506	Rent – Copiers
	To record payment for the rental or lease of copiers only. This code includes IDTs for copier usage (expenses) between departments
713510	Rent Vehicles
	To record payment for the rental or lease of motor vehicles. This includes vehicles rented with drivers and short-term and long-term rentals of motor vehicles for student college tours, chauffeur services for guest speakers, etc. This code does not include rental of motor vehicles by college employees while conducting official business in travel status.
713515	Rent Classrooms
	To record payment for the rental or lease of classroom space or classroom buildings.
713520	Rent Storage
	To record payment for storage and storage space.
713525	Rent Facilities
	To record payment for the rental or lease of facilities. This code includes rental/lease of facilities for physical education classes, employee recognition ceremony, professional development functions and retreats.
713530	Telecom Rental
	To record payment for the rental or lease of telephones, telephone systems and other telecommunications equipment. <u>This code includes the rental or lease of cellular phones, mobile phones and pagers.</u>

714000 MAINTENANCE & REPAIR (M&R)

714005	M&R Buildings
	To record payment for the maintenance and repair of buildings, including repairs to installed property which are not considered leasehold improvements. This code includes repair of air conditioning and heating systems, plumbing, boilers, roofs, electrical systems, security systems, elevators, carpet, smoke detectors and fire alarm systems. This code includes labor with parts or labor only. It does not include parts and supplies without labor.
714010	M&R Computer Equipment
	To record payment for the maintenance and repair of all computer equipment, including refurbishing (repairing) computer cartridges. It does not include recharging toner cartridges (710016).

714012	M&R Software
	To record payment for the maintenance and repair of computer software. This code includes telephone software support, software maintenance and debugging services.
714015	M&R Vehicles
	To record payment for the maintenance and repair of motor vehicles including car washes, oil changes, tire balancing and tune ups. This code includes labor with parts or labor only. This code does not include parts and supplies without labor.
714020	M&R Furniture & Equipment
	To record payment for the maintenance and repair of furniture and equipment including upholstering, copy machine repair, office equipment repair, furnishings repair and recharging fire extinguishers. This code includes labor with parts or labor only. This code does not include parts without labor.
714025	M&R Telecom Equipment
	To record payment for the maintenance and repair of telephones, telephone systems and other telecommunications equipment. This code includes cellular phones, mobile phones and pagers.

714500 CONTRACTED / PURCHASED SERVICES

714505	Purchased Contracted Services-Operating
	To record payment for contracted services not listed in account codes below. This code includes moving services, collection agency services, officiating services, extermination services, and entertainment services. <i>Purchased Contracted Services travel expenditures may be processed through code 714527.</i>
714510	Tax Collection Fees
	To record payment for tax collection fees paid to Hidalgo County and Starr County.
714511	Tax Redemption Fees
	To record payment for tax redemption fees paid to Hidalgo County and Starr County.
714512	Tax Attorney Fees
	To record payment for tax fees paid to the delinquent tax attorneys.
714515	Appraisal Fees
	To record payment for appraisal fees paid to Hidalgo County and Starr County Appraisal District.
714525	Consultant Services
	To record payment for consultant services. This code does not include computer consultant services. <i>Consultant Services travel expenditures will be processed through code 714527.</i>
714526	Consultant Services-Computer
	To record payment for computer or other information technology consulting services (i.e., the study of existing or proposed computer operations or computer projects and advising with the operation or project). It also includes the creation, design, or development of a computer project or information technology system. This code does not include purchase of software, software maintenance, or computer programming. <i>Computer Consultant Services travel expenditures will be processed through code 714527.</i>
714527	Consultant travel expenditures
	To record payment for travel expenditures incurred by consultants which must be included on initial purchase order.
714530	Financial, Accounting & Audit Services
	To record payment for financial or accounting services, including bookkeeping, auditing, and actuarial services. This code includes travel costs of the vendor.
714535	Legal Services
	To record payment for legal services.
714540	Temporary Services
	To record payment to employment agencies for temporary employees including those providing administrative support. This code does not include payments to individuals providing contracted services.
714545	Medical Services
	To record payment for authorized drug testing and required immunizations for nursing programs. This code does not include payment for medical services provided/paid for under the Workmen's compensation program.
714550	Child Care Services
	To record payment for child care services allowable under Carl Perkins and CCAMPIS grants.

714555	Architect/Engineering Services
	To record payment for architectural services and engineering service, including travel costs incurred by the vendor.
714560	Hazard Use Waste Disposal
	To record payment for the cleanup, removal, and disposal of hazardous waste.
714565	Repro & Print Services
	To record payment for reproduction, copying and printing services. This code includes blueprints, microfiche, bookbinding, microfilm, business cards, engraved or embossed printing, tickets, forms, video and audio tape duplication, and lamination. Also includes scanning services and electronic imaging. This code does not include advertisements 714575 or promotional items 710006.
714570	Cleaning Services
	To record payment for cleaning services. This code includes janitorial services, carpet cleaning and window cleaning. This code does not include payments to temporary employment agencies (714540).
714575	Advertising Services
	To record payment for advertising costs. This code includes radio, television, billboards, classifieds, yellow page ads, and all other printed advertisements. This does not include sponsorships-see account code 719901.
714580	Security Services
	To record payment for security services including security guard services and security system monitoring.
714582	Grounds Maintenance Services
	To record payment for grounds maintenance services. This code includes lawn care and landscaping services
714585	Data Hosting Services
	To record payment for data hosting services. This code includes public website hosting service and online classes.
714586	Honorariums
	To record the payment for honorariums for guest lecturers providing lectures services to institutions of higher education. This code includes visiting professors, distinguished individuals, artists presenting lectures, speeches, seminars, workshops, recitals and performances. Does not include consultant services 714525 and contracted services 714505. <i>Guest Lecturer travel expenses will be processed through code 714527.</i>
714588	Record Retention & Destruction Services
	To record the payment for record retention and destruction services.
714590	Grant Sub-Contracts
	To record the payment for allowable sub-contracts funded by grant funds.
714592	Armored Car Services
	To record payment for armored car services.

714700 STIPENDS

714705	Grant Training Payments
	To record payment for allowable training payments to grant participants funded by grant funds.

715000 UTILITIES

715005	Water, Sewer & Garbage
	To record payment for water, sewer & garbage utilities. This code does not include utilities charged under a rental agreement (713525).
715010	Electricity
	To record payment for purchased electrical utilities. This code does not include utilities charged under a rental agreement (713525).
715015	Natural/Liquid Gas
	To record payment for purchased natural and liquefied petroleum gas utilities. This code does not include utilities charged under a rental agreement (713525).

715500 TELEPHONE / PAGER

715505	Phone Service
	To record payment for monthly telephone charges, including municipal taxes, directory assistance and private line charges.

716000 POSTAGE

716005	Freight Delivery
	To record payment for freight or delivery charges. This code includes freight charges for non-capital purchases and delivery services excluding armored car services 714592.
716010	Postage
	To record payment for purchase of postal services. This code includes postage meter replenishment and UPS delivery services, etc.

716500 FEES & OTHER CHARGES

716505	Penalties & Fines
	To record payment for fines and penalties.
716506	Other Fees & Charges
	To record payments of fees and charges that cannot be classified in another account code. <i>Possible charges include one-time set up fees for online courses, as well as yearly fee to allow students to register online.</i>
716510	Credit Card Collection Expense
	To record payment of transaction fees (and other charges associated with receiving payments) to credit card companies and other processors.
716515	Return Check Charges
	To record payment of transaction fees and other charges associated with returned checks.
716520	Property Taxes
	To record payment for property taxes. This code includes property tax on purchase of new land and property taxes on certain leased equipment.
716525	License Fees
	To record payment of fees for employee licenses or certifications. License/certification must be beneficial for the position held by the employee.
716526	Accreditation fees
	To record payment of fees to 3 rd party accreditation agencies .

719900 SPONSORSHIPS

719901	Sponsorship
	To record payment for Sponsorships. This will include but is not limited to Sponsorship agreements with schools, chambers of commerce, etc.

730000 TRAVEL EXPENDITURES

730005	Travel In-State
	To record payment for in-state employee travel expenses. This code includes per diem, hotel, and airfare. This code does not include mileage 730015.
730015	Travel-Mileage
	To record payment of mileage incurred by college employees or board members while using personally owned vehicle. This code includes in-district travel.
730017	Travel-Registration
	To record payment for registration or other associated fees, (including reference materials) for seminars and conferences attended by college employees. (Restricted funds only).
730018	Travel-Car Rental
	To record payment of vehicle rental costs incurred during travel by college employees and board members. This code does not include rental or lease of motor vehicle under account code 713510.
730020	Travel-Incidental
	To record payment of other authorized expenses incurred by college employees and board members. This code includes parking fees, luggage fees, taxi, etc.

730025	Travel Out-of-State
	To record payment for out-of-state employee travel expenses. This code includes per diem, hotel, and airfare. This code does not include mileage 730015.

740000 CAPITAL EXPENDITURES

740015	Cap FMVOE – Furniture & Equipment > \$4,999.99
	To record payment for the purchase of furniture and equipment whose unit value is greater than \$4,999.99. These items are considered controlled by Planning & Construction and must be secured and tracked due to their nature.
740017	Cap FMVOE-Art Work/Coll > \$4,999.99
	To record payment for the purchase of artwork/collectibles whose unit value is greater than \$4,999.99. These items are considered controlled by the Business Office and must be secured and tracked due to their nature.
740020	Cap FMVOE – Computer Equipment > \$4,999.99
	To record payment for the purchase of microcomputers and computer printers whose unit value is greater than \$4,999.99. These items are considered controlled by I.T. and must be secured and tracked due to their nature.
740025	Cap FMVOE – Computer Software > \$4,999.99
	To record payment for the purchase of computer software whose unit value is greater than \$4,999.99. These items are considered controlled by I.T. and must be secured and tracked due to their nature.
740027	Cap FMVOE – Software License > \$4,999.99
	To record payment for the license to use specific software whose unit value is greater than \$4,999.99. This for first year purchase, renewals will be coded 713040.
740030	Cap FMVOE – Vehicles > \$4,999.99
	To record payment for the purchase of motor vehicles intended for use of the college.
740035	Cap FMVOE – IT Telecom Computer Equipment > \$4,999.99
	To record payment for the purchase of telephones, telephone systems and other telecommunications equipment whose unit value is greater than \$4,999.99.
740040	Cap FMVOE – IT Telecom Computer Software > \$4,999.99
	To record payment for the purchase of for telephone software, telephone systems software and other telecommunications software whose unit value is greater than \$4,999.99.
740045	Cap Library Books
	To record payment for the purchase of books for the library. This code is only used by Library Services.